

City of Connell
2014 Annual Report



Eastern Washington's Harvestland
City of Connell
104 East Adams St.
Connell, WA 99326

City Of Connell

MCAG #: 0286

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2014

1 Of 3

BARS CODE		Total For All Funds Total Amount	001 - General Fund Actual Amount	101 - Street Actual Amount
Beginning Cash and Investments:				
308.10	Reserved	1,397,939.82	1,152,219.21	0.00
308.80	Unreserved	4,986,385.83	2,084,866.11	298,204.37
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
Operating Revenues:				
310	Taxes	1,777,285.28	1,584,046.49	163,097.07
320	Licenses and Permits	34,618.04	34,618.04	0.00
330	Intergovernmental	415,939.14	276,604.84	137,791.97
340	Charges for Goods and Services	2,463,151.68	145,228.35	288.95
350	Fines and Penalties	52,718.77	32,851.17	0.00
360	Miscellaneous	215,826.40	138,550.67	5,765.71
Total Operating Revenues		4,959,539.31	2,211,899.56	306,943.70
Operating Expenditures				
510	General Government	408,313.85	408,313.85	0.00
520	Public Safety	1,046,186.68	1,046,186.68	0.00
530	Physical Environment	1,625,359.18	0.00	0.00
540	Transportation	142,507.31	0.00	142,507.31
550	Economic Environment	37,944.82	28,467.94	0.00
560	Mental and Physical Health	1,153.46	1,153.46	0.00
570	Culture and Recreational	205,596.38	205,596.38	0.00
Operating Expenditures		3,467,061.68	1,689,718.31	142,507.31
Net Operating Increase (Decrease)		1,492,477.63	522,181.25	164,436.39
Non Operating Revenues:				
391-393	Debt Proceeds	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	739,910.91	106,520.21	0.00
397	Transfers-In	28,400.00	0.00	28,400.00
Total Non Operating Revenues		768,310.91	106,520.21	28,400.00
Non Operating Expenditures				
591-593	Debt Service	1,157,005.58	94,866.45	0.00
594-595	Capital Expenditures	621,913.55	188,711.82	91,979.37
580, 596, 599	Other Financing uses	583,541.19	520,384.63	0.00
597	Transfers-out	28,400.00	28,400.00	0.00
Total Non Operating Expenditures		2,390,860.32	832,362.90	91,979.37
Increase (Decrease) in Cash and investments		(130,071.78)	(203,661.44)	100,857.02
Ending Cash and Investments				
508.10	Reserved	971,898.16	726,177.55	0.00
508.80	Unreserved	5,282,355.71	2,307,246.33	399,061.39

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, 2014

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BARS CODE		104 - Hotel/Motel Tax Fund Actual Amount	300 - Capital Facilities Fund Actual Amount	401 - Water Fund Actual Amount
Beginning Cash and Investments:				
308.10	Reserved	0.00	0.00	245,720.61
308.80	Unreserved	64,931.93	161,131.96	1,285,095.77
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
Operating Revenues:				
310	Taxes	15,091.34	15,050.38	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	0.00	1,274,769.38
350	Fines and Penalties	0.00	0.00	19,867.60
360	Miscellaneous	407.73	1,028.69	14,404.63
Total Operating Revenues		15,499.07	16,079.07	1,309,041.61
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	772,916.38
540	Transportation	0.00	0.00	0.00
550	Economic Environment	9,476.88	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
Operating Expenditures		9,476.88	0.00	772,916.38
Net Operating Increase (Decrease)		6,022.19	16,079.07	536,125.23
Non Operating Revenues:				
391-393	Debt Proceeds	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	0.00	0.00	633,255.00
397	Transfers-In	0.00	0.00	0.00
Total Non Operating Revenues		0.00	0.00	633,255.00
Non Operating Expenditures				
591-593	Debt Service	0.00	0.00	1,062,139.13
594-595	Capital Expenditures	0.00	0.00	281,918.41
580, 596, 599	Other Financing uses	0.00	0.00	63,156.56
597	Transfers-out	0.00	0.00	0.00
Total Non Operating Expenditures		0.00	0.00	1,407,214.10
Increase (Decrease) in Cash and investments		6,022.19	16,079.07	(237,833.87)
Ending Cash and Investments				
508.10	Reserved	0.00	0.00	245,720.61
508.80	Unreserved	70,954.12	177,211.03	1,047,261.90

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, 2014

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BARS CODE		402 - Sewer Fund Actual Amount	403 - Solid Waste Fund Actual Amount	
Beginning Cash and Investments:				
308.10	Reserved	0.00	0.00	0.00
308.80	Unreserved	979,846.25	112,309.44	0.00
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
Operating Revenues:				
310	Taxes	0.00	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental	0.00	1,542.33	0.00
340	Charges for Goods and Services	727,177.58	315,687.42	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous	54,855.13	813.84	0.00
Total Operating Revenues		782,032.71	318,043.59	0.00
Operating Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Physical Environment	533,525.93	318,916.87	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
Operating Expenditures		533,525.93	318,916.87	0.00
Net Operating Increase (Decrease)		248,506.78	(873.28)	0.00
Non Operating Revenues:				
391-393	Debt Proceeds	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	135.70	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
Total Non Operating Revenues		135.70	0.00	0.00
Non Operating Expenditures				
591-593	Debt Service	0.00	0.00	0.00
594-595	Capital Expenditures	59,303.95	0.00	0.00
580, 596, 599	Other Financing uses	0.00	0.00	0.00
597	Transfers-out	0.00	0.00	0.00
Total Non Operating Expenditures		59,303.95	0.00	0.00
Increase (Decrease) in Cash and investments		189,338.53	(873.28)	0.00
Ending Cash and Investments				
508.10	Reserved	0.00	0.00	0.00
508.80	Unreserved	1,169,184.78	111,436.16	0.00

The accompanying notes are an integral part of this Statement

City Of Connell

MCAG #: 0286

STATEMENT C-5

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2014

1 Of 1

BARS CODE		Total For All Funds	633 - State Remittance Fund	
		Total Amount	Actual Amount	Actual Amount
308.10	Beginning Cash and Investments	9,910.66	9,910.66	0.00
388/588	Prior Period Adjustments,Net	0.00	0.00	0.00
310 - 360	Revenues	0.00	0.00	0.00
370 - 390	Other Increases and Financing Sources	28,988.19	28,988.19	0.00
510 - 570	Expenditures	0.00	0.00	0.00
580 - 590	Other Decreases and Financing Uses	28,153.37	28,153.37	0.00
	Increase (Decrease) in Cash and Investments	834.82	834.82	0.00
508	Ending Cash and Investments:	10,745.48	10,745.48	0.00

