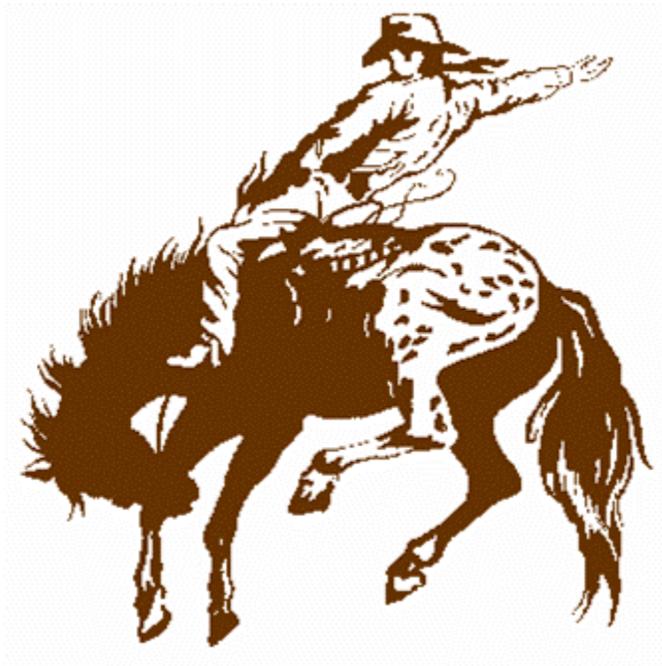


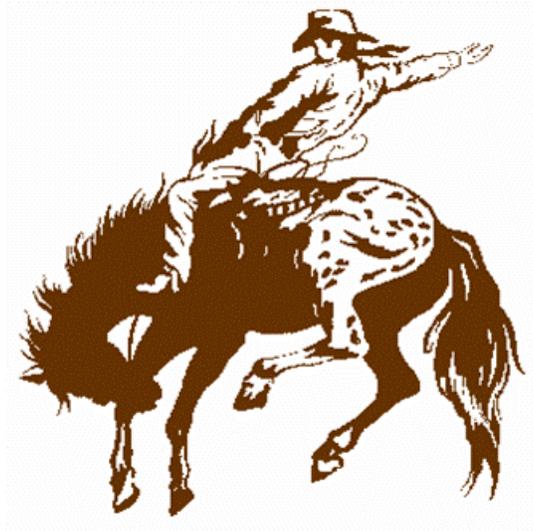
CITY OF TOPPENISH

2014 ANNUAL REPORT



City of Toppenish
21 West 1st Avenue
Toppenish WA 98948
www.cityoftoppenish.us

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CITY OF TOPPENISH
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014

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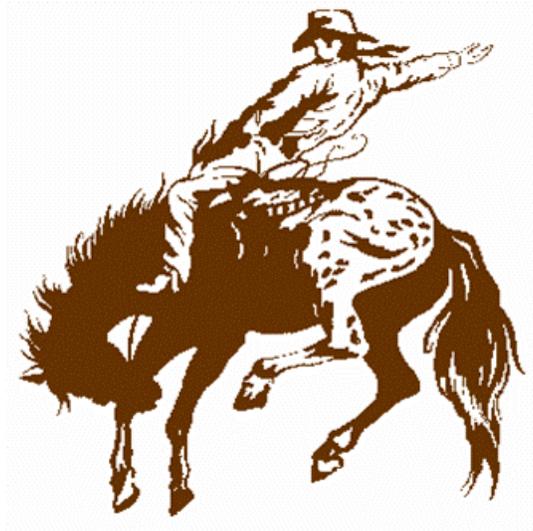
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2014
DIRECTORY
CITY OF TOPPENISH
OFFICIALS

CITY COUNCIL

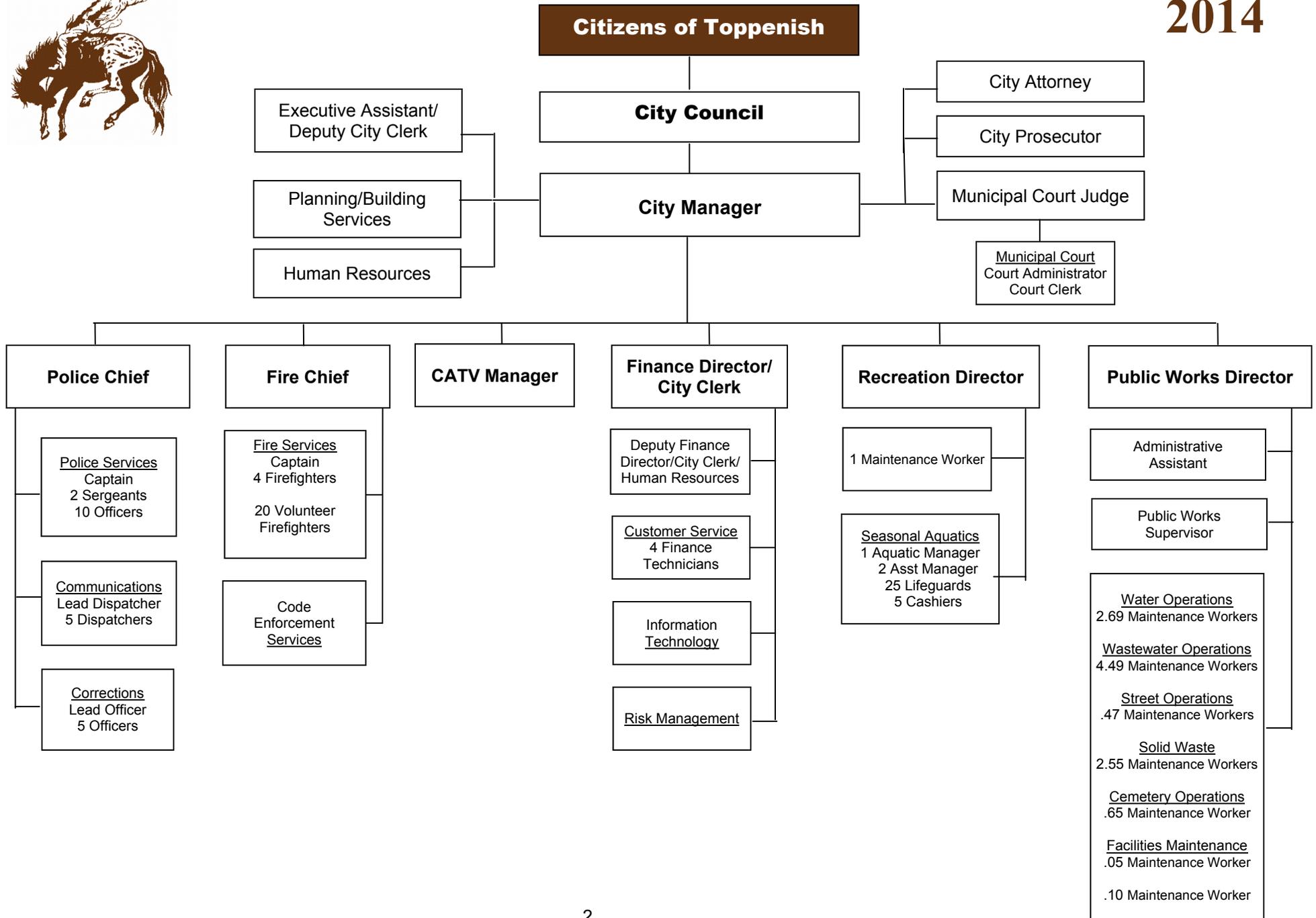
POSITION	NAME	TERM EXPIRES
#1	Derald D. Ortloff	December 2017
#2	Blaine R. Thorington	December 2017
#3	Clara R. Jiménez, Mayor	December 2017
#4	Mark Oaks	December 2017
#5	Randy Taylor, Mayor Pro Tem	December 2015
#6	Loren O. Belton	December 2015
#7	Zachary S. Dorr	December 2015

ADMINISTRATIVE STAFF

POSITION	NAME
Interim City Manger	Lance Hoyt
Finance Director/City Clerk	Linda B. Mead
Police Chief	Adam T. Diaz
Fire Chief	Timothy B. Smith
Interim Public Works Director	Art Kroes
Community Development Director	William J. Rathbone
Parks & Recreation Director	James R. Cole
Community Television Manager	Judy A. Devall
City Attorney	Gary M. Cuillier
Deputy Finance Director/City Clerk	Debbie Zabell
Executive Asst./Deputy City Clerk	Heidi Rae Riojas



2014



Statements

**C-4: Statement of Fund Resources and Uses
Arising from Cash Transactions (Detailed)**

**C-5: Statement of Fund Resources and Uses
Arising from Cash Transactions (Summarized)**

City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2014

BARS CODE		*Total for	001	101
		All Funds	General Fund	Street Fund
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$1,152,354.35	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$6,803,854.46	\$1,235,361.09	\$129,122.34
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$4,238,897.75	\$4,060,804.01	\$0.00
320	Licenses and Permits	\$135,467.63	\$116,475.15	\$45.83
330	Intergovernmental Revenues	\$1,233,535.71	\$287,427.92	\$184,617.62
340	Charges for Goods and Services	\$5,212,973.02	\$652,559.78	\$23,791.19
350	Fines and Penalties	\$180,918.26	\$178,913.27	\$0.00
360	Miscellaneous Revenues	\$215,194.00	\$62,217.67	\$113.37
Total Operating Revenues:		\$11,216,986.37	\$5,358,397.80	\$208,568.01
Operating Expenditures:				
510	General Government	\$1,295,034.78	\$1,264,439.88	\$0.00
520	Public Safety	\$3,263,167.89	\$3,243,267.90	\$0.00
530	Utilities	\$2,497,273.31	\$0.00	\$0.00
540	Transportation	\$210,863.48	\$0.00	\$210,863.48
550	Economic Environment	\$321,491.27	\$97,527.90	\$0.00
560	Social Services	\$2,051.78	\$2,051.78	\$0.00
570	Culture And Recreation	\$380,048.51	\$380,048.51	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$7,969,931.02	\$4,987,335.97	\$210,863.48
Net Operating Increase (Decrease):		\$3,247,055.35	\$371,061.83	(\$2,295.47)
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$1,014,317.59	\$335,521.77	\$0.00
391-393	Debt Proceeds	\$3,106,162.60	\$0.00	\$0.00
397	Transfers-In	\$223,660.30	\$0.00	\$0.00
Total Nonoperating Revenues:		\$4,344,140.49	\$335,521.77	\$0.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$942,813.88	\$333,985.64	\$1,430.00
591-593	Debt Service	\$1,190,868.79	\$29,758.68	\$10.00
594-595	Capital Expenditures	\$4,502,681.52	\$14,939.89	\$0.00
597	Transfers-Out	\$223,660.30	\$34,390.30	\$0.00
Total Nonoperating Expenditures:		\$6,860,024.49	\$413,074.51	\$1,440.00
Increase (Decrease in Cash and Investments)		\$731,171.35	\$293,509.09	(\$3,735.47)
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$1,057,030.16	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$7,630,350.00	\$1,528,870.18	\$125,386.87

* 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, 2014

BARS CODE		*Total for	108	119
		All Funds	Cemetery Fund	Public Safety
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$19,866.08	\$68,382.37	\$7,002.45
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$36,110.50	\$28,700.00	\$0.00
320	Licenses and Permits	\$18,946.65	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$0.00	\$28,190.65
340	Charges for Goods and Services	\$0.00	\$39,630.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$19.22	\$88.23	\$62,383.09
Total Operating Revenues:		\$55,076.37	\$68,418.23	\$90,573.74
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$8,635.44
530	Utilities	\$0.00	\$34,167.22	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$54,573.05	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$54,573.05	\$34,167.22	\$8,635.44
Net Operating Increase (Decrease):		\$503.32	\$34,251.01	\$81,938.30
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$28,430.00	\$0.00
Total Nonoperating Revenues:		\$0.00	\$28,430.00	\$0.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$0.00	\$0.00	\$79,719.63
597	Transfers-Out	\$0.00	\$0.00	\$0.00
Total Nonoperating Expenditures:		\$0.00	\$0.00	\$79,719.63
Increase (Decrease in Cash and Investments)		\$503.32	\$62,681.01	\$2,218.67
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$20,369.40	\$131,063.38	\$9,221.12

* 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, 2014

BARS CODE		*Total for	170	225
		All Funds	Housing	Community
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$80,269.98	\$452,664.56	\$22,572.92
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$0.00	\$0.00	\$16,670.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$15,824.71	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$2,004.99	\$0.00	\$0.00
360	Miscellaneous Revenues	\$3,990.80	\$4,053.36	\$13.45
Total Operating Revenues:		\$21,820.50	\$4,053.36	\$16,683.45
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$11,264.55	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$28,164.30	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$11,264.55	\$28,164.30	\$0.00
Net Operating Increase (Decrease):		\$10,555.95	(\$24,110.94)	\$16,683.45
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$6,418.00	\$48,443.89	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$0.00
Total Nonoperating Revenues:		\$6,418.00	\$48,443.89	\$0.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$1,146.50	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$16,666.67
594-595	Capital Expenditures	\$0.00	\$217,376.12	\$0.00
597	Transfers-Out	\$0.00	\$0.00	\$0.00
Total Nonoperating Expenditures:		\$1,146.50	\$217,376.12	\$16,666.67
Increase (Decrease in Cash and Investments)		\$15,827.45	(\$193,043.17)	\$16.78
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$96,097.43	\$259,621.39	\$22,589.70

* 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, 2014

BARS CODE		*Total for	302	401
		All Funds	Street Capital	Water Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$608,385.46	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$0.00	\$44,207.53	\$2,127,888.10
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$23,512.88	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$711,270.21	\$0.00
340	Charges for Goods and Services	\$0.00	\$143,270.00	\$1,431,651.25
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$4,167.47	\$33.73	\$63,336.04
Total Operating Revenues:		\$27,680.35	\$854,573.94	\$1,494,987.29
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$912,346.62
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$0.00	\$0.00	\$912,346.62
Net Operating Increase (Decrease):		\$27,680.35	\$854,573.94	\$582,640.67
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$6,000.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$3,106,162.60
397	Transfers-In	\$0.00	\$0.00	\$0.00
Total Nonoperating Revenues:		\$0.00	\$0.00	\$3,112,162.60
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$1,420.00
591-593	Debt Service	\$0.00	\$0.00	\$296,908.50
594-595	Capital Expenditures	\$79,970.28	\$831,082.97	\$3,120,185.53
597	Transfers-Out	\$0.00	\$0.00	\$41,420.00
Total Nonoperating Expenditures:		\$79,970.28	\$831,082.97	\$3,459,934.03
Increase (Decrease in Cash and Investments)		(\$52,289.93)	\$23,490.97	\$234,869.24
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$556,095.53	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$0.00	\$67,698.50	\$2,362,757.34

* 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, 2014

BARS CODE		*Total for	405	457
		All Funds	Solid Waste	Cable TV Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$192,482.66	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$1,662,204.09	\$168,282.87	\$174,987.01
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$0.00	\$0.00	\$73,100.36
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$2,084,148.02	\$738,656.14	\$99,266.64
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$12,902.32	\$587.16	\$170.88
Total Operating Revenues:		\$2,097,050.34	\$739,243.30	\$172,537.88
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$910,170.93	\$640,588.54	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$141,226.02
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$910,170.93	\$640,588.54	\$141,226.02
Net Operating Increase (Decrease):		\$1,186,879.41	\$98,654.76	\$31,311.86
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$6,000.00	\$86,750.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$2,840.00	\$0.00	\$0.00
Total Nonoperating Revenues:		\$8,840.00	\$86,750.00	\$0.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$1,430.00	\$0.00	\$5,500.00
591-593	Debt Service	\$847,514.94	\$0.00	\$10.00
594-595	Capital Expenditures	\$97,821.40	\$27,079.64	\$0.00
597	Transfers-Out	\$50,000.00	\$66,420.00	\$3,000.00
Total Nonoperating Expenditures:		\$996,766.34	\$93,499.64	\$8,510.00
Increase (Decrease in Cash and Investments)		\$198,953.07	\$91,905.12	\$22,801.86
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$192,482.66	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$1,861,157.16	\$260,187.99	\$197,788.87

* 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, 2014

BARS CODE		*Total for	611	640
		All Funds	Pension Trust	Municipal Court
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$546,711.90	\$0.00	\$34,733.66
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$6,204.60	\$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 Revenues	\$612.65	\$0.00	\$0.00
Total Operating Revenues:		\$612.65	\$6,204.60	\$0.00
Operating Expenditures:				
510	General Government	\$0.00	\$30,594.90	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$0.00	\$30,594.90	\$0.00
Net Operating Increase (Decrease):		\$612.65	(\$24,390.30)	\$0.00
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$378,185.87
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$168,000.00	\$24,390.30	\$0.00
Total Nonoperating Revenues:		\$168,000.00	\$24,390.30	\$378,185.87
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$407,919.53
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$34,506.06	\$0.00	\$0.00
597	Transfers-Out	\$0.00	\$0.00	\$0.00
Total Nonoperating Expenditures:		\$34,506.06	\$0.00	\$407,919.53
Increase (Decrease in Cash and Investments)		\$134,106.59	\$0.00	(\$29,733.66)
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$680,818.49	\$0.00	\$5,000.00

