

**City of Connell
2016 Annual Report**



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

ANNUAL REPORT CERTIFICATION

City of Connell

0286
MCAG No.

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

For the Fiscal Year Ended 12/31/ 2016

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 1200, Connell, WA 99326-1200 _____

Official Website Address www.cityofconnell.com _____

Official E-mail Address rcourneya@connellwa.org _____

Official Phone Number 509-234-2701 x 1237 _____

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Rose Courneya City Clerk/Treasurer

Contact Phone Number 509-237-2701 x 1237

Contact E-mail Address rcourneya@connellwa.org

I certify 23rd day of May, 2017, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Audit Contact or Preparer Signature: Rose Courneya (rcourneya@connellwa.org)

City Of Connell

MCAG #: 0286

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2016

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BARS CODE		Total For All Funds Total Amount	001 - General Fund Actual Amount	101 - Street Actual Amount
Beginning Cash and Investments				
308.10	Reserved	1,098,545.27	852,824.66	0.00
308.80	Unreserved	5,723,386.81	2,264,481.88	452,534.06
388/588	Prior Period Adjustment, Net	0.00	0.00	0.00
Revenues				
310	Taxes	1,790,710.54	1,641,799.31	89,548.86
320	Licenses and Permits	40,700.44	40,700.44	0.00
330	Intergovernmental Revenues	487,341.47	333,930.40	122,209.89
340	Charges for Goods and Services	2,490,533.57	135,327.10	601.58
350	Fines and Penalties	63,203.70	28,830.44	0.00
360	Miscellaneous Revenues	160,418.86	79,399.20	3,423.78
	Total Revenues:	5,032,908.58	2,259,986.89	215,784.11
Expenditures				
510	General Government	519,632.84	519,632.84	0.00
520	Public Safety	1,012,674.26	1,012,674.26	0.00
530	Utilities	1,489,293.23	0.00	0.00
540	Transportation	168,066.70	0.00	168,066.70
550	Natural and Economic Environment	21,305.62	9,355.44	0.00
560	Social Services	1,436.41	1,436.41	0.00
570	Culture and Recreation	151,178.37	151,178.37	0.00
	Total Expenditures:	3,363,587.43	1,694,277.32	168,066.70
	Excess (Deficiency) Revenues over Expenditures:	1,669,321.15	565,709.57	47,717.41
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
389	Custodial Activities	27,378.95	27,378.95	0.00
381,395,398	Other Resources	307,197.60	175,570.10	0.00
	Total Other Increases in Fund Resources:	334,576.55	202,949.05	0.00
Other Decreases in Fund Resources				
594-595	Capital Expenditures	270,032.96	75,276.45	34,053.49
591-593, 599	Debt Service	1,047,399.38	59,127.72	0.00
597	Transfers-Out	0.00	0.00	0.00
589	Custodial Activities	24,662.94	24,662.94	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581	Other Uses	112,082.90	0.00	0.00
	Total Other Decreases in Fund Resources:	1,454,178.18	159,067.11	34,053.49
	Increase (Decrease) in Cash and Investments	549,719.52	609,591.51	13,663.92
Ending Cash and Investments				
508.10	Reserved	1,119,522.32	980,561.71	0.00
508.80	Unreserved	6,252,129.28	2,746,336.34	466,197.98
	Total Ending Cash and Investments	7,371,651.60	3,726,898.05	466,197.98

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, 2016

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BARS CODE		104 - Hotel/Motel Tax Fund	300 - Capital Facilities Fund	401 - Water Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	0.00	0.00	245,720.61
308.80	Unreserved	45,150.75	196,736.45	1,300,110.69
388/588	Prior Period Adjustment, Net	0.00	0.00	0.00
Revenues				
310	Taxes	12,743.02	46,619.35	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	0.00	16,075.22	15,125.96
340	Charges for Goods and Services	0.00	0.00	1,490,470.62
350	Fines and Penalties	0.00	0.00	25,265.18
360	Miscellaneous Revenues	309.36	1,453.88	9,871.30
	Total Revenues:	13,052.38	64,148.45	1,540,733.06
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	0.00	0.00	902,112.09
540	Transportation	0.00	0.00	0.00
550	Natural and Economic Environment	11,950.18	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	0.00	0.00	0.00
	Total Expenditures:	11,950.18	0.00	902,112.09
	Excess (Deficiency) Revenues over Expenditures:	1,102.20	64,148.45	638,620.97
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
389	Custodial Activities	0.00	0.00	0.00
381,395,398	Other Resources	0.00	0.00	131,627.50
	Total Other Increases in Fund Resources:	0.00	0.00	131,627.50
Other Decreases in Fund Resources				
594-595	Capital Expenditures	7,207.45	33,368.82	70,258.18
591-593, 599	Debt Service	0.00	0.00	988,271.66
597	Transfers-Out	0.00	0.00	0.00
589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581	Other Uses	0.00	0.00	112,082.90
	Total Other Decreases in Fund Resources:	7,207.45	33,368.82	1,170,612.74
	Increase (Decrease) in Cash and Investments	(6,105.25)	30,779.63	(400,364.27)
Ending Cash and Investments				
508.10	Reserved	0.00	0.00	138,960.61
508.80	Unreserved	39,045.50	227,516.08	1,006,506.42
	Total Ending Cash and Investments	39,045.50	227,516.08	1,145,467.03

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, 2016

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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	1,359,599.49	104,773.49	0.00
388/588	Prior Period Adjustment, Net	0.00	0.00	0.00
Revenues				
310	Taxes	0.00	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00	0.00
340	Charges for Goods and Services	822,623.42	41,510.85	0.00
350	Fines and Penalties	9,108.08	0.00	0.00
360	Miscellaneous Revenues	64,950.15	1,011.19	0.00
	Total Revenues:	896,681.65	42,522.04	0.00
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	576,167.29	11,013.85	0.00
540	Transportation	0.00	0.00	0.00
550	Natural and Economic Environment	0.00	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	0.00	0.00	0.00
	Total Expenditures:	576,167.29	11,013.85	0.00
	Excess (Deficiency) Revenues over Expenditures:	320,514.36	31,508.19	0.00
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
389	Custodial Activities	0.00	0.00	0.00
381,395,398	Other Resources	0.00	0.00	0.00
	Total Other Increases in Fund Resources:	0.00	0.00	0.00
Other Decreases in Fund Resources				
594-595	Capital Expenditures	49,868.57	0.00	0.00
591-593, 599	Debt Service	0.00	0.00	0.00
597	Transfers-Out	0.00	0.00	0.00
589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581	Other Uses	0.00	0.00	0.00
	Total Other Decreases in Fund Resources:	49,868.57	0.00	0.00
	Increase (Decrease) in Cash and Investments	270,645.79	31,508.19	0.00
Ending Cash and Investments				
508.10	Reserved	0.00	0.00	0.00
508.80	Unreserved	1,630,245.28	136,281.68	0.00
	Total Ending Cash and Investments	1,630,245.28	136,281.68	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, 2016

