

**ANNUAL REPORT CERTIFICATION**

**CITY OF CONNELL**

**0286**  
MCAG No.

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

For the Fiscal Year Ended **December, 2012**

**GOVERNMENT INFORMATION:**

Official Mailing Address PO Box 1200, Connell WA 99326  
Official Website Address www.cityofconnell.com  
Official E-mail Address mayorwalton@centurytel.net  
Official Phone Number (509) 234-2701

**PREPARER INFORMATION and CERTIFICATION:**

Preparer Name and Title Maria Peña, City Clerk Treasurer  
Contact Phone Number (509) 234-2701  
Contact E-mail Address mariapena@centurytel.net

I do hereby certify this 29 day of May, 2013, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

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:

  
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# City Of Connell

MCAG #: 0286

STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

**For Year Ending: December 31, 2012**

1 Of 3

BARS CODE		Total For All Funds  Total Amount	001 - General Fund  Actual Amount	101 - Street  Actual Amount
<b>Beginning Cash and Investments:</b>				
308.10	Reserved	1,694,617.00	1,443,000.00	0.00
308.80	Unreserved	3,332,639.97	1,087,966.55	306,740.15
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
<b>Revenues and Other Sources:</b>				
310	Taxes	1,661,209.93	1,500,091.78	118,078.66
320	Licenses and Permits	49,906.29	49,906.29	0.00
330	Intergovernmental	1,624,385.85	259,427.97	105,190.37
340	Charges for Goods and Services	2,385,222.30	143,364.08	1,333.33
350	Fines and Penalties	58,864.01	36,776.96	0.00
360	Miscellaneous	253,463.60	73,827.26	247.29
370	Capital Contributions	0.00	0.00	0.00
390	Other Financing Sources	337,732.29	5,770.22	20,000.00
	<b>Total Revenues and Other Financing Sources</b>	<b>6,370,784.27</b>	<b>2,069,164.56</b>	<b>244,849.65</b>
	<i>Total Resources</i>	<i>11,398,041.24</i>	<i>4,600,131.11</i>	<i>551,589.80</i>
<b>Operating Expenditures</b>				
510	General Government	391,655.16	391,655.16	0.00
520	Public Safety	947,575.45	947,575.45	0.00
530	Physical Environment	1,455,279.29	12,426.92	0.00
540	Transportation	118,119.08	0.00	118,119.08
550	Economic Environment	48,298.55	48,298.55	0.00
560	Mental and Physical Health	1,311.12	1,311.12	0.00
570	Culture and Recreational	190,038.10	171,052.18	0.00
	<b>Total Operating Expenditures</b>	<b>3,152,276.75</b>	<b>1,572,319.38</b>	<b>118,119.08</b>
591-593	Debt Service	193,296.03	59,062.50	0.00
594-595	Capital Outlay	3,313,977.61	76,964.47	47,276.32
	<b>Total Expenditures</b>	<b>6,659,550.39</b>	<b>1,708,346.35</b>	<b>165,395.40</b>
597-599	Other Financing Uses	300,875.72	20,000.00	280,875.72
	<i>Total Expenditures and Other Financing Uses</i>	<i>6,960,426.11</i>	<i>1,728,346.35</i>	<i>446,271.12</i>
<b>Excess (Deficit) of Resources Over Uses</b>		<b>4,437,615.13</b>	<b>2,871,784.76</b>	<b>105,318.68</b>
380	Nonrevenues (Except 384)	1,282,445.83	165,170.58	0.00
580	Nonexpenditures (Except 584)	459,143.55	(3,765.28)	0.00
<b>Ending Cash and Investments:</b>				
<b>508.10</b>	<b>Reserved</b>	<b>1,324,282.96</b>	<b>1,078,842.64</b>	<b>0.00</b>
<b>508.80</b>	<b>Unreserved</b>	<b>3,936,634.45</b>	<b>1,961,877.98</b>	<b>105,318.68</b>

*The accompanying notes are an integral part of this Statement*

# City Of Connell

MCAG #: 0286

STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

**For Year Ending: December 31, 2012**

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BARS CODE		104 - Hotel/Motel Tax Fund  Actual Amount	300 - Capital Facilities Fund  Actual Amount	401 - Water Fund  Actual Amount
<b>Beginning Cash and Investments:</b>				
308.10	Reserved	0.00	0.00	251,617.00
308.80	Unreserved	57,299.24	117,410.59	940,427.77
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
<b>Revenues and Other Sources:</b>				
310	Taxes	20,748.96	22,290.53	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental	0.00	746,682.15	498,545.86
340	Charges for Goods and Services	0.00	0.00	1,218,478.37
350	Fines and Penalties	0.00	0.00	22,087.05
360	Miscellaneous	69.50	152.87	135,020.51
370	Capital Contributions	0.00	0.00	0.00
390	Other Financing Sources	0.00	280,875.72	31,086.35
	<b>Total Revenues and Other Financing Sources</b>	<b>20,818.46</b>	<b>1,050,001.27</b>	<b>1,905,218.14</b>
	<i>Total Resources</i>	<i>78,117.70</i>	<i>1,167,411.86</i>	<i>3,097,262.91</i>
<b>Operating Expenditures</b>				
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	702,607.03
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	18,985.92	0.00	0.00
	<b>Total Operating Expenditures</b>	<b>18,985.92</b>	<b>0.00</b>	<b>702,607.03</b>
591-593	Debt Service	0.00	0.00	133,560.22
594-595	Capital Outlay	0.00	1,027,557.87	1,884,876.02
	<b>Total Expenditures</b>	<b>18,985.92</b>	<b>1,027,557.87</b>	<b>2,721,043.27</b>
597-599	Other Financing Uses	0.00	0.00	0.00
	<b>Total Expenditures and Other Financing Uses</b>	<b>18,985.92</b>	<b>1,027,557.87</b>	<b>2,721,043.27</b>
<b>Excess (Deficit) of Resources Over Uses</b>		<b>59,131.78</b>	<b>139,853.99</b>	<b>376,219.64</b>
380	Nonrevenues (Except 384)	0.00	0.00	1,116,740.25
580	Nonexpenditures (Except 584)	0.00	0.00	395,577.71
<b>Ending Cash and Investments:</b>				
<b>508.10</b>	<b>Reserved</b>	<b>0.00</b>	<b>0.00</b>	<b>245,440.32</b>
<b>508.80</b>	<b>Unreserved</b>	<b>59,131.78</b>	<b>139,853.99</b>	<b>851,941.86</b>

*The accompanying notes are an integral part of this Statement*

# City Of Connell

MCAG #: 0286

STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

**For Year Ending: December 31, 2012**

3 Of 3

BARS CODE		402 - Sewer Fund Actual Amount	403 - Solid Waste Fund Actual Amount	Actual Amount
<b>Beginning Cash and Investments:</b>				
308.10	Reserved	0.00	0.00	0.00
308.80	Unreserved	746,580.53	76,215.14	0.00
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
<b>Revenues and Other Sources:</b>				
310	Taxes	0.00	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental	0.00	14,539.50	0.00
340	Charges for Goods and Services	705,564.18	316,482.34	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous	44,004.21	141.96	0.00
370	Capital Contributions	0.00	0.00	0.00
390	Other Financing Sources	0.00	0.00	0.00
	<b>Total Revenues and Other Financing Sources</b>	<b>749,568.39</b>	<b>331,163.80</b>	<b>0.00</b>
	<i>Total Resources</i>	<i>1,496,148.92</i>	<i>407,378.94</i>	<i>0.00</i>
<b>Operating Expenditures</b>				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Physical Environment	437,956.62	302,288.72	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
	<b>Total Operating Expenditures</b>	<b>437,956.62</b>	<b>302,288.72</b>	<b>0.00</b>
591-593	Debt Service	673.31	0.00	0.00
594-595	Capital Outlay	277,302.93	0.00	0.00
	<b>Total Expenditures</b>	<b>715,932.86</b>	<b>302,288.72</b>	<b>0.00</b>
597-599	Other Financing Uses	0.00	0.00	0.00
	<i>Total Expenditures and Other Financing Uses</i>	<i>715,932.86</i>	<i>302,288.72</i>	<i>0.00</i>
<b>Excess (Deficit) of Resources Over Uses</b>		<b>780,216.06</b>	<b>105,090.22</b>	<b>0.00</b>
380	Nonrevenues (Except 384)	535.00	0.00	0.00
580	Nonexpenditures (Except 584)	67,331.12	0.00	0.00
<b>Ending Cash and Investments:</b>				
<b>508.10</b>	<b>Reserved</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>508.80</b>	<b>Unreserved</b>	<b>713,419.94</b>	<b>105,090.22</b>	<b>0.00</b>

