



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, 2009

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2009

FUND TYPE: Govt/Special BARS CODE	FUND NUMBER AND NAME 001 - GENERAL FUND		FUND NUMBER AND NAME 101 - CITY STREET FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 417,244	\$ 417,244	\$ 17,688	\$ 17,688
REVENUES AND OTHER SOURCES:				
310 Taxes	4,066,599	3,925,522	-	-
320 Licenses and Permits	559,648	505,864	1,500	150
330 Intergovernmental	158,110	148,582	180,324	160,766
340 Charges for Goods and Services	766,844	728,910	-	-
350 Fines and Penalties	100	50	-	-
360 Miscellaneous	85,689	78,522	650	44
390 Other Financing Sources	318,288	319,375	183,500	183,500
TOTAL REVENUES & OTHER SOURCES	5,955,278	5,706,824	365,974	344,461
TOTAL RESOURCES	6,372,522	6,124,069	383,662	362,149
OPERATING EXPENDITURES:				
510 General Government	1,109,686	1,089,925	-	-
520 Public Safety	3,261,513	3,230,616	-	-
530 Physical Environment	343,310	297,448	-	-
540 Transportation	189,176	180,926	383,506	347,802
550 Economic Environment	641,689	626,457	-	-
570 Cultural and Recreational	402,063	363,862	-	-
TOTAL OPERATING EXPENDITURES	5,947,437	5,789,233	383,506	347,802
594-596 Capital Outlay	11,288	11,288	-	-
TOTAL EXPENDITURES	5,958,725	5,800,521	383,506	347,802
TOTAL EXPENDITURES & OTHER FINANCING USES	5,958,725	5,800,521	383,506	347,802
Excess (Deficit) of Resources Over Uses	413,797	323,548	156	14,348
380 Non-Revenues	-	4,650	-	-
580 Non-Expenditures	-	3,750	-	-
ENDING NET CASH AND INVESTMENTS	\$ 413,797	\$ 324,448	\$ 156	\$ 14,348

The Accompanying Notes Are An Integral Part Of This Statement.

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
FUND TYPE: Capital/Proprietary	301 - CAPITAL IMPROVEMENT FUND		401 - WATER UTILITY	
BARS CODE	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 2,669,977	\$ 2,669,977	\$ 2,266,113	\$ 2,266,113
REVENUES AND OTHER SOURCES:				
310 Taxes	650,000	458,917	-	-
330 Intergovernmental	49,375	49,375	-	-
340 Charges for Services	-	-	1,341,000	1,202,081
360 Miscellaneous	70,000	43,846	66,600	28,918
390 Other Financing Sources	556,817	556,817	-	247
	1,326,192	1,108,954	1,407,600	1,231,247
TOTAL REVENUES & OTHER FINANCING SOURCES				
380 Non-Revenues	-	53,736	-	34,358
TOTAL RESOURCES	3,996,169	3,832,667	3,673,713	3,531,717
OPERATING EXPENDITURES:				
530 Physical Environment	-	-	1,022,197	950,739
TOTAL OPERATING EXPENDITURES	-	-	1,022,197	950,739
591-592 Debt Service	1,100,564	1,060,559	101,282	101,282
594-596 Capital Outlay	2,272,687	1,856,481	380,500	89,132
TOTAL EXPENDITURES	3,373,251	2,917,041	1,503,979	1,141,153
597 Other Financing Uses	7,235	7,235	-	-
TOTAL EXPENDITURES & OTHER USES	3,380,486	2,924,276	1,503,979	1,141,153
Excess (Deficit) of Resources Over Uses	615,683	908,392	2,169,734	2,390,565
580 Non-Expenditures	-	35,087	48,150	117,867
ENDING NET CASH AND INVESTMENTS	\$ 615,683	\$ 873,304	\$ 2,121,584	\$ 2,272,697

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**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2009**

		FUND NUMBER AND NAME	
FUND TYPE: Proprietary		403 - STORMWATER UTILITY	
BARS CODE		BUDGET	ACTUAL
Beginning Net Cash and Investments		\$ 698,347	\$ 698,347
REVENUES AND OTHER SOURCES:			
330	Intergovernmental	35,690	35,690
340	Charges for Services	491,310	495,251
360	Miscellaneous	19,000	4,099
TOTAL REVENUES & OTHER SOURCES		546,000	535,039
TOTAL RESOURCES		<u>1,244,347</u>	<u>1,233,386</u>
OPERATING EXPENDITURES:			
530	Physical Environment	479,651	423,825
TOTAL OPERATING EXPENDITURES		479,651	423,825
591-593	Debt Service	44,252	44,252
594-596	Capital Outlay	76,882	55,285
TOTAL EXPENDITURES		<u>600,785</u>	<u>523,361</u>
TOTAL EXPENDITURES & OTHER USES		<u>600,785</u>	<u>523,361</u>
Excess (Deficit) of Resources Over Uses		643,562	710,025
580	Non-Expenditures	32,100	42,763
ENDING NET CASH AND INVESTMENT		<u>\$ 611,462</u>	<u>\$ 667,262</u>

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**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2009**

FUND TYPE: Special Revenue	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	102 - STREET DEPRECIATION FUND		103 - HOTEL/MOTEL TAX FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 365,752	\$ 365,752	\$ 210,695	\$ 210,695
Revenues and Other Financing Sources	<u>78,468</u>	<u>116,197</u>	<u>92,150</u>	<u>92,514</u>
TOTAL RESOURCES	<u>444,220</u>	<u>481,949</u>	<u>302,845</u>	<u>303,209</u>
Expenditures and Other Financing Uses	109,240	12,304	90,900	72,827
Excess (Deficit) of Resources Over Uses	<u>334,980</u>	<u>469,645</u>	<u>211,945</u>	<u>230,382</u>
ENDING NET CASH AND INVESTMENTS	<u>\$ 334,980</u>	<u>\$ 469,645</u>	<u>\$ 211,945</u>	<u>\$ 230,382</u>

FUND TYPE: Special Revenue	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	104 - FIRE MITIGATION FUND		105 - TECHNOLOGY FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 543,306	\$ 543,306	\$ 15,168	\$ 15,168
Revenues and Other Financing Sources	<u>173,948</u>	<u>87,439</u>	<u>350</u>	<u>35</u>
TOTAL RESOURCES	<u>717,254</u>	<u>630,745</u>	<u>15,518</u>	<u>15,203</u>
Expenditures and Other Financing Uses	260,000	218,920	14,000	12,290
Excess (Deficit) of Resources Over Uses	<u>457,254</u>	<u>411,825</u>	<u>1,518</u>	<u>2,912</u>
ENDING NET CASH AND INVESTMENTS	<u>\$ 457,254</u>	<u>\$ 411,825</u>	<u>\$ 1,518</u>	<u>\$ 2,912</u>

FUND TYPE: Special Revenue	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	107 - GLACIER NW FUND		202 - GENERAL OBLIGATION FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 809,926	\$ 809,916	\$ 9,759	\$ 9,759
Revenues and Other Financing Sources	<u>18,000</u>	<u>4,592</u>	<u>45,550</u>	<u>45,359</u>
TOTAL RESOURCES	<u>827,926</u>	<u>814,507</u>	<u>55,309</u>	<u>55,119</u>
Expenditures and Other Financing Uses	183,500	183,500	45,325	44,825
Excess (Deficit) of Resources Over Uses	<u>644,426</u>	<u>631,007</u>	<u>9,984</u>	<u>10,293</u>
ENDING NET CASH AND INVESTMENTS	<u>\$ 644,426</u>	<u>\$ 631,007</u>	<u>\$ 9,984</u>	<u>\$ 10,293</u>

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**CITY OF DuPONT
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2009**

FUND TYPE: Debt Service/Proprietary	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	203 - ULID FUND		402 - SEWER UTILITY FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 461,678	\$ 461,678	\$ 125,809	\$ 125,809
Revenues and Other Financing Sources	<u>94,380</u>	<u>87,360</u>	<u>-</u>	<u>1,455</u>
TOTAL RESOURCES	<u>556,058</u>	<u>549,038</u>	<u>125,809</u>	<u>127,265</u>
Expenditures and Other Financing Uses	318,288	318,288	100	54
Excess (Deficit) of Resources Over Uses	<u>237,770</u>	<u>230,750</u>	<u>125,709</u>	<u>127,210</u>
ENDING NET CASH AND INVESTMENT	<u>\$ 237,770</u>	<u>\$ 230,750</u>	<u>\$ 125,709</u>	<u>\$ 127,210</u>

FUND TYPE: Proprietary	FUND NUMBER AND NAME	
	501 - EQUIPMENT R&R	
	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 1,465,333	\$ 1,465,333
Revenues and Other Financing Sources	<u>220,635</u>	<u>199,229</u>
TOTAL RESOURCES	<u>1,685,968</u>	<u>1,664,562</u>
Expenditures and Other Financing Uses	181,749	160,389
Excess (Deficit) of Resources Over Uses	<u>1,504,219</u>	<u>1,504,173</u>
ENDING NET CASH AND INVESTMENTS	<u>\$ 1,504,219</u>	<u>\$ 1,504,173</u>

