

City of Connell 2018 Annual Report



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

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 General Fund

BAS EL OB LA

| | | |
|---------------|---|---------------------|
| 308 10 01 11 | Beginning Balance | 1,107,151.41 |
| 308 80 00 01 | Beginning Balance | 1,638,010.79 |
| 308 80 00 02 | Estimated Beginning Balance | 832,499.92 |
| 308.00 | TOTAL BEGINNING NET CASH & INVESTMENTS | 3,577,662.12 |
| 311 11 00 00 | General Property Taxes | 408,779.58 |
| 311 11 01 00 | Prop. 1 Voted Funds | 66,489.03 |
| 311.00 | TOTAL GENERAL PROPERTY TAXES | 475,268.61 |
| 313 11 00 00 | Retail Sales And Use Tax | 281,134.85 |
| 313 15 00 00 | Public Safety-Criminal Justice Tax | 126,341.15 |
| 313 61 00 00 | Natural Gas 20% State | 21,716.03 |
| 313 61 10 00 | Natural Gas 20% State | 21,716.07 |
| 313 71 00 00 | Local Criminal Justice Tax | 96,483.75 |
| 313.00 | TOTAL RETAIL SALES AND USE TAX | 547,391.85 |
| 316 41 00 00 | Water Utility Tax | 135,054.12 |
| 316 41 00 01 | Pud Privilege Franklin County | 48,544.63 |
| 316 42 00 00 | Sewer Utility Tax | 52,624.42 |
| 316 43 00 00 | Solid Waste Utility Tax | 28,054.13 |
| 316 43 01 00 | Natural Gas 20% Avista | 10,582.32 |
| 316 43 02 00 | Natural Gas 20% Avista | 10,582.31 |
| 316 47 00 00 | Telephone Utility Tax | 62,543.94 |
| 316 48 00 00 | PUD Occupational Tax | 401,495.49 |
| 316.00 | TOTAL BUSINESS AND OCCUPATION TAXES | 749,481.36 |
| 317 20 00 00 | Leasehold Excise Tax | 142.82 |
| 317.00 | TOTAL EXCISE TAXES | 142.82 |
| 310.00 | TOTAL TAXES | 1,772,284.64 |
| 321 99 00 00 | Business Licenses | 8,732.50 |
| 321.00 | TOTAL BUSINESS LICENSES & PERMITS | 8,732.50 |
| 322 10 00 00 | Building Permits | 35,176.84 |
| 322 30 00 00 | Animal Licenses/tags | 1,963.00 |
| 322 90 00 00 | Weapons Permits/Fingerprints | 2,033.00 |
| 322 90 00 01 | Golf Cart Permit | 300.00 |
| 322.00 | TOTAL NON-BUSINESS LICENSES & PERMITS | 39,472.84 |
| 320.00 | TOTAL | 48,205.34 |
| 334 04 20 01 | Dept Of Comm. Pool House | 24,250.00 |
| 334 04 20 02 | Dept Of Comm. Comp Plan Update | 9,000.00 |

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 General Fund

BAS EL OB LA

| | | |
|---------------|--|-------------------|
| 334.00 | TOTAL STATE GRANTS | 33,250.00 |
| 335 00 91 00 | Pud Privilege State | 20,625.84 |
| 335.00 | TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT | 20,625.84 |
| 336 00 98 00 | City Assistance | 121,092.18 |
| 336 06 21 00 | CJ - Population | 1,580.34 |
| 336 06 26 00 | Criminal Justice Special Prgms | 5,712.00 |
| 336 06 51 00 | Dui-cities/criminal Just Asst | 805.67 |
| 336 06 94 00 | Liquor Excise Tax | 27,551.22 |
| 336 06 95 00 | Liquor Board Profits | 45,158.28 |
| 336.00 | TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT | 201,899.69 |
| 330.00 | TOTAL | 255,775.53 |
| 341 43 00 00 | Franklin Co Pud Services | 24,000.00 |
| 341 81 00 00 | Copies | 10.40 |
| 341 93 00 00 | Property Clean Up | 947.39 |
| 341.00 | TOTAL GENERAL GOVERNMENT | 24,957.79 |
| 342 10 00 00 | Reserve Officer Security | 4,620.00 |
| 342 10 00 01 | Law Enforcement Services | 2,245.94 |
| 342 21 00 00 | Fire Protection Services | 99,600.80 |
| 342.00 | TOTAL PUBLIC SAFETY | 106,466.74 |
| 345 81 00 00 | Zoning-subdivision-plat Review | 300.00 |
| 345 83 00 00 | Site Plans - Appeals - Plan Reviews | 10,446.09 |
| 345 83 00 01 | Conditional Use - Variance | 300.00 |
| 345 85 00 00 | Community Improvement Fee | 2,789.58 |
| 345 86 00 00 | SEPA | 200.00 |
| 345.00 | TOTAL NATURAL AND ECONOMIC ENVIRONMENT | 14,035.67 |
| 347 30 00 00 | Pool Passes & Daily Receipts | 10,870.25 |
| 347 60 00 00 | Rentals, Lessons, Lf Grd Trng | 2,960.00 |
| 347 60 02 00 | P&R Program Fees/Pavilion Rental | 1,542.00 |
| 347.00 | TOTAL CULTURE & RECREATION | 15,372.25 |
| 340.00 | TOTAL | 160,832.45 |
| 353 10 00 00 | Court Receipts: City | 27,240.94 |
| 353.00 | TOTAL CIVIL INFRACTION PENALTIES | 27,240.94 |
| 357 37 00 00 | District/Municipal Court Cost Recoupments | 815.00 |
| 357.00 | TOTAL CRIMINAL COSTS | 815.00 |

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 General Fund

BAS EL OB LA

| | | |
|---------------|---|-------------------|
| 359 90 00 10 | Non Court Fines And Penalties | 732.00 |
| 359.00 | TOTAL NON-COURT FINES, FORFEITURES & PENALTIES | 732.00 |
| 350.00 | TOTAL | 28,787.94 |
| 361 11 00 01 | Interest Earned On Investments | 9,592.83 |
| 361 11 01 11 | Interest Earned On Investment | 10,662.58 |
| 361 11 10 00 | Interest On Investment | 2,232.02 |
| 361 11 11 00 | Interest On Investment | 1,330.03 |
| 361 11 12 00 | Interest On Investment | 4,698.25 |
| 361 11 13 00 | Interest On Investment | 261.57 |
| 361 11 13 41 | Interest On Investment | 1,551.74 |
| 361 11 14 00 | Interest On Investment | 1,996.45 |
| 361 11 15 00 | Interest On Investment | 2,061.83 |
| 361 11 16 00 | Interest On Investment | 148.91 |
| 361 40 00 00 | Sales Interest | 840.88 |
| 361 40 00 01 | Payment From Water Farm Bond Loan Interest | 3,320.58 |
| 361 40 00 02 | Payment From Water Loan For USDA Interest | 3,551.88 |
| 361.00 | TOTAL INTEREST AND OTHER EARNINGS | 42,249.55 |
| 362 00 00 01 | Community Center Rental | 23,160.00 |
| 362 00 00 04 | Telco Lease | 1,100.00 |
| 362.00 | TOTAL RENTS, LEASES AND CONCESSIONS | 24,260.00 |
| 367 00 01 00 | Pioneer Park Basketball Donations | 17,582.35 |
| 367.00 | TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE | 17,582.35 |
| 369 40 00 00 | Judgments And Settlements | 3,500.00 |
| 369 81 00 00 | Revenue Overage/shortage | -11.77 |
| 369 91 00 00 | Other Miscellaneous Revenue | 18,288.16 |
| 369.00 | TOTAL OTHER MISCELLANEOUS REVENUES | 21,776.39 |
| 360.00 | TOTAL | 105,868.29 |
| 381 20 79 01 | Payment From Water Farm Bond Loan Principal | 65,096.61 |
| 381 20 79 02 | Payment From Water USDA -Principal | 49,239.16 |
| 381.00 | TOTAL INTERFUND LOAN RECEIPTS | 114,335.77 |
| 389 10 00 01 | Refundable Deposits-CC | 15,622.61 |
| 389 40 00 00 | Per Diem Federal Fire Pass Through | 613.25 |
| 389.00 | TOTAL OTHER NONREVENUES | 16,235.86 |
| 380.00 | TOTAL | 130,571.63 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 General Fund

