



ANNUAL REPORT CERTIFICATION

CITY OF DuPONT

MCAG No. 0576

Submitted pursuant to RCW 43.09.230 to the WASHINGTON STATE AUDITOR'S OFFICE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

GOVERNMENT INFORMATION

Official Mailing Address: 1700 Civic Drive DuPont, WA 98327
Official Website Address: www.dupontwa.gov
Official E-mail Address: None
Official Phone Number: (253) 964-8121

PREPARER INFORMATION and CERTIFICATION

Preparer Name and Title: Sandi Hines
Contact Phone Number: (253) 912-3300
Contact E-mail Address: shines@dupontwa.gov

I do hereby certify this 30th day of May, 2014, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature: _____

Sandi M. Hines

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

BARS CODE	Total For All Funds	Fund 001 General Fund
	<u>Actual</u>	<u>Actual</u>
Beginning Cash and Investments		
308 10 <i>Reserved</i>	\$ 7,298,779	\$ 2,633,810
308 80 <i>Unreserved</i>	3,869,010	-
388 00/588 00 <i>Prior Period Adjustments</i>	3,429,769	2,633,810
	-	-
Operating Revenues		
310 Taxes	\$ 5,740,781	\$ 5,251,600
320 Licenses and Permits	716,991	706,857
330 Intergovernmental	580,052	295,149
340 Charges for Goods and Services	3,673,099	640,221
350 Fines and Penalties	25,956	2,666
360 Miscellaneous	124,886	115,322
Total Operating Revenues	\$ 10,861,765	\$ 7,011,815
Operating Expenditures		
510 General Government	\$ 1,115,420	\$ 1,114,970
520 Public Safety	3,175,738	3,163,921
530 Utilities	1,741,541	-
540 Transportation	446,089	19,606
550 Natural & Economic Environment	729,660	729,660
560 Social Services	-	-
570 Culture and Recreation	365,998	282,338
598 Intergovernmental Payments	-	-
Total Operating Expenditures	\$ 7,574,446	\$ 5,310,495
Net Operating Increase (Decrease)	\$ 3,287,319	\$ 1,701,320
Nonoperating Revenues		
370, 380, 395, 398 Other Financing Sources	\$ 389,147	\$ 11,977
391-393 Debt Proceeds	-	-
397 Transfers-In	998,739	-
Total Nonoperating Revenues	\$ 1,387,886	\$ 11,977
Nonoperating Expenditures		
580, 596, 599 Other Financing Uses	\$ 60,963	\$ 2,943
591-593 Debt Service	1,373,372	-
594-595 Capital Expenditures	312,878	32,788
597 Transfers-Out	998,739	993,460
Total Nonoperating Expenditures	\$ 2,745,952	\$ 1,029,191
Increase (Decrease) in Cash and Investments	\$ 1,929,253	\$ 684,106
Ending Cash and Investments		
508 10 <i>Reserved</i>	\$ 4,928,678	\$ -
508 80 <i>Unreserved</i>	4,299,368	3,317,924
Total Ending Cash and Investments	\$ 9,228,046	\$ 3,317,924

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

BARS CODE		Fund 101		Fund 103	
		Street		Hotel/Motel	
		Fund		Tax Fund	
		<u>Actual</u>		<u>Actual</u>	
Beginning Cash and Investments		\$	221	\$	230,373
308 10	<i>Reserved</i>		221		230,373
308 80	<i>Unreserved</i>		-		-
388 00/588 00	<i>Prior Period Adjustments</i>		-		-
Operating Revenues					
310	Taxes	\$	-	\$	102,520
320	Licenses and Permits		1,125		9,009
330	Intergovernmental		188,099		-
340	Charges for Goods and Services		14,000		2,175
350	Fines and Penalties		-		-
360	Miscellaneous		9		321
Total Operating Revenues		\$	203,233	\$	114,025
Operating Expenditures					
510	General Government	\$	-	\$	-
520	Public Safety		-		-
530	Utilities		-		-
540	Transportation		413,723		-
550	Natural & Economic Environment		-		-
560	Social Services		-		-
570	Culture and Recreation		-		83,660
598	Intergovernmental Payments		-		-
Total Operating Expenditures		\$	413,723	\$	83,660
Net Operating Increase (Decrease)		\$	(210,490)	\$	30,365
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	\$	-	\$	-
391-393	Debt Proceeds		-		-
397	Transfers-In		225,000		-
Total Nonoperating Revenues		\$	225,000	\$	-
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	\$	-	\$	-
591-593	Debt Service		-		-
594-595	Capital Expenditures		11,811		-
597	Transfers-Out		-		-
Total Nonoperating Expenditures		\$	11,811	\$	-
Increase (Decrease) in Cash and Investments		\$	2,699	\$	30,365
Ending Cash and Investments					
508 10	<i>Reserved</i>	\$	2,921	\$	260,737
508 80	<i>Unreserved</i>		-		-
Total Ending Cash and Investments		\$	2,921	\$	260,737

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

BARS CODE	Fund 104	Fund 160
	Public Safety	Drug Enforcement
	Mitigation Fund	Fund
	Actual	Actual
Beginning Cash and Investments	\$ 590,134	\$ 8,287
308 10 <i>Reserved</i>	590,134	8,287
308 80 <i>Unreserved</i>	-	-
388 00/588 00 <i>Prior Period Adjustments</i>	-	-
Operating Revenues		
310 Taxes	\$ -	\$ -
320 Licenses and Permits	-	-
330 Intergovernmental	-	-
340 Charges for Goods and Services	229,939	-
350 Fines and Penalties	-	-
360 Miscellaneous	1,067	1,002
Total Operating Revenues	\$ 231,006	\$ 1,002
Operating Expenditures		
510 General Government	\$ -	\$ -
520 Public Safety	11,817	-
530 Utilities	-	-
540 Transportation	-	-
550 Natural & Economic Environment	-	-
560 Social Services	-	-
570 Culture and Recreation	-	-
598 Intergovernmental Payments	-	-
Total Operating Expenditures	\$ 11,817	\$ -
Net Operating Increase (Decrease)	\$ 219,189	\$ 1,002
Nonoperating Revenues		
370, 380, 395, 398 Other Financing Sources	\$ -	\$ -
391-393 Debt Proceeds	-	-
397 Transfers-In	-	-
Total Nonoperating Revenues	\$ -	\$ -
Nonoperating Expenditures		
580, 596, 599 Other Financing Uses	\$ -	\$ -
591-593 Debt Service	151,209	-
594-595 Capital Expenditures	-	-
597 Transfers-Out	-	-
Total Nonoperating Expenditures	\$ 151,209	\$ -
Increase (Decrease) in Cash and Investments	\$ 67,980	\$ 1,002
Ending Cash and Investments		
508 10 <i>Reserved</i>	\$ 658,114	\$ 9,289
508 80 <i>Unreserved</i>	-	-
Total Ending Cash and Investments	\$ 658,114	\$ 9,289

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

BARS CODE	Fund 202		Fund 203	
	UTGO Fund		LID Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	10,355	\$	5,272
308 10 <i>Reserved</i>		-		-
308 80 <i>Unreserved</i>		10,355		5,272
388 00/588 00 <i>Prior Period Adjustments</i>		-		-
Operating Revenues				
310 Taxes	\$	-	\$	-
320 Licenses and Permits		-		-
330 Intergovernmental		-		-
340 Charges for Goods and Services		-		-
350 Fines and Penalties		-		-
360 Miscellaneous		15		7
Total Operating Revenues	\$	15	\$	7
Operating Expenditures				
510 General Government	\$	-	\$	-
520 Public Safety		-		-
530 Utilities		-		-
540 Transportation		-		-
550 Natural & Economic Environment		-		-
560 Social Services		-		-
570 Culture and Recreation		-		-
598 Intergovernmental Payments		-		-
Total Operating Expenditures	\$	-	\$	-
Net Operating Increase (Decrease)	\$	15	\$	7
Nonoperating Revenues				
370, 380, 395, 398 Other Financing Sources	\$	-	\$	-
391-393 Debt Proceeds		-		-
397 Transfers-In		-		-
Total Nonoperating Revenues	\$	-	\$	-
Nonoperating Expenditures				
580, 596, 599 Other Financing Uses	\$	-	\$	-
591-593 Debt Service		-		-
594-595 Capital Expenditures		-		-
597 Transfers-Out		-		5,279
Total Nonoperating Expenditures	\$	-	\$	5,279
Increase (Decrease) in Cash and Investments	\$	15	\$	(5,272)
Ending Cash and Investments				
508 10 <i>Reserved</i>	\$	-	\$	-
508 80 <i>Unreserved</i>		10,370		-
Total Ending Cash and Investments	\$	10,370	\$	-

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

BARS CODE	Fund 301		Fund 401	
	Capital Projects Fund		Water Utility Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	42,616	\$	1,893,189
308 10 <i>Reserved</i>		42,616		1,893,189
308 80 <i>Unreserved</i>		-		0
388 00/588 00 <i>Prior Period Adjustments</i>		-		-
Operating Revenues				
310 Taxes	\$	368,940	\$	-
320 Licenses and Permits		-		-
330 Intergovernmental		-		-
340 Charges for Goods and Services		-		1,718,586
350 Fines and Penalties		-		23,290
360 Miscellaneous		144		4,269
Total Operating Revenues	\$	369,084	\$	1,746,145
Operating Expenditures				
510 General Government	\$	450	\$	-
520 Public Safety		-		-
530 Utilities		-		1,212,177
540 Transportation		-		-
550 Natural & Economic Environment		-		-
560 Social Services		-		-
570 Culture and Recreation		-		-
598 Intergovernmental Payments		-		-
Total Operating Expenditures	\$	450	\$	1,212,177
Net Operating Increase (Decrease)	\$	368,634	\$	533,968
Nonoperating Revenues				
370, 380, 395, 398 Other Financing Sources	\$	-	\$	340,420
391-393 Debt Proceeds		-		-
397 Transfers-In		645,279		28,460
Total Nonoperating Revenues	\$	645,279	\$	368,880
Nonoperating Expenditures				
580, 596, 599 Other Financing Uses	\$	-	\$	58,020
591-593 Debt Service		910,040		200,732
594-595 Capital Expenditures		500		61,025
597 Transfers-Out		-		-
Total Nonoperating Expenditures	\$	910,540	\$	319,777
Increase (Decrease) in Cash and Investments	\$	103,373	\$	583,071
Ending Cash and Investments				
508 10 <i>Reserved</i>	\$	145,988	\$	2,476,263
508 80 <i>Unreserved</i>		-		-
Total Ending Cash and Investments	\$	145,988	\$	2,476,263

