City of Woodinville

Annual Financial Report - Unaudited

Fiscal Year Ended December 31, 2014

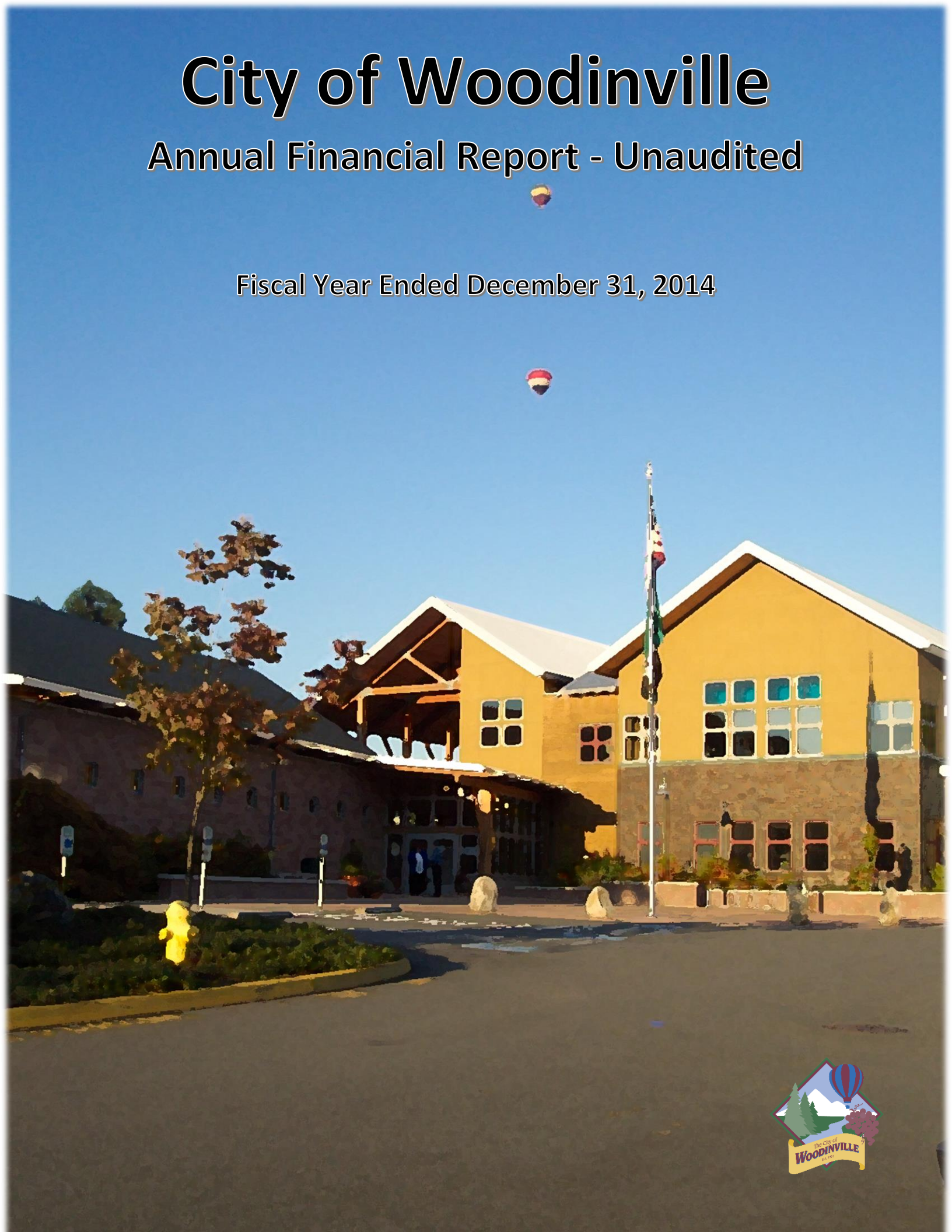


TABLE OF CONTENTS

Annual Report Certification 1

Letter of Transmittal 3

Financial Statements
Statement C4 – Fund Resources and Uses Arising from Cash Transactions 9
Statement C5 – Fiduciary Fund Resources and Uses Arising from Cash Transactions 14

Notes to the Financial Statements
Note 1 – Summary of Significant Accounting Policies 15
Note 2 – Property Tax 22
Note 3 – Deposits and Investments 22
Note 4 – Debt Service Requirements 23
Note 5 – Pension Plans 24
Note 6 – Health and Welfare 25
Note 7 – Joint Ventures and Related Parties 26
Note 8 – Construction Commitments 27
Note 9 – Contingencies and Litigation 27
Note 10 – Other Disclosures 27

Required Schedules
Schedule 01 – Schedule of Revenues and Expenditures 29
Schedule 07 – Schedule of Disbursement Activity 45
Schedule 09 – Schedule of Liabilities 46
Schedule 11 – Schedule of Cash Activity 47
Schedule 15 – Schedule of State Financial Assistance 48
Schedule 16 – Schedule of Federal Awards 49
Notes to the Schedule of Federal Awards 49
Schedule 19 – Schedule of Labor Relations Consultants 50
Schedule 21 – Schedule of Local Government Risk Assumption 51

Supplementary Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balances 53

Statistical Schedules
Changes in Fund Balances, Governmental Funds 55
Fund Balances, Governmental Funds 56
Assessed Value and Actual Value of Taxable Property 57
Direct and Overlapping Property Tax Rates 58
Principal Property Taxpayers 59
Property Tax Levies and Collections 60
Summary of Sales Tax Revenues 61
Ratios of General Outstanding Debt 62
Legal Debt Margin Information 63
Demographic and Economic Statistics 64
Principal Employers – Current and Nine Years Ago 65
Operating Indicators by Function/Program 66

Annual Report Certification

City of Woodinville

MCAG No. 0822

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office
For the Fiscal Year Ended December 31, 2014

Government Information:

Official Mailing Address:	17301 133rd Avenue NE, Woodinville, WA 98072
Official Website Address:	www.ci.woodinville.wa.us
Official Email Address:	comments@ci.woodinville.wa.us
Official Phone Number:	(425) 489-2700

Preparer Information and Certification:

Preparer Name and Title:	Blaine Fritts, Finance Director
Contact Phone Number:	(425) 877-2261
Contact E-mail Address:	BlaineF@ci.woodinville.wa.us

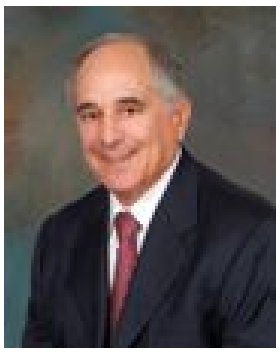
I certify this 27th day of May, 2015, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Preparer Signature: Blaine Fritts

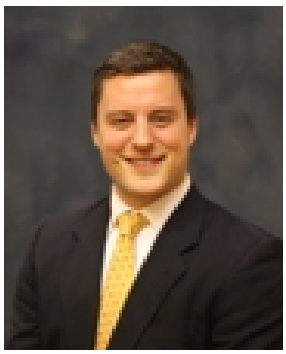
City of Woodinville

Elected Officials

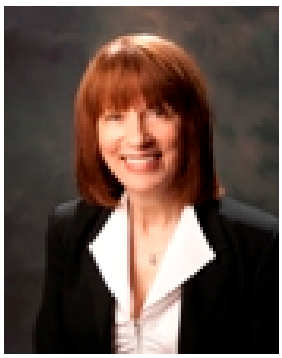
(Officials at time of report submission)



Bernie Talmas, Mayor



James Evans,
Deputy Mayor



Paula Waters

Les Rubstello

Hank Stecker

Susan Boundy-Sanders

Liz Aspen

May 27, 2015

"Citizens, business and local government; a community commitment to our future."

To the Honorable Mayor, Members of the Council, and Citizens of the City of Woodinville:

The management of the City of Woodinville is pleased to provide this annual financial report to its citizens, taxpayers, and other interested parties to demonstrate its accountability and communicate the government's financial position and resource flows as of and for the year ended December 31, 2014. Management of the government is responsible for the fair presentation of this annual financial report, for maintaining appropriate internal control over financial reporting, and for complying with applicable finance-related laws, regulations, and provisions of grants and contracts. The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This method of reporting differs from generally accepted accounting principles (GAAP). All of the financial analyses in this report should take into consideration the limitations inherent in the modified cash basis of accounting.

In the interest of improving the City's financial reporting, this report provides additional information that is not prescribed by the State Auditor's Office. This transmittal letter, which serves as a Management Discussion and Analysis, a comparison of budget to actual on an activity basis, and other statistical information is being presented for the first time with the City's financial report. The State Auditor's Office will perform certain limited procedures to the supplementary information in accordance with auditing standards generally accepted in the United States of America. However, these limited procedures will not be sufficient for the State Auditor's Office to express an opinion or provide any assurance about the additional information.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

This City of Woodinville financial report is required to be transmitted to the State Auditor's Office within 150 days after the close of each fiscal year. However, the City is not scheduled to be audited by the State Auditor's Office until later in the year. In the interest of providing timely financial information, the City is providing the **unaudited** financial report to the City Council and any other interested parties at the same time it provides it to the State Auditor's Office. Once the audit has been completed, the City will provide the audited financial report along with the auditor's opinion of its presentation.

Profile of the government

The City of Woodinville was incorporated on March 31, 1993, and operates under the laws of the state of Washington applicable to a non-charter code city with a Council-Manager form of government. It is located in the Puget Sound area, which is northeast of the City of Seattle. It currently occupies five

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square miles and serves an estimated population of 11,240. The City of Woodinville levies sales tax and property tax within its boundaries.

In the Council-Manager form of government, all legislative and policy powers are vested in the City Council. The voters elect seven at-large, part-time City Council members who serve terms of four years and receive a monthly salary. The Council employs a professional administrator, the City Manager, who serves as the head of the administrative branch of government and carries out the policies developed by the Council. The Mayor is selected by fellow Council members for a two year term.

The City provides general government services which include; public safety, parks, planning and zoning, permits and inspection, general administrative, street improvement, and surface water services. The City's only proprietary service, surface water, uses fees to recover the cost of operation, maintenance, and capital costs. The fees are based on the percentage of impervious surface for each developed parcel, and are billed and collected along with property tax twice a year. Water and sewer services are provided by the Woodinville Water District, a separate special purpose district that operates under its own authority. Other utilities are provided by private businesses. Fire and medic services are provided by another separate special purpose district, Woodinville Fire and Rescue.

The City of Woodinville budgets its funds in accordance with the Revised Code of Washington (RCW) 35A.34. Biennial appropriated budgets are adopted for the General, Debt Service, Special Revenue, Capital Project, Proprietary, and Fiduciary funds using the cash basis of accounting. Prior to the beginning of the City's next fiscal biennium and before November 1, the City Manager submits a proposed budget to the City Council. This budget is based on priorities established by the Council, uses estimates provided by City departments during the preceding months, and is balanced with revenue estimates. The City Council conducts public hearings on the proposed budget in October, November and December. The Council makes its adjustments to the proposed budget and adopts, by ordinance, a final balanced budget no later than December 31.

City department heads may transfer appropriations within each department, however, transfers of appropriations between departments require the approval of the City Manager. Any budget revisions that cause the total expenditures of a fund to be greater than the adopted appropriated amount, or that affect the number of authorized employee positions, the pay classification system, hours, or other conditions of employment, must be approved by the City Council via an amending ordinance.

Local Economy

The City provides both residents and visitors with recreational opportunities, open space, and a commitment to public safety and quality of life. Its scenic landscapes, wineries, breweries and plant nurseries make Woodinville a premier tourist destination.

The City is strategically situated, offering convenient access to several major highways; Interstate 405, State Route 522, and State Route 202. Woodinville is considered by many to be the center of the northwest wine industry and a unique winery destination that highlights wines grown from grapes in Eastern Washington. The 108 wineries and tasting rooms located in Woodinville produce approximately three million cases of wine annually. Two million of the cases are produced by the award winning Chateau Ste. Michelle, the City's first winery and the oldest winery in Washington State. The City is also

known for its breweries, distilleries, and fine dining, which include the Red Hook Brewery, the Woodinville Whiskey Co, and the world-renowned Herb Farm Restaurant.

Woodinville is not only a tourist destination, it is home to a variety of other nationally and regionally known companies such as; Precor, one of the world's leading fitness equipment manufacturers; SaltWorks, which sells exotic sea salt from around the world; and Molbak's, a nationally and regionally renowned garden and horticultural center.

The City of Woodinville is nearing completion of an $11.1 million project that widened a major thoroughfare, the Woodinville/Duvall Road. The City also recently completed several projects which include a conversion of street lights to LEDs, park improvements, and improvements and maintenance to the City's streets and storm water systems.

According to the US Bureau of Labor Statistics, the area's unemployment rate peaked during the Great Recession in 2010 at 9.4 percent. The area's current rate of 4.9 percent has been relatively low and stable since 2013, and is lower than the national rate of 5.5 percent. The Puget Sound Regional Council forecasts 10.1 percent job growth in the area over the next ten years. Both the low unemployment rate and forecasted job growth are positive indicators for the City's economic future.

The US Census Bureau reported the median household income (2009 – 2013) at $96,993 for the City of Woodinville. This is significantly higher than the state, which was reported at $59,438, and the nation which was reported at $51,939; however, it is important to consider the high cost of living in the Puget Sound area. As of the 2010 US Census, the cost of living for the Puget Sound region ranges from 109.5 percent to 121.4 percent higher than the rest of the nation.

The City of Woodinville's population had a modest growth of 2.8 percent during the last five years due to new housing developments in the area. According to the King County Assessor's Office, the median single family home price in 2014 was $382,000, an 11.4 percent increase over the prior year. The City levies a property tax each year based on property value. The City is allowed by statute to increase property tax by one percent year without a vote of the people. The City Council approved a one percent increase for 2015 for the first time in nine years.

In 2014, two full time employee (FTE) positions were eliminated; a senior programmer position when an employee retired and a building plans examiner position. In both instances, it was determined that it was more cost effective to outsource the work rather than refill the position. The City contracts for police services with King County, who added the services of one officer in 2014

Permitting activity increased in 2014 due to construction commencing on a large multi-phase mix use project which includes 800 residential units and retail space. For the next couple of years, the City anticipates approximately $65 million in new construction, which combined, equals the amount of new construction the City had in seven of the last eight years. However, the instability of statewide revenues and a court mandate to provide more funding to education puts state shared revenues such as liquor profits, liquor taxes, and streamline sales tax mitigation, which account for approximately $700,000 of the City's General Fund revenues, at risk.

Financial Analysis

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid. In accordance with state law, the City also recognizes expenditures paid up to twenty days after the close of the fiscal year for claims incurred during the previous period.

As a result of the use of this cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets such as property, equipment, and infrastructure are not reported and long-term liabilities such as debt and compensated absences also are not reported on the face of the financial statements. However, the City's long-term debt obligations are disclosed in the notes to the financial statements.

Cash and Investments

	Governmental Activities		Business Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Cash and Investments						
Restricted	$ 5,708,714	$ 2,338,920			$ 5,708,714	$ 2,338,920
Unrestricted	21,474,505	24,888,652	1,885,146	1,874,270	23,359,651	26,762,922
Total Cash and Investments	**$ 27,183,219**	**$ 27,227,572**	**$ 1,885,146**	**$ 1,874,270**	**$29,068,365**	**$29,101,842**

For the year ended December 31, 2014, the overall cash basis net position (fund balance) of the government decreased by approximately $33,000.

Governmental activities' net position decreased by about $44,000. Governmental activities consist of both operating and capital improvement funds. The net position for capital improvement funds decreased by $1.85 million. However, the net position of operating funds increased by $1.81 million due to improved sales tax and building permit and fee revenues and lower than budgeted operational expenditures.

Business-type activities' cash basis net position increased by approximately $11,000. Business type activities consists of the City's Surface Water Management (operations) and Surface Water Capital Improvement Projects (CIP) funds, which are rolled together for financial reporting purposes, as well as the Equipment Rental and Unemployment Compensation internal service funds. Surface water activities had the largest impact on net position. Net position of the Surface Water Management CIP fund decreased by $266,000 due to planned capital improvement projects. However, the Surface Water Management fund net position increased by $239,000. The remaining changes in net position were result of an increase in the Equipment Rental internal service fund and a decrease in the Unemployment Compensation fund, both of which were anticipated.