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CITY OF DuPONT
FUND 001 GENERAL FUND
DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 417,244.00	\$ 417,243.92	\$ (0.08)
311.10	Property Taxes	1,268,412.00	1,268,432.96	20.96
311.11	Property Taxes-EMS	531,603.00	531,627.16	24.16
312.10	Private Harvest Tax	-	43.53	43.53
313.10	Retail Sales Taxes	770,000.00	745,750.23	(24,249.77)
313.11	Local Sales & Use Tax	65,500.00	51,005.29	(14,494.71)
313.71	Local Criminal Justice	113,500.00	90,743.17	(22,756.83)
316.10	B&O Tax	236,250.00	165,297.21	(70,952.79)
316.43	Gas Utility Tax	246,750.00	238,441.95	(8,308.05)
316.45	Garbage Utility Tax	41,800.00	47,266.27	5,466.27
316.47	Telephone Utility Tax	253,000.00	266,160.67	13,160.67
316.51	Electric Utility Tax	357,280.00	344,785.53	(12,494.47)
316.54	Sewer Utility Tax	60,000.00	63,942.98	3,942.98
316.72	Water Utility Tax	84,500.00	72,833.09	(11,666.91)
316.78	Storm Drainage Utility Tax	33,175.00	29,705.50	(3,469.50)
317.20	Leasehold Excise Tax	1,829.00	1,573.79	(255.21)
317.51	Gambling Tax - Pull Tabs	-	7,022.37	7,022.37
317.53	Gambling Tax - Amusement Games	-	10.58	10.58
319.60	B&O Tax Penalty	3,000.00	879.48	(2,120.52)
310	Total Taxes	4,066,599.00	3,925,521.76	(141,077.24)
321.60	Business Licenses	37,150.00	36,524.44	(625.56)
321.70	Gambling License	-	10.00	10.00
321.91	Cable TV Franchise Fee	48,488.00	48,488.04	0.04
322.10	Building/Plumbing/Mechanical/Grading	347,000.00	352,301.85	5,301.85
322.11	Plumbing Permits	38,180.00	23,209.00	(14,971.00)
322.12	Mechanical Permits	38,180.00	25,339.00	(12,841.00)
322.14	Grading Permits	5,000.00	953.50	(4,046.50)
322.15	Sprinkler/Fire Permits	32,500.00	2,697.00	(29,803.00)
322.16	Temporary Use Permits	900.00	300.00	(600.00)
322.22	Alarm Permit	2,000.00	1,200.00	(800.00)
322.30	Animal Licenses	2,750.00	2,323.00	(427.00)
322.80	Fines/Penalties	-	25.00	25.00
322.90	Sign/Misc. Permits	4,500.00	7,993.50	3,493.50
322.95	Land Use Application	3,000.00	4,500.00	1,500.00
320	Total Licenses and Permits	559,648.00	505,864.33	(53,783.67)
330.10.00	ATV Grant - Pierce County	5,000.00	-	(5,000.00)
333.01.80	FEMA Disaster Recovery Proceeds	9,954.00	9,954.15	0.15
333.16.80	DOC - JAG ARRA Grant	9,999.00	9,999.00	-
334.01.30	DUI Task Force Reimbursement	298.00	994.00	696.00
334.03.11	DOE Stormwater/Diesel Retrofit/ & Stormwater Grants	19,105.00	16,594.44	(2,510.56)
334.03.50	Traffic Safety Commission	941.00	1,481.06	540.06
336.06.21	Criminal Justice - Population	1,704.00	1,593.87	(110.13)
336.06.26	Criminal Justice - Special Programs	5,751.00	6,084.88	333.88
336.06.51	DUI-Cities	1,300.00	2,417.35	1,117.35

BARS					
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
336.06.94	Liquor Excise Tax	37,246.00	36,112.78	(1,133.22)	
336.06.95	Liquor Control Board Profits	54,312.00	50,850.67	(3,461.33)	
338.19.00	Intergovernmental Services	12,500.00	12,500.00	-	
330	Total Intergovernmental	158,110.00	148,582.20	(9,527.80)	
341.21	Document Recording Fees	750.00	555.00	(195.00)	
341.30	Background Check Fees	5,000.00	2,140.00	(2,860.00)	
341.43	Invoice Processing Fees	23,000.00	16,866.54	(6,133.46)	
341.50	Sales of Maps	100.00	-	(100.00)	
341.60	Copies/Postage/Notary Fees	1,000.00	376.32	(623.68)	
341.61	Police Report Copies	150.00	214.89	64.89	
341.71	Merchandise/Concession Sales	-	130.51	130.51	
341.76	Event Fees	-	310.00	310.00	
341.96	Personnel Services	-	307.41	307.41	
342.10	Law Enforcement Services	1,000.00	3,334.36	2,334.36	
342.40	Fire Inspection Fees	10,235.00	10,235.00	-	
342.60	Ambulance Transport Fees	19,072.00	19,149.05	77.05	
343.20	Professional Services - Engineering	375,000.00	357,990.75	(17,009.25)	
345.81	Sub-Division Fees	5,650.00	1,500.00	(4,150.00)	
345.83	Plan Examination/Fire System Exam	297,387.00	291,222.57	(6,164.43)	
345.89	SEPA Review	13,500.00	7,500.00	(6,000.00)	
346.90	Personal Safety Sales	-	227.35	227.35	
347.60	Recreation Program Fees	15,000.00	16,850.00	1,850.00	
340	Total Charges for Good and Services	766,844.00	728,909.75	(37,934.25)	
359.90	False Alarm Fees	100.00	50.00	(50.00)	
350.00	Total Fines and Penalties	100.00	50.00	(50.00)	
361.11	Investment Interest	23,400.00	3,701.32	(19,698.68)	
361.12	Investment Interest - Pierce County Property Tax	2,800.00	658.71	(2,141.29)	
361.40	Investment Interest - Sales Tax	3,900.00	2,404.19	(1,495.81)	
362.40	Facilities/Field Rentals	10,560.00	12,484.00	1,924.00	
362.50	Long Term Leases	25,063.00	31,325.05	6,262.05	
367.11	Contributions/Donations	11,500.00	9,330.20	(2,169.80)	
369.10	Sale of Scrap & Junk	-	375.00	375.00	
369.30	Drug Fund - Confiscated Property	6,966.00	6,965.79	(0.21)	
369.40	Restitution	-	892.86	892.86	
369.81	Cashier's Overage/Shortage	-	42.79	42.79	
369.90	Miscellaneous	1,500.00	10,341.76	8,841.76	
360	Total Miscellaneous	85,689.00	78,521.67	(7,167.33)	
310-360	TOTAL REVENUES	5,636,990.00	5,387,449.71	(249,540.29)	
389.10	Non-Revenues - Deposits	-	4,650.00	4,650.00	
397.10	Transfer-In - LID Fund	318,288.00	318,288.00	-	
398.00	Insurance Recoveries	-	1,087.09	1,087.09	
380-390	TOTAL NON-REVENUES	318,288.00	324,025.09	5,737.09	
300	TOTAL RESOURCES - GENERAL FUND	\$ 6,372,522.00	\$ 6,128,718.72	\$ (243,803.28)	

CITY OF DuPONT
FUND 001 GENERAL FUND
DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
511.60.11	Salaries and Wages	\$ 39,491.00	\$ 39,150.00	\$ 341.00
511.60.21	Personnel Benefits	3,070.00	3,071.38	(1.38)
511.60.31	Office Supplies	93.00	92.68	0.32
511.60.33	Operating Supplies	2,000.00	2,286.86	(286.86)
511.60.41	Professional Services	5,000.00	3,192.50	1,807.50
511.60.42	Communications	2,700.00	1,933.25	766.75
511.60.43	Travel & Subsistence	4,000.00	3,688.68	311.32
511.60.44	Advertising	756.00	756.22	(0.22)
511.60.45	Operating Rentals & Leases	153.00	387.54	(234.54)
511.60.46	AWC-RMSA Insurance	6,019.00	6,019.10	(0.10)
511.60.49	Misc. - Training/Printing/Dues/Subscriptions	4,207.00	2,764.43	1,442.57
511.60.91	Equipment Replacement Reserves	472.00	472.00	-
511.70.51	Election Costs	40,348.00	42,126.61	(1,778.61)
511.80.51	Voter Registration Costs	9,956.00	9,956.05	(0.05)
511	Total Legislative	118,265.00	115,897.30	2,367.70
512.40.51	Intergovernmental Services - Court Contract	122,419.00	122,419.00	-
512	Total Judicial	122,419.00	122,419.00	-
513.10.11	Salaries and Wages	209,035.00	208,389.06	645.94
513.10.21	Personnel Benefits	55,800.00	54,787.91	1,012.09
513.10.27	Uniforms	50.00	-	50.00
513.10.33	Operating Supplies	2,000.00	1,757.95	242.05
513.10.35	Small Tools & Equipment	100.00	51.13	48.87
513.10.41	Professional Services	30,000.00	29,000.08	999.92
513.10.42	Communications	800.00	837.02	(37.02)
513.10.43	Travel & Subsistence	3,650.00	3,685.13	(35.13)
513.10.45	Operating Leases & Rentals	1,386.00	1,188.00	198.00
513.10.46	AWC-RMSA Insurance	3,762.00	3,762.00	-
513.10.48	Repairs & Maintenance	-	448.80	(448.80)
513.10.49	Misc. - Training/Printing/Dues/Subscriptions	4,925.00	3,886.02	1,038.98
513.10.91	Equipment Replacement Reserves	4,482.00	4,482.00	-
513	Total Executive	315,990.00	312,275.10	3,714.90
514.23.11	Salaries and Wages	96,300.00	94,362.15	1,937.85
514.23.12	Overtime	10.00	5.83	4.17
514.23.21	Personnel Benefits	29,600.00	27,425.36	2,174.64
514.23.27	Uniforms	100.00	-	100.00
514.23.31	Office Supplies	150.00	103.13	46.87
514.23.33	Operating Supplies	2,000.00	1,955.71	44.29
514.23.35	Small Tools & Equipment	275.00	183.97	91.03
514.23.41	Professional Services	2,025.00	1,794.64	230.36
514.23.42	Communications	150.00	6.77	143.23
514.23.43	Travel & Subsistence	2,800.00	2,801.11	(1.11)
514.23.46	AWC-RMSA Insurance	2,107.00	2,107.00	-
514.23.48	Repairs & Maintenance	5,665.00	5,656.71	8.29

