

ANNUAL REPORT

City of Millwood

0836

MCAG No.

Submitted pursuant to RCW 43.09.230 to the STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011

Certified correct this 15TH day of MAY, 2012, to the best of my knowledge and belief:

GOVERNMENT INFORMATION:

Official Mailing Address 9103 E. Frederick Ave., Spokane, WA 99206

Official Web Site Address www.cityofmillwood.org

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Deborah Matkin, City Treasurer

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Signature

Deborah Matkin

City of Millwood
MCAG #0718
Notes to the Annual Report
For the Year Ending December 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City 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.

The City was incorporated in 1928 and operates under the laws of the state of Washington applicable to a Non-charter Code City. The City is a general purpose government and provides public safety, street improvement, parks and recreation, general administrative services, and a city owned water & sewer utility. The City uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City.

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.

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.

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

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.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

c. Budgets

The City adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. The expenditures presented may be different from the expenditures on the c4/c5 because interfund transfers are eliminated for funds that are rolled together.

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 - General Fund	\$ 853,698	\$ 764,164	\$ 89,534
101 - Street Fund	\$ 260,452	\$ 233,562	\$ 26,890
201 - LTGO Bond Fund	\$ 72,302	\$ 71,969	\$ 333
204 - GO Note Bond Fund	\$ 73,802	\$ 73,112	\$ 690
301 - Capital Projects Fund	\$ -	\$ -	\$ -
302 - Special Capital Projects Fund	\$ -	\$ -	\$ -
401 - Water Fund	\$ 245,109	\$ 214,999	\$ 30,110
210 - Revenue Reserve Bond Fund	\$ 352,517	\$ 352,517	\$ -
211 - Revenue Debt Service Bond Fund	\$ 1,110	\$ 1,110	\$ -
403 - Water Reserve Managerial Fund	\$ -	\$ -	\$ -
410 - Revenue Reserve Bond Fund	\$ 107,000	\$ 107,000	\$ -
411 - Revenue Debt Service Bond Fund	\$ 184,802	\$ 183,567	\$ 1,235
Total 401 - Water Fund	\$ 890,538	\$ 859,193	\$ 31,345
402 - Sewer Fund	\$ 332,173	\$ 306,072	\$ 26,101
Total	\$ 2,482,965	\$ 2,308,072	\$ 174,893

Budgeted amounts are authorized to be transferred between departments within any fund; 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

It is the City's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

e. Deposits

The City's deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

f. Investments See (Investment Note 3)

g. Capital Assets

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

h. Compensated Absences

Vacation leave is accrued monthly and is based upon years of service and hours worked or per contract for specific individuals. Benefit years are based upon hire date. The following table shows the amount earned per years of service.

Years of Service	Vacation Earned
Less than five	Ten days
Five through nine	Fifteen days
Ten through fourteen	Twenty days
Fifteen or more	Twenty-five days

Employees must use half of what they have received during the year. Rollover of unused vacation time is only allowed with the Mayor's approval. Accumulated vacation is paid at 1:1. Upon separation or retirement employees may receive payment for up to two weeks of unused vacation leave.

Sick leave may be accumulated up to 720 hours and accrues at 8 hours per month. Upon separation or retirement employees do not receive payment for unused sick leave.

Compensatory time is not allowed.

i. Long-Term Debt See Note (5)

j. Risk Management

The City 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 150 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 the membership.

Liability coverage is written on an occurrence basis, with 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 purchasers 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 \$500,000, 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 sue 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.

A board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects and 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.

k. Reserved Fund Balance

In 2011, the City has a total of \$ 473,060 in reserved fund balances. \$427,573 is reserved by Revenue Bond obligations and future capital needs and is reported in fund 401. \$45,487 is reserved by ordinance for capital improvements to the sewer utility, and is reported in fund 402.

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 - INVESTMENTS

The City's investments are insured, registered, or held by the City or its agent in the City's name.

Investments are presented at face value.

Investments by type at December 31, 2011 are as follows:

Type of Investment	(City/County/District's) own investments	Investments held by (City/County/District) as an agent for other local governments, individual or private organizations.	Total
Other: Certificate of Deposit	\$ 1,000,000	\$	\$ 1,000,000
Total	\$ 1,000,000	\$	\$ 1,000,000

NOTE 4 - PROPERTY TAX

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

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

The City's regular levy for the year 2011 was \$1.60 per \$1,000 on an assessed valuation of \$266,179,061.00, for a total regular levy of \$361,150.27.

