

ANNUAL REPORT CERTIFICATION

CITY OF DuPONT

MCAG No. 0576

Submitted pursuant to RCW 43.09.230 to the WASHINGTON STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

GOVERNMENT INFORMATION

Official Mailing Address: 1700 Civic Drive DuPont, WA 98327
Official Website Address: www.dupontwa.gov
Official E-mail Address: None
Official Phone Number: (253) 964-8121

PREPARER INFORMATION and CERTIFICATION

Preparer Name and Title: Sandi Hines
Contact Phone Number: (253) 912-3300
Contact E-mail Address: shines@dupontwa.gov

I do hereby certify this 30th day of May, 2013, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature: _____

Sandi M. Hines

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2012**

BARS CODE	Total For		Fund 001
	All Funds		General
	Actual		Actual
Beginning Cash and Investments	\$	7,108,667	\$ 2,089,718
308 <i>Reserved</i>		754,152	12,635
309 <i>Unreserved</i>		6,354,515	2,077,083
388.80 or 588.80 <i>Prior Period Adjustments</i>		-	
Revenue and Other Sources			
310 Taxes		4,799,592	4,584,697
320 Licenses and Permits		323,618	312,276
330 Intergovernmental		604,296	384,064
340 Charges for Goods and Services		3,338,514	809,037
350 Fines and Penalties		600	600
360 Miscellaneous		206,850	105,769
370 Capital Contributions		99,600	39,600
390 Other Financing Sources		804,551	9,531
		<hr/>	<hr/>
Total Revenue and Other Financing Sources	\$	10,177,621	\$ 6,245,575
Total Resources	\$	<u>17,286,288</u>	<u>\$ 8,335,293</u>
Operating Expenditure			
510 General Government	\$	989,402	989,402
520 Public Safety		3,599,605	3,409,154
530 Physical Environment		2,399,685	217,639
540 Transportation		517,583	158,930
550 Economic Environment		432,744	432,744
560 Mental and Physical Health		-	-
570 Culture and Recreation		404,752	327,929
		<hr/>	<hr/>
Total Operating Expenditures	\$	8,343,771	\$ 5,535,798
591-593 Debt Service		76,732	-
594-595 Capital Outlay		789,527	-
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Total Expenditures	\$	9,210,030	\$ 5,535,798
597-599 Other Financing Uses		795,020	166,350
		<hr/>	<hr/>
Total Expenditures and Other Financing Uses	\$	<u>10,005,050</u>	<u>\$ 5,702,148</u>
Excess (Deficit) of Resources Over Uses	\$	7,281,237	\$ 2,633,145
380 Nonrevenues (Except 384)		90,537	4,186
580 Nonexpenditures (Except 584)		72,996	3,521
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Ending Cash and Investments			
508 <i>Reserved</i>	\$	632,750	\$ -
509 <i>Unreserved</i>		6,666,029	2,633,810
Total Ending Cash and Investments	\$	<u>7,298,779</u>	<u>\$ 2,633,810</u>

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2012**

BARS CODE	Fund 101		Fund 103	
	Street Fund		Hotel/Motel Tax Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	14,992	\$	239,391
308 <i>Reserved</i>		-		-
309 <i>Unreserved</i>		14,992		239,391
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		-		56,085
320 Licenses and Permits		2,261		9,080
330 Intergovernmental		193,913		-
340 Charges for Goods and Services		750		2,270
350 Fines and Penalties		-		-
360 Miscellaneous		3		375
370 Capital Contributions		-		-
390 Other Financing Sources		140,000		-
Total Revenue and Other Financing Sources	\$	336,927	\$	67,811
Total Resources	\$	351,919	\$	307,202
Operating Expenditure				
510 General Government	\$	-	\$	-
520 Public Safety		-		-
530 Physical Environment		-		-
540 Transportation		351,698		-
550 Economic Environment		-		-
560 Mental and Physical Health		-		-
570 Culture and Recreation		-		76,823
Total Operating Expenditures	\$	351,698	\$	76,823
591-593 Debt Service		-		-
594-595 Capital Outlay		-		-
Total Expenditures	\$	351,698	\$	76,823
597-599 Other Financing Uses		-		-
Total Expenditures and Other Financing Uses	\$	351,698	\$	76,823
Excess (Deficit) of Resources Over Uses	\$	221	\$	230,378
380 Nonrevenues (Except 384)		-		(6)
580 Nonexpenditures (Except 584)		-		-
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	-
509 <i>Unreserved</i>		221		230,373
Total Ending Cash and Investments	\$	221	\$	230,373

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2012**

BARS CODE	Fund 104		Fund 160	
	Public Safety		Drug Enforcement	
	Mitigation Fund		Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	629,126	\$	8,287
308 <i>Reserved</i>		629,126		8,287
309 <i>Unreserved</i>		-		-
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		150,539		-
350 Fines and Penalties		-		-
360 Miscellaneous		921		-
370 Capital Contributions		-		-
390 Other Financing Sources		-		-
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Total Revenue and Other Financing Sources	\$	151,460	\$	-
Total Resources	\$	<u>780,586</u>	\$	<u>8,287</u>
Operating Expenditure				
510 General Government	\$	-	\$	-
520 Public Safety		190,451		-
530 Physical Environment		-		-
540 Transportation		-		-
550 Economic Environment		-		-
560 Mental and Physical Health		-		-
570 Culture and Recreation		-		-
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Total Operating Expenditures	\$	190,451	\$	-
591-593 Debt Service		-		-
594-595 Capital Outlay		-		-
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Total Expenditures	\$	190,451	\$	-
597-599 Other Financing Uses		-		-
		<hr/>		<hr/>
Total Expenditures and Other Financing Uses	\$	190,451	\$	-
Excess (Deficit) of Resources Over Uses	\$	590,134	\$	8,287
380 Nonrevenues (Except 384)		-		-
580 Nonexpenditures (Except 584)		-		-
		<hr/>		<hr/>
Ending Cash and Investments				
508 <i>Reserved</i>	\$	590,134	\$	-
509 <i>Unreserved</i>		-		8,287
Total Ending Cash and Investments	\$	<u>590,134</u>	\$	<u>8,287</u>

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2012**

BARS CODE	Fund 202		Fund 203	
	UTGO Fund		LID Fund	
		Actual		Actual
Beginning Cash and Investments	\$	10,337	\$	305,525
308 <i>Reserved</i>		-		-
309 <i>Unreserved</i>		10,337		305,525
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		-		-
320 Licenses and Permits		-		-
330 Intergovernmental		-		-
340 Charges for Goods and Services		-		-
350 Fines and Penalties		-		-
360 Miscellaneous		17		71,183
370 Capital Contributions		-		-
390 Other Financing Sources		7,235		-
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Total Revenue and Other Financing Sources	\$	7,252	\$	71,183
Total Resources	\$	17,590	\$	376,707
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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		-		-
		<hr/>		<hr/>
Total Operating Expenditures	\$	-	\$	-
591-593 Debt Service		7,235		-
594-595 Capital Outlay		-		-
		<hr/>		<hr/>
Total Expenditures	\$	7,235	\$	-
597-599 Other Financing Uses		-		371,435
		<hr/>		<hr/>
Total Expenditures and Other Financing Uses	\$	7,235	\$	371,435
Excess (Deficit) of Resources Over Uses	\$	10,355	\$	5,272
380 Nonrevenues (Except 384)		-		-
580 Nonexpenditures (Except 584)		-		-
		<hr/>		<hr/>
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	-
509 <i>Unreserved</i>		10,355		5,272
Total Ending Cash and Investments	\$	10,355	\$	5,272
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**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2012**

