

City of Connell  
2013 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, 2013**

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	1,324,282.96	1,078,842.64	0.00
308.80	Unreserved	3,936,634.45	1,961,877.98	105,318.68
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
<b>Operating Revenues:</b>				
310	Taxes	1,677,383.22	1,503,792.49	139,232.59
320	Licenses and Permits	36,507.27	36,507.27	0.00
330	Intergovernmental	653,566.68	223,695.19	404,617.35
340	Charges for Goods and Services	2,451,701.16	148,168.40	0.00
350	Fines and Penalties	55,664.20	34,822.30	0.00
360	Miscellaneous	267,389.44	77,268.88	6,005.14
Total Operating Revenues		5,142,211.97	2,024,254.53	549,855.08
<b>Operating Expenditures</b>				
510	General Government	440,790.27	440,790.27	0.00
520	Public Safety	983,278.87	983,278.87	0.00
530	Physical Environment	1,511,943.07	1,010.65	0.00
540	Transportation	150,747.69	0.00	150,747.69
550	Economic Environment	14,682.99	6,759.69	0.00
560	Mental and Physical Health	950.42	950.42	0.00
570	Culture and Recreational	192,480.62	192,480.62	0.00
Operating Expenditures		3,294,873.93	1,625,270.52	150,747.69
Net Operating Increase (Decrease)		1,847,338.04	398,984.01	399,107.39
<b>Non Operating Revenues:</b>				
391-393	Debt Proceeds	210,181.11	0.00	0.00
37X,380,395,398	Other Financing Sources	84,682.35	83,432.35	0.00
397	Transfers-In	32,256.92	0.00	32,256.92
Total Non Operating Revenues		327,120.38	83,432.35	32,256.92
<b>Non Operating Expenditures</b>				
591-593	Debt Service	412,270.78	94,158.74	0.00
594-595	Capital Expenditures	530,363.20	146,013.91	238,478.62
580, 596, 599	Other Financing uses	76,159.28	13,622.09	0.00
597	Transfers-out	32,256.92	32,256.92	0.00
Total Non Operating Expenditures		1,051,050.18	286,051.66	238,478.62
<b>Increase (Decrease) in Cash and investments</b>		<b>1,123,408.24</b>	<b>196,364.70</b>	<b>192,885.69</b>
<b>Ending Cash and Investments</b>				
508.10	Reserved	1,397,939.82	1,152,219.21	0.00
508.80	Unreserved	4,986,385.83	2,084,866.11	298,204.37

*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, 2013**

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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	245,440.32
308.80	Unreserved	59,131.78	139,853.99	851,941.86
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
<b>Operating Revenues:</b>				
310	Taxes	13,445.80	20,912.34	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental	0.00	0.00	25,254.14
340	Charges for Goods and Services	0.00	0.00	1,276,421.06
350	Fines and Penalties	0.00	0.00	20,841.90
360	Miscellaneous	277.65	365.63	140,005.86
Total Operating Revenues		13,723.45	21,277.97	1,462,522.96
<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	743,628.24
540	Transportation	0.00	0.00	0.00
550	Economic Environment	7,923.30	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		7,923.30	0.00	743,628.24
Net Operating Increase (Decrease)		5,800.15	21,277.97	718,894.72
<b>Non Operating Revenues:</b>				
391-393	Debt Proceeds	0.00	0.00	210,181.11
37X,380,395,398	Other Financing Sources	0.00	0.00	1,200.00
397	Transfers-In	0.00	0.00	0.00
Total Non Operating Revenues		0.00	0.00	211,381.11
<b>Non Operating Expenditures</b>				
591-593	Debt Service	0.00	0.00	318,112.04
594-595	Capital Expenditures	0.00	0.00	116,192.40
580, 596, 599	Other Financing uses	0.00	0.00	62,537.19
597	Transfers-out	0.00	0.00	0.00
Total Non Operating Expenditures		0.00	0.00	496,841.63
<b>Increase (Decrease) in Cash and investments</b>		<b>5,800.15</b>	<b>21,277.97</b>	<b>433,434.20</b>
<b>Ending Cash and Investments</b>				
508.10	Reserved	0.00	0.00	245,720.61
508.80	Unreserved	64,931.93	161,131.96	1,285,095.77

*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, 2013**

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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	713,419.94	105,090.22	0.00
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
<b>Operating Revenues:</b>				
310	Taxes	0.00	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental	0.00	0.00	0.00
340	Charges for Goods and Services	711,137.16	315,974.54	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous	40,392.39	3,073.89	0.00
	<b>Total Operating Revenues</b>	<b>751,529.55</b>	<b>319,048.43</b>	<b>0.00</b>
<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	455,474.97	311,829.21	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>Operating Expenditures</b>	<b>455,474.97</b>	<b>311,829.21</b>	<b>0.00</b>
	<b>Net Operating Increase (Decrease)</b>	<b>296,054.58</b>	<b>7,219.22</b>	<b>0.00</b>
<b>Non Operating Revenues:</b>				
391-393	Debt Proceeds	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	50.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
	<b>Total Non Operating Revenues</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Non Operating Expenditures</b>				
591-593	Debt Service	0.00	0.00	0.00
594-595	Capital Expenditures	29,678.27	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
	<b>Total Non Operating Expenditures</b>	<b>29,678.27</b>	<b>0.00</b>	<b>0.00</b>
	<b>Increase (Decrease) in Cash and investments</b>	<b>266,426.31</b>	<b>7,219.22</b>	<b>0.00</b>
<b>Ending Cash and Investments</b>				
508.10	Reserved	0.00	0.00	0.00
508.80	Unreserved	979,846.25	112,309.44	0.00

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

## City Of Connell

MCAG #: 0286

STATEMENT C-5

### FUDICIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

**For Year Ending: December 31, 2013**

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	8,964.17	8,964.17	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	32,930.65	32,930.65	0.00
510 - 570	Expenditures	0.00	946.49	0.00
580 - 590	Other Decreases and Financing Uses	31,984.16	31,984.16	0.00
	Increase (Decrease) in Cash and Investments	946.49	946.49	0.00
508	Ending Cash and Investments:	9,910.66	9,910.66	0.00

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

**CITY OF CONNELL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

**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	\$2,713,600.00	\$1,911,322.18	\$802,277.82
002 General Reserve Fund	\$987,430.00	\$134,664.62	\$852,765.38
101 Street Fund	\$531,850.00	\$389,226.31	\$142,623.69
104 Hotel/Motel Tax Fund	\$60,100.00	\$7,923.30	\$52,176.70
111 General Management	\$1,146,730.00	\$0.00	\$1,146,730.00
300 Capital Facilities Fund	\$145,550.00	\$0.00	\$145,550.00
401 Water Utility Dept Fund	\$1,921,620.00	\$1,239,868.94	\$681,751.06

402 Sewer Utility Dept Fund	\$1,348,950.00	\$485,153.24	\$863,796.76
403 Solid Waste Fund	\$386,800.00	\$311,829.21	\$74,970.79
414 DWSRF Loan (CTED)	\$28,790.00	\$28,783.43	\$6.57
415 Water/Sewer Bond Resrv	\$245,440.00	\$0.00	\$245,440.00
416 Water/Sewer Bond Rdm	\$333,050.00	\$235,120.93	\$97,929.07
633 State Remittance Fund	\$56,400.00	\$31,984.16	\$24,415.84
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. 2.