*The accompanying notes are an integral part of this Statement*

## City Of Connell

MCAG #: 0286

STATEMENT C-5

### FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

**For Year Ending: December 31, 2012**

1 Of 1

BARS CODE		Total For All Funds	633 - State Remittance Fund	
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments:				
308.10	Reserved	0.00	0.00	0.00
308.80	Unreserved	4,503.39	4,503.39	0.00
	Prior Period Adjustments (388.80 and 588.80)	0.00	0.00	0.00
Total Revenues and Other Financing Sources		0.00	0.00	0.00
<i>Total Resources</i>		<i>4,503.39</i>	<i>4,503.39</i>	<i>0.00</i>
<i>Total Expenditures and Other Financing Uses</i>		<i>22,831.19</i>	<i>22,831.19</i>	<i>0.00</i>
<b>Excess (Deficit) of Resources Over Uses</b>		<b>(18,327.80)</b>	<b>(18,327.80)</b>	<b>0.00</b>
380	Nonrevenues (Except 384)	36,551.22	36,551.22	0.00
580	Nonexpenditures (Except 584)	9,259.25	9,259.25	0.00
Ending Cash and Investments:				
<b>508.10</b>	<b>Reserved</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>508.80</b>	<b>Unreserved</b>	<b>8,964.17</b>	<b>8,964.17</b>	<b>0.00</b>

*The accompanying notes are an integral part of this Statement*

**CITY OF CONNELL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JANUARY 1, 2012 THROUGH DECEMBER 31, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The **City of Connell** 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 of Connell** was incorporated on **November 28, 1910** and operates under the laws of the state of Washington applicable to a Non-Charter Code City. The **City of Connell** is a general purpose government and provides public safety, fire protection, street improvements, parks and recreation, general administrative services and a city owned water utility. The **City of Connell** uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of the **City of Connell** 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 of Connell'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 of Connell**:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund (001)

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

Special Revenue Funds (100-199)

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

Capital Projects Funds (300-399)

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 (400-499)

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 of Connell** in a trustee capacity or as an agent on behalf of others.

Agency Funds (600-699)

These funds are used to account assets that **City of Connell** holds for others in an agency capacity.

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 of Connell** 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 of Connell** adopts annual appropriated budgets for **general, special revenue, capital project, enterprise, and agency** funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. **Annual** appropriations for these funds lapse at the fiscal year end.

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

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

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
001 General Fund	\$2,668,100.00	\$1,812,259.96	\$855,840.04
002 General Reserve Fund	\$801,430.00	\$43,247.77	\$758,182.23
101 Street Fund	\$629,750.00	\$446,271.12	\$183,478.88
104 Hotel/Motel Tax Fund	\$69,600.00	\$18,985.92	\$50,614.08
111 General Management	\$1,076,800.00	\$0.00	\$1,076,800.00
300 Capital Facilities Fund	\$1,333,910.00	\$1,027,557.87	\$306,352.13
401 Water Utility Dept Fund	\$3,767,760.00	\$3,116,310.33	\$651,449.67
402 Sewer Utility Dept Fund	\$1,406,790.00	\$783,263.98	\$623,526.02
403 Solid Waste Fund	\$389,100.00	\$302,288.72	\$86,811.28
414 DWSRF Loan (CTED)	\$29,390.00	\$29,383.08	\$6.92
415 Water/Sewer Bond Resrv	\$245,440.00	\$0.00	\$245,440.00
416 Water/Sewer Bond Rdm	\$465,601.00	\$492,638.82	(\$27,037.82)
633 State Remittance Fund	\$56,400.00	\$32,090.44	\$24,309.56

Note: Funds have been listed above as approved by ordinance and reflect all interfund transfers. For all other reporting purposes Funds 001, 002, and 111 are combined and reported on Fund 001, and Funds 401, 414, 415, and 416 are combined and reported on Fund 401. When reporting combined funds interfund transfers between combined funds are not reflected.

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

d. Cash

It is the City of Connell'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 of Connell deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation (FDIC) and/or the Washington Public Deposit Protection Commission(WPDPC).

f. Investments See Investment Note No. 3.

g. Derivatives and Similar Transactions

There were no derivatives or similar transactions for the City of Connell for the 2012 fiscal period.

h. Capital Assets

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

i. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement of regular full-time employees.

Sick leave may be accumulated up to 720 hours. Upon an employee's eligibility for retirement, the City shall compensate the employee for accrued sick leave at 25% for 5-20 years of service or at 50% for service over and above 20 years of the employee's last recorded pay rate.

Employees with at least five (5) consecutive years of service who leave the City's employment in good standing without entering retirement, and have not been terminated with cause, are eligible to be compensated for accrued sick leave at the rate of 25%.

j. Long-Term Debt See Long-Term Debt Note No.6.

k. Other Financing Sources or Uses

The City's Other Financing Sources or Uses consist of land sales, compensation for loss or impairment, and transfers-in and out between funds.

l. Risk Management

The City of Connell is a member of the Cities Insurance Association of Washington. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988 when 34 cities in the state

of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of September 1, 2012, there are 240 members in the program.

The program provides the following forms of joint self-insurance and excess coverage for its members: Property, including automobile comprehensive and collision, equipment breakdown and crime protection, and liability, including general, automobile and wrongful acts, are included to fit member's various needs.

The program acquires liability insurance through their Administrator, Canfield, that is subject to a per-occurrence self insured retention of \$100,000. Members are responsible for the first \$1,000 deductible for each claim, while the program is responsible for the \$100,000 self-insured retention. Insurance carriers cover insured losses over \$101,000 to the limits of each policy. Since the program is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$100,000 of the self insured retention. The program also purchases a Stop Loss Policy with an attachment point of \$2,815,000 to cap the total claims paid by the program in one year.

Property insurance is subject to a per-occurrence self insured retention of \$25,000. Members are responsible for the first \$1,000 deductible for each claim. The program bears the \$25,000 self-insured retention, in addition to the deductible.

Equipment breakdown insurance is subject to a per-occurrence deductible of \$2,500. Members are responsible for the deductible amount of each claim. There is no program self-insured retention on this coverage.

Members contract to remain in the pool for a minimum of one year, and must give notice before August 31 terminating participation the following September 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program. The program has no employees. Claims are filed by members with Canfield, which has been contracted to perform program administration, claims adjustment and administration, and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ended August 31 2012, were \$1,099,472.

m. Reserved Fund Balance

Fund No. 111 – General Support Fund - Per Ordinance No. 828: Disbursements shall only be made by a unanimous Council vote or by a vote in which all Council members (whether present or not) except one Council member vote in favor of such disbursement.

Fund No. 415 – Water/Sewer Bond Reserve – Farm Reserve account requirement: reserve account requirement shall mean an amount equal to the Maximum Annual Debt service on all outstanding Bonds.

NOTE 2 - INVESTMENTS

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

Investments are stated at fair market value.

Investments by type at December 31, 2012 are as follows:

Local Government Investment Pool	\$1,465,590.00
US Government Agency Securities	\$2,716,209.80
Public Fund Money Market Account	<u>\$ 350,332.91</u>
Total	\$4,532,132.71

**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 of Connell. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City of Connell's regular levy for the year 2012 was 3.037260 per \$1,000 on an assessed valuation of \$132,313,851 for a total regular levy of \$401,872.

