

CITY OF CENTRALIA, WA

**ANNUAL FINANCIAL REPORT
(AUDITED)**



FISCAL YEAR ENDED DECEMBER 31, 2015

ANNUAL REPORT CERTIFICATION

CITY OF CENTRALIA

MCAG NO. 0483

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office
For the Fiscal Year Ended DECEMBER 31, 2015

GOVERNMENT INFORMATION:

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PREPARER INFORMATION and CERTIFICATION:

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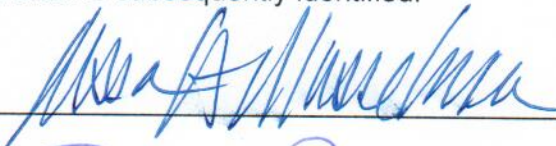
Contact E-mail Address nmusselman@cityofcentralia.com

I do hereby certify this 25th day of August, 2016, that the annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

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

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

Preparer Signature:



Finance Director:



CITY OF CENTRALIA
TABLE OF CONTENTS
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2015

	Page
City Officials.....	1
Statement C-4 – Fund Resources & Uses Arising from Cash Transactions	2-4
Statement C-5 – Fiduciary Fund Resources & Uses Arising from Cash Transactions	5
Table of Contents for Notes	6
Notes to Financial Statements	7-19
Schedule 1 – Detail of Revenues & Expenditures	20-30
Schedule 7 – Schedule of Disbursement Activity	31
Schedule 9 – Schedule of Liabilities.....	32-33
Schedule 11 – Schedule of Cash Activity	34-35
Schedule 15 – Schedule of State Financial Assistance	36
Schedule 16 – Schedule of Expenditures of Federal Awards	37
Schedule 16 – Notes.....	38
Schedule 17 – Limitation on Public Works Projects Performed by Public Employees.....	39
Schedule 19 – Labor Relations Consultants.....	40
Schedule 21 – Local Government Risk Assumption.....	41-42

CITY OF CENTRALIA

2015 City Officials

City Council

<u>Council Member</u>	<u>Position</u>	<u>District/At Large</u>	<u>Term Expiration/ Vacation</u>
Bonnie Canaday	Mayor	District #4	Dec. 31, 2017
John Elmore	Mayor Pro-Tem	District #2	Dec. 31, 2017
Ron Greenwood	Council Member	District #1	Dec. 31, 2017
Patrick Gallagher	Council Member	District #3	Aug. 11, 2015
Max Vogt	Council Member	District #3	Dec. 31, 2017
Bart Ricks	Council Member	At Large #1	Nov. 10, 2015
Joyce Barnes	Council Member	At Large #1	Dec. 31, 2019
Lee Coumbs	Council Member	At Large #2	Dec. 31, 2015
Gabriel Anzelini	Council Member	At Large #3	Dec. 31, 2015

Management Team

<u>Name</u>	<u>Position</u>
Rob Hill	City Manager
Shannon Murphy-Olson	City Attorney
Deena Bilodeau	City Clerk
Jan Stemkoski	City Engineer
M. L. Norton	City Light General Manager
Emil Pierson	Community Development & Parks & Recreation Director
Pamela Nelson	Finance Director
Candice Rydalch	Human Resources Director
Robert Berg	Police Chief (end May 17, 2015)
Carl Nielsen	Police Chief
Kahle Jennings	Public Works Director
James Buzzard	Municipal Court Judge

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Home Page
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CITY OF CENTRALIA
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		TOTAL ALL FUNDS	001 GENERAL	101 STREET	109 STADIUM	111 SEIZURES
		Total Amount	Actual Amount	Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments						
30810	Reserved	\$ 8,739,134	\$ 669,939	\$ 138,959	\$ 296,399	\$ 103,005
30880	Unreserved	22,551,905	2,943,891	-	-	-
388 & 588	Prior Period Adj, Net	-	-	-	-	-
Total Beginning Cash and Investments		31,291,040	3,613,830	138,959	296,399	103,005
Operating Revenues						
310	Taxes	7,908,181	7,189,637	284,726	189,383	-
320	Licenses and permits	731,626	533,969	189,122	-	-
330	Intergovernmental Revenue	2,079,123	497,133	848,146	-	-
340	Charges for Goods & Services	36,927,953	1,143,397	10,033	-	-
350	Fines & Penalties	572,878	244,285	-	-	-
360	Miscellaneous Revenue	1,676,314	276,690	455,734	534	204,372
<i>Total Operating Revenues:</i>		49,896,076	9,885,111	1,787,761	189,917	204,372
Operating Expenditures						
510	General government	1,951,497	1,950,880	-	-	-
520	Public Safety	5,886,602	5,760,373	-	-	126,229
530	Utilities	25,234,648	8,272	-	-	-
540	Transportation	1,540,439	8,294	1,011,007	-	-
550	Natural & Economic Environment	247,957	212,550	-	35,407	-
560	Social Services	3,841	3,841	-	-	-
570	Culture & recreation	1,127,506	1,127,506	-	-	-
598	Miscellaneous Expenses	-	-	-	-	-
<i>Total Operating Expenditures:</i>		35,992,490	9,071,716	1,011,007	35,407	126,229
<i>Net Operating Increase (Decrease):</i>		13,903,586	813,395	776,754	154,510	78,143
Nonoperating Revenues						
370-380, 395, 398	Other Financing Sources	1,168,667	250,611	52	-	87,492
391-393	Debt Proceeds	9,684,433	-	-	-	-
397	Transfers In	127,763	-	-	-	-
<i>Total Nonoperating Revenues:</i>		10,980,863	250,611	52	-	87,492
Nonoperating Expenditures						
580, 596, 599	Other Financing Uses	10,399,017	333,764	52	-	87,492
591-593	Debt Service	6,195,484	18,180	-	91,133	-
594-595	Capital Expenditures	8,711,480	150,326	671,148	-	52,289
597	Transfers-Out	127,763	34,253	93,510	-	-
<i>Total Nonoperating Expenditures:</i>		25,433,743	536,523	764,710	91,133	139,781
Net Increase (Decrease) in Cash & Investments:		(549,295)	527,483	12,096	63,377	25,854
Ending Cash & Investments						
50810	Reserved	8,428,688	727,587	151,054	359,777	128,859
50880	Unreserved	22,313,057	3,413,726	-	-	-
Total Ending Cash & Investments		\$ 30,741,745	\$ 4,141,313	\$ 151,054	\$ 359,777	\$ 128,859

The notes to the financial statements are an integral part of this statement.

CITY OF CENTRALIA
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		131	201	302	303	304
		LANDFILL CLOSE	DEBT SERVICE	CAPITAL PROJ	ENERGY EFFIC	FLOOD CAP PROJ
		Actual Amount	Actual Amount	Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments						
30810	Reserved	\$ 223,476	\$ 163	\$ 525,332	\$ 412,026	\$ -
30880	Unreserved	-	-	-	-	-
388 & 588	Prior Period Adj, Net	-	-	-	-	-
Total Beginning Cash and Investments		223,476	163	525,332	412,026	-
Operating Revenues						
310	Taxes	-	-	244,435	-	-
320	Licenses and permits	-	-	-	-	4,900
330	Intergovernmental Revenue	145,000	32,956	-	-	-
340	Charges for Goods & Services	-	-	-	-	111,363
350	Fines & Penalties	-	-	-	-	-
360	Miscellaneous Revenue	444	19	917	486	19
<i>Total Operating Revenues:</i>		145,444	32,975	245,352	486	116,282
Operating Expenditures						
510	General government	-	-	-	617	-
520	Public Safety	-	-	-	-	-
530	Utilities	82,706	-	-	-	-
540	Transportation	-	-	-	-	-
550	Natural & Economic Environment	-	-	-	-	-
560	Social Services	-	-	-	-	-
570	Culture & recreation	-	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-	-
<i>Total Operating Expenditures:</i>		82,706	-	-	617	-
<i>Net Operating Increase (Decrease):</i>		62,738	32,975	245,352	(131)	116,282
Nonoperating Revenues						
370-380, 395, 398	Other Financing Sources	-	-	39,485	-	127,214
391-393	Debt Proceeds	-	-	-	-	-
397	Transfers In	-	115,263	-	-	-
<i>Total Nonoperating Revenues:</i>		-	115,263	39,485	-	127,214
Nonoperating Expenditures						
580, 596, 599	Other Financing Uses	-	-	-	-	75,120
591-593	Debt Service	-	148,214	149,320	-	-
594-595	Capital Expenditures	31,303	-	-	217,255	168,371
597	Transfers-Out	-	-	-	-	-
<i>Total Nonoperating Expenditures:</i>		31,303	148,214	149,320	217,255	243,491
Net Increase (Decrease) in Cash & Investments:		31,435	24	135,517	(217,386)	5
Ending Cash & Investments						
50810	Reserved	254,911	187	660,848	194,640	5
50880	Unreserved	-	-	-	-	-
Total Ending Cash & Investments		\$ 254,911	\$ 187	\$ 660,848	\$ 194,640	\$ 5

The notes to the financial statements are an integral part of this statement.

CITY OF CENTRALIA
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		401	402	403	405	501
		LIGHT	WATER	WASTEWATER	STORM & SW	EQUIP RENTAL
		Actual Amount	Actual Amount	Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments						
30810	Reserved	\$ 3,487,299	\$ 244,162	\$ 1,851,188	\$ 905	\$ 786,282
30880	Unreserved	7,097,339	6,397,670	5,868,873	244,132	-
388 & 588	Prior Period Adj, Net	-	-	-	-	-
Total Beginning Cash and Investments		10,584,638	6,641,832	7,720,061	245,037	786,282
Operating Revenues						
310	Taxes	-	-	-	-	-
320	Licenses and permits	1,160	-	2,275	200	-
330	Intergovernmental Revenue	181,802	5,947	12,464	355,675	-
340	Charges for Goods & Services	21,548,469	5,024,716	7,920,948	621,490	547,537
350	Fines & Penalties	185,849	56,426	78,894	7,424	-
360	Miscellaneous Revenue	650,995	36,286	43,342	460	6,016
<i>Total Operating Revenues:</i>		22,568,275	5,123,375	8,057,923	985,249	553,553
Operating Expenditures						
510	General government	-	-	-	-	-
520	Public Safety	-	-	-	-	-
530	Utilities	16,728,353	3,369,797	4,598,793	446,727	-
540	Transportation	-	-	-	-	521,138
550	Natural & Economic Environment	-	-	-	-	-
560	Social Services	-	-	-	-	-
570	Culture & recreation	-	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-	-
<i>Total Operating Expenditures:</i>		16,728,353	3,369,797	4,598,793	446,727	521,138
<i>Net Operating Increase (Decrease):</i>		5,839,922	1,753,578	3,459,130	538,522	32,415
Nonoperating Revenues						
370-380, 395, 398	Other Financing Sources	101,471	198,913	143,192	202,926	17,311
391-393	Debt Proceeds	9,684,433	-	-	-	-
397	Transfers In	12,500	-	-	-	-
<i>Total Nonoperating Revenues:</i>		9,798,404	198,913	143,192	202,926	17,311
Nonoperating Expenditures						
580, 596, 599	Other Financing Uses	9,601,669	300,339	481	-	99
591-593	Debt Service	3,192,546	480,995	2,110,572	4,523	-
594-595	Capital Expenditures	2,460,492	1,370,662	2,225,909	1,167,044	196,680
597	Transfers-Out	-	-	-	-	-
<i>Total Nonoperating Expenditures:</i>		15,254,707	2,151,996	4,336,962	1,171,567	196,779
Net Increase (Decrease) in Cash & Investments:		383,619	(199,505)	(734,640)	(430,119)	(147,053)
Ending Cash & Investments						
50810	Reserved	3,184,279	235,541	1,889,960	1,809	639,230
50880	Unreserved	7,783,977	6,206,786	5,095,460	(186,892)	-
Total Ending Cash & Investments		\$ 10,968,256	\$ 6,442,327	\$ 6,985,420	\$ (185,083)	\$ 639,230

The notes to the financial statements are an integral part of this statement.

CITY OF CENTRALIA
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

BARS CODE		611 FIREMEN'S PENSION
		Actual Amount
308	Beginning Cash and Investments	\$ 933,282
388/588	Prior Period Adjustments, net	-
310-360	Revenues	22,645
380-390	Other Increases and Financing Resources	-
510-570	Expenditures	18,743
580-590	Other Decreases and Financing Uses	-
	Increase (Decrease) in Cash and Investments	3,901
508	Ending Cash and Investments	\$ 937,184

The notes to the financial statements are an integral part of this statement.

