

ANNUAL REPORT

CITY OF DuPONT

MCAG No. 0576

Submitted pursuant to RCW 43.09.230

to the

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2010

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010**

BARS CODE	Total For		Fund 001	
	All Funds		General Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	7,770,256	\$	324,448
308 <i>Reserved</i>		1,321,258		36,128
309 <i>Unreserved</i>		6,448,998		288,320
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		4,499,230		4,034,189
320 Licenses and Permits		576,425		566,833
330 Intergovernmental		384,917		176,297
340 Charges for Goods and Services		2,428,269		622,027
350 Fines and Penalties		1,000		1,000
360 Miscellaneous		286,306		113,960
370 Capital Contributions		85,711		-
390 Other Financing Sources		307,513		132,269
	\$	8,569,370	\$	5,646,574
Total Revenue and Other Sources	\$	8,569,370	\$	5,646,574
Total Resources	\$	16,339,626	\$	5,971,022
Operating Expenditure				
510 General Government	\$	999,124	\$	999,124
520 Public Safety		2,993,279		2,914,755
530 Physical Environment		2,008,728		245,356
540 Transportation		569,854		117,739
550 Economic Environment		434,227		434,227
560 Mental and Physical Health		-		-
570 Culture and Recreation		411,219		330,183
	\$	7,416,430	\$	5,041,382
Total Operating Expenditures	\$	7,416,430	\$	5,041,382
591-593 Debt Service		52,592		-
594-595 Capital Outlay		1,071,484		23,031
	\$	8,540,506	\$	5,064,413
Total Expenditures	\$	8,540,506	\$	5,064,413
597-599 Other Financing Uses		299,445		165,000
	\$	8,839,951	\$	5,229,413
Total Expenditures and Other Uses	\$	8,839,951	\$	5,229,413
Excess (Deficit) of Resources Over Uses	\$	7,499,675	\$	741,608
380 Nonrevenues (Except 384)		53,673		5,670
580 Nonexpenditures (Except 584)		33,285		3,770
Ending Cash and Investments				
508 <i>Reserved</i>	\$	689,609	\$	24,668
509 <i>Unreserved</i>		6,830,453		718,840
Total Ending Cash and Investments	\$	7,520,062	\$	743,508

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010

BARS CODE	Fund 101		Fund 102	
	Street Fund		Street Depreciation	
	Actual		Actual	
Beginning Cash and Investments	\$	14,348	\$	469,645
308 <i>Reserved</i>		-		-
309 <i>Unreserved</i>		14,348		469,645
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		-		-
320 Licenses and Permits		150		-
330 Intergovernmental		165,697		-
340 Charges for Goods and Services		750		-
350 Fines and Penalties		-		-
360 Miscellaneous		7		1,383
370 Capital Contributions		-		85,711
390 Other Financing Sources		165,000		-
Total Revenue and Other Sources	\$	331,604	\$	87,094
Total Resources	\$	345,951	\$	556,739
Operating Expenditure				
510 General Government	\$	-	\$	-
520 Public Safety		-		-
530 Physical Environment		-		-
540 Transportation		342,337		14,102
550 Economic Environment		-		-
560 Mental and Physical Health		-		-
570 Culture and Recreation		-		-
Total Operating Expenditures	\$	342,337	\$	14,102
591-593 Debt Service		-		-
594-595 Capital Outlay		-		-
Total Expenditures	\$	342,337	\$	14,102
597-599 Other Financing Uses		-		-
Total Expenditures and Other Uses	\$	342,337	\$	14,102
Excess (Deficit) of Resources Over Uses	\$	3,615	\$	542,637
380 Nonrevenues (Except 384)		-		-
580 Nonexpenditures (Except 584)		-		-
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	-
509 <i>Unreserved</i>		3,615		542,637
Total Ending Cash and Investments	\$	3,615	\$	542,637

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010

BARS CODE	Fund 103 Hotel/Motel Tax Fund		Fund 104 Public Safety Mitigation Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	230,382	\$	411,825
308 <i>Reserved</i>		-		411,825
309 <i>Unreserved</i>		230,382		-
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		77,843		-
320 Licenses and Permits		9,442		-
330 Intergovernmental		-		-
340 Charges for Goods and Services		-		97,605
350 Fines and Penalties		-		-
360 Miscellaneous		599		1,131
370 Capital Contributions		-		-
390 Other Financing Sources		-		-
		-		-
Total Revenue and Other Sources	\$	87,884	\$	98,736
Total Resources	\$	318,266	\$	510,561
Operating Expenditure				
510 General Government	\$	-	\$	-
520 Public Safety		-		78,524
530 Physical Environment		-		-
540 Transportation		-		-
550 Economic Environment		-		-
560 Mental and Physical Health		-		-
570 Culture and Recreation		81,036		-
		81,036		-
Total Operating Expenditures	\$	81,036	\$	78,524
591-593 Debt Service		-		-
594-595 Capital Outlay		-		-
		-		-
Total Expenditures	\$	81,036	\$	78,524
597-599 Other Financing Uses		-		-
		-		-
Total Expenditures and Other Uses	\$	81,036	\$	78,524
Excess (Deficit) of Resources Over Uses	\$	237,229	\$	432,037
380 Nonrevenues (Except 384)		-		-
580 Nonexpenditures (Except 584)		-		-
		-		-
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	432,037
509 <i>Unreserved</i>		237,229		-
Total Ending Cash and Investments	\$	237,229	\$	432,037

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010

BARS CODE	Fund 105 Technology Fund		Fund 107 Glacier NW Settlement Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	2,912	\$	631,007
308 <i>Reserved</i>		-		-
309 <i>Unreserved</i>		2,912		631,007
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		-		-
320 Licenses and Permits		-		-
330 Intergovernmental		-		-
340 Charges for Goods and Services		-		-
350 Fines and Penalties		-		-
360 Miscellaneous		8		1,673
370 Capital Contributions		-		-
390 Other Financing Sources		-		-
		<u>8</u>		<u>1,673</u>
Total Revenue and Other Sources	\$	8	\$	1,673
Total Resources	\$	<u>2,920</u>	\$	<u>632,680</u>
Operating Expenditure				
510 General Government	\$	-	\$	-
520 Public Safety		-		-
530 Physical Environment		-		-
540 Transportation		-		-
550 Economic Environment		-		-
560 Mental and Physical Health		-		-
570 Culture and Recreation		-		-
		<u>-</u>		<u>-</u>
Total Operating Expenditures	\$	-	\$	-
591-593 Debt Service		-		-
594-595 Capital Outlay		-		-
		<u>-</u>		<u>-</u>
Total Expenditures	\$	-	\$	-
597-599 Other Financing Uses		-		-
Total Expenditures and Other Uses	\$	-	\$	-
Excess (Deficit) of Resources Over Uses	\$	2,920	\$	632,680
380 Nonrevenues (Except 384)		-		-
580 Nonexpenditures (Except 584)		-		-
		<u>-</u>		<u>-</u>
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	-
509 <i>Unreserved</i>		2,920		632,680
Total Ending Cash and Investments	\$	<u>2,920</u>	\$	<u>632,680</u>

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010

BARS CODE	Fund 202		Fund 203	
	UTGO Fund		LID Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	10,293	\$	230,750
308 <i>Reserved</i>		-		-
309 <i>Unreserved</i>		10,293		230,750
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		-		-
320 Licenses and Permits		-		-
330 Intergovernmental		-		-
340 Charges for Goods and Services		-		-
350 Fines and Penalties		-		-
360 Miscellaneous		27		80,692
370 Capital Contributions		-		-
390 Other Financing Sources		7,235		-
Total Revenue and Other Sources	\$	7,262	\$	80,692
Total Resources	\$	17,555	\$	311,442
Operating Expenditure				
510 General Government	\$	-	\$	-
520 Public Safety		-		-
530 Physical Environment		-		-
540 Transportation		-		-
550 Economic Environment		-		-
560 Mental and Physical Health		-		-
570 Culture and Recreation		-		-
Total Operating Expenditures	\$	-	\$	-
591-593 Debt Service		7,235		-
594-595 Capital Outlay		-		-
Total Expenditures	\$	7,235	\$	-
597-599 Other Financing Uses		-		-
Total Expenditures and Other Uses	\$	7,235	\$	-
Excess (Deficit) of Resources Over Uses	\$	10,320	\$	311,442
380 Nonrevenues (Except 384)		-		-
580 Nonexpenditures (Except 584)		-		-
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	-
509 <i>Unreserved</i>		10,320		311,442
Total Ending Cash and Investments	\$	10,320	\$	311,442

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010

BARS CODE		Fund 301	Fund 401
		Capital Projects Fund	Water Utility Fund
		Actual	Actual
Beginning Cash and Investments		\$ 873,304	\$ 2,272,697
308	Reserved	873,304	-
309	Unreserved	-	2,272,697
388.80 or 588.80	Prior Period Adjustments	-	-
Revenue and Other Sources			
310	Taxes	387,199	-
320	Licenses and Permits	-	-
330	Intergovernmental	-	-
340	Charges for Goods and Services	-	1,145,490
350	Fines and Penalties	-	-
360	Miscellaneous	62,810	18,371
370	Capital Contributions	-	-
390	Other Financing Sources	-	3,010
Total Revenue and Other Sources		\$ 450,008	\$ 1,166,871
Total Resources		\$ 1,323,313	\$ 3,439,568
Operating Expenditure			
510	General Government	-	-
520	Public Safety	-	-
530	Physical Environment	-	1,240,944
540	Transportation	-	-
550	Economic Environment	-	-
560	Mental and Physical Health	-	-
570	Culture and Recreation	-	-
Total Operating Expenditures		\$ -	\$ 1,240,944
591-593	Debt Service	45,357	-
594-595	Capital Outlay	1,037,816	-
Total Expenditures		\$ 1,083,173	\$ 1,240,944
597-599	Other Financing Uses	7,235	-
Total Expenditures and Other Uses		\$ 1,090,408	\$ 1,240,944
Excess (Deficit) of Resources Over Uses		\$ 232,904	\$ 2,198,624
380	Nonrevenues (Except 384)	-	48,003
580	Nonexpenditures (Except 584)	-	29,516
Ending Cash and Investments			
508	Reserved	\$ 232,904	\$ -
509	Unreserved	-	2,217,111
Total Ending Cash and Investments		\$ 232,904	\$ 2,217,111