G. Derivatives and Similar Transactions

There were no derivatives or similar transactions for the City of Connell for the 2013 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 Note 5, Debt Service Requirements.

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, 2013, there are 236 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. 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 \$3,247,000, 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 (\$10,000 for pumps and motors). 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 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. 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 2013, were \$1,423,019.12.

#### 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, 2013 are as follows:

Local Government Investment Pool	\$ 967,730.54
US Government Agency Securities	\$ 3,715,000.00
Public Fund Money Market Account	<u>\$ 50,725.83</u>
Total	\$4,733,456.37

#### 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 2013 was 3.169922 per \$1,000 on an assessed valuation of \$128,802,968 for a total regular levy of \$408,295.

#### NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2012:

Borrowing Fund	Lending Fund	Balance 1/1/2013	New Loans	Repayments	Balance 12/31/2012
401	111	\$648,000	\$	\$61,937.19	\$586,062.81
	Totals	\$648,000	\$0	\$61,937.19	\$586,062.81

**NOTE 5 - 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 2013.

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

Year	Revenue Bonds	Other Debt	Total Debt
2014	\$ 265,340.99	\$ 90,964.40	\$ 356,305.39
2015	\$ 264,627.11	\$ 36,825.32	\$ 301,452.43
2016	\$ 263,913.24		\$ 263,913.24
2017	\$ 263,199.31		\$ 263,199.31
2018	\$ 262,485.46		\$ 262,485.46
2019-2023	\$ 1,594,135.51		\$ 1,594,135.51
2024-2028	\$ 1,148,758.32		\$ 1,148,758.32
2029-2033	\$ 768,551.19		\$ 768,551.19
2034-2038	\$ 765,695.39		\$ 765,695.39
2039-2043	\$ 671,566.40		\$ 671,566.40
2044	\$ 106,157.26		\$ 106,157.26
Totals	\$ 6,374,430.18	\$127,789.72	\$ 6,502,219.90

**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.

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.

Correction to Schedule 9 2012 Annual Report: A correction was made in 2013 to the Schedule 9 2012 Annual Report that showed an addition of \$107,230.45, a reduction of \$1,620.00, and an ending Balance of \$105,610.45 for the Police Vehicle Lease. The reduction was actually an interest payment and was not a payment on the principal balance of the lease. The ending balance for the Police Vehicle Lease should have been \$107,230.45. For the Schedule 9 2013 Annual Report the beginning balance has been corrected to \$107,230.45.

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

001 General Fund

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308 10 01 11	Beginning Balance	1,078,842.64
308 80 00 01	Beginning Balance	1,010,485.00
308 80 00 02	Estimated Beginning Balance	951,392.98
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>3,040,720.62</b>
311 11 00 00	General Property Taxes	415,370.93
311.00	TOTAL GENERAL PROPERTY TAXES	415,370.93
313 11 00 00	Retail Sales And Use Tax	258,848.94
313 15 00 00	Public Safety-Criminal Justice Tax	95,223.77
313 61 00 00	Natural Gas Utility Tax 20%	46,263.23
313 61 10 00	Natural Gas 20%	46,263.23
313 71 00 00	Local Criminal Justice Tax	69,388.58
313.00	TOTAL RETAIL SALES & USE TAXES	515,987.75
316 41 00 00	Water User Fee	113,987.32
316 42 00 00	Sewer User Fee	42,470.56
316 43 00 00	Solid Waste User Fee	18,962.15
316 46 00 00	Cable Tv Utility Tax 20%	147.62
316 46 10 00	Cable TV 20%	147.62
316 47 00 00	Telephone Utility Tax	59,845.43
316 48 00 00	PUD Occupational Tax	336,680.64
316.00	TOTAL BUSINESS TAXES	572,241.34
317 20 00 00	Leasehold Excise Tax	192.47
317.00	TOTAL EXCISE TAXES	192.47
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>1,503,792.49</b>
321 99 00 00	Business Licenses	7,392.50
321.00	TOTAL BUSINESS LICENSES & PERMITS	7,392.50
322 10 00 00	Building Permits	27,366.82
322 10 00 01	Infrastructure Permits	83.45
322 30 00 00	Animal Licenses/tags	1,093.50
322 40 00 00	Right Of Way Permits	50.00
322 90 00 00	Weapons Permits	521.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	29,114.77
<b>320.00</b>	<b>TOTAL LICENSES AND PERMITS</b>	<b>36,507.27</b>
333 97 06 00	Emergency Management	9,555.00

# CITY OF CONNELL

MCAG #: 0286

## SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

001 General Fund

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333.00	TOTAL INDIRECT FEDERAL GRANTS	9,555.00
335 00 91 00	Pud Privilege	62,569.84
335.00	TOTAL STATE SHARED REVENUES	62,569.84
336 00 98 00	City Assistance	93,176.74
336 06 21 00	CJ - Population	1,279.49
336 06 26 00	Criminal Justice Special Prgms	4,762.29
336 06 51 00	Dui-cities/criminal Just Asst	966.58
336 06 94 00	Liquor Excise Tax	3,563.89
336 06 95 00	Liquor Board Profits	47,821.36
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	151,570.35
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>223,695.19</b>
341 43 00 00	Franklin Co Pud Services	24,000.00
341.00	TOTAL GENERAL GOVERNMENT	24,000.00
342 10 00 00	Reserve Officer Security	3,495.00
342 21 00 00	Fire Protection Services	95,292.96
342 40 00 00	Inspection Fees	75.00
342.00	TOTAL PUBLIC SAFETY	98,862.96
345 81 00 00	Zoning-subdivision-plat Review	300.00
345 83 00 00	Site Plans - Appeals - Plan Reviews	4,809.31
345 85 00 00	Community Improvement Fee	2,315.53
345.00	TOTAL ECONOMIC ENVIRONMENT	7,424.84
347 30 00 00	Pool Passes & Daily Receipts	11,998.00
347 60 00 00	Rentals, Lessons, Lf Grd Trng	5,265.00
347 60 00 01	P&R Program Fees	557.00
347 90 00 00	Other Fees And Charges	60.60
347.00	TOTAL CULTURE & RECREATION	17,880.60
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>148,168.40</b>
353 10 00 00	Court Receipts: City	34,076.30
353.00	TOTAL CIVIL INFRACTION PENALTIES	34,076.30
359 90 00 10	Impound Fines And Penalties	711.00
359 90 01 01	Miscellaneous Fines And Penalties	35.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	746.00