* 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, 2014

BARS CODE		*Total for	650	701
		All Funds	Toppenish TBD	Perpetual Care
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$0.00	\$105,149.64	\$246,336.59
30880	Beg Fund Bal-Unreserved	\$2,061.08	\$0.00	\$27,536.43
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$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 Revenues	\$0.00	\$0.00	\$504.56
Total Operating Revenues:		\$0.00	\$0.00	\$504.56
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$0.00	\$0.00	\$0.00
Net Operating Increase (Decrease):		\$0.00	\$0.00	\$504.56
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$25,165.15	\$118,549.87	\$3,283.04
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$0.00
Total Nonoperating Revenues:		\$25,165.15	\$118,549.87	\$3,283.04
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$25,115.04	\$164,867.17	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$0.00	\$0.00	\$0.00
597	Transfers-Out	\$0.00	\$0.00	\$28,430.00
Total Nonoperating Expenditures:		\$25,115.04	\$164,867.17	\$28,430.00
Increase (Decrease in Cash and Investments)		\$50.11	(\$46,317.30)	(\$24,642.40)
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$0.00	\$58,832.34	\$249,619.63
50880	End Fund Balance-Unreserved	\$2,111.19	\$0.00	(\$389.01)

* 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

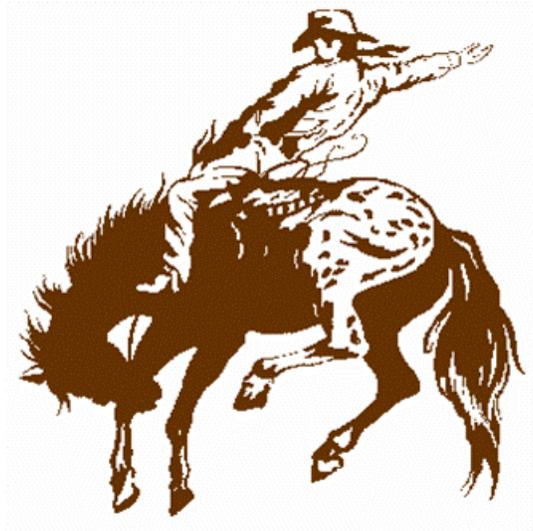
For the Year Ended December 31, 2014

BARS Code		Total for	611	640	645	650
		*All Funds	Pension Trust Fund	Municipal Court	Inmate Trust	Toppenish TBD Fund
308	Beginning Cash and	\$141,944.38	\$0.00	\$34,733.66	\$2,061.08	\$105,149.64
388 and 588	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310-360	Revenues	\$6,204.60	\$6,204.60	\$0.00	\$0.00	\$0.00
380-390	Other Increases and Financing	\$546,291.19	\$24,390.30	\$378,185.87	\$25,165.15	\$118,549.87
510-570	Expenditures	\$30,594.90	\$30,594.90	\$0.00	\$0.00	\$0.00
580-590	Other Decreases and Financing	\$597,901.74	\$0.00	\$407,919.53	\$25,115.04	\$164,867.17
	Increase (Decrease) in Cash and	(\$76,000.85)	\$0.00	(\$29,733.66)	\$50.11	(\$46,317.30)
508	Ending Cash and Investments	\$65,943.53	\$0.00	\$5,000.00	\$2,111.19	\$58,832.34

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

The Accompanying Notes Are An Integral Part Of This Statement.

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Notes to Financial Statements

**CITY OF TOPPENISH
2014 ANNUAL REPORT**

CITY OF TOPPENISH
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2014 THROUGH DECEMBER 31, 2014

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 of Toppenish reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor’s Office under the authority of Washington State law, Chapter 43.09 RWC. This manual prescribes a financial reporting framework that differs from generally accepted principals (GAAP) in the following manner:

Financial transactions are recognized on a cash basis of accounting as described below.

- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the City are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The City’s resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following funds types are used:

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 revenue sources 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.

Capital Projects Funds

These funds account for financial resources, which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

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 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 on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

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.

C. Budgets

The City adopts annual appropriated budgets for all funds. These budgets are appropriated 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.

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	\$5,212,670.00	\$5,090,575.65	\$122,094.35
002	General Fund Reserve Fund	\$182,400.00	\$5,000.00	\$177,400.00
003	Welcome Center Fund	\$2,000.00	\$789.67	\$1,210.33
004	Railroad Depot Facility Fund	\$8,730.00	\$860.86	\$7,869.14
021	Urban Development Action Grant Fund	\$348,880.00	\$297,088.20	\$51,791.80
030	Criminal Justice Fund	\$226,080.00	\$16,956.96	\$209,123.04
050	Special Projects Fund	\$251,580.00	\$212,303.48	\$39,276.52
101	Street Fund	\$62,850.00	\$54,573.05	\$8,276.95
106	Tourism Fund	\$73,530.00	\$34,167.22	\$39,362.78
108	Cemetery Fund	\$96,070.00	\$88,355.07	\$7,714.93
119	Public Safety Grants Fund	\$15,860.00	\$12,411.05	\$3,448.95
129	Special Investigative Drug Account Fund	\$271,630.00	\$245,540.42	\$26,089.58
170	Housing Rehabilitation Fund	\$16,670.00	\$16,666.67	\$3.33
225	Community Econ Development - Revitalization Loan Fund	\$80,050.00	\$79,970.28	\$79.72
301	Municipal Capital Improvements Fund	\$1,240,940.00	\$831,082.97	\$409,857.03
302	Street Capital Fund	\$1,638,670.00	\$1,310,141.86	\$328,528.14
401	Water Fund	\$2,014,640.00	\$1,938,143.11	\$76,496.89
403	Wastewater Fund	\$735,150.00	\$734,088.18	\$1,061.82
405	Solid Waste Fund	\$3,850,060.00	\$3,145,638.79	\$704,421.21
410	Water Capital Fund	\$332,470.00	\$93,961.66	\$238,508.34
413	Wastewater Capital Fund	\$330,400.00	\$71,597.03	\$258,802.97
421	Public Works Trust Fund/DWSRF Loans Fund	\$164,160.00	\$159,736.02	\$4,423.98
427	DOE Centennial Sewer Reserve Fund	\$6,000.00	\$0.00	\$6,000.00
457	Cable TV Fund	\$36,390.00	\$34,506.06	\$1,883.94
458	Cable TV Equipment Reserve Fund	\$31,290.00	\$30,594.90	\$695.10
510	Vehicle Replacement Fund	\$5,212,670.00	\$5,090,575.65	\$122,094.35
611	Firemen's Pension & Welfare Fund	\$182,400.00	\$5,000.00	\$177,400.00
701	Cemetery Trust Fund	\$28,430.00	\$28,430.00	\$0.00

The City Manager is authorized to transfer between (departments within any fund/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's legislative body.

D. Cash and Investments

See Note 3, *Deposits and Investments*

E. 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 and inventory are recorded as expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 240 hours for Teamsters members and some exempt staff, 720 hours for International Association of Firefighters (IAFF), and 260 hours for Department Directors and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours for all employees with the exception of the IAFF members who have a maximum accumulation of 1440 hours. Upon separation, death or retirement, after completing at least 10 years of service, an employee shall be paid 25% of their accumulated sick leave with IAFF members limited to a maximum of 360 hours. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. 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.

I. 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 175 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 sublimits 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.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by Ordinance. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

- 301 Municipal Capital Improvement Fund in the amount of \$556,096 collected from the first quarter real estate excise tax per RCW 82.46.10 and are reserved for the purpose of financing capital projects specified in the Capital Facilities Plan of the City of Toppenish comprehensive plan
- 403 Sewer Fund in the amount of \$192,483 are reserved for debt service.

- 650 Transportation Benefit District Fund in the amount of \$58,832 are reserved for preservation and maintenance of the District’s Transportation infrastructure.
- 701 Perpetual Care Fund in the amount of \$249,620 are reserved for future care of the cemetery and collected through perpetual care fees assessed at time of cemetery plot sales.

NOTE 2 - PROPERTY TAXES

The County Treasurer acts as an agent to collect property tax 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 2014 was \$2.80302369 per \$1,000 on an assessed valuation of \$283,365,778 for a total regular levy of \$794,280.99.

NOTE 3 – DEPOSITS AND INVESTMENTS

It is the City’s policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City or its agent in the City’s name.

Investments are reported at original cost. Investments by type at December 31, 2014 are as follows:

Type of Investment: City’s Own Investments	Total
L.G.I.P.	7,217,105
U.S Bank Safekeeping – Fed Mortgage Assn	1,096,278
Smith Barney/Morgan Stanley	<u>126,815</u>
Total Investments	\$8,440,198

NOTE 4 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2014.

The debt service requirements for General Obligation Bonds, Revenue Bonds and Public Works Trust Fund Loans including both principle and interest, are as follows:

Year	General Obligation			Total Debt
	Bonded Debt	Revenue Debt	Other Debt	
2015	\$104,926	\$639,428	\$415,168	\$1,159,522
2016	\$90,127	\$639,428	\$412,309	\$1,141,863
2017	\$90,127	\$639,428	\$704,664	\$1,434,218
2018		\$639,428	\$620,645	\$1,260,072
2019		\$639,428	\$613,710	\$1,253,137
2020-2024		\$2,619,690	\$2,667,040	\$5,286,730
2025-2029		\$2,234,725	\$1,891,892	\$4,126,617
2030-2034		\$446,945	\$1,177,835	\$1,624,780
2035-2037			\$364,928	\$364,928
TOTAL	\$285,179	\$8,498,498	\$8,868,190	\$17,651,867

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays Interfund Loan activity during 2014:

Borrowing Fund	Lending Fund Due To	Balance 01/01/2014	2014 New Loans	2014 Repayments	Balance 12/31/2014
001	405	76,970	0	76,970	0
101	405	1,430	0	1,430	0
401	405	1,420	0	1,420	0
403	405	1,430	0	1,430	0
457	405	5,500	0	5,500	0
Totals		\$86,750	\$0	\$86,750	\$0

NOTE 6 - 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 (LEOFF) 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'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 7 – POST-RETIREMENT BENEFITS OTHER THAN PENSION BENEFIT

In addition to the pension benefits described in Note 6, the City of Toppenish provides post retirement health care benefits, in accordance with the Law Enforcement Officers and Firefighters (LEOFF) Retirement System to eight employees who are receiving medical benefits under the City's insurance program.

The City reimburses 100 percent of the balance after insurance of validated claims for medical and hospitalization costs incurred by retirees. During the year, expenditures of \$82,276 were recognized for post-retirement health care.

NOTE 8 - 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 created 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 9 – HEALTH & WELFARE

The City of Toppenish is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2014, 263 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical insurance through Regence BlueShield and Asuris Northwest Health, dental insurance through Delta Dental of Washington, and vision insurance through Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. The AWC Trust HCP purchases stop loss

insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Group Health ISL at \$750,000 through Sun Life. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and the AWC Board of Directors President and Vice President. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

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

1. **Jackson Street Extension Project:** In August 2012, the City was awarded funding from Department of Transportation Federal Highway Administration (FHWA). These funds will provide design to reconstruct Jackson Street from Juniper Street west approximately 1,000 feet, and then extend Jackson Street approximately 2,000 feet to Ward Road. The design phase is estimated to be completed by December 31, 2015.
2. **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. The loan is in the total amount of \$3,518,133.00, consists of a 24-year loan term with 1% interest. The project will include construction of a new approximately 1.7 million gallon standpipe reservoir with a 50' diameter concrete foundation and a reservoir approximately 135 feet high made of steel. The reservoir will be located at the City's Well No. 9 site, and includes installation of new site piping and valves, connections to the existing water system transmission main(s), installation of new telemetry control equipment and integration with the existing telemetry system, and a new well/pump house. In 2014, it was determined that the project was coming in under estimated costs. On April 7, 2014, the Department of Commerce Public Works Board approved an amendment to the scope of work, to include the following additional projects at no additional cost to the original loan amount. The projects include:

- decommissioning Wells No. 2 and 4,
- installing level sensors at each well and reservoir site
- upgrade/install flow meters at each well
- upgrade/install new PLCs and radios at each well and reservoir site
- upgrade computer hardware and software related to the water system telemetry
- upgrade/install chlorine leak detection equipment,
- rehabilitate the electrical system at Well No. 7 and Reservoir No. 4 mixing improvements

Total project costs have not been determined, however the final project was declared complete on March 11, 2015, with retainage release on or about July 20, 2015.

3. **2014 Water System Improvements:** (Lincoln Avenue/Dayton Avenue/Beech Street) this project has been identified in two separate elements: Lincoln Avenue/Dayton Avenue/Beech Street element was awarded funding in May 2013 with a Department of Transportation Federal Highway Administration (FHWA) grant provided through Washington State Department of Transportation Surface Transportation Program-Urban (STPU). This award was in the total amount of \$1,866,550, including design for \$191,252. The balance of the construction portion \$1,675,298 has been put on hold until the Surface Transportation Program (STP) accumulates enough funds to distribute among

the awarded projects collectively. These funds will design and reconstruct Lincoln Avenue, Dayton Avenue and Beech Street to a two-lane roadway with parallel parking including new curb and gutter, sidewalks, storm drainage, and illumination. In January 2014, the City received additional funding for the Lincoln Avenue/Dayton Avenue/Beech Street project by the Washington State Transportation Improvement Board (TIB) with a Fuel Tax Grant for \$344,171, including design for \$39,711.

The 2014 Water System Improvements is the second element of this project. In November 2013, the City received a Department of Commerce, Public Works Trust Fund Loan through the Drinking Water State Revolving Fund (DWSRF). These funds are state provided funds. The loan is in the total amount of \$1,683,983, consisting of 24-year loan term with 1% interest. This funding provides water pipeline replacement of approximately 4,300 linear feet of existing water distribution piping with new 12" water main, fittings, valves, fire hydrants, service connections, and repair of asphalt pavement, curb and gutter, gravel surfaces and distributed landscaping within the right-of-way. Asphalt pavement repair will include asphalt overlay of existing roadways as required or participation in the reconstruction of streets since the City secured roadway reconstruction funding from other sources (see above).

In December 2014, the City was awarded a Community Development block Grant (CDBG) through Department of Commerce in amount of \$399,247. These funds are federal funds and require the use of Program Income provided through the City's Housing Rehabilitation Loan program for \$40,263 and any additional Program Income received during the life of the project. This funding provides street construction and water improvements along Lincoln Avenue to improve water system reliability, pedestrian safety and traffic flow. The major components include replacement of approximately 2,000 linear feet of water main, including valves, hydrants and fittings as well as approximately 18 old water services; and reconstruction of Lincoln Avenue including new curb, gutter, sidewalks, storm drainage, and street lighting. The estimated completion date for this project is mid 2017.

4. **Engineering Evaluation/General Sewer Plan:** In February 2015, the City received a loan from Department of Ecology for \$150,000 with one-half of the loan being a "forgivable principal loan". The funds come from a combination of Federal Capitalization Grant provided through the Environmental Protection Agency (EPA) and Clean Water State Revolving Fund (CWSRF). The loan (one-half of the total or \$75,000) consists of a 20-year loan term with 2.7% interest. This project will provide the purchase of video equipment, the development of a capital improvement plan, and the elements required for the completion of a General Sewer Plan. The City obtained approval from Department of Ecology to purchase a used van with the mounted video equipment in 2014. Anticipated completion date is December 2016.

b. Completed Construction Projects:

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

project included water pipeline replacement of approximately 3,300 linear feet with new 8” pipe, water main loops with an additional 2,400 linear feet of new 8” piping, installation of 11 new hydrants, replace 61 H2O services which includes approximately 1,634 total linear feet. Total project costs were \$1,188,251. The 2013 Water System Improvements Project was declared complete on January 13, 2014, with retainage paid on April 14, 2014.