NOTE 5 - LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the City, and summarizes the City's debt transactions for 2011. The debt service payment for the fiscal year being reported and future payment requirements, including interest, are as follows:

	<u>General Obligation Bonds</u>	<u>Revenue Bonds</u>	<u>Other Debt</u>	<u>Total Debt</u>
2011	\$144,482.50	\$183,265.00	\$	\$327,747.50
2012	\$140,057.50	\$177,375.00		\$317,432.50
2013	\$145,497.53	\$171,252.50		\$316,750.03
2014	\$150,400.00	\$174,975.00		\$325,375.00
2015	\$114,680.00	\$73,045.00		\$187,725.00
2016	\$75,070.00	\$0.00		\$75,070.00
2017 - 2022	\$145,390.00	\$0.00		\$145,390.00
Totals	\$915,577.53	\$779,912.50	\$	\$1,695,490.03

NOTE 6 - PENSION PLANS

Substantially all City full-time and qualifying part-time employees participate in the PERS 2 plan, administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

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

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

NOTE 7 - OTHER DISCLOSURES

The City was in litigation with the owner of a local espresso and tanning business. The owner filed a lawsuit in November 2009 alleging that work performed on Argonne Road had damaged her business. The City's insurer, Cities Insurance Association of Washington, accepted defense of the lawsuit based on the City's coverage. Summary judgment was granted to the City and the lawsuit was dismissed from Superior Court on November 15, 2010. The plaintiff subsequently appealed to the Washington State Court of Appeals, and the appeal was dismissed.

Plaintiff subsequently appealed to the Washington State Supreme Court, and was denied. No further liability remains.

The City has an Interlocal Agreement with the Spokane Aquifer Joint Board, and is assessed a portion of it's of its operating costs. This board oversees the water quality in the Spokane Aquifer. As the City's water utility draws its water from the Aquifer, decisions & resolutions of this board impact the operations of the City's utility.

The City has Interlocal Agreement(s) with the Spokane County, including Building Plan Review and Inspection services, care & custody of prisoners, prosecutorial and public defender services, and SCRAPS for animal control service. The City pays for these services as needed.

The City has an Interlocal Agreement with the Spokane County Sheriff to provide public safety services in lieu of a City police force. The City maintains an annual contract and pays for service on a monthly basis.

The City leases two public properties to Spokane County for public safety purposes. A portion of the Town Hall is leased to Sheriff Community Oriented Policing Effort (SCOPE). This lease is renewed yearly. The City also leases land to the Spokane Valley Fire District. The City issued G.O. Bonds to build the station. The SVFD, as part of their lease, pays all G.O. Bond Payments as rent to the City. The City then makes the appropriate payment for the bond. The SVFD lease term is 150 years. The building reverts to the possession of the SVFD at the end of the bond payment obligation.

City Of Millwood

MCAG #: 0718

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2011

1 Of 3

BARS CODE		Total For All Funds Total Amount	001 - General Fund Actual Amount	101 - Street Fund Actual Amount
Beginning Cash and Investments:				
308.10	Reserved	0.00	0.00	0.00
308.80	Unreserved	2,259,755.01	934,015.20	498,209.02
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
Revenues and Other Sources:				
310	Taxes	937,260.69	706,439.02	227,486.60
320	Licenses and Permits	24,656.25	24,656.25	0.00
330	Intergovernmental	75,788.15	31,663.35	44,124.80
340	Charges for Goods and Services	571,223.44	1,045.25	0.00
350	Fines and Penalties	6,516.05	1,408.52	0.00
360	Miscellaneous	16,846.89	10,650.85	773.31
370	Capital Contributions	0.00	0.00	0.00
390	Other Financing Sources	148,234.25	0.00	0.00
	Total Revenues and Other Financing Sources	1,780,525.72	775,863.24	272,384.71
	<i>Total Resources</i>	<i>4,040,280.73</i>	<i>1,709,878.44</i>	<i>770,593.73</i>
Operating Expenditures				
510	General Government	287,705.55	287,705.55	0.00
520	Public Safety	285,057.24	285,057.24	0.00
530	Physical Environment	461,803.84	16,997.22	0.00
540	Transportation	113,062.24	0.00	113,062.24
550	Economic Environment	86,640.39	86,640.39	0.00
560	Mental and Physical Health	3,426.44	3,426.44	0.00
570	Culture and Recreational	67,660.14	67,660.14	0.00
	Total Operating Expenditures	1,305,355.84	747,486.98	113,062.24
591-593	Debt Service	173,647.75	0.00	0.00
594-595	Capital Outlay	65,238.21	16,405.51	48,832.70
	Total Expenditures	1,544,241.80	763,892.49	161,894.94
597-599	Other Financing Uses	148,234.25	301.75	71,667.50
	<i>Total Expenditures and Other Financing Uses</i>	<i>1,692,476.05</i>	<i>764,194.24</i>	<i>233,562.44</i>
Excess (Deficit) of Resources Over Uses		2,347,804.68	945,684.20	537,031.29
380	Nonrevenues (Except 384)	79,509.91	6,620.34	0.00
580	Nonexpenditures (Except 584)	154,969.79	(30.21)	0.00
Ending Cash and Investments:				
508.10	Reserved	473,060.36	0.00	0.00
508.80	Unreserved	1,799,284.44	952,334.75	537,031.29

