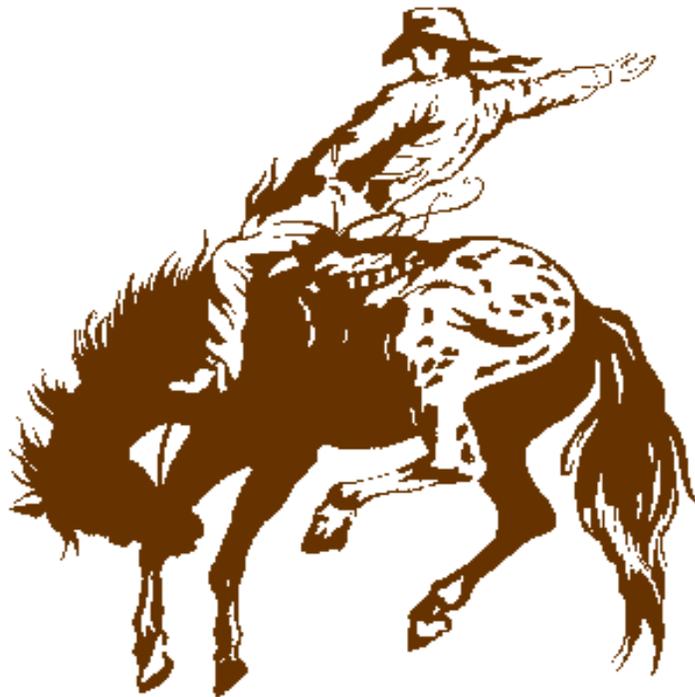


CITY OF TOPPENISH

2009 ANNUAL REPORT



Where the West Still Lives

ANNUAL REPORT

CITY OF TOPPENISH

MCAG NO. 0851

SUBMITTED PURSUANT TO RCW 43.09.230

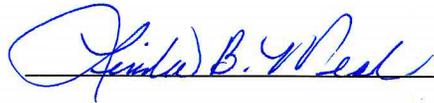
TO THE

STATE AUDITOR'S OFFICE

FOR FISCAL YEAR ENDED DECEMBER 31, 2009

Certified correct this 29th Day of May, 2010 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

Telephone No.:

(509) 865-2080

FAX Number:

(509) 865-3864

E-Mail Address:

lmead@cityoftoppenish.us

Home Page Address:

www.cityoftoppenish.us

CITY OF TOPPENISH

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2009

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**2009
DIRECTORY
CITY OF TOPPENISH
OFFICIALS**

CITY COUNCIL

POSITION	NAME	TERM EXPIRES
#1	Derald D. Ortloff	December 2009
#2	Blaine R. Thorington Mayor Pro-Tem	December 2009
#3	William L. Rogers	December 2009
#4	Vacant	December 2009
#5	Randy Taylor	December 2011
#6	Loren O. Belton Mayor	December 2011
#7	Christina Kwan	December 2011

ADMINISTRATIVE STAFF

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



2009

Citizens of Toppenish

City Council

City Manager

Executive Assistant/
Deputy City Clerk

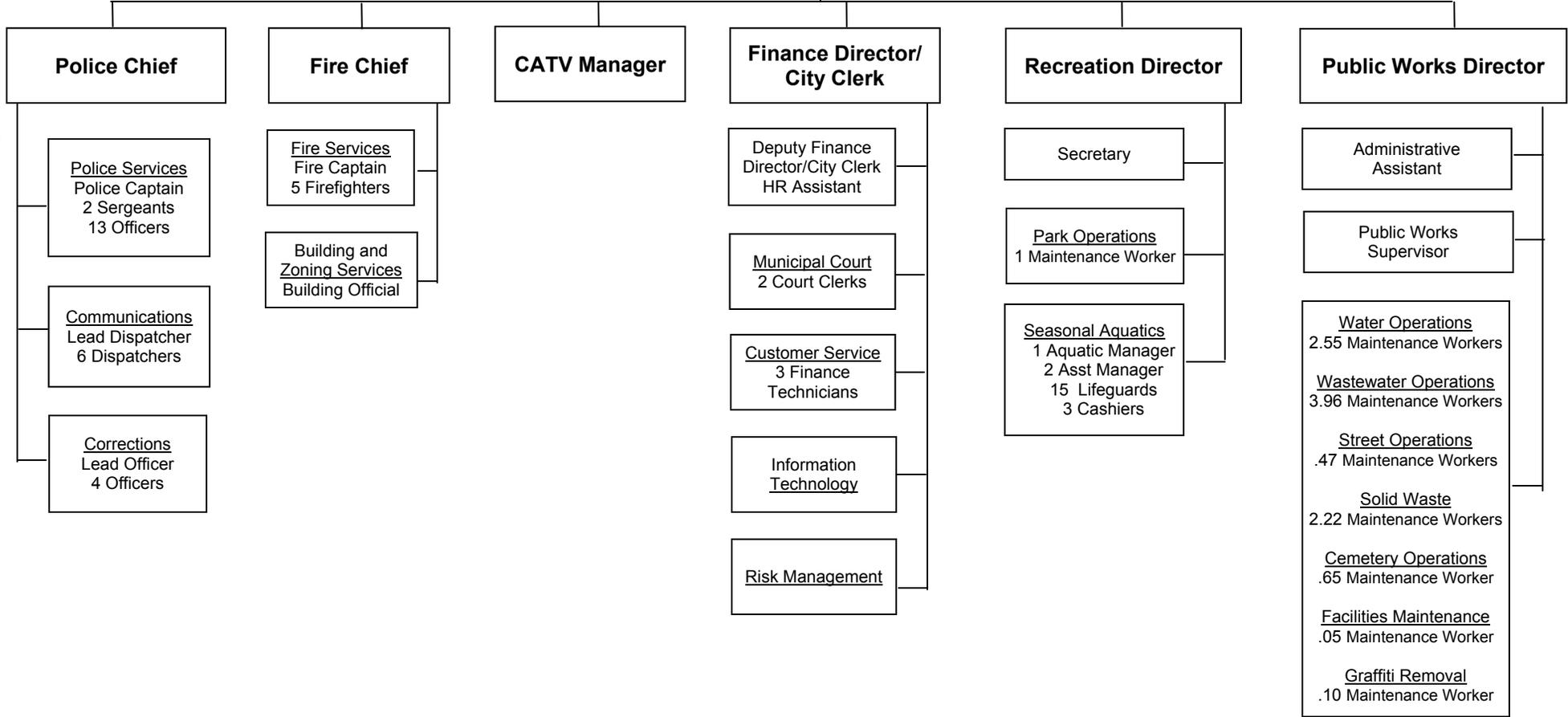
Special Projects
Assistant

Human Resources

City Attorney

City Prosecutor

Municipal Court Judge



2

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

BARS CODE		Fund Number and Name 001 General Fund		Fund Number and Name 101 Street Fund	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	2,083,000	2,077,561	80,000	121,405
	Prior Period Adjustments				
	Revenues and Other Sources				
310	Taxes	3,160,450	3,058,575	28,470	28,158
320	Licenses and Permits	117,800	106,975		
330	Intergovernmental	469,060	567,318	241,400	226,370
340	Charges for Goods and Services	174,810	181,829	2,370	7,624
350	Fines and Forfeits	142,950	160,369		
360	Miscellaneous	74,340	101,699	1,800	1,149
370	Capital Contributions				
390	Other Financing Sources	916,500	919,631	2,000	2,000
	Total Revenues and Other Sources	5,055,910	5,096,397	276,040	265,301
	Total Resources	7,138,910	7,173,958	356,040	386,706
	Operating Expenditures				
510	General Government	1,440,470	1,314,335		
520	Public Safety	3,147,890	2,913,242		
530	Physical Environment	28,700	28,604		
540	Transportation			206,590	166,544
550	Economic Environment	38,950	7,276		
560	Mental and Physical Health	2,260	2,190		
570	Culture and Recreational	456,830	444,342		
	Total Operating Expenditures	5,115,100	4,709,989	206,590	166,544
591-93	Debit Service	21,020	21,020	700	700
594-595	Capital Outlay	57,740	49,277	24,100	23,605
	Total Expenditures	5,193,860	4,780,285	231,390	190,849
597-599	Other Financing Uses	579,250	577,362		
	Total Expenditures and Other Uses	5,773,110	5,357,648	231,390	190,849
	Excess (Deficit) of Resources Over Uses	1,365,800	1,816,310	124,650	195,857
380	Nonrevenues	0	158,529	0	0
580	Nonexpenditures	41,700	190,323	1,950	1,950
	Ending Net Cash and Investments	1,324,100	1,784,532	122,700	193,908

The accompanying Notes are an integral part of this Statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

BARS CODE		Fund Number and Name 102 Street Capital Fund		Fund Number and Name 130 Criminal Justice Fund	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	0	0	173,000	226,961
	Prior Period Adjustments				
	Revenues and Other Sources				
310	Taxes			311,150	296,161
320	Licenses and Permits				
330	Intergovernmental	914,800	365,357	70,510	78,989
340	Charges for Goods and Services				
350	Fines and Forfeits				
360	Miscellaneous	0	0	6,500	2,106
370	Capital Contributions				
390	Other Financing Sources			0	0
	Total Revenues and Other Sources	914,800	365,357	388,160	377,256
	Total Resources	914,800	365,357	561,160	604,217
	Operating Expenditures				
510	General Government			0	0
520	Public Safety			336,500	324,928
530	Physical Environment				
540	Transportation				
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreational				
	Total Operating Expenditures			336,500	324,928
591-93	Debit Service				
594-595	Capital Outlay	599,800	372,284	0	-50
	Total Expenditures	599,800	372,284	336,500	324,878
597-599	Other Financing Uses				
	Total Expenditures and Other Uses	599,800	372,284	336,500	324,878
	Excess (Deficit) of Resources Over Uses	315,000	-6,926	224,660	279,339
380	Nonrevenues	0	0	0	0
580	Nonexpenditures	0	0	0	0
	Ending Net Cash and Investments	315,000	-6,926	224,660	279,339

The accompanying Notes are an integral part of this Statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

BARS CODE		Fund Number and Name 401 Water Fund		Fund Number and Name 403 Wastewater Fund	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	653,000	662,039	770,000	731,908
	Prior Period Adjustments				
	Revenues and Other Sources				
310	Taxes				
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services	1,177,090	1,253,805	1,560,440	1,595,311
350	Fines and Forfeits				
360	Miscellaneous	56,570	66,226	20,000	11,315
370	Capital Contributions				
390	Other Financing Sources	100,740	101,765	100,740	101,765
	Total Revenues and Other Sources	1,334,400	1,421,795	1,681,180	1,708,392
	Total Resources	1,987,400	2,083,834	2,451,180	2,440,300
	Operating Expenditures				
510	General Government				
520	Public Safety				
530	Physical Environment	721,760	615,565	768,220	711,775
540	Transportation				
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreational				
	Total Operating Expenditures	721,760	615,565	768,220	711,775
591-93	Debit Service	700	700	700	700
594-595	Capital Outlay	34,470	21,755	24,040	21,305
	Total Expenditures	756,930	638,020	792,960	733,780
597-599	Other Financing Uses	508,180	507,697	869,090	869,108
	Total Expenditures and Other Uses	1,265,110	1,145,717	1,662,050	1,602,888
	Excess (Deficit) of Resources Over Uses	722,290	938,117	789,130	837,412
380	Nonrevenues	0	-721	0	0
580	Nonexpenditures	1,950	1,950	1,950	1,950
	Ending Net Cash and Investments	720,340	935,447	787,180	835,461

The accompanying Notes are an integral part of this Statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

BARS CODE		Fund Number and Name 405 Solid Waste Fund		Fund Number and Name 413 Wastewater Capital	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	24,000	65,124	330,000	-1,494,127
	Prior Period Adjustments				
	Revenues and Other Sources				
310	Taxes				
320	Licenses and Permits				
330	Intergovernmental			2,170,740	2,597,795
340	Charges for Goods and Services	621,540	610,174		
350	Fines and Forfeits				
360	Miscellaneous	30,620	25,989	20,000	2,022
370	Capital Contributions			5,000	4,800
390	Other Financing Sources	241,480	243,569	118,840	118,906
	Total Revenues and Other Sources	893,640	879,731	2,314,580	2,723,523
	Total Resources	917,640	944,855	2,644,580	1,229,396
	Operating Expenditures				
510	General Government				
520	Public Safety				
530	Physical Environment	482,980	465,439		
540	Transportation				
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreational				
	Total Operating Expenditures	482,980	465,439		
591-93	Debit Service				
594-595	Capital Outlay	28,310	26,903	7,761,500	5,798,843
	Total Expenditures	511,290	492,342	7,761,500	5,798,843
597-599	Other Financing Uses	360,950	359,583	79,930	79,930
	Total Expenditures and Other Uses	872,240	851,925	7,841,430	5,878,773
	Excess (Deficit) of Resources Over Uses	45,400	92,930	-5,196,850	-4,649,377
380	Nonrevenues	50,550	50,550	5,349,260	4,504,642
580	Nonexpenditures	0	0	0	0
	Ending Net Cash and Investments	95,950	143,480	152,410	-144,735

The accompanying Notes are an integral part of this Statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

BARS CODE		Fund Number and Name Municipal Court			
		Budget	Actual		
	Beginning Net Cash and Investments	0	13,313		
	Prior Period Adjustments	0			
	Revenues and Other Sources	0			
310	Taxes	0			
320	Licenses and Permits	0			
330	Intergovernmental	0			
340	Charges for Goods and Services	0			
350	Fines and Forfeits	0			
360	Miscellaneous	0			
370	Capital Contributions	0			
390	Other Financing Sources	0			
	Total Revenues and Other Sources	0	0		
	Total Resources	0	13,313		
	Operating Expenditures				
510	General Government	0	0		
520	Public Safety	0	0		
530	Physical Environment	0	0		
540	Transportation	0	0		
550	Economic Environment	0	0		
560	Mental and Physical Health	0	0		
570	Culture and Recreational	0	0		
	Total Operating Expenditures	0	0		
591-93	Debit Service	0	0		
594-595	Capital Outlay	0	0		
	Total Expenditures	0	0		
597-599	Other Financing Uses	0	0		
	Total Expenditures and Other Uses	0	0		
	Excess (Deficit) of Resources Over Uses	0	0		
380	Nonrevenues	0	305,984		
580	Nonexpenditures		311,997		
	Ending Net Cash and Investments		7,300		

The accompanying Notes are an integral part of this Statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

Fund Type	Special Revenue Funds	Fund Number and Name 103 Welcome Center Fund		Fund Number and Name 104 Trails & Path Services	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	750	731	12,000	11,997
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	3,000	3,011	300	88
	Total Resources	3,750	3,742	12,300	12,085
	Expenditures and Other Financing Uses	500	196	0	0
	Excess (Deficit) of Resources Over Uses	3,250	3,546	12,300	12,085
	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	3,250	3,546	12,300	12,086

Fund Type	Special Revenue Funds	Fund Number and Name 105 General Fund Capital		Fund Number and Name 106 Tourism Development	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	0	0	37,400	54,686
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	505,000	501,357	60,400	70,855
	Total Resources	505,000	501,357	97,800	125,541
	Expenditures and Other Financing Uses	0	0	87,250	61,513
	Excess (Deficit) of Resources Over Uses	505,000	501,357	10,550	64,029
	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	505,000	501,357	10,550	64,029

Fund Type	Special Revenue Funds	Fund Number and Name 108 Cemetery Fund		Fund Number and Name 110 Railroad Depot Facility	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	17,000	17,241	0	1,264
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	87,770	66,231	18,410	10,867
	Total Resources	104,770	83,472	18,410	12,131
	Expenditures and Other Financing Uses	79,860	63,268	18,410	12,043
	Excess (Deficit) of Resources Over Uses	24,910	20,205	0	87
	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	24,910	20,205	0	88

The accompanying Notes are an integral part of this Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