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

BARS CODE	Fund 403		Fund 501	
	Stormwater Management Fund		Equipment Rental & Replacement Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	1,104,190	\$	780,332
308 10 <i>Reserved</i>		1,104,190		-
308 80 <i>Unreserved</i>		-		780,332
388 00/588 00 <i>Prior Period Adjustments</i>		-		-
Operating Revenues				
310 Taxes	\$	-	\$	-
320 Licenses and Permits		-		-
330 Intergovernmental		96,804		-
340 Charges for Goods and Services		929,076		139,102
350 Fines and Penalties		-		-
360 Miscellaneous		1,662		1,068
Total Operating Revenues	\$	1,027,542	\$	140,170
Operating Expenditures				
510 General Government	\$	-	\$	-
520 Public Safety		-		-
530 Utilities		529,364		-
540 Transportation		-		-
550 Natural & Economic Environment		-		-
560 Social Services		-		-
570 Culture and Recreation		-		-
598 Intergovernmental Payments		-		-
Total Operating Expenditures	\$	529,364	\$	-
Net Operating Increase (Decrease)	\$	498,178	\$	140,170
Nonoperating Revenues				
370, 380, 395, 398 Other Financing Sources	\$	36,750	\$	-
391-393 Debt Proceeds		-		-
397 Transfers-In		-		100,000
Total Nonoperating Revenues	\$	36,750	\$	100,000
Nonoperating Expenditures				
580, 596, 599 Other Financing Uses	\$	-	\$	-
591-593 Debt Service		111,391		-
594-595 Capital Expenditures		153,763		49,428
597 Transfers-Out		-		-
Total Nonoperating Expenditures	\$	265,154	\$	49,428
Increase (Decrease) in Cash and Investments	\$	269,774	\$	190,742
Ending Cash and Investments				
508 10 <i>Reserved</i>	\$	1,373,966	\$	-
508 80 <i>Unreserved</i>		-		971,074
Total Ending Cash and Investments	\$	1,373,966	\$	971,074

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

BARS CODE		Fund 631	
		DuPont Transportation Benefit District	
		<u>Actual</u>	
Beginning Cash and Investments		\$	-
308 10	<i>Reserved</i>		-
308 80	<i>Unreserved</i>		-
388 00/588 00	<i>Prior Period Adjustments</i>		-
Operating Revenues			
310	Taxes	\$	17,721
320	Licenses and Permits		-
330	Intergovernmental		-
340	Charges for Goods and Services		-
350	Fines and Penalties		-
360	Miscellaneous		-
	Total Operating Revenues	\$	17,721
Operating Expenditures			
510	General Government	\$	-
520	Public Safety		-
530	Utilities		-
540	Transportation		12,760
550	Natural & Economic Environment		-
560	Social Services		-
570	Culture and Recreation		-
598	Intergovernmental Payments		-
	Total Operating Expenditures	\$	12,760
	Net Operating Increase (Decrease)	\$	4,961
Nonoperating Revenues			
370, 380, 395, 398	Other Financing Sources	\$	-
391-393	Debt Proceeds		-
397	Transfers-In		-
	Total Nonoperating Revenues	\$	-
Nonoperating Expenditures			
580, 596, 599	Other Financing Uses	\$	-
591-593	Debt Service		-
594-595	Capital Expenditures		3,563
597	Transfers-Out		-
	Total Nonoperating Expenditures	\$	3,563
	Increase (Decrease) in Cash and Investments	\$	1,398
Ending Cash and Investments			
508 10	<i>Reserved</i>	\$	1,400
508 80	<i>Unreserved</i>		-
	Total Ending Cash and Investments	\$	1,400

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	3088000	UnRes Beginning Fund Balance	2,633,810
0576	001	General Fund	3111000	General Property Taxes	1,443,183
0576	001	General Fund	3111100	EMS Levy Receipts	587,048
0576	001	General Fund	3131100	Local Sales & Use Tax	67,766
0576	001	General Fund	3131101	Retail Sales Tax	1,270,531
0576	001	General Fund	3137100	Criminal Justice Sales Tax	120,841
0576	001	General Fund	3161000	Business & Occupation Taxes	262,726
0576	001	General Fund	3161001	Sq Footage B&O Tax	149,466
0576	001	General Fund	3164100	Electric Utility Tax	372,128
0576	001	General Fund	3164300	Gas Utility Tax	191,095
0576	001	General Fund	3164400	Sewer Utility Tax	113,555
0576	001	General Fund	3164500	Garbage Utility Tax	76,664
0576	001	General Fund	3164700	Telephone Utility Tax	234,826
0576	001	General Fund	3164800	Water Utility Tax	208,975
0576	001	General Fund	3164900	Stormwater Utility Tax	92,908
0576	001	General Fund	3168300	Gambling Tax - Amusement Games	70
0576	001	General Fund	3168100	Gambling Tax - Pull Tabs	5,876
0576	001	General Fund	3174000	Forest Excise Tax	81
0576	001	General Fund	3181100	Admissions Tax	53,861
0576	001	General Fund	3216002	Rental Property License Fees	53,135
0576	001	General Fund	3219100	Cable TV Franchise Fee	132,206
0576	001	General Fund	3219900	Business License	58,628
0576	001	General Fund	3219901	Home Occupation Permit	2,425
0576	001	General Fund	3221000	Building Permits	395,165
0576	001	General Fund	3221100	Plumbing Permits	15,155
0576	001	General Fund	3221200	Mechanical Permits	11,028
0576	001	General Fund	3221400	Grading Permit	316
0576	001	General Fund	3221500	Sprinkler Permit	10,066
0576	001	General Fund	3221501	Fire Alarm Permit	4,611
0576	001	General Fund	3221502	Misc Fire Permits	1,965
0576	001	General Fund	3221503	IFC Annual Permits	4,158
0576	001	General Fund	3221600	Temporary Use Permits	-
0576	001	General Fund	3223000	Animal License	5,539
0576	001	General Fund	3229000	Sign Permits	2,025
0576	001	General Fund	3229001	Misc. Permits	100
0576	001	General Fund	3229002	Temp Certificate of Occupancy	200
0576	001	General Fund	3229003	Special Event Permit	435
0576	001	General Fund	3229004	Alarm Permits	1,700
0576	001	General Fund	3229500	Land Use Application	8,000
0576	001	General Fund	3319704	FEMA SAFER Grant	199,106
0576	001	General Fund	3340490	DOH EMS Grant	1,208
0576	001	General Fund	3360621	Criminal Justice - Population	2,078
0576	001	General Fund	3360626	Criminal Justice -Special Pgms	7,734
0576	001	General Fund	3360651	DUI - Cities	1,570
0576	001	General Fund	3360694	Liquor Excise Tax	5,788
0576	001	General Fund	3360695	Liquor Control Board Profits	77,665
0576	001	General Fund	3414200	Document Recording Fees	293

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	3414300	Invoice Processing Fee	8,966
0576	001	General Fund	3414301	Notary Fees	235
0576	001	General Fund	3417100	Merchandise & Concession Sales	2,724
0576	001	General Fund	3417101	Power Usage Fee	50
0576	001	General Fund	3417102	Personal Safety Sales	346
0576	001	General Fund	3418100	Copy/Tape fees	255
0576	001	General Fund	3418200	Reimbursable Engineering Svcs	198,103
0576	001	General Fund	3418201	Reimbursable - Nonengineering	66,565
0576	001	General Fund	3421000	Law Enforcement Services	3,031
0576	001	General Fund	3421001	Background Check Fees	550
0576	001	General Fund	3421002	Intergovtl-Law Enforcement Svc	628
0576	001	General Fund	3421100	Impounded Vehicle Release Fee	2,500
0576	001	General Fund	3424000	Annual Fire Inspection Fees	10,738
0576	001	General Fund	3426000	Ambulance Transport Fees	30,898
0576	001	General Fund	3458100	Sub-Division Fees	3,000
0576	001	General Fund	3458102	Fire Mitigation Fees	85,662
0576	001	General Fund	3458104	Police Mitigation Fees	25,588
0576	001	General Fund	3458300	Plan Examination Fee	70,531
0576	001	General Fund	3458301	Fire System Plan Review	14,652
0576	001	General Fund	3458900	SEPA Review	3,000
0576	001	General Fund	3476000	Recreation Program Fees	7,756
0576	001	General Fund	3476001	Shamrock Walk	1,176
0576	001	General Fund	3476001	Santa Breakfast	760
0576	001	General Fund	3476001	Auction	9,714
0576	001	General Fund	3476001	Other Fundraising & Events	-
0576	001	General Fund	3476001	Duck Raffle	20
0576	001	General Fund	3476002	Junior Golf Camp Fees	170
0576	001	General Fund	3476003	Kidz Love Soccer fees	1,637
0576	001	General Fund	3476004	Football Camp	165
0576	001	General Fund	3476005	Basketball Camp	13,235
0576	001	General Fund	3476007	July 4th Vendor Booth Fees	440
0576	001	General Fund	3476008	Dance Class	12,771
0576	001	General Fund	3476009	Yoga Class	2,192
0576	001	General Fund	3476011	Karate Class	14,700
0576	001	General Fund	3476012	Tai Kwon Do	-
0576	001	General Fund	3476013	Track/Family Fun Run	7,795
0576	001	General Fund	3476014	Cross Country	590
0576	001	General Fund	3476015	Youth Baseball	15,255
0576	001	General Fund	3476016	Adult Baseball	3,530
0576	001	General Fund	3476017	Teen Activities	-
0576	001	General Fund	3476018	Summer Sports Camp	225
0576	001	General Fund	3476019	Girls Softball	-
0576	001	General Fund	3476020	Soccer Program	5,655
0576	001	General Fund	3479000	CPR/First Aid Class	120
0576	001	General Fund	3479001	Firefighter Classes	14,000
0576	001	General Fund	3592000	Business Taxes Penalty	2,466
0576	001	General Fund	3599000	False Alarm Fee	200