**CITY OF CENTRALIA
TABLE OF CONTENTS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2015**

NOTE	Page
1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.....	1
A. Fund Accounting	1
B. Basis of Accounting and Measurement Focus	2
C. Budgets.....	2
D. Cash and Investments	3
E. Capital Assets	3
F. Compensated Absences	3
G. Long-Term Debt	3
H. Other Financing Sources or Uses	4
I. Risk Management	4
J. Reserved Portion of Ending Cash and Investments.....	4
2. DEPOSITS & INVESTMENTS.....	6
3. PROPERTY TAX.....	6
4. INTERFUND LOANS.....	6
5. DEBT SERVICE REQUIREMENTS	7
6. PENSION PLANS.....	8
A. State Sponsored Pension Plans.....	8
B. Local Government Pension System	9
7. JOINT VENTURES.....	9
A. Chehalis-Centralia Airport	9
B. Lewis County Event Center and Sports Complex	9
C. Transportation Benefit District (TBD)	9
8. POSTRETIREMENT BENEFITS OTHER THAN PENSION BENEFITS ...	10
9. CLOSURE AND POST CLOSURE CARE.....	10
A. Governing Laws, Background and Funding	10
B. Funding Status	11
C. Other	12
10. OTHER DISCLOSURES	12
A. Accounting and Reporting Changes.....	12
B. Subsequent Events	12
1) Transportation Benefit District (TBD)	12
2) Landfill Closure	12
C. Other Commitments	12
1) Distressed Counties Fund Loan, 2010.....	12
2) Centralia School District Contract, 2013	13
3) Construction Commitments.....	13

CITY OF CENTRALIA
NOTES TO CASH FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Centralia was incorporated January 27, 1886, and operated under the laws of the State of Washington applicable to a third class city operating under second class laws as a commission form of government through March 31, 1986. Effective April 1, 1986, the form of government was changed and the City began operating under the laws of a non-charter code city, council-manager plan. The City Council is composed of seven members elected to four-year terms.

The City of Centralia is a general-purpose local government and provides public safety, street improvement and maintenance, parks and recreation, planning and zoning, judicial administration, and general administration services. In addition, the City also owns and operates four utilities - electric, water, wastewater and storm & surface water.

The City of Centralia 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, 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 City. 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 Fund

This fund accounts 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.

Internal Service Fund

This fund accounts for operations that provide goods or services to other department or funds of the government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

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

Pension Trust Fund

This fund accounts for activities of the Firemen's Pension Fund, which accumulates resources for pension benefit payments to qualified retired firefighters and qualified widows.

Agency Funds

These funds are used to account for assets that the City holds for others in a custodial capacity. The City has two Agency Funds- Payroll Clearing Fund and Claims Clearing Fund.

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 of Centralia 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 at the fund level for the general, debt, special revenue, capital projects, enterprise, internal service and pension trust 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 by fund were as follows:

Fund	Fund Name	2015 Adopted Budget	2015 Final Appropriation	2015 Actual Expenditures	2015 Variance
001	General Fund	9,346,608	9,913,764	9,608,239	305,525
101	Street	2,108,458	2,194,049	1,775,718	418,331
109	Stadium	127,700	127,700	126,539	1,161
111	Confiscations/Seizures	146,090	226,090	266,010	(39,920)
131	Landfill Closure	388,170	408,700	114,009	294,691
201	Debt Service	152,580	155,780	148,214	7,566
302	Capital Projects	190,500	190,500	149,320	41,180
303	Cap Proj-Energy Efficiency	416,000	416,000	217,872	198,128
304	Flood Capital Projects	288,000	288,000	243,491	44,509
401	Light	24,072,015	24,250,303	31,983,061	(7,732,758)
402	Water	5,320,177	5,727,485	5,521,793	205,692
403	Wastewater	9,461,378	9,645,772	8,935,756	710,016
405	Storm & Surface Water	1,356,100	1,721,635	1,618,295	103,340
501	Equipment Rental	663,820	673,940	717,917	(43,977)
611	Firemen's Pension	37,000	37,000	18,743	18,257
	Totals	54,074,596	55,976,718	61,444,977	(5,468,259)

Budgeted amounts are authorized to be transferred between departments within any fund and 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 Council. The City Council approved budget amendments to add over \$1.9 million to the adopted budget.

D. Cash and Investments

See Note 2 - Deposits & Investments

E. Capital Assets

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

F. Compensated Absences

Vacation leave may be accumulated up to 30 days (240 hours) and is payable upon separation, retirement or death (subject to union or employment agreements that may allow for more liberal accumulation and payment).

Sick leave may be accumulated up to 960 hours. Upon separation, retirement or death, employees receive payment for unused sick leave to a maximum of 360 hours (subject to union or employment agreements that may allow for more liberal accumulation and payment). Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 5 - Debt Service Requirements

H. Other Financing Sources or Uses

The City's *Other Financing Sources or Uses* consist of proceeds from long-term debt, disposition of capital assets, and transfers-in from other funds.

I. Risk Management

The City of Centralia 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 sub-limits 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 (assigned) by the City Council. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts. In relation to the internal commitments, the City Council by ordinance or resolution may establish, modify or rescind such commitment.

Reservations of Ending Cash and Investments consist of:

General Fund (001) Restricted:

Distressed counties reinvestment	\$ 112,020
HUD reinvestment	34,800
Municipal court	10,925
HUB City sign maintenance	5,174
Mural maintenance	4,473
Total Restricted Fund Balance	<u>\$ 167,392</u>

General Fund (001) Assigned:

Vacation, sick, excess compensation	\$ 173,779
LEOFF I	181,618
Depot maintenance	27,156
Mellen Street Training Facility	26,169
24/7 Sobriety Program	6,496
Development Services	55,938
Repair & Demolition (managerial Fund 106)	6,767
Park Improvement (managerial Fund 108)	12,396
Indoor Pool (managerial Fund 114)	10,001
Borst Construction (managerial Fund 124)	54,639
Borst Home (managerial Fund 125)	2,886
Washington Lawn Cemetery (managerial Fund 130)	2,350
Total Assigned Fund Balance	<u>\$ 560,195</u>

General Fund (001) Reserved **727,587**

General Fund (001) Unreserved **3,413,726**

Total General Fund Balance **\$4,141,313**

Beginning and Ending Cash and Investments balances in managerial funds noted above are included in the General Fund and considered reserved for the purposes of those funds.

Balances in the qualifying Special Revenue Funds are displayed as reserved. Internal Service Fund and Pension Trust balances are reserved.

Utility Fund balances are either Reserved or Unreserved or a combination thereof.

Within the Utility funds, and in accordance with bond resolutions and certain related agreements, separate restricted accounts are required to be established. The assets held in these accounts are restricted for specific uses, including construction, bond reserves, debt service and deposits. Restricted resources currently include the following:

Light (401) Restricted

Bond Reserves	\$ 2,508,422
Debt Service	223,970
Customer Deposits	451,887
Total Light	<u>\$ 3,184,279</u>

Water (402) Restricted**

Bond Reserves	\$ 112,896
Debt Service	108,374
Customer Deposits	14,270
Total Water	\$ 235,540

Wastewater (403) Restricted**

Loan Reserves	\$ 1,889,960
Total Wastewater	\$ 1,889,960

Stormwater (405) Restricted

Loan Reserves	\$ 1,809
Total Stormwater	\$ 1,809

**As a result of the 2014 GAAP audit, beginning balances of the Water & Wastewater cash have been reclassified between restricted and unrestricted cash.

NOTE 2 – DEPOSITS & 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 are covered by the Federal Deposit Insurance Corporations and/or the Washington Public Deposit Protection Commission.

Type of Investment	City's Investments	Investments held as Agent	Total
LGIP	\$33,491,052.77	None	\$33,491,052.77

The City's investments consist entirely of deposits in the Washington State Local Government Investment Pool (LGIP). As of December 31, 2015, the City's LGIP balance was \$33,491,052.77. For financial reporting purposes, the City considers the LGIP deposit balance to be cash.

NOTE 3 - PROPERTY TAX

The Lewis County Treasurer acts as an agent to collect property taxes 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 taxes are levied.

The City's regular levy for 2015 was \$.666940306245 per \$1,000 on an assessed valuation of \$1,007,975,532 for a total regular levy of \$672,259.51.

NOTE 4 – INTERFUND LOANS

From 2004 to 2007, the Wastewater Fund paid \$1,640,000 to the General Fund for the purchase of a watershed protection intangible asset. Since 2005, the City and Washington State Auditor's Office (SAO) have had conflicting opinions regarding the valuation of and accounting for the watershed protection intangible asset. In January 2009, an agreement was reached between the City and SAO to resolve the past findings regarding the interfund payments. In August 2009, the City Council passed a resolution ratifying the agreement whereby the intangible asset will be removed from the Wastewater Fund and

\$1,640,000 is repaid to the Wastewater Fund by the General Fund via an interfund loan. The non-interest bearing interfund loan is for twenty years and the \$82,000 annual payment from the General Fund to the Wastewater Fund commenced in 2010.

Interfund loan activity during 2015:

Borrowing Fund	Lending Fund	Balance 1/1/2015	New Loans	Repayments	Balance 12/31/15
General	Wastewater	\$1,230,000	\$ -	\$82,000	\$1,148,000
Flood Capital Project	Water	-	125,339	75,120	50,219
Storm & Surface Water	Water	-	175,000	-	175,000

NOTE 5 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (Schedule 09) provides more details of the outstanding debt and liabilities of the City of Centralia and summarizes the City’s debt transactions for the year ended December 31, 2015.

The debt service requirements for general obligation bonds, revenue bonds and other debt (which includes State Revolving Fund Loans, Public Works Trust Fund Loans, Distressed County Loan and Centralia School District Loan) including both principal and interest, are as follows:

Year	Principal	Interest	Total
2016	\$ 4,558,432.09	\$1,112,938.52	\$ 5,671,370.61
2017	4,648,962.27	1,008,909.29	5,657,871.56
2018	4,714,924.55	919,474.44	5,634,398.99
2019	4,682,873.29	839,044.22	5,521,917.51
2020	4,388,587.63	756,878.00	5,145,465.63
2021-2025	18,700,718.12	2,682,651.00	21,383,369.12
2026-2030	6,595,377.05	935,602.72	7,530,979.77
2031-2032	384,609.66	12,157.26	396,766.92
Total	\$48,674,484.66	\$8,267,655.45	\$56,942,140.11

*Does not include compensated absences or pension liability.

Debt Refunding

On December 3, 2015, the City issued \$9,684,433 of Electric System Revenue Refunding Bonds, 2015 to advance refund \$9,590,000 of existing Electric System Revenue and Refunding Bonds, 2007.

The advance refunding was undertaken to reduce total debt service payments over the next eleven (11) years by \$1,220,715, and obtain an economic gain (difference between the present values of the old and new debt service payments) of \$1,069,130.

Funds totaling \$9,947,173, were transferred to the refunding trustee at closing and held in an irrevocable escrow account. Available cash and investments are expected to meet all debt service requirements on the advance refunded bonds. The refunded bonds constitute a contingent liability of the Electric Fund but are excluded from the financial statements.

NOTE 6 - PENSION PLANS

A. State Sponsored Pension Plans

Substantially all City full-time and qualifying part-time employees participate in either the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plans 1 and 2 or the Public Employees' Retirement System (PERS) Plans 1, 2 and 3 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Contributions to the systems of both employee and employer are based upon gross wages covered by plan benefits.

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.

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 of Liabilities (Schedule 09), was as follows:

	Allocation %	Liability (Asset)
PERS 1	.075450%	3,946,737
PERS 2/3	.089115%	3,184,130
LEOFF 1	.046024%	(554,691)
LEOFF 2	.091679%	(942,277)

LEOFF Plan 1

The City 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 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 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 statutes.

B. Local Government Pension System

The City is the administrator of a pension retirement system called the Firemen's Pension System. The system is shown as a trust fund in the financial statements of the City. As of December 31, 2015, membership consisted of 12 individuals.

The most recent actuarial review of the system was done by Milliman and Robertson, Inc. to determine the funding requirements as of December 31, 1999. As of that date, the actuarial present value of future benefits was \$1,006,000; the market value of assets held by the Fund was \$651,000, leaving an unfunded pension benefit obligation of \$297,000 at the end of 1999. Per the actuarial study, the City contributed \$297,000 in 2000 to fully fund the Firemen's Pension System.

The total balance in the Firemen's Pension Fund available to pay pension benefits as of December 31, 2015 is \$937,184.