Fund Type	Special Revenue Funds	Fund Number and Name 116 Municipal Capital		Fund Number and Name 119 Public Safety Grants	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	669,000	678,095	18,500	41,550
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	40,000	20,698	127,120	87,906
	Total Resources	709,000	698,793	145,620	129,456
	Expenditures and Other Financing Uses	6,000	3,990	141,930	82,440
	Excess (Deficit) of Resources Over Uses	703,000	694,803	3,690	47,016
	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	703,000	694,802	3,690	47,016

Fund Type	Special Revenue Funds	Fund Number and Name 121 Urban Development		Fund Number and Name 129 Special Investigative	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	30,500	30,544	68,000	88,787
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	800	224	2,500	15,219
	Total Resources	31,300	30,768	70,500	104,006
	Expenditures and Other Financing Uses	31,300	0	57,220	54,877
	Excess (Deficit) of Resources Over Uses	0	30,768	13,280	49,130
	Nonrevenues (Except 384 and 388-80)	0	0	0	514
	Nonexpenditures (Except 584 and 588-80)	0	0	0	4,754
	Ending Net Cash and Investments	0	30,769	13,280	44,889

Fund Type	Special Revenue Funds	Fund Number and Name 132 Commute Trip		Fund Number and Name 150 Special Projects Fund	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	23,200	23,216	517,500	520,855
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	600	65	31,800	43,580
	Total Resources	23,800	23,281	549,300	564,435
	Expenditures and Other Financing Uses	23,800	23,280	158,120	58,172
	Excess (Deficit) of Resources Over Uses	0	0	391,180	506,263
	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	391,180	506,263

The accompanying Notes are an integral part of this Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

Fund Type	Special Revenue Funds	Fund Number and Name 170 Housing Rehabilitation		Fund Number and Name 171 Housing Rehabilitation	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	130,000	131,198	23,000	8,038
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	64,820	74,069	221,220	188,851
	Total Resources	194,820	205,267	244,220	196,889
	Expenditures and Other Financing Uses	135,030	134,742	173,100	196,889
	Excess (Deficit) of Resources Over Uses	59,790	70,525	71,120	-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	59,790	70,525	0	0

Fund Type	Debt Service Funds	Fund Number and Name 216 Local Loan Program		Fund Number and Name 221 Local Improvement	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	0	0	164,600	164,591
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	136,450	134,405	400	402
	Total Resources	136,450	134,405	165,000	164,993
	Expenditures and Other Financing Uses	56,710	55,981	165,000	164,992
	Excess (Deficit) of Resources Over Uses	79,740	78,424	0	0
	Nonrevenues (Except 384 and 388-80)	0	0	0	0
	Nonexpenditures (Except 584 and 588-80)	79,740	78,424	0	0
	Ending Net Cash and Investments	0	0	0	0

Fund Type	Debt Service Funds	Fund Number and Name 225 Community Economic		Fund Number and Name	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	22,300	22,237		
	Prior Period Adjustments	0	0		
	Revenues and Other Sources	16,970	16,567		
	Total Resources	39,270	38,804		
	Expenditures and Other Financing Uses	16,670	16,667		
	Excess (Deficit) of Resources Over Uses	22,600	22,137		
	Nonrevenues (Except 384 and 388-80)	0	0		
	Nonexpenditures (Except 584 and 588-80)	0	0		
	Ending Net Cash and Investments	22,600	22,138		

The accompanying Notes are an integral part of this Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

Fund Type	Enterprise Funds	Fund Number and Name 402 Utility Deposit Fund		Fund Number and Name 410 Water Capital Fund	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	0	186,507	225,000	277,792
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	0	0	88,250	90,207
	Total Resources	0	186,507	313,250	367,999
	Expenditures and Other Financing Uses	0	0	2,648,940	119,562
	Excess (Deficit) of Resources Over Uses	0	186,507	-2,335,690	248,437
	Nonrevenues (Except 384 and 388-80)	0	8,418	2,862,700	57,789
	Nonexpenditures (Except 584 and 588-80)	0	0	0	0
	Ending Net Cash and Investments	0	194,925	527,010	306,227

Fund Type	Enterprise Funds	Fund Number and Name 421 Public Works Trust Fund		Fund Number and Name 426 DOE Centennial Sewer	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	69,000	108,422	325,500	227,769
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	288,880	286,583	201,490	195,526
	Total Resources	357,880	395,005	526,990	423,295
	Expenditures and Other Financing Uses	15,530	15,517	33,400	33,392
	Excess (Deficit) of Resources Over Uses	342,350	379,488	493,590	389,903
	Nonrevenues (Except 384 and 388-80)	0	0	0	0
	Nonexpenditures (Except 584 and 588-80)	270,370	270,342	159,100	159,091
	Ending Net Cash and Investments	71,980	109,145	334,490	230,812

Fund Type	Enterprise Funds	Fund Number and Name 427 DOE Centennial Sewer		Fund Number and Name	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	211,280	211,280		
	Prior Period Adjustments	0	0		
	Revenues and Other Sources	0	0		
	Total Resources	211,280	211,280		
	Expenditures and Other Financing Uses	0	0		
	Excess (Deficit) of Resources Over Uses	211,280	211,280		
	Nonrevenues (Except 384 and 388-80)	0	0		
	Nonexpenditures (Except 584 and 588-80)	0	0		
	Ending Net Cash and Investments	211,280	211,280		

The accompanying Notes are an integral part of this Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

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	126,800	87,404		
	Prior Period Adjustments	0	0		
	Revenues and Other Sources	261,300	259,734		
	Total Resources	388,100	347,138		
	Expenditures and Other Financing Uses	8,850	8,840		
	Excess (Deficit) of Resources Over Uses	379,250	338,298		
	Nonrevenues (Except 384 and 388-80)	0	0		
	Nonexpenditures (Except 584 and 588-80)	0	0		
	Ending Net Cash and Investments	379,250	338,298		

Fund Type	Investment Trust Funds	Fund Number and Name 601 Perpetual Care Fund		Fund Number and Name 611 Pension Trust Fund	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	241,000	240,864	38,700	35,493
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	6,900	1,790	19,660	25,511
	Total Resources	247,900	242,654	58,360	61,004
	Expenditures and Other Financing Uses	0	0	45,470	35,926
	Excess (Deficit) of Resources Over Uses	247,900	242,654	12,890	25,078
	Nonrevenues (Except 384 and 388-80)	8,000	5,750	0	0
	Nonexpenditures (Except 584 and 588-80)	0	0	0	0
	Ending Net Cash and Investments	255,900	248,404	12,890	25,077

Fund Type		Fund Number and Name 635 Cable TV Fund		Fund Number and Name 636 Cable TV Equipment	
		Budget	Actual	Budget	Actual
	Beginning Net Cash and Investments	118,000	125,223	0	0
	Prior Period Adjustments	0	0	0	0
	Revenues and Other Sources	170,350	171,531	10,000	10,025
	Total Resources	288,350	296,754	10,000	10,025
	Expenditures and Other Financing Uses	176,390	160,906	0	0
	Excess (Deficit) of Resources Over Uses	111,960	135,848	10,000	10,025
	Nonrevenues (Except 384 and 388-80)	0	0	0	0
	Nonexpenditures (Except 584 and 588-80)	3,000	3,000	0	0
	Ending Net Cash and Investments	108,960	132,848	10,000	10,025

The accompanying Notes are an integral part of this Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ending December 31, 2009

Fund Type	Fund Number and Name 698 Claims Fund		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	0	2,399,330		
Prior Period Adjustments	0	0		
Revenues and Other Sources	0	0		
Total Resources	0	2,399,330		
Expenditures and Other Financing Uses	0	0		
Excess (Deficit) of Resources Over Uses	0	2,399,330		
Nonrevenues (Except 384 and 388-80)	0	3,326,392		
Nonexpenditures (Except 584 and 588-80)	0	5,724,903		
Ending Net Cash and Investments	0	819		

The accompanying Notes are an integral part of this Statement

CITY OF TOPPENISH
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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.

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.

b. 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.

c. Cash

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

d. 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.

e. Investments – See Note 3 – Investments

f. Derivatives And Similar Transactions

The City has not engaged in the use or sale of derivatives or similar instruments during 2009.

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 Policy Manual call for the accumulation of vacation leave and sick leave for eligible City employees.

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

Sick leave may be accumulated up to 960 hours. Upon resignation 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.

I Risk Management

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

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. WCIA has a total of 136 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 have been no expenditures exceeding legal appropriations in any of the funds of the City. The City has the following potential litigations and/or law suits pending:

- a. The City has been notified by the Environmental Protection Agency (EPA) of their intent to assess a penalty against the City regarding alleged non-compliance of the City's National Pollution Discharge Elimination System (NPDES) permit requirements. The City is currently negotiating with the EPA regarding the proposed penalty.
- b. The City has pending litigation regarding an alleged false arrest incident. The claim is believed to be without merit and is being vigorously defended by WCIA's legal defense.
- c. The Yakima Regional Clean Air Agency has been unsuccessful in their attempts to collect an annual assessment charged to the City of Toppenish for the years 2007, 2008, 2009 and 2010. The City of Toppenish refuses to pay the assessment, and contends that the Clean Air Agency has no authority in the City of Toppenish which is located upon the Yakama Indian Reservation. The Yakama Nation only recognizes the Federal authority of the Environmental Protection Agency (EPA) for all clean air enforcement on the Reservation, and therefore the Yakima Regional Clean Air Agency has no permitting or enforcement authority on the Yakama Reservation.

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, 2009 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
State Investment Pool	\$7,070,190
U.S Bank/Piper Jaffray – Fed Mortgage Assn	602,078
Smith Barney - Firemen’s Pension Fund	98,877
 Total Investments	 <u>\$7,771,145</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 2009 was \$2.617055 per \$1,000 on an assessed valuation of \$272,220,641 for a total regular levy of \$712,416.28.

In 2008, the City paid off the 1999 General Obligation Bonds (Fire Safety) and did not assess any additional levy amount in 2009.

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays Interfund Loan activity during 2009:

Borrowing Fund	Lending Fund Due To	Balance 01/01/2009	2009 New Loans	2009 Repayments	Balance 12/31/2009
000	405	\$174,270	\$ 0	\$41,700	\$ 132,570
101	405	\$ 5,980	\$ 0	\$ 1,950	\$ 4,030
401	405	\$ 5,970	\$ 0	\$ 1,950	\$ 4,020
403	405	\$ 5,980	\$ 0	\$ 1,950	\$ 4,030
635	405	\$ 12,500	\$ 0	\$ 3,000	\$ 9,500
Totals		\$204,700	\$ 0	\$50,550	\$ 154,150

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 2009. The debt service requirements, including interest, are as follows:

Year	General Obligation Bonded Debt	Revenue Debt	Other Debt	Total Debt
2009	\$151,072	\$ 478,342		\$ 629,414
2010	\$130,914	\$ 476,399		\$ 607,313
2011	\$110,756	\$ 803,723		\$ 914,479
2012	\$110,756	\$ 760,366		\$ 871,122
2013	\$ 90,127	\$ 759,452		\$ 849,579
2014- 2018	\$360,507	\$3,783,557		\$4,144,063
2019- 2023		\$3,177,412		\$3,177,412
2024- 2028		\$1,963,497		\$1,963,497
2029- 2030		\$ 562,096		\$ 562,096
TOTAL	\$954,131	\$12,764,843	\$0	\$13,718,974

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 \$25,077.

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 \$108,749 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

Well No. 9 Construction: The City received loan approval from the Public Works Trust Fund Board for the development of a new well. The City has secured the property which is a requirement for the well permit to be issued by the Yakama Tribal Nation. Initial construction development will begin in 2010. The estimated completion date is unknown at this time.

Wastewater Treatment Plant Upgrade: The City began construction of the Wastewater Treatment Plant Upgrade in 2008. The project is funded through a Centennial Clean Water Grant and two loans through the State Revolving Fund, one from Department of Ecology and the other from the Environmental Protection

Agency (EPA) and Public Works Trust Fund. It is anticipated that the project will be complete in early to mid-2010.

The City Manager was contacted in mid-2009 by the U.S. Department of Health and Indian Health Services to propose a \$500,000 contribution towards the construction of the Wastewater Treatment Plant. The stipulation to the contribution requires the City to reduce the sewer rate for American Indians of all Nations (as verified by Indian Health Services) who reside in the City and receive City Sewer. The U.S. Department of Health, Indian Health Service and the City of Toppenish worked in a cooperative effort to bring this proposal to a successful conclusion.

b. Construction Completion

Railroad Crossing Rehabilitation: The City 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, and retainage paid in 2009.

Miscellaneous Projects: The City began and completed construction on three street projects which included paving of an alley (Post Office), installation of a new sewer lift station (Linden Lift Station) and improvements to the intersection of Toppenish Ave and Washington Ave Improvement. The Toppenish Avenue/Washington Avenue Improvement projected was completed with funding provided through the American Recovery and Reinvestment Act (ARRA).

c. Financial Software Purchase

Due to difficulties with the financial software (Munis), the City Council authorized the purchase of new Financial Software in 2008. The City obtained bids and purchased a cash basis accounting system (Vision). Implementation of the Financial, Payroll and Cash Management modules began in April 2009. The Utility module will be implemented in mid-2010.

d. Conversion from Warrants to Checks

In March 2009 the City Council adopted Ordinance No. 2009-4 which authorized the conversion from Warrants to Checks to pay the City's financial obligations beginning April 1, 2010.

e. Buy-back in Firefighter's Pension Fund

During an internal audit of the City's Pension Trust fund, it was discovered that the City had "Cashed Out" a Firefighter's Pension accrual upon his resignation, then inadvertently neglected to notify the Washington State Department of Retirement Systems which had calculated the Firefighters' retirement allotment based upon the

accrued pension that was assumed to be held by the City. It was determined to be in the best interest of the City to “buy-back” the pension accrual which was approved by Council to transfer those funds from the General Fund to the Pension Trust fund.

f. Interfund Loan Repayment

In 2005, the City Council approve an Interfund Loan from the Solid Waste Fund to the General Fund, Street Fund, Water Fund, and Sewer Fund to implement the a new City-wide telephone system. The original amount of the Interfund loan was \$218,390 to be repaid over a 14-year period. It was discovered in 2009 that the Interfund loan payments were not made in 2007 and 2008, therefore a 2009 Budget Amendment provide for the 2007, 2008 and 2009 loan payments.

g. Negative Fund Ending Balances

The City of Toppenish recognizes that 102 Street Capital Fund (\$6,926) and 413 Wastewater Capital Fund (\$144,735) both have negative Ending Fund Balances as of December 31, 2009. The negative balances have been created by payments of project Pay Estimates to Contractors and Engineers occurring in 2009 while the corresponding revenues, from grant and loan sources are not received until January, 2010. The City of Toppenish includes the pay estimates in their normal voucher packet for Council payment approval, however those checks for construction projects reimbursed by grant and/or loan proceeds are held until the respective reimbursements are receipted by the City. The contractors are notified and agree to the City's payment process during the pre-construction conferences pertaining to each project.