BAS EL OB LA

300.00 TOTAL RESOURCES

6,079,987.94

CITY OF CONNELL

SCHEDULE 01 EXPENDITURE

MCAG #: 0286

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

| | | |
|--------|---|------------|
| 511.30 | Official Publication Services | |
| 41 | Professional Services | 2,923.89 |
| 511.60 | Legislative Services (Commission Or Council) | |
| 10 | Salaries & Wages | 10,500.00 |
| 20 | Personnel Benefits | 835.38 |
| 31 | Office & Operating Supplies | 49.45 |
| 43 | Travel | 1,446.18 |
| 49 | Miscellaneous | 178.97 |
| | 511.00 TOTAL LEGISLATIVE | 15,933.87 |
| 512.50 | Municipal Court | |
| 51 | Intergovernmental Professional Services | 21,306.24 |
| | 512.00 TOTAL JUDICIAL | 21,306.24 |
| 513.10 | Executive Office | |
| 10 | Salaries & Wages | 7,200.00 |
| 20 | Personnel Benefits | 555.72 |
| 42 | Communications | 756.51 |
| 49 | Miscellaneous | 291.00 |
| 513.11 | | |
| 10 | Salaries & Wages | 54,475.84 |
| 20 | Personnel Benefits | 26,230.74 |
| 31 | Office & Operating Supplies | 298.58 |
| 42 | Communications | 1,473.42 |
| 43 | Travel | 948.23 |
| 49 | Miscellaneous | 8,341.02 |
| | 513.00 TOTAL EXECUTIVE | 100,571.06 |
| 514.20 | Financial Services | |
| 10 | Salaries & Wages | 4,974.07 |
| 20 | Personnel Benefits | 3,922.62 |
| 31 | Office & Operating Supplies | 4,632.48 |
| 35 | Small Tools And Minor Equipment | 32.40 |
| 42 | Communications | 3,515.99 |
| 43 | Travel | 2,319.32 |
| 45 | Operating Rentals & Leases | 7,363.65 |
| 47 | Utility Services | 11,397.73 |
| 49 | Miscellaneous | 5,237.72 |
| 514.23 | | |
| 41 | Professional Services | 112.08 |
| 514.30 | Records Services | |
| 10 | Salaries & Wages | 41,465.15 |
| 20 | Personnel Benefits | 27,610.26 |
| 49 | Miscellaneous | 1,393.49 |
| | 514.00 TOTAL FINANCIAL & RECORD SERVICES | 113,976.96 |
| 515.41 | External Legal Services - Advice | |
| 40 | Other Services And Charges | 17,297.22 |
| 41 | Professional Services | 14,374.22 |
| 515.45 | External Legal Services - Claims & Litigation | |
| 40 | Other Services And Charges | 9,745.56 |

CITY OF CONNELL

SCHEDULE 01 EXPENDITURE

MCAG #: 0286

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

| | | |
|--------|--|------------|
| 515.91 | General Indigent Defense | |
| 41 | Professional Services | 5,614.38 |
| 515.00 | TOTAL LEGAL | 47,031.38 |
| 517.66 | | |
| 49 | Miscellaneous | 1,152.86 |
| 517.90 | Other Employee Benefit Programs | |
| 31 | Office & Operating Supplies | 192.20 |
| 517.00 | TOTAL EMPLOYEE BENEFIT PROGRAMS | 1,345.06 |
| 518.10 | Personnel Services | |
| 32 | Fuel Consumed | 678.40 |
| 41 | Professional Services | 257.56 |
| 518.20 | Property Management Services | |
| 41 | Professional Services | 4,520.46 |
| 518.30 | Maintenance/Security/Insurance/Janitorial Services | |
| 10 | Salaries & Wages | 21,560.31 |
| 20 | Personnel Benefits | 13,051.03 |
| 31 | Office & Operating Supplies | 4,848.66 |
| 46 | Insurance | 14,379.45 |
| 48 | Repairs & Maintenance | 3,918.37 |
| 518.80 | Information Technology | |
| 31 | Office & Operating Supplies | 2,973.05 |
| 41 | Professional Services | 31,379.30 |
| 42 | Communications | 123.08 |
| 518.90 | Other Centralized Services | |
| 40 | Other Services And Charges | 531.74 |
| 47 | Utility Services | 985.35 |
| 49 | Miscellaneous | 494.80 |
| 518.00 | TOTAL CENTRAL SERVICES | 99,701.56 |
| 510.00 | | 399,866.13 |
| 521.10 | Administration (IX) | |
| 10 | Salaries & Wages | 472,271.37 |
| 20 | Personnel Benefits | 190,024.84 |
| 31 | Office & Operating Supplies | 2,794.73 |
| 35 | Small Tools And Minor Equipment | 2,193.44 |
| 41 | Professional Services | 3,371.65 |
| 42 | Communications | 8,071.04 |
| 43 | Travel | 3,694.12 |
| 45 | Operating Rentals & Leases | 2,397.60 |
| 49 | Miscellaneous | 2,540.39 |
| 51 | Intergovernmental Professional Services | 19,655.46 |
| 521.11 | | |
| 10 | Salaries & Wages | 2,660.00 |
| 20 | Personnel Benefits | 346.34 |
| 521.20 | Police Operations (2X) | |
| 20 | Personnel Benefits | 3,443.31 |
| 31 | Office & Operating Supplies | 1,954.98 |
| 32 | Fuel Consumed | 14,228.11 |

CITY OF CONNELL

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SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

| | | | |
|--------|----|---|------------|
| | 35 | Small Tools And Minor Equipment | 3,483.89 |
| | 40 | Other Services And Charges | 1,109.37 |
| | 48 | Repairs & Maintenance | 6,512.51 |
| | 51 | Intergovernmental Professional Services | 56,327.48 |
| 521.21 | | | |
| | 51 | Intergovernmental Professional Services | 1,475.08 |
| 521.23 | | | |
| | 35 | Small Tools And Minor Equipment | 1,736.73 |
| 521.30 | | Crime Prevention (3X) | |
| | 31 | Office & Operating Supplies | 821.57 |
| | 40 | Other Services And Charges | 478.31 |
| 521.40 | | Training (4X) | |
| | 43 | Travel | 105.31 |
| | 49 | Miscellaneous | 1,981.88 |
| 521.50 | | Facilities (5X) | |
| | 46 | Insurance | 8,600.59 |
| | 47 | Utility Services | 754.91 |
| | | 521.00 TOTAL LAW ENFORCEMENT | 813,035.01 |
| 522.10 | | Administration (1X) | |
| | 10 | Salaries & Wages | 69,427.08 |
| | 20 | Personnel Benefits | 21,482.21 |
| | 31 | Office & Operating Supplies | 1,899.00 |
| | 35 | Small Tools And Minor Equipment | 2,052.67 |
| | 42 | Communications | 4,320.53 |
| | 43 | Travel | 72.19 |
| | 47 | Utility Services | 3,463.05 |
| | 49 | Miscellaneous | 2,061.44 |
| 522.20 | | Fire Suppression And Emergency Medical Services (2X) | |
| | 10 | Salaries & Wages | 19,192.50 |
| | 20 | Personnel Benefits | 4,189.70 |
| | 47 | Utility Services | 29,040.00 |
| | 49 | Miscellaneous | 1,957.47 |
| 522.30 | | Fire Prevention & Investigation (3X) | |
| | 41 | Professional Services | 20.00 |
| 522.45 | | Training Obtained By Employees | |
| | 31 | Office & Operating Supplies | 1,255.79 |
| | 43 | Travel | 1,028.41 |
| 522.50 | | Facilities (5X) | |
| | 31 | Office & Operating Supplies | 5,421.78 |
| | 46 | Insurance | 23,336.86 |
| | 47 | Utility Services | 913.51 |
| | 48 | Repairs & Maintenance | 2,979.56 |
| 522.60 | | Vehicles And Equipment Maintenance (6X) | |
| | 31 | Office & Operating Supplies | 2,073.63 |
| | 32 | Fuel Consumed | 2,812.47 |
| | 40 | Other Services And Charges | 308.01 |
| | | 522.00 TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVI | 199,307.86 |
| 523.60 | | Care & Custody Of Prisoners (6X) | |
| | 50 | Intergovernmental Services & Taxes | 79,852.98 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

| | | |
|---------------|--|---------------------|
| 523.00 | TOTAL DETENTION AND/OR CORRECTION | 79,852.98 |
| 524.10 | Administration (IX) | |
| 10 | Salaries & Wages | 33,392.88 |
| 20 | Personnel Benefits | 17,720.54 |
| 31 | Office & Operating Supplies | 77.75 |
| 32 | Fuel Consumed | 95.51 |
| 41 | Professional Services | 28.23 |
| 42 | Communications | 714.24 |
| 524.20 | Inspections, Permits, Certificates & Licenses (2X) | |
| 51 | Intergovernmental Professional Services | 28,951.98 |
| 524.00 | TOTAL PROTECTIVE INSPECTIONS | 80,981.13 |
| 520.00 | | 1,173,176.98 |
| 553.60 | Weed Control | |
| 31 | Office & Operating Supplies | 3,391.20 |
| 553.00 | TOTAL CONSERVATION | 3,391.20 |
| 554.30 | Animal Control | |
| 31 | Office & Operating Supplies | 556.59 |
| 41 | Professional Services | 4,400.00 |
| 554.00 | TOTAL ENVIRONMENTAL SERVICES | 4,956.59 |
| 558.50 | Building Permits And Plan Reviews | |
| 43 | Travel | 121.61 |
| 49 | Miscellaneous | 363.00 |
| 558.60 | Planning | |
| 40 | Other Services And Charges | 19,066.67 |
| 41 | Professional Services | 10,902.19 |
| 558.00 | TOTAL PLANNING AND ECONOMIC DEVELOPMENT | 30,453.47 |
| 550.00 | | 38,801.26 |
| 566.10 | | |
| 50 | Intergovernmental Services & Taxes | 1,388.99 |
| 566.00 | TOTAL CHERMICAL DEPENDENCY | 1,388.99 |
| 560.00 | | 1,388.99 |
| 571.10 | | |
| 49 | Miscellaneous | 50.00 |
| 571.00 | TOTAL EDUCATION | 50.00 |
| 572.50 | Facilities | |
| 31 | Office & Operating Supplies | 340.40 |
| 41 | Professional Services | 524.38 |
| 47 | Utility Services | 3,072.35 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

