

**CITY OF CLARKSTON**

**MCAG NO. 0197**

# **ANNUAL REPORT**

**FISCAL YEAR ENDING**

**DECEMBER 31, 2015**

*Kathleen A Warren, Mayor*  
*Vickie Storey, Clerk/Treasurer*

# ANNUAL REPORT CERTIFICATION

City of Clarkston

(Official Name of Government)

0197

MCAG No.

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

For the Fiscal Year Ended 12/31/2015

## 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

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Vickie Storey Clerk/Treasurer

Contact Phone Number (509) 758-5541

Contact E-mail Address clarkstoncity@cableone.net

I certify 27th day of May, 2016, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Vickie Storey (clarkstoncity@cableone.net)

## City of Clarkston

### Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3088000	Unreserved Cash and Investments-Beginning	\$2,257,787
0197	001	Current Expense Fund	3111000	Property Tax	\$461,548
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$1,640,315
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$544,030
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$104,227
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$29,618
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$28,307
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$17,910
0197	001	Current Expense Fund	3164703	Business and Occupation Taxes on Utilities	\$31,588
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$23,565
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$8,505
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$8,109
0197	001	Current Expense Fund	3168100	Gambling Taxes - Punch Boards and Pull Tabs	\$6,454
0197	001	Current Expense Fund	3168200	Gambling Taxes - Bingo and Raffles	\$87
0197	001	Current Expense Fund	3168400	Gambling Taxes - Card Games	\$61,445
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$20,114
0197	001	Current Expense Fund	3213000	Police and Protective	\$600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3216000	Professional and Occupations	\$30,495
0197	001	Current Expense Fund	3219100	Franchise Fees	\$44,744
0197	001	Current Expense Fund	3221000	Buildings, Structure and Equipment	\$61,732
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,462
0197	001	Current Expense Fund	3229001	Other Non-Business Licenses and Permits	\$2
0197	001	Current Expense Fund	3311660	Federal Direct Grant from Department of Justice	\$1,363
0197	001	Current Expense Fund	3319704	Federal Direct Grant from Department of Homeland Security	\$34,513
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$31,616
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$15,005
0197	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,000
0197	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,257
0197	001	Current Expense Fund	3340130	State Grant from State Patrol	\$8,253
0197	001	Current Expense Fund	3360098	City-County Assistance	\$70,936
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$61,176
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,931
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$7,074
0197	001	Current Expense Fund	3360641	Marijuana Enforcement	\$524
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,095
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$19,670
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$50,646
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$12,662

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,386
0197	001	Current Expense Fund	3419100	Election Candidate Filing Services	\$414
0197	001	Current Expense Fund	3419600	Personnel Services	\$285
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$2,488
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$70,045
0197	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$7,000
0197	001	Current Expense Fund	3452900	Other Environmental Services	\$493
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$1,800
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$1,869
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$73,365
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$6,535
0197	001	Current Expense Fund	3590000	Non-Court Fines and Penalties	\$1,275
0197	001	Current Expense Fund	3611100	Investment Earnings	\$7,687
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$5,808
0197	001	Current Expense Fund	3614000	Other Interest	\$695
0197	001	Current Expense Fund	3614020	Other Interest	\$61
0197	001	Current Expense Fund	3625000	Land and Facilities Leases (Long-Term)	\$4,000
0197	001	Current Expense Fund	3625000	Land and Facilities Leases (Long-Term)	\$4,000
0197	001	Current Expense Fund	3625000	Land and Facilities Leases (Long-Term)	\$2,000
0197	001	Current Expense Fund	3625000	Land and Facilities Leases (Long-Term)	\$2,000
0197	001	Current Expense Fund	3671120	Contributions and Donations from Nongovernmental Sources	\$1,500
0197	001	Current Expense Fund	3694000	Judgments and Settlements	\$10,734

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3698100	Cash Adjustments	\$87
0197	001	Current Expense Fund	3698102	Cash Adjustments	\$30
0197	001	Current Expense Fund	3699100	Miscellaneous Other	\$301
0197	001	Current Expense Fund	3890031	Other Nonrevenues	\$4,437
0197	001	Current Expense Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$5,424
0197	001	Current Expense Fund	3971100	Transfers-In	\$1,500
0197	001	Current Expense Fund	3971400	Transfers-In	\$7,085
0197	001	Current Expense Fund	3980000	Insurance Recoveries	\$13,101
0197	001	Current Expense Fund	3611100	Investment Earnings	\$3,340
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$2,345
0197	001	Current Expense Fund	3614000	Other Interest	\$1,690
0197	001	Current Expense Fund	3611100	Investment Earnings	\$607
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$483
0197	001	Current Expense Fund	3611100	Investment Earnings	\$257
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$205
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$3,710
0197	001	Current Expense Fund	3611100	Investment Earnings	\$353
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$277
0197	001	Current Expense Fund	3611100	Investment Earnings	\$32
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$25
0197	001	Current Expense Fund	3611100	Investment Earnings	\$23
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$19
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$578
0197	001	Current Expense Fund	3611100	Investment Earnings	\$211
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$170

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$78,248
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$64,382
0197	001	Current Expense Fund	3611100	Investment Earnings	\$1,868
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$1,630
0197	001	Current Expense Fund	3812000	Interfund Loan Repayment Received	\$9,000
0197	001	Current Expense Fund	3812000	Interfund Loan Repayment Received	\$205,000
0197	102	Rescue Unit One Fund	3088000	Unreserved Cash and Investments-Beginning	\$5,016
0197	102	Rescue Unit One Fund	3340490	State Grant from Department of Health	\$1,341
0197	102	Rescue Unit One Fund	3611100	Investment Earnings	\$39
0197	102	Rescue Unit One Fund	3613000	Gains (Losses) on Sale of Investments	\$33
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$130
0197	103	Street Fund	3088000	Unreserved Cash and Investments-Beginning	\$319,378
0197	103	Street Fund	3111000	Property Tax	\$461,548
0197	103	Street Fund	3332020	Federal Indirect Grant from Department of Transportation	\$864,835
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$152,245
0197	103	Street Fund	3441048	Roads/Streets Maintenance/Repair/Construction Services	\$4,931
0197	103	Street Fund	3611100	Investment Earnings	\$762
0197	103	Street Fund	3613000	Gains (Losses) on Sale of Investments	\$323
0197	103	Street Fund	3625000	Land and Facilities Leases (Long-Term)	\$20,000
0197	103	Street Fund	3974200	Transfers-In	\$30,000
0197	103	Street Fund	3974200	Transfers-In	\$35,000
0197	103	Street Fund	3974200	Transfers-In	\$25,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	3980000	Insurance Recoveries	\$9,294
0197	103	Street Fund	3611100	Investment Earnings	\$503
0197	103	Street Fund	3613000	Gains (Losses) on Sale of Investments	\$404
0197	103	Street Fund	3811000	Interfund Loans Received	\$205,000
0197	104	Transportation Benefit Dist.	3695000	Special Items	\$51,154
0197	108	Drug Enforcement Fund	3088000	Unreserved Cash and Investments-Beginning	\$48,131
0197	108	Drug Enforcement Fund	3573700	District/Municipal Court Cost Recoupments	\$2,195
0197	108	Drug Enforcement Fund	3611100	Investment Earnings	\$271
0197	108	Drug Enforcement Fund	3613000	Gains (Losses) on Sale of Investments	\$215
0197	120	Ambulance / Ems Fund	3088000	Unreserved Cash and Investments-Beginning	\$267,451
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$471
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	\$372
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$547,426
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$473,931
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$1,300
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	\$973
0197	120	Ambulance / Ems Fund	3972200	Transfers-In	\$35,000
0197	130	Lodging Tax Fund	3088000	Unreserved Cash and Investments-Beginning	\$546,284
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$94,795
0197	130	Lodging Tax Fund	3611100	Investment Earnings	\$3,429
0197	130	Lodging Tax Fund	3613000	Gains (Losses) on Sale of Investments	\$2,791
0197	306	Municipal Cap Imprvment	3088000	Unreserved Cash and Investments-Beginning	\$131,030
0197	306	Municipal Cap Imprvment	3183400	REET 1 - First Quarter Percent	\$71,337
0197	306	Municipal Cap Imprvment	3611100	Investment Earnings	\$1,090
0197	306	Municipal Cap Imprvment	3613000	Gains (Losses) on Sale of Investments	\$958

