



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, 2006

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2006**

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	\$ 1,669,349	\$ 1,634,447	\$ 58,239	\$ 58,239
REVENUES AND OTHER SOURCES:				
310 Taxes	3,319,046	3,230,059	-	-
320 Licenses and Permits	750,200	623,300	2,000	1,730
330 Intergovernmental	136,350	122,355	128,163	125,740
340 Charges for Goods and Services	835,700	809,131	200	165
350 Fines and Penalties	1,000	250	-	-
360 Miscellaneous	75,006	99,969	600	7,446
390 Other Financing Sources	-	-	130,334	117,000
TOTAL REVENUES & OTHER SOURCES	5,117,302	4,885,064	261,297	252,081
TOTAL RESOURCES	6,786,651	6,519,511	319,536	310,320
OPERATING EXPENDITURES:				
510 General Government	856,913	728,830	-	-
520 Public Safety	2,576,603	2,430,315	-	-
530 Physical Environment	482,056	521,380	-	-
540 Transportation	221,748	211,097	305,290	282,899
550 Economic Environment	771,814	707,917	-	-
570 Cultural and Recreational	163,205	135,092	-	-
TOTAL OPERATING EXPENDITURES	5,072,339	4,734,631	305,290	282,899
594-596 Capital Outlay	181,800	174,304	4,050	3,864
TOTAL EXPENDITURES	5,254,139	4,908,935	309,340	286,763
597 Other Financing Uses	320,334	307,000	-	-
TOTAL EXPENDITURES & OTHER USES	5,574,473	5,215,935	309,340	286,763
Excess (Deficit) of Resources Over Uses	1,212,178	1,303,576	10,196	23,557
380 Non-Revenues	-	22,535	-	-
ENDING NET CASH AND INVESTMENTS	\$ 1,212,178	\$ 1,326,111	\$ 10,196	\$ 23,557

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, 2006

FUND TYPE: Special Revenue/Debt Svc	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	104 - FIRE MITIGATION FUND		203 - LID FUND	
BARS CODE	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 163,695	\$ 163,696	\$ 116,295	\$ 164,701
REVENUES AND OTHER SOURCES:				
340 Charges for Services	684,789	483,651	-	-
360 Miscellaneous	750	3,599	896,647	905,762
TOTAL REVENUES & OTHER SOURCES	685,539	487,250	896,647	905,762
TOTAL RESOURCES	849,234	650,946	1,012,942	1,070,463
OPERATING EXPENDITURES:				
520 Security of Persons and Property	-	6,049	-	-
TOTAL OPERATING EXPENDITURES	-	6,049	-	-
591-93 Debt Service	-	-	889,647	849,713
594 Capital Outlay	180,945	138,440	-	-
TOTAL EXPENDITURES	180,945	144,489	889,647	849,713
TOTAL EXPENDITURES & OTHER USES	180,945	144,489	889,647	849,713
Excess (Deficit) of Resources Over Uses	668,289	506,456	123,295	220,750
ENDING NET CASH AND INVESTMENTS	\$ 668,289	\$ 506,456	\$ 123,295	\$ 220,750

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**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2006**

	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	\$ 2,800,366	\$ 2,800,366	\$ 1,219,951	\$ 1,230,374
REVENUES AND OTHER SOURCES:				
310 Taxes	794,000	807,611	-	-
340 Charges for Services	-	969	1,061,450	1,140,893
360 Miscellaneous	60,000	126,292	75,000	127,116
	<u>854,000</u>	<u>934,872</u>	<u>1,136,450</u>	<u>1,268,009</u>
TOTAL REVENUES & OTHER SOURCES	854,000	934,872	1,136,450	1,268,009
TOTAL RESOURCES	<u>3,654,366</u>	<u>3,735,238</u>	<u>2,356,401</u>	<u>2,498,383</u>
OPERATING EXPENDITURES:				
530 Physical Environment	-	-	660,752	614,951
	<u>-</u>	<u>-</u>	<u>660,752</u>	<u>614,951</u>
TOTAL OPERATING EXPENDITURES	-	-	660,752	614,951
594-596 Capital Outlay	2,443,177	912,154	262,200	63,918
	<u>2,443,177</u>	<u>912,154</u>	<u>922,952</u>	<u>678,869</u>
TOTAL EXPENDITURES	2,443,177	912,154	922,952	678,869
597 Other Financing Uses	44,137	44,137	-	-
	<u>44,137</u>	<u>44,137</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & OTHER USES	2,487,314	956,291	922,952	678,869
Excess (Deficit) of Resources Over Uses	1,167,052	2,778,947	1,433,449	1,819,514
580 Non-Expenditures	-	-	35,847	35,847
	<u>-</u>	<u>-</u>	<u>35,847</u>	<u>35,847</u>
ENDING NET CASH AND INVESTMENTS	<u>\$ 1,167,052</u>	<u>\$ 2,778,947</u>	<u>\$ 1,397,602</u>	<u>\$ 1,783,667</u>

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CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2006

FUND TYPE: Proprietary/Internal Service	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	403 - STORMWATER UTILITY		501 - EQUIPMENT R&R	
BARS CODE	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 555,044	\$ 555,040	\$ 661,955	\$ 661,955
REVENUES AND OTHER SOURCES:				
340 Charges for Services	395,000	417,586	234,733	234,733
360 Miscellaneous	11,000	28,173	12,000	20,926
390 Other Financing Sources	-	-	190,000	190,000
TOTAL REVENUES & OTHER SOURCES	406,000	445,759	436,733	445,659
TOTAL RESOURCES	961,044	1,000,799	1,098,688	1,107,614
OPERATING EXPENDITURES:				
530 Physical Environment	351,945	309,495	-	-
TOTAL OPERATING EXPENDITURES	351,945	309,495	-	-
594-596 Capital Outlay	6,900	6,118	89,897	85,188
TOTAL EXPENDITURES	358,845	315,613	89,897	85,188
TOTAL EXPENDITURES & OTHER USES	358,845	315,613	89,897	85,188
Excess (Deficit) of Resources Over Uses	602,199	685,186	1,008,791	1,022,426
ENDING NET CASH AND INVESTMENT	\$ 602,199	\$ 685,186	\$ 1,008,791	\$ 1,022,426

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, 2006**

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	\$ 145,098	\$ 145,098	\$ 70,367	\$ 70,366
Revenues and Other Financing Sources	<u>48,795</u>	<u>62,719</u>	<u>49,750</u>	<u>68,160</u>
TOTAL RESOURCES	<u>193,893</u>	<u>207,817</u>	<u>120,117</u>	<u>138,526</u>
Expenditures and Other Financing Uses	20,000	12,690	26,500	21,323
Excess (Deficit) of Resources Over Uses	<u>173,893</u>	<u>195,127</u>	<u>93,617</u>	<u>117,203</u>
ENDING NET CASH AND INVESTMENTS	<u>\$ 173,893</u>	<u>\$ 195,127</u>	<u>\$ 93,617</u>	<u>\$ 117,203</u>

FUND TYPE: Special Revenue	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	105 - TECHNOLOGY FUND		107 - GLACIER NW FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 15,687	\$ 15,687	\$ 711,751	\$ 711,751
Revenues and Other Financing Sources	<u>250</u>	<u>641</u>	<u>18,000</u>	<u>36,256</u>
TOTAL RESOURCES	<u>15,937</u>	<u>16,328</u>	<u>729,751</u>	<u>748,007</u>
Expenditures and Other Financing Uses	13,702	2,281	-	-
Excess (Deficit) of Resources Over Uses	<u>2,235</u>	<u>14,047</u>	<u>729,751</u>	<u>748,007</u>
ENDING NET CASH AND INVESTMENT	<u>\$ 2,235</u>	<u>\$ 14,047</u>	<u>\$ 729,751</u>	<u>\$ 748,007</u>

FUND TYPE: Debt Service/Proprietary	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	202 - GENERAL OBLIGATION FUND		402 - SEWER UTILITY FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 5,776	\$ 5,775	\$ 1,213,132	\$ 1,213,011
Revenues and Other Financing Sources	<u>78,190</u>	<u>78,825</u>	<u>1,362,380</u>	<u>1,179,444</u>
TOTAL RESOURCES	<u>83,966</u>	<u>84,600</u>	<u>2,575,512</u>	<u>2,392,455</u>
Expenditures and Other Financing Uses	78,990	74,826	1,385,659	841,513
Excess (Deficit) of Resources Over Uses	<u>4,976</u>	<u>9,774</u>	<u>1,189,853</u>	<u>1,550,942</u>
ENDING NET CASH AND INVESTMENT	<u>\$ 4,976</u>	<u>\$ 9,774</u>	<u>\$ 1,189,853</u>	<u>\$ 1,550,942</u>

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF DuPONT

NOTES TO FINANCIAL STATEMENTS January 1, 2006 through December 31, 2006

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of DuPont uses the revenue and expenditure classifications contained in the *Budgeting, Accounting and Reporting System* (BARS) manual. The manual 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 the cash basis of accounting which is a departure from generally accepted accounting principles (GAAP).