| | | |
|--------|--|------------|
| 572.00 | TOTAL LIBRARIES | 3,937.13 |
| 573.90 | Other | |
| 31 | Office & Operating Supplies | 2,500.00 |
| 49 | Miscellaneous | 348.00 |
| 573.00 | TOTAL CULTURAL AND COMMUNITY ACTIVITIES | 2,848.00 |
| 575.50 | Multipurpose & Community Centers (5X) | |
| 31 | Office & Operating Supplies | 4,171.56 |
| 35 | Small Tools And Minor Equipment | 5,853.22 |
| 41 | Professional Services | 5,304.34 |
| 42 | Communications | 1,241.75 |
| 46 | Insurance | 10,124.05 |
| 47 | Utility Services | 16,140.09 |
| 575.00 | TOTAL CULTURAL AND RECREATION FACILITIES | 42,835.01 |
| 576.20 | Swimming Pools | |
| 10 | Salaries & Wages | 27,432.08 |
| 20 | Personnel Benefits | 4,109.50 |
| 31 | Office & Operating Supplies | 10,337.50 |
| 35 | Small Tools And Minor Equipment | 4,200.30 |
| 41 | Professional Services | 1,327.00 |
| 42 | Communications | 255.65 |
| 44 | Taxes And Operating Assessments | 823.82 |
| 46 | Insurance | 2,061.91 |
| 47 | Utility Services | 3,365.43 |
| 48 | Repairs & Maintenance | 10,005.01 |
| 576.80 | General Parks | |
| 10 | Salaries & Wages | 55,384.44 |
| 20 | Personnel Benefits | 26,885.65 |
| 31 | Office & Operating Supplies | 11,951.34 |
| 46 | Insurance | 5,748.26 |
| 47 | Utility Services | 3,388.06 |
| 48 | Repairs & Maintenance | 371.88 |
| 49 | Miscellaneous | 4,275.49 |
| 576.00 | TOTAL PARK FACILITIES | 171,923.32 |
| 570.00 | | 221,593.46 |
| 588.10 | 00 | 54,712.50 |
| 588.00 | TOTAL PRIOR PERIOD(S) ADJUSTMENTS | 54,712.50 |
| 589.10 | 00 | 15,422.61 |
| 589.40 | 00 | 613.25 |
| 589.90 | 00 | 3,633.22 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

| | | |
|------------------|--|---------------------|
| 589.00 | TOTAL OTHER NON-EXPENDITURES | 19,669.08 |
| 580.00 | | 74,381.58 |
| 592.21 | Law Enforcement | |
| 64 | Machinery & Equipment | 3,610.07 |
| 592.00 | TOTAL INTEREST AND OTHER DEBT SERVICE COSTS | 3,610.07 |
| 594.21 | Law Enforcement | |
| 64 | Machinery & Equipment | 35,676.72 |
| 594.22 | Fire And Emergency Medical Activities | |
| 64 | Machinery & Equipment | 8,591.58 |
| 594.75 | Stadiums And Auditoriums | |
| 60 | Capital Outlays | 40,655.89 |
| 62 | Buildings & Structures | 22,121.58 |
| 594.76 | Park Facilities | |
| 60 | Capital Outlays | 31,712.19 |
| 62 | Buildings & Structures | 24,332.50 |
| 594.00 | TOTAL CAPITAL EXPENDITURES/EXPENSES | 163,090.46 |
| 590.00 | OTHER FINANCING USES | 166,700.53 |
| 500.00 | TOTAL EXPENDITURES AND OTHER FINANCING USES | 2,075,908.93 |
| 508.80.00 | Unreserved | 2,765,056.79 |
| 508.10.00 | Reserved | 1,239,022.22 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

101 Street

BAS EL OB LA

| | | |
|---------------|---|-------------------|
| 308 80 01 01 | Estimated Beginning Balance | 29,703.40 |
| 308 80 21 01 | Estimated Beginning Balance | 413,284.99 |
| 308.00 | TOTAL BEGINNING NET CASH & INVESTMENTS | 442,988.39 |
| 313 21 00 00 | Public Transportation Tax | 43,396.50 |
| 313 61 00 01 | Natural Gas 45% State | 48,861.23 |
| 313 61 01 01 | Natural Gas 15% State | 16,287.10 |
| 313.00 | TOTAL RETAIL SALES AND USE TAX | 108,544.83 |
| 316 43 03 00 | Natural Gas 15% Avista | 7,936.76 |
| 316 43 04 00 | Natural Gas 45% Avista | 23,810.24 |
| 316.00 | TOTAL BUSINESS AND OCCUPATION TAXES | 31,747.00 |
| 310.00 | TOTAL TAXES | 140,291.83 |
| 333 20 00 00 | Columbia Ave Chip Seal WSDOT | 184,508.00 |
| 333 97 00 00 | Nordheim FEMA - Fed Indirect | 153,117.98 |
| 333.00 | TOTAL INDIRECT FEDERAL GRANTS | 337,625.98 |
| 334 01 80 05 | Nordheim WA State - Fed Indirect | 22,824.84 |
| 334 03 80 05 | Columbia Ave Chip Seal TIB | 28,796.00 |
| 334.00 | TOTAL STATE GRANTS | 51,620.84 |
| 336 00 71 01 | Multimodal Transport City | 7,669.01 |
| 336 00 87 00 | Motor Vehicle Fuel Tax | 119,317.65 |
| 336.00 | TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT | 126,986.66 |
| 330.00 | TOTAL | 516,233.48 |
| 344 10 00 00 | Street Maintenance & Repair Charges | 885.00 |
| 344.00 | TOTAL TRANSPORTATION | 885.00 |
| 340.00 | TOTAL | 885.00 |
| 361 11 01 01 | Interest Earned On Investment | 2,695.01 |
| 361.00 | TOTAL INTEREST AND OTHER EARNINGS | 2,695.01 |
| 369 10 00 02 | Sale Of Surplus | 503.50 |
| 369.00 | TOTAL OTHER MISCELLANEOUS REVENUES | 503.50 |
| 360.00 | TOTAL | 3,198.51 |

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

101 Street

BAS EL OB LA

300.00 TOTAL RESOURCES

1,103,597.21

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

101 Street

BAS EL

| | | |
|---------------|--|-----------------|
| 525.30 | Disaster Recovery (3X) | |
| 40 | Other Services And Charges | 1,987.20 |
| 525.00 | TOTAL DISASTER SERVICES | 1,987.20 |
| 520.00 | | 1,987.20 |
| 542.30 | Roadway | |
| 10 | Salaries & Wages | 19,899.02 |
| 20 | Personnel Benefits | 9,380.84 |
| 31 | Office & Operating Supplies | 3,454.68 |
| 542.40 | Drainage | |
| 10 | Salaries & Wages | 4,204.53 |
| 20 | Personnel Benefits | 2,054.30 |
| 542.63 | Street Lighting | |
| 31 | Office & Operating Supplies | 165.90 |
| 47 | Utility Services | 7,183.45 |
| 542.64 | Traffic Control Devices | |
| 31 | Office & Operating Supplies | 1,239.89 |
| 41 | Professional Services | 15,707.00 |
| 542.66 | Snow & Ice Control | |
| 10 | Salaries & Wages | 11,741.00 |
| 20 | Personnel Benefits | 5,686.73 |
| 31 | Office & Operating Supplies | 8,881.37 |
| 542.67 | Street Cleaning | |
| 10 | Salaries & Wages | 11,203.86 |
| 20 | Personnel Benefits | 5,328.73 |
| 542.70 | Roadside | |
| 31 | Office & Operating Supplies | 6,472.67 |
| 49 | Miscellaneous | 7,913.28 |
| 542.00 | TOTAL ROADS/STREETS ORDINARY MAINTENANCE | 120,517.25 |
| 543.10 | Management | |
| 10 | Salaries & Wages | 14,723.04 |
| 20 | Personnel Benefits | 6,887.33 |
| 543.30 | General Services | |
| 31 | Office & Operating Supplies | 10,028.91 |
| 35 | Small Tools And Minor Equipment | 88.71 |
| 41 | Professional Services | 1,213.50 |
| 42 | Communications | 2,977.41 |
| 46 | Insurance | 8,005.45 |
| 47 | Utility Services | 3,368.61 |
| 543.50 | Facilities | |
| 10 | Salaries & Wages | 2,815.89 |
| 20 | Personnel Benefits | 1,353.67 |
| 31 | Office & Operating Supplies | 6,554.82 |
| 32 | Fuel Consumed | 6,561.11 |
| 41 | Professional Services | 812.93 |
| 43 | Travel | 318.06 |
| 48 | Repairs & Maintenance | 1,049.55 |
| 49 | Miscellaneous | 165.01 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