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
514.23.49	Misc. - Training/Printing/Dues/Subscriptions	5,867.00	5,079.05	787.95
514.23.51	Intergovernmental Services	16,650.00	4,513.89	12,136.11
514.23.91	Equipment Replacement Reserves	3,703.00	3,703.00	-
514.30.44	Advertising	2,200.00	2,639.06	(439.06)
514.30.49	Misc. - Training/Printing/Dues/Subscriptions	750.00	457.00	293.00
514.70.41	Professional Services	2,552.00	2,551.55	0.45
514.70.49	Misc. - Training/Printing/Dues/Subscriptions	475.00	475.00	-
514	Total Financial and Records Services	173,379.00	155,820.93	17,558.07
515.20.41	Professional Services - City Attorney	100,000.00	94,377.48	5,622.52
515	Total Legal	100,000.00	94,377.48	5,622.52
516.10.49	Misc. - Training/Printing/Dues/Subscriptions	433.00	433.00	-
516	Total Personnel	433.00	433.00	-
517.90.41	Professional Services	475.00	880.00	(405.00)
516	Total Employee Benefit Programs	475.00	880.00	(405.00)
518.10.11	Salaries and Wages	48,185.00	44,240.34	3,944.66
518.10.12	Overtime	3,900.00	839.77	3,060.23
518.10.21	Personnel Benefits	21,905.00	17,163.32	4,741.68
518.10.26	Uniform Cleaning	1,800.00	743.26	1,056.74
518.10.27	Uniforms	300.00	-	300.00
518.10.31	Office Supplies	1,300.00	933.47	366.53
518.10.33	Operating Supplies	14,000.00	8,826.59	5,173.41
518.10.35	Small Tools & Equipment	2,000.00	1,873.93	126.07
518.10.36	Repair Materials & Supplies	3,000.00	915.85	2,084.15
518.10.41	Professional Services	25,000.00	18,391.94	6,608.06
518.10.42	Communications	43,600.00	42,942.54	657.46
518.10.45	Operating Leases & Rentals	12,000.00	10,777.84	1,222.16
518.10.46	AWC-RMSA Insurance	7,782.00	7,788.00	(6.00)
518.10.47	Utilities	18,000.00	31,067.14	(13,067.14)
518.10.48	Repairs and Maintenance	11,500.00	4,853.78	6,646.22
518.10.49	Misc. - Training/Printing/Dues/Subscriptions	1,600.00	1,525.32	74.68
518.10.51	Intergovernmental Services	200.00	333.63	(133.63)
518.10.53	Taxes & Assessments	1,364.00	1,364.27	(0.27)
518.10.91	Equipment Replacement Reserves	7,034.00	7,034.00	-
518.81.33	Operating Supplies	16.00	16.38	(0.38)
518.81.35	Small Tools & Equipment	300.00	179.05	120.95
518.81.41	Professional Services	7,000.00	6,607.50	392.50
518.81.48	Repairs and Maintenance	16,000.00	16,407.50	(407.50)
518.81.91	Equipment Replacement Reserves	11,707.00	11,707.00	-
518.90.33	Operating Supplies	350.00	228.90	121.10
518.90.41	Professional Services	3,500.00	2,411.25	1,088.75
518.90.49	Misc. - Training/Printing/Dues/Subscriptions	2,500.00	1,944.17	555.83
518	Total Central Services	265,843.00	241,116.74	24,726.26
519.90.49	Misc. - Training/Printing/Dues/Subscriptions	12,882.00	46,705.03	(33,823.03)
519	Total Other General Government Services	12,882.00	46,705.03	(33,823.03)
510	TOTAL GENERAL GOVERNMENT SERVICES	1,109,686.00	1,089,924.58	20,166.42
521.10.21	Personnel Benefits	610.00	610.00	-

BARS				
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
521.10.27	Uniforms	250.00	-	250.00
521.10.32	Gas, Oil & Fuel	1,400.00	1,513.76	(113.76)
521.10.33	Operating Supplies	500.00	47.48	452.52
521.10.35	Small Tools & Minor Equipment	1,000.00	24.99	975.01
521.10.41	Professional Services	133,201.00	133,560.46	(359.46)
521.10.42	Communications	1,000.00	1,088.13	(88.13)
521.10.43	Travel & Subsistence	460.00	439.54	20.46
521.10.44	Advertising	500.00	349.80	150.20
521.10.46	AWC-RMSA Insurance	1,964.00	1,964.00	-
521.10.48	Repairs & Maintenance	250.00	103.36	146.64
521.10.49	Misc. - Training/Printing/Dues/Subscriptions	370.00	234.33	135.67
521.10.91	Equipment Replacement Reserves	6,133.00	6,133.00	-
521.20.11	Salaries and Wages	634,000.00	634,120.27	(120.27)
521.20.12	Overtime	75,149.00	62,139.82	13,009.18
521.20.13	DUI Investigation Wages	298.00	298.17	(0.17)
521.20.21	Personnel Benefits	224,000.00	224,107.37	(107.37)
521.20.26	Uniform Cleaning	250.00	200.30	49.70
521.20.27	Uniforms	8,032.00	7,882.85	149.15
521.20.32	Gas, Oil & Fuel	25,000.00	27,711.41	(2,711.41)
521.20.33	Operating Supplies	9,000.00	8,711.91	288.09
521.20.35	Small Tools & Minor Equipment	5,000.00	6,319.01	(1,319.01)
521.20.41	Professional Services	5,200.00	5,515.18	(315.18)
521.20.42	Communications	8,900.00	9,713.52	(813.52)
521.20.43	Travel & Subsistence	2,500.00	681.65	1,818.35
521.20.46	AWC-RMSA Insurance	22,151.00	22,151.00	-
521.20.48	Repairs & Maintenance	25,375.00	20,298.30	5,076.70
521.20.49	Misc. - Training/Printing/Dues/Subscriptions	4,000.00	2,848.03	1,151.97
521.20.51	Intergovernmental Services	7.00	58.42	(51.42)
521.20.91	Equipment Replacement Reserves	80,424.00	80,424.00	-
521.90.11	Salaries and Wages	46,305.00	46,524.73	(219.73)
521.90.12	Overtime	1,500.00	1,475.70	24.30
521.90.21	Personnel Benefits	14,690.00	13,972.29	717.71
521.90.31	Office Supplies	500.00	307.98	192.02
521.90.33	Operating Supplies	3,400.00	3,088.75	311.25
521.90.35	Small Tools & Minor Equipment	1,500.00	1,563.21	(63.21)
521.90.41	Professional Services	3,400.00	5,422.06	(2,022.06)
521.90.42	Communications	11,250.00	11,524.51	(274.51)
521.90.43	Travel & Subsistence	350.00	248.91	101.09
521.90.45	Operating Rentals & Leases	15,025.00	13,933.62	1,091.38
521.90.46	AWC-RMSA Insurance	4,169.00	4,169.00	-
521.90.47	Utilities	15,000.00	16,976.18	(1,976.18)
521.90.48	Repairs & Maintenance	2,700.00	4,967.35	(2,267.35)
521.90.49	Misc. - Training/Printing/Dues/Subscriptions	1,540.00	1,477.53	62.47
521.90.51	Intergovernmental Services	1,626.00	1,626.00	-
521.90.91	Equipment Replacement Reserves	2,541.00	2,541.00	-
521	Total Law Enforcement	1,402,420.00	1,389,068.88	13,351.12
522.10.11	Salaries and Wages	48,639.00	35,250.16	13,388.84
522.10.12	Overtime	142.00	-	142.00
522.10.21	Personnel Benefits	16,272.00	10,999.60	5,272.40
522.10.41	Professional Services	90,000.00	109,286.67	(19,286.67)
522.10.42	Communications	2,000.00	11.73	1,988.27
522.10.43	Travel & Subsistence	1,200.00	1,556.08	(356.08)
522.10.44	Advertising	1,000.00	-	1,000.00
522.10.46	AWC-RMSA Insurance	33,132.00	33,159.00	(27.00)
522.10.49	Misc. - Training/Printing/Dues/Subscriptions	4,200.00	2,647.64	1,552.36
522.10.51	Intergovernmental Services	11,200.00	1,067.79	10,132.21