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3088000	Unreserved Cash and Investments-Beginning	\$1,422,630
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$1,294,411
0197	400	Sewer M & O Fund	3435003	Sewer/Reclaimed Water Sales and Services	\$6,738
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$594,924
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$12,351
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$4,335
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$3,676
0197	400	Sewer M & O Fund	3699100	Miscellaneous Other	\$600
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$514
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$408
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$3,453
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$2,560
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$416
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$330
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$800
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$638
0197	400	Sewer M & O Fund	3790000	Capital Contributions	\$1,200
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments-Beginning	\$1,158,042
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$4,127
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$3,662
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments-Beginning	\$348,000
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$4,896
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$543
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$97
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$109

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments-Beginning	\$82,600
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$637
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$539
0197	409	Stormwater O & M	3088000	Unreserved Cash and Investments-Beginning	\$38,643
0197	409	Stormwater O & M	3340310	State Grant from Department of Ecology	\$5,428
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$286,280
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$12,370
0197	409	Stormwater O & M	3611100	Investment Earnings	\$591
0197	409	Stormwater O & M	3613000	Gains (Losses) on Sale of Investments	\$372
0197	409	Stormwater O & M	3890000	Other Nonrevenues	\$31,439
0197	410	Sanitation O & M Fund	3088000	Unreserved Cash and Investments-Beginning	\$39,009
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$1,065,106
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$2,912
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$12,371
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$488
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	\$351
0197	410	Sanitation O & M Fund	3973700	Transfers-In	\$30,300
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$9
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	\$7
0197	410	Sanitation O & M Fund	3860000	Agency Type Deposits	\$37,870
0197	635	Agency Fund-Trust Acct	3088000	Unreserved Cash and Investments-Beginning	(\$6,615)
0197	635	Agency Fund-Trust Acct	3860100	Agency Type Deposits	\$481
0197	635	Agency Fund-Trust Acct	3861000	Agency Type Deposits	\$1,231
0197	635	Agency Fund-Trust Acct	3868200	Agency Type Deposits	\$58
0197	635	Agency Fund-Trust Acct	3868300	Agency Type Deposits	\$1,043
0197	635	Agency Fund-Trust Acct	3868331	Agency Type Deposits	\$2,044

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	635	Agency Fund-Trust Acct	3868332	Agency Type Deposits	\$359
0197	635	Agency Fund-Trust Acct	3868800	Agency Type Deposits	\$363
0197	635	Agency Fund-Trust Acct	3868909	Agency Type Deposits	\$583
0197	635	Agency Fund-Trust Acct	3868914	Agency Type Deposits	\$152
0197	635	Agency Fund-Trust Acct	3868915	Agency Type Deposits	\$103
0197	635	Agency Fund-Trust Acct	3869100	Agency Type Deposits	\$21,162
0197	635	Agency Fund-Trust Acct	3869200	Agency Type Deposits	\$12,175
0197	635	Agency Fund-Trust Acct	3869700	Agency Type Deposits	\$3,757
0197	635	Agency Fund-Trust Acct	3869900	Agency Type Deposits	\$34
0197	001	Current Expense Fund	5088000	Unreserved Cash and Investments - Ending	\$2,029,850
0197	001	Current Expense Fund	5113030	Official Publication Services	\$2,813
0197	001	Current Expense Fund	5113040	Official Publication Services	\$1,084
0197	001	Current Expense Fund	5116010	Legislative Activities	\$20,320
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,555
0197	001	Current Expense Fund	5116020	Legislative Activities	\$172
0197	001	Current Expense Fund	5116020	Legislative Activities	\$623
0197	001	Current Expense Fund	5116030	Legislative Activities	\$239
0197	001	Current Expense Fund	5116040	Legislative Activities	\$43
0197	001	Current Expense Fund	5116040	Legislative Activities	\$180
0197	001	Current Expense Fund	5125040	Municipal Court	\$240
0197	001	Current Expense Fund	5125050	Municipal Court	\$69,615
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	\$51
0197	001	Current Expense Fund	5131020	Executive Office	\$98
0197	001	Current Expense Fund	5131040	Executive Office	\$79
0197	001	Current Expense Fund	5131040	Executive Office	\$549
0197	001	Current Expense Fund	5131040	Executive Office	\$4,511
0197	001	Current Expense Fund	5131040	Executive Office	\$90
0197	001	Current Expense Fund	5142010	Financial Services	\$44,301
0197	001	Current Expense Fund	5142020	Financial Services	\$3,395
0197	001	Current Expense Fund	5142020	Financial Services	\$4,484

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0197	001	Current Expense Fund	5142020	Financial Services	\$198
0197	001	Current Expense Fund	5142020	Financial Services	\$6,937
0197	001	Current Expense Fund	5142020	Financial Services	\$690
0197	001	Current Expense Fund	5142020	Financial Services	\$108
0197	001	Current Expense Fund	5142020	Financial Services	\$120
0197	001	Current Expense Fund	5142030	Financial Services	\$2,207
0197	001	Current Expense Fund	5142030	Financial Services	\$1,239
0197	001	Current Expense Fund	5142030	Financial Services	\$45
0197	001	Current Expense Fund	5142030	Financial Services	\$340
0197	001	Current Expense Fund	5142030	Financial Services	\$916
0197	001	Current Expense Fund	5142030	Financial Services	\$3,332
0197	001	Current Expense Fund	5142040	Financial Services	\$9,289
0197	001	Current Expense Fund	5142040	Financial Services	\$1,148
0197	001	Current Expense Fund	5142040	Financial Services	\$6,525
0197	001	Current Expense Fund	5142040	Financial Services	\$325
0197	001	Current Expense Fund	5142040	Financial Services	\$249
0197	001	Current Expense Fund	5142040	Financial Services	\$5,365
0197	001	Current Expense Fund	5142040	Financial Services	\$5,078
0197	001	Current Expense Fund	5142040	Financial Services	\$501
0197	001	Current Expense Fund	5142040	Financial Services	\$2,854
0197	001	Current Expense Fund	5142040	Financial Services	\$558
0197	001	Current Expense Fund	5144050	Election Services	\$4,910
0197	001	Current Expense Fund	5148130	Licensing	\$759
0197	001	Current Expense Fund	5974200	Transfers-Out	\$30,000
0197	001	Current Expense Fund	5153040	Legal Services	\$83,380
0197	001	Current Expense Fund	5153040	Legal Services	\$161,631
0197	001	Current Expense Fund	5153040	Legal Services	\$15,003
0197	001	Current Expense Fund	5159140	General Indigent Defense	\$36,000
0197	001	Current Expense Fund	5159140	General Indigent Defense	\$9,120
0197	001	Current Expense Fund	5159140	General Indigent Defense	\$143
0197	001	Current Expense Fund	5212030	Police Operations	\$6,876
0197	001	Current Expense Fund	5212040	Police Operations	\$3,277