NOTE 7 - JOINT VENTURES

A. Chehalis - Centralia Airport

In August of 2004, the City decided to conclude its participation in the Joint Operating Agreement for the Chehalis-Centralia Airport. The two board positions filled by the City have been eliminated. The City will receive a proportional share of any property or assets acquired while the City was an acting party to the agreement if the Airport is sold. Financial statements for the Chehalis-Centralia Airport can be obtained from its administrator at Airport, PO Box 1344, Chehalis, WA 98532.

B. Lewis County Event Center and Sports Complex

On March 22, 2010, the City, along with Lewis County Public Facilities District, Centralia School District and Lewis County Event Center LLC, agreed to finance, construct and operate the Lewis County Event Center and Sports Complex (the "Project"). The Project, to be completed in phases, consists of an event center, parking, turf for the football/soccer field and new track facilities, six tennis courts, a multi-use field, four baseball/softball fields, trails and a zip line. The Project will be a "regional center" under RCW 36.100.030 and RCW 35.57.020 and serve the entire State of Washington and other parts of the Pacific Northwest and western Canada for sports and other events.

C. Transportation Benefit District (TBD)

On October 28, 2014 the City Council approved Ordinance No. 2337 creating the Transportation Benefit District (TBD) of the City of Centralia, Washington pursuant to chapter 36.73 of the Revised Code of Washington (RCW). The purpose of the TBD is to provide funding for transportation improvement projects that preserve, maintain and improve transportation infrastructure within the district boundaries which are located within the corporate city limits of the City of Centralia. The members of the City Council, acting ex officio and independently, constitute the Governing Body of the district. No revenues were collected in 2015. There were no financial operations during 2015 for the TBD.

On July 14, 2015 the Governing Board of the TBD adopted a resolution to place before the qualified electors of the district a ballot measure to impose a two-tenths of one percent (0.2%) sales and use tax on retail sales for a period not to exceed ten years. The measure went before the electors in the November 3, 2015 general election and passed. The TBD began collecting revenues in April 2016.

On February 23, 2016 the City passed Ordinance No. 2363 where the City assumed the rights, powers, functions and obligations of the TBD as allowed by second engrossed substitute Senate Bill 5987, Section 302 and abolished the TBD Governing Board following its assumption.

NOTE 8 - POSTRETIREMENT BENEFITS OTHER THAN PENSION BENEFITS

The City has a commitment to pay for post-employment benefits for employees that belong to LEOFF 1 in accordance with the Washington Law Enforcement Officers and Fire Fighters Retirement System (LEOFF) Act (RCW 41.26). These benefits include 100% of the unpaid portion of validated claims for medical and hospitalization costs incurred by pre-Medicare and post-Medicare retirees, health insurance premiums and the premium for a Medicare supplement for each retiree eligible for Medicare.

Employer contributions are financed on a pay-as-you-go basis. Expenditures for postretirement health care benefits are recognized as retirees report claims in the Fire and Police budgets. There is no provision for estimated claims incurred but not yet reported to the City.

During 2015, 25 retirees received benefits and \$269,877 was paid out for those benefits (medical insurance premiums and excess medical claims).

NOTE 9 - CLOSURE AND POST CLOSURE CARE

A. Governing Laws, Background and Funding

On August 28, 1990, the Centralia Landfill was listed on the Washington State Hazardous Sites List pursuant to Chapter 70.105D RCW, the Model Toxics Control Act, and WAC 173-340-330, and on August 30, 1990, the Landfill was added to the Federal National Priorities List (NPL) pursuant to 42 U.S.C. Section 9605 of the Comprehensive Environment Response, Compensation, and Liability Act (CERCLA or Superfund). As a result of these listings, it was necessary for the Landfill to be remediated pursuant to the requirements of these laws.

On May 1, 1990, Centralia, Chehalis, Morton, Mossyrock, Pe Ell, Vader, and Lewis County entered into an interlocal agreement regarding closure of the Centralia Landfill. Under the agreement, the local governments formed the Centralia Landfill Closure Group (CLCG) and agreed to take all action reasonably necessary to comply with certain environmental laws governing remediation and closure of the Landfill, and to share the costs of such compliance, to the extent such costs are not covered by amounts in the Landfill Closure Trust Fund or recovery from insurance claims. The agreement allocated responsibility for those costs among the signing local governments. The City's allocation of liability is for 35.08% of the costs and fees associated with litigation related to landfill remediation and closure. Parties to the agreement could opt out once the shared costs reached \$13 million.

The City reached a settlement of \$2.7 million in its claim against its insurers regarding the insurers' duty to defend and indemnify the City for remediation of the Landfill under the City's property and comprehensive general liability insurance policies.

In addition to the members of the CLCG, the Washington Department of Ecology (DOE) has identified at least four other potentially liable parties (PLP) who are responsible for assisting in remediating the Landfill. The CLCG negotiated with one of the PLPs to obtain a contribution for cleanup costs.

As local government PLPs in an economically disadvantaged county, the City and other members of the CLCG are eligible to receive up to 75% grant funding for remedial action costs under the DOE remedial action grants program. The City obtained a \$1.94 million grant under this program to conduct an estimated \$2.66 million interim action at the Landfill. This interim action, which was undertaken pursuant to a consent decree entered into between the members of the CLCG and the DOE, was intended to separate storm water from leachate, limit public access to the Landfill, and provide temporary cover over closed portions of the Landfill.

In April 1992, the DOE negotiated with the CLCG members and two other PLPs to develop a scope of ecology work and consent decree for a remedial investigation and feasibility study (RI/FS) at the Landfill. The DOE issued a first phase grant award beginning in January 1993, for RI/FS work.

In April of 1994, the Landfill closed pursuant to agreements and a final cover was installed in the summer of 1994. In August, the CLCG received a Local Government grant of \$8.7 million from the Lewis County Sanitation District and a \$5 million grant from the DOE to fund the final cover and provide funds for remediation and closure.

The \$8.7 million grant from the Lewis County Sanitation District was returned to them in April 1997 because construction activities at the landfill did not require that support. Remedial investigation leading to feasibility reports have been delivered to the DOE for their review and issuance of a cleanup action plan. The DOE has reviewed the CLCG's feasibility study and issued a draft Cleanup Action Plan (CAP). The draft CAP was available for public review and comment in September 2000. A second public hearing on the proposed consent decree was held in March of 2001. The order entering the CAP Consent Decree was filed with the United States District Court Western District of Washington at Seattle and signed on May 22, 2001. The Consent Decree stipulated the draft monitoring plans for the landfill needed to be submitted to the DOE within 45 days of the effective date of the Consent Decree. The CLCG had submitted the draft monitoring plans to the DOE in May of 1999; however, changes to the draft monitoring plans were made in late summer of 1999. A letter was submitted to the DOE on June 12, 2001 requesting acceptance and review of the monitoring plans submitted in June of 1999 along with proposed amendments to the plans.

In July 2002, the CLCG received funding approval for a 75% grant through the DOE to purchase two parcels of land to the north of the landfill, construct a fence, and complete the wetland mitigation report. The CLCG completed all of the projects with the exception of the property purchase of one parcel of land known as the Christian School property. The Christian School board members chose not to accept the CLCG's offer to purchase a portion of their property where the old landfill, which was closed in 1958, lies.

A multi-layer cover system was designed to eliminate infiltration of precipitation into the landfill and direct clean surface runoff into a wetland mitigation area south of the Landfill. In addition to the cover, a permanent gas collection system was installed beneath the cover and a permanent gas flare system was installed adjacent to the Landfill entrance facilities for gas treatment. Perimeter fencing was completed around the Landfill to enclose all of the Final Cover Area and much of the Closed North End Landfill. Three environmental covenants were recorded for the site to prohibit activities that would result in the release of contaminants.

As required by WAC 173-340-420(2), DOE conducted a 5-year review of the site and held a public comment period for the Periodic Review Draft Report in October 2010. DOE reviews cleanups at least every five years to ensure they protect human health and the environment.

After reviewing this site, DOE has determined that the cleanup actions completed at the site are protective of human health and the environment. DOE will conduct another periodic review in 5 years.

B. Funding Status

The Landfill Closure Fund, which is reflected as a special revenue fund of the City, was established to account for the revenues and expenditures of the closure and post closure care.

In order to maintain sufficient funds to satisfy the purposes of the Landfill Closure Agreement and fund the Landfill Closure Operating Trust Fund, the CLCG contacted the Solid Waste Disposal District No. 1 of Lewis County pursuant to Section 7.3 of the Second Amended Interlocal Agreement Regarding Centralia Landfill Closure and Section 3.B of the Interlocal Agreement Regarding Lewis County Solid Waste Disposal District and Flow Control. Actual revenue requirements for year 2015 were \$114,010 and were funded by available reserves and the Disposal District. At year-end 2015, the reserves amount to \$254,911. Revenue

requirements for Landfill Closure activities for year 2016 are projected to be \$160,445 and will be funded by available reserves and the Disposal District. Ensuing years will be funded in a similar procedure.

The yearly post closure expenditures will continue to fluctuate as known circumstances change due to engineering determinations, inflation, deflation, technology, or applicable laws or regulations.

C. Other

The amended Interlocal Agreement regarding the Centralia Landfill Closure is set to terminate on August 31, 2016. The City and County are working out the details of transferring responsibility for operating the closed landfill from the City to the Lewis County Solid Waste Disposal District effective January 1, 2017.

NOTE 10 - OTHER DISCLOSURES

A. Accounting and Reporting Changes

- 1) Beginning with Fiscal Year 2011, the City is reporting all funds on a cash basis. It also plans to separately issue GAAP financial statements for the four utility funds.
- 2) The 2011 implementation of GASB 54 resulted in identification of several previously reported special revenue funds which now do not meet the constraints imposed on revenue sources. The City continues to budget for these funds for managerial purposes. The following were rolled into the General Fund for financial reports:

Fund 106	Repair and Demolition
Fund 108	Park Improvement
Fund 114	Indoor Pool
Fund 124	Borst Park Construction Fund
Fund 125	Borst Home
Fund 130	Washington Lawn Cemetery

Fund 104 Paths and Trails was combined for reporting with Fund 101 Streets; its major revenue sources are gas tax and transfers from the Street Fund.

Landfill Closure and Landfill Operation Trust funds (Fund 131 and Fund 132) are combined and displayed as one special revenue fund for reporting purposes.

B. Subsequent Events

1) **Transportation Benefit District (TBD)**

See Note 7, Item C

2) **Landfill Closure**

See Note 9, Item C

C. Other Commitments

1) **Distressed Counties Fund Loan, 2010**

The City in partnership with the Lewis County EDC was successful in attracting Millard Refrigeration Services (Millard) to locate within the City's Urban Growth Area. In the effort to attract Millard to Centralia, the City applied for and was the recipient of Lewis County's Distressed Counties Fund (.09

funds) collected under the authority of RCW 82.14.370. A total of \$600,000 (grant for \$300,000 and loan for \$300,000) was awarded and earmarked for the design and construction of utility infrastructure at Millard's.

The City began repayment of the \$300,000, 2.00 percent per annum, twenty year loan in December 2010. The City's General Fund will repay the loan with increased electric utility taxes due to Millard's operations. Should Millard cease business during any year prior to April 13, 2016, Millard has agreed to reimburse the City for the \$300,000 loan portion as follows: year 1 = \$300,000; year 2 = \$250,000; year 3 = \$200,000; year 4 = \$150,000; year 5 = \$100,000; and year 6 = \$50,000.

2) Centralia School District Contract, 2013

On May 15, 2013, the City of Centralia entered into an agreement with the Centralia School District #401 to share the cost of HVAC modernization improvements at the Community Indoor Swimming Pool. The City agreed to provide the School District \$20,769.03 per year for ten years beginning September 15, 2013, as its share of the bonded debt issued by the School District. The City's obligation of \$207,690 is included in the Schedule of Liabilities (Schedule 09).

