

City of Connell 2015 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, 2015

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	971,898.16	726,177.55	0.00
308.80	Unreserved	5,282,355.71	2,307,246.33	399,061.39
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
Operating Revenues:				
310	Taxes	1,763,214.26	1,616,193.34	112,920.44
320	Licenses and Permits	44,410.23	44,410.23	0.00
330	Intergovernmental	345,069.11	205,168.50	112,313.64
340	Charges for Goods and Services	2,684,681.74	175,398.90	293.20
350	Fines and Penalties	73,619.53	33,562.32	0.00
360	Miscellaneous	181,391.65	101,703.29	3,025.39
Total Operating Revenues		5,092,386.52	2,176,436.58	228,552.67
Operating Expenditures				
510	General Government	462,644.63	462,644.63	0.00
520	Public Safety	1,060,378.36	1,060,378.36	0.00
530	Physical Environment	1,769,623.77	0.00	0.00
540	Transportation	146,902.41	0.00	146,902.41
550	Economic Environment	53,720.80	42,751.51	0.00
560	Mental and Physical Health	1,228.29	1,228.29	0.00
570	Culture and Recreational	271,773.97	271,773.97	0.00
Operating Expenditures		3,766,272.23	1,838,776.76	146,902.41
Net Operating Increase (Decrease)		1,326,114.29	337,659.82	81,650.26
Non Operating Revenues:				
391-393	Debt Proceeds	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	257,060.67	126,393.17	0.00
397	Transfers-In	36,000.00	0.00	35,000.00
Total Non Operating Revenues		293,060.67	126,393.17	35,000.00
Non Operating Expenditures				
591-593	Debt Service	406,540.60	95,588.43	0.00
594-595	Capital Expenditures	483,963.55	234,562.47	63,177.59
580, 596, 599	Other Financing uses	124,992.60	14,019.43	0.00
597	Transfers-out	36,000.00	36,000.00	0.00
Total Non Operating Expenditures		1,051,496.75	380,170.33	63,177.59
Increase (Decrease) in Cash and investments		567,678.21	83,882.66	53,472.67
Ending Cash and Investments				
508.10	Reserved	1,098,545.27	852,824.66	0.00
508.80	Unreserved	5,723,386.81	2,264,481.88	452,534.06

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, 2015

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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	70,954.12	177,211.03	1,047,261.90
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
Operating Revenues:				
310	Taxes	14,902.68	19,197.80	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental	0.00	17,712.93	9,874.04
340	Charges for Goods and Services	0.00	0.00	1,401,677.91
350	Fines and Penalties	0.00	0.00	22,370.09
360	Miscellaneous	422.60	18,564.68	9,519.04
Total Operating Revenues		15,325.28	55,475.41	1,443,441.08
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	847,499.29
540	Transportation	0.00	0.00	0.00
550	Economic Environment	10,969.29	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		10,969.29	0.00	847,499.29
Net Operating Increase (Decrease)		4,355.99	55,475.41	595,941.79
Non Operating Revenues:				
391-393	Debt Proceeds	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	0.00	0.00	130,667.50
397	Transfers-In	0.00	1,000.00	0.00
Total Non Operating Revenues		0.00	1,000.00	130,667.50
Non Operating Expenditures				
591-593	Debt Service	0.00	0.00	310,952.17
594-595	Capital Expenditures	30,159.36	36,949.99	51,835.16
580, 596, 599	Other Financing uses	0.00	0.00	110,973.17
597	Transfers-out	0.00	0.00	0.00
Total Non Operating Expenditures		30,159.36	36,949.99	473,760.50
Increase (Decrease) in Cash and investments		(25,803.37)	19,525.42	252,848.79
Ending Cash and Investments				
508.10	Reserved	0.00	0.00	245,720.61
508.80	Unreserved	45,150.75	196,736.45	1,300,110.69

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City Of Connell

MCAG #: 0286

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2015

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BARS CODE		402 - Sewer Fund Actual Amount	403 - Solid Waste Fund Actual Amount	Actual Amount
Beginning Cash and Investments:				
308.10	Reserved	0.00	0.00	0.00
308.80	Unreserved	1,169,184.78	111,436.16	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	0.00	0.00
340	Charges for Goods and Services	789,190.74	318,120.99	0.00
350	Fines and Penalties	17,687.12	0.00	0.00
360	Miscellaneous	47,268.40	888.25	0.00
Total Operating Revenues		854,146.26	319,009.24	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	596,452.57	325,671.91	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		596,452.57	325,671.91	0.00
Net Operating Increase (Decrease)		257,693.69	(6,662.67)	0.00
Non Operating Revenues:				
391-393	Debt Proceeds	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	0.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
Total Non Operating Revenues		0.00	0.00	0.00
Non Operating Expenditures				
591-593	Debt Service	0.00	0.00	0.00
594-595	Capital Expenditures	67,278.98	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		67,278.98	0.00	0.00
Increase (Decrease) in Cash and investments		190,414.71	(6,662.67)	0.00
Ending Cash and Investments				
508.10	Reserved	0.00	0.00	0.00
508.80	Unreserved	1,359,599.49	104,773.49	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, 2015

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	10,745.48	10,745.48	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	30,284.62	30,284.62	0.00
510 - 570	Expenditures	0.00	0.00	0.00
580 - 590	Other Decreases and Financing Uses	34,676.78	34,676.78	0.00
	Increase (Decrease) in Cash and Investments	(4,392.16)	(4,392.16)	0.00
508	Ending Cash and Investments:	6,353.32	6,353.32	0.00

The accompanying notes are an integral part of this Statement

CITY OF CONNELL
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2015 THROUGH DECEMBER 31, 2015

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	\$3,324,600.00	\$2,228,947.09	\$1,095,652.91
002 General Reserve Fund	\$1,132,890.00	\$163,269.18	\$969,620.82
101 Street Fund	\$960,650.00	\$210,080.00	\$750,570.00
104 Hotel/Motel Tax Fund	\$74,150.00	\$41,128.65	\$33,021.35
111 General Support Fund	\$849,230.00	\$0.00	\$849,230.00
300 Capital Facilities Fund	\$414,850.00	\$36,949.99	\$377,900.01
401 Water Utility Dept Fund	\$2,150,860.00	\$1,320,834.79	\$830,025.21
402 Sewer Utility Dept Fund	\$1,875,300.00	\$663,731.55	\$1,211,568.45
403 Solid Waste Fund	\$410,100.00	\$325,671.91	\$84,428.09
414 DWSRF Loan (CTED)	\$27,590.00	\$27,584.12	\$5.88
415 Water/Sewer Bond Resrv	\$245,440.00	\$0.00	\$245,440.00
416 Water/Sewer Bond Rdm	\$322,530.00	\$224,355.00	\$98,175.00
633 State Remittance Fund	\$56,400.00	\$34,676.78	\$21,723.22

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, 2015 there are 210 members in the program.