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	3611100	Investment Interest	5,319
0576	001	General Fund	3611200	Pierce Co. Prop Tax Interest	156
0576	001	General Fund	3614000	Interest on Sales Taxes	222
0576	001	General Fund	3624000	Facilities Rental	10,396
0576	001	General Fund	3624000	House Rentals	17,800
0576	001	General Fund	3624010	Field Rentals	408
0576	001	General Fund	3624020	Park Shelter Rentals	1,014
0576	001	General Fund	3625000	Long Term Leases	38,364
0576	001	General Fund	3671101	Miscellaneous Private Grants	30,111
0576	001	General Fund	3671103	Donations - Fire Dept	643
0576	001	General Fund	3671105	Special Events Donations	29
0576	001	General Fund	3671105	Parks Department Donations	6,633
0576	001	General Fund	3691000	Sales of Scrap & Junk	831
0576	001	General Fund	3693000	Drug Fund - Confiscated Proper	-
0576	001	General Fund	3694000	Restitution	331
0576	001	General Fund	3698100	Cashier Overages/Shortages	2
0576	001	General Fund	3699001	Other Miscellaneous Revenues	3,064
0576	001	General Fund	3861000	Agency Type Deposits	4,574
0576	001	General Fund	3890700	State Surcharge	257
0576	001	General Fund	3891000	Rental Deposits	2,525
0576	001	General Fund	3952000	Insurance - Capital Assets	1,044
0576	001	General Fund	3980000	Insurance Recoveries	3,577
0576	001	General Fund	5088000	UnRes Ending Fund Balance	3,317,924
0576	001	General Fund	5890700	State Surcharge	63
0576	001	General Fund	5891000	Rental Deposit Refunds	2,880
0576	001	General Fund	5116011	Salaries & Wages	47,288
0576	001	General Fund	5116021	Personnel Benefits	3,779
0576	001	General Fund	5116031	Operating Supplies	292
0576	001	General Fund	5116035	Small Tools & Equipment	57
0576	001	General Fund	5116041	Professional Services	180
0576	001	General Fund	5116042	Communications - Other	911
0576	001	General Fund	5116042	Communications - Postage	630
0576	001	General Fund	5116043	Travel & Subsistence	3,739
0576	001	General Fund	5116046	AWC-RMSA Insurance	8,257
0576	001	General Fund	5116049	Conference/School/Training	2,030
0576	001	General Fund	5116049	Printing/Binding	1,537
0576	001	General Fund	5131011	Salary & Wages	91,074
0576	001	General Fund	5131012	Overtime	20
0576	001	General Fund	5131021	Benefits	28,305
0576	001	General Fund	5131031	Operating Supplies	775
0576	001	General Fund	5131035	Small Tools & Equipment	-
0576	001	General Fund	5131041	Professional Services	-
0576	001	General Fund	5131042	Communications - Other	528
0576	001	General Fund	5131042	Communications - Postage	230
0576	001	General Fund	5131043	Travel & Subsistence	1,372
0576	001	General Fund	5131046	AWC-RMSA Insurance	1,548
0576	001	General Fund	5131049	Conference/School/Training	516

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	5131049	Printing/Binding	24
0576	001	General Fund	5131049	Professional Dues & Subscripti	1,328
0576	001	General Fund	5131049	Miscellaneous	-
0576	001	General Fund	5131051	Intergovernmental Services	10
0576	001	General Fund	5131049	Equipment Replacement Reserves	345
0576	001	General Fund	5142011	Salary & Wages	62,201
0576	001	General Fund	5142021	Benefits	31,308
0576	001	General Fund	5142031	Operating Supplies	553
0576	001	General Fund	5142035	Small Tools & Equipment	-
0576	001	General Fund	5142041	Professional Services	2,333
0576	001	General Fund	5142043	Travel & Subsistence	156
0576	001	General Fund	5142046	AWC-RMSA Insurance	2,064
0576	001	General Fund	5142049	Conference/School/Training	79
0576	001	General Fund	5142049	Professional Dues & Subscripti	320
0576	001	General Fund	5142049	Replacement Reserves	1,391
0576	001	General Fund	5181011	Salary & Wages	65,255
0576	001	General Fund	5181021	Benefits	11,867
0576	001	General Fund	5181031	Operating Supplies	148
0576	001	General Fund	5181035	Small Tools & Equipment	-
0576	001	General Fund	5181041	Professional Services	-
0576	001	General Fund	5181043	Travel & Subsistence	316
0576	001	General Fund	5181046	AWC-RMSA Insurance	1,548
0576	001	General Fund	5181048	Maintenance - Software	2,642
0576	001	General Fund	5181049	Conference/School/Training	753
0576	001	General Fund	5181049	Professional Dues & Subscripti	362
0576	001	General Fund	5181049	Replacement Reserves	318
0576	001	General Fund	5256046	AWC-RMSA Insurance	113
0576	001	General Fund	5256048	Repairs & Maintenance	-
0576	001	General Fund	5256051	Intergovernmental Services	7,344
0576	001	General Fund	5153041	General Legal Counsel	190,451
0576	001	General Fund	5153041	Legal - Negotiations	-
0576	001	General Fund	5142311	Salary & Wages	91,514
0576	001	General Fund	5142312	Overtime	415
0576	001	General Fund	5142321	Benefits	37,101
0576	001	General Fund	5142331	Operating Supplies	1,345
0576	001	General Fund	5142335	Small Tools & Equipment	296
0576	001	General Fund	5142341	Professional Services	7,848
0576	001	General Fund	5142341	Advertising	464
0576	001	General Fund	5142343	Travel & Subsistence	955
0576	001	General Fund	5142346	AWC-RMSA Insurance	3,179
0576	001	General Fund	5142348	Repairs & Maintenance	756
0576	001	General Fund	5142348	Maintenance - Software	7,832
0576	001	General Fund	5142349	Conference/School/Training	1,501
0576	001	General Fund	5142349	Printing/Binding	275
0576	001	General Fund	5142349	Professional Dues & Subscripti	381
0576	001	General Fund	5142349	Miscellaneous	1,298
0576	001	General Fund	5142351	Intergovernmental Services	1,804

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	5142349	Equipment Replacement Reserves	1,042
0576	001	General Fund	5185031	Operating Supplies	6,104
0576	001	General Fund	5185042	Communications	18,640
0576	001	General Fund	5185042	Communications - Postage	6,235
0576	001	General Fund	5185045	Operating Rental & Leases	11,359
0576	001	General Fund	5185048	Repairs & Maintenance	3,645
0576	001	General Fund	5185049	Printing/Binding	827
0576	001	General Fund	5185049	Miscellaneous	60
0576	001	General Fund	5185049	Equipment Replacement Reserves	546
0576	001	General Fund	5188131	Operating Supplies	-
0576	001	General Fund	5188135	Small Tools & Equipment	764
0576	001	General Fund	5188141	Professional Services	7,246
0576	001	General Fund	5188148	Hardware/Software Maintenance	19,705
0576	001	General Fund	5188149	Miscellaneous	-
0576	001	General Fund	5941863	Capital Improvements	7,618
0576	001	General Fund	5941864	Machinery & Equipment	212
0576	001	General Fund	5188149	Equipment Replacement Reserves	1,530
0576	001	General Fund	5211011	Salary & Wages	132,073
0576	001	General Fund	5211012	Overtime	2,920
0576	001	General Fund	5211021	Benefits	33,134
0576	001	General Fund	5211026	Uniform Cleaning	341
0576	001	General Fund	5211027	Uniforms	2,347
0576	001	General Fund	5211031	Operating Supplies	4,283
0576	001	General Fund	5211032	Gas, Oil & Fuel	3,511
0576	001	General Fund	5211035	Small Tools & Equipment	214
0576	001	General Fund	5211041	Professional Services	39,507
0576	001	General Fund	5211042	Communications	12,691
0576	001	General Fund	5211042	Communications - Other	634
0576	001	General Fund	5211042	Communications - Postage	-
0576	001	General Fund	5211043	Travel & Subsistence	383
0576	001	General Fund	5211045	Operating Rental & Leases	2,510
0576	001	General Fund	5211046	AWC-RMSA Insurance	12,818
0576	001	General Fund	5211047	Utilities	17,948
0576	001	General Fund	5211048	Repairs & Maintenance	3,566
0576	001	General Fund	5211048	Maintenance - Software	1,106
0576	001	General Fund	5211048	Maintenance - Vehicles	259
0576	001	General Fund	5211049	Conference/School/Training	459
0576	001	General Fund	5211049	Printing/Binding	348
0576	001	General Fund	5211049	Dues & Subscriptions	136
0576	001	General Fund	5211049	Miscellaneous	3,600
0576	001	General Fund	5211051	Intergovernmental Services	220
0576	001	General Fund	5211049	Equipment Replacement Reserves	1,658
0576	001	General Fund	5212211	Salary & Wages	546,230
0576	001	General Fund	5212212	Overtime	61,137
0576	001	General Fund	5212221	Benefits	229,778
0576	001	General Fund	5212226	Uniform Cleaning	-
0576	001	General Fund	5212227	Uniform Replacement	2,094