3) Construction Commitments

The City has active construction projects as of December 31, 2015. At year end, the City's projects and commitments with contractors are as follows:

Project	Spent To Date	Remaining Commitment	Funding Source
2015 Asphalt Patch Project	\$ 37,027	\$ 1,949	Water Capital Reserves
2015 Sidewalk Repair	17,765	2,615	Risk Management Grant
Computer Training Room Remodel	124,005	42,067	Light Capital Reserves
Cooks Hill to River Heights Water Main Installation	79,289	9,249	Water Capital Reserves
Davis Hill Water Reservoir Repainting	265,696	19,556	Water Capital Reserves
Gold Street Viaduct to Exhibitor Paving Project	574,429	49,571	Federal Grant & Street Revenue
May Street Feeders M4/M5	155,026	25,129	Light Capital Reserves
Penstock #2 at Yelm Plant Repainting	43,878	2,194	Light Capital Reserves
Salzer Valley M-1 Upgrade & Courtland St M-2 Upgrade	-	116,347	Light Capital Reserves
Stormwater Decant Facility	973,204	(36,915)	State Grant & Stormwater Revenue
Wastewater Decant Facility	1,261,049	20,000	Wastewater Capital Reserves
Water Dept Breakroom Remodel	68,044	188,826	Water Capital Reserves
Yew & Main St Signal Project	470,480	145,671	Federal Grant & Street Revenue
	<u>\$4,069,892</u>	<u>\$586,259</u>	

CITY OF CENTRALIA
DETAIL OF REVENUES AND EXPENDITURES
BY FUND

For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
FUND 001 - GENERAL FUND					
0483	001	General	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	669,939
0483	001	General	3088000	UNRESERVED CASH & INVESTMENTS-BEGINNING	2,943,891
0483	001	General	3111000	General Property Tax-Real & Personal	675,368
0483	001	General	3131100	Local Retail Sales & Use Tax	2,562,532
0483	001	General	3136100	Natural Gas Sales & Use Tax	20,884
0483	001	General	3137100	Criminal Justice Sales & Use Tax	245,627
0483	001	General	3164300	Business & Occupation Tax on Utilities-Gas	167,774
0483	001	General	3164510	Business & Occupation Tax on Utilities-Electric	1,300,968
0483	001	General	3164520	Business & Occupation Tax on Utilities-Water	503,964
0483	001	General	3164540	Business & Occupation Tax on Utilities-Sewer	1,110,715
0483	001	General	3164580	Business & Occupation Tax on Utilities-Storm	64,250
0483	001	General	3164600	Business & Occupation Tax on Utilities-Cable	96,748
0483	001	General	3164700	Business & Occupation Tax on Utilities-Telephone	368,645
0483	001	General	3168100	Gambling Taxes-Punch Boards & Pull Tabs	33,507
0483	001	General	3168300	Gambling Taxes-Amusement Games	222
0483	001	General	3172000	Leasehold Excise Tax	38,425
0483	001	General	3174000	Timber Excise Tax	7
0483	001	General	3213000	Business License & Permits-Police-Fireworks	500
0483	001	General	3219100	Franchise Fees	233,232
0483	001	General	3219900	Other Business Licenses & Permits	75,605
0483	001	General	3221000	Non-Business Licenses & Permits-Bldg Permits	210,807
0483	001	General	3223000	Non-Business Licenses & Permits-Animal Licenses	5,355
0483	001	General	3224000	Non-Business Licenses & Permits-Street & Curb Permits	7,151
0483	001	General	3229000	Non-Business Licenses & Permits-Other	1,318
0483	001	General	3331658	Federal Indirect Grant-Dept of Justice-Stop Grant	20,499
0483	001	General	3332060	Federal Indirect Grant-Dept of Transportation-Traffic Safety	10,886
0483	001	General	3339740	Federal Indirect Grant-Dept of Homeland Security-EMP	3,227
0483	001	General	3340180	State Grant-Military Department	85,429
0483	001	General	3360098	City-County Assistance	97,692
0483	001	General	3360620	Criminal Justice-Cities-High Crime	48,497
0483	001	General	3360621	Criminal Justice-Violent Crimes/Population	19,924
0483	001	General	3360626	Criminal Justice-Special Programs	16,374
0483	001	General	3360651	DUI & Other Criminal Justice Assistance	2,534
0483	001	General	3360694	Liquor/Beer Excise Tax	45,532
0483	001	General	3360695	Liquor Control Board Profits	146,541
0483	001	General	3413200	District/Municipal Court Records Services-Warrant Fees	4,653
0483	001	General	3413300	District/Municipal Court-Administrative Fees	16,583
0483	001	General	3414300	Budgeting & Accounting Services-Finance	293,249
0483	001	General	3414310	Budgeting & Accounting Services-City Manager/Clerk	164,400
0483	001	General	3414320	Budgeting & Account Services-Council	45,976
0483	001	General	3416200	Word Processing, Printing & Duplicating Services-Court	47
0483	001	General	3418100	Data/Word Processing, Printing, Duplicating & IT Services	1,021
0483	001	General	3419200	Property Management Services	250
0483	001	General	3419300	Custodial/Janitorial/Maintenance/Building Security Services	13,236
0483	001	General	3419500	Legal Services	94,077
0483	001	General	3419600	Personnel Services	115,971
0483	001	General	3421000	Law Enforcement Services	78,587
0483	001	General	3423300	Detention & Correction Services-Adult Probation	47,833
0483	001	General	3423600	Detention & Corrections Services-Monitoring of Prisoners	37,519
0483	001	General	3423700	Detention & Corrections Services-Fingerprint Fees/Local	1,185
0483	001	General	3423800	Detention & Corrections Services-Preconviction Supervision	18,840
0483	001	General	3451300	Flood control Services	350
0483	001	General	3452300	Animal Control & Shelter Services	3,970
0483	001	General	3458100	Zoning & Subdivision Services	6,400

CITY OF CENTRALIA
DETAIL OF REVENUES AND EXPENDITURES
BY FUND
For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
0483	001	General	3458300	Plan Checking Services	112,447
0483	001	General	3474000	Cultural & Recreation-Event Admission Fees-Summerfes	19,046
0483	001	General	3476000	Cultural & Recreation-Program Fees	35,237
0483	001	General	3479000	Cultural & Recreation-Other Fees	32,520
0483	001	General	3523000	Cival Penalties-Proof of Motor Vehicle Insurance	1,211
0483	001	General	3531000	Civil Infraction Penalties-Traffic	107,802
0483	001	General	3537000	Civil Infraction Penalties-Non-Traffic	3,059
0483	001	General	3540000	Civil Parking Penalties-Infraction	390
0483	001	General	3552000	Criminal Traffic Misdemeanor Fines-DUI	12,202
0483	001	General	3558000	Criminal Traffic Misdemeanor Fines-Other	55,125
0483	001	General	3569000	Criminal Non-Traffic Fines-Other	23,688
0483	001	General	3573300	Criminal Costs-Public Defense	38,804
0483	001	General	3598000	Criminal Costs-Non-Court Fines & Penalties	2
0483	001	General	3598100	Criminal Costs-Non-Court Fines & Penalties-Business Li	2,000
0483	001	General	3611100	Investment Earnings-Interest	6,858
0483	001	General	3614000	Other Interest	17,131
0483	001	General	3621000	Equipment & Vehicle Rentals Short-Term	13,679
0483	001	General	3624000	Land & Facilities Rentals Short-Term	67,047
0483	001	General	3625000	Land & Facilities Leases Long-Term	99,035
0483	001	General	3628000	Concession Proceeds	1,843
0483	001	General	3671100	Contributions & Donations from Nongovernmental Sourc	31,042
0483	001	General	3691000	Sale of Scrap & Junk	2,587
0483	001	General	3692000	Unclaimed Money & Proceeds from Sales of Unclaimed	2,661
0483	001	General	3694000	Judgments & Settlements	2,147
0483	001	General	3698100	Cash Adjustments-Cash Over/Short	38
0483	001	General	3699100	Miscellaneous Other	32,622
0483	001	General	3860000	Agency Type Deposits-Taxes & Bldg Permit Fees	18,443
0483	001	General	3861200	Agency Type Deposits-Crime Victims to Lewis County	4,684
0483	001	General	3868300	Agency Type Deposits-JIS/Trauma	16,495
0483	001	General	3868900	Agency Type Deposits-State	3,831
0483	001	General	3869100	Agency Type Deposits-State Portion of Court Receipts	113,320
0483	001	General	3869200	Agency Type Deposits-30% PSEA to State	60,875
0483	001	General	3869600	Agency Type Deposits-Breath Testing	638
0483	001	General	3869700	Agency Type Deposits-Judicial Info Systems	25,907
0483	001	General	3869900	Agency Type Deposits-School Zone Safety	3,051
0483	001	General	3890000	Other Non-Revenues	(7,883)
0483	001	General	3951000	Proceeds from Sales of Capital Assets	11,250
0483	001	General	5116010	Legislative-Salaries	19,100
0483	001	General	5116020	Legislative-Benefits	51,137
0483	001	General	5116030	Legislative-Supplies	260
0483	001	General	5116040	Legislative-Other Services & Charges	13,097
0483	001	General	5125010	Judicial-Operations-Salaries	202,508
0483	001	General	5125020	Judicial-Operations-Benefits	88,960
0483	001	General	5125030	Judicial-Operations-Supplies	3,436
0483	001	General	5125040	Judicial-Operations-Other Services & Charges	122,081
0483	001	General	5131010	Executive-City Manager-Salaries	132,732
0483	001	General	5131020	Executive-City Manager-Benefits	46,922
0483	001	General	5131030	Executive-City Manager-Supplies	1,176
0483	001	General	5131040	Executive-City Manager-Other Services & Charges	7,812
0483	001	General	5142210	Financial-Salaries	201,579
0483	001	General	5142220	Financial-Benefits	82,911
0483	001	General	5142230	Financial-Supplies	4,412
0483	001	General	5142240	Financial-Other Services & Charges	71,106
0483	001	General	5142250	Financial-Intergovernmental Services & Taxes	36,274
0483	001	General	5143010	Record Services-City Clerk-Salaries	55,332
0483	001	General	5143020	Record Services-City Clerk-Benefits	25,109

CITY OF CENTRALIA
DETAIL OF REVENUES AND EXPENDITURES
BY FUND
For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
0483	001	General	5143030	Record Services-City Clerk-Supplies	1,802
0483	001	General	5143040	Record Services-City Clerk-Other Services & Charges	9,078
0483	001	General	5143050	Record Services-City Clerk-Intergovernmental Services	20,234
0483	001	General	5153010	Legal-Salaries	160,335
0483	001	General	5153020	Legal-Benefits	53,720
0483	001	General	5153030	Legal-Supplies	5,507
0483	001	General	5153040	Legal-Other Services & Charges	65,458
0483	001	General	5181010	Personnel-Salaries	150,008
0483	001	General	5181020	Personnel-Benefits	53,683
0483	001	General	5181030	Personnel-Supplies	1,904
0483	001	General	5181040	Personnel-Other Services & Charges	28,486
0483	001	General	5181050	Personnel-Intergovernmental Services	57
0483	001	General	5182010	Property Management-Salaries	5,083
0483	001	General	5182020	Property Management-Benefits	1,672
0483	001	General	5183010	Building Maintenance-Salaries	40,320
0483	001	General	5183020	Building Maintenance-Benefits	21,787
0483	001	General	5183030	Building Maintenance-Supplies	16,171
0483	001	General	5183040	Building Maintenance-Other Services & Charges	92,239
0483	001	General	5183050	Building Maintenance-Intergovernmental Services	258
0483	001	General	5183040	Risk Management-Other Services & Charges	47,679
0483	001	General	5188030	Information Technology-Supplies	848
0483	001	General	5188040	Information Technology-Other Services & Chg	8,606
0483	001	General	5211010	Law Enforcement-Administration-Salaries	178,738
0483	001	General	5211020	Law Enforcement-Administration-Benefits	229,730
0483	001	General	5211030	Law Enforcement-Administration-Supplies	27,349
0483	001	General	5211040	Law Enforcement-Administration-Other Services & Charge	131,659
0483	001	General	5211050	Law Enforcement-Administration-Intergovernmental Serv	35
0483	001	General	5211910	Law Enforcement-Volunteer Programs-Salaries	37,888
0483	001	General	5211920	Law Enforcement-Volunteer Programs-Benefits	8,952
0483	001	General	5211930	Law Enforcement-Volunteer Programs-Supplies	3,500
0483	001	General	5211940	Law Enforcement-Volunteer Programs-Other Services &	1,009
0483	001	General	5212110	Law Enforcement-Investigations-Salaries	392,619
0483	001	General	5212120	Law Enforcement-Investigations-Benefits	131,589
0483	001	General	5212130	Law Enforcement-Investigations-Supplies	8,754
0483	001	General	5212140	Law Enforcement-Investigations-Other Services & Charge	23,863
0483	001	General	5212210	Law Enforcement-Patrol-Salaries	1,841,286
0483	001	General	5212220	Law Enforcement-Patrol-Benefits	593,903
0483	001	General	5212230	Law Enforcement-Patrol-Supplies	66,092
0483	001	General	5212240	Law Enforcement-Patrol-Other Services & Charges	111,921
0483	001	General	5212310	Law Enforcement-Special Units-Salaries	259,969
0483	001	General	5212320	Law Enforcement-Special Units-Benefits	87,062
0483	001	General	5212330	Law Enforcement-Special Units-Supplies	5,441
0483	001	General	5212340	Law Enforcement-Special Units-Other Services & Charge	17,645
0483	001	General	5213010	Law Enforcement-Crime Prevention-Salaries	66,014
0483	001	General	5213020	Law Enforcement-Crime Prevention-Benefits	23,697
0483	001	General	5213040	Law Enforcement-Crime Prevention-Other Services & Ch	1,188
0483	001	General	5214010	Law Enforcement-Training-Salaries	19,656
0483	001	General	5214020	Law Enforcement-Training-Benefits	8,201
0483	001	General	5214030	Law Enforcement-Training-Supplies	1,871
0483	001	General	5214040	Law Enforcement-Training-Other Services & Charges	34,585
0483	001	General	5217010	Law Enforcement-Traffic Policing-Salaries	123,476
0483	001	General	5217020	Law Enforcement-Traffic Policing-Benefits	44,701
0483	001	General	5217030	Law Enforcement-Traffic Policing-Supplies	3,492
0483	001	General	5217040	Law Enforcement-Traffic Policing-Other Services & Char	11,688
0483	001	General	5217050	Law Enforcement-Traffic Policing-Intergovernmental Ser	18,373
0483	001	General	5218110	Law Enforcement-Property Room-Salaries	48,410

