

CITY OF CLARKSTON

MCAG NO. 0197

ANNUAL REPORT

FISCAL YEAR ENDING

DECEMBER 31, 2014

Kathleen A Warren, Mayor
Vickie Storey, Clerk/Treasurer

ANNUAL REPORT CERTIFICATION

CITY OF CLARKSTON

MCAG No. 0197

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

For the Fiscal Year Ended **DECEMBER 31, 2014**

GOVERNMENT INFORMATION:

Official Mailing Address 829 5th Street Clarkston, WA 99403

Official Website Address www.clarkston-wa.com

Official E-mail Address clarkstoncity@cableone.net

Official Phone Number (509) 758-5541

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Vickie Storey – Clerk/Treasurer

Contact Phone Number (509) 769-0131

Contact E-mail Address clarkstoncity@cableone.net

I do hereby certify as of the 13th day of May, 2015, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature:



City of Clarkston

Schedule 01

For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,922,568
0197	001	Current Expense Fund	3111000	Property Tax	\$451,215
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$1,618,855
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$552,627
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$93,832
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$34,424
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$27,020
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$15,799
0197	001	Current Expense Fund	3164703	Business and Occupation Taxes on Utilities	\$34,358
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$25,193
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$11,043
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$8,228
0197	001	Current Expense Fund	3168100	Gambling Taxes - Punch Boards and Pull Tabs	\$6,609
0197	001	Current Expense Fund	3168200	Gambling Taxes - Bingo and Raffles	\$610
0197	001	Current Expense Fund	3168400	Gambling Taxes - Card Games	\$59,918
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$18,875

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3213000	Police and Protective	\$700
0197	001	Current Expense Fund	3216000	Professional and Occupations	\$30,904
0197	001	Current Expense Fund	3219100	Franchise Fees	\$39,529
0197	001	Current Expense Fund	3221000	Buildings, Structure and Equipment	\$85,738
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,842
0197	001	Current Expense Fund	3319704	Federal Direct Grant from Department of Homeland Security	\$211,759
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$14,856
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$14,451
0197	001	Current Expense Fund	3340130	State Direct/Indirect Grant from State Patrol	\$3,054
0197	001	Current Expense Fund	3360098	City-County Assistance	\$47,883
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$40,224
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,880
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$6,869
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,298
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$13,548
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$54,415
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$9,649
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$839
0197	001	Current Expense Fund	3419600	Personnel Services	\$705
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$4,216
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$51,424
0197	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$7,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$550
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$15,560
0197	001	Current Expense Fund	3458900	Other Planning and Development Services	\$100
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$67,855
0197	001	Current Expense Fund	3573900	Miscellaneous District/Municipal Court Cost Recoupments	\$9,828
0197	001	Current Expense Fund	3590000	Non-Court Fines and Penalties	\$1,170
0197	001	Current Expense Fund	3591000	Non-Court Fines and Penalties	\$4
0197	001	Current Expense Fund	3611100	Investment Interest	\$3,330
0197	001	Current Expense Fund	3613000	Gains (Losses) on Investments	\$1,211
0197	001	Current Expense Fund	3614000	Other Interest	\$296
0197	001	Current Expense Fund	3614020	Other Interest	\$208
0197	001	Current Expense Fund	3625000	Space and Facilities Leases (Long-Term)	\$4,000
0197	001	Current Expense Fund	3625000	Space and Facilities Leases (Long-Term)	\$4,000
0197	001	Current Expense Fund	3625000	Space and Facilities Leases (Long-Term)	\$2,000
0197	001	Current Expense Fund	3625000	Space and Facilities Leases (Long-Term)	\$2,000
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$25
0197	001	Current Expense Fund	3694000	Judgments and Settlements	\$350
0197	001	Current Expense Fund	3698100	Cash Adjustments	(\$7)
0197	001	Current Expense Fund	3698102	Cash Adjustments	\$15
0197	001	Current Expense Fund	3699000	Other	\$307
0197	001	Current Expense Fund	3699002	Other	\$3,357
0197	001	Current Expense Fund	3699020	Other	\$4,736
0197	001	Current Expense Fund	3919022	Other Long-Term Debt Issued	\$216,000
0197	001	Current Expense Fund	3971100	Transfers-In	\$1,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3971400	Transfers-In	\$7,085
0197	001	Current Expense Fund	3980000	Insurance Recoveries	\$225,222
0197	001	Current Expense Fund	3611100	Investment Interest	\$1,298
0197	001	Current Expense Fund	3613000	Gains (Losses) on Investments	\$330
0197	001	Current Expense Fund	3614000	Other Interest	\$78
0197	001	Current Expense Fund	3611100	Investment Interest	\$293
0197	001	Current Expense Fund	3613000	Gains (Losses) on Investments	\$103
0197	001	Current Expense Fund	3611100	Investment Interest	\$125
0197	001	Current Expense Fund	3613000	Gains (Losses) on Investments	\$44
0197	001	Current Expense Fund	3573910	Miscellaneous District/Municipal Court Cost Recoupments	\$4,295
0197	001	Current Expense Fund	3611100	Investment Interest	\$167
0197	001	Current Expense Fund	3613000	Gains (Losses) on Investments	\$61
0197	001	Current Expense Fund	3611100	Investment Interest	\$17
0197	001	Current Expense Fund	3613000	Gains (Losses) on Investments	\$5
0197	001	Current Expense Fund	3611100	Investment Interest	\$11
0197	001	Current Expense Fund	3613000	Gains (Losses) on Investments	\$3
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$686
0197	001	Current Expense Fund	3611100	Investment Interest	\$136
0197	001	Current Expense Fund	3613000	Gains (Losses) on Investments	\$49
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$70,404
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$57,987
0197	001	Current Expense Fund	3611100	Investment Interest	\$1,282
0197	001	Current Expense Fund	3613000	Gains (Losses) on Investments	\$458

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3812010	Interfund Loan Repayment Received	\$50,000
0197	001	Current Expense Fund	3812000	Interfund Loan Repayment Received	\$240,000
0197	102	Rescue Unit One Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$7,802
0197	102	Rescue Unit One Fund	3340490	State Direct/Indirect Grant from Department of Health	\$1,473
0197	102	Rescue Unit One Fund	3611100	Investment Interest	\$20
0197	102	Rescue Unit One Fund	3613000	Gains (Losses) on Investments	\$6
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$50
0197	103	Street Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$183,507
0197	103	Street Fund	3111000	Property Tax	\$451,215
0197	103	Street Fund	3340380	State Direct/Indirect Grant from Transportation Improvement Board (TIB)	\$21,961
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$148,725
0197	103	Street Fund	3441048	Roads/Streets Maintenance/Repair/Con struction Services	\$3,616
0197	103	Street Fund	3611100	Investment Interest	\$371
0197	103	Street Fund	3613000	Gains (Losses) on Investments	\$175
0197	103	Street Fund	3625000	Space and Facilities Leases (Long-Term)	\$20,000
0197	103	Street Fund	3699000	Other	\$90
0197	103	Street Fund	3974200	Transfers-In	\$10,000
0197	103	Street Fund	3611100	Investment Interest	\$247
0197	103	Street Fund	3613000	Gains (Losses) on Investments	\$87

