



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, 2008

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2008**

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	\$ 1,027,312	\$ 1,027,312	\$ 30,720	\$ 30,720
REVENUES AND OTHER SOURCES:				
310 Taxes	4,069,112	4,013,692	-	-
320 Licenses and Permits	870,175	697,086	2,000	900
330 Intergovernmental	162,520	151,035	164,060	161,304
340 Charges for Goods and Services	1,100,983	1,128,611	200	-
350 Fines and Penalties	200	50	-	-
360 Miscellaneous	96,556	100,511	3,410	3,014
390 Other Financing Sources	30,000	38,252	163,250	150,000
TOTAL REVENUES & OTHER SOURCES	6,329,546	6,129,237	332,920	315,218
TOTAL RESOURCES	7,356,858	7,156,549	363,640	345,938
OPERATING EXPENDITURES:				
510 General Government	986,483	914,389	-	-
520 Public Safety	4,068,526	3,994,625	-	-
530 Physical Environment	407,198	457,165	-	-
540 Transportation	217,942	189,474	351,542	327,829
550 Economic Environment	750,624	668,257	-	-
570 Cultural and Recreational	356,496	343,454	-	-
TOTAL OPERATING EXPENDITURES	6,787,269	6,567,364	351,542	327,829
594-596 Capital Outlay	10,758	21,941	421	421
TOTAL EXPENDITURES	6,798,027	6,589,305	351,963	328,250
597 Other Financing Uses	163,250	150,000	-	-
TOTAL EXPENDITURES & OTHER USES	6,961,277	6,739,305	351,963	328,250
Excess (Deficit) of Resources Over Uses	395,581	417,244	11,677	17,688
ENDING NET CASH AND INVESTMENTS	\$ 395,581	\$ 417,244	\$ 11,677	\$ 17,688

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, 2008**

	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	\$ 3,219,641	\$ 3,219,641	\$ 1,932,675	\$ 1,932,675
REVENUES AND OTHER SOURCES:				
310 Taxes	732,400	642,750	-	-
340 Charges for Services	-	-	1,283,125	1,162,067
360 Miscellaneous	100,000	98,694	180,220	67,782
390 Other Financing Sources	-	-	-	69,493
	832,400	741,444	1,463,345	1,299,342
TOTAL REVENUES & OTHER SOURCES	832,400	741,444	1,463,345	1,299,342
TOTAL RESOURCES	4,052,041	3,961,085	3,396,020	3,232,017
OPERATING EXPENDITURES:				
530 Physical Environment	-	-	945,376	856,643
	-	-	945,376	856,643
TOTAL OPERATING EXPENDITURES	-	-	945,376	856,643
594-596 Capital Outlay	2,461,773	1,264,345	506,838	74,043
	2,461,773	1,264,345	1,452,214	930,686
TOTAL EXPENDITURES	2,461,773	1,264,345	1,452,214	930,686
597 Other Financing Uses	26,763	26,763	-	-
	2,488,536	1,291,108	1,452,214	930,686
TOTAL EXPENDITURES & OTHER USES	2,488,536	1,291,108	1,452,214	930,686
Excess (Deficit) of Resources Over Uses	1,563,505	2,669,977	1,943,806	2,301,331
580 Non-Expenditures	-	-	35,218	35,218
	1,563,505	2,669,977	1,908,588	2,266,113
ENDING NET CASH AND INVESTMENTS	\$ 1,563,505	\$ 2,669,977	\$ 1,908,588	\$ 2,266,113

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**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2008**

		FUND NUMBER AND NAME		FUND NUMBER AND NAME	
FUND TYPE: Proprietary/Internal Service		403 - STORMWATER UTILITY		501 - EQUIPMENT R&R	
BARS CODE		BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments		\$ 689,340	\$ 689,339	\$ 1,177,595	\$ 1,177,595
REVENUES AND OTHER SOURCES:					
340	Charges for Services	515,000	465,761	344,789	345,064
360	Miscellaneous	33,000	19,494	37,000	31,059
390	Other Financing Sources	-	-	-	-
TOTAL REVENUES & OTHER SOURCES		548,000	485,255	381,789	376,123
TOTAL RESOURCES		<u>1,237,340</u>	<u>1,174,593</u>	<u>1,559,384</u>	<u>1,553,718</u>
OPERATING EXPENDITURES:					
530	Physical Environment	475,466	298,319	-	-
TOTAL OPERATING EXPENDITURES		475,466	298,319	-	-
594-596	Capital Outlay	254,809	177,927	179,046	88,385
TOTAL EXPENDITURES		<u>730,275</u>	<u>476,246</u>	<u>179,046</u>	<u>88,385</u>
TOTAL EXPENDITURES & OTHER USES		<u>730,275</u>	<u>476,246</u>	<u>179,046</u>	<u>88,385</u>
Excess (Deficit) of Resources Over Uses		507,065	698,347	1,380,338	1,465,333
ENDING NET CASH AND INVESTMENT		<u>\$ 507,065</u>	<u>\$ 698,347</u>	<u>\$ 1,380,338</u>	<u>\$ 1,465,333</u>

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**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2008**

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	\$ 270,325	\$ 270,325	\$ 153,640	\$ 153,640
Revenues and Other Financing Sources	<u>87,323</u>	<u>96,502</u>	<u>85,324</u>	<u>84,820</u>
TOTAL RESOURCES	<u>357,648</u>	<u>366,827</u>	<u>238,964</u>	<u>238,460</u>
Expenditures and Other Financing Uses	67,315	1,075	79,000	27,765
Excess (Deficit) of Resources Over Uses	<u>290,333</u>	<u>365,752</u>	<u>159,964</u>	<u>210,695</u>
ENDING NET CASH AND INVESTMENTS	<u>\$ 290,333</u>	<u>\$ 365,752</u>	<u>\$ 159,964</u>	<u>\$ 210,695</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	\$ 531,036	\$ 531,036	\$ 14,761	\$ 14,761
Revenues and Other Financing Sources	<u>496,038</u>	<u>82,005</u>	<u>500</u>	<u>407</u>
TOTAL RESOURCES	<u>1,027,074</u>	<u>613,041</u>	<u>15,261</u>	<u>15,168</u>
Expenditures and Other Financing Uses	93,132	69,735	11,250	-
Excess (Deficit) of Resources Over Uses	<u>933,942</u>	<u>543,306</u>	<u>4,011</u>	<u>15,168</u>
ENDING NET CASH AND INVESTMENT	<u>\$ 933,942</u>	<u>\$ 543,306</u>	<u>\$ 4,011</u>	<u>\$ 15,168</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	\$ 788,193	\$ 788,193	\$ 9,310	\$ 9,311
Revenues and Other Financing Sources	<u>46,000</u>	<u>21,723</u>	<u>62,548</u>	<u>62,391</u>
TOTAL RESOURCES	<u>834,193</u>	<u>809,916</u>	<u>71,858</u>	<u>71,702</u>
Expenditures and Other Financing Uses	-	-	62,073	61,943
Excess (Deficit) of Resources Over Uses	<u>834,193</u>	<u>809,916</u>	<u>9,785</u>	<u>9,759</u>
ENDING NET CASH AND INVESTMENT	<u>\$ 834,193</u>	<u>\$ 809,916</u>	<u>\$ 9,785</u>	<u>\$ 9,759</u>

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, 2008**

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	\$ 361,576	\$ 361,575	\$ 1,102,547	\$ 1,102,547
Revenues and Other Financing Sources	<u>102,858</u>	<u>100,103</u>	<u>39,150</u>	<u>119,827</u>
TOTAL RESOURCES	<u>464,434</u>	<u>461,678</u>	<u>1,141,697</u>	<u>1,222,374</u>
Expenditures and Other Financing Uses	-	-	1,122,364	1,096,565
Excess (Deficit) of Resources Over Uses	<u>464,434</u>	<u>461,678</u>	<u>19,333</u>	<u>125,809</u>
ENDING NET CASH AND INVESTMENT	<u>\$ 464,434</u>	<u>\$ 461,678</u>	<u>\$ 19,333</u>	<u>\$ 125,809</u>

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF DuPONT

NOTES TO FINANCIAL STATEMENTS January 1, 2008 through December 31, 2008

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. Currently, 86 municipalities participate in the pool (as of 12/31/08).

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 \$5 million. The excess property coverage is purchased through Allianz, using the Pool's broker, Arthur J. Gallagher Risk Management Services. Since the AWC RMSA is a cooperative program, the members of 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. The Interlocal Governmental Agreement is renewed automatically each year. 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 a signatory to the Interlocal Governmental Agreement. The Pool is governed by a board of directors serving ex-officio as the AWC Board of Directors.

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, 2008, the City had the following investments:

Type of Investment	Balance
State Investment Pool	\$9,379,368

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 2008 was \$0.9797 per \$1,000 on an assessed valuation of \$1,212,061,693 for a total regular levy of \$1,187,503. The City's EMS tax levy was \$0.4108 per \$1,000 on total assessed valuation for a total of \$497,874.

In 2008, the City also levied \$0.0288 for G.O. bond obligations for a total additional levy of \$34,810.

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 2008.

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 2008.

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. This loan requires annual principal payments of \$74,868 and 1% interest on the outstanding balance. The eighth payment was made in July of 2008 leaving a balance of \$823,550. As a result of the City transferring its sewer utility to Pierce County in July 2008, this loan was split between Pierce County and the City. The City's portion was recorded as a new loan effective October 2008. The outstanding balance on this new loan was \$345,894 as of December 31, 2008.

The City received its first two draws of \$893,520 on a construction Public Works Trust Fund loan for the Historic Village Sanitary Sewer Improvement Project II during 2005. Two more draws totaling \$992,800 were received in 2006. \$301,313 was refunded in 2007 to the Public Works Board. A principal payment of \$82,540 was made in July 2008. As a result of the City transferring its sewer utility to Pierce County in July 2008, this loan was transferred in its entirety to Pierce County.