The accompanying notes are an integral part of this Statement

City Of Millwood

MCAG #: 0718

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2011

2 Of 3

BARS CODE		201 - LTGO Bond Fund Actual Amount	204 - GO Note Bond Fund Actual Amount	301 - Capital Projects Fund Actual Amount
Beginning Cash and Investments:				
308.10	Reserved	0.00	0.00	0.00
308.80	Unreserved	1,476.50	11.50	0.00
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
Revenues and Other Sources:				
310	Taxes	0.00	0.00	1,667.54
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental	0.00	0.00	0.00
340	Charges for Goods and Services	0.00	0.00	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous	0.00	0.00	0.00
370	Capital Contributions	0.00	0.00	0.00
390	Other Financing Sources	71,667.50	301.75	0.00
	Total Revenues and Other Financing Sources	71,667.50	301.75	1,667.54
	<i>Total Resources</i>	<i>73,144.00</i>	<i>313.25</i>	<i>1,667.54</i>
Operating Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Physical Environment	0.00	0.00	0.00
540	Transportation	0.00	0.00	0.00
550	Economic Environment	0.00	0.00	0.00
560	Mental and Physical Health	0.00	0.00	0.00
570	Culture and Recreational	0.00	0.00	0.00
	Total Operating Expenditures	0.00	0.00	0.00
591-593	Debt Service	71,969.25	73,111.75	0.00
594-595	Capital Outlay	0.00	0.00	0.00
	Total Expenditures	71,969.25	73,111.75	0.00
597-599	Other Financing Uses	0.00	0.00	0.00
	<i>Total Expenditures and Other Financing Uses</i>	<i>71,969.25</i>	<i>73,111.75</i>	<i>0.00</i>
Excess (Deficit) of Resources Over Uses		1,174.75	(72,798.50)	1,667.54
380	Nonrevenues (Except 384)	0.00	72,810.00	0.00
580	Nonexpenditures (Except 584)	0.00	0.00	0.00
Ending Cash and Investments:				
508.10	Reserved	0.00	0.00	0.00
508.80	Unreserved	1,174.75	11.50	1,667.54

The accompanying notes are an integral part of this Statement

City Of Millwood

MCAG #: 0718

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2011

3 Of 3

BARS CODE		302 - Special Capital Projects Fund Actual Amount	401 - Water Fund Actual Amount	402 - Sewer Fund Actual Amount
Beginning Cash and Investments:				
308.10	Reserved	0.00	0.00	0.00
308.80	Unreserved	0.00	739,860.23	86,182.56
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
Revenues and Other Sources:				
310	Taxes	1,667.53	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental	0.00	0.00	0.00
340	Charges for Goods and Services	0.00	185,154.35	385,023.84
350	Fines and Penalties	0.00	5,107.53	0.00
360	Miscellaneous	0.00	5,374.23	48.50
370	Capital Contributions	0.00	0.00	0.00
390	Other Financing Sources	0.00	76,265.00	0.00
	Total Revenues and Other Financing Sources	1,667.53	271,901.11	385,072.34
	<i>Total Resources</i>	<i>1,667.53</i>	<i>1,011,761.34</i>	<i>471,254.90</i>
Operating Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Physical Environment	0.00	214,999.46	229,807.16
540	Transportation	0.00	0.00	0.00
550	Economic Environment	0.00	0.00	0.00
560	Mental and Physical Health	0.00	0.00	0.00
570	Culture and Recreational	0.00	0.00	0.00
	Total Operating Expenditures	0.00	214,999.46	229,807.16
591-593	Debt Service	0.00	28,566.75	0.00
594-595	Capital Outlay	0.00	0.00	0.00
	Total Expenditures	0.00	243,566.21	229,807.16
597-599	Other Financing Uses	0.00	0.00	76,265.00
	Total Expenditures and Other Financing Uses	0.00	243,566.21	306,072.16
Excess (Deficit) of Resources Over Uses		1,667.53	768,195.13	165,182.74
380	Nonrevenues (Except 384)	0.00	79.57	0.00
580	Nonexpenditures (Except 584)	0.00	155,000.00	0.00
Ending Cash and Investments:				
508.10	Reserved	0.00	427,573.25	45,487.11
508.80	Unreserved	1,667.53	185,701.45	119,695.63

The accompanying notes are an integral part of this Statement

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 04

Detail of Revenues & Other Sources
For Year Ending: December 31, 2011

001 General Fund

BAS EL OB LA

308 00 00 01	Beginning Balance - General Fund	934,015.20
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	934,015.20
311 10 00 00	Real & Personal Property Taxes	328,938.50
311.00	TOTAL GENERAL PROPERTY TAXES	328,938.50
313 10 00 00	Local Retail Sales And Use Tax	300,151.50
313 60 00 00	Natural Gas Use Tax	23,411.17
313 71 00 00	Criminal Justice	24,809.55
313 73 00 00	Public Safety	14,188.16
313.00	TOTAL RETAIL SALES & USE TAXES	362,560.38
317 51 00 00	Punch Boards & Pull Tabs	14,940.14
317.00	TOTAL EXCISE TAXES	14,940.14
310.00	TOTAL TAXES	706,439.02
321 90 00 00	Other Business Licenses And Permits	1,610.01
321 91 00 00	Franchise Fees - Cable	20,533.92
321.00	TOTAL BUSINESS LICENSES & PERMITS	22,143.93
322 10 00 00	Buildings, Structures And Equipment Permit	1,296.32
322 30 00 00	Animal Licenses	1,116.00
322 90 00 01	Other Non-Business Licenses And Permits - Special	100.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	2,512.32
320.00	TOTAL LICENSES AND PERMITS	24,656.25
334 03 10 00	Department Of Ecology Shoreline Management Program	5,217.71
334.00	TOTAL STATE GRANTS	5,217.71
336 06 21 00	Criminal Justice - Violent Crimes/Population	1,000.00
336 06 25 00	Criminal Justice - Contracted Services	2,547.18
336 06 26 00	Criminal Justice - Special Programs	1,469.98
336 06 51 00	DUI/Other Criminal Justice Assistance	371.09
336 06 94 00	Liquor/Beer Excise Tax	8,608.72
336 06 95 00	Liquor Control Board Profits	12,448.67
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	26,445.64
330.00	TOTAL INTERGOVERNMENTAL REVENUE	31,663.35
341 35 00 00	Other Statutory Certifying And Copy Fees	0.25
341.00	TOTAL GENERAL GOVERNMENT	0.25

