

MCAG NO. 2960
 Prosser Transportation Benefit District
 FUND RESOURCES AND USES
 ARISING FROM CASH TRANSACTIONS
 For the Year Ended December 31, 2015

BARS CODE		Total for All Funds	103 TBD Fund
Beginning Cash and Investments			
308.10	Reserved	\$0.00	\$0.00
308.80	Unreserved	\$104,136.82	\$104,136.82
Prior Period Adjustments (388.80 and 588.80)		\$0.00	\$0.00
Operating Revenues:			
310	Taxes	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00
330	Intergovernmental	\$0.00	\$0.00
340	Charges for Goods and Services	\$89,195.60	\$89,195.60
350	Fines and Penalties	\$0.00	\$0.00
360	Miscellaneous	\$0.00	\$0.00
Total Revenues		\$89,195.60	\$89,195.60
Operating Expenditures:			
510	General Government	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00
530	Physical Environment	\$0.00	\$0.00
540	Transportation	\$74,630.22	\$74,630.22
550	Economic Environment	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00
Total Operating Expenditures		\$74,630.22	\$74,630.22
NonOperating Revenues:			
391-393	Debt Proceeds	\$0.00	\$0.00
370,380,395,398	Other Financing Sources	\$0.00	\$0.00
397	Transfer-In	\$0.00	\$0.00
Total Non-Revenue		\$0.00	\$0.00
NonOperating Expenditures:			
591-593	Debt Service	\$0.00	\$0.00
594-595	Capital Expenditures	\$0.00	\$0.00
580, 596,599	Nonexpenditures (Except 584)	\$0.00	\$0.00
597	Other Financing Uses	\$0.00	\$0.00
Total Non-Expenditures		\$0.00	\$0.00
Increase (Decrease in Cash and Investments:		\$118,702.20	\$118,702.20
Ending Cash and Investments:			
508.10	Reserved	\$0.00	0.00
508.80	Unreserved	\$118,702.20	\$118,702.20

The Accompanying Notes Are An Integral Part Of This Statement.

MCAG NO. 2960

SCHEDULE 01

Prosser Transportation Benefit District
DETAIL OF REVENUES AND OTHER SOURCES
For the Year Ended December 31, 2015

MCAG NO.	Fund Number	Fund Name	Account Code	Account Description	
2960	103	Transportation Benefit District	3088080	Beginning Fund Balance	104137
2960	103	Transportation Benefit District	3449000	Transportation Benefit District Fees	89196
2960	103	Transportation Benefit District	3611000	Investment Interest	0
2960	103	Transportation Benefit District	3699100	Other Miscellaneous Revenue	0
2960	103	Transportation Benefit District	5433041	Professional Services	0
2960	103	Transportation Benefit District	5989551	Intergovernmental and Other Payments	74630
2960	103	Transportation Benefit District	5080080	Ending Cash Balance	118702

MCAG NO. 2960

SCHEDULE 04/05

Prosser Transportation Benefit District

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ended December 31, 2015

MCAG NO.	Fund Number	Fund Name	Account Code	Account Description	
2960	103	Transportation Benefit District	3088000	Beginning Fund Balance	104137
2960	103	Transportation Benefit District	3449000	Transportation Benefit District Fees	89196
2960	103	Transportation Benefit District	3611000	Investment Interest	0
2960	103	Transportation Benefit District	3699000	Other Miscellaneous Revenue	0
2960	103	Transportation Benefit District	5433041	Professional Services	0
2960	103	Transportation Benefit District	5989551	Intergovernmental and Other Payments	74630
2960	103	Transportation Benefit District	5080000	Ending Cash Balance	118702

ID. No.	Description	Maturity/ Payment Due Date	Beginning Balance 01/01/20 15	Additions	Reduction s	BARS Code for Redempti on of Debt Only	Ending Balance 12/31/20 15
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No Activity to Report

CFDA # Federal Agri Federal Prc Pass-Throu Other Awa ARRA
No Activity to Report

Total Footnote Ref.