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$2,077,561.00	\$2,083,000.00
311-10-00	Real & Personal Property Taxes	\$631,147.56	\$638,140.00
311-11-00	EMS Levy	\$78,542.93	\$79,110.00
313-10-00	Local Retail Sales & Use Tax	\$614,673.37	\$650,000.00
316-41-00	Utility Tax - Electric	\$402,577.90	\$399,600.00
316-43-00	Utility Tax - Natural Gas	\$150,315.22	\$157,500.00
316-47-00	Utility Tax - Telephone	\$305,333.55	\$258,100.00
316-72-00	Utility Tax - Water	\$298,152.73	\$340,280.00
316-74-00	Utility Tax - Sewer	\$405,521.27	\$470,940.00
316-75-00	Utility Tax - Solid Waste	\$171,833.55	\$166,380.00
316-78-00	Utility Tax - Storm Drainage	\$317.74	\$300.00
317-20-00	Leasehold Excise Tax	\$159.20	\$100.00
321-80-00	Penalties on Rental Licenses	\$1,125.00	\$600.00
321-80-00	Penalties on Business Licenses	\$725.00	\$500.00
321-90-00	Rental Licenses	\$16,660.00	\$16,000.00
321-90-00	Business Licenses	\$35,573.30	\$34,000.00
322-10-00	Building Permits - Plumbing	\$1,102.50	\$2,200.00
322-10-00	Building Permits - Fire	\$1,525.78	\$800.00
322-10-00	Building Permits - Signs	\$397.00	\$300.00
322-10-00	Building Permits - Buildings	\$46,076.74	\$60,000.00
322-10-00	Building Permits - Mechanical	\$844.50	\$300.00
322-30-00	Animal Licenses	\$2,072.50	\$2,500.00
322-80-00	Penalties on Animal Licenses	\$140.00	\$100.00
322-90-00	Gun Permits	\$733.00	\$500.00
331-16-60	Bulletproof Vest Grant Program	\$0.00	\$4,780.00
333-16-60	Project Safe Neighborhood Grant	\$15,071.56	\$10,000.00
333-20-60	X52 Speeding Grant	\$170.60	\$0.00
333-20-61	X52 DUI Grant	\$735.12	\$0.00
333-20-62	X52 Seatbelt Emphasis	\$258.78	\$0.00
334-04-90	State Department of Health Grant	\$1,726.00	\$1,640.00
336-00-98	City Assistance	\$74,974.94	\$114,000.00
336-00-99	Streamlined Sales Tax Mitigation Payments	\$19,585.36	\$14,900.00
336-06-94	Liquor Excise Tax	\$44,664.52	\$46,000.00
336-06-95	Liquor Board Profits	\$62,892.42	\$67,000.00
337-07-00	Interlocal - In Lieu Tax - Yakima Housing Authority	\$2,067.80	\$2,070.00
338-21-00	Law Enforcement Services - Toppenish School	\$55,038.00	\$110,070.00
338-23-00	Room & Board Prisoners/Yakama Nation	\$126,611.49	\$46,100.00
338-23-00	Room & Board Prisoners/State of Wash	\$7,310.00	\$2,000.00
338-23-00	Room & Board Prisoners/City of Zillah	\$3,560.00	\$500.00
338-23-00	SSA Incentive Program	\$800.00	\$0.00
338-23-00	Room & Board Prisoners/City of Yakima	\$126,138.46	\$15,000.00
338-23-00	Room & Board Prisoners/Yakima County	\$17,963.98	\$30,000.00
338-72-00	Library Services	\$7,748.77	\$5,000.00
341-33-00	Court Warrant Processing Fee	\$5,350.21	\$5,000.00

341-33-00	Court Deferred Prosecution	\$77.18	\$200.00
341-43-00	Utility Collection Fees	\$41,890.00	\$41,000.00
341-62-00	Court Photocopy Fees	\$5.00	\$0.00
341-69-00	Photocopy Fees	\$131.48	\$100.00
341-69-00	Police Records Search	\$2,096.45	\$2,000.00
341-70-00	Commissary Sales to Inmates	\$14,120.25	\$13,000.00
341-71-00	Sale of Maps & Publications/Taxable	\$9.27	\$10.00
341-91-00	Election Filing Fees	\$384.00	\$100.00
341-96-00	Employment Examination Fees	\$0.00	\$400.00
341-96-00	Personnel Services	\$765.70	\$100.00
342-10-00	Law Enforcement Services	\$555.00	\$800.00
342-20-00	Fire Protection Services - Sprinkler Fees	\$0.00	\$500.00
342-33-00	Adult Probation Service Charges	\$200.00	\$0.00
342-36-00	Housing & Monitoring of Prisoners	\$926.92	\$100.00
342-37-00	Booking Fees	\$290.00	\$400.00
342-40-00	Fire Inspection Fee	\$265.47	\$500.00
342-90-00	Court Criminal Conviction Fees	\$1,064.55	\$1,300.00
345-81-00	Zoning & Subdivision Fees	\$825.00	\$1,000.00
345-83-00	Plan Check Fees	\$29,989.31	\$20,000.00
345-83-00	Plan Check Fees - Fire	\$823.53	\$500.00
345-89-00	Other Planning & Development Fees	\$365.00	\$400.00
347-30-00	Swim Pool Fees - Pool Party Rental	\$8,998.55	\$8,500.00
347-30-00	Park Use Fees	\$2,278.57	\$1,500.00
347-30-00	Swim Pool Fees - General Admission	\$20,762.37	\$22,000.00
347-30-00	Swim Pool Fees - Season Tickets	\$11,603.36	\$14,000.00
347-30-00	Swim Pool Fees - Discount Tickets	\$399.67	\$400.00
347-60-00	Basketball Program Fees	\$3,579.43	\$0.00
347-60-00	Recreation Program Fees	\$3,104.68	\$15,000.00
347-60-00	Recreation League Fees	\$0.00	\$15,000.00
347-60-00	Swimming Lesson Fees	\$8,598.00	\$11,000.00
347-60-00	Baseball Program Fees	\$3,481.00	\$0.00
347-60-00	Soccer Program Fees	\$4,581.10	\$0.00
347-60-00	Trip Program Fees	\$14,308.40	\$0.00
353-10-00	Court Traffic Infraction Penalties	\$95,056.54	\$75,000.00
353-70-00	Court Non-Traffic Infraction Penalties	\$372.16	\$100.00
354-00-00	Court Civil Parking Infraction Penalties	\$8,586.46	\$4,000.00
355-20-00	Court DUI Fines	\$4,516.41	\$12,000.00
355-80-00	Court Other Criminal Traffic Misdemeanor Fines	\$14,784.23	\$17,000.00
356-50-00	Court Special Investigative Drug Assessment	\$54.28	\$300.00
356-50-00	Court Crime Assessment	\$691.00	\$2,000.00
356-90-00	Court Other Criminal Non-Traffic Fines	\$17,391.05	\$14,500.00
357-30-00	Court Cost Recoupments	\$12,859.12	\$12,000.00
357-31-00	Court Jury Demand Cost	\$0.00	\$10.00
357-32-00	Court Witness Cost	\$13.47	\$40.00
357-33-00	Court Public Defense Cost	\$2,537.35	\$4,000.00
357-35-00	Court Interpreter Cost	\$6.72	\$0.00
359-90-00	False Alarm Fines	\$3,500.00	\$2,000.00
361-11-00	Investment Interest	\$28,681.94	\$20,000.00
361-40-00	Interest on Sales Tax	\$2,420.30	\$3,200.00
362-50-00	Space & Facilities Leases (Long-Term)	\$0.93	\$0.00
367-11-00	Donations from Private Sources	\$46,694.86	\$37,200.00

367-11-00	United Way Contributions	\$12,340.02	\$12,840.00
367-11-00	Park & Recreation Donations	\$2,700.00	\$0.00
369-10-00	Sale of Scrap and Junk	\$11,740.11	\$0.00
369-20-00	Unclaimed Money & Property	\$9.77	\$500.00
369-40-00	Judgments and Settlements	\$263.00	\$0.00
369-81-00	Cashier 2 Over/Short	(\$132.91)	\$50.00
369-81-00	Cashier 1 Over/Short	(\$9.54)	\$50.00
369-81-00	General Account Cash Over/Short	\$37.45	\$50.00
369-81-00	Cashier 3 Over/Short	(\$14.84)	\$50.00
369-90-00	Other Miscellaneous Revenues	(\$3,031.82)	\$400.00
386-00-00	Weapon Permits - State Portion	\$729.00	\$0.00
386-00-00	Sales Tax Collected	\$6,903.89	\$0.00
386-00-00	State Building Code Fee	\$535.49	\$0.00
386-00-00	County Crime Victims	\$2,751.37	\$0.00
386-00-00	Weapons Permits Fingerprints - State Portion	\$650.25	\$0.00
386-83-00	Trauma Care	\$5,350.09	\$0.00
386-88-00	PSEA 3	\$513.68	\$0.00
386-91-00	PSEA 1	\$71,907.70	\$0.00
386-92-00	PSEA 2	\$40,230.34	\$0.00
386-96-00	Crime Lab Analysis	\$657.22	\$0.00
386-97-00	Judicial Information Services	\$17,240.95	\$0.00
386-99-00	School Zone Safety	\$453.09	\$0.00
389-10-00	Miscellaneous Non-Revenue	\$0.00	\$0.00
395-20-00	Compensation for Loss of Capital Assets -Insurance	\$27,370.57	\$23,720.00
397-47-00	Transfer-In From 132 CRT Fund to Close	\$23,280.33	\$23,800.00
397-90-00	Transfer-In/Admin Service Fees	\$868,980.00	\$868,980.00
	TOTAL RESOURCES	\$7,321,880.62	\$7,138,910.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$121,405.00	\$80,000.00
311-10-00	Real & Personal Property Taxes	\$28,158.05	\$28,470.00
334-03-81	TIB R.R. Crossing	\$27,533.08	\$27,500.00
336-00-87	Motor Vehicle Fuel Tax-City	\$198,836.94	\$213,900.00
343-83-00	Storm Drainage Fees	\$1,198.80	\$1,370.00
344-10-00	Pavement Break/Street Jobs	\$6,425.02	\$1,000.00
361-11-00	Investment Interest	\$1,149.07	\$1,800.00
395-10-00	Proceeds From Sales of Capital Assets	\$2,000.00	\$2,000.00
	TOTAL RESOURCES	\$386,705.96	\$356,040.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
334-03-80	TIB McDonald Road Project	\$0.00	\$301,500.00
334-03-88	TIB Toppenish Street Projects	\$116,304.58	\$350,000.00
339-20-20	ARRA - FHWA Grant	\$249,052.87	\$263,300.00
	TOTAL RESOURCES	\$365,357.45	\$914,800.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$731.00	\$750.00
361-11-00	Investment Interest	\$11.35	\$0.00
362-50-00	Space & Facilities Leases	\$3,000.00	\$3,000.00
	TOTAL RESOURCES	\$3,742.35	\$3,750.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$11,997.00	\$12,000.00
361-11-00	Investment Interest	\$88.30	\$300.00
	TOTAL RESOURCES	\$12,085.30	\$12,300.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
361-11-00	Investment Interest	\$1,356.93	\$5,000.00
397-01-00	Transfer-In from 001 General Fund	\$500,000.00	\$500,000.00
	TOTAL RESOURCES	\$501,356.93	\$505,000.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$54,686.00	\$37,400.00
313-30-00	Hotel/Motel Tax	\$44,990.10	\$34,000.00
361-11-00	Investment Interest	\$365.07	\$900.00
397-57-00	Transfer-In from 001 General Fund	\$25,500.00	\$25,500.00
	TOTAL RESOURCES	\$125,541.17	\$97,800.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$17,241.00	\$17,000.00
311-10-00	Real & Personal Property Taxes	\$28,158.05	\$28,470.00
343-60-00	Saturday Service Fee	\$1,050.00	\$800.00
343-60-00	Sale of Grave Site	\$8,700.00	\$10,000.00
343-60-00	Liner Sales	\$10,500.00	\$20,000.00
343-60-00	Open/Close Fees	\$13,650.00	\$20,000.00
343-60-00	Setting Fees	\$2,420.00	\$2,000.00
361-11-00	Investment Interest	\$143.40	\$500.00
362-50-00	Space & Facilities Leases	\$0.00	\$6,000.00
	TOTAL RESOURCES	\$81,862.45	\$104,770.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$1,264.00	\$0.00
333-20-00	ISTEA Grant	\$4,163.77	\$10,380.00
361-11-00	Investment Interest	\$2.78	\$0.00
397-18-00	Transfer-In from 001 General Fund	\$6,700.00	\$8,030.00
	TOTAL RESOURCES	\$12,130.55	\$18,410.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$678,095.00	\$669,000.00
317-34-00	REET 1-First Quarter Percent	\$13,969.27	\$20,000.00
333-20-21	FHWA/WSDOT Grant	\$1,028.27	\$0.00
361-11-00	Investment Interest	\$5,700.40	\$20,000.00
	TOTAL RESOURCES	\$698,792.94	\$709,000.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$41,550.00	\$18,500.00
331-97-04	FEMA Assistance to Firefighters Grant	\$12,048.00	\$12,040.00
334-01-10	WATPA Grant	\$30,000.00	\$30,000.00
337-94-21	Casino Grant - Police	\$29,063.51	\$29,070.00
337-94-22	Casino Grant - Fire	\$16,500.00	\$16,500.00
339-16-80	ARRA Jag Indirect Grant	\$0.00	\$39,010.00
361-11-00	Investment Interest	\$294.70	\$500.00
	TOTAL RESOURCES	\$129,456.21	\$145,620.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$30,544.00	\$30,500.00
361-11-00	Investment Interest	\$224.36	\$800.00
	TOTAL RESOURCES	\$30,768.36	\$31,300.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$88,787.00	\$68,000.00
356-50-00	SIDA Equipment Assessments	\$447.17	\$500.00
361-11-00	Investment Interest	\$422.84	\$2,000.00
369-10-00	Sale of Scrap & Junk	\$7,131.89	\$0.00
369-30-00	Forfeit Property - Federal	\$1,710.50	\$0.00
369-30-00	Forfeit Property - Local	\$5,507.09	\$0.00
386-00-00	Drug Forfeited Property - State Portion	\$513.79	\$0.00
	TOTAL RESOURCES	\$104,520.28	\$70,500.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$226,961.00	\$173,000.00
313-71-00	Criminal Justice Tax	\$101,470.97	\$105,750.00
313-73-00	Public Safety Tax (.3% Sales Tax)	\$194,690.10	\$205,400.00
333-16-60	Project Safe Neighborhood Grant	\$2,672.90	\$0.00
333-20-60	X52 Speeding Grant	\$151.04	\$0.00
333-20-61	X52 DUI Grant	\$690.08	\$0.00
333-20-62	X52 Seatbelt Emphasis	\$172.52	\$0.00
336-06-20	Criminal Justice - High Crime	\$55,689.41	\$53,000.00
336-06-21	Criminal Justice-Violent Crime	\$9,097.73	\$8,500.00
336-06-26	Criminal Justice-Special Programs	\$7,525.81	\$7,010.00
336-06-51	DUI-Cities	\$2,989.79	\$2,000.00
361-11-00	Investment Interest	\$2,005.67	\$6,500.00
367-11-00	Donations From Private Sources	\$100.00	\$0.00
	TOTAL RESOURCES	\$604,217.02	\$561,160.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$23,216.00	\$23,200.00
361-11-00	Investment Interest	\$64.74	\$600.00
	TOTAL RESOURCES	\$23,280.74	\$23,800.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$520,855.00	\$517,500.00
361-11-00	Investment Interest	\$5,625.03	\$13,500.00
361-40-00	Interest on Notes & Loans	\$0.00	\$1,800.00
361-40-00	Interest on Revolving Loan	\$1,335.32	\$0.00
369-90-00	Other Miscellaneous Revenues	\$150.00	\$300.00
391-70-00	Notes Receivable - Principal - HSG I	\$2,720.81	\$4,000.00
391-70-00	Notes Receivable - Principal - HSG I Deferred	\$33,748.64	\$12,200.00
	TOTAL RESOURCES	\$564,434.80	\$549,300.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$131,198.00	\$130,000.00
361-11-00	Investment Interest	\$687.63	\$300.00
361-40-00	Interest on Notes & Loans	\$5,780.95	\$7,400.00
369-90-00	Other Miscellaneous Revenues	\$1,304.30	\$1,000.00
391-70-00	Notes Receivable - Principal - HSG IV	\$10,758.00	\$7,200.00
391-70-00	Notes Receivable - Principal - HSG III	\$10,232.42	\$8,400.00
391-70-00	Notes Receivable -Principal - HSG II	\$42,100.36	\$32,500.00
391-70-00	Notes Receivable - Principal - HSG II Deferred	\$3,205.00	\$8,020.00
	TOTAL RESOURCES	\$205,266.66	\$194,820.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$8,038.00	\$23,000.00
333-14-22	CDBG Grant 2007	\$67,699.77	\$100,000.00
361-11-00	Investment Interest	\$35.15	\$100.00
397-59-00	Transfer-In from 170 Housing Rehabilitation	\$121,115.91	\$121,120.00
	TOTAL RESOURCES	\$196,888.83	\$244,220.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
397-21-00	Transfer-In from 001 G.F. Law Enforcement	\$20,629.48	\$20,690.00
397-34-70	Transfer-In from 401 Water Fund	\$49,218.18	\$49,290.00
397-35-70	Transfer-In from 403 Sewer Fund	\$24,241.90	\$24,290.00
397-37-70	Transfer-In from 405 Solid Waste Fund	\$31,042.88	\$32,410.00
397-76-00	Transfer-In from 001 G.F. Park	\$9,272.54	\$9,770.00
	TOTAL RESOURCES	\$134,404.98	\$136,450.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$164,591.00	\$164,600.00
361-11-00	Investment Interest	\$401.75	\$400.00
	TOTAL RESOURCES	\$164,992.75	\$165,000.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$22,237.00	\$22,300.00
311-10-00	Real & Personal Property Taxes	\$16,487.23	\$16,670.00
361-11-00	Investment Interest	\$79.48	\$300.00
	TOTAL RESOURCES	\$38,803.71	\$39,270.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$662,039.00	\$653,000.00
343-40-00	Water Sales Commercial Fire Sprinklers	\$252.00	\$250.00
343-40-00	Water Connection Fees	\$11,992.00	\$5,200.00
343-40-00	Water Sales Commercial	\$168,800.18	\$160,000.00
343-40-00	Water Turn Off Fees	\$18,816.20	\$20,000.00
343-40-00	Water Sales Residential	\$979,781.48	\$931,050.00
343-40-00	Water Sales Public Authorities	\$34,581.60	\$28,290.00
343-40-00	Water Hydrant Sales	\$1,836.76	\$0.00
343-40-00	Water Sales City	\$37,744.43	\$32,300.00
361-11-00	Investment Interest	\$7,943.63	\$15,000.00
362-50-00	Space & Facilities Leases	\$52,269.46	\$39,700.00
363-00-00	Insurance Recoveries	\$1,868.17	\$1,870.00
369-10-00	Sale of Scrap & Junk	\$45.25	\$0.00
369-90-00	Other Miscellaneous Revenue	\$4,099.10	\$0.00
389-00-10	Utility Receipts - AS400/Munis Conversion	(\$720.58)	\$0.00
395-20-00	Compensation for Loss of Capital Assets -Insurance	\$19,268.82	\$18,240.00
397-34-00	Transfer-In from 221 LL Guaranty Fund to Close	\$82,496.25	\$82,500.00
	TOTAL RESOURCES	\$2,083,113.75	\$1,987,400.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$186,507.00	\$0.00
389-90-00	Utility Deposits	\$8,418.00	\$0.00
	TOTAL RESOURCES	\$194,925.00	\$0.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$731,908.00	\$770,000.00
341-96-00	Charges for Personnel Services	\$103.64	\$0.00
342-40-00	Sewer Inspection Fee	\$165.00	\$140.00
343-50-00	Sewer Sales City	\$6,746.04	\$6,900.00
343-50-00	Sewer Sales Residential	\$1,312,823.28	\$1,290,500.00
343-50-00	Sewer Sales Commercial	\$251,858.76	\$233,500.00
343-50-00	Sewer Sales Public Authorities	\$22,101.69	\$27,400.00
343-50-00	Sewer Service Assistance Fees	\$513.00	\$1,000.00
343-50-00	Sewer Connection Fees	\$1,000.00	\$1,000.00
361-11-00	Investment Interest	\$6,789.68	\$20,000.00
369-90-00	Other Miscellaneous Revenue	\$4,525.50	\$0.00
395-20-00	Compensation for Loss of Capital Assets -Insurance	\$19,268.81	\$18,240.00
397-35-00	Transfer-In from 221 LL Guaranty Fund to Close	\$82,496.24	\$82,500.00
	TOTAL RESOURCES	\$2,440,299.64	\$2,451,180.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$65,124.00	\$24,000.00
343-70-00	Solid Waste Services Yard Waste	\$4,644.27	\$0.00
343-70-00	Solid Waste Services	\$591,726.07	\$600,560.00
343-70-00	Solid Waste Services Extra Hauls	\$10,282.90	\$14,300.00
343-70-00	Solid Waste Services City	\$3,520.80	\$6,680.00
361-11-00	Investment Interest	\$981.10	\$6,000.00
366-10-00	Interfund Loan Interest	\$24,620.00	\$24,620.00
369-90-00	Other Miscellaneous Revenue	\$387.65	\$0.00
381-20-00	Loan Repayment Received	\$50,550.00	\$50,550.00
395-20-00	Compensation for Loss of Capital Assets -Insurance	\$243,568.55	\$241,480.00
	TOTAL RESOURCES	\$995,405.34	\$968,190.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$277,792.00	\$225,000.00
361-11-00	Investment Interest	\$2,368.49	\$1,000.00
379-34-00	General Facility Fee - Water	\$6,000.00	\$5,000.00
382-80-00	Well #9 Project	\$0.00	\$2,862,700.00
382-80-00	PWTF#6 Water System Imp Design	\$31,072.29	\$0.00
382-90-00	Local Program Proceeds	\$26,717.16	\$0.00
397-34-60	Transfer-In from 401 Water	\$70,000.00	\$70,000.00
397-34-60	Transfer-In 1% from 401 Water \	\$11,838.53	\$12,250.00
	TOTAL RESOURCES	\$425,788.47	\$3,175,950.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	(\$1,494,127.00)	\$330,000.00
334-03-10	Ecology CCWF Grant - State	\$2,517,795.48	\$2,170,740.00
361-11-00	Investment Interest	\$2,021.80	\$20,000.00
379-35-00	General Facility Fee - Sewer	\$4,800.00	\$5,000.00
382-80-00	Ecology SRF Loan - State	\$2,649,806.49	\$3,156,060.00
382-80-00	Ecology SRF Loan - Federal	\$1,841,390.96	\$2,193,200.00
382-90-00	Local Program Proceeds	\$13,444.60	\$0.00
397-35-60	Transfer-In 1% from 403 Sewer	\$15,865.75	\$15,800.00
397-35-60	Transfer-In from 403 Sewer	\$103,040.00	\$103,040.00
	TOTAL RESOURCES	\$5,654,038.08	\$7,993,840.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$108,422.00	\$69,000.00
361-11-00	Investment Interest	\$703.23	\$3,000.00
397-34-70	Transfer-In PWTF #6 - Water	\$42,780.00	\$42,780.00
397-34-70	Transfer-In PWTF #8 - Water	\$7,670.01	\$7,670.00
397-34-70	Transfer-In PWTF #1 - Water	\$47,190.00	\$47,190.00
397-35-70	Transfer-In PWTF #4 - Sewer	\$68,240.01	\$68,240.00
397-35-70	Transfer-In PWTF #7 - Sewer	\$44,540.01	\$44,540.00
397-35-70	Transfer-In PWTF #5 - Sewer	\$75,459.99	\$75,460.00
	TOTAL RESOURCES	\$395,005.25	\$357,880.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$227,769.00	\$325,500.00
361-11-00	Investment Interest	\$3,035.60	\$9,000.00
397-35-70	Transfer-In from 403 Sewer	\$192,490.00	\$192,490.00
	TOTAL RESOURCES	\$423,294.60	\$526,990.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$211,280.00	\$211,280.00
	TOTAL RESOURCES	\$211,280.00	\$211,280.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$87,404.00	\$126,800.00
361-11-00	Investment Interest	\$2,434.67	\$4,000.00
365-90-00	Interfund Vehicle Contribution	\$33,000.00	\$33,000.00
397-37-94	Transfer-in from 405/Ins Recovery	\$224,299.75	\$224,300.00
	TOTAL RESOURCES	\$347,138.42	\$388,100.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$240,864.00	\$241,000.00
361-11-00	Investment Interest	\$1,789.75	\$6,900.00
389-91-00	Perpetual Care	\$5,750.00	\$8,000.00
	TOTAL RESOURCES	\$248,403.75	\$255,900.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$35,493.00	\$38,700.00
336-06-91	Fire Insurance Premiums	\$4,774.16	\$4,100.00
361-11-00	Investment Interest	\$5,476.43	\$300.00
397-16-00	Transfer-In from 001 General Fund	\$15,260.00	\$15,260.00
	TOTAL RESOURCES	\$61,003.59	\$58,360.00