BARS CODE	Fund 301		Fund 401	
	Capital Projects Fund		Water Utility Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	104,105	\$	1,886,107
308 <i>Reserved</i>		104,105		-
309 <i>Unreserved</i>		-		1,886,107
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		158,810		-
320 Licenses and Permits		-		-
330 Intergovernmental		-		-
340 Charges for Goods and Services		-		1,512,567
350 Fines and Penalties		-		-
360 Miscellaneous		102		25,329
370 Capital Contributions		-		-
390 Other Financing Sources		621,435		26,350
Total Revenue and Other Financing Sources	\$	780,347	\$	1,564,246
Total Resources	\$	884,451	\$	3,450,353
Operating Expenditure				
510 General Government	\$	-	\$	-
520 Public Safety		-		-
530 Physical Environment		-		1,573,137
540 Transportation		-		-
550 Economic Environment		-		-
560 Mental and Physical Health		-		-
570 Culture and Recreation		-		-
Total Operating Expenditures	\$	-	\$	1,573,137
591-593 Debt Service		69,497		-
594-595 Capital Outlay		765,104		-
Total Expenditures	\$	834,600	\$	1,573,137
597-599 Other Financing Uses		7,235		-
Total Expenditures and Other Financing Uses	\$	841,835	\$	1,573,137
Excess (Deficit) of Resources Over Uses	\$	42,616	\$	1,877,215
380 Nonrevenues (Except 384)		-		85,449
580 Nonexpenditures (Except 584)		-		69,475
Ending Cash and Investments				
508 <i>Reserved</i>	\$	42,616	\$	-
509 <i>Unreserved</i>		-		1,893,189
Total Ending Cash and Investments	\$	42,616	\$	1,893,189

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2012**

BARS CODE	Fund 403 Stormwater Management Fund		Fund 501 Equipment Rental & Replacement Fund	
	Actual		Actual	
Beginning Cash and Investments	\$	848,213	\$	972,867
308 <i>Reserved</i>		-		-
309 <i>Unreserved</i>		848,213		972,867
388.80 or 588.80 <i>Prior Period Adjustments</i>		-		-
Revenue and Other Sources				
310 Taxes		-		-
320 Licenses and Permits		-		-
330 Intergovernmental		26,319		-
340 Charges for Goods and Services		776,087		87,264
350 Fines and Penalties		-		-
360 Miscellaneous		1,572		1,579
370 Capital Contributions		60,000		-
390 Other Financing Sources		-		-
Total Revenue and Other Financing Sources	\$	863,977	\$	88,843
Total Resources	\$	1,712,190	\$	1,061,710
Operating Expenditure				
510 General Government	\$	-	\$	-
520 Public Safety		-		-
530 Physical Environment		608,908		-
540 Transportation		-		6,954
550 Economic Environment		-		-
560 Mental and Physical Health		-		-
570 Culture and Recreation		-		-
Total Operating Expenditures	\$	608,908	\$	6,954
591-593 Debt Service		-		-
594-595 Capital Outlay		-		24,424
Total Expenditures	\$	608,908	\$	31,378
597-599 Other Financing Uses		-		250,000
Total Expenditures and Other Financing Uses	\$	608,908	\$	281,378
Excess (Deficit) of Resources Over Uses	\$	1,103,282	\$	780,332
380 Nonrevenues (Except 384)		908		-
580 Nonexpenditures (Except 584)		-		-
Ending Cash and Investments				
508 <i>Reserved</i>	\$	-	\$	-
509 <i>Unreserved</i>		1,104,190		780,332
Total Ending Cash and Investments	\$	1,104,190	\$	780,332

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	001	General Fund	3081000	Res Beginning Fund Balance	12635
0576	001	General Fund	3088000	UnRes Beginning Fund Balance	830266
0576	001	General Fund	3111000	General Property Taxes	1418707
0576	001	General Fund	3111100	EMS Levy Receipts	608849
0576	001	General Fund	3121000	Forest Excise Tax	74
0576	001	General Fund	3131001	Retail Sales Taxes	728685
0576	001	General Fund	3131001	Local Sales & Use Tax	59570
0576	001	General Fund	3137100	Criminal Justice Sales Tax	108375
0576	001	General Fund	3161000	Business & Occupation Taxes	328386
0576	001	General Fund	3162000	Admissions Tax	44161
0576	001	General Fund	3164300	Gas Utility Tax	219026
0576	001	General Fund	3164500	Garbage Utility Tax	73037
0576	001	General Fund	3164700	Telephone Utility Tax	286071
0576	001	General Fund	3164100	Electric Utility Tax	371062
0576	001	General Fund	3165400	Sewer Utility Tax	99329
0576	001	General Fund	3167200	Water Utility Tax	168700
0576	001	General Fund	3167800	Storm Drainage Utility Tax	62087
0576	001	General Fund	3175100	Gambling Tax - Pull Tabs	6468
0576	001	General Fund	3175300	Gambling Tax - Amusement Games	31
0576	001	General Fund	3196000	Business Taxes Penalty	2079
0576	001	General Fund	3219000	Business License	40080
0576	001	General Fund	3219001	Home Occupation Permit	2400
0576	001	General Fund	3219100	Cable TV Franchise Fee	126159
0576	001	General Fund	3221000	Building Permits	79542
0576	001	General Fund	3221100	Plumbing Permits	4780
0576	001	General Fund	3221200	Mechanical Permits	11200
0576	001	General Fund	3221400	Grading Permit	1093
0576	001	General Fund	3221500	Sprinkler Permit	3570
0576	001	General Fund	3221501	Fire Alarm Permit	1190
0576	001	General Fund	3221502	Misc Fire Permits	4900
0576	001	General Fund	3221503	IFC Permits	1487
0576	001	General Fund	3221600	Temporary Use Permits	200
0576	001	General Fund	3223000	Animal License	6678
0576	001	General Fund	3229000	Sign Permits	900
0576	001	General Fund	3229001	Misc. Permits	2250
0576	001	General Fund	3229003	Special Event Permit	522
0576	001	General Fund	3229004	Alarm Permits	2325
0576	001	General Fund	3229500	Land Use Application	23000
0576	001	General Fund	3311660	OJP Bulletproof Vest Grant	960
0576	001	General Fund	3319044	FEMA SAFER Grant	195385
0576	001	General Fund	3339703	FEMA Disaster Recovery Proceed	23293
0576	001	General Fund	3331066	USDA Forest Service/DNR	2946
0576	001	General Fund	3332060	USDOT/WASPC - Equip Grant	799
0576	001	General Fund	3339706	DHS Preparedness Equip Grant	1305
0576	001	General Fund	3340311	DOE Stormwater Grant	3580
0576	001	General Fund	3340311	DOE Shoreline Master Plan Grnt	23807

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	001	General Fund	3340350	Traffic Safety Commission	271
0576	001	General Fund	3340490	DOH EMS Grant	1534
0576	001	General Fund	3360621	Criminal Justice - Population	1900
0576	001	General Fund	3360626	Criminal Justice -Special Pgms	7143
0576	001	General Fund	3360651	DUI - Cities	1576
0576	001	General Fund	3360694	Liquor Excise Tax	31049
0576	001	General Fund	3360695	Liquor Control Board Profits	84090
0576	001	General Fund	3382100	Intergovtl-Law Enforcement Svc	4428
0576	001	General Fund	3413500	Document Recording Fees	214
0576	001	General Fund	3413500	Background Check Fees	6620
0576	001	General Fund	3414300	Invoice Processing Fees	6452
0576	001	General Fund	3416900	Notary Fees	275
0576	001	General Fund	3416900	General Copies/Postage	418
0576	001	General Fund	3416901	Copies/Police Report	381
0576	001	General Fund	3417100	Merchandise & Concession Sales	1961
0576	001	General Fund	3419610	Wages Billed Out - Planning	39
0576	001	General Fund	3421000	Law Enforcement Services	3240
0576	001	General Fund	3424000	Fire Inspection Fees	4700
0576	001	General Fund	3429000	Impounded Vehicle Release Fee	10800
0576	001	General Fund	3432000	Reimbursable Engineering Svcs	174672
0576	001	General Fund	3458102	Fire Mitigation Fees	85662
0576	001	General Fund	3458104	Police Mitigation Fees	25588
0576	001	General Fund	3458300	Plan Examination Fee	362414
0576	001	General Fund	3458301	Fire System Exam/Ins	7887
0576	001	General Fund	3458900	SEPA Review	6000
0576	001	General Fund	3469000	Personal Safety Sales	323
0576	001	General Fund	3476000	Recreation Program Fees	5353
0576	001	General Fund	3476001	Santa Breakfast	400
0576	001	General Fund	3476001	Shamrock Walk	482
0576	001	General Fund	3476001	Auction	8589
0576	001	General Fund	3476003	Kidz Love Soccer fees	2605
0576	001	General Fund	3476005	Basketball Camp	14930
0576	001	General Fund	3476008	Dance Class	22725
0576	001	General Fund	3476009	Yoga Class	7131
0576	001	General Fund	3476011	Karate Class	13000
0576	001	General Fund	3476013	Track/Family Fun Run	7570
0576	001	General Fund	3476014	Cross Country	1445
0576	001	General Fund	3476015	Youth Baseball	12950
0576	001	General Fund	3476019	Girls Softball	4610
0576	001	General Fund	3479000	CPR/First Aid Classes	1950
0576	001	General Fund	3479001	Firefighter Classes	7649
0576	001	General Fund	3599000	False Alarm Fee	600
0576	001	General Fund	3611100	Investment Interest	3093
0576	001	General Fund	3611200	Pierce Co. Prop Tax Interest	198
0576	001	General Fund	3614000	Interest on Sales Taxes	319
0576	001	General Fund	3624000	Facilities Rental	12510