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 04

Detail of Revenues & Other Sources
For Year Ending: December 31, 2011

001 General Fund

BAS EL OB LA

345 83 00 00	Plan Checking	50.00
345 89 00 00	Other Planning And Development	995.00
345.00	TOTAL ECONOMIC ENVIRONMENT	1,045.00
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	1,045.25
353 70 00 00	Non-Traffic Infraction Penalties	1,408.52
353.00	TOTAL CIVIL INFRACTION PENALTIES	1,408.52
350.00	TOTAL FINES AND FORFEITS	1,408.52
361 11 00 00	Investment Interest	1,851.48
361 40 00 00	Interest On Contracts, Notes, Taxes & Loans	239.37
361.00	TOTAL INTEREST AND OTHER EARNINGS	2,090.85
362 40 00 00	Space And Facilities Rentals (Short-Term)	160.00
362 50 00 00	Space And Facilities Leases (Long-term)	8,400.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	8,560.00
360.00	TOTAL MISCELLANEOUS REVENUES	10,650.85
389 00 00 01	Nonrevenue	6,620.34
389.00	TOTAL OTHER NON-REVENUES	6,620.34
380.00	TOTAL NON REVENUES	6,620.34
300.00	TOTAL RESOURCES	1,716,498.78

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

001 General Fund

BAS EL

511.10	Administration		
	10	Salaries & Wages	3,500.00
	20	Personnel Benefits	267.75
	49	Miscellaneous	1,381.76
511.20	Advisory Services		
	31	Office & Operating Supplies	199.18
511.80	Voter Registration Costs		
	50	Intergovernmental Services & Taxes	474.54
			<hr/>
	511.00	TOTAL LEGISLATIVE	5,823.23
513.10	Administration		
	10	Salaries & Wages	7,200.00
	20	Personnel Benefits	613.20
	49	Miscellaneous	2,420.17
			<hr/>
	513.00	TOTAL EXECUTIVE	10,233.37
514.10	Administration		
	10	Salaries & Wages	26,388.04
	20	Personnel Benefits	9,181.92
	31	Office & Operating Supplies	1,361.67
	35	Small Tools And Minor Equipment	304.29
	41	Professional Services	1,391.95
	42	Communications	1,181.13
	48	Repairs & Maintenance	87.57
	49	Miscellaneous	1,329.62
514.30	Records Services		
	10	Salaries & Wages	35,547.54
	20	Personnel Benefits	8,947.00
	31	Office & Operating Supplies	355.92
	41	Professional Services	2,295.90
	42	Communications	507.50
	43	Travel	365.39
	44	Advertising	2,565.74
	49	Miscellaneous	340.16
			<hr/>
	514.00	TOTAL FINANCIAL & RECORD SERVICES	92,151.34
515.10	Administration		
	41	Professional Services	86,758.08
	51	Intergovernmental Professional Services	14,522.54
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	515.00	TOTAL LEGAL	101,280.62
517.71	Administration		
	50	Intergovernmental Services & Taxes	25.00
			<hr/>
	517.00	TOTAL EMPLOYEE BENEFIT PROGRAMS	25.00
518.30	Custodial/Janitorial/Security Services		
	10	Salaries & Wages	16,579.99
	20	Personnel Benefits	5,971.73
	31	Office & Operating Supplies	2,171.18
	32	Fuel Consumed	83.92
	35	Small Tools And Minor Equipment	212.96