The following is a summary of the more significant policies, including identification of those policies, which result in material departures from generally accepted accounting principles:

a. Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City uses governmental, proprietary and fiduciary funds. Each governmental fund, expendable trust or agency fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. Proprietary and non-expendable trust funds use the revenue, expense and equity accounts of similar businesses in the private sector. The following are the fund types and account groups used by the City:

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 and transactions of the City not required or elected to be accounted for in another fund.

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Debt Service Funds

These funds are used to account for accumulation of resources to pay interest and principal on general long-term debt other than revenue bonds and interfund long-term loans.

Capital Projects Fund

This fund is used to account for financial resources to be used for the acquisition or construction of general government capital improvements.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services.

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.

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. 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 budgetary basis is substantially the same as the basis of accounting in all governmental fund types.

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 prior to the end of the fiscal year. All appropriations, except for capital projects, lapse at year-end. Unused resources must be reappropriated in the subsequent period.

The City's budget procedures are mandated by RCW 35A.33. The steps in the budget process are as follows:

- (1) Prior to November 3, the Mayor submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1st. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted at locations throughout the City to obtain taxpayer comments.
- (3) Prior to the beginning of the fiscal year, the budget is legally enacted through passage of an ordinance.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances are reported as reservations of fund balances since they do not constitute expenditures or liabilities. At the end of the fiscal year, these reserves are closed to fund balance.

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) 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, 82 municipalities participate in the pool (as of 12/31/06).

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, as of June 1, 2005, 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 \$300,000 for liability and \$25,000 for property and thereafter purchases excess liability insurance through NLC Mutual Insurance Company, up to \$1 million, and CV Starr, from \$1 million to \$5 million. The excess property coverage is purchased through Affiliated FM, using the Pool's broker, Willis of Seattle, Inc. Since the AWC RMSA is a cooperative program, the members of AWC RMSA are jointly liable.

Members contract to remain in the pool a minimum of one year and must give one year's 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 City's funds.

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, 2006, the City had the following investments:

Type of Investment	Balance
State Investment Pool	\$10,159,181

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 collected. Since state law allows for sale of property for failure to pay taxes, no estimate of uncollectable taxes is made.

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.

For 2006 the City's regular tax levy was \$1.0577 per \$1,000 on a total assessed valuation of \$1,026,725,962 for a total regular levy of \$1,086,244. The City's EMS tax levy was \$0.4436 per \$1,000 on total assessed valuation for a total of \$455,360.

In 2006, the City also levied \$0.0361 for G.O. bond obligations for a total additional levy of \$37,015.

NOTE 5 – INTERFUND LOANS AND ADVANCES

The City had no interfund loans or advances outstanding in 2006.

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 2006.

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 sixth payment was made in July of 2006 leaving a balance of \$989,780 as of December 31, 2006.

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. This loan requires annual principal payments of \$108,860 beginning in 2007 and a .50% interest on the outstanding balance.

The debt service requirements, including interest, to amortize all bond debt outstanding as of December 31, 2006 are as follows:

Year Ending December 31	General Obligation	Total
2007	37,015.00	37,015.00
2008	34,810.00	34,810.00
2009	37,590.00	37,590.00
Total	<u>\$109,415.00</u>	<u>\$109,415.00</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 2006 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, 2006, the following represents the restricted funds of the City of DuPont:

Fund	Purpose	Amount
Current Expense	LID Administration	\$ 67,337
Current Expense	Contingency	196,446
Current Expense	Street Depreciation	195,127
Special Revenue	Glacier NW - CFP	748,007
Special Revenue	Fire Mitigation	506,456
Special Revenue	Technology	14,047
Capital Improvements	Land Acquisition	338,767
Capital Improvements	2nd 1/4% R.E.E.T.	1,863,211
Utilities	Water Improvements	735,759
Utilities	Sewer Improvements	1,250,942
Utilities	Account Deposits	1,955
Internal Service	Fixed Asset Replacement	<u>1,022,426</u>
	Total	<u>\$6,940,480</u>

NOTE 10 - OTHER DISCLOSURES

In 2006 the City secured the property for its Civic Center project from the Weyerhaeuser Corporation. A ten acre parcel was transferred to the City as part of a developer agreement. This parcel is intended to be used as the site of a new Public Safety Facility and City Hall. This property was gifted to the City but was subject to a \$270,000 Fire Impact Fee credit allowed by RCW and granted in the same development agreement. A 3.9 acre parcel was purchased by the City for \$525,000. The purchase price was based on a fair market appraisal.

CITY OF DuPONT
FUND 001 GENERAL FUND
DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2006

<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	\$ 1,669,349.00	\$ 1,634,446.94	\$ (34,902.06)
311.10	Property Taxes	924,670.00	926,680.15	2,010.15
311.11	Property Taxes-EMS	387,424.00	388,274.94	850.94
312.10	Private Harvest Tax	-	72.33	72.33
313.10	Retail Sales Taxes	1,031,100.00	902,592.18	(128,507.82)
313.11	Local Sales & Use Tax	42,000.00	48,596.49	6,596.49
313.71	Local Criminal Justice	61,800.00	81,452.54	19,652.54
316.10	B&O Tax	169,000.00	173,537.72	4,537.72
316.41	Electric Utility Tax	236,159.00	236,158.73	(0.27)
316.42	Water Utility Tax	68,983.00	72,523.79	3,540.79
316.43	Gas Utility Tax	165,795.00	165,794.67	(0.33)
316.44	Sewer Utility Tax	45,600.00	45,843.11	243.11
316.45	Garbage Utility Tax	27,600.00	27,334.25	(265.75)
316.46	Stormwater Utility Tax	26,100.00	25,162.98	(937.02)
316.47	Telephone Utility Tax	132,000.00	134,244.27	2,244.27
317.20	Leasehold Excise Tax	-	1,419.31	1,419.31
319.60	B&O Tax Penalty	815.00	371.12	(443.88)
310	Total Taxes	3,319,046.00	3,230,058.58	(88,987.42)
321.60	Business Licenses	23,700.00	24,748.77	1,048.77
321.91	Cable Franchise	18,000.00	21,667.62	3,667.62
322.10	Building/Plumbing/Mechanical	648,500.00	510,162.11	(138,337.89)
322.15	Sprinkler/Fire Permits	19,800.00	34,571.91	14,771.91
322.22.	Alarm Permit	5,400.00	2,500.00	(2,900.00)
322.30	Animal Licenses	1,300.00	1,250.01	(49.99)
322.90	Misc. Permits	15,000.00	13,250.00	(1,750.00)
322.95	Land Use Application	18,500.00	15,150.00	(3,350.00)
320	Total Licenses and Permits	750,200.00	623,300.42	(126,899.58)
330.10.00	ATV Grant - Pierce County	4,800.00	4,800.00	-
331.16.60	OJP Bulletproof Vest Grant	3,140.00	-	(3,140.00)
331.83.55	FEMA Fire Act Grant	56,000.00	53,254.00	(2,746.00)
334.04.02	GMA Update Grant	5,000.00	-	(5,000.00)
336.06.21	Criminal Justice	1,190.00	1,030.85	(159.15)
336.06.26	Criminal Justice - Special Programs	4,082.00	4,069.96	(12.04)
336.06.51	DUI-Cities	800.00	899.05	99.05
336.06.94	Liquor Excise Tax	21,275.00	23,200.67	1,925.67
336.06.95	Liquor Board Profits	40,063.00	35,100.57	(4,962.43)
330	Total Intergovernmental	136,350.00	122,355.10	(13,994.90)
341.21	Document Recording Fees	-	1,452.00	1,452.00
341.43	Invoice Processing Fees	25,500.00	23,452.98	(2,047.02)
341.50	Sales of Maps	200.00	33.17	(166.83)
341.60	Copies/Postage/Police Reports	1,050.00	1,162.46	112.46
341.96	Personnel Services	-	960.00	960.00