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
522.10.99	Interdepartmental Charges	12,500.00	12,500.00	-
522.20.11	Salaries and Wages	138,574.00	141,311.13	(2,737.13)
522.20.12	Overtime	20,565.00	29,794.92	(9,229.92)
522.20.21	Personnel Benefits	50,628.00	50,682.15	(54.15)
522.20.26	Uniform Cleaning	1,200.00	188.20	1,011.80
522.20.27	Uniforms	5,200.00	6,417.49	(1,217.49)
522.20.28	Personal Protective Equipment	7,100.00	12,925.20	(5,825.20)
522.20.33	Operating Supplies	11,200.00	6,685.35	4,514.65
522.20.35	Small Tools & Equipment	4,500.00	3,917.78	582.22
522.20.36	Repair Materials & Supplies	6,000.00	107.83	5,892.17
522.20.41	Professional Services	3,200.00	2,767.50	432.50
522.20.51	Intergovernmental Services	207,952.00	153,514.84	54,437.16
522.60.11	Salaries and Wages	13,646.00	12,679.18	966.82
522.60.12	Overtime	1,050.00	224.65	825.35
522.60.21	Personnel Benefits	6,602.00	5,576.66	1,025.34
522.60.31	Office Supplies	2,200.00	149.32	2,050.68
522.60.32	Gas, Oil & Fuel	15,000.00	10,111.55	4,888.45
522.60.33	Operating Supplies	8,000.00	5,327.54	2,672.46
522.60.35	Small Tools & Equipment	4,000.00	2,839.48	1,160.52
522.60.36	Repair Materials & Supplies	4,200.00	16,218.15	(12,018.15)
522.60.41	Professional Services	7,703.00	275.37	7,427.63
522.60.42	Communications	19,000.00	11,958.39	7,041.61
522.60.45	Operating Rentals & Leases	7,300.00	11,174.55	(3,874.55)
522.60.47	Utilities	21,000.00	24,347.06	(3,347.06)
522.60.48	Repairs and Maintenance	19,200.00	8,720.27	10,479.73
522.60.49	Misc. - Training/Printing/Dues/Subscriptions	1,200.00	91.82	1,108.18
522.60.51	Intergovernmental Services	32,400.00	57,853.18	(25,453.18)
522	Total Fire Control	838,905.00	782,338.23	56,566.77
523.60.51	Jail/Incarceration Costs	2,700.00	2,268.00	432.00
523	Total Dentention and/or Correction	2,700.00	2,268.00	432.00
525.60.45	AWC-RMSA Insurance	124.00	124.00	-
525.60.51	Intergovernmental Services	6,060.00	6,059.80	0.20
525.60.91	Equipment Replacement Reserves	1,012.00	1,012.00	-
525	Total Emergency Services	7,196.00	7,195.80	0.20
526.10.11	Salaries and Wages	323,340.00	329,726.66	(6,386.66)
526.10.12	Overtime	47,984.00	69,521.55	(21,537.55)
526.10.21	Personnel Benefits	118,133.00	120,972.14	(2,839.14)
526.10.33	Operating Supplies	3,000.00	3,049.33	(49.33)
526.10.35	Small Tools & Equipment	1,450.00	383.35	1,066.65
526.10.41	Professional Services	-	733.63	(733.63)
526.10.51	Intergovernmental Services	321,888.00	331,605.50	(9,717.50)
526	Total Ambulance, Rescue and Emergency Aid	815,795.00	855,992.16	(40,197.16)
528.60.51	Firecomm Dispatch Services	45,300.00	44,556.36	743.64
528.60.51	LESA - Dispatch Services	149,197.00	149,196.75	0.25
528	Total Communications, Alarms and Dispatch	194,497.00	193,753.11	743.89
520	TOTAL PUBLIC SAFETY	3,261,513.00	3,230,616.18	30,896.82
531.70.49	Pollution Control Assessment	4,135.00	4,135.00	-
531	Total Natural Resources	4,135.00	4,135.00	-

BARS					
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
532.20.11	Salaries and Wages	12,750.00	12,766.42	(16.42)	
532.20.12	Overtime	150.00	82.72	67.28	
532.20.21	Personnel Benefits	4,300.00	4,238.94	61.06	
532.20.41	Professional Services	282,574.00	228,649.14	53,924.86	
532.20.46	AWC-RMSA Insurance	226.00	226.00	-	
532	Total Engineering	300,000.00	245,963.22	54,036.78	
539.30.33	Operating Supplies	100.00	73.89	26.11	
539.30.51	Intergovernmental Services	39,075.00	47,275.67	(8,200.67)	
539	Total Animal Control	39,175.00	47,349.56	(8,174.56)	
530	TOTAL PHYSICAL ENVIRONMENT	343,310.00	297,447.78	45,862.22	
542.70.33	Operating Supplies	2,000.00	1,794.51	205.49	
542.70.35	Small Tools & Equipment	800.00	679.48	120.52	
542.70.36	Repair Materials & Supplies	3,000.00	2,196.31	803.69	
542.70.41	Professional Services	109,000.00	106,427.18	2,572.82	
542.70.42	Communications	2,100.00	2,225.37	(125.37)	
542.70.46	AWC-RMSA Insurance	2,041.00	2,041.00	-	
542.70.47	Utilities	63,000.00	58,329.31	4,670.69	
542.70.48	Repairs & Maintenance	50.00	47.34	2.66	
542.70.91	Equipment Replacement Reserves	7,185.00	7,185.00	-	
542	Total Road and Street Maintenance	189,176.00	180,925.50	8,250.50	
540	TOTAL TRANSPORTATION	189,176.00	180,925.50	8,250.50	
558.10.11	Salaries and Wages	90,130.00	90,114.15	15.85	
558.10.21	Personnel Benefits	28,500.00	26,970.92	1,529.08	
558.10.31	Office Supplies	50.00	30.93	19.07	
558.10.33	Operating Supplies	865.00	620.62	244.38	
558.10.41	Professional Services	187,000.00	170,148.40	16,851.60	
558.10.42	Communications	300.00	-	300.00	
558.10.43	Travel & Subsistence	199.00	344.96	(145.96)	
558.10.44	Advertising	4,000.00	3,177.66	822.34	
558.10.46	AWC-RMSA Insurance	3,310.00	3,310.00	-	
558.10.49	Misc. - Training/Printing/Dues/Subscriptions	1,120.00	992.86	127.14	
558.10.91	Equipment Replacement Reserves	1,215.00	1,215.00	-	
558	Total Planning and Community Development	316,689.00	296,925.50	19,763.50	
559.10.11	Salaries and Wages	208,100.00	208,048.77	51.23	
559.10.12	Overtime	100.00	2.92	97.08	
559.10.21	Personnel Benefits	85,000.00	96,119.95	(11,119.95)	
559.10.27	Uniforms	100.00	98.36	1.64	
559.10.31	Office Supplies	150.00	98.18	51.82	
559.10.32	Gas, Oil and Fuel	1,500.00	834.57	665.43	
559.10.33	Operating Supplies	2,000.00	1,090.68	909.32	
559.10.35	Small Tools & Equipment	500.00	131.25	368.75	
559.10.41	Professional Services	2,458.00	-	2,458.00	
559.10.42	Communications	1,500.00	1,376.18	123.82	
559.10.43	Travel & Subsistence	1,500.00	1,063.96	436.04	
559.10.46	AWC-RMSA Insurance	7,675.00	7,675.00	-	
559.10.48	Repairs & Maintenance	2,419.00	2,240.14	178.86	
559.10.49	Misc. - Training/Printing/Dues/Subscriptions	2,790.00	1,543.41	1,246.59	
559.10.91	Equipment Replacement Reserves	9,208.00	9,208.00	-	
559	Total Housing and Community Development	325,000.00	329,531.37	(4,531.37)	
550	TOTAL ECONOMIC ENVIRONMENT	641,689.00	626,456.87	15,232.13	

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
573.10.11	Salary & Wages	32,617.00	34,288.81	(1,671.81)
573.10.12	Overtime	500.00	239.65	260.35
573.10.21	Personnel Benefits	21,812.00	19,676.93	2,135.07
573.10.27	Uniforms	100.00	-	100.00
573.10.31	Office Supplies	100.00	-	100.00
573.10.33	Operating Supplies	15,000.00	3,661.39	11,338.61
537.10.35	Small Tools & Equipment	500.00	-	500.00
573.10.41	Professional Services	10,000.00	11,360.10	(1,360.10)
573.10.42	Communications	3,370.00	1,673.39	1,696.61
573.10.43	Travel & Subsistence	500.00	202.99	297.01
573.10.44	Advertising	1,000.00	-	1,000.00
573.10.45	Operating Rentals & Leases	4,000.00	3,626.13	373.87
573.10.46	AWC-RMSA Insurance	1,173.00	1,174.00	(1.00)
573.10.49	Misc. - Training/Printing/Dues/Subscriptions	1,650.00	694.80	955.20
573	Total Spectator and Community Events	92,322.00	76,598.19	15,723.81
575.10.11	Salary & Wages	49,000.00	47,440.48	1,559.52
575.10.12	Overtime	1,300.00	947.06	352.94
575.10.21	Personnel Benefits	18,850.00	18,522.27	327.73
575.10.26	Uniform Cleaning	800.00	743.26	56.74
575.10.27	Uniforms	150.00	-	150.00
575.10.32	Gas, Oil & Fuel	3,000.00	3,141.73	(141.73)
575.10.33	Operating Supplies	8,400.00	7,679.65	720.35
575.10.35	Small Tools & Equipment	3,000.00	2,246.53	753.47
575.10.36	Repair Materials & Supplies	2,500.00	2,317.30	182.70
575.10.41	Professional Services	106,000.00	93,566.70	12,433.30
575.10.42	Communications	350.00	480.09	(130.09)
575.10.43	Travel & Subsistence	400.00	266.90	133.10
575.10.44	Advertising	151.00	150.43	0.57
575.10.45	Operating Rentals & Leases	1,800.00	1,753.17	46.83
575.10.46	AWC-RMSA Insurance	6,186.00	6,186.00	-
575.10.47	Utilities	25,000.00	23,857.67	1,142.33
575.10.48	Repairs & Maintenance	26,025.00	23,028.91	2,996.09
575.10.49	Misc. - Training/Printing/Dues/Subscriptions	1,050.00	678.06	371.94
575.10.91	Equipment Replacement Reserves	13,612.00	13,612.00	-
575.30.33	Operating Supplies	500.00	509.19	(9.19)
575.30.35	Small Tools & Minor Equipment	535.00	535.23	(0.23)
575.30.41	Professional Services	35,368.00	33,105.48	2,262.52
575.30.42	Communications	1,150.00	1,182.17	(32.17)
575.30.43	Travel & Subsistence	200.00	60.80	139.20
575.30.45	Operating Rentals & Leases	550.00	541.53	8.47
575.30.46	AWC-RMSA Insurance	1,942.00	1,942.00	-
575.30.47	Utilities	1,900.00	2,748.22	(848.22)
575.30.49	Misc. - Training/Printing/Dues/Subscriptions	22.00	21.42	0.58
575	Total Cultural and Recreational Facilities	309,741.00	287,264.25	22,476.75
570	TOTAL CULTURE AND RECREATION	402,063.00	363,862.44	38,200.56
510-570	TOTAL EXPENDITURES	5,947,437.00	5,789,233.35	158,203.65
589.10.00	Deposits Refunded	-	3,750.00	(3,750.00)
580	TOTAL NON-EXPENDITURES	-	3,750.00	(3,750.00)
594.21.64	Capital Expenditures - Public Safety - Police	11,288.00	11,287.68	0.32
594	Total Capital Expenditures	11,288.00	11,287.68	0.32