**NOTE 5 - INTERFUND LOANS AND ADVANCES**

The following table displays interfund loan activity during 2012:

Borrowing Fund	Lending Fund	Balance 1/1/2012	New Loans	Repayments	Balance 12/31/2012
402	111	\$67,331.12	\$	\$67,331.12	\$0
401	111	\$648,000	\$	\$0	\$648,000
	Totals	\$715,331.12	\$0	\$67,331.12	\$648,000

**NOTE 6 - LONG-TERM DEBT**

The accompanying Schedule of Long-Term Liabilities (09) provides more details of the outstanding debt and liability of the City of Connell and summarizes the City's debt transactions for current fiscal year 2012. The debt service payment for the fiscal year being reported and future payment requirements, including interest, are as follows:

Year	Revenue Bonds	Other Debt	Total Debt
2012	\$ 580,817.86	\$ 55,759.45	\$ 636,577.31
2013	\$ 270,093.61	\$ 90,964.39	\$ 361,058.00
2014	\$ 270,658.49	\$ 90,964.40	\$ 361,622.89
2015	\$ 269,944.61	\$ 36,825.32	\$ 306,769.93
2016	\$ 269,230.74		\$ 269,230.74
2017	\$ 268,516.81		\$ 268,516.81
2018-2022	\$ 1,618,391.87		\$ 1,618,391.87
2023-2027	\$ 1,349,386.96		\$ 1,349,386.96
2028-2032	\$ 805,058.63		\$ 805,058.63
2033-2037	\$ 766,266.54		\$ 766,266.54
2038-2042	\$ 717,717.02		\$ 717,717.02
2043-2044	\$ 212,917.26		\$ 212,917.26
TOTALS	\$ 7,399,000.40	\$ 274,513.56	\$ 7,673,513.96

NOTE 7 - PENSION PLANS

Substantially all City of Connell full-time and qualifying part-time employees participate in the PERS or LEOFF plans 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 8 - OTHER DISCLOSURES

In the opinion of management, the City of Connell's insurance policies are adequate to pay all known or pending claims.

In December of 2011 the City received notice that a lawsuit had been started against the Connell Police Department for violations of the Washington Public Records Act. The matter was settled in February of 2013.

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

001 General Fund

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BAS EL OB LA

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308 10 00 02	Estimated Beginning Balance	507,934.40
308 10 01 11	Beginning Balance	935,065.60
308 80 00 01	Beginning Balance	754,284.60
308 80 00 02	Estimated Beginning Balance	333,681.95
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>2,530,966.55</b>
311 10 00 00	General Property Taxes	393,810.18
311 30 00 00	Sale Of Tax Title Property	4,844.26
311.00	TOTAL GENERAL PROPERTY TAXES	398,654.44
313 10 00 00	Retail Sales And Use Tax	338,980.86
313 60 00 00	Natural Gas Utility Tax 20%	42,781.48
313 60 10 00	Natural Gas 20%	39,168.70
313 71 00 00	Local Criminal Justice Tax	65,951.71
313 73 00 00	Public Safety-Criminal Justice Tax	32,678.89
313 73 00 02	Public Safety-Criminal Justice Tax	23,738.05
313.00	TOTAL RETAIL SALES & USE TAXES	543,299.69
314 52 00 01	Water User Fee	110,785.48
314 54 00 01	Sewer User Fee	42,390.32
314 55 00 01	Solid Waste User Fee	18,859.15
314.00	TOTAL INTERFUND TAXES	172,034.95
316 46 00 00	Cable Tv Utility Tax 20%	190.06
316 46 10 00	Cable TV 20%	190.06
316 47 00 00	Telephone Utility Tax	51,531.87
316 51 00 00	PUD Occupational Tax	333,860.32
316.00	TOTAL BUSINESS TAXES	385,772.31
317 20 00 00	Leasehold Excise Tax	330.39
317.00	TOTAL EXCISE TAXES	330.39
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>1,500,091.78</b>
321 90 00 00	Business Licenses	6,862.50
321.00	TOTAL BUSINESS LICENSES & PERMITS	6,862.50
322 10 00 00	Building Permits	41,703.29
322 10 00 01	Infrastructure Permits	109.00
322 30 00 00	Animal Licenses/tags	762.50
322 90 00 00	Weapons Permits	469.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	43,043.79

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

001 General Fund

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<b>320.00</b>	<b>TOTAL LICENSES AND PERMITS</b>	<b>49,906.29</b>
331 11 30 00	Federal Money For Economic Study	34,060.00
331 16 60 00	Depart Of Justice - Reimbursement	373.18
331.00	<b>TOTAL DIRECT FEDERAL GRANTS</b>	<b>34,433.18</b>
333 97 06 00	Emergency Management	11,499.62
333.00	<b>TOTAL INDIRECT FEDERAL GRANTS</b>	<b>11,499.62</b>
335 00 91 00	Pud Privilege	53,666.67
335.00	<b>TOTAL STATE SHARED REVENUES</b>	<b>53,666.67</b>
336 00 98 00	City Assistance	66,001.63
336 06 21 00	CJ - Population	1,160.64
336 06 26 00	Criminal Justice Special Prgms	4,363.60
336 06 51 00	Dui-cities/criminal Just Asst	962.68
336 06 94 00	Liquor Excise Tax	18,968.41
336 06 95 00	Liquor Board Profits	51,371.54
336.00	<b>TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC</b>	<b>142,828.50</b>
337 09 00 00	Port Of Pasco For Economic Study	17,000.00
337.00	<b>TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYM</b>	<b>17,000.00</b>
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>259,427.97</b>
341 43 00 00	Franklin Co Pud Services	24,000.00
341.00	<b>TOTAL GENERAL GOVERNMENT</b>	<b>24,000.00</b>
342 10 00 00	Reserve Officer Security	1,530.00
342 20 00 00	Fire Protection Services	78,625.06
342.00	<b>TOTAL PUBLIC SAFETY</b>	<b>80,155.06</b>
345 81 00 00	Zoning-subdivision-plat Review	350.00
345 83 00 00	Site Plans - Appeals - Plan Reviews	14,641.80
345 85 00 00	Community Improvement Fee	3,821.97
345.00	<b>TOTAL ECONOMIC ENVIRONMENT</b>	<b>18,813.77</b>
347 30 00 00	Pool Passes & Daily Receipts	14,034.25
347 60 00 00	Rentals, Lessons, Lf Grd Trng	5,426.00
347 60 00 01	P&R Program Fees	935.00
347.00	<b>TOTAL CULTURE &amp; RECREATION</b>	<b>20,395.25</b>

**CITY OF CONNELL**

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<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>143,364.08</b>
353 10 00 00	Court Receipts: City	36,719.96
353.00	<b>TOTAL CIVIL INFRACTION PENALTIES</b>	<b>36,719.96</b>
359 90 00 10	Impound Fines And Penalties	57.00
359.00	<b>TOTAL NON-COURT FINES, FORFEITURES &amp; PENALTIES</b>	<b>57.00</b>
<b>350.00</b>	<b>TOTAL FINES AND PENALTIES</b>	<b>36,776.96</b>
361 11 00 01	Interest Earned On Investments	1,164.03
361 11 01 11	Interest Earned On Investment	1,288.19
361 11 10 00	Interest On Investment	131.78
361 11 11 00	Interest On Investment	48.63
361 11 12 00	Interest On Investment	543.43
361 11 13 00	Interest On Investment	13.75
361 11 13 41	Interest On Investment	11.20
361 11 14 00	Interest On Investment	186.24
361 11 15 00	Interest On Investment	134.04
361 11 16 00	Interest On Investment	18.99
361 40 00 00	Sales Interest	201.67
361.00	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>3,741.95</b>
362 40 00 01	Community Center Rental	8,500.00
362 50 00 00	Pharmacy Bldg Lease	6,303.00
362.00	<b>TOTAL RENTS, LEASES AND CONCESSIONS</b>	<b>14,803.00</b>
366 10 82 00	Interfund Sewer Loan Interest	2,013.27
366 10 82 01	Interfund Water Loan Interest	6,480.00
366.00	<b>TOTAL INTERFUND/INTERDEPARTMENTAL MISC. REVENUES</b>	<b>8,493.27</b>
367 11 01 00	Contributions/Donations	1,636.90
367.00	<b>TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE</b>	<b>1,636.90</b>
369 81 00 00	Revenue Overage/shortage	-316.00
369 90 00 00	Other Miscellaneous Revenue	45,468.14
369.00	<b>TOTAL OTHER MISCELLANEOUS REVENUES (SA)</b>	<b>45,152.14</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>73,827.26</b>
381 20 79 00	Interfund Loan Principal	133,995.58
381.00	<b>TOTAL INTERFUND LOAN RECEIPTS</b>	<b>133,995.58</b>