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	001	General Fund	3624000	House Rentals	17575
0576	001	General Fund	3624010	Field Rentals	52
0576	001	General Fund	3624020	Park Shelter Rentals	1360
0576	001	General Fund	3625000	Long Term Leases	37507
0576	001	General Fund	3629000	Other Charges - Property Use	10000
0576	001	General Fund	3671101	Miscellaneous Private Grants	5333
0576	001	General Fund	3671103	Donations - Fire Dept	5255
0576	001	General Fund	3671105	Parks Department Donations	6432
0576	001	General Fund	3694000	Restitution	687
0576	001	General Fund	3698100	Cashier Overages/Shortages	21
0576	001	General Fund	3699001	Other Miscellaneous Revenues	2716
0576	001	General Fund	3699020	Sale of Surplus Property	600
0576	001	General Fund	3890700	State Surcharge	426
0576	001	General Fund	3891000	Rental Deposits	3760
0576	001	General Fund	3952000	Insurance - Capital Assets	7418
0576	001	General Fund	3980000	Insurance Recoveries	2113
0576	001	General Fund	5111011	Salaries & Wages	46350
0576	001	General Fund	5111021	Personnel Benefits	3843
0576	001	General Fund	5111031	Operating Supplies	1433
0576	001	General Fund	5111035	Small Tools & Equipment	473
0576	001	General Fund	5111041	Professional Services	7804
0576	001	General Fund	5111042	Communications - Other	2098
0576	001	General Fund	5111042	Communications - Postage	2510
0576	001	General Fund	5111043	Travel & Subsistence	3039
0576	001	General Fund	5111045	Operating Rental & Leases	248
0576	001	General Fund	5111046	AWC-RMSA Insurance	8358
0576	001	General Fund	5111049	Printing/Binding	2741
0576	001	General Fund	5111049	Conference/School/Training	3990
0576	001	General Fund	5118051	Voter Maint Fees - Intergov	10392
0576	001	General Fund	5125051	Court Services - Intergov	128964
0576	001	General Fund	5131011	Salary & Wages	214800
0576	001	General Fund	5131012	Overtime	32
0576	001	General Fund	5131021	Benefits	70914
0576	001	General Fund	5131031	Operating Supplies	712
0576	001	General Fund	5131035	Small Tools & Equip	19
0576	001	General Fund	5131041	Professional Services	4761
0576	001	General Fund	5131042	Communications - Other	739
0576	001	General Fund	5131043	Travel & Subsistence	2482
0576	001	General Fund	5131046	AWC-RMSA Insurance	5746
0576	001	General Fund	5131048	Maintenance - Software	1898
0576	001	General Fund	5131049	Printing/Binding	48
0576	001	General Fund	5131049	Conference/School/Training	615
0576	001	General Fund	5131049	Professional Dues & Subscripti	1665
0576	001	General Fund	5131051	Intergovernmental Services	40
0576	001	General Fund	5131091	Replacement Reserves	1027
0576	001	General Fund	5142311	Salary & Wages	104877

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	001	General Fund	5142312	Overtime	215
0576	001	General Fund	5142321	Benefits	33647
0576	001	General Fund	5142331	Office Supplies	20
0576	001	General Fund	5142331	Operating Non-inventory	1676
0576	001	General Fund	5142341	Professional Services	14
0576	001	General Fund	5142343	Travel & Subsistence	1720
0576	001	General Fund	5142346	AWC-RMSA Insurance	3218
0576	001	General Fund	5142348	Repairs & Maintenance	846
0576	001	General Fund	5142348	Maintenance software	5441
0576	001	General Fund	5142349	Printing/Binding	36
0576	001	General Fund	5142349	Professional Dues & Subscripti	345
0576	001	General Fund	5142349	State Purchasing Cooperative	1000
0576	001	General Fund	5142349	Miscellaneous	1165
0576	001	General Fund	5142349	Conference/School/Training	1240
0576	001	General Fund	5142351	Liquor Taxes/Profits -Intergov	2189
0576	001	General Fund	5142351	Intergovernmental Services	6014
0576	001	General Fund	5142391	Replacement Reserves	521
0576	001	General Fund	5143044	Advertising	2726
0576	001	General Fund	5143049	Recording Fees	214
0576	001	General Fund	5147041	Professional Services	4431
0576	001	General Fund	5147049	Dues - Risk Mgmt	385
0576	001	General Fund	5152241	General Legal Counsel	45783
0576	001	General Fund	5161049	Dues - AWC Testing Consortium	519
0576	001	General Fund	5179031	Operating Supplies	382
0576	001	General Fund	5179035	Small Tools & Equipment	452
0576	001	General Fund	5179041	Professional Services	300
0576	001	General Fund	5179049	Dues & Subscriptions	44
0576	001	General Fund	5181011	Salaries & Wages	35337
0576	001	General Fund	5181012	Overtime	739
0576	001	General Fund	5181021	Benefits	14120
0576	001	General Fund	5181026	Uniform cleaning	385
0576	001	General Fund	5181027	Uniforms	118
0576	001	General Fund	5181031	Office Supplies	347
0576	001	General Fund	5181031	Operating Supplies	2692
0576	001	General Fund	5181031	Operating Non-inventory	4847
0576	001	General Fund	5181035	Small Tools & Equipment	655
0576	001	General Fund	5181031	Building Materials & Supplies	87
0576	001	General Fund	5181041	Professional Services	19943
0576	001	General Fund	5181042	Communications - Other	1714
0576	001	General Fund	5181042	Communications	1912
0576	001	General Fund	5181042	Communications - Postage	4498
0576	001	General Fund	5181042	Communications	20249
0576	001	General Fund	5181045	Operating Rental & Leases	11528
0576	001	General Fund	5181046	Insurance	13622
0576	001	General Fund	5181047	Utilities	35729
0576	001	General Fund	5181048	Repairs & Maintenance	3664

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	001	General Fund	5181048	Repairs & Maintenance	5822
0576	001	General Fund	5181049	Professional Dues & Subscripti	70
0576	001	General Fund	5181049	Miscellaneous	168
0576	001	General Fund	5181049	Conference/School/Training	450
0576	001	General Fund	5181049	Printing/Binding	787
0576	001	General Fund	5181051	Intergovernmental Services	6
0576	001	General Fund	5181091	Equipment Replacement	273
0576	001	General Fund	5181091	Replacement Reserves	310
0576	001	General Fund	5188135	Small Tools & Equipment	1615
0576	001	General Fund	5188141	Professional Services	6524
0576	001	General Fund	5188148	Hardware/Software Maintenance	20966
0576	001	General Fund	5188149	Misc	125
0576	001	General Fund	5188135	Capital Improvements	7618
0576	001	General Fund	5188191	Replacement Reserves	765
0576	001	General Fund	5199031	Operational Supplies	1089
0576	001	General Fund	5199046	AWC-RMSA Insurance	19
0576	001	General Fund	5199049	Miscellaneous	-160
0576	001	General Fund	5199049	Dues & Subscriptions	22871
0576	001	General Fund	5211011	Salary & Wages	113743
0576	001	General Fund	5211021	Benefits	18795
0576	001	General Fund	5211026	Uniform Cleaning	14
0576	001	General Fund	5211032	Gas, Oil & Fuel	2089
0576	001	General Fund	5211031	Operating Supplies	29
0576	001	General Fund	5211035	Small Tools & Equipment	33
0576	001	General Fund	5211041	Professional Services	408
0576	001	General Fund	5211042	Communications - Other	512
0576	001	General Fund	5211043	Travel & Subsistence	159
0576	001	General Fund	5211046	Insurance	2676
0576	001	General Fund	5211048	Maintenance - Vehicles	202
0576	001	General Fund	5211049	Miscellaneous	5
0576	001	General Fund	5211091	Equipment Replacement	113
0576	001	General Fund	5212211	Salary & Wages	680910
0576	001	General Fund	5212212	Overtime	56460
0576	001	General Fund	5212213	DUI Investigation Expenses	138
0576	001	General Fund	5212221	Benefits	273441
0576	001	General Fund	5212227	Uniform Allowance- Smitley	1058
0576	001	General Fund	5212227	Uniform Allowance- Cummings	1066
0576	001	General Fund	5212227	Uniform Allowance- Robinson	1085
0576	001	General Fund	5212227	Uniform Allowance- Adkins	1098
0576	001	General Fund	5212227	Uniform Allowance- Nelson	1100
0576	001	General Fund	5212227	Uniform Allowance- Holt	1100
0576	001	General Fund	5212227	Uniform Allowance- Bailey	1100
0576	001	General Fund	5212227	Uniform Allowance- Saboe	1100
0576	001	General Fund	5212227	Uniform Allowance- Mathison	1103
0576	001	General Fund	5212231	Office Supplies	36
0576	001	General Fund	5212232	Gas, Oil & Fuel	47020

