

# ANNUAL REPORT CERTIFICATION

## CITY OF LONG BEACH

MCAG No. 0549

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

For the Fiscal Year Ended December 31, 2015

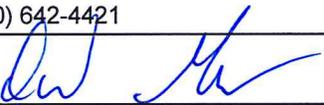
### GOVERNMENT INFORMATION:

Official Mailing Address P. O. Box 310, Long Beach, WA 98631-0310

Official Website Address [www.longbeachwa.gov/](http://www.longbeachwa.gov/)

Official E-mail Address [finance@longbeachwa.gov](mailto:finance@longbeachwa.gov)

Official Phone Number (360) 642-4421

Administrator: David Glasson 

### PREPARER INFORMATION and CERTIFICATION:

Preparer Name & Title John W. Powell CPA

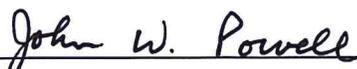
Preparer Phone Number 360-642-4425

Preparer E-mail Address [johnp@willapabay.org](mailto:johnp@willapabay.org)

I do hereby certify 27th day of May, 2016, that the annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

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

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

Preparer Signature: 

## ROSTER OF OFFICIALS

### ELECTIVE OFFICERS

<u>TITLE</u>	<u>NAME</u>
Mayor	Bob Andrew
Council Member	Natalie Hanson
Council Member	Steve Linhart
Council Member	Del Murray
Council Member	Jerry Phillips
Council Member	Mark Perez

### APPOINTIVE OFFICERS

Administrator	David Glasson
Police Chief	Flint Wright
Fire Chief	Don Zuern
Clerk-Treasurer	Helen Bell
Water-Sewer Supervisor	Don Zuern
Streets & Park Supervisor	Mike Kitzman
City Attorney	Doug Goelz
City Accountant	John Powell

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

		<u>Total for All Funds (Memo Only)</u>	<u>001 Current Expense</u>	<u>101 Streets</u>	<u>102 Arterial Streets</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	898,427	286,047	20,628	54,770
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	2,163,602	1,191,248	254,173	-
320	Licenses and Permits	99,988	99,988	-	-
330	Intergovernmental Revenues	112,179	82,682	29,283	214
340	Charges for Goods and Services	3,007,364	230,836	20,000	-
350	Fines and Penalties	13,700	13,700	-	-
360	Miscellaneous Revenues	50,737	31,845	2,714	240
Total Operating Revenues:		<u>5,447,569</u>	<u>1,650,298</u>	<u>306,170</u>	<u>454</u>
<b>Operating Expenditures</b>					
510	General Government	296,094	296,094	-	-
520	Public Safety	1,099,262	1,099,262	-	-
530	Utilities	2,112,500	-	-	-
540	Transportation	232,904	-	232,904	-
550	Natural and Economic Environment	105,362	105,362	-	-
560	Social Services	413	413	-	-
570	Culture and Recreation	823,864	178,063	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>4,670,400</u>	<u>1,679,194</u>	<u>232,904</u>	<u>-</u>
Net Operating Increase (Decrease):		<u>777,170</u>	<u>(28,896)</u>	<u>73,266</u>	<u>454</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	235,461	160,301	38,310	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	102,119	-	60,598	-
Total Nonoperating Revenues:		<u>337,581</u>	<u>160,301</u>	<u>98,908</u>	<u>-</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	190,000	10,000	90,000	-
591-593	Debt Service	515,508	9,709	-	-
594-595	Capital Expenditures	164,737	51,883	-	-
597	Transfers-Out	102,119	-	-	55,224
Total Nonoperating Expenditures:		<u>972,364</u>	<u>71,592</u>	<u>90,000</u>	<u>55,224</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b><u>142,386</u></b>	<b><u>59,813</u></b>	<b><u>82,174</u></b>	<b><u>(54,770)</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	1,040,813	345,860	102,802	-
<b>Total Ending Cash and Investments</b>		<b><u>1,040,813</u></b>	<b><u>345,860</u></b>	<b><u>102,802</u></b>	<b><u>-</u></b>

The accompanying notes are an integral part of this statement.

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

		<u>103 Convention Center</u>	<u>105 Capital Improvement Fund</u>	<u>401 Water Operations</u>	<u>410 Stormwater</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	247,555	51,795	230,624	2,237
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	629,210	88,971	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	2,541,397	215,130
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	6,170	6,184	2,981	-
Total Operating Revenues:		<u>635,380</u>	<u>95,155</u>	<u>2,544,379</u>	<u>215,130</u>
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	2,002,517	109,983
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	592,795	53,007	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>592,795</u>	<u>53,007</u>	<u>2,002,517</u>	<u>109,983</u>
Net Operating Increase (Decrease):		<u>42,585</u>	<u>42,148</u>	<u>541,862</u>	<u>105,147</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	36,850	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	41,521	1
Total Nonoperating Revenues:		<u>-</u>	<u>-</u>	<u>78,371</u>	<u>1</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	70,000	20,000
591-593	Debt Service	41,017	-	398,594	66,187
594-595	Capital Expenditures	8,468	49,288	55,097	-
597	Transfers-Out	-	-	41,521	-
Total Nonoperating Expenditures:		<u>49,485</u>	<u>49,288</u>	<u>565,213</u>	<u>86,187</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b><u>(6,900)</u></b>	<b><u>(7,140)</u></b>	<b><u>55,021</u></b>	<b><u>18,961</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	240,655	44,655	285,643	21,198
<b>Total Ending Cash and Investments</b>		<b><u>240,655</u></b>	<b><u>44,655</u></b>	<b><u>285,643</u></b>	<b><u>21,198</u></b>