CITY OF CONNELL

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386 00 00 01	Firemen Membership Dues	1,020.00
386.00	TOTAL AGENCY TYPE DEPOSITS	1,020.00
389 00 00 01	Other Non-revenue Receipts	10,155.00
389 00 00 02	Non-Revenue - Corrections	20,000.00
389.00	TOTAL OTHER NONREVENUES	30,155.00
380.00	TOTAL NONREVENUES	165,170.58
395 20 00 00	Compensation For Loss/Impairment	5,770.22
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	5,770.22
390.00	TOTAL OTHER FINANCING SOURCES	5,770.22
300.00	TOTAL RESOURCES	4,765,301.69

# CITY OF CONNELL

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Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

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511.30	Official Publication Services	
	44 Advertising	4,206.80
511.60	Legislative Services (Commission Or Council)	
	10 Salaries & Wages	9,803.60
	20 Personnel Benefits	786.56
	31 Office & Operating Supplies	93.23
	43 Travel	610.98
	49 Miscellaneous	193.42
511.80	Voter Registration Costs	
	41 Professional Services	4,487.28
		20,181.87
	511.00 TOTAL LEGISLATIVE	
512.50	Municipal Court	
	41 Professional Services	5,079.65
	51 Intergovernmental Professional Services	23,034.46
		28,114.11
	512.00 TOTAL JUDICIAL	
513.10	Administration	
	10 Salaries & Wages	7,200.72
	20 Personnel Benefits	557.19
	42 Communications	497.79
	43 Travel	1,058.57
	49 Miscellaneous	441.67
513.11		
	10 Salaries & Wages	33,160.61
	20 Personnel Benefits	12,510.13
513.40	Training	
	32 Fuel Consumed	376.49
	42 Communications	1,132.43
	43 Travel	1,099.86
	49 Miscellaneous	659.00
513.50	Facilities	
	48 Repairs & Maintenance	299.95
		58,994.41
	513.00 TOTAL EXECUTIVE	
514.10	Administration	
	10 Salaries & Wages	53,503.01
	20 Personnel Benefits	27,674.99
	31 Office & Operating Supplies	3,405.92
	42 Communications	6,615.58
	47 Utility Services	10,056.87
	49 Miscellaneous	1,030.85
514.23	Budgeting, Accounting, Auditing (State Auditors),& Financial Consulting Services	
	41 Professional Services	246.91
514.30	Records Services	
	10 Salaries & Wages	8,077.27
	20 Personnel Benefits	4,804.28
	49 Miscellaneous	5,479.71
514.40	Training	
	43 Travel	826.73

**CITY OF CONNELL**

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SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

001 General Fund

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	49	Miscellaneous	685.00
514.50	Facilities		
	45	Operating Rentals & Leases	6,240.63
	48	Repairs & Maintenance	299.95
514.76	Risk Transfer Payments		
	46	Insurance	7,564.39
514.77	Claims Processing		
	49	Miscellaneous	750.00
			137,262.09
	514.00	TOTAL FINANCIAL & RECORD SERVICES (SA)	
515.10	Administration		
	41	Professional Services	21,292.99
515.20	Legal Services (SA)		
	41	Professional Services	10,557.69
			31,850.68
	515.00	TOTAL LEGAL (SA)	
516.10	Administration		
	31	Office & Operating Supplies	12.97
	40	Other Services And Charges	876.29
516.20	Personnel Services		
	41	Professional Services	7,456.22
516.71	Administration		
	41	Professional Services	850.00
			9,195.48
	516.00	TOTAL PERSONNEL (SA)	
517.66	Risk Transfer Payments		
	49	Miscellaneous	878.07
517.90	Other Employee Benefit Programs		
	31	Office & Operating Supplies	406.65
			1,284.72
	517.00	TOTAL EMPLOYEE BENEFIT PROGRAMS (SA)	
518.10	Administration		
	41	Professional Services	268.00
518.20	Property Management Services		
	49	Miscellaneous	450.00
518.30	Custodial/Janitorial/Security Services		
	10	Salaries & Wages	24,406.54
	20	Personnel Benefits	14,999.72
	31	Office & Operating Supplies	2,174.04
	49	Miscellaneous	1,609.37
518.85	Maintenance		
	41	Professional Services	1,015.43
518.86	Operations - Contracted		
	31	Office & Operating Supplies	4,791.82
	41	Professional Services	451.36
518.88	Operations - General		
	31	Office & Operating Supplies	665.81
	47	Utility Services	1,041.54

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Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

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518.90	Other Services	
	31 Office & Operating Supplies	2,141.93
	49 Miscellaneous	75.22
		54,090.78
	518.00 TOTAL CENTRAL SERVICES (SA)	54,090.78
519.51	Administration	
	49 Miscellaneous	2,349.00
519.70	Other Jobbing & Contract Work	
	41 Professional Services	34,915.20
519.90	Miscellaneous	
	41 Professional Services	5,258.36
	49 Miscellaneous	6,459.00
	50 Intergovernmental Services & Taxes	1,699.46
		50,681.02
	519.00 TOTAL OTHER GENERAL GOVERNMENTAL SERVICES (SA)	50,681.02
		391,655.16
	<b>510.00 GENERAL GOVERNMENT SERVICES</b>	<b>391,655.16</b>
521.10	Administration	
	10 Salaries & Wages	356,507.99
	20 Personnel Benefits	151,446.60
	31 Office & Operating Supplies	13,132.18
	35 Small Tools And Minor Equipment	8,507.34
	41 Professional Services	9,743.66
	42 Communications	9,910.69
	43 Travel	4,871.42
	45 Operating Rentals & Leases	3,449.83
	46 Insurance	5,526.33
	49 Miscellaneous	1,066.73
	51 Intergovernmental Professional Services	72,172.70
521.20	Police Operations (SA)	
	48 Repairs & Maintenance	2,090.13
521.21	Investigation	
	31 Office & Operating Supplies	796.15
	51 Intergovernmental Professional Services	1,010.93
521.23	Special Units	
	10 Salaries & Wages	978.61
	20 Personnel Benefits	176.59
	35 Small Tools And Minor Equipment	1,564.80
	49 Miscellaneous	444.36
521.30	Crime Prevention	
	31 Office & Operating Supplies	179.73
521.40	Training	
	43 Travel	1,350.47
	49 Miscellaneous	1,465.29
521.50	Facilities	
	32 Fuel Consumed	19,468.32
	35 Small Tools And Minor Equipment	230.08
	40 Other Services And Charges	466.33
	48 Repairs & Maintenance	9,359.68

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Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

001 General Fund

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	521.00 TOTAL LAW ENFORCEMENT	675,916.94
522.10	Administration	
	20 Personnel Benefits	1,243.20
	31 Office & Operating Supplies	958.98
	42 Communications	2,260.86
	46 Insurance	21,593.29
	47 Utility Services	2,833.82
	49 Miscellaneous	805.09
522.20	Fire Suppression	
	10 Salaries & Wages	99,305.74
	20 Personnel Benefits	25,056.04
	32 Fuel Consumed	3,780.83
	43 Travel	3,344.60
522.30	Fire Prevention & Investigation	
	41 Professional Services	151.83
522.40	Training	
	31 Office & Operating Supplies	312.30
	43 Travel	369.01
	49 Miscellaneous	1,402.20
522.50	Facilities	
	31 Office & Operating Supplies	1,792.17
	35 Small Tools And Minor Equipment	5,344.28
	47 Utility Services	29,040.00
	48 Repairs & Maintenance	6,866.60
	522.00 TOTAL FIRE CONTROL (SA)	206,460.84
523.60	Care & Custody Of Prisoners	
	50 Intergovernmental Services & Taxes	30,505.95
	523.00 TOTAL DETENTION AND/OR CORRECTION (SA)	30,505.95
524.10	Administration	
	31 Office & Operating Supplies	292.44
524.20	Inspections, Permits, Certificates & Licenses	
	10 Salaries & Wages	23,325.54
	20 Personnel Benefits	9,556.39
	49 Miscellaneous	271.77
524.40	Training	
	32 Fuel Consumed	48.64
524.50	Facilities	
	48 Repairs & Maintenance	299.94
524.60	Regulations, Standards, And Enforcement	
	49 Miscellaneous	897.00
	524.00 TOTAL PROTECTIVE INSPECTIONS	34,691.72
	<b>520.00 PUBLIC SAFETY (SA)</b>	<b>947,575.45</b>
539.30	Animal Control	
	31 Office & Operating Supplies	113.41