1 Of 1

BARS CODE		Total For All Funds	633 - State Remittance Fund	
		Total Amount	Actual Amount	Actual Amount
308	Beginning Cash and Investments	6,353.32	6,353.32	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	27,694.20	27,694.20	0.00
510 - 570	Expenditures	0.00	0.00	0.00
580 - 590	Other Decreases and Financing Uses	28,034.66	28,034.66	0.00
	Increase (Decrease) in Cash and Investments	(340.46)	(340.46)	0.00
508	Ending Cash and Investments:	6,012.86	6,012.86	0.00

The accompanying notes are an integral part of this Statement

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

308 10 01 11	Beginning Balance	852,824.66
308 80 00 01	Beginning Balance	1,257,750.35
308 80 00 02	Estimated Beginning Balance	1,006,731.53
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	3,117,306.54
311 11 00 00	General Property Taxes	450,765.97
311.00	TOTAL GENERAL PROPERTY TAXES	450,765.97
313 11 00 00	Retail Sales And Use Tax	260,913.47
313 15 00 00	Public Safety-Criminal Justice Tax	110,814.45
313 61 00 00	Natural Gas 20% State	18,907.78
313 61 10 00	Natural Gas 20% State	18,907.81
313 71 00 00	Local Criminal Justice Tax	84,316.54
313.00	TOTAL RETAIL SALES AND USE TAX	493,860.05
316 41 00 00	Water User Fee	128,970.09
316 41 00 01	Pud Privilege Franklin County	48,885.88
316 42 00 00	Sewer User Fee	48,637.26
316 43 00 00	Solid Waste User Fee	20,697.09
316 43 01 00	Natural Gas 20% Avista	10,941.83
316 43 02 00	Natural Gas 20% Avista	10,941.84
316 47 00 00	Telephone Utility Tax	58,827.35
316 48 00 00	PUD Occupational Tax	368,923.92
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	696,825.26
317 20 00 00	Leasehold Excise Tax	348.03
317.00	TOTAL EXCISE TAXES	348.03
310.00	TOTAL	1,641,799.31
321 99 00 00	Business Licenses	7,745.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	7,745.00
322 10 00 00	Building Permits	30,216.44
322 30 00 00	Animal Licenses/tags	1,669.00
322 90 00 00	Weapons Permits/Fingerprints	1,070.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	32,955.44
320.00	TOTAL	40,700.44
331 16 60 00	Depart Of Justice	1,967.47
331.00	TOTAL DIRECT FEDERAL GRANTS	1,967.47

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

333 97 05 00	Dept Of Homeland Security	116,118.47
333.00	TOTAL INDIRECT FEDERAL GRANTS	116,118.47
335 00 91 00	Pud Privilege State	19,478.08
335.00	TOTAL STATE SHARED REVENUES	19,478.08
336 00 98 00	City Assistance	116,828.99
336 06 21 00	CJ - Population	1,488.71
336 06 26 00	Criminal Justice Special Prgms	5,427.89
336 06 51 00	Dui-cities/criminal Just Asst	842.73
336 06 94 00	Liquor Excise Tax	25,217.87
336 06 95 00	Liquor Board Profits	46,560.19
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	196,366.38
330.00	TOTAL	333,930.40
341 43 00 00	Franklin Co Pud Services	24,000.00
341 81 00 00	Copies	225.61
341 93 00 00	Property Clean Up	318.22
341.00	TOTAL GENERAL GOVERNMENT	24,543.83
342 10 00 00	Reserve Officer Security	3,405.00
342 10 00 01	Law Enforcement Services	1,401.66
342 21 00 00	Fire Protection Services	94,801.44
342.00	TOTAL PUBLIC SAFETY	99,608.10
345 81 00 00	Zoning-subdivision-plat Review	350.00
345 83 00 00	Site Plans - Appeals - Plan Reviews	1,170.27
345 83 00 01	Conditional Use - Variance	250.00
345 85 00 00	Community Improvement Fee	2,224.00
345.00	TOTAL NATURAL AND ECONOMIC ENVIRONMENT	3,994.27
347 30 00 00	Pool Passes & Daily Receipts	3,109.90
347 60 00 00	Rentals, Lessons, Lf Grd Trng	652.00
347 60 02 00	P&R Program Fees	3,419.00
347.00	TOTAL CULTURE & RECREATION	7,180.90
340.00	TOTAL	135,327.10
353 10 00 00	Court Receipts: City	28,432.44
353.00	TOTAL CIVIL INFRACTION PENALTIES	28,432.44
359 90 00 10	Non Court Fines And Penalties	398.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	398.00
350.00	TOTAL	28,830.44
361 11 00 01	Interest Earned On Investments	10,590.40
361 11 01 11	Interest Earned On Investment	6,528.82
361 11 10 00	Interest On Investment	918.84
361 11 11 00	Interest On Investment	279.86
361 11 12 00	Interest On Investment	3,303.57
361 11 13 00	Interest On Investment	109.63
361 11 13 41	Interest On Investment	848.15
361 11 14 00	Interest On Investment	1,128.88
361 11 15 00	Interest On Investment	1,016.62
361 11 16 00	Interest On Investment	116.25
361 40 00 00	Sales Interest	327.93
361 40 00 01	Interfund Water Loan Interest	4,603.24
361 40 00 02	USDA Water Loan Interest	4,522.09
361.00	TOTAL INTEREST AND OTHER EARNINGS	34,294.28
362 00 00 00	Pharmacy Bldg Lease	2.00
362 00 00 01	Community Center Rental	16,830.00
362 00 00 04	Tower Lease	200.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	17,032.00
367 11 01 00	Contributions/Donations	1,383.50
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	1,383.50
369 10 00 01	Sale Of Surplus	3,982.49
369 30 00 00	Confiscated And Forfeited Property	4,725.00
369 40 01 00	Court Restitution	795.00
369 81 00 00	Revenue Overage/shortage	101.59
369 91 00 00	Other Miscellaneous Revenue	17,085.34
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	26,689.42
360.00	TOTAL	79,399.20
381 20 79 01	Interfund Water Loan Principal	63,813.95
381 20 79 02	USDA Water Loan Principal	48,268.95
381.00	TOTAL INTERFUND LOAN RECEIPTS	112,082.90
389 10 00 01	Refundable Deposits -CC	18,790.00
389 30 00 01	Agency Remittances -non Revenue	8,588.95
389.00	TOTAL OTHER NONREVENUES	27,378.95