The debt service requirements, including interest, to amortize all debt outstanding as of December 31, 2008 are as follows:

Year Ending December 31	General Obligation	Other Debt	Total
2009	37,590.00	42,138.85	79,728.85
2010	-	41,824.41	41,824.41
2011	-	41,509.95	41,509.95
2012	-	41,195.50	41,195.50
2013	-	33,646.03	33,646.03
2014	-	33,331.60	33,331.60
2015	-	33,017.13	33,017.13
2016	-	32,702.69	32,702.69
2017	-	32,388.23	32,388.23
2018	-	32,073.80	32,073.80
2019	-	31,759.34	31,759.34
Total	<u>\$37,590.00</u>	<u>\$395,587.53</u>	<u>\$433,177.53</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, 2008, the following represents the restricted funds of the City of DuPont:

Fund	Purpose	Amount
General Fund	LID Administration	\$ 47,042
General Fund	Contingency	34,806
Special Revenue	Street Depreciation	365,752
Special Revenue	Glacier NW - CFP	809,616
Special Revenue	Fire Mitigation	543,306
Special Revenue	Technology	15,168
Capital Improvements	Land Acquisition	335,797
Capital Improvements	2nd 1/4% R.E.E.T.	874,029
Utilities	Water Improvements	861,660
Utilities	Account Deposits	5,429
Internal Service	Fixed Asset Replacement	<u>1,465,333</u>
	Total	<u>\$5,357,938</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. The City will be charged a fair market rate and the rent payments will commence after the Public Safety and City Hall facilities are constructed. The City will have the option to purchase the facilities at any time at a price equal to the unamortized cost. Upon purchase, the lease arrangement will end. In 2008 the City went through the bond rating process, receiving an A+ rating from Standard and Poors. It is the City's intention to issue Certificates of Participation as long-term financing for this project. The facilities will be completed by the end of the first quarter of 2008.

The City entered into a commercial property ground lease with DuPont Civic Center PG, LLC in 2007 for approximately five acres of property. Rent will be 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.

NOTE 11 - OTHER DISCLOSURES – Sewer Utility

Effective July 1, 2008 the City transferred its' sewer utility, including all assets, liabilities, and customer accounts, to Pierce County. Residents of the City who previously received sewer service from the City will continue to be assessed a surcharge on their sewer utility bill to pay for the debt associated with the Historic Village Sanitary Sewer Rehabilitation Project.

CITY OF DuPONT
FUND 001 GENERAL FUND
DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2008

BARS Account No.	Description	Budget	Actual	Variance
308.00	Beginning Net Cash and Investments	\$ 1,027,312.00	\$ 1,027,311.85	\$ (0.15)
311.10	Property Taxes	1,187,503.00	1,174,009.71	(13,493.29)
311.11	Property Taxes-EMS	497,874.00	492,216.27	(5,657.73)
312.10	Private Harvest Tax	-	37.14	37.14
313.10	Retail Sales Taxes	1,060,000.00	1,036,397.53	(23,602.47)
313.11	Local Sales & Use Tax	58,500.00	56,956.05	(1,543.95)
313.71	Local Criminal Justice	102,000.00	100,581.85	(1,418.15)
316.10	B&O Tax	230,000.00	230,113.74	113.74
316.41	Electric Utility Tax	320,000.00	320,361.53	361.53
316.42	Water Utility Tax	76,960.00	70,304.59	(6,655.41)
316.43	Gas Utility Tax	235,000.00	220,209.60	(14,790.40)
316.44	Sewer Utility Tax	53,340.00	58,514.78	5,174.78
316.45	Garbage Utility Tax	33,390.00	39,195.10	5,805.10
316.46	Stormwater Utility Tax	30,160.00	27,887.79	(2,272.21)
316.47	Telephone Utility Tax	182,110.00	179,961.20	(2,148.80)
317.20	Leasehold Excise Tax	1,575.00	3,097.31	1,522.31
319.60	B&O Tax Penalty	700.00	3,848.18	3,148.18
310	Total Taxes	4,069,112.00	4,013,692.37	(55,419.63)
321.60	Business Licenses	35,020.00	28,404.00	(6,616.00)
321.70	Gambling License	-	10.00	10.00
321.91	Cable Franchise	28,810.00	30,816.88	2,006.88
322.10	Building/Plumbing/Mechanical/Grading	730,220.00	579,544.48	(150,675.52)
322.15	Sprinker/Fire Permits	36,000.00	30,797.38	(5,202.62)
322.16	Temporary Use Permits	1,000.00	500.00	(500.00)
322.22.	Alarm Permit	2,000.00	1,700.00	(300.00)
322.30	Animal Licenses	1,300.00	2,838.00	1,538.00
322.90	Sign/Misc. Permits	5,975.00	7,475.00	1,500.00
322.95	Land Use Application	29,850.00	15,000.00	(14,850.00)
320	Total Licenses and Permits	870,175.00	697,085.74	(173,089.26)
333.01.80	FEMA Disaster Recovery Proceeds	37,405.00	37,405.15	0.15
334.01.30	DUI Task Force Reimbursement	-	809.37	809.37
334.03.11	DOE Stormwater Grant & Diesel Retrofit Grant	28,421.00	15,785.36	(12,635.64)
334.03.50	Traffic Safety Commission	3,402.00	4,536.69	1,134.69
334.03.51	WASPC Grant	1,000.00	1,000.00	-
334.04.90	DOH EMS Grant	1,644.00	1,644.00	-
336.06.21	Criminal Justice	1,635.00	1,453.22	(181.78)
336.06.26	Criminal Justice - Special Programs	6,541.00	5,604.18	(936.82)
336.06.51	DUI-Cities	1,200.00	1,272.96	72.96
336.06.94	Liquor Excise Tax	33,140.00	33,909.33	769.33
336.06.95	Liquor Board Profits	48,132.00	47,615.16	(516.84)
330	Total Intergovernmental	162,520.00	151,035.42	(11,484.58)
341.21	Document Recording Fees	1,400.00	706.00	(694.00)
341.43	Invoice Processing Fees	23,000.00	23,443.17	443.17

BARS				
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
341.50	Sales of Maps	100.00	-	(100.00)
341.60	Copies/Postage/Notary/Police Reports	1,150.00	863.10	(286.90)
341.70	Sales of Maps/Publications/Merchandise/Concessions	-	1,522.93	1,522.93
341.96	Personnel Services	-	1,121.10	1,121.10
342.10	Police Protection Services	800.00	864.00	64.00
342.60	Ambulance Transport Fees	116,128.00	116,788.83	660.83
343.20	Professional Services - Engineering	436,300.00	428,919.17	(7,380.83)
343.30	Power Usage Fee	-	125.00	125.00
345.81	Sub-Division Fees	7,780.00	8,450.00	670.00
345.83	Plan Examination/Fire System Exam	493,525.00	526,756.84	33,231.84
345.89	SEPA Review	6,000.00	5,250.00	(750.00)
346.90	Personal Safety Sales	2,000.00	52.00	(1,948.00)
347.60	Recreation Program Fees	12,300.00	13,029.00	729.00
349.57	CPR/First Aid Class Fees	500.00	720.00	220.00
340	Total Charges for Good and Services	1,100,983.00	1,128,611.14	27,628.14
359.90	False Alarm Fees	200.00	50.00	(150.00)
350.00	Total Fines and Penalties	200.00	50.00	(150.00)
361.11	Investment Interest	22,750.00	21,282.18	(1,467.82)
361.12	Investment Interest - Pierce County Property Tax	4,000.00	2,347.70	(1,652.30)
361.40	Investment Interest - Sales Tax	3,800.00	3,524.11	(275.89)
362.40	Rentals	10,440.00	10,080.00	(360.00)
362.50	Long Term Leases	21,250.00	24,737.40	3,487.40
367.11	Contributions/Donations	25,850.00	26,456.33	606.33
369.30	Drug Fund - Confiscated Property	6,966.00	6,965.79	(0.21)
369.40	Restitution	-	595.85	595.85
369.81	Cashier's Overage/Shortage	-	(2.88)	(2.88)
369.90	Miscellaneous	1,500.00	4,524.48	3,024.48
360	Total Miscellaneous	96,556.00	100,510.96	3,954.96
310-360	TOTAL REVENUES	6,299,546.00	6,090,985.63	(208,560.37)
395.20	Insurance Recoveries - Capital Assets	-	6,583.88	6,583.88
398.00	Insurance Recoveries	30,000.00	31,668.03	1,668.03
370-390	TOTAL NON-REVENUES	30,000.00	38,251.91	8,251.91
300	TOTAL RESOURCES - GENERAL FUND	\$ 7,356,858.00	\$ 7,156,549.39	\$ (200,308.61)

CITY OF DuPONT
FUND 001 GENERAL FUND
DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

<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	\$ 39,600.00	\$ 38,700.00	\$ 900.00
511.60.21	Personnel Benefits	3,917.00	3,024.98	892.02
511.60.31	Office Supplies	-	66.20	(66.20)
511.60.33	Operating Supplies	600.00	1,153.15	(553.15)
511.60.35	Small Tools & Equipment	1,007.00	1,203.48	(196.48)
511.60.41	Professional Services	5,000.00	4,285.39	714.61
511.60.42	Communications	1,300.00	3,627.62	(2,327.62)
511.60.43	Travel & Subsistence	4,200.00	3,794.39	405.61
511.60.44	Advertising	-	369.49	(369.49)
511.60.45	Operating Rentals & Leases	-	287.23	(287.23)
511.60.46	AWC-RMSA Insurance	4,830.00	4,955.00	(125.00)
511.60.49	Misc. - Training/Printing/Dues/Subscriptions	5,500.00	4,617.27	882.73
511.70.51	Election Costs	2,000.00	802.57	1,197.43
511.80.51	Voter Registration Costs	8,700.00	8,702.57	(2.57)
511	Total Legislative	76,654.00	75,589.34	1,064.66
512.40.51	Intergovernmental Services - Court Contract	71,421.00	58,467.00	12,954.00
512	Total Judicial	71,421.00	58,467.00	12,954.00
513.10.11	Salaries and Wages	192,602.00	197,135.36	(4,533.36)
513.10.21	Personnel Benefits	60,096.00	55,718.59	4,377.41
513.10.27	Uniforms	-	54.16	(54.16)
513.10.33	Operating Supplies	1,500.00	1,434.74	65.26
513.10.35	Small Tools & Equipment	500.00	86.57	413.43
513.10.41	Professional Services	15,000.00	4,097.21	10,902.79
513.10.42	Communications	500.00	817.08	(317.08)
513.10.43	Travel & Subsistence	2,900.00	2,364.49	535.51
513.10.45	Operating Leases & Rentals	2,280.00	2,286.00	(6.00)
513.10.46	AWC-RMSA Insurance	3,259.00	3,345.00	(86.00)
513.10.49	Misc. - Training/Printing/Dues/Subscriptions	4,700.00	8,608.92	(3,908.92)
513.10.91	Equipment Replacement Reserves	5,538.00	5,538.00	-
513	Total Executive	288,875.00	281,486.12	7,388.88
514.23.11	Salaries and Wages	105,534.00	96,520.73	9,013.27
514.23.12	Overtime	1,000.00	340.81	659.19
514.23.21	Personnel Benefits	37,306.00	28,269.27	9,036.73
514.23.27	Uniforms	-	108.33	(108.33)
514.23.31	Office Supplies	-	70.85	(70.85)
514.23.33	Operating Supplies	1,000.00	1,883.35	(883.35)
514.23.35	Small Tools & Equipment	1,000.00	1,096.69	(96.69)
514.23.41	Professional Services	500.00	723.56	(223.56)
514.23.42	Communications	450.00	260.15	189.85
514.23.43	Travel & Subsistence	5,900.00	4,837.05	1,062.95
514.23.44	Advertising	-	251.81	(251.81)
514.23.46	AWC-RMSA Insurance	1,932.00	1,982.00	(50.00)
514.23.48	Repairs & Maintenance	5,530.00	5,488.40	41.60
514.23.49	Misc. - Training/Printing/Dues/Subscriptions	4,550.00	3,999.61	550.39
514.23.51	Intergovernmental Services	14,500.00	16,363.39	(1,863.39)
514.23.91	Equipment Replacement Reserves	3,778.00	3,778.00	-