BARS				
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
342.10	Police Protection Services	500.00	801.00	301.00
343.20	Professional Services - Engineering	480,000.00	470,093.67	(9,906.33)
345.81	Sub-Division Fees	2,500.00	6,450.00	3,950.00
345.83	Plan Examination	325,000.00	303,150.31	(21,849.69)
346.90	Personal Safety Sales	300.00	948.00	648.00
347.60	Summer Program Fees	650.00	367.00	(283.00)
349.57	CPR/First Aid Class Fees	-	260.00	260.00
340	Total Charges for Good and Services	835,700.00	809,130.59	(26,569.41)
359.90	False Alarm Fees	1,000.00	250.00	(750.00)
350.00	Total Fines and Penalties	1,000.00	250.00	(750.00)
361.11	Investment Interest	52,000.00	52,328.86	328.86
361.12	Investment Interest - Pierce County Property Tax	1,500.00	3,425.42	1,925.42
361.40	Investment Interest - Sales Tax	1,800.00	3,659.44	1,859.44
362.40	Rentals	-	1,960.00	1,960.00
362.50	Long Term Leases	11,500.00	23,058.47	11,558.47
363.00	Insurance Recoveries	-	5,717.29	5,717.29
367.11	Contributions - Spring Egg Hunt	-	20.00	20.00
369.10	Sale of Scrap & Junk	-	175.18	175.18
369.30	Drug Fund - Confiscated Property	3,206.00	3,809.00	603.00
369.40	Restitution	-	183.00	183.00
369.81	Cashier's Overage/Shortage	-	(30.64)	(30.64)
369.90	Miscellaneous	5,000.00	5,662.90	662.90
360	Total Miscellaneous	75,006.00	99,968.92	24,962.92
310-360	TOTAL REVENUES	5,117,302.00	4,885,063.61	(232,238.39)
380.00	Non-Revenues	-	22,534.71	22,534.71
300	TOTAL RESOURCES - GENERAL FUND	\$ 6,786,651.00	\$ 6,542,045.26	\$ (244,605.74)

CITY OF DuPONT
FUND 001 GENERAL FUND
DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2006

<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	\$ 38,994.98	\$ 605.02
511.60.21	Personnel Benefits	2,821.00	2,985.23	(164.23)
511.60.31	Office Supplies	125.00	-	125.00
511.60.33	Operating Supplies	-	512.23	(512.23)
511.60.35	Small Tools & Equipment	-	862.25	(862.25)
511.60.41	Professional Services	15,000.00	932.05	14,067.95
511.60.43	Travel & Subsistence	2,000.00	349.26	1,650.74
511.60.45	Operating Rentals & Leases	-	237.51	(237.51)
511.60.46	AWC-RMSA Insurance	5,286.00	5,286.00	-
511.60.49	Misc. - Training/Printing/Dues/Subscriptions	32,500.00	11,910.59	20,589.41
511.70.51	Election Costs	-	1,043.43	(1,043.43)
511.80.51	Voter Registration Costs	6,000.00	5,681.24	318.76
511.10.53	Taxes & Assessments	-	692.42	(692.42)
511	Total Legislative	103,332.00	69,487.19	33,844.81
512.40.51	Intergovernmental Services	8,500.00	8,330.00	170.00
512	Total Judicial	8,500.00	8,330.00	170.00
513.10.11	Salaries and Wages	158,037.00	119,185.00	38,852.00
513.10.21	Personnel Benefits	53,375.00	33,013.44	20,361.56
513.10.31	Office Supplies	100.00	-	100.00
513.10.33	Operating Supplies	200.00	817.19	(617.19)
513.10.35	Small Tools & Equipment	-	435.19	(435.19)
513.10.41	Professional Services	20,000.00	14,803.07	5,196.93
513.10.42	Communications	950.00	503.51	446.49
513.10.43	Travel & Subsistence	2,000.00	2,101.01	(101.01)
513.10.44	Advertising	-	622.42	(622.42)
513.10.46	AWC-RMSA Insurance	2,114.00	2,114.00	-
513.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,200.00	4,096.41	(896.41)
513.10.91	Equipment Replacement Reserves	3,302.00	3,302.00	-
513	Total Executive	243,278.00	180,993.24	62,284.76
514.23.11	Salaries and Wages	88,688.00	80,079.43	8,608.57
514.23.12	Overtime	5,650.00	478.50	5,171.50
514.23.21	Personnel Benefits	27,124.00	18,705.72	8,418.28
514.23.33	Operating Supplies	1,000.00	728.08	271.92
514.23.35	Small Tools & Equipment	250.00	-	250.00
514.23.41	Professional Services	28,000.00	10,894.57	17,105.43
514.23.42	Communications	800.00	-	800.00
514.23.43	Travel & Subsistence	4,000.00	5,137.62	(1,137.62)
514.23.44	Advertising	3,000.00	4,934.00	(1,934.00)
514.23.46	AWC-RMSA Insurance	554.00	554.00	-
514.23.48	Repairs & Maintenance	5,027.00	4,763.88	263.12
514.23.49	Misc. - Training/Printing/Dues/Subscriptions	4,700.00	5,198.41	(498.41)
514.23.51	Intergovernmental Services	28,250.00	27,983.76	266.24
514.23.91	Equipment Replacement Reserves	3,348.00	3,348.00	-
514	Total Financial and Records Services	200,391.00	162,805.97	37,585.03

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
515.20.41	Professional Services - City Attorney	95,000.00	104,996.64	(9,996.64)
515.20.49	Miscellaneous	-	6.00	(6.00)
515	Total Legal	95,000.00	105,002.64	(10,002.64)
518.10.11	Salaries and Wages	36,327.00	42,430.66	(6,103.66)
518.10.12	Overtime	3,633.00	1,755.70	1,877.30
518.10.21	Personnel Benefits	13,464.00	11,851.76	1,612.24
518.10.26	Uniform Cleaning	-	1,375.52	(1,375.52)
518.10.27	Uniforms	-	77.86	(77.86)
518.10.31	Office Supplies	7,900.00	3,529.44	4,370.56
518.10.33	Operating Supplies	12,000.00	14,735.60	(2,735.60)
518.10.35	Small Tools & Equipment	3,250.00	4,360.56	(1,110.56)
518.10.36	Building Materials & Supplies	500.00	809.47	(309.47)
518.10.41	Professional Services	30,000.00	26,737.23	3,262.77
518.10.42	Communications	33,360.00	36,049.36	(2,689.36)
518.10.43	Travel & Subsistence	-	16.02	(16.02)
518.10.44	Advertising	-	365.94	(365.94)
518.10.45	Operating Leases & Rentals	15,000.00	8,402.09	6,597.91
518.10.46	AWC-RMSA Insurance	7,996.00	7,996.00	-
518.10.47	Utilities	4,750.00	1,913.79	2,836.21
518.10.48	Repairs and Maintenance	21,700.00	19,672.29	2,027.71
518.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,850.00	7,599.70	(3,749.70)
518.10.51	Intergovernmental Services	150.00	-	150.00
518.10.91	Equipment Replacement Reserves	12,532.00	12,532.00	-
518	Total Central Services	206,412.00	202,210.99	4,201.01
510	TOTAL GENERAL GOVERNMENT SERVICES	856,913.00	728,830.03	128,082.97
521.10.11	Salaries and Wages	565,251.00	558,652.32	6,598.68
521.10.12	Overtime	44,040.00	56,384.89	(12,344.89)
521.10.13	DUI Investigation Wages	-	612.20	(612.20)
521.10.21	Personnel Benefits	187,541.00	172,340.19	15,200.81
521.10.26	Uniform Cleaning	4,200.00	1,036.81	3,163.19
521.10.27	Uniforms	14,300.00	22,111.99	(7,811.99)
521.10.31	Office Supplies	5,450.00	2,225.20	3,224.80
521.10.32	Gas, Oil & Fuel	24,000.00	27,366.02	(3,366.02)
521.10.33	Operating Supplies	21,300.00	10,657.67	10,642.33
521.10.35	Small Tools & Minor Equipment	2,500.00	10,758.31	(8,258.31)
521.10.41	Professional Services	4,800.00	5,387.69	(587.69)
521.10.42	Communications	20,480.00	19,658.90	821.10
521.10.43	Travel & Subsistence	2,200.00	3,986.76	(1,786.76)
521.10.44	Advertising	1,500.00	449.10	1,050.90
521.10.46	AWC-RMSA Insurance	33,250.00	33,250.00	-
521.10.48	Repairs & Maintenance	12,000.00	16,017.44	(4,017.44)
521.10.49	Misc. - Training/Printing/Dues/Subscriptions	21,360.00	3,835.73	17,524.27
521.10.51	Intergovernmental Services	-	400.00	(400.00)
521.10.91	Equipment Replacement Reserves	48,770.00	48,770.00	-
521.50.45	Operating Leases & Rentals	15,000.00	12,582.93	2,417.07
521.50.47	Utilities	3,500.00	3,133.80	366.20
521	Total Law Enforcement	1,031,442.00	1,009,617.95	21,824.05
522.20.11	Salaries and Wages	226,878.00	263,172.36	(36,294.36)
522.20.12	Overtime	21,017.00	47,304.20	(26,287.20)
522.20.13	Volunteer Stipends	62,781.00	654.11	62,126.89
522.20.21	Personnel Benefits	84,506.00	89,856.22	(5,350.22)