<b>MCA#</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0197	001	Current Expense Fund	5212040	Police Operations	\$86
0197	001	Current Expense Fund	5179030	Other Employee Benefit Programs	\$97
0197	001	Current Expense Fund	5179030	Other Employee Benefit Programs	\$33
0197	001	Current Expense Fund	5176040	Workers' Compensation Services	\$4,364
0197	001	Current Expense Fund	5181040	Personnel Services	\$10,476
0197	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$18,449
0197	001	Current Expense Fund	5186140	Judgments and Settlements	\$75,000
0197	001	Current Expense Fund	5187040	Printing Services	\$5,288
0197	001	Current Expense Fund	5188040	Information Technology Services	\$7,740
0197	001	Current Expense Fund	5188040	Information Technology Services	\$750
0197	001	Current Expense Fund	5188040	Information Technology Services	\$3,625
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$60,586
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$250
0197	001	Current Expense Fund	5199040	Risk Management Services	\$194
0197	001	Current Expense Fund	5256050	Disaster Preparedness	\$6,500
0197	001	Current Expense Fund	5444050	Planning	\$2,134
0197	001	Current Expense Fund	5587050	Economic Development	\$275
0197	001	Current Expense Fund	5661150	Chemical Dependency Services	\$1,659
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$1,276
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$4,085
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$97,639
0197	001	Current Expense Fund	5211010	Administration	\$151,889
0197	001	Current Expense Fund	5211010	Administration	\$50,550

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211010	Administration	\$220,536
0197	001	Current Expense Fund	5211010	Administration	\$452,208
0197	001	Current Expense Fund	5211010	Administration	\$61,389
0197	001	Current Expense Fund	5211010	Administration	\$65,830
0197	001	Current Expense Fund	5211010	Administration	\$6,373
0197	001	Current Expense Fund	5211020	Administration	\$75,723
0197	001	Current Expense Fund	5211020	Administration	\$53,084
0197	001	Current Expense Fund	5211020	Administration	\$1,750
0197	001	Current Expense Fund	5211020	Administration	\$28,369
0197	001	Current Expense Fund	5211020	Administration	\$261,564
0197	001	Current Expense Fund	5211020	Administration	\$12,964
0197	001	Current Expense Fund	5211020	Administration	\$4,488
0197	001	Current Expense Fund	5211020	Administration	\$3,948
0197	001	Current Expense Fund	5211020	Administration	\$2,664
0197	001	Current Expense Fund	5211020	Administration	\$2,400
0197	001	Current Expense Fund	5211020	Administration	\$6,639
0197	001	Current Expense Fund	5211030	Administration	\$3,078
0197	001	Current Expense Fund	5211030	Administration	\$50
0197	001	Current Expense Fund	5211030	Administration	\$92
0197	001	Current Expense Fund	5211030	Administration	\$2,134
0197	001	Current Expense Fund	5211030	Administration	\$250
0197	001	Current Expense Fund	5211030	Administration	\$19,457
0197	001	Current Expense Fund	5211030	Administration	\$5,765
0197	001	Current Expense Fund	5211040	Administration	\$7,300
0197	001	Current Expense Fund	5211040	Administration	\$1,195
0197	001	Current Expense Fund	5211040	Administration	\$1,018
0197	001	Current Expense Fund	5211040	Administration	\$5,184
0197	001	Current Expense Fund	5211040	Administration	\$303
0197	001	Current Expense Fund	5211040	Administration	\$2,648
0197	001	Current Expense Fund	5211040	Administration	\$3,078
0197	001	Current Expense Fund	5211040	Administration	\$9,672
0197	001	Current Expense Fund	5211040	Administration	\$673
0197	001	Current Expense Fund	5211040	Administration	\$462
0197	001	Current Expense Fund	5211040	Administration	\$129

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211040	Administration	\$1,853
0197	001	Current Expense Fund	5211040	Administration	\$11,086
0197	001	Current Expense Fund	5211040	Administration	\$1,307
0197	001	Current Expense Fund	5211040	Administration	\$230
0197	001	Current Expense Fund	5211040	Administration	\$2,013
0197	001	Current Expense Fund	5211040	Administration	\$629
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$1,950
0197	001	Current Expense Fund	5236050	Care and Custody of Prisoners	\$62,376
0197	001	Current Expense Fund	5236050	Care and Custody of Prisoners	\$300
0197	001	Current Expense Fund	5286050	Dispatch Services	\$66,586
0197	001	Current Expense Fund	5286050	Dispatch Services	\$1,602
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$18,563
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$34,230
0197	001	Current Expense Fund	5543010	Animal Control	\$13,803
0197	001	Current Expense Fund	5543040	Animal Control	\$2,476
0197	001	Current Expense Fund	5543040	Animal Control	\$370
0197	001	Current Expense Fund	5543040	Animal Control	\$27,083
0197	001	Current Expense Fund	5211030	Administration	\$625
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$1,138
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$4,148
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$46,161
0197	001	Current Expense Fund	5221010	Administration	\$51,257
0197	001	Current Expense Fund	5221010	Administration	\$50,181
0197	001	Current Expense Fund	5221010	Administration	\$142,691
0197	001	Current Expense Fund	5221010	Administration	\$237,628

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221010	Administration	\$24,198
0197	001	Current Expense Fund	5221010	Administration	\$16,255
0197	001	Current Expense Fund	5221010	Administration	\$58,276
0197	001	Current Expense Fund	5221020	Administration	\$43,632
0197	001	Current Expense Fund	5221020	Administration	\$33,569
0197	001	Current Expense Fund	5221020	Administration	\$315
0197	001	Current Expense Fund	5221020	Administration	\$26,147
0197	001	Current Expense Fund	5221020	Administration	\$88,925
0197	001	Current Expense Fund	5221020	Administration	\$6,147
0197	001	Current Expense Fund	5221020	Administration	\$1,755
0197	001	Current Expense Fund	5221020	Administration	\$2,412
0197	001	Current Expense Fund	5221020	Administration	\$1,662
0197	001	Current Expense Fund	5221020	Administration	\$7,651
0197	001	Current Expense Fund	5221030	Administration	\$1,139
0197	001	Current Expense Fund	5221030	Administration	\$1,487
0197	001	Current Expense Fund	5221030	Administration	\$6,087
0197	001	Current Expense Fund	5221030	Administration	\$1,289
0197	001	Current Expense Fund	5221030	Administration	\$697
0197	001	Current Expense Fund	5221030	Administration	\$2,546
0197	001	Current Expense Fund	5221030	Administration	\$8,893
0197	001	Current Expense Fund	5221040	Administration	\$722
0197	001	Current Expense Fund	5221040	Administration	\$215
0197	001	Current Expense Fund	5221040	Administration	\$901
0197	001	Current Expense Fund	5221040	Administration	\$3,053
0197	001	Current Expense Fund	5221040	Administration	\$4,423
0197	001	Current Expense Fund	5221040	Administration	\$151
0197	001	Current Expense Fund	5221040	Administration	\$199
0197	001	Current Expense Fund	5221040	Administration	\$5,328
0197	001	Current Expense Fund	5221040	Administration	\$8,403
0197	001	Current Expense Fund	5221040	Administration	\$3,045
0197	001	Current Expense Fund	5221040	Administration	\$1,156
0197	001	Current Expense Fund	5221040	Administration	\$466
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$461

