

CITY OF TOPPENISH

2008 ANNUAL REPORT



Where the West Still Lives

ANNUAL REPORT

CITY OF TOPPENISH

MCAG NO. 0851

SUBMITTED PURSUANT TO RCW 43.09.230

TO THE

STATE AUDITOR'S OFFICE

FOR FISCAL YEAR ENDED DECEMBER 31, 2008

Certified correct this 14th day of December 2009 to the best of my knowledge and belief:

Signature: _____

Name: Linda B. Mead

Title: Finance Director/City Clerk

Prepared By: Linda B. Mead and Deborah Zabell

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CITY OF TOPPENISH

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2008

TABLE OF CONTENTS

Employee Roster 1
Administrative Organizational Chart..... 2

STATEMENTS

C-4 - Statement of Fund Resources and Uses Arising from Cash Transactions - Detailed 3
C-5 - Statement of Fund Resources and Uses Arising from Cash Transactions – Summarized 9
Notes to Financial Statements 15

SCHEDULES

04 - Detail of Revenues and Other Resources 26
05 - Detail of Expenditures and Other Uses 68
07 - Warrant Activity 128
09 - Long Term Debt 131
10 - Limitation of Indebtedness 133
11 - Cash Activity 134
12 - Investment Activity 138
16 - Expenditures of Federal Awards and State/Local Financial Assistance 140
19 - Labor Relations Consultant(s) 143

SUPPLEMENTAL INFORMATION

Investment Summary 144
Cash & Investment Confirmations 147
Investment Summary 148



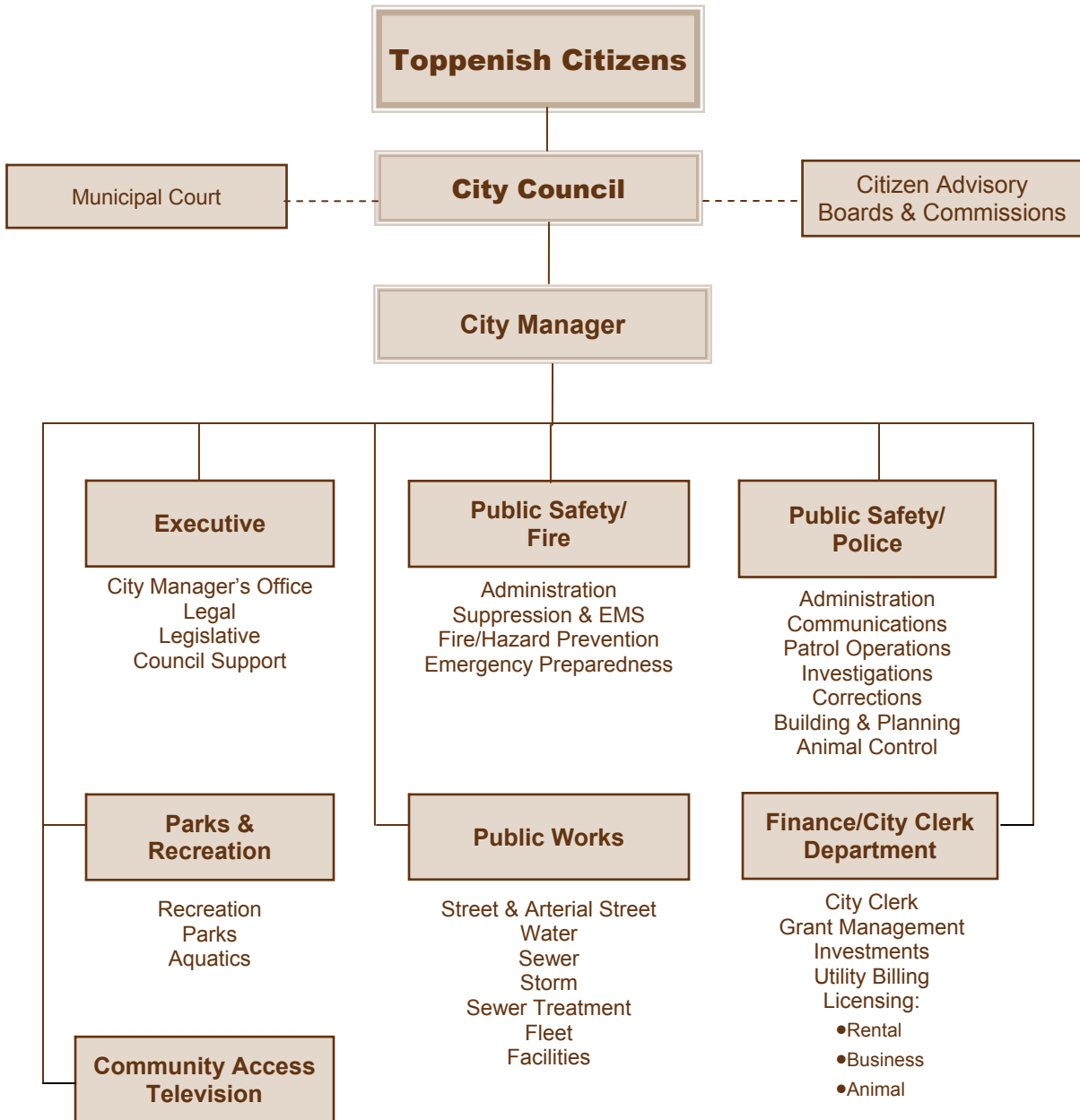
City of Toppenish Elected Officials

Position	Name	Term Expires
1	Derald D. Ortloff	12/09
2	Blaine R. Thorington	12/09
3	William L. Rogers	12/09
4	Allen G. Hubert	12/09
5	Randy Taylor	12/11
6	Loren O. Belton	12/11
7	Ed Pacheco	12/11

Executive Staff

City Manager	William C. "Bill" Murphy
Finance Director/City Clerk	Linda B. Mead
Interim Public Safety Director	Tom E. Kehm
Public Works Director	Lance C. Hoyt
Parks & Recreation Director	James R. Cole
Community Television Manager	Judy A. Devall
City Attorney	Philip A. Lamb
Deputy Finance Director/City Clerk	Deborah L. Zabell
Executive Assistant/Deputy City Clerk	Heidi Rae Riojas

City of Toppenish Organizational Chart



CITY OF TOPPENISH
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name 000 General Fund		Fund Number and Name 101 Street	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$1,045,240	\$1,423,642	\$30,000	\$10,581
Revenues and Other Sources					
310	Taxes	2,842,650	3,127,280	28,060	27,256
320	Licenses and Permits	130,050	142,121	0	0
330	Intergovernmental	572,570	581,779	724,050	670,983
340	Charges for Goods and Services	169,460	171,779	1,800	3,086
350	Fines and Forfeits	141,950	136,504	0	0
360	Miscellaneous	166,440	66,201	2,200	2,443
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	812,710	812,701	0	0
Total Revenues and Other Sources		\$4,835,830	\$5,038,365	\$756,110	\$703,768
Total Resources		\$5,881,070	\$6,462,007	\$786,110	\$714,349
Operating Expenditures:					
510	General Government	1,332,120	1,189,891	0	0
520	Public Safety	2,895,460	2,644,000	0	0
530	Physical Environment	26,900	26,614	0	0
540	Transportation	0	0	198,340	176,543
550	Economic Environment	35,750	8,830	0	0
560	Mental and Physical Health	2,150	2,110	0	0
570	Culture and Recreation	376,980	350,855	0	0
Total Operating Expenditures		\$4,669,360	\$4,222,300	\$198,340	\$176,543
591-593	Debt Service	0	0	0	0
594-595	Capital Outlay	92,120	92,096	499,670	416,401
Total Expenditures		\$4,761,480	\$4,314,396	\$698,010	\$592,944
597-599	Other Financing Uses	55,780	60,183	0	0
Total Expenditures and Other Uses		\$4,817,260	\$4,374,579	\$698,010	\$592,944
Excess (Deficit) of Resources Over Uses		\$1,063,810	\$2,087,428	\$88,100	\$121,405
380	Nonrevenues (Except 384 and 388.80)	0	0	0	0
580	Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments		\$1,063,810	\$2,087,428	\$88,100	\$121,405

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, 2008

BARS CODE		Fund Number and Name		Fund Number and Name	
		102 Street Capital		116 Municipal Capital Improvements	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$0	\$0	\$579,200	\$641,854
Revenues and Other Sources					
310	Taxes	0	0	29,000	16,274
320	Licenses and Permits	0	0	0	0
330	Intergovernmental	350,000	0	352,700	351,672
340	Charges for Goods and Services	0	0	0	0
350	Fines and Forfeits	0	0	0	0
360	Miscellaneous	0	0	16,000	19,966
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	0	0	0	0
Total Revenues and Other Sources		\$350,000	\$0	\$397,700	\$387,912
Total Resources		\$350,000	\$0	\$976,900	\$1,029,766
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Physical Environment	0	0	0	0
540	Transportation	0	0	0	0
550	Economic Environment	0	0	0	0
560	Mental and Physical Health	0	0	0	0
570	Culture and Recreation	0	0	0	0
Total Operating Expenditures		\$0	\$0	\$0	\$0
591-593	Debt Service	0	0	0	0
594-595	Capital Outlay	0	0	352,700	351,672
Total Expenditures		\$0	\$0	\$352,700	\$351,672
597-599	Other Financing Uses	0	0	0	0
Total Expenditures and Other Uses		\$0	\$0	\$352,700	\$351,672
Excess (Deficit) of Resources Over Uses		\$350,000	\$0	\$624,200	\$678,094
380	Nonrevenues (Except 384 and 388.80)	0	0	0	0
580	Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments		\$350,000	\$0	\$624,200	\$678,094

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CITY OF TOPPENISH
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name 130 Criminal Justice		Fund Number and Name 171 CDBG B-2005	
		Budget	Actual	Budget	Actual
		Beginning Net Cash and Investments	\$72,800	\$52,771	\$23,100
Revenues and Other Sources					
310	Taxes	286,200	315,836	0	0
320	Licenses and Permits	0	0	0	0
330	Intergovernmental	69,940	75,777	500,000	413,532
340	Charges for Goods and Services	0	0	0	0
350	Fines and Forfeits	0	0	0	0
360	Miscellaneous	3,000	6,333	0	460
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	211,720	192,116	100,000	67,000
Total Revenues and Other Sources		\$570,860	\$590,062	\$600,000	\$480,992
Total Resources		\$643,660	\$642,833	\$623,100	\$497,834
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	371,240	302,592	0	0
530	Physical Environment	0	0	0	0
540	Transportation	0	0	0	0
550	Economic Environment	8,350	6,913	623,100	489,796
560	Mental and Physical Health	0	0	0	0
570	Culture and Recreation	0	0	0	0
Total Operating Expenditures		\$379,590	\$309,505	\$623,100	\$489,796
591-593	Debt Service	0	0	0	0
594-595	Capital Outlay	106,380	106,367	0	0
Total Expenditures		\$485,970	\$415,872	\$623,100	\$489,796
597-599	Other Financing Uses	0	0	0	0
Total Expenditures and Other Uses		\$485,970	\$415,872	\$623,100	\$489,796
Excess (Deficit) of Resources Over Uses		\$157,690	\$226,961	\$0	\$8,038
380	Nonrevenues (Except 384 and 388.80)	0	0	0	0
580	Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments		\$157,690	\$226,961	\$0	\$8,038

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**CITY OF TOPPENISH
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name 401 Water		Fund Number and Name 403 Wastewater	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$515,500	\$553,236	\$576,150	\$769,850
Revenues and Other Sources					
310	Taxes	0	0	0	0
320	Licenses and Permits	0	0	1,000	535
330	Intergovernmental	0	0	1,830	1,757
340	Charges for Goods and Services	1,064,450	1,082,420	1,404,800	1,414,835
350	Fines and Forfeits	0	0	0	0
360	Miscellaneous	55,200	72,634	20,000	22,344
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	55,880	55,871	1,590	1,587
Total Revenues and Other Sources		\$1,175,530	\$1,210,925	\$1,429,220	\$1,441,058
Total Resources		\$1,691,030	\$1,764,161	\$2,005,370	\$2,210,908
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Physical Environment	689,440	613,379	757,710	692,659
540	Transportation	0	0	0	0
550	Economic Environment	0	0	0	0
560	Mental and Physical Health	0	0	0	0
570	Culture and Recreation	0	0	0	0
Total Operating Expenditures		\$689,440	\$613,379	\$757,710	\$692,659
591-593	Debt Service	0	0	0	0
594-595	Capital Outlay	27,000	16,985	17,000	14,854
Total Expenditures		\$716,440	\$630,364	\$774,710	\$707,513
597-599	Other Financing Uses	464,310	471,758	772,150	771,487
Total Expenditures and Other Uses		\$1,180,750	\$1,102,122	\$1,546,860	\$1,479,000
Excess (Deficit) of Resources Over Uses		\$510,280	\$662,039	\$458,510	\$731,908
380	Nonrevenues (Except 384 and 388.80)	0	0	0	0
580	Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments		\$510,280	\$662,039	\$458,510	\$731,908

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CITY OF TOPPENISH
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name 405 Solid Waste		Fund Number and Name 413 Wastewater Capital	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$243,590	\$186,703	\$348,410	\$348,411
Revenues and Other Sources					
310	Taxes	0	0	0	0
320	Licenses and Permits	0	0	0	0
330	Intergovernmental	6,140	6,137	6,342,500	2,167,286
340	Charges for Goods and Services	495,700	506,605	0	0
350	Fines and Forfeits	0	0	0	0
360	Miscellaneous	13,000	5,396	8,000	10,275
370	Capital Contributions	0	0	5,000	2,000
390	Other Financing Sources	0	0	487,460	305,270
Total Revenues and Other Sources		\$514,840	\$518,138	\$6,842,960	\$2,484,831
Total Resources		\$758,430	\$704,841	\$7,191,370	\$2,833,242
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Physical Environment	565,810	517,206	2,490	3,568
540	Transportation	0	0	0	0
550	Economic Environment	0	0	0	0
560	Mental and Physical Health	0	0	0	0
570	Culture and Recreation	0	0	0	0
Total Operating Expenditures		\$565,810	\$517,206	\$2,490	\$3,568
591-593	Debt Service	0	0	0	0
594-595	Capital Outlay	32,000	7,160	15,403,760	6,201,633
Total Expenditures		\$597,810	\$524,366	\$15,406,250	\$6,205,201
597-599	Other Financing Uses	115,360	115,351	160,340	160,340
Total Expenditures and Other Uses		\$713,170	\$639,717	\$15,566,590	\$6,365,541
Excess (Deficit) of Resources Over Uses		\$45,260	\$65,124	(\$8,375,220)	(\$3,532,299)
380	Nonrevenues (Except 384 and 388.80)	0	0	8,843,540	2,038,172
580	Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments		\$45,260	\$65,124	\$468,320	(\$1,494,127)

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**CITY OF TOPPENISH
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name Municipal Court		Fund Number and Name	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$0	\$14,311	\$0	\$0
Revenues and Other Sources					
310	Taxes	0	0	0	0
320	Licenses and Permits	0	0	0	0
330	Intergovernmental	0	0	0	0
340	Charges for Goods and Services	0	0	0	0
350	Fines and Forfeits	0	0	0	0
360	Miscellaneous	0	0	0	0
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	0	0	0	0
Total Revenues and Other Sources		\$0	\$0	\$0	\$0
Total Resources		\$0	\$14,311	\$0	\$0
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Physical Environment	0	0	0	0
540	Transportation	0	0	0	0
550	Economic Environment	0	0	0	0
560	Mental and Physical Health	0	0	0	0
570	Culture and Recreation	0	0	0	0
Total Operating Expenditures		\$0	\$0	\$0	\$0
591-593	Debt Service	0	0	0	0
594-595	Capital Outlay	0	0	0	0
Total Expenditures		\$0	\$0	\$0	\$0
597-599	Other Financing Uses	0	0	0	0
Total Expenditures and Other Uses		\$0	\$0	\$0	\$0
Excess (Deficit) of Resources Over Uses		\$0	\$14,311	\$0	\$0
380	Nonrevenues (Except 384 and 388.80)	0	355,770	0	0
580	Nonexpenditures (Except 584 and 588.80)	0	356,768	0	0
Ending Net Cash and Investments		\$0	\$13,313	\$0	\$0

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, 2008

Fund Type: General Funds	Fund Number and Name 089 Pass Through Funds		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$0	(\$483)		
Revenue and Other Financing Sources	0	0		
Total Resources	\$0	(\$483)		
Expenditures And Other Financing Uses	0	0		
Excess (Deficit) of Resources Over Uses	\$0	(\$483)		
Nonrevenues (Except 384 and 388.80)	0	135,651		
Nonexpenditures (Except 584 and 588.80)	0	145,035		
Ending Net Cash and Investments	\$0	(\$9,867)		

Fund Type: Special Revenue Funds	Fund Number and Name 103 Welcome Center		Fund Number and Name 104 Trails & Paths	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$0	\$0	\$12,420	\$11,673
Revenue and Other Financing Sources	750	752	1,300	324
Total Resources	\$750	\$752	\$13,720	\$11,997
Expenditures And Other Financing Uses	50	21	0	0
Excess (Deficit) of Resources Over Uses	\$700	\$731	\$13,720	\$11,997
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$700	\$731	\$13,720	\$11,997

Fund Type: Special Revenue Funds	Fund Number and Name 106 Tourism Development		Fund Number and Name 108 Elmwood Cemetery	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$10,510	\$26,132	\$7,860	\$9,449
Revenue and Other Financing Sources	53,400	73,788	87,340	69,126
Total Resources	\$63,910	\$99,920	\$95,200	\$78,575
Expenditures And Other Financing Uses	51,950	45,234	74,180	61,334
Excess (Deficit) of Resources Over Uses	\$11,960	\$54,686	\$21,020	\$17,241
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$11,960	\$54,686	\$21,020	\$17,241

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**CITY OF TOPPENISH
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**

For the Year Ended December 31, 2008

Fund Type: Special Revenue Funds	Fund Number and Name 110 Railroad Depot		Fund Number and Name 119 Public Safety Grants	
	Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	\$1,050	\$764	\$45,500
Revenue and Other Financing Sources	15,380	10,837	74,030	98,624
Total Resources	\$16,430	\$11,601	\$119,530	\$135,171
Expenditures And Other Financing Uses	15,380	10,337	92,650	93,621
Excess (Deficit) of Resources Over Uses	\$1,050	\$1,264	\$26,880	\$41,550
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$1,050	\$1,264	\$26,880	\$41,550

Fund Type: Special Revenue Funds	Fund Number and Name 121 UDAG Revolving Loan		Fund Number and Name 129 Special Inv. Drug Acct.	
	Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	\$24,600	\$28,067	\$65,800
Revenue and Other Financing Sources	1,250	2,477	36,600	35,114
Total Resources	\$25,850	\$30,544	\$102,400	\$100,818
Expenditures And Other Financing Uses	2,000	0	29,540	12,752
Excess (Deficit) of Resources Over Uses	\$23,850	\$30,544	\$72,860	\$88,066
Nonrevenues (Except 384 and 388.80)	0	0	0	1,604
Nonexpenditures (Except 584 and 588.80)	0	0	0	883
Ending Net Cash and Investments	\$23,850	\$30,544	\$72,860	\$88,787

Fund Type: Special Revenue Funds	Fund Number and Name 131 Emergency Medical Svc.		Fund Number and Name 132 Commute Trip Reduction	
	Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	\$55,550	\$55,541	\$22,100
Revenue and Other Financing Sources	0	0	700	626
Total Resources	\$55,550	\$55,541	\$22,800	\$23,215
Expenditures And Other Financing Uses	55,550	55,541	250	0
Excess (Deficit) of Resources Over Uses	\$0	\$0	\$22,550	\$23,215
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$0	\$0	\$22,550	\$23,215

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, 2008

Fund Type: Special Revenue Funds	Fund Number and Name 146 Yak. Co. Criminal Justice		Fund Number and Name 150 Special Projects	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$118,600	\$98,996	\$277,900	\$369,770
Revenue and Other Financing Sources	0	0	158,700	195,854
Total Resources	\$118,600	\$98,996	\$436,600	\$565,624
Expenditures And Other Financing Uses	118,600	98,996	78,300	44,769
Excess (Deficit) of Resources Over Uses	\$0	\$0	\$358,300	\$520,855
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$0	\$0	\$358,300	\$520,855

Fund Type: Special Revenue Funds	Fund Number and Name 170 Housing Rehabilitation		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$120,700	\$144,121	\$0	\$0
Revenue and Other Financing Sources	114,910	80,984	0	0
Total Resources	\$235,610	\$225,105	\$0	\$0
Expenditures And Other Financing Uses	123,610	93,907	0	0
Excess (Deficit) of Resources Over Uses	\$112,000	\$131,198	\$0	\$0
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$112,000	\$131,198	\$0	\$0

Fund Type: Debt Service Funds	Fund Number and Name 215 Fire Safety GO Bond		Fund Number and Name 216 Local Loan Program	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$46,370	\$37,592	\$0	\$0
Revenue and Other Financing Sources	58,640	67,158	114,280	114,247
Total Resources	\$105,010	\$104,750	\$114,280	\$114,247
Expenditures And Other Financing Uses	105,010	104,750	60,020	59,993
Excess (Deficit) of Resources Over Uses	\$0	\$0	\$54,260	\$54,254
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	54,260	54,254
Ending Net Cash and Investments	\$0	\$0	\$0	\$0

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, 2008

Fund Type: Debt Service Funds	Fund Number and Name 221 Local Improvement Guaranty		Fund Number and Name 225 Community Economic Revitalization Board Loan	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$157,000	\$160,104	\$20,800	\$22,428
Revenue and Other Financing Sources	0	4,487	17,020	16,476
Total Resources	\$157,000	\$164,591	\$37,820	\$38,904
Expenditures And Other Financing Uses	0	0	16,670	16,667
Excess (Deficit) of Resources Over Uses	\$157,000	\$164,591	\$21,150	\$22,237
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$157,000	\$164,591	\$21,150	\$22,237

Fund Type: Enterprise Funds	Fund Number and Name 402 Utility Deposits		Fund Number and Name 410 Water Capital	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$0	\$175,205	\$237,900	\$217,174
Revenue and Other Financing Sources	0	0	462,210	91,799
Total Resources	\$0	\$175,205	\$700,110	\$308,973
Expenditures And Other Financing Uses	0	0	937,940	401,496
Excess (Deficit) of Resources Over Uses	\$0	\$175,205	(\$237,830)	(\$92,523)
Nonrevenues (Except 384 and 388.80)	0	32,510	404,150	370,315
Nonexpenditures (Except 584 and 588.80)	0	21,208	0	0
Ending Net Cash and Investments	\$0	\$186,507	\$166,320	\$277,792