2. **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 2010. This project includes Transmission Lines including under-road conduits, Well Construction, and Well House with fluoridation, chlorination and telemetry. Total project costs were \$2,166,615. The Well No. 9 Project was declared complete on May 27, 2014 with retainage paid on August 25, 2014.
3. **L Street Improvement Project:** In August 2012, the City was awarded funding for \$69,309 from Department of Transportation Federal Highway Administration (FHWA). The City match was \$22,291 for total design costs of \$91,600. These FHWA funds provided design to widen the existing roadway to include two 10½ feet of travel lanes. The Design phase was completed in November 2013. In October 2013, the City was awarded an additional \$765,871 in FHWA funds for the construction phase of the L Street Improvement Project. The City match for this phase was estimated to be \$119,545 for total construction costs of \$885,525. Total project costs for Design and Construction were \$867,761. The L Street Improvement Project was declared complete on January 12, 2015, with retainage bond released on March 24, 2015.

c. Transportation Benefit District:

The City of Toppenish created a Transportation Benefit District on March 26, 2012. The Washington State Auditor’s office assigned the District MCAG No. 3044. The District prepares financial reports as required with the State Auditor’s Office.

d. Potential Litigation

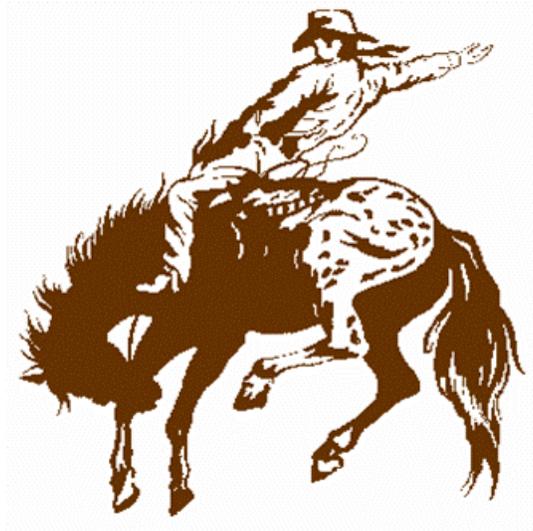
1. The City was served and included in a lawsuit in November 2013. The lawsuit alleges federal civil rights violations by a City of Toppenish Police Officer and Corrections Officer regarding an arrest. The suit has been assigned to a Defense Attorney by the City’s Insurance Pool, Washington Cities Insurance Authority (WCIA). The trial Court dismissed the City from the lawsuit through Summary Judgment. The plaintiff has appealed the decision to the Court of Appeals. The City has been notified that there may be some limited liability coverage; the city is following the progress of this suit.
2. A Claim for Damages was filed in 2011 for an injury car accident. The claimant had surgery and is represented by an attorney. The claim is handled by the City’s Insurance Pool, WCIA. The claim is likely to be fully covered by the Pool.

e. Disclosures of Interest

1. City Manager William C. Murphy retired and vacated his position on April 8, 2015. Council appointed Public Works Director Lance C. Hoyt as Interim City Manager on April 13, 2015. The City began recruitment for the new City Manager in May 2015.
2. In May 2014, the Deputy Finance Director/City Clerk resigned to take a position in a neighboring community. In July 2014, Debbie Zabell returned to the Deputy position after serving as the Assistant City Manager in another community for two years. Debbie served as the Deputy for the City of Toppenish from 2007 through 2011.
3. The City is currently in labor mediation with two bargaining units, Teamsters and Fraternal Order of Police.
4. The City of Toppenish discovered that posting of Investment Purchases that included the purchase of interest had not been posted correctly in the financials and therefore the Investments were overstated by \$1,670. The posting was corrected in March of 2015 which resulted in a negative Unreserved Fund Balance of -\$389 in the 701 Perpetual Care Fund.
5. The City of Toppenish conducted an analysis of reserved/unreserved fund balances and determined no changes were necessary. The City also conducted an analysis of fund types and the appropriate fund numbers associated with those categories of fund. As a result, the following fund numbers were reclassified as follows: Trails & Path Services Fund 104 was changed to 005, Urban Development Action Grant Fund 121 was changed to 021, Special Projects Fund 150 was changed to 050, Municipal Capital Improvement 116 was changed to 301, and Street Capital Fund 102 was changed to 302.
6. The City of Toppenish has been experiencing a decreasing fund balance in the General Fund. In 2008, the City determined there was a significant amount in the General Fund balance and the City Council made a deliberate effort to reduce that fund balance to provide a more effective distribution of the City funds and the services provided to the public. The City hired three new Police Officers, two additional Fire Fighters, and a full-time Park and Recreation Director during a budget climate that would sustain those hires.

However, shortly thereafter the City began to see a swift and significant decline in revenues, in great part due to the continued elimination of state-shared revenue by the State of Washington. During the 2015 budget cycle, one Police Dispatcher and two Police Officer Positions remain unfilled. The Parks and Recreation Department will receive funding for the first six months. The City will seek donations and/or funding from other sources for the remaining six months. If the City is unsuccessful in receiving funds, the City will eliminate the Recreation Department as well as the Parks and Recreation Director position.

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Schedule

01: Detail of Revenues, Expenditures, Other Resources and Uses

City of Toppenish
Schedule 01 - Detail of Revenues and Expenditures
For the Year Ending December 2014

Fund No	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	3088000	Unreserved Beginning	1,235,361.09
001	General Fund	3111000	Real & Personal Property Taxes	754,070.61
001	General Fund	3111100	EMS Levy	99,767.98
001	General Fund	3131100	Local Retail Sales & Use Tax	728,755.36
001	General Fund	3131500	Public Safety Tax (.3% Sales Tax)	219,623.51
001	General Fund	3137100	Criminal Justice Tax	119,879.94
001	General Fund	3161000	Utility Tax - Electric	505,439.78
001	General Fund	3161100	Utility Tax - Natural Gas	100,697.40
001	General Fund	3161200	Utility Tax - Telephone	191,482.00
001	General Fund	3164100	Utility Tax - Water	434,178.98
001	General Fund	3164200	Utility Tax - Sewer	657,131.30
001	General Fund	3164300	Utility Tax - Solid Waste	249,062.27
001	General Fund	3164400	Utility Tax - Storm Drainage	385.54
001	General Fund	3172000	Leasehold Excise Tax	329.34
001	General Fund	3219900	Business Licenses	6,369.72
001	General Fund	3219900	Rental Licenses	16,705.00
001	General Fund	3221000	Building Permits - Buildings	83,540.57
001	General Fund	3221000	Building Permits - Plumbing	2,817.00
001	General Fund	3221000	Building Permits - Signs	306.50
001	General Fund	3221000	Building Permits - Mechanical	1,657.25
001	General Fund	3221000	Building Permits - Fire	867.11
001	General Fund	3223000	Animal Licenses	3,342.00
001	General Fund	3229000	Gun Permits	870.00
001	General Fund	3340490	State Department of Health Grant	1,473.00
001	General Fund	3360098	City Assistance	98,634.83
001	General Fund	3360099	Streamlined Sales Tax Mitigation Payments	16,967.14
001	General Fund	3360620	Criminal Justice - High Crime	49,931.66
001	General Fund	3360621	Criminal Justice-Violent Crime	11,855.57
001	General Fund	3360626	Criminal Justice-Special Programs	8,527.15
001	General Fund	3360651	DUI-Cities	1,611.40
001	General Fund	3360694	Liquor Excise Tax	16,817.63
001	General Fund	3360695	Liquor Board Profits	79,523.99
001	General Fund	3370700	Interlocal - In Lieu Tax - Yakima Housing Authority	2,067.80
001	General Fund	3370700	In Lieu Tax - DNR	17.75
001	General Fund	3413300	Court Warrant Processing Fee	3,215.90
001	General Fund	3413300	Court Deferred Prosecution	166.25
001	General Fund	3414300	Utility Collection Fees	38,401.54
001	General Fund	3414300	Administrative Service Fees	336,070.00
001	General Fund	3416200	Court Photocopy Fees	148.60
001	General Fund	3417100	Taxable Sales Concessions	3,191.21
001	General Fund	3417100	Taxable Sales Commissary	3,085.66
001	General Fund	3417100	Sale of Nontaxable Concessions	5,084.01
001	General Fund	3417100	Sale of Nontaxable Commissary	9,059.06
001	General Fund	3418100	Police Records Search	1,927.55
001	General Fund	3418100	General PDR Copies	498.45
001	General Fund	3418100	Court PDR Copies	3.90
001	General Fund	3418100	Photocopies	75.80

City of Toppenish
Schedule 01 - Detail of Revenues and Expenditures
For the Year Ending December 2014

001	General Fund	3419600	Personnel Services	90.00
001	General Fund	3419600	Employment Examination Fees	120.00
001	General Fund	3419600	Notary Services	170.00
001	General Fund	3423000	Room & Board Prisoners/City of Zillah	16,672.50
001	General Fund	3423000	Room & Board Prisoners/Yakima County	11,401.39
001	General Fund	3423000	Room & Board of Prisoners/City of Wapato	6,997.50
001	General Fund	3423000	Room & Board Prisoners/State of Wash	45,538.88
001	General Fund	3423500	DEA Overtime	2,247.96
001	General Fund	3423600	Housing & Monitoring of Prisoners	1,768.21
001	General Fund	3423700	Booking Fees	140.22
001	General Fund	3423800	SSA Incentive Program	1,600.00
001	General Fund	3423900	Law Enforcement Services - Finger Printing	445.00
001	General Fund	3424000	Fire Inspection Fee	126.07
001	General Fund	3425000	Disaster DUI Court Fine	48.94
001	General Fund	3428000	Dispatch Services City of Zillah	28,596.11
001	General Fund	3458100	Zoning & Subdivision Fees	45.00
001	General Fund	3458300	Plan Check Fees	53,994.81
001	General Fund	3458300	Plan Check Fees - Fire	567.90
001	General Fund	3458900	Other Planning & Development Fees	225.00
001	General Fund	3473000	Swim Pool Fees - Season Tickets	10,285.42
001	General Fund	3473000	Swim Pool Fees - General Admission	18,899.91
001	General Fund	3473000	Swim Pool Fees - Pool Party Rental	16,029.36
001	General Fund	3473000	Swim Pool Fees - Discount Tickets	439.22
001	General Fund	3473000	Park Use Fees	2,576.41
001	General Fund	3476000	Recreation Program Fees	5,963.71
001	General Fund	3476000	Swimming Lesson Fees	8,929.00
001	General Fund	3476000	Basketball Program Fees	5,107.50
001	General Fund	3476000	Baseball Program Fees	1,223.36
001	General Fund	3476000	Soccer Program Fees	7,860.63
001	General Fund	3476000	Trip Program Fees	3,521.84
001	General Fund	3523000	Proof of Motor Vehicle Insurance Penalty	418.07
001	General Fund	3531000	Court Traffic Infraction Penalties	93,846.69
001	General Fund	3531004	Legislative Assessment	6,305.01
001	General Fund	3537000	Court Non-Traffic Infraction Penalties	1,244.88
001	General Fund	3540000	Court Civil Parking Infraction Penalties	5,103.38
001	General Fund	3552000	Court DUI Fines	3,083.58
001	General Fund	3558000	Court Other Criminal Traffic Misdemeanor Fines	15,844.71
001	General Fund	3565010	Crime Prevention Assessment	222.60
001	General Fund	3569000	Court Other Criminal Non-Traffic Fines	37,262.54
001	General Fund	3573200	Court Witness Cost	0.30
001	General Fund	3573300	Court Public Defense Cost	3,004.68
001	General Fund	3573900	Court Cost Recoupments	5,878.15
001	General Fund	3590000	Penalties on Business Licenses	725.00
001	General Fund	3590000	Penalties on Rental Licenses	900.00
001	General Fund	3590000	Penalties on Animal Licenses	106.00
001	General Fund	3599000	False Alarm Fines	4,967.68

City of Toppenish
Schedule 01 - Detail of Revenues and Expenditures
For the Year Ending December 2014

001	General Fund	3611100	Investment Interest	13,144.36
001	General Fund	3614000	Interest on Local Sales	204.99
001	General Fund	3614000	Interest on Notes & Loans	7,656.89
001	General Fund	3614000	Interest on Revolving Loan	63.30
001	General Fund	3614001	Interest Collected by Municipal Court	10,824.84
001	General Fund	3625000	Space & Facilities Leases	2,750.00
001	General Fund	3625000	Space & Facilities Leases (Long-Term)	1.00
001	General Fund	3671100	United Way Contributions	10,283.79
001	General Fund	3671100	Donations from Private Sources	573.78
001	General Fund	3671100	Park & Recreation Donations	4,716.00
001	General Fund	3671100	Police Donations	7,300.00
001	General Fund	3692000	Unclaimed Money & Property	10.74
001	General Fund	3694000	Judgments and Settlements	383.00
001	General Fund	3698100	General Account Cash Over/Short	15.69
001	General Fund	3698100	Cashier 1 Over/Short	-9.43
001	General Fund	3698100	Cashier 2 Over/Short	-10.00
001	General Fund	3698100	Cashier 3 Over/Short	90.47
001	General Fund	3698100	Cashier 4 Over/Short	125.00
001	General Fund	3699000	Other Miscellaneous Revenues	4,093.25
001	General Fund	3890000	Notes Receivable - Principal - HSG I	24,894.99
001	General Fund	3890000	Notes Receivable - Principal - HSG I Deferred	36,774.61
001	General Fund	3890000	Notes Receivable - Principal - Revolving Loan	1,736.70
001	General Fund	3952000	Compensation for Loss of Capital Assets - Insurance	1,000.00
001	General Fund	3980001	Insurance Recoveries	13,635.07
001	General Fund	5088000	Unreserved Ending	1,528,870.18
001	General Fund	5183045	Depot Leases & Taxes	682.00
001	General Fund	5183048	Repair & Maintenance Welcome Center Bldg	789.67
001	General Fund	5183048	Repair & Maintenance Depot Facility	112.97
001	General Fund	5183053	Property Taxes	65.89
001	General Fund	5212210	Salaries & Wages	142,717.13
001	General Fund	5212210	Longevity	1,164.97
001	General Fund	5212210	Overtime	17,287.07
001	General Fund	5212220	Social Security	12,059.29
001	General Fund	5212220	Retirement/LEOFF	8,469.89
001	General Fund	5212220	Employee Medical Insurance	48,293.81
001	General Fund	5212220	Industrial Insurance	3,479.92
001	General Fund	5212220	Uniforms & Clothing	1,879.62
001	General Fund	5212243	Travel	1,820.50
001	General Fund	5212249	Memberships & Registrations	875.00
001	General Fund	5236010	Salaries & Wages	29,213.97
001	General Fund	5236010	Overtime	1,896.07
001	General Fund	5236020	Social Security	2,233.80
001	General Fund	5236020	Employee Medical Insurance	18,685.74
001	General Fund	5236020	Industrial Insurance	1,079.85
001	General Fund	5236020	Retirement/PERS	3,278.97
001	General Fund	5236020	Uniforms & Clothing	974.90
001	General Fund	5236043	Travel	381.70

City of Toppenish
Schedule 01 - Detail of Revenues and Expenditures
For the Year Ending December 2014

001	General Fund	5236049	Memberships & Registrations	310.00
001	General Fund	5236049	Corrections Academy Costs	986.00
001	General Fund	5572031	Operating/Maintenance Supplies - General	359.11
001	General Fund	5572041	Professional Services	6,854.96
001	General Fund	5593049	Miscellaneous Fees & Charges	125.00
001	General Fund	5593049	Abatement Charges	270.50
001	General Fund	5941463	Capital Purchase - Equipment	4,347.39
001	General Fund	5116010	Salaries & Wages	31,350.00
001	General Fund	5116020	Social Security	2,398.33
001	General Fund	5116020	Industrial Insurance	54.78
001	General Fund	5116031	Office & Operating Supplies	10.29
001	General Fund	5116031	Photocopies	144.20
001	General Fund	5116041	Professional Services	1,290.00
001	General Fund	5116042	Telephone & Postage	68.80
001	General Fund	5116043	Travel	1,235.89
001	General Fund	5116049	Memberships & Registrations	860.00
001	General Fund	5125010	Salaries & Wages	88,336.53
001	General Fund	5125010	Longevity	874.90
001	General Fund	5125010	Overtime	531.19
001	General Fund	5125020	Social Security	6,628.20
001	General Fund	5125020	Retirement/PERS	8,229.15
001	General Fund	5125020	Employee Medical Insurance	24,648.59
001	General Fund	5125020	Industrial Insurance	329.16
001	General Fund	5125031	Office & Operating Supplies	2,632.51
001	General Fund	5125031	Photocopies	530.31
001	General Fund	5125041	Professional Services	335.00
001	General Fund	5125041	Counsel for Indigents	60,486.72
001	General Fund	5125041	Municipal Court Judicial Services	33,992.44
001	General Fund	5125041	Interpreting Services	16,840.82
001	General Fund	5125042	Telephone & Postage	2,524.08
001	General Fund	5125048	Repair & Maintenance Equipment	250.00
001	General Fund	5125049	Miscellaneous Fees & Charges	845.49
001	General Fund	5125049	Memberships & Registrations	187.00
001	General Fund	5125049	Witness Fees	40.00
001	General Fund	5125049	Jury Fees	-13.00
001	General Fund	5131010	Salaries & Wages	115,042.55
001	General Fund	5131010	Longevity	2,140.37
001	General Fund	5131020	Social Security	8,919.06
001	General Fund	5131020	Retirement/PERS	1,084.42
001	General Fund	5131020	Employee Medical Insurance	20,639.05
001	General Fund	5131020	Industrial Insurance	241.75
001	General Fund	5131031	Office & Operating Supplies	230.30
001	General Fund	5131031	Photocopies	39.63
001	General Fund	5131042	Telephone & Postage	2,252.96
001	General Fund	5131043	Travel	1,102.09
001	General Fund	5131045	Rental	1,968.42
001	General Fund	5131049	Memberships & Registrations	490.00
001	General Fund	5142310	Salaries & Wages	165,890.28
001	General Fund	5142310	Longevity	1,365.48
001	General Fund	5142320	Social Security	12,423.47

City of Toppenish
Schedule 01 - Detail of Revenues and Expenditures
For the Year Ending December 2014