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010**

BARS CODE	Fund 402 Sewer Utility Fund		Fund 403 Stormwater Management Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	127,210	\$	667,262
308 <i>Reserved</i>		-		-
309 <i>Unreserved</i>		127,210		667,262
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		-		-
320 Licenses and Permits		-		-
330 Intergovernmental		-		42,923
340 Charges for Goods and Services		-		528,400
350 Fines and Penalties		-		-
360 Miscellaneous		-		1,724
370 Capital Contributions		-		-
390 Other Financing Sources		-		-
Total Revenue and Other Sources	\$	-	\$	573,047
Total Resources	\$	127,210	\$	1,240,309
Operating Expenditure				
510 General Government	\$	-	\$	-
520 Public Safety		-		-
530 Physical Environment		-		522,428
540 Transportation		-		-
550 Economic Environment		-		-
560 Mental and Physical Health		-		-
570 Culture and Recreation		-		-
Total Operating Expenditures	\$	-	\$	522,428
591-593 Debt Service		-		-
594-595 Capital Outlay		-		-
Total Expenditures	\$	-	\$	522,428
597-599 Other Financing Uses		127,210		-
Total Expenditures and Other Uses	\$	127,210	\$	522,428
Excess (Deficit) of Resources Over Uses	\$	-	\$	717,881
380 Nonrevenues (Except 384)		-		-
580 Nonexpenditures (Except 584)		-		-
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	-
509 <i>Unreserved</i>		-		717,881
Total Ending Cash and Investments	\$	-	\$	717,881

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010**

BARS CODE	Fund 501 Equipment Rental & Replacement Fund
	Actual
Beginning Cash and Investments	\$ 1,504,173
308 <i>Reserved</i>	-
309 <i>Unreserved</i>	1,504,173
388.80 or 588.80 <i>Prior Period Adjustments</i>	-
Revenue and Other Sources	
310 Taxes	-
320 Licenses and Permits	-
330 Intergovernmental	-
340 Charges for Goods and Services	33,996
350 Fines and Penalties	-
360 Miscellaneous	3,922
370 Capital Contributions	-
390 Other Financing Sources	-
Total Revenue and Other Sources	\$ 37,918
Total Resources	\$ 1,542,091
Operating Expenditure	
510 General Government	\$ -
520 Public Safety	-
530 Physical Environment	-
540 Transportation	95,677
550 Economic Environment	-
560 Mental and Physical Health	-
570 Culture and Recreation	-
Total Operating Expenditures	\$ 95,677
591-593 Debt Service	-
594-595 Capital Outlay	10,637
Total Expenditures	\$ 106,314
597-599 Other Financing Uses	-
Total Expenditures and Other Uses	\$ 106,314
Excess (Deficit) of Resources Over Uses	\$ 1,435,778
380 Nonrevenues (Except 384)	-
580 Nonexpenditures (Except 584)	-
Ending Cash and Investments	
508 <i>Reserved</i>	\$ -
509 <i>Unreserved</i>	1,435,778
Total Ending Cash and Investments	\$ 1,435,778

CITY OF DuPONT
 DETAIL OF REVENUES AND OTHER SOURCES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
308.10.00	Beginning Fund Balance-Reserved	\$ 36,128.00	\$ 36,128.00	\$ -
308.80.00	Beginning Fund Balance-Unreserved	288,320.00	288,319.69	(0.31)
308	Total Beginning Fund Balance	324,448.00	324,447.69	(0.31)
311.10.00	General Property Taxes	1,319,700.00	1,320,717.48	1,017.48
311.11.00	EMS Levy Receipts	553,192.00	553,618.52	426.52
312.10.00	Forest Excise Tax	-	27.46	27.46
313.10.00	Retail Sales Taxes	770,000.00	742,819.66	(27,180.34)
313.11.00	Local Sales & Use Tax	53,975.00	53,245.41	(729.59)
313.71.00	Criminal Justice Sales Tax	94,245.00	95,856.90	1,611.90
316.10.00	Business & Occupation Taxes	174,850.00	139,601.56	(35,248.44)
316.20.00	Admissions Tax	30,000.00	18,336.27	(11,663.73)
316.43.00	Gas Utility Tax	250,000.00	200,797.92	(49,202.08)
316.45.00	Garbage Utility Tax	51,260.00	63,706.20	12,446.20
316.47.00	Telephone Utility Tax	288,750.00	275,973.94	(12,776.06)
316.51.00	Electric Utility Tax	386,400.00	345,184.80	(41,215.20)
316.54.00	Sewer Utility Tax	80,415.00	75,274.50	(5,140.50)
316.72.00	Water Utility Tax	109,809.00	92,576.22	(17,232.78)
316.78.00	Storm Drainage Utility Tax	42,466.00	42,262.58	(203.42)
317.51.00	Gambling Tax - Pull Tabs	12,000.00	11,600.44	(399.56)
319.60.00	Business Taxes Penalty	850.00	2,588.65	1,738.65
310	Total Taxes	4,217,912.00	4,034,188.51	(183,723.49)
321.60.00	Business License	42,000.00	45,488.91	3,488.91
321.60.01	Home Occupation Permit	-	1,940.00	1,940.00
321.70.00	Amusement License	-	10.00	10.00
321.91.00	Cable TV Franchise Fee	58,405.00	119,140.40	60,735.40
322.10.00	Building Permits	416,760.00	312,612.01	(104,147.99)
322.11.00	Plumbing Permits	25,450.00	21,329.00	(4,121.00)
322.12.00	Mechanical Permits	20,758.00	27,088.00	6,330.00
322.14.00	Grading Permit	500.00	252.50	(247.50)
322.15.00	Sprinkler Permit	5,000.00	2,082.00	(2,918.00)
322.15.01	Fire Alarm Permit	500.00	562.00	62.00
322.15.02	Misc Fire Permits	500.00	1,039.00	539.00
322.15.03	IFC Permits	-	3,387.00	3,387.00
322.16.00	Temporary Use Permits	500.00	100.00	(400.00)
322.22.90	Alarm Permit	1,450.00	2,075.00	625.00
322.30.00	Animal License	2,750.00	5,163.00	2,413.00
322.90.00	Sign Permits	3,100.00	3,900.00	800.00
322.90.01	Misc. Permits	3,500.00	-	(3,500.00)
322.90.02	Temp Certificate of Occupancy	-	600.00	600.00
322.90.03	Special Event Permit	-	464.00	464.00
322.95.00	Land Use Application	13,000.00	19,600.00	6,600.00
320	Total Licenses & Permits	594,173.00	566,832.82	(27,340.18)
331.16.60	OJP Bulletproof Vest Grant	825.00	825.00	-
333.01.80	FEMA Disaster Recovery Proceed	-	100.00	100.00
334.03.11	DOE Stormwater Grant	5,000.00	5,000.00	-
334.03.11	DOE Shoreline Master Plan Grnt	30,000.00	47,243.59	17,243.59
334.03.51	WASPC Grant Proceeds	-	1,000.00	1,000.00
336.06.21	Criminal Justice - Population	1,829.00	1,702.20	(126.80)
336.06.26	Criminal Justice -Special Pgms	6,169.00	6,448.27	279.27
336.06.51	DUI - Cities	1,400.00	1,418.16	18.16
336.06.94	Liquor Excise Tax	36,461.00	37,906.79	1,445.79

CITY OF DuPONT
 DETAIL OF REVENUES AND OTHER SOURCES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
336.06.95	Liquor Control Board Profits	62,938.00	61,193.04	(1,744.96)
338.19.00	Intergovernmental Services	12,500.00	12,500.00	-
338.21.00	Intergovtl-Law Enforcement Svc	-	960.00	960.00
330	Total Intergovernmental	157,122.00	176,297.05	19,175.05
341.21.00	Document Recording Fees	500.00	89.00	(411.00)
341.30.00	Background Check Fees	5,000.00	6,190.00	1,190.00
341.43.00	Invoice Processing Fees	21,300.00	12,605.64	(8,694.36)
341.60.00	Copies/Postage/Notary Fees	650.00	658.25	8.25
341.61.00	Copies/Police Report	200.00	179.51	(20.49)
341.71.00	Merchandise & Concession Sales	1,800.00	1,745.80	(54.20)
341.75.00	Sales of Maps & Publications	-	150.00	150.00
341.96.00	Personnel Svcs/Civil	1,000.00	-	(1,000.00)
341.96.10	Wages Billed Out - Planning	-	194.63	194.63
342.10.00	Law Enforcement Services	5,000.00	6,111.36	1,111.36
342.40.00	Fire Inspection Fees	15,000.00	6,710.00	(8,290.00)
342.60.00	Ambulance Transport Fees	2,050.00	846.16	(1,203.84)
343.20.00	Reimbursable Engineering Svcs	340,000.00	220,320.69	(119,679.31)
343.30.00	Power Usage Fee	-	55.00	55.00
345.81.00	Sub-Division Fees	-	1,500.00	1,500.00
345.81.02	Fire Mitigation Fees	85,662.00	-	(85,662.00)
345.81.04	Police Mitigation Fees	25,588.00	-	(25,588.00)
345.83.00	Plan Examination Fee	180,790.00	273,935.30	93,145.30
345.83.01	Fire System Exam/Ins	1,200.00	16,467.00	15,267.00
345.89.00	SEPA Review	6,000.00	4,500.00	(1,500.00)
346.90.00	Personal Safety Sales	-	500.00	500.00
347.60.00	Recreation Program Fees	69,000.00	48,682.08	(20,317.92)
347.60.01	Shamrock Run Entry Fee	-	396.00	396.00
347.60.03	Kidz Love Soccer fees	-	10,185.40	10,185.40
347.60.05	Basketball Camp	-	9,075.00	9,075.00
347.90.00	CPR/First Aid Classes	-	930.00	930.00
340	Total Charges for Good & Services	760,740.00	622,026.82	(138,713.18)
359.90.00	False Alarm Fee	100.00	1,000.00	900.00
350	Total Fines & Penalties	100.00	1,000.00	900.00
361.11.00	Investment Interest	4,200.00	2,690.13	(1,509.87)
361.12.00	Pierce Co. Prop Tax Interest	980.00	265.39	(714.61)
361.40.00	Interest on Sales Taxes	2,500.00	1,156.76	(1,343.24)
362.40.00	Facilities Rental	20,300.00	19,559.00	(741.00)
362.40.10	Field Rentals	800.00	799.00	(1.00)
362.40.20	Park Shelter Rentals	1,870.00	1,578.80	(291.20)
362.50.00	Long Term Leases	36,000.00	32,426.81	(3,573.19)
367.11.01	Miscellaneous Private Grants	-	700.00	700.00
367.11.03	Donations - Public Safety	-	525.00	525.00
367.11.05	Parks Department Donations	4,500.00	6,029.00	1,529.00
367.11.05	War Memorial Donations	20,000.00	27,456.38	7,456.38
369.30.00	Drug Fund - Confiscated Proper	6,966.00	8,246.79	1,280.79
369.40.00	Restitution	3,000.00	3,655.36	655.36
369.81.00	Cashier Overages/Shortages	-	370.59	370.59
369.90.01	Other Miscellaneous Revenues	3,200.00	2,626.23	(573.77)
369.90.20	Sale of Surplus Property	5,740.00	5,875.00	135.00
360	Total Miscellaneous	110,056.00	113,960.24	3,904.24
310 - 360	Total Revenues	5,840,103.00	5,514,305.44	(325,797.56)