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

380.00	TOTAL	139,461.85
395 10 00 00	Sale Of Capital Assets (land & Building)	63,487.20
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	63,487.20
390.00	TOTAL	63,487.20
300.00	TOTAL RESOURCES	5,580,242.48

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

511.30	Official Publication Services	
	41 Professional Services	2,534.88
511.60	Legislative Services (Commission Or Council)	
	10 Salaries & Wages	10,500.00
	20 Personnel Benefits	839.57
	31 Office & Operating Supplies	23.74
	32 Fuel Consumed	31.00
	43 Travel	695.82
	49 Miscellaneous	37.08
		14,662.09
511.00	TOTAL LEGISLATIVE	
512.50	Municipal Court	
	51 Intergovernmental Professional Services	21,306.24
		21,306.24
512.00	TOTAL JUDICIAL	
513.10	Executive Office	
	10 Salaries & Wages	7,200.00
	20 Personnel Benefits	598.71
	42 Communications	327.24
	43 Travel	1,054.06
	49 Miscellaneous	635.00
513.11		
	10 Salaries & Wages	51,811.28
	20 Personnel Benefits	23,786.16
	31 Office & Operating Supplies	108.43
	32 Fuel Consumed	441.98
	42 Communications	1,221.97
	43 Travel	435.29
	49 Miscellaneous	6,469.00
		94,089.12
513.00	TOTAL EXECUTIVE	
514.20	Financial Services	
	10 Salaries & Wages	55,491.15
	20 Personnel Benefits	33,467.71
	31 Office & Operating Supplies	4,359.98
	42 Communications	3,909.35
	43 Travel	1,407.17
	45 Operating Rentals & Leases	6,763.34
	47 Utility Services	10,272.06
	49 Miscellaneous	3,374.94
514.23		
	41 Professional Services	10,488.48
514.30	Records Services	
	10 Salaries & Wages	22,917.97
	20 Personnel Benefits	14,922.23
	49 Miscellaneous	882.81
514.90	Voter Registration Services	
	51 Intergovernmental Professional Services	4,464.10

CITY OF CONNELL

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CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

514.00	TOTAL FINANCIAL & RECORD SERVICES	172,721.29
515.30	Legal Services	
41	Professional Services	66,608.49
515.91	General Indigent Defense	
41	Professional Services	3,609.25
515.00	TOTAL LEGAL	70,217.74
517.66		
49	Miscellaneous	988.81
517.90	Other Employee Benefit Programs	
31	Office & Operating Supplies	98.93
517.00	TOTAL EMPLOYEE BENEFIT PROGRAMS	1,087.74
518.10	Personnel Services	
41	Professional Services	259.51
518.20	Property Management Services	
41	Professional Services	4,171.94
518.30	Maintenance/Security/Insurance/Janitorial Services	
10	Salaries & Wages	52,374.56
20	Personnel Benefits	23,629.38
31	Office & Operating Supplies	4,193.14
46	Insurance	11,422.24
48	Repairs & Maintenance	3,767.26
49	Miscellaneous	328.12
518.61		
40	Other Services And Charges	6,713.80
518.80	Information Technology	
31	Office & Operating Supplies	1,552.82
41	Professional Services	32,214.91
518.90	Other Centralized Services	
40	Other Services And Charges	3,437.70
47	Utility Services	1,233.24
49	Miscellaneous	250.00
518.00	TOTAL CENTRAL SERVICES	145,548.62
510.00		519,632.84
521.10	Administration	
10	Salaries & Wages	400,848.51
20	Personnel Benefits	171,435.75
31	Office & Operating Supplies	1,182.79
35	Small Tools And Minor Equipment	867.49
41	Professional Services	1,222.50
42	Communications	8,825.03
43	Travel	3,976.74
45	Operating Rentals & Leases	2,397.60
49	Miscellaneous	2,725.66
51	Intergovernmental Professional Services	12,066.11

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

521.11			
	10	Salaries & Wages	2,990.00
	20	Personnel Benefits	336.58
521.20		Police Operations	
	31	Office & Operating Supplies	6,356.12
	32	Fuel Consumed	12,084.15
	35	Small Tools And Minor Equipment	5,251.64
	40	Other Services And Charges	1,551.57
	48	Repairs & Maintenance	9,429.97
	51	Intergovernmental Professional Services	59,850.00
521.21			
	51	Intergovernmental Professional Services	1,130.56
521.23			
	35	Small Tools And Minor Equipment	1,380.50
	43	Travel	100.00
521.30		Crime Prevention	
	31	Office & Operating Supplies	1,902.84
	40	Other Services And Charges	222.43
521.40		Training	
	43	Travel	224.90
	49	Miscellaneous	2,285.43
521.50		Facilities	
	46	Insurance	5,977.10
	47	Utility Services	617.00
		521.00 TOTAL LAW ENFORCEMENT	717,238.97
522.10		Administration	
	10	Salaries & Wages	81,042.48
	20	Personnel Benefits	26,571.07
	31	Office & Operating Supplies	1,319.40
	35	Small Tools And Minor Equipment	5,398.87
	42	Communications	2,355.67
	43	Travel	7.61
	47	Utility Services	3,582.87
	49	Miscellaneous	1,563.59
522.20		Fire Suppression And Emergency Medical Services	
	10	Salaries & Wages	18,555.00
	20	Personnel Benefits	2,779.82
	47	Utility Services	31,460.00
	49	Miscellaneous	449.77
522.45		Training Obtained By Employees	
	31	Office & Operating Supplies	250.00
522.50		Facilities	
	31	Office & Operating Supplies	835.92
	46	Insurance	18,089.71
	48	Repairs & Maintenance	889.69
522.60		Vehicles And Equipment Maintenance	
	31	Office & Operating Supplies	400.72
	32	Fuel Consumed	1,543.20
	40	Other Services And Charges	4,013.35