CITY OF CENTRALIA
DETAIL OF REVENUES AND EXPENDITURES
BY FUND
For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
0483	001	General	5218120	Law Enforcement-Property Room-Benefits	30,931
0483	001	General	5218130	Law Enforcement-Property Room-Supplies	4,006
0483	001	General	5218140	Law Enforcement-Property Room-Other Services & Char	5,148
0483	001	General	5222020	Fire & Emergency Activities-Suppression/Investigation-B	98,813
0483	001	General	5222050	Fire & Emergency Activities-Suppression/Investigation-In	401,361
0483	001	General	5223910	Fire & Emergency Activities-Code Enforcement-Salaries	58,227
0483	001	General	5223920	Fire & Emergency Activities-Code Enforcement-Benefits	36,958
0483	001	General	5223930	Fire & Emergency Activities-Code Enforcement-Supplies	4,024
0483	001	General	5223940	Fire & Emergency Activities-Code Enforcement-Other Se	6,593
0483	001	General	5225050	Fire & Emergency Activities-Facilities-Intergovernmental	35,695
0483	001	General	5236040	Detention/Correction Activities-Care & Custody of Prison	15,974
0483	001	General	5236050	Detention/Correction Activities-Care & Custody of Prison	152,099
0483	001	General	5241010	Protective Inspection Services-Administration-Salaries	20,333
0483	001	General	5241020	Protective Inspection Services-Administration-Benefits	6,689
0483	001	General	5242010	Protective Inspection Services-Inspections, Permits & Lic	103,493
0483	001	General	5242020	Protective Inspection Services-Inspections, Permits & Lic	55,298
0483	001	General	5242030	Protective Inspection Services-Inspections, Permits & Lic	2,023
0483	001	General	5242040	Protective Inspections Services-Inspections, Permits & L	6,088
0483	001	General	5246050	Protective Inspection Services-Intergovernmental Service	306
0483	001	General	5251010	Disaster Services-Administration-Salaries	108,126
0483	001	General	5251020	Disaster Services-Administration-Benefits	38,766
0483	001	General	5251030	Disaster Services-Administration-Supplies	2,975
0483	001	General	5256030	Disaster Services-Supplies	310
0483	001	General	5256040	Disaster Services-Other Services & Charges	1,781
0483	001	General	5393010	Irrigation/Reclamation-Salaries	209
0483	001	General	5393020	Irrigation/Reclamation-Benefits	64
0483	001	General	5393040	Irrigation/Reclamation-Other Services & Charges	8,000
0483	001	General	5426540	Roads/Streets Maint-Parking Facilities-Other Services &	3,166
0483	001	General	5451750	Road/Street Extraordinary Operations-Intergovernmental	5,128
0483	001	General	5521050	Employment Opportunity-Intergovernmental Services	10,000
0483	001	General	5543050	Environmental Services-Animal Control-Intergovernment	13,830
0483	001	General	5585010	Community Planning & Economic Development-Salaries	114,410
0483	001	General	5585020	Community Planning & Economic Development-Benefits	45,369
0483	001	General	5585030	Community Planning & Economic Development-Supplies	4,801
0483	001	General	5585040	Community Planning & Economic Development-Other Se	24,135
0483	001	General	5585050	Community Planning & Economic Development-Intergov	5
0483	001	General	5660050	Chemical Dependency Services-Intergovernmental Servi	3,841
0483	001	General	5710010	Educational & Recreational Activities-Salaries	35,582
0483	001	General	5710020	Educational & Recreational Activities-Benefits	11,705
0483	001	General	5710040	Educational & Recreational Activities-Other Services & C	99,850
0483	001	General	5714010	Educational & Recreational Activities-Participant Recreat	74,239
0483	001	General	5714020	Educational & Recreational Activities-Participant Recreat	28,408
0483	001	General	5714030	Educational & Recreational Activities-Participant Recreat	12,862
0483	001	General	5714040	Educational & Recreational Activities-Participant Recreat	28,148
0483	001	General	5725030	Libraries-Facilities-Supplies	3,631
0483	001	General	5725040	Libraries-Facilities-Other Services & Charges	32,371
0483	001	General	5725050	Libraries-Facilities-Intergovernmental Services	129
0483	001	General	5739030	Cultural & Community Activities-Other-Supplies	4,621
0483	001	General	5739040	Cultural & Community Activities-Other-Other Services &	25,366
0483	001	General	5753040	Cultural & Recreational Facilities-Museums & Art Gallerie	1,000
0483	001	General	5762030	Park Facilities-Swimming Pool-Supplies	89
0483	001	General	5762040	Park Facilities-Swimming Pool-Other Services & Charge	3,805
0483	001	General	5762050	Park Facilities-Swimming Pool-Intergovernmental Service	20,780
0483	001	General	5768010	Park Facilities-General Parks-Salaries	265,763
0483	001	General	5768020	Park Facilities-General Parks-Benefits	137,375
0483	001	General	5768030	Park Facilities-General Parks-Supplies	150,985

CITY OF CENTRALIA
DETAIL OF REVENUES AND EXPENDITURES
BY FUND
For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
0483	001	General	5768040	Park Facilities-General Parks-Other Services & Charges	190,794
0483	001	General	5812000	Interfund Loan Repayment	82,000
0483	001	General	5860000	Agency Type Disbursements	8,313
0483	001	General	5861000	Agency Type Disbursements	8,981
0483	001	General	5865000	Agency Type Disbursements	228,801
0483	001	General	5866000	Agency Type Disbursements	113
0483	001	General	5867000	Agency Type Disbursements	847
0483	001	General	5890000	Other Nonexpenditures	4,708
0483	001	General	5913370	Debt Repayment-Electric-Principal	13,453
0483	001	General	5923380	Interest & Other Debt Service Costs-Electric Utility	4,727
0483	001	General	5941860	Capital Exp-Centralized/General Services-Capital Outlay	10,668
0483	001	General	5942160	Capital Exp-Law Enforcement Services-Capital Outlay	548
0483	001	General	5942460	Capital Exp-Protective Inspections Services-Capital Outlay	32,257
0483	001	General	5947660	Capital Exp-Park Facilities-Capital Outlay	106,852
0483	001	General	5970000	Transfers Out	34,253
0483	001	General	5081000	RESERVED CASH & INVESTMENTS-ENDING	727,587
0483	001	General	5088000	UNRESERVED CASH & INVESTMENTS-ENDING	3,413,726
FUND 101 - STREETS					
0483	101	Streets	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	138,959
0483	101	Streets	3131100	Local Retail Sales and Use Taxes	284,726
0483	101	Streets	3219100	Franchise Fees	189,122
0483	101	Streets	3332020	Federal Indirect Grant-DOT-Street Projects	495,739
0483	101	Streets	3360087	Motor Vehicle Fuel Tax-City Streets	352,408
0483	101	Streets	3441000	Transportation-Road Maintenance Services	10,033
0483	101	Streets	3611100	Investment Earnings-Interest	417
0483	101	Streets	3625000	Land & Facilities Leases Long-Term	244,578
0483	101	Streets	3671900	Contributions & Donations Private	207,000
0483	101	Streets	3691000	Sale of Scrap & Junk	655
0483	101	Streets	3694000	Judgments & Settlements	2,082
0483	101	Streets	3699100	Miscellaneous Other	1,002
0483	101	Streets	3860000	Agency Type Deposits	52
0483	101	Streets	5423010	Roadway-Salaries	62,608
0483	101	Streets	5423020	Roadway-Benefits	37,545
0483	101	Streets	5423030	Roadway-Supplies	43,109
0483	101	Streets	5423040	Roadway-Other Services & Charges	31,141
0483	101	Streets	5425010	Structures-Salaries	2,693
0483	101	Streets	5425020	Structures-Benefits	856
0483	101	Streets	5425030	Structures-Supplies	654
0483	101	Streets	5425040	Structures-Other Svs & Charges	539
0483	101	Streets	5426110	Sidewalks-Salaries	47,022
0483	101	Streets	5426120	Sidewalks- Benefits	25,619
0483	101	Streets	5426130	Sidewalks- Supplies	34,106
0483	101	Streets	5426140	Sidewalks-Utility Service	289
0483	101	Streets	5426310	Street Lighting- Salaries	7,939
0483	101	Streets	5426320	Street Lighting- Benefits	3,675
0483	101	Streets	5426330	Street Lighting- Supplies	3,084
0483	101	Streets	5426340	Street Lighting- Other Services & Charges	88,975
0483	101	Streets	5426410	Traffic Control Devices- Salaries	38,263
0483	101	Streets	5426420	Traffic Control Devices- Benefits	17,502
0483	101	Streets	5426430	Traffic Control Devices- Supplies	8,338
0483	101	Streets	5426440	Traffic Control Devices- Other Services & Charges	5,910
0483	101	Streets	5426510	Parking Facilities- Salaries	1,635
0483	101	Streets	5426520	Parking Facilities- Benefits	1,039
0483	101	Streets	5426530	Parking Facilities- Supplies	149
0483	101	Streets	5426610	Snow & Ice Control- Salaries	122

CITY OF CENTRALIA
DETAIL OF REVENUES AND EXPENDITURES
BY FUND
For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
0483	101	Streets	5426620	Snow & Ice Control- Benefits	79
0483	101	Streets	5426630	Snow & Ice Control- Supplies	340
0483	101	Streets	5426710	Street Cleaning- Salaries	7,414
0483	101	Streets	5426720	Street Cleaning- Benefits	3,909
0483	101	Streets	5426740	Street Cleaning- Other Services & Charges	3,934
0483	101	Streets	5427010	Roadside- Salaries	19,639
0483	101	Streets	5427020	Roadside- Benefits	10,953
0483	101	Streets	5427030	Roadside- Supplies	4,535
0483	101	Streets	5427040	Roadside- Other Services & Charges	6,721
0483	101	Streets	5428010	Ancillary Operations-Salaries	5,498
0483	101	Streets	5428020	Ancillary Operations-Benefits	3,261
0483	101	Streets	5429010	Maint Admin/Overhead- Salaries	46,079
0483	101	Streets	5429020	Maint Admin/Overhead- Benefits	23,096
0483	101	Streets	5429030	Maint Admin/Overhead- Supplies	5,905
0483	101	Streets	5429040	Maint Admin/Overhead- Other Services & Charges	76,393
0483	101	Streets	5433010	General Services- Salaries	110,874
0483	101	Streets	5433020	General Services- Benefits	45,916
0483	101	Streets	5433030	General Services- Supplies	11,763
0483	101	Streets	5433040	General Services- Other Services & Charges	54,979
0483	101	Streets	5435030	Facilities- Supplies	480
0483	101	Streets	5442010	Engineering- Salaries	14,988
0483	101	Streets	5442020	Engineering- Benefits	8,291
0483	101	Streets	5442030	Engineering- Supplies	760
0483	101	Streets	5442040	Engineering- Other Services & Charges	1,922
0483	101	Streets	5447010	Operations Miscellaneous- Salaries	45,757
0483	101	Streets	5447020	Operations Miscellaneous- Benefits	28,408
0483	101	Streets	5447040	Operations Miscellaneous- Other Services & Charges	740
0483	101	Streets	5451010	Road/Street Extraordinary Operations- Salaries	3,743
0483	101	Streets	5451020	Road/Street Extraordinary Operations- Benefits	1,817
0483	101	Streets	5860000	Agency Type Disbursements	52
0483	101	Streets	5953010	Capital Exp-Roadway-Salaries	4,957
0483	101	Streets	5953020	Capital Exp-Roadway-Benefits	1,634
0483	101	Streets	5953040	Capital Exp-Roadway-Other Services & Charges	10,068
0483	101	Streets	5956110	Capital Exp-Sidewalks-Salaries	196
0483	101	Streets	5956120	Capital Exp-Sidewalks-Benefits	125
0483	101	Streets	5956410	Capital Exp-Traffic Control Devices-Salaries	28,044
0483	101	Streets	5956420	Capital Exp-Traffic Control Devices-Benefits	11,092
0483	101	Streets	5956440	Capital Exp-Traffic Control Devices-Other Services & Ch	1,367
0483	101	Streets	5956460	Capital Exp-Traffic Control Devices-Capital Outlay	613,665
0483	101	Streets	5970000	Transfers out	93,510
0483	101	Streets	5081000	RESERVED CASH & INVESTMENTS-ENDING	151,054
FUND 109 - STADIUM					
0483	109	Stadium	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	296,399
0483	109	Stadium	3133100	Hotel/Motel Sales & Use Tax-Stadium Tax	189,383
0483	109	Stadium	3611100	Investment Earnings-Interest	534
0483	109	Stadium	5573040	Tourism-Other Services & Charges	35,407
0483	109	Stadium	5915770	Debt Repayment-Community Services-Principal	50,000
0483	109	Stadium	5925780	Interest & Other Debt Services Costs-Community Service	41,133
0483	109	Stadium	5081000	RESERVED CASH & INVESTMENTS-ENDING	359,777
FUND 111 - CONFISCATIONS/SEIZURES					
0483	111	Confiscations/Seizures	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	103,005
0483	111	Confiscations/Seizures	3611100	Investment Earnings-Interest	294
0483	111	Confiscations/Seizures	3693000	Confiscated & Forfeited Property	204,078
0483	111	Confiscations/Seizures	3860000	Agency Type Deposits-JNET & Other	60,489