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
514.30.44	Advertising	3,200.00	3,095.27	104.73
514.30.49	Misc. - Training/Printing/Dues/Subscriptions	1,000.00	989.00	11.00
514.70.41	Professional Services	-	2,386.65	(2,386.65)
514.70.49	Misc. - Training/Printing/Dues/Subscriptions	475.00	475.00	-
514	Total Financial and Records Services	187,655.00	172,919.92	14,735.08
515.20.41	Professional Services - City Attorney	80,000.00	83,425.15	(3,425.15)
515	Total Legal	80,000.00	83,425.15	(3,425.15)
516.10.49	Misc. - Training/Printing/Dues/Subscriptions	525.00	481.00	44.00
516	Total Personnel	525.00	481.00	44.00
517.90.41	Professional Services	-	400.00	(400.00)
516	Total Employee Benefit Programs	-	400.00	(400.00)
518.10.11	Salaries and Wages	49,444.00	50,324.19	(880.19)
518.10.12	Overtime	4,088.00	1,467.55	2,620.45
518.10.21	Personnel Benefits	21,629.00	20,421.97	1,207.03
518.10.26	Uniform Cleaning	1,800.00	1,734.09	65.91
518.10.27	Uniforms	300.00	-	300.00
518.10.31	Office Supplies	4,100.00	1,896.58	2,203.42
518.10.33	Operating Supplies	15,500.00	13,249.89	2,250.11
518.10.35	Small Tools & Equipment	1,500.00	821.36	678.64
518.10.36	Repair Materials & Supplies	2,500.00	1,637.42	862.58
518.10.41	Professional Services	33,000.00	31,703.09	1,296.91
518.10.42	Communications	35,100.00	38,110.88	(3,010.88)
518.10.45	Operating Leases & Rentals	9,700.00	12,251.94	(2,551.94)
518.10.46	AWC-RMSA Insurance	6,857.00	7,036.00	(179.00)
518.10.47	Utilities	20,000.00	8,997.45	11,002.55
518.10.48	Repairs and Maintenance	15,000.00	3,351.99	11,648.01
518.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,800.00	3,016.52	783.48
518.10.51	Intergovernmental Services	150.00	-	150.00
518.10.53	Taxes & Assessments	6,562.00	1,243.51	5,318.49
518.10.91	Equipment Replacement Reserves	5,160.00	5,160.00	-
518.81.33	Operating Supplies	100.00	-	100.00
518.81.35	Small Tools & Equipment	500.00	347.03	152.97
518.81.41	Professional Services	7,766.00	6,852.50	913.50
518.81.48	Repairs and Maintenance	12,860.00	5,021.96	7,838.04
518.81.91	Equipment Replacement Reserves	10,441.00	10,441.00	-
518	Total Central Services	267,857.00	225,086.92	42,770.08
519.90.49	Misc. - Training/Printing/Dues/Subscriptions	13,496.00	16,533.87	(3,037.87)
519	Total Other General Government Services	13,496.00	16,533.87	(3,037.87)
510	TOTAL GENERAL GOVERNMENT SERVICES	986,483.00	914,389.32	72,493.68
521.10.11	Salaries and Wages	44,813.00	44,801.90	11.10
521.10.12	Overtime	2,000.00	972.93	1,027.07
521.10.21	Personnel Benefits	15,692.00	15,579.04	112.96
521.10.27	Uniforms	850.00	606.74	243.26
521.10.31	Office Supplies	4,900.00	576.60	4,323.40
521.10.32	Gas, Oil & Fuel	3,500.00	1,759.14	1,740.86
521.10.33	Operating Supplies	300.00	5,731.23	(5,431.23)
521.10.35	Small Tools & Minor Equipment	1,750.00	859.30	890.70
521.10.41	Professional Services	111,000.00	123,662.03	(12,662.03)

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
521.10.42	Communications	1,450.00	1,078.48	371.52
521.10.43	Travel & Subsistence	2,400.00	2,903.33	(503.33)
521.10.44	Advertising	1,500.00	-	1,500.00
521.10.46	AWC-RMSA Insurance	1,674.00	2,895.00	(1,221.00)
521.10.48	Repairs & Maintenance	2,700.00	1,138.90	1,561.10
521.10.49	Misc. - Training/Printing/Dues/Subscriptions	6,500.00	2,319.56	4,180.44
521.10.51	Intergovernmental Services	600.00	400.00	200.00
521.10.91	Equipment Replacement Reserves	12,769.00	12,769.00	-
521.20.11	Salaries and Wages	693,795.00	682,578.60	11,216.40
521.20.12	Overtime	71,667.00	62,510.52	9,156.48
521.20.13	DUI Investigation Wages	-	1,322.45	(1,322.45)
521.20.21	Personnel Benefits	242,523.00	237,913.32	4,609.68
521.20.26	Uniform Cleaning	4,800.00	421.30	4,378.70
521.20.27	Unforms	9,893.00	13,262.56	(3,369.56)
521.20.31	Office Supplies	1,200.00	501.03	698.97
521.20.32	Gas, Oil & Fuel	44,000.00	43,126.07	873.93
521.20.33	Operating Supplies	18,300.00	14,549.00	3,751.00
521.20.35	Small Tools & Minor Equipment	6,966.00	9,767.63	(2,801.63)
521.20.41	Professional Services	-	4,202.55	(4,202.55)
521.20.42	Communications	10,800.00	10,093.94	706.06
521.20.43	Travel & Subsistence	9,000.00	3,709.03	5,290.97
521.20.45	Operating Rentals & Leases	-	323.40	(323.40)
521.20.46	AWC-RMSA Insurance	18,487.00	18,969.00	(482.00)
521.20.48	Repairs & Maintenance	22,300.00	32,331.54	(10,031.54)
521.20.49	Misc. - Training/Printing/Dues/Subscriptions	10,260.00	6,432.80	3,827.20
521.20.51	Intergovernmental Services	800.00	3,099.51	(2,299.51)
521.20.91	Equipment Replacement Reserves	71,618.00	71,618.00	-
521.30.11	Salaries and Wages	7,878.00	8,414.82	(536.82)
521.30.12	Overtime	788.00	960.73	(172.73)
521.30.21	Personnel Benefits	2,050.00	1,992.84	57.16
521.50.33	Operating Supplies	-	2,213.67	(2,213.67)
521.50.35	Small Tools & Minor Equipment	-	242.07	(242.07)
521.50.36	Repair Materials & Supplies	500.00	50.04	449.96
521.50.41	Professional Services	-	377.39	(377.39)
521.50.42	Communications	17,700.00	12,156.39	5,543.61
521.50.45	Operating Rentals & Leases	46,000.00	42,901.77	3,098.23
521.50.46	AWC-RMSA Insurance	1,720.00	1,765.00	(45.00)
521.50.47	Utilities	9,000.00	6,181.14	2,818.86
521.50.48	Repairs & Maintenance	500.00	234.82	265.18
521.50.91	Equipment Replacement Reserves	409.00	409.00	-
521	Total Law Enforcement	1,537,352.00	1,512,685.11	24,666.89
522.10.11	Salaries and Wages	41,248.00	41,255.79	(7.79)
522.10.12	Overtime	1,577.00	697.57	879.43
522.10.21	Personnel Benefits	11,008.00	10,996.83	11.17
522.10.26	Uniform Cleaning	500.00	-	500.00
522.10.27	Uniforms	1,000.00	1,874.16	(874.16)
522.10.31	Office Supplies	1,000.00	652.94	347.06
522.10.32	Gas, Oil & Fuel	2,400.00	319.67	2,080.33
522.10.33	Operating Supplies	2,000.00	3,459.63	(1,459.63)
522.10.35	Small Tools & Minor Equipment	-	1,355.91	(1,355.91)
522.10.41	Professional Services	152,600.00	149,050.69	3,549.31
522.10.42	Communications	7,770.00	6,643.34	1,126.66
522.10.43	Travel & Subsistence	900.00	648.71	251.29
522.10.44	Advertising	700.00	-	700.00
522.10.46	AWC-RMSA Insurance	1,487.00	1,526.00	(39.00)
522.10.48	Repairs and Maintenance	9,600.00	9,723.91	(123.91)