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	108	Drug Enforcement Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$57,971
0197	108	Drug Enforcement Fund	3573920	Miscellaneous District/Municipal Court Cost Recoupments	\$3,265
0197	108	Drug Enforcement Fund	3611100	Investment Interest	\$160
0197	108	Drug Enforcement Fund	3613000	Gains (Losses) on Investments	\$54
0197	120	Ambulance / Ems Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$197,942
0197	120	Ambulance / Ems Fund	3611100	Investment Interest	\$159
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Investments	\$55
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$526,000
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$464,792
0197	120	Ambulance / Ems Fund	3611100	Investment Interest	\$362
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Investments	\$237
0197	120	Ambulance / Ems Fund	3972200	Transfers-In	\$35,000
0197	130	Lodging Tax Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$539,253
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$90,448
0197	130	Lodging Tax Fund	3611100	Investment Interest	\$1,675
0197	130	Lodging Tax Fund	3613000	Gains (Losses) on Investments	\$594
0197	202	Municipal Cap Imprvment Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$74,914
0197	202	Municipal Cap Imprvment Fund	3183400	REET 1 - First Quarter Percent	\$55,659
0197	202	Municipal Cap Imprvment Fund	3611100	Investment Interest	\$344

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	202	Municipal Cap Imprvment Fund	3613000	Gains (Losses) on Investments	\$114
0197	400	Sewer M & O Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,395,053
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$1,175,181
0197	400	Sewer M & O Fund	3435003	Sewer/Reclaimed Water Sales and Services	\$14,520
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$420,961
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$14,546
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$2,196
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Investments	\$867
0197	400	Sewer M & O Fund	3699000	Other	\$276
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$185
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Investments	\$64
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$1,617
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Investments	\$571
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$137
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Investments	\$47
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$379
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Investments	\$133
0197	400	Sewer M & O Fund	3790000	Capital Contributions	\$5,300
0197	400	Sewer M & O Fund	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$3,270,911
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$6,075
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Investments	\$1,726
0197	400	Sewer M & O Fund	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$438,450

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$3,804
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Investments	\$1,871
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$27
0197	400	Sewer M & O Fund	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$82,600
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$154
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Investments	\$50
0197	409	Stormwater O & M	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$23,920
0197	409	Stormwater O & M	3340310	State Direct/Indirect Grant from Department of Ecology	\$126,309
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$287,935
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$14,545
0197	409	Stormwater O & M	3611100	Investment Interest	\$277
0197	409	Stormwater O & M	3613000	Gains (Losses) on Investments	\$121
0197	409	Stormwater O & M	3890000	Other Nonrevenues	\$38,419
0197	409	Stormwater O & M	3891000	Other Nonrevenues	\$44,727
0197	410	Sanitation O & M Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$282,791
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$976,709
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$4,994
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$14,546
0197	410	Sanitation O & M Fund	3611100	Investment Interest	\$681
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Investments	\$169
0197	410	Sanitation O & M Fund	3699000	Other	\$144

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	3919000	Other Long-Term Debt Issued	\$240,000
0197	410	Sanitation O & M Fund	3611100	Investment Interest	\$278
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Investments	\$30
0197	410	Sanitation O & M Fund	3812000	Interfund Loan Repayment Received	\$240,000
0197	410	Sanitation O & M Fund	3860000	Agency Type Deposits	\$33,980
0197	635	Agency Fund - Trust Account	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$234
0197	635	Agency Fund - Trust Account	3860100	Agency Type Deposits	\$572
0197	635	Agency Fund - Trust Account	3861000	Agency Type Deposits	\$1,191
0197	635	Agency Fund - Trust Account	3868300	Agency Type Deposits	\$902
0197	635	Agency Fund - Trust Account	3868331	Agency Type Deposits	\$1,676
0197	635	Agency Fund - Trust Account	3868332	Agency Type Deposits	\$266
0197	635	Agency Fund - Trust Account	3868800	Agency Type Deposits	\$307
0197	635	Agency Fund - Trust Account	3868909	Agency Type Deposits	\$561
0197	635	Agency Fund - Trust Account	3868914	Agency Type Deposits	\$169
0197	635	Agency Fund - Trust Account	3868915	Agency Type Deposits	\$104
0197	635	Agency Fund - Trust Account	3869100	Agency Type Deposits	\$20,212
0197	635	Agency Fund - Trust Account	3869200	Agency Type Deposits	\$11,349
0197	635	Agency Fund - Trust Account	3869700	Agency Type Deposits	\$3,106
0197	635	Agency Fund - Trust Account	3869900	Agency Type Deposits	\$118
0197	001	Current Expense Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$2,257,787

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5113030	Official Publication Services	\$2,363
0197	001	Current Expense Fund	5113040	Official Publication Services	\$865
0197	001	Current Expense Fund	5116010	Legislative Activities	\$21,000
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,607
0197	001	Current Expense Fund	5116020	Legislative Activities	\$165
0197	001	Current Expense Fund	5116020	Legislative Activities	\$716
0197	001	Current Expense Fund	5116030	Legislative Activities	\$212
0197	001	Current Expense Fund	5116040	Legislative Activities	\$1,000
0197	001	Current Expense Fund	5125040	Municipal Court	\$1,699
0197	001	Current Expense Fund	5125050	Municipal Court	\$25,062
0197	001	Current Expense Fund	5131010	Executive Office	\$7,200
0197	001	Current Expense Fund	5131020	Executive Office	\$551
0197	001	Current Expense Fund	5131020	Executive Office	\$47
0197	001	Current Expense Fund	5131020	Executive Office	\$108
0197	001	Current Expense Fund	5131040	Executive Office	\$474
0197	001	Current Expense Fund	5131040	Executive Office	\$4,457
0197	001	Current Expense Fund	5131040	Executive Office	\$125
0197	001	Current Expense Fund	5142010	Financial Services	\$43,185
0197	001	Current Expense Fund	5142020	Financial Services	\$3,317
0197	001	Current Expense Fund	5142020	Financial Services	\$3,931
0197	001	Current Expense Fund	5142020	Financial Services	\$185
0197	001	Current Expense Fund	5142020	Financial Services	\$6,648
0197	001	Current Expense Fund	5142020	Financial Services	\$688
0197	001	Current Expense Fund	5142020	Financial Services	\$189
0197	001	Current Expense Fund	5142020	Financial Services	\$121
0197	001	Current Expense Fund	5142030	Financial Services	\$2,921
0197	001	Current Expense Fund	5142030	Financial Services	\$1,593
0197	001	Current Expense Fund	5142030	Financial Services	\$409
0197	001	Current Expense Fund	5142030	Financial Services	\$648
0197	001	Current Expense Fund	5142030	Financial Services	\$1,220
0197	001	Current Expense Fund	5142040	Financial Services	\$8,400
0197	001	Current Expense Fund	5142040	Financial Services	\$3,465
0197	001	Current Expense Fund	5142040	Financial Services	\$6,386