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
522.20.26	Uniform Cleaning	3,800.00	580.23	3,219.77
522.20.27	Uniforms	16,625.00	16,313.71	311.29
522.20.31	Office Supplies	2,970.00	2,209.83	760.17
522.20.32	Gas, Oil & Fuel	5,675.00	4,786.24	888.76
522.20.33	Operating Supplies	9,530.00	8,562.92	967.08
522.20.35	Small Tools & Equipment	24,425.00	11,612.28	12,812.72
522.20.36	Building Materials & Supplies	2,750.00	3,792.83	(1,042.83)
522.20.41	Professional Services	25,600.00	26,081.94	(481.94)
522.20.42	Communications	10,100.00	11,578.11	(1,478.11)
522.20.43	Travel & Subsistence	3,400.00	3,820.19	(420.19)
522.20.44	Advertising	250.00	4,871.15	(4,621.15)
522.20.45	Operating Rentals & Leases	2,000.00	-	2,000.00
522.20.46	AWC-RMSA Insurance	13,056.00	13,056.00	-
522.20.48	Repairs and Maintenance	6,500.00	19,447.53	(12,947.53)
522.20.49	Misc. - Training/Printing/Dues/Subscriptions	19,180.00	11,407.76	7,772.24
522.20.91	Equipment Replacement Reserves	84,797.00	84,797.00	-
522.30.11	Salaries and Wages	42,450.00	44,813.95	(2,363.95)
522.30.12	Overtime	6,368.00	6,653.61	(285.61)
522.30.21	Personnel Benefits	13,009.00	12,096.63	912.37
522.30.26	Uniform Cleaning	300.00	-	300.00
522.30.27	Uniforms	500.00	-	500.00
522.30.31	Office Supplies	1,980.00	564.13	1,415.87
522.30.32	Gas, Oil & Fuel	1,200.00	-	1,200.00
522.30.33	Operating Supplies	6,500.00	6,038.02	461.98
522.30.35	Small Tools & Equipment	2,125.00	231.43	1,893.57
522.30.41	Professional Services	1,000.00	1,896.00	(896.00)
522.30.42	Communications	1,950.00	264.48	1,685.52
522.30.43	Travel & Subsistence	1,300.00	2,945.18	(1,645.18)
522.30.44	Advertising	500.00	-	500.00
522.30.45	Operating Rentals & Leases	2,800.00	-	2,800.00
522.30.48	Repairs and Maintenance	500.00	568.74	(68.74)
522.30.49	Misc. - Training/Printing/Dues/Subscriptions	5,190.00	1,866.52	3,323.48
522.50.45	Operating Rentals & Leases	6,600.00	5,832.75	767.25
522.50.47	Utilities	4,200.00	6,627.88	(2,427.88)
522	Total Fire Control	724,312.00	714,303.93	10,008.07
523.60.51	Jail/Incarceration Costs	17,000.00	499.95	16,500.05
523	Total Dentention and/or Correction	17,000.00	499.95	16,500.05
525.60.11	Salaries and Wages	32,408.00	30,758.96	1,649.04
525.60.12	Overtime	713.00	1,328.71	(615.71)
525.60.21	Personnel Benefits	11,467.00	9,254.42	2,212.58
525.60.31	Office Supplies	800.00	132.60	667.40
525.60.32	Gas, Oil & Fuel	200.00	-	200.00
525.60.33	Operating Supplies	2,000.00	662.59	1,337.41
525.60.41	Professional Services	24,000.00	963.21	23,036.79
525.60.43	Travel & Subsistence	900.00	-	900.00
525.60.44	Advertising	-	327.60	(327.60)
525.60.45	Operating Rentals & Leases	1,500.00	34.98	1,465.02
525.60.47	Utilities	625.00	758.64	(133.64)
525.60.48	Repairs and Maintenance	1,000.00	-	1,000.00
525.60.49	Misc. - Training/Printing/Dues/Subscriptions	5,860.00	1,512.00	4,348.00
525.60.51	Intergovernmental Services	3,000.00	4,003.40	(1,003.40)
525	Total Emergency Services	84,473.00	49,737.11	34,735.89
526.10.11	Salaries and Wages	326,942.00	294,932.34	32,009.66

BARS					
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
526.10.12	Overtime	44,906.00	84,233.73	(39,327.73)	
526.10.21	Personnel Benefits	127,645.00	99,681.72	27,963.28	
526.10.26	Uniform Cleaning	1,000.00	-	1,000.00	
526.10.27	Uniforms	2,500.00	-	2,500.00	
526.10.31	Office Supplies	2,000.00	791.31	1,208.69	
526.10.32	Gas, Oil & Fuel	5,675.00	7,183.72	(1,508.72)	
526.10.33	Operating Supplies	7,350.00	13,333.70	(5,983.70)	
526.10.35	Small Tools & Minor Equipment	1,550.00	9,849.70	(8,299.70)	
526.10.41	Professional Services	5,000.00	5,431.74	(431.74)	
526.10.42	Communications	1,300.00	602.90	697.10	
526.10.43	Travel & Subsistence	2,000.00	1,207.74	792.26	
526.10.45	Operating Rentals & Leases	-	150.71	(150.71)	
526.10.46	AWC-RMSA Insurance	8,704.00	8,704.00	-	
526.10.47	Utilities	1,000.00	833.13	166.87	
526.10.49	Misc. - Training/Printing/Dues/Subscriptions	17,550.00	6,997.19	10,552.81	
526.80.11	Salaries and Wages	18,671.00	-	18,671.00	
526.80.12	Overtime	2,798.00	-	2,798.00	
526.80.21	Personnel Benefits	2,931.00	-	2,931.00	
526.80.33	Operating Supplies	6,387.00	-	6,387.00	
526.80.41	Professional Services	6,000.00	-	6,000.00	
526.80.49	Misc. - Training/Printing/Dues/Subscriptions	3,000.00	-	3,000.00	
526	Total Ambulance, Rescue and Emergency Aid	594,909.00	533,933.63	60,975.37	
528.60.51	Firecomm Dispatch Services	32,000.00	29,753.92	2,246.08	
528.60.51	LESA - Dispatch Services	92,467.00	92,469.00	(2.00)	
528	Total Communications, Alarms and Dispatch	124,467.00	122,222.92	2,244.08	
520	TOTAL PUBLIC SAFETY	2,576,603.00	2,430,315.49	146,287.51	
532.20.11	Salaries and Wages	7,376.00	4,041.83	3,334.17	
532.20.12	Overtime	296.00	205.14	90.86	
532.20.21	Personnel Benefits	4,466.00	792.32	3,673.68	
532.20.31	Office Supplies	250.00	-	250.00	
532.20.41	Professional Services	440,000.00	482,542.04	(42,542.04)	
532.20.49	Misc. - Training/Printing/Dues/Subscriptions	-	45.91	(45.91)	
532	Total Engineering	452,388.00	487,627.24	(35,239.24)	
539.30.33	Operating Supplies	-	86.22	(86.22)	
539.30.51	Intergovernmental Services	29,668.00	33,666.62	(3,998.62)	
539	Total Animal Control	29,668.00	33,752.84	(4,084.84)	
530	TOTAL PHYSICAL ENVIRONMENT	482,056.00	521,380.08	(39,324.08)	
542.70.33	Operating Supplies	2,000.00	4,569.37	(2,569.37)	
542.70.35	Small Tools & Equipment	-	461.86	(461.86)	
542.70.36	Building Materials & Supplies	2,000.00	223.03	1,776.97	
542.70.41	Professional Services	125,600.00	133,788.32	(8,188.32)	
542.70.42	Communications	3,000.00	1,564.07	1,435.93	
542.70.45	Operating Rentals & Leases	-	121.21	(121.21)	
542.70.46	AWC-RMSA Insurance	174.00	174.00	-	
542.70.47	Utilities	59,850.00	60,492.89	(642.89)	
542.70.48	Repairs & Maintenance	20,000.00	578.05	19,421.95	
542.70.91	Equipment Replacement Reserves	9,124.00	9,124.00	-	
542	Total Road and Street Maintenance	221,748.00	211,096.80	10,651.20	
540	TOTAL TRANSPORTATION	221,748.00	211,096.80	10,651.20	

