



**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, 2011

Certified correct this 29<sup>th</sup> day of May, 2012, to the best of my knowledge and belief:

Signature:

Dawn Masko

Name:

Dawn Masko

Title:

City Administrator

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**CITY OF DuPONT**  
**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

BARS CODE	<b>Total For</b>		<b>Fund 001</b>	
	<b>All Funds</b>		<b>General</b>	
	<u>Actual</u>		<u>Actual</u>	
Beginning Cash and Investments	\$	7,520,062	\$	1,921,746
308 <i>Reserved</i>		689,609		24,668
309 <i>Unreserved</i>		6,830,453		1,897,078
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310      Taxes		4,641,719		4,292,018
320      Licenses and Permits		534,751		524,418
330      Intergovernmental		489,477		290,720
340      Charges for Goods and Services		2,836,054		427,730
350      Fines and Penalties		1,700		1,700
360      Miscellaneous		299,911		112,640
370      Capital Contributions		82,979		66,979
390      Other Financing Sources		761,590		11,522
Total Revenue and Other Financing Sources	\$	9,648,181	\$	5,727,727
Total Resources	\$	17,168,244	\$	7,649,473
Operating Expenditure				
510      General Government	\$	1,060,475	\$	1,060,475
520      Public Safety		3,350,080		3,208,452
530      Physical Environment		2,458,078		146,003
540      Transportation		550,951		125,653
550      Economic Environment		468,941		468,941
560      Mental and Physical Health		-		-
570      Culture and Recreation		416,377		330,868
Total Operating Expenditures	\$	8,304,901	\$	5,340,392
591-593      Debt Service		122,075		-
594-595      Capital Outlay		916,443		-
Total Expenditures	\$	9,343,419	\$	5,340,392
597-599      Other Financing Uses		750,068		211,050
Total Expenditures and Other Financing Uses	\$	10,093,487	\$	5,551,442
Excess (Deficit) of Resources Over Uses	\$	7,074,757	\$	2,098,031
380      Nonrevenues (Except 384)		80,283		4,619
580      Nonexpenditures (Except 584)		46,373		4,644
Ending Cash and Investments				
508 <i>Reserved</i>	\$	745,866	\$	12,635
509 <i>Unreserved</i>		6,362,801		2,085,370
Total Ending Cash and Investments	\$	7,108,667	\$	2,098,005

**CITY OF DuPONT  
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

BARS CODE	Fund 101		Fund 103	
	Street Fund		Hotel/Motel Tax Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	3,615	\$	237,229
308 <i>Reserved</i>		-		-
309 <i>Unreserved</i>		3,615		237,229
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310      Taxes		-		75,979
320      Licenses and Permits		975		9,358
330      Intergovernmental		171,082		-
340      Charges for Goods and Services		-		60
350      Fines and Penalties		-		-
360      Miscellaneous		3		2,268
370      Capital Contributions		-		-
390      Other Financing Sources		185,000		-
Total Revenue and Other Financing Sources	\$	357,060	\$	87,665
Total Resources	\$	360,675	\$	324,894
Operating Expenditure				
510      General Government	\$	-	\$	-
520      Public Safety		-		-
530      Physical Environment		-		-
540      Transportation		345,683		-
550      Economic Environment		-		-
560      Mental and Physical Health		-		-
570      Culture and Recreation		-		85,509
Total Operating Expenditures	\$	345,683	\$	85,509
591-593      Debt Service		-		-
594-595      Capital Outlay		-		-
Total Expenditures	\$	345,683	\$	85,509
597-599      Other Financing Uses		-		-
Total Expenditures and Other Financing Uses	\$	345,683	\$	85,509
Excess (Deficit) of Resources Over Uses	\$	14,992	\$	239,385
380      Nonrevenues (Except 384)		-		6
580      Nonexpenditures (Except 584)		-		-
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	-
509 <i>Unreserved</i>		14,992		239,391
Total Ending Cash and Investments	\$	14,992	\$	239,391

**CITY OF DuPONT**  
**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

BARS CODE	Fund 104		Fund 202	
	Public Safety Mitigation Fund		UTGO Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	432,037	\$	10,320
308 <i>Reserved</i>		432,037		-
309 <i>Unreserved</i>		-		10,320
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310      Taxes		-		-
320      Licenses and Permits		-		-
330      Intergovernmental		-		-
340      Charges for Goods and Services		337,888		-
350      Fines and Penalties		-		-
360      Miscellaneous		828		17
370      Capital Contributions		-		-
390      Other Financing Sources		-		7,235
Total Revenue and Other Financing Sources	\$	338,716	\$	7,252
Total Resources	\$	770,753	\$	17,572
Operating Expenditure				
510      General Government	\$	-	\$	-
520      Public Safety		141,628		-
530      Physical Environment		-		-
540      Transportation		-		-
550      Economic Environment		-		-
560      Mental and Physical Health		-		-
570      Culture and Recreation		-		-
Total Operating Expenditures	\$	141,628	\$	-
591-593    Debt Service		-		7,235
594-595    Capital Outlay		-		-
Total Expenditures	\$	141,628	\$	7,235
597-599    Other Financing Uses		-		-
Total Expenditures and Other Financing Uses	\$	141,628	\$	7,235
Excess (Deficit) of Resources Over Uses	\$	629,126	\$	10,337
380      Nonrevenues (Except 384)		-		-
580      Nonexpenditures (Except 584)		-		-
Ending Cash and Investments				
508 <i>Reserved</i>	\$	629,126	\$	-
509 <i>Unreserved</i>		-		10,337
Total Ending Cash and Investments	\$	629,126	\$	10,337

**CITY OF DuPONT  
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

BARS CODE	Fund 203		Fund 301	
	LID Fund		Capital Projects Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	311,442	\$	232,904
308 <i>Reserved</i>		-		232,904
309 <i>Unreserved</i>		311,442		-
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310      Taxes		-		273,723
320      Licenses and Permits		-		-
330      Intergovernmental		-		10,547
340      Charges for Goods and Services		-		-
350      Fines and Penalties		-		-
360      Miscellaneous		75,866		80,118
370      Capital Contributions		-		-
390      Other Financing Sources		-		531,783
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Total Revenue and Other Financing Sources	\$	75,866	\$	896,171
Total Resources	\$	387,308	\$	1,129,075
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Operating Expenditure				
510      General Government	\$	-	\$	-
520      Public Safety		-		-
530      Physical Environment		-		-
540      Transportation		-		-
550      Economic Environment		-		-
560      Mental and Physical Health		-		-
570      Culture and Recreation		-		-
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Total Operating Expenditures	\$	-	\$	-
591-593      Debt Service		-		114,840
594-595      Capital Outlay		-		902,895
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Total Expenditures	\$	-	\$	1,017,735
597-599      Other Financing Uses		81,783		7,235
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Total Expenditures and Other Financing Uses	\$	81,783	\$	1,024,970
Excess (Deficit) of Resources Over Uses	\$	305,525	\$	104,105
380      Nonrevenues (Except 384)		-		934
580      Nonexpenditures (Except 584)		-		934
		<hr/>		<hr/>
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	104,105
509 <i>Unreserved</i>		305,525		-
Total Ending Cash and Investments	\$	305,525	\$	104,105
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**CITY OF DuPONT  
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

BARS CODE	Fund 401		Fund 403	
	Water Utility Fund		Stormwater Management Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	2,217,111	\$	717,881
308 <i>Reserved</i>		-		-
309 <i>Unreserved</i>		2,217,111		717,881
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310      Taxes		-		-
320      Licenses and Permits		-		-
330      Intergovernmental		-		17,128
340      Charges for Goods and Services		1,322,039		670,436
350      Fines and Penalties		-		-
360      Miscellaneous		24,583		1,238
370      Capital Contributions		-		16,000
390      Other Financing Sources		26,050		-
Total Revenue and Other Financing Sources	\$	1,372,672	\$	704,802
Total Resources	\$	3,589,783	\$	1,422,682
Operating Expenditure				
510      General Government	\$	-	\$	-
520      Public Safety		-		-
530      Physical Environment		1,737,606		574,469
540      Transportation		-		-
550      Economic Environment		-		-
560      Mental and Physical Health		-		-
570      Culture and Recreation		-		-
Total Operating Expenditures	\$	1,737,606	\$	574,469
591-593      Debt Service		-		-
594-595      Capital Outlay		-		-
Total Expenditures	\$	1,737,606	\$	574,469
597-599      Other Financing Uses		-		-
Total Expenditures and Other Financing Uses	\$	1,737,606	\$	574,469
Excess (Deficit) of Resources Over Uses	\$	1,852,177	\$	848,213
380      Nonrevenues (Except 384)		74,725		-
580      Nonexpenditures (Except 584)		40,795		-
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	-
509 <i>Unreserved</i>		1,886,107		848,213
Total Ending Cash and Investments	\$	1,886,107	\$	848,213