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

	522.00 TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVIC	201,108.74
523.60	Care & Custody Of Prisoners	
	50 Intergovernmental Services & Taxes	28,461.57
	523.00 TOTAL DETENTION AND/OR CORRECTION	28,461.57
524.10	Administration	
	10 Salaries & Wages	30,690.36
	20 Personnel Benefits	16,463.24
	31 Office & Operating Supplies	208.87
	42 Communications	58.29
	49 Miscellaneous	54.74
524.20	Inspections, Permits, Certificates & Licenses	
	51 Intergovernmental Professional Services	18,389.48
	524.00 TOTAL PROTECTIVE INSPECTIONS	65,864.98
	520.00	1,012,674.26
553.60	Weed Control	
	31 Office & Operating Supplies	30.54
	553.00 TOTAL CONSERVATION	30.54
554.30	Animal Control	
	20 Personnel Benefits	826.89
	31 Office & Operating Supplies	504.29
	41 Professional Services	1,425.00
	554.00 TOTAL ENVIRONMENTAL SERVICES	2,756.18
558.50	Building Permits And Plan Reviews	
	31 Office & Operating Supplies	146.56
	43 Travel	513.86
	49 Miscellaneous	597.00
558.60	Planning	
	41 Professional Services	5,311.30
	558.00 TOTAL PLANNING AND ECONOMIC DEVELOPMENT	6,568.72
	550.00	9,355.44
566.10		
	50 Intergovernmental Services & Taxes	1,436.41
	566.00 TOTAL CHEMICAL DEPENDENCY SERVICES	1,436.41
	560.00	1,436.41
571.10		
	10 Salaries & Wages	2,047.50

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

	20	Personnel Benefits	246.93
	42	Communications	258.14
	49	Miscellaneous	2,556.00
			5,108.57
	571.00	TOTAL EDUCATIONAL AND RECREATIONAL ACTIVITIES	5,108.57
572.50		Facilities	
	31	Office & Operating Supplies	452.54
	41	Professional Services	585.56
	47	Utility Services	3,241.61
			4,279.71
	572.00	TOTAL LIBRARIES	4,279.71
573.90		Other	
	49	Miscellaneous	684.35
			684.35
	573.00	TOTAL CULTURAL AND COMMUNITY ACTIVITIES	684.35
575.30		Museums & Art Galleries (3X)	
	41	Professional Services	664.35
	42	Communications	119.40
	47	Utility Services	2,293.65
575.50		Multipurpose & Community Centers (5X)	
	31	Office & Operating Supplies	3,418.12
	35	Small Tools And Minor Equipment	1,731.77
	41	Professional Services	4,763.75
	42	Communications	388.14
	46	Insurance	10,650.70
	47	Utility Services	14,989.37
			39,019.25
	575.00	TOTAL CULTURAL AND RECREATION FACILITIES	39,019.25
576.20		Swimming Pools	
	10	Salaries & Wages	3,018.25
	20	Personnel Benefits	571.33
	31	Office & Operating Supplies	2,467.72
	35	Small Tools And Minor Equipment	257.93
	41	Professional Services	493.00
	42	Communications	141.88
	44	Taxes And Operating Assessments	239.91
	46	Insurance	1,979.99
	47	Utility Services	2,564.93
	48	Repairs & Maintenance	182.45
576.80		General Parks	
	10	Salaries & Wages	44,001.21
	20	Personnel Benefits	22,518.79
	31	Office & Operating Supplies	7,143.00
	46	Insurance	6,418.21
	47	Utility Services	2,919.08
	48	Repairs & Maintenance	1,809.89
	49	Miscellaneous	5,358.92
			102,086.49
	576.00	TOTAL PARK FACILITIES	102,086.49

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

570.00		151,178.37
589.10	Refunds Of Deposits	
	00	16,949.65
589.30	Agency Type Remittances	
	00	8,348.95
589.90	Other Custodial Activities	
	00	-635.66
	589.00 TOTAL OTHER NON-EXPENDITURES	24,662.94
580.00		24,662.94
591.18	Centralized Services	
	75 Capital Leases & Installment Purchases	28,779.34
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	28,779.34
592.18	Centralized Services	
	80 Debt Service: Interest And Related Costs	30,348.38
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	30,348.38
594.18	Centralized Services	
	64 Machinery & Equipment	11,492.51
594.21	Law Enforcement	
	60 Capital Outlays	405.01
	64 Machinery & Equipment	57,603.33
594.75	Stadiums And Auditoriums	
	62 Buildings & Structures	5,775.60
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	75,276.45
590.00		134,404.17
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES		1,853,344.43
	508.80.00 Unreserved	2,746,336.34
	508.10.00 Reserved	980,561.71

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

101 Street

BAS EL OB LA

308 80 01 01	Estimated Beginning Balance	754.19
308 80 21 01	Estimated Beginning Balance	451,779.87
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	452,534.06
313 61 00 01	Natural Gas 45% State	42,542.52
313 61 01 01	Natural Gas 15% State	14,180.83
313.00	TOTAL RETAIL SALES AND USE TAX	56,723.35
316 43 03 00	Natural Gas 15% Avista	8,206.38
316 43 04 00	Natural Gas 45% Avista	24,619.13
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	32,825.51
310.00	TOTAL	89,548.86
336 00 71 01	Multimodal Transport City	5,530.59
336 00 87 00	Motor Vehicle Fuel Tax	116,679.30
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	122,209.89
330.00	TOTAL	122,209.89
344 10 00 00	Street Maintenance & Repair Charges	601.58
344.00	TOTAL TRANSPORTATION	601.58
340.00	TOTAL	601.58
361 11 01 01	Interest Earned On Investment	3,331.78
361.00	TOTAL INTEREST AND OTHER EARNINGS	3,331.78
369 10 00 02	Sale Of Surplus	92.00
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	92.00
360.00	TOTAL	3,423.78
300.00	TOTAL RESOURCES	668,318.17