DETAIL OF REVENUES AND OTHER SOURCES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$125,223.00	\$118,000.00
316-46-00	B&O Tax - Toppenish	\$47,126.98	\$45,500.00
316-46-00	Franchise Fees - Toppenish	\$32,765.99	\$28,000.00
341-69-00	Video Reprints	\$133.89	\$250.00
341-96-00	Interlocal Franchise Fee - Granger	\$8,848.74	\$7,700.00
341-96-00	Interlocal B&O Tax - Granger	\$11,752.88	\$15,500.00
341-96-00	Interlocal B&O Tax - Zillah	\$21,305.82	\$25,000.00
341-96-00	Interlocal B&O Tax - Wapato	\$16,019.09	\$16,500.00
341-96-00	Interlocal Franchise Fee - Wapato	\$13,059.03	\$11,000.00
341-96-00	Interlocal Franchise Fee - Zillah	\$16,959.72	\$15,000.00
342-80-00	Webhosting Services	\$2,400.00	\$2,400.00
361-11-00	Investment Interest	\$1,159.15	\$3,500.00
	TOTAL RESOURCES	\$296,754.29	\$288,350.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
361-11-00	Investment Interest	\$24.70	\$0.00
397-57-00	Transfer-In from 635 Cable TV	\$10,000.00	\$10,000.00
	TOTAL RESOURCES	\$10,024.70	\$10,000.00

DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
308-00-00	Beginning Fund Balance	\$2,399,330.00	\$0.00
389-00-10	Claims Clearing Fund Adjustment	\$3,326,392.00	\$0.00
	TOTAL RESOURCES	\$5,725,722.00	\$0.00

DETAIL OF EXPENDITURES AND OTHER USES
For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
511-60-10	Salaries & Wages	\$32,838.78	\$34,200.00
511-60-20	Social Security	\$2,512.26	\$2,620.00
511-60-20	Industrial Insurance	\$74.58	\$100.00
511-60-31	Photocopies	\$541.68	\$500.00
511-60-31	Office & Operating Supplies	\$557.92	\$500.00
511-60-41	Professional Services	\$1,620.00	\$3,680.00
511-60-42	Telephone & Postage	\$141.11	\$250.00
511-60-43	Travel	\$2,605.27	\$6,000.00
511-60-49	Memberships & Registrations	\$1,370.00	\$2,500.00
511-70-51	Election Costs	\$4,529.21	\$14,000.00
512-50-10	Overtime	\$174.31	\$1,500.00
512-50-10	Longevity	\$1,770.00	\$2,280.00
512-50-10	Salaries & Wages	\$82,548.24	\$78,800.00
512-50-20	Social Security	\$6,334.31	\$6,320.00
512-50-20	Industrial Insurance	\$475.55	\$550.00
512-50-20	Employee Medical Insurance	\$24,232.24	\$28,850.00
512-50-20	Retirement/PERS	\$5,659.60	\$6,710.00
512-50-31	Photocopies	\$231.15	\$1,800.00
512-50-31	Office & Operating Supplies	\$3,517.26	\$3,000.00
512-50-41	Municipal Court Judicial Services	\$32,493.90	\$30,900.00
512-50-41	Counsel for Indigents	\$62,061.45	\$61,000.00
512-50-41	Interpreting Services	\$9,640.00	\$10,000.00
512-50-42	Telephone & Postage	\$3,939.02	\$2,380.00
512-50-43	Travel	\$75.05	\$1,500.00
512-50-49	Witness/Filing/Recording Fees	\$530.00	\$1,100.00
512-50-49	Memberships & Registrations	\$287.00	\$800.00
512-50-49	Miscellaneous Fees & Charges	\$642.36	\$800.00
513-10-10	Longevity	\$7,464.40	\$2,210.00
513-10-10	Salaries & Wages	\$204,941.56	\$141,180.00
513-10-20	Social Security	\$11,185.78	\$10,970.00
513-10-20	Employee Medical Insurance	\$27,233.08	\$29,050.00
513-10-20	Retirement/PERS	\$2,252.91	\$2,800.00
513-10-20	Industrial Insurance	\$674.46	\$470.00
513-10-31	Office & Operating Supplies	\$583.59	\$850.00
513-10-31	Photocopies	\$205.57	\$200.00
513-10-35	Small Tools & Minor Equipment	\$0.00	\$200.00
513-10-41	Professional Services	\$24.48	\$66,000.00
513-10-42	Telephone & Postage	\$2,027.93	\$900.00
513-10-43	Travel	\$2,870.52	\$5,500.00
513-10-45	Rental	\$1,784.88	\$1,940.00
513-10-48	Repair & Maintenance Equipment	\$0.00	\$300.00
513-10-49	Miscellaneous Fees & Charges	\$33.75	\$0.00
513-10-49	Memberships & Registrations	\$2,324.32	\$2,500.00
514-23-10	Salaries & Wages Part-Time	\$19,903.30	\$18,000.00
514-23-10	Longevity	\$421.16	\$400.00
514-23-10	Salaries & Wages	\$163,852.19	\$169,760.00
514-23-10	Overtime	\$126.11	\$2,100.00
514-23-20	Employee Medical Insurance	\$45,740.26	\$51,640.00
514-23-20	Retirement/PERS	\$11,159.36	\$13,750.00

DETAIL OF EXPENDITURES AND OTHER USES
For the Year Ending December 31, 2009

514-23-20	Social Security	\$13,667.41	\$13,180.00
514-23-20	Industrial Insurance	\$800.04	\$850.00
514-23-31	Office & Operating Supplies	\$5,682.56	\$8,500.00
514-23-31	Photocopies	\$761.51	\$550.00
514-23-41	Accounting & Auditing Services	\$10,957.50	\$25,000.00
514-23-41	Professional Services	\$2,235.60	\$500.00
514-23-42	Telephone & Postage	\$5,188.14	\$3,000.00
514-23-43	Travel	\$538.01	\$3,000.00
514-23-45	Rentals	\$5,819.11	\$5,500.00
514-23-48	Repair & Maintenance Equipment	\$667.00	\$900.00
514-23-49	Memberships & Registrations	\$1,829.20	\$3,000.00
514-23-49	Miscellaneous Fees & Charges	\$832.00	\$100.00
514-23-53	Excise Taxes	\$634.60	\$150.00
514-30-10	Salaries & Wages	\$26,389.50	\$26,940.00
514-30-10	Overtime	\$35.98	\$150.00
514-30-10	Longevity	\$293.96	\$310.00
514-30-20	Social Security	\$1,982.42	\$2,100.00
514-30-20	Retirement/PERS	\$1,809.44	\$2,230.00
514-30-20	Employee Medical Insurance	\$6,794.07	\$6,840.00
514-30-20	Industrial Insurance	\$124.82	\$140.00
514-30-31	Office & Operating Supplies	\$504.45	\$500.00
514-30-31	Photocopies	\$0.00	\$100.00
514-30-42	Telephone & Postage	\$436.22	\$300.00
514-30-43	Travel	\$141.91	\$2,800.00
514-30-44	Advertising	\$1,796.00	\$2,000.00
514-30-49	Printing	\$0.00	\$500.00
514-30-49	Memberships & Registrations	\$2,253.00	\$1,500.00
514-30-49	Codification Services	\$2,121.40	\$5,000.00
514-30-49	Miscellaneous Fees & Charges	\$667.64	\$0.00
514-70-20	Medical Insurance/Police Retirees	\$55,671.84	\$57,400.00
514-70-20	Medical Insurance/Fire Retirees	\$46,342.74	\$47,300.00
514-70-20	LEOFF Out Pocket Medical	\$6,734.61	\$6,000.00
514-70-20	Workers Comp Retro Program	\$3,835.84	\$6,000.00
514-70-46	Insurance	\$66,880.33	\$66,730.00
515-20-31	Office & Operating Supplies	\$31.56	\$50.00
515-20-31	Photocopies	\$2.04	\$20.00
515-20-41	Professional Services	\$40,978.74	\$46,000.00
515-20-43	Travel	\$0.00	\$1,000.00
515-20-49	Memberships & Registrations	\$10.00	\$100.00
516-20-10	Salaries & Wages Part-Time	\$2,500.20	\$6,000.00
516-20-10	Salaries & Wages	\$16,808.40	\$20,160.00
516-20-10	Longevity	\$24.00	\$30.00
516-20-20	Social Security	\$1,421.43	\$1,550.00
516-20-20	Industrial Insurance	\$85.80	\$110.00
516-20-20	Employee Medical Insurance	\$4,819.91	\$4,980.00
516-20-20	Retirement/PERS	\$1,143.24	\$1,400.00
516-20-31	Photocopies	\$11.92	\$500.00
516-20-31	Office & Operating Supplies	\$1,632.50	\$2,000.00
516-20-31	Wellness Program Supplies	\$229.65	\$250.00
516-20-41	Pre-Employment Services	\$7,636.12	\$6,000.00
516-20-41	Wellness Program Profession Services	\$30.00	\$500.00