Fund Type: Enterprise Funds	Fund Number and Name 421 Public Works Trust Fund		Fund Number and Name 422 1992 Water/Sewer Revenue Bond	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$104,200	\$105,892	\$1,440	\$1,441
Revenue and Other Financing Sources	279,600	279,080	180	174
Total Resources	\$383,800	\$384,972	\$1,620	\$1,615
Expenditures And Other Financing Uses	16,590	16,565	1,620	1,615
Excess (Deficit) of Resources Over Uses	\$367,210	\$368,407	\$0	\$0
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	260,010	259,985	0	0
Ending Net Cash and Investments	\$107,200	\$108,422	\$0	\$0

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, 2008

Fund Type: Enterprise Funds	Fund Number and Name 423 1992 Water/Sewer Revenue Bond Reserve		Fund Number and Name 424 1998 LTGO Bond	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$1,560	\$1,559	\$39,690	\$40,323
Revenue and Other Financing Sources	0	0	87,960	87,321
Total Resources	\$1,560	\$1,559	\$127,650	\$127,644
Expenditures And Other Financing Uses	1,560	1,559	57,650	57,644
Excess (Deficit) of Resources Over Uses	\$0	\$0	\$70,000	\$70,000
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	70,000	70,000
Ending Net Cash and Investments	\$0	\$0	\$0	\$0

Fund Type: Enterprise Funds	Fund Number and Name 425 1998 LTGO Bond Reserve		Fund Number and Name 426 DOE Centennial Loan	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$37,500	\$36,779	\$197,530	\$217,009
Revenue and Other Financing Sources	0	131	200,490	203,242
Total Resources	\$37,500	\$36,910	\$398,020	\$420,251
Expenditures And Other Financing Uses	37,500	36,910	35,760	35,751
Excess (Deficit) of Resources Over Uses	\$0	\$0	\$362,260	\$384,500
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	156,740	156,731
Ending Net Cash and Investments	\$0	\$0	\$205,520	\$227,769

Fund Type: Enterprise Funds	Fund Number and Name 427 DOE Centennial Loan Reserve		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$216,070	\$210,532	\$0	\$0
Revenue and Other Financing Sources	7,000	748	0	0
Total Resources	\$223,070	\$211,280	\$0	\$0
Expenditures And Other Financing Uses	0	0	0	0
Excess (Deficit) of Resources Over Uses	\$223,070	\$211,280	\$0	\$0
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$223,070	\$211,280	\$0	\$0

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, 2008

Fund Type: Internal Service Funds	Fund Number and Name 510 Vehicle Replacement		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$181,300	\$182,757	\$0	\$0
Revenue and Other Financing Sources	85,000	85,708	0	0
Total Resources	\$266,300	\$268,465	\$0	\$0
Expenditures And Other Financing Uses	241,030	241,061	0	0
Excess (Deficit) of Resources Over Uses	\$25,270	\$27,404	\$0	\$0
Nonrevenues (Except 384 and 388.80)	60,000	60,000	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$85,270	\$87,404	\$0	\$0

Fund Type: Agency Funds	Fund Number and Name 601 Cemetery Trust		Fund Number and Name 611 Firemen's Pension & Welfare	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$216,600	\$228,385	\$67,500	\$72,074
Revenue and Other Financing Sources	8,000	6,428	4,310	518
Total Resources	\$224,600	\$234,813	\$71,810	\$72,592
Expenditures And Other Financing Uses	0	0	37,540	37,100
Excess (Deficit) of Resources Over Uses	\$224,600	\$234,813	\$34,270	\$35,492
Nonrevenues (Except 384 and 388.80)	8,000	6,050	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$232,600	\$240,863	\$34,270	\$35,492

Fund Type: Agency Funds	Fund Number and Name 635 Cable TV Comm.		Fund Number and Name 698 Claims Clearing	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$125,200	\$112,855	\$0	\$526,091
Revenue and Other Financing Sources	149,510	175,840	0	0
Total Resources	\$274,710	\$288,695	\$0	\$526,091
Expenditures And Other Financing Uses	197,900	163,472		
Excess (Deficit) of Resources Over Uses	\$76,810	\$125,223	\$0	\$526,091
Nonrevenues (Except 384 and 388.80)	0	0		15,421,693
Nonexpenditures (Except 584 and 588.80)	0	0		13,548,453
Ending Net Cash and Investments	\$76,810	\$125,223	\$0	\$2,399,331

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF TOPPENISH
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The City of Toppenish, Yakima County, Washington, was incorporated on April 29, 1907, and operates under the laws of the State of Washington applicable to a non-charter code city with a Council-Manager form of government. The City of Toppenish is a general purpose government and provides municipal court, police, fire, parks and recreation, planning and zoning, street maintenance and improvements, cemetery, housing rehabilitation and community development (including code enforcement and building inspections), community policing, water supply/treatment/distribution, sanitation services and sewage collection/treatment. The City uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund (Current Expense)

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

Special Revenue Funds

These funds account for revenues that are legally restricted or designated to finance particular activities of the City.

Debt Service Funds

These funds account for accumulation of resources to pay interest, principal, and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital improvements.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Nonexpendable Trust Funds

These funds earn revenue on behalf of the parties for which the trust was established, but the principal (or corpus) of the trust must remain intact.

The Reserve for Endowments in the Cemetery Trust Fund represents amounts paid for perpetual care of cemetery plots. Income on the investment of the principal is used to maintain the plots and for cemetery beautification. The endowment principal is considered non-expendable.

Pension Trust Funds

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

Agency Funds

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

b. Basis Of Accounting

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

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

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

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

c. Budgets

Annual appropriated budgets are adopted for the general and special revenue funds and for all proprietary funds. The financial statements include budgetary comparisons for those funds.

Annual appropriated budgets are adopted at the fund level (except the general (current expense) fund, where budgets are adopted at the program/departmental level). The budgets constitute the legal authority for expenditures at that level. Annual appropriations for general and special revenue funds lapse at the fiscal period end.

The City Manager is authorized to transfer budgeted amounts between (departments within any fund and object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City Council.

d. Cash

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

e. Deposits

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

f. Investments – See Note 3 – Investments

g. Derivatives And Similar Transactions

The City has not engaged in the use or sale of derivatives or similar instruments during 2008.

h. Capital Assets

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

i. Compensated Absences

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

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

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

j. Long-Term Debt – See Note 6 – Long-Term Debt

k. Other Financing Sources Or Uses

The City's "Other Financing Sources or Uses" consist of Transfers-In and Transfers-Out.

l. 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 129 Members.

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

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

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to \$500,000, 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. These revenues directly offset portions of the membership's annual assessment.

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.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions. There are no major lawsuits pending against the City and no material disputed contracts. There have been no expenditures exceeding legal appropriations in any of the funds of the City that are material.

NOTE 3 - INVESTMENTS

It is the City's policy to invest all surplus cash. The City's investments are insured, registered or held by the City or its agent in the City's name.

Investments by type at December 31, 2008 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
State Investment Pool	\$6,751,547
U.S Bank/Piper Jaffray – Fed Mortgage Assn	451,176
Smith Barney - Firemen's Pension Fund	82,984
Total Investments	<u>\$7,285,707</u>

NOTE 4 - PROPERTY TAXES

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

Property tax revenues are recognized when cash is received by the City. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The City's regular levy for 2008 was \$2.57435 per \$1,000 on an assessed valuation of \$271,368,581 for a total regular levy of \$698,597.

In 2008, the City levied \$.20402 per \$1,000 for the 1999 General Obligation Bonds (Fire Safety) for an additional \$54,900.

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays Interfund Loan activity during 2008:

Borrowing Fund	Lending Fund Due To	Balance 01/01/2008	2008 New Loans	2008 Repayments	Balance 12/31/2008
000	405	\$ 174,270	\$ 0	\$ 0	\$ 174,270
101	405	\$ 5,980	\$ 0	\$ 0	\$ 5,980
401	405	\$ 5,970	\$ 0	\$ 0	\$ 5,970
403	405	\$ 5,980	\$ 0	\$ 0	\$ 5,980
635	405	\$ 12,500	\$ 0	\$ 0	\$ 12,500
Totals		\$ 204,700	\$ 0	\$ 0	\$ 204,700

NOTE 6 – LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the City and summarizes the City's debt transactions for 2008. The debt service requirements, including interest, are as follows:

Year	General Obligation Bonded Debt	Revenue Debt	Other Debt	Total Debt
2008	\$284,247	\$16,667	\$469,033	\$769,947
2009	\$134,405	\$16,667	\$478,342	\$629,414
2010	\$114,247	\$16,667	\$476,399	\$607,313
2011	\$94,089	\$112,137	\$428,993	\$635,219
2012	\$94,089	\$112,137	\$385,635	\$591,862
2013-2017	\$367,300	\$560,683	\$1,914,472	\$2,842,455
2018-2022		\$477,350	\$1,635,079	\$2,112,429
2023-2027		\$477,350	\$138,677	\$616,027
2028-2030		\$238,659		\$238,659
TOTAL	\$1,088,378	\$2,028,316	\$5,926,631	\$9,043,324

NOTE 7 - PENSION PLANS

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

Substantially all City full-time and qualifying part-time employees participate in Public Employees' Retirement System (PERS) Plans 1, 2 or 3, Public Safety Employees' Retirement System (PSERS), or Law Enforcement Officers' and Fire Fighters' Retirement System Plans 1 or 2 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City of Toppenish's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

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

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98504-8380

b. Volunteer Firefighters Relief And Pension Fund

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

c. Firemen's Pension & Welfare

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

The most recent actuarial study of the system was done by the firm of Loomis & Kennedy, Inc., to determine the funding requirements as of December 1968. As of that date, the book value of the plan assets was \$129,069. Current assets of this fund are \$35,492.

NOTE 8 – POST-RETIREMENT BENEFITS OTHER THAN PENSION BENEFIT

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

The City of Toppenish reimburses 100 percent of the balance after insurance of validated claims for medical and hospitalization costs incurred by retirees. During the year, expenditures of \$97,295 were recognized for post-retirement health care.

NOTE 9 - DEFERRED COMPENSATION PLAN

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

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

The Public Works Trust Fund Board has approved a loan for the development of a new well (Well #9). However, the property has not been secured under ownership by the City, which is a requirement for the well permit to be issued by the Yakama Tribal Nation. The loan was successfully re-applied for in early 2007. The Well No. 9 project estimated completion date is unknown at this time.

The City has entered into an agreement with Burlington Northern Santa Fe (BNSF) Railroad to rehabilitate two railroad crossings within the city limits. The City has obtained funding for the 50% match with BNSF as well as completing street construction one block beyond each crossing. The project was completed in 2008 and retainage paid in 2009.

A Public Works Trust Fund loan has been obtained as construction funding for a Wastewater Treatment Plant Upgrade Project. The Public Works Trust Fund Loan will be utilized once the Centennial Clean Water grant, and the State Revolving Fund Loan have been exhausted. It is anticipated that the Public Works Trust Fund Loan will be utilized near the completion of the project in 2009.

b. Financial Software Purchase

Due to the eminent failure of the City's financial software package, bids were obtained and a new financial software package was purchased in 2006. Implementation of the new software (Munis) was begun in December of 2006 with the financial module then the utility module was implemented in mid-2008.

Several difficulties with the software began to emerge in 2008, including dollar amounts accumulated in the Benefits Clearing Fund which were untraceable transactions, the problem was "cleared-up" through software support, but the cause of the problem was never identified. The Munis financial software though sold as a cash basis accounting system is truly a modified accrual system which does not meet the needs of the City's cash basis method of accounting.

The City Council, in 2008, reviewed a list of the difficulties staff was experiencing with the Munis software and authorized, after the bidding process was completed, the purchase of a cash basis accounting system that is created and supported from a Washington based software firm called Vision Municipal Solutions.

c. Late Submittal of the 2008 Annual Report by City of Toppenish

The City of Toppenish Annual Report was not submitted in a timely manner. The transition of Finance Staff and the implementation and difficulty with new software are two of the major reasons the report was not submitted at the appropriate time.

d. Closed Funds

In 2008 the City closed several funds that were determined to no longer serve their original purpose. The “131 Emergency Medical Service Fund” was closed into the General Fund; “146 Yakima County Criminal Justice Tax Fund” was closed into “130 Criminal Justice Fund”; Funds “215 1999 Fire Safety Bond”, “422 1992 Water/Sewer Revenue Bonds” and “423 1992 Water/Sewer Revenue Bond Reserve” closed as the debt was retired; “424 1998 LTGO Water Bond and “425 LTGO Water Bond Reserve were also closed due debt retirement.

BARS Account No.	Description	Actual Amount
000 General Fund		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	1,423,641.93
TOTAL	BEGINNING FUND BALANCE	1,423,641.93
310	TAXES	
3110.10	REAL & PERSONAL PROPERTY TAXES	599,757.54
311.11	PROPERTY TAXES - EMS LEVY	81,050.56
313.10	LOCAL RETAIL SALES & USE TAX	794,290.53
316.41	UTILITY TAX-ELECTRIC	374,025.75
316.43	UTILITY TAX-NATURAL GAS	122,034.70
316.47	UTILITY TAX-TELEPHONE	222,473.27
316.72	UTILITY TAX - WATER	317,599.95
316.74	UTILITY TAX - SEWER	437,405.14
316.75	UTILITY TAX - SOLID WASTE	178,470.49
316.78	UTILITY TAX - STORM DRAINAGE	377.00
317.20	LEASEHOLD EXCISE TAX	-204.88
	TOTAL TAXES	3,127,280.05
320	LICENSES & PERMITS	
321.60	BUSINESS LICENSES	40,556.86
321.80	PENALTIES ON BUSINESS LICENSES	2,050.00
321.90	RENTAL LICENSES	15,830.00
322.10	BUILDING PERMITS	80,088.21
322.30	ANIMAL LICENSES	2,690.50
322.80	PENALTIES ON ANIMAL LICENSES	252.00
322.90	WEAPONS PERMIT - CITY SHARE	653.25
	TOTAL LICENSES & PERMITS	142,120.82
330	INTERGOVERNMENTAL REVENUES	
331.16.60	BULLETPROOF VEST PROGRAM	1,486.90
333.16.60	CTED PROJECT SAFE NEIGHBORHOOD	10,861.16
333.60.52	SPEED GRANT WA T.S. COMM	214.50
333.61.52	DUI GRANT WA T.S. COMM	233.68
334.04.90	WA STATE DEPT OF HEALTH GRANT	1,644.00
336.00.98	STATE ENTITLEMENTS-RENAME	69,605.85
336.06.94	LIQUOR EXCISE TAX	43,824.60
336.06.95	LIQUOR BOARD PROFITS	61,538.10
337.07.00	INTERLOCAL-YAKIMA HOUSING AUTHORITY	2,067.80
338.21.00	LAW ENFORCEMENT SERVICES	165,114.00
338.23.00	ROOM & BOARD PRISONERS	220,425.47
338.72.00	INTERGOVERNMENTAL-LIBRARY SERVICES	4,762.94
	TOTAL INTERGOVERNMENTAL	581,779.00

BARS		Actual
Account No.	Description	Amount
340	CHARGES FOR GOODS & SERVICES	
341.33	RECORD SERVICES - TMC ADMIN FEE	4,627.60
341.43	UTILITY COLLECTION FEES	42,616.00
341.50	SALES OF MAPS & PUBLICATIONS	5.79
341.69	OTHER PRINTING & DUPLICATING SERVICES	2,978.68
341.70	COMMISSARY SALES TO INMATES	13,018.69
341.91	FILING FEES	0.00
341.96	PERSONNEL SERVICES	200.00
342.10	LAW ENFORCEMENT SERVICES	1,725.00
342.36	HOUSING & MONITORING OF PRISONERS	710.43
342.37	BOOKING FEES	360.00
342.40	FIRE INSPECTION FEES	390.36
342.90	CRIMINAL CONVICTION FEES	1,355.02
345.81	ZONING & SUBDIVISION FEES	1,890.00
345.83	PLAN CHECKING FEES	41,298.32
345.89	OTHER PLANNING/DEVELOPMENT FEES	100.00
347.30	RECREATION ACTIVITY FEES	35,423.98
347.60	RECREATION PROGRAMS FEES	25,079.05
	TOTAL CHARGES FOR GOODS & SERVICES	171,778.92
350	FINES & PENALTIES	
353.10	TRAFFIC INFRACTION PENALTIES	78,402.73
353.70	NON-TRAFFIC INFRACTION PENALTIES	102.11
354.00	CIVIL PARKING INFRACTION FEES	6,164.50
355.20	DUI FINES	6,476.67
355.80	OTHER CRIMINAL MISDEMEANOR FINES	13,502.56
356.50	INVESTIGATIVE FUND ASSESSMENTS	861.57
356.90	OTHER CRIMINAL NON-TRAFFIC FINES	14,612.99
357.30	COURT COST RECOUPMENT	9,710.91
357.31	JURY DEMAND COST	0.00
357.32	WITNESS COST	7.82
357.33	PUBLIC DEFENSE COST	2,593.87
357.35	COURT INTERPRETER COST	18.23
359.90	FALSE ALARM FINES	4,050.00
	TOTAL FINES & PENALTIES	136,503.96

CITY OF TOPPENISH
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS	Description	Actual Amount
Account No.		
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	45,654.98
361.40	INTEREST ON SALES TAX	3,447.43
362.50	SPACE & FACILITIES LEASES	0.93
362.80	CONCESSION PROCEEDS	102.56
367.11	DONATIONS FROM PRIVATE SOURCES	17,007.01
369.10	SALE OF SCRAP & JUNK	0.00
369.20	UNCLAIMED MONEY & PROPERTY	425.43
369.40	JUDGMENTS & SETTLEMENTS	345.00
369.81	CASHIER OVER/SHORT	-50.74
369.90	OTHER MISCELLANEOUS REVENUES	-732.13
	TOTAL MISCELLANEOUS REVENUES	66,200.47
	TOTAL REVENUES	4,225,663.22
390	OTHER FINANCING SOURCES	
391.90	LOCAL PROGRAM LOAN PROCEEDS	18,000.00
397.00	TRANSFERS-IN ADMIN SVCS FEE	794,700.69
	TOTAL OTHER FINANCING SOURCES	812,700.69
	TOTAL RESOURCES	5,038,363.91
	TOTAL GENERAL FUND	6,462,005.84
000-089 GENERAL FUND NON-REVENUES		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	-483.44
	TOTAL BEGINNING FUND BALANCE	-483.44
380	NON-REVENUES	
386.00	AGENCY DEPOSITS	12,294.69
386.83	STATE REMIT-EMERGENCY SERVICES	12,037.67
386.88	STATE REMIT-SEGREGATED-EQUAL JUSTICE PSEA	653.41
386.91	STATE REMIT-SEGREGATED-PSEA 1	62,001.58
386.92	STATE REMIT-SEGREGATED-PSEA 2	33,665.47
386.96	STATE REMIT-CRIME LAB ANALYSIS	856.50
386.97	STATE REMIT-JUDICIAL INFO SYSTEM	13,947.06
386.99	STATE REMIT-SCHOOL ZONE SAFETY	194.48
	TOTAL NON-REVENUES	135,650.86

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS		Actual
Account No.	Description	Amount
101 STREET FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	10,581.08
	TOTAL BEGINNING FUND BALANCE	10,581.08
310	TAXES	
311.10	STREET PROPERTY TAXES	27,256.09
	TOTAL TAXES	27,256.09
330	INTERGOVERNMENTAL REVENUES	
334.03	TIB - R.R. CROSSING	462,391.35
336.00	MOTOR VEHICLE FUEL TAX - CITY	208,591.60
	TOTAL INTERGOVERNMENTAL REVENUES	670,982.95
340	CHARGES FOR GOODS & SERVICES	
343.83	STORM DRAINAGE FEES	1,165.85
344.90	PAVEMENT BREAKS	1,920.08
	TOTAL CHARGES FOR GOODS & SERVICES	3,085.93
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	1,787.60
369.10	SALE OF SCRAP & JUNK	0.00
	TOTAL MISCELLANEOUS REVENUES	1,787.60
	TOTAL REVENUES	703,112.57
390	OTHER FINANCING SOURCES	
395.20	INSURANCE RECOVERY	655.00
	TOTAL OTHER FINANCING SOURCES	655.00
	TOTAL RESOURCES	703,767.57
	TOTAL STREET FUND	714,348.65

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
102 STREET CAPITAL		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	0.00
	TOTAL BEGINNING FUND BALANCE	0.00
330	INTERGOVERNMENTAL REVENUES	
333	STP DIRECT ALLOCATION	0.00
	TOTAL INTERGOVERNMENTAL REVENUES	0.00

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
103 WELCOME CENTER		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	0.00
	TOTAL BEGINNING FUND BALANCE	0.00
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	2.07
362.5	SPACE & FACILITIES LEASE	750.00
	TOTAL MISCELLANEOUS REVENUES	752.07
	TOTAL REVENUES	752.07
	TOTAL TRAILS & PATHS SERVICES FUND	752.07

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
104 TRAILS & PATHS SERVICES FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	11,673.56
	TOTAL BEGINNING FUND BALANCE	11,673.56
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	323.73
	TOTAL MISCELLANEOUS REVENUES	323.73
	TOTAL REVENUES	323.73
390	OTHER FINANCING SOURCES	
397.00	TRANSFERS-IN	0.00
	TOTAL OTHER FINANCING SOURCES	0.00
	TOTAL RESOURCES	323.73
	TOTAL TRAILS & PATHS SERVICES FUND	11,997.29

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
106 TOURISM DEVELOPMENT FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	26,132.49
	TOTAL BEGINNING FUND BALANCE	26,132.49
310	TAXES	
313.30	HOTEL/MOTEL TAX	42,296.32
	TOTAL TAXES	42,296.32
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	1,073.60
	TOTAL MISCELLANEOUS REVENUES	1,073.60
	TOTAL REVENUES	43,369.92
390	OTHER FINANCING SOURCES	
397.00	TRANSFERS-IN	30,417.64
	TOTAL OTHER FINANCING SOURCES	30,417.64
	TOTAL RESOURCES	73,787.56
	TOTAL TOURISM DEVELOPMENT FUND	99,920.05

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS	Description	Actual
Account No.		Amount
108 CEMETERY SERVICES FUND		
308	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	9,449.25
	TOTAL BEGINNING FUND BALANCE	9,449.25
310	TAXES	
311.10	STREET PROPERTY TAXES	27,236.98
	TOTAL TAXES	27,236.98
340	CHARGES FOR GOODS & SERVICES	
343.60	CEMETERY SERVICES	41,390.00
	TOTAL CHARGES FOR GOODS & SERVICES	41,390.00
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	454.50
362.50	SPACE & FACILITIES LEASES	0.00
363.00	INSURANCE RECOVERY	44.15
	TOTAL MISCELLANEOUS REVENUES	498.65
	TOTAL REVENUES	69,125.63
	TOTAL CEMETERY SERVICES FUND	78,574.88