CITY OF DuPONT
 DETAIL OF REVENUES AND OTHER SOURCES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
389.07.00	State Surcharge	-	719.50	719.50
389.10.00	Rental Deposits	-	4,950.00	4,950.00
395.20.00	Insurance - Capital Assets	-	355.44	355.44
397.10.35	Transfer In - Sewer Fund	127,257.00	127,210.38	(46.62)
398.00.00	Insurance Recoveries	-	4,702.86	4,702.86
380-390	Total Non-Revenues	127,257.00	137,938.18	10,681.18
300	TOTAL RESOURCES - GENERAL FUND	\$ 6,291,808.00	\$ 5,976,691.31	\$ (315,116.69)

CITY OF DuPONT
 DETAIL OF EXPENDITURES AND OTHER USES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
511.10.11	Salaries & Wages	39,600.00	39,000.00	600.00
511.10.21	Personnel Benefits	3,407.00	3,111.00	296.00
511.10.31	Office Supplies	100.00	43.38	56.62
511.10.33	Operating Supplies	2,000.00	2,580.06	(580.06)
511.10.35	Small Tools & Equipment	-	149.06	(149.06)
511.10.41	Professional Services	5,000.00	2,555.00	2,445.00
511.10.42	Communications	2,820.00	1,169.68	1,650.32
511.10.43	Travel & Subsistence	3,400.00	1,705.33	1,694.67
511.10.45	Operating Rental & Leases	-	67.22	(67.22)
511.10.46	AWC-RMSA Insurance	7,491.00	7,491.00	-
511.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,000.00	2,081.63	918.37
511.70.51	Election Fees - Intergov	5,000.00	-	5,000.00
511.80.51	Voter Maint Fees - Intergov	10,000.00	8,014.09	1,985.91
511	Total Legislative	81,818.00	67,967.45	13,850.55
				-
512.40.51	Court Services - Intergov	122,419.00	122,419.00	-
512	Total Judicial	122,419.00	122,419.00	-
513.10.11	Salary & Wages	206,159.00	214,730.57	(8,571.57)
513.10.21	Benefits	63,304.00	59,074.62	4,229.38
513.10.31	Office Supplies	-	23.90	(23.90)
513.10.33	Operating Supplies	2,500.00	3,001.73	(501.73)
513.10.35	Small Tools & Equip	250.00	277.85	(27.85)
513.10.41	Professional Services	15,000.00	7,253.00	7,747.00
513.10.42	Communications - Other	1,100.00	917.23	182.77
513.10.43	Travel & Subsistence	3,500.00	2,802.54	697.46
513.10.46	AWC-RMSA Insurance	4,803.00	4,803.00	-
513.10.48	Maintenance - Software	-	1,795.20	(1,795.20)
513.10.49	Misc. - Training/Printing/Dues/Subscriptions	5,600.00	3,681.47	1,918.53
513	Total Executive	302,216.00	298,361.11	3,854.89
514.23.11	Salary & Wages	103,571.00	101,317.40	2,253.60
514.23.12	Overtime	300.00	-	300.00
514.23.21	Benefits	33,530.00	30,525.53	3,004.47
514.23.31	Office Supplies	150.00	48.71	101.29
514.23.33	Operating Non-inventory	2,000.00	1,405.03	594.97
514.23.35	Small Tools & Equipment	750.00	400.54	349.46
514.23.41	Professional Services	11,200.00	76.12	11,123.88
514.23.42	Communications - Other	300.00	109.95	190.05
514.23.43	Travel & Subsistence	4,000.00	2,367.43	1,632.57
514.23.44	Advertising	-	278.56	(278.56)
514.23.46	AWC-RMSA Insurance	2,584.00	2,584.00	-
514.23.48	Repairs & Maintenance	7,150.00	5,345.09	1,804.91
514.23.49	Misc. - Training/Printing/Dues/Subscriptions	6,000.00	5,413.21	586.79
514.23.51	Intergovernmental Services	7,000.00	7,848.65	(848.65)
514.30.44	Advertising	3,000.00	3,224.59	(224.59)
514.30.49	Recording Fees	1,000.00	458.00	542.00
514.70.41	Professional Services	2,730.00	2,646.46	83.54
514.70.49	Dues - Risk Mgmt	500.00	475.00	25.00
514	Total Finance	185,765.00	164,524.27	21,240.73

CITY OF DuPONT
 DETAIL OF EXPENDITURES AND OTHER USES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
515.20.41	Professional Services - City Attorney	80,000.00	103,943.47	(23,943.47)
515	Total Legal	80,000.00	103,943.47	(23,943.47)
516.10.49	Dues - AWC Testing Consortium	525.00	505.00	20.00
516	Total Personnel	525.00	505.00	20.00
517.90.41	Professional Services	450.00	572.00	(122.00)
517	Total Employee Benefit Programs	450.00	572.00	(122.00)
518.10.11	Salaries & Wages	42,939.00	42,098.57	840.43
518.10.12	Overtime	1,951.00	567.00	1,384.00
518.10.21	Benefits	17,567.00	16,995.20	571.80
518.10.26	Uniform cleaning	1,000.00	492.88	507.12
518.10.27	Uniforms	300.00	-	300.00
518.10.31	Office Supplies	1,250.00	518.77	731.23
518.10.33	Operating Non-inventory	14,500.00	5,807.93	8,692.07
518.10.35	Small Tools & Equipment	2,000.00	914.80	1,085.20
518.10.36	Building Materials & Supplies	3,000.00	495.70	2,504.30
518.10.41	Professional Services	20,000.00	17,526.08	2,473.92
518.10.42	Communications	42,600.00	35,228.11	7,371.89
518.10.45	Operating Rental & Leases	12,600.00	13,028.46	(428.46)
518.10.46	Insurance	15,056.00	15,056.00	-
518.10.47	Utilities	25,800.00	40,238.61	(14,438.61)
518.10.48	Repairs & Maintenance	10,000.00	5,536.39	4,463.61
518.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,100.00	2,123.26	976.74
518.10.51	Intergovernmental Services	100.00	-	100.00
518.10.53	Taxes & Assessments	1,500.00	(2,435.97)	3,935.97
518.81.35	Small Tools & Equipment	350.00	687.27	(337.27)
518.81.41	Professional Services	6,500.00	6,645.00	(145.00)
518.81.48	Hardware/Software Maintenance	20,000.00	22,440.16	(2,440.16)
518.81.63	Capital Improvements	7,000.00	-	7,000.00
518.90.33	Operating Non-Inventory	350.00	16.60	333.40
518.90.41	Professional Services	3,500.00	105.00	3,395.00
518.90.49	Printing/Binding	3,000.00	260.00	2,740.00
518	Total Central Services	255,963.00	224,345.82	31,617.18
519.90.49	Misc. - Training/Printing/Dues/Subscriptions	17,700.00	16,485.55	1,214.45
519	Total Other General Government Services	17,700.00	16,485.55	1,214.45
510	TOTAL GENERAL GOVERNMENT	1,046,856.00	999,123.67	47,732.33
521.10.21	Benefits	640.00	-	640.00
521.10.26	Uniform Cleaning	-	65.44	(65.44)
521.10.27	Uniforms & Uniform Allowances	800.00	-	800.00
521.10.32	Gas, Oil & Fuel	1,500.00	1,778.65	(278.65)
521.10.33	Operating Supplies	500.00	35.35	464.65
521.10.35	Small Tools & Equipment	500.00	-	500.00
521.10.41	Professional Services	131,936.00	131,935.47	0.53
521.10.42	Communications - Other	1,000.00	745.92	254.08
521.10.43	Travel & Subsistence	500.00	301.11	198.89
521.10.44	Advertising	500.00	268.12	231.88

CITY OF DuPONT
 DETAIL OF EXPENDITURES AND OTHER USES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
521.10.46	AWC-RMSA Insurance	2,444.00	2,444.00	-
521.10.48	Maintenance - Vehicles	500.00	-	500.00
521.10.49	Misc. - Training/Printing/Dues/Subscriptions	620.00	1,970.00	(1,350.00)
521.22.11	Salary & Wages	589,481.00	600,895.80	(11,414.80)
521.22.12	Overtime	71,228.00	49,624.90	21,603.10
521.22.13	DUI Investigation Expenses	-	276.12	(276.12)
521.22.21	Benefits	240,615.00	226,538.77	14,076.23
521.22.26	Uniform Cleaning	500.00	82.46	417.54
521.22.27	Uniforms	12,650.00	7,057.96	5,592.04
521.22.31	Office Supplies	-	71.58	(71.58)
521.22.32	Gas, Oil & Fuel	30,000.00	34,912.78	(4,912.78)
521.22.33	Operating Supplies	10,000.00	11,774.30	(1,774.30)
521.22.35	Small Tools & Equipment	13,316.00	11,905.52	1,410.48
521.22.41	Professional Services	3,000.00	1,615.05	1,384.95
521.22.42	Communications	9,850.00	9,598.32	251.68
521.22.43	Travel & Subsistence	4,000.00	-	4,000.00
521.22.44	Advertising	-	240.72	(240.72)
521.22.46	AWC-RMSA Insurance	25,108.00	25,108.00	-
521.22.48	Repairs & Maintenance	31,000.00	18,866.78	12,133.22
521.22.49	Misc. - Training/Printing/Dues/Subscriptions	4,425.00	2,412.95	2,012.05
521.22.51	Intergovernmental Services	-	1,562.99	(1,562.99)
521.90.11	Salary & Wages	53,170.00	53,923.43	(753.43)
521.90.12	Overtime	1,218.00	104.91	1,113.09
521.90.21	Benefits	20,890.00	17,982.41	2,907.59
521.90.27	Uniforms	100.00	-	100.00
521.90.31	Office Supplies	1,500.00	610.15	889.85
521.90.33	Operating Supplies	4,000.00	1,127.53	2,872.47
521.90.35	Small Tools & Equipment	2,000.00	299.42	1,700.58
521.90.41	Professional Services	1,000.00	1,492.60	(492.60)
521.90.42	Communications	13,100.00	10,153.12	2,946.88
521.90.43	Travel & Subsistence	1,000.00	257.50	742.50
521.90.45	Operating Rental & Leases	4,500.00	3,646.07	853.93
521.90.46	AWC-RMSA Insurance	11,843.00	11,843.00	-
521.90.47	Utilities	18,000.00	16,689.29	1,310.71
521.90.48	Repairs & Maintenance	2,000.00	3,464.03	(1,464.03)
521.90.49	Misc. - Training/Printing/Dues/Subscriptions	4,100.00	321.97	3,778.03
521.90.51	Intergovernmental Services	2,200.00	1,627.50	572.50
521	Total Law Enforcement	1,327,234.00	1,265,631.99	61,602.01
522.10.11	Salary & Wages	32,084.00	32,731.59	(647.59)
522.10.12	Overtime	42.00	-	42.00
522.10.21	Benefits	9,773.00	9,517.24	255.76
522.10.41	Professional Services	112,000.00	121,060.44	(9,060.44)
522.10.42	Communications - Postage	600.00	5.98	594.02
522.10.43	Travel & Subsistence	1,200.00	39.05	1,160.95
522.10.44	Advertising	1,000.00	-	1,000.00
522.10.46	Insurance	56,553.00	56,553.00	-
522.10.49	Misc. - Training/Printing/Dues/Subscriptions	6,700.00	1,594.45	5,105.55
522.10.51	PCFD #2 - Ops & Svcs Contract	202,950.00	185,250.00	17,700.00
522.10.99	Interdepartmental Chgs	12,500.00	12,500.00	-

