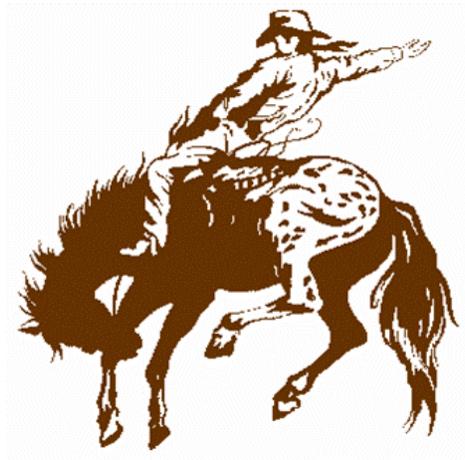


CITY OF TOPPENISH

2012 ANNUAL REPORT



Where the West Still Lives

ANNUAL REPORT CERTIFICATION

City of Toppenish

0851
MCAG No.

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 21 West First Avenue, Toppenish, WA 98948

Official Website Address www.CityofToppenish.us

Official E-mail Address wmurphy@cityoftoppenish.us

Official Phone Number 509/865-2080

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Linda B. Mead, CMC, Finance Director/City Clerk

Contact Phone Number 509/865-1632

Contact E-mail Address lmead@cityoftoppenish.us

I do hereby certify on this 29th 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:



CITY OF TOPPENISH

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012

TABLE OF CONTENTS

| | |
|--|----|
| Directory of Officials | 1 |
| Administrative Organizational Chart | 2 |
| <u>STATEMENTS</u> | |
| C-4 - Statement of Fund Resources and Uses Arising from Cash Transactions - Detailed | 3 |
| C-5 - Statement of Fund Resources and Uses Arising from Cash Transactions - Summarized | 10 |
| Notes to Financial Statements..... | 11 |
| <u>SCHEDULES</u> | |
| 01 - Detail of Revenues, Expenditures, Other Resources and Uses | 20 |
| 07 – Schedule of Disbursement Activity..... | 45 |
| 09 – Schedule of Liabilities..... | 46 |
| 10 - Limitation of Indebtedness..... | 47 |
| 11 - Cash Activity..... | 48 |
| 16 - Expenditures of Federal Awards and State/Local Financial Assistance..... | 49 |
| 19 - Labor Relations Consultant(s) | 52 |
| <u>SUPPLEMENTAL INFORMATION</u> | |
| Cash & Investment Confirmations..... | 54 |
| Investment Summary | 55 |



**2012
DIRECTORY
CITY OF TOPPENISH
OFFICIALS**

CITY COUNCIL

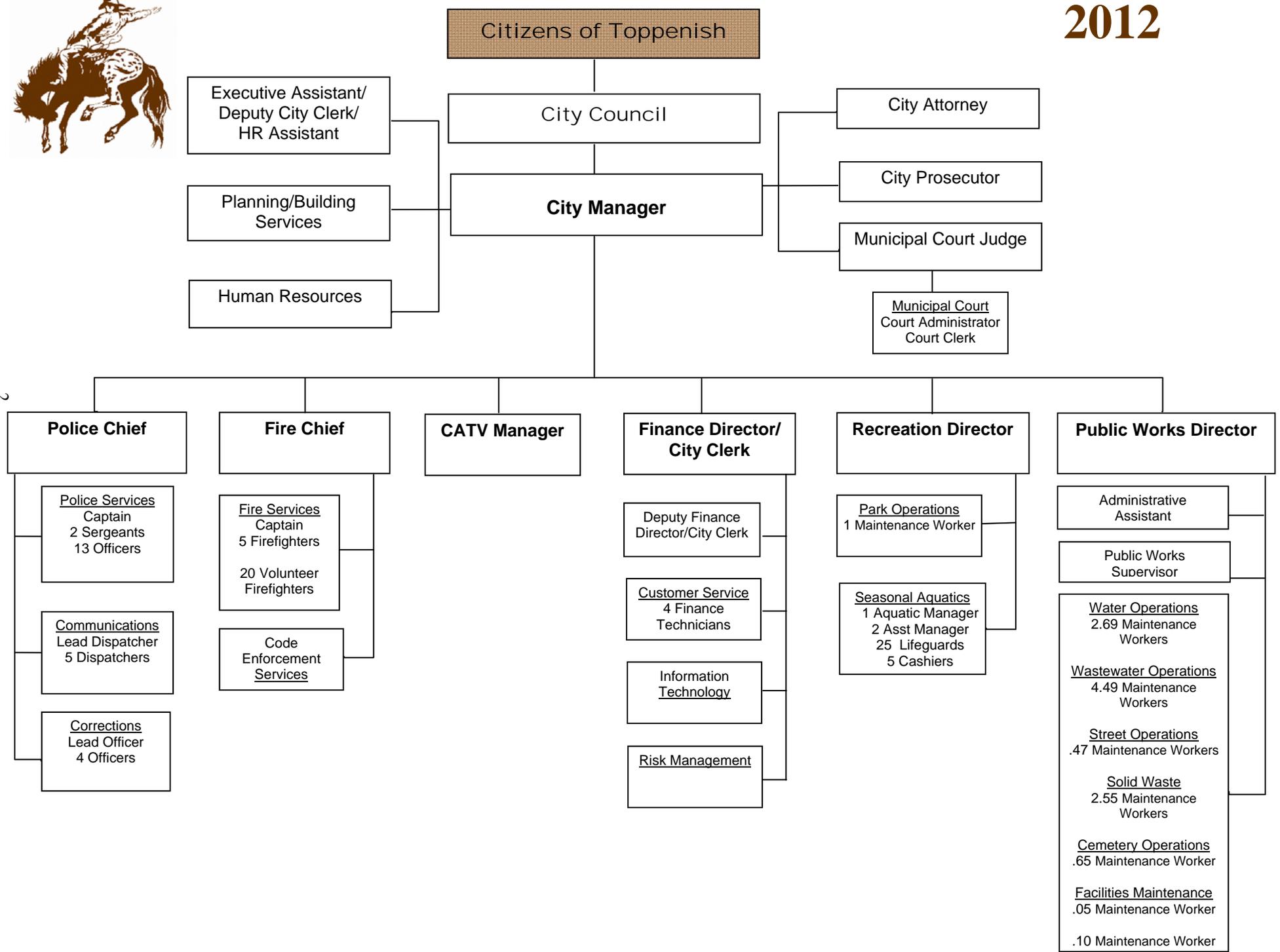
| POSTION | NAME | TERM EXPIRES |
|----------------|-----------------------------|-------------------------|
| #1 | Derald D. Ortloff | December 2013 |
| #2 | Blaine R. Thorington | December 2013 |
| #3 | Clara R Jiménez, Mayor | December 2013 |
| #4 | Mark Oaks | December 2013 |
| #5 | Randy Taylor, Mayor Pro Tem | December 2015 |
| #6 | Loren O. Belton | December 2015 |
| #7 | Zachary Dorr | December 2015 |

ADMINISTRATIVE STAFF

| POSITION | NAME |
|------------------------------------|--------------------------|
| City Manger | William C. (Bill) Murphy |
| Finance Director/City Clerk | Linda B. Mead |
| Police Chief | Adam T. Diaz |
| Fire Chief | Timothy B. Smith |
| Public Works Director | Lance C. Hoyt |
| Parks & Recreation Director | James R. Cole |
| Community Television Manager | Judy A. Devall |
| City Attorney | Gary M. Cuillier |
| Deputy Finance Director/City Clerk | Elizabeth A. Alba |
| Executive Asst/Deputy City Clerk | Heidi Rae Riojas |



2012



City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

| BARS CODE | | Total for | 001 | 101 |
|--|--------------------------------|-----------------|----------------|---------------|
| | | All Funds 1/ | General Fund | Street Fund |
| | | Total Amount | Actual Amount | Actual Amount |
| Beginning Cash and Investments | | | | |
| 308.10 | Reserved | \$1,149,477.33 | \$0.00 | \$0.00 |
| 308.80 | Unreserved | \$7,495,351.06 | \$1,898,850.49 | \$227,231.43 |
| 388.80 or 588.80 | Prior Period Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues and Other Sources | | | | |
| 310 | Taxes | \$3,608,336.96 | \$3,442,522.10 | \$0.00 |
| 320 | Licenses and Permits | \$94,174.63 | \$69,447.43 | \$3.00 |
| 330 | Intergovernmental | \$884,257.17 | \$392,006.33 | \$182,890.96 |
| 340 | Charges for Goods and Services | \$5,095,859.27 | \$927,654.35 | \$3,174.99 |
| 350 | Fines and Penalties | \$177,453.80 | \$174,930.59 | \$0.00 |
| 360 | Miscellaneous | \$364,992.31 | \$71,693.80 | \$380.77 |
| 370 | Capital Contributions | \$8,600.00 | \$0.00 | \$0.00 |
| 390 | Other Financing Sources | \$138,628.70 | \$19,630.49 | \$0.00 |
| Total Revenues and Other Financing Sources | | \$10,372,302.84 | \$5,097,885.09 | \$186,449.72 |
| Total Resources | | \$19,017,131.23 | \$6,996,735.58 | \$413,681.15 |
| Operating Expenditures: | | | | |
| 510 | General Government | \$1,332,287.10 | \$1,332,287.10 | \$0.00 |
| 520 | Public Safety | \$3,464,822.18 | \$3,421,928.54 | \$0.00 |
| 530 | Physical Environment | \$3,107,016.83 | \$47,483.58 | \$0.00 |
| 540 | Transportation | \$203,412.58 | \$0.00 | \$203,412.58 |
| 550 | Economic Environment | \$345,363.25 | \$47,506.72 | \$0.00 |
| 560 | Mental and Physical Health | \$2,331.79 | \$2,331.79 | \$0.00 |
| 570 | Culture and Recreational | \$394,371.94 | \$394,371.94 | \$0.00 |
| Total Operating Expenditures | | \$8,849,605.67 | \$5,245,909.67 | \$203,412.58 |
| 591-593 | Debt Service | \$185,627.57 | \$50,638.16 | \$10.00 |
| 594-595 | Capital Outlay | \$868,117.99 | \$74,007.72 | \$0.00 |
| Total Expenditures | | \$9,903,351.23 | \$5,370,555.55 | \$203,422.58 |
| 596-599 | Other Financing Uses | \$166,272.44 | \$28,787.74 | \$29,500.00 |
| Total Expenditures and Other Financing Uses | | \$10,069,623.67 | \$5,399,343.29 | \$232,922.58 |
| Excess (Deficit) of Resources Over Uses | | \$8,947,507.56 | \$1,597,392.29 | \$180,758.57 |
| 380 | Nonrevenues (Except 384) | \$484,662.27 | \$253,394.19 | \$0.00 |
| 580 | Nonexpenditures (Except 584) | \$1,125,601.50 | \$271,831.61 | \$650.00 |
| Ending Cash and Investments: | | | | |
| 508.10 | Reserved | \$1,071,095.71 | \$0.00 | \$0.00 |
| 508.80 | Unreserved | \$7,235,472.62 | \$1,578,954.87 | \$180,108.57 |

1/ This column summarizes ALL reported funds, not just funds listed on this page

The Accompanying Notes Are An Integral Part Of This Statement.

City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

| BARS CODE | | 102 | 104 | 106 |
|--|--------------------------------|------------------------|--------------------------------|--------------------------------|
| | | Street Capital Fund | Trails & Path Services Fund | Tourism Development Fund |
| | | Actual Amount | Actual Amount | Actual Amount |
| Beginning Cash and Investments | | | | |
| 308.10 | Reserved | \$0.00 | \$0.00 | \$0.00 |
| 308.80 | Unreserved | \$16,075.75 | \$12,453.18 | \$47,522.54 |
| 388.80 or 588.80 | Prior Period Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues and Other Sources | | | | |
| 310 | Taxes | \$0.00 | \$0.00 | \$38,850.18 |
| 320 | Licenses and Permits | \$0.00 | \$0.00 | \$24,724.20 |
| 330 | Intergovernmental | \$219,303.37 | \$0.00 | \$0.00 |
| 340 | Charges for Goods and Services | \$0.00 | \$0.00 | \$0.00 |
| 350 | Fines and Penalties | \$0.00 | \$0.00 | \$0.00 |
| 360 | Miscellaneous | \$47.99 | \$24,046.97 | \$72.25 |
| 370 | Capital Contributions | \$0.00 | \$0.00 | \$0.00 |
| 390 | Other Financing Sources | \$29,500.00 | \$88,354.21 | \$0.00 |
| Total Revenues and Other Financing Sources | | \$248,851.36 | \$112,401.18 | \$63,646.63 |
| Total Resources | | \$264,927.11 | \$124,854.36 | \$111,169.17 |
| Operating Expenditures: | | | | |
| 510 | General Government | \$0.00 | \$0.00 | \$0.00 |
| 520 | Public Safety | \$0.00 | \$0.00 | \$0.00 |
| 530 | Physical Environment | \$0.00 | \$0.00 | \$0.00 |
| 540 | Transportation | \$0.00 | \$0.00 | \$0.00 |
| 550 | Economic Environment | \$0.00 | \$0.00 | \$79,267.85 |
| 560 | Mental and Physical Health | \$0.00 | \$0.00 | \$0.00 |
| 570 | Culture and Recreational | \$0.00 | \$0.00 | \$0.00 |
| Total Operating Expenditures | | \$0.00 | \$0.00 | \$79,267.85 |
| 591-593 | Debt Service | \$0.00 | \$0.00 | \$0.00 |
| 594-595 | Capital Outlay | \$239,027.70 | \$124,854.36 | \$0.00 |
| Total Expenditures | | \$239,027.70 | \$124,854.36 | \$79,267.85 |
| 596-599 | Other Financing Uses | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures and Other Financing Uses | | \$239,027.70 | \$124,854.36 | \$79,267.85 |
| Excess (Deficit) of Resources Over Uses | | \$25,899.41 | \$0.00 | \$31,901.32 |
| 380 | Nonrevenues (Except 384) | \$0.00 | \$0.00 | \$0.00 |
| 580 | Nonexpenditures (Except 584) | \$0.00 | \$0.00 | \$0.00 |
| Ending Cash and Investments: | | | | |
| 508.10 | Reserved | \$0.00 | \$0.00 | \$0.00 |
| 508.80 | Unreserved | \$25,899.41 | \$0.00 | \$31,901.32 |

1/ This column summarizes ALL reported funds, not just funds listed on this page
 The Accompanying Notes Are An Integral Part Of This Statement.

City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

| BARS CODE | | 108 | 116 | 119 |
|--|--------------------------------|---------------|----------------------------------|------------------------------|
| | | Cemetery Fund | Municipal Capital Improvement | Public Safety Grants Fund |
| | | Actual Amount | Actual Amount | Actual Amount |
| Beginning Cash and Investments | | | | |
| 308.10 | Reserved | \$0.00 | \$722,783.08 | \$0.00 |
| 308.80 | Unreserved | \$37,524.53 | \$0.00 | \$47,883.02 |
| 388.80 or 588.80 | Prior Period Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues and Other Sources | | | | |
| 310 | Taxes | \$28,700.00 | \$16,235.16 | \$0.00 |
| 320 | Licenses and Permits | \$0.00 | \$0.00 | \$0.00 |
| 330 | Intergovernmental | \$0.00 | \$0.00 | \$76,780.00 |
| 340 | Charges for Goods and Services | \$51,795.00 | \$0.00 | \$0.00 |
| 350 | Fines and Penalties | \$0.00 | \$0.00 | \$0.00 |
| 360 | Miscellaneous | \$88.00 | \$1,052.35 | \$80.26 |
| 370 | Capital Contributions | \$0.00 | \$0.00 | \$0.00 |
| 390 | Other Financing Sources | \$0.00 | \$0.00 | \$1,144.00 |
| Total Revenues and Other Financing Sources | | \$80,583.00 | \$17,287.51 | \$78,004.26 |
| Total Resources | | \$118,107.53 | \$740,070.59 | \$125,887.28 |
| Operating Expenditures: | | | | |
| 510 | General Government | \$0.00 | \$0.00 | \$0.00 |
| 520 | Public Safety | \$0.00 | \$0.00 | \$37,634.81 |
| 530 | Physical Environment | \$67,263.20 | \$0.00 | \$0.00 |
| 540 | Transportation | \$0.00 | \$0.00 | \$0.00 |
| 550 | Economic Environment | \$0.00 | \$0.00 | \$0.00 |
| 560 | Mental and Physical Health | \$0.00 | \$0.00 | \$0.00 |
| 570 | Culture and Recreational | \$0.00 | \$0.00 | \$0.00 |
| Total Operating Expenditures | | \$67,263.20 | \$0.00 | \$37,634.81 |
| 591-593 | Debt Service | \$0.00 | \$0.00 | \$0.00 |
| 594-595 | Capital Outlay | \$0.00 | \$102,494.13 | \$57,826.65 |
| Total Expenditures | | \$67,263.20 | \$102,494.13 | \$95,461.46 |
| 596-599 | Other Financing Uses | \$0.00 | \$0.00 | \$19,630.49 |
| Total Expenditures and Other Financing Uses | | \$67,263.20 | \$102,494.13 | \$115,091.95 |
| Excess (Deficit) of Resources Over Uses | | \$50,844.33 | \$637,576.46 | \$10,795.33 |
| 380 | Nonrevenues (Except 384) | \$0.00 | \$0.00 | \$0.00 |
| 580 | Nonexpenditures (Except 584) | \$0.00 | \$0.00 | \$0.00 |
| Ending Cash and Investments: | | | | |
| 508.10 | Reserved | \$0.00 | \$637,576.46 | \$0.00 |
| 508.80 | Unreserved | \$50,844.33 | \$0.00 | \$10,795.33 |

1/ This column summarizes ALL reported funds, not just funds listed on this page
The Accompanying Notes Are An Integral Part Of This Statement.

City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

| BARS CODE | | 121 | 129 | 150 |
|--|--------------------------------|---|---|--------------------------|
| | | Urban Development Action Grant (UDAG) Fund | Special Investigative Drug Account (SIDA) Fund | Special Projects Fund |
| | | Actual Amount | Actual Amount | Actual Amount |
| Beginning Cash and Investments | | | | |
| 308.10 | Reserved | \$0.00 | \$0.00 | \$0.00 |
| 308.80 | Unreserved | \$30,918.20 | \$28,561.95 | \$517,693.69 |
| 388.80 or 588.80 | Prior Period Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues and Other Sources | | | | |
| 310 | Taxes | \$0.00 | \$0.00 | \$0.00 |
| 320 | Licenses and Permits | \$0.00 | \$0.00 | \$0.00 |
| 330 | Intergovernmental | \$0.00 | \$6,687.87 | \$6,588.64 |
| 340 | Charges for Goods and Services | \$0.00 | \$0.00 | \$2,797.63 |
| 350 | Fines and Penalties | \$0.00 | \$2,523.21 | \$0.00 |
| 360 | Miscellaneous | \$60.07 | \$8,170.19 | \$16,337.44 |
| 370 | Capital Contributions | \$0.00 | \$0.00 | \$0.00 |
| 390 | Other Financing Sources | \$0.00 | \$0.00 | \$0.00 |
| Total Revenues and Other Financing Sources | | \$60.07 | \$17,381.27 | \$25,723.71 |
| Total Resources | | \$30,978.27 | \$45,943.22 | \$543,417.40 |
| Operating Expenditures: | | | | |
| 510 | General Government | \$0.00 | \$0.00 | \$0.00 |
| 520 | Public Safety | \$0.00 | \$5,258.83 | \$0.00 |
| 530 | Physical Environment | \$0.00 | \$0.00 | \$0.00 |
| 540 | Transportation | \$0.00 | \$0.00 | \$0.00 |
| 550 | Economic Environment | \$0.00 | \$0.00 | \$37,196.22 |
| 560 | Mental and Physical Health | \$0.00 | \$0.00 | \$0.00 |
| 570 | Culture and Recreational | \$0.00 | \$0.00 | \$0.00 |
| Total Operating Expenditures | | \$0.00 | \$5,258.83 | \$37,196.22 |
| 591-593 | Debt Service | \$0.00 | \$0.00 | \$0.00 |
| 594-595 | Capital Outlay | \$0.00 | \$0.00 | \$97,733.12 |
| Total Expenditures | | \$0.00 | \$5,258.83 | \$134,929.34 |
| 596-599 | Other Financing Uses | \$0.00 | \$0.00 | \$88,354.21 |
| Total Expenditures and Other Financing Uses | | \$0.00 | \$5,258.83 | \$223,283.55 |
| Excess (Deficit) of Resources Over Uses | | \$30,978.27 | \$40,684.39 | \$320,133.85 |
| 380 | Nonrevenues (Except 384) | \$0.00 | \$274.20 | \$75,905.12 |
| 580 | Nonexpenditures (Except 584) | \$0.00 | \$299.20 | \$0.00 |
| Ending Cash and Investments: | | | | |
| 508.10 | Reserved | \$0.00 | \$0.00 | \$0.00 |
| 508.80 | Unreserved | \$30,978.27 | \$40,659.39 | \$396,038.97 |

1/ This column summarizes ALL reported funds, not just funds listed on this page
The Accompanying Notes Are An Integral Part Of This Statement.

City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

| BARS CODE | | 170 | 225 | 401 |
|--|--------------------------------|-----------------------------------|--------------------------------------|----------------|
| | | Housing Rehabilitation Fund | Community Economic Development | Water Fund |
| | | Actual Amount | Actual Amount | Actual Amount |
| Beginning Cash and Investments | | | | |
| 308.10 | Reserved | \$0.00 | \$0.00 | \$0.00 |
| 308.80 | Unreserved | \$314,989.00 | \$22,517.43 | \$1,778,800.53 |
| 388.80 or 588.80 | Prior Period Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues and Other Sources | | | | |
| 310 | Taxes | \$0.00 | \$16,670.00 | \$0.00 |
| 320 | Licenses and Permits | \$0.00 | \$0.00 | \$0.00 |
| 330 | Intergovernmental | \$0.00 | \$0.00 | \$0.00 |
| 340 | Charges for Goods and Services | \$0.00 | \$0.00 | \$1,343,600.45 |
| 350 | Fines and Penalties | \$0.00 | \$0.00 | \$0.00 |
| 360 | Miscellaneous | \$7,335.66 | \$27.40 | \$62,788.66 |
| 370 | Capital Contributions | \$0.00 | \$0.00 | \$5,200.00 |
| 390 | Other Financing Sources | \$0.00 | \$0.00 | \$0.00 |
| Total Revenues and Other Financing Sources | | \$7,335.66 | \$16,697.40 | \$1,411,589.11 |
| Total Resources | | \$322,324.66 | \$39,214.83 | \$3,190,389.64 |
| Operating Expenditures: | | | | |
| 510 | General Government | \$0.00 | \$0.00 | \$0.00 |
| 520 | Public Safety | \$0.00 | \$0.00 | \$0.00 |
| 530 | Physical Environment | \$0.00 | \$0.00 | \$1,056,777.58 |
| 540 | Transportation | \$0.00 | \$0.00 | \$0.00 |
| 550 | Economic Environment | \$36,419.43 | \$0.00 | \$0.00 |
| 560 | Mental and Physical Health | \$0.00 | \$0.00 | \$0.00 |
| 570 | Culture and Recreational | \$0.00 | \$0.00 | \$0.00 |
| Total Operating Expenditures | | \$36,419.43 | \$0.00 | \$1,056,777.58 |
| 591-593 | Debt Service | \$0.00 | \$16,666.67 | \$57,968.65 |
| 594-595 | Capital Outlay | \$0.00 | \$0.00 | \$49,689.20 |
| Total Expenditures | | \$36,419.43 | \$16,666.67 | \$1,164,435.43 |
| 596-599 | Other Financing Uses | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures and Other Financing Uses | | \$36,419.43 | \$16,666.67 | \$1,164,435.43 |
| Excess (Deficit) of Resources Over Uses | | \$285,905.23 | \$22,548.16 | \$2,025,954.21 |
| 380 | Nonrevenues (Except 384) | \$89,804.88 | \$0.00 | \$41,608.88 |
| 580 | Nonexpenditures (Except 584) | \$0.00 | \$0.00 | \$62,203.45 |
| Ending Cash and Investments: | | | | |
| 508.10 | Reserved | \$0.00 | \$0.00 | \$0.00 |
| 508.80 | Unreserved | \$375,710.11 | \$22,548.16 | \$2,005,359.64 |

1/ This column summarizes ALL reported funds, not just funds listed on this page
The Accompanying Notes Are An Integral Part Of This Statement.