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS	Description	Actual
Account No.		Amount
110 RAILROAD DEPOT FACILITY FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	763.93
	TOTAL BEGINNING FUND BALANCE	763.93
330	INTERGOVERNMENTAL REVENUES	
333.20	ISTEA/FREIGHT CAR PROJECT	6,326.47
	TOTAL INTERGOVERNMENTAL REVENUES	6,326.47
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	10.93
	TOTAL MISCELLANEOUS REVENUES	10.93
	TOTAL REVENUES	6,337.40
390	OTHER FINANCING SOURCES	
397.00	TRANSFERS-IN	4,500.00
	TOTAL OTHER FINANCING SOURCES	4,500.00
	TOTAL RESOURCES	10,837.40
	TOTAL RAILROAD DEPOT FACILITY FUND	11,601.33

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
116 MUNICIPAL CAPITAL IMPROVEMENTS FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	641,854.54
	TOTAL BEGINNING FUND BALANCE	641,854.54
310	TAXES	
317.34	REET 1-FIRST QTR %	16,274.44
	TOTAL TAXES	16,274.44
330	INTERGOVERNMENTAL REVENUES	
333.20	FHWA/WSDOT GRANT	351,671.73
	TOTAL INTERGOVERNMENTAL REVENUES	351,671.73
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	19,965.56
	TOTAL MISCELLANEOUS REVENUES	19,965.56
	TOTAL REVENUES	387,911.73
	TOTAL MUNICIPAL CAPITAL IMPROVEMENTS FUND	1,029,766.27

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS	Description	Actual
Account No.		Amount
119 PUBLIC SAFETY GRANTS FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	36,547.09
	TOTAL BEGINNING FUND BALANCE	36,547.09
330	INTERGOVERNMENTAL REVENUES	
331.97	DIRECT FEDERAL GRANTS-DHS	0.00
333.16	JUSTICE ASSISTANCE GRANT	9,276.20
334.01	WATPA GRANT	24,526.00
337.94	INTERLOCAL - CASINO GRANTS	63,300.00
	TOTAL INTERGOVERNMENTAL REVENUES	97,102.20
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	1,521.86
	TOTAL MISCELLANEOUS REVENUES	1,521.86
	TOTAL REVENUES	98,624.06
	TOTAL PUBLIC SAFETY GRANTS	135,171.15

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS	Description	Actual
Account No.		Amount
121 URBAN DEVELOPMENT ACTION GRANT FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	28,067.33
	TOTAL BEGINNING FUND BALANCE	28,067.33
340	CHARGES FOR GOODS & SERVICES	
341.96	LOAN PROCESSING FEE	75.00
	TOTAL CHARGES FOR GOODS & SERVICES	75.00
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	793.97
361.40	INTEREST ON NOTES & LOANS	37.73
	TOTAL MISCELLANEOUS REVENUES	831.70
390	OTHER FINANCING SOURCES	
391.70	OTHER NOTE PROCEEDS	1,570.11
	TOTAL OTHER FINANCING SOURCES	1,570.11
	TOTAL REVENUES	2,476.81
	TOTAL URBAN DEVELOPMENT ACTION GRANT	30,544.14

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS	Description	Actual
Account No.		Amount
308.00	129 SPECIAL INVESTIGATIVE DRUG FUND	
308	BEGINNING FUND BALANCE	
	BEGINNING FUND BALANCE	65,704.16
	TOTAL BEGINNING FUND BALANCE	65,704.16
360	FINES & PENALTIES	
356.50	INVESTIGATIVE FUND ASSESSMENTS	491.24
	TOTAL FINES & PENALTIES	491.24
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	1,916.89
369.10	SALE OF SCRAP & JUNK	3,000.00
369.30	CONFISCATED/FORFEITED PROPERTY	29,706.01
	TOTAL MISCELLANEOUS REVENUES	34,622.90
380	AGENCY DEPOSITS	
386.00	AGENCY DEPOSITS	1,604.14
	TOTAL MISCELLANEOUS REVENUES	1,604.14
	TOTAL REVENUES	36,718.28
	TOTAL SPECIAL INVESTIGATIVE DRUG FUND	102,422.44

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
130 CRIMINAL JUSTICE FUND		
BEGINNING FUND BALANCE		
308.00	BEGINNING FUND BALANCE	52,770.35
308	TOTAL BEGINNING FUND BALANCE	52,770.35
310 TAXES		
313.71	CRIMINAL JUSTICE TAX	109,019.55
313.73	CRIMINAL JUSTICE TAX	206,816.14
	TOTAL TAXES	315,835.69
330 INTERGOVERNMENTAL REVENUES		
333.16	CTED PROJECT SAFE NEIGHBORHOOD	4,138.84
333.20	WA TRAFFIC SAFETY ASSN GRANT	594.05
336.06	STATE ENTITLEMENTS	71,044.48
	TOTAL INTERGOVERNMENTAL REVENUES	75,777.37
360 MISCELLANEOUS REVENUES		
361.11	INVESTMENT INTEREST	6,332.69
	TOTAL MISCELLANEOUS REVENUES	6,332.69
	TOTAL REVENUES	397,945.75
390 OTHER FINANCING SOURCES		
391.90	PROCEEDS FROM GEN GOV	93,120.00
397.00	TRANSFERS IN	98,996.42
	TOTAL OTHER FINANCING SOURCES	192,116.42
	TOTAL RESOURCES	590,062.17
	TOTAL CRIMINAL JUSTICE FUND	642,832.52

CITY OF TOPPENISH
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
131 EMERGENCY MEDICAL SERVICES FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	55,540.71
	TOTAL BEGINNING FUND BALANCE	55,540.71
	TOTAL EMERGENCY MEDICAL SERVICES FUND	55,540.71

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
132 COMMUTE TRIP REDUCTION FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	22,589.18
	TOTAL BEGINNING FUND BALANCE	22,589.18
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	626.41
	TOTAL MISCELLANEOUS REVENUES	626.41
	TOTAL REVENUES	626.41
	TOTAL COMMUTE TRIP REDUCTION FUND	23,215.59

CITY OF TOPPENISH
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
146 YAKIMA CO CRIMINAL JUSTICE FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	98,996.42
	TOTAL BEGINNING FUND BALANCE	98,996.42
	TOTAL YAKIMA CO CRIMINAL JUSTICE	98,996.42

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
150 SPECIAL PROJECTS FUND		
308	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	369,770.06
	TOTAL BEGINNING FUND BALANCE	369,770.06
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	14,942.68
361.40	INTEREST ON NOTES & LOANS	2,151.02
369.90	OTHER MISCELLANEOUS REVENUES	330.00
	TOTAL MISCELLANEOUS REVENUES	17,423.70
	TOTAL REVENUES	17,423.70
390	OTHER FINANCING SOURCES	
391.70	OTHER NOTE PROCEEDS	54,031.65
395.10	PROCEEDS SALE OF CAP ASSETS	124,398.23
	TOTAL OTHER FINANCING SOURCES	178,429.88
	TOTAL REVENUES	195,853.58
	TOTAL SPECIAL PROJECTS FUND	565,623.64

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS	Description	Actual
Account No.		Amount
170 HOUSING REHABILITATION FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	144,120.56
	TOTAL BEGINNING FUND BALANCE	144,120.56
330	INTERGOVERNMENTAL REVENUES	
331.14	CDBG GENESIS HOUSING	15,390.88
336.06	TOTAL INTERGOVERNMENTAL REVENUES	15,390.88
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	4,251.41
361.40	INTEREST ON NOTES & LOANS	5,819.17
361.40	OTHER MISCELLANEOUS REVENUES	1,027.79
369.90	TOTAL MISCELLANEOUS REVENUES	11,098.37
	TOTAL REVENUES	26,489.25
390	OTHER FINANCING SOURCES	
391.70	OTHER NOTE PROCEEDS	54,494.36
	TOTAL OTHER FINANCING SOURCES	54,494.36
	TOTAL RESOURCES	80,983.61
	TOTAL HOUSING REHABILITATION FUND	225,104.17

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
171 CDBG B-2005 FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	16,842.50
	TOTAL BEGINNING FUND BALANCE	16,842.50
330	INTERGOVERNMENTAL REVENUES	
333.14	INDIRECT FEDERAL GRANTS-HUD	413,531.97
	TOTAL INTERGOVERNMENTAL REVENUES	413,531.97
	MISCELLANEOUS REVENUES	
360	INVESTMENT INTEREST	459.73
361.11	TOTAL MISCELLANEOUS REVENUES	459.73
	TOTAL REVENUES	413,991.70
390	OTHER FINANCING SOURCES	
397.00	TRANSFERS-IN	67,000.00
	TOTAL OTHER FINANCING SOURCES	67,000.00
	TOTAL RESOURCES	480,991.70
	TOTAL CDBG B-2005 FUND	497,834.20

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
215 1999 FIRE SAFETY GO BOND FUND		
BEGINNING FUND BALANCE		
308.00	BEGINNING FUND BALANCE	37,591.56
308	TOTAL BEGINNING FUND BALANCE	37,591.56
TAXES		
310	REAL & PERSONAL PROPERTY TAXES	65,658.90
311.10	TOTAL TAXES	65,658.90
MISCELLANEOUS REVENUES		
360	INVESTMENT INTEREST	1,499.54
361.11	TOTAL MISCELLANEOUS REVENUES	1,499.54
TOTAL REVENUES		67,158.44
TOTAL 1999 FIRE SAFETY GO BOND FUND		104,750.00

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
216 LOCAL LOAN PROGRAM		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	0.00
	TOTAL BEGINNING FUND BALANCE	0.00
390	OTHER FINANCING SOURCES	
397.00	TRANFERS IN	114,247.16
	TOTAL TRANSFERS-IN	114,247.16
	TOTAL REVENUES	114,247.16
	TOTAL LOCAL LOAN PROGRAM	114,247.16

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
221 LOCAL IMPROVEMENT GUARANTY FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	160,104.08
	TOTAL BEGINNING FUND BALANCE	160,104.08
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	4,486.66
	TOTAL MISCELLANEOUS REVENUES	4,486.66
	TOTAL REVENUES	4,486.66
	TOTAL LOCAL IMPROVEMENT GUARANTY FUND	164,590.74

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
225 COMM ECONOMIC DEV REVITALIZE LOAN FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	22,428.51
	TOTAL BEGINNING FUND BALANCE	22,428.51
310	TAXES	
311.10	REAL & PERSONAL PROPERTY TAXES	16,191.98
	TOTAL TAXES	16,191.98
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	283.64
	TOTAL MISCELLANEOUS REVENUES	283.64
	TOTAL REVENUES	16,475.62
	TOTAL COMM. ECON DEV REVITALIZE LOAN FUND	38,904.13

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
401 WATER FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	553,236.60
	TOTAL BEGINNING FUND BALANCE	553,236.60
340	CHARGES FOR GOODS & SERVICES	
4340	WATER SALES	1,082,419.65
	TOTAL CHARGES FOR GOODS & SERVICES	1,082,419.65
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	21,385.93
362.50	SPACE & FACILITIES LEASES	49,545.93
363.00	INSURANCE RECOVERY	1,702.07
369.10	SALE OF SCRAP & JUNK	0.00
	TOTAL MISCELLANEOUS REVENUES	72,633.93
	TOTAL REVENUES	1,155,053.58
390	OTHER FINANCING SOURCES	
397.00	TRANSFERS-IN	55,870.63
	TOTAL OTHER FINANCING SOURCES	55,870.63
	TOTAL RESOURCES	1,210,924.21
	TOTAL WATER FUND	1,764,160.81

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
402 UTILITY DEPOSITS FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	175,204.50
	TOTAL BEGINNING FUND BALANCE	175,204.50
380	NON-REVENUES	
8990	UTILITY DEPOSITS	32,510.00
	TOTAL NON-REVENUES	32,510.00
	TOTAL RESOURCES	32,510.00
	TOTAL UTILITY DEPOSITS FUND	207,714.50

BARS Account No.	Description	Actual Amount
403 WASTEWATER FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	769,849.97
	TOTAL BEGINNING FUND BALANCE	769,849.97
320	PERMITS	
322.10	SEWER PERMITS	535.00
	TOTAL LICENSES & PERMITS	535.00
330	INTERGOVERNMENTAL REVENUES	
334.03	ECOLOGY DIESEL RETROFIT GRANT	1,687.26
	TOTAL LICENSES & PERMITS	1,687.26
340	CHARGES FOR GOODS & SERVICES	
342.40	PROTECTIVE INSPECTION FEES	70.00
343.50	SEWER SERVICES	1,414,835.11
	TOTAL CHARGES FOR GOODS & SERVICES	1,414,905.11
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	22,343.77
	TOTAL MISCELLANEOUS REVENUES	22,343.77
	TOTAL REVENUES	1,439,471.14
390	OTHER FINANCING SOURCES	
397.00	TRANSFERS-IN	1,586.80
	TOTAL OTHER FINANCING SOURCES	1,586.80
	TOTAL RESOURCES	1,441,057.94
	TOTAL WASTEWATER FUND	2,210,907.91

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
405 SOLID WASTE FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	186,702.98
	TOTAL BEGINNING FUND BALANCE	186,702.98
330	INTERGOVERNMENTAL REVENUES	
343.03	ECOLOGY DIESEL RETROFIT GRANT	6,137.28
	TOTAL CHARGES FOR GOODS & SERVICES	6,137.28
340	CHARGES FOR GOODS & SERVICES	
343.70	GARBAGE/SOLID WASTE SERVICES	506,604.89
	TOTAL CHARGES FOR GOODS & SERVICES	506,604.89
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	5,395.75
	TOTAL MISCELLANEOUS REVENUES	5,395.75
	TOTAL REVENUES	518,137.92
	TOTAL SOLID WASTE FUND	704,840.90

CITY OF TOPPENISH
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
410 WATER CAPITAL FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	217,174.15
	TOTAL BEGINNING FUND BALANCE	217,174.15
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	6,905.34
361.40	INTEREST ON NOTES & LOANS	1,365.54
	TOTAL MISCELLANEOUS REVENUES	8,270.88
370	CAPITAL CONTRIBUTIONS	
379.34	FACILITY CHARGE FEE	2,000.00
	TOTAL CAPITAL CONTRIBUTIONS	2,000.00
	TOTAL REVENUES	10,270.88
380	NON-REVENUES	
382.90	LOCAL PROGRAM PROCEEDS	370,315.04
389.90	NOTES RECEIVABLE - PRINCIPLE	0.00
	TOTAL NON-REVENUES	370,315.04
390	OTHER FINANCING SOURCES	
391.70	OTHER NOTE PROCEEDS	1,365.54
397.00	TRANSFERS-IN	80,162.71
	TOTAL OTHER FINANCING SOURCES	81,528.25
	TOTAL RESOURCES	462,114.17
	TOTAL WATER CAPITAL FUND	679,288.32

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
413 WASTEWATER CAPITAL FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	348,410.73
	TOTAL BEGINNING FUND BALANCE	348,410.73
330	INTERGOVERNMENTAL REVENUES	
333.66	ECOLOGY CCWF - FED	0.00
334.03	ECOLOGY CCWF GRANT - STATE	2,167,285.52
	TOTAL CHARGES FOR GOODS & SERVICES	2,167,285.52
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	8,468.32
361.40	INTEREST ON NOTES & LOANS	1,807.17
	TOTAL MISCELLANEOUS REVENUES	10,275.49
370	CAPITAL CONTRIBUTIONS	
379.35	FACILITY CHARGE FEE	2,000.00
	TOTAL CAPITAL CONTRIBUTIONS	2,000.00
	TOTAL REVENUES	2,179,561.01
380	NON-REVENUES	
382.80	INTERGOVERNMENTAL LOAN	1,861,648.84
382.90	LOCAL PROGRAM PROCEEDS	176,523.20
	TOTAL NON-REVENUES	2,038,172.04
390	OTHER FINANCING SOURCES	
391.70	OTHER NOTE PROCEEDS	1,807.17
391.80	PWTF LOAN PROCEEDS	186,587.71
397.00	TRANSFERS IN	116,875.04
	TOTAL OTHER FINANCING SOURCES	305,269.92
	TOTAL RESOURCES	4,523,002.97
	TOTAL WASTEWATER CAPITAL FUND	4,871,413.70

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
421 PUBLIC WORKS TRUST FUND LOAN FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	105,891.68
	TOTAL BEGINNING FUND BALANCE	105,891.68
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	2,480.29
	TOTAL MISCELLANEOUS REVENUES	2,480.29
	TOTAL REVENUES	2,480.29
390	OTHER FINANCING SOURCES	
397.00	TRANSFERS-IN	276,600.04
	TOTAL OTHER FINANCING SOURCES	276,600.04
	TOTAL RESOURCES	279,080.33
	TOTAL PUBLIC WORKS TRUST FUND LOANS FUND	384,972.01

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
422 1992 WATER/SEWER REVENUE BOND FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	1,441.34
	TOTAL BEGINNING FUND BALANCE	1,441.34
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	173.71
	TOTAL MISCELLANEOUS REVENUES	173.71
	TOTAL REVENUES	173.71
	TOTAL 1992 WATER/SEWER REVENUE BOND FUND	1,615.05

CITY OF TOPPENISH
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
423 1992 WATER/SEWER REVENUE RSV FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	1,558.56
	TOTAL BEGINNING FUND BALANCE	1,558.56
	TOTAL 1992 WATER/SEWER REVENUE RSV FUND	1,558.56

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
424 1998 LTGO WATER BOND FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	40,323.32
	TOTAL BEGINNING FUND BALANCE	40,323.32
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	1,504.20
	TOTAL MISCELLANEOUS REVENUES	1,504.20
	TOTAL REVENUES	1,504.20
390	OTHER FINANCING SOURCES	
397.00	TRANSFERS-IN	85,816.30
	TOTAL OTHER FINANCING SOURCES	85,816.30
	TOTAL RESOURCES	87,320.50
	TOTAL 1998 LTGO WATER BOND FUND	127,643.82

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
425 1998 LTGO WATER RSV FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	36,778.85
	TOTAL BEGINNING FUND BALANCE	36,778.85
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	130.75
	TOTAL MISCELLANEOUS REVENUES	130.75
	TOTAL RESOURCES	130.75
	TOTAL 1998 LTGO WATER RSV FUND	36,909.60

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
426 DOE CENTENNIAL SEWER LOAN FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	217,009.39
	TOTAL BEGINNING FUND BALANCE	217,009.39
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	10,752.17
	TOTAL MISCELLANEOUS REVENUES	10,752.17
	TOTAL REVENUES	10,752.17
390	OTHER FINANCING SOURCES	
397.00	TRANSFERS-IN	192,490.02
	TOTAL OTHER FINANCING SOURCES	192,490.02
	TOTAL RESOURCES	203,242.19
	TOTAL DOE CENTENNIAL SEWER LOAN FUND	420,251.58

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
427 DOE CENTENNIAL SEWER RSV FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	210,531.67
	TOTAL BEGINNING FUND BALANCE	210,531.67
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	748.47
	TOTAL MISCELLANEOUS REVENUES	748.47
	TOTAL REVENUES	748.47
	TOTAL DOE CENTENNIAL SEWER RSV FUND	211,280.14

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
510 VEHICLE REPLACEMENT FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	182,756.80
	TOTAL BEGINNING FUND BALANCE	182,756.80
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	4,708.36
365.90	INTERFUND VEHICLE CONTRIBUTION	81,000.00
	TOTAL MISCELLANEOUS REVENUES	85,708.36
	TOTAL REVENUES	85,708.36
380	NON-REVENUES	
382.90	LOCAL PROGRAM PROCEEDS	60,000.00
	TOTAL NON-REVENUES	60,000.00
	TOTAL RESOURCES	145,708.36
	TOTAL VEHICLE REPLACEMENT FUND	328,465.16

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS	Description	Actual
Account No.		Amount
601 CEMETERY TRUST FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	228,385.49
	TOTAL BEGINNING FUND BALANCE	228,385.49
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	6,428.35
	TOTAL MISCELLANEOUS REVENUES	6,428.35
	TOTAL REVENUES	6,428.35
380	NON-REVENUES	
389.91	PERPETUAL CARE	6,050.00
	TOTAL NON-REVENUES	6,050.00
	TOTAL RESOURCES	12,478.35
	TOTAL CEMETERY TRUST FUND	240,863.84

BARS Account No.	Description	Actual Amount
611 FIREMEN'S PENSION & WELFARE FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	72,074.21
	TOTAL BEGINNING FUND BALANCE	72,074.21
330	INTERGOVERNMENTAL REVENUES	
336.06	FIRE INSURANCE PREMIUMS	4,172.30
	TOTAL INTERGOVERNMENTAL REVENUES	4,172.30
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	-3,653.99
	TOTAL MISCELLANEOUS REVENUES	-3,653.99
	TOTAL REVENUES	518.31
	TOTAL FIREMEN'S PENSION & WELFARE FUND	72,592.52

CITY OF TOPPENISH
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
635 CABLE TV FUND		
308.00	BEGINNING FUND BALANCE	
308	BEGINNING FUND BALANCE	112,854.66
	TOTAL BEGINNING FUND BALANCE	112,854.66
310	TAXES	
316.46	UTILITY TAX-CABLE	75,742.02
	TOTAL TAXES	75,742.02
340	CHARGES FOR GOODS & SERVICES	
341.69	OTHER PRINTING & DUPLICATING SERVICES	795.38
341.96	PERSONNEL SERVICES	94,327.83
	TOTAL CHARGES FOR GOODS & SERVICES	95,123.21
360	MISCELLANEOUS REVENUES	
361.11	INVESTMENT INTEREST	3,775.11
369.10	SALE OF SCRAP & JUNK	1,200.00
	TOTAL MISCELLANEOUS REVENUES	4,975.11
	TOTAL REVENUES	175,840.34
	TOTAL CABLE TV FUND	288,695.00