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
590	TOTAL OTHER FINANCING USES	11,288.00	11,287.68	0.32
	TOTAL EXPENDITURES AND OTHER USES	5,958,725.00	5,804,271.03	154,453.97
508.00	Ending Net Cash and Investments	<u>413,797.00</u>	<u>324,447.69</u>	<u>89,349.31</u>
500	TOTAL - GENERAL FUND	<u>\$ 6,372,522.00</u>	<u>\$ 6,128,718.72</u>	<u>\$ 243,803.28</u>

CITY OF DuPONT
FUND 101 CITY STREET FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 17,688.00	\$ 17,687.90	\$ (0.10)
322.40	Street/Curb Permits	1,500.00	150.00	(1,350.00)
336.00.87	Motor Vehicle Fuel Tax	180,324.00	160,766.42	(19,557.58)
361.11	Investment Interest	650.00	44.80	(605.20)
310-360	TOTAL REVENUES	182,474.00	160,961.22	(21,512.78)
397.10	Operating Transfers In	183,500.00	183,500.00	-
300	TOTAL RESOURCES - STREET FUND	383,662.00	362,149.12	(21,512.88)

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
542.90.11	Salaries & Wages	\$ 96,635.00	\$ 95,842.88	\$ 792.12
542.90.12	Overtime	4,823.00	1,288.45	3,534.55
542.90.21	Benefits	39,310.00	34,163.97	5,146.03
542.90.26	Uniform Cleaning	1,800.00	742.87	1,057.13
542.90.27	Uniforms	500.00	83.23	416.77
542.90.31	Office Supplies	100.00	-	100.00
542.90.32	Gas, Oil & Fuel	5,000.00	3,141.74	1,858.26
542.90.33	Operating Supplies	9,000.00	4,138.28	4,861.72
542.90.35	Small Tools & Equipment	2,000.00	4,039.64	(2,039.64)
542.90.36	Repair Materials & Supplies	2,000.00	1,165.81	834.19
542.90.41	Professional Services	15,000.00	20,364.86	(5,364.86)
542.90.42	Communications	100.00	38.10	61.90
542.90.43	Travel & Subsistence	250.00	56.64	193.36
542.90.44	Advertising	250.00	-	250.00
542.90.45	Operating Rentals & Leases	5,000.00	750.51	4,249.49
542.90.46	AWC-RMSA Insurance	14,489.00	14,501.00	(12.00)
542.90.47	Utilities	135,000.00	139,868.44	(4,868.44)
542.90.48	Repairs and Maintenance	40,500.00	16,771.56	23,728.44
542.90.49	Misc. - Training/Printing/Dues/Subscriptions	1,600.00	694.57	905.43
542.90.91	Equipment Replacement Reserves	10,149.00	10,149.00	-
542	Total Road and Street Maintenance	383,506.00	347,801.55	35,704.45
540	TOTAL TRANSPORTATION	383,506.00	347,801.55	35,704.45
594.42.64	Capital Expenditures - Equipment	-	-	-
	TOTAL EXPENDITURES AND OTHER USES	383,506.00	347,801.55	35,704.45
508.00	Ending Net Cash and Investments	156.00	14,347.57	(14,191.57)
500	TOTAL - STREET FUND	\$ 383,662.00	\$ 362,149.12	\$ 21,512.88

CITY OF DuPONT
FUND 102 STREET DEPRECIATION FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 365,752.00	\$ 365,752.04	\$ 0.04
361.11	Investment Interest	8,000.00	3,700.56	(4,299.44)
379.00	Capital Contributions	70,468.00	112,496.34	42,028.34
310-370	TOTAL REVENUES	<u>78,468.00</u>	<u>116,196.90</u>	<u>37,728.90</u>
300	TOTAL RESOURCES - STREET DEPRECIATION FUND	<u><u>444,220.00</u></u>	<u><u>481,948.94</u></u>	<u><u>37,728.94</u></u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
544.40.41	Professional Services	9,240.00	-	9,240.00
544	Total Road and Street Operations	9,240.00	-	9,240.00
540	TOTAL TRANSPORTATION EXPENDITURES	9,240.00	-	9,240.00
597.00.63	Capital Improvements - Pavement Management	100,000.00	12,303.83	87,696.17
	TOTAL EXPENDITURES AND OTHER USES	109,240.00	12,303.83	96,936.17
508.00	Ending Net Cash and Investments	<u>334,980.00</u>	<u>469,645.11</u>	<u>(134,665.11)</u>
500	TOTAL - STREET DEPRECIATION FUND	<u><u>\$ 444,220.00</u></u>	<u><u>\$ 481,948.94</u></u>	<u><u>\$ (37,728.94)</u></u>

CITY OF DuPONT
FUND 103 HOTEL/MOTEL TAX FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 210,695.00	\$ 210,694.71	\$ (0.29)
313.30	Hotel/Motel Taxes	82,350.00	83,337.40	987.40
321.91	Cable TV PEG Fees	6,300.00	-	(6,300.00)
361.11	Investment Interest	3,500.00	9,176.80	5,676.80
310-360	TOTAL REVENUES	<u>92,150.00</u>	<u>92,514.20</u>	<u>364.20</u>
300	TOTAL RESOURCES - HOTEL/MOTEL TAX FUND	<u><u>302,845.00</u></u>	<u><u>303,208.91</u></u>	<u><u>364.20</u></u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
573.90.31	Office Supplies	500.00	-	500.00
573.90.33	Operating Supplies	-	678.87	(678.87)
573.90.35	Small Tools & Equipment	-	979.40	(979.40)
573.90.41	Professional Services	31,500.00	31,921.05	(421.05)
573.90.42	Communications	1,500.00	1,091.10	
573.90.43	Travel & Subsistence	-	68.77	
573.90.44	Advertising	14,600.00	7,905.94	6,694.06
573.90.49	Misc. - Training/Printing/Dues/Subscriptions	32,800.00	29,726.96	3,073.04
573.90.51	Intergovernmental Services	-	455.00	(455.00)
573	Total Spectator and Community Events	80,400.00	72,827.09	7,572.91
570	TOTAL CULTURE AND RECREATION	80,400.00	72,827.09	7,572.91
594.79.62	Capital Expenditures - Buildings/Structures	500.00	-	500.00
594.79.63	Capital Improvements	10,000.00	-	10,000.00
	TOTAL EXPENDITURES AND OTHER USES	90,900.00	72,827.09	18,072.91
508.00	Ending Net Cash and Investments	<u>211,945.00</u>	<u>230,381.82</u>	<u>(18,436.82)</u>
500	TOTAL - HOTEL/MOTEL TAX FUND	<u><u>\$ 302,845.00</u></u>	<u><u>\$ 303,208.91</u></u>	<u><u>\$ (363.91)</u></u>

CITY OF DuPONT
FUND 104 PUBLIC SAFETY MITIGATION FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 543,306.00	\$ 543,306.23	\$ 0.23
345.81	Fire Impact Fees	159,948.00	84,883.84	(75,064.16)
361.11	Investment Interest	14,000.00	2,554.98	(11,445.02)
310-360	TOTAL REVENUES	173,948.00	87,438.82	(86,509.18)
300	TOTAL RESOURCES -PUBLIC SAFETY MITIGATION FND	717,254.00	630,745.05	(86,508.95)

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
522.20.35	Small Tools & Equipment	2,825.00	7,177.35	(4,352.35)
522.20.41	Professional Services	1,696.00	1,695.53	0.47
522	Total Fire Control	4,521.00	8,872.88	(4,351.88)
520	TOTAL PUBLIC SAFETY	4,521.00	8,872.88	(4,351.88)
591.19.71	Civic Center Debt Service - Principal	-	26,750.00	(26,750.00)
592.19.83	Civic Center Debt Service - Interest	-	5,432.00	(5,432.00)
594.22.64	Capital Expenditures - Equipment	255,479.00	177,864.91	77,614.09
590	TOTAL OTHER FINANCING USES	255,479.00	210,046.91	45,432.09
	TOTAL EXPENDITURES AND OTHER USES	260,000.00	218,919.79	41,080.21
508.00	Ending Net Cash and Investments	457,254.00	411,825.26	45,428.74
500	TOTAL - PUBLIC SAFETY MITIGATION FUND	\$ 717,254.00	\$ 630,745.05	\$ 86,508.95

CITY OF DuPONT
FUND 105 TECHNOLOGY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 15,168.00	\$ 15,167.86	\$ (0.14)
361.11	Investment Interest	350.00	34.93	(315.07)
310-360	TOTAL REVENUES	350.00	34.93	(315.07)
300	TOTAL RESOURCES - TECHNOLOGY FUND	15,518.00	15,202.79	(315.21)

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.18.64	Capital Expenditures - Equipment	14,000.00	12,290.40	1,709.60
590	TOTAL OTHER FINANCING USES	14,000.00	12,290.40	1,709.60
	TOTAL EXPENDITURES AND OTHER USES	14,000.00	12,290.40	1,709.60
508.00	Ending Net Cash and Investments	1,518.00	2,912.39	(1,394.39)
500	TOTAL - TECHNOLOGY FUND	\$ 15,518.00	\$ 15,202.79	\$ 315.21

CITY OF DuPONT
FUND 107 GLACIER NW SETTLEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 809,926.00	\$ 809,915.67	\$ (10.33)
361.11.00	Investment Interest	18,000.00	4,591.15	(13,408.85)
310-360	TOTAL REVENUES	<u>18,000.00</u>	<u>4,591.15</u>	<u>(13,408.85)</u>
300	TOTAL RESOURCES GLACIER NW SETTLEMENT FUND:	<u><u>827,926.00</u></u>	<u><u>814,506.82</u></u>	<u><u>(13,419.18)</u></u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
597	Operating Transfer Out - Street Fund	183,500.00	183,500.00	-
590	TOTAL OTHER FINANCING USES	183,500.00	183,500.00	-
	TOTAL EXPENDITURES AND OTHER USES	183,500.00	183,500.00	-
508.00	Ending Net Cash and Investments	<u>644,426.00</u>	<u>631,006.82</u>	<u>13,419.18</u>
500	TOTAL - GLACIER NW SETTLEMENT FUND	<u><u>\$ 827,926.00</u></u>	<u><u>\$ 814,506.82</u></u>	<u><u>\$ 13,419.18</u></u>