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

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

		<b>414 Sidewalk Assessment Lid #92-2</b>
<b>Beginning Cash and Investments</b>		
30810	Reserved	-
30880	Unreserved	4,771
388 & 588	Prior Period Adjustments, Net	-
<b>Operating Revenues</b>		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	603
Total Operating Revenues:		603
<b>Operating Expenditures</b>		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
598	Miscellaneous Expenses	-
Total Operating Expenditures:		-
Net Operating Increase (Decrease):		603
<b>Nonoperating Revenues</b>		
370-380, 395 & 398	Other Financing Sources	-
391-393	Debt Proceeds	-
397	Transfers-In	-
Total Nonoperating Revenues:		-
<b>Nonoperating Expenditures</b>		
580, 596 & 599	Other Financing Uses	-
591-593	Debt Service	-
594-595	Capital Expenditures	-
597	Transfers-Out	5,374
Total Nonoperating Expenditures:		5,374
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>(4,771)</b>
<b>Ending Cash and Investments</b>		
5081000	Reserved	-
5088000	Unreserved	-
<b>Total Ending Cash and Investments</b>		<b>-</b>

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

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

		<b>Total for All Funds (Memo Only)</b>	<b>601 Investment Trust Funds</b>	<b>651 Agency Funds</b>
308	Beginning Cash and Investments	31,109	12,771	18,338
388 & 588	Prior Period Adjustments, Net	-	-	-
310-360	Revenues	-	-	-
380-390	Other Increases and Financing Sources	13,118	3,121	9,997
510-570	Expenditures	-	-	-
580-590	Other Decreases and Financing Uses	-	-	-
	Net Increase (Decrease) in Cash and Investments:	13,118	3,121	9,997
508	Ending Cash and Investments	44,227	15,891	28,336

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

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES**

The City of Long Beach was incorporated in 1922 and operates under the laws of the State of Washington applicable to a municipal code city with a mayor-council form of government. The city is a general purpose government and provides public safety, fire prevention, street improvement, parks and recreation, health and social services, and general administrative services. In addition the city owns and operates a water system and a sewer system.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

**A. Fund Accounting:**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The 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 are the fund types used:

**GOVERNMENTAL FUND TYPES:**

**General (Current Expense) Fund**

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

**Special Revenue Funds**

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

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**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 Project Funds**

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

**PROPRIETARY FUND TYPES:**

**Enterprise Funds**

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

**FIDUCIARY FUND TYPES:**

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

**Agency Funds**

These funds are used to account for assets that the city holds 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.

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**C. Budgets**

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

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

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

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
<b>General Fund:</b>			
001 General Fund	1,552,458.00	1,491,882.00	60,576.00
003 Capital Projects	75,000.00	-	75,000.00
004 Law Enforcement	976,117.00	962,413.00	13,704.00
Total General Fund	2,603,575.00	2,454,295.00	149,280.00
101 Streets	326,013.00	322,904.00	3,109.00
103 Convention Center	676,144.00	642,280.00	33,864.00
105 Capital Improvements	118,263.00	102,295.00	15,968.00
106 Police Sinking Fund	42,000.00	-	42,000.00
401 Water Sewer Operations	1,488,019.00	1,475,351.00	12,668.00
402 Sewer Operations	1,068,827.00	1,060,993.00	7,834.00
410 Stormwater	208,750.00	196,170.00	12,580.00

Budgeted amounts are authorized to be transferred between departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the city's legislative body.

**D. Cash and Investments**

See Note 3, *Deposits and Investments*.

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**E. Capital Assets**

Capital assets are long-lived assets of the city and are recorded as expenditures when purchased.

**F. Compensated Absences**

Vacation leave may be accumulated up to 80 hrs. (10 days) and is payable upon separation or retirement. In cases where city operation have made it impractical for an employee to use vacation time, the department head with approval of the City Administrator or mayor may authorize additional accruals. Sick leave may be accumulated indefinitely. Upon separation or retirement employees do not receive payment for unused sick leave. Payments are recognized as expenditures when paid.

**G. Long-Term Debt**

See Note 6, *Debt Service Requirements*.

**H. Other Financing Sources Or Uses**

The city's "Other Financing Sources or Uses" consist of interfund transactions and non-revenues and non-expenditures.

Interfund transactions are classified as follows:

Transactions that would be treated as revenues and expenditures if they involved external organizations, such as buying goods and services or payments in lieu of taxes, or similarly treated when they involve other funds of the city.

Transfers to support the operation of other funds are recorded as "Operating Transfers" and classified with "Other Financing Sources or Uses".

Transfers to establish or reduce working capital in other funds and transfers of remaining balances when funds are closed are classified as "residual equity transfers" and reported as direct additions or deductions from fund equity.

**Non-Revenues and Non-Expenditures**

The city's non-revenue and non-expenditures consist of interfund loan principal proceeds and/or repayments, debt principal proceeds and/or repayments, county and state fines and forfeitures, and utility fund excise taxes remitted to the state.

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**I. Risk Management**

See note 8, *Risk Management*.

**J. Reserved Portion of Ending Cash and Investments.**

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

The city does not have any reserved funds.

**NOTE 2 - COMPLIANCE AND ACCOUNTABILITY**

There have been no material violations of finance-related legal or contractual provisions.

There have been no expenditures exceeding legal appropriations in any of the funds of the city.

**NOTE 3 - DEPOSITS AND INVESTMENTS**

It is the city's policy to invest all temporary cash surpluses. These amounts are included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest is not prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the city or its agent in the governments name.

Investments are reported at original cost. Investments by type at December 31, 2015 are as follows:

Type of Investment	City of Long Beach's Own Investments	Investments held by city as an agent for other local governments, individuals or private organizations	Total
L.G.I.P.	\$ 336.98	\$ -	\$ 336.98
U.S. Government Securities		-	-
Insured investments	1,255,423.07	-	1,255,423.07
Total	\$ 1,255,760.05	\$ -	\$ 1,255,760.05

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**NOTE 4 - PROPERTY TAXES**

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed after the end of each month.

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

The city's regular tax levy for 2015 was \$2.287105 per \$1,000 of assessed valuation of \$255,699,235 for a total regular levy of \$584,810.

**NOTE 5 - INTERFUND LOANS AND ADVANCES**

The following table displays interfund loan activity during 2015.