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	001	General Fund	5212231	Operating Supplies	12042
0576	001	General Fund	5212235	Small Tools & Equipment	9555
0576	001	General Fund	5212241	Professional Services	2331
0576	001	General Fund	5212242	Communications - Postage	111
0576	001	General Fund	5212242	Communications - Other	9537
0576	001	General Fund	5212243	Travel & Subsistence	93
0576	001	General Fund	5212245	Operating Rental & Leases	205
0576	001	General Fund	5212246	Insurance	27120
0576	001	General Fund	5212248	Maintenance - Vehicles	31597
0576	001	General Fund	5212249	Printing/Binding	118
0576	001	General Fund	5212249	Miscellaneous	373
0576	001	General Fund	5212249	Professional Dues/Subscription	2075
0576	001	General Fund	5212249	Conference/School/Training	3372
0576	001	General Fund	5212251	Intergovernmental Services	3899
0576	001	General Fund	5212235	Machinery & Equipment	1023
0576	001	General Fund	5212291	Replacement Reserves	17912
0576	001	General Fund	5211011	Salary & Wages	49474
0576	001	General Fund	5211012	Overtime	472
0576	001	General Fund	5211021	Benefits	16211
0576	001	General Fund	5211031	Office Supplies	191
0576	001	General Fund	5211031	Operating Supplies	990
0576	001	General Fund	5211035	Small Tools & Equipment	162
0576	001	General Fund	5211041	Professional Services	1863
0576	001	General Fund	5211042	Communications - Postage	14
0576	001	General Fund	5211042	Communications	13113
0576	001	General Fund	5211045	Operating Rental & Leases	3838
0576	001	General Fund	5211046	AWC-RMSA Insurance	10023
0576	001	General Fund	5211047	Utilities	17004
0576	001	General Fund	5211048	Maintenance - Software	5378
0576	001	General Fund	5211048	Repairs & Maintenance	7514
0576	001	General Fund	5211049	Misc.	6
0576	001	General Fund	5211049	Printing & Binding	144
0576	001	General Fund	5211049	Conferences & Training	350
0576	001	General Fund	5211091	Replacement Reserves	716
0576	001	General Fund	5221041	Professional Services	124774
0576	001	General Fund	5221043	Travel & Subsistence	144
0576	001	General Fund	5221046	Insurance	41503
0576	001	General Fund	5221049	Professional Dues/Subscription	1506
0576	001	General Fund	5221049	Conference/School/Training	2720
0576	001	General Fund	5221051	Intergovernment Services	40
0576	001	General Fund	5221051	PCFD #2 - Ops & Svcs Contract	182331
0576	001	General Fund	5222011	Salary & Wages	231174
0576	001	General Fund	5222012	Overtime	29430
0576	001	General Fund	5222021	Benefits	103860
0576	001	General Fund	5222026	Uniform Cleaning	85
0576	001	General Fund	5222027	Uniforms	1795

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	001	General Fund	5222028	Personal Protective Equipment	3401
0576	001	General Fund	5222031	Prevention/Education Supplies	52
0576	001	General Fund	5222031	Operating Supplies	9379
0576	001	General Fund	5222035	Small Tools & Equipment	930
0576	001	General Fund	5222031	Building Materials & Supplies	110
0576	001	General Fund	5222041	Professional Services	9698
0576	001	General Fund	5222043	Travel & Subsistence	1043
0576	001	General Fund	5222045	Operating Rental & Leases	2750
0576	001	General Fund	5222046	AWC-RMSA Insurance	7835
0576	001	General Fund	5222049	Printing/Binding	14
0576	001	General Fund	5222049	Conference/School/Training	8368
0576	001	General Fund	5222051	Intergovernmental Services	30
0576	001	General Fund	5221031	Office Supplies	227
0576	001	General Fund	5221032	Gas, Oil & Fuel	14612
0576	001	General Fund	5221031	Operating Supplies	10134
0576	001	General Fund	5221035	Small Tools & Equipment	585
0576	001	General Fund	5221031	Repair & Maintenance Supplies	13669
0576	001	General Fund	5221041	Professional Services	3346
0576	001	General Fund	5221042	Communications	990
0576	001	General Fund	5221042	Communications - Other	2882
0576	001	General Fund	5221047	Utilities	24469
0576	001	General Fund	5221048	Maintenance - Vehicles	159
0576	001	General Fund	5221048	Repair & Maintenance	6792
0576	001	General Fund	5221049	Printing/Brinding	260
0576	001	General Fund	5221049	Miscellaneous	297
0576	001	General Fund	5221049	Professional Dues/Subscription	868
0576	001	General Fund	5221051	PCFD #2 - Fleet Maint Svcs	26490
0576	001	General Fund	5221091	Equipment Replacement	21345
0576	001	General Fund	5236051	Jail Contract Svcs - Intergov	6051
0576	001	General Fund	5256046	AWC-RMSA Insurance	111
0576	001	General Fund	5256051	Intergovernmental Services	7166
0576	001	General Fund	5261011	Salary & Wages	539406
0576	001	General Fund	5261012	Overtime	68669
0576	001	General Fund	5261021	Benefits	242337
0576	001	General Fund	5261031	Operating Supplies	4970
0576	001	General Fund	5261046	AWC-RMSA Insurance	18283
0576	001	General Fund	5261048	Repairs & Maintenance	853
0576	001	General Fund	5261049	Printing/Binding	503
0576	001	General Fund	5261049	Dues & Subscriptions	630
0576	001	General Fund	5286051	Firecomm Dispatch Svcs	54483
0576	001	General Fund	5286051	LESA Dispatch Svcs	120175
0576	001	General Fund	5317049	Pollution Control Assessment	4745
0576	001	General Fund	5322011	Salary & Wages	5289
0576	001	General Fund	5322021	Benefits	2094
0576	001	General Fund	5322041	Professional Services	11407
0576	001	General Fund	5322041	Professional Services - Reimbursable	154397

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	001	General Fund	5322046	AWC RMSA Insurance	104
0576	001	General Fund	5393031	Operational Supplies	74
0576	001	General Fund	5393051	Animal Control Svcs - Intergov	39528
0576	001	General Fund	5427031	Operating Supplies	307
0576	001	General Fund	5427035	Small Tool & Equipment	444
0576	001	General Fund	5427031	Building Materials & Supplies	1129
0576	001	General Fund	5427041	Professional Services	79857
0576	001	General Fund	5427042	Communication	1782
0576	001	General Fund	5427046	Insurance	1973
0576	001	General Fund	5427047	Utilities	32929
0576	001	General Fund	5427091	Replacement Reserves	1336
0576	001	General Fund	5581011	Salary & Wages	84922
0576	001	General Fund	5581012	Overtime	22
0576	001	General Fund	5581021	Benefits	30743
0576	001	General Fund	5581031	Operating Supplies	315
0576	001	General Fund	5581041	Prof Svcs - Shoreline Master Pl	5911
0576	001	General Fund	5581041	Professional Services	32390
0576	001	General Fund	5581041	Professional Services - Reimbursable	39086
0576	001	General Fund	5581043	Travel & Subsistence	80
0576	001	General Fund	5581044	Advertising	4179
0576	001	General Fund	5581046	AWC-RMSA Insurance	2298
0576	001	General Fund	5581049	Conference/School/Training	275
0576	001	General Fund	5581049	Professional Dues & Subscriptions	453
0576	001	General Fund	5581049	Printing/Binding	2145
0576	001	General Fund	5581091	Replacement Reserves	67
0576	001	General Fund	5596011	Salary & Wages	150040
0576	001	General Fund	5596012	Overtime	69
0576	001	General Fund	5596021	Benefits	65744
0576	001	General Fund	5596032	Gas, Oil & Fuel	744
0576	001	General Fund	5596031	Operating Non-inventory	2120
0576	001	General Fund	5596035	Small Tools & Equipment	82
0576	001	General Fund	5596042	Communications - Other	1004
0576	001	General Fund	5596043	Travel & Subsistence	161
0576	001	General Fund	5596046	AWC-RMSA Insurance	5646
0576	001	General Fund	5596048	Maintenance - Software	1645
0576	001	General Fund	5596049	Miscellaneous	27
0576	001	General Fund	5596049	Printing/Binding	48
0576	001	General Fund	5596049	Professional Dues & Subscriptions	280
0576	001	General Fund	5596049	Conference/School/Training	428
0576	001	General Fund	5596051	Intergovernment Services	10
0576	001	General Fund	5596091	Equipment Replacement	1810
0576	001	General Fund	5731011	Salary & Wages	31931
0576	001	General Fund	5731012	Overtime	1658
0576	001	General Fund	5731021	Benefits	19882
0576	001	General Fund	5731031	Operating Non-inventory	36064
0576	001	General Fund	5731035	Small Tools & Equipment	1950