**CITY OF DuPONT  
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

BARS CODE	<b>Fund 501 Equipment Rental &amp; Replacement Fund</b>
	<u>Actual</u>
Beginning Cash and Investments	\$ 1,435,778
308 <i>Reserved</i>	-
309 <i>Unreserved</i>	1,435,778
388.80 or 588.80 <i>Prior Period Adjustments</i>	-
Revenue and Other Sources	
310      Taxes	-
320      Licenses and Permits	-
330      Intergovernmental	-
340      Charges for Goods and Services	77,901
350      Fines and Penalties	-
360      Miscellaneous	2,351
370      Capital Contributions	-
390      Other Financing Sources	-
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Total Revenue and Other Financing Sources	\$ 80,252
Total Resources	<u>\$ 1,516,030</u>
Operating Expenditure	
510      General Government	\$ -
520      Public Safety	-
530      Physical Environment	-
540      Transportation	79,615
550      Economic Environment	-
560      Mental and Physical Health	-
570      Culture and Recreation	-
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Total Operating Expenditures	\$ 79,615
591-593      Debt Service	-
594-595      Capital Outlay	13,547
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Total Expenditures	\$ 93,162
597-599      Other Financing Uses	450,000
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Total Expenditures and Other Financing Uses	\$ 543,162
Excess (Deficit) of Resources Over Uses	\$ 972,867
380      Nonrevenues (Except 384)	-
580      Nonexpenditures (Except 584)	-
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Ending Cash and Investments	
508 <i>Reserved</i>	\$ -
509 <i>Unreserved</i>	972,867
Total Ending Cash and Investments	<u>\$ 972,867</u>

**CITY OF DuPONT**  
**DETAIL OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	3081000	Beginning Fund Balance-Reserved	24668
0576	001	General Fund	3088000	Beginning Fund Balance-Unreserved	714414
0576	001	General Fund	3111000	General Property Taxes	1341636
0576	001	General Fund	3111100	EMS Levy Receipts	561437
0576	001	General Fund	3121000	Forest Excise Tax	562
0576	001	General Fund	3131000	Retail Sales Taxes	777310
0576	001	General Fund	3131100	Local Sales & Use Tax	56304
0576	001	General Fund	3137100	Criminal Justice Sales Tax	102786
0576	001	General Fund	3161000	Business & Occupation Taxes	192918
0576	001	General Fund	3162000	Admissions Tax	34831
0576	001	General Fund	3164300	Gas Utility Tax	226091
0576	001	General Fund	3164500	Garbage Utility Tax	69217
0576	001	General Fund	3164700	Telephone Utility Tax	262985
0576	001	General Fund	3165100	Electric Utility Tax	364658
0576	001	General Fund	3165400	Sewer Utility Tax	88352
0576	001	General Fund	3167200	Water Utility Tax	147752
0576	001	General Fund	3167800	Storm Drainage Utility Tax	53633
0576	001	General Fund	3175100	Gambling Tax - Pull Tabs	10099
0576	001	General Fund	3196000	Business Taxes Penalty	1446
0576	001	General Fund	3216000	Business License	38740
0576	001	General Fund	3216001	Home Occupation Permit	4000
0576	001	General Fund	3219100	Cable TV Franchise Fee	143407
0576	001	General Fund	3221000	Building Permits	263907
0576	001	General Fund	3221100	Plumbing Permits	27893
0576	001	General Fund	3221200	Mechanical Permits	9994
0576	001	General Fund	3221400	Grading Permit	776
0576	001	General Fund	3221500	Sprinkler Permit	4004
0576	001	General Fund	3221501	Fire Alarm Permit	1521
0576	001	General Fund	3221502	Misc Fire Permits	2078
0576	001	General Fund	3221503	IFC Permits	4387
0576	001	General Fund	3221600	Temporary Use Permits	200
0576	001	General Fund	3223000	Animal License	6710
0576	001	General Fund	3229000	Sign Permits	4400
0576	001	General Fund	3229001	Misc. Permits	0
0576	001	General Fund	3229003	Special Event Permit	551
0576	001	General Fund	3229004	Alarm Permits	1350
0576	001	General Fund	3229500	Land Use Application	10500
0576	001	General Fund	3311660	OJP Bulletproof Vest Grant	347
0576	001	General Fund	3319044	FEMA SAFER Grant	146254
0576	001	General Fund	3331066	USDA Forest Service/DNR	2000

**CITY OF DuPONT  
 DETAIL OF REVENUES AND EXPENDITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	3339706	DHS Preparedness Equip Grant	5593
0576	001	General Fund	3340311	DOE Stormwater Grant	1397
0576	001	General Fund	3340311	DOE Shoreline Master Plan Grnt	12756
0576	001	General Fund	3340350	Traffic Safety Commission	756
0576	001	General Fund	3340490	DOH EMS Grant	1738
0576	001	General Fund	3360621	Criminal Justice - Population	1805
0576	001	General Fund	3360626	Criminal Justice -Special Pgms	6814
0576	001	General Fund	3360651	DUI - Cities	1718
0576	001	General Fund	3360694	Liquor Excise Tax	39896
0576	001	General Fund	3360695	Liquor Control Board Profits	57148
0576	001	General Fund	3381900	Intergovernmental Services	12500
0576	001	General Fund	3412100	Document Recording Fees	560
0576	001	General Fund	3413500	Background Check Fees	5400
0576	001	General Fund	3414300	Invoice Processing Fees	7124
0576	001	General Fund	3416000	Notary Fees	350
0576	001	General Fund	3416900	General Copies/Postage	318
0576	001	General Fund	3416901	Copies/Police Report	141
0576	001	General Fund	3417100	Merchandise & Concession Sales	2851
0576	001	General Fund	3421000	Law Enforcement Services	1635
0576	001	General Fund	3424000	Fire Inspection Fees	9180
0576	001	General Fund	3429000	Impounded Vehicle Release Fee	6600
0576	001	General Fund	3432000	Reimbursable Engineering Svcs	125430
0576	001	General Fund	3432000	Reimbursable - Nonengineering	57
0576	001	General Fund	3433000	Power Usage Fee	25
0576	001	General Fund	3458100	Sub-Division Fees	1500
0576	001	General Fund	3458300	Plan Examination Fee	148360
0576	001	General Fund	3458301	Fire System Exam/Ins	8943
0576	001	General Fund	3458900	SEPA Review	0
0576	001	General Fund	3469000	Personal Safety Sales	761
0576	001	General Fund	3476000	Recreation Program Fees	6094
0576	001	General Fund	3476001	Shamrock Walk	405
0576	001	General Fund	3476001	Bingo	490
0576	001	General Fund	3476001	Santa Breakfast	900
0576	001	General Fund	3476001	Auction	6111
0576	001	General Fund	3476003	Kidz Love Soccer fees	5150
0576	001	General Fund	3476005	Basketball Camp	15875
0576	001	General Fund	3476008	Dance Class	21530
0576	001	General Fund	3476009	Yoga Class	8246
0576	001	General Fund	3476010	Gymnastics	700
0576	001	General Fund	3476011	Karate Class	17300

**CITY OF DuPONT**  
**DETAIL OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	3476013	Track/Family Fun Run	7395
0576	001	General Fund	3476014	Cross Country	1755
0576	001	General Fund	3476015	Youth Baseball	12030
0576	001	General Fund	3476017	Teen Activities	230
0576	001	General Fund	3479000	CPR/First Aid Classes	1560
0576	001	General Fund	3479001	Firefighter Classes	2725
0576	001	General Fund	3599000	False Alarm Fee	1700
0576	001	General Fund	3611100	Investment Interest	2797
0576	001	General Fund	3611101	Pierce Co. Prop Tax Interest	158
0576	001	General Fund	3614000	Interest on Sales Taxes	582
0576	001	General Fund	3624000	Facilities Rental	8727
0576	001	General Fund	3624010	Field Rentals	167
0576	001	General Fund	3624020	Park Shelter Rentals	1615
0576	001	General Fund	3625000	Long Term Leases	36918
0576	001	General Fund	3626000	House Rentals	18850
0576	001	General Fund	3671100	Contributions & Donations-Priv	1065
0576	001	General Fund	3671101	Miscellaneous Private Grants	14075
0576	001	General Fund	3671105	Special Events Donations	1500
0576	001	General Fund	3671105	Parks Department Donations	9104
0576	001	General Fund	3671105	Operation We Love Our Soldiers	0
0576	001	General Fund	3691000	Sales of Scrap & Junk	443
0576	001	General Fund	3693000	Drug Fund - Confiscated Proper	8287
0576	001	General Fund	3694000	Restitution	1952
0576	001	General Fund	3698100	Cashier Overages/Shortages	8
0576	001	General Fund	3699001	Other Miscellaneous Revenues	4365
0576	001	General Fund	3890700	State Surcharge	657
0576	001	General Fund	3891000	Rental Deposits	3722
0576	001	General Fund	3952000	Insurance - Capital Assets	10753
0576	001	General Fund	3971019	Transfer-In - LID Fund	0
0576	001	General Fund	3980000	Insurance Recoveries	769
0576	001	General Fund	5111011	Salaries & Wages	44600
0576	001	General Fund	5111021	Personnel Benefits	3605
0576	001	General Fund	5111031	Office Supplies	91
0576	001	General Fund	5111031	Operating Supplies	2388
0576	001	General Fund	5111035	Small Tools & Equipment	179
0576	001	General Fund	5111041	Professional Services	289
0576	001	General Fund	5111042	Communications - Other	1163
0576	001	General Fund	5111042	Communications - Postage	0
0576	001	General Fund	5111043	Travel & Subsistence	3369
0576	001	General Fund	5111045	Operating Rental & Leases	103