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	5212227	Uniform Allowance- Holt	554
0576	001	General Fund	5212227	Uniform Allowance- Adkins	1,100
0576	001	General Fund	5212227	Uniform Allowance- Cummings	1,118
0576	001	General Fund	5212227	Uniform Allowance- Smitley	1,203
0576	001	General Fund	5212227	Uniform Allowance- Robinson	719
0576	001	General Fund	5212227	Uniform Allowance- Saboe	1,100
0576	001	General Fund	5212227	Uniform Allowance- Nelson	1,131
0576	001	General Fund	5212231	Operating Supplies	10,964
0576	001	General Fund	5212232	Gas, Oil & Fuel	29,676
0576	001	General Fund	5212235	Small Tools & Equipment	8,212
0576	001	General Fund	5212241	Professional Services	5,635
0576	001	General Fund	5212242	Communications - Other	8,369
0576	001	General Fund	5212242	Communications - Postage	76
0576	001	General Fund	5212243	Travel & Subsistence	-
0576	001	General Fund	5212245	Operating Rental & Leases	1,230
0576	001	General Fund	5212246	AWC-RMSA Insurance	25,573
0576	001	General Fund	5212248	Maintenance - Vehicles	36,347
0576	001	General Fund	5212249	Conference/School/Training	5,393
0576	001	General Fund	5212249	Printing/Binding	96
0576	001	General Fund	5212249	Professional Dues/Subscription	2,075
0576	001	General Fund	5212249	Miscellaneous	477
0576	001	General Fund	5212251	LESA Dispatch Svcs	160,178
0576	001	General Fund	5942164	Machinery & Equipment	4,295
0576	001	General Fund	5212249	Equipment Replacement Reserves	35,824
0576	001	General Fund	5221011	Salary & Wages	58,439
0576	001	General Fund	5221012	Overtime	-
0576	001	General Fund	5221021	Benefits	20,755
0576	001	General Fund	5221027	Uniforms	1,077
0576	001	General Fund	5221031	Operating Supplies	9,926
0576	001	General Fund	5221032	Gas, Oil & Fuel	10,428
0576	001	General Fund	5221035	Small Tools & Equipment	648
0576	001	General Fund	5221041	Professional Services	103,439
0576	001	General Fund	5221042	Communications	1,100
0576	001	General Fund	5221042	Communications - Other	3,437
0576	001	General Fund	5221042	Communications - Postage	70
0576	001	General Fund	5221043	Travel & Subsistence	596
0576	001	General Fund	5221046	AWC-RMSA Insurance	42,695
0576	001	General Fund	5221047	Utilities	25,828
0576	001	General Fund	5221048	Repairs & Maintenance	8,696
0576	001	General Fund	5221048	Maintenance - Software	2,012
0576	001	General Fund	5221048	Maintenance - Vehicles	-
0576	001	General Fund	5221049	Conference/School/Training	665
0576	001	General Fund	5221049	Printing/Brinding	502
0576	001	General Fund	5221049	Professional Dues/Subscription	1,735
0576	001	General Fund	5221049	Miscellaneous	51
0576	001	General Fund	5221051	Intergovernmental Services	210
0576	001	General Fund	5221051	PCFD #2 - Fleet Maint Svcs	25,497

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	5942264	Machinery & Equipment	2,788
0576	001	General Fund	5221049	Equipment Replacement Reserves	42,690
0576	001	General Fund	5222011	Salaries & Wages	230,056
0576	001	General Fund	5222012	Overtime	35,714
0576	001	General Fund	5222021	Personnel Benefits	101,334
0576	001	General Fund	5222027	Uniforms	3,570
0576	001	General Fund	5222028	Personal Protective Equipment	894
0576	001	General Fund	5222031	Operating Supplies	11,658
0576	001	General Fund	5222031	Prevention/Education Supplies	-
0576	001	General Fund	5222035	Small Tools & Equipment	266
0576	001	General Fund	5222041	Professional Services	3,605
0576	001	General Fund	5222043	Travel & Subsistence	75
0576	001	General Fund	5222045	Operating Rental & Leases	250
0576	001	General Fund	5222046	AWC-RMSA Insurance	7,741
0576	001	General Fund	5222048	Repairs & Maintenance	913
0576	001	General Fund	5222049	Conference/School/Training	202
0576	001	General Fund	5222049	Prof Dues & Subscriptions	1,619
0576	001	General Fund	5222051	Intergovernmental Services	30
0576	001	General Fund	5222051	Firecomm Dispatch Svcs	54,479
0576	001	General Fund	5222111	Salary & Wages - EMS	536,797
0576	001	General Fund	5222112	Overtime - EMS	83,333
0576	001	General Fund	5222121	Benefits - EMS	236,446
0576	001	General Fund	5222131	Office & Operating Supplies	4,658
0576	001	General Fund	5222135	Small Tools & Equipment	519
0576	001	General Fund	5222141	Professional Services	5,320
0576	001	General Fund	5222146	AWC-RMSA Insurance	18,062
0576	001	General Fund	5222148	Repairs & Maintenance	-
0576	001	General Fund	5222149	Printing & Binding	273
0576	001	General Fund	5222149	Dues & Subscriptions	1,133
0576	001	General Fund	5222151	Intergovernmental Services	160
0576	001	General Fund	5585011	Salary & Wages	164,355
0576	001	General Fund	5585012	Overtime	108
0576	001	General Fund	5585021	Benefits	78,377
0576	001	General Fund	5585027	Uniforms	-
0576	001	General Fund	5585031	Operating Supplies	607
0576	001	General Fund	5585032	Gas, Oil & Fuel	709
0576	001	General Fund	5585035	Small Tools & Equipment	-
0576	001	General Fund	5585041	Professional Services	9,858
0576	001	General Fund	5585041	Professional Services - Reimbu	153,859
0576	001	General Fund	5585042	Communications - Other	874
0576	001	General Fund	5585043	Travel & Subsistence	76
0576	001	General Fund	5585046	AWC-RMSA Insurance	5,711
0576	001	General Fund	5585048	Maintenance - Software	2,289
0576	001	General Fund	5585048	Maintenance - Vehicles	787
0576	001	General Fund	5585049	Conference/School/Training	867
0576	001	General Fund	5585049	Printing/Binding	84
0576	001	General Fund	5585049	Professional Dues & Subscriptions	290

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	5585049	Miscellaneous	3
0576	001	General Fund	5585051	Intergovernmental Services	10
0576	001	General Fund	5585049	Equipment Replacement Reserves	3,620
0576	001	General Fund	5586011	Salary & Wages	96,566
0576	001	General Fund	5586012	Overtime	14
0576	001	General Fund	5586021	Benefits	38,354
0576	001	General Fund	5586031	Operating Supplies	369
0576	001	General Fund	5586035	Small Tools & Equipment	178
0576	001	General Fund	5586041	Professional Services	22,249
0576	001	General Fund	5586041	Professional Services - Reimbursable	100,031
0576	001	General Fund	5586041	Advertising	2,158
0576	001	General Fund	5586042	Communications - Postage	12
0576	001	General Fund	5586043	Travel & Subsistence	70
0576	001	General Fund	5586046	AWC-RMSA Insurance	2,271
0576	001	General Fund	5586049	Conference/School/Training	137
0576	001	General Fund	5586049	Printing/Binding	175
0576	001	General Fund	5586049	Professional Dues & Subscriptions	470
0576	001	General Fund	5586049	Equipment Replacement Reserves	134
0576	001	General Fund	5768011	Salary & Wages	36,963
0576	001	General Fund	5768012	Overtime	456
0576	001	General Fund	5768021	Benefits	17,733
0576	001	General Fund	5768026	Uniform Cleaning	327
0576	001	General Fund	5768027	Uniforms	235
0576	001	General Fund	5768031	Operating Supplies	13,577
0576	001	General Fund	5768032	Gas, Oil & Fuel	5,587
0576	001	General Fund	5768035	Small Tools & Equipment	2,326
0576	001	General Fund	5768041	Professional Services	2,555
0576	001	General Fund	5768041	Advertising	133
0576	001	General Fund	5768042	Communications	-
0576	001	General Fund	5768043	Travel & Subsistence	-
0576	001	General Fund	5768045	Operating Rental & Leases	1,547
0576	001	General Fund	5768046	AWC-RMSA Insurance	4,824
0576	001	General Fund	5768047	Utilities	25,777
0576	001	General Fund	5768048	Repairs & Maintenance	1,165
0576	001	General Fund	5768048	Maintenance - Vehicles	323
0576	001	General Fund	5768049	Conference/School/Training	-
0576	001	General Fund	5768049	Printing/Binding	-
0576	001	General Fund	5768049	Prof Dues & Subscriptions	125
0576	001	General Fund	5768049	Miscellaneous	-
0576	001	General Fund	5768051	Intergovernmental Services	647
0576	001	General Fund	5768049	Equipment Replacement Reserves	6,038
0576	001	General Fund	5753011	Salaries & Wages	3,210
0576	001	General Fund	5753021	Personnel Benefits	322
0576	001	General Fund	5753031	Operating Supplies	70
0576	001	General Fund	5753041	Professional Services	926
0576	001	General Fund	5753042	Communications	765
0576	001	General Fund	5753042	Communications - Other	961