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
522.10.49	Misc. - Training/Printing/Dues/Subscriptions	34,300.00	33,767.33	532.67
522.10.51	Intergovernmental Services	7,200.00	6,354.49	845.51
522.10.91	Equipment Replacement Reserves	12,449.00	12,449.00	-
522.20.11	Salaries and Wages	210,017.00	223,752.30	(13,735.30)
522.20.12	Overtime	69,468.00	70,855.12	(1,387.12)
522.20.13	Volunteer Stipends	5,125.00	5,120.76	4.24
522.20.21	Personnel Benefits	78,772.00	71,181.42	7,590.58
522.20.26	Uniform Cleaning	800.00	1,012.84	(212.84)
522.20.27	Uniforms	3,700.00	20,290.55	(16,590.55)
522.20.31	Office Supplies	1,000.00	-	1,000.00
522.20.32	Gas, Oil & Fuel	4,600.00	7,459.28	(2,859.28)
522.20.33	Operating Supplies	9,000.00	3,425.32	5,574.68
522.20.35	Small Tools & Equipment	17,235.00	11,621.14	5,613.86
522.20.41	Professional Services	7,000.00	5,828.61	1,171.39
522.20.42	Communications	6,060.00	3,271.73	2,788.27
522.20.43	Travel & Subsistence	1,000.00	109.89	890.11
522.20.45	Operating Rentals & Leases	-	858.53	(858.53)
522.20.46	AWC-RMSA Insurance	11,057.00	11,747.00	(690.00)
522.20.48	Repairs and Maintenance	63,054.00	65,261.16	(2,207.16)
522.20.49	Misc. - Training/Printing/Dues/Subscriptions	1,000.00	4,892.11	(3,892.11)
522.20.51	Intergovernmental Services	93,685.00	102,363.50	(8,678.50)
522.20.91	Equipment Replacement Reserves	115,819.00	115,819.00	-
522.30.11	Salaries and Wages	56,554.00	58,849.42	(2,295.42)
522.30.12	Overtime	10,189.00	10,679.10	(490.10)
522.30.21	Personnel Benefits	15,633.00	16,241.75	(608.75)
522.30.26	Uniform Cleaning	300.00	-	300.00
522.30.27	Uniforms	500.00	-	500.00
522.30.31	Office Supplies	600.00	123.37	476.63
522.30.32	Gas, Oil & Fuel	2,000.00	1,977.98	22.02
522.30.33	Operating Supplies	9,500.00	6,736.62	2,763.38
522.30.35	Small Tools & Equipment	250.00	481.79	(231.79)
522.30.41	Professional Services	1,500.00	1,228.85	271.15
522.30.42	Communications	1,900.00	815.64	1,084.36
522.30.43	Travel & Subsistence	-	214.66	(214.66)
522.30.45	Operating Rentals & Leases	50.00	10.00	40.00
522.30.46	AWC-RMSA Insurance	3,765.00	3,863.00	(98.00)
522.30.48	Repairs and Maintenance	1,000.00	128.77	871.23
522.30.49	Misc. - Training/Printing/Dues/Subscriptions	1,900.00	700.06	1,199.94
522.30.51	Intergovernmental Services	35,000.00	39,991.25	(4,991.25)
522.30.91	Equipment Replacement Reserves	10,219.00	10,219.00	-
522.40.11	Salaries and Wages	21,831.00	21,822.93	8.07
522.40.12	Overtime	1,577.00	697.60	879.40
522.40.21	Personnel Benefits	5,255.00	5,215.02	39.98
522.40.31	Office Supplies	600.00	-	600.00
522.40.33	Operating Supplies	150.00	135.56	14.44
522.40.43	Travel & Subsistence	300.00	505.39	(205.39)
522.40.44	Advertising	300.00	-	300.00
522.40.46	AWC-RMSA Insurance	819.00	840.00	(21.00)
522.40.49	Misc. - Training/Printing/Dues/Subscriptions	2,500.00	1,419.07	1,080.93
522.40.51	Intergovernmental Services	-	570.00	(570.00)
522.40.91	Equipment Replacement Reserves	494.00	494.00	-
522.50.33	Operating Supplies	6,500.00	7,271.64	(771.64)
522.50.35	Small Tools & Equipment	1,800.00	2,283.74	(483.74)
522.50.36	Repair Materials & Supplies	3,000.00	348.44	2,651.56
522.50.41	Professional Services	1,000.00	476.21	523.79
522.50.42	Communications	11,600.00	8,409.43	3,190.57
522.50.45	Operating Rentals & Leases	17,610.00	22,156.33	(4,546.33)

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
522.50.46	AWC-RMSA Insurance	1,620.00	1,662.00	(42.00)
522.50.47	Utilities	14,390.00	11,294.94	3,095.06
522.50.48	Repairs & Maintenance	2,700.00	4,051.00	(1,351.00)
522	Total Fire Control	1,231,037.00	1,247,560.79	(16,523.79)
523.60.51	Jail/Incarceration Costs	10,000.00	857.00	9,143.00
523	Total Detention and/or Correction	10,000.00	857.00	9,143.00
525.60.31	Office Supplies	350.00	-	350.00
525.60.32	Gas, Oil & Fuel	400.00	-	400.00
525.60.33	Operating Supplies	3,000.00	416.52	2,583.48
525.60.35	Small Tools & Equipment	2,000.00	244.29	1,755.71
525.60.41	Professional Services	10,000.00	10,092.54	(92.54)
525.60.42	Communications	500.00	-	500.00
525.60.43	Travel & Subsistence	4,500.00	-	4,500.00
525.60.45	AWC-RMSA Insurance	111.00	113.00	(2.00)
525.60.49	Misc. - Training/Printing/Dues/Subscriptions	2,225.00	225.00	2,000.00
525.60.51	Intergovernmental Services	6,000.00	5,565.55	434.45
525.60.91	Equipment Replacement Reserves	1,012.00	1,012.00	-
525	Total Emergency Services	30,098.00	17,668.90	12,429.10
526.10.11	Salaries and Wages	387,342.00	383,269.34	4,072.66
526.10.12	Overtime	126,786.00	121,585.69	5,200.31
526.10.13	Volunteer Stipends	31,493.00	7,681.14	23,811.86
526.10.21	Personnel Benefits	140,018.00	121,970.78	18,047.22
526.10.26	Uniform Cleaning	700.00	-	700.00
526.10.27	Uniforms	2,300.00	3,357.32	(1,057.32)
526.10.31	Office Supplies	1,000.00	-	1,000.00
526.10.32	Gas, Oil & Fuel	10,300.00	11,320.38	(1,020.38)
526.10.33	Operating Supplies	12,000.00	10,597.02	1,402.98
526.10.35	Small Tools & Equipment	1,200.00	7,645.98	(6,445.98)
526.10.41	Professional Services	7,000.00	23,440.76	(16,440.76)
526.10.42	Communications	1,400.00	542.25	857.75
526.10.43	Travel & Subsistence	2,500.00	881.00	1,619.00
526.10.45	Operating Rentals & Leases	-	16.04	(16.04)
526.10.46	AWC-RMSA Insurance	15,269.00	15,667.00	(398.00)
526.10.48	Repairs and Maintenance	7,527.00	2,860.42	4,666.58
526.10.49	Misc. - Training/Printing/Dues/Subscriptions	8,000.00	346.14	7,653.86
526.10.51	Intergovernmental Services	240,000.00	238,848.14	1,151.86
526.10.91	Equipment Replacement Reserves	21,426.00	21,426.00	-
526.80.13	Reserve Paramedic Stipends	41,900.00	41,889.00	11.00
526.80.21	Personnel Benefits	3,153.00	3,066.86	86.14
526.80.27	Uniforms	1,200.00	-	1,200.00
526.80.33	Operating Supplies	3,000.00	2,808.55	191.45
526.80.41	Professional Services	16,875.00	19,112.75	(2,237.75)
526.80.42	Communications	-	51.98	(51.98)
526.80.45	Operating Rentals & Leases	12,000.00	7,302.99	4,697.01
526.80.46	AWC-RMSA Insurance	-	1,735.00	(1,735.00)
526.80.49	Misc. - Training/Printing/Dues/Subscriptions	-	370.00	(370.00)
526.80.91	Equipment Replacement Reserves	6,400.00	6,400.00	-
526	Total Ambulance, Rescue and Emergency Aid	1,100,789.00	1,054,192.53	46,596.47
528.60.51	Firecomm Dispatch Services	39,250.00	39,035.96	214.04
528.60.51	LESA - Dispatch Services	120,000.00	122,624.58	(2,624.58)
528	Total Communications, Alarms and Dispatch	159,250.00	161,660.54	(2,410.54)
520	TOTAL PUBLIC SAFETY	4,068,526.00	3,994,624.87	73,901.13

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
532.20.11	Salaries and Wages	14,706.00	15,268.83	(562.83)
532.20.12	Overtime	500.00	365.66	134.34
532.20.21	Personnel Benefits	5,252.00	4,906.28	345.72
532.20.41	Professional Services	352,000.00	420,394.19	(68,394.19)
532.20.46	AWC-RMSA Insurance	241.00	248.00	(7.00)
532	Total Engineering	372,699.00	441,182.96	(68,483.96)
539.30.33	Operating Supplies	25.00	70.36	(45.36)
539.30.51	Intergovernmental Services	34,474.00	15,911.68	18,562.32
539	Total Animal Control	34,499.00	15,982.04	18,516.96
530	TOTAL PHYSICAL ENVIRONMENT	407,198.00	457,165.00	(49,967.00)
542.70.33	Operating Supplies	5,000.00	2,686.88	2,313.12
542.70.35	Small Tools & Equipment	500.00	547.34	(47.34)
542.70.36	Repair Materials & Supplies	1,200.00	865.43	334.57
542.70.41	Professional Services	130,500.00	116,585.61	13,914.39
542.70.42	Communications	3,000.00	1,524.71	1,475.29
542.70.46	AWC-RMSA Insurance	1,815.00	1,862.00	(47.00)
542.70.47	Utilities	50,000.00	58,278.28	(8,278.28)
542.70.48	Repairs & Maintenance	20,000.00	1,196.80	18,803.20
542.70.91	Equipment Replacement Reserves	5,927.00	5,927.00	-
542	Total Road and Street Maintenance	217,942.00	189,474.05	28,467.95
540	TOTAL TRANSPORTATION	217,942.00	189,474.05	28,467.95
558.10.11	Salaries and Wages	177,222.00	106,702.43	70,519.57
558.10.12	Overtime	500.00	158.32	341.68
558.10.21	Personnel Benefits	62,059.00	34,601.60	27,457.40
558.10.31	Office Supplies	400.00	53.43	346.57
558.10.33	Operating Supplies	1,000.00	677.20	322.80
558.10.35	Small Tools & Equipment	250.00	535.70	(285.70)
558.10.41	Professional Services	27,500.00	104,732.81	(77,232.81)
558.10.42	Communications	500.00	788.18	(288.18)
558.10.43	Travel & Subsistence	1,200.00	1,050.09	149.91
558.10.44	Advertising	5,000.00	7,296.82	(2,296.82)
558.10.46	AWC-RMSA Insurance	3,260.00	3,345.00	(85.00)
558.10.49	Misc. - Training/Printing/Dues/Subscriptions	2,800.00	2,270.45	529.55
558.10.91	Equipment Replacement Reserves	1,673.00	1,673.00	-
558	Total Planning and Community Development	283,364.00	263,885.03	19,478.97
559.10.11	Salaries and Wages	293,208.00	263,100.05	30,107.95
559.10.12	Overtime	2,000.00	627.35	1,372.65
559.10.21	Personnel Benefits	128,568.00	111,477.53	17,090.47
559.10.27	Uniforms	500.00	222.91	277.09
559.10.31	Office Supplies	500.00	250.35	249.65
559.10.32	Gas, Oil and Fuel	3,500.00	3,312.83	187.17
559.10.33	Operating Supplies	5,800.00	1,010.91	4,789.09
559.10.35	Small Tools & Equipment	1,500.00	510.38	989.62
559.10.41	Professional Services	5,000.00	1,955.96	3,044.04
559.10.42	Communications	2,100.00	1,167.56	932.44
559.10.43	Travel & Subsistence	3,200.00	1,156.09	2,043.91
559.10.46	AWC-RMSA Insurance	6,976.00	7,158.00	(182.00)
559.10.48	Repairs & Maintenance	2,750.00	1,379.57	1,370.43
559.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,950.00	3,334.67	615.33
559.10.91	Equipment Replacement Reserves	7,708.00	7,708.00	-
559	Total Housing and Community Development	467,260.00	404,372.16	62,887.84