**CITY OF DuPONT**  
**DETAIL OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	5111046	AWC-RMSA Insurance	8655
0576	001	General Fund	5111049	Conference/School/Training	1940
0576	001	General Fund	5111049	Printing/Binding	74
0576	001	General Fund	5111049	Professional Dues & Subscriptions	0
0576	001	General Fund	5117051	Election Fees - Intergov	9033
0576	001	General Fund	5118051	Voter Maint Fees - Intergov	9014
0576	001	General Fund	5124051	Court Services - Intergov	122419
0576	001	General Fund	5131011	Salary & Wages	227974
0576	001	General Fund	5131012	Overtime	0
0576	001	General Fund	5131021	Benefits	70786
0576	001	General Fund	5131031	Office Supplies	0
0576	001	General Fund	5131031	Operating Supplies	1267
0576	001	General Fund	5131035	Small Tools & Equip	0
0576	001	General Fund	5131041	Professional Services	843
0576	001	General Fund	5131042	Communications - Other	716
0576	001	General Fund	5131043	Travel & Subsistence	4074
0576	001	General Fund	5131046	AWC-RMSA Insurance	5626
0576	001	General Fund	5131048	Maintenance - Software	1807
0576	001	General Fund	5131049	Miscellaneous	20
0576	001	General Fund	5131049	Conference/School/Training	1401
0576	001	General Fund	5131049	Printing/Binding	24
0576	001	General Fund	5131049	Professional Dues & Subscripti	1158
0576	001	General Fund	5131051	Intergovernmental Services	70
0576	001	General Fund	5131091	Replacement Reserves	1000
0576	001	General Fund	5142311	Salary & Wages	104481
0576	001	General Fund	5142312	Overtime	0
0576	001	General Fund	5142321	Benefits	34427
0576	001	General Fund	5142331	Office Supplies	0
0576	001	General Fund	5142331	Operating Non-inventory	1048
0576	001	General Fund	5142335	Small Tools & Equipment	219
0576	001	General Fund	5142341	Professional Services	1364
0576	001	General Fund	5142342	Communications - Postage	6
0576	001	General Fund	5142343	Travel & Subsistence	2243
0576	001	General Fund	5142346	AWC-RMSA Insurance	3679
0576	001	General Fund	5142348	Repairs & Maintenance	348
0576	001	General Fund	5142348	Maintenance software	5181
0576	001	General Fund	5142349	Miscellaneous	4481
0576	001	General Fund	5142349	Conference/School/Training	1140
0576	001	General Fund	5142349	Printing/Binding	1580
0576	001	General Fund	5142349	Professional Dues & Subscripti	545

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<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	5142349	State Purchasing Cooperative	1400
0576	001	General Fund	5142351	Intergovernmental Services	15436
0576	001	General Fund	5142352	Liquor Taxes/Profits -Intergov	1966
0576	001	General Fund	5142391	Replacement Reserves	373
0576	001	General Fund	5143044	Advertising	4578
0576	001	General Fund	5143049	Recording Fees	643
0576	001	General Fund	5147941	Professional Services	2942
0576	001	General Fund	5147941	Dues - Risk Mgmt	385
0576	001	General Fund	5152241	General Legal Counsel	83190
0576	001	General Fund	5152241	Legal - Negotiations	4815
0576	001	General Fund	5161049	Dues - AWC Testing Consortium	505
0576	001	General Fund	5174041	Professional Services	170
0576	001	General Fund	5179031	Operating Supplies	588
0576	001	General Fund	5179041	Professional Services	176
0576	001	General Fund	5179049	Dues & Subscriptions	39
0576	001	General Fund	5181011	Salaries & Wages	38050
0576	001	General Fund	5181012	Overtime	514
0576	001	General Fund	5181021	Benefits	15508
0576	001	General Fund	5181026	Uniform cleaning	438
0576	001	General Fund	5181027	Uniforms	0
0576	001	General Fund	5181031	Office Supplies	532
0576	001	General Fund	5181031	Office Supplies	0
0576	001	General Fund	5181031	Operating Non-inventory	6222
0576	001	General Fund	5181031	Operating Supplies	3434
0576	001	General Fund	5181031	Building Materials & Supplies	492
0576	001	General Fund	5181035	Small Tools & Equipment	1186
0576	001	General Fund	5181041	Professional Services	66
0576	001	General Fund	5181041	Professional Services	16682
0576	001	General Fund	5181042	Communications	20207
0576	001	General Fund	5181042	Communications - Postage	4394
0576	001	General Fund	5181042	Communications	1578
0576	001	General Fund	5181042	Communications - Other	1557
0576	001	General Fund	5181045	Operating Rental & Leases	13535
0576	001	General Fund	5181045	Operating Rental & Supplies	44
0576	001	General Fund	5181046	Insurance	13801
0576	001	General Fund	5181047	Utilities	35207
0576	001	General Fund	5181048	Repairs & Maintenance	3638
0576	001	General Fund	5181048	Repairs & Maintenance	12505
0576	001	General Fund	5181049	Miscellaneous	177
0576	001	General Fund	5181049	Printing/Binding	1194

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<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	5181049	Miscellaneous	0
0576	001	General Fund	5181051	Intergovernmental Services	71
0576	001	General Fund	5181053	Taxes & Assessments	1
0576	001	General Fund	5181091	Equipment Replacement	62
0576	001	General Fund	5181091	Replacement Reserves	340
0576	001	General Fund	5188133	Operating Supplies	306
0576	001	General Fund	5188135	Small Tools & Equipment	0
0576	001	General Fund	5188141	Professional Services	6399
0576	001	General Fund	5188148	Hardware/Software Maintenance	20502
0576	001	General Fund	5188149	Misc	127
0576	001	General Fund	5188163	Capital Improvements	7618
0576	001	General Fund	5188191	Replacement Reserves	765
0576	001	General Fund	5199049	Miscellaneous	8414
0576	001	General Fund	5199049	Dues & Subscriptions	23274
0576	001	General Fund	5211011	Salary & Wages	95292
0576	001	General Fund	5211021	Benefits	15738
0576	001	General Fund	5211026	Uniform Cleaning	73
0576	001	General Fund	5211027	Uniforms & Uniform Allowances	401
0576	001	General Fund	5211031	Operating Supplies	44
0576	001	General Fund	5211032	Gas, Oil & Fuel	2010
0576	001	General Fund	5211035	Small Tools & Equipment	181
0576	001	General Fund	5211041	Professional Services	18599
0576	001	General Fund	5211042	Communications - Other	561
0576	001	General Fund	5211043	Travel & Subsistence	175
0576	001	General Fund	5211046	Insurance	2747
0576	001	General Fund	5211048	Maintenance - Vehicles	596
0576	001	General Fund	5211049	Conference/School/Training	425
0576	001	General Fund	5211049	Printing/Binding	24
0576	001	General Fund	5211049	Professional Dues & Subscriptions	0
0576	001	General Fund	5211091	Equipment Replacement	359
0576	001	General Fund	5212211	Salary & Wages	641539
0576	001	General Fund	5212212	Overtime	48941
0576	001	General Fund	5212213	DUI Investigation Expenses	883
0576	001	General Fund	5212221	Benefits	257650
0576	001	General Fund	5212226	Uniform Cleaning	10
0576	001	General Fund	5212227	New Uniforms	5052
0576	001	General Fund	5212227	Uniform Allowance- Holt	1083
0576	001	General Fund	5212227	Uniform Allowance- Adkins	1081
0576	001	General Fund	5212227	Uniform Allowance- Cummings	1062
0576	001	General Fund	5212227	Uniform Allowance- Mathison	385

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<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	5212227	Uniform Allowance- Smitley	1038
0576	001	General Fund	5212227	Uniform Allowance- Robinson	1115
0576	001	General Fund	5212227	Uniform Allowance- Saboe	1101
0576	001	General Fund	5212227	Uniform Allowance- Nelson	1095
0576	001	General Fund	5212231	Office Supplies	20
0576	001	General Fund	5212231	Operating Supplies	9870
0576	001	General Fund	5212232	Gas, Oil & Fuel	46151
0576	001	General Fund	5212235	Small Tools & Equipment	2682
0576	001	General Fund	5212241	Professional Services	2169
0576	001	General Fund	5212242	Communications - Other	9757
0576	001	General Fund	5212243	Travel & Subsistence	0
0576	001	General Fund	5212244	Advertising	0
0576	001	General Fund	5212246	Insurance	27639
0576	001	General Fund	5212248	Repairs & Maintenance	0
0576	001	General Fund	5212248	Maintenance - Software	0
0576	001	General Fund	5212248	Maintenance - Vehicles	14577
0576	001	General Fund	5212249	Miscellaneous	129
0576	001	General Fund	5212249	Conference/School/Training	915
0576	001	General Fund	5212249	Printing/Binding	437
0576	001	General Fund	5212249	Professional Dues/Subscription	2196
0576	001	General Fund	5212251	Intergovernmental Services	3002
0576	001	General Fund	5212264	Machinery & Equipment	7805
0576	001	General Fund	5212291	Replacement Reserves	11314
0576	001	General Fund	5219011	Salary & Wages	49486
0576	001	General Fund	5219012	Overtime	1102
0576	001	General Fund	5219021	Benefits	15778
0576	001	General Fund	5219031	Office Supplies	143
0576	001	General Fund	5219031	Operating Supplies	2046
0576	001	General Fund	5219035	Small Tools & Equipment	247
0576	001	General Fund	5219041	Professional Services	2202
0576	001	General Fund	5219042	Communications	9737
0576	001	General Fund	5219042	Communications - Postage	11
0576	001	General Fund	5219043	Travel & Subsistence	0
0576	001	General Fund	5219045	Operating Rental & Leases	3830
0576	001	General Fund	5219046	AWC-RMSA Insurance	10241
0576	001	General Fund	5219047	Utilities	16754
0576	001	General Fund	5219048	Repairs & Maintenance	5030
0576	001	General Fund	5219048	Maintenance - Software	0
0576	001	General Fund	5219049	Misc.	103
0576	001	General Fund	5219049	Conferences & Training	0