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5142040	Financial Services	\$346
0197	001	Current Expense Fund	5142040	Financial Services	\$260
0197	001	Current Expense Fund	5142040	Financial Services	\$3,310
0197	001	Current Expense Fund	5142040	Financial Services	\$5,473
0197	001	Current Expense Fund	5142040	Financial Services	\$357
0197	001	Current Expense Fund	5142040	Financial Services	\$2,820
0197	001	Current Expense Fund	5142040	Financial Services	\$940
0197	001	Current Expense Fund	5144050	Election Services	\$1,371
0197	001	Current Expense Fund	5148130	Licensing	\$103
0197	001	Current Expense Fund	5941460	Capital Expenditures/Expenses - Finance, Recording and Election Services	\$7,316
0197	001	Current Expense Fund	5153040	Legal Services	\$76,380
0197	001	Current Expense Fund	5153040	Legal Services	\$46,794
0197	001	Current Expense Fund	5153040	Legal Services	\$15,000
0197	001	Current Expense Fund	5159140	General Indigent Defense	\$34,484
0197	001	Current Expense Fund	5159140	General Indigent Defense	\$10,702
0197	001	Current Expense Fund	5212040	Police Operations	\$2,450
0197	001	Current Expense Fund	5179030	Other Employee Benefit Programs	\$56
0197	001	Current Expense Fund	5176040	Workers' Compensation Services	\$3,557
0197	001	Current Expense Fund	5181040	Personnel Services	\$8,415
0197	001	Current Expense Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$79,153
0197	001	Current Expense Fund	5186040	Risk Management Services	\$760
0197	001	Current Expense Fund	5187040	Printing Services	\$5,757
0197	001	Current Expense Fund	5188040	Information Technology Services	\$11,186
0197	001	Current Expense Fund	5188040	Information Technology Services	\$760
0197	001	Current Expense Fund	5188040	Information Technology Services	\$4,560
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$225

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5256050	Disaster Preparedness	\$4,000
0197	001	Current Expense Fund	5444050	Planning	\$2,255
0197	001	Current Expense Fund	5587050	Economic Development	\$275
0197	001	Current Expense Fund	5661150	Chemical Dependency Services	\$1,552
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$10,183
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$4,013
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$104,478
0197	001	Current Expense Fund	5211010	Administration	\$143,024
0197	001	Current Expense Fund	5211010	Administration	\$54,999
0197	001	Current Expense Fund	5211010	Administration	\$217,106
0197	001	Current Expense Fund	5211010	Administration	\$409,786
0197	001	Current Expense Fund	5211010	Administration	\$58,355
0197	001	Current Expense Fund	5211010	Administration	\$63,619
0197	001	Current Expense Fund	5211010	Administration	\$4,548
0197	001	Current Expense Fund	5211020	Administration	\$73,303
0197	001	Current Expense Fund	5211020	Administration	\$51,165
0197	001	Current Expense Fund	5211020	Administration	\$1,405
0197	001	Current Expense Fund	5211020	Administration	\$21,864
0197	001	Current Expense Fund	5211020	Administration	\$260,414
0197	001	Current Expense Fund	5211020	Administration	\$12,875
0197	001	Current Expense Fund	5211020	Administration	\$3,813
0197	001	Current Expense Fund	5211020	Administration	\$3,837
0197	001	Current Expense Fund	5211020	Administration	\$3,108
0197	001	Current Expense Fund	5211020	Administration	\$2,400
0197	001	Current Expense Fund	5211020	Administration	\$5,707
0197	001	Current Expense Fund	5211030	Administration	\$2,967
0197	001	Current Expense Fund	5211030	Administration	\$237
0197	001	Current Expense Fund	5211030	Administration	\$98
0197	001	Current Expense Fund	5211030	Administration	\$2,514
0197	001	Current Expense Fund	5211030	Administration	\$28,449

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211030	Administration	\$2,608
0197	001	Current Expense Fund	5211040	Administration	\$6,600
0197	001	Current Expense Fund	5211040	Administration	\$898
0197	001	Current Expense Fund	5211040	Administration	\$1,500
0197	001	Current Expense Fund	5211040	Administration	\$5,652
0197	001	Current Expense Fund	5211040	Administration	\$759
0197	001	Current Expense Fund	5211040	Administration	\$2,151
0197	001	Current Expense Fund	5211040	Administration	\$2,724
0197	001	Current Expense Fund	5211040	Administration	\$10,299
0197	001	Current Expense Fund	5211040	Administration	\$625
0197	001	Current Expense Fund	5211040	Administration	\$376
0197	001	Current Expense Fund	5211040	Administration	\$118
0197	001	Current Expense Fund	5211040	Administration	\$1,443
0197	001	Current Expense Fund	5211040	Administration	\$5,623
0197	001	Current Expense Fund	5211040	Administration	\$1,454
0197	001	Current Expense Fund	5211040	Administration	\$230
0197	001	Current Expense Fund	5211040	Administration	\$2,179
0197	001	Current Expense Fund	5211040	Administration	\$1,699
0197	001	Current Expense Fund	5213010	Crime Prevention	\$19,218
0197	001	Current Expense Fund	5213010	Crime Prevention	\$3,133
0197	001	Current Expense Fund	5213020	Crime Prevention	\$1,694
0197	001	Current Expense Fund	5213020	Crime Prevention	\$1,169
0197	001	Current Expense Fund	5213020	Crime Prevention	\$545
0197	001	Current Expense Fund	5213020	Crime Prevention	\$6,110
0197	001	Current Expense Fund	5213020	Crime Prevention	\$254
0197	001	Current Expense Fund	5213020	Crime Prevention	\$73
0197	001	Current Expense Fund	5213020	Crime Prevention	\$71
0197	001	Current Expense Fund	5213020	Crime Prevention	\$84
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$2,697
0197	001	Current Expense Fund	5236050	Care and Custody of Prisoners	\$71,070
0197	001	Current Expense Fund	5286050	Dispatch Services	\$2,179

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$62,580
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$33,366
0197	001	Current Expense Fund	5543010	Animal Control	\$16,028
0197	001	Current Expense Fund	5543030	Animal Control	\$60
0197	001	Current Expense Fund	5543040	Animal Control	\$1,371
0197	001	Current Expense Fund	5543040	Animal Control	\$86
0197	001	Current Expense Fund	5543040	Animal Control	\$25,000
0197	001	Current Expense Fund	5213030	Crime Prevention	\$2,370
0197	001	Current Expense Fund	5211030	Administration	\$657
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$2,906
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$4,065
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$47,067
0197	001	Current Expense Fund	5221010	Administration	\$49,753
0197	001	Current Expense Fund	5221010	Administration	\$49,353
0197	001	Current Expense Fund	5221010	Administration	\$142,358
0197	001	Current Expense Fund	5221010	Administration	\$237,503
0197	001	Current Expense Fund	5221010	Administration	\$23,674
0197	001	Current Expense Fund	5221010	Administration	\$15,344
0197	001	Current Expense Fund	5221010	Administration	\$50,012
0197	001	Current Expense Fund	5221020	Administration	\$42,832
0197	001	Current Expense Fund	5221020	Administration	\$31,796
0197	001	Current Expense Fund	5221020	Administration	\$351
0197	001	Current Expense Fund	5221020	Administration	\$18,579
0197	001	Current Expense Fund	5221020	Administration	\$83,347
0197	001	Current Expense Fund	5221020	Administration	\$5,395
0197	001	Current Expense Fund	5221020	Administration	\$1,550
0197	001	Current Expense Fund	5221020	Administration	\$2,577