Resources and Uses Arising from Cash Transactions by Activity

	Governmental Activities		Business Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Operating revenues						
Taxes	$ 10,099,785	$ 9,674,686			$ 10,099,785	$ 9,674,686
Licenses and permits	788,555	452,803			788,555	452,803
Intergovernmental	5,163,532	928,357	60,529	430,279	5,224,061	1,358,636
Charges for services	1,890,712	826,941	1,375,262	1,213,091	3,265,974	2,040,032
Fines and forfeitures	8,550	8,705			8,550	8,705
Miscellaneous	1,222,217	204,939	1,777	2,719	1,223,994	207,658
Total operating revenues	19,173,351	12,096,431	1,437,568	1,646,089	20,610,919	13,742,520
Operating expenditures						
General government	2,102,653	2,148,798	12,925	7,649	2,115,578	2,156,447
Public safety	2,964,100	2,893,667			2,964,100	2,893,667
Utilities	-	-	942,121	918,819	942,121	918,819
Transportation	1,213,518	1,262,740	66,397	54,607	1,279,915	1,329,137
Natural and economic environment	1,587,695	1,456,223			1,587,695	1,456,223
Culture and recreation	414,160	331,877			414,160	331,877
Total operating expenditures	8,282,126	8,093,305	1,021,443	981,075	9,303,569	9,086,170
Nonoperating revenues						
Insurance recoveries	25,423	50,748	4,870	4,163	30,293	54,911
Transfers in*	-	-	498,849	-	498,849	-
Total nonoperating revenues	25,423	50,748	503,719	4,163	529,142	54,911
Nonoperating expenditures						
Capital outlay	9,929,576	2,316,336	908,968	211,834	10,838,544	2,528,170
Debt service					-	-
Principal	433,606	413,862			433,606	413,862
Interest and debt service costs	98,971	114,425			98,971	114,425
Transfers out*	498,849				498,849	-
Total nonoperating expenditures	10,961,002	2,844,623	908,968	211,834	11,869,970	3,056,457
Net increase (decrease)	(44,354)	1,209,251	10,876	457,343	(33,478)	1,654,804
Beginning cash and investments	27,227,571	26,018,320	1,874,271	1,416,928	29,101,842	27,435,248
Ending cash and investments	**$ 27,183,218**	**$ 27,227,571**	**$ 1,885,147**	**$ 1,874,271**	**$ 29,068,365**	**$ 29,101,842**

*transfers between governmental funds have been eliminated

GOVERNMENTAL FUNDS

For the fiscal year ended December 31, 2014, governmental funds finish with a combined fund balance of $27.18 million. The General Fund balance increased by $1.6 million, mainly due to sale tax revenues improving at a faster rate than anticipated. In addition, the General Fund reduced its support of Development Services operations with transfers of $105,000 in 2014 compared to $497,000 transferred in 2013. This is due to a growth in development activity that increased permit and fee revenues by 91% over the prior year.

GENERAL FUND BUDGET

December 31, 2014 was the end of the City's 2013/2014 biennial budget. During the biennium there were a total of four budget amendments, all of which adjusted total appropriations for the General

Fund. The original General Fund budget was $18,090,353 and the final amended budget was $18,294,118.

The most significant amendments, early in the biennium, were increases to purchase the Eastside Rail Corridor and the Woodtrails properties; however the final amendment to the budget deferred the purchase of the Eastside Rail Corridor property to the 2015-2016 budget cycle. Additionally, Council took actions that increased legal costs.

The final budget to actual comparison ended with $2,173,682 less in General Fund expenditures than anticipated. This was due to an increase in revenues in the Street, Parks and Development Services funds, which resulted in $782,000 less in transfers needed to support those operations. Additionally, $400,000 in overhead costs over the two year budget cycle were directly charged to the Surface Water Management fund, which reduced expenditures in the General Fund. Anticipated legal expenses were also $250,000 under budget because the City did not incur the costs a quickly as anticipated.

Revenue amendments were initiated by sales tax revenue that was $400,000 more than anticipated, caused by modest growth in the retail trade and better than expected growth in accommodation & food services, construction, wholesale trade, and manufacturing. In addition, the City received a $750,000 settlement that was not in the initial 2013-2014 budget.

PROPRIETARY FUND

For the fiscal year ended December 31, 2014, the Surface Water Management fund ended with a cash basis net position of $876,286. The fund experienced a decrease in net position in the amount of $27,828. The decrease is a result of planned capital improvement projects including; NE 180th Street/Lake Leota Water Quality, Regional Stormwater Detention Plan, and miscellaneous stormwater improvements. These capital improvements were funded, in part, by transfers from other capital funds and revenues from Surface Water Management fees.

Acknowledgements

Successful preparation of the 2014 annual financial report could not have been accomplished without the dedicated efforts of the City's Finance staff, particularly Financial Accountant Dana Mason, who contributed to the development and improvement of this financial report.

Respectfully Submitted,

Richard Leahy, City Manager

Blaine Fritts, Finance Director

Financial Statements

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

BARS CODE		Total for All Funds	001 General	101 Street	104 Dev. Services
Beginning Cash and Investments					
308	**Reserved**	**$7,672,360**	**$515,599**	**$0**	**$2,370**
309	**Unreserved**	**$21,429,482**	**$18,317,263**	**$891**	**$24,054**
388/588	Prior Period Adjustments, Net	0	0		
Operating Revenues					
310	Taxes	10,099,785	8,144,895	0	0
320	Licenses and Permits	788,555	187,838	0	600,717
330	Intergovernmental Revenues	5,224,061	687,532	226,697	0
340	Charges for Goods and Services	3,265,974	55,370	0	820,344
350	Fines and Penalties	8,550	8,550	0	0
360	Miscellaneous Revenues	1,223,994	1,026,821	0	0
	Total Operating Revenues	**20,610,919**	**10,111,006**	**226,697**	**1,421,061**
Operating Expenditures:					
510	General Government	2,115,578	2,102,653	0	0
520	Public Safety	2,964,100	2,964,100	0	0
530	Utilities	942,121	0	0	0
540	Transportation	1,279,915	490,536	722,983	0
550	Natural and Economic Environment	1,587,695	211,095	0	1,308,414
560	Social Services		0	0	0
570	Culture and Recreational	414,160	0	0	0
	Total Operating Expenditures	**9,303,569**	**5,768,384**	**722,983**	**1,308,414**
	Net Operating Increase (Decrease)	**11,307,350**	**4,342,622**	**(496,286)**	**112,647**
Nonoperating Revenues					
391-393	Debt Proceeds		0		0
370, 380, 395, 398	Other Financing Sources	30,293	10,000	8,139	0
397	Transfers-In	6,404,474	0	501,000	105,000
	Total Nonoperating Revenues	**6,434,767**	**10,000**	**509,139**	**105,000**
Nonoperating Expenditures					
591-593	Debt Service	532,577	0	0	0
594-595	Capital Expenditures	10,838,544	1,431,127	10,819	26,717
580,596, 599	Other Financing Uses		0	0	0
597	Transfers-Out	6,404,474	1,316,717	0	0
	Total Nonoperating Expenditures	**17,775,595**	**2,747,844**	**10,819**	**26,717**
	Increase (Decrease) in Cash and Investments	**(33,478)**	**1,604,778**	**2,035**	**190,930**
Ending Cash and Investments:					
508	**Reserved**	**$5,708,714**	**$509,645**		**$127,231**
509	**Unreserved**	**$23,359,651**	**$19,927,995**	**$2,926**	**$90,123**

The accompanying Notes are an integral part of this statement.

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

BARS CODE		110 Adm. Tax	111 Park and Rec.	114 Park Impact	115 Hotel/Motel Tax
Beginning Cash and Investments					
308	**Reserved**	**$369,188**	**$6,273**	**$36,997**	**$156,096**
309	**Unreserved**	**$0**	**$74,029**	**$0**	**$0**
388/588	Prior Period Adjustments, Net				
Operating Revenues					
310	Taxes	202,804	0	0	60,107
320	Licenses and Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	0	208,348	73,025	0
350	Fines and Penalties	0	0	0	0
360	Miscellaneous Revenues	427	360	62	144
	Total Operating Revenues	**203,231**	**208,708**	**73,087**	**60,250**
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	68,186
560	Social Services	0	0	0	0
570	Culture and Recreational	0	414,160	0	0
	Total Operating Expenditures	**0**	**414,160**	**0**	**68,186**
	Net Operating Increase (Decrease)	**203,231**	**(205,452)**	**73,087**	**(7,936)**
Nonoperating Revenues					
391-393	Debt Proceeds	0		0	0
370, 380, 395, 398	Other Financing Sources	0	7,283	0	0
397	Transfers-In	0	155,500	0	0
	Total Nonoperating Revenues	**0**	**162,783**	**0**	**0**
Nonoperating Expenditures					
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	30,387	0	0
580,596, 599	Other Financing Uses	0	0	0	0
597	Transfers-Out	108,500	6,273	0	0
	Total Nonoperating Expenditures	**108,500**	**36,660**	**0**	**0**
	Increase (Decrease) in Cash and Investments	**94,731**	**(79,329)**	**73,087**	**(7,936)**
Ending Cash and Investments:					
508	**Reserved**	**$463,919**	**$0**	**$110,083**	**$148,161**
509	**Unreserved**	**$0**	**$973**	**$0**	**$0**

The accompanying Notes are an integral part of this statement.

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

BARS CODE		116 Traffic Impact	201 Debt Service	301 Capital Improvement	302 Special Cap. Improvement
Beginning Cash and Investments					
308	**Reserved**	**$119,743**	**$0**	**$1,650,354**	**$3,597,858**
309	**Unreserved**	**$0**	**$1,653**	**$0**	**$0**
388/588	Prior Period Adjustments, Net				
Operating Revenues					
310	Taxes	0	0	359,833	359,833
320	Licenses and Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	92,304	0	0	0
350	Fines and Penalties	0	0	0	0
360	Miscellaneous Revenues	102	0	1,463	2,205
	Total Operating Revenues	**92,406**	**0**	**361,296**	**362,038**
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture and Recreational	0	0	0	0
	Total Operating Expenditures	**0**	**0**	**0**	**0**
	Net Operating Increase (Decrease)	**92,406**	**0**	**361,296**	**362,038**
Nonoperating Revenues					
391-393	Debt Proceeds	0	0	0	0
370, 380, 395, 398	Other Financing Sources	0	0	0	0
397	Transfers-In	0	532,577	707	478,551
	Total Nonoperating Revenues	**0**	**532,577**	**707**	**478,551**
Nonoperating Expenditures					
591-593	Debt Service	0	532,577	0	0
594-595	Capital Expenditures	0	0	0	0
580,596, 599	Other Financing Uses	0	0	0	0
597	Transfers-Out	75,000	0	773,220	2,695,087
	Total Nonoperating Expenditures	**75,000**	**532,577**	**773,220**	**2,695,087**
	Increase (Decrease) in Cash and Investments	**17,406**	**0**	**(411,217)**	**(1,854,498)**
Ending Cash and Investments:					
508	**Reserved**	**$137,149**	**$0**	**$1,239,137**	**$1,743,360**
509	**Unreserved**	**$0**	**$1,654**	**$0**	**$0**

The accompanying Notes are an integral part of this statement.

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

BARS CODE		303 Cap. Street Reserve	316 Utility Taxes	354 Parks Cap. Projects	358 Facilities Cap. Projects
Beginning Cash and Investments					
308	**Reserved**	**$0**	**$545,974**	**$193,357**	
309	**Unreserved**	**$5,261**	**$855,185**	**$27,367**	**$238,822**
388/588	Prior Period Adjustments, Net				
Operating Revenues					
310	Taxes	0	939,872	32,442	0
320	Licenses and Permits	0	0	0	0
330	Intergovernmental Revenues	4,173,465	0	0	0
340	Charges for Goods and Services	641,321	0	0	0
350	Fines and Penalties	0	0	0	0
360	Miscellaneous Revenues	187,847	2,028	193	151
	Total Operating Revenues	**5,002,634**	**941,900**	**32,635**	**151**
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture and Recreational	0	0	0	0
	Total Operating Expenditures	**0**	**0**	**0**	**0**
	Net Operating Increase (Decrease)	**5,002,634**	**941,900**	**32,635**	**151**
Nonoperating Revenues					
391-393	Debt Proceeds	0	0	0	0
370, 380, 395, 398	Other Financing Sources	0	0	0	0
397	Transfers-In	3,413,297	458,000	131,928	129,065
	Total Nonoperating Revenues	**3,413,297**	**458,000**	**131,928**	**129,065**
Nonoperating Expenditures					
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	7,782,604	0	223,088	353,318
580,596, 599	Other Financing Uses	0	0	0	0
597	Transfers-Out	458,707	491,764	0	655
	Total Nonoperating Expenditures	**8,241,312**	**491,764**	**223,088**	**353,973**
	Increase (Decrease) in Cash and Investments	**174,619**	**908,136**	**(58,525)**	**(224,757)**
Ending Cash and Investments:					
508	**Reserved**	**$168,683**	**$926,410**	**$134,935**	
509	**Unreserved**	**$11,198**	**$1,382,884**	**$27,264**	**$14,065**

The accompanying Notes are an integral part of this statement.

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

BARS CODE		361 Samm. Bridge Replacement	410 Surface Water Management	501 Equipment Rental	505 Unemployment Comp. Reserve
Beginning Cash and Investments					
308	**Reserved**	**$478,551**			
309	**Unreserved**	**$10,687**	**$904,114**	**$923,942**	**$46,214**
388/588	Prior Period Adjustments, Net				
Operating Revenues					
310	Taxes	0	0	0	0
320	Licenses and Permits	0	0	0	0
330	Intergovernmental Revenues	75,837	60,529	0	0
340	Charges for Goods and Services	0	1,262,952	112,310	0
350	Fines and Penalties	0	0	0	0
360	Miscellaneous Revenues	415	932	811	34
	Total Operating Revenues	**76,251**	**1,324,413**	**113,121**	**34**
Operating Expenditures:					
510	General Government	0	0	0	12,925
520	Public Safety	0	0	0	0
530	Utilities	0	942,121	0	0
540	Transportation	0	0	66,397	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture and Recreational	0	0	0	0
	Total Operating Expenditures	**0**	**942,121**	**66,397**	**12,925**
	Net Operating Increase (Decrease)	**76,251**	**382,292**	**46,724**	**(12,890)**
Nonoperating Revenues					
391-393	Debt Proceeds	0	0		0
370, 380, 395, 398	Other Financing Sources	0	0	4,870	0
397	Transfers-In	0	498,849	0	0
	Total Nonoperating Revenues	**0**	**498,849**	**4,870**	**0**
Nonoperating Expenditures					
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	71,516	908,968	0	0
580,596, 599	Other Financing Uses	0	0	0	0
597	Transfers-Out	478,551	0	0	0
	Total Nonoperating Expenditures	**550,067**	**908,968**	**0**	**0**
	Increase (Decrease) in Cash and Investments	**(473,815)**	**(27,828)**	**51,594**	**(12,890)**
Ending Cash and Investments:					
508	**Reserved**		**$0**	**$0**	**$0**
509	**Unreserved**	**$15,423**	**$876,286**	**$975,536**	**$33,324**

The accompanying Notes are an integral part of this statement.

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

BARS CODE		Total for All	631 Deposit
308.00	**Beginning Cash and Investments**	$43,893	$43,893
388/588	Prior Period Adjustments, net	$0	0
310 - 360	Revenue	$0	0
380 - 390	Other Increases & Financing Sources	$166,122	166,122
510 - 570	Expenditures	$0	0
580 - 590	Other Decreases & Financing Uses	$22,049	22,049
	Increase (Decrease) in Cash & Investments	**$144,074**	**$144,074**
508.00	**Ending Cash and Investments**	$ 187,967	$ 187,967

The accompanying Notes to the Financial Statements are an intergral part of this statement.

Notes to the Financial Statements

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

Note 1 - Summary of Significant Accounting Policies

The City of Woodinville was incorporated on March 31, 1993 and operates under the laws of the state of Washington applicable to a non-charter code city with a Council-Manager form of government. The City provides general government services which include; public safety, parks, planning and zoning, permits and inspection, general administrative, street improvement, and surface water services.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units must 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.
- Not all supplementary information required by GAAP is presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the City are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

Governmental Fund Types:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Proprietary Fund Types:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

Fiduciary Fund Types:

Fiduciary funds account for assets held by the government as an agent on behalf of others.

Agency Funds

These funds are used to account for assets that the government holds in trust for others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

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

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

C. Budgets

The City adopts biennial budgets for the following funds:

- 001 General
- 101 Street
- 104 Development Services
- 110 Admissions Tax
- 111 Parks & Recreation Special Revenue
- 112 System Replacement
- 113 Strategic Budget Reserve
- 114 Park Impact Fee
- 115 Hotel/Motel Tax
- 116 Traffic Impact Fees
- 201 Debt Service
- 301 Capital Project
- 302 Special Capital Project
- 303 Capital Street Reserve
- 316 Utility Tax
- 351 SR 522/195th Capital Project
- 354 Parks and Recreation Capital Projects
- 358 Facilities Capital Project
- 361 Sammamish Bridge Replacement
- 410 Surface Water Management
- 412 Surface Water Capital Projects
- 501 Equipment Rental
- 503 Equipment Replacement
- 505 Unemployment Reserve

The budgets are appropriated at fund level. The budget constitutes the legal authority for expenditures at that level. Biennial appropriations for these funds lapse at the end of the biennium.

Biennial appropriated budgets are adopted on the same basis of accounting as used for financial reporting. However, for financial reporting purposes, funds 112 System Replacement, 113 Strategic Budget Reserve, and 503 Equipment Replacement are rolled into the 001 General Fund, and fund 412 Surface Water Capital Projects is rolled into the 410 Surface Water Management Fund.