State Agen Grantor Program Ti Identificati Amount

no activity to report

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

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

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

Name of Firm
Name of Consultant
Business Address
Amount Paid to Consultant During Fiscal Year
Terms and Conditions, as Applicable, Including: Rates (E.g., Hourly, etc.) Maximum Compensation Allowed _____ Duration of Services _____ Services Provided, _____ _____

Certified Correct this _____ day of _____, 20__ to the best of my knowledge and belief:
Signature
Name Toni Yost
Title Finance Director

Prosser Transportation Benefit District

MCAG# 2960

Annual Report for the period ending 12/31/2015

Schedule 22 – Required Attachments

123: http://cityofprosser.com/index.asp?Type=B_BASIC&SEC={35976BB4-86C7-45D6-852D-32AEC97C7BBA}

12: see attached file

13: n/a

14: see attached file

15: Deposits are received directly from the State of WA and deposited into TBD account.

16: 2015 Chip Seal Maintenance Project \$71,150.65

71: 2015 Board Members

Marvin Ward , TBD Chair
Bob Elder , TBD Vice Chair
Don Aubrey
Morgan Everett
Scott Hamilton
Randy Taylor
Steve Becken
Rachel Shaw , TBD Secretary

18: Americanwest Bank/Banner Bank 4100603952; \$118,742.20

72: TBD Car Tab Fee of \$20

Prosser Transportation Benefit District Account Reconciliation

Activity through December 31, 2015

Number	Date	Description of Transaction	c	Debit (-)	Credit (+)	Balance
	12/31/14	Department of Revenue			\$5,880.60	\$104,136.82
1276	1/29/15	Bev Stone	X	\$20.00		\$104,116.82
1277	1/29/15	Rebecca Cook	X	\$20.00		\$104,096.82
	1/30/15	Department of Revenue			\$6,078.60	\$110,175.42
	2/27/15	Department of Revenue			\$6,296.40	\$116,471.82
	3/31/15	Department of Revenue			\$6,751.80	\$123,223.62
	4/30/15	Department of Revenue			\$7,543.80	\$130,767.42
1278	5/5/15	Jerry & Rosalva	X	\$20.00		\$130,747.42
1279	5/5/15	Jerry Lemmon Jr	X	\$20.00		\$130,727.42
1280	5/12/15	Albert Ray	X	\$20.00		\$130,707.42
	5/30/15	Department of Revenue			\$9,207.00	\$139,914.42
1281	6/2/15	Jerry Lemmon	X	\$20.00		\$139,894.42
1282	6/2/15	Jerry & Melissa Lemmon	X	\$20.00		\$139,874.42
1283	6/23/15	Riverside Storage	X	\$20.00		\$139,854.42
1284	6/23/15	Jerry P Lemmon	X	\$20.00		\$139,834.42
	6/30/15	Department of Revenue			\$7,781.40	\$147,615.82
1285	7/28/15	Ben Wilsey	X	\$20.00		\$147,595.82
1286	7/28/15	Albert Ray	X	\$20.00		\$147,575.82
	7/31/15	Department of Revenue			\$10,197.00	\$157,772.82
1287	8/4/15	Ben Wilsey	X	\$20.00		\$157,752.82
	8/31/15	Department of Revenue			\$7,029.00	\$164,781.82
1288	9/1/15	Irvin & Beverly Stone	X	\$20.00		\$164,761.82