City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

| BARS CODE | | 403 | 405 | 457 |
|--|--------------------------------|-----------------|------------------|---------------|
| | | Wastewater Fund | Solid Waste Fund | Cable TV Fund |
| | | Actual Amount | Actual Amount | Actual Amount |
| Beginning Cash and Investments | | | | |
| 308.10 | Reserved | \$192,482.66 | \$0.00 | \$0.00 |
| 308.80 | Unreserved | \$1,516,038.71 | \$162,942.69 | \$159,351.90 |
| 388.80 or 588.80 | Prior Period Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues and Other Sources | | | | |
| 310 | Taxes | \$0.00 | \$0.00 | \$65,359.52 |
| 320 | Licenses and Permits | \$0.00 | \$0.00 | \$0.00 |
| 330 | Intergovernmental | \$0.00 | \$0.00 | \$0.00 |
| 340 | Charges for Goods and Services | \$1,955,704.92 | \$723,848.37 | \$87,283.56 |
| 350 | Fines and Penalties | \$0.00 | \$0.00 | \$0.00 |
| 360 | Miscellaneous | \$3,345.38 | \$776.34 | \$386.13 |
| 370 | Capital Contributions | \$3,400.00 | \$0.00 | \$0.00 |
| 390 | Other Financing Sources | \$0.00 | \$0.00 | \$0.00 |
| Total Revenues and Other Financing Sources | | \$1,962,450.30 | \$724,624.71 | \$153,029.21 |
| Total Resources | | \$3,670,971.67 | \$887,567.40 | \$312,381.11 |
| Operating Expenditures: | | | | |
| 510 | General Government | \$0.00 | \$0.00 | \$0.00 |
| 520 | Public Safety | \$0.00 | \$0.00 | \$0.00 |
| 530 | Physical Environment | \$1,212,565.32 | \$722,927.15 | \$0.00 |
| 540 | Transportation | \$0.00 | \$0.00 | \$0.00 |
| 550 | Economic Environment | \$0.00 | \$0.00 | \$144,973.03 |
| 560 | Mental and Physical Health | \$0.00 | \$0.00 | \$0.00 |
| 570 | Culture and Recreational | \$0.00 | \$0.00 | \$0.00 |
| Total Operating Expenditures | | \$1,212,565.32 | \$722,927.15 | \$144,973.03 |
| 591-593 | Debt Service | \$60,304.09 | \$0.00 | \$40.00 |
| 594-595 | Capital Outlay | \$3,000.00 | \$22,549.11 | \$8,134.30 |
| Total Expenditures | | \$1,275,869.41 | \$745,476.26 | \$153,147.33 |
| 596-599 | Other Financing Uses | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures and Other Financing Uses | | \$1,275,869.41 | \$745,476.26 | \$153,147.33 |
| Excess (Deficit) of Resources Over Uses | | \$2,395,102.26 | \$142,091.14 | \$159,233.78 |
| 380 | Nonrevenues (Except 384) | \$0.00 | \$16,850.00 | \$0.00 |
| 580 | Nonexpenditures (Except 584) | \$789,617.24 | \$0.00 | \$1,000.00 |
| Ending Cash and Investments: | | | | |
| 508.10 | Reserved | \$192,482.66 | \$0.00 | \$0.00 |
| 508.80 | Unreserved | \$1,413,002.36 | \$158,941.14 | \$158,233.78 |

1/ This column summarizes ALL reported funds, not just funds listed on this page
The Accompanying Notes Are An Integral Part Of This Statement.

City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

| BARS CODE | | 510 | 701 | |
|--|--------------------------------|--------------------------------|------------------------|---------------|
| | | Vehicle Replacement Fund | Perpetual Care Fund | |
| | | Actual Amount | Actual Amount | Actual Amount |
| Beginning Cash and Investments | | | | |
| 308.10 | Reserved | \$0.00 | \$234,211.59 | \$0.00 |
| 308.80 | Unreserved | \$650,617.68 | \$25,378.34 | \$0.00 |
| 388.80 or 588.80 | Prior Period Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues and Other Sources | | | | |
| 310 | Taxes | \$0.00 | \$0.00 | \$0.00 |
| 320 | Licenses and Permits | \$0.00 | \$0.00 | \$0.00 |
| 330 | Intergovernmental | \$0.00 | \$0.00 | \$0.00 |
| 340 | Charges for Goods and Services | \$0.00 | \$0.00 | \$0.00 |
| 350 | Fines and Penalties | \$0.00 | \$0.00 | \$0.00 |
| 360 | Miscellaneous | \$167,405.42 | \$897.23 | \$0.00 |
| 370 | Capital Contributions | \$0.00 | \$0.00 | \$0.00 |
| 390 | Other Financing Sources | \$0.00 | \$0.00 | \$0.00 |
| Total Revenues and Other Financing Sources | | \$167,405.42 | \$897.23 | \$0.00 |
| Total Resources | | \$818,023.10 | \$260,487.16 | \$0.00 |
| Operating Expenditures: | | | | |
| 510 | General Government | \$0.00 | \$0.00 | \$0.00 |
| 520 | Public Safety | \$0.00 | \$0.00 | \$0.00 |
| 530 | Physical Environment | \$0.00 | \$0.00 | \$0.00 |
| 540 | Transportation | \$0.00 | \$0.00 | \$0.00 |
| 550 | Economic Environment | \$0.00 | \$0.00 | \$0.00 |
| 560 | Mental and Physical Health | \$0.00 | \$0.00 | \$0.00 |
| 570 | Culture and Recreational | \$0.00 | \$0.00 | \$0.00 |
| Total Operating Expenditures | | \$0.00 | \$0.00 | \$0.00 |
| 591-593 | Debt Service | \$0.00 | \$0.00 | \$0.00 |
| 594-595 | Capital Outlay | \$88,801.70 | \$0.00 | \$0.00 |
| Total Expenditures | | \$88,801.70 | \$0.00 | \$0.00 |
| 596-599 | Other Financing Uses | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures and Other Financing Uses | | \$88,801.70 | \$0.00 | \$0.00 |
| Excess (Deficit) of Resources Over Uses | | \$729,221.40 | \$260,487.16 | \$0.00 |
| 380 | Nonrevenues (Except 384) | \$0.00 | \$6,825.00 | \$0.00 |
| 580 | Nonexpenditures (Except 584) | \$0.00 | \$0.00 | \$0.00 |
| Ending Cash and Investments: | | | | |
| 508.10 | Reserved | \$0.00 | \$241,036.59 | \$0.00 |
| 508.80 | Unreserved | \$729,221.40 | \$26,275.57 | \$0.00 |

1/ This column summarizes ALL reported funds, not just funds listed on this page
The Accompanying Notes Are An Integral Part Of This Statement.

City of Toppenish

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

| | Total for | 611 | 640 | 645 | | |
|--|--------------|--------------------|-----------------|---------------|---------------|---------------|
| | All Funds 1/ | Pension Trust Fund | Municipal Court | Inmate Trust | | |
| | Total Amount | Actual Amount | Actual Amount | Actual Amount | Actual Amount | Actual Amount |
| Beginning Cash and Investments | \$14,669.94 | \$0.00 | \$11,625.00 | \$3,044.94 | \$0.00 | \$0.00 |
| Prior Period Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue and Other Financing Sources | \$33,542.85 | \$33,542.85 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Resources | \$48,212.79 | \$33,542.85 | \$11,625.00 | \$3,044.94 | \$0.00 | \$0.00 |
| Expenditures And Other Financing Uses | \$33,542.85 | \$33,542.85 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Excess (Deficit) of Resources Over Uses | \$14,669.94 | \$0.00 | \$11,625.00 | \$3,044.94 | \$0.00 | \$0.00 |
| Nonrevenues (Except 384) | \$426,641.34 | \$0.00 | \$391,744.81 | \$34,896.53 | \$0.00 | \$0.00 |
| Nonexpenditures (Except 584) | \$424,299.03 | \$0.00 | \$389,794.08 | \$34,504.95 | \$0.00 | \$0.00 |
| Ending Cash and Investments | \$17,012.25 | \$0.00 | \$13,575.73 | \$3,436.52 | \$0.00 | \$0.00 |

1/ This column summarizes ALL reported funds, not just funds listed on this page
The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF TOPPENISH
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Toppenish reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. The 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 Toppenish, Yakima County, Washington, was incorporated on April 29, 1907, and operates under the laws of the State of Washington applicable to a non-charter code city with a Council-Manager form of government. The City of Toppenish is a general purpose government and provides municipal court, police, fire, parks and recreation, planning and zoning, street maintenance and improvements, cemetery, housing rehabilitation and community development (including code enforcement and building inspections), community policing, water supply/treatment/distribution, sanitation services and sewage collection/treatment. 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:

GOVERNMENTAL FUND TYPES:

General Fund (Current Expense)

This fund is the primary operating fund of the City. 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 revenues that are restricted or committed to expenditures for specified purposes of the City.

Debt Service Funds

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

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

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 on a cost-reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others.

Pension Trust Funds

These funds are used to account for the operations of a trust established for employee retirement benefits.

Agency Funds

These funds are used to account assets that the City holds for others in an agency capacity.

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 budget appropriations as required by state law.

In accordance with state law the City 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

The City adopts annual appropriated budgets for all funds. These budgets are appropriated and adopted at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

The City Manager is authorized to transfer budgeted amounts between (departments within any fund and object classes within departments); 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 Council.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budgets were as follows:

| Fund Number | Description | Budget | Actual | Balance |
|--------------------|---|----------------|----------------|----------------|
| 001 | General Fund | \$5,932,470.00 | \$5,234,843.22 | \$697,626.78 |
| 002 | General Fund Reserve Fund | \$705,700.00 | \$0.20 | \$705,699.80 |
| 003 | Welcome Center Fund | \$10,310.00 | \$881.80 | \$9,428.20 |
| 004 | Railroad Depot Facility Fund | \$8,730.00 | \$8,333.82 | \$396.18 |
| 030 | Criminal Justice Fund | \$491,410.00 | \$425,447.90 | \$65,962.10 |
| 080 | Administrative Expenses Fund | \$10,000.00 | \$10,000.00 | \$0.00 |
| 101 | Street Fund | \$418,950.00 | \$233,572.15 | \$185,377.85 |
| 102 | Street Capital Fund | \$268,550.00 | \$239,028.11 | \$29,521.89 |
| 104 | Trails & Paths Services Fund | \$168,140.00 | \$124,854.36 | \$43,285.64 |
| 106 | Tourism Fund | \$91,240.00 | \$79,268.17 | \$11,971.83 |
| 108 | Cemetery Fund | \$121,460.00 | \$67,263.53 | \$54,196.47 |
| 116 | Municipal Capital Improvements Fund | \$740,100.00 | \$102,494.59 | \$637,605.41 |
| 119 | Public Safety Grants Fund | \$125,750.00 | \$115,092.28 | \$10,657.72 |
| 121 | Urban Development Action Grant Fund | \$30,950.00 | \$0.27 | \$30,949.73 |
| 129 | Special Investigative Drug Account Fund | \$26,190.00 | \$5,558.42 | \$20,631.58 |
| 150 | Special Projects Fund | \$614,050.00 | \$223,283.52 | \$390,766.48 |
| 170 | Housing Rehabilitation Fund | \$393,700.00 | \$36,419.54 | \$357,280.46 |
| 225 | Community Econ Devel Revit Loan Fund | \$39,270.00 | \$16,666.83 | \$22,603.17 |
| 401 | Water Fund | \$2,615,250.00 | \$1,234,590.60 | \$1,380,659.40 |
| 403 | Wastewater Fund | \$3,449,950.00 | \$2,188,717.22 | \$1,261,232.78 |
| 405 | Solid Waste Fund | \$904,830.00 | \$745,476.40 | \$159,353.60 |
| 410 | Water Capital Fund | \$6,537,200.00 | \$67,879.59 | \$6,469,320.41 |
| 413 | Wastewater Capital Fund | \$345,940.00 | \$6,439.80 | \$339,500.20 |
| 427 | DOE Centennial Sewer Reserve Fund | \$192,480.00 | \$0.00 | \$192,480.00 |
| 457 | Cable TV Fund | \$307,750.00 | \$176,012.49 | \$131,737.51 |
| 458 | Cable TV Equipment Reserve Fund | \$60,100.00 | \$8,134.62 | \$51,965.38 |
| 510 | Vehicle Replacement Fund | \$820,000.00 | \$88,802.10 | \$731,197.90 |
| 611 | Firemen's Pension & Welfare Fund | \$35,000.00 | \$33,542.85 | \$1,457.15 |
| 701 | Cemetery Trust Fund | \$265,090.00 | \$0.00 | \$265,090.00 |

d. Cash

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

e. Deposits

The City's deposits and certificates of deposit are entirely covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

f. Investments – See Note 3 – Investments

g. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. The capital assets of the City are recorded as expenditures when purchased.

h. Compensated Absences

Union contracts with employees and the City's Personnel Policy Manual call for the accumulation of vacation leave and sick leave for eligible City employees.

As of December 31st of each year, no employee is permitted to have an accumulated amount of accrued vacation leave in excess of 240 hours, and is payable upon separation or retirement. At termination of employment, employees receive cash payments for all accumulated vacation leave based on wages at time of termination.

Sick leave may be accumulated up to 960 hours. Upon resignation, death or retirement, after completing at least 10 years of service, an employee shall be paid 25% of their accumulated sick leave.

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 Transfers-In, Transfers-Out, proceeds of other long-term debt, and compensation for loss of capital assets and insurance recoveries.

k. Risk Management

The City of Toppenish is a member of the Washington Cities Insurance Authority (WCIA).

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. WCIA has a total of 153 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are \$4 million per occurrence self insured layer, and \$16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are \$20 million per occurrence subject to aggregate sub-limits in the excess layers. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the Interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

m. Reserved Fund Balance

The reserved fund balances, at year-end, for the City include Municipal Capital Improvement Fund 116 in the amount of \$637,576.46, Sewer Fund 403 in the amount of \$192,482.66, and Perpetual Care Fund 701 in the amount of \$241,036.59.

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.

NOTE 3 - INVESTMENTS

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

Investments are presented at cost.

Investments by type at December 31, 2012 are as follows:

| <u>Type of Investment</u> | <u>Balance</u> |
|--|--------------------|
| State Investment Pool | \$7,185,378 |
| U.S Bank Safekeeping – Fed Mortgage Assn | 1,084,328 |
| Smith Barney/Morgan Stanley | 121,214 |
| | |
| Total Investments | <u>\$8,390,920</u> |

NOTE 4 - PROPERTY TAXES

The County Treasurer acts as an agent to collect property taxes levied in the County for all taxing authorities. Collections are distributed after the end of each month.

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's regular levy for 2012 was \$2.74712075 per \$1,000 on an assessed valuation of \$274,889,555 for a total regular levy of \$755,154.80.

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays Interfund Loan activity during 2012:

| Borrowing Fund | Lending Fund Due To | Balance 01/01/2012 | 2012 New Loans | 2012 Repayments | Balance 12/31/2012 |
|-----------------------|----------------------------|---------------------------|-----------------------|------------------------|---------------------------|
| 001 | 405 | \$ 104,770 | \$ 0 | \$13,900 | \$ 90,870 |
| 101 | 405 | \$ 2,730 | \$ 0 | \$ 650 | \$ 2,080 |
| 401 | 405 | \$ 2,720 | \$ 0 | \$ 650 | \$ 2,070 |
| 403 | 405 | \$ 2,730 | \$ 0 | \$ 650 | \$ 2,080 |
| 457 | 405 | \$ 7,500 | \$ 0 | \$ 1,000 | \$ 6,500 |
| Totals | | \$ 120,450 | \$ 0 | \$16,850 | \$ 103,600 |

NOTE 6 – LONG-TERM DEBT

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liability of the City and summarizes the City's debt transactions for year ended December 31, 2012. The debt service requirements for General Obligation Bonds and Revenue Bonds including both principle and interest, are as follows:

| Year | General Obligation Bonded Debt | Revenue Debt | Other Debt | Total Debt |
|--------------|---------------------------------------|---------------------|-------------------|---------------------|
| 2013 | \$119,725 | \$894,833 | | \$1,014,558 |
| 2014 | \$119,725 | \$893,375 | | \$1,013,100 |
| 2015 | \$104,926 | \$891,916 | | \$996,842 |
| 2016 | \$90,127 | \$890,459 | | \$980,585 |
| 2017 | \$90,127 | \$889,000 | | \$979,127 |
| 2018-2022 | | \$4,166,578 | | \$4,166,578 |
| 2023-2027 | | \$2,656,561 | | \$2,656,561 |
| 2028-2030 | | \$1,395,833 | | \$1,395,833 |
| TOTAL | \$524,630 | \$12,678,555 | \$0 | \$13,203,185 |

NOTE 7 - PENSION PLANS

a. Public Employees’ Retirement System (PERS) Plans 1, 2, & 3, Public Safety Employees’ Retirement System (PSERS), and Law Enforcement Officers’ and Fire Fighters’ Retirement System (LEOFF) Plans 1 & 2

Substantially all City full-time and qualifying part-time employees participate in Public Employees’ Retirement System (PERS) Plans 1, 2 or 3, Public Safety Employees’ Retirement System (PSERS), or Law Enforcement Officers’ and Fire Fighters’ Retirement System Plans 1 or 2 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 Toppenish's financial statements. Contributions to the systems 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
P.O. Box 48380
Olympia, WA 98504-8380

b. Volunteer Firefighters Relief And Pension Fund

The Volunteer Fire Fighter's Relief and Pension Fund System is a cost-sharing, multiple-employer retirement system which was created by the Legislature in 1945 under RCW Chapter 41.24. It provides pension, disability, and survivor benefits. Membership in the system requires service with a fire department of an electing municipality of Washington State except those covered by LEOFF. The system is funded through member contributions of \$30 per year; employer contributions of \$30 per year; and 40 percent of the Fire Insurance Premium Tax; and earnings from the investment of moneys by the Washington State Investment Board. However, members may elect to withdraw their contribution upon termination.

c. Firemen's Pension & Welfare

The Firemen's Pension & Welfare is a closed system operated by the City. Membership is limited to firefighters employed prior to March 1, 1970. The City's liability under the system is composed of all benefits for firefighters retired prior to March 1, 1970, and excess benefits over LEOFF for firefighters retired after March 1, 1970, who are members of the system.

The most recent actuarial study of the system was done by the firm of Loomis & Kennedy, Inc., to determine the funding requirements as of December 1968. As of that date, the book value of the plan assets was \$129,069. Current assets of this fund are \$0. Beginning in 2011, the Firemen's Pension & Welfare Fund has been supported by the General Fund.

NOTE 8 – POST-RETIREMENT BENEFITS OTHER THAN PENSION BENEFIT

In addition to the pension benefits described in Note 7, the City of Toppenish provides post retirement health care benefits, in accordance with the Law Enforcement Officers and Firefighters (LEOFF) Retirement System to seven employees who are receiving medical benefits under the City's insurance program.

The City of Toppenish reimburses 100 percent of the balance after insurance of validated claims for medical and hospitalization costs incurred by retirees. During the year, expenditures of \$119,399 were recognized for post-retirement health care.

NOTE 9 - DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan is with the International City Managers Association Retirement Corporation (ICMA RC). The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred compensation balance with ICMA RC is not reported on the financial statements of the City.

In 2012, the City began offering an additional deferred compensation plan also creating in accordance with Internal Revenue Code Section 457. This plan is with Nationwide Retirement Solutions (Nationwide), and is available to all employees. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred compensation balance with Nationwide is not reported on the financial statements of the City.

NOTE 10 – JOINT VENTURES

The City's of Toppenish, Wapato, Zillah and the Town of Granger, Washington, have adopted a Cable Television (CATV) franchise ordinance within their respective jurisdictions. The CATV ordinance provides for the payment of franchise fees to each city and town being a party to the Interlocal Agreement for Administration of Finances for Cable TV Franchises in an amount equal to 5% of the cable television company's gross revenues from all sources attributable to the operations of the cable television company within the confines of each respective jurisdiction. As an additional source of revenue, each City and Town pays an amount equal to the amount collected as public utility taxes. The fees are used to administer the franchise as well as to further the development of public and community uses of cable television within each of the respective jurisdictions. In order to provide for a cooperative and efficient administration of the franchise among the various jurisdictions, the parties have agreed that the City of Toppenish shall provide financial management services to the Cable Regulation Board and administer the budget. The cities pay the fees to the Cable Television Fund of the City of Toppenish out of which are paid costs, debts, and expenses incurred in the administration of the franchise and local access as approved by the Cable Regulation Board.

NOTE 11 – OTHER DISCLOSURES

a. Construction in Progress

Well No. 9 Construction: The City received loan approval from the Public Works Trust Fund Board for the development of a new well. The project was funded through a Drinking Water State Revolving Fund Loan through the Public Works Trust Fund. The City has secured the property which is a requirement for the well permit to be issued by the Yakama Indian Nation. Initial construction development began in 2011. The estimated completion date is sometime in the fall of 2013. This project includes Transmission Lines including under-road conduits, Well Construction, and Well House with fluoridation, chlorination and telemetry.

L Street Improvement Project: In August, 2012, the City was awarded funding from Department of Transportation Federal Highway Administration (FHWA). These funds are American Recovery and Reinvestment Act of 2009 (ARRA) funds, and will provide design to widen the existing roadway to include two 10½ foot of travel lanes.

Jackson Street Extension Project: In August, 2012, the City was awarded funding from Department of Transportation Federal Highway Administration (FHWA). These funds are American Recovery and Reinvestment Act of 2009 (ARRA) funds, and will provide design to reconstruct Jackson Street from Juniper Street west approximately 1,000 feet, then extend Jackson Street approximately 2,000 feet to Ward Road.

New 1.7 MG Standpipe Water Reservoir Project: In November, 2012, the City contracted with the Washington State Department of Commerce for Drinking Water State Revolving Fund Loan (DWSRF). These funds are originally provided through Environmental Protection Agency Office of Water through the American Recovery and Reinvestment Act of 2009 (ARRA). The loan is in the total amount of \$3,518,133.00, consists of a 24-year loan term with 1% interest.

2013 Water System Improvements Project: In August, 2012, the City contracted with the Washington State Department of Commerce for Drinking Water State Revolving Fund Loan (DWSRF). These funds are state provided funds. The loan is in the total amount of \$1,199,072.00, consists of a 24-year loan term with 1% interest.

b. Completed Construction Projects:

Franklin Avenue Resurfacing: In 2011 the City applied for funding of the Franklin Avenue Resurfacing project through Transportation Improvement Board. The city received notice of award in spring of 2012 with the project Declared Complete by Council on October 8, 2012, and retainage paid on January 14, 2013

c. Transportation Benefit District:

The City of Toppenish created a Transportation Benefit District on March 26, 2012. The MCAG number of 3044 was established by the Washington State Auditor's Office. Reporting for the Transportation Benefit District has been submitted as required with the State Auditor's Office.

d. Potential Litigation

1. A Claim for Damages was filed in September, 2009 concerning an incident in which the claimant was prosecuted for and convicted of Vehicular Assault, however, to date no formal lawsuit has been commenced. It is not possible at this time to meaningfully quantify the possibility of an unfavorable outcome or the range of possible loss.
2. A Claim for Damages was filed in November, 2010 alleging injuries as a result of an arrest, with no lawsuit having commenced to date. It is not possible at this time to meaningfully quantify the possibility of an unfavorable outcome or the range of possible loss.
3. The City was served and included in a lawsuit in November 2012. The lawsuit alleges federal civil rights violations by a City of Toppenish Police Officer and Corrections Officer regarding an arrest. The suit has been assigned to a Defense Attorney by the City's Insurance Pool, Washington Cities Insurance Authority (WCIA). The City has been notified that there may be some limited liability coverage, the city is following the progress of this suit closely.