BORROWING FUND	LENDING FUND	BALANCE 1/1/15	NEW LOANS	REPAYMENTS	BALANCE 12/31/2015
101	001	90,000.00	-	90,000.00	-
401	001	124,744.00	-	70,000.00	54,744.00
410	401	50,000.00	-	10,000.00	40,000.00
410	402	50,000.00	-	10,000.00	40,000.00
		<u>\$ 314,744.00</u>	<u>\$ -</u>	<u>\$ 180,000.00</u>	<u>\$ 134,744.00</u>

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**NOTE 6 - DEBT SERVICE REQUIREMENTS**

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

The debt service requirements for general obligation bonds and revenue bonds are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 450,280	\$ 130,309	\$ 580,589
2017	\$ 463,444	\$ 118,688	\$ 582,132
2018	\$ 471,291	\$ 107,019	\$ 578,310
2019	\$ 411,844	\$ 95,122	\$ 506,966
2020	\$ 411,279	\$ 85,027	\$ 496,306
2021-2025	\$ 1,466,960	\$ 302,576	\$ 1,769,536
2026-2030	\$ 440,317	\$ 213,808	\$ 654,125
2031-2035	\$ 329,766	\$ 177,004	\$ 506,770
2036-2040	\$ 368,801	\$ 137,969	\$ 506,770
2041-2045	\$ 412,455	\$ 94,314	\$ 506,769
2046-2050	\$ 461,278	\$ 45,492	\$ 506,770
2051-2055	<u>\$ 146,169</u>	<u>\$ 3,280</u>	<u>\$ 149,449</u>
<b>Total</b>	<u>\$ 5,833,885</u>	<u>\$ 1,510,608</u>	<u>\$ 7,344,493</u>

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**NOTE 7 - PENSION PLAN**

Substantially all city full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost sharing, multiple-employer public employee defined benefit and defined contribution plans PERS and LEOFF.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

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

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

The city also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

The city also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

At June 30, 2015 (the measurement date of the plans), the City of Long Beach's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability
PERS 1	0.011627%	\$ 608,200
PERS 2/3	0.015020%	\$ 536,673
LEOFF 1	0.002035%	\$ (24,526)
LEOFF 2	0.013506%	\$ (138,815)

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**NOTE 8 - RISK MANAGEMENT**

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

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. WCIA has a total of 179 members.

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

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

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

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

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

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

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

**CITY OF LONG BEACH**  
**Notes to Financial Statements**  
**January 1, 2015 to December 31, 2015**

**NOTE 9 - JOINT VENTURES**

The City is a participant in one joint venture

Drug Task Force Unit

The Pacific County Narcotics Enforcement Team (PACNET) is operated by Pacific County. Currently the Cities of Long Beach and Raymond along with the County contribute to the task force fund. The purpose of the task force is to enhance the investigation and enforcement of laws against illegal drugs.

The Pacific County Sheriff is responsible for establishing the budget, authorizing acquisition of equipment, setting policies for operating the task force, and resolving disputes. The City of Long Beach contributed \$10,000 to the task force in 2015.

**NOTE 10 - CONTINGENT LIABILITIES AND LITIGATION**

There is currently no known litigation against the city.

**NOTE 11 - SUBSEQUENT EVENTS**

The city's microfiltration water treatment plant upgrade was completed. The city is disputing approximately \$280,000 of additional charges paid to PACE Engineers that was above their contract amount. The city has filed suit against PACE Engineers in the Superior Court of Pacific County for the amount of these overbillings.

**NOTE 12 - OTHER DISCLOSURES**

In August of 2015 the city passed an ordinance authorizing the extension of a water and sewer revenue bond in the amount of \$300,000 to use for the payment of extraordinary expenditures arising from the payment of attorney's fees stemming from the suit against PACE Engineers. At this time the city has not needed to utilize the financing.

# City of Long Beach

## Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	001	Current Expense	3088000	Unreserved Cash and Investments-Beginning	\$286,047
0549	001	Current Expense	3111000	Property Tax	\$327,750
0549	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$476,415
0549	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$111,811
0549	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$148,059
0549	001	Current Expense	3164300	Business and Occupation Taxes on Utilities	\$12,845
0549	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$19,777
0549	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$36,343
0549	001	Current Expense	3168300	Gambling Taxes - Amusement Games	\$18,898
0549	001	Current Expense	3183400	REET 1 - First Quarter Percent	\$39,351
0549	001	Current Expense	3216000	Professional and Occupations	\$61,756
0549	001	Current Expense	3219900	Other Business Licenses and Permits	\$20
0549	001	Current Expense	3221000	Buildings, Structure and Equipment	\$31,568
0549	001	Current Expense	3221001	Buildings, Structure and Equipment	\$3,344
0549	001	Current Expense	3221002	Buildings, Structure and Equipment	\$3,120
0549	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$148
0549	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$32
0549	001	Current Expense	3340111	State Grant from Criminal Justice Training Commission	\$1,828

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	001	Current Expense	3340310	State Grant from Department of Ecology	\$27,822
0549	001	Current Expense	3340460	State Grant from Department of Social and Health Services	\$8,692
0549	001	Current Expense	3350091	PUD Privilege Tax	\$14,833
0549	001	Current Expense	3360087	Motor Vehicle Fuel Tax - City Streets	\$214
0549	001	Current Expense	3360099	Streamlined Sales Tax Mitigation Payment	\$10,506
0549	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0549	001	Current Expense	3360626	Criminal Justice - Special Programs	\$1,380
0549	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$214
0549	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$3,839
0549	001	Current Expense	3360695	Liquor Control Board Profits	\$12,355
0549	001	Current Expense	3412200	District/Municipal Court Civil Filing Services	\$9
0549	001	Current Expense	3413302	District/Municipal Court - Administrative Fees	\$104
0549	001	Current Expense	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$4
0549	001	Current Expense	3421000	Law Enforcement Services	\$214,250
0549	001	Current Expense	3422100	Fire Protection and Emergency Medical Services	\$338
0549	001	Current Expense	3423300	Detention and Correction Services	\$865
0549	001	Current Expense	3423306	Detention and Correction Services	\$475
0549	001	Current Expense	3423307	Detention and Correction Services	\$14,661
0549	001	Current Expense	3423700	Detention and Correction Services	\$130
0549	001	Current Expense	3523000	Proof of Motor Vehicle Insurance	\$49