The accompanying notes are an integral part of this Statement

CITY OF CONNELL
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2014 THROUGH DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 local government and provides **public safety, fire protection, street improvements, parks and recreation, general administrative services, sewer service, and a city owned water utility.**

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund (001)

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

Special Revenue Funds (100-199)

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

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

Agency Funds (600-699)

These funds are used to account assets that government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

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

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

C. Budgets

The City 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	\$2,856,900.00	\$2,032,081.21	\$824,818.79
002 General Reserve Fund	\$1,012,890.00	\$128,708.16	\$884,181.84
101 Street Fund	\$625,510.00	\$234,486.68	\$391,023.32
104 Hotel/Motel Tax Fund	\$65,150.00	\$9,476.88	\$55,673.12
111 General Management	\$1,221,420.00	\$500,000.00	\$721,420.00
300 Capital Facilities Fund	\$187,100.00	\$0.00	\$187,100.00

401 Water Utility Dept Fund	\$2,896,050.00	\$2,180,130.71	\$715,919.29
402 Sewer Utility Dept Fund	\$1,603,300.00	\$592,829.88	\$1,010,470.12
403 Solid Waste Fund	\$412,100.00	\$318,916.87	\$93,183.13
414 DWSRF Loan (CTED)	\$28,190.00	\$28,183.77	\$6.23
415 Water/Sewer Bond Resrv	\$245,440.00	\$0.00	\$245,440.00
416 Water/Sewer Bond Rdm	\$1,076,210.00	\$979,202.50	\$97,007.50
633 State Remittance Fund	\$56,400.00	\$28,153.37	\$28,246.63
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 and Investments

See Note 2, *Deposits and Investments*.

E. Capital Assets

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

F. Compensated Absences

Non union employees may accumulate up to 240 hours of vacation leave, union employees may only carry over 160 hours from one calendar year to the next. Vacation leave is payable upon separation or retirement of regular full-time employees.

Non union employees may accumulate up to 720 hours of sick leave, union employees may accumulate up to 132 days of sick leave. 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%.

G. Long-Term Debt See Note 5, *Debt Service Requirements*.

H. Other Financing Sources or Uses

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

I. 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 December 1, 2014 there are 223 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 members' various needs.

The program acquires liability insurance through their Administrator, Canfield, that is subject to a per-occurrence self insured retention of \$100,000. The standard member deductible is \$1,000 for each claim (deductible may vary per member), 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 \$3,259,396, to cap the total claims paid by the program in any one policy term.

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, which may vary per member with the exception of pumps and motors \$10,000. Members are responsible for the deductible amount of each claim. There is no program self-insured retention on this coverage, with the exception of Pumps & Motors which is \$15,000 and is covered by the CIAW.

Members contract to remain in the program 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. On July 21, 2014, the Board passed a resolution changing the CIAW's renewal date

from September 1, to December 1st beginning with the 2014-15 policy term. An endorsement was added to the 2013-14 Memorandum of Coverage, extending coverage to December 1, 2014. The next full policy year will begin on December 1, 2014. Premiums were prorated for the extension period. Invoices and certificates were issued.

The program has no employees. Claims are filed by members/brokers with Canfield, who 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 December 1, 2014, were \$1,817,654.59.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the City Council.

Reservations on Ending Cash and Investments consist of:

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 – USDA Bonds & Farm Bonds reserve requirements: reserve account requirement shall mean an amount equal to the Maximum Annual Debt service on all outstanding Bonds. These reserve funds are to be used to make the last annual payment of these outstanding bonds.

NOTE 2 – DEPOSITS AND INVESTMENTS

The City adopted Resolution No. 2012-15 establishing a policy for the investment of City Funds. It is the City of Connell's goal to have seventy-five percent (75%) of the City's entire cash and cash equivalent assets invested. The interest on these investments is prorated to the various funds.

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

Investments are reported at fair market value. Investments by type at December 31, 2014 are as follows:

Local Government Investment Pool	\$ 518,322.59
US Government Agency Securities	\$ 4,215,000.00
Public Fund Money Market Account	\$ <u>0</u>
Total	\$ 4,733,322.59

NOTE 3 - 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 2014 was 2.98695492 per \$1,000 on an assessed valuation of \$145,380,835 for a total regular levy of \$434,246.

NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2014:

Borrowing Fund	Lending Fund	Balance 1/1/2014	New Loans	Repayments	Balance 12/31/2014
401	111	\$586,062.81		\$62,556.56	\$ 523,506.25
401	111		\$500,000		\$ 500,000.00
	Totals	\$586,062.81	\$500,000	\$62,556.56	\$1,023,506.25

NOTE 5 – DEBT SERVICE REQUIREMENTS

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 year ended December 31, 2014.

The debt service requirements for the general obligation fund and revenue bonds, including both principle and interest, are as follows:

Year	Revenue Bonds	Other Dept	Total Debt
2015	\$ 259,354.61	\$ 36,825.32	\$ 296,179.93
2016	\$ 258,640.73		\$ 258,640.73
2017	\$ 257,926.82		\$ 257,926.82
2018	\$ 257,212.95		\$ 257,212.95
2019	\$ 766,658.96		\$ 766,658.96
2020-2024	\$ 1,059,955.09		\$ 1,059,955.09
2025-2029	\$ 669,355.15		\$ 669,355.15
2030-2034	\$ 234,180.05		\$ 234,180.05
2035-2039	\$ 231,324.18		\$ 231,324.18
2040-2041	\$ 91,730.05		\$ 91,730.05
	\$ 4,086,338.59	\$ 36,825.32	\$ 4,123,163.91

NOTE 6 - 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.

A lawsuit has been filed against the City of Connell by Jeffrey McKee claiming a violation of the Open Public Records Act. The City does not believe that the case has any merit and is defending it.