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

001 General Fund

BAS EL

46	Insurance	25,505.84
47	Utility Services	12,223.67
48	Repairs & Maintenance	9,139.48
49	Miscellaneous	5,055.22
518.00 TOTAL CENTRAL SERVICES		<u>76,943.99</u>
519.90	Miscellaneous	
49	Miscellaneous	1,248.00
519.00 TOTAL OTHER GENERAL GOVERNMENTAL SERVICES		<u>1,248.00</u>
510.00 GENERAL GOVERNMENT SERVICES		<u>287,705.55</u>
521.10	Administration	
51	Intergovernmental Professional Services	256,184.34
521.00 TOTAL LAW ENFORCEMENT		<u>256,184.34</u>
524.60	Regulations, Standards, And Enforcement	
10	Salaries & Wages	26,292.50
20	Personnel Benefits	2,339.10
42	Communications	241.30
524.00 TOTAL PROTECTIVE INSPECTIONS		<u>28,872.90</u>
520.00 PUBLIC SAFETY		<u>285,057.24</u>
531.70	Pollution Control	
50	Intergovernmental Services & Taxes	2,855.00
531.90	Other Environmental Preservation	
31	Office & Operating Supplies	30.00
50	Intergovernmental Services & Taxes	4,355.00
531.00 TOTAL NATURAL RESOURCES		<u>7,240.00</u>
539.30	Animal Control	
31	Office & Operating Supplies	120.47
50	Intergovernmental Services & Taxes	9,636.75
539.00 TOTAL OTHER ENVIRONMENTAL SERVICES		<u>9,757.22</u>
530.00 UTILITIES AND ENVIRONMENT		<u>16,997.22</u>
558.60	Planning	
10	Salaries & Wages	53,687.32
20	Personnel Benefits	14,345.30
31	Office & Operating Supplies	1,469.52
41	Professional Services	165.17
42	Communications	1,224.13
43	Travel	311.25
44	Advertising	1,370.19
49	Miscellaneous	750.06
51	Intergovernmental Professional Services	309.15
558.70	Research	

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

001 General Fund

BAS EL

	10 Salaries & Wages	9,671.00
	20 Personnel Benefits	3,009.21
	31 Office & Operating Supplies	208.34
	43 Travel	119.75
	558.00 TOTAL PLANNING AND COMMUNITY DEVELOPMENT	86,640.39
	550.00 ECONOMIC ENVIRONMENT	86,640.39
562.00	49 Miscellaneous	3,000.00
	562.00 TOTAL PUBLIC HEALTH	3,000.00
566.00	Substance Abuse	
	50 Intergovernmental Services & Taxes	426.44
	566.00 TOTAL SUBSTANCE ABUSE	426.44
	560.00 MENTAL AND PHYSICAL HEALTH	3,426.44
576.20	Swimming Pools	
	10 Salaries & Wages	1,735.00
	20 Personnel Benefits	273.27
	30 Supplies	158.47
	49 Miscellaneous	230.00
576.80	General Parks	
	10 Salaries & Wages	35,780.53
	20 Personnel Benefits	15,694.57
	31 Office & Operating Supplies	3,809.37
	32 Fuel Consumed	1,392.71
	35 Small Tools And Minor Equipment	107.46
	45 Operating Rentals & Leases	92.40
	47 Utility Services	3,929.84
	48 Repairs & Maintenance	3,669.84
	49 Miscellaneous	786.68
	576.00 TOTAL PARK FACILITIES	67,660.14
	570.00 CULTURE AND RECREATION	67,660.14
589.00	Non Expenditures	
	00	-30.21
	589.00 TOTAL OTHER NON-EXPENDITURES	-30.21
	580.00 NONEXPENDITURES	-30.21
594.18	Central Services	
	64 Machinery & Equipment	4,562.35
594.76	Park Facilities	
	64 Machinery & Equipment	11,843.16
	594.00 TOTAL CAPITAL EXPENDITURES	16,405.51

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

001 General Fund

BAS EL

597.22	Fire Control	
	71	301.75
	597.00 TOTAL OPERATING TRANSFERS-OUT	301.75
	590.00 OTHER FINANCING USES	16,707.26
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	764,164.03
	508.80.00 Unreserved	952,334.75
	508.10.00 Reserved	0.00

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 04

Detail of Revenues & Other Sources
For Year Ending: December 31, 2011

101 Street Fund

BAS EL OB LA

308 00 01 01	Estimated Beginning Balance - Streets	498,209.02
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	498,209.02
311 10 00 01	Real & Personal Property Taxes	36,548.74
311.00	TOTAL GENERAL PROPERTY TAXES	36,548.74
318 90 00 00	Electric B&O Tax To Fund 101 By Special Ord.	190,937.86
318.00	TOTAL OTHER TAXES	190,937.86
310.00	TOTAL TAXES	227,486.60
334 03 80 00	TIB Grant Argonne Rebuild	7,086.59
334.00	TOTAL STATE GRANTS	7,086.59
336 00 87 00	Motor Vehicle Fuel Tax - City Streets	37,038.21
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	37,038.21
330.00	TOTAL INTERGOVERNMENTAL REVENUE	44,124.80
361 11 00 02	Investment Interest	333.31
361.00	TOTAL INTEREST AND OTHER EARNINGS	333.31
369 10 00 01	Sale Of Scrap And Junk	440.00
369.00	TOTAL OTHER MISC REVENUES	440.00
360.00	TOTAL MISCELLANEOUS REVENUES	773.31
300.00	TOTAL RESOURCES	770,593.73