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<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	5219049	Printing & Binding	212
0576	001	General Fund	5219049	Dues & Subscriptions	0
0576	001	General Fund	5219051	Intergovernmental Services	4075
0576	001	General Fund	5219091	Replacement Reserves	928
0576	001	General Fund	5221027	Uniforms	172
0576	001	General Fund	5221041	Professional Services	132360
0576	001	General Fund	5221042	Communications - Postage	5
0576	001	General Fund	5221043	Travel & Subsistence	71
0576	001	General Fund	5221046	Insurance	40610
0576	001	General Fund	5221049	Conference/School/Training	75
0576	001	General Fund	5221049	Printing/Binding	50
0576	001	General Fund	5221049	Professional Dues/Subscription	1362
0576	001	General Fund	5221051	PCFD #2 - Ops & Svcs Contract	150123
0576	001	General Fund	5221099	Interdepartmental Chgs	12500
0576	001	General Fund	5222011	Salary & Wages	216657
0576	001	General Fund	5222012	Overtime	25105
0576	001	General Fund	5222021	Benefits	93763
0576	001	General Fund	5222027	Uniforms	6489
0576	001	General Fund	5222028	Personal Protective Equipment	9464
0576	001	General Fund	5222031	Operating Supplies	3664
0576	001	General Fund	5222031	Prevention/Education Supplies	1051
0576	001	General Fund	5222031	Building Materials & Supplies	255
0576	001	General Fund	5222035	Small Tools & Equipment	332
0576	001	General Fund	5222041	Professional Services	5582
0576	001	General Fund	5222043	Travel & Subsistence	565
0576	001	General Fund	5222043	Subsistence-Fire Event	73
0576	001	General Fund	5222045	Operating Rental & Leases	3113
0576	001	General Fund	5222046	AWC-RMSA Insurance	6167
0576	001	General Fund	5222049	Conference/School/Training	9735
0576	001	General Fund	5222051	Intergovernmental Services	10
0576	001	General Fund	5225051	PCFD #2 - Fleet Maint Svcs	21810
0576	001	General Fund	5226031	Office Supplies	268
0576	001	General Fund	5226031	Operating Supplies	6224
0576	001	General Fund	5226031	Repair & Maintenance Supplies	8188
0576	001	General Fund	5226032	Gas, Oil & Fuel	13698
0576	001	General Fund	5226035	Small Tools & Equipment	723
0576	001	General Fund	5226041	Professional Services	958
0576	001	General Fund	5226042	Communications	1044
0576	001	General Fund	5226042	Communications - Other	2821
0576	001	General Fund	5226047	Utilities	24110

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<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	5226048	Repair & Maintenance	3770
0576	001	General Fund	5226048	Maintenance - Software	1872
0576	001	General Fund	5226048	Maintenance - Vehicles	0
0576	001	General Fund	5226049	Miscellaneous	0
0576	001	General Fund	5226049	Printing/Brinding	216
0576	001	General Fund	5226051	Intergovernment Services	37
0576	001	General Fund	5226091	Equipment Replacement	21179
0576	001	General Fund	5236051	Jail Contract Svcs - Intergov	6846
0576	001	General Fund	5256041	Professional Services	0
0576	001	General Fund	5256046	AWC-RMSA Insurance	110
0576	001	General Fund	5256048	Repair & Maintenance	0
0576	001	General Fund	5256051	Intergovernmental Services	6741
0576	001	General Fund	5261011	Salary & Wages	505534
0576	001	General Fund	5261012	Overtime	58579
0576	001	General Fund	5261021	Benefits	218779
0576	001	General Fund	5261031	Operating Supplies	3813
0576	001	General Fund	5261035	Small Tools & Equipment	1269
0576	001	General Fund	5261041	Professional Services	146
0576	001	General Fund	5261042	Communications - Postage	32
0576	001	General Fund	5261046	AWC-RMSA Insurance	14390
0576	001	General Fund	5261048	Repairs & Maintenance	95
0576	001	General Fund	5261049	Conference/School/Training	90
0576	001	General Fund	5261049	Dues & Subscriptions	600
0576	001	General Fund	5286051	LESA Dispatch Svcs	148860
0576	001	General Fund	5286051	Firecomm Dispatch Svcs	56453
0576	001	General Fund	5317049	Pollution Control Assessment	4544
0576	001	General Fund	5322011	Salary & Wages	4988
0576	001	General Fund	5322021	Benefits	1943
0576	001	General Fund	5322041	Professional Services	9990
0576	001	General Fund	5322041	Professional Services - Reimbursable	84787
0576	001	General Fund	5322046	AWC RMSA Insurance	108
0576	001	General Fund	5393031	Operational Supplies	72
0576	001	General Fund	5393051	Animal Control Svcs - Intergov	39572
0576	001	General Fund	5427031	Operating Supplies	1154
0576	001	General Fund	5427031	Building Materials & Supplies	1889
0576	001	General Fund	5427035	Small Tool & Equipment	834
0576	001	General Fund	5427041	Professional Services	79981
0576	001	General Fund	5427042	Communication	1544
0576	001	General Fund	5427042	Communication - Other	0
0576	001	General Fund	5427046	Insurance	1932

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<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	5427047	Utilities	32099
0576	001	General Fund	5427048	Repair & Maintenance	0
0576	001	General Fund	5427049	Misc. Expenses	10
0576	001	General Fund	5427051	Intergovernmental Services	20
0576	001	General Fund	5427091	Replacement Reserves	1336
0576	001	General Fund	5581011	Salary & Wages	91674
0576	001	General Fund	5581012	Overtime	0
0576	001	General Fund	5581021	Benefits	30323
0576	001	General Fund	5581031	Office Supplies	21
0576	001	General Fund	5581031	Operating Supplies	194
0576	001	General Fund	5581035	Small Tools & Equipment	286
0576	001	General Fund	5581041	Professional Services	38740
0576	001	General Fund	5581041	Professional Services - Reimbursable	41427
0576	001	General Fund	5581041	Prof Svs - Shoreline Master Pl	30738
0576	001	General Fund	5581042	Communication - Postage	0
0576	001	General Fund	5581043	Travel & Subsistence	87
0576	001	General Fund	5581044	Advertising	3435
0576	001	General Fund	5581046	AWC-RMSA Insurance	2597
0576	001	General Fund	5581049	Conference/School/Training	0
0576	001	General Fund	5581049	Printing/Binding	98
0576	001	General Fund	5581049	Professional Dues & Subscriptions	453
0576	001	General Fund	5581091	Replacement Reserves	67
0576	001	General Fund	5591011	Salary & Wages	150814
0576	001	General Fund	5591012	Overtime	0
0576	001	General Fund	5591021	Benefits	63535
0576	001	General Fund	5591027	Uniforms	111
0576	001	General Fund	5591031	Office Supplies	0
0576	001	General Fund	5591031	Operating Non-inventory	613
0576	001	General Fund	5591032	Gas, Oil & Fuel	797
0576	001	General Fund	5591035	Small Tools & Equipment	0
0576	001	General Fund	5591041	Professional Services	0
0576	001	General Fund	5591042	Communications - Other	1067
0576	001	General Fund	5591043	Travel & Subsistence	195
0576	001	General Fund	5591046	AWC-RMSA Insurance	6025
0576	001	General Fund	5591048	Maintenance - Software	1566
0576	001	General Fund	5591048	Maintenance - Vehicles	476
0576	001	General Fund	5591049	Conference/School/Training	660
0576	001	General Fund	5591049	Printing/Binding	816
0576	001	General Fund	5591049	Professional Dues & Subscriptions	315
0576	001	General Fund	5591091	Equipment Replacement	1810

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<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	5731011	Salary & Wages	31919
0576	001	General Fund	5731012	Overtime	1175
0576	001	General Fund	5731021	Benefits	19183
0576	001	General Fund	5731027	Uniforms	0
0576	001	General Fund	5731031	Office Supplies	0
0576	001	General Fund	5731031	Operating Non-inventory	31359
0576	001	General Fund	5731035	Small Tools & Equipment	942
0576	001	General Fund	5731041	Professional Services	49788
0576	001	General Fund	5731042	Communications - Other	535
0576	001	General Fund	5731042	Communication - Postage	0
0576	001	General Fund	5731043	Travel & Subsistence	55
0576	001	General Fund	5731044	Advertising	0
0576	001	General Fund	5731045	Operating Rental & Leases	2201
0576	001	General Fund	5731046	AWC-RMSA Insurance	1735
0576	001	General Fund	5731049	Miscellaneous	891
0576	001	General Fund	5731049	Conference/School/Training	99
0576	001	General Fund	5731049	Printing/Binding	1087
0576	001	General Fund	5731049	Prof Dues & Subscriptions	196
0576	001	General Fund	5731051	Intergovernmental Services	570
0576	001	General Fund	5753031	Office Supplies	0
0576	001	General Fund	5753031	Operating Supplies	-111
0576	001	General Fund	5753031	Building Materials & Supplies	219
0576	001	General Fund	5753035	Small Tools & Equipment	1094
0576	001	General Fund	5753041	Professional Services	22222
0576	001	General Fund	5753042	Communication	561
0576	001	General Fund	5753042	Communications - Other	649
0576	001	General Fund	5753043	Travel & Subsistence	0
0576	001	General Fund	5753044	Advertising	0
0576	001	General Fund	5753045	Operating Rental & Leases	0
0576	001	General Fund	5753046	Insurance	1500
0576	001	General Fund	5753047	Utilities	4957
0576	001	General Fund	5753048	Repair & Maintenance	55
0576	001	General Fund	5753049	Conference/School/Training	0
0576	001	General Fund	5753049	Printing and Binding	0
0576	001	General Fund	5753051	Intergovernment Services	2
0576	001	General Fund	5768011	Salary & Wages	43434
0576	001	General Fund	5768012	Overtime	625
0576	001	General Fund	5768021	Benefits	17866
0576	001	General Fund	5768026	Uniform Cleaning	438
0576	001	General Fund	5768027	Uniforms	152