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

001 General Fund

BAS EL OB LA

308 10 01 11	Beginning Balance	1,152,219.21
308 80 00 01	Beginning Balance	1,120,763.83
308 80 00 02	Estimated Beginning Balance	964,102.28
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	3,237,085.32
311 11 00 00	General Property Taxes	437,801.01
311.00	TOTAL GENERAL PROPERTY TAXES	437,801.01
313 11 00 00	Retail Sales And Use Tax	260,680.39
313 15 00 00	Public Safety-Criminal Justice Tax	101,528.82
313 61 00 00	Natural Gas Utility Tax 20%	54,365.67
313 61 10 00	Natural Gas 20%	54,365.67
313 71 00 00	Local Criminal Justice Tax	74,397.42
313.00	TOTAL RETAIL SALES & USE TAXES	545,337.97
316 41 00 00	Water User Fee	116,122.03
316 42 00 00	Sewer User Fee	44,531.07
316 43 00 00	Solid Waste User Fee	19,045.32
316 47 00 00	Telephone Utility Tax	59,493.02
316 48 00 00	PUD Occupational Tax	361,349.31
316.00	TOTAL BUSINESS TAXES	600,540.75
317 20 00 00	Leasehold Excise Tax	366.76
317.00	TOTAL EXCISE TAXES	366.76
310.00	TOTAL TAXES	1,584,046.49
321 99 00 00	Business Licenses	8,067.50
321.00	TOTAL BUSINESS LICENSES & PERMITS	8,067.50
322 10 00 00	Building Permits	24,419.04
322 30 00 00	Animal Licenses/tags	1,413.50
322 90 00 00	Weapons Permits	718.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	26,550.54
320.00	TOTAL LICENSES AND PERMITS	34,618.04
331 16 60 00	Depart Of Justice	2,758.81
331.00	TOTAL DIRECT FEDERAL GRANTS	2,758.81
333 15 22 00	Woody Debris- Federal Grant	2,457.67
333 20 61 00	Traffic Safety Commission Grant	3,436.26
333 97 06 00	Radio Tower Grant - Federal	24,214.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

001 General Fund

BAS EL OB LA

333 97 06 01	Radio Tower Grant - Federal2	15,000.00
333.00	TOTAL INDIRECT FEDERAL GRANTS	45,107.93
335 00 91 00	Pud Privilege	64,261.81
335.00	TOTAL STATE SHARED REVENUES	64,261.81
336 00 98 00	City Assistance	98,634.83
336 06 21 00	CJ - Population	1,402.31
336 06 26 00	Criminal Justice Special Prgms	5,097.23
336 06 51 00	Dui-cities/criminal Just Asst	963.24
336 06 94 00	Liquor Excise Tax	10,053.00
336 06 95 00	Liquor Board Profits	47,536.68
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	163,687.29
337 00 00 00	County Radio Tower Grant	789.00
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYME	789.00
330.00	TOTAL INTERGOVERNMENTAL REVENUE	276,604.84
341 43 00 00	Franklin Co Pud Services	24,000.00
341 81 00 00	Copies	69.60
341 93 00 00	Property Clean Up	396.69
341.00	TOTAL GENERAL GOVERNMENT	24,466.29
342 10 00 00	Reserve Officer Security	4,635.00
342 21 00 00	Fire Protection Services	82,605.36
342.00	TOTAL PUBLIC SAFETY	87,240.36
345 81 00 00	Zoning-subdivision-plat Review	50.00
345 83 00 00	Site Plans - Appeals - Plan Reviews	7,068.83
345 85 00 00	Community Improvement Fee	2,072.86
345 86 00 00	SEPA	100.00
345.00	TOTAL ECONOMIC ENVIRONMENT	9,291.69
347 30 00 00	Pool Passes & Daily Receipts	11,550.00
347 60 00 00	Rentals, Lessons, Lf Grd Trng	4,295.00
347 60 02 00	P&R Program Fees	8,385.01
347.00	TOTAL CULTURE & RECREATION	24,230.01
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	145,228.35
353 10 00 00	Court Receipts: City	31,443.17

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

001 General Fund

BAS EL OB LA

353.00	TOTAL CIVIL INFRACTION PENALTIES	31,443.17
357 39 00 00	Court Restitution	650.00
357.00	TOTAL CRIMINAL COSTS	650.00
359 90 00 10	Non Court Fines And Penalties	758.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	758.00
350.00	TOTAL FINES AND PENALTIES	32,851.17
361 11 00 01	Interest Earned On Investments	7,213.82
361 11 01 11	Interest Earned On Investment	5,541.15
361 11 10 00	Interest On Investment	766.54
361 11 11 00	Interest On Investment	248.83
361 11 12 00	Interest On Investment	2,756.65
361 11 13 00	Interest On Investment	85.49
361 11 13 41	Interest On Investment	739.49
361 11 14 00	Interest On Investment	820.27
361 11 15 00	Interest On Investment	794.39
361 11 16 00	Interest On Investment	96.96
361 40 00 00	Sales Interest	116.15
361 40 00 01	Interfund Water Loan Interest	5,860.63
361.00	TOTAL INTEREST AND OTHER EARNINGS	25,040.37
362 40 00 01	Community Center Rental	23,985.00
362 50 00 00	Pharmacy Bldg Lease	2,101.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	26,086.00
367 11 00 02	P & R Sponsorship	1,750.00
367 11 01 00	Contributions/Donations	31,759.11
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	33,509.11
369 10 00 01	Sale Of Scrap And Junk	1,018.48
369 40 00 00	Judgments And Settlements	169.28
369 81 00 00	Revenue Overage/shortage	-0.93
369 90 00 00	Other Miscellaneous Revenue	52,728.36
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	53,915.19
360.00	TOTAL MISCELLANEOUS REVENUES	138,550.67
381 20 79 01	Interfund Water Loan Principal	62,556.56
381.00	TOTAL INTERFUND LOAN RECEIPTS	62,556.56

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

001 General Fund

BAS EL OB LA

386 00 00 01	Firemen/Reserve Membership Dues	120.00
386.00	TOTAL AGENCY TYPE DEPOSITS	120.00
389 00 00 01	Other Non-revenue Receipts	25,028.00
389.00	TOTAL OTHER NONREVENUES	25,028.00
380.00	TOTAL NONREVENUES	87,704.56
395 20 00 00	Compensation For Loss/Impairment	18,815.65
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	18,815.65
390.00	TOTAL OTHER FINANCING SOURCES	18,815.65
300.00	TOTAL RESOURCES	5,555,505.09