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

The program acquires liability insurance through their Administrator, Clear Risk Solutions, which is subject to a per-occurrence self-insured retention of \$100,000, with the exception of wrongful acts and law enforcement liability which have a self-insured retention of \$25,000. 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 as another layer of protection to its membership, with an attachment point of \$2,140,107.

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 December 1, to terminating participation the following December 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/brokers with Clear Risk Solutions, who has been contracted to perform program administration, claims adjustment and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ended December 1, 2015, were \$627,702.49.

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 of Connell has an established policy for the investment of City Funds. It is the City's goal to have seventy-five percent (75%) or more of the City's entire cash and cash equivalent assets invested while maintaining a cash balance of \$1,000,000. 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.

LGIP's are reported at fair market value and securities are reported at original face. Investments by type at December 31, 2015 are as follows:

Local Government Investment Pool	\$ 519,174.39
US Government Agency Securities	\$ 4,702,000.00
Public Fund Money Market Account	\$ 0
Total	\$ 5,221,174.39

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 2015 was 3.03919351 per \$1,000 on an assessed valuation of \$145,612,972 for a total regular levy of \$442,546.00.

NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2015:

Borrowing Fund	Lending Fund	Balance 1/1/2014	New Loans	Repayments	Balance 12/31/2014
401	111	\$ 523,506.25		\$ 63,182.13	\$ 460,324.12
401	111	\$ 500,000.00		\$ 47,791.04	\$ 452,208.96
	Totals	\$1,023,506.25		\$110,973.17	\$ 912,533.08

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 Dec 31, 2015.

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

Year	Principal	Interest	Total
2016	\$ 166,505.40	\$ 92,135.33	\$ 258,640.73
2017	\$ 170,914.05	\$ 87,012.77	\$ 257,926.82
2018	\$ 175,524.21	\$ 81,688.74	\$ 257,212.95
2019	\$ 690,505.02	\$ 76,153.94	\$ 766,658.96
2020	\$ 151,831.96	\$ 44,890.71	\$ 196,722.67
2021-2025	\$ 981,391.01	\$ 141,462.08	\$ 1,122,853.09
2026-2030	\$ 290,860.06	\$ 9,851.03	\$ 300,711.09
2031-2035	\$ 228,468.33	\$ 5,140.54	\$ 233,608.87
2036-2040	\$ 228,468.34	\$ 2,284.68	\$ 230,753.02
2041	\$ 45,693.67	\$ 114.23	\$ 45,807.90
	\$ 3,130,162.06	\$ 540,734.04	\$ 3,670,896.10

NOTE 6 - PENSION PLANS

A. State Sponsored 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.

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

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

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

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

The City also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

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

	Allocation %	Liability (Asset)
PERS 1	%	\$
PERS 2/3	.007417%	265,014
SERS 2/3		
PSERS 2		
LEOFF 1	.017525%	-180,122
LEOFF 2		
VFFRPF PD Rsrv	.22%	41,950
VFFRPF Fire	.29%	55,135
PERS 1 UAAL	.005742%	300,360

LEOFF Plan 1

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

LEOFF Plan 2

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

B. Local Government Pension Plans

NOTE 7 - 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 was filed against the City of Connell by Jeffrey McKee claiming a violation of the Open Public Records Act. Although the City did not believe that the case had any merit, the Connell City Council agreed to accept a settlement offer from Mr. McKee in the sum of \$463.80 and the lawsuit was dismissed.

Litigation has been threatened by a landowner that alleges that the City's denial of a right to maintain a pigeon farm within the City limits is violative of the law and the City municipal code. The claim is covered by insurance to an extent. The City does not believe that the claim is meritorious, but the ultimate result is uncertain.

HEALTH & WELFARE

The City of Connell is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2015, 261 cities/towns/non-city entities participate in the AWC Trust HCP. The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical insurance through Group Health, Regence BlueShield and Asuris Northwest Health, dental insurance through Delta Dental of Washington, and vision insurance through Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of

Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. The AWC Trust HCP purchases stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Group Health ISL at \$750,000 through Sun Life. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW.

The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

001 General Fund

BAS EL OB LA

308 10 01 11	Beginning Balance	726,177.55
308 80 00 01	Beginning Balance	1,298,246.79
308 80 00 02	Estimated Beginning Balance	1,008,999.54
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	3,033,423.88
311 11 00 00	General Property Taxes	442,823.74
311.00	TOTAL GENERAL PROPERTY TAXES	442,823.74
313 11 00 00	Retail Sales And Use Tax	256,267.80
313 15 00 00	Public Safety-Criminal Justice Tax	104,498.65
313 61 00 00	Natural Gas Utility Tax 20%	26,101.83
313 61 10 00	Natural Gas 20%	26,101.82
313 71 00 00	Local Criminal Justice Tax	78,623.44
313.00	TOTAL RETAIL SALES & USE TAXES	491,593.54
316 41 00 00	Water User Fee	123,459.37
316 41 00 01	Pud Privilege	45,209.09
316 42 00 00	Sewer User Fee	46,454.40
316 43 00 00	Solid Waste User Fee	19,259.77
316 43 01 00	Natural Gas Utility Tax 20%	11,538.31
316 43 02 00	Natural Gas 20%	11,538.31
316 47 00 00	Telephone Utility Tax	60,365.45
316 48 00 00	PUD Occupational Tax	363,584.44
316.00	TOTAL BUSINESS TAXES	681,409.14
317 20 00 00	Leasehold Excise Tax	366.92
317.00	TOTAL EXCISE TAXES	366.92
310.00	TOTAL TAXES	1,616,193.34
321 99 00 00	Business Licenses	8,250.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	8,250.00
322 10 00 00	Building Permits	33,843.23
322 30 00 00	Animal Licenses/tags	1,176.00
322 40 00 00	Right Of Way Permits	25.00
322 90 00 00	Weapons Permits	1,116.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	36,160.23
320.00	TOTAL LICENSES AND PERMITS	44,410.23
331 16 60 00	Depart Of Justice	598.85