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

001 General Fund

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BAS EL OB LA

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	<b>350.00 TOTAL FINES AND PENALTIES</b>	<b>34,822.30</b>
361 11 00 01	Interest Earned On Investments	4,449.77
361 11 01 11	Interest Earned On Investment	4,959.38
361 11 10 00	Interest On Investment	536.27
361 11 11 00	Interest On Investment	171.89
361 11 12 00	Interest On Investment	1,911.22
361 11 13 00	Interest On Investment	54.39
361 11 13 41	Interest On Investment	497.48
361 11 14 00	Interest On Investment	713.73
361 11 15 00	Interest On Investment	508.14
361 11 16 00	Interest On Investment	66.69
361 40 00 00	Sales Interest	107.71
361 40 00 01	Interfund Water Loan Interest	6,480.00
361.00	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>20,456.67</b>
362 40 00 01	Community Center Rental	18,510.00
362 50 00 00	Pharmacy Bldg Lease	6,276.00
362.00	<b>TOTAL RENTS, LEASES AND CONCESSIONS</b>	<b>24,786.00</b>
367 11 01 00	Contributions/Donations	161.50
367.00	<b>TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES</b>	<b>161.50</b>
369 40 00 00	Judgments And Settlements	375.70
369 81 00 00	Revenue Overage/shortage	41.00
369 90 00 00	Other Miscellaneous Revenue	31,448.01
369.00	<b>TOTAL OTHER MISCELLANEOUS REVENUES (SA)</b>	<b>31,864.71</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>77,268.88</b>
381 20 79 01	Interfund Water Loan Principal	61,937.19
381.00	<b>TOTAL INTERFUND LOAN RECEIPTS</b>	<b>61,937.19</b>
386 00 00 01	Firemen Membership Dues	660.00
386.00	<b>TOTAL AGENCY TYPE DEPOSITS</b>	<b>660.00</b>
389 00 00 01	Other Non-revenue Receipts	19,510.00
389.00	<b>TOTAL OTHER NONREVENUES</b>	<b>19,510.00</b>
<b>380.00</b>	<b>TOTAL NONREVENUES</b>	<b>82,107.19</b>
395 20 00 00	Compensation For Loss/Impairment	1,325.16

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

001 General Fund

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395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	1,325.16
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,325.16</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>5,148,407.50</b>

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

001 General Fund

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511.30	Official Publication Services	
	41 Professional Services	3,436.34
511.60	Legislative Services (Commission Or Council)	
	10 Salaries & Wages	10,500.00
	20 Personnel Benefits	832.38
	31 Office & Operating Supplies	28.80
	43 Travel	540.48
	49 Miscellaneous	237.32
		15,575.32
511.00	TOTAL LEGISLATIVE	15,575.32
512.50	Municipal Court	
	51 Intergovernmental Professional Services	19,530.72
		19,530.72
512.00	TOTAL JUDICIAL	19,530.72
513.10	Administration	
	10 Salaries & Wages	7,200.00
	20 Personnel Benefits	557.04
	42 Communications	1,097.22
	43 Travel	2,356.16
	49 Miscellaneous	5,274.90
513.11		
	10 Salaries & Wages	28,732.28
	20 Personnel Benefits	5,869.13
	31 Office & Operating Supplies	265.54
	32 Fuel Consumed	193.00
	42 Communications	647.76
	49 Miscellaneous	6,429.00
		58,622.03
513.00	TOTAL EXECUTIVE	58,622.03
514.20	Financial Services (SA)	
	10 Salaries & Wages	56,091.68
	20 Personnel Benefits	29,529.85
	31 Office & Operating Supplies	3,607.67
	35 Small Tools And Minor Equipment	56.70
	42 Communications	5,714.88
	43 Travel	32.96
	45 Operating Rentals & Leases	7,381.78
	46 Insurance	9,472.66
	47 Utility Services	12,750.98
	49 Miscellaneous	2,623.08
514.23	Budgeting, Accounting, Auditing (State Auditors),& Financial Consulting Services	
	41 Professional Services	5,417.54
514.30	Records Services	
	10 Salaries & Wages	8,388.98
	20 Personnel Benefits	5,506.45
	49 Miscellaneous	1,411.31
514.90		
	51 Intergovernmental Professional Services	2,885.19

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

001 General Fund

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	<b>514.00 TOTAL FINANCIAL &amp; RECORD SERVICES (SA)</b>	<b>150,871.71</b>
515.30	41 Professional Services	48,555.39
515.91	41 Professional Services	4,812.80
	<b>515.00 TOTAL LEGAL (SA)</b>	<b>53,368.19</b>
517.66	Risk Transfer Payments	
	49 Miscellaneous	1,035.65
517.90	Other Employee Benefit Programs	
	31 Office & Operating Supplies	219.96
	<b>517.00 TOTAL EMPLOYEE BENEFIT PROGRAMS (SA)</b>	<b>1,255.61</b>
518.10	Administration	
	31 Office & Operating Supplies	62.72
	41 Professional Services	21,739.18
518.20	Property Management Services	
	41 Professional Services	4,002.86
518.30	Custodial/Janitorial/Security Services	
	10 Salaries & Wages	21,973.11
	20 Personnel Benefits	14,382.48
	31 Office & Operating Supplies	3,531.00
	41 Professional Services	1,163.39
	48 Repairs & Maintenance	11,368.62
	49 Miscellaneous	1,188.39
518.40	Purchasing Services	
	31 Office & Operating Supplies	3,493.40
518.80	Information Technology (SA)	
	31 Office & Operating Supplies	1,017.41
	41 Professional Services	19,230.92
518.90	Other Services	
	31 Office & Operating Supplies	264.08
	43 Travel	1,235.48
	<b>518.00 TOTAL CENTRAL SERVICES (SA)</b>	<b>104,653.04</b>
519.20	49 Miscellaneous	13,000.00
519.70	Other Jobbing & Contract Work	
	41 Professional Services	23,913.65
	<b>519.00 TOTAL OTHER GENERAL GOVERNMENTAL SERVICES (SA)</b>	<b>36,913.65</b>
	<b>510.00 GENERAL GOVERNMENT SERVICES</b>	<b>440,790.27</b>
521.10	Administration	
	10 Salaries & Wages	379,790.61
	20 Personnel Benefits	158,005.06
	31 Office & Operating Supplies	5,980.00

## CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

## 001 General Fund

## BAS EL

	35	Small Tools And Minor Equipment	3,198.65
	41	Professional Services	9,576.07
	42	Communications	13,375.91
	43	Travel	1,620.99
	45	Operating Rentals & Leases	4,140.70
	49	Miscellaneous	2,990.38
	51	Intergovernmental Professional Services	55,924.50
521.11			
	10	Salaries & Wages	795.00
	20	Personnel Benefits	169.79
521.20		Police Operations (SA)	
	31	Office & Operating Supplies	6,912.55
	32	Fuel Consumed	17,419.01
	35	Small Tools And Minor Equipment	6,473.28
	40	Other Services And Charges	2,013.30
	48	Repairs & Maintenance	473.40
521.21		Investigation	
	51	Intergovernmental Professional Services	1,282.64
521.23		Special Units	
	35	Small Tools And Minor Equipment	52.29
521.40		Training	
	43	Travel	4,450.37
	49	Miscellaneous	3,576.00
521.50		Facilities	
	46	Insurance	6,198.82
	48	Repairs & Maintenance	5,312.94
		521.00 TOTAL LAW ENFORCEMENT	689,732.26
522.10		Administration	
	20	Personnel Benefits	1,110.00
	31	Office & Operating Supplies	383.13
	42	Communications	2,772.80
	47	Utility Services	4,221.84
	49	Miscellaneous	1,469.76
522.20		Fire Suppression	
	10	Salaries & Wages	90,608.85
	20	Personnel Benefits	24,242.88
	43	Travel	822.76
	47	Utility Services	29,054.90
	49	Miscellaneous	2,807.90
522.30		Fire Prevention & Investigation	
	41	Professional Services	77.70
522.45			
	31	Office & Operating Supplies	1,324.85
522.50		Facilities	
	31	Office & Operating Supplies	4,030.78
	35	Small Tools And Minor Equipment	5,265.83
	46	Insurance	20,658.84
	48	Repairs & Maintenance	27,244.16
522.60		Other Services	

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

001 General Fund

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BAS EL

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	32 Fuel Consumed	2,433.88
	522.00 TOTAL FIRE CONTROL (SA)	218,530.86
523.60	Care & Custody Of Prisoners	
	50 Intergovernmental Services & Taxes	44,467.41
	523.00 TOTAL DETENTION AND/OR CORRECTION (SA)	44,467.41
524.10	Administration	
	10 Salaries & Wages	19,663.67
	20 Personnel Benefits	8,171.52
	31 Office & Operating Supplies	1,068.01
	48 Repairs & Maintenance	831.60
524.60	Regulations, Standards, And Enforcement	
	49 Miscellaneous	813.54
	524.00 TOTAL PROTECTIVE INSPECTIONS	30,548.34
	<b>520.00 PUBLIC SAFETY (SA)</b>	<b>983,278.87</b>
539.50	Facilities	
	49 Miscellaneous	1,010.65
	539.00 TOTAL OTHER ENVIRONMENTAL SERVICES (SA)	1,010.65
	<b>530.00 UTILITIES AND ENVIRONMENT (SA)</b>	<b>1,010.65</b>
554.30		
	31 Office & Operating Supplies	101.94
	41 Professional Services	1,350.00
	554.00 TOTAL CHILD CARE SERVICES	1,451.94
557.30	Tourism	
	41 Professional Services	285.00
	557.00 TOTAL COMMUNITY SERVICES	285.00
558.50		
	31 Office & Operating Supplies	1,669.65
	43 Travel	48.10
558.60	Planning	
	41 Professional Services	3,305.00
	558.00 TOTAL PLANNING AND COMMUNITY DEVELOPMENT	5,022.75
	<b>550.00 ECONOMIC ENVIRONMENT (SA)</b>	<b>6,759.69</b>
562.10		
	50 Intergovernmental Services & Taxes	950.42
	562.00 TOTAL PUBLIC HEALTH	950.42

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

001 General Fund

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BAS EL

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<b>560.00 MENTAL AND PHYSICAL HEALTH</b>		<b>950.42</b>
571.10	Administration	
	10 Salaries & Wages	7,950.00
	20 Personnel Benefits	714.54
	44 Advertising	887.48
	49 Miscellaneous	460.00
	<b>571.00 TOTAL EDUCATION</b>	<b>10,012.02</b>
572.50	Facilities	
	31 Office & Operating Supplies	355.97
	41 Professional Services	1,233.58
	47 Utility Services	3,865.82
	<b>572.00 TOTAL LIBRARIES</b>	<b>5,455.37</b>
573.90	Other	
	49 Miscellaneous	327.00
	<b>573.00 TOTAL SPECTATOR AND COMMUNITY EVENTS</b>	<b>327.00</b>
575.30	Museums & Art Galleries	
	41 Professional Services	875.80
	42 Communications	119.40
	47 Utility Services	2,263.16
575.50	Multipurpose & Community Centers	
	31 Office & Operating Supplies	3,453.31
	35 Small Tools And Minor Equipment	1,763.32
	41 Professional Services	4,092.51
	42 Communications	351.14
	46 Insurance	10,623.57
	47 Utility Services	13,719.30
	<b>575.00 TOTAL CULTURAL AND RECREATION FACILITIES</b>	<b>37,261.51</b>
576.20	Swimming Pools	
	10 Salaries & Wages	37,688.71
	20 Personnel Benefits	7,365.20
	31 Office & Operating Supplies	13,066.87
	35 Small Tools And Minor Equipment	6,145.19
	41 Professional Services	1,458.98
	42 Communications	148.57
	46 Insurance	3,585.39
	47 Utility Services	7,710.75
	48 Repairs & Maintenance	7,727.48
	49 Miscellaneous	545.00
576.80	General Parks	
	10 Salaries & Wages	26,676.93
	20 Personnel Benefits	10,862.46
	31 Office & Operating Supplies	8,956.13
	47 Utility Services	1,311.94
	48 Repairs & Maintenance	953.53