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

101 Street Fund

BAS EL

542.30	Roadway		
	10	Salaries & Wages	34,467.09
	20	Personnel Benefits	14,914.92
	31	Office & Operating Supplies	1,689.99
	32	Fuel Consumed	1,294.80
	35	Small Tools And Minor Equipment	194.74
	41	Professional Services	2,306.29
	42	Communications	412.46
	45	Operating Rentals & Leases	21.64
	48	Repairs & Maintenance	5,287.88
	49	Miscellaneous	745.69
542.63	Street Lighting		
	40	Other Services And Charges	27,443.13
542.64	Traffic Control Devices		
	30	Supplies	2,070.04
	40	Other Services And Charges	2,636.52
	50	Intergovernmental Services & Taxes	5,661.72
542.66	Snow & Ice Removal		
	30	Supplies	1,728.77
	40	Other Services And Charges	2,027.26
542.67	Street Cleaning		
	40	Other Services And Charges	10,159.30
	542.00	TOTAL ROAD AND STREET MAINTENANCE	113,062.24
		540.00 TRANSPORTATION	113,062.24
594.42	Road/Street Maintenance		
	63	Other Improvements	48,832.70
	594.00	TOTAL CAPITAL EXPENDITURES	48,832.70
597.42	Road/Street Maintenance		
	70		60,000.00
	80		11,667.50
	597.00	TOTAL OPERATING TRANSFERS-OUT	71,667.50
		590.00 OTHER FINANCING USES	120,500.20
		500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	233,562.44
		508.80.00 Unreserved	537,031.29
		508.10.00 Reserved	0.00

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 04

Detail of Revenues & Other Sources
For Year Ending: December 31, 2011

201 LTGO Bond Fund

BAS EL OB LA

308 00 02 01	Estimated Beginning Balance - LTGO	1,476.50
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,476.50
397 42 70 00	Operating Transfers In - LTGO Bond Principal	60,000.00
397 42 80 00	Operating Transfers In - LTGO Bond Payment From St	11,667.50
397.00	TOTAL OPERATING TRANSFERS - IN	71,667.50
390.00	TOTAL OTHER FINANCING SOURCES	71,667.50
300.00	TOTAL RESOURCES	73,144.00

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

201 LTGO Bond Fund

BAS EL

591.42	Road/Street Maintenance	
	70 Debt Service: Principal	60,000.00
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	60,000.00
592.42	Road/Street Maintenance	
	80 Debt Service: Interest And Related Costs	11,969.25
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	11,969.25
	590.00 OTHER FINANCING USES	71,969.25
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	71,969.25
	508.80.00 Unreserved	1,174.75
	508.10.00 Reserved	0.00

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 04

Detail of Revenues & Other Sources
For Year Ending: December 31, 2011

204 GO Note Bond Fund

BAS EL OB LA

308 00 02 04	Estimated Beginning Balance - GO	11.50
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	11.50
389 22 00 00	Non Revenue Income - SVFD	72,810.00
389.00	TOTAL OTHER NON-REVENUES	72,810.00
380.00	TOTAL NON REVENUES	72,810.00
397 22 00 00	Operating Transfer In From Current Expense - Fire	301.75
397.00	TOTAL OPERATING TRANSFERS - IN	301.75
390.00	TOTAL OTHER FINANCING SOURCES	301.75
300.00	TOTAL RESOURCES	73,123.25

CITY OF MILLWOOD

SCHEDULE 05

MCAG #: 0718

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

204 GO Note Bond Fund

BAS EL

591.22	Fire Control	
	71 G.O. Bonds	50,000.00
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	50,000.00
592.22	Fire Control	
	80 Debt Service: Interest And Related Costs	23,111.75
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	23,111.75
	590.00 OTHER FINANCING USES	73,111.75
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	73,111.75
	508.80.00 Unreserved	11.50
	508.10.00 Reserved	0.00

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 04

Detail of Revenues & Other Sources
For Year Ending: December 31, 2011

301 Capital Projects Fund

BAS EL OB LA

317 34 00 30	REET 1 - First Quarter Percent	1,667.54
317.00	TOTAL EXCISE TAXES	1,667.54
310.00	TOTAL TAXES	1,667.54
300.00	TOTAL RESOURCES	1,667.54

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

301 Capital Projects Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES

0.00

508.80.00 Unreserved

1,667.54

508.10.00 Reserved

0.00

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 04

Detail of Revenues & Other Sources
For Year Ending: December 31, 2011

302 Special Capital Projects Fund

BAS EL OB LA

317 35 00 12	REET 2 - Second Quarter Percent	1,667.53
317.00	TOTAL EXCISE TAXES	1,667.53
310.00	TOTAL TAXES	1,667.53
300.00	TOTAL RESOURCES	1,667.53