The appropriated and actual expenditures for the 2013 -2014 legally adopted biennial budget were as follows:

2013 - 2014 Biennium Final Appropriated Budget vs. Actual

Fund	Final Appropriation	Actual Expenditures 2013	Actual Expenditures 2014	Total Biennial Expenditures	Variance
001 General Fund	$18,294,118	$7,651,091	$8,469,345	$16,120,436	$2,173,682
101 Street Fund	$1,678,990	$832,757	$733,801	$1,566,558	$112,432
104 Development Services	$2,695,410	$1,234,648	$1,335,131	$2,569,779	$125,631
110 Admission Tax	$201,000	$92,500	$108,500	$201,000	$0
111 Parks & Recreation Special Revenue	$825,722	$364,179	$450,417	$814,596	$11,126
112 System Replacement	$0		$0	$0	$0
113 Strategic Budget Reserve	$0		$0	$0	$0
114 Park Impact Fee	$0	$0	$0	$0	$0
115 Hotel/Motel Tax	$203,503	$76,455	$68,186	$144,641	$58,862
116 Traffic Impact Fees	$189,000	$114,000	$75,000	$189,000	$0
201 Debt Service	$1,060,863	$528,287	$532,577	$1,060,863	($0)
301 Capital Project	$892,481	$114,000	$733,220	$847,220	$45,261
302 Special Capital Project	$2,805,200	$97,846	$2,695,087	$2,792,933	$12,267
303 Capital Street Reserve	$11,969,781	$1,751,112	$8,421,312	$10,172,424	$1,797,357
316 Utility Tax	$2,185,058	$1,485,568	$491,764	$1,977,332	$207,726
351 SR522/195th Capital Project	$42,000	$41,777	$0	$41,777	$223
354 Parks and Recreation Capital Projects	$296,129	$22,540	$223,088	$245,628	$50,501
358 Facilities Capital Project	$788,000	$354,132	$353,973	$708,105	$79,895
361 Sammamish Bridge Replacement	$574,047	$23,770	$550,067	$573,837	$210
410 Surface Water Management	$2,211,329	$949,538	$1,035,401	$1,984,939	$226,390
412 Surface Water Capital Projects	$1,655,023	$181,114	$905,689	$1,086,803	$568,220
501 Equipment Rental	$150,500	$54,607	$66,397	$121,004	$29,496
503 Equipment Replacement	$155,897	$37,468	$46,884	$84,352	$71,545
505 Unemployment Reserve	$21,000	$7,649	$12,925	$20,574	$426
Total all funds	**$48,895,051**	**$16,015,038**	**$27,308,763**	**$43,323,802**	**$5,571,249**

Department directors are authorized to transfer amounts between object classes within their departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City's legislative body.

The budget was amended by Council twice in 2014, once mid-year through Ordinance 594, and once at year end though Ordinance 597. Significant changes to the budget include a reduction of $6.3 million in capital expenditures that are carried over to the 2015/2016 budget and a related decrease of $3.4 million in transfers out of capital project special revenue funds.

Summary of 2014 Budget Amendments

Fund	2013 Ending Budget	Final Appropriation	$ Change	% Change
001 General Fund	$20,194,753	$18,294,118	($1,900,635)	-9%
101 Street Fund	$1,725,550	$1,678,990	($46,560)	-3%
104 Development Services	$2,780,385	$2,695,410	($84,975)	-3%
110 Admission Tax	$185,000	$201,000	$16,000	9%
111 Parks & Recreation Special Revenue	$769,602	$825,722	$56,120	7%
112 System Replacement	$0	$0	$0	0%
113 Strategic Budget Reserve	$0	$0	$0	0%
114 Park Impact Fee	$0	$0	$0	0%
115 Hotel/Motel Tax	$178,000	$203,503	$25,503	14%
116 Traffic Impact Fees	$180,000	$189,000	$9,000	5%
201 Debt Service	$1,060,863	$1,060,863	$0	0%
301 Capital Project	$1,705,000	$892,481	($812,519)	-48%
302 Special Capital Project	$3,872,000	$2,805,200	($1,066,800)	-28%
303 Capital Street Reserve	$11,913,058	$11,969,781	$56,723	0%
316 Utility Tax	$3,735,000	$2,185,058	($1,549,942)	-41%
351 SR522/195th Capital Project	$42,000	$42,000	$0	0%
354 Parks and Recreation Capital Projects	$439,000	$296,129	($142,871)	-33%
358 Facilities Capital Project	$762,000	$788,000	$26,000	3%
361 Sammamish Bridge Replacement	$6,549,400	$574,047	($5,975,353)	-91%
410 Surface Water Management	$2,343,469	$2,211,329	($132,140)	-6%
412 Surface Water Capital Projects	$1,880,000	$1,655,023	($224,977)	-12%
501 Equipment Rental	$150,500	$150,500	$0	0%
503 Equipment Replacement	$198,500	$155,897	($42,603)	-21%
505 Unemployment Reserve	$65,000	$21,000	($44,000)	-68%
Total all funds	**$60,729,080**	**$48,895,051**	**($11,834,029)**	**-19%**

D. Cash and Investments

See Note 3, *Deposits and Investments*.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as expenditures when purchased.

F. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and compensatory time earned in lieu of overtime. Up to twice an employee's annual vacation benefit may be accumulated at the end of each year and is payable upon separation or retirement. Amounts

over the authorized limit are forfeited at year-end. All compensatory time received in lieu of overtime is payable upon separation or retirement. Payments for compensated absences are recognized as expenditures when paid.

Sick leave may be accumulated indefinitely. However, employees do not receive payment for any unused sick leave upon separation or retirement.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The City's *Other Financing Sources or Uses* consists of receipts from insurance recoveries and operating and capital related transfers in and out. The following schedule shows transfers made in 2014:

		Transfers From					
		General Fund	Capital Revenue Funds*	Special Revenue Funds**	Surface Water Management	Other***	Total
Transfers To	Capital Project					$707	$707
	Capital Street Reserve	93,446	3,319,851				3,413,297
	Debt Service	532,577					532,577
	Dev. Services	105,000					105,000
	Facilities Capital Project	37,694	91,372				129,065
	Parks & Rec. Spec. Rev	47,000		108,500			155,500
	Parks and Rec. CIP		131,928				131,928
	Special Capital Project					478,551	478,551
	Street Fund	501,000					501,000
	Surface Water CIP		498,849				498,849
	Utility Tax					458,000	458,000
	Total	**$1,316,717**	**$4,041,999**	**$108,500**	**$0**	**$937,258**	**$6,404,474**

*Transfers from the Capital Project (REET I), Special Capital Project (REET II), Traffic Impact, and Utility Tax funds to capital project funds

**Transfers from the Admissions Tax fund

***Transfers of unused capital project funds back to the originating Capital Project (REET I), Special Capital Project (REET II), and Utility Tax funds

I. Risk Management

The City of Woodinville 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 175 Members.

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

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

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

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.
WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

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

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

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance or resolution. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of the following:

<u>Admissions Tax – Admission Tax Fund - $463,919</u>
Tax collected on admissions is restricted in use by RCW 35.21.280 and Ordinance 177 for parks and recreation use. $400,000 of the restricted fund balance is designated for replacing the City's sports fields.

<u>Developer Contributions – Capital Street Reserve Fund - $168,683</u>
Restricted by developer agreement for specific projects.

Cable PEG Fees – General Fund - $42,781
The City receives Public, Educational, and Governmental (PEG) access fees as part of its agreement with cable franchises that operated within City limits. The fees are restricted for improving the City's cablecasting infrastructure which is used to broadcast Council and Committee meetings.

City Hall Replacement – General Fund - $452,541
The funds are restricted in use by Ordinance 274 for the repair, other than ordinary repair and maintenance, and replacement of major components of the City Hall, excluding any equipment that would be replaced from the Equipment Replacement Fund.

Park Impact Fees – Park Impact Fee Fund - $110,083
Restricted in use by RCW 82.02.050 – 070 and Ordinance 279 for the development of parks, open space, passive recreation parks, linear trail parks, and recreational facilities to serve new growth and development in Woodinville.

Parks Levy – Parks and Recreation Capital Projects Fund - $97,935
On August 21, 2007, the voters of King County approved Proposition 2, the Parks Expansion Levy; a $0.05, six-year, inflation adjusted property tax lid lift. One cent of the five-cent levy proceeds is distributed to cities in King County and is restricted for park and recreation expansion.

Lodging Tax – Hotel/Motel Tax Fund - $148,161
Restricted in use by RCW 67.28 and Ordinance 364 for the promotion of tourism within City limits.

Real Estate Excise Tax I & II – Capital Project and Special Capital Project Funds - $2,982,497
Restricted in use by RCW 82.43.010 and Ordinance 115 to finance capital projects that are specified in the City's comprehensive plan and housing relocation assistance under RCW 59.18.440 and 59.18.450.

Seized Assets – General Fund - $14,323
RCW 10.105.010 restricts funds collected or received as a result of drug-related confiscation for use on drug investigation related expenditures. These types of revenues are generated by asset seizures, confiscated/forfeited property, court dispositions requiring assessments, and restitution for investigation costs. Expenditures are costs incurred for pre-hearing conferences, supplies, equipment, training and other narcotics-related investigation expenses.

Tree Fund – Development Services and Parks and Recreation Capital Project Fund - $164,231
The Tree Fund was established by City Council as part of Ordinance 478 in March of 2009. The fund was created to help developers meet tree planting requirements by allowing them to pay into the fund in lieu of planting trees. The fees must be used based on the criteria in WMC 21.15.050.

Utility Tax – Utility Tax Fund - $926,410
At least 40% of utility tax collected is restricted by Ordinance 576 for use on street improvement projects identified in the City's Capital Improvement Program that also meet specific criteria.

K. Designated Funds

Designated funds are part of the unreserved fund balance that have no formal constraints, but are intended to be used for specific purposes. The City has designated the following amounts for specific use:

Strategic Budget Reserve – General Fund - $1,621,322

The Strategic Budget Reserve Fund was established with the 2003 budget Ordinance to provide a reserve for operating expenditures should operating revenues decline unexpectedly. Financial policy for the Reserve was set with Resolution 289, which establishes a target fund balance of 15% of the combined operating expenditures of the General and Street funds. The Reserve's funds are set aside for financial security and liquidity, emergency response funding, and interim funding during financial stress. In addition, the funds may be used for capital purposes with prior approval of a supermajority of the City Council.

The Reserve is rolled into the General Fund for financial reporting purposes. As of December 31, 2014, the Reserve was fully funded with a balance of $1,621,322.

Equipment Replacement – General Fund - $995,243

The Equipment Replacement fund is rolled into the General Fund for financial reporting purposes. The funds are designated for the replacement of fixed assets that aren't accounted for in the Equipment Rental Fund.

Technology Surcharge – Development Services Fund - $29,916

Technology surcharges are established with each year's fee resolution and are designated in use for the City's online permit submittal project.

Note 2 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed to the City as they are collected by the County.

Property tax revenues are recognized when cash is received by the City. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

Property Tax Calendar

January 1	Taxes are levied and become an enforceable lien against properties
February 14	Tax bills are mailed
April 30	First of two equal installment payments is due
May 31	Assessed value of property established for next year's levy at 100 percent of market value
October 31	Second installment is due

The City's regular levy for the year 2014 was $1.15573 per $1,000 on an assessed valuation of $2,600,746,512 for a total regular levy of $3,005,755.

Note 3 – Deposits and Investments

It is the City's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds. All investments are insured, registered or held by the City or its agent in the City's name.

The City's deposits are covered by the Federal Deposit Insurance Corporation and the Washington Public Deposit Protection Commission. As of December 31, 2014, the carrying amount of the City's cash demand deposits with the City's official depository, Bank of America, was $1,754,277. Outstanding claims were $1,475,508 and deposits in transit were $6,354, leaving a bank balance of $3,223,431.

Investments are reported at original cost. Investments by type at December 31, 2014 are as follows:

Type of Investment	City's Own Investments	Investment held by City as an agent	Total
Local Government Investment Pool	$ 27,678,650	$ -	$ 27,678,650

Note 4 – Debt Service Requirements

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2014.

As of December 31, 2014, the City had $2,356,933 in outstanding limited tax general obligation bonds which will mature in 2020. The City has no other outstanding debt. The annual debt service requirements for the bonds are as follows:

Debt Service Requirements

Year Ending December 31	Principal	Interest	Total
2015	$ 452,384	$ 82,798	$ 535,182
2016	455,324	66,078	521,402
2017	341,435	50,327	391,762
2018	355,065	37,602	392,667
2019	367,872	24,382	392,254
2020	384,853	10,651	395,504
Total	**$ 2,356,933**	**$ 271,838**	**$ 2,628,771**

Bond History

On May 28, 1997, the City issued $1,675,000 in Limited Tax General Obligation Bonds (5%-5.65%), and used the proceeds to extinguish an interfund loan that was established to purchase a three-acre site. Advanced refunding in 2005 left $165,000 as the remaining unrefunded portion and the bond fully matured at the end of 2007.

On July 5, 2000 the City issued $4,990,000 in Limited Tax General Obligation Bonds, and used the proceeds to construct a new City Hall. Advanced refunding in 2005 left $1,025,000 as the remaining unrefunded portion of the bond, and the bond fully matured at the end of 2010.

In August of 2005, the City issued $4,555,392 in Limited Tax General Obligation advance refunding bonds to advance refund the City's existing general obligation bonds. The refunding bonds have a maturity date of December 2020, and an interest rate of 3.69%.

Note 5 - Pension Plans

Public Employee Retirement System (PERS) - Substantially all City's full-time and qualifying part-time employees participate in PERS plans 1 or 3 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

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

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

Municipal Employees Benefit Trust (MEBT) - The City's regular full-time and qualifying regular part-time employees also participate in the City's defined contribution plan. By ordinance, City Council established the City of Woodinville Employees' Retirement System in lieu of Social Security as authorized by the Federal Social Security Act (Subchapter II, 42 USCA Section 401, et. seq) and other applicable federal and state laws (RCW 41.48.050), effective March 31, 1993.

All regular full-time and part-time employees of the City who are normally eligible for coverage and benefits under the Social Security system are required to participate. Non-regular employee, which include council members and seasonal employees, do not participate and contribute to Social Security.

The City and MEBT participants are required to contribute an amount equal to the current Federal Insurance Contributions Act (FICA) tax rate; provided that, the contributions shall be reduced by the amount of any Medicare contribution required by Code Section 3101 (b) (6), and 3111 (b) (6), or any other relevant statute. City contributions are reduced by the amount of insurance premiums necessary to fund the employer's survivor and disability insurance programs for the then current year. Employee contributions are pre-tax and the tax rates for the Plan correspond to the FICA rate. The City's contributions for fiscal year 2014 were $144,794 which represents its full liability based on the rate of 6.2% less the reductions for Employer's survivor and disability insurance premiums. The City's MEBT covered payroll for the year ending December 31, 2014, was $2,527,707.

There were several changes to the City's MEBT Plan in 2014. Language was eliminated from Section 6.1 Hardship Withdrawal that required participants to outline their financial problem when seeking a hardship withdrawal and to reflect that the service center representative will oversee the withdrawal process for employees. Section 6.4, which pertained to the withdrawal of an hourly participant's contribution was eliminated, since hourly non-regular employee do not participate in the plan. Lastly, the word "may" was replaced with "shall" in Section 6.5 to reflect that participants who withdrawal money from his/her plan account must continue to participate in the plan.

The City has the right at any time to reduce, suspend, or completely discontinue its contributions to the plan. Actuarial determinations are not required because 1) long-term disability insurance and survivor income insurance are provided by Group Insurance Policy No. 377655 with Standard Insurance Company,

and 2) each participant shall, at his/her normal retirement, instruct the Trustee to (a) acquire a non-forfeitable, non-transferable annuity contract, (b) pay his/her retirement benefit from his/her account (no City or participant contributions shall be added to his account after retirement), and (c) pay a single cash sum. When a participant terminates, the Trustee shall be instructed to pay the full amount of the participant's contributions plus the vested portion credited to his/her account.

Note 6 – Health and Welfare

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

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

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

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

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

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

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The

Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and the AWC Board of Directors President and Vice President. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

Note 7 – Joint Ventures and Related Parties

A Regional Coalition for Housing - In November 1992, King County and the cities of Bellevue, Redmond, and Kirkland joined together to establish A Regional Coalition for Housing (ARCH). The agreement was amended in January 1993 and November 1999 to add clarifying language regarding responsibility and dissolution. Since its inception, the Cities of Beau Arts Village, Bothell, Clyde Hill, Hunts Pont, Issaquah, Kenmore, Mercer Island, Newcastle, Sammamish, Woodinville, and Yarrow Point have joined ARCH.
The purpose of ARCH is to cooperatively formulate affordable housing goals and policies and to foster efforts to provide affordable housing by combining public funding with private-sector resources. Operating funding is provided by the member cities. ARCH identifies and prioritizes projects which the member cities fund directly through their own grants, Community Development Block Grants, and HUD grants.

ARCH is governed by an Executive Board composed of the chief executive officer from each member. The Executive Board is responsible for review and approval of all budgetary, financial, policy, and contractual matters. The Board is assisted by an administrative staff and a Citizen Advisory Board.
Each member city is responsible for contributing operating revenues as determined from the ARCH annual budget. Contributions from the member cities are based on each member's population. The City of Woodinville's contribution in 2014 was $12,884, or 2.14 percent of the Coalition's $601,989 budget.

Members withdrawing from the agreement relinquish all rights to any reserve funds, equipment, or material purchased. Upon dissolution the agreement, as amended, provides for distribution of net position among members based on the percentage of the total annual contributions during the period of the Agreement paid by each member. The City's share of cash or investments is deemed immaterial and thus is not reflected in the financial statements.

Budget monitoring information can be obtained from ARCH, c/o Art Sullivan, 16225 NE 87th Street, Redmond, WA 98052.

Emergency Services Coordinating Agency – The Emergency Services Coordinating Agency (ESCA) was established by an inter-local agreement in 1994 to provide joint organization of emergency management. The Agency's jurisdiction includes the cities of Brier, Edmonds, Kenmore, Lake Forest Park, Lynnwood, Mill Creek, Mountlake Terrace, Mukilteo, Woodinville and the town of Woodway. The Agency assists its member cities and town in managing emergency responses and disaster preparedness.

An appointed, 10-member Board of Directors governs the Agency. The Board is composed of the Mayors from the 10 member cities and town or his or her designee. The Agency's six employees coordinate the planning, mitigation, response and recovery efforts of its member agencies.

Each member city is responsible for contributing to operating revenue based on population. The City of Woodinville's contribution to ESCA was $25,600 in 2014, or 5.86 percent of total member contributions. As of 12/31/2014, the City's cash equity interest was estimated to be $12,327, or 5.95%.

On June 25, 2014, Agency members passed resolution (2015-3) to dissolve ESCA during the 2015 fiscal year. The Agency is currently working to determine the equity interest allocation for each member upon dissolution.