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

001 General Fund

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BAS EL

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	49 Miscellaneous	5,221.59
	576.00 TOTAL PARK FACILITIES	139,424.72
	<b>570.00 CULTURE AND RECREATION</b>	<b>192,480.62</b>
589.00	Non Expenditures	
	00	13,622.09
	589.00 TOTAL OTHER NON-EXPENDITURES	13,622.09
	<b>580.00 NONEXPENDITURES</b>	<b>13,622.09</b>
591.18	Central Services	
	75 Capital Leases & Installment Purchases	23,858.86
591.21	Law Enforcement	
	75 Capital Leases & Installment Purchases	35,031.02
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	58,889.88
592.18	Central Services	
	80 Debt Service: Interest And Related Costs	35,268.86
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	35,268.86
594.21	Law Enforcement	
	62 Buildings & Structures	24,839.72
	64 Machinery & Equipment	52,556.61
	83 Interest On Long-Term External Debt	1,794.29
594.22	Fire Control	
	62 Buildings & Structures	1,273.37
	64 Machinery & Equipment	32,128.86
594.76	Park Facilities	
	62 Buildings & Structures	9,027.51
	63 Other Improvements	19,393.55
	64 Machinery & Equipment	5,000.00
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	146,013.91
597.42	Road/Street Maintenance	
	00	32,256.92
	597.00 TOTAL TRANSFERS-OUT	32,256.92
	<b>590.00 OTHER FINANCING USES</b>	<b>272,429.57</b>
	<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,911,322.18</b>
	<b>508.80.00 Unreserved</b>	<b>2,084,866.11</b>
	<b>508.10.00 Reserved</b>	<b>1,152,219.21</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

101 Street

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BAS EL OB LA

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308 80 01 01	Estimated Beginning Balance	8,404.62
308 80 21 01	Estimated Beginning Balance	96,914.06
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>105,318.68</b>
313 61 01 01	Natural Gas 60%	138,789.73
313.00	TOTAL RETAIL SALES & USE TAXES	138,789.73
316 46 01 01	Cable TV 60%	442.86
316.00	TOTAL BUSINESS TAXES	442.86
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>139,232.59</b>
333 20 20 00	FED STP Date Sidewalk	52,767.00
333.00	TOTAL INDIRECT FEDERAL GRANTS	52,767.00
334 02 80 00	Adams St - St Of Wa	8,711.00
334 03 80 01	TIB - West Adams Street	162,110.75
334 06 90 00	HAEIFC	22,470.00
334.00	TOTAL STATE GRANTS	193,291.75
336 00 87 00	Motor Vehicle Fuel Tax	109,979.60
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	109,979.60
337 07 00 00	County STP Allocations	48,579.00
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYME	48,579.00
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>404,617.35</b>
361 11 01 01	Interest Earned On Investment	717.29
361.00	TOTAL INTEREST AND OTHER EARNINGS	717.29
367 11 00 00	Gifts, Pledges, Grants And Bequests From Private S	5,181.30
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	5,181.30
369 90 01 01	Other Miscellaneous Revenue	106.55
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	106.55
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>6,005.14</b>
397 42 01 01	Transfer From General Fund	32,256.92
397.00	TOTAL TRANSFERS-IN	32,256.92

**CITY OF CONNELL**

MCAG #: 0286

**SCHEDULE 01 REVENUES**

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

101 Street

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BAS EL OB LA

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<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>32,256.92</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>687,430.68</b>

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

101 Street

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**BAS EL**

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542.30	Roadway	
	10 Salaries & Wages	2,048.25
	20 Personnel Benefits	791.36
	31 Office & Operating Supplies	4,917.73
	41 Professional Services	155.95
542.40	Drainage	
	10 Salaries & Wages	2,048.25
	20 Personnel Benefits	791.36
542.61	Sidewalks	
	31 Office & Operating Supplies	717.66
542.63	Street Lighting	
	31 Office & Operating Supplies	354.00
	47 Utility Services	13,660.65
542.64	Traffic Control Devices	
	41 Professional Services	25,295.25
542.66	Snow & Ice Control	
	10 Salaries & Wages	8,929.41
	20 Personnel Benefits	3,942.48
	31 Office & Operating Supplies	467.96
542.67	Street Cleaning	
	10 Salaries & Wages	9,198.98
	20 Personnel Benefits	5,910.55
542.70	Roadside	
	31 Office & Operating Supplies	6,931.85
	49 Miscellaneous	5,400.00
	542.00 TOTAL ROAD AND STREET MAINTENANCE (SA)	91,561.69
543.10	Management	
	10 Salaries & Wages	13,247.28
	20 Personnel Benefits	5,386.15
543.30	General Services	
	31 Office & Operating Supplies	5,195.69
	35 Small Tools And Minor Equipment	142.69
	41 Professional Services	95.67
	42 Communications	2,402.64
	46 Insurance	9,176.62
	47 Utility Services	3,036.07
543.50	Facilities	
	10 Salaries & Wages	2,048.25
	20 Personnel Benefits	791.36
	31 Office & Operating Supplies	4,634.11
	32 Fuel Consumed	7,755.03
	41 Professional Services	1,594.60
	43 Travel	89.94
	48 Repairs & Maintenance	3,381.23
	49 Miscellaneous	208.67
	543.00 TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD (SA)	59,186.00
	<b>540.00 TRANSPORTATION (SA)</b>	<b>150,747.69</b>

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

101 Street

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**BAS EL**

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595.10			
	63	Other Improvements	2,797.66
595.30			
	63	Other Improvements	123,879.91
595.47		Transit Systems/Railroads	
	61	Land	142.30
595.61		Hospitals/Convalescent Centers	
	63	Other Improvements	47,762.25
595.64		Mental Health	
	63	Other Improvements	1,343.89
595.90			
	64	Machinery & Equipment	62,552.61
<b>595.00 TOTAL ROADS/STREETS CONST. &amp; OTHER INFRASTRUCTURE</b>			<b>238,478.62</b>
 <b>590.00 OTHER FINANCING USES</b>			 <b>238,478.62</b>
 <b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>			 <b>389,226.31</b>
 <b>508.80.00 Unreserved</b>			 <b>298,204.37</b>
<b>508.10.00 Reserved</b>			<b>0.00</b>