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	5753046	AWC-RMSA Insurance	2,594
0576	001	General Fund	5753047	Utilities	4,682
0576	001	General Fund	5753048	Repairs & Maintenance	-
0576	001	General Fund	5753051	Intergovernmental Services	7
0576	001	General Fund	5183011	Salaries & Wages	34,616
0576	001	General Fund	5183012	Overtime	260
0576	001	General Fund	5183021	Personnel Benefits	15,543
0576	001	General Fund	5183026	Uniform cleaning	327
0576	001	General Fund	5183027	Uniforms	132
0576	001	General Fund	5183031	Operating Supplies	4,393
0576	001	General Fund	5183035	Small Tools & Equipment	1,284
0576	001	General Fund	5183041	Professional Services	18,679
0576	001	General Fund	5183042	Communications	1,285
0576	001	General Fund	5183042	Communications - Other	1,843
0576	001	General Fund	5183045	Operating Rental & Leases	-
0576	001	General Fund	5183046	AWC-RMSA Insurance	13,928
0576	001	General Fund	5183047	Utilities	40,224
0576	001	General Fund	5183048	Repairs & Maintenance	11,656
0576	001	General Fund	5183049	Conference/School/Training	-
0576	001	General Fund	5183049	Professional Dues & Subscripti	-
0576	001	General Fund	5183049	Miscellaneous	12
0576	001	General Fund	5183051	Intergovernmental Services	127
0576	001	General Fund	5183049	Equipment Replacement Reserves	620
0576	001	General Fund	5427031	Operating Supplies	938
0576	001	General Fund	5427041	Professional Services	6,250
0576	001	General Fund	5427042	Communications	603
0576	001	General Fund	5427046	AWC-RMSA Insurance	2,075
0576	001	General Fund	5427047	Utilities	7,068
0576	001	General Fund	5427049	Equipment Replacement Reserves	2,672
0576	001	General Fund	5711011	Salary & Wages	32,466
0576	001	General Fund	5711012	Overtime	879
0576	001	General Fund	5711021	Benefits	20,129
0576	001	General Fund	5711027	Uniforms	25
0576	001	General Fund	5711031	Operating Supplies	36,988
0576	001	General Fund	5711035	Small Tools & Equipment	1,091
0576	001	General Fund	5711041	Professional Services	49,487
0576	001	General Fund	5711041	Advertising	118
0576	001	General Fund	5711042	Communications - Other	568
0576	001	General Fund	5711042	Communications - Postage	-
0576	001	General Fund	5711043	Travel & Subsistence	24
0576	001	General Fund	5711045	Operating Rental & Leases	1,902
0576	001	General Fund	5711046	AWC-RMSA Insurance	2,525
0576	001	General Fund	5711049	Conference/School/Training	74
0576	001	General Fund	5711049	Printing/Binding	1,389
0576	001	General Fund	5711049	Prof Dues & Subscriptions	196
0576	001	General Fund	5711049	Miscellaneous	362
0576	001	General Fund	5711051	Intergovernmental Services	240

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	001	General Fund	5125051	Court Services - Intergov	133,636
0576	001	General Fund	5142344	Liquor Taxes/Profits -Intergov	1,547
0576	001	General Fund	5142349	State Purchasing Cooperative	500
0576	001	General Fund	5144051	Election Fees - Intergov	12,712
0576	001	General Fund	5148941	Advertising	2,029
0576	001	General Fund	5148949	Recording Fees	455
0576	001	General Fund	5149051	Voter Maint Fees - Intergov	13,518
0576	001	General Fund	5176049	Recording Fees	-
0576	001	General Fund	5179031	Operating Supplies	1,033
0576	001	General Fund	5179041	Professional Services	225
0576	001	General Fund	5179049	Dues & Subscriptions	24
0576	001	General Fund	5181041	Professional Services	5,698
0576	001	General Fund	5181049	Dues & Subscriptions	1,022
0576	001	General Fund	5189031	Operating Supplies	501
0576	001	General Fund	5189044	Taxes	1
0576	001	General Fund	5189046	AWC-RMSA Insurance	20
0576	001	General Fund	5189049	Printing & Binding	54
0576	001	General Fund	5189049	Dues & Subscriptions	28,838
0576	001	General Fund	5189049	Miscellaneous	(37,884)
0576	001	General Fund	5192044	Taxes & Assessments	2,605
0576	001	General Fund	5236051	Jail Contract Svcs - Intergov	3,906
0576	001	General Fund	5537049	Pollution Control Assessment	3,657
0576	001	General Fund	5543031	Operating Supplies	87
0576	001	General Fund	5543051	Animal Control Svcs - Intergov	40,244
0576	001	General Fund	5953063	Capital Improvements	17,875
0576	001	General Fund	5973400	Transfer to Water Utility Fund	28,460
0576	001	General Fund	5974800	Transfer Out - ER&R Fund	100,000
0576	001	General Fund	5979400	Transfer Out - Capital Fund	640,000
0576	001	General Fund	5974200	Transfer Out - Street Fund	225,000
0576	101	Street Fund	3081000	Beginning Fund Balance	221
0576	101	Street Fund	3224000	Street/Curb Permits	1,125
0576	101	Street Fund	3340380	TIB Grant	9,486
0576	101	Street Fund	3360087	Motor Vehicle Fuel T	178,613
0576	101	Street Fund	3441000	Interagency - TBD fees	14,000
0576	101	Street Fund	3611100	Investment Interest	9
0576	101	Street Fund	3971000	Transfer-In - General Fund	225,000
0576	101	Street Fund	5081000	Res Ending Fund Balance	2,921
0576	101	Street Fund	5423011	Salary & Wages	98,174
0576	101	Street Fund	5423012	Overtime	979
0576	101	Street Fund	5423021	Benefits	41,031
0576	101	Street Fund	5423026	Uniform Cleaning	327
0576	101	Street Fund	5423027	Uniforms	313
0576	101	Street Fund	5423031	Operating Supplies	4,399
0576	101	Street Fund	5423032	Gas, Oil & Fuel	5,587
0576	101	Street Fund	5423035	Small Tools & Equipment	3,218
0576	101	Street Fund	5423041	Professional Services	6,491
0576	101	Street Fund	5423042	Communications	536

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	101	Street Fund	5423042	Communications - Other	293
0576	101	Street Fund	5423043	Travel & Subsistence	-
0576	101	Street Fund	5423045	Operating Rental & Leases	1,064
0576	101	Street Fund	5423046	AWC-RMSA Insurance	9,800
0576	101	Street Fund	5423047	Utilities	172,637
0576	101	Street Fund	5423048	Repairs & Maintenance	2,924
0576	101	Street Fund	5423048	Maintenance - Vehicles	609
0576	101	Street Fund	5423049	Conference/School/Training	-
0576	101	Street Fund	5423049	Printing/Binding	-
0576	101	Street Fund	5423049	Dues and Subscriptions	100
0576	101	Street Fund	5423049	Miscellaneous	9
0576	101	Street Fund	5423049	Equipment Replacement Reserves	5,248
0576	101	Street Fund	5426431	Operating Supplies	20,271
0576	101	Street Fund	5426448	Traffic Control Device Maint	39,713
0576	101	Street Fund	5953141	Street Improvements	11,811
0576	103	Hotel/Motel Tax Fund	3081000	Res Beginning Fund Balance	230,373
0576	103	Hotel/Motel Tax Fund	3133100	Hotel/Motel Taxes	102,520
0576	103	Hotel/Motel Tax Fund	3219101	Cable TV PEG Fees	9,009
0576	103	Hotel/Motel Tax Fund	3476000	Program Fees	2,175
0576	103	Hotel/Motel Tax Fund	3611100	Investment Interest	321
0576	103	Hotel/Motel Tax Fund	5081000	Restricted Ending Fund Balance	260,737
0576	103	Hotel/Motel Tax Fund	5739011	Salaries & Wages	24,175
0576	103	Hotel/Motel Tax Fund	5739012	Overtime	852
0576	103	Hotel/Motel Tax Fund	5739021	Personnel Benefits	17,055
0576	103	Hotel/Motel Tax Fund	5739031	Operating Supplies	4,147
0576	103	Hotel/Motel Tax Fund	5739035	Small Tools & Equipment	2,350
0576	103	Hotel/Motel Tax Fund	5739041	Professional Services	2,865
0576	103	Hotel/Motel Tax Fund	5739041	Advertising	9,076
0576	103	Hotel/Motel Tax Fund	5739042	Communications - Other	-
0576	103	Hotel/Motel Tax Fund	5739042	Communications - Postage	12
0576	103	Hotel/Motel Tax Fund	5739043	Travel & Subsistence	-
0576	103	Hotel/Motel Tax Fund	5739045	Operating Rental & Leases	164
0576	103	Hotel/Motel Tax Fund	5739049	Conference/School/Training	295
0576	103	Hotel/Motel Tax Fund	5739049	Printing/Binding	509
0576	103	Hotel/Motel Tax Fund	5739049	Dues & Subscriptions	21,679
0576	103	Hotel/Motel Tax Fund	5739049	Miscellaneous	25
0576	103	Hotel/Motel Tax Fund	5739051	Intergovernmental Services	455
0576	104	Public Safety Mitigation Fund	3081000	Res Beginning Fund Balance	590,134
0576	104	Public Safety Mitigation Fund	3458101	Fire Impact Fees	229,939
0576	104	Public Safety Mitigation Fund	3611100	Investment Interest	1,067
0576	104	Public Safety Mitigation Fund	5081000	Restricted Ending Fund Balance	658,114
0576	104	Public Safety Mitigation Fund	5222028	Personal Protective Equip	11,817
0576	104	Public Safety Mitigation Fund	5911879	Civic Center - Principal	31,500
0576	104	Public Safety Mitigation Fund	5921883	Civic Center - Interest	119,709
0576	160	Drug Enforcement Fund	3081000	Res Beginning Fund Balance	8,287
0576	160	Drug Enforcement Fund	3611100	Investment Interest	11
0576	160	Drug Enforcement Fund	3693000	Drug Fund-Confiscated Property	991