**CITY OF CENTRALIA
 DETAIL OF REVENUES AND EXPENDITURES
 BY FUND
 For the Year Ended December 31, 2015**

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
0483	111	Confiscations/Seizures	3868900	Agency Type Deposits-State	27,003
0483	111	Confiscations /Seizures	5211030	Drug Seizure/Admin-Supplies	967
0483	111	Confiscations /Seizures	5211040	Drug Seizure/Admin-Other Services & Charges	26,531
0483	111	Confiscations /Seizures	5212110	Drug Seizure/Invest-Salaries	1,043
0483	111	Confiscations /Seizures	5212120	Drug Seizure/Invest-Benefits	70
0483	111	Confiscations /Seizures	5212130	Drug Seizure/Invest-Supplies	8,812
0483	111	Confiscations /Seizures	5212210	Drug Seizure/Patrol-Wages	19,451
0483	111	Confiscations /Seizures	5212220	Drug Seizure/Patrol-Benefits	1,299
0483	111	Confiscations /Seizures	5212230	Drug Seizure/Patrol-Supplies	21,245
0483	111	Confiscations /Seizures	5212310	Drug Seizure/Special Units-Salaries	6,085
0483	111	Confiscations /Seizures	5212320	Drug Seizure/Special Units-Benefits	406
0483	111	Confiscations /Seizures	5212330	Drug Seizure/Special Units-Supplies	5,736
0483	111	Confiscations /Seizures	5212340	Drug Seizure/Special Units-Other Services & Charges	15,843
0483	111	Confiscations /Seizures	5213010	Drug Seizure/Crime Prev-Salaries	278
0483	111	Confiscations /Seizures	5213020	Drug Seizure/Crime Prev-Benefits	19
0483	111	Confiscations /Seizures	5214030	Drug Seizure/Training-Supplies	11,537
0483	111	Confiscations /Seizures	5214030	Drug Seizure/Training-Other Services & Charges	6,017
0483	111	Confiscations /Seizures	5217010	Drug Seizure/Traffic Policing-Salaries	834
0483	111	Confiscations /Seizures	5217020	Drug Seizure/Traffic Policing-Benefits	56
0483	111	Confiscations /Seizures	5860000	Agency Type Disbursements	87,492
0483	111	Confiscations /Seizures	5942164	Capital Exp-Law Enforcement Svs-Capital Outlay	46,289
0483	111	Confiscations /Seizures	5942364	Capital Exp-Detention/Corrections Svs-Capital Outlay	6,000
0483	111	Confiscations/Seizures	5081000	RESERVED CASH & INVESTMENTS-ENDING	128,859
FUND 131 - LANDFILL CLOSURE					
0483	131	Landfill Closure	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	223,476
0483	131	Landfill Closure	3370700	Interlocal Grants/Entitlements	145,000
0483	131	Landfill Closure	3611100	Investment Earnings-Interest	444
0483	131	Landfill Closure	5373410	Landfill Closure-Salaries	41,290
0483	131	Landfill Closure	5373420	Landfill Closure-Benefits	16,196
0483	131	Landfill Closure	5373430	Landfill Closure-Supplies	3,129
0483	131	Landfill Closure	5373440	Landfill Closure-Other Services & Charges	21,900
0483	131	Landfill Closure	5373450	Landfill Closure-Inter-Govt Services & Taxes	191
0483	131	Landfill Closure	5943760	Capital Exp-Solid Waste Utility-Capital Outlay	31,303
0483	131	Landfill Closure	5081000	RESERVED CASH & INVESTMENTS-ENDING	254,911
FUND 201 - DEBT SERVICE					
0483	201	Debt Service	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	163
0483	201	Debt Service	3322120	ARRA Bond Interest Subsidy Payment	32,956
0483	201	Debt Service	3611100	Investment Earnings-Interest	19
0483	201	Debt Service	3970000	Transfers In	115,263
0483	201	Debt Service	5911870	Debt Repayment-Centralized/General Svs-Principal	110,000
0483	201	Debt Service	5921880	Interest & Other Debt Service Costs-Centralized/General	38,214
0483	201	Debt Service	5081000	RESERVED CASH & INVESTMENTS-ENDING	187
FUND 302 - CAPITAL PROJECTS					
0483	302	Capital Projects	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	525,332
0483	302	Capital Projects	3183400	Real Estate Excise Tax-1st Qtr%	122,218
0483	302	Capital Projects	3183500	Real Estate Excise Tax-2nd Qtr%	122,218
0483	302	Capital Projects	3611100	Investment Earnings-Interest	917
0483	302	Capital Projects	3951000	Proceeds from Sales of Capital Assets	39,485
0483	302	Capital Projects	5919570	Debt Repayment-Roads/Streets-Principal	131,065
0483	302	Capital Projects	5929580	Interest & Other Debt Service Costs-Roads/Streets	18,255
0483	302	Capital Projects	5081000	RESERVED CASH & INVESTMENTS-ENDING	660,848

CITY OF CENTRALIA
DETAIL OF REVENUES AND EXPENDITURES
BY FUND

For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
FUND 303 - ENERGY EFFICIENCY CAPITAL PROJECTS					
0483	303	Energy Efficiency Capital Proj	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	412,026
0483	303	Energy Efficiency Capital Proj	3611100	Investment Earnings-Interest	486
0483	303	Energy Efficiency Capital Proj	5142240	Financial Records-Other Services & Charges	617
0483	303	Energy Efficiency Capital Proj	5941860	Capital Exp-Centralized/General Svs-Capital Outlay	217,255
0483	303	Energy Efficiency Capital Proj	5081000	RESERVED CASH & INVESTMENTS-ENDING	194,640
FUND 304 - FLOOD CAPITAL PROJECTS					
0483	304	Flood Capital Projects	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	-
0483	304	Flood Capital Projects	3229000	Other Non-Business Licenses & Permits	4,900
0483	304	Flood Capital Projects	3451300	Natural & Economic Enviro-Flood Control Services	111,363
0483	304	Flood Capital Projects	3611100	Investment Earnings-Interest	19
0483	304	Flood Capital Projects	3811000	Interfund Loans Received	125,339
0483	304	Flood Capital Projects	3951000	Proceeds from Sales of Capital Assets	1,875
0483	304	Flood Capital Projects	5812000	Interfund Loan Repayment	75,120
0483	304	Flood Capital Projects	5954010	Capital Exp-Drainage-Wages	251
0483	304	Flood Capital Projects	5954020	Capital Exp-Drainage-Benefits	80
0483	304	Flood Capital Projects	5954040	Capital Exp-Drainage-Other Services & Charges	16,470
0483	304	Flood Capital Projects	5954060	Capital Exp-Drainage-Capital Outlays	151,570
0483	304	Flood Capital Projects	5081000	RESERVED CASH & INVESTMENTS-ENDING	5
FUND 401 - ELECTRIC					
0483	401	Electric	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	3,487,299
0483	401	Electric	3088000	UNRESERVED CASH & INVESTMENTS-BEGINNING	7,097,339
0483	401	Electric	3215000	Public Utilities-Business Licenses & Permits-Pole Contra	1,160
0483	401	Electric	3322120	ARRA Bond Interest Subsidy Payment-2010 BAB	168,588
0483	401	Electric	3370000	Other Payments-WSDOT	13,214
0483	401	Electric	3417100	Sales of Merchandise	1,037
0483	401	Electric	3418100	Data/Word Proc, Printing, Duplicating & IT Services	3
0483	401	Electric	3433000	Utilities-Electric Sales & Services	21,547,429
0483	401	Electric	3593000	Non-Court Fines & Penalties-Electricity Penalties	185,849
0483	401	Electric	3611100	Investment Earnings-Interest	21,371
0483	401	Electric	3614000	Other Interest	54
0483	401	Electric	3625000	Land & Facilities Leases Long-Term-Pole lease	114,718
0483	401	Electric	3671100	Contributions & Donations Private	87,841
0483	401	Electric	3691000	Sale of Scrap & Junk	37,480
0483	401	Electric	3694000	Judgments & Settlements	341,142
0483	401	Electric	3698100	Cash Adjustments-Cash Over/Short	(89)
0483	401	Electric	3699100	Miscellaneous Other	48,477
0483	401	Electric	3790000	Capital Contributions	64,514
0483	401	Electric	3860000	Agency Type Deposits	11,669
0483	401	Electric	3930000	Refunding Long-Term Debt Issued	9,684,433
0483	401	Electric	3951000	Proceeds form Sales of Capital Assets	25,288
0483	401	Electric	3970000	Transfers In	12,500
0483	401	Electric	5331010	Administration-Salaries	789,100
0483	401	Electric	5331020	Administration-Benefits	284,021
0483	401	Electric	5331030	Administration-Supplies	56,587
0483	401	Electric	5331040	Administration-Other Services & Charges	3,207,336
0483	401	Electric	5331050	Administration-Inter-Govt Services & Taxes	680
0483	401	Electric	5332010	Admin-Plan, Cons, Res & Dev-Salaries	16,803
0483	401	Electric	5332020	Admin-Plan, Cons, Res & Dev-Benefits	8,326
0483	401	Electric	5332040	Admin-Plan, Cons, Res & Dev-Other Services & Charges	80,309
0483	401	Electric	5335010	Maintenance-Salaries	397,093
0483	401	Electric	5335020	Maintenance-Benefits	156,448
0483	401	Electric	5335030	Maintenance-Supplies	117,642