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221020	Administration	\$1,671
0197	001	Current Expense Fund	5221020	Administration	\$3,994
0197	001	Current Expense Fund	5221030	Administration	\$1,032
0197	001	Current Expense Fund	5221030	Administration	\$1,368
0197	001	Current Expense Fund	5221030	Administration	\$4,918
0197	001	Current Expense Fund	5221030	Administration	\$1,523
0197	001	Current Expense Fund	5221030	Administration	\$2,581
0197	001	Current Expense Fund	5221030	Administration	\$4,633
0197	001	Current Expense Fund	5221030	Administration	\$9,727
0197	001	Current Expense Fund	5221040	Administration	\$754
0197	001	Current Expense Fund	5221040	Administration	\$384
0197	001	Current Expense Fund	5221040	Administration	\$824
0197	001	Current Expense Fund	5221040	Administration	\$8
0197	001	Current Expense Fund	5221040	Administration	\$2,144
0197	001	Current Expense Fund	5221040	Administration	\$4,508
0197	001	Current Expense Fund	5221040	Administration	\$163
0197	001	Current Expense Fund	5221040	Administration	\$215
0197	001	Current Expense Fund	5221040	Administration	\$4,210
0197	001	Current Expense Fund	5221040	Administration	\$7,375
0197	001	Current Expense Fund	5221040	Administration	\$2,756
0197	001	Current Expense Fund	5221040	Administration	\$1,197
0197	001	Current Expense Fund	5221040	Administration	\$910
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$2,685
0197	001	Current Expense Fund	5221040	Administration	\$670
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire and EMS Services	\$20,860
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire and EMS Services	\$416,954
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$24,891
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$46,673
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$5,534

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$6,586
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,786
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$9,745
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,175
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$331
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$206
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$200
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$185
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$31
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$631
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$45
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$135
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$765
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$745
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$3
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$2,355
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$488
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$116
0197	001	Current Expense Fund	5585050	Building Permits and Plan Reviews	\$88
0197	001	Current Expense Fund	5586040	Planning	\$154
0197	001	Current Expense Fund	5768010	General Parks	\$43,579
0197	001	Current Expense Fund	5768010	General Parks	\$2,806
0197	001	Current Expense Fund	5768010	General Parks	\$12,557

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5768020	General Parks	\$4,614
0197	001	Current Expense Fund	5768020	General Parks	\$5,351
0197	001	Current Expense Fund	5768020	General Parks	\$3,204
0197	001	Current Expense Fund	5768020	General Parks	\$2,446
0197	001	Current Expense Fund	5768020	General Parks	\$19,135
0197	001	Current Expense Fund	5768020	General Parks	\$792
0197	001	Current Expense Fund	5768020	General Parks	\$234
0197	001	Current Expense Fund	5768020	General Parks	\$139
0197	001	Current Expense Fund	5768020	General Parks	\$200
0197	001	Current Expense Fund	5768030	General Parks	\$5,230
0197	001	Current Expense Fund	5768030	General Parks	\$407
0197	001	Current Expense Fund	5768030	General Parks	\$2,635
0197	001	Current Expense Fund	5768030	General Parks	\$3,516
0197	001	Current Expense Fund	5768030	General Parks	\$298
0197	001	Current Expense Fund	5768040	General Parks	\$258
0197	001	Current Expense Fund	5768040	General Parks	\$5,010
0197	001	Current Expense Fund	5768040	General Parks	\$19,146
0197	001	Current Expense Fund	5768040	General Parks	\$5,665
0197	001	Current Expense Fund	5768040	General Parks	\$135
0197	001	Current Expense Fund	5768040	General Parks	\$795
0197	001	Current Expense Fund	5768040	General Parks	\$33
0197	001	Current Expense Fund	5768040	General Parks	\$120
0197	001	Current Expense Fund	5974200	Transfers-Out	\$10,000
0197	001	Current Expense Fund	5911870	Redemption of Debt - Centralized Services	\$50,000
0197	001	Current Expense Fund	5921880	Interest and Other Debt Service Cost - Centralized Services	\$49,794
0197	001	Current Expense Fund	5922280	Interest and Other Debt Service Cost - Fire and EMS Services	\$3,365
0197	001	Current Expense Fund	5972200	Transfers-Out	\$35,000
0197	001	Current Expense Fund	5811000	Interfund Loans	\$5,000
0197	001	Current Expense Fund	5811000	Interfund Loans	\$240,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	102	Rescue Unit One Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$5,016
0197	102	Rescue Unit One Fund	5227030	Ambulance Services	\$1,102
0197	102	Rescue Unit One Fund	5942260	Capital Expenditures/Expenses - Fire and EMS Services	\$3,231
0197	103	Street Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$319,378
0197	103	Street Fund	5423030	Roadway	\$2,374
0197	103	Street Fund	5426340	Street Lighting	\$133,889
0197	103	Street Fund	5426430	Traffic Control Devices	\$3,766
0197	103	Street Fund	5426430	Traffic Control Devices	\$4,152
0197	103	Street Fund	5426440	Traffic Control Devices	\$1,165
0197	103	Street Fund	5426630	Snow and Ice Control	\$1,218
0197	103	Street Fund	5426740	Street Cleaning	\$3,257
0197	103	Street Fund	5426740	Street Cleaning	\$14,130
0197	103	Street Fund	5427030	Roadside	\$1,646
0197	103	Street Fund	5427040	Roadside	\$151
0197	103	Street Fund	5427040	Roadside	\$115
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$139,633
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$7,833
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$11,926
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$13,453
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$4,017
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$55,516

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$2,521
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$742
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$443
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$800
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$463
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$5,113
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$515
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,516
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,587
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$66
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$240
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$267
0197	103	Street Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$13,531
0197	103	Street Fund	5433010	General Services	\$41,824
0197	103	Street Fund	5433020	General Services	\$3,200
0197	103	Street Fund	5433020	General Services	\$3,833
0197	103	Street Fund	5433020	General Services	\$156
0197	103	Street Fund	5433020	General Services	\$4,873
0197	103	Street Fund	5433020	General Services	\$588

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5433020	General Services	\$161
0197	103	Street Fund	5433020	General Services	\$103
0197	103	Street Fund	5433030	General Services	\$64
0197	103	Street Fund	5433040	General Services	\$1,497
0197	103	Street Fund	5433040	General Services	\$298
0197	103	Street Fund	5433040	General Services	\$373
0197	103	Street Fund	5433040	General Services	\$569
0197	103	Street Fund	5433040	General Services	\$1,909
0197	103	Street Fund	5433040	General Services	\$7,986
0197	103	Street Fund	5433040	General Services	\$473
0197	103	Street Fund	5433040	General Services	\$497
0197	103	Street Fund	5433040	General Services	\$966
0197	103	Street Fund	5435040	Facilities	\$2,000
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$1,461
0197	103	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$21,740
0197	108	Drug Enforcement Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$48,131
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$999
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$373
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$295
0197	108	Drug Enforcement Fund	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$11,653
0197	120	Ambulance / Ems Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$267,451
0197	120	Ambulance / Ems Fund	5172220	Pension and Other Benefit Payments to Retirees	\$1,186
0197	120	Ambulance / Ems Fund	5172220	Pension and Other Benefit Payments to Retirees	\$28,625