**CITY OF CONNELL**

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Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

001 General Fund

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	41	Professional Services	1,575.00
539.50	Facilities		
	31	Office & Operating Supplies	4,465.38
	48	Repairs & Maintenance	6,273.13
			12,426.92
	539.00	TOTAL OTHER ENVIRONMENTAL SERVICES (SA)	12,426.92
			<b>12,426.92</b>
		<b>530.00 UTILITIES AND ENVIRONMENT (SA)</b>	
558.10	Administration		
	31	Office & Operating Supplies	50.00
558.20	Comprehensive Planning		
	31	Office & Operating Supplies	76.16
558.40	Training		
	43	Travel	256.12
	49	Miscellaneous	809.24
558.60	Planning		
	41	Professional Services	16,388.03
	44	Advertising	119.00
558.70	Research		
	41	Professional Services	30,600.00
			48,298.55
	558.00	TOTAL PLANNING AND COMMUNITY DEVELOPMENT	48,298.55
			<b>48,298.55</b>
		<b>550.00 ECONOMIC ENVIRONMENT (SA)</b>	
562.10			
	50	Intergovernmental Services & Taxes	1,311.12
			1,311.12
	562.00	TOTAL PUBLIC HEALTH	1,311.12
			<b>1,311.12</b>
		<b>560.00 MENTAL AND PHYSICAL HEALTH</b>	
572.50	Facilities		
	31	Office & Operating Supplies	502.03
	41	Professional Services	386.79
	47	Utility Services	2,644.06
			3,532.88
	572.00	TOTAL LIBRARIES	3,532.88
573.90	Other		
	31	Office & Operating Supplies	3,088.38
	49	Miscellaneous	325.05
			3,413.43
	573.00	TOTAL SPECTATOR AND COMMUNITY EVENTS	3,413.43
574.10	Administration		
	31	Office & Operating Supplies	446.52
	49	Miscellaneous	97.00
574.20	Recreation Services		
	10	Salaries & Wages	5,662.50
	20	Personnel Benefits	571.48

## CITY OF CONNELL

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SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

## 001 General Fund

## BAS EL

44	Advertising	149.88
49	Miscellaneous	753.00
53	External Taxes & Operating Assessments	1,069.95
574.00 TOTAL PARTICIPANT RECREATION		8,750.33
575.30	Museums & Art Galleries	
41	Professional Services	1,287.41
42	Communications	178.48
47	Utility Services	782.08
575.50	Multipurpose & Community Centers	
31	Office & Operating Supplies	3,063.07
35	Small Tools And Minor Equipment	1,066.86
41	Professional Services	10,596.75
42	Communications	233.12
46	Insurance	9,146.70
47	Utility Services	11,389.97
575.00 TOTAL CULTURAL AND RECREATION FACILITIES		37,744.44
576.20	Swimming Pools	
10	Salaries & Wages	35,613.81
20	Personnel Benefits	7,261.69
31	Office & Operating Supplies	12,342.44
35	Small Tools And Minor Equipment	1,193.52
41	Professional Services	939.00
42	Communications	124.89
46	Insurance	3,639.53
47	Utility Services	7,253.60
48	Repairs & Maintenance	2,204.74
49	Miscellaneous	64.75
576.80	General Parks	
10	Salaries & Wages	25,421.57
20	Personnel Benefits	10,215.45
31	Office & Operating Supplies	4,529.63
45	Operating Rentals & Leases	75.00
47	Utility Services	972.93
48	Repairs & Maintenance	261.50
49	Miscellaneous	5,497.05
576.00 TOTAL PARK FACILITIES		117,611.10
<b>570.00 CULTURE AND RECREATION</b>		<b>171,052.18</b>
586.00	Agency Type Disbursements	
49		540.00
586.00 TOTAL AGENCY TYPE DISBURSEMENTS		540.00
589.00	Non Expenditures	
00		-4,305.28
589.00 TOTAL OTHER NON-EXPENDITURES		-4,305.28

**CITY OF CONNELL**

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SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

001 General Fund

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	<b>580.00 NONEXPENDITURES</b>	<b>-3,765.28</b>
591.34	Water Utilities	
	75 Capital Leases & Installment Purchases	23,577.10
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	23,577.10
592.34	Water Utilities	
	83 Interest On Long-Term External Debt	35,485.40
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	35,485.40
594.21	Law Enforcement	
	62 Buildings & Structures	2,074.13
	64 Machinery & Equipment	31,642.57
594.22	Fire Control	
	62 Buildings & Structures	976.57
	64 Machinery & Equipment	7,181.98
594.76	Park Facilities	
	62 Buildings & Structures	2,857.25
594.79	Other Culture and Recreation	
	63 Other Improvements	27,231.97
	64 Machinery & Equipment	5,000.00
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	76,964.47
597.42	Road/Street Maintenance	
	00	20,000.00
	597.00 TOTAL TRANSFERS-OUT	20,000.00
	<b>590.00 OTHER FINANCING USES</b>	<b>156,026.97</b>
	<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,724,581.07</b>
	<b>508.80.00 Unreserved</b>	<b>1,961,877.98</b>
	<b>508.10.00 Reserved</b>	<b>1,078,842.64</b>

**CITY OF CONNELL**

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SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

101 Street

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**BAS EL OB LA**

308 80 21 01	Estimated Beginning Balance	306,740.15
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>306,740.15</b>
313 60 01 01	Natural Gas 60%	117,508.47
313.00	TOTAL RETAIL SALES & USE TAXES	117,508.47
316 46 01 01	Cable TV 60%	570.19
316.00	TOTAL BUSINESS TAXES	570.19
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>118,078.66</b>
336 00 87 00	Motor Vehicle Fuel Tax	105,190.37
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	105,190.37
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>105,190.37</b>
348 70 00 00	Interfund Sales	1,333.33
348.00	TOTAL INTERNAL SERVICE FUND SALES & SERVICES	1,333.33
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>1,333.33</b>
361 11 01 01	Interest Earned On Investment	247.29
361.00	TOTAL INTEREST AND OTHER EARNINGS	247.29
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>247.29</b>
397 42 01 01	Transfer From General Fund	20,000.00
397.00	TOTAL TRANSFERS-IN	20,000.00
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>20,000.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>551,589.80</b>

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SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

101 Street

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**BAS EL**

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542.30	Roadway	
	10 Salaries & Wages	1,981.33
	20 Personnel Benefits	1,064.54
	31 Office & Operating Supplies	659.57
542.40	Drainage	
	10 Salaries & Wages	1,924.23
	20 Personnel Benefits	837.99
542.61	Sidewalks	
	10 Salaries & Wages	34.90
	20 Personnel Benefits	87.23
542.63	Street Lighting	
	47 Utility Services	11,000.80
542.64	Traffic Control Devices	
	10 Salaries & Wages	39.65
	20 Personnel Benefits	182.96
	31 Office & Operating Supplies	85.08
542.66	Snow & Ice Control	
	10 Salaries & Wages	8,961.04
	20 Personnel Benefits	4,049.91
	31 Office & Operating Supplies	3,656.55
542.67	Street Cleaning	
	10 Salaries & Wages	10,127.68
	20 Personnel Benefits	6,014.18
	31 Office & Operating Supplies	2,761.62
542.70	Roadside	
	31 Office & Operating Supplies	3,112.50
	49 Miscellaneous	6,206.23
	542.00 TOTAL ROAD AND STREET MAINTENANCE (SA)	62,787.99
543.10	Management	
	10 Salaries & Wages	12,739.51
	20 Personnel Benefits	5,081.08
543.30	General Services	
	31 Office & Operating Supplies	4,622.27
	35 Small Tools And Minor Equipment	975.50
	41 Professional Services	694.65
	42 Communications	2,467.36
	46 Insurance	8,761.28
	47 Utility Services	2,260.11
543.50	Facilities	
	10 Salaries & Wages	1,940.75
	20 Personnel Benefits	945.92
	31 Office & Operating Supplies	4,284.80
	32 Fuel Consumed	9,368.11
	41 Professional Services	590.02
	48 Repairs & Maintenance	424.73
543.60	Training	
	49 Miscellaneous	175.00
	543.00 TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD (SA)	55,331.09