City of Toppenish

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|---|---------------|----------------------|--------------------------|
| 0851 | 001 | General Fund | 3088000 | Unreserved Beginning | 1,898,850.49 | 1,898,850.49 | |
| 0851 | 001 | General Fund | 3111000 | Real & Personal Property Taxes | 706,203.21 | | |
| 0851 | 001 | General Fund | 3111100 | EMS Levy | 86,749.12 | | |
| 0851 | 001 | General Fund | 3131000 | Local Retail Sales & Use Tax | 652,831.27 | | |
| 0851 | 001 | General Fund | 3137100 | Criminal Justice Tax | 102,699.43 | | |
| 0851 | 001 | General Fund | 3137300 | Public Safety Tax (.3% Sales Tax) | 189,008.66 | | |
| 0851 | 001 | General Fund | 3164100 | Utility Tax - Electric | 462,575.91 | | |
| 0851 | 001 | General Fund | 3164300 | Utility Tax - Natural Gas | 93,835.11 | | |
| 0851 | 001 | General Fund | 3164700 | Utility Tax - Telephone | 236,595.05 | | |
| 0851 | 001 | General Fund | 3167200 | Utility Tax - Water | 291,570.26 | | |
| 0851 | 001 | General Fund | 3167400 | Utility Tax - Sewer | 440,127.37 | | |
| 0851 | 001 | General Fund | 3167500 | Utility Tax - Solid Waste | 179,836.26 | | |
| 0851 | 001 | General Fund | 3167800 | Utility Tax - Storm Drainage | 275.76 | | |
| 0851 | 001 | General Fund | 3172000 | Leasehold Excise Tax | 214.69 | 3,442,522.10 | 310 Taxes |
| 0851 | 001 | General Fund | 3218000 | Penalties on Business Licenses | 475.00 | | |
| 0851 | 001 | General Fund | 3218000 | Penalties on Rental Licenses | 725.00 | | |
| 0851 | 001 | General Fund | 3219000 | Business Licenses | 8,404.65 | | |
| 0851 | 001 | General Fund | 3219000 | Rental Licenses | 17,135.00 | | |
| 0851 | 001 | General Fund | 3219100 | Franchise Fee - Reimbursement Costs - LS Network | 5,000.00 | | |
| 0851 | 001 | General Fund | 3219100 | Franchise Fee - Reimbursement Costs - NOANET | 5,000.00 | | |
| 0851 | 001 | General Fund | 3221000 | Building Permits - Buildings | 26,683.21 | | |
| 0851 | 001 | General Fund | 3221000 | Building Permits - Plumbing | 1,649.32 | | |
| 0851 | 001 | General Fund | 3221000 | Building Permits - Signs | 394.75 | | |
| 0851 | 001 | General Fund | 3221000 | Building Permits - Mechanical | 1,178.00 | | |
| 0851 | 001 | General Fund | 3223000 | Animal Licenses | 1,571.50 | | |
| 0851 | 001 | General Fund | 3228000 | Penalties on Animal Licenses | 62.00 | | |
| 0851 | 001 | General Fund | 3229000 | Gun Permits | 1,169.00 | 69,447.43 | 320 Licenses and Permits |
| 0851 | 001 | General Fund | 3311660 | Bulletproof Vest Grant Program | 227.67 | | |
| 0851 | 001 | General Fund | 3331660 | Project Safe Neighborhood Grant | 8,460.66 | | |
| 0851 | 001 | General Fund | 3332063 | State and Community Highway Safety - DUI Patrol | 1,883.31 | | |
| 0851 | 001 | General Fund | 3340490 | State Department of Health Grant | 1,534.00 | | |
| 0851 | 001 | General Fund | 3360098 | City Assistance | 66,001.63 | | |
| 0851 | 001 | General Fund | 3360099 | Streamlined Sales Tax Mitigation Payments | 17,904.67 | | |
| 0851 | 001 | General Fund | 3360620 | Criminal Justice - High Crime | 18,871.84 | | |
| 0851 | 001 | General Fund | 3360621 | Criminal Justice-Violent Crime | 9,613.09 | | |
| 0851 | 001 | General Fund | 3360626 | Criminal Justice-Special Programs | 7,583.34 | | |
| 0851 | 001 | General Fund | 3360651 | DUI-Cities | 1,673.03 | | |
| 0851 | 001 | General Fund | 3360694 | Liquor Excise Tax | 32,964.50 | | |
| 0851 | 001 | General Fund | 3360695 | Liquor Board Profits | 89,276.75 | | |
| 0851 | 001 | General Fund | 3370700 | Interlocal - In Lieu Tax - Yakima Housing Authority | 2,067.80 | | |
| 0851 | 001 | General Fund | 3382300 | Room & Board Prisoners/City of Zillah | 1,170.00 | | |
| 0851 | 001 | General Fund | 3382300 | Room & Board Prisoners/Yakima County | 9,174.88 | | |
| 0851 | 001 | General Fund | 3382300 | Room & Board Prisoners/State of Wash | 36,787.50 | | |
| 0851 | 001 | General Fund | 3382300 | SSA Incentive Program | 3,000.00 | | |
| 0851 | 001 | General Fund | 3382800 | Dispatch Services City of Zillah | 25,687.50 | | |
| 0851 | 001 | General Fund | 3387200 | Library Services | 2,191.47 | | |
| 0851 | 001 | General Fund | 3391167 | ARRA COPS Grant | 55,932.69 | 392,006.33 | 330 Inter'gov Revenues |
| 0851 | 001 | General Fund | 3413300 | Court Warrant Processing Fee | 4,951.74 | | |
| 0851 | 001 | General Fund | 3413300 | Court Deferred Prosecution | 154.92 | | |
| 0851 | 001 | General Fund | 3414300 | Utility Collection Fees | 38,057.34 | | |
| 0851 | 001 | General Fund | 3416900 | Police Records Search | 1,978.40 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|--|---------------|----------------------|--------------------------------|
| 0851 | 001 | General Fund | 3416900 | Photocopy Fees | 583.40 | | |
| 0851 | 001 | General Fund | 3417100 | Taxable Sales Concessions | 2,932.63 | | |
| 0851 | 001 | General Fund | 3417100 | Taxable Sales Commissary | 4,103.77 | | |
| 0851 | 001 | General Fund | 3417500 | Sale of Nontaxable Concessions | 4,396.24 | | |
| 0851 | 001 | General Fund | 3417500 | Sale of Nontaxable Commissary | 9,800.63 | | |
| 0851 | 001 | General Fund | 3419600 | Personnel Services | 118.16 | | |
| 0851 | 001 | General Fund | 3419600 | Employment Examination Fees | 80.00 | | |
| 0851 | 001 | General Fund | 3421000 | Law Enforcement Services | 650.83 | | |
| 0851 | 001 | General Fund | 3423600 | Housing & Monitoring of Prisoners | 482.72 | | |
| 0851 | 001 | General Fund | 3423700 | Booking Fees | 170.28 | | |
| 0851 | 001 | General Fund | 3424000 | Fire Inspection Fee | 519.84 | | |
| 0851 | 001 | General Fund | 3425000 | Emergency Service Fee | 22.78 | | |
| 0851 | 001 | General Fund | 3429000 | Court Criminal Conviction Fees | 1,282.15 | | |
| 0851 | 001 | General Fund | 3429000 | Other Public Safety | 17,202.25 | | |
| 0851 | 001 | General Fund | 3458300 | Plan Check Fees | 17,486.38 | | |
| 0851 | 001 | General Fund | 3458300 | Plan Check Fees - Fire | 1,256.51 | | |
| 0851 | 001 | General Fund | 3473000 | Swim Pool Fees - Season Tickets | 10,877.65 | | |
| 0851 | 001 | General Fund | 3473000 | Swim Pool Fees - General Admission | 20,847.98 | | |
| 0851 | 001 | General Fund | 3473000 | Swim Pool Fees - Pool Party Rental | 6,777.32 | | |
| 0851 | 001 | General Fund | 3473000 | Swim Pool Fees - Discount Tickets | 568.11 | | |
| 0851 | 001 | General Fund | 3473000 | Park Use Fees | 2,650.54 | | |
| 0851 | 001 | General Fund | 3476000 | Recreation Program Fees | 3,962.01 | | |
| 0851 | 001 | General Fund | 3476000 | Swimming Lesson Fees | 6,721.00 | | |
| 0851 | 001 | General Fund | 3476000 | Basketball Program Fees | 3,804.45 | | |
| 0851 | 001 | General Fund | 3476000 | Baseball Program Fees | 322.47 | | |
| 0851 | 001 | General Fund | 3476000 | Soccer Program Fees | 5,774.85 | | |
| 0851 | 001 | General Fund | 3476000 | Trip Program Fees | 5,097.35 | | |
| 0851 | 001 | General Fund | 3476000 | Volleyball Fees | 219.65 | | |
| 0851 | 001 | General Fund | 3491400 | Administrative Service Fees | 753,800.00 | 927,654.35 | 340 Charges for Goods/Services |
| 0851 | 001 | General Fund | 3523000 | Proof of Motor Vehicle Insurance Penalty | 607.49 | | |
| 0851 | 001 | General Fund | 3531000 | Court Traffic Infraction Penalties | 105,838.35 | | |
| 0851 | 001 | General Fund | 3531004 | Legislative Assessment | 6,360.71 | | |
| 0851 | 001 | General Fund | 3537000 | Court Non-Traffic Infraction Penalties | 527.07 | | |
| 0851 | 001 | General Fund | 3540000 | Court Civil Parking Infraction Penalties | 2,395.00 | | |
| 0851 | 001 | General Fund | 3552000 | Court DUI Fines | 5,649.81 | | |
| 0851 | 001 | General Fund | 3558000 | Court Other Criminal Traffic Misdemeanor Fines | 14,500.03 | | |
| 0851 | 001 | General Fund | 3565000 | Court Crime Assessment | 419.64 | | |
| 0851 | 001 | General Fund | 3569000 | Court Other Criminal Non-Traffic Fines | 23,449.92 | | |
| 0851 | 001 | General Fund | 3569008 | Domestic Violence Assessment | 19.41 | | |
| 0851 | 001 | General Fund | 3573000 | Court Cost Recoupments | 9,333.88 | | |
| 0851 | 001 | General Fund | 3573200 | Court Witness Cost | 5.02 | | |
| 0851 | 001 | General Fund | 3573300 | Court Public Defense Cost | 2,799.26 | | |
| 0851 | 001 | General Fund | 3599000 | False Alarm Fines | 3,025.00 | 174,930.59 | 350 Fines/Penalties |
| 0851 | 001 | General Fund | 3611100 | Investment Interest | 9,892.40 | | |
| 0851 | 001 | General Fund | 3614000 | Local Sales Interest | 1,125.82 | | |
| 0851 | 001 | General Fund | 3625000 | Space & Facilities Leases | 3,250.00 | | |
| 0851 | 001 | General Fund | 3625000 | Space & Facilities Leases (Long-Term) | 1.00 | | |
| 0851 | 001 | General Fund | 3671100 | United Way Contributions | 11,855.22 | | |
| 0851 | 001 | General Fund | 3671100 | Donations from Private Sources | 576.00 | | |
| 0851 | 001 | General Fund | 3671100 | Park & Recreation Donations | 9,923.29 | | |
| 0851 | 001 | General Fund | 3671100 | Police Donations | 1,550.00 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|--|---------------|----------------------|-----------------------------|
| 0851 | 001 | General Fund | 3691000 | Sale of Scrap and Junk | 20,615.38 | | |
| 0851 | 001 | General Fund | 3692000 | Unclaimed Money & Property | 274.32 | | |
| 0851 | 001 | General Fund | 3694000 | Judgments and Settlements | 112.48 | | |
| 0851 | 001 | General Fund | 3698100 | General Account Cash Over/Short | -2.49 | | |
| 0851 | 001 | General Fund | 3698100 | Cashier 1 Over/Short | -150.75 | | |
| 0851 | 001 | General Fund | 3698100 | Cashier 2 Over/Short | -19.00 | | |
| 0851 | 001 | General Fund | 3698100 | Cashier 3 Over/Short | -161.59 | | |
| 0851 | 001 | General Fund | 3698100 | Cashier 4 Over/Short | -52.55 | | |
| 0851 | 001 | General Fund | 3699000 | Other Miscellaneous Revenues | 12,904.27 | 71,693.80 | 360 Miscellaneous Revenues |
| 0851 | 001 | General Fund | 3860000 | Sales Tax Collected | 6,223.21 | | |
| 0851 | 001 | General Fund | 3860000 | State Building Code Fee | 369.00 | | |
| 0851 | 001 | General Fund | 3860000 | Weapon Permits - State Portion | 1,163.00 | | |
| 0851 | 001 | General Fund | 3860000 | Weapons Permits Fingerprints - State Portion | 728.75 | | |
| 0851 | 001 | General Fund | 3860000 | County Crime Victims | 3,128.74 | | |
| 0851 | 001 | General Fund | 3868300 | Trauma Care | 5,678.15 | | |
| 0851 | 001 | General Fund | 3868300 | Auto Theft Prevention | 10,940.99 | | |
| 0851 | 001 | General Fund | 3868300 | Traumatic Brain Injury | 2,102.68 | | |
| 0851 | 001 | General Fund | 3868800 | State General Fund 54 | 617.88 | | |
| 0851 | 001 | General Fund | 3868909 | State Patrol Highway Account | 183.50 | | |
| 0851 | 001 | General Fund | 3868914 | Highway Safety Account | 612.48 | | |
| 0851 | 001 | General Fund | 3868915 | Death Investigation Account | 240.36 | | |
| 0851 | 001 | General Fund | 3869100 | State General Fund 40 | 85,074.01 | | |
| 0851 | 001 | General Fund | 3869200 | State General Fund 50 | 48,170.30 | | |
| 0851 | 001 | General Fund | 3869700 | Judicial Information Services | 19,785.65 | | |
| 0851 | 001 | General Fund | 3869900 | School Zone Safety | 54.99 | | |
| 0851 | 001 | General Fund | 3890000 | Other Nonrevenues | 0.50 | | |
| 0851 | 001 | General Fund | 3890000 | Other Non-Revenue - LS Networks | 5,000.00 | | |
| 0851 | 001 | General Fund | 3890000 | Other Non-Revenue - NOANET | 5,000.00 | | |
| 0851 | 001 | General Fund | 3890010 | Employee Longevity | 58,320.00 | 253,394.19 | 380 Non-Revenues |
| 0851 | 001 | General Fund | 3972100 | Transfer-In from 119 Police Casino Grant | 1,907.59 | | |
| 0851 | 001 | General Fund | 3972100 | Transfer-In from 119 Police Casino Grant | 429.90 | | |
| 0851 | 001 | General Fund | 3972200 | Transfer-In from 119 Fire Casino Grant | 17,293.00 | 19,630.49 | 390 Other Financing Sources |
| | | | | | | 7,250,129.77 | Total 001 Revenues |

| | | | | | | | |
|------|-----|--------------|---------|-----------------------------|--------------|--------------|-----------------|
| 0851 | 001 | General Fund | 5088000 | Unreserved Ending | 1,578,954.87 | 1,578,954.87 | |
| 0851 | 001 | General Fund | 5116010 | Salaries & Wages | 34,200.00 | | |
| 0851 | 001 | General Fund | 5116020 | Social Security | 2,616.36 | | |
| 0851 | 001 | General Fund | 5116020 | Industrial Insurance | 61.68 | | |
| 0851 | 001 | General Fund | 5116031 | Office & Operating Supplies | 361.71 | | |
| 0851 | 001 | General Fund | 5116031 | Photocopies | 408.18 | | |
| 0851 | 001 | General Fund | 5116041 | Professional Services | 1,205.00 | | |
| 0851 | 001 | General Fund | 5116042 | Telephone & Postage | 99.02 | | |
| 0851 | 001 | General Fund | 5116043 | Travel | 880.10 | | |
| 0851 | 001 | General Fund | 5116049 | Memberships & Registrations | 721.00 | | |
| 0851 | 001 | General Fund | 5117051 | Election Costs | 7,863.22 | 48,416.27 | 511 Legislative |
| 0851 | 001 | General Fund | 5125010 | Salaries & Wages | 42,672.10 | | |
| 0851 | 001 | General Fund | 5125010 | Longevity | 839.90 | | |
| 0851 | 001 | General Fund | 5125020 | Social Security | 3,256.46 | | |
| 0851 | 001 | General Fund | 5125020 | Retirement/PERS | 3,127.44 | | |
| 0851 | 001 | General Fund | 5125020 | Employee Medical Insurance | 10,233.44 | | |

City of Toppenish

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|-----------------------------------|---------------|----------------------|--------------------|
| 0851 | 001 | General Fund | 5125020 | Industrial Insurance | 191.98 | | |
| 0851 | 001 | General Fund | 5125031 | Office & Operating Supplies | 2,390.05 | | |
| 0851 | 001 | General Fund | 5125031 | Photocopies | 281.92 | | |
| 0851 | 001 | General Fund | 5125041 | Professional Services | 854.58 | | |
| 0851 | 001 | General Fund | 5125041 | Counsel for Indigents | 59,373.77 | | |
| 0851 | 001 | General Fund | 5125041 | Municipal Court Judicial Services | 34,167.44 | | |
| 0851 | 001 | General Fund | 5125041 | Interpreting Services | 15,628.64 | | |
| 0851 | 001 | General Fund | 5125042 | Telephone & Postage | 1,805.76 | | |
| 0851 | 001 | General Fund | 5125049 | Miscellaneous Fees & Charges | 975.65 | | |
| 0851 | 001 | General Fund | 5125049 | Witness Fees | -50.00 | | |
| 0851 | 001 | General Fund | 5125049 | Jury Fees | 219.50 | | |
| 0851 | 001 | General Fund | 5125010 | Salaries & Wages | 56,957.52 | | |
| 0851 | 001 | General Fund | 5125010 | Longevity | 199.96 | | |
| 0851 | 001 | General Fund | 5125020 | Social Security | 4,206.54 | | |
| 0851 | 001 | General Fund | 5125020 | Retirement/PERS | 4,108.06 | | |
| 0851 | 001 | General Fund | 5125020 | Employee Medical Insurance | 21,278.12 | | |
| 0851 | 001 | General Fund | 5125020 | Industrial Insurance | 210.82 | 262,929.65 | 512 Judicial |
| 0851 | 001 | General Fund | 5131010 | Salaries & Wages | 131,844.60 | | |
| 0851 | 001 | General Fund | 5131010 | Longevity | 2,451.14 | | |
| 0851 | 001 | General Fund | 5131020 | Social Security | 10,176.18 | | |
| 0851 | 001 | General Fund | 5131020 | Retirement/PERS | 1,885.43 | | |
| 0851 | 001 | General Fund | 5131020 | Employee Medical Insurance | 25,545.53 | | |
| 0851 | 001 | General Fund | 5131020 | Industrial Insurance | 302.50 | | |
| 0851 | 001 | General Fund | 5131031 | Office & Operating Supplies | 607.89 | | |
| 0851 | 001 | General Fund | 5131031 | Photocopies | 35.86 | | |
| 0851 | 001 | General Fund | 5131041 | Professional Services | 425.00 | | |
| 0851 | 001 | General Fund | 5131042 | Telephone & Postage | 1,890.62 | | |
| 0851 | 001 | General Fund | 5131043 | Travel | 2,318.57 | | |
| 0851 | 001 | General Fund | 5131045 | Rental | 1,787.79 | | |
| 0851 | 001 | General Fund | 5131049 | Miscellaneous Fees & Charges | 24.00 | | |
| 0851 | 001 | General Fund | 5131049 | Memberships & Registrations | 1,619.43 | 180,914.54 | 513 Executive |
| 0851 | 001 | General Fund | 5142310 | Salaries & Wages | 158,299.68 | | |
| 0851 | 001 | General Fund | 5142310 | Longevity | 1,391.27 | | |
| 0851 | 001 | General Fund | 5142320 | Social Security | 11,638.98 | | |
| 0851 | 001 | General Fund | 5142320 | Retirement/PERS | 11,144.71 | | |
| 0851 | 001 | General Fund | 5142320 | Employee Medical Insurance | 38,049.90 | | |
| 0851 | 001 | General Fund | 5142320 | Industrial Insurance | 529.82 | | |
| 0851 | 001 | General Fund | 5142331 | Office & Operating Supplies | 7,770.94 | | |
| 0851 | 001 | General Fund | 5142331 | Photocopies | 844.14 | | |
| 0851 | 001 | General Fund | 5142332 | Fuel Vehicles | 70.04 | | |
| 0851 | 001 | General Fund | 5142341 | Professional Services | 4,650.50 | | |
| 0851 | 001 | General Fund | 5142341 | Accounting & Auditing Services | 19,122.18 | | |
| 0851 | 001 | General Fund | 5142342 | Telephone & Postage | 4,001.23 | | |
| 0851 | 001 | General Fund | 5142343 | Travel | 44.57 | | |
| 0851 | 001 | General Fund | 5142345 | Rentals | 4,774.84 | | |
| 0851 | 001 | General Fund | 5142348 | Repair & Maintenance Equipment | 93.61 | | |
| 0851 | 001 | General Fund | 5142349 | Miscellaneous Fees & Charges | 7,461.55 | | |
| 0851 | 001 | General Fund | 5142349 | Memberships & Registrations | 1,003.43 | | |
| 0851 | 001 | General Fund | 5142353 | Excise Taxes | 687.33 | | |
| 0851 | 001 | General Fund | 5143010 | Salaries & Wages | 28,374.73 | | |
| 0851 | 001 | General Fund | 5143010 | Longevity | 451.65 | | |