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

101 Street

BAS EL

542.30	Roadway	
	10 Salaries & Wages	14,245.99
	20 Personnel Benefits	6,961.67
	31 Office & Operating Supplies	6,233.49
542.40	Drainage	
	10 Salaries & Wages	3,987.30
	20 Personnel Benefits	2,230.08
542.61	Sidewalks	
	31 Office & Operating Supplies	492.48
542.63	Street Lighting	
	41 Professional Services	1,302.66
	47 Utility Services	15,856.66
542.64	Traffic Control Devices	
	31 Office & Operating Supplies	1,547.56
542.66	Snow & Ice Control	
	10 Salaries & Wages	8,131.26
	20 Personnel Benefits	4,131.74
	31 Office & Operating Supplies	4,178.37
542.67	Street Cleaning	
	10 Salaries & Wages	8,131.26
	20 Personnel Benefits	4,189.25
	31 Office & Operating Supplies	1,954.81
542.70	Roadside	
	31 Office & Operating Supplies	6,135.33
	49 Miscellaneous	6,037.70
		95,747.61
	542.00 TOTAL ROADS & STREETS ORDINARY MAINTENANCE	
543.10	Management	
	10 Salaries & Wages	14,058.00
	20 Personnel Benefits	6,440.94
	42 Communications	575.82
543.30	General Services	
	31 Office & Operating Supplies	7,045.58
	35 Small Tools And Minor Equipment	1,699.34
	41 Professional Services	995.59
	42 Communications	2,535.46
	46 Insurance	7,670.25
	47 Utility Services	2,976.09
543.50	Facilities	
	10 Salaries & Wages	4,776.39
	20 Personnel Benefits	2,881.69
	31 Office & Operating Supplies	5,765.12
	32 Fuel Consumed	4,988.73
	41 Professional Services	1,562.44
	43 Travel	211.58
	48 Repairs & Maintenance	7,670.40
	49 Miscellaneous	465.67
		72,319.09
	543.00 TOTAL ROADS & STREETS ADMINISTRATION & OVERHEAD	

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

101 Street

BAS EL

540.00		168,066.70
594.42	Road/Street Maintenance	
64	Machinery & Equipment	18,783.76
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	18,783.76
595.30		
63	Other Improvements	15,269.73
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	15,269.73
590.00		34,053.49
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	202,120.19
508.80.00	Unreserved	466,197.98
508.10.00	Reserved	0.00

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

104 Hotel/Motel Tax Fund

BAS EL OB LA

308 80 01 04	Estimated Beginning Balance	45,150.75
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	45,150.75
313 31 00 00	Hotel/Motel Stadium	12,743.02
313.00	TOTAL RETAIL SALES AND USE TAX	12,743.02
310.00	TOTAL	12,743.02
361 11 01 04	Interest Earned On Investment	309.36
361.00	TOTAL INTEREST AND OTHER EARNINGS	309.36
360.00	TOTAL	309.36
300.00	TOTAL RESOURCES	58,203.13

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

104 Hotel/Motel Tax Fund

BAS EL

557.30	Tourism		
	41	Professional Services	11,950.18
	557.00	TOTAL COMMUNITY SERVICES	11,950.18
	550.00		11,950.18
594.57	Information/Outreach		
	64	Machinery & Equipment	7,207.45
	594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	7,207.45
	590.00		7,207.45
	500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	19,157.63
	508.80.00	Unreserved	39,045.50
	508.10.00	Reserved	0.00

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

300 Capital Facilities Fund

BAS EL OB LA

308 80 03 00	Beginning Balance	196,736.45
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	196,736.45
318 34 00 01	REET 1	23,309.67
318 35 00 00	REET 2	23,309.68
318.00	TOTAL OTHER TAXES	46,619.35
310.00	TOTAL	46,619.35
334 03 60 00	RR Interchange Grant-State	2,123.85
334 04 20 00	CERB Grant Interchange Sudy	13,951.37
334.00	TOTAL STATE GRANTS	16,075.22
330.00	TOTAL	16,075.22
361 11 03 00	REET 1 Investment Interest	1,116.87
361 11 04 00	REET 2 Investment Interest	337.01
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,453.88
360.00	TOTAL	1,453.88
300.00	TOTAL RESOURCES	260,884.90

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

300 Capital Facilities Fund

BAS EL

595.10			
	60	Capital Outlays	2,123.85
595.90			
	60	Capital Outlays	31,244.97
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE		<u>33,368.82</u>
590.00			<u>33,368.82</u>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>33,368.82</u>
			<u>227,516.08</u>
	508.80.00	Unreserved	0.00
	508.10.00	Reserved	0.00

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

401 Water Fund

BAS EL OB LA

308 10 04 15	Estimated Beginning Balance	245,720.61
308 80 04 01	Estimated Beginning Balance	122,000.00
308 80 04 14	DWSRF Beginning Fund Balance	0.61
308 80 04 16	Beginning Balance	100,546.03
308 80 24 01	Estimated Beginning Balance Rsrv	1,077,564.05
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,545,831.30
333 66 46 00	DOH Grant - Well 6	15,125.96
333.00	TOTAL INDIRECT FEDERAL GRANTS	15,125.96
330.00	TOTAL	15,125.96
343 40 00 01	Other Water Service Fees	1,475.00
343 40 00 03	Surcharges For Water	200,187.48
343 40 00 99	Bulk Water	338.25
343 40 01 00	Lamb-weston Water Charges	527,549.45
343 40 02 00	Water Charges	741,791.44
343 40 03 00	Water Hook-up Charges	19,129.00
343.00	TOTAL UTILITIES	1,490,470.62
340.00	TOTAL	1,490,470.62
359 90 00 00	Late Fees And Interest	25,265.18
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	25,265.18
350.00	TOTAL	25,265.18
361 11 00 00	Interest On Investment	2,313.51
361 11 04 01	Interest On Investment	4,342.82
361 11 04 16	Interest On Investment	2,069.62
361.00	TOTAL INTEREST AND OTHER EARNINGS	8,725.95
369 10 00 00	Sale Of Surplus	870.35
369 91 40 00	Other Miscellaneous Revenue	275.00
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	1,145.35
360.00	TOTAL	9,871.30
395 10 00 01	Farm Agreement	131,627.50
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	131,627.50