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

001 General Fund

BAS EL OB LA

331.00	TOTAL DIRECT FEDERAL GRANTS	598.85
335 00 91 00	Pud Privilege	22,052.79
335.00	TOTAL STATE SHARED REVENUES	22,052.79
336 00 98 00	City Assistance	113,852.57
336 06 21 00	CJ - Population	1,424.23
336 06 26 00	Criminal Justice Special Prgms	5,218.33
336 06 51 00	Dui-cities/criminal Just Asst	807.47
336 06 94 00	Liquor Excise Tax	14,511.17
336 06 95 00	Liquor Board Profits	46,703.09
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	182,516.86
330.00	TOTAL INTERGOVERNMENTAL REVENUE	205,168.50
341 43 00 00	Franklin Co Pud Services	24,000.00
341 81 00 00	Copies	55.78
341.00	TOTAL GENERAL GOVERNMENT	24,055.78
342 10 00 00	Reserve Officer Security	2,430.00
342 10 00 01	Law Enforcement Services	4,531.61
342 21 00 00	Fire Protection Services	100,117.19
342.00	TOTAL PUBLIC SAFETY	107,078.80
345 81 00 00	Zoning-subdivision-plat Review	600.00
345 83 00 00	Site Plans - Appeals - Plan Reviews	12,165.54
345 85 00 00	Community Improvement Fee	3,029.73
345.00	TOTAL ECONOMIC ENVIRONMENT	15,795.27
347 30 00 00	Pool Passes & Daily Receipts	15,289.05
347 60 00 00	Rentals, Lessons, Lf Grd Trng	5,089.00
347 60 02 00	P&R Program Fees	8,091.00
347.00	TOTAL CULTURE & RECREATION	28,469.05
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	175,398.90
353 10 00 00	Court Receipts: City	32,892.32
353.00	TOTAL CIVIL INFRACTION PENALTIES	32,892.32
359 90 00 10	Non Court Fines And Penalties	670.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	670.00

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

001 General Fund

BAS EL OB LA

350.00	TOTAL FINES AND PENALTIES	33,562.32
361 11 00 01	Interest Earned On Investments	8,507.49
361 11 01 11	Interest Earned On Investment	5,438.88
361 11 10 00	Interest On Investment	872.04
361 11 11 00	Interest On Investment	283.02
361 11 12 00	Interest On Investment	3,135.78
361 11 13 00	Interest On Investment	107.29
361 11 13 41	Interest On Investment	951.68
361 11 14 00	Interest On Investment	1,002.75
361 11 15 00	Interest On Investment	975.36
361 11 16 00	Interest On Investment	110.24
361 40 00 00	Sales Interest	238.93
361 40 00 01	Interfund Water Loan Interest	5,235.06
361 40 00 02	USDA Water Loan Interest	5,000.00
361.00	TOTAL INTEREST AND OTHER EARNINGS	31,858.52
362 40 00 01	Community Center Rental	16,720.00
362 50 00 00	Pharmacy Bldg Lease	1.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	16,721.00
367 11 00 02	P & R Sponsorship	1,300.00
367 11 01 00	Contributions/Donations	435.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	1,735.00
369 10 00 01	Sale Of Scrap And Junk	229.75
369 40 00 00	Judgments And Settlements	9.77
369 40 01 00	Court Restitution	765.70
369 81 00 00	Revenue Overage/shortage	-0.75
369 91 00 00	Other Miscellaneous Revenue	50,384.30
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	51,388.77
360.00	TOTAL MISCELLANEOUS REVENUES	101,703.29
381 20 79 01	Interfund Water Loan Principal	63,182.13
381 20 79 02	USDA Water Loan Principal	47,791.04
381.00	TOTAL INTERFUND LOAN RECEIPTS	110,973.17
386 00 00 01	Firemen/Reserve Membership Dues	480.00
386.00	TOTAL AGENCY TYPE DEPOSITS	480.00
389 00 00 01	Other Non-revenue Receipts	14,940.00
389.00	TOTAL OTHER NONREVENUES	14,940.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

001 General Fund

BAS EL OB LA

380.00	TOTAL NONREVENUES	126,393.17
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300.00	TOTAL RESOURCES	5,336,253.63
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CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

001 General Fund

BAS EL

511.30	Official Publication Services	
	41 Professional Services	2,814.94
511.60	Legislative Services (Commission Or Council)	
	10 Salaries & Wages	10,500.00
	20 Personnel Benefits	844.80
	31 Office & Operating Supplies	79.92
	43 Travel	1,409.18
		15,648.84
511.00	TOTAL LEGISLATIVE	
512.50	Municipal Court	
	51 Intergovernmental Professional Services	21,306.24
		21,306.24
512.00	TOTAL JUDICIAL	
513.10	Administration	
	10 Salaries & Wages	7,200.00
	20 Personnel Benefits	623.49
	42 Communications	360.81
	43 Travel	2,426.48
	49 Miscellaneous	10,128.76
513.11		
	10 Salaries & Wages	49,821.42
	20 Personnel Benefits	22,963.44
	31 Office & Operating Supplies	13.38
	32 Fuel Consumed	108.69
	42 Communications	934.68
	43 Travel	1,417.48
	49 Miscellaneous	6,990.00
		102,988.63
513.00	TOTAL EXECUTIVE	
514.20	Financial Services (SA)	
	10 Salaries & Wages	60,425.22
	20 Personnel Benefits	34,078.42
	31 Office & Operating Supplies	2,071.29
	42 Communications	4,324.93
	43 Travel	1,835.17
	45 Operating Rentals & Leases	7,312.75
	47 Utility Services	9,822.60
	49 Miscellaneous	3,022.41
514.23	Budgeting, Accounting, Auditing (State Auditors),& Financial Consulting Services	
	41 Professional Services	58.93
514.30	Records Services	
	10 Salaries & Wages	16,227.14
	20 Personnel Benefits	11,236.52
	49 Miscellaneous	979.86
514.90		
	51 Intergovernmental Professional Services	2,983.26
		154,378.50
514.00	TOTAL FINANCIAL & RECORD SERVICES (SA)	
515.30		