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

001 General Fund

BAS EL

511.30	Official Publication Services	
	41 Professional Services	2,417.85
511.60	Legislative Services (Commission Or Council)	
	10 Salaries & Wages	10,500.00
	20 Personnel Benefits	832.65
	31 Office & Operating Supplies	229.91
	32 Fuel Consumed	60.48
	43 Travel	209.90
	49 Miscellaneous	660.36
		14,911.15
511.00	TOTAL LEGISLATIVE	
512.50	Municipal Court	
	51 Intergovernmental Professional Services	21,258.94
		21,258.94
512.00	TOTAL JUDICIAL	
513.10	Administration	
	10 Salaries & Wages	7,200.00
	20 Personnel Benefits	566.82
	42 Communications	413.56
	43 Travel	2,343.68
	49 Miscellaneous	4,214.06
513.11		
	10 Salaries & Wages	35,149.65
	20 Personnel Benefits	13,879.11
	31 Office & Operating Supplies	164.26
	32 Fuel Consumed	522.18
	42 Communications	958.35
	43 Travel	274.30
	49 Miscellaneous	5,907.03
		71,593.00
513.00	TOTAL EXECUTIVE	
514.20	Financial Services (SA)	
	10 Salaries & Wages	58,507.94
	20 Personnel Benefits	30,855.50
	31 Office & Operating Supplies	2,685.63
	42 Communications	6,064.15
	43 Travel	551.49
	45 Operating Rentals & Leases	7,259.51
	47 Utility Services	10,788.10
	49 Miscellaneous	3,262.55
514.23	Budgeting, Accounting, Auditing (State Auditors),& Financial Consulting Services	
	41 Professional Services	299.90
514.30	Records Services	
	10 Salaries & Wages	18,743.11
	20 Personnel Benefits	11,652.21
	49 Miscellaneous	922.90
514.90		
	51 Intergovernmental Professional Services	3,809.21

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

001 General Fund

BAS EL

	514.00 TOTAL FINANCIAL & RECORD SERVICES (SA)	155,402.20
515.30	41 Professional Services	52,369.28
515.91	41 Professional Services	3,475.55
	515.00 TOTAL LEGAL (SA)	55,844.83
517.66	Risk Transfer Payments	
	49 Miscellaneous	1,060.12
517.90	Other Employee Benefit Programs	
	31 Office & Operating Supplies	54.18
	517.00 TOTAL EMPLOYEE BENEFIT PROGRAMS (SA)	1,114.30
518.10	Administration	
	41 Professional Services	4,114.92
518.20	Property Management Services	
	41 Professional Services	3,942.02
518.30	Custodial/Janitorial/Security Services	
	10 Salaries & Wages	23,798.47
	20 Personnel Benefits	9,736.71
	31 Office & Operating Supplies	2,548.52
	46 Insurance	2,552.05
	48 Repairs & Maintenance	724.97
	49 Miscellaneous	1,350.68
518.80	Information Technology (SA)	
	31 Office & Operating Supplies	3,013.57
	41 Professional Services	35,246.08
518.90	Other Services	
	47 Utility Services	1,161.44
	518.00 TOTAL CENTRAL SERVICES (SA)	88,189.43
	510.00 GENERAL GOVERNMENT SERVICES	408,313.85
521.10	Administration	
	10 Salaries & Wages	409,147.40
	20 Personnel Benefits	155,142.80
	31 Office & Operating Supplies	4,705.48
	35 Small Tools And Minor Equipment	2,460.89
	41 Professional Services	3,345.26
	42 Communications	11,138.58
	43 Travel	4,994.32
	45 Operating Rentals & Leases	2,632.67
	49 Miscellaneous	1,260.22
	51 Intergovernmental Professional Services	11,794.49
521.11		
	10 Salaries & Wages	2,042.50
	20 Personnel Benefits	303.81

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

001 General Fund

BAS EL

521.20	Police Operations (SA)	
	31 Office & Operating Supplies	10,319.51
	32 Fuel Consumed	19,311.96
	35 Small Tools And Minor Equipment	3,814.95
	40 Other Services And Charges	1,606.88
	48 Repairs & Maintenance	13,120.61
	51 Intergovernmental Professional Services	75,594.42
521.21	Investigation	
	51 Intergovernmental Professional Services	1,067.73
521.23	Special Units	
	35 Small Tools And Minor Equipment	1,558.94
521.30	Crime Prevention	
	31 Office & Operating Supplies	1,101.60
	40 Other Services And Charges	810.04
521.40	Training	
	43 Travel	2,307.26
	49 Miscellaneous	1,170.34
521.50	Facilities	
	46 Insurance	1,588.18
	47 Utility Services	347.42
		742,688.26
	521.00 TOTAL LAW ENFORCEMENT	
522.10	Administration	
	10 Salaries & Wages	78,537.12
	20 Personnel Benefits	19,583.55
	31 Office & Operating Supplies	854.08
	35 Small Tools And Minor Equipment	6,941.94
	42 Communications	1,570.37
	43 Travel	605.49
	47 Utility Services	3,622.65
	49 Miscellaneous	680.00
522.20	Fire Suppression	
	10 Salaries & Wages	24,971.38
	20 Personnel Benefits	7,057.22
	47 Utility Services	26,584.39
	49 Miscellaneous	834.54
522.30	Fire Prevention & Investigation	
	32 Fuel Consumed	313.84
	35 Small Tools And Minor Equipment	238.76
	41 Professional Services	487.01
522.45		
	31 Office & Operating Supplies	1,755.82
	43 Travel	155.06
522.50	Facilities	
	31 Office & Operating Supplies	2,099.43
	46 Insurance	5,920.81
	48 Repairs & Maintenance	2,540.69
522.60	Other Services	
	32 Fuel Consumed	2,783.65
	40 Other Services And Charges	672.06

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

001 General Fund

BAS EL

	522.00 TOTAL FIRE CONTROL (SA)	188,809.86
523.60	Care & Custody Of Prisoners	
	50 Intergovernmental Services & Taxes	51,409.67
	523.00 TOTAL DETENTION AND/OR CORRECTION (SA)	51,409.67
524.10	Administration	
	10 Salaries & Wages	28,223.89
	20 Personnel Benefits	14,074.71
	31 Office & Operating Supplies	1,287.38
	32 Fuel Consumed	86.84
	48 Repairs & Maintenance	350.34
	49 Miscellaneous	97.77
524.20	Inspections, Permits, Certificates & Licenses	
	51 Intergovernmental Professional Services	19,157.96
	524.00 TOTAL PROTECTIVE INSPECTIONS	63,278.89
	520.00 PUBLIC SAFETY (SA)	1,046,186.68
554.30		
	10 Salaries & Wages	15,832.57
	20 Personnel Benefits	6,351.11
	31 Office & Operating Supplies	1,004.81
	41 Professional Services	1,725.00
	554.00 TOTAL CHILD CARE SERVICES	24,913.49
557.30	Tourism	
	41 Professional Services	2,153.68
	557.00 TOTAL COMMUNITY SERVICES	2,153.68
558.50		
	31 Office & Operating Supplies	62.96
	43 Travel	687.81
558.60	Planning	
	41 Professional Services	650.00
	558.00 TOTAL PLANNING AND COMMUNITY DEVELOPMENT	1,400.77
	550.00 ECONOMIC ENVIRONMENT (SA)	28,467.94
566.10		
	50 Intergovernmental Services & Taxes	1,153.46
	566.00 TOTAL SUBSTANCE ABUSE	1,153.46
	560.00 MENTAL AND PHYSICAL HEALTH	1,153.46
571.10	Administration	