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

401 Water Fund

BAS EL OB LA

390.00	TOTAL	131,627.50
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300.00	TOTAL RESOURCES	3,218,191.86
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CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

401 Water Fund

BAS EL

534.10		
	31 Office & Operating Supplies	612.02
	41 Professional Services	53,245.97
	44 Taxes And Operating Assessments	71,960.52
	46 Insurance	38,547.04
	47 Utility Services	125,544.71
	49 Miscellaneous	6,309.13
534.20		
	10 Salaries & Wages	40,504.20
	20 Personnel Benefits	20,475.14
	41 Professional Services	21,457.43
534.40		
	49 Miscellaneous	1,184.15
534.50		
	10 Salaries & Wages	24,601.92
	20 Personnel Benefits	11,271.43
	31 Office & Operating Supplies	48,708.71
	32 Fuel Consumed	5,125.22
	35 Small Tools And Minor Equipment	655.73
	42 Communications	2,717.18
	47 Utility Services	2,638.60
	48 Repairs & Maintenance	63,704.07
534.70		
	10 Salaries & Wages	52,975.41
	20 Personnel Benefits	33,569.35
534.80		
	10 Salaries & Wages	56,042.99
	20 Personnel Benefits	35,847.36
	31 Office & Operating Supplies	12,768.84
	43 Travel	601.71
	47 Utility Services	168,358.75
	49 Miscellaneous	420.21
534.90		
	40 Other Services And Charges	2,264.30
	534.00 TOTAL WATER UTILITIES	902,112.09
	530.00	902,112.09
581.20	Loan Repayment Issued	
	00 Personnel Benefits	112,082.90
	581.00 TOTAL INTERFUND LOAN DISBURSEMENTS	112,082.90
	580.00	112,082.90
591.34	Water Utilities	
	72 Revenue Bonds	882,039.41
	78 Intergovernmental Loans	45,693.67
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	927,733.08

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

401 Water Fund

BAS EL

592.34	Water Utilities	
80	Debt Service: Interest And Related Costs	2,998.28
82	Interest On Interfund Debt	9,125.33
83	Interest On Long-Term External Debt	48,114.97
84	Debt Issue Costs	300.00
		<hr/>
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	60,538.58
594.34	Water Utilities	
62	Buildings & Structures	17,205.88
64	Machinery & Equipment	53,052.30
		<hr/>
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	70,258.18
		<hr/>
590.00		1,058,529.84
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	2,072,724.83
		<hr/>
508.80.00	Unreserved	1,006,506.42
508.10.00	Reserved	138,960.61

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

402 Sewer Fund

BAS EL OB LA

308 80 04 02	Estimated Beginning Balance	81,600.00
308 80 24 02	Estimated Beginning Balance Rsrv	1,277,999.49
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,359,599.49
343 50 00 03	Surcharges For Sewer	78,825.00
343 50 02 00	Sewer Charges	728,666.42
343 50 03 00	Sewer Connection Charges	15,132.00
343.00	TOTAL UTILITIES	822,623.42
340.00	TOTAL	822,623.42
359 90 00 01	Miscellaneous Fines And Penalties	9,108.08
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	9,108.08
350.00	TOTAL	9,108.08
361 11 00 02	Interest On Investment	9,220.58
361 11 04 02	Interest On Investment	1,504.01
361.00	TOTAL INTEREST AND OTHER EARNINGS	10,724.59
362 00 00 02	Farm Lease - Amber Fields	25,497.34
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	25,497.34
369 91 00 02	Miscellaneous	28,728.22
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	28,728.22
360.00	TOTAL	64,950.15
300.00	TOTAL RESOURCES	2,256,281.14

CITY OF CONNELL

MCAG #: 0286

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

402 Sewer Fund

BAS EL

535.10	31	Office & Operating Supplies	612.04
	41	Professional Services	44,064.42
	44	Taxes And Operating Assessments	17,240.51
	45	Operating Rentals & Leases	394.00
	46	Insurance	19,165.12
	47	Utility Services	48,831.33
	49	Miscellaneous	4,961.86
535.20	10	Salaries & Wages	27,227.60
	20	Personnel Benefits	13,466.29
	41	Professional Services	2,537.84
535.50	10	Salaries & Wages	24,601.92
	20	Personnel Benefits	11,271.43
	31	Office & Operating Supplies	28,004.96
	32	Fuel Consumed	5,676.46
	35	Small Tools And Minor Equipment	2,182.66
	42	Communications	3,277.15
	47	Utility Services	2,638.59
	48	Repairs & Maintenance	53,055.48
535.70	10	Salaries & Wages	41,728.24
	20	Personnel Benefits	26,470.84
535.80	10	Salaries & Wages	83,827.02
	20	Personnel Benefits	43,726.90
	31	Office & Operating Supplies	466.09
	43	Travel	266.41
	47	Utility Services	65,073.41
	49	Miscellaneous	420.21
535.90	40	Other Services And Charges	4,978.51
535.00 TOTAL SEWER/RECLAIMED WATER UTILITIES			576,167.29
			<hr/>
530.00			576,167.29
594.35	Sewer Utilities		
	62	Buildings & Structures	31,830.07
	64	Machinery & Equipment	18,038.50
594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES			49,868.57
			<hr/>
590.00			49,868.57

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

402 Sewer Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES

626,035.86

508.80.00 Unreserved

1,630,245.28

508.10.00 Reserved

0.00

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

403 Solid Waste Fund

BAS EL OB LA

308 80 24 03	Estimated Beginning Balance Rsrv	104,773.49
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	104,773.49
343 70 00 00	Sanitation Collections	36,240.62
343 70 00 01	Chipper Services	645.00
343 70 00 03	Surcharge For Solid Waste	4,625.23
343.00	TOTAL UTILITIES	41,510.85
340.00	TOTAL	41,510.85
361 11 00 03	Interest On Investment	760.64
361 11 04 03	Interest Earned On Investment	250.55
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,011.19
360.00	TOTAL	1,011.19
300.00	TOTAL RESOURCES	147,295.53