CITY OF DuPONT
 DETAIL OF EXPENDITURES AND OTHER USES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
522.20.11	Salary & Wages	173,765.00	185,793.76	(12,028.76)
522.20.12	Overtime	19,200.00	14,455.15	4,744.85
522.20.21	Benefits	68,596.00	69,462.80	(866.80)
522.20.26	Uniform Cleaning	1,500.00	14.06	1,485.94
522.20.27	Uniforms	4,000.00	1,767.75	2,232.25
522.20.28	Personal Protective Equipment	14,000.00	473.79	13,526.21
522.20.33	Operating Supplies	6,000.00	293.81	5,706.19
522.20.33	Prevention/Education Supplies	600.00	-	600.00
522.20.35	Small Tools & Equipment	3,000.00	-	3,000.00
522.20.36	Building Materials & Supplies	3,000.00	49.33	2,950.67
522.20.43	Travel & Subsistence	1,200.00	332.68	867.32
522.20.45	Operating Rental & Leases	-	2,750.00	(2,750.00)
522.20.49	Conference/School/Training	-	1,184.91	(1,184.91)
522.20.51	PCFD #2 -Public Education Svcs	4,500.00	-	4,500.00
522.30.49	Conference/School/Training	-	147.22	(147.22)
522.60.11	Salary & Wages	13,181.00	13,571.63	(390.63)
522.60.12	Overtime	512.00	179.46	332.54
522.60.21	Benefits	6,215.00	6,155.54	59.46
522.60.31	Office Supplies	1,200.00	138.56	1,061.44
522.60.32	Gas, Oil & Fuel	13,200.00	9,704.39	3,495.61
522.60.33	Operating Supplies	3,000.00	9,247.29	(6,247.29)
522.60.35	Small Tools & Equipment	4,200.00	668.62	3,531.38
522.60.36	Repair & Maintenance Supplies	11,400.00	9,670.98	1,729.02
522.60.41	Professional Services	3,000.00	1,541.40	1,458.60
522.60.42	Communications	21,000.00	4,436.99	16,563.01
522.60.47	Utilities	26,000.00	23,524.71	2,475.29
522.60.48	Repair & Maintenance	9,000.00	6,300.66	2,699.34
522.60.49	Misc. - Training/Printing/Dues/Subscriptions	1,200.00	276.04	923.96
522.60.51	PCFD #2 - Fleet Maint Svcs	23,100.00	23,100.00	-
522	Total Fire Control	870,971.00	804,493.28	66,477.72
523.60.51	Jail Contract Svcs - Intergov	5,000.00	1,736.00	3,264.00
523	Total Detention and/or Correction	5,000.00	1,736.00	3,264.00
525.60.41	Professional Services	6,000.00	-	6,000.00
525.60.46	AWC-RMSA Insurance	248.00	248.00	-
525.60.49	Conference/School/Training	1,000.00	-	1,000.00
525.60.51	Intergovernmental Services	6,500.00	6,502.50	(2.50)
525	Total Emergency Services	13,748.00	6,750.50	6,997.50
526.10.11	Salary & Wages	405,453.00	433,520.74	(28,067.74)
526.10.12	Overtime	44,800.00	33,728.89	11,071.11
526.10.21	Benefits	160,056.00	162,078.84	(2,022.84)
526.10.28	Personal Protective Equipment	2,500.00	-	2,500.00
526.10.33	Operating Supplies	2,800.00	1,139.31	1,660.69
526.10.35	Small Tools & Equipment	2,000.00	-	2,000.00
526.10.41	Professional Services	-	37.63	(37.63)
526.10.49	Conference/School/Training	-	160.00	(160.00)
526	Total Emergency Medical Aid	617,609.00	630,665.41	(13,056.41)

CITY OF DuPONT
 DETAIL OF EXPENDITURES AND OTHER USES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
528.60.49	Miscellaneous	-	23.25	(23.25)
528.60.51	LESA Dispatch Svcs	149,556.00	150,268.75	(712.75)
528.60.51	Firecomm Dispatch Svcs	55,185.00	55,185.47	(0.47)
528	Total Communications & Dispatch	204,741.00	205,477.47	(736.47)
520	TOTAL PUBLIC SAFETY	3,039,303.00	2,914,754.65	124,548.35
531.70.49	Pollution Control Assessment	4,300.00	4,176.00	124.00
531	Total Natural Resources	4,300.00	4,176.00	124.00
532.20.11	Salary & Wages	17,833.00	6,815.60	11,017.40
532.20.12	Overtime	169.00	21.47	147.53
532.20.21	Benefits	6,224.00	2,375.63	3,848.37
532.20.41	Professional Services	230,000.00	201,544.38	28,455.62
532.20.46	AWC RMSA Insurance	281.00	281.00	-
532	Total Engineering	254,507.00	211,038.08	43,468.92
539.30.33	Operational Supplies	100.00	67.72	32.28
539.30.51	Animal Control Svcs - Intergov	41,000.00	30,074.07	10,925.93
539	Total Animal Control	41,100.00	30,141.79	10,958.21
530	TOTAL PHYSICAL ENVIRONMENT	299,907.00	245,355.87	54,551.13
542.70.33	Operating Supplies	5,000.00	379.35	4,620.65
542.70.35	Small Tool & Equipment	500.00	64.50	435.50
542.70.36	Building Materials & Supplies	5,000.00	2,167.23	2,832.77
542.70.41	Professional Services	97,820.00	91,825.35	5,994.65
542.70.42	Communication	2,800.00	1,553.37	1,246.63
542.70.46	Insurance	1,769.00	1,769.00	-
542.70.47	Utilities	50,000.00	19,935.05	30,064.95
542.70.48	Repair & Maintenance	10,000.00	-	10,000.00
542.70.49	Conference/School/Training	-	45.00	(45.00)
542	Total Road and Street Maintenance	172,889.00	117,738.85	55,150.15
540	TOTAL PHYSICAL ENVIRONMENT	172,889.00	117,738.85	55,150.15
558.10.11	Salary & Wages	90,181.00	92,060.70	(1,879.70)
558.10.12	Overtime	431.00	-	431.00
558.10.21	Benefits	30,115.00	29,197.68	917.32
558.10.31	Office Supplies	100.00	52.12	47.88
558.10.33	Operating Supplies	1,000.00	311.45	688.55
558.10.35	Small Tools & Equipment	500.00	-	500.00
558.10.41	Professional Services	121,500.00	24,259.72	97,240.28
558.10.41	Prof Svcs - Shoreline Master PI	30,000.00	45,670.36	(15,670.36)
558.10.42	Communication - Postage	500.00	22.95	477.05
558.10.43	Travel & Subsistence	1,200.00	494.42	705.58
558.10.44	Advertising	4,000.00	2,097.33	1,902.67
558.10.46	AWC-RMSA Insurance	3,558.00	3,558.00	-
558.10.49	Misc. - Training/Printing/Dues/Subscriptions	2,500.00	897.48	1,602.52
558	Total Planning and Community Development	285,585.00	198,622.21	86,962.79
559.10.11	Salary & Wages	165,054.00	160,952.76	4,101.24
559.10.12	Overtime	389.00	-	389.00

CITY OF DuPONT
 DETAIL OF EXPENDITURES AND OTHER USES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
559.10.21	Benefits	68,856.00	60,550.04	8,305.96
559.10.27	Uniforms	-	118.03	(118.03)
559.10.31	Office Supplies	250.00	66.21	183.79
559.10.32	Gas, Oil & Fuel	2,000.00	1,023.63	976.37
559.10.33	Operating Non-inventory	3,000.00	1,899.94	1,100.06
559.10.35	Small Tools & Equipment	500.00	32.77	467.23
559.10.41	Professional Services	5,000.00	-	5,000.00
559.10.42	Communications - Other	1,500.00	1,207.76	292.24
559.10.43	Travel & Subsistence	2,000.00	-	2,000.00
559.10.46	AWC-RMSA Insurance	7,475.00	7,475.00	-
559.10.48	Repairs & Maintenance	2,500.00	1,630.70	869.30
559.10.49	Misc. - Training/Printing/Dues/Subscriptions	2,040.00	647.49	1,392.51
559	Total Housing and Community Development	260,564.00	235,604.33	24,959.67
550	TOTAL ECONOMIC ENVIRONMENT	546,149.00	434,226.54	111,922.46
573.10.11	Salary & Wages	31,358.00	32,006.38	(648.38)
573.10.12	Overtime	485.00	586.76	(101.76)
573.10.21	Benefits	18,787.00	18,700.28	86.72
573.10.27	Uniforms	100.00	-	100.00
573.10.31	Office Supplies	50.00	-	50.00
573.10.33	Operating Non-inventory	18,000.00	18,799.86	(799.86)
573.10.35	Small Tools & Equipment	500.00	141.00	359.00
573.10.41	Professional Services	45,000.00	43,130.74	1,869.26
573.10.42	Communications	1,900.00	536.41	1,363.59
573.10.43	Travel & Subsistence	500.00	-	500.00
573.10.44	Advertising	500.00	-	500.00
573.10.45	Operating Rental & Leases	4,000.00	3,087.12	912.88
573.10.46	AWC-RMSA Insurance	1,511.00	1,511.00	-
573.10.49	Misc. - Training/Printing/Dues/Subscriptions	1,700.00	172.11	1,527.89
573	Total Spectator and Community Events	124,391.00	118,671.66	5,719.34
575.10.11	Salary & Wages	51,471.00	50,653.84	817.16
575.10.12	Overtime	2,500.00	662.43	1,837.57
575.10.21	Benefits	22,446.00	21,327.68	1,118.32
575.10.26	Uniform Cleaning	1,500.00	492.89	1,007.11
575.10.27	Uniforms	300.00	-	300.00
575.10.32	Gas, Oil & Fuel	5,500.00	3,810.76	1,689.24
575.10.33	Operating Non-inventory	12,500.00	8,930.57	3,569.43
575.10.35	Small Tools & Equipment	3,500.00	941.18	2,558.82
575.10.36	Building Materials & Supplies	4,000.00	1,977.63	2,022.37
575.10.41	Professional Services	59,635.00	53,795.02	5,839.98
575.10.42	Communications	500.00	899.36	(399.36)
575.10.43	Travel & Subsistence	1,000.00	16.00	984.00
575.10.44	Advertising	150.00	126.38	23.62
575.10.45	Operating Rental & Leases	2,500.00	1,608.27	891.73
575.10.46	AWC-RMSA Insurance	4,093.00	4,093.00	-
575.10.47	Utilities	22,500.00	20,167.46	2,332.54
575.10.48	Repairs & Maintenance	5,500.00	5,245.22	254.78
575.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,200.00	265.21	2,934.79
575.30.31	Office Supplies	50.00	-	50.00
575.30.33	Operating Supplies	1,000.00	389.56	610.44