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	160	Drug Enforcement Fund	5081000	Restricted Ending Fund Balance	9,289
0576	202	UTGO Fund	3088000	UnRes Beginning Fund Balance	10,355
0576	202	UTGO Fund	3611100	Investment Interest	15
0576	202	UTGO Fund	5088000	UnRes Ending Fund Balance	10,370
0576	203	LID Fund	3088000	UnRes Beginning Fund Balance	5,272
0576	203	LID Fund	3611100	Investment Interest	7
0576	203	LID Fund	5088000	UnRes Ending Fund Balance	-
0576	203	LID Fund	5979400	Transfer Out	5,279
0576	301	Capital	3081000	Res Beginning Fund Balance	42,616
0576	301	Capital	3183400	Real Estate Excise T	184,470
0576	301	Capital	3183500	Excise Tax-Capital G	184,470
0576	301	Capital	3611100	Investment Interest	144
0576	301	Capital	3971000	Transfer In- General Fund	645,279
0576	301	Capital	5081000	Restricted Ending Fund Balance	145,988
0576	301	Capital	5911879	Civic Ctr - Debt Svc Principal	220,500
0576	301	Capital	5917579	Historic Sites -LID Assessment	46,054
0576	301	Capital	5927583	Historic Sites - LID Interest	20,997
0576	301	Capital	5181049	Miscellaneous	450
0576	301	Capital	5921883	Civic Ctr - Debt Svc Interest	622,489
0576	301	Capital	5941862	Bldg/City Facilities Construct	-
0576	301	Capital	5947335	Community Center-Small Equip	500
0576	301	Capital	5947362	Community Center Improvements	-
0576	401	Water	3081000	Res Beginning Fund Balance	1,893,189
0576	401	Water	3419600	Wages billed out	934
0576	401	Water	3432000	Reimbursable Engineering	85
0576	401	Water	3434000	Water Service	1,646,227
0576	401	Water	3434100	Water Connection Fee	34,230
0576	401	Water	3434200	Water Turn-On Fee	32,235
0576	401	Water	3434300	Permits/Inspection F	4,775
0576	401	Water	3434600	Hydrant Use	100
0576	401	Water	3599000	Other Misc.Revenues-Penalties	23,290
0576	401	Water	3611100	General Investment	2,848
0576	401	Water	3699010	Other Miscellaneous Revenues	1,421
0576	401	Water	3791000	System Development Charge	277,075
0576	401	Water	3891000	Utility Deposits	63,345
0576	401	Water	3971000	Transfer from General Fund	28,460
0576	401	Water	5081000	Restricted Ending Fund Balance	2,476,263
0576	401	Water	5891000	Utility Deposit Refunds	58,020
0576	401	Water	5345011	Salary & Wages	419,988
0576	401	Water	5345012	Overtime	7,621
0576	401	Water	5345021	Benefits	183,422
0576	401	Water	5345026	Uniform Cleaning	327
0576	401	Water	5345027	Uniforms	872
0576	401	Water	5345031	Operating Supplies	22,656
0576	401	Water	5345032	Gas,Oil & Fuel	13,374
0576	401	Water	5345035	Small Tools & Equipment	3,142
0576	401	Water	5345041	Professional Services	18,948

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	401	Water	5345041	Professional Services - reimbu	143
0576	401	Water	5345041	Advertising	133
0576	401	Water	5345042	Communications	5,010
0576	401	Water	5345042	Communications - Other	3,722
0576	401	Water	5345042	Communications - Postage	4,970
0576	401	Water	5345043	Travel & Subsistence	1,396
0576	401	Water	5345044	Utility Tax	297,260
0576	401	Water	5345045	Operating Rental & Leases	2,840
0576	401	Water	5345046	AWC-RMSA Insurance	32,053
0576	401	Water	5345047	Utilities	141,496
0576	401	Water	5345048	Repairs & Maintenance	12,500
0576	401	Water	5345048	Maintenance - Software	6,323
0576	401	Water	5345048	Maintenance - Vehicles	2,551
0576	401	Water	5345049	Conference/School/Training	4,005
0576	401	Water	5345049	Printing/Binding	1,088
0576	401	Water	5345049	Prof dues & subscriptions	4,393
0576	401	Water	5345049	Miscellaneous	2,544
0576	401	Water	5345051	Intergovernmental Services	989
0576	401	Water	5943463	Capital Improvements	40
0576	401	Water	5943464	Machinery & Equipment	43,894
0576	401	Water	5345049	Equipment Replacement Reserves	18,411
0576	401	Water	5913479	Civic Center - Principal	69,245
0576	401	Water	5913478	Principal - PWTF Loan	-
0576	401	Water	5923483	Loan Payments - Interest	131,487
0576	401	Water	5943463	Improvements	17,091
0576	403	Storm Water Management Fund	3081000	Res Beginning Fund Balance	1,104,190
0576	403	Storm Water Management Fund	3340311	DOE Stormwater Grant	96,804
0576	403	Storm Water Management Fund	3431000	Stormwater Managemen	929,076
0576	403	Storm Water Management Fund	3611100	General Investment	1,662
0576	403	Storm Water Management Fund	3791000	System Development Charge	36,750
0576	403	Storm Water Management Fund	5081000	Restricted Ending Fund Balance	1,373,966
0576	403	Storm Water Management Fund	5315011	Salary & Wages	202,334
0576	403	Storm Water Management Fund	5315012	Overtime	1,386
0576	403	Storm Water Management Fund	5315021	Benefits	91,114
0576	403	Storm Water Management Fund	5315026	Uniform Cleaning	327
0576	403	Storm Water Management Fund	5315027	Uniforms	684
0576	403	Storm Water Management Fund	5315031	Operating Supplies	10,345
0576	403	Storm Water Management Fund	5315032	Gas,Oil & Fuel	5,587
0576	403	Storm Water Management Fund	5315035	Small Tools & Equipment	2,704
0576	403	Storm Water Management Fund	5315041	Professional Services	49,934
0576	403	Storm Water Management Fund	5315041	Advertising	133
0576	403	Storm Water Management Fund	5315042	Communications	518
0576	403	Storm Water Management Fund	5315042	Communications - Other	2,624
0576	403	Storm Water Management Fund	5315042	Communications - Postage	2,218
0576	403	Storm Water Management Fund	5315043	Travel & Subsistence	-
0576	403	Storm Water Management Fund	5315044	Utility Tax	110,405
0576	403	Storm Water Management Fund	5315046	AWC-RMSA Insurance	10,375

CITY OF DuPONT
FOR THE YEAR ENDED DECEMBER 31, 2013
Revised November 3, 2014

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0576	403	Storm Water Management Fund	5315047	Utilities	4,229
0576	403	Storm Water Management Fund	5315048	Repairs & Maintenance	5,428
0576	403	Storm Water Management Fund	5315048	Maintenance - Software	1,409
0576	403	Storm Water Management Fund	5315048	Mainienance - Vehicles	874
0576	403	Storm Water Management Fund	5315049	Conference/School/Training	3,072
0576	403	Storm Water Management Fund	5315049	Printing/Binding	250
0576	403	Storm Water Management Fund	5315049	Professions Dues & Subscriptio	4,509
0576	403	Storm Water Management Fund	5315049	Miscellaneous	1,779
0576	403	Storm Water Management Fund	5315051	Intergovernment Services	111
0576	403	Storm Water Management Fund	5943164	Machinery & Equipment	153,763
0576	403	Storm Water Management Fund	5315049	Equipment Replacement Reserves	17,015
0576	403	Storm Water Management Fund	5913179	Civic Center - Principal	25,200
0576	403	Storm Water Management Fund	5923183	Loan Payment	86,191
0576	403	Storm Water Management Fund	5943163	Improvements	-
0576	501	ER&R Fund	3088000	UnRes Beginning Fund Balance	780,332
0576	501	ER&R Fund	3483000	Replacement Reserves	139,102
0576	501	ER&R Fund	3611100	Interest Earnings	1,068
0576	501	ER&R Fund	3971000	Transfer-In - General Fund	100,000
0576	501	ER&R Fund	5088000	UnRes Ending Fund Balance	971,074
0576	501	ER&R Fund	5188035	Small Tools & Equipment	-
0576	501	ER&R Fund	5941864	Machinery & Equipment - IT	44,428
0576	501	ER&R Fund	5942164	Machinery & Equipment	5,000
0576	631	Transportation Benefit District	3176000	Vehicle Tab Fee (TBD)	17,721
0576	631	Transportation Benefit District	3611100	Investment Interest	2
0576	631	Transportation Benefit District	5081000	Restricted Ending Fund Balance	1,400
0576	631	Transportation Benefit District	5426451	Street Maint-Intergovt'l Svcs	10,437
0576	631	Transportation Benefit District	5433141	Street Admin-Advertising	115
0576	631	Transportation Benefit District	5433146	AWC-RMSA Insurance	2,208
0576	631	Transportation Benefit District	5953151	Str Infrastructure-Intgvt Svc	3,563

CITY OF DUPONT
SCHEDULE OF LIABILITIES
For the Year Ended December 31, 2013

ID No.	Description	Maturity/Payment Due Date	Beginning Balance 01/01/13	Additions	Reductions	Ending Balance 12/31/13
259.11	General Govt Funds - Compensating Absences	N/A	\$ 188,505	\$ -	\$ 617	\$ 187,888
253.11	Utility Local Improvement District - Historic Sites	2/1/2021	\$ 395,430	\$ -	\$ 46,054	\$ 349,376
263.51	2009 Certificates of Participation	1/1/2039	\$ 12,450,000	\$ -	\$ 252,000	\$ 12,198,000
259.12	Proprietary Funds - Compensating Absences	N/A	\$ 43,801	\$ -	\$ 15,702	\$ 28,099
263.82	2008 Public Works Trust Fund	7/1/2019	\$ 220,114	\$ -	\$ 31,445	\$ 188,669
251.19	2009 Certificates of Participation	1/1/2039	\$ 4,150,000	\$ -	\$ 63,000	\$ 4,087,000
263.11	AT&T Refund Of Taxes Paid Claim	N/A	\$ 26,400	\$ -	\$ -	\$ 26,400
263.11	Washington State Department of Retirement Systems Audit Assessment	N/A	\$ -	\$ 555,610	\$ -	\$ 555,610
Total			\$ 17,474,250	\$ 555,610	\$ 408,818	\$ 17,621,042

The Accompanying Notes Are An Integral Part Of This Schedule.

**CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2013**

Fund No.	Fund Title	Beginning Cash & Investment	Receipts	Transfers-In	Other Revenues	Netted Transactions	Total Increase
001	GENERAL FUND	\$ 2,633,809.66	\$ 7,023,790.98	\$ -	\$ -	\$ 36,747.87	\$ 6,987,043.11
101	CITY STREET FUND	221.01	203,233.50	225,000.00	-	655.50	427,578.00
103	HOTEL/MOTEL TAX FUND	230,372.70	114,024.09	-	-	300.00	113,724.09
104	PUBLIC SAFETY MITIGATION FUND	590,134.41	231,005.68	-	-	-	231,005.68
160	DRUG ENFORCEMENT FUND	8,286.79	1,001.93	-	-	-	1,001.93
202	G.O. DEBT FUND	10,354.54	14.58	-	-	-	14.58
203	LID DEBT SERVICE FUND	5,272.45	6.60	-	-	-	6.60
301	CAPITAL IMPROVEMENTS FUND	42,615.73	369,082.88	645,279.05	-	-	1,014,361.93
401	WATER FUND	1,893,189.21	2,086,564.75	28,460.00	-	44,660.99	2,070,363.76
403	STORMWATER FUND	1,104,190.10	1,064,292.00	-	-	2,158.50	1,062,133.50
501	ER&R FUND	780,332.04	140,170.41	100,000.00	-	-	240,170.41
631	TRANSPORTATION BENEFIT DIST.	-	17,722.79	-	-	-	17,722.79
	TOTALS	\$ 7,298,778.64	\$ 11,250,910.19	\$ 998,739.05	\$ -	\$ 84,522.86	\$ 12,165,126.38

<u>Fund No.</u>	<u>Fund Title</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	<u>Other Expenditures</u>	<u>Total Decrease</u>	<u>Ending Cash & Investment</u>
001	GENERAL FUND	\$ 5,346,216.65	\$ 993,460.00	\$ -	\$ 6,302,928.78	\$ 3,317,923.99
101	CITY STREET FUND	425,533.78	-	-	424,878.28	2,920.73
103	HOTEL/MOTEL TAX FUND	83,659.99	-	-	83,359.99	260,736.80
104	PUBLIC SAFETY MITIGATION FUND	163,026.59	-	-	163,026.59	658,113.50
160	DRUG ENFORCEMENT FUND	-	-	-	-	9,288.72
202	G.O. DEBT FUND	-	-	-	-	10,369.12
203	LID DEBT SERVICE FUND	-	5,279.05	-	5,279.05	-
301	CAPITAL IMPROVEMENTS FUND	910,990.16	-	-	910,990.16	145,987.50
401	WATER FUND	1,531,951.42	-	-	1,487,290.43	2,476,262.54
403	STORMWATER FUND	794,516.56	-	-	792,358.06	1,373,965.54
501	ER&R FUND	49,427.96	-	-	49,427.96	971,074.49
631	TRANSPORTATION BENEFIT DIST.	16,323.14	-	-	16,323.14	1,399.65
	TOTALS	\$ 9,321,646.25	\$ 998,739.05	\$ -	\$ 10,235,862.44	\$ 9,228,042.58

**CITY OF DuPONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

FEDERAL AGENCY NAME/PASS-THROUGH AGENCY NAME	FEDERAL PROGRAM NAME	CFDA NUMBER	OTHER I.D. NUMBER	EXPENDITURES			Foot- note Ref.
				FROM PASS- THROUGH AWARDS	FROM DIRECT AWARDS	TOTAL	
U.S. Dept of Homeland Security - FEMA	SAFER Firefighter Grant	97.044	EMW-2010-FH-0185	\$ -	\$ 134,863.85	\$134,863.85	1, 2
TOTAL FEDERAL AWARDS EXPENDED				\$ -	\$ 134,863.85	\$ 134,863.85	

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of DuPont's portion, are more than shown.

CITY OF DuPONT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
Department of Health:		
EMS Prehospital Participation Grant	N/A	1,208.00
<u>Total Department of Health</u>		<u>\$1,208.00</u>
Department of Ecology:		
Stormwater Capacity Grant	G1100036	96,804.20
Stormwater Capacity Grant	G1400245	-
<u>Total Department of Ecology</u>		<u>\$96,804.20</u>
Transportation Improvement Board		
Arterial Preservation Project - Multiple Locations	3-P-137(001)-1	11,811.49
<u>Total Transportation Improvement Board</u>		<u>\$11,811.49</u>
WA State Historical Society		
Train Canopy Preservation Grant	WHPG1118	19,714.48
<u>Total WA State Historical Society</u>		<u>\$19,714.48</u>
Employment Security Department		
Washington Service Corp - Member Placement	SR# 8803	6,000.00
<u>Total Employment Security Department</u>		<u>\$6,000.00</u>
<u>TOTAL STATE ASSISTANCE</u>		<u>\$135,538.17</u>

**CITY OF DuPONT
SCHEDULE OF LABOR RELATIONS CONSULTANTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

The following consultant has been engaged for labor relations consulting:

Kenyon Disend, PLLC
Consultants: Bruce Disend, John Long, Bob Sterbank, and Shelley Kerslake
11 Front Street South
Issaquah, WA 98027-3820

The consultant was paid \$42,084.00 in 2013 for labor relations services with terms and conditions including:

Hourly Rate - \$220.00 - \$270.00

Maximum Compensation Allowed - N/A

Duration Of Service - On an as needed basis during the 2013 calendar year

Services Provided - Conducted services related to a bargaining unit grievance that progressed to interest arbitration; attended City Council executive sessions regarding labor relations and the grievance and arbitration processes.

**CITY OF DuPONT
LOCAL GOVERNMENT RISK ASSUMPTION
FOR THE YEAR ENDED DECEMBER 31, 2013**

Program Manager	Thomas E. Danek, Jr., City Administrator
Address	1700 Civic Drive DuPont, WA 98327
Phone	253-912-5215
Email	tdanek@dupontwa.gov

Does the local government self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? NO

CITY OF DuPONT

NOTES TO FINANCIAL STATEMENTS
January 1, 2013 through December 31, 2013
Revised November 3, 2014

The accompanying notes are an integral part of the enclosed financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of DuPont reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The City of DuPont was incorporated on April 12, 1951, and operates under the laws of the State of Washington applicable to a code city with a mayor/council form of government. The City is a general purpose government with its fiscal year ending December 31. The City provides a broad range of general government services including law enforcement, fire protection, public works, water, and storm utilities. The City uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of DuPont.

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the City of DuPont. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the City of DuPont.

Debt Service Funds

These funds account for financial resources that are restricted, committed, or assigned to expenditures for principal, interest, and related costs on general long-term debt.

Capital Projects Fund

This fund accounts 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

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City of DuPont on a cost-reimbursement basis.

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

In accordance with state law, the City of DuPont also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

c. Budgets

Annual appropriated budgets are adopted for all City funds.

Annual appropriated budgets are adopted at the fund level (except the General Fund, where budgets are adopted at the department level). The budgets constitute the legal authority for expenditures at that level. Annual appropriations for all funds except for capital projects lapse at the fiscal period end.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund:			
Governance	\$629,652	\$576,298	\$53,354
Support Services	267,073	242,496	24,577
Police Department	1,661,366	1,457,249	204,117
Fire Department	1,756,378	1,702,389	53,989
Community Development	910,801	685,670	225,131
Public Works	501,880	446,870	55,010
Non-Departmental	1,238,466	1,210,830	27,636
<i>Total General Fund</i>	<i>\$6,965,616</i>	<i>\$6,321,802</i>	<i>\$643,814</i>

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Street Fund	\$434,544	\$425,534	\$9,010
Street Depreciation Fund	\$38,000	\$17,875	\$20,125
Hotel/Motel Tax Fund	\$141,998	\$83,660	\$58,338
Public Safety Mitigation Fund	\$169,209	\$163,027	\$6,182
Technology Fund	\$0	\$0	\$0
Glacier NW Settlement Fund	\$0	\$0	\$0
Donations Fund	\$0	\$0	\$0
Drug Enforcement Fund	\$0	\$0	\$0
GO Bond Debt Service Fund	\$0	\$0	\$0
LID Debt Service Fund	\$5,282	\$5,279	\$3
Capital Projects Fund	\$946,440	\$910,990	\$35,450
Water Utility Fund	\$1,870,212	\$1,531,951	\$338,261
Stormwater Utility Fund	\$930,421	\$794,517	\$135,904
Equipment Rental/Repl. Fund	\$86,888	\$49,428	\$37,460
Transportation Benefit Dist.	\$36,000	\$16,323	\$19,677
<i>Total All Funds</i>	<i>\$11,624,610</i>	<i>\$10,320,386</i>	<i>\$1,304,224</i>

The City Administrator is authorized to transfer budgeted amounts between departments within any fund; 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 DuPont's legislative body.

The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The City's budget procedures are mandated by RCW 35A.33.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservation of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

d. Cash

It is the City of DuPont's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

e. Deposits

The City of DuPont deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation (FDIC) and/or by the Washington Public Deposit Protection Commission (WPDPC).

f. Investments

See Note 3 – Investments

g. Capital Assets

Capital assets are assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of 5 years. The capital assets of the City of DuPont are recorded as expenditures when purchased.

h. Compensated Absences

Vacation leave may be accumulated up to 240 hours for all employees of the City except for twenty-four hour shift employees that are members of the DuPont Firefighters Local #3829 which may accumulate vacation leave up to 384 hours. All accumulated vacation leave is payable upon separation or retirement up to the maximum limit.