Financial information for ESCA can be obtained from the Agency's administrative office at 2901 228th St SW, Ste. A, Brier, WA 98036.

Note 8 – Construction Commitments

The City has active construction projects as of December 31, 2014. The projects include Woodinville-Duvall Road Widening and NE 180th Street/Lake Leota Water Quality.

At year-end the City's commitments with contractors were as follows:

Project	Spent to Date	Remaining Commitment
Woodinville - Duvall Road Widening	$7,927,711	$648,287
NE 180th St/Lake Leota Water Quality	$720,837	$235,971

Note 9 – Contingencies and Litigation

As of December 31, 2014, there was no pending litigation that, if settled adversely as a single claim or in the aggregate, would significantly impact the financial condition of the City.

Note 10 – Other Disclosures

Settlement - The City received a $750,000 settlement from a dispute with Woodinville Village Partners, LLC. regarding a development agreement for Woodinville Village. The City contended that money owed from a development agreement was superior to the Deed of Trust lien on the property held by Woodinville Village Partners, LLC. The settlement is reported as miscellaneous revenue in the General Fund.

Real Estate Excise Tax (REET) Refund - The City refunded a September 2012 REET payment that the Washington State Department of Revenue determined was exempt from the excise tax. The refund decreased 2014 REET revenues by $302,123

The City of
WOODINVILLE
Est. 1993

Required Schedules

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	001	General	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$515,599
0822	001	General	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$18,317,263
0822	001	General	3111000	Property Tax	$2,984,222
0822	001	General	3131100	Local Retail Sales and Use Tax	$4,856,128
0822	001	General	3137100	Criminal Justice Sales and Use Tax	$260,882
0822	001	General	3172000	Leasehold Excise Tax	$5,056
0822	001	General	3215000	Public Utilities	$300
0822	001	General	3219100	Franchise Fees	$182,566
0822	001	General	3223000	Animal Licenses	$4,972
0822	001	General	3332060	Federal Indirect Grant from Department of Transportation	$616
0822	001	General	3332060	Federal Indirect Grant from Department of Transportation	$1,169
0822	001	General	3332060	Federal Indirect Grant from Department of Transportation	$587
0822	001	General	3360099	Streamlined Sales Tax Mitigation Payment	$533,512
0822	001	General	3360621	Criminal Justice - Violent Crimes/Population	$2,851
0822	001	General	3360625	Criminal Justice - Contracted Services	$18,047
0822	001	General	3360626	Criminal Justice - Special Programs	$10,471
0822	001	General	3360651	DUI and Other Criminal Justice Assistance	$1,979
0822	001	General	3360694	Liquor/Beer Excise Tax	$20,651
0822	001	General	3360695	Liquor Control Board Profits	$97,650
0822	001	General	3417001	Sales of Merchandise	$361
0822	001	General	3419911	Passport and Naturalization Services	$22,612
0822	001	General	3421011	Law Enforcement Services	$4,795
0822	001	General	3421012	Law Enforcement Services	$4,331
0822	001	General	3421013	Law Enforcement Services	$70
0822	001	General	3421014	Law Enforcement Services	$2,200
0822	001	General	3421100	Law Enforcement Services	$20,000
0822	001	General	3456000	Tourism Promotion Services	$1,000
0822	001	General	3573600	Collection Agency Cost	($17)
0822	001	General	3573900	Miscellaneous District/Municipal Court Cost Recoupments	$1,812
0822	001	General	3594000	Non-Court Fines and Penalties	$754
0822	001	General	3599001	Non-Court Fines and Penalties	$6,000
0822	001	General	3611100	Investment Interest	$17,884
0822	001	General	3614000	Other Interest	$967
0822	001	General	3625011	Space and Facilities Leases (Long-Term)	$100,670
0822	001	General	3625012	Space and Facilities Leases (Long-Term)	$34,500
0822	001	General	3679101	Contributions and Donations from Nongovernmental Sources	$12,846
0822	001	General	3691000	Sale of Scrap and Junk	$646
0822	001	General	3693000	Confiscated and Forfeited Property	$113
0822	001	General	3694000	Judgments and Settlements	$857,293
0822	001	General	3698100	Cash Adjustments	($0)
0822	001	General	3699000	Other	$1,902
0822	001	General	3168100	Gambling Taxes - Punch Boards and Pull Tabs	$38,606

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	001	General	3952000	Compensation for Loss/Impairment of Capital Assets	$10,000
0822	101	Street	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$891
0822	101	Street	3360087	Motor Vehicle Fuel Tax - City Streets	$226,697
0822	101	Street	3970000	Transfers-In	$501,000
0822	101	Street	3980000	Insurance Recoveries	$8,139
0822	104	Developmental Services	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$2,370
0822	104	Developmental Services	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$24,054
0822	104	Developmental Services	3221001	Buildings, Structure and Equipment	$346,476
0822	104	Developmental Services	3221002	Buildings, Structure and Equipment	$38,031
0822	104	Developmental Services	3221003	Buildings, Structure and Equipment	$26
0822	104	Developmental Services	3221004	Buildings, Structure and Equipment	$51,157
0822	104	Developmental Services	3221006	Buildings, Structure and Equipment	$1,536
0822	104	Developmental Services	3221007	Buildings, Structure and Equipment	$10,267
0822	104	Developmental Services	3221008	Buildings, Structure and Equipment	$12,646
0822	104	Developmental Services	3221009	Buildings, Structure and Equipment	$43,962
0822	104	Developmental Services	3224001	Street and Curb Permits	$72,406
0822	104	Developmental Services	3229000	Other Non-Business Licenses and Permits	$8,159
0822	104	Developmental Services	3229200	Other Non-Business Licenses and Permits	$2,702
0822	104	Developmental Services	3229300	Other Non-Business Licenses and Permits	$13,350
0822	104	Developmental Services	3424001	Protective Inspection Services	$117,025
0822	104	Developmental Services	3458100	Zoning and Subdivision Services	$116,412
0822	104	Developmental Services	3458301	Plan Checking Services	$377,981
0822	104	Developmental Services	3458302	Plan Checking Services	$14,489
0822	104	Developmental Services	3458304	Plan Checking Services	$541
0822	104	Developmental Services	3458305	Plan Checking Services	$102
0822	104	Developmental Services	3458309	Plan Checking Services	$6,712
0822	104	Developmental Services	3458310	Plan Checking Services	$59,887
0822	104	Developmental Services	3458311	Plan Checking Services	$1,561
0822	104	Developmental Services	3458312	Plan Checking Services	$774
0822	104	Developmental Services	3458901	Other Planning and Development Services	$124,861
0822	104	Developmental Services	3970000	Transfers-In	$105,000
0822	110	Admission Tax	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$369,188
0822	110	Admission Tax	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$0
0822	110	Admission Tax	3181100	Admissions Tax	$202,804
0822	110	Admission Tax	3611100	Investment Interest	$427
0822	111	Parks & Rec Special Revenue	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$6,273
0822	111	Parks & Rec Special Revenue	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$74,029
0822	111	Parks & Rec Special Revenue	3473010	Activity Fees	$29,357

Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	111	Parks & Rec Special Revenue	3473010	Activity Fees	$178,991
0822	111	Parks & Rec Special Revenue	3628000	Concession Proceeds	$252
0822	111	Parks & Rec Special Revenue	3699000	Other	$109
0822	111	Parks & Rec Special Revenue	3970000	Transfers-In	$155,500
0822	111	Parks & Rec Special Revenue	3980000	Insurance Recoveries	$7,283
0822	114	Park Impact Fees	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$36,997
0822	114	Park Impact Fees	3458500	Growth Management Act (GMA) Impact Fees	$73,025
0822	114	Park Impact Fees	3611100	Investment Interest	$62
0822	115	Hotel/Motel Tax	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$156,096
0822	115	Hotel/Motel Tax	3133100	Hotel/Motel Sales and Use Tax	$60,107
0822	115	Hotel/Motel Tax	3611100	Investment Interest	$144
0822	116	Traffic Impact Fee	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$119,743
0822	116	Traffic Impact Fee	3488500	Internal Service Funds Sales and Services	$92,304
0822	116	Traffic Impact Fee	3611100	Investment Interest	$102
0822	201	Debt Service	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$1,653
0822	201	Debt Service	3970000	Transfers-In	$532,577
0822	301	Capital Improvement	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$1,650,354
0822	301	Capital Improvement	3183400	REET 1 - First Quarter Percent	$359,833
0822	301	Capital Improvement	3611100	Investment Interest	$1,463
0822	301	Capital Improvement	3970000	Transfers-In	$707
0822	302	Special Capital Improvement	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$3,597,858
0822	302	Special Capital Improvement	3183500	REET 2 - Second Quarter Percent	$359,833
0822	302	Special Capital Improvement	3611100	Investment Interest	$2,205
0822	302	Special Capital Improvement	3970000	Transfers-In	$478,551
0822	303	Capital Street Reserve	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$5,261
0822	303	Capital Street Reserve	3332020	Federal Indirect Grant from Department of Transportation	$500,000
0822	303	Capital Street Reserve	3332020	Federal Indirect Grant from Department of Transportation	$546,852
0822	303	Capital Street Reserve	3340380	State Direct/Indirect Grant from Transportation Improvement Board (TIB)	$3,126,613
0822	303	Capital Street Reserve	3441000	Roads/Streets Maintenance/Repair/Construction Services	$641,321
0822	303	Capital Street Reserve	3611100	Investment Interest	$105

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	303	Capital Street Reserve	3671100	Contributions and Donations from Nongovernmental Sources	$187,742
0822	303	Capital Street Reserve	3970000	Transfers-In	$3,042,739
0822	303	Capital Street Reserve	3970000	Transfers-In	$16,845
0822	303	Capital Street Reserve	3970000	Transfers-In	$353,713
0822	316	Utility Taxes	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$545,974
0822	316	Utility Taxes	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$855,185
0822	316	Utility Taxes	3164100	Business and Occupation Taxes on Utilities	$310,783
0822	316	Utility Taxes	3164300	Business and Occupation Taxes on Utilities	$113,422
0822	316	Utility Taxes	3164500	Business and Occupation Taxes on Utilities	$161,285
0822	316	Utility Taxes	3164700	Business and Occupation Taxes on Utilities	$354,381
0822	316	Utility Taxes	3611100	Investment Interest	$2,028
0822	316	Utility Taxes	3970000	Transfers-In	$458,000
0822	354	Parks Capital Project	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$193,357
0822	354	Parks Capital Project	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$27,367
0822	354	Parks Capital Project	3111100	Property Tax	$32,442
0822	354	Parks Capital Project	3611100	Investment Interest	$193
0822	354	Parks Capital Project	3970000	Transfers-In	$131,928
0822	358	Facilities Capital Projects	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$238,822
0822	358	Facilities Capital Projects	3611100	Investment Interest	$151
0822	358	Facilities Capital Projects	3970000	Transfers-In	$129,065
0822	361	Sammamish Bridge Replacement	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$478,551
0822	361	Sammamish Bridge Replacement	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$10,687
0822	361	Sammamish Bridge Replacement	3332020	Federal Indirect Grant from Department of Transportation	$75,837
0822	361	Sammamish Bridge Replacement	3611100	Investment Interest	$415
0822	410	Surface Water Management	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$904,114
0822	410	Surface Water Management	3340311	State Direct/Indirect Grant from Department of Ecology	$7,816
0822	410	Surface Water Management	3340312	State Direct/Indirect Grant from Department of Ecology	$24,393
0822	410	Surface Water Management	3370000	Local Grants, Entitlements and Other Payments	$28,320
0822	410	Surface Water Management	3431000	Storm Drainage Sales and Services	$1,183,302
0822	410	Surface Water Management	3441000	Roads/Streets Maintenance/Repair/Construction Services	$79,651

Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	410	Surface Water Management	3611100	Investment Interest	$932
0822	410	Surface Water Management	3970000	Transfers-In	$498,849
0822	501	Equipment Rental	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$923,942
0822	501	Equipment Rental	3481800	Internal Service Funds Sales and Services	$112,310
0822	501	Equipment Rental	3611100	Investment Interest	$811
0822	501	Equipment Rental	3951000	Proceeds from Sales of Capital Assets	$4,870
0822	505	Unemployment Comp Reserve	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$46,214
0822	505	Unemployment Comp Reserve	3611100	Investment Interest	$34
0822	631	Deposit	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$43,893
0822	631	Deposit	3860300	Agency Type Deposits	$2,173
0822	631	Deposit	3860400	Agency Type Deposits	$13,181
0822	631	Deposit	3860500	Agency Type Deposits	$255
0822	631	Deposit	3860600	Agency Type Deposits	$1,008
0822	631	Deposit	3860800	Agency Type Deposits	$1,530
0822	631	Deposit	3861000	Agency Type Deposits	$142,247
0822	631	Deposit	3861500	Agency Type Deposits	$3,000
0822	631	Deposit	3861800	Agency Type Deposits	$2,229
0822	631	Deposit	3860700	Agency Type Deposits	$500
0822	001	General	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$509,645
0822	001	General	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$0
0822	001	General	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$0
0822	001	General	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$19,927,995
0822	001	General	5116010	Legislative Activities	$43,380
0822	001	General	5116020	Legislative Activities	$4,518
0822	001	General	5116030	Legislative Activities	$724
0822	001	General	5116040	Legislative Activities	$2,929
0822	001	General	5116040	Legislative Activities	$365
0822	001	General	5116040	Legislative Activities	$2,120
0822	001	General	5116040	Legislative Activities	$777
0822	001	General	5116040	Legislative Activities	$678
0822	001	General	5125040	Municipal Court	$900
0822	001	General	5125040	Municipal Court	$52,560
0822	001	General	5125050	Municipal Court	$41,657
0822	001	General	5131010	Executive Office	$435,403
0822	001	General	5131010	Executive Office	$2,125
0822	001	General	5131020	Executive Office	$148,615
0822	001	General	5131030	Executive Office	$1,575
0822	001	General	5131030	Executive Office	$2,760
0822	001	General	5131030	Executive Office	$790

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	001	General	5131040	Executive Office	$626
0822	001	General	5131040	Executive Office	$11,226
0822	001	General	5131040	Executive Office	$32,291
0822	001	General	5131040	Executive Office	$608
0822	001	General	5131040	Executive Office	$14,676
0822	001	General	5131040	Executive Office	$15,116
0822	001	General	5131040	Executive Office	$375
0822	001	General	5131040	Executive Office	$1,920
0822	001	General	5131040	Executive Office	($54)
0822	001	General	5131040	Executive Office	$465
0822	001	General	5142010	Financial Services	$336,484
0822	001	General	5142010	Financial Services	$76
0822	001	General	5142020	Financial Services	$110,796
0822	001	General	5142030	Financial Services	$1,532
0822	001	General	5142030	Financial Services	$1,391
0822	001	General	5142030	Financial Services	$3,405
0822	001	General	5142030	Financial Services	$0
0822	001	General	5142040	Financial Services	$609
0822	001	General	5142040	Financial Services	$24,371
0822	001	General	5142040	Financial Services	$5,517
0822	001	General	5142040	Financial Services	$394
0822	001	General	5142040	Financial Services	($25)
0822	001	General	5142040	Financial Services	($64)
0822	001	General	5142040	Financial Services	$15,390
0822	001	General	5142040	Financial Services	$0
0822	001	General	5142040	Financial Services	$1,286
0822	001	General	5142040	Financial Services	$431
0822	001	General	5142040	Financial Services	$323
0822	001	General	5142040	Financial Services	$465
0822	001	General	5142050	Financial Services	$175
0822	001	General	5153040	Legal Services	$195,012
0822	001	General	5153040	Legal Services	$104,912
0822	001	General	5153040	Legal Services	$870
0822	001	General	5159340	Adult Misdemeanor	$26,299
0822	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$13,706
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$7,507
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$27,172
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$2,890
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$2,747
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$1,060
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$567
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$6,612
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$3,627

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$61,673
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$1,673
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$306
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$2,878
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$3,111
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$43,910
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$418
0822	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$196
0822	001	General	5183050	Maintenance/Security/Insurance/Janitorial Services	$7,693
0822	001	General	5188010	Information Technology Services	$62,148
0822	001	General	5188020	Information Technology Services	$11,372
0822	001	General	5188030	Information Technology Services	$304
0822	001	General	5188030	Information Technology Services	$7,823
0822	001	General	5188030	Information Technology Services	$4,659
0822	001	General	5188040	Information Technology Services	$121
0822	001	General	5188040	Information Technology Services	$122,456
0822	001	General	5188040	Information Technology Services	$2,653
0822	001	General	5188040	Information Technology Services	($4)
0822	001	General	5188040	Information Technology Services	$0
0822	001	General	5188040	Information Technology Services	$3,077
0822	001	General	5188040	Information Technology Services	$410
0822	001	General	5188040	Information Technology Services	($22)
0822	001	General	5188040	Information Technology Services	$51,249
0822	001	General	5188040	Information Technology Services	$0
0822	001	General	5188040	Information Technology Services	$5
0822	001	General	5188050	Information Technology Services	($118)
0822	001	General	5211010	Administration	$59,244
0822	001	General	5211020	Administration	$32,827
0822	001	General	5211030	Administration	$4,003
0822	001	General	5211030	Administration	$2,783
0822	001	General	5211030	Administration	$5,498
0822	001	General	5211030	Administration	$1,712
0822	001	General	5211040	Administration	$1,592
0822	001	General	5211040	Administration	$271
0822	001	General	5211040	Administration	$13,019
0822	001	General	5211040	Administration	$434
0822	001	General	5211040	Administration	$4,884
0822	001	General	5211040	Administration	$1,516
0822	001	General	5211040	Administration	$943
0822	001	General	5211040	Administration	$1,097
0822	001	General	5211050	Administration	$108
0822	001	General	5212050	Police Operations	$2,696,327
0822	001	General	5236050	Care and Custody of Prisoners	$127,464