101 Street

BAS EL

| | | |
|------------------|--|-------------------|
| 543.00 | TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD | 66,924.00 |
| 540.00 | | 187,441.25 |
| 595.30 | | |
| 60 | Capital Outlays | 9,471.02 |
| 61 | Land And Land Improvements | 204,686.74 |
| 62 | Buildings & Structures | 10,022.50 |
| 63 | Other Improvements | 274,107.07 |
| 595.61 | Hospitals/Convalescent Centers | |
| 60 | Capital Outlays | 5,647.25 |
| 595.00 | TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE | 503,934.58 |
| 590.00 | OTHER FINANCING USES | 503,934.58 |
| 500.00 | TOTAL EXPENDITURES AND OTHER FINANCING USES | 693,363.03 |
| 508.80.00 | Unreserved | 410,234.18 |
| 508.10.00 | Reserved | 0.00 |

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

104 Hotel/Motel Tax Fund

BAS EL OB LA

| | | |
|---------------|---|------------------|
| 308 80 01 04 | Estimated Beginning Balance | 42,123.58 |
| 308.00 | TOTAL BEGINNING NET CASH & INVESTMENTS | 42,123.58 |
| 313 31 00 00 | Hotel/Motel Stadium | 15,889.06 |
| 313.00 | TOTAL RETAIL SALES AND USE TAX | 15,889.06 |
| 310.00 | TOTAL TAXES | 15,889.06 |
| 361 11 01 04 | Interest Earned On Investment | 439.81 |
| 361.00 | TOTAL INTEREST AND OTHER EARNINGS | 439.81 |
| 360.00 | TOTAL | 439.81 |
| 300.00 | TOTAL RESOURCES | 58,452.45 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

104 Hotel/Motel Tax Fund

BAS EL

| | | |
|-----------|---|------------------|
| 557.30 | Tourism | |
| 41 | Professional Services | 12,744.48 |
| 557.00 | TOTAL COMMUNITY SERVICES | <u>12,744.48</u> |
| 550.00 | | <u>12,744.48</u> |
| 500.00 | TOTAL EXPENDITURES AND OTHER FINANCING USES | <u>12,744.48</u> |
| 508.80.00 | Unreserved | 45,707.97 |
| 508.10.00 | Reserved | 0.00 |

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

300 Capital Facilities Fund

BAS EL OB LA

| | | |
|---------------|---|-------------------|
| 308 80 03 00 | Beginning Balance | 289,969.98 |
| 308.00 | TOTAL BEGINNING NET CASH & INVESTMENTS | 289,969.98 |
| 318 34 00 01 | REET 1 | 25,389.45 |
| 318 35 00 00 | REET 2 | 25,389.45 |
| 318.00 | TOTAL OTHER TAXES | 50,778.90 |
| 310.00 | TOTAL TAXES | 50,778.90 |
| 334 03 60 00 | RR Interchange Grant-State | 6,996.40 |
| 334.00 | TOTAL STATE GRANTS | 6,996.40 |
| 330.00 | TOTAL | 6,996.40 |
| 361 11 03 00 | REET 1 Investment Interest | 1,969.71 |
| 361 11 04 00 | REET 2 Investment Interest | 968.99 |
| 361.00 | TOTAL INTEREST AND OTHER EARNINGS | 2,938.70 |
| 360.00 | TOTAL | 2,938.70 |
| 300.00 | TOTAL RESOURCES | 350,683.98 |

CITY OF CONNELL

SCHEDULE 01 EXPENDITURE

MCAG #: 0286

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

300 Capital Facilities Fund

BAS EL

595.10

60 Capital Outlays 6,996.40

595.00 TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE 6,996.40

590.00 OTHER FINANCING USES 6,996.40

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES 6,996.40

508.80.00 Unreserved 343,687.58

508.10.00 Reserved 0.00

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

401 Water Fund

BAS EL OB LA

| | | |
|---------------|--|---------------------|
| 308 10 00 00 | Estimated Beginning Balance | 200,000.00 |
| 308 80 04 01 | Estimated Beginning Balance | 252,000.00 |
| 308 80 04 14 | DWSRF Beginning Fund Balance | 0.61 |
| 308 80 24 01 | Estimated Beginning Balance Rsrv | 491,988.41 |
| 308.00 | TOTAL BEGINNING NET CASH & INVESTMENTS | 943,989.02 |
| 343 40 00 01 | Other Water Service Fees | 1,829.11 |
| 343 40 00 03 | Surcharges For Water | 205,953.53 |
| 343 40 00 99 | Bulk Water | 813.59 |
| 343 40 01 00 | Lamb-weston Water Charges | 526,357.23 |
| 343 40 02 00 | Water Charges | 763,663.22 |
| 343 40 03 00 | Water Hook-up Charges | 11,464.00 |
| 343.00 | TOTAL UTILITIES | 1,510,080.68 |
| 340.00 | TOTAL | 1,510,080.68 |
| 359 90 00 00 | Late Fees And Interest | 20,432.22 |
| 359.00 | TOTAL NON-COURT FINES, FORFEITURES & PENALTIES | 20,432.22 |
| 350.00 | TOTAL | 20,432.22 |
| 361 11 00 00 | Interest On Investment | 7,092.38 |
| 361 11 04 01 | Interest On Investment | 1,906.02 |
| 361.00 | TOTAL INTEREST AND OTHER EARNINGS | 8,998.40 |
| 360.00 | TOTAL | 8,998.40 |
| 388 10 00 00 | Prior Period Adjustments/other Increases In Revenu | 54,712.50 |
| 388.00 | TOTAL PRIOR PERIOD(S) ADJUSTMENT(S) | 54,712.50 |
| 389 10 04 01 | Refundable Deposits-Bulk Water, Etc | 600.00 |
| 389.00 | TOTAL OTHER NONREVENUES | 600.00 |
| 380.00 | TOTAL | 55,312.50 |
| 395 10 00 01 | Farm Agreement | 133,598.75 |
| 395.00 | TOTAL DISPOSITION OF CAPITAL ASSETS | 133,598.75 |
| 390.00 | TOTAL | 133,598.75 |
| 300.00 | TOTAL RESOURCES | 2,672,411.57 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

401 Water Fund

BAS EL

| | | | |
|--------|---------------|------------------------------------|--------------------------|
| 534.10 | | | |
| | 31 | Office & Operating Supplies | 656.66 |
| | 41 | Professional Services | 4,317.61 |
| | 44 | Taxes And Operating Assessments | 81,737.35 |
| | 46 | Insurance | 38,586.08 |
| | 47 | Utility Services | 135,907.25 |
| | 49 | Miscellaneous | 8,316.11 |
| 534.20 | | | |
| | 10 | Salaries & Wages | 21,640.46 |
| | 20 | Personnel Benefits | 11,171.53 |
| | 41 | Professional Services | 1,526.25 |
| 534.40 | | | |
| | 49 | Miscellaneous | 765.00 |
| 534.50 | | | |
| | 10 | Salaries & Wages | 25,764.72 |
| | 20 | Personnel Benefits | 12,087.28 |
| | 31 | Office & Operating Supplies | 59,491.12 |
| | 32 | Fuel Consumed | 6,505.28 |
| | 35 | Small Tools And Minor Equipment | 63.99 |
| | 41 | Professional Services | 1,675.38 |
| | 42 | Communications | 3,148.36 |
| | 47 | Utility Services | 3,014.90 |
| | 48 | Repairs & Maintenance | 30,522.79 |
| 534.70 | | | |
| | 10 | Salaries & Wages | 67,185.79 |
| | 20 | Personnel Benefits | 41,069.42 |
| 534.80 | | | |
| | 10 | Salaries & Wages | 85,790.48 |
| | 20 | Personnel Benefits | 60,061.92 |
| | 31 | Office & Operating Supplies | 19,406.26 |
| | 43 | Travel | 241.93 |
| | 47 | Utility Services | 244,354.54 |
| | 49 | Miscellaneous | 3,013.12 |
| 534.90 | | | |
| | 40 | Other Services And Charges | 3,221.80 |
| | 534.00 | TOTAL WATER UTILITIES | <u>971,243.38</u> |
| | 530.00 | | <u>971,243.38</u> |
| 581.20 | | Loan Repayment Issued | |
| | 00 | Personnel Benefits | 114,335.77 |
| | 581.00 | TOTAL INTERFUND LOAN DISBURSEMENTS | <u>114,335.77</u> |
| | 580.00 | | <u>114,335.77</u> |
| 591.34 | | Water Utilities | |
| | 72 | Revenue Bonds | 23,986.19 |
| | 78 | Intergovernmental Loans | 45,693.67 |
| | 591.00 | TOTAL REDEMPTION OF LONG TERM DEBT | <u>69,679.86</u> |
| 592.34 | | Water Utilities | |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

401 Water Fund

BAS EL

| | | |
|-----------|---|--------------|
| 80 | Debt Service: Interest And Related Costs | 1,798.96 |
| 82 | Interest On Interfund Debt | 6,872.46 |
| 83 | Interest On Long-Term External Debt | 2,741.62 |
| | | <hr/> |
| 592.00 | TOTAL INTEREST AND OTHER DEBT SERVICE COSTS | 11,413.04 |
| 594.34 | Water Utilities | |
| 60 | Capital Outlays | 325,024.38 |
| 62 | Buildings & Structures | 37,158.92 |
| 64 | Machinery & Equipment | 88,646.40 |
| | | <hr/> |
| 594.00 | TOTAL CAPITAL EXPENDITURES/EXPENSES | 450,829.70 |
| | | <hr/> |
| 590.00 | OTHER FINANCING USES | 531,922.60 |
| | | <hr/> |
| 500.00 | TOTAL EXPENDITURES AND OTHER FINANCING USES | 1,617,501.75 |
| | | <hr/> |
| 508.80.00 | Unreserved | 854,909.82 |
| 508.10.00 | Reserved | 200,000.00 |