Sick leave may be accumulated up to 1,680 hours for twenty-four hour shift employees of the DuPont Firefighters Local #3829 and up to 1,280 hours for all other employees. Upon separation or retirement employees do not receive payment for unused sick leave.

The City does not record accumulated unused vacation and sick leave in its governmental funds.

i. Long-Term Debt

See Note 6 – Debt Service Requirements

j. Other Financing Sources Or Uses

The City's "Other Financing Sources or Uses" consist of all interfund receivables and payables, and interfund transactions. A separate schedule of interfund loans receivable and payable is furnished in Note 5 below.

k. Risk Management

The City of DuPont is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool 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 AWC RMSA was formed on January 1, 1989, when 32 municipalities 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 31, 2013, 91 municipalities/entities participate in the AWC RMSA pool.

The AWC RMSA allows members to establish a program of joint insurance and provides risk management services to all members. All coverages are on an occurrence basis. The AWC RMSA provides all risk property, comprehensive crime, general liability, automobile liability, police liability, public officials' liability, employee fidelity and faithful performance, and equipment breakdown insurance coverage. Equipment breakdown is included with the property reinsurance carrier and fidelity (crime) coverage is a stand-alone policy which the AWC RMSA procures for its members. The AWC RMSA also allows members with airports to group purchase airport liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have \$10 million in both per occurrence and aggregate liability limits. For the first \$1 million, AWC RMSA pays out of its own funds all claims up to its Self-Insured

Retention (SIR) of \$250,000 and, thereafter, purchases liability re-insurance through Berkley Public Entity of \$750,000. For the additional \$9 million in coverage limits, an excess liability policy is purchased from CV Starr. The excess property coverage is purchased through Lexington Insurance Company using the Pool's broker, Arthur J. Gallagher Risk Management Services. AWC RMSA has a retention of \$50,000 and limits up to \$250 million. Since AWC RMSA is a cooperative program, there is joint liability among the participating members.

Members contract to remain in the AWC RMSA pool for a minimum of one year and must give a one-year notice before terminating participation. Even after termination, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were signatory to the Interlocal Governmental Agreement.

The AWC RMSA establishes a loss fund for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses.

In accordance with WAC 200.100.02023, the AWC RMSA is governed by a board of directors which is comprised of elected officials of participating members.

I. Reserved Fund Balance

It is the policy of the City of DuPont to restrict certain portions of fund balances for specific spending purposes. As of December 31, 2013, the following represents the reserved funds of the City of DuPont:

Fund	Purpose	Amount
Special Revenue	Street	\$ 2,921
Special Revenue	Hotel/Motel Tax	260,737
Special Revenue	Public Safety Mitigation	658,114
Special Revenue	Drug Enforcement	9,289
Capital Projects	R.E.E.T.	145,988
Enterprise	Water Utility	2,476,263
Enterprise	Stormwater Utility	1,373,966
Fiduciary	Transportation Benefit District	<u>1,400</u>
	Total	<u>\$ 4,928,678</u>

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance related legal or contractual provisions.

There have been no expenditures exceeding legal appropriations in any of the funds of the City of DuPont.

NOTE 3 - INVESTMENTS

The City of DuPont's investments are either insured, registered, or held by the City or its agent in the City of DuPont's name.

All investments of the City's funds are obligations of the State Treasurer's Investment Pool and deposits with Washington State banks and savings and loan institutions that include banker's acceptances and U.S. government securities.

At December 31, 2013, the City had the following investments:

Type of Investment	City of DuPont Investments	Investments held by the City for the DuPont Transportation Benefit District	Total
State Investment Pool	\$9,416,390	\$1,400	\$9,417,190

The State's Local Government Investment Pool is managed by the Washington State Treasurer's Office. The LGIP is not SEC registered but has oversight provided by the following sources: 1) annually audited by the Office of the State Auditor; 2) annually audited by an outside, independent auditor; 3) an Advisory Committee meets quarterly to advise the State Treasurer on issues regarding the LGIP; 4) monthly statement enclosures detailing portfolio breakdown and earnings information sent to participants; and 5) quarterly newsletters that include a compliance report and quarterly financials. Financial reports are available at the State Treasurer's Office, P.O. Box 40200, Olympia, Washington, 98504-2000.

NOTE 4 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Taxes are levied annually on January 1st on property value listed as of the prior May 31st. Assessed values are established by the county assessor at 100 percent of fair market value. A physical revaluation of all property is required every six years.

Taxes are due in two equal installments on April 30th and October 31st. Collections are remitted monthly to the appropriate district by the county treasurer.

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

The City of DuPont's regular tax levy rate for the year 2013 was \$1.2292 per \$1,000 on an assessed valuation of \$1,176,714,772 for a total regular levy of \$1,446,403. The City's EMS tax levy rate was \$0.50 per \$1,000 on total assessed valuation for a total of \$588,357.

The City is permitted by law to levy up to \$3.60 per \$1,000 of assessed valuation for general governmental services. This amount may be reduced for any of the following three reasons:

- a. The Washington State Constitution limits the total regular property taxes to one percent of assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the one percent limit.
- b. Initiative 747 limits the growth of regular property taxes to one percent per year or the rate of inflation, whichever is lower, after adjustments for new construction. If the assessed valuation increases by more than this legal limit due to revaluation, the levy rate will be decreased.
- c. The City may voluntarily levy taxes below the legal limit.

Special levies approved by the voters are not subject to the above limitations.

NOTE 5 – INTERFUND LOANS AND ADVANCES

The City had no interfund loans or advances outstanding in 2013.

NOTE 6 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides a listing of the outstanding debt and liability of the City of DuPont and summarizes the City's debt transactions for 2013.

The City received its first draw on a construction Public Works Trust Fund loan during 2000 for \$1,306,771. The final draw of \$91,360.66 was received in 2005. As a result of the City transferring its sewer utility to Pierce County in July of 2008, this loan was split between Pierce County and the City. The City's portion was recorded as a new loan effective October 2008. This loan requires annual principal payments of \$31,445 and 1% interest on the outstanding balance. The outstanding balance on this new loan was \$188,669 as of December 31, 2013.

The City purchased a Tractor-Backhoe in 2003 with the proceeds from the State of Washington Local Option Capital Asset Lending Program (LOCAL). This loan was paid in full as of December 31, 2012.

The City issued Certificates of Participation on April 7, 2009, for its Civic Center Project in the amount of \$18,005,000. The fifth principal payment of \$315,000 was made in December 2013. The outstanding balance on this debt was \$16,285,000 as of December 31, 2013.

The debt service requirements, including interest, to amortize all debt outstanding as of December 31, 2013, are as follows:

Year Ended December 31	General Obligation	Other Debt	Total
2014	\$1,270,075	\$33,332	\$1,303,407
2015	1,277,075	33,017	1,310,092
2016	1,267,413	32,703	1,300,116
2017	1,271,663	32,388	1,304,051
2018	1,270,013	32,074	1,302,087
2019-2023	6,357,588	31,759	6,389,347
2024-2028	6,357,175	-	6,357,175
2029-2033	6,359,569	-	6,359,569
2034-2039	6,366,038	-	6,366,038
Total	<u>\$31,796,609</u>	<u>\$195,273</u>	<u>\$31,991,882</u>

There are a number of other limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

Beginning in 1997, the City, at its option, began calling LID 88-1 Series B Bonds early. In 2006, the City was able to call all bonds and pay off the outstanding assessments. This was possible as all but one LID participant had paid off their assessment balances in full with interest. The City annually invoiced the remaining LID participant and the last installment was paid in 2012.

NOTE 7 - PENSION PLANS

Substantially all of the City of DuPont's full-time and qualifying part-time employees participate in the PERS and LEOFF retirement plans administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City of DuPont's financial statements. Contributions to the system by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

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

NOTE 8 - OTHER DISCLOSURES - LIDs

Weyerhaeuser Real Estate Company unconditionally guaranteed the payment of 100% of any assessments (including the principal portion of such assessments and interest and penalties due thereon) authorized by ordinances of the City of DuPont against the property within Local Improvement District No. 88-1.

NOTE 9 - OTHER DISCLOSURES – Civic Center

In 2007 the City entered into a lease/lease-back agreement with DuPont Civic Center PG, LLC for construction of the City's Civic Center project. In 2008 the City went through the bond rating process, receiving an A+ rating from Standard and Poors. The facilities were completed in March 2009 and Certificates of Participation in the amount of \$18,005,000 were issued in April 2009. DuPont Civic Center PG, LLC, was paid in full from these proceeds and the lease arrangement ended.

The City entered into a commercial property ground lease with DuPont Civic Center PG, LLC in 2007 for approximately five acres of property. Rent was being charged based on the fair market value of the property, with reduced rent at the start of the lease to allow the developer to construct commercial buildings on the property. The lease term was fifty years with two options of twenty years each. The developer terminated the ground lease, as allowed per the terms of the agreement, as of December 31, 2011.

NOTE 10 - OTHER DISCLOSURES – Retirement Systems Audit

The City of DuPont received an audit from the Washington State Department of Retirement Systems (DRS) in 2013. The scope of the audit was to ensure that individuals required to be enrolled and reported as members of the various retirement systems were reported, and to ensure that worker status was correctly determined. DRS concluded that the City's then-contracted Fire Chief, Museum Manager, and Police Chief were functioning as employees and should have been paid and reported as such to DRS. They further concluded that since the contracted Fire Chief was a LEOFF 1 retiree, he should not have been receiving his pension during the term of his contract with the City. DRS ruled that all pension payments paid to the contracted Fire Chief during the term of his contract with the City were overpayments. DRS assessed the City with repayment of the contracted Fire Chief's pension overpayments as well as amounts that should have been paid into DRS on behalf of the contracted Museum Manager and Police Chief. The total assessment was \$555,610.

The City of DuPont appealed DRS's ruling and continues to work through the appeals process.