City of Toppenish

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|--|---------------|----------------------|------------------------------------|
| 0851 | 001 | General Fund | 5143010 | Overtime | 1.34 | | |
| 0851 | 001 | General Fund | 5143020 | Social Security | 2,113.31 | | |
| 0851 | 001 | General Fund | 5143020 | Retirement/PERS | 2,046.81 | | |
| 0851 | 001 | General Fund | 5143020 | Employee Medical Insurance | 6,865.02 | | |
| 0851 | 001 | General Fund | 5143020 | Industrial Insurance | 105.07 | | |
| 0851 | 001 | General Fund | 5143031 | Office & Operating Supplies | 186.86 | | |
| 0851 | 001 | General Fund | 5143031 | Photocopies | 27.22 | | |
| 0851 | 001 | General Fund | 5143042 | Telephone & Postage | 1,498.83 | | |
| 0851 | 001 | General Fund | 5143043 | Travel | 846.09 | | |
| 0851 | 001 | General Fund | 5143044 | Advertising | 1,034.20 | | |
| 0851 | 001 | General Fund | 5143049 | Memberships & Registrations | 1,310.00 | | |
| 0851 | 001 | General Fund | 5143049 | Codification Services | 2,516.84 | | |
| 0851 | 001 | General Fund | 5147146 | Insurance | 71,217.57 | | |
| 0851 | 001 | General Fund | 5147620 | Workers Comp Retro Program | 4,669.41 | | |
| 0851 | 001 | General Fund | 5147620 | Medical Insurance/Police Retirees | 63,373.20 | | |
| 0851 | 001 | General Fund | 5147620 | Medical Insurance/Fire Retirees | 52,189.76 | | |
| 0851 | 001 | General Fund | 5147620 | LEOFF Out Pocket Medical | 3,835.79 | 514,242.42 | 514 Financial and Records Services |
| 0851 | 001 | General Fund | 5151031 | Photocopies | 5.04 | | |
| 0851 | 001 | General Fund | 5151041 | Professional Services | 85,903.95 | 85,908.99 | 515 Legal |
| 0851 | 001 | General Fund | 5162010 | Salaries & Wages | 19,733.76 | | |
| 0851 | 001 | General Fund | 5162010 | Salaries & Wages Part-Time | 2,847.50 | | |
| 0851 | 001 | General Fund | 5162010 | Longevity | 182.88 | | |
| 0851 | 001 | General Fund | 5162020 | Social Security | 1,673.96 | | |
| 0851 | 001 | General Fund | 5162020 | Retirement/PERS | 1,325.09 | | |
| 0851 | 001 | General Fund | 5162020 | Employee Medical Insurance | 5,591.41 | | |
| 0851 | 001 | General Fund | 5162020 | Industrial Insurance | 86.21 | | |
| 0851 | 001 | General Fund | 5162031 | Office & Operating Supplies | 430.33 | | |
| 0851 | 001 | General Fund | 5162031 | Photocopies | 120.23 | | |
| 0851 | 001 | General Fund | 5162031 | Wellness Program Supplies | 658.21 | | |
| 0851 | 001 | General Fund | 5162041 | Professional Services | 4,074.17 | | |
| 0851 | 001 | General Fund | 5162041 | Pre-Employment Services | 4,824.00 | | |
| 0851 | 001 | General Fund | 5162041 | Legal Services | 182.00 | | |
| 0851 | 001 | General Fund | 5162042 | Telephone & Postage | 78.06 | | |
| 0851 | 001 | General Fund | 5162043 | Travel | 280.72 | | |
| 0851 | 001 | General Fund | 5162043 | Wellness Program Travel | 375.32 | | |
| 0851 | 001 | General Fund | 5162044 | Advertising | 3,177.25 | | |
| 0851 | 001 | General Fund | 5162049 | Memberships & Registrations | 1,105.43 | 46,746.53 | 516 Personnel |
| 0851 | 001 | General Fund | 5183010 | Salaries & Wages | 2,481.64 | | |
| 0851 | 001 | General Fund | 5183010 | Longevity | 41.80 | | |
| 0851 | 001 | General Fund | 5183010 | Overtime | 64.84 | | |
| 0851 | 001 | General Fund | 5183020 | Social Security | 193.83 | | |
| 0851 | 001 | General Fund | 5183020 | Retirement/PERS | 182.76 | | |
| 0851 | 001 | General Fund | 5183020 | Employee Medical Insurance | 588.26 | | |
| 0851 | 001 | General Fund | 5183020 | Industrial Insurance | 64.66 | | |
| 0851 | 001 | General Fund | 5183031 | Office & Operating Supplies | 640.45 | | |
| 0851 | 001 | General Fund | 5183031 | Operating/Maintenance Supplies - General | 2,153.57 | | |
| 0851 | 001 | General Fund | 5183041 | Janitorial Services | 9,000.00 | | |
| 0851 | 001 | General Fund | 5183041 | Alarm Monitoring - Library | 300.00 | | |
| 0851 | 001 | General Fund | 5183041 | Alarm Monitoring | 812.02 | | |
| 0851 | 001 | General Fund | 5183047 | Fuel for Heating - Library | 2,490.62 | | |
| 0851 | 001 | General Fund | 5183047 | Fuel for Heating | 10,362.03 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|---|---------------|----------------------|---------------------------------|
| 0851 | 001 | General Fund | 5183047 | Electricity | 38,394.55 | | |
| 0851 | 001 | General Fund | 5183047 | City Utility Services | 9,464.23 | | |
| 0851 | 001 | General Fund | 5183047 | City Utility Services - Library | 787.48 | | |
| 0851 | 001 | General Fund | 5183048 | Repair & Maintenance Equipment | 127.63 | | |
| 0851 | 001 | General Fund | 5183048 | Repair & Maintenance City Hall Bldg | 11,577.06 | | |
| 0851 | 001 | General Fund | 5183048 | Repair & Maintenance Fire Bldg | 7,082.74 | | |
| 0851 | 001 | General Fund | 5183048 | Repair & Maintenance Library Bldg | 3,957.65 | | |
| 0851 | 001 | General Fund | 5183048 | Repair & Maintenance Police Bldg | 13,055.89 | | |
| 0851 | 001 | General Fund | 5183048 | Repair & Maintenance Recreation Bldg | 237.44 | | |
| 0851 | 001 | General Fund | 5183048 | Repair & Maintenance Safe Haven Bldg. | 642.68 | | |
| 0851 | 001 | General Fund | 5183045 | Depot Leases & Taxes | 7,925.15 | | |
| 0851 | 001 | General Fund | 5183048 | Repair & Maintenance Welcome Center Bldg | 881.42 | | |
| 0851 | 001 | General Fund | 5183048 | Repair & Maintenance Depot Facility | 345.15 | | |
| 0851 | 001 | General Fund | 5183053 | Property Taxes | 63.52 | | |
| 0851 | 001 | General Fund | 5188131 | Office & Operating Supplies | 4,322.48 | | |
| 0851 | 001 | General Fund | 5188141 | Professional Services | 41,431.67 | | |
| 0851 | 001 | General Fund | 5188148 | Repair & Maintenance Software | 6,615.20 | 176,288.42 | 518 Central Services |
| 0851 | 001 | General Fund | 5199049 | Memberships & Registrations | 110.00 | | |
| 0851 | 001 | General Fund | 5199049 | Association of WA Cities | 5,506.00 | | |
| 0851 | 001 | General Fund | 5199049 | YVCOG | 6,793.00 | | |
| 0851 | 001 | General Fund | 5199049 | New Vision | 1,650.00 | | |
| 0851 | 001 | General Fund | 5199049 | Chamber of Commerce | 31.28 | | |
| 0851 | 001 | General Fund | 5199049 | Community Safety Network | 1,000.00 | | |
| 0851 | 001 | General Fund | 5199049 | Crime Stoppers | 500.00 | | |
| 0851 | 001 | General Fund | 5199049 | Miscellaneous Fees & Charges | 1,250.00 | 16,840.28 | 519 Oher General Gov't Services |
| 0851 | 001 | General Fund | 5211010 | Salaries & Wages | 154,560.48 | | |
| 0851 | 001 | General Fund | 5211010 | Longevity | 2,879.92 | | |
| 0851 | 001 | General Fund | 5211020 | Social Security | 11,769.22 | | |
| 0851 | 001 | General Fund | 5211020 | Retirement/LEOFF | 8,097.12 | | |
| 0851 | 001 | General Fund | 5211020 | Employee Medical Insurance | 36,257.15 | | |
| 0851 | 001 | General Fund | 5211020 | Industrial Insurance | 2,158.86 | | |
| 0851 | 001 | General Fund | 5211020 | Uniforms & Clothing | 904.74 | | |
| 0851 | 001 | General Fund | 5211020 | Uniform Cleaning | 42.26 | | |
| 0851 | 001 | General Fund | 5211031 | Office & Operating Supplies | 440.91 | | |
| 0851 | 001 | General Fund | 5211032 | Fuel Vehicles | 3,084.16 | | |
| 0851 | 001 | General Fund | 5211042 | Telephone & Postage | 1,732.51 | | |
| 0851 | 001 | General Fund | 5211043 | Travel | 621.78 | | |
| 0851 | 001 | General Fund | 5211049 | Memberships & Registrations | 804.00 | | |
| 0851 | 001 | General Fund | 5212110 | Salaries & Wages | 125,213.05 | | |
| 0851 | 001 | General Fund | 5212110 | Longevity | 1,679.98 | | |
| 0851 | 001 | General Fund | 5212110 | Overtime | 17,016.36 | | |
| 0851 | 001 | General Fund | 5212120 | Social Security | 10,700.07 | | |
| 0851 | 001 | General Fund | 5212120 | Retirement/LEOFF | 7,416.82 | | |
| 0851 | 001 | General Fund | 5212120 | Employee Medical Insurance | 39,811.64 | | |
| 0851 | 001 | General Fund | 5212120 | Industrial Insurance | 2,369.18 | | |
| 0851 | 001 | General Fund | 5212120 | Uniforms & Clothing | 567.52 | | |
| 0851 | 001 | General Fund | 5212120 | Uniform Cleaning | 63.25 | | |
| 0851 | 001 | General Fund | 5212131 | Office & Operating Supplies | 1,070.06 | | |
| 0851 | 001 | General Fund | 5212131 | Operating/Maintenance Supplies - Vehicles | 178.94 | | |
| 0851 | 001 | General Fund | 5212132 | Fuel Vehicles | 2,912.61 | | |
| 0851 | 001 | General Fund | 5212135 | Small Tools & Minor Equipment | 91.48 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|---|---------------|----------------------|---------------------|
| 0851 | 001 | General Fund | 5212141 | Professional Services | 662.50 | | |
| 0851 | 001 | General Fund | 5212142 | Telephone & Postage | 1,188.55 | | |
| 0851 | 001 | General Fund | 5212143 | Travel | 1,778.17 | | |
| 0851 | 001 | General Fund | 5212148 | Repair & Maintenance Vehicles | 1,278.57 | | |
| 0851 | 001 | General Fund | 5212149 | Memberships & Registrations | 470.00 | | |
| 0851 | 001 | General Fund | 5212210 | Salaries & Wages | 509,657.13 | | |
| 0851 | 001 | General Fund | 5212210 | Longevity | 8,189.87 | | |
| 0851 | 001 | General Fund | 5212210 | Overtime | 48,837.91 | | |
| 0851 | 001 | General Fund | 5212220 | Social Security | 42,104.00 | | |
| 0851 | 001 | General Fund | 5212220 | Retirement/LEOFF | 28,778.11 | | |
| 0851 | 001 | General Fund | 5212220 | Employee Medical Insurance | 152,273.39 | | |
| 0851 | 001 | General Fund | 5212220 | Industrial Insurance | 10,017.01 | | |
| 0851 | 001 | General Fund | 5212220 | Uniforms & Clothing | 9,261.47 | | |
| 0851 | 001 | General Fund | 5212220 | Uniform Cleaning | 57.24 | | |
| 0851 | 001 | General Fund | 5212231 | Office & Operating Supplies | 5,570.31 | | |
| 0851 | 001 | General Fund | 5212231 | Operating/Maintenance Supplies - Vehicles | 2,436.40 | | |
| 0851 | 001 | General Fund | 5212231 | Range Supplies | 5,187.20 | | |
| 0851 | 001 | General Fund | 5212231 | Supplies One Time Purchase from Sale of Surplus | 20,229.53 | | |
| 0851 | 001 | General Fund | 5212232 | Fuel Vehicles | 42,455.04 | | |
| 0851 | 001 | General Fund | 5212235 | Small Tools & Minor Equipment | 1,236.41 | | |
| 0851 | 001 | General Fund | 5212235 | Small Tools & Minor Equipment - One Time | 1,999.99 | | |
| 0851 | 001 | General Fund | 5212241 | Professional Services | 2,356.52 | | |
| 0851 | 001 | General Fund | 5212242 | Telephone & Postage | 1,998.86 | | |
| 0851 | 001 | General Fund | 5212243 | Travel | 3,836.40 | | |
| 0851 | 001 | General Fund | 5212248 | Repair & Maintenance Equipment | 599.98 | | |
| 0851 | 001 | General Fund | 5212248 | Repair & Maintenance Vehicles | 9,240.17 | | |
| 0851 | 001 | General Fund | 5212249 | Memberships & Registrations | 3,301.00 | | |
| 0851 | 001 | General Fund | 5212249 | Police Academy Costs | 3,283.33 | | |
| 0851 | 001 | General Fund | 5212210 | Salaries & Wages | 159,335.22 | | |
| 0851 | 001 | General Fund | 5212210 | Longevity | 320.08 | | |
| 0851 | 001 | General Fund | 5212210 | Overtime | 17,160.38 | | |
| 0851 | 001 | General Fund | 5212220 | Social Security | 13,120.11 | | |
| 0851 | 001 | General Fund | 5212220 | Retirement/LEOFF | 9,212.68 | | |
| 0851 | 001 | General Fund | 5212220 | Employee Medical Insurance | 52,980.90 | | |
| 0851 | 001 | General Fund | 5212220 | Industrial Insurance | 3,613.23 | | |
| 0851 | 001 | General Fund | 5212220 | Uniforms & Clothing | 1,789.87 | | |
| 0851 | 001 | General Fund | 5212220 | Uniform Cleaning | 9.73 | | |
| 0851 | 001 | General Fund | 5212243 | Travel | 714.57 | | |
| 0851 | 001 | General Fund | 5212249 | Memberships & Registrations | 719.00 | | |
| 0851 | 001 | General Fund | 5213010 | Salaries & Wages | 60,102.53 | | |
| 0851 | 001 | General Fund | 5213010 | Longevity | 2,039.83 | | |
| 0851 | 001 | General Fund | 5213010 | Overtime | 4,716.44 | | |
| 0851 | 001 | General Fund | 5213020 | Social Security | 4,948.56 | | |
| 0851 | 001 | General Fund | 5213020 | Retirement/LEOFF | 3,443.98 | | |
| 0851 | 001 | General Fund | 5213020 | Employee Medical Insurance | 21,278.12 | | |
| 0851 | 001 | General Fund | 5213020 | Industrial Insurance | 1,131.15 | | |
| 0851 | 001 | General Fund | 5213020 | Uniforms & Clothing | 1,225.76 | | |
| 0851 | 001 | General Fund | 5213031 | Community Policing Supplies | 1,497.96 | | |
| 0851 | 001 | General Fund | 5213042 | Telephone & Postage | 273.63 | | |
| 0851 | 001 | General Fund | 5213043 | Travel | 650.25 | | |
| 0851 | 001 | General Fund | 5213049 | Memberships & Registrations | 720.00 | 1,711,733.11 | 521 Law Enforcement |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|--|---------------|----------------------|---------------------------|
| 0851 | 001 | General Fund | 5236010 | Salaries & Wages | 176,186.29 | | |
| 0851 | 001 | General Fund | 5236010 | Longevity | 1,570.28 | | |
| 0851 | 001 | General Fund | 5236010 | Overtime | 10,917.52 | | |
| 0851 | 001 | General Fund | 5236020 | Social Security | 13,818.24 | | |
| 0851 | 001 | General Fund | 5236020 | Unemployment Compensation | 721.25 | | |
| 0851 | 001 | General Fund | 5236020 | Employee Medical Insurance | 73,581.46 | | |
| 0851 | 001 | General Fund | 5236020 | Industrial Insurance | 5,099.16 | | |
| 0851 | 001 | General Fund | 5236020 | Retirement/PSERS | 16,534.38 | | |
| 0851 | 001 | General Fund | 5236020 | Uniforms & Clothing | 4,044.84 | | |
| 0851 | 001 | General Fund | 5236020 | Uniform Cleaning | 52.23 | | |
| 0851 | 001 | General Fund | 5236031 | Operating/Maintenance Supplies - General | 21,785.14 | | |
| 0851 | 001 | General Fund | 5236031 | Food for Prisoners | 56,200.74 | | |
| 0851 | 001 | General Fund | 5236032 | Fuel Vehicles | 2,269.76 | | |
| 0851 | 001 | General Fund | 5236034 | Commissary Supplies | 9,405.62 | | |
| 0851 | 001 | General Fund | 5236035 | Small Tools & Minor Equipment | 586.96 | | |
| 0851 | 001 | General Fund | 5236041 | Professional Services | 55.00 | | |
| 0851 | 001 | General Fund | 5236041 | Medical Services | 27,054.08 | | |
| 0851 | 001 | General Fund | 5236043 | Travel | 54.54 | | |
| 0851 | 001 | General Fund | 5236048 | Repair & Maintenance Equipment | 459.37 | | |
| 0851 | 001 | General Fund | 5236048 | Repair & Maintenance Vehicles | 895.75 | | |
| 0851 | 001 | General Fund | 5236049 | Miscellaneous Fees & Charges | 10.00 | | |
| 0851 | 001 | General Fund | 5236049 | Memberships & Registrations | 195.00 | | |
| 0851 | 001 | General Fund | 5236049 | Miscellaneous Contractual Services | 7,999.23 | | |
| 0851 | 001 | General Fund | 5236053 | Excise Taxes | 63.52 | | |
| 0851 | 001 | General Fund | 5236010 | Salaries & Wages | 45,722.91 | | |
| 0851 | 001 | General Fund | 5236010 | Longevity | 240.08 | | |
| 0851 | 001 | General Fund | 5236010 | Overtime | 2,144.09 | | |
| 0851 | 001 | General Fund | 5236020 | Social Security | 3,514.01 | | |
| 0851 | 001 | General Fund | 5236020 | Employee Medical Insurance | 21,278.12 | | |
| 0851 | 001 | General Fund | 5236020 | Industrial Insurance | 1,267.18 | | |
| 0851 | 001 | General Fund | 5236020 | Retirement/PSERS | 4,249.40 | | |
| 0851 | 001 | General Fund | 5236020 | Uniforms & Clothing | 269.35 | | |
| 0851 | 001 | General Fund | 5236043 | Travel | 106.08 | | |
| 0851 | 001 | General Fund | 5236049 | Memberships & Registrations | 720.00 | 509,071.58 | 523 Detention/Corrections |
| 0851 | 001 | General Fund | 5256051 | Emergency Preparedness | 6,135.00 | 6,135.00 | 525 Emergency Services |
| 0851 | 001 | General Fund | 5288010 | Salaries & Wages | 235,390.28 | | |
| 0851 | 001 | General Fund | 5288010 | Longevity | 6,850.05 | | |
| 0851 | 001 | General Fund | 5288010 | Overtime | 25,841.50 | | |
| 0851 | 001 | General Fund | 5288020 | Social Security | 19,847.27 | | |
| 0851 | 001 | General Fund | 5288020 | Unemployment Compensation | 213.69 | | |
| 0851 | 001 | General Fund | 5288020 | Retirement/PERS | 19,207.00 | | |
| 0851 | 001 | General Fund | 5288020 | Employee Medical Insurance | 65,147.65 | | |
| 0851 | 001 | General Fund | 5288020 | Industrial Insurance | 1,252.17 | | |
| 0851 | 001 | General Fund | 5288020 | Uniforms & Clothing | 430.51 | | |
| 0851 | 001 | General Fund | 5288020 | Uniform Cleaning | 65.31 | | |
| 0851 | 001 | General Fund | 5288031 | Office & Operating Supplies | 5,699.81 | | |
| 0851 | 001 | General Fund | 5288031 | Photocopies | 119.93 | | |
| 0851 | 001 | General Fund | 5288041 | Professional Services | 110.00 | | |
| 0851 | 001 | General Fund | 5288042 | Telephone & Postage | 11,134.46 | | |
| 0851 | 001 | General Fund | 5288043 | Travel | 232.87 | | |
| 0851 | 001 | General Fund | 5288045 | Rentals | 8,220.56 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|---|---------------|----------------------|--------------------|
| 0851 | 001 | General Fund | 5288048 | Repair & Maintenance Equipment | 18,808.52 | | |
| 0851 | 001 | General Fund | 5288049 | Miscellaneous Fees & Charges | 50.00 | | |
| 0851 | 001 | General Fund | 5288049 | Memberships & Registrations | 473.95 | | |
| 0851 | 001 | General Fund | 5288053 | Excise Taxes | 8.79 | 419,104.32 | 528 Dispatch |
| 0851 | 001 | General Fund | 5221010 | Salaries & Wages | 77,438.71 | | |
| 0851 | 001 | General Fund | 5221010 | Longevity | 1,851.52 | | |
| 0851 | 001 | General Fund | 5221020 | Social Security | 1,125.18 | | |
| 0851 | 001 | General Fund | 5221020 | Retirement/LEOFF | 4,154.83 | | |
| 0851 | 001 | General Fund | 5221020 | Employee Medical Insurance | 17,031.08 | | |
| 0851 | 001 | General Fund | 5221020 | Industrial Insurance | 1,206.78 | | |
| 0851 | 001 | General Fund | 5221020 | Uniforms & Clothing | 451.62 | | |
| 0851 | 001 | General Fund | 5221031 | Office & Operating Supplies | 379.54 | | |
| 0851 | 001 | General Fund | 5221032 | Fuel Vehicles | 1,305.22 | | |
| 0851 | 001 | General Fund | 5221041 | Professional Services | 596.05 | | |
| 0851 | 001 | General Fund | 5221042 | Telephone & Postage | 412.45 | | |
| 0851 | 001 | General Fund | 5221043 | Travel | 37.01 | | |
| 0851 | 001 | General Fund | 5221048 | Repair & Maintenance Vehicles | 66.30 | | |
| 0851 | 001 | General Fund | 5221049 | Memberships & Registrations | 348.43 | | |
| 0851 | 001 | General Fund | 5222010 | Salaries & Wages | 303,241.23 | | |
| 0851 | 001 | General Fund | 5222010 | Longevity | 6,696.41 | | |
| 0851 | 001 | General Fund | 5222010 | Salaries & Wages - Volunteers | 10,164.00 | | |
| 0851 | 001 | General Fund | 5222010 | Overtime | 19,633.55 | | |
| 0851 | 001 | General Fund | 5222020 | Social Security | 4,764.50 | | |
| 0851 | 001 | General Fund | 5222020 | Retirement/LEOFF | 16,918.88 | | |
| 0851 | 001 | General Fund | 5222020 | Employee Medical Insurance | 89,975.68 | | |
| 0851 | 001 | General Fund | 5222020 | Industrial Insurance | 8,701.86 | | |
| 0851 | 001 | General Fund | 5222020 | Volunteer Insurance | 810.00 | | |
| 0851 | 001 | General Fund | 5222020 | Uniforms & Clothing | 1,312.04 | | |
| 0851 | 001 | General Fund | 5222031 | Office & Operating Supplies | 2,161.05 | | |
| 0851 | 001 | General Fund | 5222031 | Photocopies | 10.04 | | |
| 0851 | 001 | General Fund | 5222031 | Operating/Maintenance Supplies - General | 1,484.60 | | |
| 0851 | 001 | General Fund | 5222031 | Operating/Maintenance Supplies - Vehicles | 62.97 | | |
| 0851 | 001 | General Fund | 5222031 | Protective Clothing | 13,826.72 | | |
| 0851 | 001 | General Fund | 5222032 | Fuel Vehicles | 531.90 | | |
| 0851 | 001 | General Fund | 5222035 | Small Tools & Minor Equipment | 824.01 | | |
| 0851 | 001 | General Fund | 5222041 | Professional Services | 1,479.05 | | |
| 0851 | 001 | General Fund | 5222041 | Medical Services | 293.00 | | |
| 0851 | 001 | General Fund | 5222041 | Dispatch Services | 13,852.48 | | |
| 0851 | 001 | General Fund | 5222042 | Telephone & Postage | 2,150.38 | | |
| 0851 | 001 | General Fund | 5222043 | Travel | 286.37 | | |
| 0851 | 001 | General Fund | 5222043 | Volunteer Training | 62.50 | | |
| 0851 | 001 | General Fund | 5222048 | Repair & Maintenance Equipment | 3,842.96 | | |
| 0851 | 001 | General Fund | 5222048 | Repair & Maintenance Vehicles | 3,807.95 | | |
| 0851 | 001 | General Fund | 5222049 | Miscellaneous Fees & Charges | 3,118.04 | | |
| 0851 | 001 | General Fund | 5222049 | Memberships & Registrations | 1,342.05 | | |
| 0851 | 001 | General Fund | 5222094 | Vehicle Replacement Program | 10,000.00 | 627,758.94 | 522 Fire Control |
| 0851 | 001 | General Fund | 5268010 | Salaries & Wages | 33,693.08 | | |
| 0851 | 001 | General Fund | 5268010 | Longevity | 743.48 | | |
| 0851 | 001 | General Fund | 5268010 | Salaries & Wages - Volunteers | 13,410.00 | | |
| 0851 | 001 | General Fund | 5268010 | Overtime | 2,181.54 | | |
| 0851 | 001 | General Fund | 5268020 | Social Security | 528.98 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|--|---------------|----------------------|----------------------------------|
| 0851 | 001 | General Fund | 5268020 | Retirement/LEOFF | 1,880.26 | | |
| 0851 | 001 | General Fund | 5268020 | Employee Medical Insurance | 9,997.29 | | |
| 0851 | 001 | General Fund | 5268020 | Industrial Insurance | 966.79 | | |
| 0851 | 001 | General Fund | 5268031 | Operating/Maintenance Supplies - General | 2,320.63 | | |
| 0851 | 001 | General Fund | 5268032 | Fuel Vehicles | 4,627.53 | | |
| 0851 | 001 | General Fund | 5268035 | Small Tools & Minor Equipment | 268.62 | | |
| 0851 | 001 | General Fund | 5268041 | Medical Services | 11.00 | | |
| 0851 | 001 | General Fund | 5268041 | Dispatch Services | 13,654.96 | | |
| 0851 | 001 | General Fund | 5268048 | Repair & Maintenance Equipment | -280.00 | | |
| 0851 | 001 | General Fund | 5268048 | Repair & Maintenance Vehicles | 1,369.98 | | |
| 0851 | 001 | General Fund | 5268049 | Memberships & Registrations | 35.00 | 85,409.14 | 526 Emergency Aid |
| 0851 | 001 | General Fund | 5242010 | Salaries & Wages | 35,556.10 | | |
| 0851 | 001 | General Fund | 5242010 | Longevity | 109.90 | | |
| 0851 | 001 | General Fund | 5242020 | Social Security | 2,699.95 | | |
| 0851 | 001 | General Fund | 5242020 | Retirement/PERS | 2,563.38 | | |
| 0851 | 001 | General Fund | 5242020 | Employee Medical Insurance | 3,800.59 | | |
| 0851 | 001 | General Fund | 5242020 | Industrial Insurance | 107.15 | | |
| 0851 | 001 | General Fund | 5242031 | Office & Operating Supplies | 2,036.31 | | |
| 0851 | 001 | General Fund | 5242031 | Photocopies | 106.20 | | |
| 0851 | 001 | General Fund | 5242032 | Fuel Vehicles | 557.14 | | |
| 0851 | 001 | General Fund | 5242042 | Telephone & Postage | 1,208.69 | | |
| 0851 | 001 | General Fund | 5242048 | Repair & Maintenance Vehicles | 593.15 | | |
| 0851 | 001 | General Fund | 5242049 | Memberships & Registrations | 95.00 | | |
| 0851 | 001 | General Fund | 5246010 | Salaries & Wages | 7,893.35 | | |
| 0851 | 001 | General Fund | 5246010 | Longevity | 188.42 | | |
| 0851 | 001 | General Fund | 5246020 | Social Security | 114.70 | | |
| 0851 | 001 | General Fund | 5246020 | Retirement/LEOFF | 423.41 | | |
| 0851 | 001 | General Fund | 5246020 | Employee Medical Insurance | 1,736.01 | | |
| 0851 | 001 | General Fund | 5246020 | Industrial Insurance | 123.07 | | |
| 0851 | 001 | General Fund | 5246031 | Office & Operating Supplies | 397.32 | | |
| 0851 | 001 | General Fund | 5246032 | Fuel Vehicles | 1,055.43 | | |
| 0851 | 001 | General Fund | 5246041 | Professional Services | 780.39 | | |
| 0851 | 001 | General Fund | 5246042 | Telephone & Postage | 431.57 | | |
| 0851 | 001 | General Fund | 5246048 | Repair & Maintenance Vehicles | 99.22 | | |
| 0851 | 001 | General Fund | 5246049 | Memberships & Registrations | 40.00 | 62,716.45 | 524 Protective Inspections |
| 0851 | 001 | General Fund | 5317051 | Clean Air Authority Assessment | 14,632.01 | 14,632.01 | 531 Natural Resources |
| 0851 | 001 | General Fund | 5393031 | Office & Operating Supplies | 101.57 | | |
| 0851 | 001 | General Fund | 5393041 | Professional Services | 32,750.00 | 32,851.57 | 539 Other Environmental Services |
| 0851 | 001 | General Fund | 5573044 | Tourism Advertising | 1,200.00 | 1,200.00 | 557 Community Services |
| 0851 | 001 | General Fund | 5586010 | Salaries & Wages | 35,556.04 | | |
| 0851 | 001 | General Fund | 5586010 | Longevity | 109.96 | | |
| 0851 | 001 | General Fund | 5586020 | Social Security | 2,699.82 | | |
| 0851 | 001 | General Fund | 5586020 | Retirement/PERS | 2,563.56 | | |
| 0851 | 001 | General Fund | 5586020 | Employee Medical Insurance | 3,800.41 | | |
| 0851 | 001 | General Fund | 5586020 | Industrial Insurance | 107.18 | | |
| 0851 | 001 | General Fund | 5586031 | Office & Operating Supplies | 89.51 | | |
| 0851 | 001 | General Fund | 5586031 | Photocopies | 34.35 | | |
| 0851 | 001 | General Fund | 5586041 | Professional Services | 325.00 | | |
| 0851 | 001 | General Fund | 5586042 | Telephone & Postage | 17.98 | | |
| 0851 | 001 | General Fund | 5586044 | Advertising | 284.76 | | |
| 0851 | 001 | General Fund | 5586048 | Repair & Maintenance Vehicles | 593.15 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|--|---------------|----------------------|------------------------------------|
| 0851 | 001 | General Fund | 5586049 | Memberships & Registrations | 125.00 | 46,306.72 | 558 Planning/Community Development |
| 0851 | 001 | General Fund | 5669051 | 2% Alcohol Distribution | 2,331.79 | 2,331.79 | 566 Substance Abuse |
| 0851 | 001 | General Fund | 5742010 | Salaries & Wages | 54,500.97 | | |
| 0851 | 001 | General Fund | 5742010 | Longevity | 192.37 | | |
| 0851 | 001 | General Fund | 5742020 | Social Security | 4,036.85 | | |
| 0851 | 001 | General Fund | 5742020 | Retirement/PERS | 3,858.02 | | |
| 0851 | 001 | General Fund | 5742020 | Employee Medical Insurance | 11,849.25 | | |
| 0851 | 001 | General Fund | 5742020 | Industrial Insurance | 173.82 | | |
| 0851 | 001 | General Fund | 5742031 | Office & Operating Supplies | 674.29 | | |
| 0851 | 001 | General Fund | 5742031 | Photocopies | 366.20 | | |
| 0851 | 001 | General Fund | 5742031 | Operating/Maintenance Supplies - General | 486.34 | | |
| 0851 | 001 | General Fund | 5742035 | Small Tools & Minor Equipment | 218.02 | | |
| 0851 | 001 | General Fund | 5742041 | Professional Services | 6,455.87 | | |
| 0851 | 001 | General Fund | 5742042 | Telephone & Postage | 1,695.29 | | |
| 0851 | 001 | General Fund | 5742048 | Repair & Maintenance Equipment | 199.44 | | |
| 0851 | 001 | General Fund | 5742049 | Miscellaneous Fees & Charges | 77.00 | | |
| 0851 | 001 | General Fund | 5742049 | Memberships & Registrations | 140.10 | | |
| 0851 | 001 | General Fund | 5742049 | Recreation Program Costs | 18,189.08 | 103,112.91 | 574 Participant Recreation |
| 0851 | 001 | General Fund | 5762010 | Salaries & Wages | 6,812.80 | | |
| 0851 | 001 | General Fund | 5762010 | Salaries & Wages Part-Time | 64,524.51 | | |
| 0851 | 001 | General Fund | 5762010 | Longevity | 23.53 | | |
| 0851 | 001 | General Fund | 5762010 | Overtime | 644.86 | | |
| 0851 | 001 | General Fund | 5762020 | Social Security | 5,489.74 | | |
| 0851 | 001 | General Fund | 5762020 | Unemployment Compensation | 1,501.36 | | |
| 0851 | 001 | General Fund | 5762020 | Retirement/PERS | 482.12 | | |
| 0851 | 001 | General Fund | 5762020 | Employee Medical Insurance | 1,481.25 | | |
| 0851 | 001 | General Fund | 5762020 | Industrial Insurance | 4,674.80 | | |
| 0851 | 001 | General Fund | 5762031 | Office & Operating Supplies | 473.15 | | |
| 0851 | 001 | General Fund | 5762031 | Photocopies | 277.04 | | |
| 0851 | 001 | General Fund | 5762031 | Operating/Maintenance Supplies - General | 2,542.12 | | |
| 0851 | 001 | General Fund | 5762031 | Chemicals | 7,080.73 | | |
| 0851 | 001 | General Fund | 5762034 | Concession Supplies | 3,283.38 | | |
| 0851 | 001 | General Fund | 5762041 | Professional Services | 798.29 | | |
| 0851 | 001 | General Fund | 5762042 | Telephone & Postage | 477.07 | | |
| 0851 | 001 | General Fund | 5762047 | Fuel for Heating | 10,449.26 | | |
| 0851 | 001 | General Fund | 5762047 | Electricity | 1,286.28 | | |
| 0851 | 001 | General Fund | 5762047 | City Utility Services | 2,517.00 | | |
| 0851 | 001 | General Fund | 5762048 | Repair & Maintenance Pool Facility | 4,881.22 | | |
| 0851 | 001 | General Fund | 5762049 | Miscellaneous Fees & Charges | 453.00 | | |
| 0851 | 001 | General Fund | 5762053 | Excise Taxes | 153.70 | | |
| 0851 | 001 | General Fund | 5768010 | Salaries & Wages | 46,250.81 | | |
| 0851 | 001 | General Fund | 5768010 | Longevity | 23.53 | | |
| 0851 | 001 | General Fund | 5768010 | Overtime | 625.09 | | |
| 0851 | 001 | General Fund | 5768020 | Social Security | 3,512.05 | | |
| 0851 | 001 | General Fund | 5768020 | Unemployment Compensation | 11,269.52 | | |
| 0851 | 001 | General Fund | 5768020 | Retirement/PERS | 3,361.62 | | |
| 0851 | 001 | General Fund | 5768020 | Employee Medical Insurance | 9,931.61 | | |
| 0851 | 001 | General Fund | 5768020 | Industrial Insurance | 1,378.83 | | |
| 0851 | 001 | General Fund | 5768020 | Uniforms & Clothing | 150.00 | | |
| 0851 | 001 | General Fund | 5768020 | Uniform Cleaning | 285.30 | | |
| 0851 | 001 | General Fund | 5768031 | Office & Operating Supplies | 383.22 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------|--------------|--|---------------|----------------------|--------------------------|
| 0851 | 001 | General Fund | 5768031 | Photocopies | 177.61 | | |
| 0851 | 001 | General Fund | 5768031 | Operating/Maintenance Supplies - General | 3,131.55 | | |
| 0851 | 001 | General Fund | 5768031 | Operating/Maintenance Supplies - Vehicles | 164.05 | | |
| 0851 | 001 | General Fund | 5768031 | Chemicals | 2,096.18 | | |
| 0851 | 001 | General Fund | 5768032 | Fuel Vehicles | 4,798.99 | | |
| 0851 | 001 | General Fund | 5768035 | Small Tools & Minor Equipment | 1,868.44 | | |
| 0851 | 001 | General Fund | 5768041 | Professional Services | 31,911.59 | | |
| 0851 | 001 | General Fund | 5768042 | Telephone & Postage | 883.66 | | |
| 0851 | 001 | General Fund | 5768043 | Travel | 271.98 | | |
| 0851 | 001 | General Fund | 5768045 | Leases | 1,547.00 | | |
| 0851 | 001 | General Fund | 5768045 | Rentals | 5,022.78 | | |
| 0851 | 001 | General Fund | 5768047 | Electricity | 6,459.34 | | |
| 0851 | 001 | General Fund | 5768047 | City Utility Services | 25,042.60 | | |
| 0851 | 001 | General Fund | 5768048 | Repair & Maintenance Equipment | 1,679.99 | | |
| 0851 | 001 | General Fund | 5768048 | Repair & Maintenance Vehicles | 1,013.76 | | |
| 0851 | 001 | General Fund | 5768048 | Repair & Maintenance Parks | 6,249.85 | | |
| 0851 | 001 | General Fund | 5768049 | Miscellaneous Fees & Charges | 50.00 | | |
| 0851 | 001 | General Fund | 5768049 | Memberships & Registrations | 49.00 | | |
| 0851 | 001 | General Fund | 5768053 | Property Taxes | 1,361.87 | 291,259.03 | 576 Park Facilities |
| 0851 | 001 | General Fund | 5812000 | Interfund Loan Principal | 13,900.00 | | |
| 0851 | 001 | General Fund | 5860000 | Sales Tax Collected | 6,265.52 | | |
| 0851 | 001 | General Fund | 5860000 | State Building Code Fees | 364.50 | | |
| 0851 | 001 | General Fund | 5860000 | Weapons Permits - State Portion | 1,095.00 | | |
| 0851 | 001 | General Fund | 5860000 | Weapons Permits Fingerprints - State Portion | 687.50 | | |
| 0851 | 001 | General Fund | 5860000 | County Crime Victims | 2,877.21 | | |
| 0851 | 001 | General Fund | 5860000 | Firearms Range Account | 25.00 | | |
| 0851 | 001 | General Fund | 5868300 | Trauma Care | 5,678.15 | | |
| 0851 | 001 | General Fund | 5868300 | WA Auto Theft Prevention Authority Act | 10,940.99 | | |
| 0851 | 001 | General Fund | 5868300 | Traumatic Brain Injury Account | 2,102.68 | | |
| 0851 | 001 | General Fund | 5868800 | State General Fund 54 | 617.88 | | |
| 0851 | 001 | General Fund | 5868900 | Highway Safety Account | 101.56 | | |
| 0851 | 001 | General Fund | 5868900 | Death Investigation Account | 319.59 | | |
| 0851 | 001 | General Fund | 5868909 | State Highway Account | 298.98 | | |
| 0851 | 001 | General Fund | 5869100 | State General Fund 40 | 85,074.01 | | |
| 0851 | 001 | General Fund | 5869200 | State General Fund 50 | 48,170.30 | | |
| 0851 | 001 | General Fund | 5869600 | Death Investigations Account | 316.20 | | |
| 0851 | 001 | General Fund | 5869700 | Judicial Information Services | 19,831.55 | | |
| 0851 | 001 | General Fund | 5869900 | School Zone Safety | 54.99 | | |
| 0851 | 001 | General Fund | 5890000 | Tax Anticipation Loan to TBD | 4,830.00 | | |
| 0851 | 001 | General Fund | 5890000 | Employee Longevity | 58,280.00 | | |
| 0851 | 001 | General Fund | 5890000 | LS Networks Reimburse City for Franchise Costs | 5,000.00 | | |
| 0851 | 001 | General Fund | 5890000 | NOANET Reimburse City for Franchise Costs | 5,000.00 | 271,831.61 | 580 Nonexpenditures |
| 0851 | 001 | General Fund | 5912178 | Redemption of L-T Debt Principal - Law-Enforcement | 47,423.14 | | |
| 0851 | 001 | General Fund | 5921982 | Interfund Loan Interest | 410.00 | | |
| 0851 | 001 | General Fund | 5922183 | Interest & Other Debt Service - Law Enforcement | 2,805.02 | 50,638.16 | 591-592 Debt Service |
| 0851 | 001 | General Fund | 5941841 | Professional Services - Bldg Improv - Library | 1,764.50 | | |
| 0851 | 001 | General Fund | 5941862 | Building Improvements - Library | 45,217.71 | | |
| 0851 | 001 | General Fund | 5941864 | Capital Purchase - Equipment | 19,010.69 | | |
| 0851 | 001 | General Fund | 5947662 | Capital Improvements - Concession Stand | 1,636.85 | | |
| 0851 | 001 | General Fund | 5947664 | Capital Purchase - Equipment | 6,377.97 | 74,007.72 | 594 Capital |
| 0851 | 001 | General Fund | 5971600 | Transfer-Out to 611 Pension Fund | 27,643.74 | | |
| 0851 | 001 | General Fund | 5972200 | Transfer-Out 119 Misc. Grants | 1,144.00 | 28,787.74 | 597 Other Financing Uses |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|-------------|--------------|--|---------------|----------------------|--------------------------------|
| 0851 | 101 | Street Fund | 3088000 | Unreserved Beginning | 227,231.43 | 227,231.43 | |
| 0851 | 101 | Street Fund | 3224000 | Street and Curb Permits | 3.00 | 3.00 | 320 License and Permits |
| 0851 | 101 | Street Fund | 3360087 | Motor Vehicle Fuel Tax-City | 182,890.96 | 182,890.96 | 330 Intergov'n't Revenues |
| 0851 | 101 | Street Fund | 3424000 | Protective Inspections - Sidewalks | 137.49 | | |
| 0851 | 101 | Street Fund | 3438300 | Storm Drainage Fees | 1,198.80 | | |
| 0851 | 101 | Street Fund | 3441000 | Pavement Break/Street Jobs | 1,838.70 | 3,174.99 | 340 Charges for Goods/Services |
| 0851 | 101 | Street Fund | 3611100 | Investment Interest | 380.77 | 380.77 | 360 Miscellaneous Revenue |
| | | | | | | 413,681.15 | Total 101 Revenues |
| 0851 | 101 | Street Fund | 5088000 | Unreserved Ending | 180,108.57 | 180,108.57 | |
| 0851 | 101 | Street Fund | 5423010 | Salaries & Wages | 7,445.32 | | |
| 0851 | 101 | Street Fund | 5423010 | Longevity | 143.52 | | |
| 0851 | 101 | Street Fund | 5423020 | Social Security | 566.34 | | |
| 0851 | 101 | Street Fund | 5423020 | Retirement/PERS | 539.79 | | |
| 0851 | 101 | Street Fund | 5423020 | Employee Medical Insurance | 1,477.97 | | |
| 0851 | 101 | Street Fund | 5423020 | Industrial Insurance | 125.32 | | |
| 0851 | 101 | Street Fund | 5423031 | Photocopies | 2.19 | | |
| 0851 | 101 | Street Fund | 5423031 | Operating/Maintenance Supplies - General | 5,815.75 | | |
| 0851 | 101 | Street Fund | 5423031 | Chemicals | 3,849.12 | | |
| 0851 | 101 | Street Fund | 5423032 | Fuel Vehicles | 6,347.92 | | |
| 0851 | 101 | Street Fund | 5423041 | Professional Services | 16,374.62 | | |
| 0851 | 101 | Street Fund | 5423042 | Telephone & Postage | 106.81 | | |
| 0851 | 101 | Street Fund | 5423043 | Travel | 171.83 | | |
| 0851 | 101 | Street Fund | 5423046 | Insurance | 6,321.40 | | |
| 0851 | 101 | Street Fund | 5423048 | Repair & Maintenance Equipment | 2,245.66 | | |
| 0851 | 101 | Street Fund | 5423048 | Repair & Maintenance Vehicles | 866.91 | | |
| 0851 | 101 | Street Fund | 5423048 | Repair & Maintenance Roadway | 7,947.69 | | |
| 0851 | 101 | Street Fund | 5423049 | Memberships & Registrations | 1,913.67 | | |
| 0851 | 101 | Street Fund | 5423053 | Excise Taxes | 25.13 | | |
| 0851 | 101 | Street Fund | 5426347 | Electricity | 79,729.66 | | |
| 0851 | 101 | Street Fund | 5426410 | Salaries & Wages | 851.10 | | |
| 0851 | 101 | Street Fund | 5426410 | Longevity | 40.83 | | |
| 0851 | 101 | Street Fund | 5426410 | Overtime | 12.65 | | |
| 0851 | 101 | Street Fund | 5426420 | Social Security | 76.39 | | |
| 0851 | 101 | Street Fund | 5426420 | Retirement/PERS | 73.70 | | |
| 0851 | 101 | Street Fund | 5426420 | Employee Medical Insurance | 370.82 | | |
| 0851 | 101 | Street Fund | 5426420 | Industrial Insurance | 18.91 | | |
| 0851 | 101 | Street Fund | 5426431 | Operating/Maintenance Supplies - General | 1,042.04 | | |
| 0851 | 101 | Street Fund | 5426447 | Electricity | 3,517.93 | | |
| 0851 | 101 | Street Fund | 5426448 | Repair & Maintenance Equipment | 511.26 | | |
| 0851 | 101 | Street Fund | 5426449 | Miscellaneous Fees & Charges | 182.00 | | |
| 0851 | 101 | Street Fund | 5426610 | Salaries & Wages | 2,481.64 | | |
| 0851 | 101 | Street Fund | 5426610 | Longevity | 41.80 | | |
| 0851 | 101 | Street Fund | 5426610 | Overtime | 64.84 | | |
| 0851 | 101 | Street Fund | 5426620 | Social Security | 193.83 | | |
| 0851 | 101 | Street Fund | 5426620 | Retirement/PERS | 182.76 | | |
| 0851 | 101 | Street Fund | 5426620 | Employee Medical Insurance | 588.26 | | |
| 0851 | 101 | Street Fund | 5426620 | Industrial Insurance | 64.66 | | |
| 0851 | 101 | Street Fund | 5426631 | Operating/Maintenance Supplies - General | 5,546.34 | | |
| 0851 | 101 | Street Fund | 5426710 | Salaries & Wages | 19,430.22 | | |
| 0851 | 101 | Street Fund | 5426710 | Longevity | 755.88 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|-----------------------------|--------------|--|---------------|----------------------|-------------------------------|
| 0851 | 101 | Street Fund | 5426710 | Overtime | 259.36 | | |
| 0851 | 101 | Street Fund | 5426720 | Social Security | 1,489.41 | | |
| 0851 | 101 | Street Fund | 5426720 | Retirement/PERS | 1,469.62 | | |
| 0851 | 101 | Street Fund | 5426720 | Employee Medical Insurance | 6,207.95 | | |
| 0851 | 101 | Street Fund | 5426720 | Industrial Insurance | 501.14 | | |
| 0851 | 101 | Street Fund | 5426720 | Uniforms | 135.99 | | |
| 0851 | 101 | Street Fund | 5426720 | Uniform Cleaning | 247.84 | | |
| 0851 | 101 | Street Fund | 5426731 | Operating/Maintenance Supplies - General | 2,417.36 | | |
| 0851 | 101 | Street Fund | 5426732 | Fuel Vehicles | 5,855.07 | | |
| 0851 | 101 | Street Fund | 5426748 | Repair & Maintenance Equipment | 2,064.46 | | |
| 0851 | 101 | Street Fund | 5426749 | Dump Fees - Street Sweeping | 4,699.90 | 203,412.58 | 540 Transportation |
| 0851 | 101 | Street Fund | 5812000 | Interfund Loan Principal | 650.00 | 650.00 | 580 Nonexpenditure |
| 0851 | 101 | Street Fund | 5924482 | Interfund Loan Interest | 10.00 | 10.00 | 592 Debt Service |
| 0851 | 101 | Street Fund | 5974201 | Transfer-Out to 102 Street Capital | 29,500.00 | 29,500.00 | 597 Other Financing Uses |
| | | | | | | 413,681.15 | Total 101 Expenditures |
| 0851 | 102 | Street Capital Fund | 3088000 | Unreserved Beginning | 16,075.75 | 16,075.75 | |
| 0851 | 102 | Street Capital Fund | 3340382 | TIB Fuel Tax Grant - Franklin Ave | 166,327.00 | | |
| 0851 | 102 | Street Capital Fund | 3392202 | STP - L Street Project | 26,600.79 | | |
| 0851 | 102 | Street Capital Fund | 3392202 | STP - Jackson Street Project | 26,375.58 | 219,303.37 | 339 Intergov't Revenues |
| 0851 | 102 | Street Capital Fund | 3611100 | Investment Interest | 47.99 | 47.99 | 360 Miscellaneous Revenues |
| 0851 | 102 | Street Capital Fund | 3974200 | Transfer-In from 101 Street Fund | 29,500.00 | 29,500.00 | 397 Other Financing Sources |
| | | | | | | 264,927.11 | Total 102 Revenues |
| 0851 | 102 | Street Capital Fund | 5088000 | Unreserved Ending | 25,899.41 | 25,899.41 | |
| 0851 | 102 | Street Capital Fund | 5959541 | Franklin Ave Engineering Services | 35,740.00 | | |
| 0851 | 102 | Street Capital Fund | 5959544 | Advertisement - Franklin Ave | 440.76 | | |
| 0851 | 102 | Street Capital Fund | 5959563 | Franklin Ave Construction | 140,064.34 | | |
| 0851 | 102 | Street Capital Fund | 5959541 | L Street Engineering Services | 31,739.60 | | |
| 0851 | 102 | Street Capital Fund | 5959541 | Jackson Street Engineering Services | 31,043.00 | 239,027.70 | |
| | | | | | | 264,927.11 | Total 102 Expenditures |
| 0851 | 104 | Trails & Path Services Fund | 3088000 | Unreserved Beginning | 12,453.18 | 12,453.18 | |
| 0851 | 104 | Trails & Path Services Fund | 3611100 | Investment Interest | 46.97 | | |
| 0851 | 104 | Trails & Path Services Fund | 3671100 | Donations From Private Sources | 24,000.00 | 24,046.97 | 360 Miscellaneous Revenues |
| 0851 | 104 | Trails & Path Services Fund | 3976200 | Transfer-In from Special Projects Fund 150 | 88,354.21 | 88,354.21 | 397 Other Financing Sources |
| | | | | | | 124,854.36 | Total 104 Revenues |
| 0851 | 104 | Trails & Path Services Fund | 5956241 | Professional Services - Pioneer Path | 12,330.88 | | |
| 0851 | 104 | Trails & Path Services Fund | 5956263 | Construction - Pioneer Path | 112,523.48 | | |
| | | | | | | 124,854.36 | 595 Capital |
| | | | | | | 124,854.36 | Total 104 Expenditures |
| 0851 | 106 | Tourism Development Fund | 3088000 | Unreserved Beginning | 47,522.54 | 47,522.54 | |
| 0851 | 106 | Tourism Development Fund | 3133000 | Hotel/Motel Tax | 38,850.18 | 38,850.18 | 310 Taxes |
| 0851 | 106 | Tourism Development Fund | 3219000 | Business Licenses | 24,724.20 | 24,724.20 | 320 Licenses/Permits |
| 0851 | 106 | Tourism Development Fund | 3611100 | Investment Interest | 72.25 | 72.25 | 360 Miscellaneous Revenues |