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	001	General Fund	5731041	Professional Services	50002
0576	001	General Fund	5731042	Communications - Other	487
0576	001	General Fund	5731043	Travel & Subsistence	309
0576	001	General Fund	5731044	Advertising	118
0576	001	General Fund	5731045	Operating Rental & Leases	1480
0576	001	General Fund	5731046	AWC-RMSA Insurance	2303
0576	001	General Fund	5731049	Printing/Binding	183
0576	001	General Fund	5731049	Prof Dues & Subscriptions	196
0576	001	General Fund	5731049	Miscellaneous	1301
0576	001	General Fund	5731051	Intergovernmental Services	190
0576	001	General Fund	5768011	Salary & Wages	38407
0576	001	General Fund	5768012	Overtime	880
0576	001	General Fund	5768021	Benefits	15369
0576	001	General Fund	5768026	Uniform Cleaning	385
0576	001	General Fund	5768027	Uniforms	118
0576	001	General Fund	5768032	Gas, Oil & Fuel	5327
0576	001	General Fund	5768031	Operating Non-inventory	13439
0576	001	General Fund	5768035	Small Tools & Equipment	1911
0576	001	General Fund	5768031	Building Materials & Supplies	4400
0576	001	General Fund	5768041	Professional Services	35244
0576	001	General Fund	5768042	Communications - Other	43
0576	001	General Fund	5768042	Communications	518
0576	001	General Fund	5768044	Advertising	126
0576	001	General Fund	5768045	Operating Rental & Leases	1734
0576	001	General Fund	5768046	AWC-RMSA Insurance	4730
0576	001	General Fund	5768047	Utilities	31858
0576	001	General Fund	5768048	Repairs & Maintenance	454
0576	001	General Fund	5768048	Maintenance - Vehicles	2417
0576	001	General Fund	5768049	Miscellaneous	60
0576	001	General Fund	5768049	Prof Dues & Subscriptions	100
0576	001	General Fund	5768051	Intergovernment Services	255
0576	001	General Fund	5768035	Capital Improvements	1527
0576	001	General Fund	5768091	Equipment Replacement	3019
0576	001	General Fund	5753011	Salaries & Wages	2187
0576	001	General Fund	5753021	Personnel Benefits	221
0576	001	General Fund	5753031	Operating Supplies	659
0576	001	General Fund	5753041	Professional Services	5551
0576	001	General Fund	5753042	Communication	563
0576	001	General Fund	5753042	Communications - Other	971
0576	001	General Fund	5753046	Insurance	2584
0576	001	General Fund	5753047	Utilities	4805
0576	001	General Fund	5753051	Intergovernment Services	12
0576	001	General Fund	5890700	State Surcharge	426
0576	001	General Fund	5891000	Rental Deposit Refunds	3095
0576	001	General Fund	5973400	Transfer to Water Utility Fund	26350
0576	001	General Fund	5974200	Transfer-Out - Street Fund	140000

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	101	Street Fund	3081000	Res Beginning Fund Balance	0
0576	101	Street Fund	3088000	UnRes Beginning Fund Balance	14992
0576	101	Street Fund	3224000	Street/Curb Permits	2261
0576	101	Street Fund	3339703	FEMA Disaster Recovery Proceed	21673
0576	101	Street Fund	3360087	Motor Vehicle Fuel T	172240
0576	101	Street Fund	3458900	Street Standard Var Filing Fee	750
0576	101	Street Fund	3611100	Investment Interest	3
0576	101	Street Fund	3971000	Transfer In - General Fund	140000
0576	101	Street Fund	5429011	Salary & Wages	92319
0576	101	Street Fund	5429012	Overtime	1623
0576	101	Street Fund	5429021	Benefits	34965
0576	101	Street Fund	5429026	Uniform Cleaning	385
0576	101	Street Fund	5429027	Uniforms	133
0576	101	Street Fund	5429032	Gas, Oil & Fuel	5383
0576	101	Street Fund	5429031	Operating Supplies	8398
0576	101	Street Fund	5429035	Small Tools & Equipment	3133
0576	101	Street Fund	5429031	Building Materials & Supplies	754
0576	101	Street Fund	5429041	Professional Services	5480
0576	101	Street Fund	5429042	Communications-Cell Phone	222
0576	101	Street Fund	5429042	Communications	568
0576	101	Street Fund	5429043	Travel & Subsistence	38
0576	101	Street Fund	5429045	Operating Rental & Leases	999
0576	101	Street Fund	5429046	AWC-RMSA Insurance	9635
0576	101	Street Fund	5429047	Utilities	160327
0576	101	Street Fund	5429048	Maintenance - Vehicles	2341
0576	101	Street Fund	5429048	Repairs & Maintenance	22043
0576	101	Street Fund	5429049	Miscellaneous	63
0576	101	Street Fund	5429049	Dues and Subscriptions	266
0576	101	Street Fund	5429091	Equipment Replacement	2624
0576	102	Street Depreciation	3081000	Res Beginning Fund Balance	0
0576	102	Street Depreciation	3088000	UnRes Beginning Fund Balance	605712
0576	102	Street Depreciation	3611100	Investment Interest	1040
0576	102	Street Depreciation	3671200	Capital Contributions	39600
0576	102	Street Depreciation	5413063	Capital Outlay-Preservation	39174
0576	103	Hotel/Motel Tax Fund	3081000	Res Beginning Fund Balance	0
0576	103	Hotel/Motel Tax Fund	3088000	UnRes Beginning Fund Balance	239391
0576	103	Hotel/Motel Tax Fund	3133000	Hotel/Motel Taxes	56085
0576	103	Hotel/Motel Tax Fund	3219101	Cable TV PEG Fees	9080
0576	103	Hotel/Motel Tax Fund	3476000	Program Fees	2270
0576	103	Hotel/Motel Tax Fund	3611100	Investment Interest	375
0576	103	Hotel/Motel Tax Fund	3890100	Other Non Revenue	-6
0576	103	Hotel/Motel Tax Fund	5739011	Salaries & Wages	23767
0576	103	Hotel/Motel Tax Fund	5739012	Overtime	1973
0576	103	Hotel/Motel Tax Fund	5739021	Personnel Benefits	16788
0576	103	Hotel/Motel Tax Fund	5739031	Operating Supplies	3158
0576	103	Hotel/Motel Tax Fund	5739035	Small Tools and Equipment	2804