CITY OF DuPONT
FUND 202 GENERAL OBLIGATION BOND FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 9,759.00	\$ 9,758.68	\$ (0.32)
311.10	General Property Taxes	37,590.00	37,589.95	(0.05)
361.11	Investment Interest	150.00	520.35	370.35
361.12	Investment Interest - Pierce County Property Tax	75.00	13.76	(61.24)
369.90	Miscellaneous	500.00	-	(500.00)
310-360	TOTAL REVENUES	38,315.00	38,124.06	(190.94)
397.10	Operating Transfer In - Capital Projects Fund	7,235.00	7,235.00	-
300	TOTAL RESOURCES - GENERAL OBLIGATION FUND	55,309.00	55,117.74	(191.26)

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
591.18.71	G.O. Debt - Voted - Principal	35,000.00	35,000.00	-
591.19.71	LOCAL Program - Principal	6,219.00	6,218.81	0.19
591	Total Redemption of Long-Term Debt	41,219.00	41,218.81	0.19
592.18.49	Miscellaneous	500.00	-	500.00
592.18.83	G.O. Debt - Voted - Interest	2,590.00	2,590.00	-
592.19.83	LOCAL Program - Interest	1,016.00	1,016.22	(0.22)
592	Total Interest and Other Debt Service Costs	4,106.00	3,606.22	499.78
590	TOTAL OTHER FINANCING USES	45,325.00	44,825.03	499.97
	TOTAL EXPENDITURES AND OTHER USES	45,325.00	44,825.03	499.97
508.00	Ending Net Cash and Investments	9,984.00	10,292.71	(308.71)
500	TOTAL - GENERAL OBLIGATION FUND	\$ 55,309.00	\$ 55,117.74	\$ 191.26

CITY OF DuPONT
FUND 203 ULID FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 461,678.00	\$ 461,678.41	\$ 0.41
361.11	Investment Interest	9,600.00	2,729.86	(6,870.14)
361.50	Assessments - Interest	18,513.00	18,512.75	(0.25)
368.00	Assessments - Principal	66,117.00	66,116.95	(0.05)
369.90	Miscellaneous	150.00	-	(150.00)
310-360	TOTAL REVENUES	<u>94,380.00</u>	<u>87,359.56</u>	<u>(7,020.44)</u>
300	TOTAL RESOURCES - ULID FUND	<u><u>556,058.00</u></u>	<u><u>549,037.97</u></u>	<u><u>(7,020.03)</u></u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
597	Operating Transfer Out - General Fund	318,288.00	318,288.00	-
590	TOTAL OTHER FINANCING USES	318,288.00	318,288.00	-
	TOTAL EXPENDITURES AND OTHER USES	318,288.00	318,288.00	-
508.00	Ending Net Cash and Investments	<u>237,770.00</u>	<u>230,749.97</u>	<u>7,020.03</u>
500	TOTAL - ULID FUND	<u><u>\$ 556,058.00</u></u>	<u><u>\$ 549,037.97</u></u>	<u><u>\$ (7,020.03)</u></u>

CITY OF DuPONT
FUND 301 CAPITAL IMPROVEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

BARS Account No.	Description	Budget	Actual	Variance
308.00	Beginning Net Cash and Investments	\$ 2,669,977.00	\$ 2,669,977.09	\$ 0.09
317.34	Real Estate Excise Tax	325,000.00	229,458.56	(95,541.44)
317.35	Excise Tax - Capital Growth	325,000.00	229,458.54	(95,541.46)
334.04.20	CTED - Train Preservation Grant	49,375.00	49,375.00	-
361.11	Investment Interest	50,000.00	10,328.69	(39,671.31)
362.50	Long Term Leases	20,000.00	33,516.66	13,516.66
310-360	TOTAL REVENUES	769,375.00	552,137.45	(217,237.55)
389.10	Retainage	-	53,735.79	53,735.79
391.90	Certificate of Participation Proceeds	556,817.00	556,817.00	-
380-390	TOTAL NON-REVENUES	556,817.00	610,552.79	53,735.79
300	TOTAL RESOURCES - CAPITAL IMPROVEMENT FUND	<u>3,996,169.00</u>	<u>3,832,667.33</u>	<u>(163,501.67)</u>

Expenditures and Non-Expenditures:

BARS Account No.	Description	Budget	Actual	Variance
589.40.00	Retainage Payable	-	35,087.15	(35,087.15)
589	Total Non-Expenditures	-	35,087.15	(35,087.15)
591.19.71	Civic Center Debt Service - Principal	428,000.00	428,000.00	-
591.79.79	LID Assessment - Historic Sites	27,764.00	27,763.50	0.50
591	Total Redemption of Long-Term Debt	455,764.00	455,763.50	0.50
592.19.83	Civic Center Debt Service - Interest	630,025.00	590,024.67	40,000.33
592.79.83	LID Interest - Historic Sites	14,775.00	14,771.26	3.74
592	Total Interest and Other Debt Service Costs	644,800.00	604,795.93	40,004.07
594.19.63	Capital Improvements - Temporary Facilities	5,886.00	6,826.31	(940.31)
594.20.62	Capital Outlay - Civic Center Project	1,750,000.00	1,736,438.33	13,561.67
594.76.62	Capital Outlay - Parks Projects & Skate Park	382,065.00	146.13	381,918.87
594.796.63	Capital Improvements - Train Preservation Project	120,736.00	108,930.32	11,805.68
596.19.64	Capital Outlay - Readerboards	14,000.00	4,140.28	9,859.72
594	Total Capital Expenditures	2,272,687.00	1,856,481.37	416,205.63
597.10.00	Operating Transfer Out - Debt Service Fund	7,235.00	7,235.00	-
	TOTAL EXPENDITURES AND OTHER USES	3,380,486.00	2,959,362.95	421,123.05
508.00	Ending Net Cash and Investments	<u>615,683.00</u>	<u>873,304.38</u>	<u>(257,621.38)</u>
500	TOTAL - CAPITAL IMPROVEMENTS FUND	<u>\$ 3,996,169.00</u>	<u>\$ 3,832,667.33</u>	<u>\$ 163,501.67</u>

CITY OF DuPONT
FUND 401 WATER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 2,266,113.00	\$ 2,266,112.68	\$ (0.32)
343.40	Water Service	1,184,500.00	1,116,637.07	(67,862.93)
343.41	Water Connection Fees	102,100.00	48,107.00	(53,993.00)
343.42	Water Turn-on Fees	30,000.00	23,325.15	(6,674.85)
343.43	Permits/Inspection Fees	24,300.00	13,228.00	(11,072.00)
343.46	Hydrant Use	100.00	783.80	683.80
340	Total Charges for Goods and Services	1,341,000.00	1,202,081.02	(138,918.98)
361.11	Investment Interest	51,100.00	13,470.75	(37,629.25)
369.90	Miscellaneous	15,500.00	15,447.74	(52.26)
360	Total Miscellaneous	66,600.00	28,918.49	(37,681.51)
310-360	TOTAL REVENUES	1,407,600.00	1,230,999.51	(176,600.49)
389.10	Utility Deposits	-	34,357.76	34,357.76
395.20	Insurance Recoveries - Capital Assets	-	247.47	247.47
300	TOTAL RESOURCES - WATER UTILITY FUND	3,673,713.00	3,531,717.42	(141,995.58)

Expenses and Non-Expenses:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
534.50.11	Salaries and Wages	370,122.00	384,778.51	(14,656.51)
534.50.12	Overtime	22,864.00	4,601.33	18,262.67
534.50.21	Personnel Benefits	149,221.00	137,306.88	11,914.12
534.50.26	Uniform Cleaning	2,500.00	743.26	1,756.74
534.50.27	Uniforms	700.00	632.72	67.28
534.50.31	Office Supplies	500.00	202.10	297.90
534.50.32	Gas, Oil & Fuel	13,000.00	8,052.41	4,947.59
534.50.33	Operating Supplies	15,000.00	16,045.16	(1,045.16)
534.50.35	Small Tools & Minor Equipment	2,500.00	1,438.82	1,061.18
534.50.36	Repair Materials & Supplies	1,500.00	2,218.43	(718.43)
534.50.41	Professional Services	76,600.00	38,550.34	38,049.66
534.50.42	Communications	13,800.00	16,336.35	(2,536.35)
534.50.43	Travel & Subsistence	1,200.00	484.59	715.41
534.50.44	Advertising	300.00	69.19	230.81
534.50.45	Operating Leases & Rentals	500.00	233.05	266.95
534.50.46	AWC-RMSA Insurance	23,307.00	23,327.00	(20.00)
534.50.47	Utilities	130,000.00	128,734.31	1,265.69
534.50.48	Repairs and Maintenance	28,625.00	27,282.42	1,342.58
534.50.49	Misc. - Training/Printing/Dues/Subscriptions	13,800.00	17,107.87	(3,307.87)
534.50.51	Intergovernmental Services	-	459.00	(459.00)
534.50.53	Utility Tax	143,502.00	129,479.31	14,022.69
534.50.91	Equipment Replacement Reserves	12,656.00	12,656.00	-
534	Total Water Utilities	1,022,197.00	950,739.05	71,457.95