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$18,148
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$21,323
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$45,328
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$72,212
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$320,788
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$7,892
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$6,870
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$65,528
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$37,661
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$43,280
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$32,599
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$429
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$18,904
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$113,648
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$5,775
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,677
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,987
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,785
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$4,684
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,241
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$272
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$146
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$11,065
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$437
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$940
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$13,840
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$120
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,855
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$129
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$20,420
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,138
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,647
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$424

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,508
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$211
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,218
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$6,788
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$807
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$269
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,354
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,000
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,963
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$978
0197	120	Ambulance / Ems Fund	5922280	Interest and Other Debt Service Cost - Fire and EMS Services	\$119
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire and EMS Services	\$13,399
0197	120	Ambulance / Ems Fund	5971100	Transfers-Out	\$1,500
0197	120	Ambulance / Ems Fund	5971400	Transfers-Out	\$7,085
0197	120	Ambulance / Ems Fund	5912270	Redemption of Debt - Fire and EMS Services	\$11,896
0197	130	Lodging Tax Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$546,284
0197	130	Lodging Tax Fund	5733040	Commercial	\$7,450
0197	130	Lodging Tax Fund	5733040	Commercial	\$74,960
0197	130	Lodging Tax Fund	5736040	Sports	\$3,275
0197	202	Municipal Cap Imprvment Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$131,030
0197	400	Sewer M & O Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,422,630
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,640
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$419

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$925
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$22,681
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$74,370
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$2,659
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$851
0197	400	Sewer M & O Fund	5351050	Sewer/Reclaimed Water Utilities	\$15,972
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$78,616
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$6,050
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$7,194
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$335
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$12,941
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,253
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$346
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$220
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$259,926
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$16,218
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$21,204
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$25,130
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$8,363
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$82,583
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$4,352

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,259
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$764
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,027
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,279
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$545
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$82
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$417
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$52
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$30,920
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$3,264
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,922
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$710
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,445
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,233
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,181
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$700
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,617
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$673
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$117,017
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,042

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$54,493
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,041
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,417
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,853
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$579
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,196
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,430
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$9,802
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$284
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,317
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$41,895
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,848,018
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$210,653
0197	400	Sewer M & O Fund	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$50,000
0197	400	Sewer M & O Fund	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$70,000
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$83,788
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$140,544

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$107
0197	400	Sewer M & O Fund	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$352,948
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$44,074
0197	400	Sewer M & O Fund	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$32,204
0197	400	Sewer M & O Fund	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$27,397
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$6,380
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$16,612
0197	400	Sewer M & O Fund	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,158,042
0197	400	Sewer M & O Fund	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$348,000
0197	400	Sewer M & O Fund	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$82,600
0197	409	Stormwater O & M	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$38,643
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$13,562
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,054
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,240
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$73

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$3,474
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$270
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$76
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$47
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$792
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$545
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$331
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$87
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,424
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,444
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$3,074
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$287,811
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,291
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$766
0197	409	Stormwater O & M	5311050	Storm Drainage Utilities	\$2,352
0197	409	Stormwater O & M	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$208
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$7,642
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$111,047
0197	409	Stormwater O & M	5812000	Interfund Loan Repayments	\$50,000
0197	410	Sanitation O & M Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$39,009
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,640
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$925
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$19,302
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$28,296
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$2,659
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$846
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$78,261

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$6,023
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$7,162
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$334
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$12,905
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,249
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$345
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$219
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$322,129
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$4,678
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$25,227
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$29,732
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$2,580
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$10,584
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$123,799
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$5,391
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,591
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$947
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,000
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$886
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$545
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$6,322
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$352
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$37,924
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$2,252
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$165,257
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$305
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$419
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,424
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,000
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$20,000
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$485
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$194,052
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$49,912
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$35,717

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,954
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$839
0197	410	Sanitation O & M Fund	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$78
0197	410	Sanitation O & M Fund	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$3,624
0197	410	Sanitation O & M Fund	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$261,360
0197	410	Sanitation O & M Fund	5812000	Interfund Loan Repayments	\$240,000
0197	410	Sanitation O & M Fund	5860000	Agency Type Disbursements	\$33,784
0197	635	Agency Fund - Trust Account	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	(\$6,615)
0197	635	Agency Fund - Trust Account	5860100	Agency Type Disbursements	\$279
0197	635	Agency Fund - Trust Account	5868300	Agency Type Disbursements	\$1,082
0197	635	Agency Fund - Trust Account	5868300	Agency Type Disbursements	\$2,022
0197	635	Agency Fund - Trust Account	5868300	Agency Type Disbursements	\$323
0197	635	Agency Fund - Trust Account	5868800	Agency Type Disbursements	\$351
0197	635	Agency Fund - Trust Account	5868900	Agency Type Disbursements	\$188
0197	635	Agency Fund - Trust Account	5868900	Agency Type Disbursements	\$121
0197	635	Agency Fund - Trust Account	5868900	Agency Type Disbursements	\$662
0197	635	Agency Fund - Trust Account	5869100	Agency Type Disbursements	\$23,890
0197	635	Agency Fund - Trust Account	5869200	Agency Type Disbursements	\$13,363
0197	635	Agency Fund - Trust Account	5869700	Agency Type Disbursements	\$3,713
0197	635	Agency Fund - Trust Account	5869900	Agency Type Disbursements	\$118

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	635	Agency Fund - Trust Account	5891400	Other Nonexpenditures	\$1,272

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

		Total for All Funds (Memo Only)	001 Current Expense Fund	102 Rescue Unit One Fund	103 Street Fund
Beginning Cash and Investments					
30810	Reserved	3,791,961	-	-	-
30880	Unreserved	4,685,721	1,922,568	7,802	183,507
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	4,210,316	3,086,994	-	451,215
320	Licenses and Permits	158,713	158,713	-	-
330	Intergovernmental Revenues	718,355	419,886	1,473	170,686
340	Charges for Goods and Services	3,429,103	80,395	-	3,616
350	Fines and Penalties	130,053	83,151	-	-
360	Miscellaneous Revenues	77,653	30,973	75	20,970
Total Operating Revenues:		8,724,192	3,860,113	1,548	646,487
Operating Expenditures					
510	General Government	697,927	636,437	-	13,531
520	Public Safety	3,284,136	2,406,227	1,102	-
530	Utilities	2,446,990	-	-	-
540	Transportation	486,139	2,255	-	483,884
550	Natural and Economic Environment	145,689	145,689	-	-
560	Social Services	1,552	1,552	-	-
570	Culture and Recreation	223,990	138,305	-	-
Total Operating Expenditures:		7,286,424	3,330,465	1,102	497,416
Net Operating Increase (Decrease):		1,437,769	529,648	446	149,072
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	877,648	515,222	-	-
391-393	Debt Proceeds	456,000	216,000	-	-
397	Transfers-In	53,585	8,585	-	10,000
Total Nonoperating Revenues:		1,387,233	739,807	-	10,000
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	568,784	245,000	-	-
591-593	Debt Service	943,137	103,159	-	-
594-595	Capital Expenditures	3,073,175	541,077	3,231	23,201
597	Transfers-Out	53,585	45,000	-	-
Total Nonoperating Expenditures:		4,638,682	934,236	3,231	23,201
Net Increase (Decrease) in Cash and Investments:		(1,813,679)	335,219	(2,785)	135,871
Ending Cash and Investments					
50810	Reserved	1,588,642	-	-	-
50880	Unreserved	5,075,360	2,257,787	5,016	319,378

The accompanying notes are an integral part of this statement.