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	001	General	5256030	Disaster Preparedness	$819
0822	001	General	5256040	Disaster Preparedness	$203
0822	001	General	5256040	Disaster Preparedness	$4,753
0822	001	General	5256040	Disaster Preparedness	$20
0822	001	General	5256040	Disaster Preparedness	$608
0822	001	General	5256050	Disaster Preparedness	$3,976
0822	001	General	5435030	Facilities	$2,877
0822	001	General	5435030	Facilities	$2,835
0822	001	General	5435040	Facilities	$416
0822	001	General	5435040	Facilities	$2,873
0822	001	General	5435040	Facilities	$1,578
0822	001	General	5435040	Facilities	$9,463
0822	001	General	5435040	Facilities	$5,607
0822	001	General	5435040	Facilities	$6,504
0822	001	General	5435040	Facilities	$10,115
0822	001	General	5435040	Facilities	$1,480
0822	001	General	5435040	Facilities	$3,018
0822	001	General	5435040	Facilities	$6,669
0822	001	General	5435050	Facilities	$2,503
0822	001	General	5442010	Engineering	$266,335
0822	001	General	5442010	Engineering	$1,277
0822	001	General	5442020	Engineering	$93,559
0822	001	General	5442030	Engineering	$983
0822	001	General	5442030	Engineering	$2,390
0822	001	General	5442030	Engineering	$70
0822	001	General	5442030	Engineering	$557
0822	001	General	5442040	Engineering	$391
0822	001	General	5442040	Engineering	$368
0822	001	General	5442040	Engineering	$49,969
0822	001	General	5442040	Engineering	$3,744
0822	001	General	5442040	Engineering	$41
0822	001	General	5442040	Engineering	$10,473
0822	001	General	5442040	Engineering	$733
0822	001	General	5442040	Engineering	$1,121
0822	001	General	5442040	Engineering	$421
0822	001	General	5442040	Engineering	$2,162
0822	001	General	5572030	Community Services	$736
0822	001	General	5572030	Community Services	$1,537
0822	001	General	5572040	Community Services	$104,084
0822	001	General	5572040	Community Services	$137
0822	001	General	5572040	Community Services	$475
0822	001	General	5572050	Community Services	$104,125
0822	001	General	5941860	Capital Expenditures/Expenses - Centralized Services	$43,604
0822	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$81,128
0822	001	General	5947660	Capital Expenditures/Expenses - Park Facilities	$171,374
0822	001	General	5947660	Capital Expenditures/Expenses - Park Facilities	$1,135,022
0822	001	General	5970000	Transfers-Out	$1,316,717

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	101	Street	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$2,926
0822	101	Street	5423010	Roadway	$222,063
0822	101	Street	5423010	Roadway	$5,559
0822	101	Street	5423010	Roadway	$120
0822	101	Street	5423020	Roadway	$124,511
0822	101	Street	5423030	Roadway	$1,243
0822	101	Street	5423030	Roadway	$50,969
0822	101	Street	5423030	Roadway	$2,644
0822	101	Street	5423040	Roadway	$494
0822	101	Street	5423040	Roadway	$19,143
0822	101	Street	5423040	Roadway	$15,212
0822	101	Street	5423040	Roadway	$144
0822	101	Street	5423040	Roadway	$7,101
0822	101	Street	5423040	Roadway	$13,734
0822	101	Street	5423040	Roadway	$142,864
0822	101	Street	5423040	Roadway	$9,126
0822	101	Street	5423040	Roadway	$316
0822	101	Street	5423040	Roadway	$350
0822	101	Street	5423040	Roadway	$34,917
0822	101	Street	5423050	Roadway	$11,064
0822	101	Street	5423050	Roadway	$61,046
0822	101	Street	5423050	Roadway	$362
0822	101	Street	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	$10,819
0822	104	Developmental Services	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$127,231
0822	104	Developmental Services	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$90,123
0822	104	Developmental Services	5585010	Building Permits and Plan Reviews	$326,972
0822	104	Developmental Services	5585010	Building Permits and Plan Reviews	$6,778
0822	104	Developmental Services	5585020	Building Permits and Plan Reviews	$140,186
0822	104	Developmental Services	5585030	Building Permits and Plan Reviews	$1,532
0822	104	Developmental Services	5585030	Building Permits and Plan Reviews	$7,478
0822	104	Developmental Services	5585030	Building Permits and Plan Reviews	$774
0822	104	Developmental Services	5585030	Building Permits and Plan Reviews	$60
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$609
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$10,640
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$147,096
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$6,660
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$151
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$8,136
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$18,544
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$18,177
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$936
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$2,823
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$2,504
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$167
0822	104	Developmental Services	5585040	Building Permits and Plan Reviews	$28,738
0822	104	Developmental Services	5585050	Building Permits and Plan Reviews	$13,753

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	104	Developmental Services	5586010	Planning	$255,121
0822	104	Developmental Services	5586010	Planning	$3,188
0822	104	Developmental Services	5586020	Planning	$88,421
0822	104	Developmental Services	5586030	Planning	$925
0822	104	Developmental Services	5586030	Planning	$1,064
0822	104	Developmental Services	5586040	Planning	$368
0822	104	Developmental Services	5586040	Planning	$195,843
0822	104	Developmental Services	5586040	Planning	$3,332
0822	104	Developmental Services	5586040	Planning	$391
0822	104	Developmental Services	5586040	Planning	$3,650
0822	104	Developmental Services	5586040	Planning	$10,686
0822	104	Developmental Services	5586040	Planning	$300
0822	104	Developmental Services	5586040	Planning	$2,412
0822	104	Developmental Services	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	$26,717
0822	110	Admission Tax	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$463,919
0822	110	Admission Tax	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$0
0822	110	Admission Tax	5970000	Transfers-Out	$108,500
0822	111	Parks & Rec Special Revenue	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$0
0822	111	Parks & Rec Special Revenue	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$973
0822	111	Parks & Rec Special Revenue	5764030	Ball Courts	$3,456
0822	111	Parks & Rec Special Revenue	5764030	Ball Courts	$609
0822	111	Parks & Rec Special Revenue	5764040	Ball Courts	$6,956
0822	111	Parks & Rec Special Revenue	5764040	Ball Courts	$0
0822	111	Parks & Rec Special Revenue	5764040	Ball Courts	$4,200
0822	111	Parks & Rec Special Revenue	5764040	Ball Courts	$23,294
0822	111	Parks & Rec Special Revenue	5764040	Ball Courts	$9,662
0822	111	Parks & Rec Special Revenue	5764040	Ball Courts	$6,471
0822	111	Parks & Rec Special Revenue	5764040	Ball Courts	$1,531
0822	111	Parks & Rec Special Revenue	5764050	Ball Courts	$3,094
0822	111	Parks & Rec Special Revenue	5768010	General Parks	$151,720
0822	111	Parks & Rec Special Revenue	5768010	General Parks	$4,815

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	111	Parks & Rec Special Revenue	5768010	General Parks	$1,572
0822	111	Parks & Rec Special Revenue	5768020	General Parks	$61,108
0822	111	Parks & Rec Special Revenue	5768030	General Parks	$780
0822	111	Parks & Rec Special Revenue	5768030	General Parks	$31,300
0822	111	Parks & Rec Special Revenue	5768030	General Parks	$38
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$310
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$13,026
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$5,055
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$253
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$3,681
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$20,684
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$38,501
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$1,303
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$254
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$251
0822	111	Parks & Rec Special Revenue	5768040	General Parks	$12,669
0822	111	Parks & Rec Special Revenue	5768050	General Parks	$2,950
0822	111	Parks & Rec Special Revenue	5768050	General Parks	$4,616
0822	111	Parks & Rec Special Revenue	5947660	Capital Expenditures/Expenses - Park Facilities	$30,387
0822	111	Parks & Rec Special Revenue	5970000	Transfers-Out	$6,273
0822	114	Park Impact Fees	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$110,083
0822	115	Hotel/Motel Tax	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$148,161
0822	115	Hotel/Motel Tax	5573040	Tourism	$68,186
0822	116	Traffic Impact Fee	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$137,149
0822	116	Traffic Impact Fee	5970000	Transfers-Out	$75,000
0822	201	Debt Service	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$1,654
0822	201	Debt Service	5911870	Redemption of Debt - Centralized Services	$433,606

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	201	Debt Service	5921880	Interest and Other Debt Service Cost - Centralized Services	$98,971
0822	301	Capital Improvement	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$1,239,137
0822	301	Capital Improvement	5970000	Transfers-Out	$773,220
0822	302	Special Capital Improvement	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$1,743,360
0822	302	Special Capital Improvement	5970000	Transfers-Out	$2,695,087
0822	303	Capital Street Reserve	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$168,683
0822	303	Capital Street Reserve	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$11,198
0822	303	Capital Street Reserve	5951060	Capital Expenditures/Expenses - Engineering	$2,780
0822	303	Capital Street Reserve	5951060	Capital Expenditures/Expenses - Engineering	$26,316
0822	303	Capital Street Reserve	5951060	Capital Expenditures/Expenses - Engineering	$183,568
0822	303	Capital Street Reserve	5951060	Capital Expenditures/Expenses - Engineering	$110,356
0822	303	Capital Street Reserve	5951060	Capital Expenditures/Expenses - Engineering	$26,689
0822	303	Capital Street Reserve	5951060	Capital Expenditures/Expenses - Engineering	$85,307
0822	303	Capital Street Reserve	5953060	Capital Expenditures/Expenses - Roadway	$6,267
0822	303	Capital Street Reserve	5953060	Capital Expenditures/Expenses - Roadway	$244,974
0822	303	Capital Street Reserve	5953060	Capital Expenditures/Expenses - Roadway	$6,296,998
0822	303	Capital Street Reserve	5953060	Capital Expenditures/Expenses - Roadway	$1,726
0822	303	Capital Street Reserve	5953060	Capital Expenditures/Expenses - Roadway	$42,301
0822	303	Capital Street Reserve	5956360	Capital Expenditures/Expenses - Street Lighting	$101,938
0822	303	Capital Street Reserve	5956360	Capital Expenditures/Expenses - Street Lighting	$3,800
0822	303	Capital Street Reserve	5957060	Capital Expenditures/Expenses - Roadside Development	$31,055
0822	303	Capital Street Reserve	5957060	Capital Expenditures/Expenses - Roadside Development	$6,797
0822	303	Capital Street Reserve	5959060	Capital Expenditures/Expenses - Construction Administration and Overhead	$24,637
0822	303	Capital Street Reserve	5959060	Capital Expenditures/Expenses - Construction Administration and Overhead	$12,827
0822	303	Capital Street Reserve	5959060	Capital Expenditures/Expenses - Construction Administration and Overhead	$573,641
0822	303	Capital Street Reserve	5959060	Capital Expenditures/Expenses - Construction Administration and Overhead	$630
0822	303	Capital Street Reserve	5970000	Transfers-Out	$458,707
0822	316	Utility Taxes	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$926,410

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	316	Utility Taxes	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$1,382,884
0822	316	Utility Taxes	5970000	Transfers-Out	$491,764
0822	354	Parks Capital Project	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$134,935
0822	354	Parks Capital Project	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$27,264
0822	354	Parks Capital Project	5947660	Capital Expenditures/Expenses - Park Facilities	$134,320
0822	354	Parks Capital Project	5947660	Capital Expenditures/Expenses - Park Facilities	$13,339
0822	354	Parks Capital Project	5947660	Capital Expenditures/Expenses - Park Facilities	$24,006
0822	354	Parks Capital Project	5947660	Capital Expenditures/Expenses - Park Facilities	$10,560
0822	354	Parks Capital Project	5947660	Capital Expenditures/Expenses - Park Facilities	$34,347
0822	354	Parks Capital Project	5947660	Capital Expenditures/Expenses - Park Facilities	$3,818
0822	354	Parks Capital Project	5947660	Capital Expenditures/Expenses - Park Facilities	$2,699
0822	358	Facilities Capital Projects	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$14,065
0822	358	Facilities Capital Projects	5942560	Capital Expenditures/Expenses - Disaster Services	$295,454
0822	358	Facilities Capital Projects	5942560	Capital Expenditures/Expenses - Disaster Services	$16,533
0822	358	Facilities Capital Projects	5942560	Capital Expenditures/Expenses - Disaster Services	$9,179
0822	358	Facilities Capital Projects	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	$92
0822	358	Facilities Capital Projects	5970000	Transfers-Out	$655
0822	358	Facilities Capital Projects	5947260	Capital Expenditures/Expenses - Libraries	$32,061
0822	361	Sammamish Bridge Replacement	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$15,423
0822	361	Sammamish Bridge Replacement	5951060	Capital Expenditures/Expenses - Engineering	$71,516
0822	361	Sammamish Bridge Replacement	5970000	Transfers-Out	$478,551
0822	410	Surface Water Management	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$876,286
0822	410	Surface Water Management	5311010	Storm Drainage Utilities	$465,979
0822	410	Surface Water Management	5311010	Storm Drainage Utilities	$10,132
0822	410	Surface Water Management	5311010	Storm Drainage Utilities	$9,010

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	410	Surface Water Management	5311020	Storm Drainage Utilities	$148,903
0822	410	Surface Water Management	5311030	Storm Drainage Utilities	$1,575
0822	410	Surface Water Management	5311030	Storm Drainage Utilities	$7,418
0822	410	Surface Water Management	5311030	Storm Drainage Utilities	$2,208
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$626
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$165,936
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$6,716
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$442
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$513
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$5,265
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$22,907
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$484
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$166
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$8,591
0822	410	Surface Water Management	5311040	Storm Drainage Utilities	$55,298
0822	410	Surface Water Management	5311050	Storm Drainage Utilities	$28,445
0822	410	Surface Water Management	5311050	Storm Drainage Utilities	$1,506
0822	410	Surface Water Management	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	$720,837
0822	410	Surface Water Management	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	$3,866
0822	410	Surface Water Management	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	$61,125
0822	410	Surface Water Management	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	$807
0822	410	Surface Water Management	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	$3,279
0822	410	Surface Water Management	5951060	Capital Expenditures/Expenses - Engineering	$22,667
0822	410	Surface Water Management	5953060	Capital Expenditures/Expenses - Roadway	$0
0822	410	Surface Water Management	5954060	Capital Expenditures/Expenses - Drainage	$189
0822	410	Surface Water Management	5954060	Capital Expenditures/Expenses - Drainage	$2,303

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	410	Surface Water Management	5959060	Capital Expenditures/Expenses - Construction Administration and Overhead	$25,210
0822	410	Surface Water Management	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	$68,685
0822	501	Equipment Rental	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$975,536
0822	501	Equipment Rental	5486030	Equipment Rental Services	$109
0822	501	Equipment Rental	5486030	Equipment Rental Services	$1,140
0822	501	Equipment Rental	5486030	Equipment Rental Services	$927
0822	501	Equipment Rental	5486030	Equipment Rental Services	$3,286
0822	501	Equipment Rental	5486030	Equipment Rental Services	$1,021
0822	501	Equipment Rental	5486030	Equipment Rental Services	$548
0822	501	Equipment Rental	5486030	Equipment Rental Services	$358
0822	501	Equipment Rental	5486030	Equipment Rental Services	$1,791
0822	501	Equipment Rental	5486030	Equipment Rental Services	$3,430
0822	501	Equipment Rental	5486030	Equipment Rental Services	$213
0822	501	Equipment Rental	5486030	Equipment Rental Services	$5,875
0822	501	Equipment Rental	5486030	Equipment Rental Services	$729
0822	501	Equipment Rental	5486030	Equipment Rental Services	$4,674
0822	501	Equipment Rental	5486030	Equipment Rental Services	$148
0822	501	Equipment Rental	5486030	Equipment Rental Services	$2,331
0822	501	Equipment Rental	5486030	Equipment Rental Services	$2,033
0822	501	Equipment Rental	5486030	Equipment Rental Services	$117
0822	501	Equipment Rental	5486030	Equipment Rental Services	$1,090
0822	501	Equipment Rental	5486030	Equipment Rental Services	$1,579
0822	501	Equipment Rental	5486030	Equipment Rental Services	$323
0822	501	Equipment Rental	5486030	Equipment Rental Services	$7,972
0822	501	Equipment Rental	5486030	Equipment Rental Services	$450
0822	501	Equipment Rental	5486030	Equipment Rental Services	$24
0822	501	Equipment Rental	5486030	Equipment Rental Services	$44
0822	501	Equipment Rental	5486040	Equipment Rental Services	$67
0822	501	Equipment Rental	5486040	Equipment Rental Services	$1,462
0822	501	Equipment Rental	5486040	Equipment Rental Services	$513
0822	501	Equipment Rental	5486040	Equipment Rental Services	$143
0822	501	Equipment Rental	5486040	Equipment Rental Services	$1,267
0822	501	Equipment Rental	5486040	Equipment Rental Services	$6,925
0822	501	Equipment Rental	5486040	Equipment Rental Services	$2,555
0822	501	Equipment Rental	5486040	Equipment Rental Services	$57
0822	501	Equipment Rental	5486040	Equipment Rental Services	$2,943
0822	501	Equipment Rental	5486040	Equipment Rental Services	$99
0822	501	Equipment Rental	5486040	Equipment Rental Services	$1,992
0822	501	Equipment Rental	5486040	Equipment Rental Services	$1,193
0822	501	Equipment Rental	5486040	Equipment Rental Services	$931
0822	501	Equipment Rental	5486040	Equipment Rental Services	$2,128
0822	501	Equipment Rental	5486040	Equipment Rental Services	$1,506
0822	501	Equipment Rental	5486040	Equipment Rental Services	$319
0822	501	Equipment Rental	5486040	Equipment Rental Services	$320
0822	501	Equipment Rental	5486040	Equipment Rental Services	$1,224
0822	501	Equipment Rental	5486040	Equipment Rental Services	$543