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

001 General Fund

BAS EL

	41	Professional Services	41,713.68
515.91	41	Professional Services	935.73
		515.00 TOTAL LEGAL (SA)	42,649.41
517.66		Risk Transfer Payments	
	49	Miscellaneous	1,062.23
517.90		Other Employee Benefit Programs	
	31	Office & Operating Supplies	31.73
		517.00 TOTAL EMPLOYEE BENEFIT PROGRAMS (SA)	1,093.96
518.20		Property Management Services	
	41	Professional Services	4,007.98
518.30		Custodial/Janitorial/Security Services	
	10	Salaries & Wages	39,351.17
	20	Personnel Benefits	17,367.42
	31	Office & Operating Supplies	2,822.13
	46	Insurance	9,872.17
	48	Repairs & Maintenance	10,672.98
	49	Miscellaneous	610.00
518.80		Information Technology (SA)	
	31	Office & Operating Supplies	5,170.38
	41	Professional Services	29,185.08
518.90		Other Services	
	40	Other Services And Charges	2,946.00
	47	Utility Services	1,073.74
	49	Miscellaneous	1,500.00
		518.00 TOTAL CENTRAL SERVICES (SA)	124,579.05
		510.00 GENERAL GOVERNMENT SERVICES	462,644.63
521.10		Administration	
	10	Salaries & Wages	409,602.20
	20	Personnel Benefits	173,864.77
	31	Office & Operating Supplies	3,997.29
	35	Small Tools And Minor Equipment	1,186.72
	41	Professional Services	3,329.48
	42	Communications	9,746.92
	43	Travel	3,147.43
	45	Operating Rentals & Leases	2,397.60
	49	Miscellaneous	2,353.54
	51	Intergovernmental Professional Services	12,168.89
521.11			
	10	Salaries & Wages	835.00
	20	Personnel Benefits	171.19
521.20		Police Operations (SA)	
	31	Office & Operating Supplies	7,500.06
	32	Fuel Consumed	14,822.05
	35	Small Tools And Minor Equipment	4,453.02

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

001 General Fund

BAS EL

40	Other Services And Charges	2,169.32
48	Repairs & Maintenance	13,887.29
51	Intergovernmental Professional Services	55,678.00
521.21	Investigation	
51	Intergovernmental Professional Services	1,094.50
521.23	Special Units	
35	Small Tools And Minor Equipment	950.58
521.30	Crime Prevention	
31	Office & Operating Supplies	1,722.34
40	Other Services And Charges	701.86
521.40	Training	
43	Travel	2,036.02
49	Miscellaneous	1,910.00
521.50	Facilities	
46	Insurance	5,370.27
47	Utility Services	553.56
		<hr/>
521.00	TOTAL LAW ENFORCEMENT	735,649.90
522.10	Administration	
10	Salaries & Wages	89,373.05
20	Personnel Benefits	26,814.42
31	Office & Operating Supplies	1,210.49
35	Small Tools And Minor Equipment	8,074.21
42	Communications	1,242.80
43	Travel	702.89
47	Utility Services	3,413.11
49	Miscellaneous	1,533.04
522.20	Fire Suppression	
10	Salaries & Wages	13,740.00
20	Personnel Benefits	2,118.19
47	Utility Services	29,000.00
49	Miscellaneous	461.16
522.30	Fire Prevention & Investigation	
41	Professional Services	224.33
522.45		
31	Office & Operating Supplies	785.86
522.50	Facilities	
31	Office & Operating Supplies	821.50
46	Insurance	18,991.18
48	Repairs & Maintenance	2,126.20
522.60	Other Services	
32	Fuel Consumed	1,606.94
40	Other Services And Charges	1,866.56
		<hr/>
522.00	TOTAL FIRE CONTROL (SA)	204,105.93
523.60	Care & Custody Of Prisoners	
50	Intergovernmental Services & Taxes	44,998.22
		<hr/>
523.00	TOTAL DETENTION AND/OR CORRECTION (SA)	44,998.22

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

001 General Fund

BAS EL

524.10	Administration	
	10 Salaries & Wages	29,822.15
	20 Personnel Benefits	15,575.50
	31 Office & Operating Supplies	397.41
	32 Fuel Consumed	447.37
	49 Miscellaneous	305.00
524.20	Inspections, Permits, Certificates & Licenses	
	51 Intergovernmental Professional Services	29,076.88
		29,076.88
524.00	TOTAL PROTECTIVE INSPECTIONS	75,624.31
		75,624.31
	520.00 PUBLIC SAFETY (SA)	1,060,378.36
554.30		
	10 Salaries & Wages	19,930.09
	20 Personnel Benefits	9,376.24
	41 Professional Services	1,950.00
		1,950.00
554.00	TOTAL CHILD CARE SERVICES	31,256.33
		31,256.33
557.30	Tourism	
	41 Professional Services	1,285.00
		1,285.00
557.00	TOTAL COMMUNITY SERVICES	1,285.00
		1,285.00
558.50		
	43 Travel	85.18
	49 Miscellaneous	454.00
558.60	Planning	
	41 Professional Services	9,671.00
		9,671.00
558.00	TOTAL PLANNING AND COMMUNITY DEVELOPMENT	10,210.18
		10,210.18
	550.00 ECONOMIC ENVIRONMENT (SA)	42,751.51
566.10		
	50 Intergovernmental Services & Taxes	1,228.29
		1,228.29
566.00	TOTAL SUBSTANCE ABUSE	1,228.29
		1,228.29
	560.00 MENTAL AND PHYSICAL HEALTH	1,228.29
571.10	Administration	
	10 Salaries & Wages	8,771.25
	20 Personnel Benefits	1,239.38
	31 Office & Operating Supplies	3,741.83
	41 Professional Services	525.34
	42 Communications	520.60
	49 Miscellaneous	3,699.00
571.20	Education Services	
	41 Professional Services	10.00
571.30		