001	General Fund	5142320	Retirement/PERS	15,242.09
001	General Fund	5142320	Employee Medical Insurance	43,539.75
001	General Fund	5142320	Industrial Insurance	537.52
001	General Fund	5142331	Office & Operating Supplies	6,634.44
001	General Fund	5142331	Photocopies	614.01
001	General Fund	5142332	Fuel Vehicles	85.06
001	General Fund	5142341	Professional Services	920.00
001	General Fund	5142341	Accounting & Auditing Services	19,437.66
001	General Fund	5142342	Telephone & Postage	4,619.48
001	General Fund	5142343	Travel	413.62
001	General Fund	5142345	Rentals	4,265.33
001	General Fund	5142348	Repair & Maintenance Equipment	455.56
001	General Fund	5142349	Miscellaneous Fees & Charges	446.97
001	General Fund	5142349	Memberships & Registrations	1,405.00
001	General Fund	5142353	Excise Taxes	576.10
001	General Fund	5143010	Salaries & Wages	34,836.14
001	General Fund	5143010	Longevity	575.99
001	General Fund	5143010	Overtime	15.48
001	General Fund	5143020	Social Security	2,602.76
001	General Fund	5143020	Retirement/PERS	3,212.43
001	General Fund	5143020	Employee Medical Insurance	9,360.63
001	General Fund	5143020	Industrial Insurance	123.90
001	General Fund	5143031	Office & Operating Supplies	124.14
001	General Fund	5143031	Photocopies	352.39
001	General Fund	5143041	Professional Services	-10.00
001	General Fund	5143042	Telephone & Postage	893.33
001	General Fund	5143043	Travel	271.61
001	General Fund	5143044	Advertising	439.90
001	General Fund	5143049	Miscellaneous Fees & Charges	126.52
001	General Fund	5143049	Memberships & Registrations	870.00
001	General Fund	5143049	Codification Services	1,944.55
001	General Fund	5144051	Election Costs	9,077.28
001	General Fund	5153031	Photocopies	7.64
001	General Fund	5153041	Professional Services	62,378.00
001	General Fund	5153042	Postage	16.84
001	General Fund	5172020	Medical Insurance/Police Retirees	52,706.66
001	General Fund	5172020	Medical Insurance/Fire Retirees	28,336.88
001	General Fund	5172020	LEOFF Out Pocket Medical	1,232.45
001	General Fund	5176020	Workers Comp Retro Program	4,906.30
001	General Fund	5181010	Salaries & Wages	33,393.55
001	General Fund	5181010	Salaries & Wages Part-Time	1,541.00
001	General Fund	5181010	Longevity	298.98
001	General Fund	5181020	Social Security	2,590.25
001	General Fund	5181020	Retirement/PERS	3,001.60
001	General Fund	5181020	Employee Medical Insurance	10,303.69
001	General Fund	5181020	Industrial Insurance	120.29
001	General Fund	5181031	Office & Operating Supplies	400.92
001	General Fund	5181031	Photocopies	197.59
001	General Fund	5181031	Wellness Program Supplies	818.97
001	General Fund	5181041	Professional Services	18,029.35
001	General Fund	5181041	Pre-Employment Services	2,027.00

City of Toppenish
Schedule 01 - Detail of Revenues and Expenditures
For the Year Ending December 2014

001	General Fund	5181042	Telephone & Postage	306.41
001	General Fund	5181043	Wellness Program Travel	233.92
001	General Fund	5181044	Advertising	798.56
001	General Fund	5181049	Memberships & Registrations	942.00
001	General Fund	5183010	Salaries & Wages	2,386.36
001	General Fund	5183010	Longevity	40.20
001	General Fund	5183010	Overtime	115.99
001	General Fund	5183020	Social Security	190.25
001	General Fund	5183020	Retirement/PERS	229.71
001	General Fund	5183020	Employee Medical Insurance	618.65
001	General Fund	5183020	Industrial Insurance	64.87
001	General Fund	5183031	Operating/Maintenance Supplies - General	1,590.98
001	General Fund	5183041	Janitorial Services	9,200.00
001	General Fund	5183041	Alarm Monitoring - Library	162.00
001	General Fund	5183041	Alarm Monitoring	952.56
001	General Fund	5183047	Fuel for Heating - Library	723.71
001	General Fund	5183047	Fuel for Heating	13,626.11
001	General Fund	5183047	Electricity	30,583.81
001	General Fund	5183047	City Utility Services	10,106.87
001	General Fund	5183047	City Utility Services - Library	811.24
001	General Fund	5183048	Repair & Maintenance City Hall Bldg	7,871.26
001	General Fund	5183048	Repair & Maintenance Fire Bldg	2,008.09
001	General Fund	5183048	Repair & Maintenance Library Bldg	468.08
001	General Fund	5183048	Repair & Maintenance Police Bldg	17,856.82
001	General Fund	5183048	Repair & Maintenance Recreation Bldg	498.87
001	General Fund	5183048	Repair & Maintenance Safe Haven Bldg.	21.50
001	General Fund	5186046	Insurance	82,574.37
001	General Fund	5188131	Office & Operating Supplies	4,829.37
001	General Fund	5188141	Professional Services	53,155.00
001	General Fund	5188148	Repair & Maintenance Software	8,333.95
001	General Fund	5189048	Repair & Maintenance Vehicles - Adm	57.03
001	General Fund	5941864	Capital Purchase - Equipment	10,592.50
001	General Fund	5116049	Memberships & Registrations	110.00
001	General Fund	5116049	Association of WA Cities	5,532.00
001	General Fund	5213049	Community Safety Network	1,000.00
001	General Fund	5256051	Emergency Preparedness	6,698.00
001	General Fund	5549051	Clean Air Authority Assessment	3,580.00
001	General Fund	5573044	Tourism Advertising	1,200.00
001	General Fund	5587049	YVCOG	8,220.00
001	General Fund	5587049	New Vision	1,800.00
001	General Fund	5661051	2% Alcohol Distribution	2,051.78
001	General Fund	5812000	Interfund Loan Principal	76,970.00
001	General Fund	5921882	Interfund Loan Interest	160.00
001	General Fund	5971700	Transfer-Out to 611 Pension Fund	24,390.30
001	General Fund	5211010	Salaries & Wages	148,297.64
001	General Fund	5211010	Longevity	3,710.05
001	General Fund	5211020	Social Security	11,350.89
001	General Fund	5211020	Retirement/LEOFF	7,794.56
001	General Fund	5211020	Employee Medical Insurance	38,035.50
001	General Fund	5211020	Industrial Insurance	2,427.56

City of Toppenish
Schedule 01 - Detail of Revenues and Expenditures
For the Year Ending December 2014

001	General Fund	5211020	Uniforms & Clothing	2,600.60
001	General Fund	5211020	Uniform Cleaning	67.93
001	General Fund	5211031	Office & Operating Supplies	309.64
001	General Fund	5211032	Fuel Vehicles	3,550.48
001	General Fund	5211042	Telephone & Postage	1,371.64
001	General Fund	5211043	Travel	465.40
001	General Fund	5211049	Memberships & Registrations	1,350.00
001	General Fund	5212110	Salaries & Wages	178,064.57
001	General Fund	5212110	Longevity	4,714.89
001	General Fund	5212110	Overtime	13,549.32
001	General Fund	5212120	Social Security	14,450.27
001	General Fund	5212120	Retirement/LEOFF	10,146.20
001	General Fund	5212120	Employee Medical Insurance	67,217.34
001	General Fund	5212120	Industrial Insurance	3,832.25
001	General Fund	5212120	Uniforms & Clothing	1,374.81
001	General Fund	5212120	Uniform Cleaning	66.49
001	General Fund	5212131	Office & Operating Supplies	1,072.62
001	General Fund	5212131	Operating/Maintenance Supplies - Vehicles	233.82
001	General Fund	5212132	Fuel Vehicles	4,298.00
001	General Fund	5212135	Small Tools & Minor Equipment	107.56
001	General Fund	5212141	Professional Services	630.18
001	General Fund	5212142	Telephone & Postage	1,234.03
001	General Fund	5212143	Travel	2,671.75
001	General Fund	5212148	Repair & Maintenance Vehicles	2,215.82
001	General Fund	5212149	Memberships & Registrations	1,360.00
001	General Fund	5212210	Salaries & Wages	507,089.00
001	General Fund	5212210	Longevity	8,814.88
001	General Fund	5212210	Overtime	35,190.40
001	General Fund	5212220	Social Security	40,780.69
001	General Fund	5212220	Retirement/LEOFF	27,806.61
001	General Fund	5212220	Employee Medical Insurance	178,378.68
001	General Fund	5212220	Industrial Insurance	10,932.72
001	General Fund	5212220	Uniforms & Clothing	11,932.95
001	General Fund	5212220	Uniform Cleaning	60.33
001	General Fund	5212220	Uniforms & Clothing - Explorer Program	3,997.83
001	General Fund	5212231	Office & Operating Supplies	5,413.61
001	General Fund	5212231	Operating/Maintenance Supplies - Vehicles	18.19
001	General Fund	5212231	Range Supplies	4,564.56
001	General Fund	5212231	Office & Operating Supplies - Explorer Program	1,606.09
001	General Fund	5212232	Fuel Vehicles	37,227.85
001	General Fund	5212235	Small Tools & Minor Equipment	908.60
001	General Fund	5212241	Professional Services	1,034.90
001	General Fund	5212242	Telephone & Postage	2,908.74
001	General Fund	5212243	Travel	2,726.69
001	General Fund	5212248	Repair & Maintenance Equipment	1,574.88
001	General Fund	5212248	Repair & Maintenance Vehicles	11,086.82
001	General Fund	5212249	Miscellaneous Fees & Charges	202.48
001	General Fund	5212249	Memberships & Registrations	1,747.00

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001	General Fund	5212249	Memberships & Registrations - Explorers	1,800.00
001	General Fund	5236010	Salaries & Wages	146,564.51
001	General Fund	5236010	Longevity	2,415.11
001	General Fund	5236010	Overtime	23,808.26
001	General Fund	5236020	Social Security	12,471.93
001	General Fund	5236020	Employee Medical Insurance	67,217.34
001	General Fund	5236020	Industrial Insurance	4,145.23
001	General Fund	5236020	Retirement/PSERS	18,141.79
001	General Fund	5236020	Uniforms & Clothing	2,234.75
001	General Fund	5236020	Uniform Cleaning	31.49
001	General Fund	5236031	Operating/Maintenance Supplies - General	21,288.28
001	General Fund	5236031	Food for Prisoners	45,489.07
001	General Fund	5236032	Fuel Vehicles	2,420.62
001	General Fund	5236034	Commissary Supplies	8,803.39
001	General Fund	5236035	Small Tools & Minor Equipment	554.53
001	General Fund	5236041	Professional Services	35.81
001	General Fund	5236041	Medical Services	36,821.20
001	General Fund	5236043	Travel	434.61
001	General Fund	5236048	Repair & Maintenance Equipment	776.63
001	General Fund	5236048	Repair & Maintenance Vehicles	693.56
001	General Fund	5236049	Memberships & Registrations	629.00
001	General Fund	5236049	Miscellaneous Contractual Services	1,757.16
001	General Fund	5236053	Excise Taxes	57.19
001	General Fund	5288010	Salaries & Wages	235,614.18
001	General Fund	5288010	Longevity	6,329.72
001	General Fund	5288010	Overtime	24,172.75
001	General Fund	5288020	Social Security	19,755.82
001	General Fund	5288020	Retirement/PERS	24,277.40
001	General Fund	5288020	Employee Medical Insurance	66,498.32
001	General Fund	5288020	Industrial Insurance	1,193.78
001	General Fund	5288020	Uniforms & Clothing	172.64
001	General Fund	5288020	Uniform Cleaning	5.18
001	General Fund	5288031	Office & Operating Supplies	7,819.63
001	General Fund	5288031	Photocopies	34.81
001	General Fund	5288042	Telephone & Postage	14,809.20
001	General Fund	5288043	Travel	610.05
001	General Fund	5288045	Rentals	7,914.73
001	General Fund	5288048	Repair & Maintenance Equipment	20,731.69
001	General Fund	5288049	Memberships & Registrations	250.00
001	General Fund	5543031	Office & Operating Supplies	663.54
001	General Fund	5543041	Professional Services	29,425.00
001	General Fund	5912179	Redemption of L-T Debt Principal - Law-Enforcement	28,747.60
001	General Fund	5922183	Interest & Other Debt Service - Law Enforcement	851.08
001	General Fund	5221010	Salaries & Wages	74,212.37
001	General Fund	5221010	Longevity	1,774.34
001	General Fund	5221020	Social Security	1,082.04
001	General Fund	5221020	Retirement/LEOFF	3,974.15

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001	General Fund	5221020	Employee Medical Insurance	14,092.30
001	General Fund	5221020	Industrial Insurance	1,310.86
001	General Fund	5221020	Uniforms & Clothing	433.82
001	General Fund	5221031	Office & Operating Supplies	193.04
001	General Fund	5221032	Fuel Vehicles	449.64
001	General Fund	5221041	Professional Services	156.25
001	General Fund	5221042	Telephone & Postage	509.55
001	General Fund	5221045	Rentals	526.74
001	General Fund	5221048	Repair & Maintenance Vehicles	100.00
001	General Fund	5221049	Memberships & Registrations	630.69
001	General Fund	5222010	Salaries & Wages	260,540.94
001	General Fund	5222010	Longevity	7,762.96
001	General Fund	5222010	Salaries & Wages - Volunteers	9,012.00
001	General Fund	5222010	Overtime	32,546.80
001	General Fund	5222020	Social Security	4,310.04
001	General Fund	5222020	Retirement/LEOFF	15,356.39
001	General Fund	5222020	Employee Medical Insurance	73,713.17
001	General Fund	5222020	Industrial Insurance	8,432.61
001	General Fund	5222020	Volunteer Insurance	360.00
001	General Fund	5222020	Uniforms & Clothing	698.00
001	General Fund	5222031	Office & Operating Supplies	105.38
001	General Fund	5222031	Photocopies	6.65
001	General Fund	5222031	Operating/Maintenance Supplies - General	1,499.20
001	General Fund	5222031	Protective Clothing	1,664.83
001	General Fund	5222032	Fuel Vehicles	643.61
001	General Fund	5222035	Small Tools & Minor Equipment	728.15
001	General Fund	5222041	Professional Services	481.25
001	General Fund	5222041	Dispatch Services	15,463.37
001	General Fund	5222042	Telephone & Postage	2,556.16
001	General Fund	5222043	Volunteer Training	161.37
001	General Fund	5222045	Rentals	526.74
001	General Fund	5222048	Repair & Maintenance Equipment	5,934.55
001	General Fund	5222048	Repair & Maintenance Vehicles	3,083.66
001	General Fund	5222049	Miscellaneous Fees & Charges	3,111.62
001	General Fund	5222049	Memberships & Registrations	1,251.60
001	General Fund	5222110	Salaries & Wages	28,949.22
001	General Fund	5222110	Longevity	861.94
001	General Fund	5222110	Salaries & Wages - Volunteers	9,702.00
001	General Fund	5222110	Overtime	3,616.39
001	General Fund	5222120	Social Security	478.38
001	General Fund	5222120	Retirement/LEOFF	1,705.89
001	General Fund	5222120	Employee Medical Insurance	8,190.29
001	General Fund	5222120	Industrial Insurance	936.87
001	General Fund	5222131	Operating/Maintenance Supplies - General	2,312.99
001	General Fund	5222132	Fuel Vehicles	3,203.62
001	General Fund	5222135	Small Tools & Minor Equipment	431.98
001	General Fund	5222141	Medical Services	25.00
001	General Fund	5222141	Dispatch Services	15,312.57
001	General Fund	5222145	Rentals	526.74

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001	General Fund	5222149	Memberships & Registrations	135.00
001	General Fund	5972200	Vehicle Replacement Program	10,000.00
001	General Fund	5242010	Salaries & Wages	34,074.57
001	General Fund	5242010	Longevity	115.24
001	General Fund	5242020	Social Security	2,586.77
001	General Fund	5242020	Retirement/PERS	3,148.79
001	General Fund	5242020	Employee Medical Insurance	3,970.23
001	General Fund	5242020	Industrial Insurance	99.02
001	General Fund	5242031	Office & Operating Supplies	1,389.48
001	General Fund	5242031	Photocopies	116.97
001	General Fund	5242032	Fuel Vehicles	255.39
001	General Fund	5242041	Professional Services	243.75
001	General Fund	5242042	Telephone & Postage	1,044.30
001	General Fund	5242048	Repair & Maintenance Vehicles	115.85
001	General Fund	5242049	Memberships & Registrations	95.00
001	General Fund	5246010	Salaries & Wages	7,564.29
001	General Fund	5246010	Longevity	180.50
001	General Fund	5246020	Social Security	110.18
001	General Fund	5246020	Retirement/LEOFF	405.05
001	General Fund	5246020	Employee Medical Insurance	1,436.29
001	General Fund	5246020	Industrial Insurance	133.56
001	General Fund	5246032	Fuel Vehicles	449.63
001	General Fund	5246041	Professional Services	500.00
001	General Fund	5246042	Telephone & Postage	543.53
001	General Fund	5246045	Rentals	526.70
001	General Fund	5246048	Repair & Maintenance Vehicles	72.53
001	General Fund	5246049	Memberships & Registrations	160.69
001	General Fund	5586010	Salaries & Wages	34,074.32
001	General Fund	5586010	Longevity	114.87
001	General Fund	5586020	Social Security	2,586.59
001	General Fund	5586020	Retirement/PERS	3,148.84
001	General Fund	5586020	Employee Medical Insurance	3,970.36
001	General Fund	5586020	Industrial Insurance	98.95
001	General Fund	5586031	Office & Operating Supplies	78.07
001	General Fund	5586031	Photocopies	122.96
001	General Fund	5586032	Fuel Vehicles	8.84
001	General Fund	5586041	Professional Services	243.75
001	General Fund	5586042	Telephone & Postage	99.90
001	General Fund	5586044	Advertising	331.50
001	General Fund	5586048	Repair & Maintenance Vehicles	115.84
001	General Fund	5586049	Memberships & Registrations	35.00
001	General Fund	5712010	Salaries & Wages	52,294.60
001	General Fund	5712010	Longevity	644.31
001	General Fund	5712020	Social Security	3,890.54
001	General Fund	5712020	Retirement/PERS	4,779.89
001	General Fund	5712020	Employee Medical Insurance	12,422.81
001	General Fund	5712020	Industrial Insurance	161.43
001	General Fund	5712031	Office & Operating Supplies	383.58
001	General Fund	5712031	Photocopies	681.50
001	General Fund	5712031	Operating/Maintenance Supplies - General	225.07