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
530	TOTAL UTILITIES AND ENVIRONMENT	1,022,197.00	950,739.05	71,457.95
582.19.71	Civic Center Debt Service - Principal	48,150.00	48,150.00	-
582.34.78	Loan Payments - Principal	-	31,444.62	(31,444.62)
582	Total Redemption of Long-Term Debt	48,150.00	79,594.62	(31,444.62)
589.10.00	Utility Deposit Refunds	-	30,287.35	(30,287.35)
589.40.00	Retainage Payable	-	7,985.44	(7,985.44)
589	Total Non-Expenditures	-	38,272.79	(38,272.79)
592.19.83	Civic Center Debt Service - Interest	97,823.00	97,823.00	-
592.34.83	Loan Payments - Interest	3,459.00	3,458.91	0.09
592	Total Interest and Other Debt Service Costs	101,282.00	101,281.91	0.09
594.34.63	Capital Improvements	295,000.00	39,784.56	255,215.44
594.34.64	Capital Outlay - Machinery & Equipment	85,500.00	49,347.40	36,152.60
594	Total Capital Expenditures	380,500.00	89,131.96	291,368.04
	TOTAL EXPENDITURES AND OTHER USES	1,552,129.00	1,259,020.33	293,108.67
508.00	Ending Net Cash and Investments	2,121,584.00	2,272,697.09	(151,113.09)
500	TOTAL - WATER UTILITY FUND	\$ 3,673,713.00	\$ 3,531,717.42	\$ 141,995.58

CITY OF DuPONT
FUND 402 SEWER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 125,809.00	\$ 125,809.22	\$ 0.22
343.50	Sewer Service	-	641.33	641.33
361.11	Investment Interest	-	814.12	814.12
310-360	TOTAL REVENUES	-	1,455.45	1,455.67
300	TOTAL RESOURCES - SEWER UTILITY FUND	125,809.00	127,264.67	1,455.67

Expenses and Non-Expenses:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
535.50.53	Utility Tax	100.00	54.29	45.71
535	Total Sewer Utilities	100.00	54.29	45.71
530	TOTAL UTILITIES AND ENVIRONMENT	100.00	54.29	45.71
	TOTAL EXPENDITURES AND OTHER USES	100.00	54.29	45.71
508.00	Ending Net Cash and Investments	125,709.00	127,210.38	(1,501.38)
500	TOTAL - SEWER UTILITY FUND	\$ 125,809.00	\$ 127,264.67	\$ (1,455.67)

CITY OF DuPONT
FUND 403 STORMWATER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

BARS					
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
308.00	Beginning Net Cash and Investments	\$ 698,347.00	\$ 698,347.35	\$ 0.35	
334.03.11	DOE Stormwater Grant	35,690.00	35,689.70	(0.30)	
343.83	Stormwater Fees	491,310.00	495,250.68	3,940.68	
361.11	Investment Interest	19,000.00	4,098.75	(14,901.25)	
310-360	TOTAL REVENUES	546,000.00	535,039.13	(10,960.87)	
300	TOTAL RESOURCES - STORMWATER UTILITY FUND	1,244,347.00	1,233,386.48	(10,960.52)	

Expenditures and Non-Expenditures:

BARS					
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
538.50.11	Salaries and Wages	161,374.00	163,644.55	(2,270.55)	
538.50.12	Overtime	6,979.00	1,739.40	5,239.60	
538.50.21	Personnel Benefits	68,819.00	58,427.20	10,391.80	
538.50.26	Uniform Cleaning	2,500.00	743.26	1,756.74	
538.50.27	Uniforms	1,000.00	371.42	628.58	
538.50.31	Office Supplies	100.00	-	100.00	
538.50.32	Gas, Oil & Fuel	6,300.00	3,141.74	3,158.26	
538.50.33	Operating Supplies	5,000.00	791.07	4,208.93	
538.50.35	Small Tools & Equipment	1,000.00	3,967.31	(2,967.31)	
538.50.36	Repair Materials & Supplies	3,000.00	1,016.65	1,983.35	
538.50.41	Professional Services	136,200.00	111,784.93	24,415.07	
538.50.42	Communications	3,100.00	3,806.27	(706.27)	
538.50.43	Travel & Subsistence	500.00	-	500.00	
538.50.44	Advertising	1,000.00	173.31	826.69	
538.50.46	AWC-RMSA Insurance	5,718.00	5,723.00	(5.00)	
538.50.47	Utilities	500.00	609.31	(109.31)	
538.50.48	Repairs & Maintenance	5,209.00	4,065.52	1,143.48	
538.50.49	Misc. - Training/Printing/Dues/Subscriptions	4,250.00	4,323.60	(73.60)	
538.50.53	Utility Tax	48,000.00	40,394.12	7,605.88	
538.50.91	Equipment Replacement Reserves	19,102.00	19,102.00	-	
538	Total Other Utilities	479,651.00	423,824.66	55,826.34	
530	TOTAL UTILITIES AND ENVIRONMENT	479,651.00	423,824.66	55,826.34	
582.19.71	Civic Center Debt Service - Principal	32,100.00	32,100.00	-	
589.40.00	Retainage Payable	-	10,663.20	(10,663.20)	
580	TOTAL NON-EXPENDITURES	32,100.00	42,763.20	(10,663.20)	
592.19.83	Civic Center Debt Service - Interest	44,252.00	44,252.00	-	
594.38.63	Capital Improvements	76,882.00	55,284.83		
590	TOTAL OTHER FINANCING USES	121,134.00	99,536.83	-	
	TOTAL EXPENDITURES AND OTHER USES	632,885.00	566,124.69	-	
508.00	Ending Net Cash and Investments	611,462.00	667,261.79	(55,799.79)	
500	TOTAL - STORMWATER UTILITY FUND	\$ 1,244,347.00	\$ 1,233,386.48	\$ 10,960.52	

CITY OF DuPONT
FUND 501 EQUIPMENT REPAIR AND REPLACEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2009

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 1,465,333.00	\$ 1,465,333.14	\$ 0.14
348.30	Replacement Reserves	190,635.00	190,635.00	-
361.11	Investment Interest	30,000.00	8,594.30	(21,405.70)
310-360	TOTAL REVENUES	<u>220,635.00</u>	<u>199,229.30</u>	<u>(21,405.70)</u>
300	TOTAL RESOURCES EQUIPMENT REPLACEMENT FUND	<u>1,685,968.00</u>	<u>1,664,562.44</u>	<u>(21,405.56)</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.18.35	Small Tools & Equipment	-	2,216.73	2,216.73
594.18.64	Capital Outlay - Machinery & Equipment	30,422.00	16,450.79	(13,971.21)
594.48.64	Capital Outlay - Machinery & Equipment	151,327.00	141,721.94	(9,605.06)
590	TOTAL OTHER FINANCING USES	181,749.00	160,389.46	(21,359.54)
508.00	Ending Net Cash and Investments	<u>1,504,219.00</u>	<u>1,504,172.98</u>	<u>46.02</u>
500	TOTAL - EQUIPMENT REPLACEMENT FUND	<u>\$ 1,685,968.00</u>	<u>\$ 1,664,562.44</u>	<u>\$ 21,405.56</u>

**CITY OF DUPONT
SCHEDULE OF LONG TERM DEBT
For the Year Ended December 31, 2009**

G.O. Debt
 Revenue Debt
 Assessment Debt

ID No.	Date of Original Issuance	Date of Maturity	Beginning Outstanding Debt 01/01/09	Amount Issued in Current Year	BARS Code for Receipt	Receiving Fund Number	Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	Ending Outstanding Debt 12/31/09
251.12	7/16/1989	12/1/2009	\$ 35,000	\$ -			\$ 35,000	591.18.71	202	\$ -
263.91	4/7/2009	1/1/2039	\$ -	\$ 18,005,000	391.80.00	301	\$ 535,000	594.95.71	104,301,401,403	\$ 17,470,000
263.96	12/1/2002	12/1/2012	\$ 26,455	\$ -			\$ 6,219	591.19.71	202	\$ 20,236
Total			\$ 61,455	\$ 18,005,000			\$ 576,219			\$ 17,490,236

The Accompanying Notes Are An Integral Part Of This Schedule.

**CITY OF DUPONT
SCHEDULE OF LONG TERM DEBT
For the Year Ended December 31, 2009**

G.O. Debt
 Revenue Debt
 Assessment Debt

ID No.	Date of Original Issuance	Date of Maturity	Beginning Outstanding Debt 01/01/09	Amount Issued in Current Year	BARS Code for Receipt	Receiving Fund Number	Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	Ending Outstanding Debt 12/31/09
263.82	10/15/2008	7/1/2019	\$ -	\$ 345,894		401	\$ 31,445	582.34	401	\$ 314,449
Total			\$ -	\$ 345,894			\$ 31,445			\$ 314,449

The Accompanying Notes Are An Integral Part Of This Schedule.