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

403 Solid Waste Fund

BAS EL

537.10			
	41	Professional Services	3,379.80
	42	Communications	180.89
	44	Taxes And Operating Assessments	3,486.44
	47	Utility Services	2,496.29
537.20			
	20	Personnel Benefits	375.25
537.70			
	20	Personnel Benefits	1,095.18
			<hr/>
537.00		TOTAL SOLID WASTE UTILITIES	11,013.85
			<hr/>
530.00			11,013.85
			<hr/>
500.00		TOTAL EXPENDITURES AND OTHER FINANCING USES	11,013.85
			<hr/>
	508.80.00	Unreserved	136,281.68
	508.10.00	Reserved	0.00

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

633 State Remittance Fund

BAS EL OB LA

308 80 06 33	Beginning Balance	6,353.32
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	6,353.32
389 30 00 00	Building Permit: St.sur.chrg.	216.00
389 30 00 02	Weapons Permits DOL	750.00
389 30 00 03	Confiscated & Forfeited Property	50.00
389 30 00 04	Trauma Care	811.93
389 30 00 05	ST Gen Fund 54	277.35
389 30 00 06	ST Gen Fund 40	11,749.11
389 30 00 07	St Gen Fund 50	6,622.69
389 30 00 08	Judicial Info Systems Account	3,974.28
389 30 00 09	School Zone Safety	256.10
389 30 01 00	Weapons/fingerprints WA State	408.50
389 30 01 02	Crime Lab Analysis	1.45
389 30 02 00	County/crime Victim Compenstn-Agency Collect	462.17
389 30 09 00	ST Patrol HWY Account	112.89
389 30 14 00	HWY Safety Act	31.42
389 30 15 00	Death Inv Acct	19.77
389 30 31 00	Auto Theft Prevention	1,629.99
389 30 32 00	Trauma Brain Injuries	320.55
389.00	TOTAL OTHER NONREVENUES	27,694.20
380.00	TOTAL	27,694.20
300.00	TOTAL RESOURCES	34,047.52

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

633 State Remittance Fund

BAS EL

589.30	Agency Type Remittances	
	00	26,978.54
	01	424.70
	02	462.15
	09	169.27
		<hr/>
589.00	TOTAL OTHER NON-EXPENDITURES	28,034.66
		<hr/>
580.00		28,034.66
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	28,034.66
		<hr/>
	508.80.00 Unreserved	6,012.86
	508.10.00 Reserved	0.00

CITY OF CONNELL
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

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/Department	Final Appropriated Amounts	Actual Expenses	Variance
General Fund	3,188,800.00	1,853,344.43	1,335,455.57
General Reserve Fund	1,006,300.00		1,006,300.00
General Support Fund	979,230.00		979,230.00
Total 001 - General Fund	5,174,330.00	1,853,344.43	3,320,985.57
101 - Street	1,837,700.00	202,120.19	1,635,579.81
104 - Hotel/Motel Tax Fund	44,340.00	19,157.63	25,182.37
300 - Capital Facilities Fund	715,500.00	33,368.82	682,131.18
401 - Water Fund			
Water Fund	1,559,000.00	1,142,242.26	416,757.74
DWSRF Loan(CTED)	26,990.00	26,984.47	5.53
Water/Sewer Bond Reserve	245,440.00	106,760.00	138,680.00
Water/Sewer Bond Redemption	913,930.00	796,738.10	117,191.90
Total 401 - Water Fund	2,745,360.00	2,072,724.83	672,635.17
402 - Sewer Fund	2,012,200.00	626,035.86	1,386,164.14
403 - Solid Waste Fund	75,950.00	11,013.85	64,936.15
633 - State Remittance Fund	57,450.00	28,034.66	29,415.34

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 3, *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%.

Employees are paid out compensatory time at the employee's rate of pay or given time off. Non union employees may accumulate up to 40 hour of compensatory. Should the employee resign from their position, compensatory time would be paid out at the employee's rate of pay. Union employees only receive compensatory time at their department heads approval and can only accumulate up to 40 hours. Exempt employees do not accrual compensatory time.

G. Long-Term Debt See Note 4, *Debt Service Requirements*.

H. 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, 2016 there are 205 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, 2016, were \$1,484,482.16.

I. 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 - 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 2016 was 3.13655967 per \$1,000 on an assessed valuation of \$143,374,604 for a total regular levy of \$449,703.00.

NOTE 3 – 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 Principal Cost. Investments by type at December 31, 2016 are as follows:

Local Government Investment Pool	\$ 521,584.47
US Government Agency Securities	\$ 4,552,923.81
Public Fund Money Market Account	\$ 0
Total	\$ 5,074,508.28

NOTE 4 – 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, 2016.

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

Year	Principal	Interest	Total
2017	\$ 1,037,860.82	\$ 37,987.28	\$ 1,075,848.10
2018	\$ 98,887.56	\$ 8,150.66	\$ 107,038.22
2019	\$ 100,639.94	\$ 5,684.38	\$ 106,324.32
2020	\$ 69,679.86	\$ 3,112.80	\$ 72,792.66
2021	\$ 45,693.67	\$ 2,398.92	\$ 48,092.59
2022-2026	\$ 228,468.34	\$ 10,281.07	\$ 238,749.41
2027-2031	\$ 228,468.33	\$ 7,425.22	\$ 235,893.55
2032-2036	\$ 228,468.34	\$ 4,569.37	\$ 233,037.71
2037-2041	\$ 228,468.35	\$ 1,713.50	\$ 230,181.85
	\$ 2,266,635.21	\$ 81,323.20	\$ 2,347,958.41

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2016:

Borrowing Fund	Lending Fund	Balance 1/1/2016	New Loans	Repayments	Balance 12/31/2016
401	111	\$460,324.12		63,813.95	396,510.17
401	111	452,208.96		48,268.95	403,940.01
	Totals	912,533.08		112,082.90	800,450.18

NOTE 6 - PENSION PLANS

A. State Sponsored Pension Plans

Substantially all the City of Connell's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under

cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans the PERS or LEOFF 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, 2016 (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)	Assets
PERS 1	%	\$	
PERS 2/3	0.007143%	359,644	
LEOFF 2			96,120
VFFRPF PD Rsrv			55,698
VFFRPF Fire			43,194
PERS 1 UAAL	0.005574%	299,350	

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.