CITY OF CENTRALIA
DETAIL OF REVENUES AND EXPENDITURES
BY FUND
For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
0483	401	Electric	5335040	Maintenance-Other Services & Charges	142,474
0483	401	Electric	5337010	Customer Services-Salaries	155,963
0483	401	Electric	5337020	Customer Services-Benefits	87,228
0483	401	Electric	5337030	Customer Services-Supplies	7,459
0483	401	Electric	5337040	Customer Services-Other Services & Charges	131,122
0483	401	Electric	5338010	General-Salaries	1,473,481
0483	401	Electric	5338020	General-Benefits	625,788
0483	401	Electric	5338030	General-Supplies	8,422,688
0483	401	Electric	5338040	General-Other Services & Charges	538,883
0483	401	Electric	5338050	General-Inter-Govt Services & Taxes	28,922
0483	401	Electric	5860000	Agency Type Disbursements	11,669
0483	401	Electric	5913370	Debt Repayment-Electric Utility-Principal	1,640,000
0483	401	Electric	5923380	Interest & Other Debt Service Costs-Electric Utility	1,552,546
0483	401	Electric	5993370	Advance Refunding Escrow-Electric Utility	9,590,000
0483	401	Electric	5943310	Capital Exp-Electric Utility-Salaries	495,702
0483	401	Electric	5943320	Capital Exp-Electric Utility-Benefits	193,419
0483	401	Electric	5943330	Capital Exp-Electric Utility-Supplies	300,208
0483	401	Electric	5943340	Capital Exp-Electric Utility-Other Services & Charges	239
0483	401	Electric	5943360	Capital Exp-Electric Utility-Capital Outlays	1,470,923
0483	401	Electric	5081000	RESERVED CASH & INVESTMENTS-ENDING	3,184,279
0483	401	Electric	5088000	UNRESERVED CASH & INVESTMENTS-ENDING	7,783,977
FUND 402 - WATER					
0483	402	Water	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	244,162
0483	402	Water	3088000	UNRESERVED CASH & INVESTMENTS-BEGINNING	6,397,670
0483	402	Water	3340490	State Grant-Dept of Health	5,947
0483	402	Water	3418100	Data/Word Proc, Printing, Duplicating & IT Services	3
0483	402	Water	3434000	Utilities-Water Sales & Services	5,024,713
0483	402	Water	3594000	Non-Court Fines & Penalties-Water Penalties	56,426
0483	402	Water	3611100	Investment Earnings-Interest	10,609
0483	402	Water	3621000	Equipment & Vehicle Rent Short-Term	3,894
0483	402	Water	3625000	Land & Facilities Leases Long-Term	8,150
0483	402	Water	3691000	Sale of Scrap & Junk	1,718
0483	402	Water	3694000	Judgments & Settlements	647
0483	402	Water	3699100	Miscellaneous Other	11,268
0483	402	Water	3790000	Capital Contributions	95,893
0483	402	Water	3812000	Interfund Loan Repayment Received	75,120
0483	402	Water	3951000	Proceeds form Sales of Capital Assets	27,900
0483	402	Water	5341010	Administration-Salaries	254,110
0483	402	Water	5341020	Administration-Benefits	124,580
0483	402	Water	5341030	Administration-Supplies	43,043
0483	402	Water	5341040	Administration-Other Services & Charges	1,057,358
0483	402	Water	5345010	Maintenance-Salaries	60,974
0483	402	Water	5345020	Maintenance-Benefits	33,927
0483	402	Water	5345030	Maintenance-Supplies	42,485
0483	402	Water	5345040	Maintenance-Other Services & Charges	5,391
0483	402	Water	5347010	Customer Services-Salaries	100,180
0483	402	Water	5347020	Customer Services-Benefits	54,380
0483	402	Water	5347030	Customer Services-Supplies	6,680
0483	402	Water	5347040	Customer Services-Other Services & Charges	62,411
0483	402	Water	5348010	General-Salaries	731,171
0483	402	Water	5348020	General-Benefits	330,264
0483	402	Water	5348030	General-Supplies	171,747
0483	402	Water	5348040	General-Other Services & Charges	291,095
0483	402	Water	5811000	Interfund Loans	300,339
0483	402	Water	5913470	Debt Repayment-Water Utility-Principal	439,647

CITY OF CENTRALIA
 DETAIL OF REVENUES AND EXPENDITURES
 BY FUND

For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
0483	402	Water	5923480	Interest & Other Debt Service Costs-Water Utility	41,348
0483	402	Water	5943410	Capital Exp-Water Utilities-Salaries	65,114
0483	402	Water	5943420	Capital Exp-Water Utilities-Benefits	34,069
0483	402	Water	5943430	Capital Exp-Water Utilities-Supplies	3,686
0483	402	Water	5943460	Capital Exp-Water Utilities-Capital Outlays	1,267,793
0483	402	Water	5081000	RESERVED CASH & INVESTMENTS-ENDING	235,541
0483	402	Water	5088000	UNRESERVED CASH & INVESTMENTS-ENDING	6,206,786
FUND 403 - WASTEWATER					
0483	403	Wastewater	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	1,851,188
0483	403	Wastewater	3088000	UNRESERVED CASH & INVESTMENTS-BEGINNING	5,868,873
0483	403	Wastewater	3221000	Non-Bus Licenses & Permits-Buildings, Structures & Equ	2,275
0483	403	Wastewater	3370000	Other Payments-WSDOT	12,464
0483	403	Wastewater	3418100	Data/Word Proc, Printing, Duplicating & IT Services	3
0483	403	Wastewater	3435000	Utilities-Sewer Sales & Services	7,920,945
0483	403	Wastewater	3595000	Non-Court Fines & Penalties-Sewer Penalties	78,894
0483	403	Wastewater	3611100	Investment Earnings-Interest	14,970
0483	403	Wastewater	3625000	Land & Facilities Leases Long-term	20,921
0483	403	Wastewater	3691000	Sale of Scrap & Junk	60
0483	403	Wastewater	3694000	Judgments & Settlements	7,369
0483	403	Wastewater	3699100	Miscellaneous Other	22
0483	403	Wastewater	3790000	Capital Contributions	43,458
0483	403	Wastewater	3812000	Interfund Loan Repayment Received	82,000
0483	403	Wastewater	3860000	Agency Type Deposits	481
0483	403	Wastewater	3890000	Other Nonrevenues	17,253
0483	403	Wastewater	5351010	Administration-Salaries	319,201
0483	403	Wastewater	5351020	Administration-Benefits	130,853
0483	403	Wastewater	5351030	Administration-Supplies	45,112
0483	403	Wastewater	5351040	Administration-Other Services & Charges	1,727,631
0483	403	Wastewater	5355010	Maintenance-Salaries	58,854
0483	403	Wastewater	5355020	Maintenance-Benefits	32,360
0483	403	Wastewater	5355030	Maintenance-Supplies	35,835
0483	403	Wastewater	5355040	Maintenance-Other Services & Charges	81,048
0483	403	Wastewater	5357010	Customer Services-Salaries	91,002
0483	403	Wastewater	5357020	Customer Services-Benefits	49,108
0483	403	Wastewater	5357030	Customer Services-Supplies	4,144
0483	403	Wastewater	5357040	Customer Services-Other Services & Charges	61,787
0483	403	Wastewater	5358010	General-Salaries	824,563
0483	403	Wastewater	5358020	General-Benefits	380,264
0483	403	Wastewater	5358030	General-Supplies	301,855
0483	403	Wastewater	5358040	General-Other Services & Charges	452,901
0483	403	Wastewater	5358050	General-Inter-Govt Services & Taxes	2,273
0483	403	Wastewater	5860000	Agency Type Disbursements	481
0483	403	Wastewater	5913570	Debt Repayment-Sewer-Principal	2,031,532
0483	403	Wastewater	5923580	Interest & Other Debt Service Costs-Sewer	79,040
0483	403	Wastewater	5943510	Capital Exp-Sewer-Salaries	27,324
0483	403	Wastewater	5943520	Capital Exp-Sewer-Benefits	11,872
0483	403	Wastewater	5943560	Capital Exp-Sewer-Capital Outlays	2,186,713
0483	403	Wastewater	5081000	RESERVED CASH & INVESTMENTS-ENDING	1,889,960
0483	403	Wastewater	5088000	UNRESERVED CASH & INVESTMENTS-ENDING	5,095,460
FUND 405 - STORM & SURFACE WATER					
0483	405	Storm & Surface Water	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	905
0483	405	Storm & Surface Water	3088000	UNRESERVED CASH & INVESTMENTS-BEGINNING	244,132
0483	405	Storm & Surface Water	3215000	Public Utilities-Business Licenses & Permits	200
0483	405	Storm & Surface Water	3340310	State Grant-Dept of Ecology-SW Mgt Implementation Gr	355,675

CITY OF CENTRALIA
DETAIL OF REVENUES AND EXPENDITURES
BY FUND
For the Year Ended December 31, 2015

MCAG No.	Fund No.	Fund Name	Account Code	Account Title	Actual Amount
0483	405	Storm & Surface Water	3431000	Utilities-Storm Sales & Services	621,490
0483	405	Storm & Surface Water	3591000	Non-Court Fines & Penalties-Storm Penalties	7,424
0483	405	Storm & Surface Water	3611100	Investment Earnings-Interest	458
0483	405	Storm & Surface Water	3694000	Judgments & Settlements	2
0483	405	Storm & Surface Water	3790000	Capital Contributions	27,926
0483	405	Storm & Surface Water	3811000	Interfund Loans Received	175,000
0483	405	Storm & Surface Water	5311010	Administration-Salaries	68,457
0483	405	Storm & Surface Water	5311020	Administration-Benefits	30,675
0483	405	Storm & Surface Water	5311030	Administration-Supplies	7,997
0483	405	Storm & Surface Water	5311040	Administration-Other Services & Charges	77,094
0483	405	Storm & Surface Water	5315010	Maintenance-Salaries	18,254
0483	405	Storm & Surface Water	5315020	Maintenance-Benefits	12,994
0483	405	Storm & Surface Water	5315030	Maintenance-Supplies	748
0483	405	Storm & Surface Water	5317010	Customer Service-Salaries	6,119
0483	405	Storm & Surface Water	5317020	Customer Service-Benefits	3,515
0483	405	Storm & Surface Water	5317030	Customer Service-Supplies	332
0483	405	Storm & Surface Water	5317040	Customer Service-Other Services & Charges	2,953
0483	405	Storm & Surface Water	5318010	Operations- Salaries	54,778
0483	405	Storm & Surface Water	5318020	Operations- Benefits	34,833
0483	405	Storm & Surface Water	5318030	Operations- Supplies	14,841
0483	405	Storm & Surface Water	5318040	Operations- Other Services & Charges	113,139
0483	405	Storm & Surface Water	5913170	Debt Repayment-Storm-Principal	2,904
0483	405	Storm & Surface Water	5923180	Interest & Other Debt Service Costs-Storm	1,620
0483	405	Storm & Surface Water	5943110	Capital Exp-Storm-Salaries	42,314
0483	405	Storm & Surface Water	5943120	Capital Exp-Storm-Benefits	18,678
0483	405	Storm & Surface Water	5943160	Capital Exp-Storm-Capital Outlays	1,106,053
0483	405	Storm & Surface Water	5081000	RESERVED CASH & INVESTMENTS-ENDING	1,809
0483	405	Storm & Surface Water	5088000	UNRESERVED CASH & INVESTMENTS-ENDING	(186,892)
FUND 501 - EQUIPMENT RENTAL & REVOLVING					
0483	501	Equipment Rental & Revolving	3081000	RESERVED CASH & INVESTMENTS-BEGINNING	786,282
0483	501	Equipment Rental & Revolving	3481000	Internal Service Fund Sales & Services-Equip Vehicle Re	398,589
0483	501	Equipment Rental & Revolving	3482000	Internal Service Fund Sales & Services	148,948
0483	501	Equipment Rental & Revolving	3611100	Investment Earnings-Interest	1,271
0483	501	Equipment Rental & Revolving	3621000	Equipment & Vehical Rent Short-Term	1,238
0483	501	Equipment Rental & Revolving	3694000	Judgments & Settlements	2
0483	501	Equipment Rental & Revolving	3699100	Miscellaneous Other	3,506
0483	501	Equipment Rental & Revolving	3860000	Agency Type Deposits	99
0483	501	Equipment Rental & Revolving	3951000	Proceeds form Sales of Capital Assets	17,212
0483	501	Equipment Rental & Revolving	5486810	Equipment Rental Services-Salaries	200,182
0483	501	Equipment Rental & Revolving	5486820	Equipment Rental Services-Benefits	111,319
0483	501	Equipment Rental & Revolving	5486830	Equipment Rental Services-Supplies	119,629
0483	501	Equipment Rental & Revolving	5486840	Equipment Rental Services-Other Services & Charges	90,008
0483	501	Equipment Rental & Revolving	5860000	Agency Type Disbursements	99
0483	501	Equipment Rental & Revolving	5944860	Capital Exp-Public Works Centralized-Capital Outlay	196,680
0483	501	Equipment Rental & Revolving	5081000	RESERVED CASH & INVESTMENTS-ENDING	639,230

CITY OF CENTRALIA
SCHEDULE OF DISBURSEMENT ACTIVITY
 For The Year Ended December 31, 2015

1	2	3	4	5	6	7	8	9	10
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 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2015 (4-6-8+9)
801	Payroll Clearing	\$ 57,506	\$ 16,357,360	\$ 16,355,235	\$ 17,776	\$ 41,854	\$ 1,214,285	\$ 1,299,109	\$ 16,424,408
803	Claims Clearing	163,364	26,127,557	25,545,254	298,157	447,510	1,725,894	1,939,193	26,042,698
Total		\$ 220,870	\$ 42,484,917	\$ 41,900,489	\$ 315,933	\$ 489,365	\$ 2,940,179	\$ 3,238,302	\$ 42,467,107