City of Woodinville
Schedule of Revenues and Expenditures
For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0822	505	Unemployment Comp Reserve	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	$33,324
0822	505	Unemployment Comp Reserve	5177820	Unemployment Compensation	$12,925
0822	631	Deposit	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	$187,967
0822	631	Deposit	5860200	Agency Type Disbursements	$500
0822	631	Deposit	5860300	Agency Type Disbursements	$2,534
0822	631	Deposit	5860400	Agency Type Disbursements	$12,987
0822	631	Deposit	5860500	Agency Type Disbursements	$248
0822	631	Deposit	5860600	Agency Type Disbursements	$1,026
0822	631	Deposit	5860800	Agency Type Disbursements	$1,515
0822	631	Deposit	5861200	Agency Type Disbursements	$2,738
0822	631	Deposit	5860700	Agency Type Disbursements	$500

MCAG No 0822

Schedule 07

City of Woodinville
Schedule of Disbursement Activity
For the Year Ended December 31, 2014

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014 (4-6-8+9)
001	General	$ 538,231	$ 7,316,918	$ 7,361,681	$ 87,053	$ 406,416	$ 86,227	$ 84,744	$ 7,228,383
101	Street	24,188	812,614	773,947	35,308	27,548	20,377	22,094	779,024
104	Development Services	50,051	1,384,283	1,292,526	31,849	109,959	44,087	38,356	1,346,703
110	Admissions Tax		-	-		-			-
111	Parks	6,542	295,644	280,031	14,651	7,503	8,201	4,198	276,990
114	Park Impact		-	-		-			-
115	Hotel/Motel Tax	10,319	68,186	78,505		-			68,186
116	Traffic Impact		-	-		-			-
201	Debt Service		532,577	532,577		-			532,577
301	Capital Improvement		-	-		-			-
302	Special Capital Improvement		-	-		-			-
303	Capital Street Reserve	265,680	9,455,332	7,518,090	1,659,321	543,601			7,796,011
316	Utility Tax	41,884	-	41,884		-			-
339	SR 522/202	32,976	-	32,976		-			-
351	SR 522/195th		-	-		-			-
354	Parks Capital Projects		218,749	201,588	403	16,758			218,346
358	Facilities Capital Projects		350,642	346,181		4,461			350,642
361	Sammamish Bridge Replacement	1,237	71,516	55,254		17,499			71,516
410	Surface Water Management	62,500	1,887,093	1,606,368	8,777	334,448	26,252	27,872	1,879,935
501	Equipment Rental	6,266	68,472	65,873	2,215	6,650			66,257
505	Unemployment		12,925	12,925		-			12,925
631	Deposit	3,198	22,070	24,603		665			22,070
	Total - All Funds	**$ 1,043,071**	**$ 22,497,021**	**$ 20,225,006**	**$ 1,839,578**	**$ 1,475,508**	**$ 185,144**	**$ 177,265**	**$ 20,649,564**

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

ID. No.	Description	Maturity Date	Beginning Balance 01/01/2014	Additions	Reductions	BARS Code for Redemption (Optional)	Ending Balance 12/31/2014
251.11	LTGO Refunding 1997 & 2000 Bonds	12/01/2020	$ 2,790,539	$ -	$ 433,606	591.18.71	$ 2,356,933
259.11	Compensated Absences		298,362	225,623	226,128		297,857
		Total	**$ 3,088,901**	**$ 225,623**	**$ 659,734**		**$ 2,654,790**

The accompanying Notes to the Financial Statements are an intergal part of this schedule.

MCAG No 0822

City of Woodinville
Schedule of Cash Activity
For the Fiscal Year Ended December 31, 2014

Schedule 11

1	2	3	4	5	6	7	8	9	10	11	12	13
Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	General	$ 18,832,862	$ 10,079,284	$ -	$ 74,645	$ 32,923	$ 10,121,006	$ 7,228,589	$ 1,316,717	$ 3,845	$ 8,516,228	$ 20,437,639
101	Street	891	234,836	501,000	-	-	735,836	779,075	-	(45,274)	733,801	2,926
104	Development Services	26,424	1,442,987	105,000	243	22,169	1,526,061	1,350,791	-	6,509	1,335,131	217,354
110	Admissions Tax	369,188	202,743	-	488	-	203,231	-	108,500	-	108,500	463,919
111	Parks	80,302	218,791	155,500	(150)	2,650	371,491	276,286	6,273	170,911	450,820	973
114	Park Impact	36,997	117,537	-	(44,450)	-	73,087	-	-	-	-	110,083
115	Hotel/Motel Tax	156,096	60,250	-	-	-	60,250	68,186	-	-	68,186	148,161
116	Traffic Impact	119,743	190,203	-	(97,797)	-	92,406	-	75,000	-	75,000	137,149
201	Debt Service	1,653	-	532,577	-	-	532,577	532,577	-	-	532,577	1,654
301	Capital Improvement	1,650,354	361,296	707	-	-	362,003	-	773,220	-	773,220	1,239,137
302	Special Capital Improvement	3,597,858	362,038	478,551	-	-	840,589	-	2,695,087	-	2,695,087	1,743,360
303	Capital Street Reserve	5,261	5,069,467	3,413,297	(53,426)	13,407	8,415,931	7,796,011	458,707	-	8,241,312	179,880
316	Utility Tax	1,401,159	941,900	458,000	-	-	1,399,900	-	491,764	-	491,764	2,309,294
354	Parks Capital Projects	220,724	32,635	131,928	-	-	164,563	218,346	-	4,743	223,088	162,199
358	Facilities Capital Projects	238,822	151	129,065	-	-	129,216	350,642	655	2,675	353,973	14,065
361	Sammamish Bridge Replacement	489,238	76,251	-	-	-	76,251	71,516	478,551	-	550,067	15,423
410	Surface Water Management	904,114	1,277,764	498,849	61,926	15,277	1,823,262	1,879,813	-	(13,446)	1,851,090	876,286
501	Equipment Rental	923,942	5,681	-	112,310	-	117,991	66,397	-	-	66,397	975,536
505	Unemployment	46,214	34	-	-	-	34	12,925	-	-	12,925	33,324
631	Deposit	43,893	23,917	-	142,247	42	166,122	22,091	-	-	22,049	187,967
	Total for all funds	**$ 29,145,736**	**$ 20,697,766**	**$ 6,404,474**	**$ 196,036**	**$ 86,468**	**$ 27,211,809**	**$ 20,653,245**	**$ 6,404,474**	**$ 129,962**	**$ 27,101,213**	**$ 29,256,331**

City of Woodinville
Schedule of State Financial Assistance
For the Fiscal Year Ended December 31, 2014

State Agency BARS Account	Grantor	Program Title	Identification #	Amount
3340380	Transportation Improvement Board	Fuel Tax Grant Distribution Agreement	8-1-198(003)-1	$ 3,338,236
3340310	Department of Ecology	FY 2012 Statewide Stormwater Grant Program	G1200575	460,637
3340310	Department of Ecology	2015-13 Municipal Stormwater Capacity Grant Program	G1400391	50,000
			Total	**$ 3,848,873**

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

CFDA #	Federal Agency Name	Federal Program Name	Pass-Through Agency Name	Other Award I.D. Number	From Pass-Through Awards	From Direct Awards	Total	Footnote Ref.
Highway Planning and Construction Cluster								
20.205	Federal Highway Admistration (FHWA)	Highway Planning & Construction	Washington State Department of Transportation	STPUL - 2456 (005) LA - 8340	$ 546,852	$ -	$ 546,852	1,2
20.205	Federal Highway Admistration (FHWA)	Highway Planning & Construction	Washington State Department of Transportation	HPP - 2456 (001) LA 6489	71,516	-	71,516	1
				Total Highway Planning and Construction Cluster	**618,368**	**-**	**618,368**	
Highway Safety Cluster								
20.600	National Highway Traffic Safety Administration (NHTSA)	State and Community Highway Safety	Washington Traffic Safety Commission	COW Contract # 13-106	616	-	616	1
				Total Highway Safety Cluster	**616**	**-**	**616**	
Other Programs								
20.616	National Highway Traffic Safety Administration (NHTSA)	National Priority Safety Program	Washington Traffic Safety Commission	COW Contract # 13-106	587	-	587	1
				Total Federal Awards Expended	**$ 619,571**	**$ -**	**$ 619,571**	

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, 2014

Note 1 - Basis of Accounting

This schedule is prepared on the same basis of accounting as the City's financial statements. The City of Woodinville reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the cash basis Budgeting, Accounting and Reporting System (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Note 2 - Program Costs

The amounts shown as current year expenditures represent only the grant portion of the program costs. The entire program costs including the City's portion, may be more than shown.

Labor Relations Consultants
For the Year Ended December 31, 2014

Has your government engaged labor relations consultants? _X_ Yes ___ No

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

Name of firm: Michael E Cavanaugh, J.D. Arbitration and Mediation
Name of consultant: Michael Cavanaugh
Business address: 1004 Commercial Avenue #369 Anacortes, WA 98221
Amount paid to consultant during fiscal year: $2,834.52
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.): $1,800 per day Maximum compensation allowed: Not applicable Duration of services: November 12 – 14, 2013 Services provided: Misclassification arbitration services provided in 2013, but paid in 2014

Name of firm: Ogden Murphy Wallace
Name of consultant: Greg Rubstello
Business address: 901 5th Ave, Suite 3500 Seattle, WA 98164
Amount paid to consultant during fiscal year: $2,468.85
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.): $235 per hour Maximum compensation allowed: Not applicable Duration of services: December 3 – December 30, 2013 Services provided: Legal advice for labor arbitration provided in 2013 but paid in 2014.

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

Program Manager: Blaine Fritts, Finance Director

Address: 17301 133rd Ave NE, Woodinville, WA 98072

Phone: 425-877-2261

Email: blainef@ci.woodinville.wa.us

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

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

   If YES, continue below.

   a. Which class of risk does the entity self-insure? Check all that apply.

      i. _____ Liability

      ii. _____ Property

      iii. _____ Health and Welfare (medical, vision, dental, prescription)

      iv. __X__ Unemployment Compensation

      v. _____ Workers' Compensation

      vi. _____ Other - please describe: _____

   b. _Yes_ Does the entity self-insure as an individual program? (yes/no)

      i. _No_ If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

      If so, list the entity or entities: _____

   c. _No_ Does the entity self-insure as a joint program? (yes/no)

      i. _____ If answered YES, list the other member(s): _____

2. _Yes_ Does the entity administer its own claims? (yes/no)

3. _No_ Does the entity contract with a third party administrator for claims administration? (yes/no)

4. __No_ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)

5. _Yes_ Were the program's revenues sufficient to cover the program's expenses? (yes/no)

6. __No_ Did the program use an actuary to determine its liabilities? (yes/no)

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 Compensation	4	4	$12,924.63

Supplementary Schedule

City of Woodinville
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2014

Revenues	Original Budget 2013 - 2014	Final Budget 2013 - 2014	2013 Actual	2014 Actual	Actual 2013 - 2014 Biennium	Variance with Final Budget Positive (Negative)
Taxes	$ 15,414,050	$ 15,414,050	$ 7,764,403	$ 8,144,895	$ 15,909,297	$ 495,247
Licenses and permits	399,507	399,507	185,475	187,838	373,313	(26,194)
Intergovernmental	1,435,779	1,435,779	695,518	687,532	1,383,050	(52,729)
Charges for services	507,000	507,000	64,977	55,370	120,347	(386,653)
Fines and forfeitures	6,000	6,000	8,705	8,550	17,255	11,255
Miscellaneous	271,210	351,210	185,749	1,026,821	1,212,570	861,360
Total revenues	18,033,546	18,113,546	8,904,826	10,111,006	19,015,832	902,286
Expenditures						
General government	5,483,886	5,488,871	2,148,798	2,102,654	4,251,452	1,237,419
Security of persons and property	5,924,961	5,796,161	2,893,668	2,964,100	5,857,768	(61,607)
Physical environment	-	-	-	-	-	-
Transportation	1,201,131	1,079,711	480,969	490,536	971,504	108,207
Economic development	502,010	467,010	145,120	211,095	356,215	110,795
Culture and recreation	-	-	-	-	-	-
Capital outlay	341,000	1,538,397	39,717	1,431,127	1,470,845	67,552
Debt service	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Total expenditures	13,452,988	14,370,150	5,708,272	7,199,511	12,907,784	1,462,366
Excess (deficiency) of revenues over (under) expenditures	4,580,558	3,743,396	3,196,554	2,911,494	6,108,048	2,364,652
Other financing sources and uses						
Settlements	-	-	3,125	10,000	13,125	13,125
Transfers in	-	-	-	-	-	-
Transfers out	(4,835,864)	(4,079,864)	(1,980,287)	(1,316,717)	(3,297,004)	782,860
Total other financing sources and uses	(4,835,864)	(4,079,864)	(1,977,162)	(1,306,717)	(3,283,879)	795,985
Net change in fund balance	(255,306)	(336,468)	1,219,392	1,604,777	2,824,170	3,160,638
Fund balance - beginning	17,613,470	17,613,470	17,613,469	18,832,861	17,613,469	(1)
Fund balance - ending	**$ 17,358,164**	**$ 17,277,002**	**$ 18,832,861**	**$ 20,437,639**	**$ 20,437,639**	**$ 3,160,637**

Statistical Schedules

Statistical Section

This section presents detailed information as a context for understanding what the information in the financial statements and note disclosures says about the City's financial health. The information can be divided into five different sections:

Financial Trends

These schedules contain information to help the reader understand how the City's financial performance and well-being have changed over time.

- Changes in Fund Balances, Governmental Funds
- Fund Balances

Revenue Capacity

These schedules contain information to help the reader assess the City's tax revenue sources.

- Assessed Value and Actual Value of Taxable Property
- Direct and Overlapping Property Tax Rates
- Principal Property Taxpayers
- Property Tax Levies and Collections
- Summary of Sales Tax Revenues

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

- Ratios of General Outstanding Debt
- Legal Debt Margin Information

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within the City's financial activities take place.

- Demographic and Economic Statistics
- Principal Employers – Current and Nine Years Ago

Operating Information

This schedule contains service data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

- Operating Indicators by Function/Program

Changes in Fund Balances Governmental Funds

Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	11,153,424	11,877,295	12,680,431	11,523,463	9,101,535	9,017,863	9,453,421	9,769,877	9,674,686	10,099,785
Licenses and permits	337,797	552,429	842,011	424,632	434,310	759,905	430,858	374,533	452,803	788,555
Intergovernmental	1,262,885	1,512,129	1,172,733	2,893,009	3,516,997	3,404,485	1,216,910	1,099,879	928,357	5,163,532
Charges for services	1,053,684	1,312,158	2,505,631	2,562,163	1,216,186	739,126	578,259	884,476	826,941	1,890,712
Fines and forfeitures	17,747	11,347	39,580	4,771	42,234	4,910	6,827	11,125	8,705	8,550
Miscellaneous	822,766	1,347,973	1,367,868	821,874	286,984	323,170	159,968	142,152	204,939	1,222,217
Capital contributions	-	-	-	-	64,109	-	-	-	-	-
Nonrevenues	258,969	1,449,283	-	-	-	-	-	-	-	-
Total Revenues	**14,907,271**	**18,062,614**	**18,608,254**	**18,229,911**	**14,662,354**	**14,249,459**	**11,846,243**	**12,282,042**	**12,096,431**	**19,173,351**
Expenditures										
General government	2,543,775	2,995,393	2,776,499	2,925,698	2,578,574	2,726,034	2,339,021	2,399,000	2,148,798	2,102,653
Public safety	1,579,019	1,861,663	2,142,997	2,208,624	2,198,711	2,706,199	2,422,855	2,502,775	2,893,667	2,964,100
Utilities	387,410	307,139	452,959	476,327	498,942	428,187	430,820	501,363	-	-
Transportation	641,816	712,809	617,128	903,331	818,987	683,883	721,998	832,068	1,262,740	1,213,518
Natural and economic environment	1,742,389	1,913,685	2,074,879	1,473,248	1,358,208	1,408,277	1,216,553	1,294,787	1,456,223	1,587,695
Culture and recreation	985,034	1,049,071	1,081,047	1,200,447	975,955	937,951	320,489	317,097	331,877	414,160
Capital outlay	5,676,470	2,550,501	6,353,874	5,514,688	7,345,254	9,371,963	3,241,578	2,147,963	2,316,336	9,929,576
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	315,309	301,459	317,817	345,156	355,229	365,203	387,357	403,461	413,862	433,606
Interest and debt service costs	232,172	225,910	211,302	194,878	179,856	163,156	143,850	129,408	114,425	98,971
Nonexpenditures	448,400	3,664,739	2,008	15,963	17,038	50,716	-	-	-	-
Total expenditures	**14,551,794**	**15,582,369**	**16,030,512**	**15,258,360**	**16,326,754**	**18,841,569**	**11,224,521**	**10,527,922**	**10,937,928**	**18,744,279**
Excess of revenues over (under) expenditures	**355,477**	**2,480,245**	**2,577,742**	**2,971,552**	**(1,664,400)**	**(4,592,110)**	**621,722**	**1,754,120**	**1,158,503**	**429,072**
Other financing sources (uses)										
Insurance recoveries	-	3,500	6,500	-	-	-	-	-	50,748	25,423
Debt proceeds	4,555,392									
Proceeds to refunding trustee	(4,555,392)									
Disposal of capital assets										
Transfers in	8,454,577	3,623,635	5,902,680	4,683,225	6,340,463	8,669,432	4,478,817	4,109,104	3,884,201	5,905,625
Transfers out	(8,498,880)	(3,661,250)	(5,915,180)	(4,183,225)	(6,340,463)	(7,939,931)	(4,470,658)	(4,109,104)	(3,884,201)	(6,404,474)
Total other financing sources (uses)	**(44,303)**	**(34,115)**	**(6,000)**	**500,000**	**-**	**729,501**	**8,159**	**-**	**50,748**	**(473,426)**
Net change in fund balance	**311,174**	**2,446,130**	**2,571,742**	**3,471,552**	**(1,664,400)**	**(3,862,609)**	**629,881**	**1,754,120**	**1,209,251**	**(44,354)**