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

104 Hotel/Motel Tax Fund

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BAS EL OB LA

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308 80 01 04	Estimated Beginning Balance	59,131.78
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>59,131.78</b>
313 31 00 00	Hotel/Motel Stadium	13,445.80
313.00	TOTAL RETAIL SALES & USE TAXES	13,445.80
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>13,445.80</b>
361 11 01 04	Interest Earned On Investment	277.65
361.00	TOTAL INTEREST AND OTHER EARNINGS	277.65
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>277.65</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>72,855.23</b>

**CITY OF CONNELL**

MCAG #: 0286

**SCHEDULE 01 EXPENDITURES**

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

104 Hotel/Motel Tax Fund

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557.30	Tourism	
41	Professional Services	7,923.30
557.00	TOTAL COMMUNITY SERVICES	7,923.30
550.00	ECONOMIC ENVIRONMENT (SA)	7,923.30
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	7,923.30
508.80.00	Unreserved	64,931.93
508.10.00	Reserved	0.00

# CITY OF CONNELL

MCAG #: 0286

## SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

### 300 Capital Facilities Fund

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#### BAS EL OB LA

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308 80 03 00	Beginning Balance	139,853.99
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>139,853.99</b>
318 34 00 01	REET 1	10,456.17
318 35 00 00	REET 2	10,456.17
318.00	TOTAL OTHER TAXES	20,912.34
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>20,912.34</b>
361 11 03 00	REET 1 Investment Interest	262.46
361 11 04 00	REET 2 Investment Interest	103.17
361.00	TOTAL INTEREST AND OTHER EARNINGS	365.63
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>365.63</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>161,131.96</b>

**CITY OF CONNELL**

MCAG #: 0286

**SCHEDULE 01 EXPENDITURES**

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

300 Capital Facilities Fund

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BAS EL

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<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>0.00</b>
<b>508.80.00 Unreserved</b>	<b>161,131.96</b>
<b>508.10.00 Reserved</b>	<b>0.00</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

401 Water Fund

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BAS EL OB LA

308 10 04 15	Estimated Beginning Balance	245,440.32
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	97,385.61
308 80 24 01	Estimated Beginning Balance Rsrv	649,555.87
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>1,097,382.18</b>
334 04 20 01	PWB K/C Grant	25,254.14
<b>334.00</b>	<b>TOTAL STATE GRANTS</b>	<b>25,254.14</b>
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>25,254.14</b>
343 40 00 01	Other Water Service Fees	1,013.00
343 40 00 03	Surcharges For Water	173,615.77
343 40 00 99	Bulk Water	1,904.75
343 40 01 00	Lamb-weston Water Charges	446,502.86
343 40 02 00	Water Charges	644,861.68
343 40 03 00	Water Hook-up Charges	8,523.00
<b>343.00</b>	<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>1,276,421.06</b>
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>1,276,421.06</b>
359 90 00 00	Late Fees And Interest	20,841.90
<b>359.00</b>	<b>TOTAL NON-COURT FINES, FORFEITURES &amp; PENALTIES</b>	<b>20,841.90</b>
<b>350.00</b>	<b>TOTAL FINES AND PENALTIES</b>	<b>20,841.90</b>
361 11 00 00	Interest On Investment	2,279.69
361 11 00 05	Interest Earned On Investment	280.29
361 11 04 01	Interest On Investment	3,251.89
<b>361.00</b>	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>5,811.87</b>
369 10 00 00	Sale Of Scrap And Junk	1,108.50
369 90 40 00	Other Miscellaneous Revenue	1,917.99
369 90 40 02	Farm Agreement	131,167.50
<b>369.00</b>	<b>TOTAL OTHER MISCELLANEOUS REVENUES (SA)</b>	<b>134,193.99</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>140,005.86</b>
389 00 04 01	Other Non-Revenue Receipts	1,200.00
<b>389.00</b>	<b>TOTAL OTHER NONREVENUES</b>	<b>1,200.00</b>

**CITY OF CONNELL**

MCAG #: 0286

**SCHEDULE 01 REVENUES**

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

401 Water Fund

---

BAS EL OB LA

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<b>380.00</b>	<b>TOTAL NONREVENUES</b>	<b>1,200.00</b>
391 80 00 00	PWB K/C Loan	210,181.11
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT - GOV. FUNDS ONLY	210,181.11
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>210,181.11</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>2,771,286.25</b>

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

401 Water Fund

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BAS EL

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534.10	Administration - General	
	31 Office & Operating Supplies	2,499.08
	41 Professional Services	13,177.63
	44 Advertising	63,913.86
	46 Insurance	42,637.77
	47 Utility Services	122,469.96
	49 Miscellaneous	2,557.70
534.20	Administration - Planning, Conservation, Research & Development	
	10 Salaries & Wages	22,696.17
	20 Personnel Benefits	8,159.02
	41 Professional Services	4,005.63
534.40	Training	
	49 Miscellaneous	195.00
534.50	Maintenance (Use 594-595 For Capital Outlays.)	
	10 Salaries & Wages	23,182.80
	20 Personnel Benefits	9,425.12
	31 Office & Operating Supplies	34,963.17
	32 Fuel Consumed	7,134.29
	41 Professional Services	711.66
	42 Communications	2,367.57
	47 Utility Services	3,036.18
	48 Repairs & Maintenance	15,205.66
534.60	Operations - Contracted Processing & Operations	
	41 Professional Services	480.00
534.70	Operations Customer Services & Marketing	
	10 Salaries & Wages	37,542.19
	20 Personnel Benefits	22,006.85
534.80	Operations - General	
	10 Salaries & Wages	72,401.88
	20 Personnel Benefits	35,210.57
	31 Office & Operating Supplies	15,842.95
	41 Professional Services	7,981.92
	43 Travel	537.13
	47 Utility Services	165,420.54
	48 Repairs & Maintenance	4,674.96
	49 Miscellaneous	872.87
534.90	Other Operating Expenditures	
	40 Other Services And Charges	2,318.11
	<b>534.00 TOTAL WATER UTILITIES (SA)</b>	<b>743,628.24</b>
	<b>530.00 UTILITIES AND ENVIRONMENT (SA)</b>	<b>743,628.24</b>
581.20	Loan Repayment Issued	
	00 Personnel Benefits	61,937.19
	<b>581.00 TOTAL INTERFUND LOAN DISBURSEMENTS</b>	<b>61,937.19</b>
589.00	Non Expenditures	
	04	600.00