CITY OF DuPONT
 DETAIL OF EXPENDITURES AND OTHER USES
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 001 GENERAL FUND

Account Code	Description	Budget	Actual	Variance
575.30.35	Small Tools & Equipment	500.00	467.90	32.10
575.30.41	Professional Services	28,163.00	26,771.89	1,391.11
575.30.42	Communication	1,350.00	1,416.88	(66.88)
575.30.43	Travel & Subsistence	200.00	-	200.00
575.30.44	Advertising	250.00	-	250.00
575.30.45	Operating Rental & Leases	700.00	509.00	191.00
575.30.46	Insurance	2,489.00	2,489.00	-
575.30.47	Utilities	4,500.00	4,454.11	45.89
575.30.49	Misc. - Training/Printing/Dues/Subscriptions	450.00	-	450.00
575	Total Cultural and Recreational Facilities	242,447.00	211,511.24	30,935.76
570	TOTAL CULTURE AND RECREATION	366,838.00	330,182.90	36,655.10
510 - 570	TOTAL EXPENDITURES	5,471,942.00	5,041,382.48	430,559.52
589.07.00	State Surcharge	-	719.50	(719.50)
589.10.00	Rental Deposit Refunds	-	3,050.00	(3,050.00)
580	TOTAL NON-EXPENDITURES	-	3,769.50	(3,769.50)
594.79.64	War Memorial	20,000.00	23,030.86	(3,030.86)
594	Total Capital Expenditures	20,000.00	23,030.86	(3,030.86)
597.00.83	Transfer-Out - Street Fund	180,000.00	165,000.00	15,000.00
597	Total Other Financing Uses - Transfer Out	180,000.00	165,000.00	15,000.00
590	TOTAL OTHER FINANCING USES	200,000.00	191,800.36	8,199.64
	TOTAL EXPENDITURES AND OTHER USES	5,671,942.00	5,233,182.84	438,759.16
508.00.00	Ending Net Cash and Investments	619,866.00	743,508.47	(123,642.47)
500	TOTAL GENERAL FUND	\$ 6,291,808.00	\$ 5,976,691.31	\$ 315,116.69

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 101 STREET FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	14,348.00	14,347.57	(0.43)
322.40.00	Street/Curb Permits	375.00	150.00	(225.00)
336.00.87	Motor Vehicle Fuel T	173,043.00	165,697.17	(7,345.83)
341.75.00	Street Standards	-	750.00	750.00
361.11.00	Investment Interest	50.00	6.64	(43.36)
310 - 360	Total Revenues	173,468.00	166,603.81	(6,864.19)
397.10.00	Transfer In - General Fund	180,000.00	165,000.00	(15,000.00)
300	TOTAL RESOURCES - STREET FUND	367,816.00	345,951.38	(21,864.62)

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
542.90.11	Salary & Wages	99,831.00	99,194.10	636.90
542.90.12	Overtime	2,387.00	998.84	1,388.16
542.90.21	Benefits	38,320.00	35,637.30	2,682.70
542.90.26	Uniform Cleaning	1,800.00	492.97	1,307.03
542.90.27	Uniforms	500.00	106.20	393.80
542.90.31	Office Supplies	50.00	-	50.00
542.90.32	Gas, Oil & Fuel	4,000.00	3,810.76	189.24
542.90.33	Operating Supplies	3,000.00	4,648.56	(1,648.56)
542.90.35	Small Tools & Equipment	5,000.00	1,732.20	3,267.80
542.90.36	Building Materials & Supplies	2,000.00	3,579.99	(1,579.99)
542.90.41	Professional Services	5,000.00	2,694.24	2,305.76
542.90.42	Communications	100.00	87.40	12.60
542.90.43	Travel & Subsistence	100.00	-	100.00
542.90.45	Operating Rental & Leases	3,000.00	937.55	2,062.45
542.90.46	AWC-RMSA Insurance	9,541.00	9,541.00	-
542.90.47	Utilities	143,000.00	147,346.07	(4,346.07)
542.90.48	Repairs & Maintenance	32,500.00	28,130.36	4,369.64
542.90.49	Misc. - Training/Printing/Dues/Subscriptions	1,600.00	200.00	1,400.00
542.90.91	Equipment Replacement	3,199.00	3,199.00	-
542	Total Road and Street Maintenance	354,928.00	342,336.54	12,591.46
540	TOTAL TRANSPORTATION	354,928.00	342,336.54	12,591.46
508.00.00	Ending Net Cash and Investments	12,888.00	3,614.84	9,273.16
500	TOTAL - STREET FUND	\$ 367,816.00	\$ 345,951.38	\$ 21,864.62

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 102 STREET DEPRECIATION FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	469,645.00	469,645.11	0.11
361.11.00	Investment Interest	4,150.00	1,383.07	(2,766.93)
379.00.00	Capital Contributions	76,955.00	85,710.82	8,755.82
310 - 370	Total Revenues	81,105.00	87,093.89	5,988.89
300	TOTAL RESOURCES-STREET DEPR. FUND	550,750.00	556,739.00	5,989.00

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
541.30.63	Capital Improvements	15,000.00	14,101.88	898.12
	TOTAL EXPENDITURES AND OTHER USES	15,000.00	14,101.88	898.12
508.00.00	Ending Net Cash and Investments	535,750.00	542,637.12	(6,887.12)
500	TOTAL - STREET DEPRECIATION FUND	550,750.00	556,739.00	(5,989.00)

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 103 HOTEL/MOTEL TAX FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	230,382.00	230,381.82	(0.18)
313.30.00	Hotel/Motel Taxes	98,400.00	77,843.06	(20,556.94)
321.91.01	Cable TV PEG Fees	-	9,442.04	9,442.04
361.11.00	Investment Interest	9,700.00	598.80	(9,101.20)
310 - 360	Total Revenues	108,100.00	87,883.90	(20,216.10)
300	TOTAL RESOURCES - HOTEL/MOTEL TAX FUND	338,482.00	318,265.72	(20,216.28)

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
573.90.11	Salaries & Wages	7,000.00	7,137.59	(137.59)
573.90.12	Overtime	-	197.32	(197.32)
573.90.21	Personnel Benefits	4,500.00	4,622.49	(122.49)
573.90.33	Operating Supplies	500.00	3,078.99	(2,578.99)
573.90.35	Small Tools and Equipment	1,500.00	7,789.52	(6,289.52)
573.90.41	Professional Services	30,000.00	21,585.34	8,414.66
573.90.42	Communications - Other	800.00	631.25	168.75
573.90.43	Travel & Subsistence	-	135.00	(135.00)
573.90.44	Advertising	14,600.00	10,523.21	4,076.79
573.90.49	Misc. - Training/Printing/Dues/Subscriptions	29,600.00	22,554.22	7,045.78
573.90.51	Intergovernmental Services	455.00	455.00	-
573	Total Spectator and Community Events	88,955.00	78,709.93	10,245.07
570	TOTAL CULTURE AND RECREATION	88,955.00	78,709.93	10,245.07
594.79.62	Buildings & Structures	500.00	-	500.00
594.79.63	Other Improvements	10,000.00	1,059.12	8,940.88
594.79.64	Capital Outlay	2,000.00	1,267.43	732.57
	TOTAL EXPENDITURES AND OTHER USES	101,455.00	81,036.48	20,418.52
508.00.00	Ending Net Cash and Investments	237,027.00	237,229.24	(202.24)
500	TOTAL - HOTEL/MOTEL TAX FUND	338,482.00	318,265.72	20,216.28

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 104 PUBLIC SAFETY MITIGATION FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.10.00	Beginning Fund Balance-Reserved	411,825.00	411,825.26	0.26
345.81.01	Fire Impact Fees	82,796.00	97,605.17	14,809.17
361.11.00	Investment Interest	2,900.00	1,130.59	(1,769.41)
310 - 360	Total Revenues	85,696.00	98,735.76	13,039.76
300	TOTAL RESOURCES - PS MITIGATION FUND	497,521.00	510,561.02	13,040.02

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
591.19.71	Civic Center - Principal	14,000.00	14,000.00	-
592.19.83	Civic Center - Interest	49,484.00	49,483.74	0.26
594.22.64	Fire Capital Equipment	15,040.00	15,040.21	(0.21)
	TOTAL EXPENDITURES AND OTHER USES	78,524.00	78,523.95	0.05
508.00.00	Ending Net Cash and Investments	418,997.00	432,037.07	(13,040.07)
500	TOTAL - PUBLIC SAFETY MITIGATION FUND	497,521.00	510,561.02	(13,040.02)

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 105 TECHNOLOGY FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	2,912.00	2,912.39	0.39
361.11.00	Investment Interest	30.00	7.78	(22.22)
310 - 360	Total Revenues	30.00	7.78	(22.22)
300	TOTAL RESOURCES - TECHNOLOGY FUND	2,942.00	2,920.17	(21.83)

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
518	Total Central Services	-	-	-
	TOTAL EXPENDITURES AND OTHER USES	-	-	-
508.00.00	Ending Net Cash and Investments	2,942.00	2,920.17	21.83
500	TOTAL - TECHNOLOGY FUND	2,942.00	2,920.17	21.83

**CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010**

FUND 107 GLACIER NW SETTLEMENT FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	631,007.00	631,006.82	(0.18)
361.11.00	Investment Interest	5,300.00	1,673.07	(3,626.93)
310 - 360	Total Revenues	5,300.00	1,673.07	(3,626.93)
300	TOTAL RESOURCES-GLACIER NW SETTLEMENT FND	636,307.00	632,679.89	(3,627.11)

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
590	Total Other Financing Uses	-	-	-
	TOTAL EXPENDITURES AND OTHER USES	-	-	-
508.00.00	Ending Net Cash and Investments	636,307.00	632,679.89	3,627.11
500	TOTAL - GLACIER NW SETTLEMENT FUND	636,307.00	632,679.89	3,627.11

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 202 GENERAL OBLIGATION BOND FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	10,293.00	10,292.71	(0.29)
361.11.00	Investment Interest	150.00	27.32	(122.68)
310 - 360	Total Revenues	150.00	27.32	(122.68)
397.10.66	Transfer-In - CIP Fund	7,235.00	7,235.03	0.03
300	TOTAL RESOURCES - GEN. OBLIGATION BOND FND	17,678.00	17,555.06	(122.94)

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
591.19.71	LOCAL - Principal	6,475.00	6,475.03	(0.03)
591	Total Redemption of Long-Term Debt	6,475.00	6,475.03	(0.03)
592.18.49	Miscellaneous	500.00	-	500.00
592.19.83	LOCAL - Interest	760.00	760.00	-
592	Total Interest and Other Debt Service Costs	1,260.00	760.00	500.00
590	TOTAL OTHER FINANCING USES	7,735.00	7,235.03	499.97
	TOTAL EXPENDITURES AND OTHER USES	7,735.00	7,235.03	499.97
508.00.00	Ending Net Cash and Investments	9,943.00	10,320.03	(377.03)
500	TOTAL - GENERAL OBLIGATION BOND FUND	17,678.00	17,555.06	122.94

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 203 LID FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	230,750.00	230,749.97	(0.03)
361.11.00	Investment Interest	3,250.00	690.14	(2,559.86)
361.50.00	Interest Receivable	13,885.00	13,884.56	(0.44)
368.00.00	Special Assessment Principal	66,117.00	66,116.95	(0.05)
310 - 360	Total Revenues	83,252.00	80,691.65	(2,560.35)
300	TOTAL RESOURCES - LID FUND	314,002.00	311,441.62	(2,560.38)

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
590	Total Other Financing Uses	-	-	-
	TOTAL EXPENDITURES AND OTHER USES	-	-	-
508.00.00	Ending Net Cash and Investments	314,002.00	311,441.62	2,560.38
500	TOTAL - LID FUND	314,002.00	311,441.62	2,560.38

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 301 CAPITAL PROJECTS FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.10.00	Beginning Fund Balance-Reserved	873,304.00	873,304.38	0.38
317.34.00	Real Estate Excise T	325,000.00	193,599.22	(131,400.78)
317.35.00	Excise Tax-Capital G	325,000.00	193,599.29	(131,400.71)
310	Total Taxes	650,000.00	387,198.51	(262,801.49)
				-
334.04.20	CTED- Train Preservation Grant	12,500.00	-	(12,500.00)
330	Total Intergovernmental	12,500.00	-	(12,500.00)
361.11.00	Investment Interest	8,500.00	1,695.11	(6,804.89)
362.50.00	Long Term Ground Lease	60,000.00	60,000.00	-
369.00.00	Other Miscellaneous Revenues	-	1,114.52	1,114.52
360	Total Miscellaneous	68,500.00	62,809.63	(5,690.37)
300	TOTAL RESOURCES-CAPITAL PROJECTS FND	1,604,304.00	1,323,312.52	(280,991.48)

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
591.19.71	Civic Ctr - Debt Svc Principal	224,000.00	224,000.00	-
591.79.61	Historic Sites - Land Aquisiti	2,220.00	3,569.78	(1,349.78)
591.79.79	Historic Sites -LID Assessment	25,518.00	25,517.63	0.37
591	Total Redemption of Long-Term Debt	251,738.00	253,087.41	(1,349.41)
592.19.83	Civic Ctr - Debt Svc Interest	791,739.00	791,740.00	(1.00)
592.79.83	Historic Sites - LID Interest	16,270.00	16,269.80	0.20
592	Total Interest and Other Debt Service Costs	808,009.00	808,009.80	(0.80)
594.19.63	Other Improvements	-	15,746.85	(15,746.85)
594.20.62	Civic Center Project	13,562.00	-	13,562.00
594.20.64	Machinery & Equip	-	3,143.98	(3,143.98)
594.76.62	Parks Projects & Skate Park	367,000.00	2,733.61	364,266.39
594.79.63	Improvements - Train Preservation Project	36,806.00	-	36,806.00
594.95.49	Miscellaneous	-	451.65	(451.65)
594	Total Capital Expenditures	417,368.00	22,076.09	395,291.91
597.10.00	Transfer-Out - Debt Service	7,235.00	7,235.03	(0.03)
	TOTAL EXPENDITURES AND OTHER USES	1,484,350.00	1,090,408.33	393,941.67
508.00	Ending Net Cash and Investments	119,954.00	232,904.19	(112,950.19)
500	TOTAL-CAPITAL PROJECTS FUND	1,604,304.00	1,323,312.52	280,991.48

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 401 WATER UTILITY FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	\$ 2,272,697.00	\$ 2,272,697.09	\$ 0.09
343.40.00	Water Service	1,208,400.00	1,053,128.20	(155,271.80)
343.41.00	Water Connection Fee	56,800.00	44,709.33	(12,090.67)
343.42.00	Water Turn-On Fee	25,000.00	29,312.36	4,312.36
343.43.00	Permits/Inspection F	11,500.00	15,700.00	4,200.00
343.46.00	Hydrant Use	800.00	2,640.56	1,840.56
340	Total Charges for Goods & Services	1,302,500.00	1,145,490.45	(157,009.55)
361.11.00	General Investment	15,510.00	5,411.91	(10,098.09)
369.90.00	Other Misc.Revenues-Penalties	12,400.00	11,655.78	(744.22)
369.90.10	Other Miscellaneous Revenues	1,000.00	1,302.84	302.84
360	Total Miscellaneous	28,910.00	18,370.53	(10,539.47)
310 - 360	Total Revenues	3,604,107.00	3,436,558.07	(167,548.93)
389.10.00	Utility Deposits	-	48,003.05	48,003.05
395.20.00	Insurance - Capital Assets	-	3,009.72	3,009.72
380-390	Total Non-Revenues	-	51,012.77	51,012.77
300	TOTAL RESOURCES - WATER UTILITY FUND	\$ 3,604,107.00	\$ 3,487,570.84	\$ (116,536.16)

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
534.50.11	Salary & Wages	385,172.00	394,478.13	(9,306.13)
534.50.12	Overtime	11,326.00	4,228.27	7,097.73
534.50.21	Benefits	146,399.00	143,024.37	3,374.63
534.50.26	Uniform Cleaning	1,500.00	492.89	1,007.11
534.50.27	Uniforms	700.00	593.10	106.90
534.50.31	Office Supplies	500.00	82.87	417.13
534.50.32	Gas,Oil, Fuel	11,000.00	8,611.62	2,388.38
534.50.33	Operating Supplies	15,000.00	11,521.05	3,478.95
534.50.35	Small Tools & Equipment	2,500.00	2,053.64	446.36
534.50.36	Building Materials & Supplies	1,500.00	2,616.77	(1,116.77)
534.50.41	Professional Services	128,000.00	78,862.28	49,137.72
534.50.42	Communications	14,500.00	12,647.16	1,852.84
534.50.43	Travel & Subsistence	1,200.00	120.05	1,079.95
534.50.44	Advertising	300.00	-	300.00
534.50.45	Operating Rental & Leases	500.00	-	500.00
534.50.46	AWC-RMSA Insurance	28,512.00	28,515.00	(3.00)
534.50.47	Utilities	132,500.00	122,267.44	10,232.56
534.50.48	Repairs & Maintenance	21,500.00	14,953.88	6,546.12
534.50.49	Misc. - Training/Printing/Dues/Subscriptions	13,900.00	18,627.02	(4,727.02)
534.50.51	Intergovernmental Services	-	1,206.00	(1,206.00)
534.50.53	Utility Tax	149,250.00	146,828.45	2,421.55
534.50.91	Equipment Replacement	12,632.00	12,632.00	-
534	Total Water Utilities	1,078,391.00	1,004,361.99	74,029.01

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 401 WATER UTILITY FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
530	TOTAL UTILITIES AND ENVIRONMENT	1,078,391.00	1,004,361.99	74,029.01
582.19.71	Civic Center - Principal	25,200.00	25,200.00	-
582.34.78	Principal - PWTF Loan	31,445.00	31,444.62	0.38
582	Total Redemption of Long-Term Debt	56,645.00	56,644.62	0.38
589.10.00	Utility Deposit Refunds	-	29,515.85	(29,515.85)
580	Total Non-Expenditures	-	29,515.85	(29,515.85)
592.19.83	Civc Center Debt Service - Interest	89,071.00	89,070.76	0.24
592.34.83	Loan Payments - Interest	3,144.00	3,144.46	(0.46)
592	Total Interest and Other Debt Service Costs	92,215.00	92,215.22	(0.22)
594.34.63	Other Improvements	148,000.00	41,182.98	106,817.02
594.34.64	Machinery & Equipment	66,400.00	46,390.95	20,009.05
594	Total Capital Expenditures	214,400.00	87,573.93	126,826.07
	TOTAL EXPENDITURES AND OTHER USES	1,441,651.00	1,270,311.61	171,339.39
508.00	Ending Net Cash and Investments	2,162,456.00	2,217,259.23	(54,803.23)
500	TOTAL - WATER UTILITY FUND	3,604,107.00	3,487,570.84	116,536.16

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 402 SEWER UTILITY FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	127,210.00	127,210.38	0.38
361.11.00	Investment Interest	-	0.02	0.02
310 - 360	Total Revenues	-	0.02	0.02
300	TOTAL RESOURCES - SEWER UTILITY FUND	\$ 127,210.00	\$ 127,210.40	\$ 0.40

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
597.10.00	Transfer Out - General Fund	127,210.00	127,210.40	(0.40)
	TOTAL EXPENDITURES AND OTHER USES	127,210.00	127,210.40	(0.40)
508.00	Ending Net Cash and Investments	-	-	-
500	TOTAL - SEWER UTILITY FUND	127,210.00	127,210.40	(0.40)

**CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010**

FUND 403 STORMWATER MANAGEMENT UTILITY FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	667,262.00	667,261.79	(0.21)
334.03.11	DOE Stormwater Grant	45,000.00	42,922.73	(2,077.27)
343.83.00	Stormwater Managemen	507,475.00	528,400.28	20,925.28
361.11.00	General Investment	4,800.00	1,723.82	(3,076.18)
310 - 360	Total Revenues	557,275.00	573,046.83	15,771.83
300	TOTAL RESOURCES-STORMWATER UTIL. FND	\$ 1,224,537.00	\$ 1,240,308.62	\$ 15,771.62

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
538.50.11	Salary & Wages	169,980.00	178,446.15	(8,466.15)
538.50.12	Overtime	3,461.00	1,496.96	1,964.04
538.50.21	Benefits	65,647.00	66,200.90	(553.90)
538.50.26	Uniform Cleaning	1,500.00	492.90	1,007.10
538.50.27	Uniforms	1,000.00	324.60	675.40
538.50.31	Office Supplies	50.00	-	50.00
538.50.32	Gas,Oil, Fuel	4,000.00	3,810.76	189.24
538.50.33	Operating Supplies	3,500.00	4,437.00	(937.00)
538.50.35	Small Tools & Equipment	2,000.00	850.60	1,149.40
538.50.36	Material & Building Supplies	3,000.00	202.34	2,797.66
538.50.41	Professional Services	134,517.00	82,437.04	52,079.96
538.50.42	Communication	3,100.00	5,595.20	(2,495.20)
538.50.43	Travel & Subsistence	500.00	-	500.00
538.50.44	Advertising	500.00	-	500.00
538.50.46	AWC-RMSA Insurance	8,201.00	8,201.00	-
538.50.47	Utilities	1,500.00	676.46	823.54
538.50.48	Repairs & Maintenance	3,500.00	1,921.38	1,578.62
538.50.49	Misc. - Training/Printing/Dues/Subscriptions	6,250.00	5,654.24	595.76
538.50.53	Utility Tax	50,400.00	52,382.60	(1,982.60)
538.50.91	Equipment Replacement	18,165.00	18,165.00	-
538	Total Other Utilities	480,771.00	431,295.13	49,475.87
530	TOTAL UTILITIES AND ENVIRONMENT	480,771.00	431,295.13	49,475.87
582.19.71	Civic Center Debt Service - Principal	16,800.00	16,800.00	-
582	TOTAL NON-EXPENDITURES	16,800.00	16,800.00	-
592.19.83	Civic Center Debt Service - Interest	59,381.00	59,380.50	0.50
594.38.63	Capital Improvements	17,000.00	14,952.39	2,047.61
590	TOTAL OTHER FINANCING USES	76,381.00	74,332.89	2,048.11
	TOTAL EXPENDITURES AND OTHER USES	573,952.00	522,428.02	51,523.98
508.00	Ending Net Cash and Investments	650,585.00	717,880.60	(67,295.60)
500	TOTAL - STORMWATER UTILITY FUND	1,224,537.00	1,240,308.62	(15,771.62)

CITY OF DuPONT
 DETAIL OF REVENUES (04) AND EXPENDITURES (05)
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND 501 EQUIPMENT REPAIR AND REPLACEMENT FUND

Revenues and Non-Revenues:

Account Code	Description	Budget	Actual	Variance
308.80.00	Beginning Fund Balance-Unreserved	1,504,173.00	1,504,172.98	(0.02)
348.30.00	Replacement Reserves	33,993.00	33,996.00	3.00
361.11.00	Interest Earnings	9,030.00	3,922.48	(5,107.52)
310 - 360	Total Revenues	43,023.00	37,918.48	(5,104.52)
300	TOTAL RESOURCES-EQUIP REPLACEMENT FND	\$ 1,547,196.00	\$ 1,542,091.46	\$ (5,104.54)

Expenditures and Non-Expenditures:

Account Code	Description	Budget	Actual	Variance
594.18.35	Small Tools & Equipment	-	727	(726.74)
594.18.64	Capital Equipment - IT	23,571.00	9,910	13,661.06
594.48.64	Machinery & Equipment	103,825.00	95,677	8,148.09
590	TOTAL OTHER FINANCING USES	127,396.00	106,313.59	21,082.41
508.00	Ending Net Cash and Investments	1,419,800.00	1,435,777.87	(15,977.87)
500	TOTAL - EQUIPMENT REPLACEMENT FUND	1,547,196.00	1,542,091.46	5,104.54

CITY OF DUPONT
SCHEDULE OF LONG TERM LIABILITIES
For the Year Ended December 31, 2010

ID No.	Description	Date of Original Issuance	Date of Maturity	Beginning Balance 01/01/10	Additions	Reductions	BARS Code for Redemption of Debt Only	Redeeming Fund Number	Ending Balance 12/31/10
259.11	General Govt Funds - Compensating Absences	N/A	N/A	\$ 170,684	\$ -	\$ -	591.19	N/A	\$ 170,684
253.11	Utility Local Improvement District - Historic Sites	N/A	N/A	\$ 250,415	\$ 283,177	\$ 20,868	591.79.79	301	\$ 512,724
263.91	2009 Certificates of Participation	4/7/2009	11/1/2039	\$ 14,849,500	\$ -	\$ 238,000	591.95.71	104 301	\$ 14,611,500
263.96	Series 2002E - Tractor Backhoe	12/1/2002	12/1/2012	\$ 20,236	\$ -	\$ 6,475	594.19.71	202	\$ 13,761
259.12	Proprietary Funds - Compensating Absences	N/A	N/A	\$ 33,271	\$ -	\$ -	582.19	N/A	\$ 33,271
263.82	2008 Public Works Trust Fund	10/15/2008	7/1/2019	\$ 314,449	\$ -	\$ 31,445	582.35.78	401	\$ 283,004
263.92	2009 Certificates of Participation	4/7/2009	11/1/2039	\$ 2,620,500	\$ -	\$ 42,000	582.95.71	401 403	\$ 2,578,500
Total				\$ 18,259,055	\$ 283,177	\$ 338,788			\$ 18,203,444

The Accompanying Notes Are An Integral Part Of This Schedule.

**CITY OF DuPONT
SCHEDULE OF LIMITATION OF INDEBTEDNESS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	TOTAL TAXABLE PROPERTY VALUE		\$1,278,881,240
1.	2.5 GENERAL PURPOSES LIMIT IS ALLOCATED BETWEEN:		
2.	<i>Up to 1.5% debt without a vote (councilmanic)</i>		\$19,183,218.60
3.	Less: outstanding debt	\$0.00	
4.	Less: contracts payable	\$17,360,684.00	
5.	Less: excess of debt with a vote	\$0.00	
6.	Add: available assets	\$544,064.00	
7.	Equals: remaining debt capacity without a vote		\$2,366,598.60
8.	<i>1% general purposes debt with a vote</i>		\$12,788,812.40
9.	Less: outstanding debt	\$0.00	
10.	Less: contracts payable	\$0.00	
11.	Add: assets available	\$0.00	
12.	Equals: remaining debt capacity with a vote		\$12,788,812.40
13.	<i>2.5% utility purpose limit, voted</i>		\$31,972,031.00
14.	Less: outstanding debt	\$0.00	
15.	Less: contracts payable	\$0.00	
16.	Add: assets available	\$0.00	
17.	Equals: remaining debt capacity - utility purpose, voted		\$31,972,031.00
18.	<i>2.5% open space, park and capital facilities, voted</i>		\$31,972,031.00
19.	Less: outstanding debt	\$0.00	
20.	Less: contracts payable	\$0.00	
21.	Add: assets available	\$0.00	
22.	Equals: remaining debt capacity - open space, park and capital facilities, voted		\$31,972,031.00

**CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2010**

CASH ACTIVITY - IN

<u>FUND NO.</u>	<u>DESCRIPTION</u>	<u>BEGINNING BALANCE</u>	<u>RECEIPTS</u>	<u>INVESTMENTS LIQUIDATED</u>	<u>TRANSFERS IN</u>	<u>TOTAL AVAILABLE</u>
001	GENERAL FUND	\$ 13,814.92	\$ 5,522,343.11	\$ 515,000.00	\$ 127,210.38	\$ 6,178,368.41
101	CITY STREET FUND	4,415.15	166,597.17	8,000.00	165,000.00	344,012.32
102	STREET DEPRECIATION FUND	-	85,710.82	14,101.88	-	99,812.70
103	HOTEL/MOTEL TAX FUND	6,142.55	87,285.10	6,000.00	-	99,427.65
104	PUBLIC SAFETY MITIGATION FUND	12,729.48	97,605.17	35,000.00	-	145,334.65
105	TECHNOLOGY FUND	-	0.00	-	-	-
107	GLACIER NW FUND	-	0.00	-	-	-
202	G.O. DEBT FUND	-	0.00	-	7,235.03	7,235.03
203	LID DEBT SERVICE FUND	-	80,001.51	-	-	80,001.51
301	CAPITAL IMPROVEMENTS FUND	144,028.98	448,313.03	725,000.00	-	1,317,342.01
401	WATER FUND	99,535.59	1,209,461.84	300,000.00	-	1,608,997.43
402	SEWER FUND	-	(0.00)	127,210.40	-	127,210.40
403	STORMWATER FUND	(10,327.22)	571,323.01	130,000.00	-	690,995.79
501	ER&R FUND	6,000.00	33,996.00	89,000.00	-	128,996.00
TOTALS		\$ 276,339.45	\$ 8,302,636.76	\$ 1,949,312.28	\$ 299,445.41	\$ 10,827,733.90

CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2010

CASH ACTIVITY - OUT

<u>FUND NO.</u>	<u>DESCRIPTION</u>	<u>INVESTMENTS ACQUIRED</u>	<u>OTHER TRANSFERS</u>	<u>DISBURSEMENTS</u>	<u>TOTAL USED</u>	<u>ENDING BALANCE</u>
001	GENERAL FUND	\$ 770,000.00	\$ 165,000.00	\$ 5,068,182.84	\$ 6,003,182.84	\$ 175,185.57
101	CITY STREET FUND	-	-	342,336.54	342,336.54	1,675.78
102	STREET DEPRECIATION FUND	76,955.09	-	14,101.88	91,056.97	8,755.73
103	HOTEL/MOTEL TAX FUND	13,982.67	-	81,036.48	95,019.15	4,408.50
104	PUBLIC SAFETY MITIGATION FUND	60,000.00	-	78,523.95	138,523.95	6,810.70
105	TECHNOLOGY FUND	-	-	-	-	-
107	GLACIER NW FUND	-	-	-	-	-
202	G.O. DEBT FUND	-	-	7,235.03	7,235.03	-
203	LID DEBT SERVICE FUND	80,001.51	-	-	80,001.51	-
301	CAPITAL IMPROVEMENTS FUND	145,000.00	7,235.03	1,083,173.30	1,235,408.33	81,933.68
401	WATER FUND	200,000.00	-	1,270,459.61	1,470,459.61	138,537.82
402	SEWER FUND	-	127,210.38	0.02	127,210.40	-
403	STORMWATER FUND	100,000.00	-	522,428.02	622,428.02	68,567.77
501	ER&R FUND	12,000.00	-	106,313.59	118,313.59	10,682.41
TOTALS		\$ 1,457,939.27	\$ 299,445.41	\$ 8,573,791.26	\$ 10,331,175.94	\$ 496,557.96