**CITY OF CENTRALIA
SCHEDULE OF LIABILITIES
For the Year Ended December 31, 2015**

DEBT TYPE	ID NO.	DESCRIPTION	DUE DATE	BEGINNING BALANCE 1/1/2015	ADDITIONS	REDUCTIONS	BARS CODE FOR REDEMPTION	ENDING BALANCE 12/31/2015	FUND
General Obligations									
	251.11	2010 LTGO Bond (Sports Complex)	12/1/2030	1,040,000		50,000	591.790.710	990,000	109
	251.11	2013 LTGO Refunding Bond (Streetscape)	5/1/2021	987,525		131,065	591.420.711	856,460	302
	251.11	2013 LTGO Bond (QECB)	8/1/2023	990,000		110,000	591.180.710	880,000	201
Revenue Obligations									
	252.11	2007 Electric Revenue Bond	12/1/2026	12,050,000		10,365,000	591.330.721	1,685,000	401
	252.11	2007 Electric Refunding Bond	12/1/2019	2,520,000		455,000	591.330.722	2,065,000	401
	252.11	2010 Electric Revenue Bond (Build America)	12/1/2030	10,250,000		410,000	591.330.723	9,840,000	401
	252.11	2013 Water Revenue/Refunding Bond	5/1/2021	961,708		162,999	591.340.723	798,709	402
	252.11	2015 Electric Revenue/Refunding Bond	12/1/2026	-	9,684,433	-	591.330.724	9,684,433	401
Other Debt/Liabilities									
	263.82	2010 Distressed Counties Loan (Millard)	12/1/2029	233,110		13,453	591.330.780	219,657	001
	263.82	2013 Centralia School District (HVAC-Indoor Pool)	6/1/2023	176,537		20,769	576.200.510	155,768	001
	259.12	COMPENSATED ABSENCES (Governmental Funds)	n/a	985,997	4,659	24,039	n/a	966,617	Governmental Funds
	259.12	COMPENSATED ABSENCES (Proprietary Funds)	n/a	978,498	46,077	57,580	n/a	966,995	Proprietary Funds
	264.30	PENSION LIABILITIES (Governmental Funds)	n/a	-	1,702,644	-	n/a	1,702,644	Governmental Funds
	264.30	PENSION LIABILITIES (Proprietary Funds)	n/a	-	5,428,223	-	n/a	5,428,223	Proprietary Funds
Total Debt/Liabilities - Page 1				31,173,375	16,866,036	11,799,906		36,239,505	

**CITY OF CENTRALIA
SCHEDULE OF LIABILITIES
For the Year Ended December 31, 2015**

Debt Type	ID NO	DESCRIPTION	MATURITY DATE	BEGINNING BALANCE 1/1/2015	ADDITIONS	REDUCTIONS	BARS CODE FOR REDEMPTION	ENDING BALANCE 12/31/2015	FUND
Public Works Trust Fund Loans (PWTF)									
	263.82	PWTF 1995 Basin 4 Ph 1	7/1/2015	29,465	-	29,465	591.350.788	-	403
	263.82	PWTF 2002 Maple/Hansen	7/1/2022	66,405	-	8,301	591.350.784	58,105	403
	263.82	PWTF 2002 Cooks Hill Water	6/1/2022	1,024,927	-	128,116	591.340.783	896,811	402
	263.82	PWTF 2002 Swanson Heights	7/1/2021	290,272	-	41,467	591.350.783	248,804	403
	263.82	PWTF 2004 Cooks Hill Sewer	7/1/2024	629,376	-	62,938	591.350.780	566,438	403
State Revolving Fund Loans (SRF)									
	263.82	SRF 1997 Basin 4 Ph II	9/10/2018	166,992	-	41,748	591.350.782	125,244	403
	263.82	SRF 2002 Ham Hill Water	10/1/2023	295,692	-	32,855	591.340.784	262,838	402
	263.82	SRF 2005 WWTP Loan A	11/1/2024	16,928,121	-	1,692,812	591.350.781	15,235,309	403
	263.82	SRF 2005 Port North Ext	10/1/2024	1,156,772	-	115,677	591.340.785	1,041,095	402
	263.82	SRF 2006 WWTP Loan B	8/31/2026	364,275	-	30,356	591.350.790	333,919	403
	263.82	SRF 2013 DOE I&I Reduction	12/31/2032	2,858,246	-	127,349	591.350.791	2,730,897	403 & 405
Total Debt/Liabilities - Page 2				23,810,542	-	2,311,084		\$ 21,499,458	
Page 1 Total				31,173,375	16,866,036	11,799,906		36,239,505	
Page 2 Total				23,810,542	-	2,311,084		21,499,458	
Total Liabilities				54,983,917	16,866,036	14,110,990		57,738,964	

CITY OF CENTRALIA
SCHEDULE OF CASH ACTIVITY
For the Year Ended December 31, 2015

CASH ACTIVITY-IN							
1	2	3	4	5	6	7	8
Fund No.	Fund Title	Beginning Cash & Invest	Receipts	Transfers IN	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)
001	General Fund	\$ 3,613,830	\$ 10,135,722	\$ -	\$ -	\$ 12,686	\$ 10,123,036
101	Street	138,959	1,787,813	-	-	500	1,787,313
109	Stadium	296,399	189,917	-	-	-	189,917
111	Confiscation/Seizures	103,005	291,864	-	-	-	291,864
131	Landfill Closure	223,476	145,444	-	-	-	145,444
201	Debt Service	163	32,975	115,263	-	-	148,238
302	Capital Projects	525,332	284,837	-	-	-	284,837
303	Energy Efficiency	412,026	486	-	-	-	486
304	Flood Capital Projects	-	243,496	-	-	-	243,496
401	Light	10,584,639	32,354,178	12,500	-	2,550	32,364,127
402	Water	6,641,832	5,322,288	-	-	1,412	5,320,876
403	Wastewater	7,720,060	8,201,115	-	-	8,710	8,192,405
405	Storm & Surface Water	245,037	1,188,175	-	-	-	1,188,175
501	Equip Rental	786,282	570,865	-	-	534	570,331
611	Fireman's Pension	933,282	22,645	-	-	-	22,645
		\$ 32,224,321	\$ 60,771,820.32	\$ 127,763	\$ -	\$ 26,393	\$ 60,873,191

CITY OF CENTRALIA
SCHEDULE OF CASH ACTIVITY
For the Year Ended December 31, 2015

		CASH ACTIVITY-OUT				
		9	10	11	12	13
Fund No.	Fund Title	Disbursements	Transfers Out	Other Exp	Total Decrease (9+10+11-7)	Ending Cash & Invest (3+8-12)
001	General Fund	\$ 9,573,986	\$ 34,253	\$ -	\$ 9,595,553	\$ 4,141,313
101	Street	1,682,208	93,510	-	1,775,218	151,054
109	Stadium	126,539	-	-	126,539	359,777
111	Confiscation/Seizures	266,010	-	-	266,010	128,859
131	Landfill Closure	114,009	-	-	114,009	254,911
201	Debt Service	148,214	-	-	148,214	187
302	Capital Projects	149,320	-	-	149,320	660,848
303	Energy Efficiency	217,872	-	-	217,872	194,640
304	Flood Capital Projects	243,491	-	-	243,491	5
401	Light	31,983,061	-	-	31,980,510	10,968,256
402	Water	5,521,793	-	-	5,520,380	6,442,327
403	Wastewater	8,935,756	-	-	8,927,046	6,985,419
405	Storm & Surface Water	1,618,295	-	-	1,618,295	(185,083)
501	Equip Rental	717,917	-	-	717,383	639,230
611	Fireman's Pension	18,743	-	-	18,743	937,184
		\$ 61,317,213	\$ 127,763	\$ -	\$ 61,418,583	\$ 31,678,928

**CITY OF CENTRALIA
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2015**

BARS ACCT	Grantor	Program Title	State ID No.	Amount
3340310	WA State Department of Ecology	Water Quality	G1200570	\$ 273,875
3340310	WA State Department of Ecology	Water Quality	G1400261	<u>30,069</u>
				<u>\$ 303,944</u>

CITY OF CENTRALIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

CFDA Number	Federal Agency Name/Pass-Through Agency Name	Federal Program Name	Other I.D. Number	ARRA	Expenditures			Footnote ref.
					From Pass-Through Awards	From Direct Awards	Total	
16.588	Department of Justice/pass-through WA State Dept of Commerce	STOP Violence Against Women Formula Grant	F14-31103-051	n/a	15,867		15,867	1, 2, 3
16.588	Department of Justice/pass-through Lewis County	STOP Violence Against Women Formula Grant	n/a	n/a	4,753		4,753	1, 2, 3
Total CFDA 16.588					20,620		20,620	
20.205	Department of Transportation (FHWA)/pass-through WA State Dept of Transportation	Highway Planning & Construction	LA-7894	n/a	14,410		14,410	1, 2, 3
20.205	Department of Transportation (FHWA)/pass-through WA State Dept of Transportation	Highway Planning & Construction	LA-7895	n/a	563,995		563,995	1, 2, 3
Total CFDA 20.205					578,405		578,405	
20.600	Department of Transportation (NHTSA)/ pass-through WA State Traffic Safety	State and Community Highway Safety	n/a	n/a	8,438		8,438	1, 2, 3
20.600	Department of Transportation (NHTSA)/pass-through WA State Traffic Safety	State and Community Highway Safety	n/a	n/a	2,241		2,241	1, 2, 3
Total CFDA 20.600					10,679		10,679	
20.602	Department of Transportation (NHTSA)/ pass-through WA State Traffic Safety	Occupant Protection Incentive Grants	n/a	n/a	1,245		1,245	1, 2, 3
97.042	Department of Homeland Security/pass-through WA State Military Dept	Emergency Management Performance Grants	E15-070	n/a	3,227		3,227	1, 2, 3
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 614,176	\$ -	\$ 614,176	

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

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 reports on the cash basis of accounting for all funds.

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 – INDIRECT COST RATE

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

CITY OF CENTRALIA
LIMITATION ON PUBLIC WORKS PROJECTS
PERFORMED BY PUBLIC EMPLOYEES
For the Year Ended December 31, 2015

1	Total current public work construction budget as amended (annual or biennial as applicable)	<u><u>N/A</u></u>
2	Allowable portion of total public works (10 percent of line 1)	<u>-</u>
3	Less: Amount (if any) in excess of permitted amount from prior budget period.	<u>-</u>
4	Total allowable public works (line 2 minus line 3)	<u>-</u>
5	Total public works projects performed by public employees during the current year (include work performed by a county)	<u>-</u>
6	If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	<u>-</u>
7	Restricted under (over) allowable (line 4 minus line 5 minus line 6)	<u><u>-</u></u>

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

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

Has your government engaged labor relations consultants? NO, not in 2015

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.): Maximum compensation allowed: Duration of services: Services provided:

City of Centralia

Local Government Risk Assumption
For the Year Ended December 31, 2015

- 1. Program Manager: Candice Rydalch
- 2. Manager Phone: (360) 330-7672
- 3. Manager Email: crydalch@cityofcentralia.com

4. How do you insure property and liability risks, if at all?

- a. Self-insure some or all risks
- b. Belong to a public entity risk pool**
- c. Purchase private insurance
- d. No insurance

5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?

- a. Self-insure some or all benefits
- b. Belong to a public entity risk pool
- c. All benefits provided by health insurance company or HMO**
- d. Not applicable - no such benefits offered

6. How do you insure unemployment compensation benefits, if any?

- a. Self-insured ("Reimbursable")**
- b. Belong to a public entity risk pool
- c. Pay taxes to the Department of Employment Security ("Taxable")
- d. Not applicable – no employees

7. How do you insure workers compensation benefits, if any?

- a. Self-insured ("Reimbursable")
- b. Belong to a public entity risk pool
- c. Pay premiums to the Department of Labor and Industries**
- d. Not applicable – no employees

8. How do you insure other risks and obligations, if any?

- a. Self-insure some or all other risks
- b. Belong to a public entity risk pool**
- c. Purchase private insurance
- d. Not applicable – have no other insurable risks

If the answer to any of the above questions is (a), then answer the rest of the form in relation to the government's self-insured risks.

If NOT, STOP, the local government does not need to complete the rest of this Schedule.

9. Does the local government self-insure any risks as an individual program? (yes/no)
- i. If answered YES, does the local government 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 other entity or entities: _____
10. Does the local government self-insure any risks as a joint program? (yes/no)
- i. If answered YES, list the other member(s): _____
11. Are any claims administered by contract with a third-party administrator? (yes/no)
12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? (yes/no)
13. Were the program's revenues sufficient to cover the program's expenses? (yes/no)
14. Did the program use an actuary to determine its liabilities? (yes/no)
15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	15	12	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment	6	6	\$3157.23