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221040	Administration	\$3,218
0197	001	Current Expense Fund	5221040	Administration	\$346
0197	001	Current Expense Fund	5286050	Dispatch Services	\$9,663
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$6,494
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$25,642
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$47,007
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$5,596
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$7,410
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$2,081
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$10,216
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,180
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$277
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$205
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$200
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$270
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$1,323
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$363
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$281
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$136
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,385
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$50
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$571

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$2,000
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$245
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$483
0197	001	Current Expense Fund	5585050	Building Permits and Plan Reviews	\$1,997
0197	001	Current Expense Fund	5586030	Planning	\$38
0197	001	Current Expense Fund	5586040	Planning	\$235
0197	001	Current Expense Fund	5586040	Planning	\$450
0197	001	Current Expense Fund	5768010	General Parks	\$48,108
0197	001	Current Expense Fund	5768010	General Parks	\$2,684
0197	001	Current Expense Fund	5768010	General Parks	\$3,670
0197	001	Current Expense Fund	5768020	General Parks	\$4,067
0197	001	Current Expense Fund	5768020	General Parks	\$5,451
0197	001	Current Expense Fund	5768020	General Parks	\$2,291
0197	001	Current Expense Fund	5768020	General Parks	\$2,358
0197	001	Current Expense Fund	5768020	General Parks	\$21,587
0197	001	Current Expense Fund	5768020	General Parks	\$875
0197	001	Current Expense Fund	5768020	General Parks	\$354
0197	001	Current Expense Fund	5768020	General Parks	\$152
0197	001	Current Expense Fund	5768020	General Parks	\$200
0197	001	Current Expense Fund	5768030	General Parks	\$3,277
0197	001	Current Expense Fund	5768030	General Parks	\$871
0197	001	Current Expense Fund	5768030	General Parks	\$199
0197	001	Current Expense Fund	5768030	General Parks	\$2,091
0197	001	Current Expense Fund	5768030	General Parks	\$2,333
0197	001	Current Expense Fund	5768030	General Parks	\$1,199
0197	001	Current Expense Fund	5768040	General Parks	\$103
0197	001	Current Expense Fund	5768040	General Parks	\$125
0197	001	Current Expense Fund	5768040	General Parks	\$4,679
0197	001	Current Expense Fund	5768040	General Parks	\$20,050
0197	001	Current Expense Fund	5768040	General Parks	\$4,170
0197	001	Current Expense Fund	5768040	General Parks	\$1,696
0197	001	Current Expense Fund	5768040	General Parks	\$2,018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5768040	General Parks	\$2,407
0197	001	Current Expense Fund	5768040	General Parks	\$135
0197	001	Current Expense Fund	5768040	General Parks	\$120
0197	001	Current Expense Fund	5974200	Transfers-Out	\$25,000
0197	001	Current Expense Fund	5973700	Transfers-Out	\$30,300
0197	001	Current Expense Fund	5974200	Transfers-Out	\$35,000
0197	001	Current Expense Fund	5911870	Debt Repayment - Centralized/General Services	\$50,000
0197	001	Current Expense Fund	5912270	Debt Repayment - Fire Suppression and EMS Services	\$45,618
0197	001	Current Expense Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$48,294
0197	001	Current Expense Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$8,709
0197	001	Current Expense Fund	5972200	Transfers-Out	\$35,000
0197	001	Current Expense Fund	5811000	Interfund Loans	\$4,000
0197	001	Current Expense Fund	5811000	Interfund Loans	\$205,000
0197	102	Rescue Unit One Fund	5088000	Unreserved Cash and Investments - Ending	\$6,559
0197	103	Street Fund	5088000	Unreserved Cash and Investments - Ending	\$213,469
0197	103	Street Fund	5423030	Roadway	\$14,042
0197	103	Street Fund	5423030	Roadway	\$59,309
0197	103	Street Fund	5426140	Sidewalks	\$10,000
0197	103	Street Fund	5426340	Street Lighting	\$124,596
0197	103	Street Fund	5426430	Traffic Control Devices	\$3,284
0197	103	Street Fund	5426430	Traffic Control Devices	\$4,019
0197	103	Street Fund	5426440	Traffic Control Devices	\$1,247
0197	103	Street Fund	5426630	Snow and Ice Control	\$1,205
0197	103	Street Fund	5426740	Street Cleaning	\$2,279
0197	103	Street Fund	5426740	Street Cleaning	\$7,497
0197	103	Street Fund	5427030	Roadside	\$1,679
0197	103	Street Fund	5427040	Roadside	\$70

MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5427040	Roadside	\$55
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$170,882
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$6,671
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$13,659
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$17,930
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$6,074
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$63,391
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$2,872
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,079
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$499
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$800
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$2,561
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$997
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$5,636
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$1,486
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$691

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,496
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$2,274
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,400
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	\$298
0197	103	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$473
0197	103	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$35,479
0197	103	Street Fund	5433010	General Services	\$43,056
0197	103	Street Fund	5433020	General Services	\$3,282
0197	103	Street Fund	5433020	General Services	\$4,369
0197	103	Street Fund	5433020	General Services	\$167
0197	103	Street Fund	5433020	General Services	\$5,108
0197	103	Street Fund	5433020	General Services	\$590
0197	103	Street Fund	5433020	General Services	\$80
0197	103	Street Fund	5433020	General Services	\$103
0197	103	Street Fund	5433040	General Services	\$840
0197	103	Street Fund	5433040	General Services	\$148
0197	103	Street Fund	5433040	General Services	\$136
0197	103	Street Fund	5433040	General Services	\$655
0197	103	Street Fund	5433040	General Services	\$2,105
0197	103	Street Fund	5433040	General Services	\$3,767
0197	103	Street Fund	5433040	General Services	\$10,966

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5433040	General Services	\$6,859
0197	103	Street Fund	5433040	General Services	\$322
0197	103	Street Fund	5433040	General Services	\$462
0197	103	Street Fund	5433040	General Services	\$966
0197	103	Street Fund	5435040	Facilities	\$2,000
0197	103	Street Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$1,690
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$7,314
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$36,492
0197	103	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,013,042
0197	103	Street Fund	5812000	Interfund Loan Repayments	\$205,000
0197	104	Transportation Benefit Dist.	5081000	Reserved Cash and Investments - Ending	\$51,154
0197	108	Drug Enforcement Fund	5088000	Unreserved Cash and Investments - Ending	\$40,017
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$1,825
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$7,873
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$398
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$700
0197	120	Ambulance / Ems Fund	5088000	Unreserved Cash and Investments - Ending	\$350,583
0197	120	Ambulance / Ems Fund	5172220	Pension and Other Benefit Payments to Retirees	\$465
0197	120	Ambulance / Ems Fund	5172220	Pension and Other Benefit Payments to Retirees	\$27,641
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$4,261
0197	120	Ambulance / Ems Fund	5189040	Other Centralized Services	\$14,389
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$21,967