DETAIL OF EXPENDITURES AND OTHER USES
For the Year Ending December 31, 2009

516-20-41	Legal Services	\$491.93	\$1,000.00
516-20-41	Professional Services	\$6,912.83	\$4,000.00
516-20-42	Telephone & Postage	\$232.01	\$600.00
516-20-43	Wellness Program Travel	\$775.62	\$200.00
516-20-43	Travel	\$156.10	\$2,500.00
516-20-44	Advertising	\$2,803.84	\$5,500.00
516-20-49	Wellness Program Registrations	\$0.00	\$200.00
516-20-49	Memberships & Registrations	\$873.00	\$1,200.00
516-20-49	Miscellaneous Fees & Charges	\$40.00	\$100.00
518-30-10	Longevity	\$12.00	\$20.00
518-30-10	Salaries & Wages	\$2,184.90	\$2,190.00
518-30-10	Overtime	\$64.11	\$1,020.00
518-30-20	Retirement/PERS	\$149.67	\$270.00
518-30-20	Social Security	\$171.52	\$250.00
518-30-20	Industrial Insurance	\$84.68	\$100.00
518-30-20	Employee Medical Insurance	\$531.59	\$510.00
518-30-31	Office & Operating Supplies	\$372.16	\$500.00
518-30-31	Operating/Maintenance Supplies - General	\$3,573.63	\$12,000.00
518-30-35	Small Tools & Minor Equipment	\$0.00	\$500.00
518-30-41	Alarm Monitoring - Library	\$253.00	\$380.00
518-30-41	Janitorial Services	\$0.00	\$6,150.00
518-30-41	Alarm Monitoring	\$336.52	\$450.00
518-30-42	Telephone & Postage	\$0.00	\$540.00
518-30-42	Telephone & Postage - Library	\$43.35	\$560.00
518-30-47	Fuel for Heating - Library	\$4,043.37	\$7,410.00
518-30-47	Fuel for Heating	\$17,122.70	\$31,590.00
518-30-47	City Utility Services - Library	\$1,273.40	\$6,560.00
518-30-47	Electricity	\$23,697.03	\$21,330.00
518-30-47	Electricity - Library	\$1,671.01	\$3,770.00
518-30-47	City Utility Services	\$7,460.38	\$1,840.00
518-30-48	Repair & Maintenance Equipment	\$118.92	\$300.00
518-30-48	Repair & Maintenance Fire Bldg	\$5,086.77	\$6,000.00
518-30-48	Repair & Maintenance City Hall Bldg	\$5,838.69	\$5,300.00
518-30-48	Repair & Maintenance Recreation Bldg	\$752.76	\$5,000.00
518-30-48	Repair & Maintenance Police Bldg	\$14,888.39	\$16,000.00
518-30-48	Repair & Maintenance Library Bldg	\$17.32	\$2,000.00
518-30-49	Miscellaneous Fees & Charges	\$0.00	\$100.00
518-80-20	Unemployment Compensation	\$1,518.99	\$1,400.00
518-80-31	Office & Operating Supplies	\$2,904.94	\$8,500.00
518-80-41	Professional Services	\$36,156.96	\$35,600.00
518-80-43	Travel	\$0.00	\$500.00
518-80-48	Repair & Maintenance Software	\$18,886.56	\$19,000.00
519-90-49	Crime Stoppers	\$500.00	\$500.00
519-90-49	Community Safety Network	\$0.00	\$500.00
519-90-49	YVCOG	\$4,565.00	\$4,570.00
519-90-49	Memberships & Registrations	\$100.00	\$100.00
519-90-49	Miscellaneous Fees & Charges	\$1,250.00	\$250.00
519-90-49	Chamber of Commerce	\$140.00	\$130.00
519-90-49	Association of WA Cities	\$5,622.74	\$5,750.00
519-90-49	New Vision	\$1,650.00	\$1,650.00
519-90-49	RHTT	\$1,000.00	\$1,000.00

DETAIL OF EXPENDITURES AND OTHER USES
For the Year Ending December 31, 2009

521-10-10	Salaries & Wages	\$127,332.37	\$139,370.00
521-10-10	Longevity	\$2,390.00	\$2,040.00
521-10-20	Retirement/LEOFF	\$6,779.92	\$7,460.00
521-10-20	Uniforms & Clothing	\$2,203.55	\$2,200.00
521-10-20	Employee Medical Insurance	\$35,217.27	\$37,500.00
521-10-20	Social Security	\$9,743.23	\$10,720.00
521-10-20	Industrial Insurance	\$2,658.10	\$2,600.00
521-10-20	Uniform Cleaning	\$170.56	\$200.00
521-10-31	Office & Operating Supplies	\$1,615.83	\$1,900.00
521-10-32	Fuel Vehicles	\$1,087.38	\$2,000.00
521-10-41	Professional Services	\$0.00	\$200.00
521-10-42	Telephone & Postage	\$1,151.20	\$0.00
521-10-43	Travel	\$3,068.43	\$3,250.00
521-10-49	Memberships & Registrations	\$1,739.00	\$1,750.00
521-21-10	Overtime	\$25,059.29	\$25,000.00
521-21-10	Longevity	\$1,030.00	\$480.00
521-21-10	Salaries & Wages	\$81,862.04	\$106,680.00
521-21-20	Employee Medical Insurance	\$28,138.56	\$34,980.00
521-21-20	Industrial Insurance	\$2,752.88	\$3,150.00
521-21-20	Social Security	\$8,084.60	\$10,040.00
521-21-20	Uniform Cleaning	\$68.85	\$200.00
521-21-20	Retirement/LEOFF	\$5,695.95	\$6,980.00
521-21-20	Uniforms & Clothing	\$1,021.41	\$1,500.00
521-21-31	Operating/Maintenance Supplies - Vehicles	\$280.72	\$200.00
521-21-31	Office & Operating Supplies	\$1,128.15	\$1,500.00
521-21-32	Fuel Vehicles	\$2,853.83	\$2,600.00
521-21-35	Small Tools & Minor Equipment	\$313.64	\$600.00
521-21-42	Telephone & Postage	\$1,072.86	\$0.00
521-21-43	Travel	\$1,557.13	\$3,000.00
521-21-48	Repair & Maintenance Vehicles	\$890.57	\$2,000.00
521-21-49	Memberships & Registrations	\$1,445.00	\$600.00
521-21-49	Miscellaneous Fees & Charges	\$1,468.64	\$600.00
521-22-10	Salaries & Wages	\$389,196.07	\$431,120.00
521-22-10	Longevity	\$4,090.00	\$3,260.00
521-22-10	Overtime	\$47,846.20	\$50,000.00
521-22-20	Employee Medical Insurance	\$122,725.29	\$136,210.00
521-22-20	Social Security	\$33,152.97	\$36,950.00
521-22-20	Uniforms & Clothing	\$13,083.87	\$11,500.00
521-22-20	Retirement/LEOFF	\$23,426.33	\$25,700.00
521-22-20	Industrial Insurance	\$11,277.14	\$13,150.00
521-22-20	Uniform Cleaning	\$179.64	\$1,500.00
521-22-31	Office & Operating Supplies	\$6,429.70	\$6,000.00
521-22-31	Operating/Maintenance Supplies - Vehicles	\$5,548.09	\$2,000.00
521-22-31	Range Supplies	\$6,143.62	\$6,000.00
521-22-32	Fuel Vehicles	\$25,574.39	\$40,000.00
521-22-35	Small Tools & Minor Equipment	\$1,538.43	\$1,500.00
521-22-41	Professional Services	\$1,703.47	\$2,000.00
521-22-42	Telephone & Postage	\$3,062.23	\$0.00
521-22-43	Travel	\$7,703.97	\$9,700.00
521-22-48	Repair & Maintenance Equipment	\$1,517.82	\$800.00
521-22-48	Repair & Maintenance Vehicles	\$21,706.61	\$20,000.00

DETAIL OF EXPENDITURES AND OTHER USES
For the Year Ending December 31, 2009

521-22-49	Memberships & Registrations	\$7,387.85	\$4,300.00
521-22-49	Miscellaneous Fees & Charges	\$351.40	\$1,000.00
521-30-10	Salaries & Wages	\$110,151.99	\$110,030.00
521-30-10	Longevity	\$4,080.00	\$4,080.00
521-30-10	Overtime	\$8,911.01	\$9,220.00
521-30-20	Social Security	\$9,232.08	\$9,130.00
521-30-20	Employee Medical Insurance	\$37,950.54	\$37,270.00
521-30-20	Industrial Insurance	\$2,881.28	\$2,850.00
521-30-20	Uniforms & Clothing	\$1,367.99	\$1,500.00
521-30-20	Uniform Cleaning	\$0.00	\$500.00
521-30-20	Retirement/LEOFF	\$6,587.34	\$6,350.00
521-30-31	Office & Operating Supplies	\$552.10	\$0.00
521-30-31	Community Policing Supplies	\$2,367.33	\$3,000.00
521-30-32	Fuel Vehicles	\$0.00	\$200.00
521-30-42	Telephone & Postage	\$882.97	\$0.00
521-30-43	Travel	\$1,447.03	\$2,500.00
521-30-49	Memberships & Registrations	\$899.58	\$800.00
522-10-10	Salaries & Wages	\$71,281.42	\$74,410.00
522-10-10	Longevity	\$1,287.76	\$840.00
522-10-20	Retirement/LEOFF	\$3,879.71	\$4,010.00
522-10-20	Uniform Cleaning	\$0.00	\$50.00
522-10-20	Employee Medical Insurance	\$14,896.26	\$15,700.00
522-10-20	Social Security	\$1,040.26	\$1,100.00
522-10-20	Industrial Insurance	\$1,481.48	\$1,650.00
522-10-20	Uniforms & Clothing	\$395.35	\$1,250.00
522-10-31	Office & Operating Supplies	\$363.83	\$500.00
522-10-32	Fuel Vehicles	\$0.00	\$500.00
522-10-41	Professional Services	\$91.72	\$250.00
522-10-43	Travel	\$60.01	\$1,000.00
522-10-49	Memberships & Registrations	\$150.00	\$750.00
522-20-10	Longevity	\$5,400.00	\$5,320.00
522-20-10	Salaries & Wages - Volunteers	\$8,535.99	\$7,000.00
522-20-10	Overtime	\$35,202.52	\$41,850.00
522-20-10	Salaries & Wages	\$267,531.92	\$268,890.00
522-20-20	Industrial Insurance	\$11,327.77	\$10,060.00
522-20-20	Employee Physicals	\$179.00	\$500.00
522-20-20	Employee Medical Insurance	\$67,379.88	\$54,640.00
522-20-20	Uniforms & Clothing	\$7,832.59	\$11,550.00
522-20-20	Uniform Cleaning	\$21.58	\$200.00
522-20-20	Volunteer Insurance	\$750.00	\$1,000.00
522-20-20	Social Security	\$4,423.62	\$4,580.00
522-20-20	Retirement/LEOFF	\$16,138.14	\$16,810.00
522-20-31	Operating/Maintenance Supplies - General	\$1,858.17	\$2,500.00
522-20-31	Operating/Maintenance Supplies - Vehicles	\$222.29	\$2,500.00
522-20-31	Office & Operating Supplies	\$1,795.50	\$3,500.00
522-20-31	Protective Clothing	\$5,023.31	\$4,000.00
522-20-31	Photocopies	\$11.28	\$50.00
522-20-31	Fire Prevention Supplies	\$1,028.42	\$1,000.00
522-20-32	Fuel Vehicles	\$2,265.67	\$2,500.00
522-20-35	Small Tools & Minor Equipment	\$893.39	\$5,000.00
522-20-41	Dispatch Services	\$11,889.99	\$12,500.00

DETAIL OF EXPENDITURES AND OTHER USES
For the Year Ending December 31, 2009

522-20-41	Medical Services	\$130.00	\$500.00
522-20-41	Records Management	\$0.00	\$250.00
522-20-41	Professional Services	\$370.00	\$250.00
522-20-42	Telephone & Postage	\$3,481.08	\$3,000.00
522-20-43	Travel	\$111.86	\$1,500.00
522-20-43	Volunteer Training	\$10.00	\$500.00
522-20-48	Repair & Maintenance Vehicles	\$4,843.84	\$8,000.00
522-20-48	Repair & Maintenance Equipment	\$4,159.36	\$3,000.00
522-20-49	Miscellaneous Fees & Charges	\$2,431.57	\$3,500.00
522-20-49	Memberships & Registrations	\$2,244.20	\$1,750.00
523-60-10	Salaries & Wages	\$159,279.85	\$160,800.00
523-60-10	Overtime	\$7,739.85	\$5,220.00
523-60-10	Longevity	\$340.00	\$120.00
523-60-20	Retirement/PSERS	\$14,442.86	\$14,560.00
523-60-20	Uniforms & Clothing	\$2,333.15	\$3,000.00
523-60-20	Employee Medical Insurance	\$67,440.11	\$68,490.00
523-60-20	Social Security	\$12,524.46	\$12,710.00
523-60-20	Uniform Cleaning	\$287.69	\$500.00
523-60-20	Industrial Insurance	\$6,584.65	\$7,600.00
523-60-31	Operating/Maintenance Supplies - General	\$22,184.16	\$11,000.00
523-60-31	Food for Prisoners	\$68,121.89	\$71,500.00
523-60-32	Fuel Vehicles	\$311.47	\$1,250.00
523-60-34	Commissary Supplies	\$9,923.98	\$11,000.00
523-60-35	Small Tools & Minor Equipment	\$863.23	\$1,000.00
523-60-41	Medical Services	\$71,669.09	\$50,000.00
523-60-43	Travel	\$845.98	\$3,500.00
523-60-48	Repair & Maintenance Vehicles	\$204.99	\$1,000.00
523-60-48	Repair & Maintenance Equipment	\$629.14	\$1,200.00
523-60-49	Miscellaneous Fees & Charges	\$0.00	\$100.00
523-60-49	Miscellaneous Contractual Services	\$11,158.17	\$25,000.00
523-60-49	Memberships & Registrations	\$180.00	\$0.00
523-60-53	Excise Taxes	\$61.07	\$30.00
524-20-10	Salaries & Wages	\$60,193.20	\$70,790.00
524-20-10	Longevity	\$2,092.25	\$2,040.00
524-20-10	Overtime	\$0.00	\$500.00
524-20-20	Social Security	\$4,518.40	\$5,610.00
524-20-20	Industrial Insurance	\$1,729.28	\$1,630.00
524-20-20	Retirement/PERS	\$4,300.12	\$5,960.00
524-20-20	Employee Medical Insurance	\$22,507.19	\$28,860.00
524-20-31	Office & Operating Supplies	\$885.07	\$600.00
524-20-31	Photocopies	\$33.61	\$150.00
524-20-32	Fuel Vehicles	\$323.25	\$1,000.00
524-20-35	Small Tools & Minor Equipment	\$0.00	\$50.00
524-20-41	Professional Services	\$2,430.13	\$6,000.00
524-20-42	Telephone & Postage	\$2,924.74	\$1,500.00
524-20-43	Travel	\$20.90	\$1,100.00
524-20-44	Advertising	\$0.00	\$500.00
524-20-48	Repair & Maintenance Equipment	\$0.00	\$500.00
524-20-48	Repair & Maintenance Vehicles	\$80.92	\$700.00
524-20-49	Memberships & Registrations	\$215.00	\$800.00
525-60-51	Emergency Preparedness	\$6,499.00	\$6,500.00