Number	Date	Description of Transaction	c	Debit (-)	Credit (+)	Balance
1289	9/1/15	Andrew Elliot	X	\$20.00		\$164,741.82
	9/30/15	Department of Revenue			\$8,316.00	\$173,057.82
1290	10/6/15	Randy Payment	X	\$20.00		\$173,037.82
1291	10/7/15	Jerry Lemmon	X	\$20.00		\$173,017.82
	10/31/15	Department of Revenue			\$7,405.20	\$180,423.02
1292	11/10/15	Jerry & Melissa Lemmon	X	\$20.00		\$180,403.02
	11/30/15	Department of Revenue			\$7,167.60	\$187,570.62
1293	12/1/15	City of Prosser- Admin (3479.57) and Chip Seal (2168.33)	X	\$5,647.90		\$181,922.72
1294	12/1/15	City of Prosser - Chip Seal	X	\$68,982.32		\$112,940.40
	12/31/15	Department of Revenue			\$5,761.80	\$118,702.20



Transportation Benefit District

Prosser, WA

Financial Process and Procedures

Purpose:

The purpose of this document is to outline the financial processes and procedures of the Prosser Transportation Benefit District (TBD) and provide for transparency to the public, Commissioners, and all other interested parties.

Receipt of Funds:

Funds are usually received monthly from the Washington State Treasurer on the last working day of the month. These electronic funds are deposited directly into the TBD's bank account.

It is important to note, that these funds and account are maintained separately from all other City of Prosser funds.

Refunds:

From time to time, the TBD will be notified that a vehicle was assigned the TBD car tab fee in error. Typically, these errors are related to customers outside the city limits being charged for tab fee that should only be assigned to city residents. The following process will be followed when issuing refunds:

Preparation:

- *Customer must submit a copy of the applicable "Vehicle Registration Certificate"*
- *The Finance Manager will attach a "Payment Voucher" slip to the certificate and route the item to the Building Official and Finance Director for approval.*

Verification:

- *Building Official: The Building Official will review the registration and determine whether the address listed on the certificate is inside or outside of the city limits. If it is determined that the property is outside the city limits he will initial the voucher form, showing his approval for the refund.*
- *Finance Director: The Finance Director will review the registration to verify that the fee was paid by the individual and will ensure that a refund has not already been issued for this vehicle for the requested registration year. If it is determined that the fee was paid by the customer and that a*



refund has not already been issued, she will initial voucher form, show her approval for the refund.

Processing:

- *The Finance Manager will prepare the refund check for signature and will ensure that the payment is approved at the next TBD business meeting.*
 - *Approved Signatories:*
 - *Board Chair*
 - *Board Vice Chair*
 - *Treasure*

- *The Finance Manager will also report to the Washington State Department of Revenue and/or Washington State Department of Licensing the error and request that they correct their records.*

Projects, Administration, and Other Expenditures

The TBD has contributed to the City's Chip Seal Program for several years. Once bids are received, the results are presented to the TBD and City Council for approval. Upon approval, the TBD will issue a check to the City of Prosser for the budgeted amount. This project will then be monitored closely by the City to ensure that TBD funds are spent solely for the intended purpose. The City accomplishes this by maintaining a separate fund for TBD related projects and expenditures. If at project completion additional funds are needed, the City may make that request to the TBD Board. Additionally, any remaining funds un-used, shall be promptly returned to the TBD.

The TBD has provided the City of Prosser \$5,000 which is to be kept in a separate fund. These funds are intended to support routine charges such as postage, copy costs, and annual insurance costs. At each business meeting, the Finance Director will report to the TBD Board regarding the balance of these funds and recent expenditures. At least once annually, the TBD will replenish these funds back to the \$5,000 balance.

From time to time, the TBD may choose to participate in other street improvement projects. As these projects come up a financial plan will be prepared dictating funding levels and anticipated costs. If the project includes cost sharing with the City of Prosser, it will be outlined if a contribution will be made to the City for the TBD's portion of the project or if certain costs will be paid directly by the TBD.

Reconciling and Reporting

Monthly the accounts of the TBD are reconciled by the Finance Director. Financial Statements are prepared quarterly for the first 6 months of the year and then, beginning in June, reports are prepared on a monthly basis. These reports are posted on the City's webpage and provided to the Board for review, discussion and approval.