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$47,325
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$72,436
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$317,657
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$8,066
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$6,865
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$62,270
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$37,190
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$42,845
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$32,940
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$315
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$26,780
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$122,493
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$5,797
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,986
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,839
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,770
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$6,009
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,018
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$99
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$174
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$17,752
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$219
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$718
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$10,274
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$3,809
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$24,114
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,801
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$443
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,431
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$231
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,920
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$9,748
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,018
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$267

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$735
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,000
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$3,233
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$861
0197	120	Ambulance / Ems Fund	5286050	Dispatch Services	\$5,744
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Supression and EMS Services	\$14,842
0197	120	Ambulance / Ems Fund	5971100	Transfers-Out	\$1,500
0197	120	Ambulance / Ems Fund	5971400	Transfers-Out	\$7,085
0197	130	Lodging Tax Fund	5088000	Unreserved Cash and Investments - Ending	\$558,594
0197	130	Lodging Tax Fund	5733040	Commercial	\$84,949
0197	130	Lodging Tax Fund	5736040	Sports	\$3,756
0197	306	Municipal Cap Imprvment	5088000	Unreserved Cash and Investments - Ending	\$204,414
0197	400	Sewer M & O Fund	5088000	Unreserved Cash and Investments - Ending	\$1,602,525
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$924
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$460
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,095
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$23,790
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$51,562
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$23,123
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,720
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,160
0197	400	Sewer M & O Fund	5351050	Sewer/Reclaimed Water Utilities	\$13,648
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$80,992
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$6,192

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$8,215
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$361
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$13,479
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,259
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$211
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$219
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$263,875
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$12,536
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$20,914
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$27,917
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$10,975
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$9,957
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$84,990
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$4,370
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,414
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$760
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,036
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,265
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$637
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$270
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$28,040

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$2,911
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,257
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$328
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$888
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,549
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,087
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$684
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,849
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,318
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$145,008
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,079
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$54,763
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,345
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,417
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,412
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$327
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,080
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$7,860
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$27,851
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$989

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,035
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$6,496
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,572
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$950
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$645,831
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$15,030
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$50,000
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$70,000
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$82,788
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$139,634
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$850
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$436,206
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$23,743

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$33,603
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$28,118
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$4,981
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$15,891
0197	400	Sewer M & O Fund	5081000	Reserved Cash and Investments - Ending	\$392,019
0197	400	Sewer M & O Fund	5081000	Reserved Cash and Investments - Ending	\$345,000
0197	400	Sewer M & O Fund	5081000	Reserved Cash and Investments - Ending	\$82,600
0197	409	Stormwater O & M	5088000	Unreserved Cash and Investments - Ending	\$29,377
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$14,017
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,077
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,422
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$79
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$3,600
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$271
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$57
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$47
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$629
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$600
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$312
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$89
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$136
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,649
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,399
7	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$3,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$5,099

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$286,280
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,720
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,109
0197	409	Stormwater O & M	5311050	Storm Drainage Utilities	\$1,191
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$13,959
0197	410	Sanitation O & M Fund	5088000	Unreserved Cash and Investments - Ending	\$61,209
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$924
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,088
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$20,480
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$6,911
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$20,815
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,720
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,134
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$80,628
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$6,165
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$8,178
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$360
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$13,442
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,254
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$211
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$218
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$291,192
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$5,378
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$22,263
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$30,139
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$11,037
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$112,712
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$4,993
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,984
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$868
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,000
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$630

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$638
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$5,410
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$72
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$1,486
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$29,114
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$231
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$15,624
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$445
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$460
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,669
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	\$210,743
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$59,665
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$45,843
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$8,991
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$654
0197	410	Sanitation O & M Fund	5913770	Debt Repayment - Solid Waste Utilities	\$25,950
0197	410	Sanitation O & M Fund	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$9,957
0197	410	Sanitation O & M Fund	5860000	Agency Type Disbursements	\$37,541
0197	635	Agency Fund-Trust Acct	5088000	Unreserved Cash and Investments - Ending	(\$4,532)
0197	635	Agency Fund-Trust Acct	5860100	Agency Type Disbursements	\$481
0197	635	Agency Fund-Trust Acct	5868200	Agency Type Disbursements	\$58
0197	635	Agency Fund-Trust Acct	5868300	Agency Type Disbursements	\$1,014
0197	635	Agency Fund-Trust Acct	5868300	Agency Type Disbursements	\$1,918
0197	635	Agency Fund-Trust Acct	5868300	Agency Type Disbursements	\$306
0197	635	Agency Fund-Trust Acct	5868800	Agency Type Disbursements	\$343

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	635	Agency Fund-Trust Acct	5868900	Agency Type Disbursements	\$148
0197	635	Agency Fund-Trust Acct	5868900	Agency Type Disbursements	\$101
0197	635	Agency Fund-Trust Acct	5868900	Agency Type Disbursements	\$571
0197	635	Agency Fund-Trust Acct	5869100	Agency Type Disbursements	\$20,160
0197	635	Agency Fund-Trust Acct	5869200	Agency Type Disbursements	\$11,601
0197	635	Agency Fund-Trust Acct	5869700	Agency Type Disbursements	\$3,562
0197	635	Agency Fund-Trust Acct	5869900	Agency Type Disbursements	\$34
0197	635	Agency Fund-Trust Acct	5891400	Other Nonexpenditures	\$1,163

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

		Total for All Funds (Memo Only)	001 Current Expense Fund	102 Rescue Unit One Fund	103 Street Fund
<b>Beginning Cash and Investments</b>					
30810	Reserved	1,588,642	-	-	-
30880	Unreserved	5,075,360	2,257,787	5,016	319,378
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	4,303,558	3,128,452	-	461,548
320	Licenses and Permits	139,035	139,035	-	-
330	Intergovernmental Revenues	1,342,567	318,719	1,341	1,017,080
340	Charges for Goods and Services	3,815,015	85,780	-	4,931
350	Fines and Penalties	124,173	84,885	-	-
360	Miscellaneous Revenues	172,393	53,017	202	21,991
Total Operating Revenues:		9,896,742	3,809,888	1,543	1,505,550
<b>Operating Expenditures</b>					
510	General Government	909,217	862,462	-	-
520	Public Safety	3,466,947	2,549,991	-	-
530	Utilities	2,357,957	-	-	-
540	Transportation	618,397	2,134	-	616,263
550	Natural and Economic Environment	153,647	153,647	-	-
560	Social Services	1,659	1,659	-	-
570	Culture and Recreation	225,975	137,270	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		7,733,800	3,707,164	-	616,263
Net Operating Increase (Decrease):		2,162,943	102,725	1,543	889,287
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	521,765	236,962	-	214,294
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	163,885	8,585	-	90,000
Total Nonoperating Revenues:		685,650	245,547	-	304,294
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	451,541	209,000	-	205,000
591-593	Debt Service	1,076,979	152,621	-	1,690
594-595	Capital Expenditures	1,852,817	59,287	-	1,092,801
597	Transfers-Out	163,885	155,300	-	-
Total Nonoperating Expenditures:		3,545,223	576,207	-	1,299,491
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>(696,629)</b>	<b>(227,936)</b>	<b>1,543</b>	<b>(105,910)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	870,772	-	-	-
5088000	Unreserved	5,096,598	2,029,850	6,559	213,469
<b>Total Ending Cash and Investments</b>		<b>5,967,370</b>	<b>2,029,850</b>	<b>6,559</b>	<b>213,469</b>