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	103	Hotel/Motel Tax Fund	5739041	Professional Services	7257
0576	103	Hotel/Motel Tax Fund	5739042	Communications - Other	138
0576	103	Hotel/Motel Tax Fund	5739043	Travel & Subsistance	555
0576	103	Hotel/Motel Tax Fund	5739044	Advertising	2493
0576	103	Hotel/Motel Tax Fund	5739045	Operating Rental	928
0576	103	Hotel/Motel Tax Fund	5739049	Printing/Binding	241
0576	103	Hotel/Motel Tax Fund	5739049	Dues & Subscriptions	12531
0576	103	Hotel/Motel Tax Fund	5739051	Intergovernmental Services	455
0576	103	Hotel/Motel Tax Fund	5739053	Taxes & Assessments	0
0576	103	Hotel/Motel Tax Fund	5739035	Other Improvements	3733
0576	104	Public Safety Mitigation Fund	3081000	Res Beginning Fund Balance	629126
0576	104	Public Safety Mitigation Fund	3088000	UnRes Beginning Fund Balance	0
0576	104	Public Safety Mitigation Fund	3458101	Fire Impact Fees	150539
0576	104	Public Safety Mitigation Fund	3611100	Investment Interest	921
0576	104	Public Safety Mitigation Fund	5911971	Civic Center - Principal	45000
0576	104	Public Safety Mitigation Fund	5921983	Civic Center - Interest	145451
0576	105	Technology Fund	3081000	Res Beginning Fund Balance	0
0576	105	Technology Fund	3088000	UnRes Beginning Fund Balance	2925
0576	105	Technology Fund	3611100	Investment Interest	5
0576	107	Glacier NW Settlement Fund	3081000	Res Beginning Fund Balance	0
0576	107	Glacier NW Settlement Fund	3088000	UnRes Beginning Fund Balance	633739
0576	107	Glacier NW Settlement Fund	3611100	Investment Interest	1060
0576	150	Donation Fund	3081000	Res Beginning Fund Balance	0
0576	150	Donation Fund	3088000	UnRes Beginning Fund Balance	4441
0576	150	Donation Fund	3611100	Investment Interest	7
0576	150	Donation Fund	5199041	Professional Services	738
0576	160	Drug Enforcement Fund	3081000	Res Beginning Fund Balance	8287
0576	160	Drug Enforcement Fund	3088000	UnRes Beginning Fund Balance	0
0576	202	UTGO Fund	3081000	Res Beginning Fund Balance	0
0576	202	UTGO Fund	3088000	UnRes Beginning Fund Balance	10337
0576	202	UTGO Fund	3611100	Investment Interest	17
0576	202	UTGO Fund	3971066	Transfer-In - CIP Fund	7235
0576	202	UTGO Fund	5911979	LOCAL - Principal	7020
0576	202	UTGO Fund	5921983	LOCAL - Interest	215
0576	203	LID Fund	3081000	Res Beginning Fund Balance	0
0576	203	LID Fund	3088000	UnRes Beginning Fund Balance	305525
0576	203	LID Fund	3611100	Investment Interest	437
0576	203	LID Fund	3615000	Interest Receivable	4628
0576	203	LID Fund	3689000	Special Assessment Principal	66117
0576	203	LID Fund	5971900	Transfer-Out	69497
0576	203	LID Fund	5977300	Transfer Out-Capital Proj Fund	301938
0576	301	Capital	3081000	Res Beginning Fund Balance	104105
0576	301	Capital	3088000	UnRes Beginning Fund Balance	0
0576	301	Capital	3173400	Real Estate Excise T	79405
0576	301	Capital	3173500	Excise Tax-Capital G	79405
0576	301	Capital	3611100	Investment Interest	102

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	301	Capital	3971000	Transfer-In	250000
0576	301	Capital	3971019	Transfer In-LID Fund	371435
0576	301	Capital	5917979	Historic Sites -LID Assessment	46054
0576	301	Capital	5927989	Historic Sites - LID Interest	23443
0576	301	Capital	5947362	Community Center Improvements	1511
0576	301	Capital	5947662	Parks Projects & Skate Park	500
0576	301	Capital	5947963	Improvements - Train Project	836
0576	301	Capital	5949549	Miscellaneous	452
0576	301	Capital	5949571	Civic Ctr - Debt Svc Principal	180000
0576	301	Capital	5949583	Civic Ctr - Debt Svc Interest	581805
0576	301	Capital	5971900	Transfer-Out - Debt Service	7235
0576	401	Water	3081000	Res Beginning Fund Balance	0
0576	401	Water	3088000	UnRes Beginning Fund Balance	1886107
0576	401	Water	3434000	Water Service	1475475
0576	401	Water	3434100	Water Connection Fee	5125
0576	401	Water	3434200	Water Turn-On Fee	28918
0576	401	Water	3434300	Permits/Inspection F	2849
0576	401	Water	3434600	Hydrant Use	200
0576	401	Water	3611100	General Investment	2948
0576	401	Water	3699000	Other Misc.Revenues-Penalties	20971
0576	401	Water	3699010	Other Miscellaneous Revenues	1409
0576	401	Water	3891000	Utility Deposits	56353
0576	401	Water	3894000	Retainage	29096
0576	401	Water	3971000	Transfer from General Fund	26350
0576	401	Water	5345011	Salary & Wages	402161
0576	401	Water	5345012	Overtime	5919
0576	401	Water	5345021	Benefits	157350
0576	401	Water	5345026	Uniform Cleaning	385
0576	401	Water	5345027	Uniforms	467
0576	401	Water	5345031	Office Supplies	99
0576	401	Water	5345032	Gas,Oil, Fuel	11776
0576	401	Water	5345031	Operating Supplies	12461
0576	401	Water	5345035	Small Tools & Equipment	1565
0576	401	Water	5345031	Building Materials & Supplies	729
0576	401	Water	5345041	Professional Services - reimbu	147
0576	401	Water	5345041	Professional Services	15621
0576	401	Water	5345042	Communitcation - Other	4026
0576	401	Water	5345042	Communications	4778
0576	401	Water	5345042	Communications-Postage	6052
0576	401	Water	5345043	Travel & Subsistence	339
0576	401	Water	5345044	Advertising	326
0576	401	Water	5345046	AWC-RMSA Insurance	30838
0576	401	Water	5345047	Utilities	138783
0576	401	Water	5345048	Maintenance - Vehicles	2264
0576	401	Water	5345048	Maintenance - Software	4885
0576	401	Water	5345048	Repairs & Maintenance	8306

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	401	Water	5345049	Printing/Binding	963
0576	401	Water	5345049	Conference/School /Training	2227
0576	401	Water	5345049	Misc	2231
0576	401	Water	5345049	Prof dues & subscriptions	3287
0576	401	Water	5345051	Intergovernmental Services	89
0576	401	Water	5345053	Utility Tax	242988
0576	401	Water	5943463	Other Improvements	251396
0576	401	Water	5943464	Machinery & Equipment	17859
0576	401	Water	5913471	Civic Center - Principal	45000
0576	401	Water	5913478	Principal - PWTF Loan	31445
0576	401	Water	5921983	Loan Payments - Interest	147967
0576	401	Water	5345091	Equipment Replacement	18411
0576	401	Water	5891000	Utility Deposit Refunds	44686
0576	401	Water	5894000	Retainage Payable	24789
0576	403	Storm Water Management Fund	3081000	Res Beginning Fund Balance	0
0576	403	Storm Water Management Fund	3088000	UnRes Beginning Fund Balance	848213
0576	403	Storm Water Management Fund	3339703	FEMA Disaster Recovery Proceed	2188
0576	403	Storm Water Management Fund	3340311	DOE Stormwater Grant	24130
0576	403	Storm Water Management Fund	3438300	Stormwater Managemen	776087
0576	403	Storm Water Management Fund	3611100	General Investment	1572
0576	403	Storm Water Management Fund	3791000	System Development Charge	60000
0576	403	Storm Water Management Fund	3894000	Retainage	908
0576	403	Storm Water Management Fund	5315011	Salary & Wages	177133
0576	403	Storm Water Management Fund	5315012	Overtime	2561
0576	403	Storm Water Management Fund	5315021	Benefits	68561
0576	403	Storm Water Management Fund	5315026	Uniform Cleaning	385
0576	403	Storm Water Management Fund	5315027	Uniforms	555
0576	403	Storm Water Management Fund	5315032	Gas,Oil, Fuel	5383
0576	403	Storm Water Management Fund	5315031	Operating Supplies	5233
0576	403	Storm Water Management Fund	5315035	Small Tools & Equipment	1523
0576	403	Storm Water Management Fund	5315031	Material & Building Supplies	1651
0576	403	Storm Water Management Fund	5315041	Professional Services	69779
0576	403	Storm Water Management Fund	5315042	Communication	568
0576	403	Storm Water Management Fund	5315042	Communications - Other	2755
0576	403	Storm Water Management Fund	5315042	Communications - Postage	2855
0576	403	Storm Water Management Fund	5315044	Advertising	326
0576	403	Storm Water Management Fund	5315045	Operating Rental & Leases	300
0576	403	Storm Water Management Fund	5315046	AWC-RMSA Insurance	9035
0576	403	Storm Water Management Fund	5315047	Utilities	2766
0576	403	Storm Water Management Fund	5315048	Maintenance - Software	1012
0576	403	Storm Water Management Fund	5315048	Repairs & Maintenance	2204
0576	403	Storm Water Management Fund	5315048	Mainienance - Vehicles	7899
0576	403	Storm Water Management Fund	5315049	Conference/School/Training	400
0576	403	Storm Water Management Fund	5315049	Miscellaneous	1122
0576	403	Storm Water Management Fund	5315049	Professions Dues & Subscriptio	4148
0576	403	Storm Water Management Fund	5315051	Intergovernment Services	43