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

001 General Fund

BAS EL

	10	Salaries & Wages	10,012.50
	20	Personnel Benefits	1,398.77
	31	Office & Operating Supplies	4,640.22
	41	Professional Services	737.01
	43	Travel	44.80
	49	Miscellaneous	4,675.00
571.30			
	31	Office & Operating Supplies	931.98
	49	Miscellaneous	130.00
		571.00 TOTAL EDUCATION	22,570.28
572.50		Facilities	
	31	Office & Operating Supplies	505.06
	41	Professional Services	922.28
	47	Utility Services	3,155.79
		572.00 TOTAL LIBRARIES	4,583.13
573.90		Other	
	31	Office & Operating Supplies	1,725.76
	49	Miscellaneous	330.00
		573.00 TOTAL SPECTATOR AND COMMUNITY EVENTS	2,055.76
575.30		Museums & Art Galleries	
	41	Professional Services	21.50
	42	Communications	119.40
	47	Utility Services	2,064.52
575.50		Multipurpose & Community Centers	
	31	Office & Operating Supplies	3,918.96
	35	Small Tools And Minor Equipment	847.44
	41	Professional Services	4,875.53
	42	Communications	454.28
	46	Insurance	2,513.32
	47	Utility Services	15,804.39
		575.00 TOTAL CULTURAL AND RECREATION FACILITIES	30,619.34
576.20		Swimming Pools	
	10	Salaries & Wages	41,306.80
	20	Personnel Benefits	6,972.95
	31	Office & Operating Supplies	15,269.06
	35	Small Tools And Minor Equipment	3,670.45
	41	Professional Services	1,115.50
	42	Communications	553.18
	46	Insurance	389.61
	47	Utility Services	12,905.18
	48	Repairs & Maintenance	1,324.38
	49	Miscellaneous	705.95
576.80		General Parks	
	10	Salaries & Wages	28,516.20
	20	Personnel Benefits	11,962.86
	31	Office & Operating Supplies	10,157.21

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

001 General Fund

BAS EL

	46 Insurance	1,247.09
	47 Utility Services	1,257.09
	48 Repairs & Maintenance	1,595.63
	49 Miscellaneous	6,818.73
	576.00 TOTAL PARK FACILITIES	145,767.87
	570.00 CULTURE AND RECREATION	205,596.38
581.10	Loans Issued To Other Funds	
	00 Personnel Benefits	500,000.00
	581.00 TOTAL INTERFUND LOAN DISBURSEMENTS	500,000.00
589.00	Non Expenditures	
	00	20,384.63
	589.00 TOTAL OTHER NON-EXPENDITURES	20,384.63
	580.00 NONEXPENDITURES	520,384.63
591.18	Central Services	
	75 Capital Leases & Installment Purchases	25,890.43
591.21	Law Enforcement	
	75 Capital Leases & Installment Purchases	35,738.72
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	61,629.15
592.18	Central Services	
	80 Debt Service: Interest And Related Costs	33,237.30
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	33,237.30
594.18	Central Services	
	64 Machinery & Equipment	15,474.73
594.21	Law Enforcement	
	62 Buildings & Structures	42,160.00
	64 Machinery & Equipment	28,159.24
	83 Interest On Long-Term External Debt	1,086.60
594.22	Fire Control	
	64 Machinery & Equipment	30,519.72
594.75	Fairgrounds/Convention Centers	
	61 Land	34,000.00
594.76	Park Facilities	
	62 Buildings & Structures	32,311.53
	75 Capital Leases & Installment Purchases	5,000.00
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	188,711.82
597.42	Road/Street Maintenance	
	00	28,400.00
	597.00 TOTAL TRANSFERS-OUT	28,400.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

001 General Fund

BAS EL

590.00 OTHER FINANCING USES	311,978.27
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	2,522,081.21
508.80.00 Unreserved	2,307,246.33
508.10.00 Reserved	726,177.55

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

101 Street

BAS EL OB LA

308 80 21 01	Estimated Beginning Balance	298,204.37
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	298,204.37
313 61 01 01	Natural Gas 60%	163,097.07
313.00	TOTAL RETAIL SALES & USE TAXES	163,097.07
310.00	TOTAL TAXES	163,097.07
336 00 87 00	Motor Vehicle Fuel Tax	110,349.45
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	110,349.45
337 07 00 00	County STP Allocations	27,442.52
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYME	27,442.52
330.00	TOTAL INTERGOVERNMENTAL REVENUE	137,791.97
344 10 00 00	Street Maintenance & Repair Charges	288.95
344.00	TOTAL TRANSPORTATION	288.95
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	288.95
361 11 01 01	Interest Earned On Investment	2,247.04
361.00	TOTAL INTEREST AND OTHER EARNINGS	2,247.04
369 10 00 02	Sale Of Scrap And Junk	3,452.19
369 90 01 01	Other Miscellaneous Revenue	66.48
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	3,518.67
360.00	TOTAL MISCELLANEOUS REVENUES	5,765.71
397 42 01 01	Transfer From General Fund	28,400.00
397.00	TOTAL TRANSFERS-IN	28,400.00
390.00	TOTAL OTHER FINANCING SOURCES	28,400.00
300.00	TOTAL RESOURCES	633,548.07