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	001	Current Expense	3531003	Traffic Infraction Penalties	\$4,620
0549	001	Current Expense	3531004	Traffic Infraction Penalties	\$375
0549	001	Current Expense	3531005	Traffic Infraction Penalties	\$721
0549	001	Current Expense	3537004	Non-Traffic Infraction Penalties	\$108
0549	001	Current Expense	3537013	Non-Traffic Infraction Penalties	\$267
0549	001	Current Expense	3552001	Driving Under Influence (DUI) Fines	\$512
0549	001	Current Expense	3552003	Driving Under Influence (DUI) Fines	\$27
0549	001	Current Expense	3558001	Other Criminal Traffic Misdemeanor Fines	\$926
0549	001	Current Expense	3558002	Other Criminal Traffic Misdemeanor Fines	\$419
0549	001	Current Expense	3565002	Investigative Fund Assessments	\$14
0549	001	Current Expense	3565003	Investigative Fund Assessments	\$129
0549	001	Current Expense	3569004	Other Criminal Non-Traffic Fines	\$48
0549	001	Current Expense	3569014	Other Criminal Non-Traffic Fines	\$4
0549	001	Current Expense	3573300	Public Defense Cost	\$1,860
0549	001	Current Expense	3573600	Collection Agency Cost	\$772
0549	001	Current Expense	3573700	District/Municipal Court Cost Recoupments	\$2,848
0549	001	Current Expense	3611000	Investment Earnings	\$112
0549	001	Current Expense	3614000	Other Interest	\$195
0549	001	Current Expense	3614000	Other Interest	\$4,392
0549	001	Current Expense	3614001	Other Interest	\$21
0549	001	Current Expense	3614003	Other Interest	\$12
0549	001	Current Expense	3670000	Contributions and Donations from Nongovernmental Sources	\$1,591

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	001	Current Expense	3670000	Contributions and Donations from Nongovernmental Sources	\$3,835
0549	001	Current Expense	3670000	Contributions and Donations from Nongovernmental Sources	\$20,052
0549	001	Current Expense	3670100	Contributions and Donations from Nongovernmental Sources	\$1,329
0549	001	Current Expense	3670300	Contributions and Donations from Nongovernmental Sources	\$100
0549	001	Current Expense	3699100	Miscellaneous Other	\$205
0549	001	Current Expense	3812011	Interfund Loan Repayment Received	\$90,000
0549	001	Current Expense	3812022	Interfund Loan Repayment Received	\$70,000
0549	001	Current Expense	3861200	Agency Type Deposits	\$301
0549	101	Streets	3088000	Unreserved Cash and Investments-Beginning	\$20,628
0549	101	Streets	3111000	Property Tax	\$254,173
0549	101	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$29,283
0549	101	Streets	3479000	Other Fees	\$20,000
0549	101	Streets	3670000	Contributions and Donations from Nongovernmental Sources	\$2,714
0549	101	Streets	3899000	Other Nonrevenues	\$38,310
0549	101	Streets	3970012	Transfers-In	\$55,224
0549	101	Streets	3970014	Transfers-In	\$5,374
0549	102	Arterial Streets	3088000	Unreserved Cash and Investments-Beginning	\$54,770
0549	102	Arterial Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$214
0549	102	Arterial Streets	3670000	Contributions and Donations from Nongovernmental Sources	\$240

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0549	103	Convention Center	3088000	Unreserved Cash and Investments-Beginning	\$247,555
0549	103	Convention Center	3133102	Hotel/Motel Sales and Use Tax	\$251,684
0549	103	Convention Center	3133103	Hotel/Motel Sales and Use Tax	\$377,526
0549	103	Convention Center	3670000	Contributions and Donations from Nongovernmental Sources	\$100
0549	103	Convention Center	3670001	Contributions and Donations from Nongovernmental Sources	\$6,070
0549	105	Capital Improvement Fund	3088000	Unreserved Cash and Investments-Beginning	\$51,795
0549	105	Capital Improvement Fund	3161000	Business and Occupation Taxes	\$88,971
0549	105	Capital Improvement Fund	3670100	Contributions and Donations from Nongovernmental Sources	\$6,184
0549	401	Water Operations	3088000	Unreserved Cash and Investments-Beginning	\$230,624
0549	401	Water Operations	3433430	Electricity/Gas Sales and Services	\$38,378
0549	401	Water Operations	3434001	Water Sales and Services	\$1,451,613
0549	401	Water Operations	3434301	Water Sales and Services	\$7,500
0549	401	Water Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$1,043,906
0549	401	Water Operations	3670000	Contributions and Donations from Nongovernmental Sources	\$2,931
0549	401	Water Operations	3699100	Miscellaneous Other	\$50
0549	401	Water Operations	3812043	Interfund Loan Repayment Received	\$10,000
0549	401	Water Operations	3812043	Interfund Loan Repayment Received	\$10,000
0549	401	Water Operations	3899000	Other Nonrevenues	\$16,850
0549	401	Water Operations	3972000	Transfers-In	\$40,676
0549	401	Water Operations	3973400	Transfers-In	\$845