BARS				
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
558.10.11	Salaries and Wages	156,497.00	155,480.44	1,016.56
558.10.12	Overtime	11,791.00	155.68	11,635.32
558.10.21	Personnel Benefits	51,912.00	41,804.77	10,107.23
558.10.31	Office Supplies	1,500.00	265.08	1,234.92
558.10.33	Operating Supplies	400.00	1,195.55	(795.55)
558.10.35	Small Tools & Equipment	-	126.78	(126.78)
558.10.41	Professional Services	35,000.00	47,983.71	(12,983.71)
558.10.42	Communications	750.00	-	750.00
558.10.43	Travel & Subsistence	1,500.00	210.51	1,289.49
558.10.44	Advertising	11,000.00	4,558.32	6,441.68
558.10.46	AWC-RMSA Insurance	3,700.00	3,700.00	-
558.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,900.00	3,209.24	690.76
558.10.91	Equipment Replacement Reserves	1,214.00	1,214.00	-
558	Total Planning and Community Development	279,164.00	259,904.08	19,259.92
559.10.11	Salaries and Wages	301,973.00	297,593.41	4,379.59
559.10.12	Overtime	26,339.00	13,351.21	12,987.79
559.10.21	Personnel Benefits	115,824.00	99,862.74	15,961.26
559.10.27	Uniforms	1,000.00	985.96	14.04
559.10.31	Office Supplies	1,100.00	350.20	749.80
559.10.32	Gas, Oil and Fuel	2,500.00	2,906.80	(406.80)
559.10.33	Operating Supplies	1,500.00	2,746.06	(1,246.06)
559.10.35	Small Tools & Equipment	1,500.00	1,785.62	(285.62)
559.10.41	Professional Services	10,000.00	10.00	9,990.00
559.10.42	Communications	2,250.00	2,129.31	120.69
559.10.43	Travel & Subsistence	2,500.00	822.10	1,677.90
559.10.44	Advertising	-	1,259.70	(1,259.70)
559.10.46	AWC-RMSA Insurance	6,363.00	6,363.00	-
559.10.48	Repairs & Maintenance	3,353.00	1,615.33	1,737.67
559.10.49	Misc. - Training/Printing/Dues/Subscriptions	4,450.00	4,233.75	216.25
559.10.91	Equipment Replacement Reserves	11,998.00	11,998.00	-
559	Total Housing and Community Development	492,650.00	448,013.19	44,636.81
550	TOTAL ECONOMIC ENVIRONMENT	771,814.00	707,917.27	63,896.73
573.10.11	Salary & Wages	2,000.00	365.70	1,634.30
573.10.13	Volunteer Stipends	500.00	-	500.00
573.10.21	Personnel Benefits	-	143.87	(143.87)
573.10.31	Office Supplies	100.00	-	100.00
573.10.33	Operating Supplies	3,250.00	2,951.69	298.31
573.10.41	Professional Services	2,250.00	1,387.62	862.38
573.10.42	Communications	500.00	29.41	470.59
573.10.43	Travel & Subsistence	250.00	126.35	123.65
573.10.44	Advertising	-	885.06	(885.06)
573.10.45	Operating Rentals & Leases	-	145.00	(145.00)
573.10.49	Misc. - Training/Printing/Dues/Subscriptions	1,200.00	-	1,200.00
573	Total Spectator and Community Events	10,050.00	6,034.70	4,015.30
575.10.11	Salary & Wages	43,790.00	50,054.61	(6,264.61)
575.10.12	Overtime	4,379.00	2,084.91	2,294.09
575.10.21	Personnel Benefits	16,290.00	14,339.59	1,950.41
575.10.26	Uniform Cleaning	-	1,078.31	(1,078.31)
575.10.27	Uniforms	-	116.00	(116.00)
575.10.31	Office Supplies	250.00	26.80	223.20
575.10.32	Gas, Oil & Fuel	2,200.00	2,982.49	(782.49)
575.10.33	Operating Supplies	3,250.00	5,144.49	(1,894.49)
575.10.35	Small Tools & Equipment	2,000.00	1,492.57	507.43
575.10.36	Building Repair Materials	1,500.00	505.16	994.84

BARS				
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
575.10.41	Professional Services	24,350.00	7,248.24	17,101.76
575.10.42	Communications	250.00	-	250.00
575.10.43	Travel & Subsistence	500.00	-	500.00
575.10.45	Operating Rentals & Leases	2,500.00	2,182.85	317.15
575.10.46	AWC-RMSA Insurance	1,364.00	1,364.00	-
575.10.47	Utilities	12,700.00	6,933.43	5,766.57
575.10.48	Repairs & Maintenance	3,250.00	406.74	2,843.26
575.10.49	Misc. - Training/Printing/Dues/Subscriptions	650.00	426.00	224.00
575.10.91	Equipment Replacement Reserves	15,440.00	15,440.00	-
575.30.11	Salaries and Wages	8,000.00	-	8,000.00
575.30.21	Personnel Benefits	864.00	-	864.00
575.30.31	Office Supplies	-	54.43	(54.43)
575.30.33	Operating Supplies	500.00	352.23	147.77
575.30.36	Building Materials & Supplies	-	492.45	(492.45)
575.30.41	Professional Services	3,453.00	10,066.50	(6,613.50)
575.30.42	Communications	300.00	470.14	(170.14)
575.30.43	Travel & Subsistence	-	8.01	(8.01)
575.30.44	Advertising	-	577.04	(577.04)
575.30.45	Operating Rentals & Leases	350.00	158.04	191.96
575.30.46	AWC-RMSA Insurance	2,625.00	2,625.00	-
575.30.47	Utilities	1,900.00	2,402.33	(502.33)
575.30.48	Repair and Maintenance	500.00	-	500.00
575.30.49	Misc. - Training/Printing/Dues/Subscriptions	-	24.48	(24.48)
575	Total Cultural and Recreational Facilities	153,155.00	129,056.84	24,098.16
570	TOTAL CULTURE AND RECREATION	163,205.00	135,091.54	28,113.46
510-570	TOTAL EXPENDITURES	5,072,339.00	4,734,631.21	337,707.79
594.11.64	Capital Expenditures - Mayor/Council	1,525.00	-	1,525.00
594.14.64	Capital Expenditures - Finance	2,850.00	2,999.62	(149.62)
594.18.64	Capital Expenditures - Central Services	11,350.00	10,279.97	1,070.03
594.21.64	Capital Expenditures - Public Safety - Police	20,500.00	8,325.14	12,174.86
594.22.63	Capital Improvements - Public Safety - Fire	-	6,379.57	(6,379.57)
594.22.64	Capital Expenditures - Public Safety - Fire	100,050.00	103,664.70	(3,614.70)
594.25.64	Capital Expenditures - Public Safety - Emergency Mgmt	-	5,060.98	(5,060.98)
594.26.64	Capital Expenditures - Public Safety - EMS	8,000.00	5,775.16	2,224.84
594.42.63	Capital Improvements - Transportation - Street Maint	15,000.00	14,859.30	140.70
594.59.64	Capital Expenditures - Building	11,200.00	8,964.02	2,235.98
594.76.64	Capital Expenditures - Park Facilities	11,325.00	7,995.04	3,329.96
594	Total Capital Expenditures	181,800.00	174,303.50	7,496.50
597.00.83	Transfer Out - Street Fund	130,334.00	117,000.00	13,334.00
597.00.94	Transfer Out - ER&R Fund	190,000.00	190,000.00	-
597	Total Transfers-Out	320,334.00	307,000.00	13,334.00
590	TOTAL OTHER FINANCING USES	502,134.00	481,303.50	20,830.50
	TOTAL EXPENDITURES AND OTHER USES	5,574,473.00	5,215,934.71	358,538.29
508.00	Ending Net Cash and Investments	1,212,178.00	1,326,110.55	(113,932.55)
500	TOTAL - GENERAL FUND	\$ 6,786,651.00	\$ 6,542,045.26	\$ 244,605.74

CITY OF DuPONT
FUND 101 CITY STREET FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 58,239.00	\$ 58,239.00	\$ -
322.40	Street/Curb Permits	2,000.00	1,730.00	(270.00)
336.00.87	Motor Vehicle Fuel Tax	128,163.00	125,740.13	(2,422.87)
341.50	Street Standards	200.00	165.00	(35.00)
361.11	Investment Interest	600.00	217.65	(382.35)
369.00	Other Miscellaneous Revenue	-	7,228.53	7,228.53
310-360	TOTAL REVENUES	130,963.00	135,081.31	4,118.31
397.00	Operating Transfers In	130,334.00	117,000.00	(13,334.00)
300	TOTAL RESOURCES - STREET FUND	319,536.00	310,320.31	(9,215.69)

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	\$ 62,626.00	\$ 67,278.25	\$ (4,652.25)
542.90.12	Overtime	4,216.00	2,089.11	2,126.89
542.90.21	Benefits	20,944.00	21,007.45	(63.45)
542.90.26	Uniform Cleaning	-	1,375.53	(1,375.53)
542.90.27	Uniforms	-	209.25	(209.25)
542.90.31	Office Supplies	100.00	23.02	76.98
542.90.32	Gas, Oil & Fuel	2,000.00	2,991.98	(991.98)
542.90.33	Operating Supplies	8,000.00	6,277.40	1,722.60
542.90.35	Small Tools & Equipment	2,000.00	1,201.14	798.86
542.90.41	Professional Services	30,000.00	37,635.33	(7,635.33)
542.90.43	Travel & Subsistence	250.00	9.65	240.35
542.90.44	Advertising	250.00	-	250.00
542.90.45	Operating Rentals & Leases	10,000.00	351.68	9,648.32
542.90.46	AWC-RMSA Insurance	5,770.00	5,770.00	-
542.90.47	Utilities	112,000.00	92,725.33	19,274.67
542.90.48	Repairs and Maintenance	33,300.00	30,434.68	2,865.32
542.90.49	Misc. - Training/Printing/Dues/Subscriptions	500.00	184.81	315.19
542.90.91	Equipment Replacement Reserves	13,334.00	13,334.00	-
542	Total Road and Street Maintenance	305,290.00	282,898.61	22,391.39
540	TOTAL TRANSPORTATION	305,290.00	282,898.61	22,391.39
596.42.64	Capital Expenditures - Equipment	4,050.00	3,864.46	185.54
	TOTAL EXPENDITURES AND OTHER USES	309,340.00	286,763.07	22,576.93
508.00	Ending Net Cash and Investments	10,196.00	23,557.24	(13,361.24)
500	TOTAL - STREET FUND	\$ 319,536.00	\$ 310,320.31	\$ 9,215.69