33

City of Toppenish

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------------------|--------------|---|---------------|----------------------|--------------------------------|
| 0851 | 106 | Tourism Development Fund | 5088000 | Unreserved Ending | 31,901.32 | 31,901.32 | |
| 0851 | 106 | Tourism Development Fund | 5573010 | Salaries & Wages | 5,127.08 | | |
| 0851 | 106 | Tourism Development Fund | 5573010 | Longevity | 80.54 | | |
| 0851 | 106 | Tourism Development Fund | 5573020 | Social Security | 379.42 | | |
| 0851 | 106 | Tourism Development Fund | 5573020 | Retirement/PERS | 367.36 | | |
| 0851 | 106 | Tourism Development Fund | 5573020 | Employee Medical Insurance | 1,413.06 | | |
| 0851 | 106 | Tourism Development Fund | 5573020 | Industrial Insurance | 20.40 | | |
| 0851 | 106 | Tourism Development Fund | 5573031 | Office & Operating Supplies | 11.65 | | |
| 0851 | 106 | Tourism Development Fund | 5573031 | Photocopies | 5.18 | | |
| 0851 | 106 | Tourism Development Fund | 5573041 | Professional Services | 352.33 | | |
| 0851 | 106 | Tourism Development Fund | 5573041 | Tourism Contract - Toppenish Chamber | 49,448.29 | | |
| 0851 | 106 | Tourism Development Fund | 5573041 | Tourism Contract - Y.V. Rail and Steam | 6,083.80 | | |
| 0851 | 106 | Tourism Development Fund | 5573041 | Tourism Contract - CW Junior Livestock Show | 2,300.00 | | |
| 0851 | 106 | Tourism Development Fund | 5573041 | Tourism Contract - Y.V. Visitor's & Convention Bureau | 6,300.00 | | |
| 0851 | 106 | Tourism Development Fund | 5573042 | Telephone & Postage | 344.69 | | |
| 0851 | 106 | Tourism Development Fund | 5573044 | Tourism Advertising | 146.76 | | |
| 0851 | 106 | Tourism Development Fund | 5573048 | Repair & Maintenance - Vehicles | 320.75 | | |
| 0851 | 106 | Tourism Development Fund | 5573048 | Repair & Maintenance - Tourism Signs | 4,131.24 | | |
| 0851 | 106 | Tourism Development Fund | 5573049 | Miscellaneous Fees & Charges | 2,435.30 | 79,267.85 | 557 Community Services |
| | | | | | | 111,169.17 | Total 106 Expenditures |
| 0851 | 108 | Cemetery Fund | 3088000 | Unreserved Beginning | 37,524.53 | 37,524.53 | |
| 0851 | 108 | Cemetery Fund | 3111000 | Real & Personal Property Taxes | 28,700.00 | 28,700.00 | 310 Taxes |
| 0851 | 108 | Cemetery Fund | 3436000 | Open/Close Fees | 16,965.00 | | |
| 0851 | 108 | Cemetery Fund | 3436000 | Liner Sales | 12,080.00 | | |
| 0851 | 108 | Cemetery Fund | 3436000 | Setting Fees | 7,660.00 | | |
| 0851 | 108 | Cemetery Fund | 3436000 | Sale of Grave Site | 14,160.00 | | |
| 0851 | 108 | Cemetery Fund | 3436000 | Saturday Service Fee | 930.00 | 51,795.00 | 340 Charges for Goods/Services |
| 0851 | 108 | Cemetery Fund | 3611100 | Investment Interest | 88.00 | 88.00 | 360 Miscellaneous Revenues |
| | | | | | | 118,107.53 | Total 108 Revenues |
| 0851 | 108 | Cemetery Fund | 5088000 | Unreserved Ending | 50,844.33 | 50,844.33 | |
| 0851 | 108 | Cemetery Fund | 5365010 | Salaries & Wages | 27,391.76 | | |
| 0851 | 108 | Cemetery Fund | 5365010 | Longevity | 212.65 | | |
| 0851 | 108 | Cemetery Fund | 5365010 | Overtime | 627.35 | | |
| 0851 | 108 | Cemetery Fund | 5365020 | Social Security | 2,109.69 | | |
| 0851 | 108 | Cemetery Fund | 5365020 | Unemployment Compensation | 497.38 | | |
| 0851 | 108 | Cemetery Fund | 5365020 | Retirement/PERS | 2,042.39 | | |
| 0851 | 108 | Cemetery Fund | 5365020 | Employee Medical Insurance | 9,930.28 | | |
| 0851 | 108 | Cemetery Fund | 5365020 | Industrial Insurance | 846.48 | | |
| 0851 | 108 | Cemetery Fund | 5365020 | Uniforms & Clothing | 170.07 | | |
| 0851 | 108 | Cemetery Fund | 5365020 | Uniform Cleaning | 315.35 | | |
| 0851 | 108 | Cemetery Fund | 5365031 | Photocopies | 2.68 | | |
| 0851 | 108 | Cemetery Fund | 5365031 | Operating/Maintenance Supplies - General | 1,500.50 | | |
| 0851 | 108 | Cemetery Fund | 5365031 | Chemicals | 659.87 | | |
| 0851 | 108 | Cemetery Fund | 5365032 | Fuel Vehicles | 1,543.80 | | |
| 0851 | 108 | Cemetery Fund | 5365034 | Linens & Markers | 5,270.00 | | |
| 0851 | 108 | Cemetery Fund | 5365035 | Small Tools & Minor Equipment | 89.65 | | |
| 0851 | 108 | Cemetery Fund | 5365041 | Professional Services | 5,917.92 | | |
| 0851 | 108 | Cemetery Fund | 5365041 | Alarm Monitoring | 336.40 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------------------------------|--------------|---|---------------|----------------------|-------------------------------|
| 0851 | 108 | Cemetery Fund | 5365042 | Telephone & Postage | 432.06 | | |
| 0851 | 108 | Cemetery Fund | 5365046 | Insurance | 1,295.34 | | |
| 0851 | 108 | Cemetery Fund | 5365047 | Fuel for Heating | 99.27 | | |
| 0851 | 108 | Cemetery Fund | 5365047 | Electricity | 1,643.50 | | |
| 0851 | 108 | Cemetery Fund | 5365047 | Irrigation Water | 1,057.55 | | |
| 0851 | 108 | Cemetery Fund | 5365047 | City Utility Services | 147.36 | | |
| 0851 | 108 | Cemetery Fund | 5365048 | Repair & Maintenance Equipment | 2,551.12 | | |
| 0851 | 108 | Cemetery Fund | 5365053 | Excise Taxes | 572.78 | 67,263.20 | 536 Cemetery |
| | | | | | | 118,107.53 | Total 108 Expenditures |
| 0851 | 116 | Municipal Capital Improvement Fund | 3081000 | Reserved Beginning Fund Balance | 722,783.08 | 722,783.08 | |
| 0851 | 116 | Municipal Capital Improvement Fund | 3173400 | REET 1-First Quarter Percent | 16,235.16 | 16,235.16 | |
| 0851 | 116 | Municipal Capital Improvement Fund | 3611100 | Investment Interest | 1,052.35 | 1,052.35 | |
| | | | | | | 740,070.59 | Total 116 Revenues |
| 0851 | 116 | Municipal Capital Improvement Fund | 5081000 | Reserved Ending Fund Balance | 637,576.46 | 637,576.46 | |
| 0851 | 116 | Municipal Capital Improvement Fund | 5941841 | Professional Services - City Hall Roof Replacement | 2,925.23 | | |
| 0851 | 116 | Municipal Capital Improvement Fund | 5941863 | Capital Improvement - City Hall Roof Replacement | 65,464.99 | | |
| 0851 | 116 | Municipal Capital Improvement Fund | 5941841 | Professional Services - Safe Haven Roof Replacement | 2,925.22 | | |
| 0851 | 116 | Municipal Capital Improvement Fund | 5941863 | Capital Improvement - Safe Haven Roof Replacement | 31,178.69 | 102,494.13 | 594 Capital |
| | | | | | | 740,070.59 | Total 116 Expenditures |
| 0851 | 119 | Public Safety Grants Fund | 3088000 | Unreserved Beginning | 47,883.02 | 47,883.02 | |
| 0851 | 119 | Public Safety Grants Fund | 3319704 | FEMA Assistance to Firefighters Grant | 22,882.00 | | |
| 0851 | 119 | Public Safety Grants Fund | 3370721 | Casino Grant - Police | 29,805.00 | | |
| 0851 | 119 | Public Safety Grants Fund | 3370722 | Casino Grant - Fire | 24,093.00 | 76,780.00 | 330 Intergov't Revenue |
| 0851 | 119 | Public Safety Grants Fund | 3611100 | Investment Interest | 80.26 | 80.26 | 360 Miscellaneous Revenues |
| 0851 | 119 | Public Safety Grants Fund | 3972200 | Transfer-In from G.F. Fire | 1,144.00 | 1,144.00 | 390 Other Funding Sources |
| | | | | | | 125,887.28 | Total 119 Revenues |
| 0851 | 119 | Public Safety Grants Fund | 5088000 | Unreserved Ending | 10,795.33 | 10,795.33 | |
| 0851 | 119 | Public Safety Grants Fund | 5213031 | Office & Operating Supplies | 5,280.70 | | |
| 0851 | 119 | Public Safety Grants Fund | 5213035 | Small Tools & Minor Equipment | 197.45 | | |
| 0851 | 119 | Public Safety Grants Fund | 5222031 | Office & Operating Supplies | 24,026.40 | | |
| 0851 | 119 | Public Safety Grants Fund | 5222048 | Repair & Maintenance Vehicles | 8,130.26 | 37,634.81 | 520 Public Safety |
| 0851 | 119 | Public Safety Grants Fund | 5942164 | Capital Purchase - Equipment | 31,097.64 | | |
| 0851 | 119 | Public Safety Grants Fund | 5942264 | Capital Purchase - Equipment | 2,694.91 | | |
| 0851 | 119 | Public Safety Grants Fund | 5942264 | Capital Purchase - Equipment | 22,890.00 | | |
| 0851 | 119 | Public Safety Grants Fund | 5942264 | Capital Purchase - City Match | 1,144.10 | 57,826.65 | 594 Capital |
| 0851 | 119 | Public Safety Grants Fund | 5972100 | Transfer-Out to G.F. Police Casino Grant | 1,907.59 | | |
| 0851 | 119 | Public Safety Grants Fund | 5972100 | Transfer-Out to C.J. Police Casino Grant | 429.90 | | |
| 0851 | 119 | Public Safety Grants Fund | 5972200 | Transfer-Out to G.F. Fire Casino Grant | 17,293.00 | 19,630.49 | 597 Other Funding Uses |
| | | | | | | 125,887.28 | Total 119 Expenditures |
| 0851 | 121 | Urban Devel Action Grant (UDAG) Fund | 3088000 | Unreserved Beginning | 30,918.20 | 30,918.20 | |
| 0851 | 121 | Urban Devel Action Grant (UDAG) Fund | 3611100 | Investment Interest | 60.07 | 60.07 | 360 Miscellaneous |
| | | | | | | 30,978.27 | Total 121 Revenues |
| 0851 | 121 | Urban Devel Action Grant (UDAG) Fund | 5088000 | Unreserved Ending | 30,978.27 | 30,978.27 | |
| | | | | | | 30,978.27 | Total 121 Expenditures |