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	410	Stormwater	3088000	Unreserved Cash and Investments-Beginning	\$2,237
0549	410	Stormwater	3434301	Water Sales and Services	\$190
0549	410	Stormwater	3438300	Combined Water/Sewer/Solid Waste Sales and Services	\$214,750
0549	410	Stormwater	3438301	Combined Water/Sewer/Solid Waste Sales and Services	\$190
0549	410	Stormwater	3970045	Transfers-In	\$1
0549	414	Sidewalk Assessment Lid #92-2	3088000	Unreserved Cash and Investments-Beginning	\$4,771
0549	414	Sidewalk Assessment Lid #92-2	3685000	Special Assessments - Operating	\$603
0549	601	Investment Trust Funds	3088000	Unreserved Cash and Investments-Beginning	\$12,771
0549	601	Investment Trust Funds	3899000	Other Nonrevenues	\$3,441
0549	601	Investment Trust Funds	3899001	Other Nonrevenues	(\$321)
0549	651	Agency Funds	3088000	Unreserved Cash and Investments-Beginning	\$18,338
0549	651	Agency Funds	3860001	Agency Type Deposits	\$369
0549	651	Agency Funds	3860002	Agency Type Deposits	\$56
0549	651	Agency Funds	3868307	Agency Type Deposits	\$1
0549	651	Agency Funds	3868308	Agency Type Deposits	\$255
0549	651	Agency Funds	3868309	Agency Type Deposits	\$37
0549	651	Agency Funds	3868331	Agency Type Deposits	\$591
0549	651	Agency Funds	3868332	Agency Type Deposits	\$104
0549	651	Agency Funds	3868800	Agency Type Deposits	\$213
0549	651	Agency Funds	3868909	Agency Type Deposits	\$978
0549	651	Agency Funds	3868914	Agency Type Deposits	\$274
0549	651	Agency Funds	3868915	Agency Type Deposits	\$172
0549	651	Agency Funds	3869100	Agency Type Deposits	\$3,725
0549	651	Agency Funds	3869200	Agency Type Deposits	\$2,094
0549	651	Agency Funds	3869700	Agency Type Deposits	\$9
0549	651	Agency Funds	3869701	Agency Type Deposits	\$12
0549	651	Agency Funds	3869704	Agency Type Deposits	\$4

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	651	Agency Funds	3869705	Agency Type Deposits	\$1,057
0549	651	Agency Funds	3869706	Agency Type Deposits	\$46
0549	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$345,860
0549	001	Current Expense	5116010	Legislative Activities	\$24,000
0549	001	Current Expense	5116020	Legislative Activities	\$3,135
0549	001	Current Expense	5116040	Legislative Activities	\$11,449
0549	001	Current Expense	5125010	Municipal Court	\$13,652
0549	001	Current Expense	5125020	Municipal Court	\$1,329
0549	001	Current Expense	5125030	Municipal Court	\$537
0549	001	Current Expense	5125040	Municipal Court	\$12,000
0549	001	Current Expense	5125040	Municipal Court	\$15,166
0549	001	Current Expense	5125040	Municipal Court	\$500
0549	001	Current Expense	5125040	Municipal Court	\$146
0549	001	Current Expense	5125040	Municipal Court	\$233
0549	001	Current Expense	5125040	Municipal Court	\$9,139
0549	001	Current Expense	5125040	Municipal Court	\$173
0549	001	Current Expense	5142010	Financial Services	\$79,384
0549	001	Current Expense	5142020	Financial Services	\$25,154
0549	001	Current Expense	5142030	Financial Services	\$10,392
0549	001	Current Expense	5142040	Financial Services	\$26,584
0549	001	Current Expense	5142040	Financial Services	\$6,503
0549	001	Current Expense	5142040	Financial Services	\$3,696
0549	001	Current Expense	5142040	Financial Services	\$1,661
0549	001	Current Expense	5142040	Financial Services	\$605
0549	001	Current Expense	5142040	Financial Services	\$17,974
0549	001	Current Expense	5142040	Financial Services	\$724
0549	001	Current Expense	5142040	Financial Services	\$631
0549	001	Current Expense	5142040	Financial Services	\$2,226
0549	001	Current Expense	5142040	Financial Services	\$1,588
0549	001	Current Expense	5142040	Financial Services	\$1,303
0549	001	Current Expense	5153040	Legal Services	\$18,310
0549	001	Current Expense	5192010	Risk Management Services	\$4,011

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	001	Current Expense	5192040	Risk Management Services	\$2,159
0549	001	Current Expense	5192040	Risk Management Services	\$1,730
0549	001	Current Expense	5212010	Police Operations	\$479,023
0549	001	Current Expense	5212020	Police Operations	\$243,233
0549	001	Current Expense	5212030	Police Operations	\$28,578
0549	001	Current Expense	5212030	Police Operations	\$4,279
0549	001	Current Expense	5212040	Police Operations	\$10,782
0549	001	Current Expense	5212040	Police Operations	\$85,824
0549	001	Current Expense	5212040	Police Operations	\$418
0549	001	Current Expense	5212040	Police Operations	\$21,146
0549	001	Current Expense	5212040	Police Operations	\$2,000
0549	001	Current Expense	5212040	Police Operations	\$18,912
0549	001	Current Expense	5212040	Police Operations	\$489
0549	001	Current Expense	5213030	Crime Prevention	\$4,172
0549	001	Current Expense	5213030	Crime Prevention	\$243
0549	001	Current Expense	5213040	Crime Prevention	\$8,047
0549	001	Current Expense	5223010	Fire Prevention and Investigation	\$11,218
0549	001	Current Expense	5223020	Fire Prevention and Investigation	\$13,585
0549	001	Current Expense	5223030	Fire Prevention and Investigation	\$24,018
0549	001	Current Expense	5223030	Fire Prevention and Investigation	\$192
0549	001	Current Expense	5223040	Fire Prevention and Investigation	\$2,584
0549	001	Current Expense	5223040	Fire Prevention and Investigation	\$13,689
0549	001	Current Expense	5223040	Fire Prevention and Investigation	\$177
0549	001	Current Expense	5223040	Fire Prevention and Investigation	\$20,000
0549	001	Current Expense	5223040	Fire Prevention and Investigation	\$17,974
0549	001	Current Expense	5223040	Fire Prevention and Investigation	\$5,153
0549	001	Current Expense	5223040	Fire Prevention and Investigation	\$11,519