CITY OF DuPONT
FUND 102 STREET DEPRECIATION FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 145,098.00	\$ 145,098.00	\$ -
361.11	Investment Interest	5,000.00	7,391.00	2,391.00
367.11	Contributions	43,795.00	55,328.13	11,533.13
310-360	TOTAL REVENUES	48,795.00	62,719.13	13,924.13
300	TOTAL RESOURCES - STREET DEPRECIATION FUND	193,893.00	207,817.13	13,924.13

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	20,000.00	12,690.00	7,310.00
544	Total Road and Street Operations	20,000.00	12,690.00	7,310.00
540	TOTAL TRANSPORTATION EXPENDITURES	20,000.00	12,690.00	7,310.00
	TOTAL EXPENDITURES AND OTHER USES	20,000.00	12,690.00	7,310.00
508.00	Ending Net Cash and Investments	173,893.00	195,127.13	(21,234.13)
500	TOTAL - STREET DEPRECIATION FUND	\$ 193,893.00	\$ 207,817.13	\$ (13,924.13)

CITY OF DuPONT
FUND 103 HOTEL/MOTEL TAX FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 70,367.00	\$ 70,366.35	\$ (0.65)
313.30	Hotel/Motel Taxes	47,250.00	65,373.58	18,123.58
361.11	Investment Interest	2,500.00	2,786.33	286.33
310-360	TOTAL REVENUES	49,750.00	68,159.91	18,409.91
300	TOTAL RESOURCES - HOTEL/MOTEL TAX FUND	120,117.00	138,526.26	18,409.91

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
573.90.41	Professional Services	14,500.00	10,135.00	4,365.00
573.90.49	Misc. - Training/Printing/Dues/Subscriptions	12,000.00	11,188.00	812.00
573	Total Spectator and Community Events	26,500.00	21,323.00	5,177.00
570	TOTAL CULTURE AND RECREATION	26,500.00	21,323.00	5,177.00
	TOTAL EXPENDITURES AND OTHER USES	26,500.00	21,323.00	5,177.00
508.00	Ending Net Cash and Investments	93,617.00	117,203.26	(23,586.26)
500	TOTAL - HOTEL/MOTEL TAX FUND	\$ 120,117.00	\$ 138,526.26	\$ (18,409.26)

CITY OF DuPONT
FUND 104 FIRE MITIGATION FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 163,695.00	\$ 163,695.54	\$ 0.54
345.81	Fire Impact Fees	684,789.00	483,650.66	(201,138.34)
361.11	Investment Interest	750.00	3,599.30	2,849.30
310-360	TOTAL REVENUES	<u>685,539.00</u>	<u>487,249.96</u>	<u>(198,289.04)</u>
300	TOTAL RESOURCES - FIRE MITIGATION FUND	<u>849,234.00</u>	<u>650,945.50</u>	<u>(198,288.50)</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
522.20.35	Small Tools & Minor Equipment	-	6,049.27	(6,049.27)
522	Total Fire Control	-	6,049.27	(6,049.27)
520	TOTAL PUBLIC SAFETY	-	6,049.27	(6,049.27)
594.22.64	Capital Expenditures - Equipment	180,945.00	138,440.22	42,504.78
	TOTAL EXPENDITURES AND OTHER USES	180,945.00	144,489.49	36,455.51
508.00	Ending Net Cash and Investments	<u>668,289.00</u>	<u>506,456.01</u>	<u>161,832.99</u>
500	TOTAL - FIRE MITIGATION FUND	<u>\$ 849,234.00</u>	<u>\$ 650,945.50</u>	<u>\$ 198,288.50</u>

CITY OF DuPONT
FUND 105 TECHNOLOGY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 15,687.00	\$ 15,686.80	\$ (0.20)
361.11	Investment Interest	250.00	640.86	390.86
310-360	TOTAL REVENUES	<u>250.00</u>	<u>640.86</u>	<u>390.86</u>
300	TOTAL RESOURCES - TECHNOLOGY FUND	<u>15,937.00</u>	<u>16,327.66</u>	<u>390.66</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
518.10.35	Small Tools & Minor Equipment	-	429.75	(429.75)
518	Total Central Services	-	429.75	(429.75)
510	TOTAL GENERAL GOVERNMENT SERVICES	-	429.75	(429.75)
594.18.64	Capital Expenditures - Equipment	13,702.00	1,850.88	11,851.12
	TOTAL EXPENDITURES AND OTHER USES	<u>13,702.00</u>	<u>2,280.63</u>	<u>11,421.37</u>
508.00	Ending Net Cash and Investments	<u>2,235.00</u>	<u>14,047.03</u>	<u>(11,812.03)</u>
500	TOTAL - TECHNOLOGY FUND	<u>\$ 15,937.00</u>	<u>\$ 16,327.66</u>	<u>\$ (390.66)</u>

CITY OF DuPONT
FUND 107 GLACIER NW SETTLEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 711,751.00	\$ 711,751.04	\$ 0.04
361.11.00	Investment Interest	18,000.00	36,255.50	18,255.50
310-360	TOTAL REVENUES	<u>18,000.00</u>	<u>36,255.50</u>	<u>18,255.50</u>
300	TOTAL RESOURCES GLACIER NW SETTLEMENT FUND:	<u>729,751.00</u>	<u>748,006.54</u>	<u>18,255.54</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>729,751.00</u>	<u>748,006.54</u>	<u>(18,255.54)</u>
500	TOTAL - GLACIER NW SETTLEMENT FUND	<u>\$ 729,751.00</u>	<u>\$ 748,006.54</u>	<u>\$ (18,255.54)</u>

CITY OF DuPONT
FUND 202 GENERAL OBLIGATION BOND FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 5,776.00	\$ 5,774.79	\$ (1.21)
311.10	General Property Taxes	33,853.00	33,924.32	71.32
361.11	Investment Interest	150.00	470.77	320.77
361.12	Investment Interest - Pierce County Property Tax	50.00	88.38	38.38
369.90	Miscellaneous	-	204.53	204.53
310-360	TOTAL REVENUES	34,053.00	34,688.00	635.00
397.10	Operating Transfer In - Capital Projects Fund	44,137.00	44,137.00	-
300	TOTAL RESOURCES - GENERAL OBLIGATION FUND	83,966.00	84,599.79	633.79

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	25,000.00	25,000.00	-
591.19.71	LOCAL Program - Principal	40,414.00	40,413.80	0.20
591	Total Redemption of Long-Term Debt	65,414.00	65,413.80	0.20
592.18.49	Miscellaneous	1,000.00	186.88	813.12
592.18.83	G.O. Debt - Voted - Interest	8,853.00	8,852.50	0.50
592.19.83	LOCAL Program - Interest	3,723.00	372.94	3,350.06
592	Total Interest and Other Debt Service Costs	13,576.00	9,412.32	4,163.68
590	TOTAL OTHER FINANCING USES	78,990.00	74,826.12	4,163.88
	TOTAL EXPENDITURES AND OTHER USES	78,990.00	74,826.12	4,163.88
508.00	Ending Net Cash and Investments	4,976.00	9,773.67	(4,797.67)
500	TOTAL - GENERAL OBLIGATION FUND	\$ 83,966.00	\$ 84,599.79	\$ (633.79)

CITY OF DuPONT
FUND 203 ULID FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 116,295.00	\$ 164,700.83	\$ 48,405.83
361.11	Investment Interest	7,000.00	1,246.54	(5,753.46)
361.50	Assessments - Interest	99,647.00	85,113.71	(14,533.29)
368.00	Assessments - Principal	790,000.00	819,208.61	29,208.61
369.90	Miscellaneous	-	193.31	193.31
310-360	TOTAL REVENUES	<u>896,647.00</u>	<u>905,762.17</u>	<u>9,115.17</u>
300	TOTAL RESOURCES - ULID FUND	<u><u>1,012,942.00</u></u>	<u><u>1,070,463.00</u></u>	<u><u>57,521.00</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>
591.39.73	Debt - Principal	790,000.00	790,000.00	-
592.39.49	Miscellaneous	-	462.90	(462.90)
592.39.83	Debt - Interest	99,647.00	59,250.00	40,397.00
592	Total Interest and Other Debt Service Costs	99,647.00	59,712.90	39,934.10
590	TOTAL OTHER FINANCING USES	889,647.00	849,712.90	39,934.10
	TOTAL EXPENDITURES AND OTHER USES	889,647.00	849,712.90	39,934.10
508.00	Ending Net Cash and Investments	<u>123,295.00</u>	<u>220,750.10</u>	<u>(97,455.10)</u>
500	TOTAL - ULID FUND	<u><u>\$ 1,012,942.00</u></u>	<u><u>\$ 1,070,463.00</u></u>	<u><u>\$ 57,521.00</u></u>