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

101 Street

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BAS EL

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	<b>540.00 TRANSPORTATION (SA)</b>	<b>118,119.08</b>
595.64	Mental Health	
	63 Other Improvements	837.57
595.90		
	64 Machinery & Equipment	46,438.75
	<b>595.00 TOTAL ROADS/STREETS CONST. &amp; OTHER INFRASTRUCTURE</b>	<b>47,276.32</b>
597.41	Road/Street Preservation	
	63	280,875.72
	<b>597.00 TOTAL TRANSFERS-OUT</b>	<b>280,875.72</b>
	<b>590.00 OTHER FINANCING USES</b>	<b>328,152.04</b>
	<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>446,271.12</b>
	<b>508.80.00 Unreserved</b>	<b>105,318.68</b>
	<b>508.10.00 Reserved</b>	<b>0.00</b>

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

104 Hotel/Motel Tax Fund

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BAS EL OB LA

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308 80 01 04	Estimated Beginning Balance	57,299.24
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>57,299.24</b>
313 30 00 00	State Shared Tax Revenues	20,748.96
313.00	TOTAL RETAIL SALES & USE TAXES	20,748.96
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>20,748.96</b>
361 11 01 04	Interest Earned On Investment	69.50
361.00	TOTAL INTEREST AND OTHER EARNINGS	69.50
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>69.50</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>78,117.70</b>

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

104 Hotel/Motel Tax Fund

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BAS EL

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573.10	Administration	
	44 Advertising	1,185.00
	49 Miscellaneous	3,305.00
573.90	Other	
	44 Advertising	14,495.92
		<hr/>
573.00	TOTAL SPECTATOR AND COMMUNITY EVENTS	18,985.92
		<hr/>
570.00	CULTURE AND RECREATION	18,985.92
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	18,985.92
		<hr/>
	508.80.00 Unreserved	59,131.78
	508.10.00 Reserved	0.00

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

300 Capital Facilities Fund

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BAS EL OB LA

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308 80 03 00	Beginning Balance	117,410.59
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>117,410.59</b>
317 34 00 01	REET 1	11,145.27
317 35 00 00	REET 2	11,145.26
317.00	TOTAL EXCISE TAXES	22,290.53
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>22,290.53</b>
334 03 80 00	TIB - Adams Street	719,152.15
334 06 90 00	HAEIFC	27,530.00
334.00	TOTAL STATE GRANTS	746,682.15
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>746,682.15</b>
361 11 03 00	REET 1 Investment Interest	140.93
361 11 04 00	REET 2 Investment Interest	11.94
361.00	TOTAL INTEREST AND OTHER EARNINGS	152.87
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>152.87</b>
397 41 63 00	Transfer From Street Fund	280,875.72
397.00	TOTAL TRANSFERS-IN	280,875.72
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>280,875.72</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>1,167,411.86</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

300 Capital Facilities Fund

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BAS EL

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595.10			
	63	Other Improvements	158,407.80
595.30			
	63	Other Improvements	859,920.07
595.40			
	63	Other Improvements	519.00
595.47		Transit Systems/Railroads	
	61	Land	8,711.00
			1,027,557.87
		<b>595.00 TOTAL ROADS/STREETS CONST. &amp; OTHER INFRASTRUCTURE</b>	<b>1,027,557.87</b>
			<b>1,027,557.87</b>
		<b>590.00 OTHER FINANCING USES</b>	<b>1,027,557.87</b>
			<b>1,027,557.87</b>
		<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,027,557.87</b>
			<b>1,027,557.87</b>
		<b>508.80.00 Unreserved</b>	<b>139,853.99</b>
		<b>508.10.00 Reserved</b>	<b>0.00</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

401 Water Fund

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**BAS EL OB LA**

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308 10 04 01	Estimated Beginning Balance	6,176.68
308 10 04 15	Estimated Beginning Balance	245,440.32
308 80 04 01	Estimated Beginning Balance	310,000.00
308 80 04 14	DWSRF Beginning Fund Balance	8.46
308 80 04 16	Beginning Balance	97,862.51
308 80 24 01	Estimated Beginning Balance Rsrv	532,556.80
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>1,192,044.77</b>
334 04 20 01	PWB K/C Grant	498,545.86
334.00	TOTAL STATE GRANTS	498,545.86
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>498,545.86</b>
343 40 00 01	Other Water Service Fees	2,209.07
343 40 00 03	Surcharges For Water	166,164.92
343 40 00 99	Bulk Water	500.70
343 40 01 00	Lamb-weston Water Charges	453,840.99
343 40 02 00	Water Charges	582,195.76
343 40 03 00	Water Hook-up Charges	12,233.59
343.00	TOTAL PHYSICAL ENVIRONMENT	1,217,145.03
348 70 00 01	Interfund Sales	1,333.34
348.00	TOTAL INTERNAL SERVICE FUND SALES & SERVICES	1,333.34
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>1,218,478.37</b>
359 90 00 00	Late Fees And Interest	22,003.05
359 90 00 01	Miscellaneous Fines And Penalties	84.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	22,087.05
<b>350.00</b>	<b>TOTAL FINES AND PENALTIES</b>	<b>22,087.05</b>
361 11 00 00	Interest On Investment	-105.05
361 11 04 01	Interest On Investment	1,488.64
361 11 04 16	Interest & Interest From Fund 415	-174.33
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,209.26
369 90 40 02	Farm Agreement	133,811.25
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	133,811.25
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>135,020.51</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

401 Water Fund

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BAS EL OB LA

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382 80 00 00	PWB K/C Loan	1,114,935.25
382.00	TOTAL PROCEEDS OF LONG-TERM DEBT - PROPRIETARY FUNI	1,114,935.25
389 00 04 01	Other Non-Revenue Receipts	1,805.00
389.00	TOTAL OTHER NONREVENUES	1,805.00
<b>380.00</b>	<b>TOTAL NONREVENUES</b>	<b>1,116,740.25</b>
395 20 00 01	Compensation For Loss/Impairment	31,086.35
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	31,086.35
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>31,086.35</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>4,214,003.16</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

401 Water Fund

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BAS EL

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534.10	Administration - General	
	31 Office & Operating Supplies	625.62
	41 Professional Services	5,299.11
	42 Communications	1,826.10
	46 Insurance	39,350.31
	49 Miscellaneous	107.44
	53 External Taxes & Operating Assessments	61,772.40
534.20	Administration - Planning, Conservation, Research & Development	
	10 Salaries & Wages	23,652.14
	20 Personnel Benefits	9,982.92
534.40	Training	
	49 Miscellaneous	485.00
534.50	Maintenance (Use 594-595 For Capital Outlays.)	
	10 Salaries & Wages	22,235.07
	20 Personnel Benefits	8,759.74
	31 Office & Operating Supplies	36,920.93
	32 Fuel Consumed	8,275.48
	35 Small Tools And Minor Equipment	636.80
	41 Professional Services	816.20
	42 Communications	2,286.37
	47 Utility Services	2,260.29
	48 Repairs & Maintenance	28,792.49
534.60	Operations - Contracted Processing & Operations	
	41 Professional Services	420.00
534.70	Operations Customer Services & Marketing	
	10 Salaries & Wages	38,851.54
	20 Personnel Benefits	21,830.81
534.80	Operations - General	
	10 Salaries & Wages	71,877.57
	20 Personnel Benefits	35,445.42
	31 Office & Operating Supplies	19,909.95
	41 Professional Services	5,269.58
	43 Travel	171.52
	47 Utility Services	141,170.75
	48 Repairs & Maintenance	325.32
	49 Miscellaneous	345.42
	54 Interfund Taxes And Operating Assessments	110,785.48
534.90	Other Operating Expenditures	
	40 Other Services And Charges	2,119.26
	534.00 TOTAL WATER UTILITIES (SA)	702,607.03
	<b>530.00 UTILITIES AND ENVIRONMENT (SA)</b>	<b>702,607.03</b>
582.34	Water Utilities	
	72 Revenue Bonds	394,977.71
	582.00 TOTAL REDEMPTION OF LT DEBT PROPRIETARY FUNDS ONLY	394,977.71
589.00	Non Expenditures	
	04	600.00