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

401 Water Fund

---

BAS EL

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	589.00 TOTAL OTHER NON-EXPENDITURES	600.00
	<b>580.00 NONEXPENDITURES</b>	<b>62,537.19</b>
591.34	Water Utilities	
	72 Revenue Bonds	151,114.83
	78 Intergovernmental Loans	45,693.66
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	196,808.49
592.34	Water Utilities	
	80 Debt Service: Interest And Related Costs	4,797.24
	82 Interest On Interfund Debt	6,480.00
	83 Interest On Long-Term External Debt	109,425.38
	84 Debt Issue Costs	600.93
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	121,303.55
594.34	Water Utilities	
	63 Other Improvements	86,250.07
	64 Machinery & Equipment	29,942.33
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	116,192.40
	<b>590.00 OTHER FINANCING USES</b>	<b>434,304.44</b>
	<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,240,469.87</b>
	<b>508.80.00 Unreserved</b>	<b>1,285,095.77</b>
	<b>508.10.00 Reserved</b>	<b>245,720.61</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

402 Sewer Fund

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BAS EL OB LA

308 80 04 02	Estimated Beginning Balance	70,000.00
308 80 24 02	Estimated Beginning Balance Rsrv	643,419.94
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>713,419.94</b>
343 50 00 03	Surcharges For Sewer	69,328.11
343 50 02 00	Sewer Charges	633,611.05
343 50 03 00	Sewer Connection Charges	8,148.00
343 50 04 00	Sewer Inspection For Hook-up	50.00
343.00	TOTAL PHYSICAL ENVIRONMENT	711,137.16
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>711,137.16</b>
361 11 00 02	Interest On Investment	2,549.37
361 11 04 02	Interest On Investment	1,229.36
361.00	TOTAL INTEREST AND OTHER EARNINGS	3,778.73
362 50 00 01	Farm Lease - Amber Fields	36,507.11
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	36,507.11
369 90 04 02	Miscellaneous Revenues	106.55
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	106.55
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>40,392.39</b>
389 00 00 00	Other Non-Revenue Receipts	50.00
389.00	TOTAL OTHER NONREVENUES	50.00
<b>380.00</b>	<b>TOTAL NONREVENUES</b>	<b>50.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>1,464,999.49</b>

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

402 Sewer Fund

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BAS EL

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535.10	Administration - General	
	31 Office & Operating Supplies	2,433.02
	41 Professional Services	10,583.09
	42 Communications	2,376.81
	44 Advertising	17,451.93
	46 Insurance	19,118.30
	47 Utility Services	46,082.81
	49 Miscellaneous	79.71
535.20	Administration - Planning, Conservation, Research & Development	
	10 Salaries & Wages	19,416.50
	20 Personnel Benefits	6,608.50
	41 Professional Services	5,737.62
535.50	Maintenance (Use 5940595 For Capital Outlays.)	
	10 Salaries & Wages	23,182.80
	20 Personnel Benefits	9,425.12
	31 Office & Operating Supplies	14,923.47
	32 Fuel Consumed	8,277.52
	41 Professional Services	566.25
	42 Communications	2,831.93
	47 Utility Services	3,036.13
	48 Repairs & Maintenance	19,483.89
	49 Miscellaneous	116.92
535.70	Operations - Customer Services & Marketing	
	10 Salaries & Wages	24,465.80
	20 Personnel Benefits	14,384.75
535.80	Operations - General	
	10 Salaries & Wages	69,011.39
	20 Personnel Benefits	32,347.76
	31 Office & Operating Supplies	966.77
	41 Professional Services	21,183.06
	43 Travel	191.35
	47 Utility Services	73,998.49
	48 Repairs & Maintenance	326.90
	49 Miscellaneous	1,980.12
535.90	Other Operating Expenditures	
	40 Other Services And Charges	4,886.26
	535.00 TOTAL SEWER UTILITIES (SA)	455,474.97
	<b>530.00 UTILITIES AND ENVIRONMENT (SA)</b>	<b>455,474.97</b>
594.35	Sewer Utilities	
	64 Machinery & Equipment	29,678.27
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	29,678.27
	<b>590.00 OTHER FINANCING USES</b>	<b>29,678.27</b>

**CITY OF CONNELL**

MCAG #: 0286

**SCHEDULE 01 EXPENDITURES**

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

402 Sewer Fund

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BAS EL

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<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>485,153.24</b>
<b>508.80.00 Unreserved</b>	<b>979,846.25</b>
<b>508.10.00 Reserved</b>	<b>0.00</b>

**CITY OF CONNELL**

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
 For Year Ending: December 31, 2013

403 Solid Waste Fund

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BAS EL OB LA

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308 80 04 03	Estimated Beginning Balance	40,000.00
308 80 24 03	Estimated Beginning Balance Rsrv	65,090.22
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>105,090.22</b>
343 70 00 00	Sanitation Collections	272,318.21
343 70 00 01	Chipper Services	929.15
343 70 00 03	Surcharge For Solid Waste	42,727.18
343.00	TOTAL PHYSICAL ENVIRONMENT	315,974.54
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>315,974.54</b>
361 11 00 03	Interest On Investment	258.12
361 11 04 03	Interest Earned On Investment	289.87
361.00	TOTAL INTEREST AND OTHER EARNINGS	547.99
369 90 04 03	Miscellaneous Revenue	2,525.90
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	2,525.90
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>3,073.89</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>424,138.65</b>

**CITY OF CONNELL**

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

403 Solid Waste Fund

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BAS EL

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537.10	Administration - General	
	31 Office & Operating Supplies	300.16
	41 Professional Services	2,600.36
	42 Communications	2,376.78
	47 Utility Services	20,584.28
	49 Miscellaneous	77.94
	53 External Taxes & Operating Assessments	16,102.15
537.20	Administration - Planning, Conservation, Research, & Development	
	10 Salaries & Wages	9,839.04
	20 Personnel Benefits	4,651.39
537.60	Operations - Contracted Processing & Operations	
	47 Utility Services	225,045.00
537.70	Operations - Customer Services & Marketing	
	10 Salaries & Wages	18,469.25
	20 Personnel Benefits	11,782.86
	<b>537.00 TOTAL GARBAGE &amp; SOLID WASTE UTILITIES (SA)</b>	<b>311,829.21</b>
		<hr/>
	<b>530.00 UTILITIES AND ENVIRONMENT (SA)</b>	<b>311,829.21</b>
		<hr/>
	<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>311,829.21</b>
		<hr/>
	<b>508.80.00 Unreserved</b>	<b>112,309.44</b>
	<b>508.10.00 Reserved</b>	<b>0.00</b>

## CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2013

## 633 State Remittance Fund

## BAS EL OB LA

308 80 06 33	Beginning Balance	8,964.17
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>8,964.17</b>
386 00 00 00	Weapons Permits	639.00
386 10 00 00	Building Permit: St.sur.chrg.	166.50
386 10 01 00	Weapons/fingerprints	385.00
386 83 00 00	Trauma Care	1,158.12
386 83 31 00	Auto Theft Prevention Fee	2,284.86
386 83 32 00	Trauma Brain Injuries	436.43
386 88 00 00	Court Receipts - PSEA 54	189.38
386 89 09 00	State Patrol Highway Account	442.69
386 89 14 00	HWY Safety Act	123.65
386 89 15 00	Death Inv Acct	77.82
386 91 00 00	Court Receipts: State	14,286.30
386 92 00 00	Court Receipts: Psea	7,717.80
386 96 01 00	Breath Test	19.30
386 97 00 00	Judicial Info Systems Account	4,161.24
386 99 00 00	School Zone Safety	286.77
<b>386.00</b>	<b>TOTAL AGENCY TYPE DEPOSITS</b>	<b>32,374.86</b>
389 10 02 00	County/crime Victim Compnstn	555.79
<b>389.00</b>	<b>TOTAL OTHER NONREVENUES</b>	<b>555.79</b>
<b>380.00</b>	<b>TOTAL NONREVENUES</b>	<b>32,930.65</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>41,894.82</b>

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2013

633 State Remittance Fund

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BAS EL

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586.00	Agency Type Disbursements	
	00	22,346.28
	70	286.77
	90	363.00
	96	663.46
	97	4,161.24
586.83	00	2,721.29
586.90	00	1,148.12
	01	294.00
	586.00 TOTAL AGENCY TYPE DISBURSEMENTS	<hr/> 31,984.16
	<b>580.00 NONEXPENDITURES</b>	<hr/> <b>31,984.16</b>
	<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<hr/> <b>31,984.16</b>
	<b>508.80.00 Unreserved</b>	<hr/> <b>9,910.66</b>
	<b>508.10.00 Reserved</b>	<b>0.00</b>

**CITY OF CONNELL**  
**SCHEDULE OF DISBURSEMENT ACTIVITY**  
**For Year Ending: December 31, 2013**

Fund	Fund Title	Beginning Outstanding Items 01/01/2013	Issued During The Year	Redeemed During The Year	Canceled During The Year	Ending Outstanding Items 12/31/2013	Prior Yr Open Period Items	Curr Yr Open Period Items	Disbursements 12/31/2013
001	General Fund	52,484.90	1,897,097.43	1,884,143.15	362.38	65,076.80	0.00	0.00	1,896,735.05
101	Street	5,451.29	389,561.09	388,883.30		6,129.08	0.00	0.00	389,561.09
104	Hotel/Motel Tax Fund		8,031.17	7,531.17		500.00	0.00	0.00	8,031.17
300	Capital Facilities Fund	28,041.08	519.20	28,560.28			0.00	0.00	519.20
401	Water Fund	20,452.74	1,245,063.59	1,227,142.85	2,456.87	35,916.61	0.00	0.00	1,242,606.72
402	Sewer Fund	13,506.42	494,495.73	484,662.46	2,456.88	20,882.81	0.00	0.00	492,038.85
403	Solid Waste Fund	20,167.32	312,049.75	310,283.41		21,933.66	0.00	0.00	312,049.75
633	State Remittance Fund		31,984.16	31,984.16			0.00	0.00	31,984.16
<b>TOTALS:</b>		140,103.75	4,378,802.12	4,363,190.78	5,276.13	150,438.96			4,373,525.99



**CITY OF CONNELL**  
**SCHEDULE OF CASH ACTIVITY**  
 For Year Ending: December 31, 2013

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 General Fund	3,040,720.62	2,125,456.85		-14.00		2,125,442.85	1,897,097.43	32,256.92	-276.20	1,929,078.15	3,237,085.32
101 Street	105,318.68	550,189.86	32,256.92			582,446.78	389,561.09			389,561.09	298,204.37
104 Hotel/Motel Tax Fund	59,131.78	13,831.32				13,831.32	8,031.17			8,031.17	64,931.93
300 Capital Facilities Fund	139,853.99	21,797.17				21,797.17	519.20			519.20	161,131.96
401 Water Fund	1,097,382.18	1,676,204.30		-163.38		1,676,040.92	1,245,063.59		-2,456.87	1,242,606.72	1,530,816.38
402 Sewer Fund	713,419.94	758,646.77		-181.61		758,465.16	494,495.73		-2,456.88	492,038.85	979,846.25
403 Solid Waste Fund	105,090.22	319,494.54		-225.57		319,268.97	312,049.75			312,049.75	112,309.44
633 State Remittance Fund	8,964.17	32,948.65		-18.00		32,930.65	31,984.16			31,984.16	9,910.66
<b>TOTALS:</b>	5,269,881.58	5,498,569.46	32,256.92	-602.56		5,530,223.82	4,378,802.12	32,256.92	-5,189.95	4,405,869.09	6,394,236.31

**CITY OF CONNELL**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDING: DECEMBER 31, 2013**

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 Justice	Bulletproof Vest Partnership Program	16.607	1/22/2014		751.52	751.52	1,2
US Dept Of Homeland Security / Thru Franklin County Emergency Management	SHSP '10	97.067	E13-215	9,555.00	0.00	9,555.00	1,2
<b>Total Federal Awards Expended:</b>				<b>9,555.00</b>	<b>751.52</b>	<b>10,306.52</b>	

**CITY OF CONNELL**  
**SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDING: DECEMBER 31, 2013**

**MCAG #: 0286**

**Schedule 16**

Grantor/Program Title	ID #	Amount	Footnote Ref
Dept Of Commerce Public Works Board			
Klindworth/Campbell Water Efficiency Loan	PC12-951-079	86,250.07	1,2
<b>Total Dept Of Commerce Public Works Board:</b>		<u>86,250.07</u>	
Transportation Improvement Board			
West Adams Street	6-E-926(005)-1	106,725.89	1,2
<b>Total Transportation Improvement Board:</b>		<u>106,725.89</u>	
<b>Total State Assistance:</b>		<u><b>192,975.96</b></u>	

City of Connell, WA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013**

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, 2013

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 \$15,888.90
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>