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

402 Sewer Fund

BAS EL OB LA

| | | |
|---------------|--|---------------------|
| 308 80 04 02 | Estimated Beginning Balance | 151,140.00 |
| 308 80 24 02 | Estimated Beginning Balance Rsrv | 1,716,192.21 |
| 308.00 | TOTAL BEGINNING NET CASH & INVESTMENTS | 1,867,332.21 |
| 343 50 00 03 | Surcharges For Sewer | 85,758.57 |
| 343 50 02 00 | Sewer Charges | 790,152.91 |
| 343 50 03 00 | Sewer Connection Charges | 9,312.00 |
| 343.00 | TOTAL UTILITIES | 885,223.48 |
| 340.00 | TOTAL | 885,223.48 |
| 359 90 00 01 | Miscellaneous Fines And Penalties | 5,381.80 |
| 359.00 | TOTAL NON-COURT FINES, FORFEITURES & PENALTIES | 5,381.80 |
| 350.00 | TOTAL | 5,381.80 |
| 361 11 00 02 | Interest On Investment | 14,326.93 |
| 361 11 04 02 | Interest On Investment | 2,495.40 |
| 361.00 | TOTAL INTEREST AND OTHER EARNINGS | 16,822.33 |
| 362 00 00 02 | Farm Lease - Amber Fields | 39,071.48 |
| 362.00 | TOTAL RENTS, LEASES AND CONCESSIONS | 39,071.48 |
| 367 00 04 02 | Contributions And Donations From Nongovernmental S | 9,255.26 |
| 367.00 | TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE | 9,255.26 |
| 360.00 | TOTAL | 65,149.07 |
| 300.00 | TOTAL RESOURCES | 2,823,086.56 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

402 Sewer Fund

BAS EL

| | | |
|---------------|--|-------------------|
| 535.10 | 31 Office & Operating Supplies | 656.68 |
| | 41 Professional Services | 20,480.33 |
| | 44 Taxes And Operating Assessments | 20,197.30 |
| | 45 Operating Rentals & Leases | 4,609.97 |
| | 46 Insurance | 21,767.54 |
| | 47 Utility Services | 53,113.42 |
| | 49 Miscellaneous | 6,649.43 |
| | 50 Intergovernmental Services & Taxes | 1,615.68 |
| 535.20 | 10 Salaries & Wages | 19,650.69 |
| | 20 Personnel Benefits | 9,706.64 |
| | 41 Professional Services | 1,997.03 |
| 535.50 | 10 Salaries & Wages | 25,764.72 |
| | 20 Personnel Benefits | 12,052.03 |
| | 31 Office & Operating Supplies | 47,574.27 |
| | 32 Fuel Consumed | 9,416.02 |
| | 35 Small Tools And Minor Equipment | 1,015.56 |
| | 41 Professional Services | 1,330.38 |
| | 42 Communications | 3,148.38 |
| | 47 Utility Services | 3,014.87 |
| | 48 Repairs & Maintenance | 50,837.89 |
| | 49 Miscellaneous | 480.69 |
| 535.70 | 10 Salaries & Wages | 61,979.10 |
| | 20 Personnel Benefits | 38,212.18 |
| 535.80 | 10 Salaries & Wages | 88,490.30 |
| | 20 Personnel Benefits | 48,450.06 |
| | 31 Office & Operating Supplies | 17,180.25 |
| | 43 Travel | 424.96 |
| | 47 Utility Services | 64,825.76 |
| | 49 Miscellaneous | 2,801.88 |
| 535.90 | 40 Other Services And Charges | 3,271.57 |
| 535.00 | TOTAL SEWER/RECLAIMED WATER UTILITIES | 640,715.58 |
| 530.00 | | 640,715.58 |
| 594.35 | Sewer Utilities | |
| | 60 Capital Outlays | 260,858.04 |
| | 62 Buildings & Structures | 40,072.78 |
| | 64 Machinery & Equipment | 49,640.86 |
| 594.00 | TOTAL CAPITAL EXPENDITURES/EXPENSES | 350,571.68 |
| 590.00 | OTHER FINANCING USES | 350,571.68 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

402 Sewer Fund

BAS EL

| | |
|---|---------------------|
| 500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES | 991,287.26 |
| 508.80.00 Unreserved | 1,831,799.30 |
| 508.10.00 Reserved | 0.00 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

403 Solid Waste Fund

BAS EL OB LA

| | | |
|---------------|---|-------------------|
| 308 80 04 03 | Estimated Beginning Balance | 10,000.00 |
| 308 80 24 03 | Estimated Beginning Balance Rsrv | 123,587.70 |
| 308.00 | TOTAL BEGINNING NET CASH & INVESTMENTS | 133,587.70 |
| 361 11 00 03 | Interest On Investment | 977.51 |
| 361 11 04 03 | Interest Earned On Investment | 250.68 |
| 361.00 | TOTAL INTEREST AND OTHER EARNINGS | 1,228.19 |
| 360.00 | TOTAL | 1,228.19 |
| 300.00 | TOTAL RESOURCES | 134,815.89 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

403 Solid Waste Fund

BAS EL

537.10

| | | |
|----|-----------------------------|--------|
| 31 | Office & Operating Supplies | 294.13 |
| 42 | Communications | 36.93 |

| | | |
|--------|---------------------------------------|--------|
| 537.00 | TOTAL GARBAGE & SOLID WASTE UTILITIES | 331.06 |
|--------|---------------------------------------|--------|

| | | |
|--------|--|--------|
| 530.00 | | 331.06 |
|--------|--|--------|

| | | |
|--------|---|--------|
| 500.00 | TOTAL EXPENDITURES AND OTHER FINANCING USES | 331.06 |
|--------|---|--------|

| | | |
|-----------|------------|------------|
| 508.80.00 | Unreserved | 134,484.83 |
| 508.10.00 | Reserved | 0.00 |

CITY OF CONNELL

SCHEDULE 01 REVENUES

MCAG #: 0286

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

633 State Remittance Fund

BAS EL OB LA

| | | |
|---------------|---|------------------|
| 308 80 06 33 | Beginning Balance | 6,219.79 |
| 308.00 | TOTAL BEGINNING NET CASH & INVESTMENTS | 6,219.79 |
| 389 30 00 00 | Building Permit: St.sur.chrg. | 191.50 |
| 389 30 00 02 | Weapons Permits DOL | 1,365.00 |
| 389 30 00 04 | Trauma Care | 768.60 |
| 389 30 00 05 | ST Gen Fund 54 | 231.98 |
| 389 30 00 06 | ST Gen Fund 40 | 11,202.66 |
| 389 30 00 07 | St Gen Fund 50 | 6,547.63 |
| 389 30 00 08 | Judicial Info Systems Account | 4,370.62 |
| 389 30 00 09 | School Zone Safety | 676.53 |
| 389 30 01 00 | Weapons/fingerprints WA State | 594.00 |
| 389 30 02 00 | County/crime Victim Compenstn-Agency Collect | 439.02 |
| 389 30 09 00 | ST Patrol HWY Account | 195.48 |
| 389 30 14 00 | HWY Safety Act | 79.01 |
| 389 30 15 00 | Death Inv Acct | 34.26 |
| 389 30 31 00 | Auto Theft Prevention | 1,543.99 |
| 389 30 32 00 | Trauma Brain Injuries | 277.44 |
| 389.00 | TOTAL OTHER NONREVENUES | 28,517.72 |
| 380.00 | TOTAL | 28,517.72 |
| 300.00 | TOTAL RESOURCES | 34,737.51 |

CITY OF CONNELL

MCAG #: 0286

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

633 State Remittance Fund

BAS EL

589.30

| | |
|----|-----------|
| 00 | 25,270.30 |
| 01 | 632.00 |
| 02 | 404.66 |
| 09 | 192.37 |