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
550	TOTAL ECONOMIC ENVIRONMENT	750,624.00	668,257.19	82,366.81
573.10.11	Salary & Wages	29,018.00	32,000.65	(2,982.65)
573.10.12	Overtime	540.00	329.60	210.40
573.10.21	Personnel Benefits	18,647.00	18,431.38	215.62
573.10.27	Uniforms	100.00	-	100.00
573.10.31	Office Supplies	250.00	41.30	208.70
573.10.33	Operating Supplies	17,200.00	13,617.37	3,582.63
537.10.35	Small Tools & Equipment	500.00	314.42	185.58
573.10.41	Professional Services	9,000.00	8,003.80	996.20
573.10.42	Communications	2,600.00	2,342.07	257.93
573.10.43	Travel & Subsistence	500.00	696.94	(196.94)
573.10.44	Advertising	2,000.00	122.00	1,878.00
573.10.45	Operating Rentals & Leases	6,000.00	5,566.37	433.63
573.10.46	AWC-RMSA Insurance	761.00	780.00	(19.00)
573.10.49	Misc. - Training/Printing/Dues/Subscriptions	1,750.00	2,162.17	(412.17)
573	Total Spectator and Community Events	88,866.00	84,408.07	4,457.93
575.10.11	Salary & Wages	53,100.00	59,493.78	(6,393.78)
575.10.12	Overtime	4,037.00	1,554.85	2,482.15
575.10.21	Personnel Benefits	22,532.00	23,792.60	(1,260.60)
575.10.26	Uniform Cleaning	1,800.00	2,827.26	(1,027.26)
575.10.27	Uniforms	300.00	156.64	143.36
575.10.31	Office Supplies	250.00	-	250.00
575.10.32	Gas, Oil & Fuel	3,000.00	4,149.99	(1,149.99)
575.10.33	Operating Supplies	9,000.00	6,747.76	2,252.24
575.10.35	Small Tools & Equipment	2,000.00	1,335.61	664.39
575.10.36	Repair Materials & Supplies	3,500.00	1,034.27	2,465.73
575.10.41	Professional Services	77,000.00	78,116.08	(1,116.08)
575.10.42	Communications	1,000.00	323.12	676.88
575.10.43	Travel & Subsistence	500.00	375.49	124.51
575.10.45	Operating Rentals & Leases	2,500.00	4,692.59	(2,192.59)
575.10.46	AWC-RMSA Insurance	5,267.00	5,404.00	(137.00)
575.10.47	Utilities	18,000.00	17,846.03	153.97
575.10.48	Repairs & Maintenance	8,804.00	4,456.06	4,347.94
575.10.49	Misc. - Training/Printing/Dues/Subscriptions	1,800.00	930.00	870.00
575.10.91	Equipment Replacement Reserves	13,029.00	13,029.00	-
575.30.31	Office Supplies	150.00	15.67	134.33
575.30.33	Operating Supplies	1,000.00	520.27	479.73
575.30.35	Small Tools & Minor Equipment	1,000.00	594.60	405.40
575.30.36	Repair Materials & Supplies	-	477.85	(477.85)
575.30.41	Professional Services	26,700.00	25,873.47	826.53
575.30.42	Communications	500.00	1,074.00	(574.00)
575.30.43	Travel & Subsistence	200.00	41.41	158.59
575.30.44	Advertising	500.00	-	500.00
575.30.45	Operating Rentals & Leases	500.00	658.69	(158.69)
575.30.46	AWC-RMSA Insurance	1,461.00	1,499.00	(38.00)
575.30.47	Utilities	2,500.00	1,990.84	509.16
575.30.49	Misc. - Training/Printing/Dues/Subscriptions	5,700.00	35.00	5,665.00
575	Total Cultural and Recreational Facilities	267,630.00	259,045.93	8,584.07
570	TOTAL CULTURE AND RECREATION	356,496.00	343,454.00	13,042.00
510-570	TOTAL EXPENDITURES	6,787,269.00	6,567,364.43	219,904.57
594.11.64	Capital Expenditures - Mayor/Council	1,888.00	1,888.38	(0.38)
594.21.64	Capital Expenditures - Public Safety - Police	3,373.00	3,372.80	0.20
594.22.63	Capital Improvements - Public Safety - Fire	-	1,120.64	(1,120.64)
594.22.64	Capital Expenditures - Public Safety - Fire	5,497.00	5,497.27	(0.27)

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.26.64	Capital Expenditures - Public Safety - EMS	-	8,236.95	(8,236.95)
594.76.64	Capital Expenditures - Park Facilities	-	1,825.00	(1,825.00)
594	Total Capital Expenditures	10,758.00	21,941.04	(11,183.04)
597.00.83	Transfer Out - Street Fund	163,250.00	150,000.00	13,250.00
597	Total Transfers-Out	163,250.00	150,000.00	13,250.00
590	TOTAL OTHER FINANCING USES	174,008.00	171,941.04	2,066.96
	TOTAL EXPENDITURES AND OTHER USES	6,961,277.00	6,739,305.47	221,971.53
508.00	Ending Net Cash and Investments	395,581.00	417,243.92	(21,662.92)
500	TOTAL - GENERAL FUND	\$ 7,356,858.00	\$ 7,156,549.39	\$ 200,308.61

CITY OF DuPONT
FUND 101 CITY STREET FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 30,720.00	\$ 30,719.62	\$ (0.38)
322.40	Street/Curb Permits	2,000.00	900.00	(1,100.00)
336.00.87	Motor Vehicle Fuel Tax	164,060.00	161,303.73	(2,756.27)
341.50	Street Standards	200.00	-	(200.00)
361.11	Investment Interest	1,000.00	605.20	(394.80)
369.90	Miscellaneous Revenue	2,410.00	2,409.51	(0.49)
310-360	TOTAL REVENUES	169,670.00	165,218.44	(4,451.56)
397.00	Operating Transfers In	163,250.00	150,000.00	(13,250.00)
300	TOTAL RESOURCES - STREET FUND	363,640.00	345,938.06	(17,701.94)

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	\$ 86,000.00	\$ 87,606.43	\$ (1,606.43)
542.90.12	Overtime	4,755.00	1,758.69	2,996.31
542.90.21	Benefits	33,464.00	31,290.37	2,173.63
542.90.26	Uniform Cleaning	1,800.00	672.93	1,127.07
542.90.27	Uniforms	500.00	326.71	173.29
542.90.31	Office Supplies	100.00	-	100.00
542.90.32	Gas, Oil & Fuel	4,000.00	4,461.71	(461.71)
542.90.33	Operating Supplies	9,000.00	7,191.15	1,808.85
542.90.35	Small Tools & Equipment	2,000.00	2,109.13	(109.13)
542.90.36	Repair Materials & Supplies	1,200.00	1,334.65	(134.65)
542.90.41	Professional Services	25,000.00	10,437.07	14,562.93
542.90.42	Communications	500.00	17.71	482.29
542.90.43	Travel & Subsistence	500.00	58.42	441.58
542.90.44	Advertising	250.00	-	250.00
542.90.45	Operating Rentals & Leases	10,000.00	709.01	9,290.99
542.90.46	AWC-RMSA Insurance	12,790.00	13,123.00	(333.00)
542.90.47	Utilities	113,000.00	127,156.09	(14,156.09)
542.90.48	Repairs and Maintenance	33,800.00	28,438.46	5,361.54
542.90.49	Misc. - Training/Printing/Dues/Subscriptions	2,000.00	254.95	1,745.05
542.90.91	Equipment Replacement Reserves	10,883.00	10,883.00	-
542	Total Road and Street Maintenance	351,542.00	327,829.48	23,712.52
540	TOTAL TRANSPORTATION	351,542.00	327,829.48	23,712.52
594.42.64	Capital Expenditures - Equipment	421.00	420.68	0.32
	TOTAL EXPENDITURES AND OTHER USES	351,963.00	328,250.16	23,712.84
508.00	Ending Net Cash and Investments	11,677.00	17,687.90	(6,010.90)
500	TOTAL - STREET FUND	\$ 363,640.00	\$ 345,938.06	\$ 17,701.94

CITY OF DuPONT
FUND 102 STREET DEPRECIATION FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 270,325.00	\$ 270,325.19	\$ 0.19
345.81	Mitigation Fee	-	12,000.00	12,000.00
361.11	Investment Interest	11,400.00	8,578.88	(2,821.12)
379.00	Capital Contributions	75,923.00	75,922.97	(0.03)
310-360	TOTAL REVENUES	87,323.00	96,501.85	9,178.85
300	TOTAL RESOURCES - STREET DEPRECIATION FUND	357,648.00	366,827.04	9,179.04