CITY OF DUPONT
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

FUND NO.	DESCRIPTION	BEGINNING INVESTMENTS 01/01/10	INVESTMENT (AT COST)		REINVESTED INTEREST	ENDING INVESTMENTS 12/31/10
			ACQUIRED	LIQUIDATED		
001	GENERAL FUND	\$ 310,632.77	\$ 770,000.00	\$ 515,000.00	\$ 2,690.13	\$ 568,322.90
101	CITY STREET FUND	9,932.42	-	8,000.00	6.64	1,939.06
102	STREET DEPRECIATION FUND	469,645.11	76,955.09	14,101.88	1,383.07	533,881.39
103	HOTEL/MOTEL TAX FUND	224,239.27	13,982.67	6,000.00	598.80	232,820.74
104	PUBLIC SAFETY MITIGATION FUND	399,095.78	60,000.00	35,000.00	1,130.59	425,226.37
105	TECHNOLOGY FUND	2,912.39	-	-	7.78	2,920.17
107	GLACIER NW FUND	631,006.82	-	-	1,673.07	632,679.89
202	G.O. DEBT FUND	10,292.71	-	-	27.32	10,320.03
203	LID DEBT SERVICE FUND	230,749.97	80,001.51	-	690.14	311,441.62
301	CAPITAL IMPROVEMENTS FUND	729,275.40	145,000.00	725,000.00	1,695.11	150,970.51
401	WATER FUND	2,173,161.50	200,000.00	300,000.00	5,411.91	2,078,573.41
402	SEWER FUND	127,210.38	-	127,210.40	0.02	-
403	STORMWATER FUND	677,589.01	100,000.00	130,000.00	1,723.82	649,312.83
501	ER&R FUND	1,498,172.98	12,000.00	89,000.00	3,922.48	1,425,095.46
	TOTALS	\$ 7,493,916.51	\$ 1,457,939.27	\$ 1,949,312.28	\$ 20,960.88	\$ 7,023,504.38

**CITY OF DuPONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

FEDERAL AGENCY NAME/PASS-THROUGH AGENCY NAME	FEDERAL PROGRAM NAME	CFDA NUMBER	BARS ACCOUNT NUMBER	OTHER I.D. NUMBER	EXPENDITURES			Foot- note Ref.
					FROM PASS- THROUGH AWARDS	FROM DIRECT AWARDS	TOTAL	
Department of Justice	Bulletproof Vest Partnership Program	16.607	331.16.60	N/A	\$ -	\$ 825.00	\$ 825.00	1,2
FEMA - Homeland Security	Weapons of Mass Destruction Training Reimbursement	97.067	333.97.06	N/A	\$ 3,353.76	\$ -	\$3,353.76	1
TOTAL FEDERAL AWARDS EXPENDED					\$ 3,353.76	\$ 825.00	\$ 4,178.76	

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 AND LOCAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010**

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
WA Association of Sheriffs & Police Chiefs (WASPC):		
Traffic Safety Grant	N/A	\$1,000.00
<u>Total WASPC</u>		<u>\$1,000.00</u>
Department of Ecology:		
Comprehensive Shoreline Master Program Update	G1000040	\$45,670.36
Stormwater Management Grant	G1000174	-
Stormwater Capacity Grant	G1100036	\$1,404.06
<u>Total Department of Ecology</u>		<u>\$47,074.42</u>
<u>TOTAL STATE AND LOCAL ASSISTANCE</u>		<u>\$48,074.42</u>

CITY OF DuPONT
SCHEDULE OF LABOR RELATIONS CONSULTANTS
FOR THE YEAR ENDED DECEMBER 31, 2010

The following have been engaged for labor relations consulting:

Kenyon Disend, PLLC
Consultant: Bruce Disend
11 Front Street South
Issaquah, WA 98027-3820

The consultant was paid \$13,902.50 in 2010 for labor relations services with terms and conditions including:

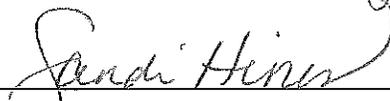
Hourly Rate - \$245.00
Maximum Compensations Allowed - N/A
Duration Of Service - On an as needed basis during the 2010 calendar year
Services Provided - Conducted labor contract negotiations with 3 bargaining units; attended City Council workshops and executive sessions regarding labor negotiations.

Davis Grimm Payne & Marra
Consultant: Eileen Lawrence
701 5th Avenue, Suite 4040
Seattle, WA 98104

The consultant was paid \$1,974.00 in 2010 for labor relations services with terms and conditions including:

Hourly Rate - \$235.00
Maximum Compensations Allowed - N/A
Duration Of Service - On an as needed basis during the 2010 calendar year
Services Provided - Conducted research, drafted memo and worked with Human Resources Manager and unions regarding duty to bargain and interference claims.

Certified correct this 27th day of May, 2011 to the best of my knowledge and belief.

Signature 
Sandi Hines
Finance Director

CITY OF DuPONT

NOTES TO FINANCIAL STATEMENTS
January 1, 2010 through December 31, 2010

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. 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 revenues that are legally restricted or designated to finance particular activities of the City of DuPont.

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Projects Fund

This fund accounts for financial resources which are designated for the acquisition or construction of general government capital projects.

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. The financial statements include budgetary comparisons for those 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	\$462,782	\$469,008	\$(6,226)
Support Services	284,735	239,293	45,442
Police Department	1,476,790	1,415,924	60,866
Fire Department	1,543,765	1,490,344	53,421
Community Development	800,656	645,265	155,391
Public Works	683,990	589,826	94,164
Non-Departmental	419,224	379,753	39,471
<i>Total General Fund</i>	<i>\$5,671,942</i>	<i>\$5,229,413</i>	<i>\$442,529</i>

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Street Fund	\$354,928	\$342,337	\$12,591
Street Depreciation Fund	\$15,000	\$14,102	\$898
Hotel/Motel Tax Fund	\$101,455	\$81,036	\$20,419
Public Safety Mitigation Fund	\$78,524	\$78,524	\$0
Technology Fund	\$0	\$0	\$0
Glacier NW Settlement Fund	\$0	\$0	\$0
GO Bond Debt Service Fund	\$7,735	\$7,235	\$500
LID Debt Service Fund	\$0	\$0	\$0
Capital Projects Fund	\$1,484,350	\$1,090,408	\$393,942
Water Utility Fund	\$1,441,651	\$1,270,459	\$171,192
Sewer Utility Fund	\$127,210	\$127,210	\$0
Stormwater Utility Fund	\$573,952	\$522,429	\$51,523
Equipment Rental/Repl. Fund	\$127,396	\$106,314	\$21,082
<i>Total All Funds</i>	<i>\$9,984,143</i>	<i>\$8,869,467</i>	<i>\$1,114,676</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 net 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 long-lived assets of the City of DuPont and are recorded as expenditures when purchased.

h. Compensated Absences

Vacation leave may be accumulated up to 240 hours all for 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 1280 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 – Long-Term Debt

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, 2010, 85 municipalities/entities participate in the 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 boiler and machinery insurance coverage. Boiler and machinery is included with the property reinsurance carrier and employee fidelity coverage is a stand-alone policy that the AWC RMSA arranges for its members. The AWC RMSA also allows members 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. AWC RMSA, itself, pays out of its own funds all claims up to \$250,000 for liability and \$50,000 for property, and thereafter purchases excess liability insurance through ACE Insurance Company up to \$1 million, and CV Starr, from \$1 million to \$10 million. The excess property coverage is purchased

through Allianz with limits up to \$250 million, using the Pool's broker, Arthur J. Gallagher Risk Management Services. AWC RMSA is a cooperative program; the members of the AWC RMSA are jointly liable.

Members contract to remain in the RMSA Pool a minimum of three years 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 Interlocal Governmental Agreement was revised in 2009 and approved by membership in 2010. In accordance with WAC 82.60.02023, the Pool elected its first Board of Directors, comprised of elected officials that are members of AWC RMSA, elected at large.

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.

The specific financials of the AWC RMSA can be obtained from the AWC RMSA Annual Report on file with the City of DuPont.

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, 2010, the following represents the restricted funds of the City of DuPont:

Fund	Purpose	Amount
General Fund	LID Administration	\$ 24,668
Special Revenue	Public Safety Mitigation	432,037
Capital Improvements	R.E.E.T.	<u>232,904</u>
	Total	<u>\$ 689,609</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, 2010, the City had the following investments:

Type of Investment	Balance
State Investment Pool	\$7,023,504

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 for the year 2010 was \$1.024 per \$1,000 on an assessed valuation of \$1,295,118,066 for a total regular levy of \$1,326,740. The City's EMS tax levy was \$0.429 per \$1,000 on total assessed valuation for a total of \$556,143.

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 2010.

NOTE 6 – LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the City of DuPont and summarizes the City's debt transactions for 2010.

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 \$283,004 as of December 31, 2010.

The City purchased a Tractor-Backhoe in 2003 with the proceeds from the State of Washington Local Option Capital Asset Lending Program (LOCAL). The outstanding balance on this loan was \$13,761 as of December 31, 2010.

The City issued Certificates of Participation on April 7, 2009 for its Civic Center Project in the amount of \$18,005,000. The second principal payment of \$280,000 was made in December 2010. The outstanding balance on this debt was \$17,190,000 as of December 31, 2010.

The debt service requirements, including interest, to amortize all debt outstanding as of December 31, 2010 are as follows:

Year Ended December 31	General Obligation	Other Debt	Total
2011	296,742	31,445	328,187
2012	307,020	31,445	338,465
2013	315,000	31,445	346,445
2014	325,000	31,445	356,445
2015	345,000	31,445	376,445
2016-2020	1,935,000	125,780	2,060,780
2021-2025	2,495,000	-	2,495,000
2026-2030	3,320,000	-	3,320,000
2031-2035	4,470,000	-	4,470,000
2036-2038	3,395,000	-	3,395,000
Total	<u>\$17,203,762</u>	<u>\$251,560</u>	<u>\$17,486,767</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 have paid off their assessment balances in full with interest. The City will continue to annually invoice the remaining LID participant with the last installment scheduled to be invoiced 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 is 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 is fifty years with two options of twenty years each. If the property is not developed per the lease agreement, the City has the right to terminate the arrangement.