589.00 TOTAL OTHER NON-EXPENDITURES 26,499.33

580.00 26,499.33

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES 26,499.33

508.80.00 Unreserved 8,238.18
508.10.00 Reserved 0.00

City Of Connell

MCAG #: 0286

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2018

1 Of 3

| BARS CODE | | Total For All Funds | 001 - General Fund | 101 - Street |
|--|--|---------------------|---------------------|--------------------|
| | | Total Amount | Actual Amount | Actual Amount |
| Beginning Cash and Investments | | | | |
| 308.10 | Reserved | 1,307,151.41 | 1,107,151.41 | 0.00 |
| 308.80 | Unreserved | 5,990,501.59 | 2,470,510.71 | 442,988.39 |
| 388/588 | Prior Period Adjustment, Net | 0.00 | (54,712.50) | 0.00 |
| Revenues | | | | |
| 310 | Taxes | 1,979,244.43 | 1,772,284.64 | 140,291.83 |
| 320 | Licenses and Permits | 48,205.34 | 48,205.34 | 0.00 |
| 330 | Intergovernmental Revenues | 779,005.41 | 255,775.53 | 516,233.48 |
| 340 | Charges for Goods and Services | 2,557,021.61 | 160,832.45 | 885.00 |
| 350 | Fines and Penalties | 54,601.96 | 28,787.94 | 0.00 |
| 360 | Miscellaneous Revenues | 187,820.97 | 105,868.29 | 3,198.51 |
| | Total Revenues: | 5,605,899.72 | 2,371,754.19 | 660,608.82 |
| Expenditures | | | | |
| 510 | General Government | 399,866.13 | 399,866.13 | 0.00 |
| 520 | Public Safety | 1,175,164.18 | 1,173,176.98 | 1,987.20 |
| 530 | Utilities | 1,612,290.02 | 0.00 | 0.00 |
| 540 | Transportation | 187,441.25 | 0.00 | 187,441.25 |
| 550 | Natural and Economic Environment | 51,545.74 | 38,801.26 | 0.00 |
| 560 | Social Services | 1,388.99 | 1,388.99 | 0.00 |
| 570 | Culture and Recreation | 221,593.46 | 221,593.46 | 0.00 |
| | Total Expenditures: | 3,649,289.77 | 1,834,826.82 | 189,428.45 |
| | Excess (Deficiency) Revenues over Expenditure | 1,956,609.95 | 536,927.37 | 471,180.37 |
| 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 | 16,835.86 | 16,235.86 | 0.00 |
| 381,395,398 | Other Resources | 247,934.52 | 114,335.77 | 0.00 |
| | Total Other Increases in Fund Resources: | 264,770.38 | 130,571.63 | 0.00 |
| Other Decreases in Fund Resources | | | | |
| 594-595 | Capital Expenditures | 1,475,422.82 | 163,090.46 | 503,934.58 |
| 591-593, 599 | Debt Service | 84,702.97 | 3,610.07 | 0.00 |
| 597 | Transfers-Out | 0.00 | 0.00 | 0.00 |
| 589 | Custodial Activities | 19,669.08 | 19,669.08 | 0.00 |
| 585 | Special or Extraordinary Items | 0.00 | 0.00 | 0.00 |
| 581 | Other Uses | 114,335.77 | 0.00 | 0.00 |
| | Total Other Decreases in Fund Resources: | 1,694,130.64 | 186,369.61 | 503,934.58 |
| | Increase (Decrease) in Cash and Investments | 527,249.69 | 481,129.39 | (32,754.21) |
| Ending Cash and Investments | | | | |
| 508.10 | Reserved | 1,439,022.22 | 1,239,022.22 | 0.00 |
| 508.80 | Unreserved | 6,385,880.47 | 2,765,056.79 | 410,234.18 |
| | Total Ending Cash and Investments | 7,824,902.69 | 4,004,079.01 | 410,234.18 |

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, 2018

2 Of 3

| 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 | 200,000.00 |
| 308.80 | Unreserved | 42,123.58 | 289,969.98 | 743,989.02 |
| 388/588 | Prior Period Adjustment, Net | 0.00 | 0.00 | 54,712.50 |
| Revenues | | | | |
| 310 | Taxes | 15,889.06 | 50,778.90 | 0.00 |
| 320 | Licenses and Permits | 0.00 | 0.00 | 0.00 |
| 330 | Intergovernmental Revenues | 0.00 | 6,996.40 | 0.00 |
| 340 | Charges for Goods and Services | 0.00 | 0.00 | 1,510,080.68 |
| 350 | Fines and Penalties | 0.00 | 0.00 | 20,432.22 |
| 360 | Miscellaneous Revenues | 439.81 | 2,938.70 | 8,998.40 |
| Total Revenues: | | 16,328.87 | 60,714.00 | 1,539,511.30 |
| 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 | 971,243.38 |
| 540 | Transportation | 0.00 | 0.00 | 0.00 |
| 550 | Natural and Economic Environment | 12,744.48 | 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: | | 12,744.48 | 0.00 | 971,243.38 |
| Excess (Deficiency) Revenues over Expenditure | | 3,584.39 | 60,714.00 | 568,267.92 |
| 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 | 600.00 |
| 381,395,398 | Other Resources | 0.00 | 0.00 | 133,598.75 |
| Total Other Increases in Fund Resources: | | 0.00 | 0.00 | 134,198.75 |
| Other Decreases in Fund Resources | | | | |
| 594-595 | Capital Expenditures | 0.00 | 6,996.40 | 450,829.70 |
| 591-593, 599 | Debt Service | 0.00 | 0.00 | 81,092.90 |
| 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 | 114,335.77 |
| Total Other Decreases in Fund Resources: | | 0.00 | 6,996.40 | 646,258.37 |
| Increase (Decrease) in Cash and Investments | | 3,584.39 | 53,717.60 | 56,208.30 |
| Ending Cash and Investments | | | | |
| 508.10 | Reserved | 0.00 | 0.00 | 200,000.00 |
| 508.80 | Unreserved | 45,707.97 | 343,687.58 | 854,909.82 |
| Total Ending Cash and Investments | | 45,707.97 | 343,687.58 | 1,054,909.82 |

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, 2018

3 Of 3

| BARS CODE | | 402 - Sewer Fund | 403 - Solid Waste Fund | Actual Amount |
|--|--|---------------------|------------------------|---------------|
| | | Actual Amount | Actual Amount | |
| Beginning Cash and Investments | | | | |
| 308.10 | Reserved | 0.00 | 0.00 | 0.00 |
| 308.80 | Unreserved | 1,867,332.21 | 133,587.70 | 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 | 885,223.48 | 0.00 | 0.00 |
| 350 | Fines and Penalties | 5,381.80 | 0.00 | 0.00 |
| 360 | Miscellaneous Revenues | 65,149.07 | 1,228.19 | 0.00 |
| | Total Revenues: | 955,754.35 | 1,228.19 | 0.00 |
| Expenditures | | | | |
| 510 | General Government | 0.00 | 0.00 | 0.00 |
| 520 | Public Safety | 0.00 | 0.00 | 0.00 |
| 530 | Utilities | 640,715.58 | 331.06 | 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: | 640,715.58 | 331.06 | 0.00 |
| | Excess (Deficiency) Revenues over Expenditure | 315,038.77 | 897.13 | 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 | 350,571.68 | 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: | 350,571.68 | 0.00 | 0.00 |
| | Increase (Decrease) in Cash and Investments | (35,532.91) | 897.13 | 0.00 |
| Ending Cash and Investments | | | | |
| 508.10 | Reserved | 0.00 | 0.00 | 0.00 |
| 508.80 | Unreserved | 1,831,799.30 | 134,484.83 | 0.00 |
| | Total Ending Cash and Investments | 1,831,799.30 | 134,484.83 | 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, 2018

1 Of 1

| BARS CODE | | Total For All Funds | 633 - State Remittance Fund | |
|--------------|---|------------------------|--------------------------------|---------------|
| | | Total Amount | Actual Amount | Actual Amount |
| 308 | Beginning Cash and Investments | 6,219.79 | 6,219.79 | 0.00 |
| 388/588 | Prior Period Adjustments,Net | 0.00 | 0.00 | 0.00 |
| 310 - 360 | Revenues | 0.00 | 0.00 | 0.00 |
| 370 - 390 | Other Increases and Financing Sources | 28,517.72 | 28,517.72 | 0.00 |
| 510 - 570 | Expenditures | 0.00 | 0.00 | 0.00 |
| 580 - 590 | Other Decreases and Financing Uses | 26,499.33 | 26,499.33 | 0.00 |
| | Increase (Decrease) in Cash and Investments | 2,018.39 | 2,018.39 | 0.00 |
| 508 | Ending Cash and Investments: | 8,238.18 | 8,238.18 | 0.00 |

The accompanying notes are an integral part of this Statement

UTILITIES TRIAL BALANCE

City Of Connell
MCA# #: 0286

Time: 11:53:23 Date: 07/08/2019

06/01/2019 To: 06/30/2019

Page: 1

| Utility | | Previous | Receipts | Billing | Ending |
|-----------------|------------|-----------------|-------------------|-------------------|-------------------|
| Water | Basic | -5,894.00 | 74,484.36 | 75,197.77 | -5,180.59 |
| | Usage: | 9,421.46 | 36,531.16 | 37,989.81 | 10,880.11 |
| | Surcharge: | 304.61 | 0.00 | 0.00 | 304.61 |
| | Other: | 50.41 | 149.63 | 100.00 | 0.78 |
| | Tax: | 1,250.16 | 18,264.85 | 18,471.87 | 1,457.18 |
| | Late Fees: | 99.82 | 893.07 | 1,079.41 | 286.16 |
| | Interest: | 96.58 | 19.12 | 5.28 | 82.74 |
| | | | <u>5,329.04</u> | <u>130,342.19</u> | <u>132,844.14</u> |
| Sewer | Basic | -4,406.33 | 56,234.07 | 56,395.54 | -4,244.86 |
| | Usage: | 32.72 | 9,328.04 | 9,328.04 | 32.72 |
| | Surcharge: | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other: | 0.00 | 0.00 | 0.00 | 0.00 |
| | Tax: | 896.13 | 7,084.15 | 7,184.68 | 996.66 |
| | Late Fees: | 217.53 | 696.93 | 570.59 | 91.19 |
| | Interest: | -9.59 | 0.00 | 0.00 | -9.59 |
| | | | <u>-3,269.54</u> | <u>73,343.19</u> | <u>73,478.85</u> |
| Wood Chipping S | Basic | 364.19 | 0.00 | 0.00 | 364.19 |
| | Surcharge: | 0.00 | 10.00 | 10.00 | 0.00 |
| | Other: | -84.00 | 0.00 | 0.00 | -84.00 |
| | Tax: | 64.97 | 0.00 | 0.00 | 64.97 |
| | Late Fees: | -36.31 | 0.00 | 0.00 | -36.31 |
| | Interest: | 0.00 | 0.00 | 0.00 | 0.00 |
| | | <u>308.85</u> | <u>10.00</u> | <u>10.00</u> | <u>308.85</u> |
| OT Water | Basic | -10.08 | 257.32 | 255.00 | -12.40 |
| | Usage: | 0.00 | 0.00 | 0.00 | 0.00 |
| | Surcharge: | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other: | 84.00 | 0.00 | 0.00 | 84.00 |
| | Tax: | 0.00 | 0.00 | 0.00 | 0.00 |
| | Late Fees: | 517.30 | 0.00 | 0.00 | 517.30 |
| | Interest: | 0.00 | 0.00 | 0.00 | 0.00 |
| | | <u>591.22</u> | <u>257.32</u> | <u>255.00</u> | <u>588.90</u> |
| Totals: | | <u>2,959.57</u> | <u>203,952.70</u> | <u>206,587.99</u> | <u>5,594.86</u> |