CITY OF DuPONT
FUND 301 CAPITAL IMPROVEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 2,800,366.00	\$ 2,800,366.44	\$ 0.44
317.34	Real Estate Excise Tax	397,000.00	403,805.24	6,805.24
317.35	Excise Tax - Capital Growth	397,000.00	403,805.26	6,805.26
310	Total Taxes	794,000.00	807,610.50	13,610.50
343.20	Reimbursable Services - Engineering	-	32.50	32.50
343.89	Reimbursable Services - Miscellaneous	-	936.21	936.21
340	Total Charges for Goods and Services	-	968.71	968.71
361.11	Investment Interest	60,000.00	126,292.34	66,292.34
310-360	TOTAL REVENUES	854,000.00	934,871.55	80,871.55
300	TOTAL RESOURCES - CAPITAL IMPROVEMENT FUND	3,654,366.00	3,735,237.99	80,871.99

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.20.62	Capital Outlay - Civic Center Project	2,000,000.00	769,884.63	1,230,115.37
594.20.64	Capital Expenditures - Equipment	-	1,697.38	(1,697.38)
594.76.62	Capital Outlay - Parks Projects & Skate Park	350,000.00	56,193.00	293,807.00
595.60.41	Professional Services	-	16.88	(16.88)
595.60.63	Capital Improvements - Traffic Islands	43,750.00	6,074.30	37,675.70
596.19.41	Professional Services	45,000.00	72,950.47	(27,950.47)
596.19.44	Advertising	-	291.58	(291.58)
596.19.62	Capital Outlay - Buildings & Structures	4,427.00	5,046.25	(619.25)
590	TOTAL CAPITAL EXPENDITURES	2,443,177.00	912,154.49	1,531,022.51
597.10.00	Operating Transfer Out - Debt Service Fund	44,137.00	44,137.00	-
	TOTAL EXPENDITURES AND OTHER USES	2,487,314.00	956,291.49	1,531,022.51
508.00	Ending Net Cash and Investments	1,167,052.00	2,778,946.50	(1,611,894.50)
500	TOTAL - CAPITAL IMPROVEMENTS FUND	\$ 3,654,366.00	\$ 3,735,237.99	\$ (80,871.99)

CITY OF DuPONT
FUND 401 WATER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 1,219,951.00	\$ 1,230,373.79	\$ 10,422.79
341.50	Sale of Publications	200.00	135.00	(65.00)
341.96	Wages Billed Out	1,000.00	-	(1,000.00)
343.20	Reimbursable Services - Engineering	-	100.00	100.00
343.40	Water Service	1,060,250.00	1,140,657.94	80,407.94
340	Total Charges for Goods and Services	1,061,450.00	1,140,892.94	79,442.94
361.11	Investment Interest	60,000.00	111,283.31	51,283.31
369.90	Miscellaneous	15,000.00	15,832.83	832.83
360	Total Miscellaneous	75,000.00	127,116.14	52,116.14
310-360	TOTAL REVENUES	1,136,450.00	1,268,009.08	131,559.08
300	TOTAL RESOURCES - WATER UTILITY FUND	2,356,401.00	2,498,382.87	141,981.87

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	224,461.00	183,656.18	40,804.82
534.50.12	Overtime	18,788.00	5,374.64	13,413.36
534.50.21	Personnel Benefits	78,155.00	56,416.91	21,738.09
534.50.26	Uniform Cleaning	-	1,375.58	(1,375.58)
534.50.27	Uniforms	-	156.58	(156.58)
534.50.31	Office Supplies	2,500.00	287.15	2,212.85
534.50.32	Gas, Oil & Fuel	5,500.00	5,965.95	(465.95)
534.50.33	Operating Supplies	11,000.00	16,235.42	(5,235.42)
534.50.35	Small Tools & Minor Equipment	2,500.00	2,715.77	(215.77)
534.50.36	Building Materials & Supplies	1,500.00	85.76	1,414.24
534.50.41	Professional Services	47,640.00	46,790.49	849.51
534.50.42	Communications	9,250.00	9,907.82	(657.82)
534.50.43	Travel & Subsistence	500.00	880.85	(380.85)
534.50.44	Advertising	300.00	-	300.00
534.50.45	Operating Leases & Rentals	500.00	-	500.00
534.50.46	AWC-RMSA Insurance	15,738.00	15,738.00	-
534.50.47	Utilities	82,400.00	108,057.08	(25,657.08)
534.50.48	Repairs and Maintenance	21,100.00	14,134.88	6,965.12
534.50.49	Misc. - Training/Printing/Dues/Subscriptions	10,750.00	9,209.28	1,540.72
534.50.51	Intergovernmental Services	250.00	-	250.00
534.50.53	Utility Tax	112,480.00	122,522.83	(10,042.83)
534.50.91	Equipment Replacement Reserves	15,440.00	15,440.00	-
534	Total Water Utilities	660,752.00	614,951.17	45,800.83
530	TOTAL UTILITIES AND ENVIRONMENT	660,752.00	614,951.17	45,800.83
582.34.83	Loan Payments	35,847.00	35,846.87	0.13
580	TOTAL NONEXPENDITURES	35,847.00	35,846.87	0.13

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.34.63	Capital Improvements	180,000.00	-	180,000.00
594.34.64	Capital - Machinery & Equipment	82,200.00	63,917.95	18,282.05
590	TOTAL OTHER FINANCING USES	262,200.00	63,917.95	198,282.05
	TOTAL EXPENDITURES AND OTHER USES	958,799.00	714,715.99	244,083.01
508.00	Ending Net Cash and Investments	<u>1,397,602.00</u>	<u>1,783,666.88</u>	<u>(386,064.88)</u>
500	TOTAL - WATER UTILITY FUND	<u>\$ 2,356,401.00</u>	<u>\$ 2,498,382.87</u>	<u>\$ (141,981.87)</u>

CITY OF DuPONT
FUND 402 SEWER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

Revenues and Non-Revenues:

BARS Account No.	Description	Budget	Actual	Variance
308.00	Beginning Net Cash and Investments	\$ 1,213,132.00	\$ 1,213,010.68	\$ (121.32)
343.50	Sewer Service	161,000.00	141,270.48	(19,729.52)
361.11	Investment Interest	10,000.00	40,779.51	30,779.51
369.90	Miscellaneous	-	4,594.35	4,594.35
310-360	TOTAL REVENUES	171,000.00	186,644.34	15,523.02
391.80.00	PWTF Loan Proceeds	1,191,380.00	992,800.00	(198,580.00)
300	TOTAL RESOURCES - SEWER UTILITY FUND	2,575,512.00	2,392,455.02	(183,056.98)

Expenses and Non-Expenses:

BARS Account No.	Description	Budget	Actual	Variance
535.50.11	Salaries and Wages	55,757.00	56,020.70	(263.70)
535.50.12	Overtime	2,724.00	1,117.43	1,606.57
535.50.21	Personnel Benefits	17,788.00	16,813.98	974.02
535.50.26	Uniform Cleaning	-	1,375.51	(1,375.51)
535.50.31	Office Supplies	300.00	-	300.00
535.50.32	Gas, Oil & Fuel	500.00	745.62	(245.62)
535.50.33	Operating Supplies	1,500.00	310.86	1,189.14
535.50.35	Small Tools & Minor Equipment	1,000.00	234.20	765.80
535.50.41	Professional Services	18,100.00	26,303.88	(8,203.88)
535.50.42	Communications	500.00	486.28	13.72
535.50.43	Travel & Subsistence	500.00	-	500.00
535.50.44	Advertising	1,250.00	-	1,250.00
535.50.46	AWC-RMSA Insurance	2,181.00	2,181.00	-
535.50.47	Utilities	49,250.00	43,627.36	5,622.64
535.50.48	Repairs and Maintenance	6,851.00	3,807.37	3,043.63
535.50.49	Misc. - Training/Printing/Dues/Subscriptions	1,000.00	11.38	988.62
535.50.53	Utility Tax	15,870.00	3,093.88	12,776.12
535.50.91	Equipment Replacement Reserves	1,404.00	1,404.00	-
535	Total Sewer Utilities	176,475.00	157,533.45	18,941.55
530	TOTAL UTILITIES AND ENVIRONMENT	176,475.00	157,533.45	18,941.55
582.35.83	Loan Payments	78,111.00	54,193.80	23,917.20
580	TOTAL NONEXPENDITURES	78,111.00	54,193.80	23,917.20
594.35.63	Capital Improvements	1,129,723.00	628,496.82	501,226.18
594.35.64	Capital - Machinery & Equipment	1,350.00	1,288.46	61.54
590	TOTAL OTHER FINANCING USES	1,131,073.00	629,785.28	501,287.72
	TOTAL EXPENDITURES AND OTHER USES	1,385,659.00	841,512.53	544,146.47
508.00	Ending Net Cash and Investments	1,189,853.00	1,550,942.49	(361,089.49)
500	TOTAL - SEWER UTILITY FUND	\$ 2,575,512.00	\$ 2,392,455.02	\$ 183,056.98