MCAG	FUND NUMBER	FUND NAME	ACCOUNT CODE	ACCOUNT TITLE	ACTUAL AMOUNT
0576	403	Storm Water Management Fund	5315053	Utility Tax	76917
0576	403	Storm Water Management Fund	5943864	Machinery & Equipment	19811
0576	403	Storm Water Management Fund	5913871	Civic Center - Principal	30000
0576	403	Storm Water Management Fund	5921983	Loan Payment	96967
0576	403	Storm Water Management Fund	5315091	Equipment Replacement	17015
0576	501	ER&R Fund	3081000	Res Beginning Fund Balance	0
0576	501	ER&R Fund	3088000	UnRes Beginning Fund Balance	972867
0576	501	ER&R Fund	3483000	Replacement Reserves	87264
0576	501	ER&R Fund	3611100	Interest Earnings	1579
0576	501	ER&R Fund	5941964	Machinery & Equipment	6954
0576	501	ER&R Fund	5941835	Small Tools & Equipment	235
0576	501	ER&R Fund	5941864	Capital Equipment - IT	24188
0576	501	ER&R Fund	5971000	Transfer Out	250000

**CITY OF DUPONT
SCHEDULE OF DISBURSEMENT ACTIVITY
For the Year Ended December 31, 2012**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2012	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2012	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2012
	All Funds	336,983.88	9,227,372.00	9,232,792.76	4,630.57	326,932.55	124,412.18	184,697.02	9,283,026.27

CITY OF DUPONT
SCHEDULE OF LIABILITIES
For the Year Ended December 31, 2012

ID No.	Description	Maturity/Payment Due Date	Beginning Balance 01/01/12	Additions	Reductions	BARS Code for Redemption of Debt Only	Ending Balance 12/31/12
259.11	General Govt Funds - Compensating Absences	N/A	\$ 209,835	\$ -	\$ 21,330	N/A	\$ 188,505
253.11	Utility Local Improvement District - Historic Sites	N/A	\$ 441,484	\$ -	\$ 46,054	591.75.79	\$ 395,430
263.51	2009 Certificates of Participation	1/1/2039	\$ 12,675,000	\$ -	\$ 225,000	591.18.71 591.22.71	\$ 12,450,000
263.96	Series 2002E - Tractor Backhoe	12/1/2012	\$ 7,019	\$ -	\$ 7,019	591.18.71	\$ -
259.12	Proprietary Funds - Compensating Absences	N/A	\$ 43,791	\$ 10	\$ -	N/A	\$ 43,801
263.82	2008 Public Works Trust Fund	7/1/2019	\$ 251,559	\$ -	\$ 31,445	591.34.71	\$ 220,114
263.52	2009 Certificates of Participation	1/1/2039	\$ 4,225,000	\$ -	\$ 75,000	591.31.71 591.34.71	\$ 4,150,000
263.11	AT&T Refund Of Taxes Paid Claim	N/A	\$ 26,400	\$ -	\$ -	N/A	\$ 26,400
Total			\$ 17,880,088	\$ 10	\$ 405,848		\$ 17,474,250

The Accompanying Notes Are An Integral Part Of This Schedule.

**CITY OF DuPONT
SCHEDULE OF LIMITATION OF INDEBTEDNESS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	TOTAL TAXABLE PROPERTY VALUE		\$1,206,369,869
1.	2.5 GENERAL PURPOSES LIMIT IS ALLOCATED BETWEEN:		
2.	<i>Up to 1.5% debt without a vote (councilmanic)</i>		\$18,095,548.04
3.	Less: outstanding debt	\$0.00	
4.	Less: contracts payable	\$16,788,505.00	
5.	Less: excess of debt with a vote	\$0.00	
6.	Add: available assets	\$732,170.00	
7.	Equals: remaining debt capacity without a vote		\$2,039,213.04
8.	<i>1% general purposes debt with a vote</i>		\$12,063,698.69
9.	Less: outstanding debt	\$0.00	
10.	Less: contracts payable	\$0.00	
11.	Add: assets available	\$0.00	
12.	Equals: remaining debt capacity with a vote		\$12,063,698.69
13.	<i>2.5% utility purpose limit, voted</i>		\$30,159,246.73
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		\$30,159,246.73
18.	<i>2.5% open space, park and capital facilities, voted</i>		\$30,159,246.73
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		\$30,159,246.73

**CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2012**

Fund No.	Fund Title	Beginning Cash & Investment	Receipts	Transfers-In	Other Revenues	Netted Transactions	Total Increase
001	GENERAL FUND	\$ 2,089,717.72	\$ 6,249,761.24	\$ -	\$ -	\$ 73,383.02	\$ 6,176,378.22
101	CITY STREET FUND	14,992.26	196,927.10	140,000.00	-	3,160.50	333,766.60
103	HOTEL/MOTEL TAX FUND	239,390.53	67,805.45	-	-	300.00	67,505.45
104	PUBLIC SAFETY MITIGATION FUND	629,125.59	151,460.08	-	-	-	151,460.08
160	DRUG ENFORCEMENT FUND	8,287.00	-	-	-	-	-
202	G.O. DEBT FUND	10,337.31	17.23	7,235.02	-	-	7,252.25
203	LID DEBT SERVICE FUND	305,524.92	71,182.53	-	-	-	71,182.53
301	CAPITAL IMPROVEMENTS FUND	104,104.65	158,911.54	621,435.00	-	-	780,346.54
401	WATER FUND	1,886,106.81	1,623,344.61	26,350.00	-	58,463.39	1,591,231.22
403	STORMWATER FUND	848,212.87	864,885.48	-	-	18,743.78	846,141.70
501	ER&R FUND	972,867.28	88,842.71	-	-	87,264.00	1,578.71
	TOTALS	\$ 7,108,666.94	\$ 9,473,137.97	\$ 795,020.02	\$ -	\$ 241,314.69	\$ 10,026,843.30

<u>Fund No.</u>	<u>Fund Title</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	<u>Other Expenditures</u>	<u>Total Decrease</u>	<u>Ending Cash & Investment</u>
001	GENERAL FUND	\$ 5,539,319.51	\$ 166,350.00	\$ -	\$ 5,632,286.49	\$ 2,633,809.45
101	CITY STREET FUND	351,698.35	-	-	348,537.85	221.01
103	HOTEL/MOTEL TAX FUND	76,823.28	-	-	76,523.28	230,372.70
104	PUBLIC SAFETY MITIGATION FUND	190,451.26	-	-	190,451.26	590,134.41
160	DRUG ENFORCEMENT FUND	-	-	-	-	8,287.00
202	G.O. DEBT FUND	7,235.02	-	-	7,235.02	10,354.54
203	LID DEBT SERVICE FUND	-	371,435.00	-	371,435.00	5,272.45
301	CAPITAL IMPROVEMENTS FUND	834,600.44	7,235.02	-	841,835.46	42,615.73
401	WATER FUND	1,642,612.21	-	-	1,584,148.82	1,893,189.21
403	STORMWATER FUND	608,908.25	-	-	590,164.47	1,104,190.10
501	ER&R FUND	31,377.95	250,000.00	-	194,113.95	780,332.04
	TOTALS	\$ 9,283,026.27	\$ 795,020.02	\$ -	\$ 9,836,731.60	\$ 7,298,778.64