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

302 Special Capital Projects Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	1,667.53
508.10.00 Reserved	0.00

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 04

Detail of Revenues & Other Sources
For Year Ending: December 31, 2011

401 Water Fund

BAS EL OB LA

308 00 02 10	Estimated Beginning Balance - Bond Reserve	352,517.03
308 00 02 11	Estimated Beginning Balance - Revenue Bond	1,109.50
308 00 04 01	Estimated Beginning Balance - Water	204,285.26
308 34 00 03	Estimated Beginning Balance	181,948.44
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	739,860.23
343 40 00 00	Water Sales	185,154.35
343.00	TOTAL PHYSICAL ENVIRONMENT	185,154.35
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	185,154.35
359 90 00 00	Water Penalties	5,107.53
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	5,107.53
350.00	TOTAL FINES AND FORFEITS	5,107.53
361 11 00 03	Investment Interest	118.45
361 11 00 07	Investment Interest	107.78
361.00	TOTAL INTEREST AND OTHER EARNINGS	226.23
369 10 00 04	Sale Of Scrap And Junk	5,148.00
369.00	TOTAL OTHER MISC REVENUES	5,148.00
360.00	TOTAL MISCELLANEOUS REVENUES	5,374.23
389 00 00 03	Water Nonrevenue	79.57
389.00	TOTAL OTHER NON-REVENUES	79.57
380.00	TOTAL NON REVENUES	79.57
397 35 70 12	Operating Transfer In - Bond Principal From Sewer	48,000.00
397 35 80 11	Operating Transfer In - Bond Interest And Relatedt	28,265.00
397.00	TOTAL OPERATING TRANSFERS - IN	76,265.00
390.00	TOTAL OTHER FINANCING SOURCES	76,265.00
300.00	TOTAL RESOURCES	1,011,840.91

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

401 Water Fund

BAS EL

534.70	Operations Customer Services & Marketing	
10	Salaries & Wages	26,624.91
20	Personnel Benefits	9,214.21
31	Office & Operating Supplies	1,579.16
41	Professional Services	1,856.20
42	Communications	4,174.98
534.80	Operations - General	
10	Salaries & Wages	50,305.53
20	Personnel Benefits	21,888.34
31	Office & Operating Supplies	2,987.19
32	Fuel Consumed	807.10
41	Professional Services	25,015.17
42	Communications	1,127.65
43	Travel	14.58
46	Insurance	14,041.90
47	Utility Services	37,362.03
48	Repairs & Maintenance	4,192.14
49	Miscellaneous	13,808.37
		<hr/>
534.00	TOTAL WATER UTILITIES	214,999.46
		<hr/>
	530.00 UTILITIES AND ENVIRONMENT	214,999.46
582.35	Sewer Utilities	
70	Debt Service: Principal	155,000.00
		<hr/>
582.00	TOTAL REDEMPTION OF LT DEBT PROPRIETARY FUNDS ONLY	155,000.00
		<hr/>
	580.00 NONEXPENDITURES	155,000.00
592.35	Sewer Utilities	
80	Debt Service: Interest And Related Costs	28,566.75
		<hr/>
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	28,566.75
		<hr/>
	590.00 OTHER FINANCING USES	28,566.75
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	398,566.21
		<hr/>
	508.80.00 Unreserved	185,701.45
	508.10.00 Reserved	427,573.25

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 04

Detail of Revenues & Other Sources
For Year Ending: December 31, 2011

402 Sewer Fund

BAS EL OB LA

308 00 04 02	Estimated Beginning Balance - Sewer	40,695.45
308 35 00 04	Estimated Beginning Balance	45,487.11
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	86,182.56
343 50 00 00	Sewer Services	385,023.84
343.00	TOTAL PHYSICAL ENVIRONMENT	385,023.84
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	385,023.84
361 11 00 04	Investment Interest	48.50
361.00	TOTAL INTEREST AND OTHER EARNINGS	48.50
360.00	TOTAL MISCELLANEOUS REVENUES	48.50
300.00	TOTAL RESOURCES	471,254.90

CITY OF MILLWOOD

MCAG #: 0718

SCHEDULE 05

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2011

402 Sewer Fund

BAS EL

535.70	Operations - Customer Services & Marketing	
	10 Salaries & Wages	25,611.98
	20 Personnel Benefits	8,793.63
	30 Supplies	1,593.03
	41 Professional Services	2,406.66
	42 Communications	2,055.80
535.80	Operations - General	
	10 Salaries & Wages	24,999.80
	20 Personnel Benefits	11,034.43
	31 Office & Operating Supplies	858.30
	32 Fuel Consumed	549.20
	41 Professional Services	42.95
	42 Communications	2,326.36
	46 Insurance	8,126.58
	47 Utility Services	2,011.76
	48 Repairs & Maintenance	10,189.53
	49 Miscellaneous	16,019.11
	50 Intergovernmental Services & Taxes	113,188.04
		229,807.16
	535.00 TOTAL SEWER UTILITIES	229,807.16
		229,807.16
	530.00 UTILITIES AND ENVIRONMENT	
597.35	Sewer Utilities	
	70	48,000.00
	80	28,265.00
		76,265.00
	597.00 TOTAL OPERATING TRANSFERS-OUT	76,265.00
		76,265.00
	590.00 OTHER FINANCING USES	
		306,072.16
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	306,072.16
		306,072.16
	508.80.00 Unreserved	119,695.63
	508.10.00 Reserved	45,487.11

MCAG (0718)