35

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|---|--------------|---|---------------|----------------------|--------------------------------|
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 3088000 | Unreserved Beginning | 28,561.95 | 28,561.95 | |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 3311692 | Equitable Sharing Program | 6,687.87 | 6,687.87 | 330 Intergov't Revenue |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 3565000 | SIDA Equipment Assessments | 2,523.21 | 2,523.21 | 350 Fines/Penalties |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 3611100 | Investment Interest | 64.40 | | |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 3691000 | Sale of Scrap & Junk | 5,637.99 | | |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 3693000 | Forfeit Property - Local | 2,467.80 | 8,170.19 | 360 Miscellaneous Revenues |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 3860000 | Drug Forfeited Property - State Portion | 274.20 | 274.20 | |
| | | | | | | 46,217.42 | Total 129 Revenues |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 5088000 | Unreserved Ending | 40,659.39 | 40,659.39 | |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 5212141 | Professional Services | 1,204.98 | | |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 5212145 | Leases | 1,150.00 | | |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 5212146 | Insurance | 910.34 | | |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 5212149 | Miscellaneous Fees & Charges | 1,818.00 | | |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 5212149 | Memberships & Registrations | 175.00 | | |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 5212153 | Excise Taxes | 0.51 | 5,258.83 | 521 Law Enforcement |
| 0851 | 129 | Special Invest Drug Account (SIDA) Fund | 5860000 | Drug Forfeited Property - State Portion | 299.20 | 299.20 | |
| | | | | | | 46,217.42 | Total 129 Expenditures |
| 0851 | 150 | Special Projects Fund | 3088000 | Unreserved Beginning | 517,693.69 | 517,693.69 | |
| 0851 | 150 | Special Projects Fund | 3331422 | CDBG - NSP Grant | 6,588.64 | 6,588.64 | 330 Intergovern't Revenues |
| 0851 | 150 | Special Projects Fund | 3439500 | Abatement Charges | 2,797.63 | 2,797.63 | 340 Charges for Goods/Services |
| 0851 | 150 | Special Projects Fund | 3611100 | Investment Interest | 1,449.50 | | |
| 0851 | 150 | Special Projects Fund | 3614000 | Interest on Notes & Loans | 11,157.98 | | |
| 0851 | 150 | Special Projects Fund | 3614000 | Interest on Revolving Loan | 164.33 | | |
| 0851 | 150 | Special Projects Fund | 3699000 | Other Miscellaneous Revenues | 3,565.63 | 16,337.44 | 360 Miscellaneous Revenues |
| 0851 | 150 | Special Projects Fund | 3890000 | Notes Receivable - Principal - HSG I | 3,406.81 | | |
| 0851 | 150 | Special Projects Fund | 3890000 | Notes Receivable - Principal - HSG I Def | 70,862.64 | | |
| 0851 | 150 | Special Projects Fund | 3890000 | Notes Receivable - Principal - Revol Loan | 1,635.67 | 75,905.12 | |
| | | | | | | 619,322.52 | Total 150 Revenues |
| 0851 | 150 | Special Projects Fund | 5088000 | Unreserved Ending | 396,038.97 | 396,038.97 | |
| 0851 | 150 | Special Projects Fund | 5572010 | Salaries & Wages | 4,140.89 | | |
| 0851 | 150 | Special Projects Fund | 5572010 | Longevity | 6.02 | | |
| 0851 | 150 | Special Projects Fund | 5572010 | Overtime | 115.26 | | |
| 0851 | 150 | Special Projects Fund | 5572020 | Social Security | 314.54 | | |
| 0851 | 150 | Special Projects Fund | 5572020 | Unemployment Compensation | 62.04 | | |
| 0851 | 150 | Special Projects Fund | 5572020 | Retirement/PERS | 306.32 | | |
| 0851 | 150 | Special Projects Fund | 5572020 | Employee Medical Insurance | 1,521.70 | | |
| 0851 | 150 | Special Projects Fund | 5572020 | Industrial Insurance | 136.97 | | |
| 0851 | 150 | Special Projects Fund | 5572031 | Operating/Maintenance Supplies - Gen | 151.84 | | |
| 0851 | 150 | Special Projects Fund | 5572041 | Professional Services | 7,445.89 | | |
| 0851 | 150 | Special Projects Fund | 5591041 | Professional Services | 6,588.64 | | |
| 0851 | 150 | Special Projects Fund | 5593041 | Professional Services | 146.00 | | |
| 0851 | 150 | Special Projects Fund | 5593049 | Miscellaneous Fees & Charges | 412.00 | | |
| 0851 | 150 | Special Projects Fund | 5593049 | Abatement Charges | 756.13 | | |
| 0851 | 150 | Special Projects Fund | 5593049 | Downtown Revitalization Grant Program | 15,091.98 | 37,196.22 | 550 Economic Environment |
| 0851 | 150 | Special Projects Fund | 5941841 | Professional Service - Capital | 5,502.50 | | |
| 0851 | 150 | Special Projects Fund | 5941862 | Capital Improvements Facilities | 33,227.94 | | |
| 0851 | 150 | Special Projects Fund | 5942164 | Capital Purchase - Equipment | 14,580.85 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------------------------------|--------------|---|---------------|----------------------|--------------------------------|
| 0851 | 150 | Special Projects Fund | 5947641 | Capital Professional Services - Park Plan | 952.72 | | |
| 0851 | 150 | Special Projects Fund | 5947664 | Capital Purchase - Equipment | 43,469.11 | 97,733.12 | 594 Capital |
| 0851 | 150 | Special Projects Fund | 5976200 | Transfer-Out to 104 Trails & Pathways | 88,354.21 | 88,354.21 | 597 Other Financing Uses |
| | | | | | | 619,322.52 | Total 150 Expenditures |
| 0851 | 170 | Housing Rehabilitation Fund | 3088000 | Unreserved Beginning | 314,989.00 | 314,989.00 | |
| 0851 | 170 | Housing Rehabilitation Fund | 3611100 | Investment Interest | 685.23 | | |
| 0851 | 170 | Housing Rehabilitation Fund | 3614000 | Interest on Notes & Loans | 3,841.15 | | |
| 0851 | 170 | Housing Rehabilitation Fund | 3699000 | Other Miscellaneous Revenues | 2,809.28 | 7,335.66 | 360 Miscellaneous Revenues |
| 0851 | 170 | Housing Rehabilitation Fund | 3890000 | Notes Receivable -Principal - HSG II | 26,395.68 | | |
| 0851 | 170 | Housing Rehabilitation Fund | 3890000 | Notes Receivable - Principal - HSG II Def | 19,355.80 | | |
| 0851 | 170 | Housing Rehabilitation Fund | 3890000 | Notes Receivable - Principal - HSG III | 16,292.55 | | |
| 0851 | 170 | Housing Rehabilitation Fund | 3890000 | Notes Receivable - Principal - HSG IV | 27,760.85 | 89,804.88 | 380 Nonrevenues |
| | | | | | | 412,129.54 | Total 170 Revenues |
| 0851 | 170 | Housing Rehabilitation Fund | 5088000 | Unreserved Ending | 375,710.11 | 375,710.11 | |
| 0851 | 170 | Housing Rehabilitation Fund | 5592031 | Photocopies | 0.04 | | |
| 0851 | 170 | Housing Rehabilitation Fund | 5592041 | Professional Services | 14,987.04 | | |
| 0851 | 170 | Housing Rehabilitation Fund | 5592041 | Professional Services - Loan Defaults | 19,847.08 | | |
| 0851 | 170 | Housing Rehabilitation Fund | 5592042 | Telephone & Postage | 4.04 | | |
| 0851 | 170 | Housing Rehabilitation Fund | 5592049 | Miscellaneous Fees & Charges | 1,581.23 | 36,419.43 | 559 Housing/Comm Devel |
| | | | | | | 412,129.54 | Total 170 Expenditures |
| 0851 | 225 | Comm Economic Devel Loan (CERB) Fund | 3088000 | Unreserved Beginning | 22,517.43 | 22,517.43 | |
| 0851 | 225 | Comm Economic Devel Loan (CERB) Fund | 3111000 | Real & Personal Property Taxes | 16,670.00 | 16,670.00 | 310 Taxes |
| 0851 | 225 | Comm Economic Devel Loan (CERB) Fund | 3611100 | Investment Interest | 27.40 | 27.40 | 360 Miscellaneous Revenues |
| | | | | | | 39,214.83 | Total 225 Revenues |
| 0851 | 225 | Comm Economic Devel Loan (CERB) Fund | 5088000 | Unreserved Ending | 22,548.16 | 22,548.16 | |
| 0851 | 225 | Comm Economic Devel Loan (CERB) Fund | 5913878 | Interlocal Governmental Loans-Principal | 16,666.67 | 16,666.67 | |
| | | | | | | 39,214.83 | Total 225 Expenditures |
| 0851 | 401 | Water Fund | 3088000 | Unreserved Beginning | 1,778,800.53 | 1,778,800.53 | |
| 0851 | 401 | Water Fund | 3424000 | Water Inspection Fee | 45.83 | | |
| 0851 | 401 | Water Fund | 3434000 | Water Sales Residential | 1,060,703.55 | | |
| 0851 | 401 | Water Fund | 3434000 | Water Sales Commercial | 195,051.85 | | |
| 0851 | 401 | Water Fund | 3434000 | Water Sales Commercial Fire Sprinklers | 308.03 | | |
| 0851 | 401 | Water Fund | 3434000 | Water Sales Public Authorities | 30,357.98 | | |
| 0851 | 401 | Water Fund | 3434000 | Water Sales City | 33,279.39 | | |
| 0851 | 401 | Water Fund | 3434000 | Water Hydrant Sales | 3,247.30 | | |
| 0851 | 401 | Water Fund | 3434000 | Water Turn Off Fees | 14,628.56 | | |
| 0851 | 401 | Water Fund | 3434000 | Water Connection Fees | 4,172.38 | | |
| 0851 | 401 | Water Fund | 3434000 | Hydrant Replacement Fees | 1,805.58 | 1,343,600.45 | 340 Charges for Goods/Services |
| 0851 | 401 | Water Fund | 3611100 | Investment Interest | 3,852.41 | | |
| 0851 | 401 | Water Fund | 3625000 | Space & Facilities Leases | 58,936.25 | 62,788.66 | 360 Miscellaneous Revenues |
| 0851 | 401 | Water Fund | 3793400 | General Facility Fee - Water | 5,200.00 | 5,200.00 | 370 Capital Contributions |
| 0851 | 401 | Water Fund | 3828000 | Well #9 Project | 63,674.91 | | |
| 0851 | 401 | Water Fund | 3899000 | Utility Deposits | -22,066.03 | 41,608.88 | 380 Nonrevenues |
| | | | | | | 3,231,998.52 | Total 401 Revenues |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|------------|--------------|--------------------------------------|---------------|----------------------|--------------------|
| 0851 | 401 | Water Fund | 5088000 | Unreserved Ending | 2,005,359.64 | 2,005,359.64 | |
| 0851 | 401 | Water Fund | 5341010 | Salaries & Wages | 76,896.65 | | |
| 0851 | 401 | Water Fund | 5341010 | Longevity | 1,488.55 | | |
| 0851 | 401 | Water Fund | 5341020 | Social Security | 5,815.51 | | |
| 0851 | 401 | Water Fund | 5341020 | Retirement/PERS | 5,586.73 | | |
| 0851 | 401 | Water Fund | 5341020 | Employee Medical Insurance | 20,427.63 | | |
| 0851 | 401 | Water Fund | 5341020 | Industrial Insurance | 1,086.02 | | |
| 0851 | 401 | Water Fund | 5341020 | Uniforms & Clothing | 225.00 | | |
| 0851 | 401 | Water Fund | 5341031 | Photocopies | 262.63 | | |
| 0851 | 401 | Water Fund | 5341041 | Professional Services | 252.00 | | |
| 0851 | 401 | Water Fund | 5341042 | Telephone & Postage | 4,358.74 | | |
| 0851 | 401 | Water Fund | 5341043 | Travel | 133.38 | | |
| 0851 | 401 | Water Fund | 5341049 | Miscellaneous Fees & Charges | 128.25 | | |
| 0851 | 401 | Water Fund | 5341049 | Memberships & Registrations | 170.29 | | |
| 0851 | 401 | Water Fund | 5345010 | Salaries & Wages | 75,644.21 | | |
| 0851 | 401 | Water Fund | 5345010 | Longevity | 1,563.67 | | |
| 0851 | 401 | Water Fund | 5345010 | Overtime | 1,458.87 | | |
| 0851 | 401 | Water Fund | 5345020 | Social Security | 5,788.25 | | |
| 0851 | 401 | Water Fund | 5345020 | Unemployment Compensation | 2,657.37 | | |
| 0851 | 401 | Water Fund | 5345020 | Retirement/PERS | 5,592.24 | | |
| 0851 | 401 | Water Fund | 5345020 | Employee Medical Insurance | 27,754.13 | | |
| 0851 | 401 | Water Fund | 5345020 | Industrial Insurance | 2,136.17 | | |
| 0851 | 401 | Water Fund | 5345020 | Uniforms & Clothing | 620.76 | | |
| 0851 | 401 | Water Fund | 5345020 | Uniform Cleaning | 1,225.93 | | |
| 0851 | 401 | Water Fund | 5345031 | Operating/Maintenance Supplies - Gen | 11,644.92 | | |
| 0851 | 401 | Water Fund | 5345035 | Small Tools & Minor Equipment | 1,188.03 | | |
| 0851 | 401 | Water Fund | 5345041 | Professional Services | 52.00 | | |
| 0851 | 401 | Water Fund | 5345048 | Repair & Maintenance Equipment | 182.53 | | |
| 0851 | 401 | Water Fund | 5348010 | Salaries & Wages | 83,758.13 | | |
| 0851 | 401 | Water Fund | 5348010 | Longevity | 2,008.56 | | |
| 0851 | 401 | Water Fund | 5348010 | Overtime | 764.17 | | |
| 0851 | 401 | Water Fund | 5348020 | Social Security | 6,369.72 | | |
| 0851 | 401 | Water Fund | 5348020 | Unemployment Compensation | 1,480.52 | | |
| 0851 | 401 | Water Fund | 5348020 | Retirement/PERS | 6,112.67 | | |
| 0851 | 401 | Water Fund | 5348020 | Employee Medical Insurance | 31,514.85 | | |
| 0851 | 401 | Water Fund | 5348020 | Industrial Insurance | 1,502.24 | | |
| 0851 | 401 | Water Fund | 5348031 | Office & Operating Supplies | 3,301.63 | | |
| 0851 | 401 | Water Fund | 5348031 | Operating/Maintenance Supplies - Gen | 30,565.41 | | |
| 0851 | 401 | Water Fund | 5348031 | Chemicals | 15,157.07 | | |
| 0851 | 401 | Water Fund | 5348032 | Fuel Vehicles | 12,035.30 | | |
| 0851 | 401 | Water Fund | 5348035 | Small Tools & Minor Equipment | 822.18 | | |
| 0851 | 401 | Water Fund | 5348041 | Professional Services | 27,290.39 | | |
| 0851 | 401 | Water Fund | 5348041 | Alarm Monitoring | 839.29 | | |
| 0851 | 401 | Water Fund | 5348041 | Cross Connection Program | 35,473.24 | | |
| 0851 | 401 | Water Fund | 5348042 | Telephone & Postage | 2,640.28 | | |
| 0851 | 401 | Water Fund | 5348043 | Travel | 31.61 | | |
| 0851 | 401 | Water Fund | 5348044 | Advertising | 58.66 | | |
| 0851 | 401 | Water Fund | 5348045 | Rentals | 75.00 | | |
| 0851 | 401 | Water Fund | 5348046 | Insurance | 25,544.17 | | |
| 0851 | 401 | Water Fund | 5348047 | Fuel for Heating | 5,694.99 | | |
| 0851 | 401 | Water Fund | 5348047 | Electricity | 80,038.21 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|-----------------|--------------|--|---------------|----------------------|--------------------------------|
| 0851 | 401 | Water Fund | 5348047 | City Utility Services | 2,302.99 | | |
| 0851 | 401 | Water Fund | 5348047 | Irrigation Water | 192.56 | | |
| 0851 | 401 | Water Fund | 5348048 | Repair & Maintenance Equipment | 10,721.31 | | |
| 0851 | 401 | Water Fund | 5348048 | Repair & Maint. Hydrants/Valves | 2,427.14 | | |
| 0851 | 401 | Water Fund | 5348049 | Miscellaneous Fees & Charges | 154.58 | | |
| 0851 | 401 | Water Fund | 5348049 | Memberships & Registrations | 4,855.28 | | |
| 0851 | 401 | Water Fund | 5348051 | Well Permits - Yakama Nation | 8,000.00 | | |
| 0851 | 401 | Water Fund | 5348053 | Excise Taxes | 86,287.20 | | |
| 0851 | 401 | Water Fund | 5348053 | Property Taxes | 11.10 | | |
| 0851 | 401 | Water Fund | 5348094 | Vehicle Replacement Program | 36,666.67 | | |
| 0851 | 401 | Water Fund | 5348099 | Administrative Service Fee | 277,740.00 | 1,056,777.58 | 534 Water Utilities |
| 0851 | 401 | Water Fund | 5812000 | Interfund Loan Principal | 650.00 | | |
| 0851 | 401 | Water Fund | 5823478 | Intergovern Loan Principal - PWTF #8 | 7,099.71 | | |
| 0851 | 401 | Water Fund | 5823478 | Intergovern Loan Principal - PWTF #9 | 54,453.74 | 62,203.45 | 580 Nonexpenditures |
| 0851 | 401 | Water Fund | 5913478 | Redemp of L-T Debt Princ - Local Loan | 37,560.88 | | |
| 0851 | 401 | Water Fund | 5923482 | Interfund Loan Interest | 10.00 | | |
| 0851 | 401 | Water Fund | 5923483 | Int & Other Debt Service - Local Loan | 11,657.30 | | |
| 0851 | 401 | Water Fund | 5923483 | Intergovern Loan Interest - PWTF #8 | 461.48 | | |
| 0851 | 401 | Water Fund | 5923483 | Intergovern Loan Interest - PWTF #9 | 8,278.99 | 57,968.65 | 591-592 Debt Service |
| 0851 | 401 | Water Fund | 5943441 | Engineering Services Well #9 | 31,182.59 | | |
| 0851 | 401 | Water Fund | 5943441 | Professional Services/Audit Costs | 5,225.00 | | |
| 0851 | 401 | Water Fund | 5943441 | Professional Services/Cultural Resources | 50.00 | | |
| 0851 | 401 | Water Fund | 5943463 | Construction Well #9 | 1,810.98 | | |
| 0851 | 401 | Water Fund | 5943463 | Decommission Wells #1/#2/#4 | 5,420.63 | | |
| 0851 | 401 | Water Fund | 5943463 | Water Tower Insepctions | 6,000.00 | 49,689.20 | 594 Capital |
| | | | | | | 3,231,998.52 | Total 401 Expenditures |
| 0851 | 403 | Wastewater Fund | 3081000 | Reserved Beginning Fund Balance | 192,482.66 | 192,482.66 | |
| 0851 | 403 | Wastewater Fund | 3088000 | Unreserved Beginning | 1,516,038.71 | 1,516,038.71 | |
| 0851 | 403 | Wastewater Fund | 3424000 | Sewer Inspection Fee | 366.64 | | |
| 0851 | 403 | Wastewater Fund | 3435000 | Sewer Sales Residential | 1,576,734.57 | | |
| 0851 | 403 | Wastewater Fund | 3435000 | Sewer Sales Commercial | 340,097.44 | | |
| 0851 | 403 | Wastewater Fund | 3435000 | Sewer Sales Public Authorities | 28,205.32 | | |
| 0851 | 403 | Wastewater Fund | 3435000 | Sewer Sales City | 8,049.22 | | |
| 0851 | 403 | Wastewater Fund | 3435000 | Sewer Service Assistance Fees | 1,251.73 | | |
| 0851 | 403 | Wastewater Fund | 3435000 | Sewer Connection Fees | 1,000.00 | 1,955,704.92 | 340 Charges for Goods/Services |
| 0851 | 403 | Wastewater Fund | 3611100 | Investment Interest | 3,345.38 | 3,345.38 | 360 Miscellaneous Revenues |
| 0851 | 403 | Wastewater Fund | 3793500 | General Facility Fee - Sewer | 3,400.00 | 3,400.00 | 370 Capital Contributions |
| | | | | | | 3,670,971.67 | Total 403 Revenues |
| 0851 | 403 | Wastewater Fund | 5081000 | Reserved Ending Fund Balance | 192,482.66 | 192,482.66 | |
| 0851 | 403 | Wastewater Fund | 5088000 | Unreserved Ending | 1,413,002.36 | 1,413,002.36 | |
| 0851 | 403 | Wastewater Fund | 5351010 | Salaries & Wages | 84,342.22 | | |
| 0851 | 403 | Wastewater Fund | 5351010 | Longevity | 1,631.46 | | |
| 0851 | 403 | Wastewater Fund | 5351020 | Social Security | 6,381.21 | | |
| 0851 | 403 | Wastewater Fund | 5351020 | Retirement/PERS | 6,126.60 | | |
| 0851 | 403 | Wastewater Fund | 5351020 | Employee Medical Insurance | 21,905.25 | | |
| 0851 | 403 | Wastewater Fund | 5351020 | Industrial Insurance | 1,211.54 | | |
| 0851 | 403 | Wastewater Fund | 5351020 | Uniforms & Clothing | 75.00 | | |
| 0851 | 403 | Wastewater Fund | 5351031 | Photocopies | 187.01 | | |
| 0851 | 403 | Wastewater Fund | 5351041 | Professional Services | 306.44 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|-----------------|--------------|--------------------------------------|---------------|----------------------|---------------------|
| 0851 | 403 | Wastewater Fund | 5351042 | Telephone & Postage | 5,308.14 | | |
| 0851 | 403 | Wastewater Fund | 5351043 | Travel | 133.37 | | |
| 0851 | 403 | Wastewater Fund | 5351048 | Repair & Maintenance Equipment | 69.79 | | |
| 0851 | 403 | Wastewater Fund | 5351049 | Miscellaneous Fees & Charges | 128.23 | | |
| 0851 | 403 | Wastewater Fund | 5351049 | Memberships & Registrations | 26.95 | | |
| 0851 | 403 | Wastewater Fund | 5355010 | Salaries & Wages | 134,743.18 | | |
| 0851 | 403 | Wastewater Fund | 5355010 | Longevity | 2,822.67 | | |
| 0851 | 403 | Wastewater Fund | 5355010 | Overtime | 2,499.19 | | |
| 0851 | 403 | Wastewater Fund | 5355020 | Social Security | 10,346.55 | | |
| 0851 | 403 | Wastewater Fund | 5355020 | Unemployment Compensation | 1,480.52 | | |
| 0851 | 403 | Wastewater Fund | 5355020 | Retirement/PERS | 9,974.88 | | |
| 0851 | 403 | Wastewater Fund | 5355020 | Employee Medical Insurance | 39,737.27 | | |
| 0851 | 403 | Wastewater Fund | 5355020 | Industrial Insurance | 3,431.33 | | |
| 0851 | 403 | Wastewater Fund | 5355020 | Uniforms & Clothing | 725.48 | | |
| 0851 | 403 | Wastewater Fund | 5355020 | Uniform Cleaning | 861.05 | | |
| 0851 | 403 | Wastewater Fund | 5355031 | Operating/Maintenance Supplies - Gen | 5,844.39 | | |
| 0851 | 403 | Wastewater Fund | 5355031 | Operating/Maintenance Supplies - Veh | 23.15 | | |
| 0851 | 403 | Wastewater Fund | 5355035 | Small Tools & Minor Equipment | 5,082.33 | | |
| 0851 | 403 | Wastewater Fund | 5355048 | Repair & Maintenance Equipment | 1,300.20 | | |
| 0851 | 403 | Wastewater Fund | 5358010 | Salaries & Wages | 103,621.38 | | |
| 0851 | 403 | Wastewater Fund | 5358010 | Longevity | 1,992.39 | | |
| 0851 | 403 | Wastewater Fund | 5358010 | Overtime | 1,131.74 | | |
| 0851 | 403 | Wastewater Fund | 5358020 | Social Security | 7,874.15 | | |
| 0851 | 403 | Wastewater Fund | 5358020 | Retirement/PERS | 7,590.33 | | |
| 0851 | 403 | Wastewater Fund | 5358020 | Employee Medical Insurance | 32,755.91 | | |
| 0851 | 403 | Wastewater Fund | 5358020 | Industrial Insurance | 1,948.52 | | |
| 0851 | 403 | Wastewater Fund | 5358031 | Office & Operating Supplies | 3,466.65 | | |
| 0851 | 403 | Wastewater Fund | 5358031 | Operating/Maintenance Supplies - Gen | 18,733.54 | | |
| 0851 | 403 | Wastewater Fund | 5358031 | Chemicals | 25,639.24 | | |
| 0851 | 403 | Wastewater Fund | 5358032 | Fuel Vehicles | 8,906.65 | | |
| 0851 | 403 | Wastewater Fund | 5358035 | Small Tools & Minor Equipment | 276.41 | | |
| 0851 | 403 | Wastewater Fund | 5358041 | Professional Services | 40,931.16 | | |
| 0851 | 403 | Wastewater Fund | 5358041 | Alarm Monitoring | 1,205.27 | | |
| 0851 | 403 | Wastewater Fund | 5358042 | Telephone & Postage | 2,794.91 | | |
| 0851 | 403 | Wastewater Fund | 5358043 | Travel | 5.99 | | |
| 0851 | 403 | Wastewater Fund | 5358044 | Advertising | 58.66 | | |
| 0851 | 403 | Wastewater Fund | 5358046 | Insurance | 37,136.20 | | |
| 0851 | 403 | Wastewater Fund | 5358047 | Fuel for Heating | 1,862.14 | | |
| 0851 | 403 | Wastewater Fund | 5358047 | Electricity | 68,455.86 | | |
| 0851 | 403 | Wastewater Fund | 5358047 | City Utility Services | 2,849.14 | | |
| 0851 | 403 | Wastewater Fund | 5358047 | Irrigation Water | 123.34 | | |
| 0851 | 403 | Wastewater Fund | 5358048 | Repair & Maintenance Equipment | 8,433.11 | | |
| 0851 | 403 | Wastewater Fund | 5358049 | Miscellaneous Fees & Charges | 122.34 | | |
| 0851 | 403 | Wastewater Fund | 5358049 | Memberships & Registrations | 905.84 | | |
| 0851 | 403 | Wastewater Fund | 5358049 | Biosolids Removal Program | 9,582.93 | | |
| 0851 | 403 | Wastewater Fund | 5358053 | Excise Taxes | 71,442.79 | | |
| 0851 | 403 | Wastewater Fund | 5358094 | Vehicle Replacement Program | 53,333.33 | | |
| 0851 | 403 | Wastewater Fund | 5358099 | Administrative Service Fee | 352,680.00 | | |
| 0851 | 403 | Wastewater Fund | 5812000 | Interfund Loan Principal | 650.00 | 1,212,565.32 | 535 Sewer Utilities |
| 0851 | 403 | Wastewater Fund | 5823578 | Intergovern Loan Principal - PWTF #4 | 64,068.11 | | |
| 0851 | 403 | Wastewater Fund | 5823578 | Intergovern Loan Principal - PWTF #5 | 70,521.67 | | |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|------------------|--------------|---|---------------|----------------------|--------------------------------|
| 0851 | 403 | Wastewater Fund | 5823578 | Intergovern Loan Principal - PWTF #7 | 41,046.51 | | |
| 0851 | 403 | Wastewater Fund | 5823578 | Intergovern Loan Principal - DOE Cent. | 166,385.73 | | |
| 0851 | 403 | Wastewater Fund | 5823578 | Intergovern Loan Principal - Ecology | 446,945.22 | 789,617.24 | 580 Nonexpenditures |
| 0851 | 403 | Wastewater Fund | 5913578 | Redempt of L-T Debt Princ - Local Loan | 18,500.14 | | |
| 0851 | 403 | Wastewater Fund | 5923582 | Interfund Loan Interest | 10.00 | | |
| 0851 | 403 | Wastewater Fund | 5923583 | Intergovern Loan Interest - Local Loan | 5,741.66 | | |
| 0851 | 403 | Wastewater Fund | 5923583 | Intergovern Loan Interest - PWTF #4 | 3,203.41 | | |
| 0851 | 403 | Wastewater Fund | 5923583 | Intergovern Loan Interest - PWTF #5 | 3,878.69 | | |
| 0851 | 403 | Wastewater Fund | 5923583 | Intergovern Loan Interest - PWTF #7 | 2,873.26 | | |
| 0851 | 403 | Wastewater Fund | 5923583 | Intergovern Loan Interest - DOE Centen. | 26,096.93 | 60,304.09 | 590 Debt Service |
| 0851 | 403 | Wastewater Fund | 5943541 | Engineering Svs YIN Easement Survey | 3,000.00 | 3,000.00 | 394 Capital |
| | | | | | | 3,670,971.67 | Total 403 Expenditures |
| 0851 | 405 | Solid Waste Fund | 3088000 | Unreserved Beginning | 162,942.69 | 162,942.69 | |
| 0851 | 405 | Solid Waste Fund | 3437000 | Solid Waste Services | 700,953.27 | | |
| 0851 | 405 | Solid Waste Fund | 3437000 | Solid Waste Services City | 3,254.47 | | |
| 0851 | 405 | Solid Waste Fund | 3437000 | Solid Waste Services Extra Hauls | 12,726.72 | | |
| 0851 | 405 | Solid Waste Fund | 3437000 | Solid Waste Services Yard Waste | 6,913.91 | 723,848.37 | 340 Charges for Goods/Services |
| 0851 | 405 | Solid Waste Fund | 3611100 | Investment Interest | 296.34 | | |
| 0851 | 405 | Solid Waste Fund | 3661000 | Interfund Loan Interest | 480.00 | 776.34 | 360 Miscellaneous Revenues |
| 0851 | 405 | Solid Waste Fund | 3812000 | Loan Repayment Received | 16,850.00 | 16,850.00 | 380 Nonrevenues |
| | | | | | | 904,417.40 | Total 405 Revenues |
| 0851 | 405 | Solid Waste Fund | 5371010 | Salaries & Wages | 23,269.57 | | |
| 0851 | 405 | Solid Waste Fund | 5371010 | Longevity | 455.18 | | |
| 0851 | 405 | Solid Waste Fund | 5371020 | Social Security | 1,775.15 | | |
| 0851 | 405 | Solid Waste Fund | 5371020 | Retirement/PERS | 1,714.15 | | |
| 0851 | 405 | Solid Waste Fund | 5371020 | Employee Medical Insurance | 7,258.05 | | |
| 0851 | 405 | Solid Waste Fund | 5371020 | Industrial Insurance | 292.28 | | |
| 0851 | 405 | Solid Waste Fund | 5371031 | Photocopies | 196.68 | | |
| 0851 | 405 | Solid Waste Fund | 5371042 | Telephone & Postage | 313.83 | | |
| 0851 | 405 | Solid Waste Fund | 5371043 | Travel | 125.36 | | |
| 0851 | 405 | Solid Waste Fund | 5371049 | Miscellaneous Fees & Charges | 128.22 | | |
| 0851 | 405 | Solid Waste Fund | 5371049 | Memberships & Registrations | 26.95 | | |
| 0851 | 405 | Solid Waste Fund | 5375010 | Salaries & Wages | 16,205.31 | | |
| 0851 | 405 | Solid Waste Fund | 5375010 | Longevity | 287.70 | | |
| 0851 | 405 | Solid Waste Fund | 5375010 | Overtime | 94.47 | | |
| 0851 | 405 | Solid Waste Fund | 5375020 | Social Security | 1,245.88 | | |
| 0851 | 405 | Solid Waste Fund | 5375020 | Unemployment Compensation | 1,480.52 | | |
| 0851 | 405 | Solid Waste Fund | 5375020 | Retirement/PERS | 1,198.96 | | |
| 0851 | 405 | Solid Waste Fund | 5375020 | Employee Medical Insurance | 6,603.20 | | |
| 0851 | 405 | Solid Waste Fund | 5375020 | Industrial Insurance | 439.12 | | |
| 0851 | 405 | Solid Waste Fund | 5375020 | Uniforms & Clothing | 426.94 | | |
| 0851 | 405 | Solid Waste Fund | 5375020 | Uniform Cleaning | 566.65 | | |
| 0851 | 405 | Solid Waste Fund | 5375031 | Operating/Maintenance Supplies - Gen | 3,108.43 | | |
| 0851 | 405 | Solid Waste Fund | 5375031 | Operating/Maintenance Supplies - Veh | 457.48 | | |
| 0851 | 405 | Solid Waste Fund | 5375035 | Small Tools & Minor Equipment | 45.72 | | |
| 0851 | 405 | Solid Waste Fund | 5375048 | Repair & Maintenance Equipment | 267.33 | | |
| 0851 | 405 | Solid Waste Fund | 5378010 | Salaries & Wages | 127,382.11 | | |
| 0851 | 405 | Solid Waste Fund | 5378010 | Longevity | 3,437.86 | | |