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

001 General Fund

BAS EL

	31	Office & Operating Supplies	184.40
	49	Miscellaneous	130.00
	571.00 TOTAL EDUCATION		18,821.80
572.50	Facilities		
	31	Office & Operating Supplies	283.61
	41	Professional Services	1,876.61
	47	Utility Services	3,037.18
	572.00 TOTAL LIBRARIES		5,197.40
573.90	Other		
	31	Office & Operating Supplies	3,710.70
	49	Miscellaneous	335.00
	573.00 TOTAL SPECTATOR AND COMMUNITY EVENTS		4,045.70
575.30	Museums & Art Galleries		
	41	Professional Services	67.34
	42	Communications	119.40
	47	Utility Services	2,417.66
575.50	Multipurpose & Community Centers		
	31	Office & Operating Supplies	3,866.20
	35	Small Tools And Minor Equipment	1,267.80
	41	Professional Services	5,809.51
	42	Communications	427.24
	46	Insurance	9,966.79
	47	Utility Services	17,073.81
	575.00 TOTAL CULTURAL AND RECREATION FACILITIES		41,015.75
576.20	Swimming Pools		
	10	Salaries & Wages	36,513.61
	20	Personnel Benefits	6,104.23
	31	Office & Operating Supplies	15,627.50
	35	Small Tools And Minor Equipment	6,089.29
	41	Professional Services	1,184.16
	42	Communications	159.51
	44	Advertising	1,140.89
	46	Insurance	1,952.84
	47	Utility Services	9,814.61
	48	Repairs & Maintenance	4,885.73
	49	Miscellaneous	900.21
576.80	General Parks		
	10	Salaries & Wages	59,182.35
	20	Personnel Benefits	29,942.61
	31	Office & Operating Supplies	15,532.94
	46	Insurance	5,988.21
	47	Utility Services	1,496.81
	48	Repairs & Maintenance	848.78
	49	Miscellaneous	5,329.04

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

001 General Fund

BAS EL

576.00	TOTAL PARK FACILITIES	202,693.32
		<hr/>
570.00	CULTURE AND RECREATION	271,773.97
589.00	Non Expenditures	
00		14,019.43
589.00	TOTAL OTHER NON-EXPENDITURES	14,019.43
		<hr/>
580.00	NONEXPENDITURES	14,019.43
591.18	Central Services	
75	Capital Leases & Installment Purchases	25,181.09
591.21	Law Enforcement	
75	Capital Leases & Installment Purchases	36,460.71
591.00	TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	61,641.80
592.18	Central Services	
80	Debt Service: Interest And Related Costs	33,946.63
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	33,946.63
594.21	Law Enforcement	
60	Capital Outlays	154,824.62
64	Machinery & Equipment	13,529.59
83	Interest On Long-Term External Debt	364.61
594.22	Fire Control	
64	Machinery & Equipment	23,393.21
594.75	Fairgrounds/Convention Centers	
62	Buildings & Structures	8,852.00
594.76	Park Facilities	
62	Buildings & Structures	33,598.44
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	234,562.47
597.42	Road/Street Maintenance	
00		35,000.00
597.58	Planning	
00		1,000.00
597.00	TOTAL TRANSFERS-OUT	36,000.00
		<hr/>
590.00	OTHER FINANCING USES	366,150.90
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	2,218,947.09
		<hr/>
508.80.00	Unreserved	2,264,481.88
508.10.00	Reserved	852,824.66

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

101 Street

BAS EL OB LA

308 80 01 01	Estimated Beginning Balance	49.76
308 80 21 01	Estimated Beginning Balance	399,011.63
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	399,061.39
313 61 01 01	Natural Gas 60%	78,305.50
313.00	TOTAL RETAIL SALES & USE TAXES	78,305.50
316 43 03 00	Natural Gas 20%	34,614.94
316.00	TOTAL BUSINESS TAXES	34,614.94
310.00	TOTAL TAXES	112,920.44
336 00 87 00	Motor Vehicle Fuel Tax	112,313.64
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	112,313.64
330.00	TOTAL INTERGOVERNMENTAL REVENUE	112,313.64
344 10 00 00	Street Maintenance & Repair Charges	293.20
344.00	TOTAL TRANSPORTATION	293.20
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	293.20
361 11 01 01	Interest Earned On Investment	3,025.39
361.00	TOTAL INTEREST AND OTHER EARNINGS	3,025.39
360.00	TOTAL MISCELLANEOUS REVENUES	3,025.39
397 42 01 01	Transfer From General Fund	35,000.00
397.00	TOTAL TRANSFERS-IN	35,000.00
390.00	TOTAL OTHER FINANCING SOURCES	35,000.00
300.00	TOTAL RESOURCES	662,614.06

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

101 Street

BAS EL

542.30	Roadway	
	10 Salaries & Wages	14,862.23
	20 Personnel Benefits	6,204.29
	31 Office & Operating Supplies	5,269.32
542.40	Drainage	
	10 Salaries & Wages	2,140.28
	20 Personnel Benefits	1,108.94
542.63	Street Lighting	
	47 Utility Services	14,853.94
542.64	Traffic Control Devices	
	31 Office & Operating Supplies	3,594.48
542.66	Snow & Ice Control	
	10 Salaries & Wages	4,785.75
	20 Personnel Benefits	2,305.27
	31 Office & Operating Supplies	2,143.42
542.67	Street Cleaning	
	10 Salaries & Wages	6,925.82
	20 Personnel Benefits	3,382.22
	31 Office & Operating Supplies	2,058.30
542.70	Roadside	
	31 Office & Operating Supplies	6,812.56
	49 Miscellaneous	5,699.74
		82,146.56
	542.00 TOTAL ROAD AND STREET MAINTENANCE (SA)	82,146.56
543.10	Management	
	10 Salaries & Wages	13,782.48
	20 Personnel Benefits	6,095.02
543.30	General Services	
	31 Office & Operating Supplies	5,845.24
	35 Small Tools And Minor Equipment	1,798.24
	41 Professional Services	864.84
	42 Communications	2,687.58
	46 Insurance	8,387.06
	47 Utility Services	2,516.29
543.50	Facilities	
	10 Salaries & Wages	5,338.61
	20 Personnel Benefits	2,550.89
	31 Office & Operating Supplies	4,447.90
	32 Fuel Consumed	5,826.99
	41 Professional Services	617.59
	43 Travel	284.55
	48 Repairs & Maintenance	3,662.91
	49 Miscellaneous	49.66
		64,755.85
	543.00 TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD (SA)	64,755.85
		146,902.41
	540.00 TRANSPORTATION (SA)	146,902.41
594.42	Road/Street Maintenance	
	64 Machinery & Equipment	19,842.48