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, 2015**

		104 Transportation Benefit Dist.	108 Drug Enforcement Fund	120 Ambulance / Ems Fund	130 Lodging Tax Fund
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	-	48,131	267,451	546,284
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	-	547,426	94,795
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	473,931	-
350	Fines and Penalties	-	2,195	-	-
360	Miscellaneous Revenues	51,154	486	3,117	6,220
Total Operating Revenues:		51,154	2,681	1,024,474	101,015
<b>Operating Expenditures</b>					
510	General Government	-	-	46,755	-
520	Public Safety	-	10,795	906,160	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	88,705
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		-	10,795	952,916	88,705
Net Operating Increase (Decrease):		51,154	(8,114)	71,559	12,310
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	35,000	-
Total Nonoperating Revenues:		-	-	35,000	-
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	14,842	-
597	Transfers-Out	-	-	8,585	-
Total Nonoperating Expenditures:		-	-	23,427	-
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>51,154</b>	<b>(8,114)</b>	<b>83,132</b>	<b>12,310</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	51,154	-	-	-
5088000	Unreserved	-	40,017	350,583	558,594
<b>Total Ending Cash and Investments</b>		<b>51,154</b>	<b>40,017</b>	<b>350,583</b>	<b>558,594</b>

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, 2015**

	306 Municipal Cap Imprvmt	400 Sewer M & O Fund	409 Stormwater O & M	410 Sanitation O & M Fund
<b>Beginning Cash and Investments</b>				
30810	Reserved	-	1,588,642	-
30880	Unreserved	131,030	1,422,630	38,643
388 & 588	Prior Period Adjustments, Net	-	-	-
<b>Operating Revenues</b>				
310	Taxes	71,337	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	5,428	-
340	Charges for Goods and Services	-	1,896,073	286,280
350	Fines and Penalties	-	12,351	12,370
360	Miscellaneous Revenues	2,047	32,342	963
	Total Operating Revenues:	73,384	1,940,767	305,041
<b>Operating Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	972,403	331,786
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
598	Miscellaneous Expenses	-	-	-
	Total Operating Expenditures:	-	972,403	331,786
	Net Operating Increase (Decrease):	73,384	968,364	(26,745)
<b>Nonoperating Revenues</b>				
370-380, 395 & 398	Other Financing Sources	-	1,200	31,439
391-393	Debt Proceeds	-	-	-
397	Transfers-In	-	-	30,300
	Total Nonoperating Revenues:	-	1,200	31,439
<b>Nonoperating Expenditures</b>				
580, 596 & 599	Other Financing Uses	-	-	37,541
591-593	Debt Service	-	886,763	-
594-595	Capital Expenditures	-	671,929	13,959
597	Transfers-Out	-	-	-
	Total Nonoperating Expenditures:	-	1,558,691	13,959
	<b>Net Increase (Decrease) in Cash and Investments:</b>	<b>73,384</b>	<b>(589,128)</b>	<b>(9,265)</b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	-	819,619	-
5088000	Unreserved	204,414	1,602,525	29,377
	<b>Total Ending Cash and Investments</b>	<b>204,414</b>	<b>2,422,144</b>	<b>29,377</b>

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, 2015**

		Total for All Funds (Memo Only)	635 Agency Fund-Trust Acct
308	Beginning Cash and Investments	(6,615)	(6,615)
388 & 588	Prior Period Adjustments, Net	-	-
310-360	Revenues	-	-
380-390	Other Increases and Financing Sources	43,543	43,543
510-570	Expenditures	-	-
580-590	Other Decreases and Financing Uses	41,461	41,461
	Net Increase (Decrease) in Cash and Investments:	2,082	2,082
508	Ending Cash and Investments	(4,532)	(4,532)

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

**SCHEDULE OF DISBURSEMENT ACTIVITY**  
**For the Year Ending December 31, 2015**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2015	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2015	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2015
001	Current Expense Fund	\$194,494	\$3,912,832	\$3,920,370	\$0	\$186,956	\$67,956	\$124,586	\$3,969,461
103	Street Fund	\$19,253	\$1,740,878	\$1,737,971	\$0	\$22,159	\$13,974	\$13,008	\$1,739,912
108	Drug Enforcement Fund	\$0	\$10,845	\$10,845	\$0	\$0	\$0	\$0	\$10,845
120	Ambulance / Ems Fund	\$56,211	\$970,116	\$961,824	\$0	\$64,503	\$9,466	\$7,528	\$968,178
130	Lodging Tax Fund	\$0	\$88,705	\$88,705	\$0	\$0	\$0	\$0	\$88,705
400	Sewer M & O Fund	\$33,963	\$2,515,577	\$2,511,007	\$0	\$38,533	\$22,425	\$35,089	\$2,528,241
409	Stormwater O & M	\$1,106	\$294,462	\$289,529	\$0	\$6,039	\$48,730	\$98,063	\$343,796
410	Sanitation O & M Fund	\$37,925	\$1,108,677	\$1,108,821	\$0	\$37,781	\$28,007	\$26,595	\$1,107,266
635	Agency Fund-Trust Acct	\$0	\$41,368	\$41,368	\$0	\$0	\$2,853	\$2,976	\$41,491
<b>TOTAL</b>		<b>\$342,953</b>	<b>\$10,683,460</b>	<b>\$10,670,441</b>	<b>\$0</b>	<b>\$355,972</b>	<b>\$193,412</b>	<b>\$307,846</b>	<b>\$10,797,895</b>

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.11	GO Bond, City Hall	12/1/2030	1,085,000	-	50,000	1,035,000
263.96	LOCAL #0197-4-1	6/1/2018	196,993	-	45,618	151,375
263.96	LOCAL #0197-5-1	6/1/2021	212,107	-	25,950	186,157
<b>Total General Obligation Debt/Liabilities:</b>			<b>1,494,100</b>	<b>-</b>	<b>121,568</b>	<b>1,372,532</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
263.82	SRF IOAN #L9700039	3/15/2018	124,142	-	33,603	90,539
263.82	SRF Loan #L1200009	6/30/2032	614,879	-	28,118	586,761
252.11	SEWER REVENUE BOND 2011	12/1/2041	2,065,000	-	50,000	2,015,000
252.11	SEWER REVENUE BOND 2013	12/1/2043	3,340,000	-	70,000	3,270,000
264.30	Pension Liability		-	1,145,578	-	1,145,578
259.12	Compensated Absences		558,348	119,172	-	677,520
263.82	PWTF Loan, PC 12-951-035	6/1/2041	9,529,590	-	436,206	9,093,384
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>16,231,959</b>	<b>1,264,750</b>	<b>617,927</b>	<b>16,878,782</b>
<b>Total Liabilities:</b>			<b>17,726,059</b>	<b>1,264,750</b>	<b>739,495</b>	<b>18,251,314</b>