City of Toppenish

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|------------------|--------------|--------------------------------------|-------------------|----------------------|--------------------------------|
| 0851 | 405 | Solid Waste Fund | 5378010 | Overtime | 790.66 | | |
| 0851 | 405 | Solid Waste Fund | 5378020 | Social Security | 10,116.91 | | |
| 0851 | 405 | Solid Waste Fund | 5378020 | Retirement/PERS | 9,717.21 | | |
| 0851 | 405 | Solid Waste Fund | 5378020 | Employee Medical Insurance | 45,227.70 | | |
| 0851 | 405 | Solid Waste Fund | 5378020 | Industrial Insurance | 2,509.02 | | |
| 0851 | 405 | Solid Waste Fund | 5378031 | Office & Operating Supplies | 753.21 | | |
| 0851 | 405 | Solid Waste Fund | 5378031 | Operating/Maintenance Supplies - Gen | 213.19 | | |
| 0851 | 405 | Solid Waste Fund | 5378031 | Operating/Maintenance Supplies - Veh | 621.05 | | |
| 0851 | 405 | Solid Waste Fund | 5378032 | Fuel Vehicles | 36,941.09 | | |
| 0851 | 405 | Solid Waste Fund | 5378035 | Small Tools & Minor Equipment | 14.18 | | |
| 0851 | 405 | Solid Waste Fund | 5378041 | Professional Services | 2,755.48 | | |
| 0851 | 405 | Solid Waste Fund | 5378041 | Alarm Monitoring | 839.28 | | |
| 0851 | 405 | Solid Waste Fund | 5378042 | Telephone & Postage | 2,041.05 | | |
| 0851 | 405 | Solid Waste Fund | 5378043 | Travel | 5.99 | | |
| 0851 | 405 | Solid Waste Fund | 5378044 | Advertising | 58.65 | | |
| 0851 | 405 | Solid Waste Fund | 5378046 | Insurance | 11,152.79 | | |
| 0851 | 405 | Solid Waste Fund | 5378047 | City Utility Services | 141.82 | | |
| 0851 | 405 | Solid Waste Fund | 5378048 | Repair & Maintenance Equipment | 15,941.13 | | |
| 0851 | 405 | Solid Waste Fund | 5378049 | Miscellaneous Fees & Charges | 83.76 | | |
| 0851 | 405 | Solid Waste Fund | 5378049 | Memberships & Registrations | 179.17 | | |
| 0851 | 405 | Solid Waste Fund | 5378049 | Dump Site Fees | 176,467.18 | | |
| 0851 | 405 | Solid Waste Fund | 5378053 | Excise Taxes | 51,953.53 | | |
| 0851 | 405 | Solid Waste Fund | 5378094 | Vehicle Replacement Program | 63,000.00 | | |
| 0851 | 405 | Solid Waste Fund | 5378099 | Administrative Service Fee | 92,600.00 | 722,927.15 | 537 Solid Waste Utilities |
| 0851 | 405 | Solid Waste Fund | 5943764 | Capital Purchase - Containers | 22,549.11 | 22,549.11 | |
| | | | | | 904,417.40 | | Total 405 Expenditures |
| 0851 | 457 | Cable TV Fund | 3088000 | Unreserved Beginning | 159,351.90 | 159,351.90 | |
| 0851 | 457 | Cable TV Fund | 3164600 | Franchise Fees - Toppenish | 32,766.15 | | |
| 0851 | 457 | Cable TV Fund | 3164600 | B&O Tax - Toppenish | 32,593.37 | 65,359.52 | 310 Taxes |
| 0851 | 457 | Cable TV Fund | 3419600 | Interlocal Franchise Fee - Granger | 8,957.48 | | |
| 0851 | 457 | Cable TV Fund | 3419600 | Interlocal Franchise Fee - Wapato | 14,301.61 | | |
| 0851 | 457 | Cable TV Fund | 3419600 | Interlocal Franchise Fee - Zillah | 18,758.47 | | |
| 0851 | 457 | Cable TV Fund | 3419600 | Interlocal B&O Tax - Granger | 8,975.09 | | |
| 0851 | 457 | Cable TV Fund | 3419600 | Interlocal B&O Tax - Wapato | 14,681.74 | | |
| 0851 | 457 | Cable TV Fund | 3419600 | Interlocal B&O Tax - Zillah | 19,209.17 | | |
| 0851 | 457 | Cable TV Fund | 3428000 | Webhosting Services | 2,400.00 | 87,283.56 | 340 Charges for Goods/Services |
| 0851 | 457 | Cable TV Fund | 3611100 | Investment Interest | 301.13 | | |
| 0851 | 457 | Cable TV Fund | 3619000 | Other Interest Earnings | 85.00 | 386.13 | 360 Miscellaneous Revenues |
| | | | | | 312,381.11 | | Total 457 Revenues |
| 0851 | 457 | Cable TV Fund | 5088000 | Unreserved Ending | 158,233.78 | 158,233.78 | |
| 0851 | 457 | Cable TV Fund | 5572010 | Salaries & Wages | 72,687.74 | | |
| 0851 | 457 | Cable TV Fund | 5572010 | Longevity | 2,039.86 | | |
| 0851 | 457 | Cable TV Fund | 5572020 | Social Security | 5,632.07 | | |
| 0851 | 457 | Cable TV Fund | 5572020 | Retirement/PERS | 5,272.44 | | |
| 0851 | 457 | Cable TV Fund | 5572020 | Employee Medical Insurance | 7,899.47 | | |
| 0851 | 457 | Cable TV Fund | 5572020 | Industrial Insurance | 205.11 | | |
| 0851 | 457 | Cable TV Fund | 5572031 | Office & Operating Supplies | 692.24 | | |
| 0851 | 457 | Cable TV Fund | 5572031 | Photocopies | 23.58 | | |
| 0851 | 457 | Cable TV Fund | 5572031 | Operating/Maintenance Supplies - Gen | 742.62 | | |

42

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|--------------------------|--------------|-----------------------------------|---------------|----------------------|-------------------------------|
| 0851 | 457 | Cable TV Fund | 5572032 | Fuel Vehicles | 241.58 | | |
| 0851 | 457 | Cable TV Fund | 5572041 | Professional Services | 1,328.50 | | |
| 0851 | 457 | Cable TV Fund | 5572041 | Alarm Monitoring | 441.90 | | |
| 0851 | 457 | Cable TV Fund | 5572042 | Telephone & Postage | 817.59 | | |
| 0851 | 457 | Cable TV Fund | 5572042 | Internet Services | 4,800.00 | | |
| 0851 | 457 | Cable TV Fund | 5572043 | Travel | 156.45 | | |
| 0851 | 457 | Cable TV Fund | 5572045 | Leases | 1,150.00 | | |
| 0851 | 457 | Cable TV Fund | 5572046 | Insurance | 2,808.19 | | |
| 0851 | 457 | Cable TV Fund | 5572047 | Fuel for Heating | 806.52 | | |
| 0851 | 457 | Cable TV Fund | 5572047 | Electricity | 1,368.00 | | |
| 0851 | 457 | Cable TV Fund | 5572047 | City Utility Services | 192.00 | | |
| 0851 | 457 | Cable TV Fund | 5572048 | Repair & Maintenance Equipment | 8.62 | | |
| 0851 | 457 | Cable TV Fund | 5572048 | Repair & Maintenance MVTV Bldg | 1,081.06 | | |
| 0851 | 457 | Cable TV Fund | 5572049 | Miscellaneous Fees & Charges | 100.00 | | |
| 0851 | 457 | Cable TV Fund | 5572049 | Memberships & Registrations | 697.49 | | |
| 0851 | 457 | Cable TV Fund | 5572094 | Vehicle Replacement Program | 3,000.00 | | |
| 0851 | 457 | Cable TV Fund | 5572099 | Administrative Service Fee | 30,780.00 | 144,973.03 | 557 Community Services |
| 0851 | 457 | Cable TV Fund | 5812000 | Interfund Loan Principal | 1,000.00 | 1,000.00 | 580 Nonexpenditure |
| 0851 | 457 | Cable TV Fund | 5923882 | Interfund Loan Interest | 40.00 | 40.00 | 590 Debt Service |
| 0851 | 457 | Cable TV Fund | 5945741 | Professional Services - Capital | 1,072.50 | | |
| 0851 | 457 | Cable TV Fund | 5945764 | Capital Purchase - Equipment | 7,061.80 | 8,134.30 | 594 Capital |
| | | | | | | 312,381.11 | Total 457 Expenditures |
| 0851 | 510 | Vehicle Replacement Fund | 3088000 | Unreserved Beginning | 650,617.68 | 650,617.68 | |
| 0851 | 510 | Vehicle Replacement Fund | 3611100 | Investment Interest | 1,405.42 | | |
| 0851 | 510 | Vehicle Replacement Fund | 3659000 | Interfund Vehicle Contribution | 166,000.00 | 167,405.42 | |
| | | | | | | 818,023.10 | Total 510 Revenues |
| 0851 | 510 | Vehicle Replacement Fund | 5088000 | Unreserved Ending | 729,221.40 | 729,221.40 | |
| 0851 | 510 | Vehicle Replacement Fund | 5943464 | Capital Purchase - Equipment | 44,400.85 | | |
| 0851 | 510 | Vehicle Replacement Fund | 5943564 | Capital Purchase - Equipment | 44,400.85 | 88,801.70 | |
| | | | | | | 818,023.10 | Total 510 Expenditures |
| 0851 | 611 | Pension Trust Fund | 3360691 | Fire Insurance Premiums | 5,899.11 | 5,899.11 | 330 Intergov't Revenues |
| 0851 | 611 | Pension Trust Fund | 3971600 | Transfer-In from 001 General Fund | 27,643.74 | 27,643.74 | 397 Other Financing Sources |
| | | | | | | 33,542.85 | Total 611 Revenues |
| 0851 | 611 | Pension Trust Fund | 5172820 | Pension Benefits - Retirees | 7,459.02 | | |
| 0851 | 611 | Pension Trust Fund | 5172820 | Pension Benefits - Widows | 26,083.83 | 33,542.85 | |
| | | | | | | 33,542.85 | Total 611 Expenditures |
| 0851 | 640 | Municipal Court | 3088000 | Unreserved Beginning | 11,625.00 | 11,625.00 | |
| 0851 | 640 | Municipal Court | 3899200 | Court Receipts | 391,744.81 | 391,744.81 | 380 Nonrevenues |
| | | | | | | 403,369.81 | Total 640 Revenues |
| 0851 | 640 | Municipal Court | 5088000 | Unreserved Ending | 13,575.73 | 13,575.73 | |
| 0851 | 640 | Municipal Court | 5899200 | Court Expenditures | 389,794.08 | 389,794.08 | 580 Nonexpenditures |
| | | | | | | 403,369.81 | Total 640 Expenditures |

DETAIL OF REVENUES, EXPENDITURES WITH GOVERNMENT TYPE SPECIFIC CHART OF ACCOUNTS

For the Year Ended December 31, 2012

| MCAG | Fund Number | Fund Name | Account Code | Account Title | Actual Amount | Totals and Subtotals | Level of Subtotals |
|------|-------------|---------------------|--------------|---------------------------------|---------------|----------------------|-------------------------------|
| 0851 | 645 | Inmate Trust | 3088000 | Unreserved Beginning | 3,044.94 | 3,044.94 | |
| 0851 | 645 | Inmate Trust | 3899300 | Inmate Trust Revenue | 34,896.53 | 34,896.53 | 380 Nonrevenues |
| | | | | | | 37,941.47 | Total 645 Revenues |
| 0851 | 645 | Inmate Trust | 5088000 | Unreserved Ending | 3,436.52 | 3,436.52 | |
| 0851 | 645 | Inmate Trust | 5899300 | Inmate Trust Expenditures | 34,504.95 | 34,504.95 | |
| | | | | | | 37,941.47 | Total 645 Expenditures |
| 0851 | 701 | Perpetual Care Fund | 3081000 | Reserved Beginning Fund Balance | 234,211.59 | 234,211.59 | |
| 0851 | 701 | Perpetual Care Fund | 3088000 | Unreserved Beginning | 25,378.34 | 25,378.34 | |
| 0851 | 701 | Perpetual Care Fund | 3611100 | Investment Interest | 897.23 | 897.23 | |
| 0851 | 701 | Perpetual Care Fund | 3899100 | Perpetual Care | 6,825.00 | 6,825.00 | |
| | | | | | | 267,312.16 | Total 701 Revenues |
| 0851 | 701 | Perpetual Care Fund | 5081000 | Reserved Ending Fund Balance | 241,036.59 | 241,036.59 | |
| 0851 | 701 | Perpetual Care Fund | 5088000 | Unreserved Ending | 26,275.57 | 26,275.57 | |
| | | | | | | 267,312.16 | Total 701 Expenditures |
| | | | | | | 19,976,647.63 | Total Disbursements |
| | | | | | | <u>-8,323,580.58</u> | Less Ending Balances |
| | | | | | | 11,653,067.05 | |

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Year Ending 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 |
|--------------|------------------------------------|---|------------------------|--------------------------|--------------------------|--|------------------------------|--------------------------------|-----------------------------|
| 001 | General Fund | \$103,332 | \$5,632,492 | \$5,621,068 | \$0 | \$114,756 | \$208,933 | \$209,871 | \$5,633,430 |
| 101 | Street Fund | \$1,656 | \$204,736 | \$196,327 | \$0 | \$10,065 | \$3,114 | \$1,932 | \$203,554 |
| 102 | Street Capital Fund | \$0 | \$239,028 | \$190,321 | \$0 | \$48,707 | \$0 | \$0 | \$239,028 |
| 104 | Trails & Path Services Fund | \$0 | \$124,812 | \$124,812 | \$0 | \$0 | \$0 | \$42 | \$124,854 |
| 106 | Tourism Development Fund | \$3,527 | \$74,197 | \$74,673 | \$0 | \$3,051 | \$6,564 | \$11,635 | \$79,268 |
| 108 | Cemetery Fund | \$1,783 | \$67,409 | \$67,493 | \$0 | \$1,700 | \$1,858 | \$2,065 | \$67,617 |
| 116 | Municipal Capital Improvement Fund | \$0 | \$39,582 | \$39,329 | \$0 | \$253 | \$0 | \$62,912 | \$102,494 |
| 119 | Public Safety Grants Fund | \$6,892 | \$95,461 | \$101,913 | \$0 | \$440 | \$0 | \$0 | \$95,461 |
| 129 | Special Investigative Drug Account | \$1,150 | \$6,925 | \$8,075 | \$0 | \$0 | \$1,510 | \$258 | \$5,674 |
| 150 | Special Projects Fund | \$181 | \$99,673 | \$98,609 | \$0 | \$1,245 | \$268 | \$35,643 | \$135,048 |
| 170 | Housing Rehabilitation Fund | \$0 | \$34,920 | \$34,920 | \$0 | \$0 | \$1,100 | \$2,980 | \$36,800 |
| 225 | Community Economic Development | \$0 | \$16,667 | \$16,667 | \$0 | \$0 | \$0 | \$0 | \$16,667 |
| 401 | Water Fund | \$132,644 | \$969,121 | \$1,079,733 | \$0 | \$22,032 | \$43,024 | \$27,536 | \$953,632 |
| 403 | Wastewater Fund | \$15,568 | \$1,675,793 | \$1,669,676 | \$0 | \$21,685 | \$58,320 | \$42,953 | \$1,660,425 |
| 405 | Solid Waste Fund | \$8,094 | \$580,835 | \$581,036 | \$0 | \$7,893 | \$10,910 | \$28,094 | \$598,018 |
| 457 | Cable TV Fund | \$3,020 | \$115,041 | \$116,743 | \$0 | \$1,318 | \$4,660 | \$8,947 | \$119,329 |
| 510 | Vehicle Replacement Fund | \$0 | \$88,802 | \$88,802 | \$0 | \$0 | \$0 | \$0 | \$88,802 |
| 611 | Pension Trust Fund | \$276 | \$33,543 | \$33,819 | \$0 | \$0 | \$0 | \$0 | \$33,543 |
| 640 | Municipal Court | \$524 | \$389,794 | \$389,818 | \$0 | \$500 | \$0 | \$0 | \$389,794 |
| 645 | Inmate Trust | \$28 | \$34,505 | \$34,378 | \$0 | \$156 | \$0 | \$0 | \$34,505 |
| TOTAL | | \$278,678 | \$10,523,336 | \$10,568,211 | \$0 | \$233,802 | \$340,260 | \$434,867 | \$10,617,943 |