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

401 Water Fund

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BAS EL

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	589.00 TOTAL OTHER NON-EXPENDITURES	600.00
	<b>580.00 NONEXPENDITURES</b>	<b>395,577.71</b>
592.34	Water Utilities	
	80 Debt Service: Interest And Related Costs	5,396.89
	82 Interest On Interfund Debt	6,480.00
	83 Interest On Long-Term External Debt	121,380.76
	84 Debt Issue Costs	302.57
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	133,560.22
594.34	Water Utilities	
	62 Buildings & Structures	66,620.81
	63 Other Improvements	1,785,100.24
	64 Machinery & Equipment	33,154.97
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	1,884,876.02
	<b>590.00 OTHER FINANCING USES</b>	<b>2,018,436.24</b>
	<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,116,620.98</b>
	<b>508.80.00 Unreserved</b>	<b>851,941.86</b>
	<b>508.10.00 Reserved</b>	<b>245,440.32</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

402 Sewer Fund

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BAS EL OB LA

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308 80 04 02	Estimated Beginning Balance	62,000.00
308 80 24 02	Estimated Beginning Balance Rsrv	684,580.53
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>746,580.53</b>
343 50 00 03	Surcharges For Sewer	68,273.38
343 50 02 00	Sewer Charges	626,277.36
343 50 03 00	Sewer Connection Charges	8,241.11
343 50 04 00	Sewer Inspection For Hook-up	1,439.00
343.00	TOTAL PHYSICAL ENVIRONMENT	704,230.85
348 70 00 02	Interfund Sales	1,333.33
348.00	TOTAL INTERNAL SERVICE FUND SALES & SERVICES	1,333.33
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>705,564.18</b>
361 11 00 02	Interest On Investment	638.57
361 11 04 02	Interest On Investment	385.62
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,024.19
362 90 01 00	Farm Lease - Amber Fields	42,980.02
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	42,980.02
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>44,004.21</b>
389 00 00 00	Other Non-Revenue Receipts	535.00
389.00	TOTAL OTHER NONREVENUES	535.00
<b>380.00</b>	<b>TOTAL NONREVENUES</b>	<b>535.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>1,496,683.92</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

402 Sewer Fund

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BAS EL

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535.10	Administration - General	
	31 Office & Operating Supplies	528.79
	41 Professional Services	5,437.34
	42 Communications	1,821.45
	45 Operating Rentals & Leases	120.79
	46 Insurance	19,736.93
	49 Miscellaneous	63.55
	50 Intergovernmental Services & Taxes	1,765.80
	53 External Taxes & Operating Assessments	16,558.06
535.20	Administration - Planning, Conservation, Research & Development	
	10 Salaries & Wages	20,502.43
	20 Personnel Benefits	8,529.89
535.40	Training	
	41 Professional Services	15.89
535.50	Maintenance (Use 5940595 For Capital Outlays.)	
	10 Salaries & Wages	22,167.08
	20 Personnel Benefits	8,608.79
	31 Office & Operating Supplies	9,360.89
	32 Fuel Consumed	10,012.23
	41 Professional Services	401.28
	42 Communications	3,193.47
	47 Utility Services	2,260.21
	48 Repairs & Maintenance	25,395.94
535.70	Operations - Customer Services & Marketing	
	10 Salaries & Wages	25,297.74
	20 Personnel Benefits	14,045.29
535.80	Operations - General	
	10 Salaries & Wages	65,724.88
	20 Personnel Benefits	33,887.11
	31 Office & Operating Supplies	1,251.78
	41 Professional Services	18,780.06
	43 Travel	171.53
	47 Utility Services	75,924.46
	48 Repairs & Maintenance	31.15
	49 Miscellaneous	822.01
	54 Interfund Taxes And Operating Assessments	42,390.32
535.90	Other Operating Expenditures	
	40 Other Services And Charges	3,149.48
	535.00 TOTAL SEWER UTILITIES (SA)	437,956.62
	<b>530.00 UTILITIES AND ENVIRONMENT (SA)</b>	<b>437,956.62</b>
581.20	Loan Repayment Issued	
	79 Other Debt	67,331.12
	581.00 TOTAL INTERFUND LOAN DISBURSEMENTS	67,331.12
	<b>580.00 NONEXPENDITURES</b>	<b>67,331.12</b>
592.35	Sewer Utilities	

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

402 Sewer Fund

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BAS EL

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82	Interest On Interfund Debt	673.31
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	673.31
594.32	Facility Engineering	
41	Professional Services	13,092.32
594.35	Sewer Utilities	
63	Other Improvements	190,273.52
64	Machinery & Equipment	73,937.09
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	277,302.93
590.00	OTHER FINANCING USES	277,976.24
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	783,263.98
508.80.00	Unreserved	713,419.94
508.10.00	Reserved	0.00

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

403 Solid Waste Fund

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BAS EL OB LA

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308 80 04 03	Estimated Beginning Balance	30,000.00
308 80 24 03	Estimated Beginning Balance Rsrv	46,215.14
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>76,215.14</b>
337 08 00 00	Franklin County Solid Waste	14,539.50
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYM	14,539.50
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>14,539.50</b>
343 70 00 00	Sanitation Collections	271,283.71
343 70 00 01	Chipper Services	490.00
343 70 00 03	Surcharge For Solid Waste	44,708.63
343.00	TOTAL PHYSICAL ENVIRONMENT	316,482.34
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>316,482.34</b>
361 11 00 03	Interest On Investment	42.36
361 11 04 03	Interest Earned On Investment	99.60
361.00	TOTAL INTEREST AND OTHER EARNINGS	141.96
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>141.96</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>407,378.94</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

403 Solid Waste Fund

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BAS EL

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537.10	Administration - General	
	31 Office & Operating Supplies	528.81
	42 Communications	1,821.46
	49 Miscellaneous	184.39
	53 External Taxes & Operating Assessments	16,121.42
537.20	Administration - Planning, Conservation, Research, & Development	
	10 Salaries & Wages	9,448.68
	20 Personnel Benefits	4,359.09
537.60	Operations - Contracted Processing & Operations	
	47 Utility Services	222,165.44
537.70	Operations - Customer Services & Marketing	
	10 Salaries & Wages	17,858.55
	20 Personnel Benefits	10,941.73
537.80	Operations - General	
	54 Interfund Taxes And Operating Assessments	18,859.15
	537.00 TOTAL GARBAGE & SOLID WASTE UTILITIES (SA)	302,288.72
	<b>530.00 UTILITIES AND ENVIRONMENT (SA)</b>	<b>302,288.72</b>
	<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>302,288.72</b>
	<b>508.80.00 Unreserved</b>	<b>105,090.22</b>
	<b>508.10.00 Reserved</b>	<b>0.00</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2012

633 State Remittance Fund

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BAS EL OB LA

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308 80 06 33	Beginning Balance	4,503.39
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>4,503.39</b>
386 00 00 00	Weapons Permits	585.00
386 10 00 00	Building Permit: St.sur.chrg.	148.50
386 10 01 00	Weapons/fingerprints	385.00
386 83 00 00	Trauma Care	1,266.17
386 83 31 00	Auto Theft Prevention Fee	2,443.72
386 83 32 00	Trauma Brain Injuries	451.99
386 88 00 00	Court Receipts - PSEA 54	235.53
386 89 09 00	State Patrol Highway Account	239.54
386 89 14 00	HWY Safety Act	66.85
386 89 15 00	Death Inv Acct	42.09
386 91 00 00	Court Receipts: State	16,146.03
386 92 00 00	Court Receipts: Psea	8,734.50
386 96 01 00	Breath Test	342.18
386 97 00 00	Judicial Info Systems Account	4,578.99
386 99 00 00	School Zone Safety	256.97
<b>386.00</b>	<b>TOTAL AGENCY TYPE DEPOSITS</b>	<b>35,923.06</b>
389 10 02 00	County/crime Victim Compnstn	628.16
<b>389.00</b>	<b>TOTAL OTHER NONREVENUES</b>	<b>628.16</b>
<b>380.00</b>	<b>TOTAL NONREVENUES</b>	<b>36,551.22</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>41,054.61</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2012