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

101 Street

BAS EL

542.30	Roadway	
	10 Salaries & Wages	7,578.76
	20 Personnel Benefits	2,947.66
	31 Office & Operating Supplies	2,471.01
542.40	Drainage	
	10 Salaries & Wages	1,487.04
	20 Personnel Benefits	867.95
542.61	Sidewalks	
	31 Office & Operating Supplies	460.86
542.63	Street Lighting	
	31 Office & Operating Supplies	471.12
	47 Utility Services	13,284.83
542.64	Traffic Control Devices	
	31 Office & Operating Supplies	4,391.58
542.66	Snow & Ice Control	
	10 Salaries & Wages	8,652.60
	20 Personnel Benefits	4,199.17
	31 Office & Operating Supplies	6,220.21
542.67	Street Cleaning	
	10 Salaries & Wages	11,847.35
	20 Personnel Benefits	4,761.21
	31 Office & Operating Supplies	2,667.61
542.70	Roadside	
	31 Office & Operating Supplies	3,535.26
	49 Miscellaneous	1,337.27
	542.00 TOTAL ROAD AND STREET MAINTENANCE (SA)	77,181.49
543.10	Management	
	10 Salaries & Wages	13,512.24
	20 Personnel Benefits	5,518.29
543.30	General Services	
	31 Office & Operating Supplies	7,504.70
	35 Small Tools And Minor Equipment	2,268.54
	41 Professional Services	949.33
	42 Communications	2,758.73
	46 Insurance	2,535.91
	47 Utility Services	2,714.32
543.50	Facilities	
	10 Salaries & Wages	1,487.04
	20 Personnel Benefits	867.95
	31 Office & Operating Supplies	6,074.65
	32 Fuel Consumed	10,712.04
	41 Professional Services	927.22
	43 Travel	167.30
	48 Repairs & Maintenance	7,227.56
	49 Miscellaneous	100.00
	543.00 TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD (SA)	65,325.82
	540.00 TRANSPORTATION (SA)	142,507.31

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

101 Street

BAS EL

594.42	Road/Street Maintenance	
64	Machinery & Equipment	20,799.94
75	Capital Leases & Installment Purchases	37,471.08
		<hr/>
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	58,271.02
595.30		
63	Other Improvements	33,708.35
		<hr/>
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	33,708.35
		<hr/>
590.00	OTHER FINANCING USES	91,979.37
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	234,486.68
		<hr/>
508.80.00	Unreserved	399,061.39
508.10.00	Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

104 Hotel/Motel Tax Fund

BAS EL OB LA

308 80 01 04	Estimated Beginning Balance	64,931.93
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	64,931.93
313 31 00 00	Hotel/Motel Stadium	15,091.34
313.00	TOTAL RETAIL SALES & USE TAXES	15,091.34
310.00	TOTAL TAXES	15,091.34
361 11 01 04	Interest Earned On Investment	407.73
361.00	TOTAL INTEREST AND OTHER EARNINGS	407.73
360.00	TOTAL MISCELLANEOUS REVENUES	407.73
300.00	TOTAL RESOURCES	80,431.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

104 Hotel/Motel Tax Fund

BAS EL

557.30	Tourism	
41	Professional Services	9,476.88
557.00	TOTAL COMMUNITY SERVICES	9,476.88
550.00	ECONOMIC ENVIRONMENT (SA)	9,476.88
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	9,476.88
508.80.00	Unreserved	70,954.12
508.10.00	Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

300 Capital Facilities Fund

BAS EL OB LA

308 80 03 00	Beginning Balance	161,131.96
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	161,131.96
318 34 00 01	REET 1	7,525.19
318 35 00 00	REET 2	7,525.19
318.00	TOTAL OTHER TAXES	15,050.38
310.00	TOTAL TAXES	15,050.38
361 11 03 00	REET 1 Investment Interest	840.49
361 11 04 00	REET 2 Investment Interest	188.20
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,028.69
360.00	TOTAL MISCELLANEOUS REVENUES	1,028.69
300.00	TOTAL RESOURCES	177,211.03

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

300 Capital Facilities Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	177,211.03
508.10.00 Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

401 Water Fund

BAS EL OB LA

308 10 04 15	Estimated Beginning Balance	245,720.61
308 80 04 01	Estimated Beginning Balance	105,000.00
308 80 04 14	DWSRF Beginning Fund Balance	0.38
308 80 04 16	Beginning Balance	96,784.68
308 80 24 01	Estimated Beginning Balance Rsrv	1,083,310.71
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,530,816.38
343 40 00 01	Other Water Service Fees	888.00
343 40 00 03	Surcharges For Water	173,306.59
343 40 00 99	Bulk Water	866.70
343 40 01 00	Lamb-weston Water Charges	407,139.23
343 40 02 00	Water Charges	685,478.86
343 40 03 00	Water Hook-up Charges	7,090.00
343.00	TOTAL PHYSICAL ENVIRONMENT	1,274,769.38
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	1,274,769.38
357 39 00 01	Court Restitution	197.67
357.00	TOTAL CRIMINAL COSTS	197.67
359 90 00 00	Late Fees And Interest	19,669.93
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	19,669.93
350.00	TOTAL FINES AND PENALTIES	19,867.60
361 11 00 00	Interest On Investment	1,798.97
361 11 04 01	Interest On Investment	5,323.57
361 11 04 16	Interest On Investment	1,892.24
361.00	TOTAL INTEREST AND OTHER EARNINGS	9,014.78
369 10 00 00	Sale Of Scrap And Junk	4,193.03
369 90 40 00	Other Miscellaneous Revenue	1,196.82
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	5,389.85
360.00	TOTAL MISCELLANEOUS REVENUES	14,404.63
381 10 00 12	Loans Received From General Support	500,000.00
381.00	TOTAL INTERFUND LOAN RECEIPTS	500,000.00
380.00	TOTAL NONREVENUES	500,000.00
395 10 00 01	Farm Agreement	133,255.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

401 Water Fund

BAS EL OB LA

395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	133,255.00
390.00	TOTAL OTHER FINANCING SOURCES	133,255.00
300.00	TOTAL RESOURCES	3,473,112.99

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

401 Water Fund

BAS EL

534.10	Administration - General	
31	Office & Operating Supplies	544.87
41	Professional Services	8,108.68
44	Advertising	64,959.87
46	Insurance	10,552.32
47	Utility Services	114,729.25
49	Miscellaneous	3,306.10
534.20	Administration - Planning, Conservation, Research & Development	
10	Salaries & Wages	25,253.85
20	Personnel Benefits	11,102.45
41	Professional Services	2,275.11
534.40	Training	
49	Miscellaneous	440.00
534.50	Maintenance (Use 594-595 For Capital Outlays.)	
10	Salaries & Wages	23,646.48
20	Personnel Benefits	9,657.16
31	Office & Operating Supplies	42,552.90
32	Fuel Consumed	9,296.95
35	Small Tools And Minor Equipment	149.22
42	Communications	2,865.76
47	Utility Services	2,714.48
48	Repairs & Maintenance	51,036.44
534.70	Operations Customer Services & Marketing	
10	Salaries & Wages	43,956.25
20	Personnel Benefits	26,269.14
534.80	Operations - General	
10	Salaries & Wages	89,031.04
20	Personnel Benefits	40,902.01
31	Office & Operating Supplies	18,501.34
43	Travel	552.89
47	Utility Services	163,139.54
49	Miscellaneous	5,016.48
534.90	Other Operating Expenditures	
40	Other Services And Charges	2,355.80
534.00	TOTAL WATER UTILITIES (SA)	<u>772,916.38</u>
530.00	UTILITIES AND ENVIRONMENT (SA)	<u>772,916.38</u>
581.20	Loan Repayment Issued	
00	Personnel Benefits	62,556.56
581.00	TOTAL INTERFUND LOAN DISBURSEMENTS	<u>62,556.56</u>
589.00	Non Expenditures	
04		600.00
589.00	TOTAL OTHER NON-EXPENDITURES	<u>600.00</u>
580.00	NONEXPENDITURES	<u>63,156.56</u>
591.34	Water Utilities	