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0549	001	Current Expense	5223040	Fire Prevention and Investigation	\$789
0549	001	Current Expense	5242010	Inspections, Permits, Certificates and Licenses	\$30,247
0549	001	Current Expense	5242020	Inspections, Permits, Certificates and Licenses	\$14,936
0549	001	Current Expense	5242030	Inspections, Permits, Certificates and Licenses	\$1,418
0549	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$49
0549	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$260
0549	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$875
0549	001	Current Expense	5252040	Disaster Response	\$12,000
0549	001	Current Expense	5252040	Disaster Response	\$11,434
0549	001	Current Expense	5586040	Planning	\$8,132
0549	001	Current Expense	5587010	Economic Development	\$35,542
0549	001	Current Expense	5587020	Economic Development	\$17,630
0549	001	Current Expense	5587030	Economic Development	\$13,216
0549	001	Current Expense	5587030	Economic Development	\$239
0549	001	Current Expense	5587040	Economic Development	\$11,068
0549	001	Current Expense	5587040	Economic Development	\$10,307
0549	001	Current Expense	5587040	Economic Development	\$973
0549	001	Current Expense	5587040	Economic Development	\$3,870
0549	001	Current Expense	5587040	Economic Development	\$341
0549	001	Current Expense	5587040	Economic Development	\$2,628
0549	001	Current Expense	5587040	Economic Development	\$137
0549	001	Current Expense	5587040	Economic Development	\$1,279
0549	001	Current Expense	5670040	Children Services	\$413
0549	001	Current Expense	5768010	General Parks	\$36,408
0549	001	Current Expense	5768020	General Parks	\$16,606
0549	001	Current Expense	5768030	General Parks	\$48,674
0549	001	Current Expense	5768030	General Parks	\$107
0549	001	Current Expense	5768040	General Parks	\$1,340
0549	001	Current Expense	5768040	General Parks	\$6
0549	001	Current Expense	5768040	General Parks	\$308

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	001	Current Expense	5768040	General Parks	\$9,516
0549	001	Current Expense	5768040	General Parks	\$9,589
0549	001	Current Expense	5768040	General Parks	\$27,268
0549	001	Current Expense	5768040	General Parks	\$330
0549	001	Current Expense	5768140	General Parks	\$35
0549	001	Current Expense	5768140	General Parks	\$6,799
0549	001	Current Expense	5768240	General Parks	\$20,502
0549	001	Current Expense	5769230	Other Park Facilities	\$576
0549	001	Current Expense	5861000	Agency Type Disbursements	\$10,000
0549	001	Current Expense	5911170	Debt Repayment - Legislative Services	\$7,121
0549	001	Current Expense	5921180	Interest and Other Debt Service Cost - Legislative Services	\$2,588
0549	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$45,267
0549	001	Current Expense	5942260	Capital Expenditures/Expenses - Fire Supression and EMS Services	\$230
0549	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$6,386
0549	101	Streets	5088000	Unreserved Cash and Investments - Ending	\$102,802
0549	101	Streets	5414010	Drainage	\$75,229
0549	101	Streets	5414020	Drainage	\$43,491
0549	101	Streets	5414040	Drainage	\$8,043
0549	101	Streets	5414040	Drainage	\$1,304
0549	101	Streets	5416230	Special Purpose Paths	\$1,368
0549	101	Streets	5423120	Roadway	\$402
0549	101	Streets	5423130	Roadway	\$26,224
0549	101	Streets	5423130	Roadway	\$11,086
0549	101	Streets	5423140	Roadway	\$4,540
0549	101	Streets	5423140	Roadway	\$140
0549	101	Streets	5423140	Roadway	\$11,180

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	101	Streets	5423140	Roadway	\$12,649
0549	101	Streets	5426340	Street Lighting	\$28,412
0549	101	Streets	5426440	Traffic Control Devices	\$1,253
0549	101	Streets	5426730	Street Cleaning	\$6,518
0549	101	Streets	5426730	Street Cleaning	\$1,065
0549	101	Streets	5812000	Interfund Loan Repayments	\$90,000
0549	102	Arterial Streets	5971100	Transfers-Out	\$55,224
0549	103	Convention Center	5088000	Unreserved Cash and Investments - Ending	\$240,655
0549	103	Convention Center	5739010	Other	\$72,243
0549	103	Convention Center	5739020	Other	\$39,412
0549	103	Convention Center	5739030	Other	\$1,957
0549	103	Convention Center	5739040	Other	\$0
0549	103	Convention Center	5739040	Other	\$4,006
0549	103	Convention Center	5739040	Other	\$17,295
0549	103	Convention Center	5739040	Other	\$32,037
0549	103	Convention Center	5739040	Other	\$39,435
0549	103	Convention Center	5739040	Other	\$17,672
0549	103	Convention Center	5739040	Other	\$21,986
0549	103	Convention Center	5739040	Other	\$5,025
0549	103	Convention Center	5739040	Other	\$6,102
0549	103	Convention Center	5739040	Other	\$5,006
0549	103	Convention Center	5739040	Other	\$25
0549	103	Convention Center	5739040	Other	\$1,000
0549	103	Convention Center	5739040	Other	\$10,891
0549	103	Convention Center	5739040	Other	\$5,000
0549	103	Convention Center	5739040	Other	\$16,011
0549	103	Convention Center	5739040	Other	\$7,617
0549	103	Convention Center	5739040	Other	\$4,135
0549	103	Convention Center	5739040	Other	\$11,948
0549	103	Convention Center	5739040	Other	\$550
0549	103	Convention Center	5739040	Other	\$1,000
0549	103	Convention Center	5739040	Other	\$26,148
0549	103	Convention Center	5739040	Other	\$976