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

101 Street

BAS EL

594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	19,842.48
595.30	
63 Other Improvements	43,335.11
595.00 TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	43,335.11
590.00 OTHER FINANCING USES	63,177.59
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	210,080.00
508.80.00 Unreserved	452,534.06
508.10.00 Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

104 Hotel/Motel Tax Fund

BAS EL OB LA

308 80 01 04	Estimated Beginning Balance	70,954.12
		70,954.12
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	70,954.12
313 31 00 00	Hotel/Motel Stadium	14,902.68
		14,902.68
313.00	TOTAL RETAIL SALES & USE TAXES	14,902.68
		14,902.68
310.00	TOTAL TAXES	14,902.68
361 11 01 04	Interest Earned On Investment	422.60
		422.60
361.00	TOTAL INTEREST AND OTHER EARNINGS	422.60
		422.60
360.00	TOTAL MISCELLANEOUS REVENUES	422.60
		422.60
300.00	TOTAL RESOURCES	86,279.40

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

104 Hotel/Motel Tax Fund

BAS EL

557.30	Tourism		
	41	Professional Services	10,969.29
	557.00	TOTAL COMMUNITY SERVICES	10,969.29
	550.00	ECONOMIC ENVIRONMENT (SA)	10,969.29
594.57	Information/Outreach		
	64	Machinery & Equipment	30,159.36
	594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	30,159.36
	590.00	OTHER FINANCING USES	30,159.36
	500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	41,128.65
	508.80.00	Unreserved	45,150.75
	508.10.00	Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

300 Capital Facilities Fund

BAS EL OB LA

308 80 03 00	Beginning Balance	177,211.03
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	177,211.03
318 34 00 01	REET 1	9,598.90
318 35 00 00	REET 2	9,598.90
318.00	TOTAL OTHER TAXES	19,197.80
310.00	TOTAL TAXES	19,197.80
334 04 20 00	CERB Grant Interchange Study	17,712.93
334.00	TOTAL STATE GRANTS	17,712.93
330.00	TOTAL INTERGOVERNMENTAL REVENUE	17,712.93
361 11 03 00	REET 1 Investment Interest	1,027.74
361 11 04 00	REET 2 Investment Interest	286.94
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,314.68
367 00 00 00	Private Donations	17,250.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	17,250.00
360.00	TOTAL MISCELLANEOUS REVENUES	18,564.68
397 58 00 01	Transfer From General City Match	1,000.00
397.00	TOTAL TRANSFERS-IN	1,000.00
390.00	TOTAL OTHER FINANCING SOURCES	1,000.00
300.00	TOTAL RESOURCES	233,686.44

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

300 Capital Facilities Fund

BAS EL

595.90		
60	Capital Outlays	36,949.99
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	36,949.99
		<hr/>
590.00	OTHER FINANCING USES	36,949.99
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	36,949.99
		<hr/>
508.80.00	Unreserved	196,736.45
508.10.00	Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

401 Water Fund

BAS EL OB LA

308 10 04 15	Estimated Beginning Balance	245,720.61
308 80 04 01	Estimated Beginning Balance	120,000.00
308 80 04 14	DWSRF Beginning Fund Balance	0.61
308 80 04 16	Beginning Balance	98,676.92
308 80 24 01	Estimated Beginning Balance Rsrv	828,584.37
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,292,982.51
333 66 46 00	DOH Grant - Well 6	9,874.04
333.00	TOTAL INDIRECT FEDERAL GRANTS	9,874.04
330.00	TOTAL INTERGOVERNMENTAL REVENUE	9,874.04
343 40 00 01	Other Water Service Fees	842.00
343 40 00 03	Surcharges For Water	190,666.48
343 40 00 99	Bulk Water	116.77
343 40 01 00	Lamb-weston Water Charges	449,872.37
343 40 02 00	Water Charges	748,716.29
343 40 03 00	Water Hook-up Charges	11,464.00
343.00	TOTAL PHYSICAL ENVIRONMENT	1,401,677.91
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	1,401,677.91
359 90 00 00	Late Fees And Interest	22,370.09
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	22,370.09
350.00	TOTAL FINES AND PENALTIES	22,370.09
361 11 00 00	Interest On Investment	1,811.73
361 11 04 01	Interest On Investment	5,305.45
361 11 04 16	Interest On Investment	2,294.11
361.00	TOTAL INTEREST AND OTHER EARNINGS	9,411.29
369 10 00 00	Sale Of Scrap And Junk	107.75
369.00	TOTAL OTHER MISCELLANEOUS REVENUES (SA)	107.75
360.00	TOTAL MISCELLANEOUS REVENUES	9,519.04
389 00 04 01	Other Non-Revenue Receipts	600.00
389.00	TOTAL OTHER NONREVENUES	600.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

401 Water Fund

BAS EL OB LA

380.00	TOTAL NONREVENUES	600.00
395 10 00 01	Farm Agreement	130,067.50
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	130,067.50
390.00	TOTAL OTHER FINANCING SOURCES	130,067.50
300.00	TOTAL RESOURCES	2,867,091.09