633 State Remittance Fund

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BAS EL

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512.50	Municipal Court	
	51 Intergovernmental Professional Services	22,692.69
	512.00 TOTAL JUDICIAL	22,692.69
	<b>510.00 GENERAL GOVERNMENT SERVICES</b>	<b>22,692.69</b>
524.20	Inspections, Permits, Certificates & Licenses	
	51 Intergovernmental Professional Services	138.50
	524.00 TOTAL PROTECTIVE INSPECTIONS	138.50
	<b>520.00 PUBLIC SAFETY (SA)</b>	<b>138.50</b>
586.00	Agency Type Disbursements	
	70	247.99
	90	603.00
	96	650.61
	97	4,075.08
586.83	00	2,560.03
586.90	00	1,122.54
	586.00 TOTAL AGENCY TYPE DISBURSEMENTS	9,259.25
	<b>580.00 NONEXPENDITURES</b>	<b>9,259.25</b>
	<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>32,090.44</b>
	<b>508.80.00 Unreserved</b>	<b>8,964.17</b>
	<b>508.10.00 Reserved</b>	<b>0.00</b>

# SCHEDULE OF DISBURSEMENT ACTIVITY

City Of Connell  
MCAG #: 0286

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SCHEDULE 07

**For Year Ending: December 31, 2012**

Fund	Fund Title	Beginning Outstanding	Issued	Redeemed	Canceled	Ending Outstanding	Prior Yr Open Period Items	Curr Yr Open Period Items	Total Disbursements
001	General Fund	110,556.67	1,720,181.26	1,755,146.33	23,106.70	52,484.90	0.00	0.00	1,697,074.56
101	Street	6,929.00	165,395.40	166,873.11		5,451.29	0.00	0.00	165,395.40
104	Hotel/Motel Tax Fund	899.33	18,985.92	19,885.25			0.00	0.00	18,985.92
300	Capital Facilities Fund	8,953.75	1,027,557.87	1,008,470.54		28,041.08	0.00	0.00	1,027,557.87
401	Water Fund	66,253.08	3,116,956.59	3,162,556.93	200.00	20,452.74	0.00	0.00	3,116,756.59
402	Sewer Fund	81,347.76	784,000.38	851,207.69	634.03	13,506.42	0.00	0.00	783,366.35
403	Solid Waste Fund	20,121.23	302,322.71	302,276.62		20,167.32	0.00	0.00	302,322.71
633	State Remittance Fund	3,473.62	32,094.94	35,568.56			0.00	0.00	32,094.94
<b>TOTALS:</b>		298,534.44	7,167,495.07	7,301,985.03	23,940.73	140,103.75			7,143,554.34



City of Connell

Schedule of Limitation of Indebtedness

As of December 31, 2012

		Remaining Debt Capacity
<b>Total Taxable Property Value</b>	<b>\$ 132,313,851</b>	
2.5% General purpose limit is allocated between:	3,307,846	
Up to 1.5% debt without a vote	1,984,708	
Less: Outstanding Debt	861,647	
Less: Excess of Debt with a Vote	0	
Add: Available Assets		
<b>Equals remaining debt capacity without a vote</b>		<b>\$1,123,061</b>
Up to 2.5% debt with a vote	2,446,199	
Less: Outstanding Debt		
Add: Available Assets		
<b>Equals remaining debt capacity with a vote</b>		<b>\$2,446,199</b>
2.5% Utility purpose limit, voted	3,307,846	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
<b>Equals remaining debt capacity- Utility purpose, voted</b>		<b>\$3,307,846.28</b>
2.5% Open Space, park & capital facilities, voted	3,307,846	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
<b>Equals remaining debt capacity - Open space, park &amp; capital facilities voted</b>		<b>\$3,307,846.28</b>

CITY OF CONNELL

SCHEDULE OF CASH ACTIVITY

For Year Ending: December 31, 2012

MCAG #: 0286

SCHEDULE 11

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Rev	Ttl Increase	Disbursements	Trans-Out	Other Exp	Netted Exp	Ttl Decrease	End Balance
001 General Fund	2,530,966.55	2,229,486.74		17,387.27		2,246,874.01	1,720,181.26	20,000.00	-3,061.32		1,737,119.94	3,040,720.62
101 Street	306,740.15	225,139.86	20,000.00	-290.21		244,849.65	165,395.40	280,875.72			446,271.12	105,318.68
104 Hotel/Motel Tax Fund	57,299.24	20,878.94		-60.48		20,818.46	18,985.92				18,985.92	59,131.78
300 Capital Facilities Fund	117,410.59	769,250.94	280,875.72	-125.39		1,050,001.27	1,027,557.87				1,027,557.87	139,853.99
401 Water Fund	1,192,044.77	3,023,841.35		-1,747.35		3,022,094.00	3,116,956.59		-200.00		3,116,756.59	1,097,382.18
402 Sewer Fund	746,580.53	751,835.03		-1,629.27		750,205.76	784,000.38		-634.03		783,366.35	713,419.94
403 Solid Waste Fund	76,215.14	331,694.73		-496.94		331,197.79	302,322.71				302,322.71	105,090.22
633 State Remittance Fund	4,503.39	36,573.72		-18.00		36,555.72	32,094.94				32,094.94	8,964.17
<b>TOTALS:</b>	<b>5,031,760.36</b>	<b>7,388,701.31</b>	<b>300,875.72</b>	<b>13,019.63</b>	<b>0.00</b>	<b>7,702,596.66</b>	<b>7,167,495.07</b>	<b>300,875.72</b>	<b>-3,895.35</b>	<b>0.00</b>	<b>7,464,475.44</b>	<b>5,269,881.58</b>

**CITY OF CONNELL**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDING: DECEMBER 31, 2012**

Schedule 16

MCAG #: 0286

Federal Agency Name / Pass-Through Agency Name	Federal Program Name	CFDA #	Other ID #	From Pass-Thru Awards	From Direct Awards	Total	Footnote Ref
Department Of Commerce	Economic Development Technical Assistance	11.303	07-06-06672		15,360.00	15,360.00	1,2
RTPO / Thru Department of Transportation	E. Date Street Sidewalk	20.205	STPE-EN10(022)	42,767.00	0.00	42,767.00	1,2
US Dept Of Homeland Security / Thru WA State military Dept	Franklin County Emergency Management	97.067	ENW-2011-SS-00030-S01	11,499.62	0.00	11,499.62	1,2
<b>Total Federal Awards Expended:</b>				<b>54,266.62</b>	<b>15,360.00</b>	<b>69,626.62</b>	

**CITY OF CONNELL**  
**SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDING: DECEMBER 31, 2012**

**MCAG #: 0286**

**Schedule 16**

Grantor/Program Title	ID #	Amount	Footnote Ref
<b>Dept Of Commerce Public Works Board</b>			
Klindworth/Campbell Water Efficiency Loan	PC12-951-079	1,238,866.29	1.2
Klindworth/Campbell Water Efficiency Project Grant	PC12-951-079	523,800.00	1.2
<b>Total Dept Of Commerce Public Works Board:</b>		<u>1,762,666.29</u>	
<b>HAEIFC</b>			
Connell Industrial Area Access Roadway	Resolution No. 2011-10	50,000.00	1.2
<b>Total HAEIFC:</b>		<u>50,000.00</u>	
<b>Transportation Improvement Board</b>			
West Adams Street	6-E-926(005)-1	768,076.12	1.2
<b>Total Transportation Improvement Board:</b>		<u>768,076.12</u>	
<b>WA Utilities And Transportation Commission</b>			
West Adams Railroad Crossing	TR-120724	8,711.00	1.2
<b>Total WA Utilities And Transportation Commission:</b>		<u>8,711.00</u>	
<b>Total State Assistance:</b>		<u><b>2,589,453.41</b></u>	

LABOR RELATIONS CONSULTANT(S)  
For the Year Ended December 31, 2012

Has your government engaged labor relations consultants? X Yes \_\_\_ No

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

Name of Firm
The Wesley Group
Name of Consultant
Kevin Wesley
Business Address PO Box 7164 Kennewick, WA 99336-0616
Amount Paid to Consultant During Fiscal Year \$850
Terms and Conditions, as Applicable, Including:  Rates (E.g., Hourly, etc.) <u>\$100.00/hour and \$36.50 trip charge.</u>  Maximum Compensation Allowed <u>No limits established</u>  Duration of Services <u>January 1, 2005 to current.</u>  Services Provided <u>Principle spokesperson for the City in any and all bargaining and related contract administration services with police commissioned and non-commissioned employees including the development of proposals, bargaining strategy and furnished advice to the city staff and city council.</u>