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001	General Fund	5712035	Small Tools & Minor Equipment	225.71
001	General Fund	5712041	Professional Services	310.00
001	General Fund	5712042	Telephone & Postage	1,843.46
001	General Fund	5712048	Repair & Maintenance Equipment	21.50
001	General Fund	5712049	Miscellaneous Fees & Charges	25.00
001	General Fund	5712049	Recreation Program Costs	23,069.42
001	General Fund	5762010	Salaries & Wages	6,536.73
001	General Fund	5762010	Salaries & Wages Part-Time	51,602.49
001	General Fund	5762010	Longevity	80.45
001	General Fund	5762020	Social Security	4,433.97
001	General Fund	5762020	Retirement/PERS	597.41
001	General Fund	5762020	Employee Medical Insurance	1,552.89
001	General Fund	5762020	Industrial Insurance	3,618.12
001	General Fund	5762031	Office & Operating Supplies	747.52
001	General Fund	5762031	Photocopies	202.60
001	General Fund	5762031	Operating/Maintenance Supplies - General	3,219.29
001	General Fund	5762031	Chemicals	9,451.24
001	General Fund	5762034	Concession Supplies	3,834.73
001	General Fund	5762041	Professional Services	360.00
001	General Fund	5762042	Telephone & Postage	531.70
001	General Fund	5762047	Fuel for Heating	12,850.83
001	General Fund	5762047	Electricity	7,562.02
001	General Fund	5762047	City Utility Services	3,435.32
001	General Fund	5762048	Repair & Maintenance Pool Facility	12,084.91
001	General Fund	5762049	Miscellaneous Fees & Charges	533.00
001	General Fund	5762053	Excise Taxes	172.07
001	General Fund	5768010	Salaries & Wages	48,142.69
001	General Fund	5768010	Longevity	310.49
001	General Fund	5768010	Overtime	498.33
001	General Fund	5768020	Social Security	3,667.28
001	General Fund	5768020	Retirement/PERS	4,496.37
001	General Fund	5768020	Employee Medical Insurance	10,417.62
001	General Fund	5768020	Industrial Insurance	1,255.87
001	General Fund	5768020	Uniforms & Clothing	150.00
001	General Fund	5768020	Uniform Cleaning	486.02
001	General Fund	5768031	Office & Operating Supplies	272.20
001	General Fund	5768031	Photocopies	169.58
001	General Fund	5768031	Operating/Maintenance Supplies - General	2,417.61
001	General Fund	5768031	Operating/Maintenance Supplies - Vehicles	65.23
001	General Fund	5768031	Chemicals	960.01
001	General Fund	5768032	Fuel Vehicles	4,962.36
001	General Fund	5768035	Small Tools & Minor Equipment	1,755.62
001	General Fund	5768041	Professional Services	28,577.23
001	General Fund	5768042	Telephone & Postage	563.22
001	General Fund	5768043	Travel	18.00
001	General Fund	5768045	Leases	168.00
001	General Fund	5768045	Rentals	4,919.75
001	General Fund	5768047	Electricity	5,839.85

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001	General Fund	5768047	City Utility Services	24,899.39
001	General Fund	5768048	Repair & Maintenance Equipment	4,679.60
001	General Fund	5768048	Repair & Maintenance Vehicles	694.75
001	General Fund	5768048	Repair & Maintenance Parks	3,494.03
001	General Fund	5768049	Miscellaneous Fees & Charges	3.62
001	General Fund	5768049	Memberships & Registrations	365.00
001	General Fund	5768053	Property Taxes	1,412.68
001	General Fund	3860000	Sales Tax Collected	7,468.60
001	General Fund	3860000	State Building Code Fee	352.50
001	General Fund	3860000	Weapon Permits - State Portion	876.00
001	General Fund	3860000	Weapons Permits Fingerprints - State Portion	462.00
001	General Fund	3860000	County Crime Victims	3,031.76
001	General Fund	3860000	Fire Arms Dealer License	125.00
001	General Fund	3868300	Trauma Care	4,697.40
001	General Fund	3868300	Auto Theft Prevention	9,075.47
001	General Fund	3868300	Traumatic Brain Injury	1,765.75
001	General Fund	3868800	State General Fund 54	497.61
001	General Fund	3868900	Highway Safety Account	635.13
001	General Fund	3868900	Death Investigation Account	283.57
001	General Fund	3868909	State Patrol Highway Account	194.57
001	General Fund	3869100	State General Fund 40	88,344.32
001	General Fund	3869200	State General Fund 50	48,938.97
001	General Fund	3869700	Judicial Information Services	21,682.08
001	General Fund	3869900	School Zone Safety	50.37
001	General Fund	3890010	Employee Longevity	68,235.00
001	General Fund	3891000	Miscellaneous Non-Revenue	764.30
001	General Fund	5860000	Sales Tax Collected	7,751.64
001	General Fund	5860000	State Building Code Fees	352.50
001	General Fund	5860000	Weapons Permits - State Portion	837.00
001	General Fund	5860000	Weapons Permits Fingerprints - State Portion	412.50
001	General Fund	5860000	County Crime Victims	3,031.76
001	General Fund	5860000	Fire Arms Dealer License	125.00
001	General Fund	5868300	Trauma Care	4,697.40
001	General Fund	5868300	WA Auto Theft Prevention Authority Act	9,075.47
001	General Fund	5868300	Traumatic Brain Injury Account	1,765.75
001	General Fund	5868800	State General Fund 54	497.61
001	General Fund	5868900	State Highway Account	648.82
001	General Fund	5868900	Highway Safety Account	180.88
001	General Fund	5868900	Death Investigation Account	113.75
001	General Fund	5869100	State General Fund 40	88,344.32
001	General Fund	5869200	State General Fund 50	48,938.97
001	General Fund	5869600	Death Investigations Account	169.82
001	General Fund	5869700	Judicial Information Services	21,682.08
001	General Fund	5869900	School Zone Safety	50.37
001	General Fund	5890000	Employee Longevity	68,340.00
101	Street Fund	3088000	Unreserved Beginning	129,122.34
101	Street Fund	3224000	Street and Curb Permits	45.83
101	Street Fund	3360087	Motor Vehicle Fuel Tax-City	184,617.62
101	Street Fund	3424000	Protective Inspections - Sidewalks	137.49

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101	Street Fund	3431000	Storm Drainage Fees	1,198.80
101	Street Fund	3441000	Pavement Break/Street Jobs	2,454.90
101	Street Fund	3441000	Contribution From TBD - Maintenance	20,000.00
101	Street Fund	3611100	Investment Interest	113.37
101	Street Fund	5088000	Unreserved Ending	125,386.87
101	Street Fund	5423010	Salaries & Wages	7,140.70
101	Street Fund	5423010	Longevity	195.63
101	Street Fund	5423020	Social Security	547.05
101	Street Fund	5423020	Retirement/PERS	675.55
101	Street Fund	5423020	Employee Medical Insurance	1,549.13
101	Street Fund	5423020	Industrial Insurance	122.78
101	Street Fund	5423031	Photocopies	11.49
101	Street Fund	5423031	Operating/Maintenance Supplies - General	5,115.40
101	Street Fund	5423031	Chemicals	4,787.08
101	Street Fund	5423032	Fuel Vehicles	4,518.42
101	Street Fund	5423041	Professional Services	19,510.49
101	Street Fund	5423042	Telephone & Postage	192.85
101	Street Fund	5423043	Travel	72.00
101	Street Fund	5423044	Advertising	89.26
101	Street Fund	5423046	Insurance	6,717.64
101	Street Fund	5423048	Repair & Maintenance Equipment	2,312.17
101	Street Fund	5423048	Repair & Maintenance Vehicles	1,067.74
101	Street Fund	5423048	Repair & Maintenance Roadway	2,247.09
101	Street Fund	5423049	Memberships & Registrations	3,111.63
101	Street Fund	5423053	Excise Taxes	23.71
101	Street Fund	5426347	Electricity	94,591.58
101	Street Fund	5426410	Salaries & Wages	954.70
101	Street Fund	5426410	Longevity	39.25
101	Street Fund	5426420	Social Security	72.12
101	Street Fund	5426420	Retirement/PERS	89.82
101	Street Fund	5426420	Employee Medical Insurance	389.97
101	Street Fund	5426420	Industrial Insurance	24.87
101	Street Fund	5426431	Operating/Maintenance Supplies - General	7,408.65
101	Street Fund	5426448	Repair & Maintenance Equipment	156.63
101	Street Fund	5426449	Miscellaneous Fees & Charges	14.75
101	Street Fund	5426610	Salaries & Wages	2,386.36
101	Street Fund	5426610	Longevity	40.20
101	Street Fund	5426610	Overtime	115.99
101	Street Fund	5426620	Social Security	190.25
101	Street Fund	5426620	Retirement/PERS	229.71
101	Street Fund	5426620	Employee Medical Insurance	618.65
101	Street Fund	5426620	Industrial Insurance	64.87
101	Street Fund	5426631	Operating/Maintenance Supplies - General	1,535.93
101	Street Fund	5426710	Salaries & Wages	18,708.10
101	Street Fund	5426710	Longevity	736.34
101	Street Fund	5426710	Overtime	257.08
101	Street Fund	5426720	Social Security	1,432.14
101	Street Fund	5426720	Retirement/PERS	1,814.42

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101	Street Fund	5426720	Employee Medical Insurance	6,382.82
101	Street Fund	5426720	Industrial Insurance	480.27
101	Street Fund	5426720	Uniforms	156.06
101	Street Fund	5426720	Uniform Cleaning	230.45
101	Street Fund	5426731	Operating/Maintenance Supplies - General	1,641.77
101	Street Fund	5426732	Fuel Vehicles	3,739.23
101	Street Fund	5426741	Professional Services	37.44
101	Street Fund	5426748	Repair & Maintenance Equipment	1,144.55
101	Street Fund	5426749	Dump Fees - Street Sweeping	5,170.70
101	Street Fund	5812000	Interfund Loan Principal	1,430.00
101	Street Fund	5929582	Interfund Loan Interest	10.00
106	Tourism Development Fund	3088000	Unreserved Beginning	19,866.08
106	Tourism Development Fund	3133100	Hotel/Motel Tax	36,110.50
106	Tourism Development Fund	3219900	Business Licenses	18,946.65
106	Tourism Development Fund	3611100	Investment Interest	19.22
106	Tourism Development Fund	5088000	Unreserved Ending	20,369.40
106	Tourism Development Fund	5573010	Salaries & Wages	4,884.57
106	Tourism Development Fund	5573010	Longevity	75.95
106	Tourism Development Fund	5573020	Social Security	360.85
106	Tourism Development Fund	5573020	Retirement/PERS	448.18
106	Tourism Development Fund	5573020	Employee Medical Insurance	1,465.49
106	Tourism Development Fund	5573020	Industrial Insurance	18.57
106	Tourism Development Fund	5573031	Photocopies	22.08
106	Tourism Development Fund	5573041	Professional Services	330.00
106	Tourism Development Fund	5573041	Tourism Contract - Toppenish Chamber	28,933.50
106	Tourism Development Fund	5573041	Tourism Contract - Toppenish Western Art Assoc	2,100.00
106	Tourism Development Fund	5573041	Tourism Contract - Y.V. Rail and Steam	4,400.00
106	Tourism Development Fund	5573041	Tourism Contract - Y.V. Visitor's & Convention Bureau	4,000.00
106	Tourism Development Fund	5573042	Telephone & Postage	602.44
106	Tourism Development Fund	5573044	Tourism Advertising	-57.50
106	Tourism Development Fund	5573048	Repair & Maintenance - Vehicles	1,078.21
106	Tourism Development Fund	5573048	Repair & Maintenance - Tourism Signs	2,936.08
106	Tourism Development Fund	5573049	Miscellaneous Fees & Charges	2,974.63
108	Cemetery Fund	3088000	Unreserved Beginning	68,382.37
108	Cemetery Fund	3111000	Real & Personal Property Taxes	28,700.00
108	Cemetery Fund	3436000	Open/Close Fees	13,010.00
108	Cemetery Fund	3436000	Liner Sales	10,650.00
108	Cemetery Fund	3436000	Setting Fees	8,610.00
108	Cemetery Fund	3436000	Sale of Grave Site	5,965.00
108	Cemetery Fund	3436000	Saturday Service Fee	1,395.00
108	Cemetery Fund	3611100	Investment Interest	88.23
108	Cemetery Fund	3973600	Transfer-In from Cemetery Trust Fund 701	28,430.00
108	Cemetery Fund	5088000	Unreserved Ending	131,063.38
108	Cemetery Fund	5365010	Salaries & Wages	9,031.92
108	Cemetery Fund	5365010	Longevity	235.77
108	Cemetery Fund	5365010	Overtime	152.50
108	Cemetery Fund	5365020	Social Security	694.98

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108	Cemetery Fund	5365020	Retirement/PERS	853.80
108	Cemetery Fund	5365020	Employee Medical Insurance	3,286.03
108	Cemetery Fund	5365020	Industrial Insurance	255.36
108	Cemetery Fund	5365020	Uniforms & Clothing	164.92
108	Cemetery Fund	5365020	Uniform Cleaning	197.01
108	Cemetery Fund	5365031	Photocopies	-5.91
108	Cemetery Fund	5365031	Operating/Maintenance Supplies - General	2,355.40
108	Cemetery Fund	5365031	Chemicals	49.99
108	Cemetery Fund	5365032	Fuel Vehicles	709.68
108	Cemetery Fund	5365034	Liners & Markers	3,548.00
108	Cemetery Fund	5365035	Small Tools & Minor Equipment	540.53
108	Cemetery Fund	5365041	Professional Services	4,506.42
108	Cemetery Fund	5365041	Alarm Monitoring	357.96
108	Cemetery Fund	5365042	Telephone & Postage	735.53
108	Cemetery Fund	5365046	Insurance	1,618.48
108	Cemetery Fund	5365047	Fuel for Heating	262.39
108	Cemetery Fund	5365047	Electricity	1,462.27
108	Cemetery Fund	5365047	Irrigation Water	1,238.74
108	Cemetery Fund	5365047	City Utility Services	151.80
108	Cemetery Fund	5365048	Repair & Maintenance Equipment	1,340.14
108	Cemetery Fund	5365053	Excise Taxes	423.51
119	Public Safety Grants Fund	3088000	Unreserved Beginning	7,002.45
119	Public Safety Grants Fund	3611100	Investment Interest	27.50
119	Public Safety Grants Fund	3671100	Casino Grant - Police	29,800.00
119	Public Safety Grants Fund	3671100	Casino Grant - Fire	32,555.59
119	Public Safety Grants Fund	3332060	WASPC Traffic Safety Equip. Grant	3,894.39
119	Public Safety Grants Fund	3340110	WATPA Grant	24,296.26
119	Public Safety Grants Fund	5088000	Unreserved Ending	9,221.12
119	Public Safety Grants Fund	5213031	Office & Operating Supplies	3,617.01
119	Public Safety Grants Fund	5942164	Capital Purchase - Equipment	23,506.11
119	Public Safety Grants Fund	5222031	Office & Operating Supplies	1,124.04
119	Public Safety Grants Fund	5942264	Capital Purchase - Equipment	31,917.26
119	Public Safety Grants Fund	5942164	Capital Purchase - Equipment	24,296.26
119	Public Safety Grants Fund	5212231	WASPC - Operating Supplies	3,894.39
129	Special Invest Drug Account Fund	3088000	Unreserved Beginning	80,269.98
129	Special Invest Drug Account Fund	3311692	Equitable Sharing Program	15,824.71
129	Special Invest Drug Account Fund	3565000	Investigative Fund Assessment - SIDA	2,004.99
129	Special Invest Drug Account Fund	3611100	Investment Interest	91.73
129	Special Invest Drug Account Fund	3693000	Forfeit Property - Local	3,762.00
129	Special Invest Drug Account Fund	3699000	Other Miscellaneous Revenue	137.07
129	Special Invest Drug Account Fund	3860000	Drug Forfeited Property - State Portion	418.00
129	Special Invest Drug Account Fund	3891000	Miscellaneous Non-Revenue	6,000.00
129	Special Invest Drug Account Fund	5088000	Unreserved Ending	96,097.43
129	Special Invest Drug Account Fund	5212131	Office & Operating Supplies	56.93
129	Special Invest Drug Account Fund	5212141	Professional Services	798.00
129	Special Invest Drug Account Fund	5212143	Travel	300.00
129	Special Invest Drug Account Fund	5212145	Leases	2,300.00
129	Special Invest Drug Account Fund	5212146	Insurance	1,394.47
129	Special Invest Drug Account Fund	5212149	Miscellaneous Fees & Charges	5,498.24
129	Special Invest Drug Account Fund	5212149	Memberships & Registrations	900.00