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2015

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 Fund	\$2,257,787.15	\$3,873,710.14	\$8,585.00	\$218,690.00	\$46,389.89	\$4,054,595.25	\$3,969,461.21	\$155,300.00	\$205,000.00	\$4,283,371.32	\$2,029,011.08
102	Rescue Unit One Fund	\$5,016.31	\$1,542.73	\$0.00	\$0.00	\$0.00	\$1,542.73	\$0.00	\$0.00	\$0.00	\$0.00	\$6,559.04
103	Street Fund	\$319,377.66	\$1,527,692.45	\$90,000.00	\$225,000.00	\$32,847.98	\$1,809,844.47	\$1,739,911.60	\$0.00	\$208,690.00	\$1,915,753.62	\$213,468.51
104	Transportation Benefit Dist	\$0.00	\$51,153.57	\$0.00	\$0.00	\$0.00	\$51,153.57	\$0.00	\$0.00	\$0.00	\$0.00	\$51,153.57
108	Drug Enforcement Fund	\$48,130.67	\$3,570.51	\$0.00	\$0.00	\$50.00	\$3,520.51	\$10,845.31	\$0.00	\$0.00	\$10,795.31	\$40,855.87
120	Ambulance / Ems Fund	\$267,451.42	\$1,024,894.42	\$35,000.00	\$0.00	\$420.09	\$1,059,474.33	\$968,177.85	\$8,585.00	\$0.00	\$976,342.76	\$350,582.99
130	Lodging Tax Fund	\$546,284.40	\$101,015.10	\$0.00	\$0.00	\$0.00	\$101,015.10	\$88,705.07	\$0.00	\$0.00	\$88,705.07	\$558,594.43
306	Municipal Cap Imprvment	\$131,029.71	\$73,384.26	\$0.00	\$0.00	\$0.00	\$73,384.26	\$0.00	\$0.00	\$0.00	\$0.00	\$204,413.97
400	Sewer M & O Fund	\$3,011,271.97	\$1,943,113.55	\$0.00	\$0.00	\$1,146.86	\$1,941,966.69	\$2,528,241.20	\$0.00	\$4,000.00	\$2,531,094.34	\$2,422,144.32
409	Stormwater O & M	\$38,642.77	\$336,529.85	\$0.00	\$0.00	\$50.42	\$336,479.43	\$343,795.50	\$0.00	\$2,000.00	\$345,745.08	\$29,377.12
410	Sanitation O & M Fund	\$39,009.44	\$1,123,165.85	\$30,300.00	\$0.00	\$4,051.08	\$1,149,414.77	\$1,107,265.98	\$0.00	\$24,000.00	\$1,127,214.90	\$61,209.31
635	Agency Fund-Trust Acct	(\$6,614.93)	\$43,573.69	\$0.00	\$0.00	\$30.29	\$43,543.40	\$41,490.80	\$0.00	\$0.00	\$41,460.51	(\$4,532.04)
640	TBD Agency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999	Treasurer's Surplus Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$6,657,386.57</b>	<b>\$10,103,346.12</b>	<b>\$163,885.00</b>	<b>\$443,690.00</b>	<b>\$84,986.61</b>	<b>\$10,625,934.51</b>	<b>\$10,797,894.52</b>	<b>\$163,885.00</b>	<b>\$443,690.00</b>	<b>\$11,320,482.91</b>	<b>\$5,962,838.17</b>

City of Clarkston

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2015

Grantor	Program Title	Identification Number	Amount
State Grant from State Patrol			
	Basic Firefighter Training	n/a	6,570
			<b>Sub-total: 6,570</b>
State Grant from Department of Health			
	Pre-hospital	n/a	1,341
			<b>Sub-total: 1,341</b>
State Grant from Department of Ecology			
	WQFMS	G1400292	2,520
			<b>Sub-total: 2,520</b>
			<b>Grand total: 10,431</b>

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Violence Against Women Office, Department Of Justice (via WA St. Dept of Commerce)	Violence Against Women Formula Grants	16.588	2014-WF-AX- 0053	15,000	-	15,000	-	1, 2, 4
Bureau Of Justice Assistance, Department Of Justice	Bulletproof Vest Partnership Program	16.607	N/A	-	681	681	-	1, 2, 4
Bureau Of Justice Assistance, Department Of Justice (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	M14-31440-018	20,309	-	20,309	-	1, 2, 4
Bureau Of Justice Assistance, Department Of Justice (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F153-31440- 018	13,433	-	13,433	-	1, 2, 4
<b>Total CFDA 16.738:</b>				<b>33,742</b>	<b>-</b>	<b>33,742</b>	<b>-</b>	
<b>Highway Planning and Construction Cluster</b>								
Federal Highway Administration (fhw), Department Of Transportation (via WSDOT)	Highway Planning and Construction	20.205	STPUS-5975 (002), LA-8478	864,835	-	864,835	-	1, 2, 4
<b>Total Highway Planning and Construction Cluster:</b>				<b>864,835</b>	<b>-</b>	<b>864,835</b>	<b>-</b>	
<b>Highway Safety Cluster</b>								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WASPC)	State and Community Highway Safety	20.600	N/A	1,000	-	1,000	-	1, 2, 4
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	State and Community Highway Safety	20.600	Section #402	839	-	839	-	1, 2, 4
<b>Total CFDA 20.600:</b>				<b>1,839</b>	<b>-</b>	<b>1,839</b>	<b>-</b>	

The accompanying notes are an integral part of this schedule.

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	National Priority Safety Programs	20.616	MAP-21, Section 405b	137	-	137	-	1, 2, 4
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	National Priority Safety Programs	20.616	MAP-21 Section 405d	185	-	185	-	1, 2, 4
<b>Total CFDA 20.616:</b>				<b>322</b>	<b>-</b>	<b>322</b>	<b>-</b>	
<b>Total Highway Safety Cluster:</b>				<b>2,161</b>	<b>-</b>	<b>2,161</b>	<b>-</b>	
Department Of Homeland Security (via Asotin County)	Homeland Security Grant Program	97.067	E14-207 FFY13 SHSP	6,253	-	6,253	-	3
<b>Total Federal Awards Expended:</b>				<b>921,991</b>	<b>681</b>	<b>922,672</b>	<b>-</b>	

The accompanying notes are an integral part of this schedule.