DETAIL OF EXPENDITURES AND OTHER USES
For the Year Ending December 31, 2009

526-80-10	Salaries & Wages - Volunteers	\$7,447.01	\$16,000.00
526-80-10	Salaries & Wages	\$29,725.88	\$38,150.00
526-80-10	Overtime	\$3,911.45	\$4,650.00
526-80-10	Longevity	\$600.00	\$690.00
526-80-20	Retirement/LEOFF	\$1,793.24	\$2,320.00
526-80-20	Social Security	\$491.57	\$630.00
526-80-20	Industrial Insurance	\$1,258.68	\$1,310.00
526-80-20	Employee Medical Insurance	\$7,486.82	\$7,820.00
526-80-31	Operating/Maintenance Supplies - General	\$1,542.59	\$2,500.00
526-80-32	Fuel Vehicles	\$2,657.88	\$3,500.00
526-80-35	Small Tools & Minor Equipment	\$132.85	\$2,500.00
526-80-41	Medical Services	\$241.21	\$500.00
526-80-41	Dispatch Services	\$11,889.99	\$12,500.00
526-80-48	Repair & Maintenance Vehicles	\$10.88	\$3,000.00
528-80-10	Overtime	\$34,658.54	\$25,000.00
528-80-10	Longevity	\$5,210.00	\$4,360.00
528-80-10	Salaries & Wages	\$221,177.51	\$241,340.00
528-80-20	Employee Medical Insurance	\$63,578.71	\$94,540.00
528-80-20	Uniforms & Clothing	\$567.45	\$1,000.00
528-80-20	Retirement/PERS	\$17,646.18	\$21,920.00
528-80-20	Industrial Insurance	\$1,484.60	\$2,050.00
528-80-20	Uniform Cleaning	\$502.99	\$1,000.00
528-80-20	Social Security	\$19,466.89	\$20,650.00
528-80-31	Office & Operating Supplies	\$8,324.13	\$8,000.00
528-80-31	Photocopies	\$1,145.97	\$700.00
528-80-35	Small Tools & Minor Equipment	\$817.54	\$2,000.00
528-80-42	Telephone & Postage	\$13,281.07	\$17,000.00
528-80-43	Travel	\$2,656.25	\$2,000.00
528-80-45	Rentals	\$10,126.28	\$8,000.00
528-80-48	Repair & Maintenance Equipment	\$31,524.15	\$32,610.00
528-80-49	Memberships & Registrations	\$455.00	\$600.00
528-80-49	Miscellaneous Fees & Charges	\$2,282.10	\$3,000.00
528-80-53	Excise Taxes	\$9.43	\$50.00
539-30-31	Office & Operating Supplies	\$404.33	\$500.00
539-30-41	Professional Services	\$28,200.00	\$28,200.00
557-30-44	Tourism Advertising	\$1,200.00	\$2,000.00
558-60-31	Office & Operating Supplies	\$329.23	\$350.00
558-60-31	Photocopies	\$63.29	\$100.00
558-60-41	Professional Services	\$4,710.46	\$35,000.00
558-60-42	Telephone & Postage	\$88.60	\$500.00
558-60-43	Travel	\$88.35	\$0.00
558-60-44	Advertising	\$795.84	\$1,000.00
566-90-51	2% Alcohol Distribution	\$2,190.39	\$2,260.00
574-20-10	Overtime	\$0.00	\$400.00
574-20-10	Salaries & Wages	\$58,928.31	\$63,330.00
574-20-20	Retirement/PERS	\$3,971.69	\$5,180.00
574-20-20	Employee Medical Insurance	\$13,265.79	\$18,720.00
574-20-20	Industrial Insurance	\$277.85	\$330.00
574-20-20	Social Security	\$4,405.13	\$4,880.00
574-20-31	Photocopies	\$220.71	\$200.00
574-20-31	Operating/Maintenance Supplies - General	\$610.13	\$6,500.00

DETAIL OF EXPENDITURES AND OTHER USES
For the Year Ending December 31, 2009

574-20-31	Office & Operating Supplies	\$1,938.87	\$1,500.00
574-20-35	Small Tools & Minor Equipment	\$241.83	\$250.00
574-20-41	Professional Services	\$4,876.89	\$3,000.00
574-20-42	Telephone & Postage	\$2,266.59	\$1,500.00
574-20-43	Travel	\$199.67	\$900.00
574-20-44	Advertising	\$0.00	\$100.00
574-20-48	Repair & Maintenance Equipment	\$16.49	\$1,000.00
574-20-49	Memberships & Registrations	\$408.20	\$550.00
574-20-49	Recreation Program Costs	\$24,681.50	\$10,000.00
574-20-49	Miscellaneous Fees & Charges	\$77.00	\$100.00
574-20-53	Excise Taxes	\$98.28	\$0.00
576-20-10	Overtime	\$1,915.92	\$3,550.00
576-20-10	Salaries & Wages	\$7,367.55	\$7,920.00
576-20-10	Salaries & Wages Part-Time	\$58,599.71	\$55,830.00
576-20-20	Industrial Insurance	\$5,648.10	\$6,100.00
576-20-20	Retirement/PERS	\$496.53	\$650.00
576-20-20	Employee Medical Insurance	\$1,658.88	\$2,340.00
576-20-20	Social Security	\$5,180.21	\$5,150.00
576-20-20	Unemployment Compensation	\$1,750.97	\$0.00
576-20-31	Photocopies	\$47.80	\$10.00
576-20-31	Chemicals	\$8,231.83	\$3,500.00
576-20-31	Operating/Maintenance Supplies - General	\$2,630.81	\$2,500.00
576-20-31	Office & Operating Supplies	\$1,269.88	\$1,700.00
576-20-42	Telephone & Postage	\$811.05	\$500.00
576-20-44	Advertising	\$0.00	\$100.00
576-20-47	Fuel for Heating	\$10,791.91	\$10,000.00
576-20-47	City Utility Services	\$2,025.64	\$2,150.00
576-20-47	Electricity	\$5,378.63	\$7,000.00
576-20-48	Repair & Maintenance Pool Facility	\$36,939.34	\$42,200.00
576-20-49	Miscellaneous Fees & Charges	\$812.97	\$500.00
576-20-53	Excise Taxes	\$143.77	\$0.00
576-80-10	Longevity	\$2,040.00	\$2,040.00
576-80-10	Salaries & Wages	\$53,687.98	\$54,260.00
576-80-10	Overtime	\$4,292.38	\$2,050.00
576-80-20	Unemployment Compensation	\$154.47	\$1,000.00
576-80-20	Industrial Insurance	\$1,812.46	\$1,590.00
576-80-20	Employee Medical Insurance	\$20,634.15	\$22,320.00
576-80-20	Uniforms & Clothing	\$237.89	\$250.00
576-80-20	Social Security	\$4,464.53	\$4,470.00
576-80-20	Retirement/PERS	\$3,993.80	\$4,740.00
576-80-20	Uniform Cleaning	\$391.34	\$500.00
576-80-31	Office & Operating Supplies	\$1,754.58	\$2,000.00
576-80-31	Operating/Maintenance Supplies - Vehicles	\$77.67	\$300.00
576-80-31	Chemicals	\$708.36	\$1,250.00
576-80-31	Photocopies	\$77.08	\$10.00
576-80-31	Operating/Maintenance Supplies - General	\$1,047.78	\$8,000.00
576-80-32	Fuel Vehicles	\$3,948.59	\$5,500.00
576-80-35	Small Tools & Minor Equipment	\$1,457.71	\$1,000.00
576-80-41	Professional Services	\$27,103.46	\$28,400.00
576-80-42	Telephone & Postage	\$727.78	\$1,200.00
576-80-43	Travel	\$0.00	\$600.00

DETAIL OF EXPENDITURES AND OTHER USES
For the Year Ending December 31, 2009

576-80-45	Leases	\$1,547.00	\$4,310.00
576-80-45	Rentals	\$3,880.95	\$3,500.00
576-80-47	City Utility Services	\$26,581.53	\$21,000.00
576-80-47	Electricity	\$5,259.95	\$5,200.00
576-80-48	Repair & Maintenance Equipment	\$1,349.95	\$4,000.00
576-80-48	Repair & Maintenance Parks	\$4,313.13	\$5,500.00
576-80-48	Repair & Maintenance Vehicles	\$2,343.91	\$1,500.00
576-80-49	Memberships & Registrations	\$17.00	\$100.00
576-80-49	Miscellaneous Fees & Charges	\$0.00	\$100.00
576-80-53	Property Taxes	\$2,250.10	\$0.00
581-20-78	Interfund Loan Principal	\$41,700.00	\$41,700.00
586-00-00	Sales Tax Collected	\$7,987.30	\$0.00
586-00-00	Weapons Permits - State Portion	\$743.50	\$0.00
586-00-00	State Building Code Fees	\$661.49	\$0.00
586-00-00	Weapons Permits Fingerprints - State Portion	\$385.00	\$0.00
586-00-00	County Crime Victims	\$2,632.98	\$0.00
586-83-00	Traumatic Brain Injury	\$760.10	\$0.00
586-83-00	Trauma Care	\$4,806.26	\$0.00
586-83-00	Auto Theft Prevention	\$3,922.75	\$0.00
586-83-00	Traumatic Brain Injury Account	\$869.77	\$0.00
586-83-00	WA Auto Theft Prevention Authority Act	\$4,468.16	\$0.00
586-88-00	PSEA 3	\$470.95	\$0.00
586-91-00	PSEA 1	\$66,598.74	\$0.00
586-92-00	PSEA 2	\$37,294.16	\$0.00
586-96-00	Death Investigations Account	\$301.36	\$0.00
586-96-00	State Patrol Highway Account	\$274.61	\$0.00
586-97-00	Judicial Information Services	\$16,001.54	\$0.00
586-99-00	School Zone Safety	\$443.92	\$0.00
592-19-82	Interfund Loan Interest	\$21,020.00	\$21,020.00
594-13-64	Capital Purchase - Equipment	\$868.80	\$980.00
594-14-64	Capital Purchase - Equipment	\$1,666.47	\$1,540.00
594-18-64	Capital Purchase - Equipment	\$28,704.38	\$28,040.00
594-21-64	Capital Purchase - Equipment	\$0.00	\$1,200.00
594-21-64	Capital Purchase - Equipment	\$15,892.00	\$14,780.00
594-21-64	Capital Purchase - Equipment	\$0.00	\$5,800.00
594-22-61	Capital Improvements	\$2,145.05	\$2,000.00
594-22-64	Capital Purchase - Equipment	\$0.00	\$2,400.00
594-24-64	Capital Purchase - Equipment	\$0.00	\$500.00
594-74-64	Capital Purchase - Equipment	\$0.00	\$500.00
597-01-00	Transfer-Out to 105 G.F. Equipment Reserve	\$500,000.00	\$500,000.00
597-16-00	Transfer-Out to 611 Pension Fund	\$15,260.00	\$15,260.00
597-18-00	Transfer-Out to 110 RR Depot Facility Fund	\$6,700.00	\$8,030.00
597-21-00	Transfer-Out 216 Local Program Fund	\$20,629.48	\$20,690.00
597-57-00	Transfer-Out to 106 Tourism Fund	\$25,500.00	\$25,500.00
597-76-00	Transfer-Out 216 Local Program Fund	\$9,272.54	\$9,770.00
508-00-00	Ending Fund Balance	\$1,784,532.00	\$1,324,100.00
	TOTAL	\$7,332,502.09	\$7,138,910.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
542-30-10	Longevity	\$143.94	\$150.00
542-30-10	Salaries & Wages	\$6,904.33	\$7,110.00
542-30-10	Salaries & Wages Part-Time	\$0.00	\$6,700.00
542-30-20	Social Security	\$528.37	\$1,070.00
542-30-20	Unemployment Compensation	\$299.38	\$0.00
542-30-20	Retirement/PERS	\$477.48	\$590.00
542-30-20	Industrial Insurance	\$155.01	\$1,270.00
542-30-20	Employee Medical Insurance	\$1,627.25	\$1,620.00
542-30-31	Operating/Maintenance Supplies - General	\$14,785.48	\$15,000.00
542-30-31	Photocopies	\$0.11	\$0.00
542-30-31	Chemicals	\$3,166.86	\$0.00
542-30-31	Office & Operating Supplies	\$45.62	\$400.00
542-30-32	Fuel Vehicles	\$3,057.78	\$2,200.00
542-30-41	Alarm Monitoring	\$28.88	\$0.00
542-30-41	Professional Services	\$12,028.65	\$6,000.00
542-30-42	Telephone & Postage	\$107.76	\$1,500.00
542-30-43	Travel	\$0.00	\$1,500.00
542-30-46	Insurance	\$6,006.54	\$6,020.00
542-30-48	Repair & Maintenance Vehicles	\$492.94	\$9,000.00
542-30-48	Repair & Maintenance Equipment	\$3,966.00	\$1,800.00
542-30-49	Miscellaneous Fees & Charges	\$0.00	\$4,000.00
542-30-49	Memberships & Registrations	\$1,283.20	\$1,200.00
542-30-53	Excise Taxes	\$17.67	\$0.00
542-40-47	Electricity	\$0.00	\$500.00
542-63-47	Electricity	\$67,258.22	\$74,000.00
542-63-48	Repair & Maintenance Equipment	\$70.70	\$350.00
542-64-10	Longevity	\$40.80	\$50.00
542-64-10	Overtime	\$19.65	\$140.00
542-64-10	Salaries & Wages	\$1,708.03	\$1,770.00
542-64-20	Retirement/PERS	\$119.87	\$160.00
542-64-20	Industrial Insurance	\$61.38	\$70.00
542-64-20	Social Security	\$130.71	\$150.00
542-64-20	Employee Medical Insurance	\$713.27	\$800.00
542-64-31	Operating/Maintenance Supplies - General	\$1,000.00	\$1,000.00
542-64-47	Electricity	\$0.00	\$2,810.00
542-64-48	Repair & Maintenance Equipment	\$222.48	\$1,000.00
542-64-49	Miscellaneous Fees & Charges	\$182.00	\$500.00
542-66-10	Salaries & Wages	\$3,068.89	\$3,090.00
542-66-10	Overtime	\$80.17	\$140.00
542-66-10	Longevity	\$16.80	\$20.00
542-66-20	Industrial Insurance	\$113.99	\$110.00
542-66-20	Social Security	\$238.23	\$250.00
542-66-20	Employee Medical Insurance	\$808.05	\$810.00
542-66-20	Retirement/PERS	\$210.90	\$270.00
542-66-31	Operating/Maintenance Supplies - General	\$0.00	\$1,500.00

