

**TOPPENISH CITY COUNCIL**  
**Study Session Minutes**  
**June 5, 2017**

**CALL TO ORDER**

Mayor C. Jiménez called the meeting to order at 5:00 p.m.

**ROLL CALL**

Present: Mayor Clara Jiménez and Councilmembers J. Eligio Jiménez, Mark Oaks, Derald Ortloff, Gabriel Piñon, Blaine Thorington and Angelica Walle.  
Staff Present: City Manager Lance Hoyt, Finance Director/City Clerk Debbie Zabell (FD Zabell) and Executive Assistant/Deputy City Clerk Heidi Riojas.

**ANNUAL REPORT UPDATE AND CITY'S COST ALLOCATION PLAN**

FD Zabell updated Council on the 2016 Annual Report and the City's Cost Allocation Plan. The City Council received a copy of the City's 2016 Annual Report as submitted to the State Auditor's Office with the agenda packet, along with Management Letters from the State Auditor's Office, the Cost Allocation Plan and a sample report from the City's Capital Asset Program. FD Zabell stated that the Notes to the Financial Statements describes, outlines and defines the charts and schedules on the Annual Report. In addition, FD Zabell summarized the areas of Fund Accounting, Budgets, Capital Assets, Reserved Portion of Funding Cash and Investments, Investments, Debt Service Requirements, Pension Plans (Local Government Pension Plans), Post-Retirement Benefits Other Than Pension Benefit, Other Disclosures (Construction Projects), Transportation Benefit District and Personnel. FD Zabell reported on the Cost Allocation Plan Policy that summarizes in writing, the methods and procedures that the City will use to allocate costs to various funds. The State Auditor's Office issued a Management Letter to the City on August 3, 2016 recommending that the City create a Cost Allocation Plan Policy for the allocation of shared costs. FD Zabell stated that a proposed Resolution will be on the June 26, 2017 agenda to adopt the Cost Allocation Plan Policy.

## ADJOURNMENT

There being no further business to come before the Council, the meeting was adjourned at 5:32 p.m.



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HEIDI RIOJAS, CMC  
EXECUTIVE ASSISTANT/DEPUTY CITY CLERK



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CLARA R. JIMÉNEZ, MAYOR