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129	Special Invest Drug Account Fund	5212153	Excise Taxes	16.91
129	Special Invest Drug Account Fund	5860000	Drug Forfeited Property - State Portion	1,146.50
170	Housing Rehabilitation Fund	3088000	Unreserved Beginning	452,664.56
170	Housing Rehabilitation Fund	3611100	Investment Interest	329.47
170	Housing Rehabilitation Fund	3614000	Interest on Notes & Loans	2,831.91
170	Housing Rehabilitation Fund	3699000	Other Miscellaneous Revenues	891.98
170	Housing Rehabilitation Fund	3890000	Notes Receivable -Principal - HSG II	26,730.64
170	Housing Rehabilitation Fund	3890000	Notes Receivable - Principal - HSG II Deferred	2,725.00
170	Housing Rehabilitation Fund	3890000	Notes Receivable - Principal - HSG III	7,224.36
170	Housing Rehabilitation Fund	3890000	Notes Receivable - Principal - HSG IV	11,763.89
170	Housing Rehabilitation Fund	5088000	Unreserved Ending	259,621.39
170	Housing Rehabilitation Fund	5592031	Photocopies	6.38
170	Housing Rehabilitation Fund	5592041	Professional Services	19,574.87
170	Housing Rehabilitation Fund	5592041	Professional Services - Loan Defaults	7,521.82
170	Housing Rehabilitation Fund	5592042	Telephone & Postage	46.95
170	Housing Rehabilitation Fund	5592049	Miscellaneous Fees & Charges	1,014.28
170	Housing Rehabilitation Fund	5941841	Professional Services - Police Training Center	2,786.89
170	Housing Rehabilitation Fund	5941863	Capital Improvement - Police Training Center	110,499.16
170	Housing Rehabilitation Fund	5942241	Professional Services - Fire Station Roof Project	6,736.28
170	Housing Rehabilitation Fund	5942263	Capital Improvements - Fire Station Roof Project	43,132.27
170	Housing Rehabilitation Fund	5943544	Professional Services - Phosphorus Study	247.94
170	Housing Rehabilitation Fund	5941863	Light Retrofit - Safe Haven	8,852.51
170	Housing Rehabilitation Fund	5941863	Light Retrofit - Fire Station	12,906.82
170	Housing Rehabilitation Fund	5941863	Light Retrofit - Police Station	15,812.81
170	Housing Rehabilitation Fund	5941863	Light Retrofit - Library	16,401.44
225	Community Economic Development Loan (CERB) Fund	3088000	Unreserved Beginning	22,572.92
225	Community Economic Development Loan (CERB) Fund	3111000	Real & Personal Property Taxes	16,670.00
225	Community Economic Development Loan (CERB) Fund	3611100	Investment Interest	13.45
225	Community Economic Development Loan (CERB) Fund	5088000	Unreserved Ending	22,589.70
225	Community Economic Development Loan (CERB) Fund	5913878	Interlocal Governmental Loans-Principal	16,666.67
301	Municipal Capital Improvement Fund	3081000	Reserved Beginning Fund Balance	608,385.46
301	Municipal Capital Improvement Fund	3183400	REET 1-First Quarter Percent	23,512.88
301	Municipal Capital Improvement Fund	3611100	Investment Interest	4,167.47
301	Municipal Capital Improvement Fund	5081000	Reserved Ending Fund Balance	556,095.53
301	Municipal Capital Improvement Fund	5941863	Capital Improvement - City Hall	40,048.03

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301	Municipal Capital Improvement Fund	5941863	Light Retrofit - City Hall	11,767.06
301	Municipal Capital Improvement Fund	5941863	Light Retrofit - Fire Station	162.92
301	Municipal Capital Improvement Fund	5941863	Light Retrofit - Police Station	270.92
301	Municipal Capital Improvement Fund	5941863	Light Retrofit - Public Works	10,636.35
301	Municipal Capital Improvement Fund	5953063	Capital Expenditures - L Street Lighting	17,085.00
302	Street Capital Fund	3088000	Unreserved Beginning	44,207.53
302	Street Capital Fund	3332020	STP - L Street Project	670,820.13
302	Street Capital Fund	3332020	Jackson Street Project	1,240.67
302	Street Capital Fund	3332020	STPUS - Lincoln/Dayton Avenue Project	39,209.41
302	Street Capital Fund	3441000	Contribution From TBD - Project Match	143,270.00
302	Street Capital Fund	3611100	Investment Interest	33.73
302	Street Capital Fund	5088000	Unreserved Ending	67,698.50
302	Street Capital Fund	5959541	L Street Engineering Services	105,845.93
302	Street Capital Fund	5959544	L Street Advertising	1,675.32
302	Street Capital Fund	5959563	L Street Construction	670,614.93
302	Street Capital Fund	5959541	Jackson Street Engineering Services	1,225.22
302	Street Capital Fund	5953041	Professional Services Lincoln/Dayton	51,721.57
401	Water Fund	3088000	Unreserved Beginning	2,127,888.10
401	Water Fund	3424000	Water Inspection Fee	229.15
401	Water Fund	3434000	Water Sales Residential	1,128,832.46
401	Water Fund	3434000	Water Sales Commercial	202,035.27
401	Water Fund	3434000	Water Sales Commercial Fire Sprinklers	344.00
401	Water Fund	3434000	Water Sales Public Authorities	38,442.48
401	Water Fund	3434000	Water Sales City	33,413.42
401	Water Fund	3434000	Water Hydrant Sales	3,677.05
401	Water Fund	3434000	Water Turn Off Fees	14,050.36
401	Water Fund	3434000	Water Connection Fees	9,767.00
401	Water Fund	3434000	Hydrant Replacement Fees	860.06
401	Water Fund	3611100	Investment Interest	6,353.92
401	Water Fund	3625000	Space & Facilities Leases	54,559.80
401	Water Fund	3691000	Sale of Scrap & Junk	2,390.32
401	Water Fund	3699000	Other Miscellaneous Revenue	32.00
401	Water Fund	3793400	General Facility Fee - Water	6,000.00
401	Water Fund	3918000	Well #9 Project	573,042.61
401	Water Fund	3918000	DWSRF - Water Reservoir	2,353,036.89
401	Water Fund	3918000	DWSRF Loan - 2014 Water System Improvements	62,135.50
401	Water Fund	3918000	DWSRF - Water System Improvements	117,947.60
401	Water Fund	5088000	Unreserved Ending	2,362,757.34
401	Water Fund	5341010	Salaries & Wages	73,734.84
401	Water Fund	5341010	Longevity	1,885.40
401	Water Fund	5341020	Social Security	5,604.12
401	Water Fund	5341020	Retirement/PERS	6,965.13
401	Water Fund	5341020	Employee Medical Insurance	20,938.31
401	Water Fund	5341020	Industrial Insurance	1,056.62
401	Water Fund	5341020	Uniforms & Clothing	101.69

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401	Water Fund	5341031	Photocopies	255.44
401	Water Fund	5341041	Professional Services	32.50
401	Water Fund	5341042	Telephone & Postage	5,949.59
401	Water Fund	5341043	Travel	188.50
401	Water Fund	5341049	Memberships & Registrations	315.00
401	Water Fund	5345010	Salaries & Wages	57,718.99
401	Water Fund	5345010	Longevity	1,471.68
401	Water Fund	5345010	Overtime	2,035.62
401	Water Fund	5345020	Social Security	4,516.09
401	Water Fund	5345020	Retirement/PERS	5,591.46
401	Water Fund	5345020	Employee Medical Insurance	22,302.55
401	Water Fund	5345020	Industrial Insurance	1,598.63
401	Water Fund	5345020	Uniforms & Clothing	751.66
401	Water Fund	5345020	Uniform Cleaning	1,132.58
401	Water Fund	5345031	Operating/Maintenance Supplies - General	8,247.09
401	Water Fund	5345035	Small Tools & Minor Equipment	3,119.89
401	Water Fund	5345041	Professional Services	26.00
401	Water Fund	5345048	Repair & Maintenance Equipment	3,300.86
401	Water Fund	5348010	Salaries & Wages	89,411.02
401	Water Fund	5348010	Longevity	1,993.61
401	Water Fund	5348010	Overtime	2,469.29
401	Water Fund	5348020	Social Security	6,911.12
401	Water Fund	5348020	Retirement/PERS	8,531.36
401	Water Fund	5348020	Employee Medical Insurance	35,193.38
401	Water Fund	5348020	Industrial Insurance	1,720.15
401	Water Fund	5348031	Office & Operating Supplies	1,682.34
401	Water Fund	5348031	Operating/Maintenance Supplies - General	32,618.77
401	Water Fund	5348031	Chemicals	17,685.81
401	Water Fund	5348032	Fuel Vehicles	12,537.25
401	Water Fund	5348035	Small Tools & Minor Equipment	1,198.29
401	Water Fund	5348041	Professional Services	23,471.99
401	Water Fund	5348041	Alarm Monitoring	1,602.67
401	Water Fund	5348041	Cross Connection Program	28,227.00
401	Water Fund	5348041	Administrative Service Fee	147,730.00
401	Water Fund	5348042	Telephone & Postage	4,655.69
401	Water Fund	5348043	Travel	134.31
401	Water Fund	5348044	Advertising	214.63
401	Water Fund	5348045	Rentals	100.00
401	Water Fund	5348046	Insurance	35,343.65
401	Water Fund	5348047	Fuel for Heating	6,754.18
401	Water Fund	5348047	Electricity	84,746.65
401	Water Fund	5348047	City Utility Services	1,808.06
401	Water Fund	5348047	Irrigation Water	225.23
401	Water Fund	5348048	Repair & Maintenance Equipment	21,682.00
401	Water Fund	5348048	Repair & Maint. Hydrants/Valves	6,544.18
401	Water Fund	5348049	Miscellaneous Fees & Charges	50.00
401	Water Fund	5348049	Memberships & Registrations	8,526.52
401	Water Fund	5348051	Well Permits - Yakama Nation	8,000.00
401	Water Fund	5348053	Excise Taxes	91,726.13

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401	Water Fund	5348053	Property Taxes	11.10
401	Water Fund	5812000	Interfund Loan Principal	1,420.00
401	Water Fund	5913478	Intergovernmental Loan Principal - PWTF #10	59,412.57
401	Water Fund	5913478	Intergovernmental Loan Principal - PWTF #8	7,099.70
401	Water Fund	5913478	Intergovernmental Loan Principal - PWTF #9	135,136.46
401	Water Fund	5913479	Redemption of L-T Debt Principal - Local Loan	41,264.58
401	Water Fund	5923482	Interfund Loan Interest	10.00
401	Water Fund	5923483	Interest & Other Debt Service - Local Loan	7,953.60
401	Water Fund	5923483	Intergovernmental Loan Interest - PWTF #10	12,184.46
401	Water Fund	5923483	Intergovernmental Loan Interest - PWTF #8	390.48
401	Water Fund	5923483	Intergovernmental Loan Interest - PWTF #9	16,783.65
401	Water Fund	5943464	Capital Purchase - Equipment	6,579.74
401	Water Fund	5973400	Vehicle Replacement Program	40,000.00
401	Water Fund	5973400	Transfer-Out to Sewer Capital 413	1,420.00
401	Water Fund	5943441	Engineering Services Well #9	56,162.94
401	Water Fund	5943463	Construction Well #9	519,483.40
401	Water Fund	5943441	Engineering Services Water System Improv.	1,517.00
401	Water Fund	5943463	Construction Water System Improv.	43,085.79
401	Water Fund	5943441	Engineering Services Water Reservoir	394,716.57
401	Water Fund	5943444	Advertising - Well/Telemetry	754.81
401	Water Fund	5943463	Construction Water Reservoir	1,994,098.73
401	Water Fund	5943463	Well #5 Improvement	47,490.05
401	Water Fund	5923484	Debt Issue Costs - Loan Fee - 2014 Water System Project	16,673.00
401	Water Fund	5943441	Engineering Services - 2014 Water System Project	56,220.00
401	Water Fund	5943444	Advertising - 2014 Water System Project	76.50
403	Wastewater Fund	3081000	Reserved Beginning Fund Balance	192,482.66
403	Wastewater Fund	3088000	Unreserved Beginning	1,662,204.09
403	Wastewater Fund	3424000	Sewer Inspection Fee	412.47
403	Wastewater Fund	3435000	Sewer Sales Residential	1,706,139.32
403	Wastewater Fund	3435000	Sewer Sales Commercial	338,385.13
403	Wastewater Fund	3435000	Sewer Sales Public Authorities	26,226.06
403	Wastewater Fund	3435000	Sewer Sales City	8,429.59
403	Wastewater Fund	3435000	Sewer Sales Yakama Indian Nation	633.23
403	Wastewater Fund	3435000	Sewer Service Assistance Fees	1,282.28
403	Wastewater Fund	3435000	Sewer Connection Fees	2,639.94
403	Wastewater Fund	3611100	Investment Interest	6,049.19
403	Wastewater Fund	3691000	Sale of Scrap and Junk	6,821.13
403	Wastewater Fund	3699000	Other Miscellaneous Revenue	32.00
403	Wastewater Fund	3793500	General Facility Fee - Sewer	6,000.00
403	Wastewater Fund	3973400	Transfer-In from Water Fund 401	1,420.00

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403	Wastewater Fund	3973700	Transfer-In from Solide Waste Fund 405	1,420.00
403	Wastewater Fund	5081000	Reserved Ending Fund Balance	192,482.66
403	Wastewater Fund	5088000	Unreserved Ending	1,861,157.16
403	Wastewater Fund	5351010	Salaries & Wages	80,876.02
403	Wastewater Fund	5351010	Longevity	2,082.10
403	Wastewater Fund	5351020	Social Security	6,151.06
403	Wastewater Fund	5351020	Retirement/PERS	7,640.29
403	Wastewater Fund	5351020	Employee Medical Insurance	22,487.70
403	Wastewater Fund	5351020	Industrial Insurance	1,179.50
403	Wastewater Fund	5351020	Uniforms & Clothing	101.70
403	Wastewater Fund	5351031	Photocopies	157.74
403	Wastewater Fund	5351041	Professional Services	32.50
403	Wastewater Fund	5351042	Telephone & Postage	6,576.00
403	Wastewater Fund	5351043	Travel	72.14
403	Wastewater Fund	5355010	Salaries & Wages	124,370.73
403	Wastewater Fund	5355010	Longevity	3,038.38
403	Wastewater Fund	5355010	Overtime	3,935.66
403	Wastewater Fund	5355020	Social Security	9,679.12
403	Wastewater Fund	5355020	Retirement/PERS	11,988.15
403	Wastewater Fund	5355020	Employee Medical Insurance	34,258.49
403	Wastewater Fund	5355020	Industrial Insurance	3,130.14
403	Wastewater Fund	5355020	Uniforms & Clothing	745.94
403	Wastewater Fund	5355020	Uniform Cleaning	1,240.03
403	Wastewater Fund	5355031	Operating/Maintenance Supplies - General	6,010.71
403	Wastewater Fund	5355031	Operating/Maintenance Supplies - Vehicles	19.40
403	Wastewater Fund	5355035	Small Tools & Minor Equipment	1,144.68
403	Wastewater Fund	5355041	Professional Services	509.44
403	Wastewater Fund	5358010	Salaries & Wages	106,264.42
403	Wastewater Fund	5358010	Longevity	2,204.64
403	Wastewater Fund	5358010	Overtime	2,308.53
403	Wastewater Fund	5358020	Social Security	8,147.53
403	Wastewater Fund	5358020	Retirement/PERS	10,112.78
403	Wastewater Fund	5358020	Employee Medical Insurance	33,391.01
403	Wastewater Fund	5358020	Industrial Insurance	2,044.79
403	Wastewater Fund	5358031	Office & Operating Supplies	651.93
403	Wastewater Fund	5358031	Operating/Maintenance Supplies - General	9,391.22
403	Wastewater Fund	5358031	Chemicals	25,615.03
403	Wastewater Fund	5358032	Fuel Vehicles	5,184.52
403	Wastewater Fund	5358035	Small Tools & Minor Equipment	1,528.69
403	Wastewater Fund	5358041	Professional Services	24,331.22
403	Wastewater Fund	5358041	Alarm Monitoring	1,315.17
403	Wastewater Fund	5358041	Administrative Service Fee	110,360.00
403	Wastewater Fund	5358042	Telephone & Postage	4,653.30
403	Wastewater Fund	5358043	Travel	116.31
403	Wastewater Fund	5358044	Advertising	97.22
403	Wastewater Fund	5358046	Insurance	41,561.77
403	Wastewater Fund	5358047	Fuel for Heating	2,432.09
403	Wastewater Fund	5358047	Electricity	76,460.47