542-67-10	Salaries & Wages	\$16,357.59	\$16,370.00
542-67-10	Overtime	\$513.59	\$170.00
542-67-10	Longevity	\$734.40	\$740.00
542-67-20	Social Security	\$1,302.36	\$1,330.00
542-67-20	Retirement/PERS	\$1,192.63	\$1,410.00
542-67-20	Industrial Insurance	\$571.77	\$550.00
542-67-20	Employee Medical Insurance	\$4,976.07	\$5,300.00
542-67-31	Operating/Maintenance Supplies - General	\$3,680.24	\$5,000.00
542-67-32	Fuel Vehicles	\$5,164.41	\$9,500.00
542-67-47	City Utility Services	\$0.00	\$1,600.00
542-67-48	Repair & Maintenance Equipment	\$863.24	\$8,000.00
581-20-78	Interfund Loan Principal	\$1,950.00	\$1,950.00
592-44-82	Interfund Loan Interest	\$700.00	\$700.00
594-42-64	Capital Purchase - Equipment	\$533.16	\$1,000.00
595-30-63	Railroad Crossing Improvements	\$23,071.74	\$23,100.00
508-00-00	Ending Fund Balance	\$193,908.00	\$122,700.00
	TOTAL	\$386,706.59	\$356,040.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
595-95-41	Toppenish/Washington Ave Engineering	\$66,165.54	\$73,640.00
595-95-41	McDonald Road Engineering	\$0.00	\$65,400.00
595-95-41	Post Office Alley Engineering	\$8,623.59	\$13,200.00
595-95-41	Guyette Lane Engineering	\$28,752.27	\$28,630.00
595-95-44	Guyette Lane Advertising	\$31.88	\$50.00
595-95-44	Post Office Alley Advertising	\$785.23	\$790.00
595-95-44	Toppenish/Washington Ave Advertising	\$1,111.26	\$1,120.00
595-95-44	McDonald Road Advertising	\$0.00	\$1,500.00
595-95-63	Post Office Alley Construction	\$47,463.39	\$47,470.00
595-95-63	Toppenish/Washington Ave Cosntruction	\$219,350.65	\$220,000.00
595-95-63	McDonald Road Construction	\$0.00	\$148,000.00
508-00-00	Ending Fund Balance	(\$6,926.00)	\$315,000.00
	TOTAL	\$365,357.81	\$914,800.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
518-30-48	Repair & Maintenance Welcome Center Bldg	\$196.07	\$500.00
508-00-00	Ending Fund Balance	\$3,546.00	\$3,250.00
	TOTAL	\$3,742.07	\$3,750.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
508-00-00	Ending Fund Balance	\$12,086.00	\$12,300.00
	TOTAL	\$12,086.00	\$12,300.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
508-00-00	Ending Fund Balance	\$501,357.00	\$505,000.00
	TOTAL	\$501,357.00	\$505,000.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
557-30-31	Photocopies	\$40.18	\$50.00
557-30-31	Office & Operating Supplies	\$29.37	\$150.00
557-30-41	Tourism Contract - Rattlesnake Hills Tourist Trail	\$0.00	\$4,000.00
557-30-41	Tourism Contract - CW Junior Livestock Show	\$1,787.58	\$3,500.00
557-30-41	Tourism Contract - Y.V. Visitor's & Convention Bureau	\$3,000.00	\$3,000.00
557-30-41	Professional Services	\$305.00	\$14,730.00
557-30-41	Tourism Contract - Toppenish Chamber	\$39,893.62	\$42,000.00
557-30-41	Tourism Contract - Y.V. Rail and Steam	\$5,000.00	\$5,000.00
557-30-41	Tourism Contract - Toppenish Western Art Assoc	\$2,500.30	\$2,500.00
557-30-42	Telephone & Postage	\$290.47	\$350.00
557-30-43	Travel Tourism	\$0.00	\$100.00
557-30-44	Tourism Advertising	\$41.90	\$400.00
557-30-49	Miscellaneous Fees & Charges	\$2,654.87	\$5,500.00
594-57-64	Capital Purchase - Equipment	\$5,969.25	\$5,970.00
508-00-00	Ending Fund Balance	\$64,029.00	\$10,550.00
	TOTAL	\$125,541.54	\$97,800.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
536-50-10	Salaries & Wages Part-Time	\$0.00	\$3,130.00
536-50-10	Overtime	\$644.32	\$750.00
536-50-10	Longevity	\$433.50	\$310.00
536-50-10	Salaries & Wages	\$28,082.23	\$28,440.00
536-50-20	Employee Medical Insurance	\$5,991.20	\$8,890.00
536-50-20	Uniforms & Clothing	\$121.17	\$150.00
536-50-20	Uniform Cleaning	\$412.30	\$400.00
536-50-20	Industrial Insurance	\$1,011.12	\$1,520.00
536-50-20	Retirement/PERS	\$1,941.67	\$2,400.00
536-50-20	Social Security	\$2,211.65	\$2,500.00
536-50-31	Operating/Maintenance Supplies - Vehicles	(\$61.75)	\$100.00
536-50-31	Chemicals	\$179.32	\$0.00
536-50-31	Operating/Maintenance Supplies - General	\$1,742.85	\$5,000.00
536-50-31	Photocopies	\$0.77	\$10.00
536-50-32	Fuel Vehicles	\$1,484.69	\$1,500.00
536-50-34	Liners & Markers	\$5,252.50	\$9,000.00
536-50-35	Small Tools & Minor Equipment	\$96.35	\$1,000.00
536-50-41	Alarm Monitoring	\$298.55	\$0.00
536-50-41	Professional Services	\$3,687.12	\$3,000.00
536-50-42	Telephone & Postage	\$320.91	\$250.00
536-50-46	Insurance	\$1,045.39	\$1,040.00
536-50-47	Electricity	\$1,738.00	\$1,450.00
536-50-47	City Utility Services	\$115.06	\$240.00
536-50-47	Fuel for Heating	\$1,273.94	\$780.00
536-50-47	Irrigation Water	\$1,020.00	\$1,300.00
536-50-48	Repair & Maintenance Equipment	\$1,011.78	\$1,000.00
536-50-49	Miscellaneous Fees & Charges	\$0.00	\$100.00
536-50-53	Excise Taxes	\$328.94	\$100.00
594-36-64	Capital Purchase - Equipment	\$2,884.32	\$5,500.00
508-00-00	Ending Fund Balance	\$20,205.00	\$24,910.00
	TOTAL	\$83,472.90	\$104,770.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
518-30-45	Depot Leases & Taxes	\$7,522.29	\$7,530.00
518-30-48	Repair & Maintenance Depot Facility	\$19.20	\$500.00
518-30-53	Property Taxes	\$406.28	\$0.00
594-18-64	Capital Purchase - Equipment/Grant	\$4,095.55	\$10,380.00
508-00-00	Ending Fund Balance	\$88.00	\$0.00
	TOTAL	\$12,131.32	\$18,410.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
594-12-62	Capital Purchase - Buildings	\$3,990.35	\$6,000.00
508-00-00	Ending Fund Balance	\$694,802.00	\$703,000.00
	TOTAL	\$698,792.35	\$709,000.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
521-30-31	Office & Operating Supplies	\$5,960.77	\$5,470.00
522-20-20	Uniforms & Clothing	\$1,850.25	\$1,860.00
594-21-64	Capital Purchase - Jag	\$0.00	\$39,010.00
594-21-64	Capital Purchase - Equipment	\$34,581.97	\$34,590.00
594-21-64	Capital Purchase - Equipment	\$9,338.75	\$29,070.00
594-22-64	Capital Purchase - Equipment	\$10,234.32	\$11,440.00
594-22-64	Capital Purchase - Equipment	\$20,473.83	\$20,490.00
508-00-00	Ending Fund Balance	\$47,016.00	\$3,690.00
	TOTAL	\$129,455.89	\$145,620.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
559-30-49	UDAG Loan	\$0.00	\$31,300.00
508-00-00	Ending Fund Balance	\$30,769.00	\$0.00
	TOTAL	\$30,769.00	\$31,300.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
521-21-41	Professional Services	\$1,257.36	\$500.00
521-21-43	Travel	\$891.46	\$2,500.00
521-21-45	Leases	\$2,300.00	\$4,500.00
521-21-46	Insurance	\$714.01	\$720.00
521-21-49	Miscellaneous Fees & Charges	\$10,405.75	\$10,000.00
586-00-00	Drug Forfeited Property - State Portion	\$4,754.34	\$0.00
594-21-64	Capital Purchase - Equipment	\$39,308.37	\$39,000.00
508-00-00	Ending Fund Balance	\$44,889.00	\$13,280.00
	TOTAL	\$104,520.29	\$70,500.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
521-22-10	Longevity	\$0.00	\$20.00
521-22-10	Overtime	\$27,499.44	\$26,960.00
521-22-10	Salaries & Wages	\$145,426.55	\$138,930.00
521-22-20	Retirement/LEOFF	\$9,245.48	\$8,860.00
521-22-20	Uniforms & Clothing	\$3,332.37	\$4,000.00
521-22-20	Social Security	\$13,060.99	\$12,740.00
521-22-20	Industrial Insurance	\$5,020.73	\$4,450.00
521-22-20	Uniform Cleaning	\$12.99	\$1,000.00
521-22-20	Employee Medical Insurance	\$46,188.38	\$55,900.00
521-22-31	Operating/Maintenance Supplies - Vehicles	\$215.80	\$0.00
521-22-42	Telephone & Postage	\$566.75	\$0.00
521-22-43	Travel	\$1,456.33	\$1,500.00
521-22-49	Memberships & Registrations	\$0.00	\$650.00
521-30-31	Community Policing Supplies	\$3,764.31	\$3,740.00
523-60-10	Salaries & Wages	\$39,434.03	\$39,100.00
523-60-10	Longevity	\$0.00	\$240.00
523-60-10	Overtime	\$2,016.31	\$2,500.00
523-60-20	Industrial Insurance	\$1,682.83	\$2,250.00
523-60-20	Uniform Cleaning	\$18.54	\$500.00
523-60-20	Retirement/PERS	\$0.00	\$3,770.00
523-60-20	Employee Medical Insurance	\$18,210.17	\$17,510.00
523-60-20	Social Security	\$3,089.51	\$3,200.00
523-60-20	Uniforms & Clothing	\$318.62	\$750.00
523-60-20	Retirement/PSERS	\$3,573.80	\$6,980.00
523-60-43	Travel	\$45.00	\$700.00
523-60-49	Memberships & Registrations	\$749.00	\$250.00
594-21-64	Capital Purchase - Equipment	(\$49.64)	\$0.00
508-00-00	Ending Fund Balance	\$279,339.00	\$224,660.00
	TOTAL	\$604,217.29	\$561,160.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
597-47-00	Transfer-Out to 001 General Fund to Close	\$23,280.33	\$23,800.00
	TOTAL	\$23,280.33	\$23,800.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
557-20-10	Salaries & Wages Part-Time	\$0.00	\$6,250.00
557-20-10	Longevity	\$59.00	\$30.00
557-20-10	Salaries & Wages	\$4,399.71	\$4,370.00
557-20-20	Employee Medical Insurance	\$787.85	\$1,390.00
557-20-20	Social Security	\$339.26	\$820.00
557-20-20	Retirement/PERS	\$296.03	\$360.00
557-20-20	Industrial Insurance	\$153.83	\$1,200.00
557-20-31	Operating/Maintenance Supplies - General	\$3,142.57	\$1,000.00
557-20-41	Professional Services	\$5,621.47	\$0.00
559-30-49	Miscellaneous Fees & Charges	\$150.00	\$500.00
559-30-49	Downtown Revitalization Grant Program	\$3,889.00	\$10,000.00
559-30-49	Abatement Charges	\$0.00	\$1,000.00
559-30-49	Matching Community Grant/Loan Program	\$0.00	\$75,000.00
594-14-62	Capital Improvements City Hall	\$21,391.92	\$22,000.00
594-18-44	Advertising El Paso Facility Improvement	\$59.50	\$0.00
594-18-62	Capital Improvements Facilities/El Paso	\$10,682.10	\$27,000.00
594-76-63	Capital Purchase - Equipment	\$7,200.00	\$7,200.00
508-00-00	Ending Fund Balance	\$506,263.00	\$391,180.00
	TOTAL	\$564,435.24	\$549,300.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
559-20-31	Photocopies	\$8.75	\$10.00
559-20-31	Office & Operating Supplies	\$0.00	\$100.00
559-20-41	Professional Services	\$13,534.34	\$13,200.00
559-20-42	Telephone & Postage	\$82.51	\$100.00
559-20-49	Miscellaneous Fees & Charges	\$0.00	\$500.00
597-59-00	Transfers-Out to 171 Housing Rehab	\$121,115.91	\$121,120.00
508-00-00	Ending Fund Balance	\$70,525.00	\$59,790.00
	TOTAL	\$205,266.51	\$194,820.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
559-20-41	Professional Services	\$66,061.51	\$73,000.00
559-20-41	Rehabilitation Projects	\$1,986.98	\$100,000.00
559-20-41	Rehabilitation Contractor Payments	\$128,703.80	\$0.00
559-20-44	Advertising	\$136.88	\$0.00
559-20-49	Miscellaneous Fees & Charges	\$0.00	\$100.00
	TOTAL	\$196,889.17	\$173,100.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
582-34-71	Redemption of L-T Debt Principal - Water	\$32,619.18	\$32,620.00
582-35-71	Redemption of L-T Debt Principal - Sewer	\$16,066.17	\$16,070.00
582-37-71	Redemption of L-T Debt Principal - Solid Waste	\$29,738.51	\$31,050.00
591-21-71	Redemption of L-T Debt Principal - Law-Enforcement	\$17,608.97	\$17,610.00
591-76-71	Redemption of L-T Debt Principal - Park	\$8,882.94	\$9,280.00
592-21-83	Interest & Other Debt Service - Law Enforcement	\$3,020.51	\$3,030.00
592-21-84	Agent Fees - Law Enforcement	\$0.00	\$50.00
592-34-83	Interest & Other Debt Service - Water	\$16,599.00	\$16,600.00
592-34-84	Agent Fees - Water	\$0.00	\$70.00
592-35-83	Interest & Other Debt Service - Sewer	\$8,175.63	\$8,180.00
592-35-84	Agent Fees - Sewer	\$0.00	\$40.00
592-37-83	Interest & Other Debt Service - Solid Waste	\$1,304.36	\$1,310.00
592-37-84	Agent Fees - Solid Waste	\$0.00	\$50.00
592-76-83	Interest & Other Debt Service - Park	\$389.62	\$440.00
592-76-84	Agent Fees - Park	\$0.00	\$50.00
	TOTAL	\$134,404.89	\$136,450.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
597-34-00	Transfer-Out to 401 Water Fund to Close	\$82,496.25	\$82,500.00
597-35-00	Transfer-Out to 403 Sewer Fund to Close	\$82,496.24	\$82,500.00
	TOTAL	\$164,992.49	\$165,000.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
591-38-78	Interlocal Governmental Loans-Principal	\$16,666.67	\$16,670.00
508-00-00	Ending Fund Balance	\$22,138.00	\$22,600.00
	TOTAL	\$38,804.67	\$39,270.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
534-10-10	Longevity	\$1,248.21	\$1,230.00
534-10-10	Overtime	\$2.65	\$0.00
534-10-10	Salaries & Wages	\$69,868.23	\$71,730.00
534-10-20	Employee Medical Insurance	\$20,655.91	\$20,460.00
534-10-20	Industrial Insurance	\$1,341.33	\$1,310.00
534-10-20	Social Security	\$5,318.42	\$5,590.00
534-10-20	Retirement/PERS	\$4,822.77	\$5,930.00
534-10-31	Office & Operating Supplies	\$1,794.64	\$2,800.00
534-10-31	Photocopies	\$119.62	\$150.00
534-10-41	Professional Services	\$444.00	\$7,500.00
534-10-42	Telephone & Postage	\$4,639.67	\$4,250.00
534-10-43	Travel	\$175.26	\$1,500.00
534-10-44	Advertising	\$0.00	\$1,000.00
534-10-46	Insurance	\$16,715.44	\$16,650.00
534-10-48	Repair & Maintenance Equipment	\$21.41	\$750.00
534-10-49	Miscellaneous Fees & Charges	\$96.34	\$200.00
534-10-49	Memberships & Registrations	\$1,244.35	\$900.00
534-50-10	Salaries & Wages	\$75,101.53	\$76,650.00
534-50-10	Overtime	\$2,030.13	\$1,300.00
534-50-10	Salaries & Wages Part-Time	\$0.00	\$5,360.00
534-50-10	Longevity	\$1,735.50	\$1,930.00
534-50-20	Employee Medical Insurance	\$20,008.72	\$23,420.00
534-50-20	Industrial Insurance	\$2,721.20	\$3,470.00
534-50-20	Social Security	\$5,950.44	\$6,520.00
534-50-20	Uniform Cleaning	\$1,502.85	\$2,000.00
534-50-20	Retirement/PERS	\$5,278.56	\$6,490.00
534-50-20	Uniforms & Clothing	\$1,018.18	\$2,760.00
534-50-31	Operating/Maintenance Supplies - General	\$26,507.78	\$40,000.00
534-50-32	Fuel Vehicles	\$0.00	\$3,250.00
534-50-35	Small Tools & Minor Equipment	\$2,827.12	\$4,500.00
534-50-41	Professional Services	\$5,190.53	\$0.00
534-50-47	Fuel for Heating	\$0.00	\$10,200.00
534-50-48	Repair & Maintenance Equipment	\$2,193.37	\$12,000.00
534-80-10	Overtime	\$1,388.54	\$2,150.00
534-80-10	Longevity	\$1,925.00	\$2,130.00
534-80-10	Salaries & Wages	\$58,658.74	\$60,570.00
534-80-20	Industrial Insurance	\$1,510.13	\$1,450.00
534-80-20	Employee Medical Insurance	\$20,833.31	\$22,620.00
534-80-20	Retirement/PERS	\$4,155.57	\$5,280.00
534-80-20	Social Security	\$4,653.25	\$4,960.00
534-80-20	Unemployment Compensation	\$250.46	\$1,000.00
534-80-31	Chemicals	\$10,749.14	\$18,000.00
534-80-31	Operating/Maintenance Supplies - General	\$3,330.10	\$4,500.00
534-80-31	Office & Operating Supplies	\$2,107.72	\$1,200.00
534-80-32	Fuel Vehicles	\$10,288.46	\$10,000.00