CITY OF CONNELL
SCHEDULE OF DISBURSEMENT ACTIVITY
For Year Ending: December 31, 2018

| Fund | Fund Title | Beginning Outstanding Items 01/01/2018 | Issued During The Year | Redeemed During The Year | Canceled During The Year | Ending Outstanding Items 12/31/2018 | Prior Yr Open Period Items | Curr Yr Open Period Items | Disbursements 12/31/2018 |
|----------------|-------------------------|---|---------------------------|--------------------------------|-----------------------------|--|-------------------------------|------------------------------|-----------------------------|
| 001 | General Fund | 75,359.06 | 2,080,909.83 | 2,055,867.08 | 5,456.57 | 94,945.24 | 0.00 | 0.00 | 2,075,453.26 |
| 101 | Street | 17,289.50 | 702,959.26 | 690,471.83 | 9,585.14 | 20,191.79 | 0.00 | 0.00 | 693,374.12 |
| 104 | Hotel/Motel Tax Fund | 753.05 | 12,744.48 | 11,947.53 | | 1,550.00 | 0.00 | 0.00 | 12,744.48 |
| 300 | Capital Facilities Fund | | 6,996.40 | 6,996.40 | | | 0.00 | 0.00 | 6,996.40 |
| 401 | Water Fund | 209,133.00 | 1,638,362.70 | 1,764,373.48 | 19,607.70 | 63,514.52 | 0.00 | 0.00 | 1,618,755.00 |
| 402 | Sewer Fund | 20,625.85 | 1,089,616.22 | 975,322.95 | 98,008.87 | 36,910.25 | 0.00 | 0.00 | 991,607.35 |
| 403 | Solid Waste Fund | | 331.06 | 331.06 | | | 0.00 | 0.00 | 331.06 |
| 633 | State Remittance Fund | 2,137.39 | 26,499.33 | 26,557.42 | | 2,079.30 | 0.00 | 0.00 | 26,499.33 |
| TOTALS: | | 325,297.85 | 5,558,419.28 | 5,531,867.75 | 132,658.28 | 219,191.10 | | | 5,425,761.00 |

SCHEDULE OF CASH ACTIVITY
For Year Ending: December 31, 2018

| Fund | Beg Balance | Receipts | Transfers-In | Other Rev | Netted Trans | Ttl Increase | Disbursements | Trans-Out | Other Exp | Ttl Decrease | End Balance |
|-----------------------------|---------------------|---------------------|--------------|------------------|--------------|---------------------|---------------------|-------------|-------------------|---------------------|---------------------|
| 001 General Fund | 3,577,662.12 | 2,556,344.71 | | 236.68 | | 2,556,581.39 | 2,080,909.83 | | 49,254.67 | 2,130,164.50 | 4,004,079.01 |
| 101 Street | 442,988.39 | 660,619.91 | | | | 660,619.91 | 702,959.26 | | -9,585.14 | 693,374.12 | 410,234.18 |
| 104 Hotel/Motel Tax Fund | 42,123.58 | 16,328.87 | | | | 16,328.87 | 12,744.48 | | | 12,744.48 | 45,707.97 |
| 300 Capital Facilities Fund | 289,969.98 | 60,714.00 | | | | 60,714.00 | 6,996.40 | | | 6,996.40 | 343,687.58 |
| 401 Water Fund | 943,989.02 | 1,675,021.08 | | 54,677.48 | | 1,729,698.56 | 1,638,362.70 | | -19,584.94 | 1,618,777.76 | 1,054,909.82 |
| 402 Sewer Fund | 1,867,332.21 | 956,130.64 | | -33.42 | | 956,097.22 | 1,089,616.22 | | -97,986.09 | 991,630.13 | 1,831,799.30 |
| 403 Solid Waste Fund | 133,587.70 | 1,228.19 | | | | 1,228.19 | 331.06 | | | 331.06 | 134,484.83 |
| 633 State Remittance Fund | 6,219.79 | 28,517.72 | | | | 28,517.72 | 26,499.33 | | | 26,499.33 | 8,238.18 |
| TOTALS: | 7,303,872.79 | 5,954,905.12 | 0.00 | 54,880.74 | | 6,009,785.86 | 5,558,419.28 | 0.00 | -77,901.50 | 5,480,517.78 | 7,833,140.87 |

UTILITY PAYMENTS RECEIVED

City Of Connell
MCAG #: 0286

Time: 11:55:07 Date: 07/08/2019

06/01/2019 To: 06/30/2019

Page: 1

| Account | Date | Base | Usage | Surcharge | Other | Tax | Late Fees | Interest | Total |
|-----------------------|------|-----------|-----------|-----------|--------|-----------|-----------|----------|------------|
| Total Water: | | 74,484.36 | 36,531.16 | | 149.63 | 18,264.85 | 893.07 | 19.12 | 130,342.19 |
| Total Sewer: | | 56,234.07 | 9,328.04 | | | 7,084.15 | 696.93 | | 73,343.19 |
| Total Wood Chipping S | | | | 10.00 | | | | | 10.00 |
| Total OT Water: | | 257.32 | | | | | | | 257.32 |
| Utility Deposits: | | | | | | | | | |

203,952.70

| | Pymts: | Ave: | Check: | Cash: | CC/EFT: | |
|-----------|--------|--------|-----------|----------|-----------|------------|
| Cash Rec: | 330 | 465.80 | 99,582.21 | 6,927.18 | 47,203.68 | 153,713.07 |
| ACH: | 0 | 0.00 | | | 0.00 | 0.00 |
| Express: | 447 | 112.39 | | | 50,239.63 | 50,239.63 |
| Other: | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 777 | 262.49 | 99,582.21 | 6,927.18 | 97,443.31 | 203,952.70 |

**CITY OF CONNELL
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDING: DECEMBER 31, 2018**

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 |
|---|-------------------------------------|--------|------------------|-----------------------------|--------------------------|-------------------|---------------------------------------|------|
| WA State Department Of Transportation / Thru WA State Department Of Transportation | Columbia Ave Chip Seal WSDOT | | 20 205 | 184,508 00 | 0 00 | 184,508 00 | 0 00 | 1,2 |
| | | | Subtotal: | 184,508 00 | | 184,508 00 | 0 00 | |
| Department of Justice | Bulleproof Vest Partnership Program | 16 607 | Connell | | 1,954 98 | 1,954 98 | 0 00 | 1,2 |
| | | | Subtotal: | 0 00 | 1,954 98 | 1,954 98 | 0 00 | |
| Federal Emergency Management Agency / Thru Homeland Security | Federal - Homeland Security | 97 036 | Duns 618129605 | 152,165 06 | 0 00 | 152,165 06 | 0 00 | 1,2 |
| | | | Subtotal: | 152,165 06 | | 152,165 06 | 0 00 | |
| Total Federal Awards Expended: | | | | 336,673.06 | 1,954.98 | 338,628.04 | 0.00 | |

CITY OF CONNELL
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDING: DECEMBER 31, 2018

MCAG #: 0286

Schedule 15

| Grantor/Program Title | ID # | Amount | Footnote Ref |
|---|----------------|--------------------------|--------------|
| State Grant For RR | GCB2372 | 401,323.31 | |
| Total : | | <u>401,323.31</u> | |
| Department Of Commerce | | | |
| Direct Grant Program | S1963 | 24,250.00 | |
| Growth Management | 18-63210-090 | 9,000.00 | |
| Total Department Of Commerce: | | <u>33,250.00</u> | |
| Military Department | | | |
| FEMA 12.5 % Share | Project 772PE | 25,360.84 | |
| Total Military Department: | | <u>25,360.84</u> | |
| WA Transportation Improvement Board | | | |
| Columbia Avenue Chip Seal | 2-E-926(003)-1 | 28,796.00 | |
| E. Birch | 6-E-926(006)-1 | 9,020.25 | |
| E. Davis Street | 6-E-926(007)-1 | 1,620.00 | |
| S. Columbia Avenue Sidewalk | P-E-926(P01)-1 | 4,930.05 | |
| Total WA Transportation Improvement Board: | | <u>44,366.30</u> | |
| Total State Assistance: | | <u>504,300.45</u> | |

City of Connell, WA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018**

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:

- 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.