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403	Wastewater Fund	5358047	City Utility Services	3,042.17
403	Wastewater Fund	5358047	Irrigation Water	144.79
403	Wastewater Fund	5358048	Repair & Maintenance Equipment	17,105.54
403	Wastewater Fund	5358049	Miscellaneous Fees & Charges	50.00
403	Wastewater Fund	5358049	Memberships & Registrations	1,108.32
403	Wastewater Fund	5358049	Biosolids Removal Program	21,515.95
403	Wastewater Fund	5358053	Excise Taxes	71,603.90
403	Wastewater Fund	5812000	Interfund Loan Principal	1,430.00
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - PWTF #4	64,068.11
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - PWTF #5	70,521.67
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - PWTF #7	41,046.51
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - DOE Cent.	171,433.74
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - Ecology	446,945.22
403	Wastewater Fund	5913579	Redemption of L-T Debt Principal - Local Loan	20,324.35
403	Wastewater Fund	5923582	Interfund Loan Interest	10.00
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - Local Loan	3,917.44
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - PWTF #4	2,562.72
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - PWTF #5	3,173.47
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - PWTF #7	2,462.79
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - DOE Centen.	21,048.92
403	Wastewater Fund	5943564	Capital Purchase - Equipment	6,579.74
403	Wastewater Fund	5973500	Vehicle Replacement Program	50,000.00
403	Wastewater Fund	5943562	Public Works Building Re-Roof	17,548.86
403	Wastewater Fund	5943544	Advertising Sewer Camera Van	85.00
403	Wastewater Fund	5943564	Sewer Camera Van	73,607.80
405	Solid Waste Fund	3088000	Unreserved Beginning	168,282.87
405	Solid Waste Fund	3437000	Solid Waste Services	714,702.56
405	Solid Waste Fund	3437000	Solid Waste Services City	3,966.61
405	Solid Waste Fund	3437000	Solid Waste Services Extra Hauls	13,471.12
405	Solid Waste Fund	3437000	Solid Waste Services Yard Waste	6,515.85
405	Solid Waste Fund	3611100	Investment Interest	214.13
405	Solid Waste Fund	3614000	Interfund Loan Interest	200.00
405	Solid Waste Fund	3699000	Other Miscellaneous Revenue	173.03
405	Solid Waste Fund	3812000	Loan Repayment Received	86,750.00
405	Solid Waste Fund	5088000	Unreserved Ending	260,187.99
405	Solid Waste Fund	5371010	Salaries & Wages	22,586.51
405	Solid Waste Fund	5371010	Longevity	551.95
405	Solid Waste Fund	5371020	Social Security	1,708.31
405	Solid Waste Fund	5371020	Retirement/PERS	2,130.86
405	Solid Waste Fund	5371020	Employee Medical Insurance	7,371.00

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405	Solid Waste Fund	5371020	Industrial Insurance	282.76
405	Solid Waste Fund	5371031	Photocopies	151.60
405	Solid Waste Fund	5371042	Telephone & Postage	392.02
405	Solid Waste Fund	5371048	Repair & Maintenance Equipment	40.35
405	Solid Waste Fund	5375010	Salaries & Wages	17,031.34
405	Solid Waste Fund	5375010	Longevity	391.02
405	Solid Waste Fund	5375010	Overtime	144.34
405	Solid Waste Fund	5375020	Social Security	1,287.82
405	Solid Waste Fund	5375020	Retirement/PERS	1,599.91
405	Solid Waste Fund	5375020	Employee Medical Insurance	7,120.00
405	Solid Waste Fund	5375020	Industrial Insurance	510.63
405	Solid Waste Fund	5375020	Uniforms & Clothing	545.28
405	Solid Waste Fund	5375020	Uniform Cleaning	941.68
405	Solid Waste Fund	5375031	Operating/Maintenance Supplies - General	1,788.60
405	Solid Waste Fund	5375031	Operating/Maintenance Supplies - Vehicles	2,015.60
405	Solid Waste Fund	5375035	Small Tools & Minor Equipment	172.01
405	Solid Waste Fund	5378010	Salaries & Wages	141,645.07
405	Solid Waste Fund	5378010	Longevity	4,336.80
405	Solid Waste Fund	5378010	Overtime	857.15
405	Solid Waste Fund	5378020	Social Security	10,789.94
405	Solid Waste Fund	5378020	Retirement/PERS	13,323.33
405	Solid Waste Fund	5378020	Employee Medical Insurance	52,925.39
405	Solid Waste Fund	5378020	Industrial Insurance	3,143.02
405	Solid Waste Fund	5378031	Office & Operating Supplies	673.58
405	Solid Waste Fund	5378031	Operating/Maintenance Supplies - General	1,615.28
405	Solid Waste Fund	5378031	Operating/Maintenance Supplies - Vehicles	707.54
405	Solid Waste Fund	5378032	Fuel Vehicles	31,987.79
405	Solid Waste Fund	5378041	Professional Services	5,259.39
405	Solid Waste Fund	5378041	Alarm Monitoring	974.17
405	Solid Waste Fund	5378041	Administrative Service Fee	50,360.00
405	Solid Waste Fund	5378042	Telephone & Postage	4,171.90
405	Solid Waste Fund	5378043	Travel	71.30
405	Solid Waste Fund	5378046	Insurance	14,557.21
405	Solid Waste Fund	5378047	City Utility Services	144.60
405	Solid Waste Fund	5378048	Repair & Maintenance Equipment	21,713.69
405	Solid Waste Fund	5378049	Memberships & Registrations	8.31
405	Solid Waste Fund	5378049	Dump Site Fees	162,720.46
405	Solid Waste Fund	5378053	Excise Taxes	49,839.03
405	Solid Waste Fund	5943764	Capital Purchase - Containers	27,079.64
405	Solid Waste Fund	5973700	Vehicle Replacement Program	65,000.00
405	Solid Waste Fund	5973700	Transfer-Out to Sewer Capital 413	1,420.00
457	Cable TV Fund	3088000	Unreserved Beginning	174,987.01
457	Cable TV Fund	3164600	Franchise Fees - Toppenish	36,041.73
457	Cable TV Fund	3164600	B&O Tax - Toppenish	37,058.63
457	Cable TV Fund	3418100	Video Reprints	10.00
457	Cable TV Fund	3457000	Interlocal Franchise Fee - Granger	8,039.57
457	Cable TV Fund	3457000	Interlocal Franchise Fee - Wapato	14,880.53

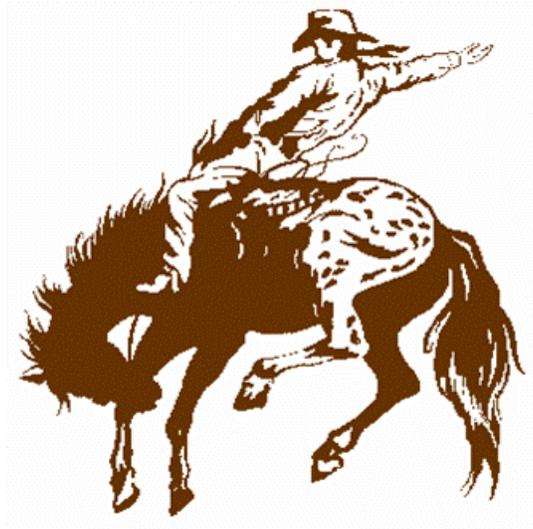
City of Toppenish
Schedule 01 - Detail of Revenues and Expenditures
For the Year Ending December 2014

457	Cable TV Fund	3457000	Interlocal Franchise Fee - Zillah	21,138.76
457	Cable TV Fund	3457000	Interlocal B&O Tax - Granger	15,272.30
457	Cable TV Fund	3457000	Interlocal B&O Tax - Wapato	15,422.93
457	Cable TV Fund	3457000	Interlocal B&O Tax - Zillah	22,102.55
457	Cable TV Fund	3457000	Webhosting Services	2,400.00
457	Cable TV Fund	3611100	Investment Interest	170.88
457	Cable TV Fund	5088000	Unreserved Ending	197,788.87
457	Cable TV Fund	5572010	Salaries & Wages	69,755.04
457	Cable TV Fund	5572010	Longevity	1,955.15
457	Cable TV Fund	5572020	Social Security	5,411.42
457	Cable TV Fund	5572020	Retirement/PERS	6,474.50
457	Cable TV Fund	5572020	Employee Medical Insurance	7,940.59
457	Cable TV Fund	5572020	Industrial Insurance	209.90
457	Cable TV Fund	5572031	Office & Operating Supplies	624.70
457	Cable TV Fund	5572031	Photocopies	2.67
457	Cable TV Fund	5572032	Fuel Vehicles	529.34
457	Cable TV Fund	5572035	Small Tools & Minor Equipment	107.79
457	Cable TV Fund	5572041	Professional Services	9,507.88
457	Cable TV Fund	5572041	Alarm Monitoring	359.55
457	Cable TV Fund	5572041	Administrative Service Fee	27,620.00
457	Cable TV Fund	5572042	Telephone & Postage	1,195.46
457	Cable TV Fund	5572042	Internet Services	-2.28
457	Cable TV Fund	5572043	Travel	255.74
457	Cable TV Fund	5572045	Leases	2,300.00
457	Cable TV Fund	5572046	Insurance	3,361.41
457	Cable TV Fund	5572047	Fuel for Heating	1,005.27
457	Cable TV Fund	5572047	Electricity	1,368.00
457	Cable TV Fund	5572047	City Utility Services	192.00
457	Cable TV Fund	5572048	Repair & Maintenance Equipment	14.56
457	Cable TV Fund	5572048	Repair & Maintenance Vehicles	279.18
457	Cable TV Fund	5572048	Repair & Maintenance MVTV Bldg	527.78
457	Cable TV Fund	5572049	Memberships & Registrations	230.37
457	Cable TV Fund	5812000	Interfund Loan Principal	5,500.00
457	Cable TV Fund	5925782	Interfund Loan Interest	10.00
457	Cable TV Fund	5975700	Vehicle Replacement Program	3,000.00
510	Vehicle Replacement Fund	3088000	Unreserved Beginning	546,711.90
510	Vehicle Replacement Fund	3611100	Investment Interest	612.65
510	Vehicle Replacement Fund	3972200	Transfer-In from Fire Department	10,000.00
510	Vehicle Replacement Fund	3973400	Transfer-In from Water Department	40,000.00
510	Vehicle Replacement Fund	3973500	Transfer-In from Sewer Department	50,000.00
510	Vehicle Replacement Fund	3973700	Transfer-In from Solid Waste Department	65,000.00
510	Vehicle Replacement Fund	3975700	Transfer-In from Cable TV Department	3,000.00
510	Vehicle Replacement Fund	5088000	Unreserved Ending	680,818.49
510	Vehicle Replacement Fund	5943464	Capital Purchase - Equipment	11,848.75
510	Vehicle Replacement Fund	5943564	Capital Purchase - Equipment	19,934.63
510	Vehicle Replacement Fund	5943764	Capital Purchase - Equipment	2,722.68
611	Pension Trust Fund	3360691	Fire Insurance Premiums	6,204.60
611	Pension Trust Fund	3971700	Transfer-In from 001 General Fund	24,390.30
611	Pension Trust Fund	5172820	Pension Benefits - Retirees	6,368.28
611	Pension Trust Fund	5172820	Pension Benefits - Widows	24,226.62

City of Toppenish
Schedule 01 - Detail of Revenues and Expenditures
For the Year Ending December 2014

640	Municipal Court	3088000	Unreserved Beginning	34,733.66
640	Municipal Court	3899200	Court Receipts	378,185.87
640	Municipal Court	5088000	Unreserved Ending	5,000.00
640	Municipal Court	5899200	Court Expenditures	407,919.53
645	Inmate Trust	3088000	Unreserved Beginning	2,061.08
645	Inmate Trust	3899300	Inmate Trust Revenue	25,165.15
645	Inmate Trust	5088000	Unreserved Ending	2,111.19
645	Inmate Trust	5899300	Inmate Trust Expenditures	25,115.04
650	Toppenish TBD Fund	3081000	Reserved Beginning Fund Balance	105,149.64
650	Toppenish TBD Fund	3894200	TBD Non-Revenues	118,549.87
650	Toppenish TBD Fund	5081000	Reserved Ending Fund Balance	58,832.34
650	Toppenish TBD Fund	5894200	TBD Non-Expenditures	164,867.17
701	Perpetual Care Fund	3081000	Reserved Beginning Fund Balance	246,336.59
701	Perpetual Care Fund	3088000	Unreserved Beginning	27,536.43
701	Perpetual Care Fund	3611100	Investment Interest	504.56
701	Perpetual Care Fund	3899100	Perpetual Care	3,283.04
701	Perpetual Care Fund	5081000	Reserved Ending Fund Balance	249,619.63
701	Perpetual Care Fund	5088000	Unreserved Ending	-389.01
701	Perpetual Care Fund	5973600	Transfer-Out to Cemetery 108 - Maintenance	28,430.00

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Schedules

07: Disbursement Activity

09: Long Term Debt

11: Cash Activity

**16: Expenditures of Federal Awards and State
Financial Assistance**

19: Labor Relations Consultant/s

MCAG NO. 0851

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Year Ending December 31, 2014

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014
001	General Fund	\$65,209	\$5,458,743	\$5,499,010	\$0	\$24,942	\$204,786	\$49,675	\$5,303,632
101	Street Fund	\$9,292	\$212,444	\$220,891	\$0	\$845	\$2,677	\$1,096	\$210,863
106	Tourism Development Fund	\$4,125	\$58,896	\$63,008	\$0	\$14	\$11,805	\$7,529	\$54,621
108	Cemetery Fund	\$928	\$36,797	\$37,453	\$0	\$273	\$2,798	\$197	\$34,197
119	Public Safety Grants Fund	\$5,046	\$61,029	\$65,347	\$0	\$729	\$0	\$27,326	\$88,355
129	Special Investigative Drug Account (SIDA) Fund	\$20	\$13,087	\$13,107	\$0	\$0	\$50	\$0	\$13,037
170	Housing Rehabilitation Fund	\$588	\$266,805	\$265,407	\$0	\$1,986	\$9,939	\$2,541	\$259,406
225	Community Economic Development Loan (CERB) Fund	\$0	\$16,667	\$16,667	\$0	\$0	\$0	\$0	\$16,667
301	Municipal Capital Improvement Fund	\$0	\$90,405	\$90,405	\$0	\$0	\$1,798	\$0	\$88,608
302	Street Capital Fund	\$508	\$849,182	\$847,731	\$0	\$1,959	\$7,318	\$4,569	\$846,432
401	Water Fund	\$310,005	\$4,531,697	\$4,810,014	\$0	\$31,688	\$383,157	\$29,503	\$4,178,044
402	Utility Deposit Fund	\$477	\$0	\$477	\$0	\$0	\$0	\$0	\$0
403	Wastewater Fund	\$17,907	\$1,754,480	\$1,768,191	\$0	\$4,197	\$37,903	\$28,560	\$1,745,137
405	Solid Waste Fund	\$20,073	\$627,632	\$645,199	\$0	\$2,506	\$29,868	\$19,771	\$617,536
457	Cable TV Fund	\$4,336	\$116,896	\$121,113	\$0	\$119	\$3,731	\$443	\$113,608
510	Vehicle Replacement Fund	\$0	\$29,780	\$29,780	\$0	\$0	\$0	\$4,727	\$34,506
611	Pension Trust Fund	\$0	\$30,595	\$30,595	\$0	\$0	\$0	\$0	\$30,595
640	Municipal Court	\$1,000	\$408,871	\$409,421	\$0	\$450	\$0	\$0	\$408,871
645	Inmate Trust	\$47	\$25,115	\$24,954	\$0	\$208	\$0	\$0	\$25,115
650	Toppenish TBD Fund	\$0	\$164,867	\$164,867	\$0	\$0	\$0	\$0	\$164,867
TOTAL		\$439,562	\$14,753,988	\$15,123,635	\$0	\$69,915	\$695,829	\$175,938	\$14,234,096