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

401 Water Fund

BAS EL

534.10	Administration - General	
	31 Office & Operating Supplies	421.80
	41 Professional Services	26,371.69
	44 Advertising	68,990.94
	46 Insurance	38,203.84
	47 Utility Services	126,151.01
	49 Miscellaneous	4,560.05
534.20	Administration - Planning, Conservation, Research & Development	
	10 Salaries & Wages	30,509.64
	20 Personnel Benefits	14,807.38
	41 Professional Services	27,247.50
534.40	Training	
	49 Miscellaneous	1,629.67
534.50	Maintenance (Use 594-595 For Capital Outlays.)	
	10 Salaries & Wages	24,119.52
	20 Personnel Benefits	10,667.89
	31 Office & Operating Supplies	87,851.10
	32 Fuel Consumed	5,812.42
	35 Small Tools And Minor Equipment	544.78
	42 Communications	2,736.46
	47 Utility Services	2,516.45
	48 Repairs & Maintenance	20,105.00
534.70	Operations Customer Services & Marketing	
	10 Salaries & Wages	46,043.55
	20 Personnel Benefits	29,093.67
534.80	Operations - General	
	10 Salaries & Wages	63,422.99
	20 Personnel Benefits	32,447.70
	31 Office & Operating Supplies	17,000.03
	43 Travel	672.55
	47 Utility Services	163,413.36
534.90	Other Operating Expenditures	
	40 Other Services And Charges	2,158.30
	534.00 TOTAL WATER UTILITIES (SA)	847,499.29
	530.00 UTILITIES AND ENVIRONMENT (SA)	847,499.29
581.20	Loan Repayment Issued	
	00 Personnel Benefits	110,973.17
	581.00 TOTAL INTERFUND LOAN DISBURSEMENTS	110,973.17
	580.00 NONEXPENDITURES	110,973.17
591.34	Water Utilities	
	72 Revenue Bonds	182,114.62
	78 Intergovernmental Loans	45,693.67
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	227,808.29
592.34	Water Utilities	

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

401 Water Fund

BAS EL

80	Debt Service: Interest And Related Costs	3,597.93
82	Interest On Interfund Debt	10,235.06
83	Interest On Long-Term External Debt	68,885.89
84	Debt Issue Costs	425.00
592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS		83,143.88
594.34	Water Utilities	
62	Buildings & Structures	19,842.48
64	Machinery & Equipment	31,992.68
594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES		51,835.16
590.00 OTHER FINANCING USES		362,787.33
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES		1,321,259.79
508.80.00 Unreserved		1,300,110.69
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, 2015

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	1,089,184.78
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,169,184.78
343 50 00 03	Surcharges For Sewer	76,714.65
343 50 02 00	Sewer Charges	702,000.09
343 50 03 00	Sewer Connection Charges	10,476.00
343.00	TOTAL PHYSICAL ENVIRONMENT	789,190.74
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	789,190.74
359 90 00 01	Miscellaneous Fines And Penalties	17,687.12
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	17,687.12
350.00	TOTAL FINES AND PENALTIES	17,687.12
361 11 00 02	Interest On Investment	7,216.66
361 11 04 02	Interest On Investment	1,648.73
361.00	TOTAL INTEREST AND OTHER EARNINGS	8,865.39
362 50 00 01	Farm Lease - Amber Fields	38,403.01
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	38,403.01
360.00	TOTAL MISCELLANEOUS REVENUES	47,268.40
300.00	TOTAL RESOURCES	2,023,331.04

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

402 Sewer Fund

BAS EL

535.10	Administration - General	
	31 Office & Operating Supplies	582.58
	41 Professional Services	27,574.67
	44 Advertising	18,346.42
	46 Insurance	20,375.42
	47 Utility Services	47,351.44
	49 Miscellaneous	3,946.60
535.20	Administration - Planning, Conservation, Research & Development	
	10 Salaries & Wages	27,034.20
	20 Personnel Benefits	13,018.39
	41 Professional Services	1,879.04
535.50	Maintenance (Use 5940595 For Capital Outlays.)	
	10 Salaries & Wages	24,119.52
	20 Personnel Benefits	10,667.89
	31 Office & Operating Supplies	30,146.59
	32 Fuel Consumed	4,977.56
	35 Small Tools And Minor Equipment	5,044.41
	42 Communications	3,583.12
	47 Utility Services	2,516.34
	48 Repairs & Maintenance	82,971.43
535.70	Operations - Customer Services & Marketing	
	10 Salaries & Wages	34,308.84
	20 Personnel Benefits	21,945.60
535.80	Operations - General	
	10 Salaries & Wages	73,788.60
	20 Personnel Benefits	35,292.93
	31 Office & Operating Supplies	5,343.99
	43 Travel	415.37
	47 Utility Services	96,105.09
	49 Miscellaneous	1,934.75
535.90	Other Operating Expenditures	
	40 Other Services And Charges	3,181.78
	535.00 TOTAL SEWER UTILITIES (SA)	596,452.57
	530.00 UTILITIES AND ENVIRONMENT (SA)	596,452.57
594.35	Sewer Utilities	
	62 Buildings & Structures	47,436.50
	64 Machinery & Equipment	19,842.48
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	67,278.98
	590.00 OTHER FINANCING USES	67,278.98
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	663,731.55
	508.80.00 Unreserved	1,359,599.49
	508.10.00 Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

403 Solid Waste Fund

BAS EL OB LA

308 80 04 03	Estimated Beginning Balance	43,000.00
308 80 24 03	Estimated Beginning Balance Rsrv	68,436.16
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	111,436.16
343 70 00 00	Sanitation Collections	273,433.02
343 70 00 01	Chipper Services	215.00
343 70 00 03	Surcharge For Solid Waste	44,472.97
343.00	TOTAL PHYSICAL ENVIRONMENT	318,120.99
340.00	TOTAL CHARGES FOR GOODS AND SERVICES	318,120.99
361 11 00 03	Interest On Investment	479.89
361 11 04 03	Interest Earned On Investment	408.36
361.00	TOTAL INTEREST AND OTHER EARNINGS	888.25
360.00	TOTAL MISCELLANEOUS REVENUES	888.25
300.00	TOTAL RESOURCES	430,445.40

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

403 Solid Waste Fund

BAS EL

537.10 Administration - General		
31 Office & Operating Supplies		227.49
41 Professional Services		912.00
42 Communications		2,598.69
44 Advertising		15,788.02
47 Utility Services		19,087.26
537.20 Administration - Planning, Conservation, Research, & Development		
10 Salaries & Wages		10,426.80
20 Personnel Benefits		5,366.14
537.60 Operations - Contracted Processing & Operations		
47 Utility Services		232,699.11
537.70 Operations - Customer Services & Marketing		
10 Salaries & Wages		22,972.33
20 Personnel Benefits		15,594.07
		<hr/>
537.00 TOTAL GARBAGE & SOLID WASTE UTILITIES (SA)		325,671.91
		<hr/>
530.00 UTILITIES AND ENVIRONMENT (SA)		325,671.91
		<hr/>
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES		325,671.91
		<hr/>
508.80.00 Unreserved		104,773.49
508.10.00 Reserved		0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2015