City of Toppenish
SCHEDULE OF LIABILITIES
For The Year Ended December 31, 2012

| | | | (1) | (2) | (3) | | (4) |
|--------|--|---------------------------|------------------------------|---------------|----------------|---------------------------------------|------------------------------------|
| ID NO. | DESCRIPTION | MATURITY/PAYMENT DUE DATE | BEGINNING BALANCE 01/01/2012 | ADDITIONS | REDUCTIONS | BARS CODE FOR REDEMPTION OF DEBT ONLY | ENDING OUTSTANDING DEBT 12/31/2012 |
| 263.81 | General Obligation Non-voted | 1/1/2017 | 100,000 | 0 | 16,667 | 591.38.78 | 83,333 |
| 263.96 | General Obligation Non-voted | 12/1/2012 | 19,987 | 0 | 19,987 | 591.21.78 | 0 |
| 263.96 | General Obligation Non-voted | 6/1/2015 | 98,895 | 0 | 27,436 | 591.21.78 | 71,459 |
| 263.96 | General Obligation Non-voted | 12/1/2017 | 254,295 | | 37,561 | 591.34.78 | 216,734 |
| 263.96 | General Obligation Non-voted | 12/1/2017 | 125,250 | | 18,500 | 591.35.78 | 106,750 |
| 263.82 | Revenue Obligation | 7/1/2021 | 640,682 | 0 | 64,069 | 582.35.78 | 576,613 |
| 263.82 | Revenue Obligation | 7/1/2022 | 775,737 | 0 | 70,521 | 582.35.78 | 705,216 |
| 263.82 | Revenue Obligation | 7/1/2025 | 574,649 | 0 | 41,045 | 582.35.78 | 533,604 |
| 263.82 | Revenue Obligation | 10/1/2024 | 92,295 | 0 | 7,099 | 582.34.78 | 85,196 |
| 263.82 | Revenue Obligation | 10/1/2028 | 862,039 | 63,674 | 54,453 | 582.34.78 | 871,260 |
| 263.82 | Revenue Obligation | 10/30/2030 | 8,491,959 | 0 | 446,945 | 582.35.78 | 8,045,014 |
| 263.82 | Revenue Obligation | 9/15/2021 | 1,781,237 | 0 | 166,386 | 582.35.78 | 1,614,851 |
| 259.11 | Compensated Absence-General Obligation | | 315,932 | 6,109 | | | 322,041 |
| 259.12 | Compensated Absence-Water | | 35,653 | 3,023 | | | 38,676 |
| 259.12 | Compensated Absence-Sewer | | 40,864 | | 1,225 | | 39,639 |
| 259.12 | Compensated Absence-Solid Waste | | 18,662 | 1,624 | | | 20,286 |
| 259.12 | Compensated Absence-MVTV | | 11,470 | 380 | | | 11,850 |
| | TOTAL | | 14,239,606 | 74,810 | 971,894 | | 13,342,522 |

¹-Compensated Absence breakdown between General Obligation funds have been consolidated into single line under General Obligation

46

City of Toppenish

SCHEDULE OF LIMITATION OF INDEBTEDNESS
As of December 31, 2012

| | | |
|---|----------------------|--------------------------------|
| Total Taxable Property Value | \$274,889,555 | |
| | | Remaining Debt Capacity |
| 2.5% general purpose limit is allocated between: | \$6,872,239 | |
| Up to 1.5% debt without a vote | 4,123,343 | |
| Less: outstanding debt | 0 | |
| contracts payable | 0 | |
| excess of debt with a vote | 0 | |
| Add: available assets | 0 | |
| Equals remaining debt capacity without a vote | | \$4,123,343 |
| 1.0% general purpose debt with a vote | 2,748,896 | |
| Less: outstanding debt | 0 | |
| contracts payable | 0 | |
| Add: available assets | 0 | |
| Equals remaining debt capacity with a vote | | 2,748,896 |
| 2.5% utility purpose limit, voted | 6,872,239 | |
| Less: outstanding debt | 0 | |
| contracts payable | 0 | |
| Add: available assets | 0 | |
| Equals remaining debt capacity - utility purpose, voted | | 6,872,239 |
| 2.5% open space, park & capital facilities, voted | 6,872,239 | |
| Less: outstanding debt | 0 | |
| contracts payable | 0 | |
| Add: available assets | 0 | |
| Equals remaining debt capacity - open space, park & capital facilities, voted | | 6,872,239 |

City of Toppenish

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2012

| Fund Number | Fund Title | Beginning Cash and Investments | Receipts | Transfers-In | Other Revenue | Netted Transactions | Total Increase (4+5+6-7) | Disbursements | Transfers-Out | Other Expenditures | Total Decrease (9+10+11-7) | Ending Cash & Investments (3+8-12) |
|--------------|------------------------------------|--------------------------------|------------------------|---------------------|---------------------|---------------------|--------------------------|------------------------|---------------------|---------------------|----------------------------|------------------------------------|
| 001 | General Fund | \$1,898,850.49 | \$4,593,201.83 | \$19,630.49 | \$753,800.00 | \$15,353.04 | \$5,351,279.28 | \$5,633,430.20 | \$28,787.74 | \$24,310.00 | \$5,671,174.90 | \$1,578,954.87 |
| 101 | Street Fund | \$227,231.43 | \$186,591.09 | \$0.00 | \$0.00 | \$141.37 | \$186,449.72 | \$203,553.95 | \$29,500.00 | \$660.00 | \$233,572.58 | \$180,108.57 |
| 102 | Street Capital Fund | \$16,075.75 | \$219,351.36 | \$29,500.00 | \$0.00 | \$0.00 | \$248,851.36 | \$239,027.70 | \$0.00 | \$0.00 | \$239,027.70 | \$25,899.41 |
| 104 | Trails & Path Services Fund | \$12,453.18 | \$24,046.97 | \$88,354.21 | \$0.00 | \$0.00 | \$112,401.18 | \$124,854.36 | \$0.00 | \$0.00 | \$124,854.36 | \$0.00 |
| 106 | Tourism Development Fund | \$47,522.54 | \$63,646.63 | \$0.00 | \$0.00 | \$0.00 | \$63,646.63 | \$79,267.85 | \$0.00 | \$0.00 | \$79,267.85 | \$31,901.32 |
| 108 | Cemetery Fund | \$37,524.53 | \$80,936.44 | \$0.00 | \$0.00 | \$353.44 | \$80,583.00 | \$67,616.64 | \$0.00 | \$0.00 | \$67,263.20 | \$50,844.33 |
| 116 | Municipal Capital Improvement Fund | \$722,783.08 | \$17,287.51 | \$0.00 | \$0.00 | \$0.00 | \$17,287.51 | \$102,494.13 | \$0.00 | \$0.00 | \$102,494.13 | \$637,576.46 |
| 119 | Public Safety Grants Fund | \$47,883.02 | \$76,860.26 | \$1,144.00 | \$0.00 | \$0.00 | \$78,004.26 | \$95,461.46 | \$19,630.49 | \$0.00 | \$115,091.95 | \$10,795.33 |
| 121 | Urban Development Action Grant | \$30,918.20 | \$60.07 | \$0.00 | \$0.00 | \$0.00 | \$60.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$30,978.27 |
| 129 | Special Investigative Drug Account | \$28,561.95 | \$17,771.47 | \$0.00 | \$0.00 | \$116.00 | \$17,655.47 | \$5,674.03 | \$0.00 | \$0.00 | \$5,558.03 | \$40,659.39 |
| 150 | Special Projects Fund | \$517,693.69 | \$101,747.98 | \$0.00 | \$0.00 | \$119.15 | \$101,628.83 | \$135,048.49 | \$88,354.21 | \$0.00 | \$223,283.55 | \$396,038.97 |
| 170 | Housing Rehabilitation Fund | \$314,989.00 | \$97,520.91 | \$0.00 | \$0.00 | \$380.37 | \$97,140.54 | \$36,799.80 | \$0.00 | \$0.00 | \$36,419.43 | \$375,710.11 |
| 225 | Community Economic Development | \$22,517.43 | \$16,697.40 | \$0.00 | \$0.00 | \$0.00 | \$16,697.40 | \$16,666.67 | \$0.00 | \$0.00 | \$16,666.67 | \$22,548.16 |
| 401 | Water Fund | \$1,778,800.53 | \$1,495,258.16 | \$0.00 | \$0.00 | \$42,060.17 | \$1,453,197.99 | \$953,632.38 | \$0.00 | \$315,066.67 | \$1,226,638.88 | \$2,005,359.64 |
| 403 | Wastewater Fund | \$1,708,521.37 | \$1,964,062.30 | \$0.00 | \$0.00 | \$1,612.00 | \$1,962,450.30 | \$1,660,425.32 | \$0.00 | \$406,673.33 | \$2,065,486.65 | \$1,605,485.02 |
| 405 | Solid Waste Fund | \$162,942.69 | \$732,286.68 | \$0.00 | \$17,330.00 | \$8,141.97 | \$741,474.71 | \$598,018.23 | \$0.00 | \$155,600.00 | \$745,476.26 | \$158,941.14 |
| 457 | Cable TV Fund | \$159,351.90 | \$153,030.47 | \$0.00 | \$0.00 | \$1.26 | \$153,029.21 | \$119,328.59 | \$0.00 | \$34,820.00 | \$154,147.33 | \$158,233.78 |
| 510 | Vehicle Replacement Fund | \$650,617.68 | \$1,405.42 | \$0.00 | \$166,000.00 | \$0.00 | \$167,405.42 | \$88,801.70 | \$0.00 | \$0.00 | \$88,801.70 | \$729,221.40 |
| 611 | Pension Trust Fund | \$0.00 | \$5,899.11 | \$27,643.74 | \$0.00 | \$0.00 | \$33,542.85 | \$33,542.85 | \$0.00 | \$0.00 | \$33,542.85 | \$0.00 |
| 640 | Municipal Court | \$11,625.00 | \$391,744.81 | \$0.00 | \$0.00 | \$0.00 | \$391,744.81 | \$389,794.08 | \$0.00 | \$0.00 | \$389,794.08 | \$13,575.73 |
| 645 | Inmate Trust | \$3,044.94 | \$34,896.53 | \$0.00 | \$0.00 | \$0.00 | \$34,896.53 | \$34,504.95 | \$0.00 | \$0.00 | \$34,504.95 | \$3,436.52 |
| 701 | Perpetual Care Fund | \$259,589.93 | \$7,722.23 | \$0.00 | \$0.00 | \$0.00 | \$7,722.23 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$267,312.16 |
| TOTAL | | \$8,659,498.33 | \$10,282,025.63 | \$166,272.44 | \$937,130.00 | \$68,278.77 | \$11,317,149.30 | \$10,617,943.38 | \$166,272.44 | \$937,130.00 | \$11,653,067.05 | \$8,323,580.58 |

**CITY OF TOPPENISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2012**

| 1 Federal Agency Name/Pass-Through Agency Name | 2 Federal Program Name | 3 CFDA Number | 4 Other I.D. Number | 5 Expenditures | | | 6 Foot-note Ref. |
|---|--|------------------|------------------------------------|----------------------------|--------------------|------------------|---------------------|
| | | | | From Pass Through Awards | From Direct Awards | Total | |
| Department of Justice/Bureau of Justice Assistance | Bulletproof Vest Partnership Program | 16.607 | N/A | | 1,205 | 1,205 | 1,2,5 |
| Department of Justice/Pass-Through from Washington State Department of Commerce | Gang and Firearm Investigation and Patrol | 16.609 | F10-34023-005 | 8,281 | | 8,281 | 1,2 |
| Department of Justice/Office of Community Oriented Policing Services | ARRA - Public Safety Partnership and Community Policing Grant | 16.710 | 2009RKWX0901 | | 55,933 | 55,933 | 1,2,4 |
| Department of Justice | Equitable Sharing program | 16.922 | N/A | | 6,688 | 6,688 | 1,5 |
| Department of Transportation Federal Highway Administration (FHWA)/Pass-Through WA State Department of Transportation | Highway Planning and Construction | 20.205 | STPUS 6411(001) STPUS 6423(001) | 49,344 30,772 80,116 | | 80,116 | 1,2 |
| Department of Transportation National Highway Traffic Safety Administration/Pass-Through WA Traffic Safety Commission | State and Community Highway Safety | 20.600 | N/A | 940 | | 940 | 1,2 |
| Environmental Protection Agency Loan/Pass-Through Washington State Public Works Board | Capitalization Grants for Drinking Water State Revolving Funds | 66.468 | DM07-952-031 | 38,219 | | 38,219 | 1,2,3 |
| Department of Homeland Security | Assistance to Firefighters Grant | 97.044 | EMW-2010-FO-08843 | | 22,882 | 22,882 | 1,2 |
| Total Expenditures of Federal Awards | | | | \$127,556 | \$86,708 | \$214,264 | |

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
2012**

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City's financial statements. The City of Toppenish uses the cash basis of accounting for all fund types.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only State and Federal portions of the program costs. Actual program costs, including the City's portion, may be more than shown.

NOTE 3 – FEDERAL LOANS

The City of Toppenish was approved by the Environmental Protection Agency, through Washington State Public Works Board to receive a loan totaling \$2,891,327.00 to provide for the construction of a new well including transmission lines, electrical, well house, and telemetry system. The amount listed includes loan proceeds received during the year. This loan has no continuing compliance requirements. Both the current and prior year loan is reported on the City of Toppenish's Schedule of Long-Term Debt.

NOTE 4 – AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

Expenditures for this program were funded by ARRA.

NOTE 5: 2011 EXPENDITURE INCLUDED IN 2012

Expenditures include 2011 actual expenditures that were reimbursed through grants in 2012. The City of Toppenish had a federal single audit for 2011 and will not require a single audit for 2012. The amount is immaterial to the financial Statements - \$227.67.

NOTE 5: FEDERAL EQUITABLE SHARING PROGRAM

The City of Toppenish participates in the Federal Equitable Sharing Program through the Department of Justice. The funds received are typically from prior year Investigations.

CITY OF TOPPENISH

**Labor Relations Consultants
For the Year Ended December 31, 2012**

Has your government engaged labor relations consultants? Yes No

If yes, please provide the following information for each consultant:

| |
|--|
| Name of Firm |
| The Wesley Group |
| Name of Consultant |
| Kevin Wesley |
| Business Address |
| PO Box 7164 Kennewick, WA 99336 |
| Amount Paid to Consultant During Fiscal Year |
| \$ 2,408.86 |
| Terms and Conditions: As Applicable, Including: |
| Rates (e.g., Hourly, Etc.): \$100 per hour plus expenses |
| Maximum Compensation Allowed: Open |
| Duration of Services: Open |
| Services Provided: Personnel related matters, including labor negotiations |

CITY OF TOPPENISH
Labor Relations Consultants
For the Year Ended December 31, 2012

Has your government engaged labor relations consultants? Yes No

If yes, please provide the following information for each consultant:

| |
|---|
| Name of Firm |
| Menke Jackson Beyer Ehlis Harper & Plant, LLP |
| Name of Consultant |
| Tony Menke |
| Business Address |
| 807 North 39 th Avenue Yakima, WA 98902 |
| Amount Paid to Consultant During Fiscal Year |
| \$ 1,822.31 |
| Terms and Conditions: As Applicable, Including: |
| Rates (e.g., Hourly, Etc.): \$140/Attorney plus \$90/Staff per hour plus expenses |
| Maximum Compensation Allowed: Open |
| Duration of Services: Open |
| Services Provided: Personnel related matters, including labor negotiations |

CITY OF TOPPENISH
As of December 31, 2012 CASH AND INVESTMENTS

| Cash | Cash Per Bank Statements | Investments | Investments Per Investment Statements |
|--|---------------------------------|--|--|
| Central Valley Bank | | SmithBarney Citigroup Mutual Funds | \$121,213.51 |
| General Account | \$315,518.79 | | |
| Claims & Payroll Account | \$234,851.37 | | |
| Municipal Court Account | \$14,075.73 | WA LGIP | \$7,185,377.60 |
| Inmate Trust Account | \$3,592.10 | | |
| Advance Travel Expense | \$1,022.28 | U.S. Bank | |
| Total Central Valley Bank | \$569,060.27 | FNMA #31398 | \$299,463.47 |
| Petty Cash Per Resolutions | \$2,100.00 | FICO | \$398,274.00 |
| Wells Fargo - EzCards P. Cash | \$500.00 | FANNIE Mae #313586 | \$386,590.72 |
| Total Petty Cash | \$2,600.00 | | |
| Total Cash Per Bank | \$571,660.27 | | |
| Less O/S Checks | (\$668,669.39) | | |
| Bank to be Adj | | | |
| Plus NSF Paid Next Month | | | |
| Deposits in Transit | \$29,670.40 | | |
| Total Cash in Bank | (\$67,338.72) | Total Investments Per Statements | \$8,390,919.30 |
| Total Cash Per Schedule 11 | (\$67,338.72) | Total Investments Per Schedule 12 | \$8,390,919.30 |
| Diff. Bank (reconciled) vs. Schedule 11 (to confirm) (Immaterial Difference) | (\$0.00) | Diff. Bank (reconciled) vs. Schedule 12 (to confirm) (Immaterial Difference) | (0.00) |

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2012

| FUND & DESCRIPTION | RATE OF INTEREST | DOCUMENT NUMBER | DATE OF MATURITY | AMOUNT |
|--|------------------|-----------------|------------------|----------------|
| <u>001 - GENERAL FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 593,900 |
| Smith, Barney | Variable | 67900428 | | 121,214 |
| U S Bancorp/Federal National Mortgage Association | 1.140% | 31398 | 10/15/13 | 51,463 |
| U S Bancorp/Federal National Mortgage Association/FICO | 0.800% | 31771 | 05/02/15 | 147,274 |
| TOTAL GENERAL FUND | | | | 913,851 |
| <u>002 - GENERAL FUND RESERVE</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 585,598 |
| U S Bancorp/Federal National Mortgage Association/FICO | 0.800% | 31771 | 05/02/15 | 20,000 |
| U S Bancorp/Federal National Mortgage Association | 1.100% | 3135 | 07/05/14 | 100,000 |
| TOTAL GENERAL FUND RESERVE | | | | 705,598 |
| <u>003 - WELCOME CENTER FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 9,334 |
| TOTAL WELCOME CENTER FUND | | | | 9,334 |
| <u>030 - CRIMINAL JUSTICE FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 19,946 |
| U S Bancorp/Federal National Mortgage Association/FICO | 0.800% | 31771 | 05/02/15 | 15,000 |
| TOTAL CRIMINAL JUSTICE FUND | | | | 34,946 |
| <u>101 - CITY STREET FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 181,926 |
| TOTAL CITY STREET FUND | | | | 181,926 |
| <u>102 - STREET RESERVE FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 26,710 |
| TOTAL STREET RESERVE FUND | | | | 26,710 |
| <u>106 - TOURISM DEVELOPMENT FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 32,191 |
| TOTAL TOURISM DEVELOPMENT FUND | | | | 32,191 |

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2012

| FUND & DESCRIPTION | RATE OF INTEREST | DOCUMENT NUMBER | DATE OF MATURITY | AMOUNT |
|--|------------------|-----------------|------------------|----------------|
| <u>108 - CEMETERY FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 52,689 |
| TOTAL CEMETERY FUND | | | | 52,689 |
| <u>116 - MUNICIPAL CAPITAL IMPROVEMENT FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 456,530 |
| U S Bancorp/Federal National Mortgage Association/FICO | 0.800% | 31771 | 05/02/15 | 81,000 |
| U S Bancorp/Federal National Mortgage Association | 1.100% | 3135 | 07/05/14 | 100,000 |
| TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND | | | | 637,530 |
| <u>119 - PUBLIC SAFETY GRANT FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 10,763 |
| TOTAL PUBLIC SAFETY GRANT FUND | | | | 10,763 |
| <u>121 - UDAG REVOLVING LOAN FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 30,923 |
| TOTAL UDAG REVOLVING LOAN FUND | | | | 30,923 |
| <u>129 - SPECIAL INVESTIGATIVE DRUG ACCOUNT</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 40,576 |
| TOTAL SPECIAL INVESTIGATIVE DRUG ACCOUNT | | | | 40,576 |
| <u>150 - HCD I - OLD PROGRAM INCOME FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 346,294 |
| U S Bancorp/Federal National Mortgage Association | 1.140% | 31398 | 10/15/13 | 50,000 |
| TOTAL HCD I - OLD PROGRAM INCOME FUND | | | | 396,294 |

CITY OF TOPPENISH
INVESTMENT SUMMARY
 DECEMBER 31, 2012

| FUND & DESCRIPTION | RATE OF INTEREST | DOCUMENT NUMBER | DATE OF MATURITY | AMOUNT |
|--|------------------|-----------------|------------------|------------------|
| <u>170 - HOUSING REHABILITATION FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 375,676 |
| TOTAL HOUSING REHABILITATION BOND | | | | 375,676 |
| | | | | |
| <u>225 - CERB GRANT/LOAN FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 22,531 |
| TOTAL CERB GRANT/LOAN FUND | | | | 22,531 |
| | | | | |
| <u>401 - WATER FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 1,127,719 |
| U S Bancorp/Federal National Mortgage Association | 1.140% | 31398 | 10/15/13 | 75,000 |
| U S Bancorp/Federal National Mortgage Association/FICO | 0.800% | 31771 | 05/02/15 | 50,000 |
| U S Bancorp/Federal National Mortgage Association | 1.100% | 3135 | 07/05/14 | 93,295 |
| TOTAL WATER FUND | | | | 1,346,014 |
| | | | | |
| <u>402 - UTILITY DEPOSITS</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 179,144 |
| TOTAL UTILITY DEPOSITS | | | | 179,144 |
| | | | | |
| <u>403 - WASTEWATER FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 813,202 |
| U S Bancorp/Federal National Mortgage Association | 1.140% | 31398 | 10/15/13 | 75,000 |
| U S Bancorp/Federal National Mortgage Association/FICO | 0.800% | 31771 | 05/02/15 | 50,000 |
| U S Bancorp/Federal National Mortgage Association | 1.100% | 3135 | 07/05/14 | 93,295 |
| TOTAL WASTEWATER FUND | | | | 1,031,497 |
| | | | | |
| <u>405 - SOLID WASTE</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 145,291 |
| U S Bancorp/Federal National Mortgage Association | 0.800% | 31771 | 05/02/15 | 25,000 |
| TOTAL SOLID WASTE FUND | | | | 170,291 |

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2012

| FUND & DESCRIPTION | RATE OF INTEREST | DOCUMENT NUMBER | DATE OF MATURITY | AMOUNT |
|--|-------------------------|------------------------|-------------------------|------------------|
| <u>410 - WATER CAPITAL FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 471,528 |
| TOTAL WATER CAPITAL FUND | | | | 471,528 |
| <u>413 - SEWER CAPITAL FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 371,029 |
| TOTAL SEWER CAPITAL FUND | | | | 371,029 |
| <u>427 - DOE WATER POLLUTION CONTROL LOAN RESERVED</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 192,483 |
| TOTAL DOE WATER POLLUTION CONTROL LOAN FUND - RESERVE | | | | 192,483 |
| <u>457 - CABLE TELEVISION COMMUNICATIONS</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 99,994 |
| U S Bancorp/Federal National Mortgage | 0.800% | 31771 | 05/02/15 | 10,000 |
| TOTAL CABLE TELEVISION COMMUNICATIONS FUND | | | | 109,994 |
| <u>458 - CABLE TELEVISION COMMUNICATIONS RESERVE FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 52,061 |
| TOTAL CABLE TELEVISION COMMUNICATIONS RESERVE FUND | | | | 52,061 |
| <u>510 VEHICLE REPLACEMENT FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 729,153 |
| TOTAL VEHICLE REPLACEMENT FUND | | | | 729,153 |
| <u>701 - PERPETUAL CARE FUND</u> | | | | |
| Wash State Treas Investment Pool | Variable | 02330 | | 218,186 |
| U S Bancorp/Federal National Mortgage Association | 1.140% | 31398 | 10/15/13 | 48,000 |
| TOTAL CEMETERY TRUST FUND | | | | 266,186 |
| TOTAL ALL FUNDS INVESTMENTS | | | | 8,390,919 |