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

		108 Drug Enforcement Fund	120 Ambulance / Ems Fund	130 Lodging Tax Fund	202 Municipal Cap Imprvmt Fund
Beginning Cash and Investments					
30810	Reserved	-	-	-	-
30880	Unreserved	57,971	197,942	539,253	74,914
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	526,000	90,448	55,659
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	464,792	-	-
350	Fines and Penalties	3,265	-	-	-
360	Miscellaneous Revenues	215	813	2,269	457
Total Operating Revenues:		3,480	991,606	92,717	56,116
Operating Expenditures					
510	General Government	-	47,959	-	-
520	Public Safety	1,667	875,139	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	85,685	-
Total Operating Expenditures:		1,667	923,098	85,685	-
Net Operating Increase (Decrease):		1,813	68,508	7,032	56,116
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	35,000	-	-
Total Nonoperating Revenues:		-	35,000	-	-
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	-	12,015	-	-
594-595	Capital Expenditures	11,653	13,399	-	-
597	Transfers-Out	-	8,585	-	-
Total Nonoperating Expenditures:		11,653	33,999	-	-
Net Increase (Decrease) in Cash and Investments:		(9,840)	69,510	7,032	56,116
Ending Cash and Investments					
50810	Reserved	-	-	-	-
50880	Unreserved	48,131	267,451	546,284	131,030

The accompanying notes are an integral part of this statement.

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

		400 Sewer M & O Fund	409 Stormwater O & M	410 Sanitation O & M Fund
Beginning Cash and Investments				
30810	Reserved	3,791,961	-	-
30880	Unreserved	1,395,053	23,920	282,791
388 & 588	Prior Period Adjustments, Net	-	-	-
Operating Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	126,309	-
340	Charges for Goods and Services	1,610,662	287,935	981,703
350	Fines and Penalties	14,546	14,545	14,546
360	Miscellaneous Revenues	20,178	398	1,303
Total Operating Revenues:		1,645,386	429,187	997,552
Operating Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	901,809	328,713	1,216,468
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Operating Expenditures:		901,809	328,713	1,216,468
Net Operating Increase (Decrease):		743,577	100,474	(218,916)
Nonoperating Revenues				
370-380, 395 & 398	Other Financing Sources	5,300	83,146	273,980
391-393	Debt Proceeds	-	-	240,000
397	Transfers-In	-	-	-
Total Nonoperating Revenues:		5,300	83,146	513,980
Nonoperating Expenditures				
580, 596 & 599	Other Financing Uses	-	50,000	273,784
591-593	Debt Service	824,053	208	3,702
594-595	Capital Expenditures	2,100,566	118,688	261,360
597	Transfers-Out	-	-	-
Total Nonoperating Expenditures:		2,924,620	168,897	538,846
Net Increase (Decrease) in Cash and Investments:		(2,175,742)	14,724	(243,782)
Ending Cash and Investments				
50810	Reserved	1,588,642	-	-
50880	Unreserved	1,422,630	38,643	39,009

The accompanying notes are an integral part of this statement.

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

	Total for All Funds (Memo Only)	635 Agency Fund - Trust Account
308	Beginning Cash and Investments	234
388 & 588	Prior Period Adjustments, Net	-
310-360	Revenues	-
380-390	Other Increases and Financing Sources	40,534
510-570	Expenditures	-
580-590	Other Decreases and Financing Uses	47,383
	Net Increase (Decrease) in Cash and Investments:	(6,849)
508	Ending Cash and Investments	(6,615)

The accompanying notes are an integral part of this statement.

SCHEDULE OF DISBURSEMENT ACTIVITY

For the Year Ending December 31, 2014

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014
001	Current Expense Fund	\$203,354	\$4,003,527	\$3,944,461	\$0	\$262,450	\$0	\$0	\$4,003,527
102	Rescue Unit One Fund	\$0	\$4,333	\$4,333	\$0	\$0	\$0	\$0	\$4,333
103	Street Fund	\$33,842	\$527,591	\$528,235	\$0	\$33,168	\$0	\$0	\$527,561
108	Drug Enforcement Fund	\$0	\$13,320	\$13,320	\$0	\$0	\$0	\$0	\$13,320
120	Ambulance / Ems Fund	\$60,390	\$958,322	\$953,035	\$0	\$65,677	\$0	\$0	\$958,322
130	Lodging Tax Fund	\$0	\$85,685	\$85,685	\$0	\$0	\$0	\$0	\$85,685
400	Sewer M & O Fund	\$550,559	\$3,826,627	\$4,320,798	\$0	\$56,388	\$0	\$0	\$3,826,627
409	Stormwater O & M	\$50,409	\$445,728	\$446,301	\$0	\$49,836	\$0	\$0	\$445,728
410	Sanitation O & M Fund	\$63,134	\$1,494,590	\$1,491,793	\$0	\$65,932	\$0	\$0	\$1,494,590
635	Agency Fund - Trust Account	\$3,236	\$47,383	\$47,765	\$0	\$2,853	\$0	\$0	\$47,383
TOTAL		\$964,954	\$11,407,078	\$11,835,728	\$0	\$536,305	\$0	\$0	\$11,407,078

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligations						
251.11	GO Bond, City Hall	12/1/2030	1,135,000	-	50,000	1,085,000
259.11	Compensated Absences		390,447	16,187	-	406,634
263.96	LOCAL #0197-3-1	6/1/2014	11,896	-	11,896	-
263.96	LOCAL #0197-4-1	6/1/2018	-	216,000	-	216,000
263.96	LOCAL #0197-5-1	6/1/2021	-	240,000	-	240,000
Total General Obligations:			1,537,343	472,187	61,896	1,947,634
Revenue Obligations						
259.12	Compensated Balances		142,559	9,155	-	151,714
263.82	PWTF Loan, PC12-951-035	6/1/2041	9,882,538	-	352,948	9,529,590
263.82	SRF Loan #L9700039	3/15/2018	156,346	-	32,204	124,142
263.82	SRF Loan #L1200009	6/30/2032	642,276	-	27,397	614,879
252.11	Sewer Revenue Bond 2011	12/1/2041	2,115,000	-	50,000	2,065,000
252.11	Sewer Revenue Bond 2013	12/1/2043	3,410,000	-	70,000	3,340,000
Total Revenue Obligations:			16,348,719	9,155	532,549	15,825,325
Total Liabilities:			17,886,062	481,342	594,445	17,772,959