BARS Account No.	Description	Actual Amount
000 GENERAL FUND		
511.60	LEGISLATIVE SERVICES	
1001	SALARIES & WAGES	33,441.31
2001	SOCIAL SECURITY	2,558.33
2009	INDUSTRIAL INSURANCE & MEDICAL	67.59
3101	OFFICE & OPERATING SUPPLIES	701.30
3102	PHOTOCOPY EXPENSE	625.10
4101	PROFESSIONAL SERVICES	1,620.76
4201	TELEPHONE & POSTAGE	280.00
4301	TRAINING EXPENSE	1,066.36
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	2,033.50
	TOTAL LEGISLATIVE SERVICES	42,394.25
513.10	GENERAL MANAGEMENT SERVICES	
1001	SALARIES & WAGES	139,607.15
2001	SOCIAL SECURITY	10,547.44
2003	RETIREMENT/PERS	3,239.38
2006	EMPLOYEE INSURANCE BENEFITS	27,810.86
2009	INDUSTRIAL INSURANCE & MEDICAL	475.02
3101	OFFICE & OPERATING SUPPLIES	182.76
3102	PHOTOCOPY EXPENSE	266.07
3501	SMALL TOOLS & MINOR EQUIPMENT	0.00
4101	PROFESSIONAL SERVICES	1,657.81
4201	TELEPHONE & POSTAGE	2,492.11
4301	TRAINING EXPENSE	1,980.32
4526	RENTALS	1,912.45
4801	REPAIR & MAINTENANCE OFFICE EQUIPMENT	0.00
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	2,247.46
	TOTAL GENERAL MANAGEMENT SERVICES	192,418.83
511.80	VOTER REGISTRATION COSTS	
5101	INTERGOVERNMENTAL PROFESSIONAL SERVICES	6,345.21
	TOTAL VOTER REGISTRATION COSTS	6,345.21
519.90	COMMUNITY SUPPORT SERVICES	
4401	ADVERTISING	0.00
4901	MISCELLANEOUS FEES & CHARGES	1,250.00
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	100.00
4908	ASSOCIATION OF WASHINGTON CITIES	5,372.77
4909	YAKIMA VALLEY CONFERENCE GOVERNMENTS	4,551.00
4910	RATTLESNAKE HILLS TOURISM	1,000.00
4911	YAKIMA COUNTY DEV/NEW VISION	1,500.00
4912	TOOPPEN CHAMBER OF COMMERCE	130.00
	TOTAL COMMUNITY SUPPORT SERVICES	13,903.77

BARS Account No.	Description	Actual Amount
525.60	EMERGENCY PREPAREDNESS	
5101	INTERGOVERNMENTAL PROFESSIONAL SERVICES	6,281.00
	TOTAL EMERGENCY PREPAREDNESS	6,281.00
557.30	TOURISM SERVICES	
4401	ADVERTISING	1,574.00
	TOTAL TOURISM SERVICES	1,574.00
566.90	SUBSTANCE ABUSE	
5101	INTERGOVERNMENTAL PROFESSIONAL SERVICES	2,109.77
	TOTAL SUBSTANCE ABUSE	2,109.77
515.10	LEGAL SERVICES	
3101	OFFICE & OPERATING SUPPLIES	0.00
3102	PHOTOCOPY EXPENSE	13.72
4101	PROFESSIONAL SERVICES	35,207.50
4301	TRAINING EXPENSE	0.00
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	0.00
	TOTAL LEGAL SERVICES	35,221.22
519.90	RISK MANAGEMENT SERVICES	
2008	MEDICAL BENEFITS	2,549.59
2019	WORKERS COMP RETRO PROGRAM	-1,788.37
2025	MEDICAL INS/POLICE RETIREES	52,825.60
2026	MEDICAL INS/FIRE RETIREES	44,469.59
4603	INSURANCE	70,319.87
	TOTAL RISK MANAGEMENT SERVICES	168,376.28

BARS		Actual
Account No.	Description	Amount
516.20	PERSONNEL SERVICES	
1001	SALARIES & WAGES	15,242.84
1002	SALARIES & WAGES-PART-TIME	3,289.70
1003	LONGEVITY	0.00
2001	SOCIAL SECURITY	1,618.46
2003	RETIREMENT/PERS	1,109.48
2006	EMPLOYEE INSURANCE BENEFITS	4,551.83
2009	INDUSTRIAL INSURANCE & MEDICAL	95.68
3101	OFFICE & OPERATING SUPPLIES	897.44
3102	PHOTOCOPY EXPENSE	41.62
3103	OPERATING & MAINTENANCE SUPPLIES	35.00
4101	PROFESSIONAL SERVICES	10,620.43
4103	PRE-EMPLOYMENT SERVICES	5,700.26
4104	LEGAL SERVICES	0.00
4106	WELLNESS PROF SERVICES	820.00
4201	TELEPHONE & POSTAGE	560.00
4301	TRAINING EXPENSE	588.82
4401	ADVERTISING	4,808.48
4901	MISCELLANEOUS FEES & CHARGES	0.00
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	1,463.00
	TOTAL PERSONNEL SERVICES	51,443.04
514.30	RECORDS MANAGEMENT	
1001	SALARIES & WAGES	11,634.03
1003	LONGEVITY	204.00
1011	SALARIES & WAGES-OVERTIME	15.95
2001	SOCIAL SECURITY	886.71
2003	RETIREMENT/PERS	850.72
2006	EMPLOYEE INSURANCE BENEFITS	2,546.44
2009	INDUSTRIAL INSURANCE & MEDICAL	46.92
3101	OFFICE & OPERATING SUPPLIES	185.77
4117	RECORD MANagements	0.00
4201	TELEPHONE & POSTAGE	1,680.00
4301	TRAINING EXPENSE	675.29
4401	ADVERTISING	882.99
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	1,647.45
4908	CODIFICATION OF ORDINANCES	4,936.87
4909	MISCELLANEOUS	0.00
	TOTAL RECORDS MANAGEMENT SERVICES	26,193.14

BARS		Actual
Account No.	Description	Amount
514.23	FINANCIAL SERVICES	
1001	SALARIES & WAGES	158,989.56
1002	SALARIES & WAGES-PART-TIME	4,904.40
1003	LONGEVITY	294.00
1011	SALARIES & WAGES-OVERTIME	192.21
2001	SOCIAL SECURITY	11,844.61
2003	RETIREMENT/PERS	11,516.64
2006	EMPLOYEE INSURANCE BENEFITS	43,824.42
2009	INDUSTRIAL INSURANCE & MEDICAL	713.85
3101	OFFICE & OPERATING SUPPLIES	7,638.46
3102	PHOTOCOPY EXPENSE	716.96
4101	PROFESSIONAL SERVICES	3,157.37
4102	ACCOUNTING & AUDITING	0.00
4201	TELEPHONE & POSTAGE	302.59
4301	TRAINING EXPENSE	727.35
4526	RENTALS	4,998.43
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	48.02
4901	MISCELLANEOUS FEES & CHARGES	96.04
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	2,018.45
5310	EXCISE TAXES	296.71
	TOTAL FINANCIAL SERVICES	252,280.07
512.50	MUNICIPAL COURT SERVICES	
1001	SALARIES & WAGES	76,097.57
1003	LONGEVITY	2,280.00
1011	SALARIES & WAGES-OVERTIME	275.48
2001	SOCIAL SECURITY	5,857.33
2003	RETIREMENT/PERS	5,680.43
2006	EMPLOYEE INSURANCE BENEFITS	25,219.51
2009	INDUSTRIAL INSURANCE & MEDICAL	477.93
2019	WORKERS COMP RETRO PROGRAM	-3.82
3101	OFFICE & OPERATING SUPPLIES	1,892.74
3102	PHOTOCOPY EXPENSE	580.36
4101	PROFESSIONAL SERVICES	0.00
4113	COUNSEL FOR INDIGENTS	51,740.73
4114	PROSECUTING ATTORNEY FEES	0.00
4115	MUNICIPAL COURT JUDICIAL SERVICE	29,961.95
4116	INTERPRETING SERVICES	8,960.00
4201	TELEPHONE & POSTAGE	3,544.87
4301	TRAINING EXPENSE	73.00
4801	REPAIR & MAINTENANCE OFFICE EQUIPMENT	48.01
4901	MISCELLANEOUS FEES & CHARGES	467.14
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	592.00
4906	WITNESS/FILING/RECORDING FEES	810.00
	TOTAL MUNICIPAL COURT SERVICES	214,555.23

BARS Account No.	Description	Actual Amount
LAW ENFORCEMENT		
521.10	ADMINISTRATION MANAGEMENT SERVICES	
1001	SALARIES & WAGES	66,000.00
1003	LONGEVITY	0.00
2001	SOCIAL SECURITY	5,049.12
2005	RETIREMENT/LEOFF	0.00
2006	EMPLOYEE INSURANCE BENEFITS	0.00
2009	INDUSTRIAL INSURANCE & MEDICAL	1,432.63
2020	UNIFORMS & CLOTHING	-204.19
2021	UNIFORM CLEANING	0.00
3101	OFFICE & OPERATING SUPPLIES	24.94
3202	FUEL & OIL-MOTOR VEHICLES	1,087.52
4101	PROFESSIONAL SERVICES	346.81
4102	TELEPHONE & POSTAGE	169.14
4301	TRAINING EXPENSE	104.07
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	1,205.20
	TOTAL ADMIN. MANAGEMENT SERVICES	75,215.24
521.22	POLICE PATROL SERVICES	
1001	SALARIES & WAGES	426,813.30
1003	LONGEVITY	3,240.00
1011	SALARIES & WAGES-OVERTIME	49,620.26
2001	SOCIAL SECURITY	35,904.84
2005	RETIREMENT/LEOFF	25,755.70
2006	EMPLOYEE INSURANCE BENEFITS	122,771.44
2009	INDUSTRIAL INSURANCE & MEDICAL	12,316.61
2020	UNIFORMS & CLOTHING	10,016.28
2021	UNIFORM CLEANING	296.58
3101	OFFICE & OPERATING SUPPLIES	7,402.62
3104	OPERATING & MAINTENANCE SUPPLIES-VEHICLE	4,087.51
3107	RANGE SUPPLIES	5,188.07
3202	FUEL & OIL-MOTOR VEHICLES	37,856.81
3501	SMALL TOOLS & MINOR EQUIPMENT	324.11
4101	PROFESSIONAL SERVICES	2,989.03
4201	TELEPHONE & POSTAGE	365.19
4301	TRAINING EXPENSE	5,792.72
4802	REPAIR & MAINTENANCE-VEHICLES	20,772.41
4901	MISCELLANEOUS FEES & CHARGES	824.64
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	3,519.00
4909	EXPENDITURE RENAME-MISCELLANEOUS	0.00
	TOTAL POLICE PATROL SERVICES	775,857.12

BARS		Actual
Account No.	Description	Amount
521.21	POLICE INVESTIGATIONS SERVICES	
1001	SALARIES & WAGES	117,387.97
1003	LONGEVITY	2,280.00
1011	SALARIES & WAGES-OVERTIME	20,400.54
2001	SOCIAL SECURITY	10,555.38
2005	RETIREMENT/LEOFF	7,501.28
2006	EMPLOYEE INSURANCE BENEFITS	32,641.88
2009	INDUSTRIAL INSURANCE & MEDICAL	3,118.75
2020	UNIFORMS & CLOTHING	1,155.93
2021	UNIFORM CLEANING	90.37
3101	OFFICE & OPERATING SUPPLIES	1,498.29
3104	OPERATING & MAINTENANCE SUPPLIES-VEHICLE	199.33
3202	FUEL & OIL-MOTOR VEHICLES	2,639.80
3501	SMALL TOOLS & MINOR EQUIPMENT	235.87
4201	TELEPHONE & POSTAGE	518.49
4301	TRAINING EXPENSE	2,490.21
4802	REPAIR & MAINTENANCE-VEHICLES	2,463.45
4901	MISCELLANEOUS FEES & CHARGES	-93.24
	MEMBERSHIPS & REGISTRATIONS	300.00
	TOTAL POLICE INVESTIGATIONS SERVICES	205,384.30
523.60	DETENTION & CUSTODY SERVICES	
1001	SALARIES & WAGES	114,068.07
1003	LONGEVITY	0.00
1011	SALARIES & WAGES-OVERTIME	4,978.78
2001	SOCIAL SECURITY	8,856.24
2003	RETIREMENT/PERS	10,853.79
2006	EMPLOYEE INSURANCE BENEFITS	46,814.84
2009	INDUSTRIAL INSURANCE & MEDICAL	5,234.41
2020	UNIFORMS & CLOTHING	3,143.62
2021	UNIFORM CLEANING	444.55
3103	OPERATING & MAINTENANCE SUPPLIES	19,815.41
3106	FOOD FOR PRISONERS	69,234.57
3202	FUEL & OIL-MOTOR VEHICLES	1,109.84
3401	COMMISSARY SUPPLIES	10,726.35
3501	SMALL TOOLS & MINOR EQUIPMENT	865.83
4105	MEDICAL SERVICES	29,430.19
4301	TRAINING EXPENSE	375.20
4801	REPAIR & MAINTENANCE-OFFICE EQUIP	650.89
4802	REPAIR & MAINTENANCE-VEHICLES	311.67
4901	MISCELLANEOUS FEES & CHARGES	0.00
4907	MISCELLANEOUS CONTRACTUAL SERVICE	32,505.07
5310	EXCISE TAXES	52.01
	TOTAL DETENTION & CUSTODY SERVICES	359,471.33

BARS		Actual
Account No.	Description	Amount
528.80	COMMUNICATIONS DISPATCH SERVICES	
1001	SALARIES & WAGES	208,716.97
1003	LONGEVITY	5,420.00
1011	SALARIES & WAGES-OVERTIME	27,832.53
2001	SOCIAL SECURITY	19,081.78
2003	RETIREMENT/PERS	18,198.69
2006	EMPLOYEE INSURANCE BENEFITS	61,476.91
2009	INDUSTRIAL INSURANCE & MEDICAL	1,448.54
2020	UNIFORMS & CLOTHING	452.39
2021	UNIFORM CLEANING	559.02
3101	OFFICE & OPERATING SUPPLIES	8,268.57
3102	PHOTOCOPY EXPENSE	622.15
3501	SMALL TOOLS & MINOR EQUIPMENT	692.16
4201	TELEPHONE & POSTAGE	15,849.23
4301	TRAINING EXPENSE	-49.47
4302	VOLUNTEER TRAINING EXPENSES	0.00
4526	RENTALS	10,119.67
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	31,050.14
4901	MISCELLANEOUS FEES & CHARGES	2,193.53
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	40.00
5310	EXCISE TAXES	19.69
	TOTAL COMMUNICATIONS DISPATCH SERVICES	411,992.50
539.30	ANIMAL CONTROL SERVICES	
3101	OFFICE & OPERATING SUPPLIES	71.40
4101	PROFESSIONAL SERVICES	26,543.00
	TOTAL ANIMAL CONTROL SERVICES	26,614.40

BARS		Actual
Account No.	Description	Amount
521.30	CRIME PREVENTION SERVICES	
1001	SALARIES & WAGES	106,963.53
1003	LONGEVITY	4,080.00
1011	SALARIES & WAGES-OVERTIME	7,219.42
2001	SOCIAL SECURITY	8,830.63
2005	RETIREMENT/LEOFF	6,394.73
2006	EMPLOYEE INSURANCE BENEFITS	34,770.70
2009	INDUSTRIAL INSURANCE & MEDICAL	2,750.02
2020	UNIFORMS & CLOTHING	464.71
2021	UNIFORM CLEANING	0.00
3101	OFFICE & OPERATING SUPPLIES	49.88
3108	COMMUNITY POLICING SUPPLIES	2,333.24
3202	FUEL & OIL-MOTOR VEHICLES	215.91
4201	TELEPHONR & POSTAGE	341.97
4301	TRAINING EXPENSE	791.35
4902	DUES & SUBSCRIPTIONS	974.00
	TOTAL CRIME PREVENTION	176,180.09
522.20	FIRE SUPPRESSION SERVICES	
1001	SALARIES & WAGES	270,709.44
1003	LONGEVITY	6,480.00
1009	SALARIES & WAGES-VOLUNTEERS	6,600.02
1011	SALARIES & WAGES-OVERTIME	48,187.73
2001	SOCIAL SECURITY	4,675.04
2005	RETIREMENT/LEOFF	17,002.56
2006	EMPLOYEE INSURANCE BENEFITS	67,507.47
2008	MEDICAL BENEFITS	0.00
2009	INDUSTRIAL INSURANCE & MEDICAL	10,679.45
2010	VOLUNTEER INSURANCE	750.00
2020	UNIFORMS & CLOTHING	4,084.75
2021	UNIFORM CLEANING	25.90
3101	OFFICE & OPERATING SUPPLIES	4,304.63
3102	PHOTOCOPY EXPENSE	21.63
3103	OPERATING & MAINTENANCE SUPPLIES	1,768.40
3104	OPERATING & MAINTENANCE SUPPLIES-VEHICLE	983.85
3109	FIRE PREVENTION SUPPLIES	612.96
3110	PROTECTIVE CLOTHING	2,255.41
3202	FUEL & OIL-MOTOR VEHICLES	2,609.02
3501	SMALL TOOLS & MINOR EQUIPMENT	1,634.20
4101	PROFESSIONAL SERVICES	604.04
4105	MEDICAL SERVICES	0.00
4111	DISPATCH SERVICES	9,698.51
4201	TELEPHONE & POSTAGE	3,093.26
4301	TRAINING EXPENSE	350.01
4302	VOLUNTEER TRAINING EXPENSE	60.00
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	540.90
4802	REPAIR & MAINTENANCE-VEHICLES	5,622.97
4901	MISCELLANEOUS FEES & CHARGES	2,420.38
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	2,422.45
	TOTAL FIRE SUPPRESSION SERVICES	475,704.98

BARS		Actual
Account No.	Description	Amount
526.80	RESCUE & EMERGENCY AID	
1001	SALARIES & WAGES	30,870.51
1003	LONGEVITY	720.00
1009	SALARIES & WAGES-VOLUNTEERS	10,952.48
1011	SALARIES & WAGES-OVERTIME	4,325.28
2001	SOCIAL SECURITY	505.18
2005	RETIREMENT/LEOFF	1,836.36
2006	EMPLOYEE INSURANCE BENEFITS	7,500.94
2009	INDUSTRIAL INSURANCE & MEDICAL	1,157.50
3103	OPERATING & MAINTENANCE SUPPLIES	1,667.62
3202	FUEL & OIL-MOTOR VEHICLES	3,478.43
3501	SMALL TOOLS & MINOR EQUIPMENT	13.53
4105	MEDICAL SERVICES	0.00
4111	DISPATCH SERVICES	9,698.52
4802	REPAIR & MAINTENANCE-VEHICLES	307.41
	TOTAL RESCUE & EMERGENCY AID	73,033.76
558.60	PLANNING SERVICES	
3101	OFFICE & OPERATING SUPPLIES	117.37
3102	PHOTOCOPY EXPENSE	126.68
4101	PROFESSIONAL SERVICES	5,905.65
4201	TELEPHONE & POSTAGE	280.00
4401	ADVERTISING	826.66
	TOTAL PLANNING SERVICES	7,256.36
524.20	PROTECTIVE INSPECTION SERVICES	
1001	SALARIES & WAGES	49,943.92
1003	LONGEVITY	2,040.00
2001	SOCIAL SECURITY	3,870.75
2003	RETIREMENT/PERS	3,753.30
2006	EMPLOYEE INSURANCE BENEFITS	17,732.68
2009	INDUSTRIAL INSURANCE & MEDICAL	1,499.56
3101	OFFICE & OPERATING SUPPLIES	236.07
3102	PHOTOCOPY EXPENSE	73.47
3202	FUEL & OIL-MOTOR VEHICLES	361.87
3501	SMALL TOOLS & MINOR EQUIPMENT	0.00
4101	PROFESSIONAL SERVICES	2,709.48
4201	TELEPHONE & POSTAGE	1,618.43
4301	TRAINING EXPENSE	470.77
4401	ADVERTISING	0.00
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	0.00
4802	REPAIR & MAINTENANCE-VEHICLES	47.52
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	520.00
	TOTAL PROTECTIVE INSPECTIONS SERVICES	84,877.82

BARS		Actual
Account No.	Description	Amount
574.20	RECREATION SERVICES	
1001	SALARIES & WAGES	39,024.65
1002	SALARIES & WAGES-PART-TIME	7,534.36
1003	LONGEVITY	0.00
2001	SOCIAL SECURITY	3,480.31
2002	UNEMPLOYMENT COMPENSATION	0.00
2003	RETIREMENT/PERS	3,142.89
2006	EMPLOYEE INSURANCE BENEFITS	8,626.24
2009	INDUSTRIAL INSURANCE & MEDICAL	646.97
3101	OFFICE & OPERATING SUPPLIES	2,262.03
3102	PHOTOCOPY EXPENSE	113.14
3103	OPERATING & MAINTENANCE SUPPLIES	10,003.80
3501	SMALL TOOLS & MINOR EQUIPMENT	128.72
4101	PROFESSIONAL SERVICES	3,641.77
4201	TELEPHONE & POSTAGE	2,283.07
4301	TRAINING EXPENSE	461.08
4401	ADVERTISING	85.60
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	1,507.30
4901	MISCELLANEOUS FEES & CHARGES	24.00
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	498.45
4909	RECREATION PROGRAM COSTS	3,311.81
5310	EXCISE TAXES	87.22
	TOTAL RECREATION SERVICES	86,863.41
576.20	AQUATIC SERVICES	
1001	SALARIES & WAGES	1,745.79
1002	SALARIES & WAGES-PART-TIME	53,952.94
1003	LONGEVITY	0.00
1011	SALARIES & WAGES-OVERTIME	4,632.41
2001	SOCIAL SECURITY	4,611.55
2003	RETIREMENT/PERS	273.69
2006	EMPLOYEE INSURANCE BENEFITS	425.50
2009	INDUSTRIAL INSURANCE & MEDICAL	5,431.71
3101	OFFICE & OPERATING SUPPLIES	2,460.25
3102	PHOTOCOPY EXPENSE	2.79
3103	OPERATING & MAINTENANCE SUPPLIES	3,610.92
3105	CHEMICALS	5,394.73
4105	MEDICAL SERVICES	35.50
4201	TELEPHONE & POSTAGE	980.54
4301	TRAVEL	130.03
4401	ADVERTISING	59.50
4701	FUEL FOR HEATING	10,489.85
4702	ELECTRICITY	6,671.18
4705	CITY UTILITY SERVICES	252.64
4803	REPAIR & MAINTENANCE-POOL FACILITY	5,335.15
4901	MISCELLANEOUS FEES & CHARGES	1,087.51
5310	EXCISE TAXES	155.73
	TOTAL AQUATIC SERVICES	107,739.91

BARS		Actual
Account No.	Description	Amount
576.80	PARKS MAINTENANCE SERVICES	
1001	SALARIES & WAGES	46,697.24
1002	SALARIES & WAGES-PART-TIME	12,391.64
1003	LONGEVITY	2,040.00
1011	SALARIES & WAGES-OVERTIME	3,782.59
2001	SOCIAL SECURITY	4,833.86
2002	UNEMPLOYMENT COMPENSATION	2,431.44
2003	RETIREMENT/PERS	3,727.43
2006	EMPLOYEE INSURANCE BENEFITS	17,810.85
2009	INDUSTRIAL INSURANCE & MEDICAL	2,917.04
2020	UNIFORMS & CLOTHING	112.52
2021	UNIFORM CLEANING	330.69
3101	OFFICE & OPERATING SUPPLIES	995.91
3102	PHOTOCOPY EXPENSE	1.91
3103	OPERATING & MAINTENANCE SUPPLIES	3,994.08
3104	OPERATING & MAINTENANCE SUPPLIES-VEHICLE	190.62
3105	CHEMICALS	3.31
3202	FUEL & OIL-MOTOR VEHICLES	4,555.15
3501	SMALL TOOLS & MINOR EQUIPMENT	1,017.68
4101	PROFESSIONAL SERVICES	398.76
4105	MEDICAL SERVICES	0.00
4201	TELEPHONE & POSTAGE	1,147.29
4301	TRAINING EXPENSE	190.71
4501	LEASE EXPENSE	4,301.33
4526	RENTALS	3,936.90
4702	ELECTRICITY	5,742.00
4705	CITY UTILITY SERVICES	20,478.72
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	9,070.56
4802	REPAIR & MAINTENANCE-VEHICLES	2,114.12
4804	REPAIR & MAINTENANCE-PARKS	891.21
4902	DUES & SUBSCRIPTIONS/MEMBERSHIP	120.00
4907	MISCELLANEOUS CONTRACTUAL SERVICE	25.00
5310	EXCISE TAXES	1.35
	TOTAL PARKS MAINTENANCE SERVICES	156,251.91