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	2,315.00	1,075.00	1,240.00
544	Total Road and Street Operations	2,315.00	1,075.00	1,240.00
540	TOTAL TRANSPORTATION EXPENDITURES	2,315.00	1,075.00	1,240.00
597.00.63	Capital Improvements - Pavement Management	65,000.00	-	65,000.00
	TOTAL EXPENDITURES AND OTHER USES	67,315.00	1,075.00	66,240.00
508.00	Ending Net Cash and Investments	290,333.00	365,752.04	(75,419.04)
500	TOTAL - STREET DEPRECIATION FUND	\$ 357,648.00	\$ 366,827.04	\$ (9,179.04)

CITY OF DuPONT
FUND 103 HOTEL/MOTEL TAX FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 153,640.00	\$ 153,639.59	\$ (0.41)
313.30	Hotel/Motel Taxes	79,924.00	80,564.29	640.29
361.11	Investment Interest	5,400.00	4,255.76	(1,144.24)
310-360	TOTAL REVENUES	<u>85,324.00</u>	<u>84,820.05</u>	<u>(503.95)</u>
300	TOTAL RESOURCES - HOTEL/MOTEL TAX FUND	<u>238,964.00</u>	<u>238,459.64</u>	<u>(503.95)</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
573.90.33	Operating Supplies	-	167.91	(167.91)
573.90.35	Small Tools & Equipment	-	754.34	(754.34)
573.90.41	Professional Services	50,000.00	7,751.54	42,248.46
573.90.44	Advertising	6,000.00	4,193.00	1,807.00
573.90.49	Misc. - Training/Printing/Dues/Subscriptions	13,000.00	14,443.14	(1,443.14)
573.90.51	Intergovernmental Services	-	455.00	(455.00)
573	Total Spectator and Community Events	69,000.00	27,764.93	41,235.07
570	TOTAL CULTURE AND RECREATION	69,000.00	27,764.93	41,235.07
594.79.64	Capital Expenditures - Equipment	10,000.00	-	10,000.00
	TOTAL EXPENDITURES AND OTHER USES	79,000.00	27,764.93	51,235.07
508.00	Ending Net Cash and Investments	<u>159,964.00</u>	<u>210,694.71</u>	<u>(50,730.71)</u>
500	TOTAL - HOTEL/MOTEL TAX FUND	<u>\$ 238,964.00</u>	<u>\$ 238,459.64</u>	<u>\$ 504.36</u>

CITY OF DuPONT
FUND 104 PUBLIC SAFETY MITIGATION FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 531,036.00	\$ 531,035.77	\$ (0.23)
345.81	Fire Impact Fees	482,038.00	67,005.10	(415,032.90)
361.11	Investment Interest	14,000.00	15,000.11	1,000.11
310-360	TOTAL REVENUES	<u>496,038.00</u>	<u>82,005.21</u>	<u>(414,032.79)</u>
300	TOTAL RESOURCES -PUBLIC SAFETY MITIGATION FND	<u>1,027,074.00</u>	<u>613,040.98</u>	<u>(414,033.02)</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
522.20.33	Operating Supplies	3,320.00	3,319.54	0.46
522.20.35	Small Tools & Minor Equipment	62,548.00	37,176.29	25,371.71
522	Total Fire Control	65,868.00	40,495.83	25,372.17
520	TOTAL PUBLIC SAFETY	65,868.00	40,495.83	25,372.17
594.22.64	Capital Expenditures - Equipment	27,264.00	29,238.92	(1,974.92)
	TOTAL EXPENDITURES AND OTHER USES	93,132.00	69,734.75	23,397.25
508.00	Ending Net Cash and Investments	<u>933,942.00</u>	<u>543,306.23</u>	<u>390,635.77</u>
500	TOTAL - PUBLIC SAFETY MITIGATION FUND	<u>\$ 1,027,074.00</u>	<u>\$ 613,040.98</u>	<u>\$ 414,033.02</u>

CITY OF DuPONT
FUND 105 TECHNOLOGY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 14,761.00	\$ 14,761.10	\$ 0.10
361.11	Investment Interest	500.00	406.76	(93.24)
310-360	TOTAL REVENUES	<u>500.00</u>	<u>406.76</u>	<u>(93.24)</u>
300	TOTAL RESOURCES - TECHNOLOGY FUND	<u><u>15,261.00</u></u>	<u><u>15,167.86</u></u>	<u><u>(93.14)</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>
594.18.64	Capital Expenditures - Equipment	11,250.00	-	11,250.00
	TOTAL EXPENDITURES AND OTHER USES	11,250.00	-	11,250.00
508.00	Ending Net Cash and Investments	<u>4,011.00</u>	<u>15,167.86</u>	<u>(11,156.86)</u>
500	TOTAL - TECHNOLOGY FUND	<u><u>\$ 15,261.00</u></u>	<u><u>\$ 15,167.86</u></u>	<u><u>\$ 93.14</u></u>

CITY OF DuPONT
FUND 107 GLACIER NW SETTLEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 788,193.00	\$ 788,193.28	\$ 0.28
361.11.00	Investment Interest	46,000.00	21,722.39	(24,277.61)
310-360	TOTAL REVENUES	<u>46,000.00</u>	<u>21,722.39</u>	<u>(24,277.61)</u>
300	TOTAL RESOURCES GLACIER NW SETTLEMENT FUND	<u><u>834,193.00</u></u>	<u><u>809,915.67</u></u>	<u><u>(24,277.33)</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>
508.00	Ending Net Cash and Investments	<u>834,193.00</u>	<u>809,915.67</u>	<u>24,277.33</u>
500	TOTAL - GLACIER NW SETTLEMENT FUND	<u><u>\$ 834,193.00</u></u>	<u><u>\$ 809,915.67</u></u>	<u><u>\$ 24,277.33</u></u>

CITY OF DuPONT
FUND 202 GENERAL OBLIGATION BOND FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 9,310.00	\$ 9,310.50	\$ 0.50
311.10	General Property Taxes	34,810.00	34,414.15	(395.85)
361.11	Investment Interest	400.00	351.96	(48.04)
361.12	Investment Interest - Pierce County Property Tax	75.00	48.50	(26.50)
369.90	Miscellaneous	500.00	813.21	313.21
310-360	TOTAL REVENUES	35,785.00	35,627.82	(157.18)
397.10	Operating Transfer In - Capital Projects Fund	26,763.00	26,763.00	-
300	TOTAL RESOURCES - GENERAL OBLIGATION FUND	71,858.00	71,701.32	(156.68)

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	30,000.00	30,000.00	-
591.19.71	LOCAL Program - Principal	25,139.00	25,138.74	0.26
591	Total Redemption of Long-Term Debt	55,139.00	55,138.74	0.26
592.18.49	Miscellaneous	500.00	370.09	129.91
592.18.83	G.O. Debt - Voted - Interest	4,810.00	4,810.00	-
592.19.83	LOCAL Program - Interest	1,624.00	1,623.81	0.19
592	Total Interest and Other Debt Service Costs	6,934.00	6,803.90	130.10
590	TOTAL OTHER FINANCING USES	62,073.00	61,942.64	130.36
	TOTAL EXPENDITURES AND OTHER USES	62,073.00	61,942.64	130.36
508.00	Ending Net Cash and Investments	9,785.00	9,758.68	26.32
500	TOTAL - GENERAL OBLIGATION FUND	\$ 71,858.00	\$ 71,701.32	\$ 156.68

CITY OF DuPONT
FUND 203 ULID FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 361,576.00	\$ 361,575.56	\$ (0.44)
361.11	Investment Interest	13,200.00	10,774.63	(2,425.37)
361.50	Assessments - Interest	23,141.00	23,140.93	(0.07)
368.00	Assessments - Principal	66,117.00	66,116.95	(0.05)
369.90	Miscellaneous	400.00	70.34	(329.66)
310-360	TOTAL REVENUES	<u>102,858.00</u>	<u>100,102.85</u>	<u>(2,755.15)</u>
300	TOTAL RESOURCES - ULID FUND	<u>464,434.00</u>	<u>461,678.41</u>	<u>(2,755.59)</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
508.00	Ending Net Cash and Investments	<u>464,434.00</u>	<u>461,678.41</u>	<u>2,755.59</u>
500	TOTAL - ULID FUND	<u>\$ 464,434.00</u>	<u>\$ 461,678.41</u>	<u>\$ (2,755.59)</u>

CITY OF DuPONT
FUND 301 CAPITAL IMPROVEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 3,219,641.00	\$ 3,219,641.27	\$ 0.27
317.34	Real Estate Excise Tax	366,200.00	321,375.19	(44,824.81)
317.35	Excise Tax - Capital Growth	366,200.00	321,375.16	(44,824.84)
361.11	Investment Interest	100,000.00	78,693.42	(21,306.58)
362.50	Long Term Leases	-	20,000.00	20,000.00
310-360	TOTAL REVENUES	832,400.00	741,443.77	(90,956.23)
300	TOTAL RESOURCES - CAPITAL IMPROVEMENT FUND	<u>4,052,041.00</u>	<u>3,961,085.04</u>	<u>(90,955.96)</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
591.79.00	Debt Service	-	2,970.39	(2,970.39)
594.19.63	Capital Improvements - Temporary Facilities	9,880.00	3,993.57	5,886.43
594.20.62	Capital Outlay - Civic Center Project	1,975,978.00	1,191,370.46	784,607.54
594.76.62	Capital Outlay - Parks Projects & Skate Park	326,686.00	19,621.36	307,064.64
594.796.63	Capital Improvements - Train Preservation Project	90,736.00	-	90,736.00
595.60.63	Capital Improvements - Traffic Islands	41,576.00	41,576.43	(0.43)
596.19.64	Capital Outlay - Readerboards	16,917.00	4,812.74	12,104.26
590	TOTAL CAPITAL EXPENDITURES	2,461,773.00	1,264,344.95	1,197,428.05
597.10.00	Operating Transfer Out - Debt Service Fund	26,763.00	26,763.00	-
	TOTAL EXPENDITURES AND OTHER USES	2,488,536.00	1,291,107.95	1,197,428.05
508.00	Ending Net Cash and Investments	<u>1,563,505.00</u>	<u>2,669,977.09</u>	<u>(1,106,472.09)</u>
500	TOTAL - CAPITAL IMPROVEMENTS FUND	<u>\$ 4,052,041.00</u>	<u>\$ 3,961,085.04</u>	<u>\$ 90,955.96</u>