**CITY OF DuPONT
SCHEDULE OF LIMITATION OF INDEBTEDNESS
FOR THE YEAR ENDING DECEMBER 31, 2009**

	TOTAL TAXABLE PROPERTY VALUE		\$1,295,118,066
1.	2.5 GENERAL PURPOSES LIMIT IS ALLOCATED BETWEEN:		
2.	<i>Up to 1.5% debt without a vote (councilmanic)</i>		\$19,426,770.99
3.	Less: outstanding debt	\$0.00	
4.	Less: contracts payable	\$17,470,000.00	
5.	Less: excess of debt with a vote	\$0.00	
6.	Add: available assets	\$720,299.00	
7.	Equals: remaining debt capacity without a vote		\$2,677,069.99
8.	<i>1% general purposes debt with a vote</i>		\$12,951,180.66
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		\$12,951,180.66
13.	<i>2.5% utility purpose limit, voted</i>		\$32,377,951.65
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		\$32,377,951.65
18.	<i>2.5% open space, park and capital facilities, voted</i>		\$32,377,951.65
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		\$32,377,951.65

**CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR YEAR ENDING DECEMBER 31, 2009**

CASH ACTIVITY - IN

FUND NO.	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS LIQUIDATED	TRANSFERS IN	TOTAL AVAILABLE
001	GENERAL FUND	\$ 191,469.16	\$ 5,389,485.48	\$ 806,000.00	\$ 318,288.00	\$ 6,705,242.64
101	CITY STREET FUND	10,800.28	160,916.42	2,000.00	183,500.00	357,216.70
102	STREET DEPRECIATION FUND	-	112,496.34	12,500.00	-	124,996.34
103	HOTEL/MOTEL TAX FUND	27,439.62	83,337.40	13,000.00	-	123,777.02
104	PUBLIC SAFETY MITIGATION FUND	(40,372.91)	84,883.84	251,500.00	-	296,010.93
105	TECHNOLOGY FUND	-	-	12,312.26	-	12,312.26
107	GLACIER NW FUND	-	-	183,500.00	-	183,500.00
202	G.O. DEBT FUND	72.38	37,603.71	22,971.24	7,235.00	67,882.33
203	LID DEBT SERVICE FUND	-	84,629.70	318,288.00	-	402,917.70
301	CAPITAL IMPROVEMENTS FUND	421,883.89	1,157,274.40	2,010,000.00	-	3,589,158.29
401	WATER FUND	104,806.24	1,157,274.40	211,000.00	-	1,473,080.64
402	SEWER FUND	832.59	641.33	257.89	-	1,731.81
403	STORMWATER FUND	(7,142.91)	530,940.38	122,000.00	-	645,797.47
501	ER&R FUND	18,423.37	190,635.00	170,000.00	-	379,058.37
	TOTALS	\$ 728,211.71	\$ 8,990,118.40	\$ 4,135,329.39	\$ 509,023.00	\$ 14,362,682.50

CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR YEAR ENDING DECEMBER 31, 2009

CASH ACTIVITY - OUT

FUND NO.	DESCRIPTION	INVESTMENTS ACQUIRED	OTHER TRANSFERS	DISBURSEMENTS	TOTAL USED	ENDING BALANCE
001	GENERAL FUND	\$ 899,000.00	\$ -	\$ 5,792,427.72	\$ 6,691,427.72	\$ 13,814.92
101	CITY STREET FUND	5,000.00	-	347,801.55	352,801.55	4,415.15
102	STREET DEPRECIATION FUND	112,692.51	-	12,303.83	124,996.34	-
103	HOTEL/MOTEL TAX FUND	44,807.38	-	72,827.09	117,634.47	6,142.55
104	PUBLIC SAFETY MITIGATION FUND	64,361.66	-	218,919.79	283,281.45	12,729.48
105	TECHNOLOGY FUND	21.86	-	12,290.40	12,312.26	-
107	GLACIER NW FUND	-	183,500.00	-	183,500.00	-
202	G.O. DEBT FUND	23,057.30	-	44,825.03	67,882.33	-
203	LID DEBT SERVICE FUND	84,629.70	318,288.00	-	402,917.70	-
301	CAPITAL IMPROVEMENTS FUND	445,600.00	7,235.00	2,992,294.31	3,445,129.31	144,028.98
401	WATER FUND	202,000.00	-	1,171,545.05	1,373,545.05	99,535.59
402	SEWER FUND	1,677.52	-	54.29	1,731.81	(0.00)
403	STORMWATER FUND	90,000.00	-	566,124.69	656,124.69	(10,327.22)
501	ER&R FUND	212,668.91	-	160,389.46	373,058.37	6,000.00
	TOTALS	<u>\$ 2,185,516.84</u>	<u>\$ 509,023.00</u>	<u>\$ 11,391,803.21</u>	<u>\$ 14,086,343.05</u>	<u>\$ 276,339.45</u>

**CITY OF DuPONT
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS
FOR THE YEAR ENDING DECEMBER 31, 2009**

FUND NO.	DESCRIPTION	BEGINNING INVESTMENTS	INVESTMENT (AT COST)		REINVESTED INTEREST	ENDING INVESTMENTS
		01/01/09	ACQUIRED	LIQUIDATED		12/31/09
001	GENERAL FUND	\$ 213,931.45	\$ 899,000.00	\$ 806,000.00	\$ 3,701.32	\$ 310,632.77
101	CITY STREET FUND	6,887.62	5,000.00	2,000.00	44.80	9,932.42
102	STREET DEPRECIATION FUND	365,752.04	112,692.51	12,500.00	3,700.56	469,645.11
103	HOTEL/MOTEL TAX FUND	183,255.09	44,807.38	13,000.00	9,176.80	224,239.27
104	PUBLIC SAFETY MITIGATION FUNC	583,679.14	64,361.66	251,500.00	2,554.98	399,095.78
105	TECHNOLOGY FUND	15,167.86	21.86	12,312.26	34.93	2,912.39
107	GLACIER NW FUND	809,915.67	-	183,500.00	4,591.15	631,006.82
202	G.O. DEBT FUND	9,686.30	23,057.30	22,971.24	520.35	10,292.71
203	LID DEBT SERVICE FUND	461,678.41	84,629.70	318,288.00	2,729.86	230,749.97
301	CAPITAL IMPROVEMENTS FUND	2,283,346.71	445,600.00	2,010,000.00	10,328.69	729,275.40
401	WATER FUND	2,168,690.75	202,000.00	211,000.00	13,470.75	2,173,161.50
402	SEWER FUND	124,976.63	1,677.52	257.89	814.12	127,210.38
403	STORMWATER FUND	705,490.26	90,000.00	122,000.00	4,098.75	677,589.01
501	ER&R FUND	1,446,909.77	212,668.91	170,000.00	8,594.30	1,498,172.98
TOTALS		\$ 9,379,367.70	\$ 2,185,516.84	\$ 4,135,329.39	\$ 64,361.36	\$ 7,493,916.51

**CITY OF DuPONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING DECEMBER 31, 2009**

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	
FEMA/WA State Dept. of Emergency Management	Public Assistance Grants	97.036	333.01.80	N/A	\$9,954.15	\$0.00	\$9,954.15	1,2
DOC/CTED	ARRA Recovery Act - Justice Assistance Grant (JAG) Program	16.803	333.16.80	N/A	\$9,999.00	\$0.00	\$9,999.00	1
TOTAL FEDERAL AWARDS EXPENDED					\$19,953.15	\$0.00	\$19,953.15	

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

NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

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 ENDING DECEMBER 31, 2009**

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
State Patrol:		
DUI Emphasis Task Force	N/A	\$994.00
<u>Total State Patrol</u>		<u>\$994.00</u>
Traffic Safety Commission:		
Traffic Safety Commission	N/A	\$1,481.06
<u>Total Traffic Safety Commission</u>		<u>\$1,481.06</u>
Department of Ecology:		
Stormwater Management Grant	N/A	\$7,052.55
Diesel Retrofit Grant	N/A	\$9,541.89
<u>Total Department of Ecology</u>		<u>\$16,594.44</u>
<u>TOTAL STATE AND LOCAL ASSISTANCE</u>		<u>\$19,069.50</u>

**CITY OF DuPONT
SCHEDULE OF LABOR RELATIONS CONSULTANTS
FOR THE YEAR ENDING DECEMBER 31, 2009**

The following has been engaged for labor relations consulting:

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

The consultant was paid \$3,472.30 in 2009 for labor relations services.

Major services provided include facilitating resolution of labor disputes, grievances, and contract negotiations

Certified correct this 8th day of April, 2010
to the best of my knowledge and belief:

Signature: Dawn Masko
Dawn Masko
Assistant City Administrator/Finance Director

CITY OF DuPONT

**NOTES TO FINANCIAL STATEMENTS
January 1, 2009 through December 31, 2009**

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, storm and sewer 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 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 and is payable upon separation or retirement.

Sick leave may be accumulated up to 1200 hours for Fire department employees 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 Government Agreement to pool their self-insured losses and joint purchase insurance and administrative services. As of December 31, 2009, 86 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 \$400,000 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, 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 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 seen in the Annual Report on file with the City of DuPont.

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, 2009, the City had the following investments:

Type of Investment	Balance
State Investment Pool	\$7,493,917

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 2009 was \$0.9974 per \$1,000 on an assessed valuation of \$1,271,721,694 for a total regular levy of \$1,268,412. The City's EMS tax levy was \$0.4437 per \$1,000 on total assessed valuation for a total of \$531,603.

In 2009, the City also levied \$0.0296 for G.O. bond obligations for a total additional levy of \$37,590.

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 2009.

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 2009.

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 \$314,449 as of December 31, 2009.

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 \$20,236 as of December 31, 2009. Debt incurred from the LOCAL program has previously not been included on Schedule 9; therefore the beginning outstanding debt as of 1/1/2009 is different than the ending outstanding debt as of 12/31/2008 by \$26,455.

The City issued Certificates of Participation on April 7, 2009 for its Civic Center Project in the amount of \$18,005,000. The first principal payment of \$535,000 was made in December 2009. The outstanding balance on this debt was \$17,470,000 as of December 31, 2009.

The debt service requirements, including interest, to amortize all debt outstanding as of December 31, 2009 are as follows:

Year Ending December 31	General Obligation	Other Debt	Total
2010	286,475	31,445	317,920
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>\$17,490,237</u>	<u>\$283,005</u>	<u>\$17,804,687</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 - Reservations

It is the policy of the City of DuPont to restrict certain portions of fund balances for specific spending purposes. As of December 31, 2009, the following represents the restricted funds of the City of DuPont:

Fund	Purpose	Amount
General Fund	Rental Deposits	\$ 900
General Fund	LID Administration	36,128
General Fund	Contingency	29,794
Special Revenue	Street Depreciation	469,645
Special Revenue	Public Safety Mitigation	411,825
Special Revenue	Technology	2,913
Capital Improvements	1st 1/4% R.E.E.T. - CFP	120,256
Capital Improvements	2nd 1/4% R.E.E.T.	753,048
Utilities	Water Improvements	939,511
Utilities	Account Deposits	4,070
Internal Service	Fixed Asset Replacement	<u>1,504,173</u>
	Total	<u>\$4,272,263</u>

NOTE 10 - 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.