City of Clarkston

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2014

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements
001	Current Expense Fund	\$1,922,568.20	\$4,313,161.40	\$8,585.00	\$302,000.00	\$23,826.28	\$4,599,920.12	\$4,003,527.45
102	Rescue Unit One Fund	\$7,801.57	\$1,548.22	\$0.00	\$0.00	\$0.00	\$1,548.22	\$4,333.48
103	Street Fund	\$183,506.78	\$635,431.77	\$10,000.00	\$20,000.00	\$8,944.38	\$656,487.39	\$527,560.89
108	Drug Enforcement Fund	\$57,971.43	\$3,479.64	\$0.00	\$0.00	\$0.00	\$3,479.64	\$13,320.40
120	Ambulance / Ems Fund	\$197,942.34	\$1,001,416.18	\$35,000.00	\$0.00	\$9,810.60	\$1,026,605.58	\$958,322.10
130	Lodging Tax Fund	\$539,252.75	\$92,717.10	\$0.00	\$0.00	\$0.00	\$92,717.10	\$85,685.45
202	Municipal Cap Imprvmt	\$74,913.76	\$56,115.95	\$0.00	\$0.00	\$0.00	\$56,115.95	\$0.00
400	Sewer M & O Fund	\$5,187,014.15	\$1,654,885.24	\$0.00	\$0.00	\$4,198.90	\$1,650,686.34	\$3,826,627.42
409	Stormwater O & M	\$23,920.37	\$512,450.62	\$0.00	\$0.00	\$118.07	\$512,332.55	\$445,728.22
410	Sanitation O & M Fund	\$282,791.01	\$1,274,808.68	\$0.00	\$240,000.00	\$3,276.77	\$1,511,531.91	\$1,494,590.25
635	Agency Fund - Trust Account	\$233.64	\$40,534.14	\$0.00	\$0.00	\$0.00	\$40,534.14	\$47,382.71
999	Treasurer's Surplus Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$8,477,916.00	\$9,586,548.94	\$53,585.00	\$562,000.00	\$50,175.00	\$10,151,958.94	\$11,407,078.37

Transfers- Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$45,000.00	\$240,000.00	\$4,264,701.17	\$2,257,787.15
\$0.00	\$0.00	\$4,333.48	\$5,016.31
\$0.00	\$2,000.00	\$520,616.51	\$319,377.66
\$0.00	\$0.00	\$13,320.40	\$48,130.67
\$8,585.00	\$0.00	\$957,096.50	\$267,451.42
\$0.00	\$0.00	\$85,685.45	\$546,284.40
\$0.00	\$0.00	\$0.00	\$131,029.71
\$0.00	\$4,000.00	\$3,826,428.52	\$3,011,271.97
\$0.00	\$52,000.00	\$497,610.15	\$38,642.77
\$0.00	\$264,000.00	\$1,755,313.48	\$39,009.44
\$0.00	\$0.00	\$47,382.71	(\$6,614.93)
\$0.00	\$0.00	\$0.00	\$0.00
\$53,585.00	\$562,000.00	\$11,972,488.37	\$6,657,386.57

City/Town

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2014

Grantor	Program Title	Identification Number	Amount
3340130 - State Direct/Indirect Grant from State Patrol	Basic Firefighter Training	n/a	3,819
			Sub-total: 3,819
3340490 - State Direct/Indirect Grant from Department of Health	Pre-hospital	n/a	1,473
			Sub-total: 1,473
3340310 - State Direct/Indirect Grant from Department of Ecology	WQFMS	G1400292	111,047
			Sub-total: 111,047
		Grand total:	116,339

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
Highway Safety Cluster							
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Dept of Transportation/WTSC)	State and Community Highway Safety	20.600	N/A	280	-	280	1, 2
				Total Highway Safety Cluster:	-	280	
JAG Program Cluster							
Bureau Of Justice Assistance, Department Of Justice (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	M13-31440-018	8,165	-	8,165	1, 2
Bureau Of Justice Assistance, Department Of Justice (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	M14-31440-018	10,011	-	10,011	1, 2
				Total JAG Program Cluster:	-	18,176	
Other Programs							
Violence Against Women Office, Department Of Justice (via WA. St. Dept of Commerce)	Violence Against Women Formula Grants	16.588	2013-WF-AX-0055	15,000	-	15,000	1, 2
Bureau Of Justice Assistance, Department Of Justice	Bulletproof Vest Partnership Program	16.607	N/A	-	681	681	1, 2

The accompanying notes are an integral part of this statement.

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
Department Of Homeland Security (via Asotin County)	Homeland Security Grant Program	97.067	EMW-2011- SS-00030- S01	4,344	-	4,344	3
Department Of Homeland Security (via Asotin County)	Homeland Security Grant Program	97.067	EMW-2013- SS-0025-S01	306	-	306	3
			Total CFDA 97.067:	4,650	-	4,650	
Department Of Homeland Security	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2011- FH-00998	-	194,309	194,309	1, 2
			Total Federal Awards Expended:	38,106	194,990	233,096	

The accompanying notes are an integral part of this statement.

City of Clarkston

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

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City's financial statements. The City of Clarkston 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, may be more than shown.

NOTE 3 - NONCASH AWARDS - EQUIPMENT

The City received equipment and supplies that were purchased with federal Homeland Security funds by Asotin County. The amount reported on the schedule is the value of the property on the date it was received by City and priced by Asotin County.

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

Has your government engaged labor relations consultants? Yes No

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

Name of firm: The Wesley Group
Name of consultant: Kevin Wesley
Business address: P O Box 7164 Kennewick WA 99336
Amount paid to consultant during fiscal year: \$15,048
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$8,400 annually, plus \$80 per hour for Arbitration, Mediation, ULP's, etc and Travel Expenses Maximum compensation allowed: N/A Duration of services: January 1, 2014 through December 31, 2014 Services provided: labor Negotiations and Contract Administration

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2014**

Program Manager: Vickie Storey

Address: 829 5th Street
Clarkston, WA 99403

Phone: (509) 758-5541

Email: clarkstoncity@cableone.net

- 1. No Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
 - i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. Unemployment Compensation
 - v. Workers' Compensation
 - vi. Other - please describe: _____
- b. Does the entity self-insure as an individual program? (yes/no)
 - i. If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.
If so, list the entity or entities: _____
- c. Does the entity self-insure as a joint program? (yes/no)
 - i. If answered YES, list the other member(s): _____

City of Clarkston
Notes to the Financial Statements
For the Year Ended December 31, 2014

Note 1 - Summary of Significant Accounting Policies

The City of Clarkston was incorporated on August 4, 1902 and operates under the laws of the state of Washington applicable to a non-charter code city. The City of Clarkston is a general purpose local government and provides police, fire, ambulance, community development, parks, sewer, streets, surface water management and sanitation services.

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 fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

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 or services to the general public and are supported primarily through user charges.