BARS Account No.	Description	Actual Amount
518.30	FACILITIES MANAGEMENT SERVICES	
1004	SALARIES & WAGES-PUBLIC WORKS	0.00
2001	SOCIAL SECURITY	0.00
2003	RETIREMENT/PERS	0.00
2009	INDUSTRIAL INSURANCE & MEDICAL	0.00
3101	OFFICE & OPERATING SUPPLIES	447.01
3103	OPERATING & MAINTENANCE SUPPLIES	6,974.51
3501	SMALL TOOLS & MINOR EQUIPMENT	0.00
4107	JANITORIAL SERVICES	6,611.28
4109	ALARM MONITORING/LIBRARY	299.00
4110	ALARM MONITORING	356.08
4200	TELEPHONE & POSTAGE/LIBRARY	433.40
4201	TELEPHONE & POSTAGE	129.47
4202	INTERNET SERVICES	0.00
4700	FUEL FOR HEATING/LIBRARY	3,834.12
4701	FUEL FOR HEATING	16,609.09
4702	ELECTRICITY	23,564.30
4703	ELECTRICITY/LIBRARY	3,939.61
4705	CITY UTILITY SERVICES	6,812.37
4706	CITY UTILITY SERVICES/LIBRARY	1,950.18
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	1,190.30
4805	REPAIR & MAINTENANCE-CITY HALL BUILDING	5,072.67
4806	REPAIR & MAINTENANCE-FIRE BUILDING	5,857.14
4807	REPAIR & MAINTENANCE-LIBRARY BUILDING	33.92
4808	REPAIR & MAINTENANCE-POLICE BUILDING	18,917.85
4809	REPAIR & MAINTENANCE-REC BLDG	858.33
4901	MISCELLANEOUS FEES & CHARGES	0.00
	TOTAL FACILITIES MANAGEMENT SERVICES	103,890.63
518.88	INFORMATION TECHNOLOGY SERVICES	
1002	SALARIES & WAGES-PART-TIME	84.51
1003	LONGEVITY	0.00
2001	SOCIAL SECURITY	6.46
2003	RETIREMENT/PERS	5.18
2009	INDUSTRIAL INSURANCE & MEDICAL	0.66
3101	OFFICE & OPERATING SUPPLIES	379.90
4101	PROFESSIONAL SERVICES	56,294.04
4301	TRAINING EXPENSE	0.00
4811	REPAIR & MAINTENANCE-SOFTWARE	26,098.17
	TOTAL INFORMATION TECHNOLOGY SERVICES	82,868.92
	TOTAL OPERATING EXPENDITURES	4,222,298.49

BARS Account No.	Description	Actual Amount
594	CAPITAL EXPENDITURES	
.13.6402	CAPITAL PURCHASE-EQUIPMENT	1,453.50
.18.6402	COMPUTER SYSTEM	8,769.17
.21.6401	CAPITAL IMPROVEMENT - BUILDING	3,442.01
.76.6401	CAPITAL PURCHASE-EQUIPMENT	18,149.23
.76.6403	CAPITAL PURCHASE-PARK FACILITIES	60,282.65
	TOTAL FACILITIES MANAGEMENT SERVICES	92,096.56
597.00	TRANSFERS OUT	
003.0092	TRANSFERS-OUT/BUS LICENSE	30,417.64
003.9090	TRANSFERS-OUT	4,500.00
022.9101	TRANSFERS-OUT/LOCAL LEASE	20,629.50
053.9101	TRANSFERS-OUT/LOCAL LEASE	4,636.27
	TOTAL TRANSFERS OUT	60,183.41
	TOTAL EXPENDITURES AND OTHER USES	4,374,578.46
508.00	ENDING FUND BALANCE	
0001	ENDING FUND BALANCE	2,087,427.86
	TOTAL ENDING FUND BALANCE	2,087,427.86
	TOTAL GENERAL FUND	6,462,006.32

BARS Account No.	Description	Actual Amount
000-089 GENERAL FUND NON-EXPENDITURES		
508.00	ENDING FUND BALANCE	
0001	ENDING FUND BALANCE	-9,867.30
	TOTAL ENDING FUND BALANCE	-9,867.30
586.00	AGENCY TYPE DISBURSEMENTS	
0001	STATE REMITTANCE	6,901.02
0002	STATE PSEA	104,608.33
0003	STATE BUILDING CODE	580.50
0005	WEAPONS PERMIT	645.00
0006	FINGERPRINTING	269.50
0007	BREATH TESTING / CRIME LAB	937.76
0008	STATE JIS	15,186.47
0009	SCHOOL ZONE	203.65
0012	CRIME VICTIM	2,535.89
0013	TRAUMA CARE	4,754.88
0014	AUTO THEFT CRT	7,060.88
0012	BRAIN INJURY	1,350.84
	TOTAL AGENCY TYPE DISBURSEMENTS	145,034.72

BARS Account No.	Description	Actual Amount
101 STREET FUND		
542.30	ROADWAY	
1001	SALARIES & WAGES	6,506.17
1002	SALARIES & WAGES/PART-TIME	4,551.17
1003	LONGEVITY	121.50
1011	SALARIES & WAGES/OVERTIME	116.25
2001	SOCIAL SECURITY	856.45
2003	RETIREMENT/PERS	482.02
2006	EMPLOYEE INSURANCE BENEFITS	1,616.36
2009	INDUSTRIAL INSURANCE & MEDICAL	587.16
3101	OFFICE & OPERATING SUPPLIES	297.97
3102	PHOTOCOPY EXPENSE	1.70
3103	OPERATING & MAINTENANCE SUPPLIES	15,014.31
3202	FUEL & OIL-MOTOR VEHICLES	72.63
4101	PROFESSIONAL SERVICES	5,211.81
4201	TELEPHONE & POSTAGE	31.75
4301	TRAINING EXPENSE	0.00
4401	ADVERTISING	42.50
4603	INSURANCE	6,209.37
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	601.24
4802	REPAIR & MAINTENANCE-VEHICLES	4,609.15
4901	MISCELLANEOUS FEES & CHARGES	594.00
4902	DUES & SUBSCRIPTIONS	220.00
5310	EXCISE TAXES	16.14
	TOTAL ROADWAY SERVICES	47,759.65
542.40	DRAINAGE SERVICES	
4702	ELECTRICITY	150.31
	TOTAL DRAINAGE SERVICES	150.31
542.63	STREET LIGHTING SERVICES	
4702	ELECTRICITY	72,185.02
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	300.00
	TOTAL STREET LIGHTING SERVICES	72,485.02

BARS Account No.	Description	Actual Amount
542.64	TRAFFIC CONTROL DEVICES SERVICES	
1001	SALARIES & WAGES	1,053.24
1003	LONGEVITY	40.80
1011	SALARIES & WAGES-OVERTIME	17.32
2001	SOCIAL SECURITY	84.11
2003	RETIREMENT/PERS	83.80
2006	EMPLOYEE INSURANCE BENEFITS	412.64
2009	INDUSTRIAL INSURANCE & MEDICAL	39.27
3103	OPERATING & MAINTENANCE SUPPLIES	224.96
4702	ELECTRICITY	1,469.97
4801	REPAIR & MAINTENANCE-EQUIPMENT	0.00
4901	MISCELLANEOUS FEES & CHARGES	231.31
	TOTAL TRAFFIC CONTROL DEVICES SERVICES	3,657.42
542.66	SNOW & ICE CONTROL SERVICES	
1001	SALARIES & WAGES	2,837.47
1003	LONGEVITY	16.80
1011	SALARIES & WAGES-OVERTIME	68.00
2001	SOCIAL SECURITY	218.27
2003	RETIREMENT/PERS	210.28
2006	EMPLOYEE INSURANCE BENEFITS	749.27
2009	INDUSTRIAL INSURANCE & MEDICAL	115.04
3103	OPERATING & MAINTENANCE SUPPLIES	2,992.60
	TOTAL SNOW & ICE CONTROL SERVICES	7,207.73
542.67	STREET CLEANING SERVICES	
1001	SALARIES & WAGES	16,196.07
1003	LONGEVITY	734.40
1011	SALARIES & WAGES-OVERTIME	677.31
2001	SOCIAL SECURITY	1,298.01
2003	RETIREMENT/PERS	1,246.57
2006	EMPLOYEE INSURANCE BENEFITS	5,200.18
2009	INDUSTRIAL INSURANCE & MEDICAL	552.11
3103	OPERATING & MAINTENANCE SUPPLIES	1,837.81
3202	FUEL & OIL-MOTOR VEHICLES	9,492.03
4705	CITY UTILITY SERVICES	0.00
4801	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	8,015.86
	TOTAL STREET CLEANING	45,250.35
543.70	ROAD & STREET ADMINISTRATION MISC	
2004	RETIREMENT-PRIOR SVC	32.26
	TOTAL ROAD & STREET ADMINISTRATION MISC	32.26
	TOTAL OPERATING EXPENDITURES	176,542.74

CITY OF TOPPENISH
 Detail of Expenditures and other Uses
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
595.10	STREET CONSTRUCTION ENGINEERING	
4121	ENGINEERING SERVICES - RR CROSSING	72,789.63
	TOTAL STREET CONSTRUCTION ENGINEERING	72,789.63
595.30	STREET CONSTRUCTION ROADWAY	
6301	RAILROAD IMPROVEMENTS	343,610.96
	TOTAL STREET CONSTRUCTION ROADWAY	343,610.96
	TOTAL EXPENDITURES AND OTHER USES	592,943.33
508.00	ENDING FUND BALANCE	
0001	ENDING FUND BALANCE	121,405.32
	TOTAL ENDING FUND BALANCE	121,405.32
	TOTAL STREET FUND	714,348.65

BARS Account No.	Description	Actual Amount
	102 STREET CAPITAL FUND	
508	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE	0.00
0001	TOTAL ENDING FUND BALANCE	0.00
	TOTAL STREET CAPITAL FUND	0.00

CITY OF TOPPENISH
Detail of Expenditures and other Uses
For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
	103 WELCOME CENTER FUND	
557.3	REPAIR & MAINTENANCE-WELCOME CENTER	21.57
4812	TOTAL STREET CLEANING	21.57
	TOTAL OPERATING EXPENDITURES	21.57
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE	730.50
0001	TOTAL ENDING FUND BALANCE	730.50
	TOTAL TRAILS & PATHS SERVICES FUND	752.07

BARS Account No.	Description	Actual Amount
104 TRAILS & PATHS SERVICES FUND		
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE	11,997.29
0001	TOTAL ENDING FUND BALANCE	11,997.29
	TOTAL TRAILS & PATHS SERVICES FUND	11,997.29

CITY OF TOPPENISH
 Detail of Expenditures and other Uses
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
106 TOURISM DEVELOPMENT FUND		
TOURISM		
557.30	OFFICE & OPERATING SUPPLIES	158.67
3101	PHOTOCOPY EXPENSE	41.71
3102	PROFESSIONAL SERVICES	39,187.32
4101	TELEPHONE & POSTAGE	390.82
4201	TRAINING EXPENSE	0.00
4301	ADVERTISING	242.80
4401	MISCELLANEOUS FEES & CHARGES	5,212.65
4901	EXCISE TAXES	0.00
5310	TOTAL TOURISM SERVICES	45,233.97
	TOTAL EXPENDITURES AND OTHER USES	45,233.97
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	54,686.08
0001	TOTAL ENDING FUND BALANCE	54,686.08
	TOTAL TOURISM DEVELOPMENT FUND	99,920.05

BARS Account No.	Description	Actual Amount
108 CEMETERY FUND		
CEMETERY FACILITIES		
536.50	SALARIES & WAGES	28,701.64
1001	SALARIES & WAGES-PART-TIME	1,094.59
1002	LONGEVITY	268.00
1003	SALARIES & WAGES-OVERTIME	551.51
1011	SOCIAL SECURITY	2,320.46
2001	RETIREMENT/PERS	2,120.87
2003	EMPLOYEE INSURANCE BENEFITS	6,062.05
2006	INDUSTRIAL INSURANCE & MEDICAL	1,204.63
2009	UNIFORMS & CLOTHING	199.06
2020	UNIFORM CLEANING	309.84
2021	PHOTOCOPY EXPENSE	0.00
3102	OPERATING & MAINTENANCE SUPPLIES	2,747.17
3103	OPERATING & MAINTENANCE SUPPLIES-VEHICLE	80.44
3104	FUEL & OIL-MOTOR VEHICLES	1,379.18
3202	LINERS & MARKERS	6,030.00
3402	SMALL TOOLS & MINOR EQUIPMENT	152.76
3501	PROFESSIONAL SERVICES	3,214.75
4101	TELEPHONE & POSTAGE	335.36
4201	INSURANCE	1,100.81
4603	FUEL FOR HEATING	431.82
4701	ELECTRICITY	1,608.71
4702	IRRIGATION WATER	975.00
4704	CITY UTILITY SERVICES	94.26
4705	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	131.42
4801	MISCELLANEOUS FEES & CHARGES	76.56
4901	EXCISE TAXES	142.81
5310	TOTAL CEMETERY FACILITIES	61,333.70
	TOTAL EXPENDITURES AND OTHER USES	61,333.70
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	17,241.18
0001	TOTAL ENDING FUND BALANCE	17,241.18
	TOTAL CEMETERY FUND	78,574.88

CITY OF TOPPENISH
 Detail of Expenditures and other Uses
 For the Year Ended December 31, 2008

BARS	Description	Actual
Account No.		Amount
	110 RAILROAD DEPOT FACILITY FUND	
	CUSTODIAL & SECURITY	
518.30	LEASE EXPENSE	3,978.00
4501	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	32.47
4801	TOTAL CUSTODIAL & SECURITY	4,010.47
	CAPITAL EXPENDITURES	
594.18	CAPITAL PURCHASE-EQUIPMENT	6,326.47
6402	TOTAL CAPITAL EXP-CENTRAL SERVICES	6,326.47
	TOTAL EXPENDITURES AND OTHER USES	10,336.94
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE	1,264.39
0001	TOTAL ENDING FUND BALANCE	1,264.39
	TOTAL RAILROAD DEPOT FACILITY FUND	11,601.33

BARS Account No.	Description	Actual Amount
116 MUNICIPAL CAPITAL IMPROVEMENTS FUND		
CAPITAL EXPENDITURES		
594	CAPITAL BUILDING	351,671.73
12.6201	WELCOME CENTER CAPITAL EXPENDITURES	0.00
57.6201	TOTAL CAPITAL EXPENDITURES	351,671.73
	TOTAL EXPENDITURES AND OTHER USES	351,671.73
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	678,094.54
0001	TOTAL ENDING FUND BALANCE	678,094.54
	TOTAL MUNICIPAL CAPITAL IMPROVEMENTS FUND	1,029,766.27

BARS Account No.	Description	Actual Amount
119 PUBLIC SAFETY GRANT FUND		
CRIME PREVENTION		
521.30	OFFICE SUPPLIES	5,901.51
3101	SMALL TOOLS & MINOR EQUIPMENT	9,276.20
3501	TOTAL CRIME PREVENTION	15,177.71
FIRE SUPPRESSION		
522.30	UNIFORMS	3,447.44
2020	OFFICE SUPPLIES	1,517.34
3101	TOTAL FIRE SUPPRESSION	4,964.78
TOTAL EXPENDITURES AND OTHER USES		20,142.49
CAPITAL EXPENDITURES - POLICE		
594	CAPITAL IMPROVEMENT - PD WATPA/INSI	24,526.00
119.21.6403	CAPITAL IMPROVEMENT - 08 CASINO GRANT	45,727.75
119.21.6404	TOTAL CAPITAL EXPENDITURES POLICE	70,253.75
CAPITAL EXPENDITURES - FIRE		
594	CAPITAL IMPROVEMENT - FIRE	3,225.13
119.22.6403	TOTAL CAPITAL EXPENDITURES FIRE	3,225.13
TOTAL EXPENDITURES AND OTHER USES		93,621.37
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	41,549.78
0001	TOTAL ENDING FUND BALANCE	41,549.78
TOTAL PUBLIC SAFETY GRANT FUND		135,171.15

BARS Account No.	Description	Actual Amount
121 URBAN DEVELOPMENT ACTION GRANT FUND		
COMMUNITY DEVELOPMENT SERVICES		
559.30	UDAG LOAN	0.00
4151	TOTAL COMMUNITY DEVELOPMENT SERVICES	0.00
TRANSFERS OUT		
597.00	TRANSFERS-OUT/ADMIN SERVICES FEE	0.00
9091	TOTAL TRANSFERS OUT	0.00
	TOTAL EXPENDITURES AND OTHER USES	0.00
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	30,544.14
0001	TOTAL ENDING FUND BALANCE	30,544.14
	TOTAL URBAN DEVELOPMENT ACTION GRANT	30,544.14

BARS Account No.	Description	Actual Amount
129 SPECIAL INVESTIGATIVE DRUG FUND		
POLICE OPERATIONS-INVESTIGATION		
521.21	PROFESSIONAL SERVICES	1,320.00
4101	TRAINING EXPENSE	921.45
4301	LEASE EXPENSE	2,368.35
4501	INSURANCE	1,068.85
4603	MISCELLANEOUS FEES & CHARGES	7,073.27
4901	TOTAL POLICE OPERATIONS-INVESTIGATION	12,751.92
AGENCY TYPE DISBURSEMENTS		
586.00	STATE SHARE FORFEITURES	883.38
0002	TOTAL TRANSFERS	883.38
CAPITAL EXPENDITURES		
594	CAPITAL PURCHASE - EQUIPMENT	0.00
21.6402	TOTAL CAPITAL EXPENDITURES	0.00
TOTAL EXPENDITURES AND OTHER USES		13,635.30
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	88,787.14
0001	TOTAL ENDING FUND BALANCE	88,787.14
TOTAL SPECIAL INVESTIGATIVE DRUG FUND		102,422.44

BARS Account No.	Description	Actual Amount
130 CRIMINAL JUSTICE FUND		
POLICE PATROL SERVICES		
521.22	SALARIES & WAGES	133,949.87
1001	LONGEVITY	420.00
1003	SALARIES & WAGES-OVERTIME	23,088.29
1011	SOCIAL SECURITY	11,878.32
2001	RETIREMENT/LEOFF	8,284.82
2005	EMPLOYEE INSURANCE BENEFITS	35,508.06
2006	INDUSTRIAL INSURANCE & MEDICAL	4,061.16
2009	UNIFORMS & CLOTHING	3,429.35
2020	UNIFORM CLEANING	37.66
2021	OFFICE & OPERATING SUPPLIES	24.94
3101	TELEPHONE & POSTAGE	181.62
4201	TRAINING EXPENSE	682.81
4301	TOTAL POLICE PATROL SERVICES	221,546.90
CARE & CUSTODY OF PRISONERS		
523.60	SALARIES & WAGES	45,671.03
1001	LONGEVITY	120.00
1003	SALARIES & WAGES-OVERTIME	3,079.44
1011	SOCIAL SECURITY	3,619.37
2001	EMPLOYEE INSURANCE BENEFITS	21,575.17
2006	INDUSTRIAL INSURANCE & MEDICAL	1,972.40
2009	RETIREMENT/PSERS	4,367.35
2005	UNIFORMS & CLOTHING	640.03
2020	UNIFORM CLEANING	0.00
2021	TOTAL CARE & CUSTODY OF PRISONERS	81,044.79
COMMUNITY SERVICES-INFORMATION SERVICES		
557.20	COMMUNITY POLICING SUPPLIES	6,913.09
3108	TOTAL COMMUNITY SERVICES-INFO SERVICES	6,913.09
TOTAL OPERATING EXPENDITURES		309,504.78
CAPITAL EXPENDITURES		
594.21	CAPITAL IMPROVEMENT BLDG	3,442.01
6201	CAPITAL PURCHASE - EQUIPMENT	102,924.93
6401	TOTAL CAPITAL EXP-LAW ENFORCEMENT	106,366.94
TOTAL EXPENDITURES AND OTHER USES		415,871.72
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	226,960.80
0001	TOTAL ENDING FUND BALANCE	226,960.80
TOTAL CRIMINAL JUSTICE FUND		642,832.52

CITY OF TOPPENISH
 Detail of Expenditures and other Uses
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
	131 EMERGENCY MEDICAL SERVICE FUND	
	TRANSFERS OUT	
597.00	TRANSFER TO CLOSE	55,540.71
0093	TOTAL TRANSFERS OUT	55,540.71
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE	0.00
0001	TOTAL ENDING FUND BALANCE	0.00
	TOTAL EMERGENCY MEDICAL SERVICE FUND	55,540.71

CITY OF TOPPENISH
 Detail of Expenditures and other Uses
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
	132 COMMUTE TRIP REDUCTION FUND	
	COMMUTE TRIP REDUCTION	
547.10	OFFICE & OPERATING SUPPLIES	0.00
3101	TOTAL COMMUTE TRIP REDUCTION	0.00
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE	23,215.59
0001	TOTAL ENDING FUND BALANCE	23,215.59
	TOTAL COMMUTE TRIP REDUCTION FUND	23,215.59

BARS Account No.	Description	Actual Amount
146 YAKIMA CO CRIMINAL JUSTICE FUND		
TRANSFERS OUT		
597.00	TRANSFERS-OUT/PUBLIC SAFETY	98,996.42
9021	TOTAL TRANSFERS OUT	98,996.42
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	0.00
0001	TOTAL ENDING FUND BALANCE	0.00
	TOTAL YAKIMA CO CRIMINAL JUSTICE FUND	98,996.42