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, 2018**

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 17297.22 |
| 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> |

CITY OF CONNELL
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

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 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. Cash and Investments

See Note 3, Deposits and Investments

D. 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.

E. Compensated Absences

Non union employees may only carry over 240 hours of annual leave from one calendar year to the next, 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.

If a Temporary, Seasonal, or Part-Time employee separates from employment, there will not be financial or other reimbursement to the employee for accrued, unused sick leave balances available at the time of separation.

When a Full Time employee separates from the City of Connell, the employee will be compensated for accrued but unused sick leave at the rate of twenty-five percent (25%) for 5-20 years service or at fifty percent (50%) for service over and above 20 years of the employee's last recorded pay rate.

Employees are paid out compensatory time at the employee's rate of pay or given time off. 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. Exempt employees do not accrual compensatory time.

Payments are recognized as expenditures when paid.

Costs of Compensated Absences for the year ending 2018: \$3,582.80 comp time, \$43,036.08 sick leave, and \$76,895.02 vacation, for a total of \$123,513.90

F. Long-Term Debt See Note 6, *Debt Service Requirements*.

G. 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. 404 – Water Emergency Fund – Per Ordinance No. 971-2016: Established to set aside funds for a water emergency fund. Appropriations from this fund are restricted and subject to Council approval, unless emergency conditions do not provide sufficient time to acquire Council approval, in which case the appropriation shall be subject to the approval of the Mayor or the Mayor’s designee.

Fund No. 406 – Sewer Emergency Fund – Per Ordinance No. 995-2018: Established to set aside funds for a sewer emergency fund. Appropriations from this fund are restricted and subject to Council approval, unless emergency conditions do not provide sufficient time to acquire Council approval, in which case the appropriation shall be subject to the approval of the Mayor or the Mayor’s designee.

NOTE 2 – BUDGET COMPLIANCE

A. 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 | Expenses w interfund transfers | Variance |
|-------------------------------|-----------------------------------|---------------------------------------|-----------------|
| 101 General Fund | 3,886,940.00 | 2,713,908.93 | 1,173,031.07 |
| General Reserve Fund | 1,513,950.00 | 83,893.55 | 1,430,056.45 |
| General Support Fund | 1,233,630.00 | 0.00 | 1,233,630.00 |
| Total 001 - General Fund | 6,634,520.00 | 2,797,802.48 | 3,836,717.52 |
| | | | |
| 101 - Street | 2,108,050.00 | 693,363.03 | 1,414,686.97 |
| 104 - Hotel/Motel Tax Fund | 52,270.00 | 12,744.48 | 39,525.52 |
| 300 - Capital Facilities Fund | 319,400.00 | 6,996.40 | 312,403.60 |
| | | | |
| 401 - Water Fund | | | |
| Water Fund | 3,636,400.00 | 1,617,501.75 | 2,018,898.25 |

| | | | |
|-------------------------------|----------------------|---------------------|---------------------|
| Water Emergency Fund | 200,000.00 | 0 | 200,000.00 |
| DWSRF Loan (CTED) | 26,000.00 | 25,785.15 | 214.85 |
| Water/Sewer Bond Reserve | 0.00 | 0.00 | 0.00 |
| Water/Sewer Bond Redemption | 0.00 | 0.00 | 0.00 |
| Total 401 - Water Fund | 3,862,400.00 | 1,643,286.90 | 2,219,113.10 |
| 402 - Sewer Fund | 2,493,440.00 | 991,287.26 | 1,502,152.74 |
| 403 - Solid Waste Fund | 141,460.00 | 331.06 | 141,128.94 |
| 633 - State Remittance Fund | 57,550.00 | 26,499.33 | 31,050.67 |
| TOTAL | 15,669,090.00 | 6,172,310.94 | 9,496,779.06 |

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, 404, 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.

Interfund transfers consisted of the following:

| Fund | Account | Title | YTD |
|------|--------------|---|------------|
| 001 | 397 21 00 02 | Transfer From Reserve For PS Criminal Justice | 61,771.97 |
| 001 | 397 50 00 00 | Community Center Capital | 22,121.58 |
| 002 | 397 19 00 10 | Civic Facility | 130,000.00 |
| 002 | 397 18 00 10 | Community Development | 100,000.00 |
| 002 | 397 58 00 10 | Economic Development | 348,000.00 |
| 002 | 397 21 00 10 | Law Enforcement | 10,000.00 |
| 002 | 397 22 00 00 | Fire Protection | 40,000.00 |
| 002 | 397 76 00 10 | Parks & Recreation | 10,000.00 |
| 414 | 397 34 02 02 | Transfer From Water to DWSRF | 25,785.15 |
| | | | 747,678.70 |

| Fund | Account | Title | YTD |
|------|--------------|-----------------------------|------------|
| 001 | 597 22 00 00 | Fire Protection | 40,000.00 |
| 001 | 597 76 00 10 | Law Enforcement | 10,000.00 |
| 001 | 597 18 00 10 | Community Development | 100,000.00 |
| 001 | 597 18 60 06 | Economic Development | 348,000.00 |
| 001 | 597 19 00 10 | Civic Facility | 130,000.00 |
| 001 | 597 21 00 10 | Law Enforcement | 10,000.00 |
| 002 | 597 50 00 00 | Community Center | 22,121.58 |
| 002 | 597 21 00 02 | PS Criminal Justice | 61,771.97 |
| 401 | 597 34 70 00 | Transfer To DWSRF Fund(414) | 25,785.15 |
| | | | 747,678.70 |

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, 2018 are as follows:

| | |
|----------------------------------|-----------------|
| Local Government Investment Pool | \$ 536,743.65 |
| US Government Agency Securities | \$ 5,649,065.31 |
| Public Fund Money Market Account | \$ <u>0</u> |
| Total | \$ 6,185,808.96 |

NOTE 4 - PROPERTY TAX

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the City of Connell. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City of Connell’s regular levy for the year 2018 was 2.96029183 per \$1,000 on an assessed valuation of \$161,867,487 for a total regular levy of \$479,175.

NOTE 5 - INTERFUND LOANS

The following table displays interfund loan activity during 2018:

| Borrowing Fund | Lending Fund | Balance 1/1/2018 | New Loans | Repayments | Balance 12/31/2018 |
|----------------|--------------|------------------|-----------|------------|--------------------|
| 401 | 111 | \$ 332,058.08 | | 65,096.61 | 266,961.47 |
| 401 | 111 | \$ 355,188.37 | | 49,239.16 | 305,949.21 |
| | Totals | \$ 687,246.45 | | 114,335.77 | 572,910.68 |

NOTE 6 – 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, 2018.

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

| Year | Principal | Interest | Total |
|---------------|---------------------|------------------|---------------------|
| 2019 | 138,034.33 | 5,684.38 | 143,718.71 |
| 2020 | 97,680.81 | 12,506.24 | 110,187.05 |
| 2021 | 75,794.70 | 9,692.28 | 85,486.98 |
| 2022 | 78,052.27 | 7,320.47 | 85,372.74 |
| 2023 | 80,478.87 | 4,779.63 | 85,258.50 |
| 2024-2028 | 228,468.34 | 9,138.73 | 237,607.07 |
| 2029-2033 | 228,468.34 | 6,282.88 | 234,751.22 |
| 2034-2038 | 228,468.34 | 3,427.03 | 231,895.37 |
| 2039-2042 | 137,081.01 | 685.40 | 137,766.41 |
| TOTALS | 1,292,527.01 | 59,517.04 | 1,352,044.05 |

NOTE 7 - 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, 2018 (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 | 0.005216% | \$232,948 | |
| PERS 2/3 | 0.006696% | \$114,328 | |
| LEOFF 2 | | | \$345,096 |
| VFFRPF PD Rsrv | | | \$77,370.42 |
| VFFRPF Fire | | | \$193,426.06 |
| | | | |

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 8 – 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, 2018 there are 207 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 (SIR) of \$100,000, with the exception of wrongful acts and law enforcement liability which have a self-insured retention of \$25,000. Members are responsible for a \$1,000 to 10,000 deductible for each claim, while the program is responsible for the \$100,000 retention. 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 in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$1,922,394.00.

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

Privacy and Network Liability coverage is offered with a \$10,000 member deductible and \$40,000 self-

insured retention for systems using encryption and \$50,000 member deductible and \$50,000 self-insured retention for those without encryption.

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 terminate 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, underwriting, claims adjustments and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ended December 1, 2018, were \$2,809,430.40.

NOTE 9 – OTHER DISCLOSURES

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

The City of Connell was granted an award from the Department of Transportation for a Railroad Interchange project. For ease of administration WSDOT is handling the administrative responsibility for this grant. In 2018 the City spent \$6,996 of those funds and WSDOT expended \$394,326.91.

In 2017 the City filed a lawsuit against Mary Hall for unpaid obligations on her lease for the pharmacy building. In 2018 a settlement was reached in the amount of \$3,500.

NOTE 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, 2018, 257 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: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington 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 2018, 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 Kaiser ISL at \$1 million with Companion Life through ASG Risk Management. 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"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in this report. 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.