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<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	001	General Fund	5768031	Operating Non-inventory	11335
0576	001	General Fund	5768031	Building Materials & Supplies	10666
0576	001	General Fund	5768032	Gas, Oil & Fuel	5186
0576	001	General Fund	5768035	Small Tools & Equipment	2251
0576	001	General Fund	5768041	Professional Services	23632
0576	001	General Fund	5768042	Communications	423
0576	001	General Fund	5768043	Travel & Subsistence	348
0576	001	General Fund	5768044	Advertising	0
0576	001	General Fund	5768045	Operating Rental & Leases	1890
0576	001	General Fund	5768046	AWC-RMSA Insurance	3545
0576	001	General Fund	5768047	Utilities	29681
0576	001	General Fund	5768048	Repairs & Maintenance	819
0576	001	General Fund	5768048	Maintenance - Vehicles	2009
0576	001	General Fund	5768049	Miscellaneous	76
0576	001	General Fund	5768049	Conference/School/Training	510
0576	001	General Fund	5768049	Printing/Binding	0
0576	001	General Fund	5768049	Prof Dues & Subscriptions	133
0576	001	General Fund	5768051	Intergovernment Services	307
0576	001	General Fund	5768091	Equipment Replacement	2659
0576	001	General Fund	5890700	State Surcharge	657
0576	001	General Fund	5891000	Rental Deposit Refunds	3988
0576	001	General Fund	5970048	Transfer to Water Utility Fund	26050
0576	001	General Fund	5970083	Transfer-Out - Street Fund	185000
0576	101	Street Fund	3088000	Beginning Fund Balance - Unreserved	3615
0576	101	Street Fund	3224000	Street/Curb Permits	975
0576	101	Street Fund	3360087	Motor Vehicle Fuel T	171082
0576	101	Street Fund	3611100	Investment Interest	3
0576	101	Street Fund	3971000	Transfer In - General Fund	185000
0576	101	Street Fund	5429011	Salary & Wages	95282
0576	101	Street Fund	5429012	Overtime	1158
0576	101	Street Fund	5429021	Benefits	36979
0576	101	Street Fund	5429026	Uniform Cleaning	438
0576	101	Street Fund	5429027	Uniforms	196
0576	101	Street Fund	5429031	Office Supplies	30
0576	101	Street Fund	5429031	Operating Supplies	5800
0576	101	Street Fund	5429031	Building Materials & Supplies	1463
0576	101	Street Fund	5429032	Gas, Oil & Fuel	5202
0576	101	Street Fund	5429035	Small Tools & Equipment	1802
0576	101	Street Fund	5429041	Professional Services	4505
0576	101	Street Fund	5429042	Communications	594

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<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	101	Street Fund	5429042	Communications-Cell Phone	212
0576	101	Street Fund	5429043	Travel & Subsistence	12
0576	101	Street Fund	5429045	Operating Rental & Leases	1371
0576	101	Street Fund	5429046	AWC-RMSA Insurance	9729
0576	101	Street Fund	5429047	Utilities	159221
0576	101	Street Fund	5429048	Repairs & Maintenance	17635
0576	101	Street Fund	5429048	Maintenance - Vehicles	1391
0576	101	Street Fund	5429049	Miscellaneous	16
0576	101	Street Fund	5429049	Conference/School/Training	0
0576	101	Street Fund	5429049	Printing/Binding	0
0576	101	Street Fund	5429049	Dues and Subscriptions	248
0576	101	Street Fund	5429051	Intergovernment Services	17
0576	101	Street Fund	5429091	Equipment Replacement	2383
0576	102	Street Depreciation	3088000	Beginning Fund Balance - Unreserved	542637
0576	102	Street Depreciation	3611100	Investment Interest	951
0576	102	Street Depreciation	3790000	Capital Contributions	66979
0576	102	Street Depreciation	5413063	Capital Outlay-Preservation	4854
0576	103	Hotel/Motel Tax Fund	3088000	Beginning Fund Balance - Unreserved	237229
0576	103	Hotel/Motel Tax Fund	3133000	Hotel/Motel Taxes	75979
0576	103	Hotel/Motel Tax Fund	3219101	Cable TV PEG Fees	9358
0576	103	Hotel/Motel Tax Fund	3417100	Merchandise Sales	60
0576	103	Hotel/Motel Tax Fund	3611100	Investment Interest	390
0576	103	Hotel/Motel Tax Fund	3671101	Donations	10
0576	103	Hotel/Motel Tax Fund	3699001	Miscellaneous	1868
0576	103	Hotel/Motel Tax Fund	5739011	Salaries & Wages	16283
0576	103	Hotel/Motel Tax Fund	5739021	Personnel Benefits	10755
0576	103	Hotel/Motel Tax Fund	5739031	Operating Supplies	5362
0576	103	Hotel/Motel Tax Fund	5739035	Small Tools and Equipment	1429
0576	103	Hotel/Motel Tax Fund	5739041	Professional Services	16017
0576	103	Hotel/Motel Tax Fund	5739042	Communications - Other	128
0576	103	Hotel/Motel Tax Fund	5739042	Postage	0
0576	103	Hotel/Motel Tax Fund	5739043	Travel & Subsistence	110
0576	103	Hotel/Motel Tax Fund	5739044	Advertising	9675
0576	103	Hotel/Motel Tax Fund	5739045	Operating Rental	2084
0576	103	Hotel/Motel Tax Fund	5739049	Miscellaneous	195
0576	103	Hotel/Motel Tax Fund	5739049	Conference/School/Training	345
0576	103	Hotel/Motel Tax Fund	5739049	Printing/Binding	795
0576	103	Hotel/Motel Tax Fund	5739049	Dues & Subscriptions	11727
0576	103	Hotel/Motel Tax Fund	5739051	Intergovernmental Services	455
0576	103	Hotel/Motel Tax Fund	5739063	Other Improvements	8491

**CITY OF DuPONT**  
**DETAIL OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	103	Hotel/Motel Tax Fund	5739064	Capital Outlay	1658
0576	104	Public Safety Mitigation Fund	3081000	Beginning Fund Balance - Reserved	432037
0576	104	Public Safety Mitigation Fund	3458102	Voluntary Fire Mitigation Fees	301176
0576	104	Public Safety Mitigation Fund	3458500	Fire Impact Fees	36712
0576	104	Public Safety Mitigation Fund	3611100	Investment Interest	828
0576	104	Public Safety Mitigation Fund	5911971	Civic Center - Principal	43500
0576	104	Public Safety Mitigation Fund	5911983	Civic Center - Interest	98128
0576	105	Technology Fund	3088000	Beginning Fund Balance - Unreserved	2920
0576	105	Technology Fund	3611100	Investment Interest	5
0576	107	Glacier NW Settlement Fund	3088000	Beginning Fund Balance - Unreserved	632680
0576	107	Glacier NW Settlement Fund	3611100	Investment Interest	1059
0576	107	Glacier NW Settlement Fund	5971000	Transfer Out	0
0576	150	Donation Fund	3088000	Beginning Fund Balance - Unreserved	4426
0576	150	Donation Fund	3611100	Investment Interest	1
0576	150	Donation Fund	3671101	Memorial Wall Donations	14
0576	202	UTGO Fund	3088000	Beginning Fund Balance - Unreserved	10320
0576	202	UTGO Fund	3611100	Investment Interest	17
0576	202	UTGO Fund	3971066	Transfer-In - CIP Fund	7235
0576	202	UTGO Fund	5911971	LOCAL - Principal	6742
0576	202	UTGO Fund	5921983	LOCAL - Interest	493
0576	203	LID Fund	3088000	Beginning Fund Balance - Unreserved	311442
0576	203	LID Fund	3611100	Investment Interest	493
0576	203	LID Fund	3615000	Interest Receivable	9256
0576	203	LID Fund	3681000	Special Assessment Principal	66117
0576	203	LID Fund	5970019	Transfer-Out	81783
0576	203	LID Fund	5970073	Transfer Out-Capital Proj Fund	0
0576	301	Capital Projects Fund	3081000	Beginning Fund Balance - Reserved	232904
0576	301	Capital Projects Fund	3173400	Real Estate Excise T	136861
0576	301	Capital Projects Fund	3173500	Excise Tax-Capital G	136861
0576	301	Capital Projects Fund	3340271	RCFB-Skate Park Grant	0
0576	301	Capital Projects Fund	3340420	CTED- Train Preservation Grant	10547
0576	301	Capital Projects Fund	3611100	Investment Interest	118
0576	301	Capital Projects Fund	3625000	Long Term Ground Lease	80000
0576	301	Capital Projects Fund	3894000	Retainage Payable	934
0576	301	Capital Projects Fund	3919001	Loan Proceeds	0
0576	301	Capital Projects Fund	3971000	Transfer-In	450000
0576	301	Capital Projects Fund	3971019	Transfer In-LID Fund	81783
0576	301	Capital	5894000	Retainage Payable	934
0576	301	Capital	5911971	Civic Ctr - Debt Svc Principal	174000
0576	301	Capital	5917979	Historic Sites -LID Assessment	71240