Fund Balances, Governmental Funds

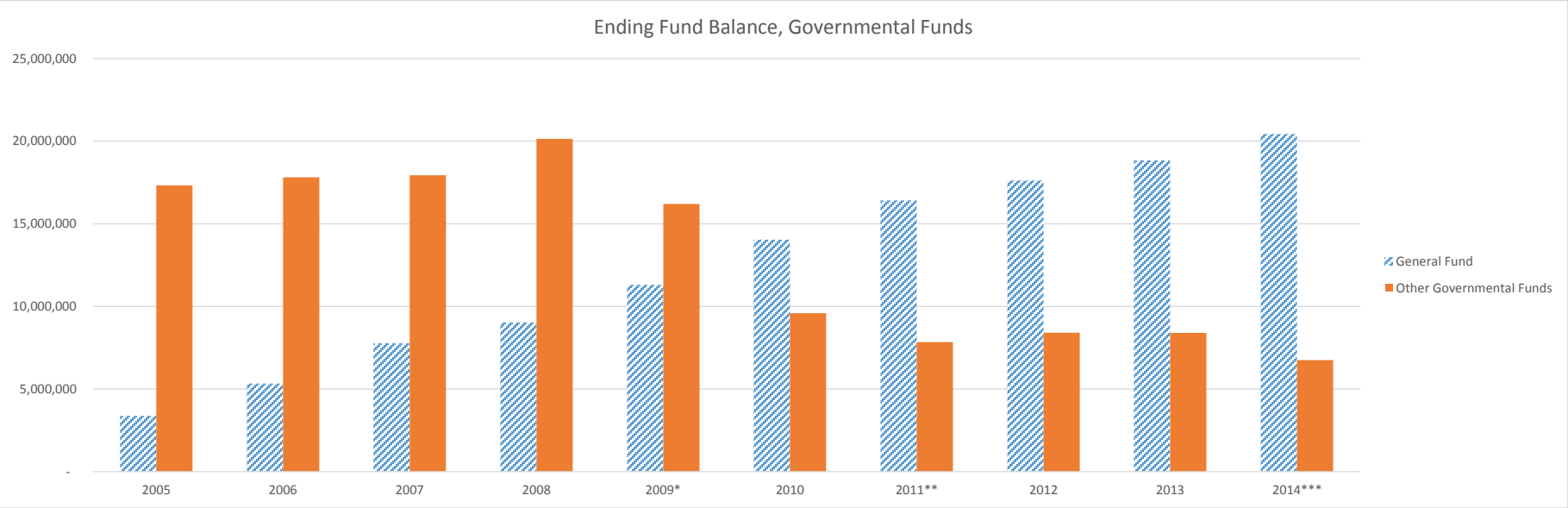
Last Ten Fiscal Years

	2005	2006	2007	2008	2009*	2010	2011**	2012	2013	2014***
General Fund										
Reserved	-	-	24,534	42,303	53,971	1,737,777	2,204,574	2,195,665	2,136,920	509,645
Unreserved	3,379,978	5,328,312	7,748,223	8,990,470	11,245,066	12,301,513	14,215,948	15,417,804	16,695,942	19,927,995
Total General Fund	**3,379,978**	**5,328,312**	**7,772,757**	**9,032,773**	**11,299,037**	**14,039,290**	**16,420,522**	**17,613,469**	**18,832,862**	**20,437,640**
Other Governmental Funds										
Reserved	350,000	-	-	48,985	177,877	120,245	152,172	176,109	202,000	5,199,069
Unreserved	16,975,348	17,815,026	17,942,327	20,092,376	16,020,318	9,475,087	7,691,506	8,228,742	8,192,710	1,546,510
Total Other Governmental Funds	**17,325,348**	**17,815,026**	**17,942,327**	**20,141,361**	**16,198,195**	**9,595,332**	**7,843,678**	**8,404,851**	**8,394,710**	**6,745,579**

*In 2009 the City started rolling administrative funds that are primarily funded with transfers from the General Fund, into the General Fund for reporting purposes, increasing the General Fund balance and decreasing Other Governmental Funds.

**In 2011 the City implemented GASB 34, which requires fund balances to be reported as either reserved or unreserved. Prior to implementation reporting fund balance as reserved or unreserved was optional.

***Prior to 2014, the City reported the fund balance for Traffic Impact, Park Impact, Hotel/Motel, Capital Improvement and Special Capital Improvement (REET), Utility Tax (CIP portion) and Admissions Tax, as unreserved. These funds are restricted in use by an external party or by Council action and are now being reported as reserved.



Assessed Value and Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property	Total Taxable Assessed Valuation	Total Direct Tax Rate[1]
2005	$1,778,512,495	$118,979,620	$1,897,492,115	$1.37
2006	$1,938,708,618	$121,478,805	$2,060,187,423	$1.32
2007	$2,133,838,400	$147,218,840	$2,281,057,240	$1.23
2008	$2,396,260,656	$159,318,215	$2,555,578,871	$1.12
2009	$2,720,979,386	$159,071,250	$2,880,050,636	$1.02
2010	$2,506,220,562	$153,997,805	$2,660,218,367	$1.11
2011	$2,400,907,944	$151,982,654	$2,552,890,598	$1.16
2012	$2,292,444,727	$164,911,808	$2,457,356,535	$1.21
2013	$2,254,713,261	$191,915,302	$2,446,628,563	$1.22
2014	$2,412,768,838	$193,220,179	$2,605,989,017	$1.16

Source: King County Assessor's Office

Real and personal property has been assessed at 100% of the estimated value

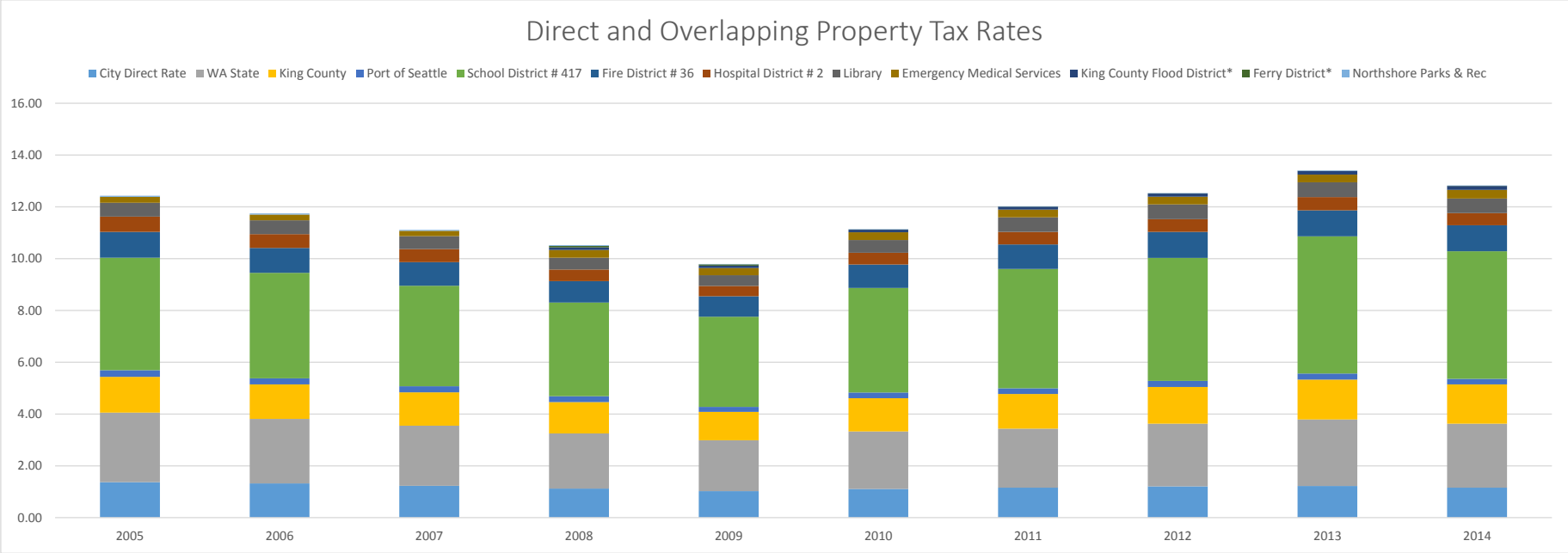
[1]Tax rates are per $1,000 of assessed value

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

		Overlapping Rates												
Fiscal Year	City Direct Rate	WA State	King County	Port of Seattle	School District # 417	Fire District # 36	Hospital District # 2	Library	Emergency Medical Services	King County Flood District*	Ferry District*	Northshore Parks & Rec	Total Overlapping	Total Direct and Overlapping
2005	1.37	2.69	1.38	0.25	4.34	1.00	0.59	0.53	0.23	0.00	0.00	0.04	11.06	12.43
2006	1.32	2.50	1.33	0.23	4.07	0.96	0.54	0.53	0.22	0.00	0.00	0.04	10.42	11.74
2007	1.23	2.33	1.29	0.23	3.88	0.91	0.50	0.50	0.21	0.00	0.00	0.04	9.88	11.11
2008	1.12	2.13	1.21	0.22	3.62	0.82	0.45	0.45	0.30	0.10	0.06	0.03	9.40	10.52
2009	1.02	1.96	1.10	0.20	3.48	0.79	0.40	0.42	0.27	0.09	0.05	0.01	8.77	9.79
2010	1.11	2.22	1.28	0.22	4.04	0.90	0.46	0.49	0.30	0.11	0.00	0.02	10.03	11.14
2011	1.16	2.28	1.34	0.22	4.60	0.95	0.48	0.57	0.30	0.11	0.00	0.02	10.87	12.03
2012	1.21	2.42	1.42	0.23	4.75	1.00	0.49	0.57	0.30	0.12	0.00	0.02	11.32	12.53
2013	1.22	2.57	1.54	0.23	5.30	1.00	0.52	0.57	0.30	0.13	0.00	0.02	12.18	13.40
2014	1.16	2.47	1.52	0.22	4.93	1.00	0.47	0.56	0.34	0.15	0.00	0.02	11.67	12.83

Source: King County Assessor's Office
*New taxing district as of 2008



Principal Property Taxpayers

Current and Ten Years Ago

	2014			2005		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
CWWA Woodinville 6 LLC	$ 70,107,100	1	2.7%			
Downtown Woodinville LLC	62,940,100	2	2.4%	$42,816,900	2	2.3%
Waterford II LLC (formerly Archstone Communities Trust)	57,750,000	3	2.2%	25,333,000	4	1.3%
Stimson Lane Wine & Spirits	39,697,600	4	1.5%	28,009,758	3	1.5%
EOS at the Park at Woodinville (formerly CRP Holdings)	24,657,400	5	0.9%			
Lesiure Care	22,000,000	6	0.8%			
Redhook Ale Brewery	17,461,300	7	0.7%	16,476,298	5	0.9%
Puget Sound Energy-Electric/Gas	17,058,160	8	0.7%	10,601,803	10	0.6%
Target Corporation	16,307,647	9	0.6%	12,712,019	7	0.7%
Underwood 203 LLC	16,029,800	10	0.6%	12,336,400	8	0.7%
Green Partners LLC (formerly Molbak Family LP)	13,505,200	11	0.5%	9,733,635	11	0.5%
Waddwood ML LLC	9,993,000	12	0.4%			
E&J Gallo Winery (fomerly Constellation Brands)	8,109,000	13	0.3%			
Greenbaum Associates	7,992,640	14	0.3%	6,376,876	13	0.3%
Inco Properties Inc (formerly Western Marine Electronics)	7,746,100	15	0.3%			
Calwest Industrial Properties				64,703,200	1	3.4%
Brittany Park				16,166,699	6	0.9%
Security Capital Industrial				10,839,400	9	0.6%
Mackie Holdings LLC				7,462,700	12	0.4%
Verizon Northwest Inc.				6,346,183	14	0.3%
Woodinville II LLC				6,025,500	15	0.3%
Assessed Value - Largest Taxpayers	**$ 391,355,047**		**15.0%**	**$ 275,940,371**		**14.5%**
2014 City Assessed Property Value	**$ 2,605,989,017**		**2005 City Assessed Property Value**	**$ 1,897,492,115**		

Source: King County Assessor's Office

Property Tax Levies and Collections

Last Ten Fiscal Years

		Collected within the Fiscal Year of the Levy				Total Collections to Date	
Fiscal Year	Tax Levied[1]	Amount	Percentage of Levy	Collected in Subsequent Years	Outstanding[2]	Amount	Percentage of Levy
2005	$ 2,587,733	$ 2,551,908	98.62%	$ 28,030	$ -	$ 2,579,938	99.70%
2006	$ 2,706,944	$ 2,657,766	98.18%	$ 38,936	$ -	$ 2,696,703	99.62%
2007	$ 2,786,429	$ 2,746,522	98.57%	$ 37,911	$ -	$ 2,784,433	99.93%
2008	$ 2,860,014	$ 2,810,321	98.26%	$ 42,559	$ -	$ 2,852,880	99.75%
2009	$ 2,934,231	$ 2,892,086	98.56%	$ 38,994	$ 5	$ 2,931,081	99.89%
2010	$ 2,934,850	$ 2,893,329	98.59%	$ 32,897	$ 698	$ 2,926,225	99.71%
2011	$ 2,944,026	$ 2,892,432	98.25%	$ 34,181	$ 569	$ 2,926,613	99.41%
2012	$ 2,961,237	$ 2,919,871	98.60%	$ 22,436	$ 3,326	$ 2,942,306	99.36%
2013	$ 2,979,681	$ 2,938,533	98.62%	$ 18,649	$ 8,718	$ 2,957,182	99.24%
2014	$ 3,005,755	$ 2,968,229	98.75%	$ -	$ 30,361	$ 2,968,229	98.75%

Source: King County Assessor's Office, King County Treasurer,Washington State Department of Revenue

[1]Levy per Washington State Department of Revenue based on valuation at the time of the levy

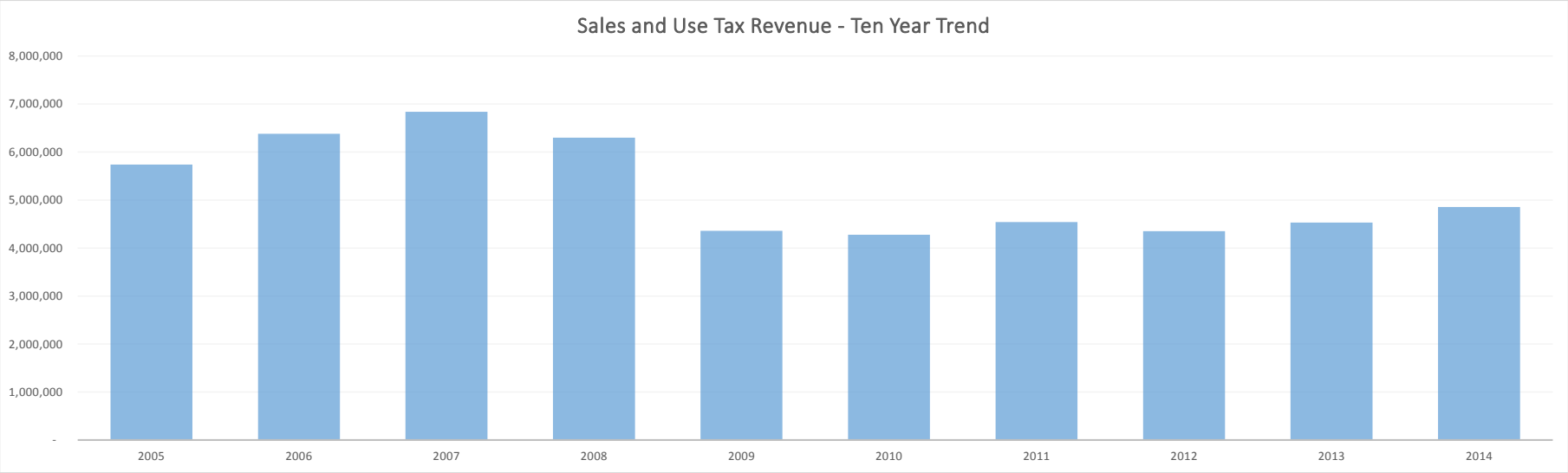
[2]Amounts outstanding per King County Treasurer's Office and reflect changes in valuation and exemptions that occurred during subsequent years