BARS Account No.	Description	Actual Amount
150 SPECIAL PROJECTS FUND		
COMMUNITY SERVICES-INFO SERVICES		
557.20	SALARIES & WAGES	0.00
1001	OPERATING & MAINTENANCE SUPPLIES	1,613.29
3103	TOTAL COMMUNITY SERVICES-INFO SERVICES	1,613.29
COMMUNITY DEVELOPMENT SERVICES		
559.30	MISCELLANEOUS FEES & CHARGES	425.00
4901	ABATEMENT CHARGES	0.00
4904	MATCHING GRANT PROGRAM	24,930.37
4907	TOTAL COMMUNITY DEVELOPMENT SERVICES	25,355.37
TOTAL OPERATING EXPENDITURES		26,968.66
CAPITAL EXPENDITURES - FINANCE & OTHER		
594.14	CAPITAL PURCHASE-BUILDING	0.00
6201	TOTAL CAPITAL EXPENDITURES	0.00
CAPITAL EXPENDITURES - PARKS		
594.76	CAPITAL PURCHASE-BUILDING	17,800.00
6302	TOTAL CAPITAL EXPENDITURES	17,800.00
TOTAL EXPENDITURES AND OTHER USES		44,768.66
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	520,854.98
0001	TOTAL ENDING FUND BALANCE	520,854.98
TOTAL SPECIAL PROJECTS FUND		565,623.64

BARS Account No.	Description	Actual Amount
170 HOUSING REHABILITATION FUND		
HOUSING & COMMUNITY SERVICES		
559.20	OFFICE & OPERATING SUPPLIES	500.68
3101	PHOTOCOPY EXPENSE	1.83
3102	GENSIS HOUSING PROFESSIONAL SERVICES	15,390.88
4100	PROFESSIONAL SERVICES	10,126.82
4101	TELEPHONE & POSTAGE	140.00
4201	ADVERTISING	746.37
4401	MISCELLANEOUS FEES & CHARGES	0.00
4901	TOTAL HOUSING & COMMUNITY SERVICES	26,906.58
TRANSFERS-OUT		
597.00	TRANSFERS-OUT	67,000.00
9090	TOTAL TRANSFERS-OUT	67,000.00
TOTAL EXPENDITURES AND OTHER USES		93,906.58
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE-GENERAL	131,197.59
0001	TOTAL ENDING FUND BALANCE	131,197.59
TOTAL HOUSING REHABILITATION FUND		225,104.17

CITY OF TOPPENISH
 Detail of Expenditures and other Uses
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
	171 CDBG B-2005 FUND	
	HOUSING & COMMUNITY SERVICES	
559.20	PROFESSIONAL SERVICES	94,785.69
4101	REHAB CONTRACTOR PAYMENTS	382,001.93
4126	REHABILITATION PROJECTS	13,008.24
4129	MISCELLANEOUS FEES & CHARGES	0.00
4901	TOTAL HOUSING & COMMUNITY SERVICES	489,795.86
	TOTAL EXPENDITURES AND OTHER USES	489,795.86
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE-GENERAL	8,038.34
0001	TOTAL ENDING FUND BALANCE	8,038.34
	TOTAL CDBG B-2005 FUND	497,834.20

BARS Account No.	Description	Actual Amount
215 1999 FIRE SAFETY GO BONDS FUND		
REDEMPTION OF L-T DEBT-FIRE		
591.22	BOND-PRINCIPAL	100,000.00
7101	TOTAL REDEMPTION OF L-T DEBT-FIRE	100,000.00
REDEMPTION OF L-T DEBT-FIRE		
592.22	BOND-INTEREST	4,750.00
8301	FISCAL AGENT FEES	0.00
8401	TOTAL REDEMPTION OF L-T DEBT-FIRE	4,750.00
TOTAL EXPENDITURES AND OTHER USES		104,750.00
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	0.00
0001	TOTAL ENDING FUND BALANCE	0.00
TOTAL 1999 FIRE SAFETY GO BONDS FUND		104,750.00

BARS Account No.	Description	Actual Amount
216 LOCAL LOAN PROGRAM		
REDEMPTION OF L-T DEBT WATER		
582.34	BOND-PRINCIPAL	36,350.20
7101	TOTAL REDEMPTION OF L-T DEBT WATER	36,350.20
REDEMPTION OF L-T DEBT SEWER		
582.35	BOND-PRINCIPAL	17,903.82
7101	TOTAL REDEMPTION OF L-T DEBT SEWER	17,903.82
REDEMPTION OF L-T DEBT LAW ENFORCEMENT		
591.21	BOND-PRINCIPAL	17,994.17
7101	TOTAL REDEMPTION OF L-T DEBT LAW ENFORCE	17,994.17
REDEMPTION OF L-T DEBT SOLID WASTE		
591.37	BOND-PRINCIPAL	15,064.50
7101	TOTAL REDEMPTION OF L-T DEBT SOLID WASTE	15,064.50
REDEMPTION OF L-T DEBT PARK		
591.76	BOND-PRINCIPAL	4,499.79
7101	TOTAL REDEMPTION OF L-T DEBT PARK	4,499.79
INTEREST & OTHER DEBT LAW ENFORCEMENT		
592.21	BOND-INTEREST	2,635.32
8301	TOTAL INTEREST & OTHER DEBT LAW ENFORCE	2,635.32
INTEREST & OTHER DEBT WATER		
592.34	BOND-INTEREST	12,868.00
8301	TOTAL INTEREST & OTHER DEBT WATER	12,868.00
INTEREST & OTHER DEBT SEWER		
592.35	BOND-INTEREST	6,337.96
8301	TOTAL INTEREST & OTHER DEBT SEWER	6,337.96
INTEREST & OTHER DEBT SOLID WASTE		
592.37	BOND-INTEREST	456.92
8301	TOTAL INTEREST & OTHER DEBT SOLID WASTE	456.92
INTEREST & OTHER DEBT PARK		
592.76	BOND-INTEREST	136.48
8301	TOTAL INTEREST & OTHER DEBT PARK	136.48
TOTAL EXPENDITURES AND OTHER USES		114,247.16
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	0.00
0001	TOTAL ENDING FUND BALANCE	0.00
TOTAL 1999 FIRE SAFETY GO BONDS FUND		114,247.16

BARS Account No.	Description	Actual Amount
221 LOCAL IMPROVEMENT GUARANTY FUND		
	ENDING FUND BALANCE	
508	ENDING FUND BALANCE	164,590.74
0001	TOTAL ENDING FUND BALANCE	164,590.74
	TOTAL LOCAL IMPROVEMENT GUARANTY FUND	164,590.74

BARS Account No.	Description	Actual Amount
	225 COMM ECONOMIC DEV REVITALIZ LOAN FUND	
	REDEMPTION OF L-T DEBT-OTH UTILITY	
591.38	INTERGOVERNMENTAL LOANS-PRINCIPAL	16,666.67
7801	TOTAL REDEMPTION OF L-T DEBT-OTH UTILITY	16,666.67
	TOTAL EXPENDITURES AND OTHER USES	16,666.67
	ENDING FUND BALANCE	
508	ENDING FUND BALANCE	22,237.46
0001	TOTAL ENDING FUND BALANCE	22,237.46
	TOTAL COMM ECON DEV REVITALIZ LOAN FUND	38,904.13

BARS Account No.	Description	Actual Amount
401 WATER FUND		
WATER ADMINISTRATION		
534.1	SALARIES & WAGES	52,414.34
1001	LONGEVITY	988.00
1003	SALARIES & WAGES-OFFICE	13,642.23
1005	SOCIAL SECURITY	5,006.01
2001	RETIREMENT/PERS	4,845.81
2003	RETIREMENT-PRIOR SVC	64.52
2004	EMPLOYEE INSURANCE BENEFITS	20,024.34
2006	INDUSTRIAL INSURANCE & MEDICAL	1,279.40
2009	OFFICE & OPERATING SUPPLIES	1,251.60
3101	PHOTOCOPY EXPENSE	98.31
3102	PROFESSIONAL SERVICES	338.00
4101	TELEPHONE & POSTAGE	4,588.63
4201	TRAINING EXPENSE	0.00
4301	ADVERTISING	58.84
4401	INSURANCE	17,326.87
4603	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	0.00
4801	MISCELLANEOUS FEES & CHARGES	137.47
4901	DUES & SUBSCRIPTIONS/MEMBERSHIP	683.37
4902	EXCISE TAXES	53,372.17
5310	TOTAL WATER ADMINISTRATION	176,119.91
WATER MAINTENANCE		
534.50	SALARIES & WAGES	77,672.30
1001	SALARIES & WAGES -PART-TIME	0.00
1002	LONGEVITY	1,660.00
1003	SALARIES & WAGES -OVERTIME	2,527.93
1011	SOCIAL SECURITY	6,278.56
2001	RETIREMENT/PERS	5,680.09
2003	EMPLOYEE INSURANCE BENEFITS	21,640.04
2006	INDUSTRIAL INSURANCE & MEDICAL	3,164.31
2009	UNIFORMS & CLOTHING	800.33
2020	UNIFORM CLEANING	1,084.46
2021	OPERATING & MAINTENANCE SUPPLIES	35,615.61
3103	FUEL & OIL-MOTOR VEHICLES	1,083.17
3202	SMALL TOOLS & MINOR EQUIPMENT	1,999.42
3501	FUEL FOR HEATING	6,842.60
4701	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	7,199.56
4801	TOTAL WATER-MAINTENANCE	173,248.38

BARS		Actual
Account No.	Description	Amount
	WATER OPERATIONS - GENERAL	
534.80	SALARIES & WAGES	37,100.53
1001	LONGEVITY	1,813.00
1003	SALARIES & WAGES-OFFICE	20,258.85
1005	SALARIES & WAGES-OVERTIME	1,839.18
1011	SALARIES & WAGES-OFFICE OVERTIME	18.67
1012	SOCIAL SECURITY	4,561.25
2001	UNEMPLOYMENT COMPENSATION	-995.18
2002	RETIREMENT/PERS	4,349.78
2003	EMPLOYEE INSURANCE BENEFITS	20,407.33
2006	INDUSTRIAL INSURANCE & MEDICAL	1,494.25
2009	OFFICE & OPERATING SUPPLIES	1,424.77
3101	OPERATING & MAINTENANCE SUPPLIES	5,405.47
3103	CHEMICALS	10,381.13
3105	FUEL & OIL-MOTOR VEHICLES	9,735.07
3202	SMALL TOOLS & MINOR EQUIPMENT	3,160.15
3501	PROFESSIONAL SERVICES	31,423.83
4101	LEAK DETECTION PROGRAM	6,347.78
4119	TELEPHONE & POSTAGE	6,306.52
4201	TRAINING EXPENSE	44.14
4301	ADVERTISING	200.14
4401	RENTALS	75.00
4526	ELECTRICITY	58,555.32
4702	IRRIGATION WATER	178.75
4704	CITY UTILITY SERVICES	2,349.64
4705	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	29,755.55
4801	MISCELLANEOUS FEES & CHARGES	2,052.13
4901	DUES & SUBSCRIPTIONS/MEMBERSHIP	5,767.30
4902	TOTAL WATER CUSTOMER SERVICES	264,010.35

BARS Account No.	Description	Actual Amount
	TOTAL OPERATING EXPENDITURES	613,378.64
	CAPITAL EXPENDITURES - WATER UTILITIES	
594.34	CAPITAL PURCHASE-WATER METERS	322.14
6301	CAPITAL EXPENDITURE - HYDRANT	1,809.00
6302	CAPITAL PURCHASE - VALVES	0.00
6303	CAPITAL PURCHASE - VEHICLES	14,590.13
6401	CAPITAL PURCHASE - COMPUTER SYSTEM	264.26
6402	TOTAL CAPITAL EXPENDITURE	16,985.53
	TRANSFERS OUT	
597.00	TRANSFERS CAPITAL PROJECTS	70,000.02
0002	TRANSFERS OUT 1% CAP IMPROVE	10,162.69
0003	TRANSFERS-OUT - PWTF #8	7,640.00
0097	TRANSFERS-OUT - PWTF #1	48,109.98
7201	TRANSFERS-OUT - PWTF #6	32,520.00
7202	TRANSFERS-OUT - 98 LTGO - BOND	48,906.70
7207	TRANSFERS-OUT - LOCAL LEASE	49,218.20
8202	TRANSFERS-OUT - PWTF #6 INTEREST	0.00
8311	TRANSFERS-OUT - ADMIN SERV	205,200.00
9091	TOTAL TRANSFERS OUT	471,757.59
	TOTAL EXPENDITURES AND OTHER USES	1,102,121.76
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE	662,039.05
0001	TOTAL ENDING FUND BALANCE	662,039.05
	TOTAL WATER FUND	1,764,160.81

CITY OF TOPPENISH
 Detail of Expenditures and other Uses
 For the Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
402 UTILITY DEPOSITS FUND		
NON-EXPENDITURES		
589.00	DEPOSITS	21,208.00
0001	TOTAL OTHER NON-EXPENDITURES	21,208.00
	TOTAL EXPENDITURES AND OTHER USES	21,208.00
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	186,506.50
0001	TOTAL ENDING FUND BALANCE	186,506.50
	TOTAL UTILITY DEPOSITS FUND	207,714.50

BARS Account No.	Description	Actual Amount
403 WASTEWATER FUND		
SEWER ADMINISTRATION GENERAL		
535.10	SALARIES & WAGES	58,966.19
1001	LONGEVITY	1,109.50
1003	SALARIES & WAGES-OFFICE	13,669.61
1005	SALARIES & WAGES-OVERTIME	0.00
1011	SOCIAL SECURITY	5,505.37
2001	RETIREMENT/PERS	5,327.83
2003	EMPLOYEE INSURANCE BENEFITS	21,640.78
2006	INDUSTRIAL INSURANCE & MEDICAL	1,427.09
2009	OFFICE & OPERATING SUPPLIES	1,130.64
3101	PHOTOCOPY EXPENSE	37.03
3102	PROFESSIONAL SERVICES	0.00
4101	TELEPHONE & POSTAGE	2,037.59
4201	TRAINING EXPENSE	0.00
4301	ADVERTISING	71.58
4401	INSURANCE	25,316.40
4603	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	0.00
4801	MISCELLANEOUS FEES & CHARGES	24.49
4901	DUES & SUBSCRIPTIONS/MEMBERSHIP	231.96
4902	EXCISE TAXES	37,112.71
5310	TOTAL SEWER-ADMINISTRATION GENERAL	173,608.77
SEWER MAINTENANCE		
535.50	SALARIES & WAGES	118,652.47
1001	SALARIES & WAGES-PART-TIME	0.00
1002	LONGEVITY	1,537.20
1003	SALARIES & WAGES-OVERTIME	4,132.35
1011	SOCIAL SECURITY	9,263.36
2001	RETIREMENT/PERS	8,647.62
2003	EMPLOYEE INSURANCE BENEFITS	34,887.43
2006	INDUSTRIAL INSURANCE & MEDICAL	4,662.03
2009	UNIFORMS & CLOTHING	1,107.54
2020	UNIFORM CLEANING	1,089.57
2021	OPERATING & MAINTENANCE SUPPLIES	20,413.55
3103	OPERATING & MAINTENANCE SUPPLIES VEHICLES	47.67
3104	FUEL & OIL-MOTOR VEHICLES	529.56
3202	SMALL TOOLS & MINOR EQUIPMENT	414.62
3501	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	1,979.00
4801	TOTAL SEWER-MAINTENANCE	207,363.97

BARS Account No.	Description	Actual Amount
SEWER OPERATIONS GENERAL		
535.80	SALARIES & WAGES	48,405.50
1001	LONGEVITY	1,081.00
1003	SALARIES & WAGES-OFFICE	20,258.85
1005	SALARIES & WAGES-OVERTIME	1,995.71
1011	SALARIES & WAGES-OFFICE OVERTIME	18.67
1012	SOCIAL SECURITY	5,316.67
2001	RETIREMENT/PERS	5,139.33
2003	EMPLOYEE INSURANCE BENEFITS	22,307.81
2006	INDUSTRIAL INSURANCE & MEDICAL	1,858.44
2009	UNIFORMS & CLOTHING	0.00
2020	OFFICE & OPERATING SUPPLIES	1,250.96
3101	OPERATING & MAINTENANCE SUPPLIES	13,292.54
3103	CHEMICALS	30,119.29
3105	FUEL & OIL-MOTOR VEHICLES	5,440.14
3202	SMALL TOOLS & MINOR EQUIPMENT	2,336.78
3501	PROFESSIONAL SERVICES	27,718.36
4101	ALARM MONITORING	336.00
4110	TELEPHONE & POSTAGE	4,808.82
4201	TRAINING EXPENSE	0.00
4301	ADVERTISING	160.82
4401	FUEL FOR HEATING	3,230.66
4701	ELECTRICITY	73,143.54
4702	IRRIGATION WATER	131.40
4704	CITY UTILITY SERVICES	4,027.96
4705	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	18,927.68
4801	MISCELLANEOUS FEES & CHARGES	316.13
4901	DUES & SUBSCRIPTIONS/MEMBERSHIP	588.64
4902	MISCELLANEOUS FEES & CHARGES	4,474.60
4908	VEHICLE REPLACEMENT PROGRAM	15,000.00
9401	TOTAL SEWER-OPS GENERAL	311,686.30
	TOTAL OPERATING EXPENDITURES	692,659.04

BARS Account No.	Description	Actual Amount
	CAPITAL EXP - SEWER UTILITIES	
594.35	CAPITAL PURCHASE-VEHICLES	14,590.12
6401	CAPITAL PURCHASE-COMPUTER SYSTEM	264.26
6402	TOTAL CAPITAL EXP-SEWER UTILITIES	14,854.38
	TRANSFERS OUT	
597.00	TRANSFERS - CAPITAL PROJECTS	103,039.98
0002	TRANSFERS - 1% CAP IMPROVEMENTS	13,835.06
0005	TRANSFERS-OUT - PWTF #4	68,560.02
7210	TRANSFERS-OUT - DOE LOAN	192,490.02
7211	TRANSFERS-OUT - PWTF #5	75,820.02
7213	TRANSFERS-OUT - PWTF #7	43,950.02
7215	TRANSFERS OUT LOCAL LEASE	24,241.78
8202	TRANSFERS-OUT/ADMIN SERVICES FEE	249,550.02
9091	TOTAL TRANSFERS OUT	771,486.92
	TOTAL EXPENDITURES AND OTHER USES	1,479,000.34
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE	731,907.57
0001	TOTAL ENDING FUND BALANCE	731,907.57
	TOTAL WASTEWATER FUND	2,210,907.91

BARS Account No.	Description	Actual Amount
405 SOLID WASTE FUND		
GARBAGE-ADMIN-GENERAL		
537.10	SALARIES & WAGES	13,103.62
1001	LONGEVITY	251.00
1003	SALARIES & WAGES-OFFICE	6,834.75
1005	SOCIAL SECURITY	1,504.05
2001	RETIREMENT/PERS	1,458.78
2003	RETIREMENT-PRIOR SVC	32.26
2004	EMPLOYEE INSURANCE BENEFITS	6,779.39
2006	INDUSTRIAL INSURANCE & MEDICAL	344.26
2009	OFFICE & OPERATING SUPPLIES	988.08
3101	PHOTOCOPY EXPENSE	0.43
3102	PROFESSIONAL SERVICES	0.00
4101	TELEPHONE & POSTAGE	47.19
4201	TRAINING EXPENSE	0.00
4301	ADVERTISING	59.83
4401	INSURANCE	9,531.69
4603	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	0.00
4801	MISCELLANEOUS FEES & CHARGES	121.46
4901	DUES & SUBSCRIPTIONS/MEMBERSHIP	181.96
4902	EXCISE TAXES	24,543.87
5310	TOTAL GARBAGE-ADMIN-GENERAL	65,782.62
SOLID WASTE OPERATIONS & MAINTENANCE		
537.50	SALARIES & WAGES	16,636.28
1001	LONGEVITY	316.00
1003	SALARIES & WAGES-OVERTIME	330.68
1011	SOCIAL SECURITY	1,300.78
2001	RETIREMENT/PERS	1,240.16
2003	EMPLOYEE INSURANCE BENEFITS	4,852.75
2006	INDUSTRIAL INSURANCE & MEDICAL	627.75
2009	UNIFORMS & CLOTHING	639.20
2020	UNIFORM CLEANING	682.48
2021	OPERATING & MAINTENANCE SUPPLIES	5,997.82
3103	OPERATING & MAINTENANCE SUPPLIES-VEHICLE	3,931.86
3104	SMALL TOOLS & MINOR EQUIP	23.75
3501	CITY UTILITY SERVICES	0.00
4705	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	9,212.91
4801	TOTAL SOLID WASTE & MAINTENANCE	45,792.42

BARS	Description	Actual
Account No.		Amount
SOLID WASTE OPERATIONS GENERAL		
537.80	SALARIES & WAGES	78,052.84
1001	LONGEVITY	2,759.80
1003	SALARIES & WAGES - OFFICE	20,258.85
1005	SALARIES & WAGES-OVERTIME	1,612.84
1011	SALARIES & WAGES-OFFICE OVERTIME	18.67
1012	SOCIAL SECURITY	7,672.12
2001	RETIREMENT/PERS	7,284.24
2003	EMPLOYEE INSURANCE BENEFITS	28,028.79
2006	INDUSTRIAL INSURANCE & MEDICAL	2,960.90
2009	UNIFORM CLEANING	27.40
2021	OPERATING & MAINTENANCE SUPPLIES	1,607.31
3103	OPERATING & MAINTENANCE SUPPLIES-VEHICLE	526.47
3104	FUEL & OIL-MOTOR VEHICLES	29,074.59
3202	SMALL TOOLS & MINOR EQUIPMENT	128.20
3501	PROFESSIONAL SERVICES	8,397.39
4101	ALARM MONITORING	0.00
4110	TELEPHONE & POSTAGE	5,163.87
4201	TRAINING EXPENSE	0.00
4301	ADVERTISING	0.00
4401	CITY UTILITY SERVICES	152.73
4705	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	20,335.58
4801	MISCELLANEOUS FEES & CHARGES	251.14
4901	DUES & SUBSCRIPTIONS/MEMBERSHIPS	65.00
4902	VEHICLE REPLACEMENT PROGRAM	63,000.00
9401	MISCELLANEOUS FEES & CHARGES - DUMP SITE FEES	128,251.74
9408	TOTAL GARBAGE-OPS-GENERAL	405,630.47
TOTAL OPERATING EXPENDITURES		517,205.51
CAPITAL EXP - SOLID WASTE		
594.37	MUNIS FINANCIAL SOFTWARE	264.26
6402	CAPITAL EXPENDITURE - CONTAINERS & LIDS	6,896.10
6403	TOTAL CAPITAL EXP-GARBAGE	7,160.36
TRANSFERS-OUT		
597.00	TRANSFERS OUT - LOCAL LEASE	15,521.41
8202	TRANSFERS-OUT/ADMIN SERVICES FEE	99,829.98
9091	TOTAL TRANSFERS OUT	115,351.39
TOTAL EXPENDITURES AND OTHER USES		639,717.26
ENDING FUND BALANCE		
508	ENDING FUND BALANCE	65,123.64
0001	TOTAL ENDING FUND BALANCE	65,123.64
TOTAL SOLID WASTE FUND		704,840.90