**CITY OF DuPONT**  
**DETAIL OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	301	Capital	5921983	Civic Ctr - Debt Svc Interest	662361
0576	301	Capital	5927982	Historic Sites - LID Interest	43600
0576	301	Capital	5941962	Civic Center Project	4368
0576	301	Capital	5947362	Community Center Improvements	24870
0576	301	Capital	5947662	Parks Projects & Skate Park	3962
0576	301	Capital	5947963	Improvements - Train Project	32883
0576	301	Capital	5949549	Miscellaneous	452
0576	301	Capital	5970066	Transfer-Out - Debt Service	7235
0576	401	Water Utility Fund	3088000	Beginning Fund Balance - Unreserved	2217111
0576	401	Water Utility Fund	3434000	Water Service	1270096
0576	401	Water Utility Fund	3434100	Water Connection Fee	16375
0576	401	Water Utility Fund	3434200	Water Turn-On Fee	31228
0576	401	Water Utility Fund	3434300	Permits/Inspection F	4240
0576	401	Water Utility Fund	3434600	Hydrant Use	100
0576	401	Water Utility Fund	3611100	General Investment	3422
0576	401	Water Utility Fund	3699000	Other Misc.Revenues-Penalties	19522
0576	401	Water Utility Fund	3699010	Other Miscellaneous Revenues	1638
0576	401	Water Utility Fund	3891000	Utility Deposits	58163
0576	401	Water Utility Fund	3894000	Retainage	16562
0576	401	Water Utility Fund	3971000	Transfer from General Fund	26050
0576	401	Water	5345011	Salary & Wages	393288
0576	401	Water	5345012	Overtime	3558
0576	401	Water	5345021	Benefits	154524
0576	401	Water	5345026	Uniform Cleaning	438
0576	401	Water	5345027	Uniforms	465
0576	401	Water	5345031	Office Supplies	121
0576	401	Water	5345031	Operating Supplies	13151
0576	401	Water	5345031	Building Materials & Supplies	1228
0576	401	Water	5345032	Gas,Oil, Fuel	13935
0576	401	Water	5345035	Small Tools & Equipment	1031
0576	401	Water	5345041	Professional Services	58976
0576	401	Water	5345041	Professional Services - reimbu	120
0576	401	Water	5345042	Communications	5045
0576	401	Water	5345042	Communitcation - Other	4165
0576	401	Water	5345042	Communications-Postage	5734
0576	401	Water	5345043	Travel & Subsistence	573
0576	401	Water	5345044	Advertising	290
0576	401	Water	5345045	Operating Rental & Leases	1398
0576	401	Water	5345046	AWC-RMSA Insurance	30995
0576	401	Water	5345047	Utilities	125441

**CITY OF DuPONT**  
**DETAIL OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	401	Water	5345048	Repairs & Maintenance	10400
0576	401	Water	5345048	Maintenance - Software	4678
0576	401	Water	5345048	Maintenance - Vehicles	1619
0576	401	Water	5345049	Misc	470
0576	401	Water	5345049	Conference/School /Training	1385
0576	401	Water	5345049	Printing/Binding	865
0576	401	Water	5345049	Prof dues & subscriptions	7522
0576	401	Water	5345051	Intergovernmental Services	4269
0576	401	Water	5345053	Utility Tax	211941
0576	401	Water	5345063	Other Improvements	383059
0576	401	Water	5345091	Equipment Replacement	17174
0576	401	Water	5825071	Civic Center - Principal	43500
0576	401	Water	5825078	Principal - PWTF Loan	31445
0576	401	Water	5825083	Loan Payments - Interest	135302
0576	401	Water	5891000	Utility Deposit Refunds	39003
0576	401	Water	5894000	Retainage Payable	1792
0576	401	Water	5945064	Machinery & Equipment	69501
0576	403	Storm Water Management Fund	3088000	Beginning Fund Balance - Unreserved	717881
0576	403	Storm Water Management Fund	3340311	DOE Stormwater Grant	17128
0576	403	Storm Water Management Fund	3438300	Stormwater Managemen	670436
0576	403	Storm Water Management Fund	3611100	General Investment	1195
0576	403	Storm Water Management Fund	3699010	Other Miscellaneous Revenue	43
0576	403	Storm Water Management Fund	3791000	System Development Charge	16000
0576	403	Storm Water Management Fund	5383011	Salary & Wages	175751
0576	403	Storm Water Management Fund	5383012	Overtime	1680
0576	403	Storm Water Management Fund	5383021	Benefits	70301
0576	403	Storm Water Management Fund	5383026	Uniform Cleaning	438
0576	403	Storm Water Management Fund	5383027	Uniforms	626
0576	403	Storm Water Management Fund	5383031	Office Supplies	0
0576	403	Storm Water Management Fund	5383031	Operating Supplies	2788
0576	403	Storm Water Management Fund	5383031	Material & Building Supplies	1892
0576	403	Storm Water Management Fund	5383032	Gas,Oil, Fuel	5186
0576	403	Storm Water Management Fund	5383035	Small Tools & Equipment	1376
0576	403	Storm Water Management Fund	5383041	Professional Services	84696
0576	403	Storm Water Management Fund	5383042	Communication	581
0576	403	Storm Water Management Fund	5383042	Communications - Other	3037
0576	403	Storm Water Management Fund	5383042	Communications - Postage	2652
0576	403	Storm Water Management Fund	5383043	Travel & Subsistence	0
0576	403	Storm Water Management Fund	5383044	Advertising	0
0576	403	Storm Water Management Fund	5383046	AWC-RMSA Insurance	9235

**CITY OF DuPONT**  
**DETAIL OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<b>MCAG NUMBER</b>	<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>	<b>ACTUAL AMOUNT</b>
0576	403	Storm Water Management Fund	5383047	Utilities	2220
0576	403	Storm Water Management Fund	5383048	Repairs & Maintenance	367
0576	403	Storm Water Management Fund	5383048	Maintenance - Software	964
0576	403	Storm Water Management Fund	5383048	Mainienance - Vehicles	6006
0576	403	Storm Water Management Fund	5383049	Conference/School/Training	149
0576	403	Storm Water Management Fund	5383049	Printing/Binding	56
0576	403	Storm Water Management Fund	5383049	Professions Dues & Subscriptio	3973
0576	403	Storm Water Management Fund	5383051	Intergovernment Services	71
0576	403	Storm Water Management Fund	5383053	Utility Tax	66800
0576	403	Storm Water Management Fund	5385091	Equipment Replacement	16152
0576	403	Storm Water Management Fund	5823071	Civic Center - Principal	29000
0576	403	Storm Water Management Fund	5823083	Loan Payment	88315
0576	403	Storm Water Management Fund	5943063	Capital Improvements	0
0576	403	Storm Water Management Fund	5943064	Machinery & Equipment	157
0576	501	ER&R Fund	3088000	Beginning Fund Balance - Unreserved	1435778
0576	501	ER&R Fund	3483000	Replacement Reserves	77901
0576	501	ER&R Fund	3611100	Interest Earnings	2318
0576	501	ER&R Fund	3690000	Other Miscellaneous Revenues	33
0576	501	ER&R Fund	5941835	Small Tools & Equipment	1021
0576	501	ER&R Fund	5941864	Capital Equipment - IT	12526
0576	501	ER&R Fund	5941964	Machinery & Equipment	79615
0576	501	ER&R Fund	5971000	Transfer Out	450000

**CITY OF DUPONT**  
**SCHEDULE OF LIABILITIES**  
**For the Year Ended December 31, 2011**

ID No.	Description	Date of Original Issuance	Date of Maturity	Beginning Balance 01/01/11	Additions	Reductions	BARS Code for Redemption of Debt Only	Redeeming Fund Number	Ending Balance 12/31/11
259.11	General Govt Funds - Compensating Absences	N/A	N/A	\$ 170,684	\$ 39,151	\$ -	591.19	N/A	\$ 209,835
253.11	Utility Local Improvement District - Historic Sites	N/A	N/A	\$ 512,724	\$ -	\$ 71,240	591.79.79	301	\$ 441,484
263.51	2009 Certificates of Participation*	4/7/2009	1/1/2039	\$ 14,611,500	\$ -	\$ 1,936,500	591.95.71	104 301	\$ 12,675,000
263.96	Series 2002E - Tractor Backhoe	12/1/2002	12/1/2012	\$ 13,761	\$ -	\$ 6,742	594.19.71	202	\$ 7,019
259.12	Proprietary Funds - Compensating Absences	N/A	N/A	\$ 33,271	\$ 10,520	\$ -	582.19	N/A	\$ 43,791
263.82	2008 Public Works Trust Fund	10/15/2008	7/1/2019	\$ 283,004	\$ -	\$ 31,445	582.35.78	401	\$ 251,559
263.52	2009 Certificates of Participation*	4/7/2009	1/1/2039	\$ 2,578,500	\$ 1,719,000	\$ 72,500	582.95.71	401 403	\$ 4,225,000
263.11	AT&T Refund Of Taxes Paid Claim	N/A	N/A	\$ -	\$ 26,400	\$ -	N/A	N/A	\$ 26,400
<b>Total</b>				<b>\$ 18,203,444</b>	<b>\$ 1,795,071</b>	<b>\$ 2,118,427</b>			<b>\$ 17,880,087</b>

*The Accompanying Notes Are An Integral Part Of This Schedule.*

\* The General Government Funds and Proprietary Fund split for the Certificates of Participation was 85%/15% respectively as of 1/1/2011. During the course of 2011, the allocation split was adjusted to be 75% General Government Funds and 25% Proprietary Funds. A reduction of \$1,719,000 was applied to the General Government Funds portion and a like addition was applied to the Proprietary Funds portion in order for the 12/31/2011 Ending Balance to reflect the adjusted 75%/25% split.