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

401 Water Fund

BAS EL

	72 Revenue Bonds	900,821.06
	78 Intergovernmental Loans	45,693.67
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	946,514.73
592.34	Water Utilities	
	80 Debt Service: Interest And Related Costs	4,197.58
	82 Interest On Interfund Debt	5,860.63
	83 Interest On Long-Term External Debt	105,566.19
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	115,624.40
594.34	Water Utilities	
	62 Buildings & Structures	10,269.93
	63 Other Improvements	226,477.64
	64 Machinery & Equipment	39,336.84
	75 Capital Leases & Installment Purchases	5,834.00
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	281,918.41
	590.00 OTHER FINANCING USES	1,344,057.54
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	2,180,130.48
	508.80.00 Unreserved	1,047,261.90
	508.10.00 Reserved	245,720.61

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

402 Sewer Fund

BAS EL OB LA

308 80 04 02	Estimated Beginning Balance	80,000.00
308 80 24 02	Estimated Beginning Balance Rsrv	899,846.25
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	979,846.25
343 50 00 03	Surcharges For Sewer	70,753.44
343 50 02 00	Sewer Charges	648,276.14
343 50 03 00	Sewer Connection Charges	8,148.00
343.00	TOTAL PHYSICAL ENVIRONMENT	727,177.58
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	727,177.58
361 11 00 02	Interest On Investment	5,135.36
361 11 04 02	Interest On Investment	1,605.78
361.00	TOTAL INTEREST AND OTHER EARNINGS	6,741.14
362 50 00 01	Farm Lease - Amber Fields	46,205.64
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	46,205.64
369 10 00 03	Sale Of Scrap And Junk	145.66
369 90 04 02	Miscellaneous Revenues	1,762.69
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	1,908.35
360.00	TOTAL MISCELLANEOUS REVENUES	54,855.13
389 00 00 00	Other Non-Revenue Receipts	135.70
389.00	TOTAL OTHER NONREVENUES	135.70
380.00	TOTAL NONREVENUES	135.70
300.00	TOTAL RESOURCES	1,762,014.66

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

402 Sewer Fund

BAS EL

535.10	Administration - General	
	31 Office & Operating Supplies	691.02
	41 Professional Services	12,574.12
	44 Advertising	15,787.69
	46 Insurance	5,246.96
	47 Utility Services	43,630.64
	49 Miscellaneous	3,285.02
	50 Intergovernmental Services & Taxes	1,345.40
535.20	Administration - Planning, Conservation, Research & Development	
	10 Salaries & Wages	21,869.59
	20 Personnel Benefits	9,483.31
	41 Professional Services	7,734.01
535.50	Maintenance (Use 5940595 For Capital Outlays.)	
	10 Salaries & Wages	23,646.48
	20 Personnel Benefits	9,657.16
	31 Office & Operating Supplies	29,840.51
	32 Fuel Consumed	9,083.19
	35 Small Tools And Minor Equipment	444.07
	42 Communications	3,405.74
	47 Utility Services	2,714.40
	48 Repairs & Maintenance	51,002.90
535.70	Operations - Customer Services & Marketing	
	10 Salaries & Wages	34,729.54
	20 Personnel Benefits	20,775.38
535.80	Operations - General	
	10 Salaries & Wages	82,917.04
	20 Personnel Benefits	37,602.09
	31 Office & Operating Supplies	5,407.81
	43 Travel	112.01
	47 Utility Services	93,359.22
	49 Miscellaneous	5,430.47
535.90	Other Operating Expenditures	
	40 Other Services And Charges	1,750.16
		533,525.93
	535.00 TOTAL SEWER UTILITIES (SA)	533,525.93
		533,525.93
	530.00 UTILITIES AND ENVIRONMENT (SA)	533,525.93
594.35	Sewer Utilities	
	62 Buildings & Structures	43,200.00
	64 Machinery & Equipment	10,269.95
	75 Capital Leases & Installment Purchases	5,834.00
		59,303.95
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	59,303.95
		59,303.95
	590.00 OTHER FINANCING USES	59,303.95

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

402 Sewer Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	592,829.88
508.80.00 Unreserved	1,169,184.78
508.10.00 Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

403 Solid Waste Fund

BAS EL OB LA

308 80 04 03	Estimated Beginning Balance	40,000.00
308 80 24 03	Estimated Beginning Balance Rsrv	72,309.44
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	112,309.44
333 15 22 01	Wood Chipping - Federal Grant	1,542.33
333.00	TOTAL INDIRECT FEDERAL GRANTS	1,542.33
330.00	TOTAL INTERGOVERNMENTAL REVENUE	1,542.33
343 70 00 00	Sanitation Collections	272,927.06
343 70 00 01	Chipper Services	180.00
343 70 00 03	Surcharge For Solid Waste	42,580.36
343.00	TOTAL PHYSICAL ENVIRONMENT	315,687.42
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	315,687.42
361 11 00 03	Interest On Investment	438.66
361 11 04 03	Interest Earned On Investment	375.18
361.00	TOTAL INTEREST AND OTHER EARNINGS	813.84
360.00	TOTAL MISCELLANEOUS REVENUES	813.84
300.00	TOTAL RESOURCES	430,353.03

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

403 Solid Waste Fund

BAS EL

537.10	Administration - General	
31	Office & Operating Supplies	544.81
42	Communications	2,584.85
44	Advertising	15,554.02
47	Utility Services	19,033.78
49	Miscellaneous	1,392.10
537.20	Administration - Planning, Conservation, Research, & Development	
10	Salaries & Wages	10,152.99
20	Personnel Benefits	4,856.74
537.60	Operations - Contracted Processing & Operations	
47	Utility Services	226,259.94
537.70	Operations - Customer Services & Marketing	
10	Salaries & Wages	23,675.74
20	Personnel Benefits	14,861.90
		<hr/>
537.00	TOTAL GARBAGE & SOLID WASTE UTILITIES (SA)	318,916.87
		<hr/>
530.00	UTILITIES AND ENVIRONMENT (SA)	318,916.87
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	318,916.87
		<hr/>
508.80.00	Unreserved	111,436.16
508.10.00	Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2014