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	103	Convention Center	5739040	Other	\$74,358
0549	103	Convention Center	5739040	Other	\$47,917
0549	103	Convention Center	5739040	Other	\$20,001
0549	103	Convention Center	5739040	Other	\$507
0549	103	Convention Center	5739040	Other	\$500
0549	103	Convention Center	5739040	Other	\$11,833
0549	103	Convention Center	5739040	Other	\$15,667
0549	103	Convention Center	5739040	Other	\$14,500
0549	103	Convention Center	5739040	Other	\$1,115
0549	103	Convention Center	5739040	Other	\$30,700
0549	103	Convention Center	5739040	Other	\$17,058
0549	103	Convention Center	5739040	Other	\$2,500
0549	103	Convention Center	5739040	Other	\$3,118
0549	103	Convention Center	5739040	Other	\$188
0549	103	Convention Center	5739040	Other	\$322
0549	103	Convention Center	5755040	Multipurpose and Community Centers	\$5,035
0549	103	Convention Center	5917370	Debt Repayment - Cultural and Community Activities	\$34,575
0549	103	Convention Center	5927380	Interest and Other Debt Service Cost - Cultural and Community Activities	\$6,442
0549	103	Convention Center	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$8,468
0549	105	Capital Improvement Fund	5088000	Unreserved Cash and Investments - Ending	\$44,655
0549	105	Capital Improvement Fund	5739010	Other	\$24,336
0549	105	Capital Improvement Fund	5739020	Other	\$8,491
0549	105	Capital Improvement Fund	5739040	Other	\$7,540
0549	105	Capital Improvement Fund	5768040	General Parks	\$12,640
0549	105	Capital Improvement Fund	5945760	Capital Expenditures/Expenses - Community Services	\$49,288

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	401	Water Operations	5088000	Unreserved Cash and Investments - Ending	\$285,643
0549	401	Water Operations	5320040	Television/Cable Utilities	\$15,974
0549	401	Water Operations	5340010	Water Utilities	\$408,682
0549	401	Water Operations	5340020	Water Utilities	\$226,385
0549	401	Water Operations	5340030	Water Utilities	\$169,504
0549	401	Water Operations	5340030	Water Utilities	\$6,082
0549	401	Water Operations	5340030	Water Utilities	\$2,786
0549	401	Water Operations	5340040	Water Utilities	\$26,584
0549	401	Water Operations	5340040	Water Utilities	\$75,465
0549	401	Water Operations	5340040	Water Utilities	\$7,371
0549	401	Water Operations	5340040	Water Utilities	\$1,452
0549	401	Water Operations	5340040	Water Utilities	\$47
0549	401	Water Operations	5340040	Water Utilities	\$21,146
0549	401	Water Operations	5340040	Water Utilities	\$33,108
0549	401	Water Operations	5340040	Water Utilities	\$59,057
0549	401	Water Operations	5340040	Water Utilities	\$14,146
0549	401	Water Operations	5341040	Water Utilities	\$5,869
0549	401	Water Operations	5341040	Water Utilities	\$432
0549	401	Water Operations	5341050	Water Utilities	\$67,630
0549	401	Water Operations	5350010	Sewer/Reclaimed Water Utilities	\$400,941
0549	401	Water Operations	5350020	Sewer/Reclaimed Water Utilities	\$201,351
0549	401	Water Operations	5350030	Sewer/Reclaimed Water Utilities	\$80,681
0549	401	Water Operations	5350030	Sewer/Reclaimed Water Utilities	\$5,218
0549	401	Water Operations	5350030	Sewer/Reclaimed Water Utilities	\$1,007
0549	401	Water Operations	5350040	Sewer/Reclaimed Water Utilities	\$14,189
0549	401	Water Operations	5350040	Sewer/Reclaimed Water Utilities	\$26,853
0549	401	Water Operations	5350040	Sewer/Reclaimed Water Utilities	\$2,570
0549	401	Water Operations	5350040	Sewer/Reclaimed Water Utilities	\$26

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0549	401	Water Operations	5350040	Sewer/Reclaimed Water Utilities	\$257
0549	401	Water Operations	5350040	Sewer/Reclaimed Water Utilities	\$17,974
0549	401	Water Operations	5350040	Sewer/Reclaimed Water Utilities	\$36,912
0549	401	Water Operations	5350040	Sewer/Reclaimed Water Utilities	\$30,556
0549	401	Water Operations	5350040	Sewer/Reclaimed Water Utilities	\$2,148
0549	401	Water Operations	5350140	Sewer/Reclaimed Water Utilities	\$1,235
0549	401	Water Operations	5350150	Sewer/Reclaimed Water Utilities	\$38,881
0549	401	Water Operations	5812000	Interfund Loan Repayments	\$70,000
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$11,582
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$67,598
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$6,239
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$7,114
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$10,286
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$26,673
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$29,493
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$20,000
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$14,923
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$44,067
0549	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$56,971
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,607
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$7,436

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$4,372
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$2,059
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$566
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$9,190
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$3,275
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$2,028
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,958
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$57,287
0549	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$9,871
0549	401	Water Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$3,690
0549	401	Water Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$51,408
0549	401	Water Operations	5971000	Transfers-Out	\$1
0549	401	Water Operations	5973000	Transfers-Out	\$845
0549	401	Water Operations	5973400	Transfers-Out	\$40,676
0549	410	Stormwater	5088000	Unreserved Cash and Investments - Ending	\$21,198
0549	410	Stormwater	5380010	Combined Water/Sewer/Solid Waste Utilities	\$33,419
0549	410	Stormwater	5380020	Combined Water/Sewer/Solid Waste Utilities	\$23,908

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0549	410	Stormwater	5380030	Combined Water/Sewer/Solid Waste Utilities	\$11,641
0549	410	Stormwater	5380040	Combined Water/Sewer/Solid Waste Utilities	\$18,016
0549	410	Stormwater	5381030	Combined Water/Sewer/Solid Waste Utilities	\$19,000
0549	410	Stormwater	5381050	Combined Water/Sewer/Solid Waste Utilities	\$3,999
0549	410	Stormwater	5811000	Interfund Loans	\$10,000
0549	410	Stormwater	5812000	Interfund Loan Repayments	\$10,000
0549	410	Stormwater	5913470	Debt Repayment - Water Utilities	\$50,388
0549	410	Stormwater	5923480	Interest and Other Debt Service Cost - Water Utilities	\$15,799
0549	414	Sidewalk Assessment Lid #92-2	5971000	Transfers-Out	\$5,374
0549	601	Investment Trust Funds	5088000	Unreserved Cash and Investments - Ending	\$15,891
0549	651	Agency Funds	5088000	Unreserved Cash and Investments - Ending	\$28,336