City of Toppenish
SCHEDULE OF LIABILITIES
 For The Year Ended December 31, 2014

			(1)	(2)	(3)		(4)
ID NO.	DESCRIPTION	MATURITY/ PAYMENT DUE DATE	BEGINNING BALANCE 01/01/2014	ADDITIONS	REDUCTIONS	BARS CODE FOR REDEMPTION OF DEBT ONLY	ENDING OUTSTANDING DEBT 12/31/2014
263.81	General Obligation Non-voted	1/1/2017	\$66,666		\$16,667	591.38.78	\$49,999
263.96	General Obligation Non-voted	6/1/2015	\$43,375		\$28,748	591.21.79	\$14,627
263.96	General Obligation Non-voted	12/1/2017	\$177,365		\$41,265	591.34.79	\$136,100
263.96	General Obligation Non-voted	12/1/2017	\$87,359		\$20,324	591.35.79	\$67,035
263.82	Revenue Obligation	7/1/2021	\$512,545		\$64,068	591.35.78	\$448,477
263.82	Revenue Obligation	7/1/2022	\$634,695		\$70,522	591.35.78	\$564,173
263.82	Revenue Obligation	7/1/2025	\$492,558		\$41,047	591.35.78	\$451,511
263.82	Revenue Obligation	10/1/2024	\$78,097		\$7,100	591.34.78	\$70,997
263.82	Revenue Obligation	10/1/2028	\$1,454,005	\$573,042	\$135,136	591.34.78	\$1,891,911
263.82	Revenue Obligation	10/30/2030	\$7,598,069		\$446,945	591.35.78	\$7,151,124
263.82	Revenue Obligation	9/15/2021	\$1,445,960		\$171,434	591.35.78	\$1,274,526
263.82	Revenue Obligation	10/1/2036	\$1,070,304	\$117,947	\$59,412	591.34.78	\$1,128,839
263.82	Revenue Obligation	10/1/2036	\$854,820	\$2,353,036	\$0	591.34.78	\$3,207,856
263.82	Revenue Obligation	10/1/2037	\$0	\$62,136	\$0	591.34.78	\$62,136
259.11	Compensated Absence- General Obligation		\$353,870	\$33,384	\$20,186		\$367,068
259.12	Compensated Absence- Water		\$56,506	\$1,642	\$0		\$58,148
259.12	Compensated Absence- Sewer		\$58,796	\$3,255	\$0		\$62,051
259.12	Compensated Absence- Solid Waste		\$30,974	\$3,488	\$0		\$34,462
259.12	Compensated Absence-MTV		\$13,787	\$988	\$0		\$14,775
	TOTAL		\$15,029,751	\$3,148,919	\$1,122,854		\$17,055,815

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

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City of Toppenish
SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2014

Fund No.	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	1,235,361.09	5,372,591.23	0.00	336,070.00	14,741.66	5,693,919.57	5,303,631.84	34,390.30	77,130.00	5,400,410.48	1,528,870.18
101	Street Fund	129,122.34	208,568.01	0.00	0.00	0.00	208,568.01	210,863.48	0.00	1,440.00	212,303.48	125,386.87
106	Tourism Dev Fund	19,866.08	55,123.88	0.00	0.00	47.51	55,076.37	54,620.56	0.00	0.00	54,573.05	20,369.40
108	Cemetery	68,382.37	68,447.72	28,430.00	0.00	29.49	96,848.23	34,196.71	0.00	0.00	34,167.22	131,063.38
119	Public Safety Grants Fund	7,002.45	90,573.74	0.00	0.00	0.00	90,573.74	88,355.07	0.00	0.00	88,355.07	9,221.12
129	Special Investigative Drug Account	80,269.98	28,864.10	0.00	0.00	625.60	28,238.50	13,036.65	0.00	0.00	12,411.05	96,097.43
170	Housing Rehabilitation Fund	452,664.56	66,363.11	0.00	0.00	13,865.86	52,497.25	259,406.28	0.00	0.00	245,540.42	259,621.39
225	Community Economic Development	22,572.92	16,683.45	0.00	0.00	0.00	16,683.45	16,666.67	0.00	0.00	16,666.67	22,589.70
301	Municipal Capital Improvement	608,385.46	36,317.87	0.00	0.00	8,637.52	27,680.35	88,607.80	0.00	0.00	79,970.28	556,095.53
302	Street Capital Fund	44,207.53	869,923.19	0.00	0.00	15,349.25	854,573.94	846,432.22	0.00	0.00	831,082.97	67,698.50
401	Water Fund	2,127,888.10	4,603,720.71	0.00	0.00	-3,429.18	4,607,149.89	4,178,271.47	41,420.00	149,160.00	4,372,280.65	2,362,757.34
403	Wastewater Fund	1,854,686.75	2,103,050.34	2,840.00	0.00	0.00	2,105,890.34	1,745,137.27	50,000.00	111,800.00	1,906,937.27	2,053,639.82
405	Solid Waste Fund	168,282.87	739,043.30	0.00	86,950.00	0.00	825,993.30	617,308.18	66,420.00	50,360.00	734,088.18	260,187.99
457	Cable TV Fund	174,987.01	172,540.16	0.00	0.00	2.28	172,537.88	113,608.30	3,000.00	33,130.00	149,736.02	197,788.87
510	Veh Repl Fund	546,711.90	612.65	168,000.00	0.00	0.00	168,612.65	34,506.06	0.00	0.00	34,506.06	680,818.49
611	Pension Trust Fund	0.00	6,204.60	24,390.30	0.00	0.00	30,594.90	30,594.90	0.00	0.00	30,594.90	0.00
640	Municipal	34,733.66	379,136.87	0.00	0.00	951.00	378,185.87	408,870.53	0.00	0.00	407,919.53	5,000.00
645	Inmate Trust	2,061.08	25,165.15	0.00	0.00	0.00	25,165.15	25,115.04	0.00	0.00	25,115.04	2,111.19
650	Toppenish TBD Fund	105,149.64	118,549.87	0.00	0.00	0.00	118,549.87	164,867.17	0.00	0.00	164,867.17	58,832.34
701	Perpetual Care Fund	273,873.02	3,787.60	0.00	0.00	0.00	3,787.60	0.00	28,430.00	0.00	28,430.00	249,230.62
Total		7,956,208.81	14,965,267.55	223,660.30	423,020.00	50,820.99	15,561,126.86	14,234,096.20	223,660.30	423,020.00	14,829,955.51	8,687,380.16

CITY OF TOPPENISH
SCHEDULE OF STATE FINANCIAL ASSISTANCE
 For the Year Ended December 31, 2014

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
Department of Health		
EMS Participation Grant	N/A	1,473
Total Washington State Department of Health		1,473
Criminal Justice Training Commission		
Auto Theft Prevention Grant	13-15 WATPA 008	24,296
Total Washington Auto Theft Prevention Authority		24,296
Transportation Improvement Board		
Fuel Tax Grant	3-E-178(003)-1	3,090
Total Washington State Department of Transportation		3,090
TOTAL STATE ASSISTANCE		28,859

The Accompanying Notes To The Schedule Of State and Local Financial Assistance Are An Integral Part Of This

City of Toppenish
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
Water Pollution Control Revolving Fund Cluster							
Office Of Water, Environmental Protection Agency (via Department of Ecology)	Capitalization Grants for Clean Water State Revolving Funds	66.458	WQC-2015- Toppen-00146	73,693		73,693	1,2,3
Total Water Polution State Revolving Fund Cluster:				73,693		73,693	
Drinking Water State Revolving Fund Cluster							
Office Of Water, Environmental Protection Agency (via Department of Commerce)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DM07-952-031	573,043	-	573,043	1,2,3
Office Of Water, Environmental Protection Agency (via Department of Commerce)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DM12-952-105	2,389,570	-	2,389,570	1,2,3
Office Of Water, Environmental Protection Agency (via Department of Commerce)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DM12-952-104	44,603	-	44,603	1,2,3
Office Of Water, Environmental Protection Agency (via Department of Commerce)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DM13-592-151	72,970		72,970	1,2,3
Total Drinking Water State Revolving Fund Cluster:				3,080,185	-	3,080,185	
Highway Planning and Construction Cluster							
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPUS 6411(001)	671,253	-	671,253	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via Wasington State Department of Transportation)	Highway Planning and Construction	20.205	STPUS 6423(001)	1,060	-	1,060	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via Wasington State Department of Transportation)	Highway Planning and Construction	20.205	STPUS 6417(001)	42,470		42,470	1,2
Total Highway Planning and Construction Cluster:				714,783	-	714,783	

The accompanying notes are an integral part of this statement.

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
Highway Safety Cluster							
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Association of Sheriffs and Police Chiefs)	State and Community Highway Safety	20.600	N/A	3,894	-	3,894	1,2
Total Highway Safety Cluster:				3,894	-	3,894	
Other Programs							
Bureau Of Justice Assistance, Department Of Justice	Bulletproof Vest Partnership Program	16.607	N/A	-	3,085	3,085	1,2
Criminal Division, Department Of Justice	Equitable Sharing Program	16.922	N/A	-	15,825	15,825	1,4
Total Federal Awards Expended:				3,872,555	18909.41	3,891,465	

CITY OF TOPOPENISH, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

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 Liabilities.

The City of Toppenish was approved by the Environmental Protection Agency, through Washington State Public Works Board to receive a Drinking Water State Revolving Fund (DWSRF) DM12-952-105 loan totaling \$3,518,133.00 to provide for the construction of a new 1.7 MG Standpipe Water Reservoir. The amount listed includes loan proceeds received during the year. This loan has no continuing compliance requirements. The current year loan is reported on the City of Toppenish's Schedule of Liabilities.

The City of Toppenish was approved by the Environmental Protection Agency, through Washington State Public Works Board to receive a Drinking Water State Revolving Fund (DWSRF) DM12-952-104 loan totaling \$1,199,072.00 to provide for the replacement of approximately 3,300 linear feet of existing water distribution piping with new 8" pipe, fittings and valves. The amount listed includes loan proceeds received during the year. This loan has no continuing compliance requirements. The current year loan is reported on the City of Toppenish's Schedule of Liabilities.

The City of Toppenish was approved by the Environmental Protection Agency, through Washington State Department of Ecology to receive a Clean Water State Revolving Fund (CWSRF) loan with a portion of the funds consisting of Federal Capitalization Grant provided through the Environmental Protection Agency (EPA). The funds are one half loan (\$75,000) and one half forgivable loan (\$75,000) for a total award of \$150,000. The funds will provide the purchase of video equipment, the development of a capital improvement plan, and the elements required for the completion of a General Sewer Plan.

The forgivable half of the loan is reported as an Indirect Federal Grant in the financials. The loan is reported on the City of Toppenish's Schedule of Liabilities. The combined loan and grant are shown as a total expenditure on the Schedule of Expenditures of Federal Awards.

NOTE 4: 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, 2014**

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 99336-0616
Amount Paid to Consultant During Fiscal Year
\$ 6,469.11
Terms and Conditions: As Applicable, Including:
Rates (e.g., Hourly, Etc.): \$100 per hour
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, 2014**

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
\$11,535.24
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

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2014**

Program Manager: Linda B. Mead

Address: 21 W. 1st Ave, Toppenish WA 98948

Phone: (509)865-1639

Email: lmead@cityoftoppenish.us

- 1. X Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
 - i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. X Unemployment Compensation
 - v. Workers' Compensation
 - vi. Other - please describe: _____
- b. Does the entity self-insure as an individual program? (yes /no)
 - i. If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/ no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the entity or entities: _____
- c. Does the entity self-insure as a joint program? (yes/ no)
 - i. If answered YES, list the other member(s): _____

2. ____ Does the entity administer its own claims? (yes/no)
3. ____ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. ____ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. ____ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. ____ Did the program use an actuary to determine its liabilities? (yes/no)

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (Unemployment)	-0-	-0-	-0-

CITY OF TOPPENISH
As of December 31, 2014 CASH AND INVESTMENTS

Cash	Cash Per Bank Statements	Investments	Investments Per Investment Statements
Central Valley Bank		SmithBarney Citigroup	
General Account	\$346,584.92	Mutual Fund	\$126,815.01
Claims & Payroll Account	\$69,474.49		
TBD Account/LGIP Account	\$58,832.34	Local Government Invest Pool	
Municipal Court Account	\$5,450.00	State Pool Investments	\$7,217,104.74
Inmate Trust Account	\$2,319.20		
Advance Travel Expense	\$1,024.07	U.S. Bank	
Total Central Valley Bank	\$483,685.02	FICO #31771	\$398,274.00
Petty Cash Per Resolutions	\$8,850.00	FHLMC #3134G3N71	\$398,359.60
Wells Fargo - EzCards P. Cash	\$500.00	FHLMC #3134	\$299,644.50
		Total US Bank	\$1,096,278.10
Total Petty Cash	\$9,350.00		
Total Cash Per Bank	\$493,035.02		
Less O/S Checks	(\$245,852.71)		
Bank to be Adj			
Plus NSF - Paid Next			
Dep in Transit/Adj to			
Balance			
Total Cash in Bank	\$247,182.31	Total Investments Per Statements	\$8,440,197.85
Total Cash	\$247,182.31	Total Investments:	\$8,440,197.85
Equals to Schedule 11	<u><u>\$247,182.31</u></u>	Equals to Schedule 12	<u><u>\$8,440,197.85</u></u>
		Total Cash and Investments	\$8,687,380.16

CITY OF TOPPENISH
Investment Summary as of December 31, 2014

Fund Investment Title	Rate of Interest	Investment Number	Date of Maturity	Investment Amount
<u>001 - General Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$218,618.04
Smith, Barney	Variable	67900428		\$126,815.01
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$47,274.00
Total General Fund				\$392,707.05
<u>002 - General Fund Reserve</u>				
Wash State Treas Investment Pool	Variable	02330		\$451,434.22
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$20,000.00
U S Bancorp/Federal National Mortgage Association	1.450%	3134G3N71	10/04/18	\$100,000.00
Total General Fund Reserve				\$571,434.22
<u>003 - Welcome Center Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$13,114.06
Total Welcome Center Fund				\$13,114.06
<u>030 - Criminal Justice Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$143,313.75
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$15,000.00
Total Criminal Justice Fund				\$158,313.75
<u>050 - HCD I - Old Program Income Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$289,647.43
U S Bancorp/Federal National Mortgage Association	1.230%	3134	06/12/18	\$50,939.55
Total HCD I - Old Program Income Fund				\$340,586.98
<u>101 - City Street Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$124,486.57
Total City Street Fund				\$124,486.57
<u>106 - Tourism Development Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$20,293.30
Total Tourism Development Fund				\$20,293.30
<u>108 - Cemetary Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$130,973.92
Total Cemetary Fund				\$130,973.92
<u>119 - Public Safety Grant Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$9,216.69
Total Public Safety Grant Fund				\$9,216.69
<u>121 - UDAG Revolving Loan Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$31,057.72
Total UDAG Revolving Loan Fund				\$31,057.72

CITY OF TOPPENISH
Investment Summary as of December 31, 2014

Fund Investment Title	Rate of Interest	Investment Number	Date of Maturity	Investment Amount
<u>129 - Special Investigative Drug Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$95,860.24
Total Special Investigative Drug Fund				\$95,860.24
<u>170 - Housing Rehabilitation Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$259,602.40
Total Housing Rehabilitation Fund				\$259,602.40
<u>225 - CERB Grant/Loan Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$22,585.70
Total CERB Grant/Loan Fund				\$22,585.70
<u>301 - Municipal Capital Improvement Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$374,136.66
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$81,000.00
U S Bancorp/Federal National Mortgage Association	1.450%	3134G3N71	10/04/18	\$100,000.00
Total Municipal Capital Improvement Fund				\$555,136.66
<u>302 - Street Reserve Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$67,690.15
Total Street Reserve Fund				\$67,690.15
<u>401 - Water Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$1,549,446.60
U S Bancorp/Federal National Mortgage Association	1.230%	3134	06/12/18	\$86,896.91
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$100,000.00
U S Bancorp/Federal National Mortgage Association	1.450%	3134G3N71	10/04/18	\$99,179.80
Total Water Fund				\$1,835,523.31
<u>403 - Wastewater Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$867,394.57
U S Bancorp/Federal National Mortgage Association	1.230%	3134	06/12/18	\$86,896.91
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$100,000.00
U S Bancorp/Federal National Mortgage Association	1.450%	3134G3N71	10/04/18	\$99,179.80
Total Wastewater Fund				\$1,153,471.28
<u>405 - Solid Waste Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$231,222.58
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$25,000.00
Total Solid Waste Fund				\$256,222.58
<u>410 - Water Capital Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$473,646.72
Total Water Capital Fund				\$473,646.72

CITY OF TOPPENISH
Investment Summary as of December 31, 2014

Fund Investment Title	Rate of Interest	Investment Number	Date of Maturity	Investment Amount
<u>413 - Sewer Capital Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$607,917.90
Total Sewer Capital Fund				\$607,917.90
<u>427 - DOE Water Pollution Control Loan Reserve</u>				
Wash State Treas Investment Pool	Variable	02330		\$192,482.66
Total DOE Water Pollution Control Loan Reserve				\$192,482.66
<u>457 - Cable Television Communications Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$125,660.38
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$10,000.00
Total Cable Television Communications Fund				\$135,660.38
<u>458 - Cable Television Communications Reserve</u>				
Wash State Treas Investment Pool	Variable	02330		\$62,198.74
Total Cable Television Communicatoins Reserve				\$62,198.74
<u>510 Vehicle Replacement Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$680,503.70
Total Vehicle Replacement Fund				\$680,503.70
<u>701 - Perpetual Care Fund</u>				
Wash State Treas Investment Pool	Variable	02330		\$174,600.04
U S Bancorp/Federal National Mortgage Association	1.230%	3134	06/12/18	\$74,911.13
Total Perpetual Care Fund				\$249,511.17
Total All Funds Investments				\$8,440,197.85