CITY OF DuPONT
FUND 401 WATER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 1,932,675.00	\$ 1,932,674.95	\$ (0.05)
341.50	Sale of Publications	100.00	15.00	(85.00)
341.96	Wages Billed Out	500.00	-	(500.00)
343.20	Reimbursable Services - Engineering	100.00	-	(100.00)
343.40	Water Service	1,282,425.00	1,162,051.87	(120,373.13)
340	Total Charges for Goods and Services	1,283,125.00	1,162,066.87	(121,058.13)
361.11	Investment Interest	110,000.00	53,152.09	(56,847.91)
363.00	Insurance Recoveries	54,720.00	-	(54,720.00)
369.90	Miscellaneous	15,500.00	14,630.08	(869.92)
360	Total Miscellaneous	180,220.00	67,782.17	(112,437.83)
310-360	TOTAL REVENUES	1,463,345.00	1,229,849.04	(233,495.96)
395.20	Insurance Recoveries - Capital Assets	-	69,493.14	69,493.14
300	TOTAL RESOURCES - WATER UTILITY FUND	3,396,020.00	3,232,017.13	(164,002.87)

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	339,684.00	341,955.72	(2,271.72)
534.50.12	Overtime	25,793.00	7,748.58	18,044.42
534.50.21	Personnel Benefits	132,164.00	122,051.95	10,112.05
534.50.26	Uniform Cleaning	1,800.00	1,770.92	29.08
534.50.27	Uniforms	700.00	381.23	318.77
534.50.31	Office Supplies	500.00	308.57	191.43
534.50.32	Gas, Oil & Fuel	10,000.00	9,325.63	674.37
534.50.33	Operating Supplies	15,000.00	11,699.23	3,300.77
534.50.35	Small Tools & Minor Equipment	2,500.00	3,382.09	(882.09)
534.50.36	Repair Materials & Supplies	1,500.00	1,542.09	(42.09)
534.50.41	Professional Services	86,100.00	27,707.17	58,392.83
534.50.42	Communications	14,570.00	10,248.59	4,321.41
534.50.43	Travel & Subsistence	1,200.00	290.68	909.32
534.50.44	Advertising	300.00	307.16	(7.16)
534.50.45	Operating Leases & Rentals	500.00	1,124.85	(624.85)
534.50.46	AWC-RMSA Insurance	19,745.00	20,260.00	(515.00)
534.50.47	Utilities	125,000.00	123,364.72	1,635.28
534.50.48	Repairs and Maintenance	22,653.00	25,160.36	(2,507.36)
534.50.49	Misc. - Training/Printing/Dues/Subscriptions	13,300.00	10,328.54	2,971.46
534.50.51	Intergovernmental Services	-	570.00	(570.00)
534.50.53	Utility Tax	121,290.00	126,038.13	(4,748.13)
534.50.91	Equipment Replacement Reserves	11,077.00	11,077.00	-
534	Total Water Utilities	945,376.00	856,643.21	88,732.79
530	TOTAL UTILITIES AND ENVIRONMENT	945,376.00	856,643.21	88,732.79

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
582.34.78	Loan Payments - Principal	-	31,444.60	(31,444.60)
582.34.83	Loan Payments - Interest	35,218.00	3,773.38	31,444.62
580	TOTAL NONEXPENDITURES	35,218.00	35,217.98	0.02
594.34.63	Capital Improvements	431,417.00	28,609.09	402,807.91
594.34.64	Capital Outlay - Machinery & Equipment	75,421.00	45,434.17	29,986.83
590	TOTAL OTHER FINANCING USES	506,838.00	74,043.26	432,794.74
	TOTAL EXPENDITURES AND OTHER USES	1,487,432.00	965,904.45	521,527.55
508.00	Ending Net Cash and Investments	1,908,588.00	2,266,112.68	(357,524.68)
500	TOTAL - WATER UTILITY FUND	\$ 3,396,020.00	\$ 3,232,017.13	\$ 164,002.87

CITY OF DuPONT
FUND 402 SEWER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 1,102,547.00	\$ 1,102,546.85	\$ (0.15)	
343.50	Sewer Service	39,150.00	94,952.66	55,802.66	
361.11	Investment Interest	-	24,874.45	24,874.45	
310-360	TOTAL REVENUES	39,150.00	119,827.11	80,676.96	
300	TOTAL RESOURCES - SEWER UTILITY FUND	1,141,697.00	1,222,373.96	80,676.96	

Expenses and Non-Expenses:

BARS					
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
535.50.11	Salaries and Wages	17,900.00	17,448.71	451.29	
535.50.12	Overtime	250.00	164.48	85.52	
535.50.21	Personnel Benefits	5,850.00	5,682.49	167.51	
535.50.26	Uniform Cleaning	725.00	884.03	(159.03)	
535.50.31	Office Supplies	38.00	-	38.00	
535.50.32	Gas, Oil & Fuel	250.00	486.13	(236.13)	
535.50.33	Operating Supplies	125.00	-	125.00	
535.50.35	Small Tools & Minor Equipment	125.00	-	125.00	
535.50.41	Professional Services	1,750.00	1,756.46	(6.46)	
535.50.42	Communications	200.00	155.04	44.96	
535.50.43	Travel & Subsistence	75.00	-	75.00	
535.50.44	Advertising	125.00	-	125.00	
535.50.46	AWC-RMSA Insurance	215.00	-	215.00	
535.50.47	Utilities	28,500.00	28,435.29	64.71	
535.50.48	Repairs and Maintenance	2,162.00	1,138.81	1,023.19	
535.50.49	Misc. - Training/Printing/Dues/Subscriptions	250.00	-	250.00	
535.50.53	Utility Tax	6,536.00	7,279.56	(743.56)	
535	Total Sewer Utilities	65,076.00	63,431.00	1,645.00	
530	TOTAL UTILITIES AND ENVIRONMENT	65,076.00	63,431.00	1,645.00	
582.35.78	Loan Payments - Principal	-	125,963.85	(125,963.85)	
582.35.83	Loan Payments - Interest	139,227.00	13,262.98	125,964.02	
580	TOTAL NONEXPENDITURES	139,227.00	139,226.83	0.17	
594.35.63	Capital Improvements	120,061.00	95,906.91	24,154.09	
598.35.52	Transfer to Pierce County	798,000.00	798,000.00	-	
590	TOTAL OTHER FINANCING USES	918,061.00	893,906.91	24,154.09	
	TOTAL EXPENDITURES AND OTHER USES	1,122,364.00	1,096,564.74	25,799.26	
508.00	Ending Net Cash and Investments	19,333.00	125,809.22	(106,476.22)	
500	TOTAL - SEWER UTILITY FUND	\$ 1,141,697.00	\$ 1,222,373.96	\$ (80,676.96)	

CITY OF DuPONT
FUND 403 STORMWATER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

Revenues and Non-Revenues:

BARS Account No.	Description	Budget	Actual	Variance
308.00	Beginning Net Cash and Investments	\$ 689,340.00	\$ 689,339.15	\$ (0.85)
343.83	Stormwater Fees	515,000.00	465,760.57	(49,239.43)
361.11	Investment Interest	33,000.00	19,493.58	(13,506.42)
310-360	TOTAL REVENUES	<u>548,000.00</u>	<u>485,254.15</u>	<u>(62,745.85)</u>
300	TOTAL RESOURCES - STORMWATER UTILITY FUND	<u>1,237,340.00</u>	<u>1,174,593.30</u>	<u>(62,746.70)</u>

Expenditures and Non-Expenditures:

BARS Account No.	Description	Budget	Actual	Variance
538.50.11	Salaries and Wages	127,281.00	120,297.54	6,983.46
538.50.12	Overtime	7,058.00	1,859.54	5,198.46
538.50.21	Personnel Benefits	49,003.00	40,195.03	8,807.97
538.50.26	Uniform Cleaning	1,800.00	1,765.23	34.77
538.50.27	Uniforms	1,000.00	610.58	389.42
538.50.31	Office Supplies	200.00	30.78	169.22
538.50.32	Gas, Oil & Fuel	5,000.00	4,149.99	850.01
538.50.33	Operating Supplies	5,000.00	1,102.21	3,897.79
538.50.35	Small Tools & Equipment	1,000.00	1,636.41	(636.41)
538.50.36	Repair Materials & Supplies	3,000.00	-	3,000.00
538.50.41	Professional Services	200,700.00	61,788.02	138,911.98
538.50.42	Communications	3,030.00	55.57	2,974.43
538.50.43	Travel & Subsistence	500.00	59.29	440.71
538.50.44	Advertising	1,000.00	-	1,000.00
538.50.46	AWC-RMSA Insurance	3,959.00	4,063.00	(104.00)
538.50.47	Utilities	500.00	446.41	53.59
538.50.48	Repairs & Maintenance	3,400.00	3,057.31	342.69
538.50.49	Misc. - Training/Printing/Dues/Subscriptions	4,050.00	2,980.02	1,069.98
538.50.53	Utility Tax	40,750.00	36,987.42	3,762.58
538.50.91	Equipment Replacement Reserves	17,235.00	17,235.00	-
538	Total Other Utilities	475,466.00	298,319.35	177,146.65
530	TOTAL UTILITIES AND ENVIRONMENT	475,466.00	298,319.35	177,146.65
594.38.63	Capital Improvements	254,388.00	177,505.92	
594.38.64	Capital Outlay - Machinery & Equipment	421.00	420.68	0.32
590	TOTAL OTHER FINANCING USES	254,809.00	177,926.60	0.32
	TOTAL EXPENDITURES AND OTHER USES	730,275.00	476,245.95	0.32
508.00	Ending Net Cash and Investments	<u>507,065.00</u>	<u>698,347.35</u>	<u>(191,282.35)</u>
500	TOTAL - STORMWATER UTILITY FUND	<u>\$ 1,237,340.00</u>	<u>\$ 1,174,593.30</u>	<u>\$ 62,746.70</u>

CITY OF DuPONT
FUND 501 EQUIPMENT REPAIR AND REPLACEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 1,177,595.00	\$ 1,177,594.76	\$ (0.24)
348.30	Replacement Reserves	344,789.00	345,064.00	275.00
361.11	Investment Interest	37,000.00	31,059.01	(5,940.99)
310-360	TOTAL REVENUES	<u>381,789.00</u>	<u>376,123.01</u>	<u>(5,665.99)</u>
300	TOTAL RESOURCES EQUIPMENT REPLACEMENT FUND	<u>1,559,384.00</u>	<u>1,553,717.77</u>	<u>(5,666.23)</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.18.64	Capital Outlay - Machinery & Equipment	22,090.00	9,454.67	(12,635.33)
594.48.64	Capital Outlay - Machinery & Equipment	156,956.00	78,929.96	(78,026.04)
590	TOTAL OTHER FINANCING USES	179,046.00	88,384.63	(90,661.37)
508.00	Ending Net Cash and Investments	<u>1,380,338.00</u>	<u>1,465,333.14</u>	<u>(84,995.14)</u>
500	TOTAL - EQUIPMENT REPLACEMENT FUND	<u>\$ 1,559,384.00</u>	<u>\$ 1,553,717.77</u>	<u>\$ 5,666.23</u>