633 State Remittance Fund

BAS EL OB LA

308 80 06 33	Beginning Balance	10,745.48
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	10,745.48
386 00 00 00	Weapons Permits DOL	715.00
386 10 00 00	Building Permit: St.sur.chrg.	139.50
386 10 01 00	Weapons/fingerprints WA State	329.75
386 83 00 00	Trauma Care	977.38
386 83 31 00	Auto Theft Prevention Fee	1,918.20
386 83 32 00	Trauma Brain Injuries	367.59
386 88 00 00	Court Receipts - PSEA 54	236.37
386 89 09 00	State Patrol Highway Account	285.23
386 89 14 00	HWY Safety Act	79.48
386 89 15 00	Death Inv Acct	50.07
386 91 00 00	Court Receipts: State	13,074.69
386 92 00 00	Court Receipts: Psea	7,171.78
386 96 01 00	Breath Test	11.09
386 97 00 00	Judicial Info Systems Account	3,913.83
386 99 00 00	School Zone Safety	475.09
386.00	TOTAL AGENCY TYPE DEPOSITS	29,745.05
389 10 02 00	County/crime Victim Compenstn	539.57
389.00	TOTAL OTHER NONREVENUES	539.57
380.00	TOTAL NONREVENUES	30,284.62
300.00	TOTAL RESOURCES	41,030.10

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2015

633 State Remittance Fund

BAS EL

586.00	Agency Type Disbursements	
	00	16,538.56
	90	699.00
	96	414.59
586.10		
	00	148.50
	01	326.25
586.83		
	00	1,043.38
	31	2,050.69
	32	392.02
586.88		
	00	61.03
586.89		
	09	14.85
	14	4.11
	15	2.58
586.91		
	00	3,331.85
586.92		
	00	2,000.75
586.97		
	00	4,200.86
586.99		
	00	565.54
		<hr/>
	586.00 TOTAL AGENCY TYPE DISBURSEMENTS	31,794.56
589.10		
	02	2,882.22
		<hr/>
	589.00 TOTAL OTHER NON-EXPENDITURES	2,882.22
		<hr/>
	580.00 NONEXPENDITURES	34,676.78
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	34,676.78
		<hr/>
	508.80.00 Unreserved	6,353.32
	508.10.00 Reserved	0.00

CITY OF CONNELL
SCHEDULE OF DISBURSEMENT ACTIVITY
For Year Ending: December 31, 2015

Fund	Fund Title	Beginning Outstanding Items 01/01/2015	Issued During The Year	Redeemed During The Year	Canceled During The Year	Ending Outstanding Items 12/31/2015	Prior Yr Open Period Items	Curr Yr Open Period Items	Disbursements 12/31/2015
001	General Fund	77,241.40	2,185,949.09	2,188,768.03	1,233.71	73,188.75	0.00	0.00	2,184,715.38
101	Street	6,834.66	218,691.17	218,333.33		7,192.50	0.00	0.00	218,691.17
104	Hotel/Motel Tax Fund	1,460.00	41,145.65	40,705.65		1,900.00	0.00	0.00	41,145.65
300	Capital Facilities Fund		37,008.35	35,021.29		1,987.06	0.00	0.00	37,008.35
401	Water Fund	42,884.72	1,321,813.87	1,329,816.15		34,882.44	0.00	0.00	1,321,813.87
402	Sewer Fund	25,507.65	664,426.91	659,696.54		30,238.02	0.00	0.00	664,426.91
403	Solid Waste Fund	40,713.79	325,790.97	337,074.32		29,430.44	0.00	0.00	325,790.97
633	State Remittance Fund	121.50	34,681.28	32,509.25		2,293.53	0.00	0.00	34,681.28
TOTALS:		194,763.72	4,829,507.29	4,841,924.56	1,233.71	181,112.74			4,828,273.58

SCHEDULE OF CASH ACTIVITY
For Year Ending: December 31, 2015

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 General Fund	3,033,423.88	2,313,306.11		-12.00		2,313,294.11	2,185,949.09	36,000.00	7,462.36	2,229,411.45	3,117,306.54
101 Street	399,061.39	228,692.32	35,000.00			263,692.32	218,691.17		-8,471.52	210,219.65	452,534.06
104 Hotel/Motel Tax Fund	70,954.12	15,342.28				15,342.28	41,145.65			41,145.65	45,150.75
300 Capital Facilities Fund	177,211.03	55,533.77	1,000.00			56,533.77	37,008.35			37,008.35	196,736.45
401 Water Fund	1,292,982.51	1,574,885.30		-222.64		1,574,662.66	1,321,813.87			1,321,813.87	1,545,831.30
402 Sewer Fund	1,169,184.78	854,835.65		-129.78		854,705.87	664,426.91		-135.75	664,291.16	1,359,599.49
403 Solid Waste Fund	111,436.16	319,197.15		-68.85		319,128.30	325,790.97			325,790.97	104,773.49
633 State Remittance Fund	10,745.48	30,289.12				30,289.12	34,681.28			34,681.28	6,353.32
TOTALS:	6,264,999.35	5,392,081.70	36,000.00	-433.27		5,427,648.43	4,829,507.29	36,000.00	-1,144.91	4,864,362.38	6,828,285.40

CITY OF CONNELL
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDING: DECEMBER 31, 2015

MCAG #: 0286

Schedule 15

Grantor/Program Title	ID #	Amount	Footnote Ref
Department of Commerce			
CERB		19,699.99	
Total Department of Commerce:		<u>19,699.99</u>	
Total State Assistance:		<u>19,699.99</u>	

CITY OF CONNELL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING: DECEMBER 31, 2015

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	Connell		1,009.55	1,009.55	1,2
Environmental Protection Agency / Thru Department of Health	DOH Well 6 Study	66.468	9903912	17,549.04	0.00	17,549.04	1,2
Department Of Homeland Security / Thru Port Of Pasco	Security Grant Program	97.056	EMW-2015-PU-00175	116,118.47	0.00	116,118.47	1,2
Total Federal Awards Expended:				133,667.51	1,009.55	134,677.06	

City of Connell, WA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015**

Note 1 – Basis of Accounting

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

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. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

The amount expended includes \$0.00 claimed as an indirect cost recovery using an approved indirect cost rate of 10% percent.

The City has elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

**LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2015**

Has your government engaged labor relations consultants? 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 \$7,322.22
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>