633 State Remittance Fund

BAS EL OB LA

308 80 06 33	Beginning Balance	9,910.66
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	9,910.66
386 00 00 00	Weapons Permits	574.00
386 10 00 00	Building Permit: St.sur.chrg.	162.00
386 10 01 00	Weapons/fingerprints	359.75
386 83 00 00	Trauma Care	938.89
386 83 31 00	Auto Theft Prevention Fee	1,809.94
386 83 32 00	Trauma Brain Injuries	352.31
386 88 00 00	Court Receipts - PSEA 54	222.49
386 89 09 00	State Patrol Highway Account	511.83
386 89 14 00	HWY Safety Act	142.75
386 89 15 00	Death Inv Acct	89.90
386 91 00 00	Court Receipts: State	13,353.13
386 92 00 00	Court Receipts: Psea	6,078.88
386 96 01 00	Breath Test	147.13
386 97 00 00	Judicial Info Systems Account	3,476.74
386 99 00 00	School Zone Safety	276.44
386.00	TOTAL AGENCY TYPE DEPOSITS	28,496.18
389 10 02 00	County/crime Victim Compnstn	492.01
389.00	TOTAL OTHER NONREVENUES	492.01
380.00	TOTAL NONREVENUES	28,988.19
300.00	TOTAL RESOURCES	38,898.85

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

633 State Remittance Fund

BAS EL

586.00	Agency Type Disbursements	
	00	19,825.50
	70	276.44
	90	306.00
	96	881.05
	97	3,476.74
586.83	00	2,162.25
586.90	00	938.89
	01	286.50
	586.00 TOTAL AGENCY TYPE DISBURSEMENTS	28,153.37
	580.00 NONEXPENDITURES	28,153.37
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	28,153.37
	508.80.00 Unreserved	10,745.48
	508.10.00 Reserved	0.00

CITY OF CONNELL
SCHEDULE OF DISBURSEMENT ACTIVITY
For Year Ending: December 31, 2014

Fund	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During The Year	Redeemed During The Year	Canceled During The Year	Ending Outstanding Items 12/31/2014	Prior Yr Open Period Items	Curr Yr Open Period Items	Disbursements 12/31/2014
001	General Fund	65,076.80	1,997,512.94	1,984,910.51	437.83	77,241.40	0.00	0.00	1,997,075.11
101	Street	6,129.08	234,698.59	233,993.01		6,834.66	0.00	0.00	234,698.59
104	Hotel/Motel Tax Fund	500.00	9,513.17	8,553.17		1,460.00	0.00	0.00	9,513.17
300	Capital Facilities Fund		88.74	88.74			0.00	0.00	88.74
401	Water Fund	35,916.61	2,181,246.05	2,174,277.94		42,884.72	0.00	0.00	2,181,246.05
402	Sewer Fund	20,882.81	593,350.98	588,726.14		25,507.65	0.00	0.00	593,350.98
403	Solid Waste Fund	21,933.66	318,950.72	300,170.59		40,713.79	0.00	0.00	318,950.72
633	State Remittance Fund		28,153.37	28,031.87		121.50	0.00	0.00	28,153.37
TOTALS:		150,438.96	5,363,514.56	5,318,751.97	437.83	194,763.72			5,363,076.73

CITY OF CONNELL

SCHEDULE OF CASH ACTIVITY
For Year Ending: December 31, 2014

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 General Fund	3,237,085.32	2,322,626.74		-800.00		2,321,826.74	1,997,512.94	28,400.00	499,575.24	2,525,488.18	3,033,423.88
101 Street	298,204.37	307,155.61	28,400.00			335,555.61	234,698.59			234,698.59	399,061.39
104 Hotel/Motel Tax Fund	64,931.93	15,535.36				15,535.36	9,513.17			9,513.17	70,954.12
300 Capital Facilities Fund	161,131.96	16,167.81				16,167.81	88.74			88.74	177,211.03
401 Water Fund	1,530,816.38	1,443,618.80		499,806.45		1,943,425.25	2,181,246.05		13.07	2,181,259.12	1,292,982.51
402 Sewer Fund	979,846.25	782,872.33		-169.75		782,702.58	593,350.98		13.07	593,364.05	1,169,184.78
403 Solid Waste Fund	112,309.44	318,533.51		-443.01		318,090.50	318,950.72		13.06	318,963.78	111,436.16
633 State Remittance Fund	9,910.66	28,988.19				28,988.19	28,153.37			28,153.37	10,745.48
TOTALS:	6,394,236.31	5,235,498.35	28,400.00	498,393.69		5,762,292.04	5,363,514.56	28,400.00	499,614.44	5,891,529.00	6,264,999.35

CITY OF CONNELL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING: DECEMBER 31, 2014

MCAG #: 0286

Schedule 16

Federal Agency Name / Pass-Through Agency Name	Federal Program Name	CFDA #	Other ID #	From Pass-Thru Awards	From Direct Awards	Total	Footnote Ref
Dept Of The Interior Bureau Of Land Management / Thru Franklin County Emergency Management	CWPP Woody Debris Removal	15.228	L13AC00199	4,000.00	0.00	4,000.00	1,2
Department of Justice	Bulleproof Vest Partnership Program	16.607	1/22/2014		2,382.01	2,382.01	1,2
Department Of Transportation / Thru WA Traffic Safety Commission	Child Passenger Safety Technician Training Grant	20.613	SWV0017110-00	3,436.26	0.00	3,436.26	1,2
US Dept Of Homeland Security / Thru Franklin County Emergency Management	Connell Radio Site Relocation	97.067	E13-153	24,214.00	0.00	24,214.00	1,2
US Dept Of Homeland Security / Thru Franklin County Emergency Management	Connell Radio Site	97.067	E14-155	15,000.00	0.00	15,000.00	1,2
				Subtotal:		39,214.00	

Total Federal Awards Expended: 46,650.26 2,382.01 49,032.27

City of Connell, WA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014**

Note 1 is required for all entities. Disclose other notes only if applicable to your circumstances.

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City's portion, are more than shown.

**LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2014**

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

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

Name of Firm
The Wesley Group
Name of Consultant
Kevin Wesley
Business Address PO Box 7164 Kennewick, WA 99336-0616
Amount Paid to Consultant During Fiscal Year \$16,121.60
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>