FIDUCIARY FUND TYPES:

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

Agency Funds

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

B. Basis of Accounting and Measurement Focus

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

In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Budgets

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

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 – General Fund	\$4,605,845	\$4,069,226	\$536,619
004 – CE Reserve	\$240,000	240,000	\$0
006 – Emp Benefit Reserve	\$0	\$0	\$0
007 – Community Projects	\$0	\$0	\$0
010 – National Night Out	\$900	\$657	\$243
011 – Victim’s Rights	\$5,000	\$2,450	\$2,550

016 – Vehicle Reserve	\$268,500	\$233,400	\$35,100
017 – DARE Fund	\$4,750	\$2,370	\$2,380
037 - CDBG Fund	\$25,100	\$10,000	\$15,100
102 – Rescue One	\$4,650	\$4,333	\$317
103 – Street Fund	\$1,510,590	\$520,616	\$989,974
105 – Street Reserve	\$45,000	\$0	\$45,000
108 – Drug Enforcement	\$16,000	\$13,320	\$2,680
120 - Ambulance	\$1,071,860	\$978,096	\$93,764
121 – EMS Capital Reserve	\$0	\$0	\$0
130 – Lodging Tax	\$85,985	\$85,685	\$300
202 – Capital Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$1,811,655	\$1,710,602	\$101,053
401 – Sewer Equip Reserve	\$0	\$0	\$0
402 – Sewer Line Reserve	\$60,000	\$40,000	\$20,000
403 – Sewer Cap Replacement	\$0	\$0	\$0
404 – Sewer Reserve	\$0	\$0	\$0
405 – Sewer Construction	\$2,322,000	\$2,120,671	\$201,329
406 – Sewer Revenue Bond	\$346,300	\$344,439	\$1,861
407 – PWTF Loan Fund	\$397,050	\$397,022	\$28
408 – SRF Loan Fund	\$82,955	\$82,593	\$362
409 – Stormwater O & M	\$466,780	\$447,609	\$19,171
410 – Sanitation O & M	\$1,757,445	\$1,755,312	\$2,133
411 – Sanitation Equip Reserve	\$175,000	\$175,000	\$0

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 3, *Deposits and Investments*.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$2,500. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 1.5 x the annual earnable amount for each employee and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours, with larger accumulative amounts as determined by collective bargaining agreements. Upon separation or retirement, employees with a hire date prior to January 1, 1985 will be compensated for apportion of unused sick leave. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The government's *Other Financing Sources or Uses* consist of operating transfers in and out.

I. Risk Management

The City of Clarkston is a member of the Washington Cities Insurance Authority (WCIA).

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 176 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are \$4 million per occurrence self-insured layer, and \$16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are \$20 million per occurrence subject to aggregate sublimits in the excess layers. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

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 the City Council. 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 the WWTP Construction Fund with a reserve of \$,158,041, which is dedicated to a construction project funded with revenue bonds; the Sewer Revenue Bond Fund with a reserve of \$348,000 required by bond covenants; and the SRF Loan Fund with a reserve of \$82,600 required by loan agreements.

Note 2 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after 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 after tax is levied.

The City’s regular levy for the year 2014 was \$2.20598161 per \$1,000 on an assessed valuation of \$409,247,292 for a total regular levy of \$902,792.

In 2014 the City also levied \$1.31498157 per \$1,000 of the assessed valuation of \$400,554,662 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for E.M.S. levy for a total additional levy of \$526,722.

Note 3 – Deposits and Investments

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

Investments are reported at fair value. Investments by type at December 31, 2014 are as follows:

<u>Type of Investment</u>	<u>City’s own investments</u>	Investments held by City as an agent for other local governments, individuals or private organizations.	Total
L.G.I.P.	\$2,988,273.56	-0-	\$2,988,273.56
U.S. Government Securities	\$3,595,000.00	-0-	\$3,595,000.00
Twin River Bank CD	\$ 245,000.00	-0-	\$ 245,000.00
_____	_____	_____	_____
Total	\$6,828,273.56	-0-	\$6,828,273.56

Note 4 – 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 year ended December 31, 2014.

The debt service requirements for general obligation bonds, revenue bonds and other debt (Public Works Trust Fund Loan) including both principle and interest, are as follows:

	General Obligation Debt	Revenue Debt	Other Debt	Total Debt
2015	\$188,527	\$425,014	\$400,596	\$1,014,137
2016	\$187,027	\$422,855	\$398,831	\$1,008,713
2017	\$190,028	\$420,695	\$397,066	\$1,007,792
2018	\$187,727	\$408,993	\$395,302	\$992,022
2019	\$131,300	\$386,551	\$393,537	\$911,388
2020-2024	\$556,308	\$1,918,274	\$1,941,213	\$4,415,795
2025-2029	\$489,056	\$1,927,044	\$1,897,094	\$4,313,194
2030-2034	\$99,628	\$1,812,182	\$1,852,976	\$3,764,786
2035-2039	\$0	1,686,425	\$1,808,857	\$3,495,282
2040-2044	\$0	\$1,089,087	\$711,190	\$1,800,277
Totals	\$2,029,601	\$10,497,120	\$10,196,662	\$22,723,383

The Public Works Trust Fund Loan listed under Other Debt, was reduced in 2015 due to a payback of \$86,460. The interest rate was also reduced in 2015 from 0.5% to 0.25%. Those changes will be reflected in the 2015 annual report notes.

Note 5 - Interfund Loans

The following table displays interfund loan activity during 2014:

Borrowing Fund	Lending Fund	Balance 1/1/2014	New Loans	Repayments	Balance 12/31/2014
409	001	\$50,000	-0-	\$ 50,000	\$ -0-
410	004	-0-	\$240,000	\$240,000	-0-
103TBD	001	-0-	\$ 5,000	-0-	\$ 5,000
	TOTALS	\$ 50,000	\$245,000	\$290,000	\$ 5,000

Note 6 - Pension Plans

Substantially all the City’s full-time and qualifying part-time employees participate in PERS, LEOFF or Volunteer Firefighters Relief and Pension Fund, administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City’s financial statements. Contributions to the systems by both employee and employer

are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

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

Note 7 – Health and Welfare

The City of Clarkston is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2014, 263 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical insurance through Regence BlueShield and Asuris Northwest Health, dental insurance through Delta Dental of Washington, and vision insurance through Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. The AWC Trust HCP purchases stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Group Health ISL at \$750,000 through Sun Life. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of the 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 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 WC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's Office.

Note 8 - Other Disclosures

OPEB

The City has a commitment to pay for post-employment benefits for employees that belong to the LEOFF I retirement system. These benefits include health insurance, medical, vision, nursing care and related expenses. Twelve retirees received benefits during the year and \$202,523 was paid out for those benefits during the year.

Ongoing litigation

The City is involved in litigation with Skyline Contractors, Inc. The City contracted with Skyline in 2011 to remodel the Public Safety building. The City issued a letter of substantial completion on March 21, 2012. However, the City has unresolved claims against the bond and retainage. The bonding surety is nonresponsive and has since filed for bankruptcy protection. Skyline filed suit against the City in the amount of \$870,000. The City is in possession of retainage of \$37,600 and the outstanding contract balance of \$52,000. Skyline filed for Chapter 7 bankruptcy in 2012. There is a provision for arbitration in the contract with Skyline and an arbitrator has been assigned. The City has opted to attempt mediation prior to moving to arbitration at the request of the bankruptcy trustee.