Sales Tax Revenue by Category

Last Ten Fiscal Years

Sales and Use Tax Revenue by Category	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Retail Trade	1,866,484	2,098,383	2,226,577	2,019,374	1,634,416	1,643,113	1,709,724	1,749,100	1,766,072	1,800,320
Accommodation & Food Services	467,105	487,538	489,748	503,061	446,210	499,545	519,282	557,000	620,945	672,810
Construction	792,753	929,781	1,277,440	1,474,614	729,994	613,553	653,934	438,297	481,167	563,373
Wholesale Trade	1,237,128	1,198,460	1,039,495	665,065	327,727	414,464	391,839	430,577	438,461	510,573
Manufacturing	287,586	335,661	406,898	372,508	240,353	262,755	276,868	277,407	286,447	322,419
Information/Communication	198,669	201,454	197,876	211,607	192,187	117,241	166,871	171,125	193,439	205,000
Admin & Support of Waste Mgmt. & Remedial Svcs	135,684	153,385	170,481	166,265	186,010	139,316	233,240	152,334	141,587	166,435
Other Services (except Public Administration)	148,579	174,424	187,214	181,319	164,710	185,931	158,367	161,697	172,346	164,275
Agriculture, Forestry, Fishing & Hunting	131,856	141,277	139,666	134,082	119,343	127,914	128,900	125,159	131,297	124,806
Real Estate & Rental & Leasing	146,149	208,492	223,749	191,089	144,761	106,988	109,867	100,479	105,761	113,185
Professional, Scientific, & Technical Svcs	227,165	333,231	339,090	276,011	55,443	59,727	82,442	71,399	75,276	69,507
Finance	48,668	50,652	50,488	48,433	40,335	29,406	34,147	32,115	37,651	50,935
Arts, Entertainment, & Recreation	27,497	20,902	28,334	33,737	39,285	33,962	37,204	40,008	37,205	37,093
Public Administration	2,093	3,488	729	717	11,576	15,113	19,896	19,117	23,020	26,700
Health Care & Social Assistance	2,809	9,014	7,097	1,448	2,494	3,507	5,396	6,861	3,345	10,593
Educational Services	7,761	8,598	9,022	8,587	7,206	6,020	9,114	9,506	10,445	10,010
Miscellaneous	10,536	25,728	45,922	11,714	15,372	20,885	5,762	8,864	7,737	8,091
Total Sales and Use Tax	**5,738,523**	**6,380,469**	**6,839,826**	**6,299,631**	**4,357,421**	**4,279,441**	**4,542,854**	**4,351,044**	**4,532,202**	**4,856,128**

Source: Washington State Department of Revenue



Ratios of General Bond Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Valuation of Taxable Property[1]	Percentage of Actual Taxable Value of Property	Population[2]	General Obligation Debt per Capita
2005	$5,680,083	1,897,492,115	0.30%	9,808	$579
2006	$5,378,624	2,060,187,423	0.26%	9,942	$541
2007	$5,060,807	2,281,057,240	0.22%	9,913	$511
2008	$4,715,651	2,555,578,871	0.18%	10,052	$469
2009	$4,360,422	2,880,050,636	0.15%	10,095	$432
2010	$3,995,219	2,660,218,367	0.15%	10,938	$365
2011	$3,607,862	2,552,890,598	0.14%	10,940	$330
2012	$3,204,401	2,457,356,535	0.13%	10,960	$292
2013	$2,790,539	2,446,628,563	0.11%	10,990	$254
2014	$2,356,933	2,605,989,017	0.09%	11,240	$210

[1]King County Assessor's Office

[2]State of Washington, Office of Fiscal Management. 2005 - 2010 data is from intercensal population estimates, 2011 - 2014 is from postcensal estimates

Legal Debt Margin Information

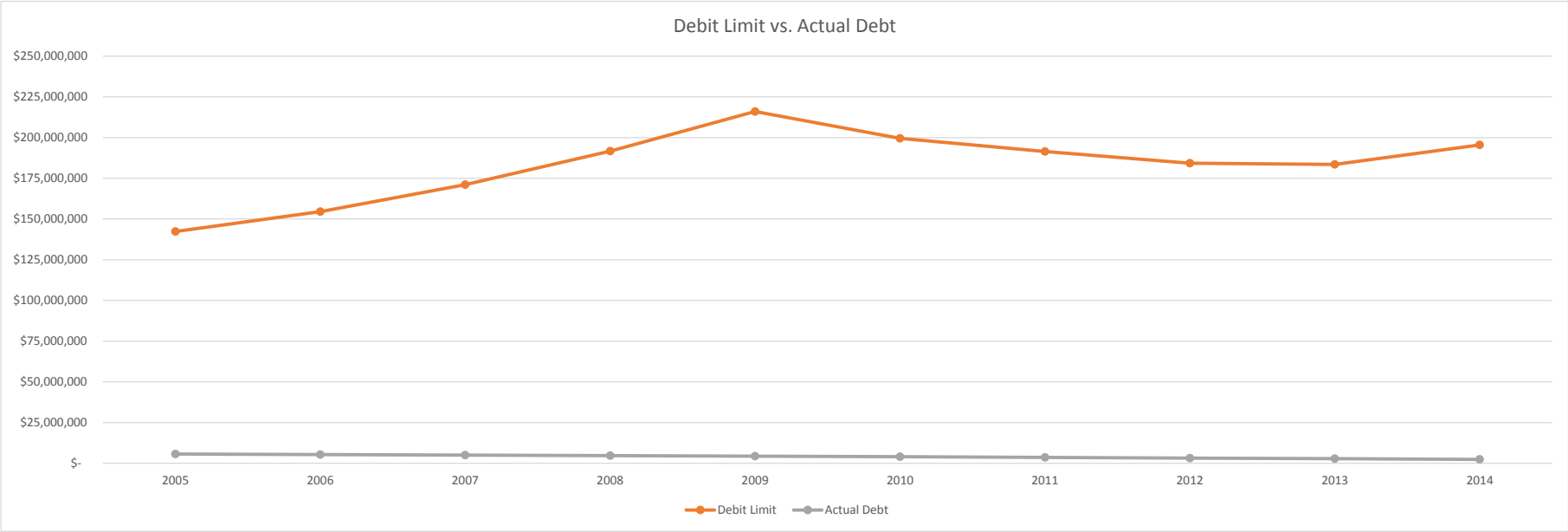
Last Ten Fiscal Years

	As of the Fiscal Year Ended:									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Assessed Value[1]	$ 1,897,492,115	$ 2,060,187,423	$ 2,281,057,240	$ 2,555,578,871	$ 2,880,050,636	$ 2,660,218,367	$ 2,552,890,598	$ 2,457,356,535	$ 2,446,628,563	$ 2,605,989,017
Debt limit (7.5% of assessed value)	$ 142,311,909	$ 154,514,057	$ 171,079,293	$ 191,668,415	$ 216,003,798	$ 199,516,378	$ 191,466,795	$ 184,301,740	$ 183,497,142	$ 195,449,176
Debt applicable to limit	$5,680,083	$ 5,378,624	$ 5,060,807	4,715,651	4,360,422	3,995,219	3,607,862	$3,204,401	$2,790,539	$2,356,933
Legal debt margin	**$ 136,631,826**	**$ 149,135,433**	**$ 166,018,486**	**$ 186,952,764**	**$ 211,643,376**	**$ 195,521,159**	**$ 187,858,933**	**$ 181,097,339**	**$ 180,706,603**	**$ 193,092,243**
Net debt applicable to limit as percentage of the debt limit	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%

[1]King County Assessor's Office

Note:

Under state law, Woodinville voters may approve general obligation debt of up to 7.5% of assessed valuation. The 7.5% limit is allocated equally between general government, utilities, and parks/open space at 2.5% each. The City Council has the authority to issue up to 1.5% of the 7.5% limit without seeking the approval of voters.



Demographics and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Woodinville Population[1]	Woodinville per Capita Personal Income[2]	Woodinville Personal Income	King County per Capita Personal Income[3]	School Enrollment[4]	Number of Housing Units[5]	Unemployment Rate[6]
2005	9,808			$ 50,240	20,713	4,221	
2006	9,942			$ 54,425	20,246	4,310	
2007	9,913			$ 57,605	20,018	4,333	
2008	10,052			$ 57,693	19,818	4,413	
2009	10,095	$ 41,056	$ 414,460,320	$ 53,739	19,919	4,492	2.40%
2010	10,938	$ 42,109	$ 460,588,242	$ 54,395	19,657	4,996	4.10%
2011	10,940	$ 44,446	$ 486,239,240	$ 57,400	19,625	4,997	5.30%
2012	10,960	$ 48,181	$ 528,063,760	$ 61,911	19,961	5,004	4.30%
2013	10,990	$ 50,898	$ 559,369,020	$ 62,770	20,399	5,006	5.40%
2014	11,240				20,653	5,006	

[1]State of Washington, Office of Fiscal Management. 2005 - 2010 data is from intercensal population estimates, 2011 - 2014 is from postcensal estimates

[2]US Census Quick Facts. Per capita income from the American Community Survey (ASC) 5-Year Data Profiles. Information not yet available for 2014

[3]Bureau of Economic Analysis. Information not yet available for 2014

[4]Office of the Superintendent of Public Instruction (OSPI). Northshore School District enrollment as of October until 2008, and as of May after 2008, of each fiscal year. School enrollment is for the entire District, which includes students in neighboring cities and unincorporated King and Snohomish counties.

[5]State of Washington, Office of Fiscal Management. 2005 - 2010 is from intercensal housing estimates, 2011 - 2015 is from postcensal housing estimates.

[6]Us Census Quick Facts. Unemployment rates from the American Community Survey (ASC) 5-Year Data Profiles

Principal Employers

Current and Ten Years Ago

		2014		2005	
Employer	Product or Service	# of Employees[1]	Rank	# of Employees[1]	Rank
Precor, Inc.	Retail, Wholesale, Manufacturing	599	1		
Bensussen Deutsch & Associates, Inc.	Wholesale	289	2	179	6
Ste. Michelle Wine Estates Ltd.	Manufacturing, Retail	281	3	587	1
Target	Retail	200	4	200	5
Molbak's LLC	Nursery & Specialty Retailer	181	5	249	4
Cashmere Molding, Inc.	Manufacturing	167	6		
Loud Technologies Inc.	Manufacturing, Wholesale	140	7	150	8
Haggen Food & Pharmacy #67	Retail	136	8	161	7
Willows Lodge	Services, Restaurant	122	9	115	10
BIO-RAD	Manufacturing	115	10		
Woodinville Lumber & Truss Inc.	Wholesale Lumber Sales			360	2
W.A. Botting Company	Mechanical Contractor			289	3
Sunrise Identity, Inc.	Apparel, Manufacturing, & Product Sourcing			141	9
	Total employed by principal employers	**2,230**		**2,431**	
	Total jobs in the City of Woodinville	**10,575**		N/A[2]	

[1]Information from the City's business license registration system. Includes full and part-time employees.

[2]Information not available

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program										
Executive	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
City Management										
Council/Commission Agendas		40	65	63	39	65	35	35	37	27
Council/Com. Staff Reports		325	224	261	257	250	265	265	301	245
Citizen Service Requests		119	115	221	161	150	143	148	106	122
Public Records Requests		250	258	210	225	235	138	141	230	144
Hrs. Meeting Minutes		143	121	127	117.45	125	92	89	90.5	80.5
Claims for Damage		11	16	12	11	10	22	9	9	8
No. Recruitments		22	30	33	25	9	9	8	2	4
Applications Screened				n/a	250	702	581	487	230	346
Emerg. Training Exercises			1	3	3	4	2	1	1	2
Community Services										
Number of Human Services Grants Funded				17	16	16	13	13	13	13
Number of special events				21	9	9	2	2	2	2
Number of customer service requests				291	170	99	140	132	140	132
Number of City eNews items sent				12	14	12	18	16	14	30
Number of Press Releases Issued		65	53	62		52	25	26	26	25
Number of CityView newsletter issues				3	4	2	2	2	2	2
Administration	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
Finance										
Accounts Payable Checks		1,859	1,782	1,908	1,642	1,731	1,725	1,106	1,725	1,710
Payroll Checks/e-deposits		2,002	2,029	1,838	1,799	1,595	1,427	1,174	1,427	1,231
Journal Entries		251	252	221	342	260	260	146	162	158
Contracts Monitored		319	204	214	199	185	172	120	140	140
Businesses Registered		332	993	1,162	1,297	2,499	1,800	1,235	1,310	1,326
Animal Licenses Issued		20	23	25	86	118	120	67	56	80
Information Services										
No. File Servers				10	10	10	10	56	10	10
No. PC's Supported				81	81	74	56	56	56	56
No. Telephones		81	81	81	85	87	73	73	73	73
IT Assistance Requests				980	936	1,024	1,025	1,028	1,040	1,063
No. Software Applications				42	43	52	53	53	53	54
No. Peripherals				28	28	29	28	28	28	28

Operating Indicators by Function/Program

Last Ten Fiscal Years

Development Services	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Long Range Planning										
Major Plan Updates		10	9	4	5	1	0	0	0	0
Comp Plan Amendments		2	2	2	6	7	0	6	1	1
Development Regulations		28	16	28	28	19	8	24	10	4
Commission/Board/HE Mtgs		38	40	41	59	26	26	40	28	19
Community Meetings		17	18	17	21	4	0	17	1	0
Permitting and Land Use										
Use Applications/Reviews		41	81	94	85	61	50	80	72	37
Use Approvals		36	30	44	31	28	36	35	75	28
Permit Applications*		635	614	503	486	562	637	564	775	508
Permits Issued*		587	629	488	455	548	588	530	712	466
Permits Finalized*		551	603	574	477	479	369	459	524	272
SEPA Determinations		19	20	38	36	12	11	24	22	7
Pre-Application Meetings			72	55	25	14	23	34	29	10
Site Inspections			4,194	3,637	3,089	2,713	2649	2,448	2,466	1,745
Code Enforcement Cases						150	129	87	42	15
Bld. Permit Valuations		$ 24,107,897	$ 94,926,352	$ 15,503,985	$ 23,810,609	$ 53,891,839	$ 1,073,818	$ 5,404,492	$ 10,120,807	$ 18,508,560

Law Enforcement	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Police										
No. Commissioned Officers		9.5	10	10	10	11	11	11	12	12
Calls for Service		3,339	2,989	2,754	2,616	2,485	2502	2,648	2,521	2,498
Officer Initiated Events		3,257	3,602	5	2,914	3,060	3,080	3,250	3,280	3,126
Part One Crimes		665	501	478	466	440	430	410	430	425
Part Two Crimes		427	489	482	447	360	350	380	350	370
Avg. Response Time (Priority)		4.30	3.58	3.48	3.25	3.48	3.25	3.15	3.15	3.00
Permits/Passports Issued		-	-	0	0	250	150	210	480	670
Court and Custody										
No. Cases Filed (criminal and infraction)				976	1,024	578	660	1,104	1,318	1,285
No. Cases Publicly Defended				152	187	101	149	100	109	128
Prisoners Booked				196	181	174	165	98	96	72
Prisoner Days in Jail				1,946	1,362	1,155	1,298	1,182	846	902
Avg. Cost Per Jail Day				$84.30	$89.04	$94.20	$85.09	$69.39	$67.37	$138.10
Elec. Monitoring - Prisoners				n/a	5	3	0	8	10	6

Operating Indicators by Function/Program

Last Ten Fiscal Years

Public Works	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Engineering Services										
Capital Projects Designed		7	7	7	5	4	7	2	4	2
Capital Projects Constructed		2	3	5	6	4	4	6	4	6
Traffic Accidents		112	216	231	189	190	190	154	138	173
Traffic Studies		11	13	11	4	3	3	3	3	3
Development Plans Reviewed		60	36	39	6	15	15	8	15	8
ROW Permits Issues		92	110	100	88	80	85	92	67	84
Site Inspections		2,150	1,360	1,300	1,200	1,000	1,000	1,000	982	1,003
Street										
Miles of Roadway Maintained				48	47	47	47	47	47	47
Potholes Repaired				n/a	98	143	90	221	143	181
Traffic Signals		22	22	20	21	21	21	21	21	21
Miles of Street Swept		800	800	850	1,592	1,347	1,500	1,500	1,620	1,570
Snow/Ice Events		2	2	2	1	0	2	2	2	1
Gallons Anti-Icer Used		300	350	500	1,625	250	2,230	2,200	2,300	2,170
Signs Installed/Replaced				60	156	3	94	80	94	75
Lane Lines Installed (lf)		27	27	47	47	47	47	47	47	47
Street Lights				610	684	687	690	690	690	695
Parks and Recreation										
Master Plans Updated		0	0	0	0	1		1	2	0
Capital Projects Managed		1	2	0	0	1	2	1	2	1
No. Sites Maintained		17	17	17	18	18	18	18	18	18
Acres-Developed Parkland		21	21	21	23	23	23	23	23	23
Acres-Undeveloped Parkland		76	76	76	76	76	76	76	76	76
Miles of Trails Maintained		1.28	1.78	2	2	2	2	2	2	2
Safety Field Site Inspections		60	60	60	60	60	60	60	60	60
Acres Grass Mowed (cum.)		11.8	11.8	12	12	12	8	12	8	8
Acres Syn Turf Main. (cum.)				0	0	5	5	5	5	5

Operating Indicators by Function/Program

Last Ten Fiscal Years

Faclilities Maintenance									
Facilities Maintained	2	2	2	2	4	4	4	4	4
Sq. Feet Facilities Maintained	41,675	41,675	51,780	51,780	77,194	77,194	51,780	51,780	51,780
Major Repairs	5	6	12	5	5	3	2	3	1
Minor Repairs	75	90	45	50	50	15	12	10	7
Work Orders Completed	110	195	98	100	100	100	80	85	90
Surface Water									
Miles of Pipe Maintained	44	45	48	49	50	50	50	50	50
Miles of Ditch Maintained	28.6	28.6	38	38	38	38	38	38	38
No. of Catch Basins	2,052	2,092	3,080	3,200	3,260	3,260	3,261	3,262	3,264
No. Detention Ponds	18	22	20	20	20	20	20	20	20
No. Detention Vaults	8	10	12	12	12	12	12	12	12
No. Water Quality Facilities	1	2	3	4	4	6	6	6	6
Flood Events	2	3	2	1	4	3	1	0	0
Water Quality Tests	211	189	118	115	115	120	120	115	121