**CITY OF DuPONT  
SCHEDULE OF LIMITATION OF INDEBTEDNESS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<b>TOTAL TAXABLE PROPERTY VALUE</b>		<b>\$1,278,881,240</b>
<b>1.</b>	<b>2.5 GENERAL PURPOSES LIMIT IS ALLOCATED BETWEEN:</b>		
2.	<i>Up to 1.5% debt <b>without</b> a vote (councilmanic)</i>		\$19,183,218.60
3.	Less: outstanding debt	\$0.00	
4.	Less: contracts payable	\$17,109,835.00	
5.	Less: excess of debt with a vote	\$0.00	
6.	Add: available assets	\$753,500.00	
<b>7.</b>	<b>Equals: remaining debt capacity without a vote</b>		<b>\$2,826,883.60</b>
8.	<i>1% general purposes debt <b>with</b> a vote</i>		\$12,788,812.40
9.	Less: outstanding debt	\$0.00	
10.	Less: contracts payable	\$0.00	
11.	Add: assets available	\$0.00	
<b>12.</b>	<b>Equals: remaining debt capacity with a vote</b>		<b>\$12,788,812.40</b>
13.	<i>2.5% <b>utility</b> purpose limit, voted</i>		\$31,972,031.00
14.	Less: outstanding debt	\$0.00	
15.	Less: contracts payable	\$0.00	
16.	Add: assets available	\$0.00	
<b>17.</b>	<b>Equals: remaining debt capacity - utility purpose, voted</b>		<b>\$31,972,031.00</b>
18.	<i>2.5% <b>open space, park and capital facilities</b>, voted</i>		\$31,972,031.00
19.	Less: outstanding debt	\$0.00	
20.	Less: contracts payable	\$0.00	
21.	Add: assets available	\$0.00	
<b>22.</b>	<b>Equals: remaining debt capacity - open space, park and capital facilities, voted</b>		<b>\$31,972,031.00</b>

**CITY OF DuPONT  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**CASH ACTIVITY - IN**

<b>FUND NO.</b>	<b>DESCRIPTION</b>	<b>BEGINNING BALANCE</b>	<b>RECEIPTS</b>	<b>INVESTMENTS LIQUIDATED</b>	<b>TRANSFERS IN</b>	<b>TOTAL AVAILABLE</b>
001	GENERAL FUND	\$ 175,185.57	\$ 5,660,540.01	\$ 751,164.47	\$ -	\$ 6,586,890.05
101	CITY STREET FUND	1,675.78	172,056.74	0.01	185,000.00	358,732.53
102	STREET DEPRECIATION FUND	8,755.73	66,979.01	3.60	-	75,738.34
103	HOTEL/MOTEL TAX FUND	4,408.50	87,280.50	1.56	-	91,690.56
104	PUBLIC SAFETY MITIGATION FUND	6,810.70	337,888.22	122,100.00	-	466,798.92
105	TECHNOLOGY FUND	-	-	0.01	-	0.01
107	GLACIER NW FUND	-	-	4.25	-	4.25
150	DONATIONS FUND	-	14.00	-	4,426.00	4,440.00
202	G.O. DEBT FUND	-	-	0.06	7,235.01	7,235.07
203	LID DEBT SERVICE FUND	-	75,373.32	81,785.09	-	157,158.41
301	CAPITAL IMPROVEMENTS FUND	81,933.68	365,204.38	160,000.00	531,783.00	1,138,921.06
401	WATER FUND	138,537.82	1,417,924.07	452,307.98	26,050.00	2,034,819.87
403	STORMWATER FUND	68,567.77	703,606.31	93,104.57	-	865,278.65
501	ER&R FUND	10,682.41	77,933.62	526,000.00	-	614,616.03
	<b>TOTALS</b>	<b>\$ 496,557.96</b>	<b>\$ 8,964,800.18</b>	<b>\$ 2,186,471.60</b>	<b>\$ 754,494.01</b>	<b>\$ 12,402,323.75</b>

**CITY OF DuPONT  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**CASH ACTIVITY - OUT**

<b>FUND NO.</b>	<b>DESCRIPTION</b>	<b>INVESTMENTS ACQUIRED</b>	<b>OTHER TRANSFERS</b>	<b>DISBURSEMENTS</b>	<b>TOTAL USED</b>	<b>ENDING BALANCE</b>
001	GENERAL FUND	\$ 961,164.47	\$ 189,426.00	\$ 5,366,231.97	\$ 6,516,822.44	\$ 70,067.61
101	CITY STREET FUND	0.01	-	345,682.57	345,682.58	13,049.95
102	STREET DEPRECIATION FUND	68,842.92	-	4,854.47	73,697.39	2,040.95
103	HOTEL/MOTEL TAX FUND	1.56	-	85,509.04	85,510.60	6,179.96
104	PUBLIC SAFETY MITIGATION FUND	320,167.04	-	141,627.51	461,794.55	5,004.37
105	TECHNOLOGY FUND	0.01	-	-	0.01	0.00
107	GLACIER NW FUND	4.25	-	-	4.25	-
150	DONATIONS FUND	4,426.00	-	-	4,426.00	14.00
202	G.O. DEBT FUND	0.06	-	7,235.01	7,235.07	-
203	LID DEBT SERVICE FUND	75,375.41	81,783.00	-	157,158.41	-
301	CAPITAL IMPROVEMENTS FUND	70,000.00	7,235.01	1,018,669.52	1,095,904.53	43,016.53
401	WATER FUND	155,207.98	-	1,778,400.90	1,933,608.88	101,210.99
403	STORMWATER FUND	230,004.57	-	574,468.68	804,473.25	60,805.40
501	ER&R FUND	60,000.00	450,000.00	93,162.32	603,162.32	11,453.71
	<b>TOTALS</b>	<b>\$ 1,945,194.28</b>	<b>\$ 728,444.01</b>	<b>\$ 9,415,841.99</b>	<b>\$ 12,089,480.28</b>	<b>\$ 312,843.47</b>

**CITY OF DuPONT**  
**SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

FUND NO.	DESCRIPTION	BEGINNING INVESTMENTS 01/01/11	INVESTMENT (AT COST)		REINVESTED INTEREST	ENDING INVESTMENTS 12/31/11
			ACQUIRED	LIQUIDATED		
001	GENERAL FUND	\$ 568,322.90	\$ 961,164.47	\$ 751,164.47	\$ 2,797.09	\$ 781,119.99
101	CITY STREET FUND	1,939.06	0.01	0.01	3.25	1,942.31
102	STREET DEPRECIATION FUND	533,881.39	68,842.92	3.60	950.57	603,671.28
103	HOTEL/MOTEL TAX FUND	232,820.74	1.56	1.56	389.83	233,210.57
104	PUBLIC SAFETY MITIGATION FUND	425,226.37	320,167.04	122,100.00	827.81	624,121.22
105	TECHNOLOGY FUND	2,920.17	0.01	0.01	4.84	2,925.01
107	GLACIER NW FUND	632,679.89	4.25	4.25	1,059.27	633,739.16
150	DONATIONS FUND	-	4,426.00	-	0.72	4,426.72
202	G.O. DEBT FUND	10,320.03	0.06	0.06	17.28	10,337.31
203	LID DEBT SERVICE FUND	311,441.62	75,375.41	81,785.09	492.98	305,524.92
301	CAPITAL IMPROVEMENTS FUND	150,970.51	70,000.00	160,000.00	117.61	61,088.12
401	WATER FUND	2,078,573.41	155,207.98	452,307.98	3,422.41	1,784,895.82
403	STORMWATER FUND	649,312.83	230,004.57	93,104.57	1,194.64	787,407.47
501	ER&R FUND	1,425,095.46	60,000.00	526,000.00	2,318.11	961,413.57
<b>TOTALS</b>		<b>\$ 7,023,504.38</b>	<b>\$ 1,945,194.28</b>	<b>\$ 2,186,471.60</b>	<b>\$ 13,596.41</b>	<b>\$ 6,795,823.47</b>