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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligations</b>						
251.11	Bingo Building - Cashmere	9/1/2021	56,823	-	7,121	49,702
251.11	Property Purchase - Key Bank	9/30/2020	214,746	-	34,575	180,171
<b>Total General Obligations:</b>			<b>271,569</b>	<b>-</b>	<b>41,696</b>	<b>229,873</b>
<b>Revenue Obligations</b>						
259.12	Compensated Absences	12/31/2015	87,375	5,552	-	92,927
252.11	Million Gallon Tank - PWTF	6/30/2018	270,392	-	67,598	202,794
252.11	03 Wastewater - PWTF	6/30/2020	61,714	-	10,285	51,429
252.11	85 Water/Sewer Refinance	12/31/2021	170,000	-	20,000	150,000
252.11	02 Wastewater -DOE	9/30/2022	227,197	-	26,673	200,524
252.11	03 Wastewater -DOE	4/30/2023	134,241	-	14,922	119,319
252.11	13 Stormwater - BOP	6/1/2023	478,150	-	50,388	427,762
252.11	03 Wastewater - BOP	6/5/2023	127,652	-	11,582	116,070
252.11	05 Wastewater - DOE	7/31/2025	1,086,034	-	47,932	1,038,102
252.11	85 Water/Sewer - Berkadia	12/1/2025	93,836	-	7,114	86,722
252.11	Dohman Repairs - PWTF	6/30/2026	74,868	-	6,239	68,629
252.11	06 Wastewater - DOE	7/31/2026	226,056	-	9,040	217,016
252.11	09 Water Plant Upgrade	6/30/2029	442,402	-	29,494	412,908
252.11	12 Water Treatment - USDA	2/25/1952	2,556,804	-	44,066	2,512,738
264.30	Pension Liabilities	12/31/2015	-	1,144,873	-	1,144,873
<b>Total Revenue Obligations:</b>			<b>6,036,721</b>	<b>1,150,425</b>	<b>345,333</b>	<b>6,841,813</b>
<b>Total Liabilities:</b>			<b>6,308,290</b>	<b>1,150,425</b>	<b>387,029</b>	<b>7,071,686</b>

## City of Long Beach

## SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2015

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	Current Expense	\$286,046.79	\$1,685,682.41	\$0.00	\$160,000.00	\$35,082.75
002	Current Expense Sinking Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101	Streets	\$20,628.11	\$344,629.64	\$60,598.06	\$0.00	\$149.74
102	Arterial Streets	\$54,770.03	\$454.20	\$0.00	\$0.00	\$0.00
103	Convention Center	\$247,555.37	\$673,653.45	\$0.00	\$0.00	\$38,273.89
104	Street Equipment Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
105	Capital Improvement Fund	\$51,795.05	\$95,155.45	\$0.00	\$0.00	\$0.00
106	Police Vehicle Sinking Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401	Water Operations	\$230,624.05	\$2,563,648.15	\$41,520.58	\$20,000.00	\$2,419.14
410	Stormwater	\$2,236.57	\$215,130.09	\$0.65	\$0.00	\$0.00
414	Sidewalk Assessment Lid #92-2	\$4,771.22	\$602.61	\$0.00	\$0.00	\$0.00
420	Water/Sewer Sinking Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
601	Investment Trust Funds	\$12,770.95	\$3,195.51	\$0.00	\$0.00	\$75.00
602	Hospital Cdbg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
651	Agency Funds	\$18,338.28	\$9,997.45	\$0.00	\$0.00	\$0.00
801	Claims Clearing Fund	\$66,790.57	\$0.00	\$2,856,927.10	\$0.00	\$0.00
802	Salary Clearing Fund	\$73,001.25	\$0.00	\$2,434,508.53	\$0.00	\$0.00
803	Treasurer's Savings/Money Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$1,069,328.24</b>	<b>\$5,592,148.96</b>	<b>\$5,393,554.92</b>	<b>\$180,000.00</b>	<b>\$76,000.52</b>

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$1,810,599.66	\$70,842.23	\$1,715,026.87	\$0.00	\$1,750,786.35	\$345,860.10
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$405,077.96	\$5,688.64	\$227,365.58	\$90,000.00	\$322,904.48	\$102,801.59
\$454.20	\$601.49	\$54,622.74	\$0.00	\$55,224.23	\$0.00
\$635,379.56	\$10,062.84	\$670,491.00	\$0.00	\$642,279.95	\$240,654.98
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$95,155.45	\$1,479.89	\$100,815.14	\$0.00	\$102,295.03	\$44,655.47
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2,622,749.59	\$47,221.42	\$2,452,928.01	\$70,000.00	\$2,567,730.29	\$285,643.35
\$215,130.74	\$9,312.87	\$166,856.75	\$20,000.00	\$196,169.62	\$21,197.69
\$602.61	\$0.00	\$5,373.83	\$0.00	\$5,373.83	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3,120.51	\$0.00	\$75.00	\$0.00	\$0.00	\$15,891.46
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$9,997.45	\$0.00	\$0.00	\$0.00	\$0.00	\$28,335.73
\$2,856,927.10	\$2,832,454.61	\$0.00	\$0.00	\$2,832,454.61	\$91,263.06
\$2,434,508.53	\$2,427,903.16	\$0.00	\$0.00	\$2,427,903.16	\$79,606.62
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$11,089,703.36</b>	<b>\$5,405,567.15</b>	<b>\$5,393,554.92</b>	<b>\$180,000.00</b>	<b>\$10,903,121.55</b>	<b>\$1,255,910.05</b>

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Substance Abuse)	Drug-Free Communities Support Program Grants	93.276	NA	8,513	-	8,513	-	
<b>Total Federal Awards Expended:</b>				<b>8,513</b>	<b>-</b>	<b>8,513</b>	<b>-</b>	

The accompanying notes are an integral part of this schedule.

## **CITY OF LONG BEACH, WASHINGTON**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2015

#### **NOTE 1 - BASIS OF ACCOUNTING**

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

#### **NOTE 2 - PROGRAM COSTS**

The amounts shown as current year expenditures represents only federal grant portion of the program costs. Entire program costs, including the City's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **NOTE 7 - INDIRECT COST RATE**

The city has not elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.