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 Patrick & Shawna Munyan claiming the City's denial of the right to maintain a pigeon farm within City limits was a violation of the law and the Connell Municipal code. A settlement was reached in the amount of \$12,500 to which the City of Connell would pay half and the City's insurance would pay half.

Ordinance No. 961-2015 adopted the 2016 Fiscal Year Budget totaling \$13,185,150.00 on December 21, 2015. Ordinance No.966-2016 amended the Ordinance No. 961-2015 relating to the 2016 Fiscal Year Budget. The new amended total for the 2016 Budget was \$13,675,150.00. The net increase was \$490,000.00.

Ordinance No. 964-2016 was adopted March 7, 2016 establishing a Transportation Benefit District. Ordinance No. 965-2016 was adopted April 4, 2016 to assume the rights, powers, functions and obligations of the Connell Transportation Benefit District under RCW 36.74.010.

The City of Connell paid off the USDA loan in April of 2016.

The City of Connell was granted award from the Department of Transportation for a Railroad Interchange project. No funds will be received by the City of Connell or paid out from the City of Connell. The Department of Transportation will be handling the administrative responsibility for this grant.

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, 2016, 258 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, dental and vision insurance through the following carriers: Group Health Cooperative/Group Health Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and 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. In 2016, the AWC Trust HCP purchased 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.

**SCHEDULE OF DISBURSEMENT ACTIVITY
For Year Ending: December 31, 2016**

Fund	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During The Year	Redeemed During The Year	Canceled During The Year	Ending Outstanding Items 12/31/2016	Prior Yr Open Period Items	Curr Yr Open Period Items	Disbursements 12/31/2016
001	General Fund	73,188.75	1,859,759.83	1,850,382.49	3,740.73	78,825.36	0.00	0.00	1,856,019.10
101	Street	7,192.50	198,216.61	198,423.35		6,985.76	0.00	0.00	198,216.61
104	Hotel/Motel Tax Fund	1,900.00	23,182.31	24,222.31		860.00	0.00	0.00	23,182.31
300	Capital Facilities Fund	1,987.06	33,368.82	35,355.88			0.00	0.00	33,368.82
401	Water Fund	34,882.44	2,115,524.73	2,094,958.64		55,448.53	0.00	0.00	2,115,524.73
402	Sewer Fund	30,238.02	622,741.70	627,640.83		25,338.89	0.00	0.00	622,741.70
403	Solid Waste Fund	29,430.44	11,376.02	40,806.46			0.00	0.00	11,376.02
633	State Remittance Fund	2,293.53	28,060.95	24,761.80		5,592.68	0.00	0.00	28,060.95
TOTALS:		181,112.74	4,892,230.97	4,896,551.76	3,740.73	173,051.22			4,888,490.24

SCHEDULE OF CASH ACTIVITY
 For Year Ending: December 31, 2016

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 General Fund	3,117,306.54	2,474,355.41		-8,642.07		2,465,713.34	1,859,759.83		-3,638.00	1,856,121.83	3,726,898.05
101 Street	452,534.06	211,296.28		4,608.93		215,905.21	198,216.61		4,024.68	202,241.29	466,197.98
104 Hotel/Motel Tax Fund	45,150.75	13,052.38				13,052.38	23,182.31		-4,024.68	19,157.63	39,045.50
300 Capital Facilities Fund	196,736.45	64,148.45				64,148.45	33,368.82			33,368.82	227,516.08
401 Water Fund	1,545,831.30	1,710,683.98		-597.16		1,710,886.82	2,115,524.73		-5,073.64	2,110,451.09	1,145,467.03
402 Sewer Fund	1,359,599.49	889,293.24		9,159.03		898,452.27	622,741.70		5,064.78	627,806.48	1,630,245.28
403 Solid Waste Fund	104,773.49	47,959.15		-5,074.94		42,884.21	11,376.02			11,376.02	136,281.68
633 State Remittance Fund	6,353.32	27,720.49				27,720.49	28,060.95			28,060.95	6,012.86
TOTALS:	6,828,285.40	5,438,509.38	0.00	-546.21		5,437,963.17	4,892,230.97	0.00	-3,646.86	4,888,584.11	7,377,664.46

CITY OF CONNELL
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDING: DECEMBER 31, 2016

MCAG #: 0286

Schedule 15

Grantor/Program Title	ID #	Amount	Footnote Ref
State Grant For RR Engineering	GCB2372	3,297.23	
Total :		<u>3,297.23</u>	
Department of Commerce			
CERB	S15-790A0-069	30,300.01	
Total Department of Commerce:		<u>30,300.01</u>	
Total State Assistance:		<u>33,597.24</u>	

**CITY OF CONNELL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING: DECEMBER 31, 2016**

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	Passed through to Subrecipients	Note
Department of Justice	Bulletproof Vest Partnership Program	16.607	Connell		1,182.05	1,182.05	0.00	1,2
			Subtotal:	0.00	1,182.05	1,182.05	0.00	
Environmental Protection Agency / Thru Department of US EPA/ DOH-Env Public Health / Thru WA State Dept of Health	DOH Well 6 Study	66.468	99083912	7,313.24	0.00	7,313.24	0.00	1,2
	Environmental Review	66.468	N21954	22,694.89	0.00	22,694.89	0.00	1,2
			Subtotal:	30,008.13		30,008.13	0.00	
Department Of Homeland Security / Thru Port Of Pasco	Security Grant Program	97.056	EMW-2015-PU-00175	303.76	0.00	303.76	0.00	1,2
			Subtotal:	303.76		303.76	0.00	

Total Federal Awards Expended: 30,311.89 1,182.05 31,493.94 0.00

City of Connell, WA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016**

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.

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:

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- 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.

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, 2016**

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 \$4,665.74
Terms and Conditions, as Applicable, Including: Rates (E.g., Hourly, etc.) <u>\$100.00/hour and \$0.485 per mile for trip charge.</u> Maximum Compensation Allowed <u>No limits established</u> Duration of Services <u>July 1, 2008 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>