**CITY OF DuPONT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

FEDERAL AGENCY NAME/PASS-THROUGH AGENCY NAME	FEDERAL PROGRAM NAME	CFDA NUMBER	BARS ACCOUNT NUMBER	OTHER I.D. NUMBER	EXPENDITURES			Foot- note Ref.
					FROM PASS- THROUGH AWARDS	FROM DIRECT AWARDS	TOTAL	
Department of Justice	Bulletproof Vest Partnership Program	16.607	331.16.60	N/A	\$ -	\$ 2,090.46	\$ 2,090.46	1
FEMA - Homeland Security	SAFER Firefighter Grant	97.044	331.90.44	N/A	\$ -	\$ 146,254.26	\$146,254.26	1, 2
USDA/Department of Natural Resources	Forest Service Grant	10.664	333.10.66.40	N/A	\$ 2,000.00	\$ -	\$2,000.00	1, 2
FEMA - Homeland Security/WA State DEM/Pierce County DEM	Preparedness Equip Grant	97.067	333.97.06.70	N/A	\$ 2,238.79	\$ -	\$2,238.79	1
Department of Transportation/WA State Traffic Safety Commission	Impaired Driving Patrols	20.6	334.03.50.00	N/A	\$ 1,026.46	\$ -	\$1,026.46	1
<b>TOTAL FEDERAL AWARDS EXPENDED</b>					<b>\$ 5,265.25</b>	<b>\$ 148,344.72</b>	<b>\$ 153,609.97</b>	

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

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**NOTE 1 - BASIS OF ACCOUNTING**

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

**NOTE 2 - PROGRAM COSTS**

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

**CITY OF DuPONT**  
**SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
Department of Health:		
EMS Prehospital Participation Grant	N/A	1,738.00
<u>Total Department of Health</u>		<u>\$1,738.00</u>
Department of Ecology:		
Comprehensive Shoreline Master Program Update	G1000040	30,738.29
Stormwater Capacity Grant	G1100036	12,705.17
<u>Total Department of Ecology</u>		<u>\$43,443.46</u>
WA State Historical Society		
Train Canopy Preservation Grant	WHPG1118	13,160.33
<u>Total WA State Historical Society</u>		<u>\$13,160.33</u>
Recreation and Conservation Office		
DuPont PowderWorks Skatepark	10-1672 D	3,961.86
<u>Total Recreation and Conservation Office</u>		<u>\$3,961.86</u>
Washington Service Corps		
VISTA Program	SR# 4676	3,000.00
<u>Total Washington Service Corps</u>		<u>\$3,000.00</u>
<u>TOTAL STATE AND LOCAL ASSISTANCE</u>		<u>\$65,303.65</u>

**CITY OF DuPONT  
SCHEDULE OF LABOR RELATIONS CONSULTANTS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

The following have been engaged for labor relations consulting:

Kenyon Disend, PLLC  
Consultants: Bruce Disend, Bob Sterbank, Kari Sand and Michael Kenyon  
11 Front Street South  
Issaquah, WA 98027-3820

The consultant was paid \$6,458.19 in 2011 for labor relations services with terms and conditions including:

Hourly Rate - \$210.00 - \$255.00  
Maximum Compensations Allowed - N/A  
Duration Of Service - On an as needed basis during the 2011 calendar year  
Services Provided - Conducted labor contract negotiations with 3 bargaining units; attended City Council workshops and executive sessions regarding labor negotiations.

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

The consultant was paid \$517.00 in 2011 for labor relations services with terms and conditions including:

Hourly Rate - \$235.00  
Maximum Compensations Allowed - N/A  
Duration Of Service - On an as needed basis during the 2011 calendar year  
Services Provided - Conducted research, drafted memo and worked with Human Resources Manager and unions regarding duty to bargain and interference claims.

Certified correct this 29<sup>th</sup> day of May, 2012 to the best of my knowledge and belief:

Signature   
Sandi Hines  
Finance Director

## CITY OF DuPONT

### NOTES TO FINANCIAL STATEMENTS January 1, 2011 through December 31, 2011

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

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

##### a. Fund Accounting

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

##### GOVERNMENTAL FUND TYPES:

##### General (Current Expense) Fund

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

##### Special Revenue Funds

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

##### Debt Service Funds

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

##### Capital Projects Fund

This fund accounts for financial resources which are restricted, committed or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

b. Basis of Accounting

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

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

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

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

c. Budgets

Annual appropriated budgets are adopted for all City funds.

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

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

<b>Fund/Department</b>	<b>Final Appropriated Amounts</b>	<b>Actual Expenditures</b>	<b>Variance</b>
General Fund:			
Governance	\$517,669	\$478,078	\$39,591
Support Services	291,685	262,295	29,390
Police Department	1,565,980	1,508,706	57,274
Fire Department	1,714,230	1,686,050	28,180
Community Development	785,420	570,756	214,664
Public Works	631,526	593,072	38,454
Non-Departmental	448,838	444,028	4,810
<i>Total General Fund</i>	<i>\$5,955,348</i>	<i>\$5,542,985</i>	<i>\$412,363</i>

<b>Fund/Department</b>	<b>Final Appropriated Amounts</b>	<b>Actual Expenditures</b>	<b>Variance</b>
Street Fund	\$354,598	\$345,683	\$8,915
Street Depreciation Fund	\$17,000	\$4,854	\$12,146
Hotel/Motel Tax Fund	\$173,906	\$85,509	\$88,397
Public Safety Mitigation Fund	\$190,691	\$141,628	\$49,063
Technology Fund	\$0	\$0	\$0
Glacier NW Settlement Fund	\$100,000	\$0	\$100,000
Donations Fund	\$0	\$0	\$0
GO Bond Debt Service Fund	\$7,235	\$7,235	\$0
LID Debt Service Fund	\$143,829	\$81,783	\$62,046
Capital Projects Fund	\$1,216,600	\$1,024,970	\$191,630
Water Utility Fund	\$2,263,913	\$1,775,608	\$488,305
Stormwater Utility Fund	\$665,249	\$574,469	\$90,780
Equipment Rental/Repl. Fund	\$551,039	\$543,162	\$7,877
<i>Total All Funds</i>	<i>\$11,639,408</i>	<i>\$10,127,886</i>	<i>\$1,511,522</i>

The City Administrator is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City of DuPont's legislative body.

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

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

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

d. Cash

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

e. Deposits

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

f. Investments

See Note 3 – Investments

g. Capital Assets

Capital assets are long-lived assets of the City of DuPont and are recorded as expenditures when purchased.

h. Compensated Absences

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

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

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

i. Long-Term Debt

See Note 6 – Long-Term Debt

j. Other Financing Sources Or Uses

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

k. Risk Management

The City of DuPont is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989 when 32 municipalities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2011, 86 municipalities/entities participate in the RMSA Pool.

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

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. AWC RMSA, itself, pays out of its own funds all claims up to \$250,000 for liability and \$50,000 for property, and thereafter purchases excess liability insurance through ACE Insurance Company up to \$1 million, and CV Starr, from \$1 million to \$10 million. The excess property coverage is purchased

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

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

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

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

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

I. Reserved Fund Balance

It is the policy of the City of DuPont to restrict certain portions of fund balances for specific spending purposes. As of December 31, 2011, the following represents the restricted funds of the City of DuPont:

Fund	Purpose	Amount
General Fund	LID Administration	\$ 12,635
Special Revenue	Public Safety Mitigation	629,126
Capital Improvements	R.E.E.T.	<u>104,105</u>
	Total	<u>\$ 745,866</u>

**NOTE 2 - COMPLIANCE AND ACCOUNTABILITY**

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

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

**NOTE 3 - INVESTMENTS**

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

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

At December 31, 2011, the City had the following investments:

<b>Type of Investment</b>	<b>Balance</b>
State Investment Pool	\$6,795,823

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 2011 was \$1.073 per \$1,000 on an assessed valuation of \$1,278,881,240 for a total regular levy of \$1,371,863. The City's EMS tax levy was \$0.449 per \$1,000 on total assessed valuation for a total of \$574,086.

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 2011.

#### **NOTE 6 – LONG-TERM DEBT**

The accompanying Schedule of Liabilities (09) provides a listing of the outstanding debt and liability of the City of DuPont and summarizes the City's debt transactions for 2011.

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

payments of \$31,445 and 1% interest on the outstanding balance. The outstanding balance on this new loan was \$251,559 as of December 31, 2011.

The City purchased a Tractor-Backhoe in 2003 with the proceeds from the State of Washington Local Option Capital Asset Lending Program (LOCAL). The outstanding balance on this loan was \$7,019 as of December 31, 2011.

The City issued Certificates of Participation on April 7, 2009 for its Civic Center Project in the amount of \$18,005,000. The third principal payment of \$290,000 was made in December 2011. The outstanding balance on this debt was \$16,900,000 as of December 31, 2011.

The debt service requirements, including interest, to amortize all debt outstanding as of December 31, 2011 are as follows:

Year Ended December 31	General Obligation	Other Debt	Total
2012	1,276,910	33,960	1,310,870
2013	1,272,675	33,646	1,306,321
2014	1,270,075	33,332	1,303,407
2015	1,277,075	33,017	1,310,092
2016-2020	6,352,289	128,924	6,481,213
2021-2025	6,356,650	-	6,356,650
2026-2030	6,357,513	-	6,357,513
2031-2035	6,363,850	-	6,363,850
2036-2038	3,819,156	-	3,819,156
Total	<u>\$34,346,193</u>	<u>\$262,879</u>	<u>\$34,609,072</u>

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

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

#### NOTE 7 - PENSION PLANS

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

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

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

**NOTE 8 - OTHER DISCLOSURES - LIDs**

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

**NOTE 9 - OTHER DISCLOSURES – Civic Center**

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

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