City of Clarkston

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015**

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 4 - INDIRECT COST RATE

The amount expended includes \$-0- claimed as an indirect cost recovery. The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Labor Relations Consultant(S)  
For the Year Ended December 31, 2015**

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: \$16,973
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, 2015 through December 31, 2015  Services provided: labor Negotiations and Contract Administration

**LOCAL GOVERNMENT RISK-ASSUMPTION  
For the Year Ended December 31, 2015**

Program Manager: Vickie Storey

Address: 829 5<sup>th</sup> 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): \_\_\_\_\_

2. \_\_\_\_\_ Does the entity administer its own claims? (yes/no)
3. \_\_\_\_\_ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. \_\_\_\_\_ Did the entity receive a claims audit in the last three years, regardless of who administered the claims?  
(yes/no)
5. \_\_\_\_\_ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. \_\_\_\_\_ Did the program use an actuary to determine its liabilities? (yes/no)

**City of Clarkston**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2015**

**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	\$4,384,343	\$4,027,208	\$357,135
004 – CE Reserve	\$314,000	\$314,000	\$0
006 – Emp Benefit Reserve	\$0	\$0	\$0
007 – Community Projects	\$0	\$0	\$0
010 – National Night Out	\$1,050	\$625	\$425
011 – Victim’s Rights	\$11,300	\$10,239	\$1,061

016 – Vehicle Reserve	\$157,245	\$155,845	\$1,400
017 – DARE Fund	\$2,750	\$0	\$2,750
037 - CDBG Fund	\$25,000	\$25,000	\$0
102 – Rescue One	\$0	\$0	\$0
103 – Street Fund	\$1,803,840	\$1,949,963	\$(146,123)
104 – Trans Benefit District	\$0	\$0	\$0
105 – Street Reserve	\$30,000	\$30,000	\$0
108 – Drug Enforcement	\$13,000	\$10,795	\$2,205
120 - Ambulance	\$1,079,475	\$1,009,343	\$70,132
121 – EMS Capital Reserve	\$0	\$0	\$0
130 – Lodging Tax	\$88,890	\$88,705	\$185
306 – Capital Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$1,844,005	\$1,773,579	\$70,426
401 – Sewer Equip Reserve	\$0	\$0	\$0
402 – Sewer Line Reserve	\$0	\$0	\$0
403 – Sewer Cap Replacement	\$0	\$0	\$0
404 – Sewer Reserve	\$0	\$0	\$0
405 – Sewer Construction	\$806,400	\$773,811	\$32,589
406 – Sewer Revenue Bond	\$343,350	\$343,271	\$79
407 – PWTF Loan Fund	\$487,110	\$459,949	\$27,161
408 – SRF Loan Fund	\$82,920	\$82,593	\$327
409 – Stormwater O & M	\$422,880	\$345,742	\$77,138
410 – Sanitation O & M	\$1,170,320	\$1,127,215	\$43,105
411 – Sanitation Equip Reserve	\$0	\$0	\$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 2, *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 (or as otherwise authorized by CBA) are compensated for a portion of unused sick leave. Payments are recognized as expenditures when paid.

#### G. Long-Term Debt

See Note 5, *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 179 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 \$392,019, which is dedicated to a construction project funded with revenue bonds; the Sewer Revenue Bond Fund with a reserve of \$345,000 required by bond covenants; and the SRF Loan Fund with a reserve of \$82,600 required by loan agreements. There is also a Reserved Ending Balance in the Transportation Benefit District (TBD) Fund of \$51,154. This balance is reserved due to legislative restrictions on the use of TBD funds.

**Note 2 – 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, 2015 are as follows:

<u>Type of Investment</u>	<u>City’s own investments</u>	<u>Investments held by City as an agent for other local governments, individuals or private organizations.</u>	<u>Total</u>
L.G.I.P.	\$2,134,237.98	-0-	\$2,134,237.98
U.S. Government Securities	\$3,834,986.00	-0-	\$3,834,986.00
Twin River Bank CD	\$ 247,219.52	-0-	\$ 247,219.52
<hr/>	<hr/>	<hr/>	<hr/>
Total	\$6,216,443.50	-0-	\$6,216,443.50

**Note 3 - 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 2015 was \$2.17989141 per \$1,000 on an assessed valuation of \$422,217,362 for a total regular levy of \$920,388.

In 2015 the City also levied \$1.32162791 per \$1,000 of the assessed valuation of \$413,253,227 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for E.M.S. levy for a total additional levy of \$546,167.

**Note 4 - Interfund Loans**

The following table displays interfund loan activity during 2015:

<u>Borrowing Fund</u>	<u>Lending Fund</u>	<u>Balance 1/1/2015</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Balance 12/31/2015</u>
103TBD	001	-0-	\$ 4,000	\$ 4,000	\$ -0-
103	004	-0-	\$205,000	\$205,000	-0-
103TBD	001	\$ 5,000	-0-	\$ 5,000	\$ -0-
	<b>TOTALS</b>	<b>\$ 5,000</b>	<b>\$209,000</b>	<b>\$214,000</b>	<b>\$ -0-</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 year ended December 31, 2015.

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:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt</u>
2016	\$658,904	\$323,456	\$982,360
2017	\$670,046	\$312,280	\$982,326
2018	\$667,179	\$300,370	\$967,549
2019	\$597,637	\$290,068	887,705
2020	\$605,084	\$281,398	\$886,482
2021-2025	\$3,001,929	\$1,267,731	\$4,269,690
2026-2030	\$3,240,912	\$991,989	\$4,232,901
2031-2035	\$2,873,052	\$676,679	3,549,731
2036-2040	\$3,073,728	\$378,400	\$3,452,128
2041-2043	\$1,039,746	\$62,974	\$1,102,720
<b>Totals</b>	<b>\$16,428,217</b>	<b>\$4,885,345</b>	<b>\$21,313,562</b>

The Public Works Trust Fund Loan 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%.

**Note 6 - Pension Plans**

Substantially all the 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: PERS, LEOFF.

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  
 PO Box 48380  
 Olympia, WA 98504-8380

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

The City also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2015 (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	0.011635%	\$608,619
PERS 2/3	0.015028%	\$536,959
LEOFF 1	0.012831%	(\$154,642)
LEOFF 2	0.064783%	(\$665,840)
VFFRPF (Police)	0.14%	\$ (26,968)
VFFRPF (Fire)	0.12%	\$ (23,972)

**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 – Health & 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, 2015, 261 cities/towns/non-city entities participate in the AWC Trust HCP.

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

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

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must *provide written notice of termination of all coverage a minimum of 6 months in advance of termination date*. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and 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.

### **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. Eleven retirees received benefits during the year and \$182,552 was paid out for those benefits during the year.

#### **Unemployment Compensation**

The City is a self-insurer of unemployment for all of its employees. Actual employee claims are paid by the State of Washington Department of Employment and then reimbursed by the City. This self-insurance program costs the City less than full participation in the state unemployment compensation program. The City made unemployment compensation payments totaling \$13,266 in fiscal year 2015, and has set aside \$10,000 in payables for fiscal year 2015 to ensure payment of these claims.

#### **Compliance and Accountability**

The City over expended in the Street Fund by \$146,123. The Fund received an Interfund loan to finance a street construction project that was federally funded to maintain cash flow as reimbursement claims were processed. A budget amendment was not processed to repay that loan of \$205,000.

#### **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. This claim was settled in mediation for \$75,000.

The City adopted a ban on retail marijuana businesses in November of 2014. Two retail marijuana stores opened in spite of the ban and a court injunction was obtained causing them to close. One business (Canna4Life) has filed a lawsuit against the city for damages in an amount to be determined. That lawsuit is pending and has been inactive for several months. The other business (Greenfield Company) appealed the injunction. The appeal is scheduled for oral arguments on June 10. The City's insurance provider (WCIA) is providing defense for the Canna4Life lawsuit.