BARS Account No.	Description	Actual Amount
410 WATER CAPITAL FUND		
CAPITAL EXPENDITURES WATER OPS GENERAL		
534.80	SALARIES & WAGES PART-TIME	7,145.15
1002	SOCIAL SECURITY	546.58
2001	INDUSTRIAL INSURANCE & MEDICARE	632.76
2009	TOTAL CAPITAL EXP-WATER UTILITIES	8,324.49
CAPITAL EXPENDITURES WATER UTILITIES		
594.34	SALARIES & WAGES PART-TIME	36,821.49
4120	SOCIAL SECURITY	8,008.25
4121	INDUSTRIAL INSURANCE & MEDICARE	0.00
4122	PROFESSIONAL SERVICES - HANDHELDS	5,573.88
4124	DECOMMISSION WELLS	0.00
6301	WELL PROJECT	0.00
6302	HANDHELD METER PROJECT	335,927.82
6304	TOTAL CAPITAL EXP-WATER UTILITIES	386,331.44
TRANSFERS-OUT		
597.00	TRANSFERS-OUT/ADMIN SERVICES FEE	6,840.00
9091	TOTAL TRANSFERS OUT	6,840.00
TOTAL EXPENDITURES AND OTHER USES		401,495.93
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	277,792.39
0001	TOTAL ENDING FUND BALANCE	277,792.39
TOTAL WATER CAPITAL FUND		679,288.32

BARS Account No.	Description	Actual Amount
413 WASTEWATER CAPITAL FUND		
CAPITAL EXPENDITURES SEWER OPS GENERAL		
535.80	SALARIES & WAGES PART-TIME	3,062.21
1002	SOCIAL SECURITY	234.28
2001	INDUSTRIAL INSURANCE & MEDICARE	271.19
2009	TOTAL CAPITAL EXP-WATER UTILITIES	3,567.68
CAPITAL EXPENDITURES SEWER UTILITIES		
535.8	PROFESSIONAL SERVICES - ENGINEERING	0.00
4120	ENGINEERING WWTP IMPROVEMENT	463,568.44
4121	WWTP PROFESSIONAL SERVICES	59,822.14
4122	WWTP PROFESSIONAL SERV LINDEN LIFT STATION	2,750.33
4123	PROFESSIONAL SERVICES - HANDHELDS	5,573.88
4124	ADVERTISING LIFT STATIONS	0.00
4420	ADVERTISING WWTP IMPROVEMENTS	0.00
4421	WWTP IMPROVEMENTS	5,504,381.52
6301	METER REPLACEMENT	0.00
6302	LINDEN LIFTSTATION	0.00
6303	HANDHELD METER PROJECT	165,536.52
6304	TOTAL CAPITAL EXP-WATER UTILITIES	6,201,632.83
TRANSFERS-OUT/ADMIN SERVICES FEE		
597.00	TRANSFERS OUT	160,339.98
9091	TOTAL TRANSFERS OUT	160,339.98
TOTAL EXPENDITURES AND OTHER USES		6,365,540.49
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	-1,494,126.79
0001	TOTAL ENDING FUND BALANCE	-1,494,126.79
TOTAL WASTEWATER CAPITAL FUND		4,871,413.70

BARS Account No.	Description	Actual Amount
421 PUBLIC WORKS TRUST FUND LOANS FUND		
REDEMPTION OF L-T DEBT-WATER		
584.34	PWTF LOAN #1 - PRINCIPAL	45,373.72
7801	PWTF LOAN #6 - PRINCIPAL	31,875.00
7804	PWTF LOAN #8 - PRINCIPAL	7,099.71
7808	TOTAL REDEMPTION OF L-T DEBT-WATER	84,348.43
REDEMPTION OF L-T DEBT-SEWER		
584.35	PWTF LOAN #4 - PRINCIPAL	64,068.11
7802	PWTF LOAN #5 - PRINCIPAL	70,521.67
7803	PWTF LOAN #7 - PRINCIPAL	41,046.51
7805	TOTAL REDEMPTION OF L-T DEBT-SEWER	175,636.29
INTEREST & OTHER DEBT SERVICE -WATER		
592.34	PWTF #1 - INTEREST	2,722.43
8302	PWTF #6 - INTEREST	637.50
8305	PWTF #8 - INTEREST	533.07
8314	TOTAL INTEREST & OTHER DEBT SVC-WATER	3,893.00
INTEREST & OTHER DEBT SERVICE - SEWER		
592.35	PWTF # 4 - INTEREST	4,484.77
8303	PWTF # 5 - INTEREST	5,289.12
8304	PWTF # 7 - INTEREST	2,898.60
8306	TOTAL INTEREST & OTHER DEBT SVC-SEWER	12,672.49
TOTAL EXPENDITURES AND OTHER USES		276,550.21
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE-GENERAL	108,421.80
0001	TOTAL ENDING FUND BALANCE	108,421.80
TOTAL PUBLIC WORKS TRUST FUND LOANS FUND		384,972.01

BARS Account No.	Description	Actual Amount
422 1992 WATER/SEWER REVENUE BOND FUND		
TRANSFERS OUT		
597.00	TRANSFERS-OUT	1,615.05
9090	TOTAL ENDING FUND BALANCE	1,615.05
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE-GENERAL	0.00
0001	TOTAL ENDING FUND BALANCE	0.00
TOTAL 1992 WATER/SEWER REVENUE BOND FUND		1,615.05

BARS Account No.	Description	Actual Amount
423 1992 WATER/SEWER REVENUE RSV FUND		
TRANSFERS OUT		
597.00	TRANSFERS-OUT	1,558.56
9090	TOTAL ENDING FUND BALANCE	1,558.56
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE-GENERAL	0.00
0001	TOTAL ENDING FUND BALANCE	0.00
TOTAL 1992 WATER/SEWER REVENUE RSV FUND		1,558.56

BARS Account No.	Description	Actual Amount
424 1998 LTGO WATER BOND FUND		
REDEMPTION OF L-T DEBT-WATER		
582.34	BOND-PRINCIPAL	70,000.00
7101	TOTAL REDEMPTION OF L-T DEBT-WATER	70,000.00
INTEREST & OTHER DEBT SVC-WATER		
592.34	BOND-INTEREST	3,360.00
8301	TOTAL INTEREST & OTHER DEBT SVC-WATER	3,360.00
TRANSFERS OUT CLOSE TO 401		
597.00	TRANSFERS-OUT CLOSE TO 401	54,283.82
9090	TOTAL ENDING FUND BALANCE	54,283.82
TOTAL EXPENDITURES AND OTHER USES		127,643.82
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	0.00
0001	TOTAL ENDING FUND BALANCE	0.00
TOTAL 1998 LTGO WATER BOND FUND		127,643.82

BARS Account No.	Description	Actual Amount
425 1998 LTGO WATER RSV FUND		
TRANSFERS OUT CLOSE TO 424		
597.00	TRANSFERS-OUT CLOSE TO 424	36,909.60
9090	TOTAL ENDING FUND BALANCE	36,909.60
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	0.00
0001	TOTAL ENDING FUND BALANCE	0.00
	TOTAL 1998 LTGO WATER RSV FUND	36,909.60

BARS Account No.	Description	Actual Amount
426 DOE CENTENNIAL SEWER LOAN FUND		
REDEMPTION OF L-T DEBT-SEWER		
582.35	INTERGOVERNMENTAL LOANS-PRINCIPAL	156,731.27
7801	TOTAL REDEMPTION OF L-T DEBT-SEWER	156,731.27
INTEREST & OTHER DEBT SVC-SEWER		
592.35	BOND-INTEREST	35,751.39
8301	TOTAL INTEREST & OTHER DEBT SVC-SEWER	35,751.39
TOTAL EXPENDITURES AND OTHER USES		192,482.66
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	227,768.92
0001	TOTAL ENDING FUND BALANCE	227,768.92
TOTAL DOE CENTENNIAL SEWER LOAN FUND		420,251.58

BARS Account No.	Description	Actual Amount
427 DOE CENTENNIAL SEWER RSV FUND		
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE-GENERAL	211,280.14
0001	TOTAL ENDING FUND BALANCE	211,280.14
	TOTAL DOE CENTENNIAL SEWER RSV FUND	211,280.14

BARS Account No.	Description	Actual Amount
510 VEHICLE REPLACEMENT FUND		
CAPITAL EXPENDITURE SOLID WASTE		
594.37	CAPITAL PURCHASE -VEHICLE GARBAGE	241,061.45
6401	TOTAL REDEMPTION OF L-T DEBT-WATER	241,061.45
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	87,403.71
0001	TOTAL ENDING FUND BALANCE	87,403.71
TOTAL VEHICLE REPLACEMENT FUND		328,465.16

BARS Account No.	Description	Actual Amount
601 CEMETERY TRUST FUND		
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE-GENERAL	240,863.84
0001	TOTAL ENDING FUND BALANCE	240,863.84
	TOTAL CEMETERY TRUST FUND	240,863.84

BARS Account No.	Description	Actual Amount
611 FIREMEN'S PENSION & WELFARE FUND		
ANNUITY BENEFIT PAYMENT		
517.28	PENSION BENEFITS - RETIREES	6,466.84
2029	PENSION BENEFITS - WIDOWS	30,633.03
2929	TOTAL ANNUITY BENEFIT PAYMENT	37,099.87
TOTAL EXPENDITURES AND OTHER USES		37,099.87
ENDING FUND BALANCE		
508.00	ENDING FUND BALANCE	35,492.65
0001	TOTAL ENDING FUND BALANCE	35,492.65
TOTAL FIREMEN'S PENSION & WELFARE FUND		72,592.52

BARS Account No.	Description	Actual Amount
635 CABLE TV FUND		
COMMUNITY SERVICES INFORMATION SERVICES		
557.20	SALARIES & WAGES	65,841.15
1001	SALARIES & WAGES-PART-TIME	84.53
1002	LONGEVITY	840.00
1003	SOCIAL SECURITY	5,034.42
2001	UNEMPLOYMENT COMPENSATION	2,108.00
2002	RETIREMENT/PERS	4,729.64
2003	EMPLOYEE INSURANCE BENEFITS	12,611.46
2006	INDUSTRIAL INSURANCE & MEDICAL	234.29
2009	OFFICE & OPERATING SUPPLIES	3,117.75
3101	PHOTOCOPY EXPENSE	11.27
3102	OPERATING & MAINTENANCE SUPPLIES	405.19
3103	OPERATING & MAINTENANCE SUPPLIES-VEHICLE	78.43
3104	FUEL & OIL-MOTOR VEHICLES	802.06
3202	SMALL TOOLS & MINOR EQUIPMENT	43.72
3501	PROFESSIONAL SERVICES	6,739.02
4101	ALARM MONITORING	387.80
4110	TELEPHONE & POSTAGE	1,245.17
4201	INTERNET SERVICES	5,154.57
4202	TRAINING EXPENSE	2,665.02
4301	ADVERTISING	44.36
4401	LEASE EXPENSE	2,300.00
4501	INSURANCE	2,576.14
4603	FUEL FOR HEATING	1,098.81
4701	ELECTRICITY	1,254.00
4702	CITY UTILITY SERVICES	176.00
4705	REPAIR & MAINTENANCE-OFFICE EQUIPMENT	1,969.92
4801	REPAIR & MAINTENANCE-VEHICLES	27.95
4802	REPAIR & MAINTENANCE-MVTV BUILDING	0.00
4810	MISCELLANEOUS FEES & CHARGES	24.49
4901	DUES & SUBSCRIPTIONS/MEMBERSHIP	1,924.07
4902	EXCISE TAXES	1.39
5310	VEHICLE REPLACEMENT PROGRAM	3,000.00
9401	TOTAL COMMUNITY SERVICES-INFO SERVICES	126,530.62
	TOTAL OPERATING EXPENDITURES	126,530.62

CITY OF TOPPENISH
 Detail of Expenditures and other Uses
 For the Year Ended December 31, 2008

BARS	Description	Actual
Account No.		Amount
	CAPITAL EXPENDITURES - INFORMATION	
594.68	CAPITAL PURCHASE-EQUIPMENT	19,541.54
6402	TOTAL CAPITAL EXP-INFO/OUTREACH	19,541.54
	TRANSFERS-OUT	
597.00	TRANSFERS-OUT	0.00
9090	TRANSFERS-OUT	17,400.00
9091	TOTAL TRANSFERS OUT	17,400.00
	TOTAL EXPENDITURES AND OTHER USES	163,472.16
	ENDING FUND BALANCE	
508.00	ENDING FUND BALANCE	125,222.84
0001	TOTAL ENDING FUND BALANCE	125,222.84
	TOTAL CABLE TV FUND	288,695.00

**CITY OF TOPPENISH
SCHEDULE OF WARRANT ACTIVITY
FOR THE YEAR ENDING DECEMBER 31, 2008**

FUND NO.	FUND NAME	PAYABLE JANUARY 1, 2008	ISSUED REPORT YEAR	BEGINNING OPEN PERIOD	ENDING OPEN PERIOD	NET ISSUE	REDEEMED REPORT YEAR	CANCELLED REPORT YEAR*	PAYABLE DECEMBER 31, 2008
698	Claims Clearing	526,091	15,421,650	0	0	15,421,650	13,548,140	271	2,399,330
	TOTALS	526,091	15,421,650	0	0	15,421,650	13,548,140	271	2,399,330
*Cancelled warrants not shown in 2006									

Outstanding Claims as of December 31, 2008

CK#	AMOUNT	CK#	AMOUNT	CK#	AMOUNT	CK#	AMOUNT
62940	10.00	66866	429.08	66930	1,100.00	66981	27.49
63902	10.00	66867	65.84	990812012	19.63	66982	648.55
64042	2.14	66868	622.94	990812013	63.51	66983	62.76
64178	83.49	66869	114.94	990812014	20.54	66984	56.65
64185	13.55	66870	6.47	66931	179.98	66985	28.00
64355	10.00	66871	1,976.00	66932	2,340.00	66986	240.00
64587	2.46	66872	140.00	66933	40.95	66987	313.42
64679	400.00	66873	140.85	66934	110.55	66988	412.09
64697	2.12	66874	1,014.30	66935	9,187.16	66989	414.03
64886	7.28	66875	132.40	66936	2,000.00	66990	1,521.32
37125	26.52	66876	33.66	66937	41.66	66991	843,485.44
65233	6.36	66877	3,043.47	66938	86.81	66992	17,599.29
65241	48.22	66878	382.50	66939	19.00	66993	104.88
65364	10.00	66879	679.26	66940	40,928.38	66994	51.79
65385	19.00	66880	440.00	66941	27.82	66995	44.99
65389	0.00	66881	677.63	66942	7,057.85	66996	193.05
65462	36.44	66882	121.88	66943	50.64	66997	9,930.42
65595	1.45	66883	64.39	66944	1,866.96	66998	83.07
65747	10.00	66885	55.00	66945	47.77	66999	19.01
66170	10.00	66886	20,924.88	66946	4,146.82	67000	350.00
66268	10.00	66888	10.00	66947	18.65	67001	116.12
66286	10.00	66889	1,568.09	66948	1,528.13	67002	4,368.37
66521	275.00	66890	65.03	66949	425.30	67003	125.65
66534	800.00	66891	424.83	66950	639.83	67004	80.92
66645	10.00	66892	816.00	66951	6.47	67005	1,096.93
66665	6.42	66893	34.96	66952	650.00	67006	18.00
66683	10.80	66895	150.29	66953	23.00	67007	121.39
66706	5,212.65	66897	880.00	66954	339.10	67008	2,460.83
66738	41,541.71	66899	2,032.45	66955	508.56	67009	5,882.99
66753	33,337.01	66900	10.00	66956	599.17	67010	59.33
66761	300.00	66901	2,151.02	66957	77.69	67011	75.00
66765	160.00	66902	21,675.24	66958	2,431.66	67012	82.54
66776	80.00	66904	200.49	66959	584.25	67013	297.00
66779	586.70	66905	10.00	66960	258.80	67014	262.40
66780	854,928.30	66906	353.31	66961	13.81	67015	1,290.00
66799	1,245.11	66907	400.00	66962	2,966.13	67016	11,160.64
66809	198.61	66908	200.00	66963	71.51	67017	812.37
66810	0.00	66909	68.35	66964	75.00	67018	13.86
66832	240.00	66910	265.94	66965	25.42	67019	18.00
66848	2,040.00	66911	13.39	66966	1,552.99	67020	49.31
66852	22.79	66912	10.00	66967	41,392.11	67021	2,050.00
66853	80.00	66913	162.00	66968	1,370.15	67022	60.70
66854	1,220.00	66915	262.40	66969	400.00	67023	10,472.82
66855	6,455.52	66916	1,379.55	66970	852.04	67024	534.37
66856	230.95	66917	1,239.14	66971	2,199.00	67025	210.94
66857	449.97	66918	18.00	66972	590.68	67026	1,216.10
66858	49.15	66919	9,803.46	66973	224.00	67027	207.97
66859	161.85	66920	109.40	66974	26,436.09	67028	118.00
66860	75.69	66921	600.00	66975	1,750.00	67029	80.00
66861	2,300.00	66922	35.17	66976	588.74	67060	10,112.64
66862	187.39	66923	34.33	66977	247.69	TOTAL	955,041.75
66863	202.85	66926	118.00	66978	155.87		
66864	1,311.00	66927	78.12	66979	4,000.00		
66865	593.25	66928	6,764.66	66980	399.89		

Outstanding Payroll as of December 31, 2008

CK#	AMOUNT	CK#	AMOUNT
26069	4,074.22	26464	2,010.18
26077	0.10	26465	1,457.42
26157	4,393.50	26466	1,106.31
26242	3,424.54	26467	1,495.00
26251	368.98	26468	1,284.38
26324	3,560.34	26469	1,441.50
26328	616.76	26470	1,645.63
26331	360.00	26471	1,449.40
26337	260.00	26472	1,616.61
26339	20.00	26474	1,375.06
26345	1,060.00	26475	1,687.88
26346	140.00	26476	1,117.33
26353	26.15	26477	1,851.83
26354	168.56	26478	1,263.53
26355	556.71	26479	1,334.08
26356	1,752.54	26480	1,507.80
26381	1,693.98	26482	2,621.73
26409	1,641.59	26483	1,865.28
26413	1,145.02	26484	207.57
26417	1,184.70	26485	1,438.96
26419	1,142.00	26486	1,436.23
26422	276.00	26487	431.41
26423	1,789.50	26488	1,205.24
26425	78,552.79	26489	1,230.55
26426	5,284.49	26490	1,277.76
26427	3,957.31	26491	1,399.23
26433	365.01	26492	1,786.75
26434	268.98	26493	1,688.12
26435	368.98	26494	943.03
26436	368.98	26495	1,135.73
26437	368.98	26496	1,350.84
26438	351.08	26497	1,252.26
26439	368.98	26498	1,147.33
26440	3,091.09	26499	1,290.73
26442	1,246.41	26500	1,818.47
26443	1,156.82	26501	1,184.70
26445	1,092.28	26502	53.50
26446	2,296.18	26503	840.00
26447	1,143.23	26504	2,368.00
26449	1,542.46	26505	100.00
26450	1,386.47	26506	276.00
26451	887.60	26507	1,789.50
26452	1,444.88	26508	17,355.91
26453	1,464.36	26509	765.73
26454	1,656.69	26510	3,398.37
26455	1,266.55	26511	1,370.00
26456	1,233.30	26512	192.50
26457	1,760.20	26513	1,979.31
26459	1,036.09	26514	616.76
26460	1,516.06	26515	7,405.82
26461	1,688.60	26516	230.00
26463	1,230.50		32,352.58
		TOTAL	269,500.38

CITY OF TOPPENISH

SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2008

GO Debt
 Revenue Debt
 Assessment Debt

			(1)	(2)			(3)		(4)	
ID NO. AND CLASS DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	BEGINNING OUTSTANDING DEBT 01/01/2008	AMOUNT ISSUED IN CURRENT YEAR	BARS CODE FOR RECEIPT	RECEIVING FUND NUMBER	AMOUNT REDEEMED IN CURRENT YEAR	BARS CODE FOR REDEMPTION	REDEEMING FUND NUMBER	ENDING OUTSTANDING DEBT 12/31/2008
251.11 Limited Tax G O Bond Purpose: 594.34.63	07/01/1998	07/01/2008	70,000	0			70,000	582.34.71	424	0
251.12 Gen Obligation Bond Purpose: 522.50.62	05/01/1999	12/01/2008	100,000	0			100,000	591.22.71	215	0
263.80 Due to Other Govts Purpose: 594/595.30.63	07/30/1996	01/01/2017	166,666	0			16,667	591.38.78	225	149,999
263.81 Due to Other Govts Purpose: 594.21.64	06/01/2008	12/01/2012	0	93,120	391.90	130	17,994	591.21.71	216	75,126
263.82 Due to Other Govts Purpose: 594.76.64 '594.37.64	12/01/2008	06/01/2010	0 0	17,940 60,060	391.90 382.90	000 510	4,500 15,065	591.76.71 591.37.71	216 216	13,440 44,996
263.83 Due to Other Govts Purpose: 594.34.64 '594.35.64	06/01/2008	12/01/2017	0	393,290 193,710	382.9 382.9	410 413	36,350 17,904	582.34.71 582.35.71	216 216	356,940 175,806
TOTAL GEN OBLIG DEBT			336,666	758,120			278,479			816,307

CITY OF TOPPENISH

SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2008

___ GO Debt
 X Revenue Debt
___ Assessment Debt

	(1)	(2)	(3)	(4)						
ID NO. AND CLASS DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	BEGINNING OUTSTANDING DEBT 01/01/2008	AMOUNT ISSUED IN CURRENT YEAR	BARS CODE FOR RECEIPT	RECEIVING FUND NUMBER	AMOUNT REDEEMED IN CURRENT YEAR	BARS CODE FOR REDEMPTION	REDEEMING FUND NUMBER	ENDING OUTSTANDING DEBT 12/31/2008
263.80 Due Other Govt Units Public Works Trust Fund - Purpose: 594.34.65/.35.65	04/10/1990	07/01/2010	136,121	0			45,374	582.34.78	421	90,747
	01/17/2002	07/01/2021	896,954	0			64,068	582.35.78	421	832,886
	07/24/2003	07/01/2022	1,057,825	0			70,522	582.35.78	421	987,303
	07/14/2006	07/01/2011	127,500	0			31,875	582.35.78	421	95,625
	07/14/2006	07/01/2025	552,249	186,588			41,047	582.35.78	421	697,790
	10/01/2004	10/1/2024	0	120,695	382.80.00	410	7,100	582.34.78	421	113,595
263.80 Due Other Govt Units Ecology Water Pollution Control Revolving Fund (SRF) Purpose: 594.35.63	11/26/2007	11/26/2029	0	1,861,649	382.82.80	413	0	582.35.78	425	1,861,649
263.80 Due Other Govt Units DOE Centennial Clean Water- Purpose: 594.35.63	04/04/2002	09/15/2021	2,422,463	0	0	0	156,731	582.35.78	426	2,265,732
TOTAL REVENUE DEBT			5,193,112	2,168,932			416,716			6,945,327