**CITY OF DuPONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

FEDERAL AGENCY NAME/PASS-THROUGH AGENCY NAME	FEDERAL PROGRAM NAME	CFDA NUMBER	OTHER I.D. NUMBER	EXPENDITURES			Foot- note Ref.
				FROM PASS- THROUGH AWARDS	FROM DIRECT AWARDS	TOTAL	
U.S. Dept of Homeland Security - FEMA	SAFER Firefighter Grant	97.044	EMW-2010-FH-0185	\$ -	\$ 240,760.22	\$240,760.22	1, 2
USDA Forest Service/Pass-Through WA Dept of Natural Resources	Forest Service Grant	10.664	IAA-11-280/K244-08-DG-014	\$ 2,945.73	\$ -	\$2,945.73	1, 2
U.S.DOT National Highway Traffic Safety Admin./WASPC	State & Community Highway Safety	20.600	Traffic Safety Equipment Grant	\$ 799.00	\$ -	\$799.00	1, 2
U.S. Dept of Homeland Security/WA State DEM	Disaster Recovery Proceeds	97.036	Disaster 4056-DR-WA	\$ 47,154.46	\$ -	\$47,154.46	1, 2
U.S. Dept of Homeland Security/WA State DEM/Pierce County DEM	Preparedness Equipment Support Program	97.067	State Contract 10-204/ PXT 201-202 Extrication Class	\$ 1,305.09	\$ -	\$1,305.09	1
U.S. Dept of Homeland Security/WA State DEM/Pierce County DEM	Preparedness Equipment Support Program	97.067	2009-SS-T9-0051 Equipment Pass Through	\$ 325.94	\$ -	\$325.94	1, 6
	<i>Total CFDA 97.067</i>			<u>\$ 1,631.03</u>	<u>\$ -</u>	<u>\$ 1,631.03</u>	
TOTAL FEDERAL AWARDS EXPENDED				<u><u>\$ 52,530.22</u></u>	<u><u>\$ 240,760.22</u></u>	<u><u>\$ 293,290.44</u></u>	

The accompanying notes to the Schedule of Expenditures of Federal Awards are an intergral 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.

NOTE 6 - NONCASH AWARDS - EQUIPMENT

The City of DuPont received equipment and supplies that were purchased with federal Homeland Security funds by the State of Washington. The amount reported on the schedule is the value of the property on the date it was received by the City of DuPont and priced by the State of Washington.

CITY OF DuPONT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2012

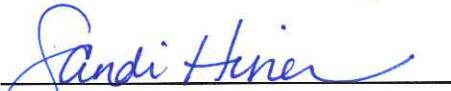
GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
Department of Health:		
EMS Prehospital Participation Grant	N/A	1,534.00
<u>Total Department of Health</u>		<u>\$1,534.00</u>
Department of Ecology:		
Comprehensive Shoreline Master Program Update	G1000040	5,911.24
Stormwater Capacity Grant	G1100036	24,248.27
<u>Total Department of Ecology</u>		<u>\$30,159.51</u>
WA State Historical Society		
Train Canopy Preservation Grant	WHPG1118	835.88
<u>Total WA State Historical Society</u>		<u>\$835.88</u>
Recreation and Conservation Office		
DuPont PowderWorks Skatepark	10-1672 D	499.56
<u>Total Recreation and Conservation Office</u>		<u>\$499.56</u>
Washington Service Corps		
VISTA Program	SR# 4676	4,500.00
<u>Total Washington Service Corps</u>		<u>\$4,500.00</u>
<u>TOTAL STATE ASSISTANCE</u>		<u>\$37,528.95</u>

CITY OF DuPONT
SCHEDULE OF LABOR RELATIONS CONSULTANTS
FOR THE YEAR ENDED DECEMBER 31, 2012

The City of DuPont did not engage for labor relations consulting services during 2012.

Certified correct this 30th day of May, 2013 to the best of my knowledge and belief:

Signature



Sandi Hines
Finance Director

**CITY OF DuPONT
LOCAL GOVERNMENT RISK ASSUMPTION
FOR THE YEAR ENDED DECEMBER 31, 2012**

Program Manager	Dawn Masko, City Administrator
Address	1700 Civic Drive DuPont, WA 98327
Phone	253-912-5215
Email	dmasko@dupontwa.gov

Does the local government self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? NO

CITY OF DuPONT

NOTES TO FINANCIAL STATEMENTS January 1, 2012 through December 31, 2012

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:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund:			
Governance	\$525,544	\$441,444	\$84,100
Support Services	287,977	244,970	43,007
Police Department	1,613,310	1,575,594	37,716
Fire Department	1,846,699	1,820,232	26,467
Community Development	636,454	606,036	30,418
Public Works	667,787	581,395	86,392
Non-Departmental	495,855	396,086	99,769
<i>Total General Fund</i>	<i>\$6,073,626</i>	<i>\$5,665,757</i>	<i>\$407,869</i>

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Street Fund	\$379,527	\$351,698	\$27,829
Street Depreciation Fund	\$40,887	\$39,174	\$1,713
Hotel/Motel Tax Fund	\$127,604	\$76,823	\$50,781
Public Safety Mitigation Fund	\$190,451	\$190,451	\$0
Technology Fund	\$0	\$0	\$0
Glacier NW Settlement Fund	\$0	\$0	\$0
Donations Fund	\$738	\$738	\$0
Drug Enforcement Fund	\$0	\$0	\$0
GO Bond Debt Service Fund	\$7,235	\$7,235	\$0
LID Debt Service Fund	\$371,435	\$371,435	\$0
Capital Projects Fund	\$879,722	\$841,835	\$37,887
Water Utility Fund	\$2,024,853	\$1,642,612	\$382,241
Stormwater Utility Fund	\$809,595	\$608,908	\$200,687
Equipment Rental/Repl. Fund	\$293,281	\$281,378	\$11,903
<i>Total All Funds</i>	<i>\$11,198,954</i>	<i>\$10,078,044</i>	<i>\$1,120,910</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 assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of 5 years. The capital assets of the City of DuPont are recorded as expenditures when purchased.

h. Compensated Absences

Vacation leave may be accumulated up to 240 hours for all 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 – Debt Service Requirements

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, 2012, 91 municipalities/entities participate in the AWC 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. Since AWC RMSA is a cooperative program, there is a joint liability among the participating members.

Members contract to remain in the AWC RMSA pool for 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 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.

In accordance with WAC 200.100.02023, the AWC RMSA is governed by a board of directors which is comprised of elected officials of participating members.

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, 2012, the following represents the restricted funds of the City of DuPont:

Fund	Purpose	Amount
Special Revenue	Public Safety Mitigation	\$ 590,134
Special Revenue	Drug Enforcement	8,287
Capital Improvements	R.E.E.T.	<u>42,616</u>
	Total	<u>\$ 641,037</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, 2012, the City had the following investments:

Type of Investment	Balance
State Investment Pool	\$6,256,548

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 2012 was \$1.165 per \$1,000 on an assessed valuation of \$1,206,369,869 for a total regular levy of \$1,405,681. The City's EMS tax levy was \$0.50 per \$1,000 on total assessed valuation for a total of \$603,185.

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 2012.

NOTE 6 – DEBT SERVICE REQUIREMENTS

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 2012.

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 \$220,114 as of December 31, 2012.

The City purchased a Tractor-Backhoe in 2003 with the proceeds from the State of Washington Local Option Capital Asset Lending Program (LOCAL). This loan was paid in full as of December 31, 2012.

The City issued Certificates of Participation on April 7, 2009 for its Civic Center Project in the amount of \$18,005,000. The fourth principal payment of \$300,000 was made in December 2012. The outstanding balance on this debt was \$16,600,000 as of December 31, 2012.

The debt service requirements, including interest, to amortize all debt outstanding as of December 31, 2012 are as follows:

Year Ended December 31	General Obligation	Other Debt	Total
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	1,267,413	32,703	1,300,116
2017	1,271,663	32,388	1,304,051
2018-2022	6,357,913	63,833	6,421,746
2023-2027	6,357,025	-	6,357,025
2028-2032	6,357,513	-	6,357,513
2033-2037	6,364,431	-	6,364,431
2038-2039	1,273,500	-	1,273,500
Total	<u>\$33,069,283</u>	<u>\$228,919</u>	<u>\$33,298,202</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 had paid off their assessment balances in full with interest. The City annually invoiced the remaining LID participant and the last installment was paid 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.

NOTE 10 - OTHER DISCLOSURES – Retirement Systems Audit

The City of DuPont is currently undergoing an audit with the Washington State Department of Retirement Systems (DRS). The scope of the audit is to ensure that individuals required to be enrolled and reported as members of the various retirement systems were reported, and to ensure that worker status was correctly determined.