Schedule 10

City of Millwood

Schedule of Limitation of Indebtedness

As of December 31, 2011

		Remaining Debt Capacity
Total Taxable Property Value	\$ 226,179,061	
2.5% General purpose limit is allocated between:	5,654,477	
Up to 1.5% debt without a vote	3,392,686	
Less: Outstanding Debt	35,177	
Less: Excess of Debt with a Vote	0	
Add: Available Assets		
Equals remaining debt capacity without a vote		\$3,357,509
Up to 2.5% debt with a vote	5,619,300	
Less: Outstanding Debt	660,000	
Add: Available Assets		
Equals remaining debt capacity with a vote		\$4,959,300
2.5% Utility purpose limit, voted	5,654,477	
Less: Outstanding Debt	545,000	
Less: Contracts Payable		
Add: Available Assets		
Equals remaining debt capacity- Utility purpose, voted		\$5,109,476.53
2.5% Open Space, park & capital facilities, voted	5,654,477	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
Equals remaining debt capacity - Open space, park & capital facilities voted		\$5,654,476.53

CITY OF MILLWOOD

SCHEDULE OF CASH ACTIVITY

For Year Ending: December 31, 2011

MCAG #: 0718

SCHEDULE 11

Fund	Beg Balance	Receipts	Inv Sales	Trans In	Ttl Available	Inv Purch	Claims & Pay	Trans Out	Expenditures	Ttl Used	Ending Bal
001 General Fund	-66,872.12	782,483.58	1,001,780.51	0.00	1,717,391.97	500,893.19	763,693.76	301.75	168.52	1,265,057.22	452,334.75
101 Street Fund	497,975.19	272,384.71	567.14	0.00	770,927.04	250,333.31	161,894.94	71,667.50	0.00	483,895.75	287,031.29
201 LTGO Bond Fund	1,476.50		0.00	71,667.50	73,144.00	0.00	71,969.25	0.00	0.00	71,969.25	1,174.75
204 GO Note Bond Fund	11.50	72,810.00	0.00	301.75	73,123.25	0.00	73,111.75	0.00	0.00	73,111.75	11.50
301 Capital Projects Fund		1,667.54	0.00	0.00	1,667.54	0.00	0.00	0.00	0.00	0.00	1,667.54
302 Special Capital Projects Fund		1,667.53	0.00	0.00	1,667.53	0.00	0.00	0.00	0.00	0.00	1,667.53
401 Water Fund	739,487.33	195,715.68	927.94	76,265.00	1,012,395.95	250,555.04	398,566.21	0.00	0.00	649,121.25	363,274.70
402 Sewer Fund	86,071.42	385,072.34	159.64	0.00	471,303.40	48.50	229,807.16	76,265.00	0.00	306,120.66	165,182.74
TOTALS:	1,258,149.82	1,711,801.38	1,003,435.23	148,234.25	4,121,620.68	1,001,830.04	1,699,043.07	148,234.25	168.52	2,849,275.88	1,272,344.80

CITY OF MILLWOOD

SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS

For Year Ending: December 31, 2011

SCHEDULE 12

MCAG #: 0718

Fund	Beginning Balance	Investments Acquired	Reinvested Interest	Total Acquired	Investments Liquidated	Ending Balance
001 General Fund	1,000,887.32	500,142.55	750.64	500,893.19	1,001,780.51	500,000.00
101 Street Fund	233.83	250,000.00	333.31	250,333.31	567.14	250,000.00
401 Water Fund	372.90	250,328.81	226.23	250,555.04	927.94	250,000.00
402 Sewer Fund	111.14		48.50	48.50	159.64	
TOTALS:	1,001,605.19	1,000,471.36	1,358.68	1,001,830.04	1,003,435.23	1,000,000.00

CITY OF MILLWOOD

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDING: DECEMBER 31, 2011

Schedule 16

MCAG #: 0718

Grantor/Program Title	ID #	Amount	Footnote Ref
WA State Department of Ecology			
Shoreline Master Program Update	G1200034	13,008.30	
Total WA State Department of Ecology:		13,008.30	
Total State Assistance:		13,008.30	
Total State & Local Assistance:		13,008.30	

(CITY/COUNTY/DISTRICT)

**LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2011**

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

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

Name of Firm
Name of Consultant
Business Address
Amount Paid to Consultant During Fiscal Year
Terms and Conditions, as Applicable, Including: Rates (E.g., Hourly, etc.) _____ Maximum Compensation Allowed _____ Duration of Services _____ Services Provided _____ _____

Certified Correct this <u>15TH</u> day of <u>MAY</u> , 20 <u>12</u> to the best of my knowledge and belief:
Signature <u>Deborah Matkin</u>
Name: Deborah Matkin
Title: City Treasurer

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2011**

Program Manager: Deborah Matkin, City Treasurer

Address: 9103 E. Frederick Ave., Spokane, WA 99206

Phone: (509) 024-0960

Email: millwoodtreasurer@comcast.net

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

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

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
- i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. Unemployment Compensation
 - v. Workers' Compensation
 - vi. Other - please describe: _____
- b. Does the entity self-insure as an individual program? (yes/no)
- i. If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.
If so, list the entity or entities: _____
- c. Does the entity self-insure as a joint program? (yes/no)
- i. If answered YES, list the other member(s): _____
2. Does the entity administer its own claims? (yes/no)
3. Does the entity contract with a third party administrator for claims administration? (yes/no)
4. Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. Did the program use an actuary to determine its liabilities? (yes/no)