CITY OF TOPPENISH

SCHEDULE OF LIMITATION OF INDEBTEDNESS

As of December 31, 2008

Total Taxable Property Value	\$271,368,581	
		Remaining Debt Capacity
2.5% general purpose limit is allocated between:	\$6,784,215	
Up to 1.5% debt without a vote	4,070,529	
Less: outstanding debt	268,816	
contracts payable	0	
excess of debt with a vote	0	
Add: available assets	2,225,920	
Equals remaining debt capacity without a vote		\$6,027,633
1.0% general purpose debt with a vote	2,713,686	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity with a vote		2,713,686
2.5% utility purpose limit, voted	6,784,215	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity - utility purpose, voted		6,784,215
2.5% open space, park & capital facilities, voted	6,784,215	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity - open space, park & capital facilities, voted		6,784,215

CITY OF TOPPENISH

SCHEDULE OF CASH ACTIVITY

For The Year Ended December 31, 2008

CASH ACTIVITY - IN						
FUND NO.	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS LIQUIDATED	TRANSFERS - IN	TOTAL AVAILABLE
000	General Fund	(31,423)	4,271,415	397,175	796,561	5,433,728
089	Pass Through Funds	(483)	135,654	0	0	135,171
101	Street Fund	10,003	747,394	93,440	0	850,837
103	Welcome Center	0	752	0	0	752
104	Trails & Path Services Fund	0	324	0	0	324
106	Tourism Development Fund	16,918	43,434	6,300	30,418	97,070
108	Cemetery Fund	3,065	69,476	6,261	0	78,802
110	Railroad Depot Facility	154	6,338	620	4,500	11,612
116	Municipal Capital Improvements Fund	638	389,628	422,600	0	812,866
119	Public Safety Grants	57	98,624	79,060	0	177,741
121	UDAG Revolving Loan Fund	173	2,477	0	0	2,650
129	Special Investigative Drug Account (SIDA)	71	36,718	28,600	0	65,389
130	Criminal Justice Fund	3,770	491,086	112,000	98,996	705,852
131	EMS Levy Fund	2,098	0	53,443	0	55,541
132	Commute Trip Reduction Fund	0	626	0	0	626
146	Yakima County Criminal Justice Fund	7,601	0	91,395	0	98,996
150	Special Projects Fund	4,736	195,854	182,200	0	382,790
170	Housing Rehabilitation Fund	700	80,984	62,700	0	144,384
171	Comm Development Block Grant B-2005	83	413,992	126,090	67,000	607,165
215	1999 Fire Safety Bond Fund	3	67,159	68,988	0	136,150
216	Local Loan Program	0	0	0	114,247	114,247
221	Local Improvement Guaranty Fund	0	4,487	20,200	0	24,687

CITY OF TOPPENISH

SCHEDULE OF CASH ACTIVITY

For The Year Ended December 31, 2008

CASH ACTIVITY - IN						
FUND NO.	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS LIQUIDATED	TRANSFERS - IN	TOTAL AVAILABLE
225	Community Econ. Revitalization Loan	0	16,476	27,550	0	44,026
401	Water Fund	22,739	1,160,296	412,000	55,871	1,650,906
402	Utility Deposits Fund	(304)	32,510	0	0	32,206
403	Wastewater Fund	27,350	1,445,755	437,050	1,587	1,911,742
405	Solid Waste Fund	15,200	518,466	222,870	0	756,536
410	Water Capital Fund	5,768	385,683	17,377	80,163	488,991
413	Sewer Capital Fund	23,950	4,414,068	626,507	116,875	5,181,400
421	Public Works Trust Fund Loan	20	2,480	222,300	276,600	501,400
422	1992 Water/Sewer Revenue Bond	43	174	1,570	0	1,787
423	1992 Water/Sewer Revenue Bond Reserv	0	0	1,559		1,559
424	1998 LTGO Water Bond Fund	99	1,504	82,729	85,816	170,148
425	1998 LTGO Water Bond Fund Reserve	0	131	36,910	0	37,041
426	DOE Water Pollution Control Loan	7	10,752	160,200	192,490	363,449
427	DOE Water Pollution Control Loan Res.	0	748	0		748
510	Vehicle Replacement Fund	0	64,708	153,742	81,000	299,450
601	Cemetery Trust	(251)	12,478	0	0	12,227
611	Firemen's Pension & Welfare	45	6,554	33,890	0	40,489
635	Cable Television Communication	6,140	176,576	48,200	0	230,916
698	Claims & Payroll Clearing	526,090	0	0	15,421,414	15,947,504
	SUBTOTAL	645,060	15,305,781	4,235,526	17,423,538	37,609,905
Memo	Municipal Court trust	14,311	355,770	0	0	370,081
	GRAND TOTAL	659,371	15,661,551	4,235,526	17,423,538	37,979,986

CITY OF TOPPENISH

SCHEDULE OF CASH ACTIVITY

For The Year Ended December 31, 2008

CASH ACTIVITY - OUT						
FUND NO.	INVESTMENTS ACQUIRED	TRANSFERS OUT CLAIMS/PAYROLL	OTHER TRANSFERS	DISBURSEMENTS	TOTAL USED	ENDING BALANCE
000	983,191	4,343,844	60,183	163	5,387,381	46,347
089	0	145,038	0	0	145,038	(9,867)
101	212,788	636,569	0	0	849,357	1,480
103	452	22			474	278
104	324	0	0	0	324	0
106	49,774	45,298	0	0	95,072	1,998
108	18,455	61,684	0	0	80,139	(1,337)
110	11	10,337	0	0	10,348	1,264
116	458,668	353,388	0	0	812,056	810
119	83,522	93,621	0	0	177,143	598
121	2,594	0	0	0	2,594	56
129	51,217	13,491	0	144	64,852	537
130	290,852	415,891	0	0	706,743	(891)
131	0	0	55,541	0	55,541	0
132	626	0	0	0	626	0
146	0	0	98,996	0	98,996	0
150	338,024	44,768	0	0	382,792	(2)
170	50,051	26,847	67,060	0	143,958	426
171	117,260	489,796	0	0	607,056	109
215	31,400	0	0	104,750	136,150	0
216	0	0	0	114,247	114,247	0
221	24,357	0	0	0	24,357	330

CITY OF TOPPENISH

SCHEDULE OF CASH ACTIVITY

For The Year Ended December 31, 2008

CASH ACTIVITY - OUT						
FUND NO.	INVESTMENTS ACQUIRED	TRANSFERS OUT CLAIMS/PAYROLL	OTHER TRANSFERS	DISBURSEMENTS	TOTAL USED	ENDING BALANCE
225	9,984	16,666	0	0	26,650	17,376
401	495,910	633,917	472,358	1,090	1,603,275	47,631
402	11,000	21,208	0	0	32,208	(2)
403	374,813	698,197	787,087	0	1,860,097	51,645
405	96,270	461,154	178,891	0	736,315	20,221
410	82,788	398,387	6,840	0	488,015	976
413	588,135	6,213,140	160,340	0	6,961,615	(1,780,215)
421	224,480	276,551	0	0	501,031	369
422	172	0	1,615	0	1,787	0
423	0	0	1,559	0	1,559	0
424	42,504	0	54,284	73,360	170,148	0
425	131	0	36,910	0	37,041	0
426	170,752	192,482	0	0	363,234	215
427	748	0	0	0	748	0
510	58,208	241,030	0	32	299,270	180
601	11,728	0	0	0	11,728	499
611	(2,654)	43,136	0	0	40,482	7
635	66,795	143,748	20,460	0	231,003	(87)
698	0	0	0	13,548,174	13,548,174	2,399,330
Subtotal	4,945,330	16,020,210	2,002,124	13,841,960	36,809,624	800,281
Memo/Crt	0	0	0	356,768	356,768	13,313
GRAND	4,945,330	16,020,210	2,002,124	14,198,728	37,166,392	813,594

CITY OF TOPPENISH

SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS

For The Year Ended December 31, 2008

FUND NO.	DESCRIPTION	BEGINNING INVESTMENT BALANCE 01/01/2008	INVESTMENT (AT COST)		REINVESTED INTEREST	ENDING INVESTMENT BALANCE 12/31/2008
			ACQUIRED	LIQUIDATED		
000	General Fund	1,455,065	939,983	397,175	43,208	2,041,081
101	City Street Fund	579	211,000	93,440	1,788	119,926
103	Welcome Center	0	450	0	2	452
104	Trails & Paths	11,674	0	0	324	11,997
106	Tourism Development Fund	9,214	48,700	6,300	1,074	52,688
108	Cemetery Fund	6,384	18,000	6,261	455	18,578
110	Railroad Depot Facility	609	0	620	11	0
116	Municipal Capital Improvements Fund	641,217	443,000	422,600	15,668	677,285
119	Public Safety Grants	36,490	82,000	79,060	1,522	40,952
121	UDAG Revolving Loan Fund	27,895	1,800	0	794	30,489
129	Special Investigative Drug Account	65,634	49,300	28,600	1,917	88,250
130	Criminal Justice Training Fund	49,000	285,795	112,000	5,057	227,852
131	Emergency Medical Service Fund	53,443	0	53,443	0	0
132	Commute Trip Reduction Fund	22,589	0	0	626	23,216
146	Yakima Co. Criminal Justice Tax	91,395	0	91,395	0	0
150	HCD I - Old Program Income Fund	365,034	327,000	182,200	11,024	520,857
170	Housing Rehabilitation	143,421	45,800	62,701	4,251	130,772
171	CDBG B-2005	16,760	116,800	126,090	460	7,929
215	1999 Fire Safety Bond	37,588	30,000	68,988	1,400	0
221	Local Improvement Guaranty Fund	160,104	20,200	20,200	4,157	164,262

CITY OF TOPPENISH

SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS

For The Year Ended December 31, 2008

FUND NO.	DESCRIPTION	BEGINNING INVESTMENT BALANCE 01/01/2008	INVESTMENT (AT COST)		REINVESTED INTEREST	ENDING INVESTMENT BALANCE 12/31/2008
			ACQUIRED	LIQUIDATED		
225	CERB Loan/Grant Fund	22,428	9,700	27,550	284	4,862
401	Water Fund	530,500	477,240	412,000	18,670	614,409
402	Utility Deposits Fund	175,509	11,000	0	0	186,509
403	Wastewater Fund	742,500	354,852	437,050	19,961	680,263
405	Solid Waste Fund	171,504	93,000	222,870	3,270	44,904
410	Water Capital Fund	211,406	76,273	17,377	6,515	276,817
413	Sewer Capital Fund	324,461	581,400	626,507	6,735	286,088
421	Public Works Trust Fund	105,871	222,000	222,300	2,480	108,052
422	1992 Water/Sewer Rev Refunding	1,399	100	1,570	72	0
423	1992 Water/Sewer Rev Refunding Res	1,559	0	1,559	0	0
424	1998 LTGO Bond Fund	40,224	41,000	82,729	1,504	0
425	1998 LTGO Bond Fund Reserve	36,779	0	36,910	131	0
426	DOE Wa Pollution Control Loan	217,002	160,000	160,200	10,752	227,554
427	DOE Wa Pollution Control Loan Res	210,532	0	0	748	211,280
510	Vehicle Replacement Fund	182,757	53,500	153,742	4,708	87,223
601	Cemetery Trust Fund	228,637	5,300	0	6,428	240,365
611	Firemen's Pension & Welfare Fund	72,029	1,000	33,890	(3,654)	35,485
635	Cable Television Communications	106,715	64,000	48,200	2,795	125,310
	TOTAL ALL INVESTMENTS	6,575,905	4,770,192	4,235,527	175,137	7,285,707

CITY OF TOPPENISH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2008

Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Other Identification Number	Current Year Expenditures			Footnote Reference
			P-T Awards	Direct Awards	Total	
DEPARTMENT OF JUSTICE						
Pass-Through, Washington State Department of Community, Trade and Economic Development:						
Community Prosecution and Project Safe Neighborhoods	16.609	F07-66206203	13,285	0	13,285	Note 2
Edward Byne Memorial Justice Assistance Grant Program	16.738	F07-66201-142	9,276	0	9,276	Note 2
Total Department of Justice			22,561	0	22,561	
DEPARTMENT OF TRANSPORTATION						
Pass-Through, Washington State Department of Transportation:						
Highway Training and Education	20.215	STPE-1310(005)	6,326	0	6,326	
Highway Planning and Construction	20.205	STPE-1310(006)	351,672	0	351,672	
Total Washington State Department of Transportation			357,998	0	357,998	
Pass-Through, Washington Traffic Safety Commission						
State and Community Highway Safety	20.600	N/A	358	0	358	Note 2
Alcohol Impaired Driving Counter Measures Incentive Grants I	20.601	N/A	684	0	684	Note 2
Total Washington Traffic Safety Commission			1,042	0	1,042	
Total Department of Transportation			359,040	0	359,040	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Pass-Through, Washington State Department of Community, Trade and Economic Development:						
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	05-64005-062	15,391	0	15,391	Note 3
	14.228	07-64007-026	422,270	0	422,270	Note 3
	14.228	Program Income	60,379	0	60,379	Note 3
Total Department of Housing and Urban Development			498,040	0	498,040	
ENVIRONMENTAL PROTECTION AGENCY-LOAN						
Pass-Through Washington State Department of Ecology						
Capitalization Grants for Clean Water State Revolving Funds	66.458	L0800015	1,128,357	0	1,128,357	Note 2&4
Total Environmental Protection Agency			1,128,357	0	1,128,357	

Total Expenditures of Federal Awards 2,007,998 0 2,007,998

The Accompanying Notes To The Schedule Of Expenditures of Federal Awards Are An Integral Part Of This Schedule.

CITY OF TOPPENISH

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For the Year Ended December 31, 2008

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
LEGENDS CASINO GRANT (WASHINGTON STATE GAMBLING COMMISSION)		
Legends Casino Grants - Police	N/A	6,828
Legends Casino Grants - Fire	N/A	6,269
Total Legends Casino Grant		13,097
WASHINGTON STATE DEPARTMENT OF COMMUNITY, TRADE AND ECONOMIC DEVELOPMENT		
2006 Growth Management Update Grant	N/A	1,500
Total Washington State Department of Community, Trade and Economic Development		1,500
WASHINGTON STATE DEPARTMENT OF HEALTH		
EMS Participation Grant	N/A	1,644
Total Washington State Department of Health		1,644
WASHINGTON STATE DEPARTMENT OF ECOLOGY		
Centennial Clean Water Fund (CCWF)	G0800379	3,131,744
Heavy Duty Diesel Retrofit Grant	G0700014	10,712
Total Washington State Department of Ecology		3,142,456
TRANSPORTATION IMPROVEMENT BOARD		
TIB, Toppenish Ave & 2nd Avenue	8-4-178(003)-1	391,417
Total Transportation Improvement Board		391,417
YAKIMA HOUSING AUTHORITY - IN LIEU OF TAXES		
Yakima Housing Authority	N/A	2,068
Total Yakima Housin Authority - In Lieu of Taxes		2,068
WASHINGTON ASSOCIATION OF SHERIFFS & POLICE CHIEFS		
Washington Auto Theft Prevention Authority	08-WATPA-09	24,526
Total Washington Association of Sheriffs & Police Chiefs		24,526
Total State and Local Financial Assistance		\$3,576,708

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

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2008**

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 - REVOLVING LOAN - PROGRAM INCOME

The City of Toppenish has a housing rehabilitation loan program for qualified low income homeowners within the Toppenish City Limits. Under this federal program, repayments on the loans made are considered program income and the payments to the contractors that perform the rehabilitation work are considered expenditures. The amount of rehabilitation loans and grants issued for 2008 was \$437,661 and is presented in this schedule. The amount of principal and interest received in loan repayments for the year was \$60,379.

NOTE 4 - FEDERAL LOANS

The City of Toppenish was approved by the Environmental Protection Agency, through Washington State Department of Ecology to receive a loan totaling \$3,689,783 to provide improvements to the wastewater treatment plant. The amount listed includes loan proceeds received during the year. The current loan is also reported on the City of Toppenish's Schedule of Long-Term Debt. The loan was activated in 2008.

CITY OF TOPPENISH

SCHEDULE OF LABOR RELATIONS CONSULTANTS

For the Year Ended December 31, 2008

Has your government engaged labor relations consultants? Yes No

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

Name of Firm	The Wesley Group
Name of Consultant	Kevin Wesley
Business Address	PO Box 7164 Kennewick, WA 99336
Amount Paid to Consultant During Fiscal Year	\$ 9,345
Terms And Conditions, As Applicable, Including:	
Rates (E.G., Hourly, Etc.)	\$100 per hour plus expenses
Maximum Compensation Allowed	Open
Duration of Services	Open
Services Provided	Personnel related matters, including labor negotiations
<p>===== Certified Correct this <u>21th</u> day of <u>October</u>, <u>2009</u> to the best of my knowledge and belief: _____ Signature _____ Name <u>Linda B. Mead</u> Title <u>Finance Director/City Clerk</u></p>	

**CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2008**

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>000 - GENERAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		1,943,582
Smith, Barney	Variable	67900428		47,499
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	3.180%	313692	06/10/10	50,000
TOTAL GENERAL FUND				2,041,081
<u>101 - CITY STREET FUND</u>				
Wash State Treas Investment Pool	Variable	02330		119,926
TOTAL CITY STREET FUND				119,926
<u>103 - WELCOME CENTER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		452
TOTAL WELCOME CENTER FUND				452
<u>104 - TRAILS & PATHS</u>				
Wash State Treas Investment Pool	Variable	02330		11,997
TOTAL TRIALS & PATHS FUND				11,997
<u>106 - TOURISM DEVELOPMENT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		52,688
TOTAL TOURISM DEVELOPMENT FUND				52,688
<u>108 - CEMETERY FUND</u>				
Wash State Treas Investment Pool	Variable	02330		18,578
TOTAL CEMETERY FUND				18,578
<u>116 - MUNICIPAL CAPITAL IMPROVEMENT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		627,285
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	2.800%	313987	02/19/10	50,000
TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND				677,285
<u>119 - PUBLIC SAFETY GRANT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		40,952
TOTAL PUBLIC SAFETY GRANT FUND				40,952
<u>121 - UDAG REVOLVING LOAN FUND</u>				
Wash State Treas Investment Pool	Variable	02330		30,489
TOTAL UDAG REVOLVING LOAN FUND				30,489
<u>129 - SPECIAL INVESTIGATIVE DRUG ACCOUNT</u>				
Wash State Treas Investment Pool	Variable	02330		88,250
TOTAL SPECIAL INVESTIGATIVE DRUG ACCOUNT				88,250
<u>130 - CRIMINAL JUSTICE FUND</u>				
Wash State Treas Investment Pool	Variable	02330		212,852
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	2.800%	313987	02/19/10	15,000
TOTAL CRIMINAL JUSTICE FUND				227,852
<u>132 - COMMUTE TRIP REDUCTION FUND</u>				
Wash State Treas Investment Pool	Variable	02330		23,216
TOTAL COMMUTE TRIP REDUCTION FUND				23,216

**CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2008**

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>150 - HCD I - OLD PROGRAM INCOME FUND</u>				
Wash State Treas Investment Pool	Variable	02330		385,857
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	3.180%	313692	06/10/10	110,000
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	2.800%	313987	02/19/10	25,000
TOTAL HCD I - OLD PROGRAM INCOME FUND				520,857
<u>170 - HOUSING REHABILITATION FUND</u>				
Wash State Treas Investment Pool	Variable	02330		130,772
TOTAL HOUSING REHABILITATION BOND				130,772
<u>171 - CDBG 2007 FUND</u>				
Wash State Treas Investment Pool	Variable	02330		7,929
TOTAL CDBG 2007 FUND				7,929
<u>221 - LOCAL IMPROVEMENT GUARANTY FUND</u>				
Wash State Treas Investment Pool	Variable	02330		144,062
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	3.180%	313692	06/10/10	20,200
TOTAL LOCAL IMPROVEMENT GUARANTY FUND				164,262
<u>225 - CERB GRANT/LOAN FUND</u>				
Wash State Treas Investment Pool	Variable	02330		4,862
TOTAL CERB GRANT/LOAN FUND				4,862
<u>401 - WATER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		554,308
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	3.180%	313692	06/10/10	35,101
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	2.800%	313987	02/19/10	25,000
TOTAL WATER FUND				614,409
<u>402 - UTILITY DEPOSITS</u>				
Wash State Treas Investment Pool	Variable	02330		186,509
TOTAL UTILITY DEPOSITS				186,509
<u>403 - WASTEWATER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		630,161
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	3.180%	313692	06/10/10	35,102
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	2.800%	313987	02/19/10	15,000
TOTAL WASTEWATER FUND				680,263
<u>405 - SOLID WASTE</u>				
Wash State Treas Investment Pool	Variable	02330		19,904
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	2.800%	313987	02/19/10	25,000
TOTAL SOLID WASTE FUND				44,904

**CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2008**

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>410 - WATER CAPITAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		266,044
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	2.800%	313987	02/19/10	10,773
TOTAL WATER CAPITAL FUND				276,817
<u>413 - SEWER CAPITAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		261,088
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	2.800%	313987	02/19/10	25,000
TOTAL SEWER CAPITAL FUND				286,088
<u>421 - PUBLIC WORKS TRUST FUND</u>				
Wash State Treas Investment Pool	Variable	02330		108,052
TOTAL PUBLIC WORKS TRUST FUND				108,052
<u>426 - DOE WATER POLLUTION CONTROL LOAN</u>				
Wash State Treas Investment Pool	Variable	02330		227,554
TOTAL DOE POLLUTION CONTROL LOAN FUND				227,554
<u>427 - DOE WATER POLLUTION CONTROL LOAN RESERVED</u>				
Wash State Treas Investment Pool	Variable	02330		211,280
TOTAL DOE WATER POLLUTION CONTROL LOAN FUND - RESERVE				211,280
<u>510 VEHICLE REPLACEMENT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		87,223
TOTAL VEHICLE REPLACEMENT FUND				87,223
<u>601 - CEMETERY TRUST FUND</u>				
Wash State Treas Investment Pool	Variable	02330		240,365
TOTAL CEMETERY TRUST FUND				240,365
<u>611 - FIREMEN'S PENSION & WELFARE FUND</u>				
Smith, Barney	Variable	67900428		35,485
TOTAL FIREMEN'S PENSION & WELFARE FUND				35,485
<u>635 - CABLE TELEVISION COMMUNICATIONS FUND</u>				
Wash State Treas Investment Pool	Variable	02330		115,310
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	2.800%	313987	02/19/10	10,000
TOTAL CABLE TELEVISION COMMUNICATIONS FUND				125,310
TOTAL ALL FUNDS INVESTMENTS				7,285,707