CITY OF DUPONT
SCHEDULE OF LONG TERM DEBT
For the Year Ended December 31, 2008

G.O. Debt
 Revenue Debt
 Assessment Debt

ID No.	Date of Original Issuance	Date of Maturity	Beginning Outstanding Debt 01/01/08	Amount Issued in Current Year	BARS Code for Receipt	Receiving Fund Number	Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	Loan Transfers (see Note 6)	Ending Outstanding Debt 12/31/08
251.12	7/16/1989	12/1/2009	\$ 65,000	\$ -			\$ 30,000	591.18.71	202		\$ 35,000
263.82	6/8/2000	7/1/2019	\$ 898,418	\$ -			\$ 31,445 \$ 43,423	582.34.78 582.35.78	401 402	\$ 345,894 \$ 477,656	\$ -
263.82	8/5/2005	7/1/2025	\$ 1,485,727	\$ -			\$ 82,540	582.35.78	402	\$ 1,403,187	\$ -
263.82	10/15/2008	7/1/2019	\$ -	\$ 345,894			\$ -				\$ 345,894
263.96	12/1/2002	12/1/2012	\$ 32,428	\$ -			\$ 5,973	591.19.71	202		\$ 26,455
263.96	3/18/2004	12/1/2008	\$ 19,166	\$ -			\$ 19,166	591.19.71	202		\$ -
Total			\$ 2,500,739	\$ 345,894			\$ 212,547			\$ 2,226,737	\$ 407,349

The Accompanying Notes Are An Integral Part Of This Schedule.

**CITY OF DuPONT
SCHEDULE OF LIMITATION OF INDEBTEDNESS
FOR THE YEAR ENDING DECEMBER 31, 2008**

	TOTAL TAXABLE PROPERTY VALUE		\$1,271,721,694.00
1.	2.5 GENERAL PURPOSES LIMIT IS ALLOCATED BETWEEN:		
2.	<i>Up to 1.5% debt without a vote (councilmanic)</i>		\$19,075,825.41
3.	Less: outstanding debt	\$0.00	
4.	Less: contracts payable	\$0.00	
5.	Less: excess of debt with a vote	\$0.00	
6.	Add: available assets	\$0.00	
7.	Equals: remaining debt capacity without a vote		\$19,075,825.41
8.	<i>1% general purposes debt with a vote</i>		\$12,717,216.94
9.	Less: outstanding debt	\$35,000.00	
10.	Less: contracts payable	\$0.00	
11.	Add: assets available	\$9,941.00	
12.	Equals: remaining debt capacity with a vote		\$12,692,157.94
13.	<i>2.5% utility purpose limit, voted</i>		\$31,793,042.35
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		\$31,793,042.35
18.	<i>2.5% open space, park and capital facilities, voted</i>		\$31,793,042.35
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		\$31,793,042.35

**CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR YEAR ENDING DECEMBER 31, 2008**

CASH ACTIVITY - IN

FUND NO.	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS LIQUIDATED	TRANSFERS IN	TOTAL AVAILABLE
001	GENERAL FUND	\$ 181,662.58	\$ 6,107,955.36	\$ 873,000.00	\$ -	\$ 7,162,617.94
101	CITY STREET FUND	6,637.20	164,613.24	42,800.00	150,000.00	364,050.44
102	STREET DEPRECIATION FUND	6,759.88	87,922.97	-	-	94,682.85
103	HOTEL/MOTEL TAX FUND	10,140.26	80,564.29	88,000.00	-	178,704.55
104	PUBLIC SAFETY MITIGATION FUND	13,056.74	67,005.10	-	-	80,061.84
105	TECHNOLOGY FUND	-	-	-	-	-
107	GLACIER NW FUND	-	-	-	-	-
202	G.O. DEBT FUND	7,126.16	35,275.86	33,850.00	26,763.00	103,015.02
203	LID DEBT SERVICE FUND	694.06	89,328.22	-	-	90,022.28
301	CAPITAL IMPROVEMENTS FUND	234,566.69	664,505.25	800,000.00	-	1,699,071.94
401	WATER FUND	130,874.49	1,246,190.09	50,000.00	-	1,427,064.58
402	SEWER FUND	264,344.67	94,952.66	948,000.00	-	1,307,297.33
403	STORMWATER FUND	28,342.47	465,760.57	50,000.00	-	544,103.04
501	ER&R FUND	76,744.00	345,064.00	25,000.00	-	446,808.00
	TOTALS	\$ 960,949.20	\$ 9,449,137.61	\$ 2,910,650.00	\$ 176,763.00	\$ 13,497,499.81

CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR YEAR ENDING DECEMBER 31, 2008

CASH ACTIVITY - OUT

FUND NO.	DESCRIPTION	INVESTMENTS ACQUIRED	OTHER TRANSFERS	DISBURSEMENTS	TOTAL USED	ENDING BALANCE
001	GENERAL FUND	\$ 220,000.00	\$ 150,000.00	\$ 6,601,148.78	\$ 6,971,148.78	\$ 191,469.16
101	CITY STREET FUND	25,000.00	-	328,250.16	353,250.16	10,800.28
102	STREET DEPRECIATION FUND	93,607.85	-	1,075.00	94,682.85	-
103	HOTEL/MOTEL TAX FUND	123,500.00	-	27,764.93	151,264.93	27,439.62
104	PUBLIC SAFETY MITIGATION FUND	50,700.00	-	69,734.75	120,434.75	(40,372.91)
105	TECHNOLOGY FUND	-	-	-	-	-
107	GLACIER NW FUND	-	-	-	-	-
202	G.O. DEBT FUND	41,000.00	-	61,942.64	102,942.64	72.38
203	LID DEBT SERVICE FUND	90,022.28	-	-	90,022.28	-
301	CAPITAL IMPROVEMENTS FUND	-	26,763.00	1,250,425.05	1,277,188.05	421,883.89
401	WATER FUND	365,000.00	-	957,258.34	1,322,258.34	104,806.24
402	SEWER FUND	209,900.00	-	1,096,564.74	1,306,464.74	832.59
403	STORMWATER FUND	75,000.00	-	476,245.95	551,245.95	(7,142.91)
501	ER&R FUND	340,000.00	-	88,384.63	428,384.63	18,423.37
	TOTALS	\$ 1,633,730.13	\$ 176,763.00	\$ 10,958,794.97	\$ 12,769,288.10	\$ 728,211.71

**CITY OF DuPONT
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS
FOR THE YEAR ENDING DECEMBER 31, 2008**

FUND NO.	DESCRIPTION	BEGINNING INVESTMENTS	INVESTMENT (AT COST)		REINVESTED INTEREST	ENDING INVESTMENTS
		01/01/08	ACQUIRED	LIQUIDATED		12/31/08
001	GENERAL FUND	\$ 845,649.27	\$ 220,000.00	\$ 873,000.00	\$ 21,282.18	\$ 213,931.45
101	CITY STREET FUND	24,082.42	25,000.00	42,800.00	605.20	6,887.62
102	STREET DEPRECIATION FUND	263,565.31	93,607.85	-	8,578.88	365,752.04
103	HOTEL/MOTEL TAX FUND	143,499.33	123,500.00	88,000.00	4,255.76	183,255.09
104	PUBLIC SAFETY MITIGATION FUNI	517,979.03	50,700.00	-	15,000.11	583,679.14
105	TECHNOLOGY FUND	14,761.10	-	-	406.76	15,167.86
107	GLACIER NW FUND	788,193.28	-	-	21,722.39	809,915.67
202	G.O. DEBT FUND	2,184.34	41,000.00	33,850.00	351.96	9,686.30
203	LID DEBT SERVICE FUND	360,881.50	90,022.28	-	10,774.63	461,678.41
301	CAPITAL IMPROVEMENTS FUND	3,004,653.29	-	800,000.00	78,693.42	2,283,346.71
401	WATER FUND	1,800,538.66	365,000.00	50,000.00	53,152.09	2,168,690.75
402	SEWER FUND	838,202.18	209,900.00	948,000.00	24,874.45	124,976.63
403	STORMWATER FUND	660,996.68	75,000.00	50,000.00	19,493.58	705,490.26
501	ER&R FUND	1,100,850.76	340,000.00	25,000.00	31,059.01	1,446,909.77
TOTALS		\$ 10,366,037.15	\$ 1,633,730.13	\$ 2,910,650.00	\$ 290,250.42	\$ 9,379,367.70

**CITY OF DuPONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING DECEMBER 31, 2008**

FEDERAL AGENCY NAME/PASS-THROUGH AGENCY NAME	FEDERAL PROGRAM NAME	CFDA NUMBER	BARS ACCOUNT NUMBER	OTHER I.D. NUMBER	EXPENDITURES		
					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	\$37,405.15	\$0.00	\$37,405.15
<u>TOTAL FEDERAL AWARDS EXPENDED</u>					<u>\$37,405.15</u>	<u>\$0.00</u>	<u>\$37,405.15</u>

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 EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING DECEMBER 31, 2008**

FEDERAL AGENCY NAME/PASS-THROUGH AGENCY NAME	FEDERAL PROGRAM NAME	CFDA NUMBER	BARS ACCOUNT NUMBER	OTHER I.D. NUMBER	EXPENDITURES		
					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	\$37,405.15	\$0.00	\$37,405.15
<u>TOTAL FEDERAL AWARDS EXPENDED</u>					<u>\$37,405.15</u>	<u>\$0.00</u>	<u>\$37,405.15</u>

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 LABOR RELATIONS CONSULTANTS
FOR THE YEAR ENDING DECEMBER 31, 2008**

The following has been engaged for labor relations consulting:

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

The consultant was paid \$1,055.55 in 2008 for labor relations services.

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

Certified correct this 28th day of May, 2009
to the best of my knowledge and belief:

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