CITY OF DuPONT
FUND 403 STORMWATER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

Revenues and Non-Revenues:

BARS Account No.	Description	Budget	Actual	Variance
308.00	Beginning Net Cash and Investments	\$ 555,044.00	\$ 555,039.96	\$ (4.04)
343.83	Stormwater Fees	395,000.00	417,585.91	22,585.91
361.11	Investment Interest	11,000.00	28,173.12	17,173.12
310-360	TOTAL REVENUES	406,000.00	445,759.03	39,759.03
300	TOTAL RESOURCES - STORMWATER UTILITY FUND	961,044.00	1,000,798.99	39,754.99

Expenditures and Non-Expenditures:

BARS Account No.	Description	Budget	Actual	Variance
538.50.11	Salaries and Wages	99,564.00	101,315.06	(1,751.06)
538.50.12	Overtime	8,714.00	3,846.91	4,867.09
538.50.21	Personnel Benefits	37,761.00	35,802.04	1,958.96
538.50.26	Uniform Cleaning	-	1,375.42	(1,375.42)
538.50.27	Uniforms	750.00	460.32	289.68
538.50.31	Office Supplies	200.00	94.00	106.00
538.50.32	Gas, Oil & Fuel	2,000.00	2,982.52	(982.52)
538.50.33	Operating Supplies	2,750.00	2,760.64	(10.64)
538.50.35	Small Tools & Equipment	1,000.00	186.96	813.04
538.50.36	Building Repair Materials	-	247.56	(247.56)
538.50.41	Professional Services	128,499.00	95,206.00	33,293.00
538.50.42	Communications	-	24.66	(24.66)
538.50.43	Travel & Subsistence	250.00	-	250.00
538.50.44	Advertising	1,000.00	1,050.30	(50.30)
538.50.45	Operating Leases/Rentals	15,000.00	-	15,000.00
538.50.46	AWC-RMSA Insurance	4,776.00	4,776.00	-
538.50.47	Utilities	1,000.00	370.12	629.88
538.50.48	Repairs & Maintenance	2,101.00	11,620.79	(9,519.79)
538.50.49	Misc. - Training/Printing/Dues/Subscriptions	1,250.00	250.00	1,000.00
538.50.53	Utility Tax	31,300.00	33,095.91	(1,795.91)
538.50.91	Equipment Replacement Reserves	14,030.00	14,030.00	-
538	Total Other Utilities	351,945.00	309,495.21	42,449.79
530	TOTAL UTILITIES AND ENVIRONMENT	351,945.00	309,495.21	42,449.79
594.38.64	Capital - Machinery & Equipment	6,900.00	6,118.17	781.83
	TOTAL EXPENDITURES AND OTHER USES	358,845.00	315,613.38	781.83
508.00	Ending Net Cash and Investments	602,199.00	685,185.61	(82,986.61)
500	TOTAL - STORMWATER UTILITY FUND	\$ 961,044.00	\$ 1,000,798.99	\$ (39,754.99)

CITY OF DuPONT
FUND 501 EQUIPMENT REPAIR AND REPLACEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2006

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	\$ 661,955.00	\$ 661,954.93	\$ (0.07)
348.30	Replacement Reserves	234,733.00	234,733.00	-
361.11	Investment Interest	12,000.00	20,925.72	8,925.72
310-360	TOTAL REVENUES	246,733.00	255,658.72	8,925.72
397.10	Operating Transfer In - General Fund	<u>190,000.00</u>	<u>190,000.00</u>	<u>-</u>
300	TOTAL RESOURCES EQUIPMENT REPLACEMENT FUND	<u>1,098,688.00</u>	<u>1,107,613.65</u>	<u>8,925.65</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.18.63	Capital Improvements	10,710.00	10,666.56	(43.44)
594.48.64	Capital Outlay-Machinery and Equipment	79,187.00	74,521.39	(4,665.61)
590	TOTAL OTHER FINANCING USES	89,897.00	85,187.95	(4,709.05)
508.00	Ending Net Cash and Investments	<u>1,008,791.00</u>	<u>1,022,425.70</u>	<u>(13,634.70)</u>
500	TOTAL - EQUIPMENT REPLACEMENT FUND	<u>\$ 1,098,688.00</u>	<u>\$ 1,107,613.65</u>	<u>\$ (8,925.65)</u>

**CITY OF DuPONT
SCHEDULE OF LONG-TERM DEBT
FOR THE YEAR ENDING DECEMBER 31, 2006**

<u>ID NO</u>	<u>Class Description</u>	<u>Purpose</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Beginning Unmatured Debt 1/1/2006</u>	<u>Amount Issued in Current Year</u>	<u>Amount Redeemed in Current Year</u>	<u>Ending Outstanding Debt 12/31/2006</u>
251.12	G.O. Bonds (Vote Required)	Municipal Bldg.	7/16/1989	12/1/2009	\$350,000	\$120,000	\$0	\$25,000	\$95,000
Total G.O. Bonds					\$350,000	\$120,000	\$0	\$25,000	\$95,000
253.11	LID Bonds	Improvements	10/1/1992	9/1/2014	\$9,615,000	\$790,000	\$0	\$790,000	\$0
Total LID Assessment Debt					\$9,615,000	\$790,000	\$0	\$790,000	\$0
263.82	PWTF Loan	Water/Sewer Imp.	6/8/2000		\$1,398,132	\$1,064,648	\$0	\$74,868	\$989,780
263.82	PWTF Loan	Sewer Imp.	8/5/2005		\$1,886,320	\$893,520	\$992,800	\$0	\$1,886,320
Total PWTF Loan Debt					\$3,284,452	\$1,958,168	\$992,800	\$74,868	\$2,876,100

**CITY OF DuPONT
SCHEDULE OF LIMITATION OF INDEBTEDNESS
FOR THE YEAR ENDING DECEMBER 31, 2006**

	TOTAL TAXABLE PROPERTY VALUE		\$1,026,725,962.00
1.	2.5 GENERAL PURPOSES LIMIT IS ALLOCATED BETWEEN:		
2.	<i>Up to 1.5% debt without a vote (councilmanic)</i>		\$15,400,889.43
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		\$15,400,889.43
8.	<i>1% general purposes debt with a vote</i>		\$10,267,259.62
9.	Less: outstanding debt	\$95,000.00	
10.	Less: contracts payable	\$0.00	
11.	Add: assets available	\$6,424.00	
12.	Equals: remaining debt capacity with a vote		\$10,178,683.62
13.	<i>2.5% utility purpose limit, voted</i>		\$25,668,149.05
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		\$25,668,149.05
18.	<i>2.5% open space, park and capital facilities, voted</i>		\$25,668,149.05
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		\$25,668,149.05

**CITY OF DuPONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING DECEMBER 31, 2006**

FEDERAL AGENCY NAME/PASS-THROUGH AGENCY NAME	FEDERAL PROGRAM NAME	CFDA NUMBER	BARS ACCOUNT NUMBER	OTHER I.D. NUMBER	EXPENDITURES	
					FROM DIRECT AWARDS	TOTAL
U.S. Department of Homeland Security	Assistance to Firefighters Grant Program - Fire Prevention and Safety Program	97.044	331.83.55.40	EMW-2004-FP-03444	\$53,254.00	\$53,254.00
Emergency Preparedness and Response Directorate (FEMA)						
<u>TOTAL FEDERAL AWARDS EXPENDED</u>					<u>\$53,254.00</u>	<u>\$53,254.00</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards are an intergral 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, 2006**

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	BARS ACCOUNT NUMBER	IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
Pierce County Department of Community Services:			
All Terrain Vehicle Grant	330.10.00	N/A	\$4,800.00
<u>TOTAL LOCAL ASSISTANCE</u>			<u>\$4,800.00</u>
<u>TOTAL STATE AND LOCAL ASSISTANCE</u>			<u>\$4,800.00</u>

The accompanying notes to the Schedule of State and Local Financial Assistance are an intergral part of this Schedule.

NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City of DuPont's financial statements. The City of DuPont uses the cash basis of accounting.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the state and local 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 NON-GOVERNMENTAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDING DECEMBER 31, 2006**

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	TOTAL AWARD	BARS ACCOUNT NUMBER	IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
Public	\$20.00	367.00	N/A	\$20.00
<u>TOTAL NON-GOVERNMENTAL ASSISTANCE</u>				<u>\$20.00</u>

The accompanying notes to the Schedule of Non-Governmental Financial Assistance are an intergral part of this Schedule.

NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City of DuPont's financial statements. The City of DuPont uses the cash basis of accounting.