534-80-35	Small Tools & Minor Equipment	\$1,314.00	\$4,500.00
534-80-41	Professional Services	\$18,304.68	\$15,000.00
534-80-41	Leak Detection Program	\$0.00	\$8,000.00
534-80-41	Alarm Monitoring	\$348.10	\$0.00
534-80-41	Cross Connection Program	\$31,729.45	\$25,000.00
534-80-42	Telephone & Postage	\$7,368.50	\$7,200.00
534-80-43	Travel	\$0.00	\$2,400.00
534-80-44	Advertising	\$38.78	\$1,500.00
534-80-45	Rentals	\$75.00	\$100.00
534-80-47	Electricity	\$67,751.62	\$68,000.00
534-80-47	Irrigation Water	\$187.00	\$200.00
534-80-47	Fuel for Heating	\$9,487.21	\$0.00
534-80-47	City Utility Services	\$2,797.65	\$2,800.00
534-80-48	Repair & Maintenance Equipment	\$12,143.90	\$20,000.00
534-80-49	Miscellaneous Fees & Charges	\$65.00	\$5,400.00
534-80-49	Memberships & Registrations	\$7,454.00	\$2,000.00
534-80-51	Well Permits - Yakama Nation	\$0.00	\$30,000.00
534-80-53	Excise Taxes	\$56,075.40	\$54,000.00
581-20-78	Interfund Loan Principal	\$1,950.00	\$1,950.00
592-34-82	Interfund Loan Interest	\$700.00	\$700.00
594-34-62	Capital Purchase - Building	\$18,236.69	\$18,240.00
594-34-63	Capital Purchase - Water Valves	\$450.00	\$5,000.00
594-34-63	Capital Purchase - Fire Hydrants	\$0.00	\$7,500.00
594-34-64	Capital Purchase - Equipment	\$3,068.68	\$3,730.00
597-34-60	Transfer-Out 1% to 410 Water Capital Fund	\$11,838.53	\$12,250.00
597-34-60	Transfer-Out to 410 Water Capital Fund	\$70,000.00	\$70,000.00
597-34-70	Transfer-Out to 216 Local Loan Program Fund	\$49,218.18	\$49,290.00
597-34-70	Transfer-Out to 421 PWTF #1	\$47,190.00	\$47,190.00
597-34-70	Transfer-Out to 421 PWTF #8	\$7,670.01	\$7,670.00
597-34-70	Transfer-Out to 421 PWTF #6	\$42,780.00	\$42,780.00
597-34-90	Transfer-Out to 001 G.F./Admin Service Fee	\$279,000.00	\$279,000.00
508-00-00	Ending Fund Balance	\$935,447.00	\$720,340.00
	TOTAL	\$2,083,113.96	\$1,987,400.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
508-00-00	Ending Fund Balance	\$194,925.00	\$0.00
	TOTAL	\$194,925.00	\$0.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
535-10-10	Longevity	\$1,391.98	\$1,370.00
535-10-10	Overtime	\$2.65	\$0.00
535-10-10	Salaries & Wages	\$76,772.94	\$78,830.00
535-10-20	Industrial Insurance	\$1,495.48	\$1,460.00
535-10-20	Social Security	\$5,843.69	\$6,140.00
535-10-20	Employee Medical Insurance	\$22,251.72	\$22,070.00
535-10-20	Retirement/PERS	\$5,296.58	\$6,520.00
535-10-31	Office & Operating Supplies	\$839.65	\$1,750.00
535-10-31	Photocopies	\$67.56	\$50.00
535-10-41	Professional Services	\$643.24	\$3,500.00
535-10-42	Telephone & Postage	\$3,432.13	\$1,800.00
535-10-43	Travel	\$85.65	\$1,000.00
535-10-44	Advertising	\$0.00	\$600.00
535-10-46	Insurance	\$24,547.80	\$24,390.00
535-10-48	Repair & Maintenance Equipment	\$11.76	\$250.00
535-10-49	Miscellaneous Fees & Charges	\$9.33	\$100.00
535-10-49	Memberships & Registrations	\$299.54	\$900.00
535-50-10	Overtime	\$3,113.61	\$2,890.00
535-50-10	Longevity	\$2,053.20	\$2,260.00
535-50-10	Salaries & Wages Part-Time	\$0.00	\$5,360.00
535-50-10	Salaries & Wages	\$123,755.40	\$125,380.00
535-50-20	Uniform Cleaning	\$1,224.95	\$3,100.00
535-50-20	Industrial Insurance	\$4,424.50	\$5,090.00
535-50-20	Retirement/PERS	\$8,669.63	\$10,600.00
535-50-20	Uniforms & Clothing	\$768.60	\$2,260.00
535-50-20	Employee Medical Insurance	\$37,383.07	\$39,910.00
535-50-20	Social Security	\$9,652.57	\$10,400.00
535-50-31	Operating/Maintenance Supplies - Vehicles	\$23.11	\$100.00
535-50-31	Operating/Maintenance Supplies - General	\$10,316.45	\$20,000.00
535-50-32	Fuel Vehicles	\$0.00	\$2,000.00
535-50-35	Small Tools & Minor Equipment	\$1,408.87	\$1,000.00
535-50-41	Professional Services	\$5,963.91	\$0.00
535-50-48	Repair & Maintenance Equipment	\$659.14	\$4,000.00
535-80-10	Longevity	\$1,553.00	\$1,560.00
535-80-10	Salaries & Wages	\$74,216.87	\$75,830.00
535-80-10	Overtime	\$1,475.03	\$1,980.00
535-80-20	Uniform Cleaning	\$21.08	\$0.00
535-80-20	Social Security	\$5,765.12	\$6,070.00
535-80-20	Industrial Insurance	\$2,009.62	\$1,960.00
535-80-20	Uniforms & Clothing	\$0.00	\$2,260.00
535-80-20	Employee Medical Insurance	\$25,211.77	\$28,170.00
535-80-20	Unemployment Compensation	\$3,448.45	\$0.00
535-80-20	Retirement/PERS	\$5,201.65	\$6,450.00
535-80-31	Chemicals	\$47,399.02	\$27,500.00
535-80-31	Office & Operating Supplies	\$2,155.90	\$1,300.00

535-80-31	Operating/Maintenance Supplies - General	\$3,478.16	\$5,000.00
535-80-32	Fuel Vehicles	\$5,817.77	\$5,000.00
535-80-35	Small Tools & Minor Equipment	\$40.40	\$3,000.00
535-80-41	Alarm Monitoring	\$722.61	\$410.00
535-80-41	Professional Services	\$8,193.67	\$43,000.00
535-80-42	Telephone & Postage	\$6,693.95	\$5,200.00
535-80-43	Travel	\$0.00	\$2,500.00
535-80-44	Advertising	\$38.78	\$200.00
535-80-47	Electricity	\$72,012.40	\$68,000.00
535-80-47	Irrigation Water	\$122.22	\$150.00
535-80-47	City Utility Services	\$4,169.73	\$4,500.00
535-80-47	Fuel for Heating	\$2,648.75	\$5,000.00
535-80-48	Repair & Maintenance Equipment	\$14,248.26	\$15,000.00
535-80-49	Memberships & Registrations	\$850.00	\$600.00
535-80-49	Miscellaneous Fees & Charges	\$1,061.45	\$1,000.00
535-80-49	Biosolids Removal Program	\$0.00	\$7,500.00
535-80-53	Excise Taxes	\$40,810.47	\$34,000.00
535-80-94	Vehicle Replacement Program	\$30,000.00	\$30,000.00
581-20-78	Interfund Loan Principal	\$1,950.00	\$1,950.00
592-35-82	Interfund Loan Interest	\$700.00	\$700.00
594-35-62	Capital Purchase - Building	\$18,236.68	\$18,240.00
594-35-64	Capital Purchase - Equipment	\$3,068.68	\$5,800.00
597-35-60	Transfer-Out to 413 Sewer Capital Fund	\$103,040.00	\$103,040.00
597-35-60	Transfer-Out 1% to 413 Sewer Capital Fund	\$15,865.75	\$15,800.00
597-35-70	Transfer-Out to 421 PWTF #5	\$75,459.99	\$75,460.00
597-35-70	Transfer-Out to 421 PWTF #4	\$68,240.01	\$68,240.00
597-35-70	Transfer-Out to 426 DOE Loan Fund	\$192,490.00	\$192,490.00
597-35-70	Transfer-Out to 216 Local Loan Program Fund	\$24,241.90	\$24,290.00
597-35-70	Transfer-Out to 421 PWTF #7	\$44,540.01	\$44,540.00
597-35-90	Transfer-Out to 001 G.F./Admin Service Fee	\$345,230.00	\$345,230.00
508-00-00	Ending Fund Balance	\$835,461.00	\$787,180.00
	TOTAL	\$2,440,298.86	\$2,451,180.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
537-10-10	Salaries & Wages	\$21,125.64	\$21,660.00
537-10-10	Overtime	\$1.33	\$0.00
537-10-10	Longevity	\$335.96	\$340.00
537-10-20	Employee Medical Insurance	\$7,057.77	\$7,010.00
537-10-20	Social Security	\$1,600.66	\$1,690.00
537-10-20	Industrial Insurance	\$360.28	\$360.00
537-10-20	Retirement/PERS	\$1,454.30	\$1,790.00
537-10-31	Office & Operating Supplies	\$679.10	\$1,000.00
537-10-31	Photocopies	\$60.79	\$10.00
537-10-41	Professional Services	\$547.00	\$500.00
537-10-42	Telephone & Postage	\$146.12	\$450.00
537-10-43	Travel	\$87.34	\$1,000.00
537-10-44	Advertising	\$0.00	\$200.00
537-10-46	Insurance	\$7,890.14	\$7,920.00
537-10-48	Repair & Maintenance Equipment	\$11.76	\$250.00
537-10-49	Miscellaneous Fees & Charges	\$9.33	\$800.00
537-10-49	Memberships & Registrations	\$181.00	\$200.00
537-50-10	Longevity	\$336.00	\$510.00
537-50-10	Overtime	\$188.57	\$210.00
537-50-10	Salaries & Wages	\$17,475.93	\$17,650.00
537-50-20	Employee Medical Insurance	\$4,616.78	\$5,180.00
537-50-20	Retirement/PERS	\$1,212.61	\$1,500.00
537-50-20	Uniform Cleaning	\$772.94	\$1,200.00
537-50-20	Industrial Insurance	\$625.74	\$610.00
537-50-20	Social Security	\$1,356.98	\$1,410.00
537-50-20	Uniforms & Clothing	\$564.49	\$500.00
537-50-31	Operating/Maintenance Supplies - Vehicles	\$19.13	\$2,000.00
537-50-31	Operating/Maintenance Supplies - General	\$3,145.39	\$8,000.00
537-50-35	Small Tools & Minor Equipment	\$11.49	\$0.00
537-50-48	Repair & Maintenance Equipment	\$43.99	\$12,000.00
537-80-10	Overtime	\$1,482.86	\$2,790.00
537-80-10	Salaries & Wages	\$101,310.50	\$101,460.00
537-80-10	Longevity	\$3,333.80	\$3,040.00
537-80-20	Industrial Insurance	\$2,964.20	\$2,910.00
537-80-20	Employee Medical Insurance	\$34,790.23	\$39,550.00
537-80-20	Social Security	\$7,927.35	\$8,210.00
537-80-20	Retirement/PERS	\$7,131.75	\$8,720.00
537-80-20	Uniform Cleaning	\$0.00	\$100.00
537-80-31	Office & Operating Supplies	\$1,574.26	\$0.00
537-80-31	Operating/Maintenance Supplies - General	\$1,029.46	\$800.00
537-80-31	Operating/Maintenance Supplies - Vehicles	\$107.78	\$2,000.00
537-80-32	Fuel Vehicles	\$20,016.96	\$28,750.00
537-80-35	Small Tools & Minor Equipment	\$0.00	\$2,000.00
537-80-41	Alarm Monitoring	\$28.89	\$0.00
537-80-41	Professional Services	\$3,951.85	\$5,000.00

537-80-42	Telephone & Postage	\$6,037.32	\$4,200.00
537-80-43	Travel	\$0.00	\$500.00
537-80-44	Advertising	\$0.00	\$1,000.00
537-80-47	City Utility Services	\$0.00	\$2,000.00
537-80-48	Repair & Maintenance Equipment	\$18,892.66	\$11,000.00
537-80-49	Miscellaneous Fees & Charges	\$33.75	\$500.00
537-80-49	Memberships & Registrations	\$0.00	\$500.00
537-80-49	Dump Site Fees	\$152,437.99	\$140,000.00
537-80-53	Excise Taxes	\$30,468.75	\$22,000.00
594-37-62	Capital Purchase - Building	\$18,236.66	\$18,240.00
594-37-64	Capital Purchase - Equipment	\$2,068.68	\$2,070.00
594-37-64	Capital Purchase - Containers	\$6,598.09	\$8,000.00
597-37-70	Transfer-Out to 216 Local Loan Program Fund	\$31,042.88	\$32,410.00
597-37-90	Transfer-Out to 001 G.F./Admin Service Fee	\$104,240.00	\$104,240.00
597-37-94	Transfer -Out to 510 Vehicle Replacement	\$224,299.75	\$224,300.00
508-00-00	Ending Fund Balance	\$143,480.00	\$95,950.00
	TOTAL	\$995,404.98	\$968,190.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
594-34-41	Engineering Services Decommission Wells #1/#2/#4	\$0.00	\$10,000.00
594-34-41	Engineering Services Water Comp Plan Update	\$42,188.00	\$60,000.00
594-34-41	Engineering Services Well #9	\$8,536.89	\$0.00
594-34-41	Engineering Services Well #7 Electrical	\$0.00	\$50,000.00
594-34-41	Professional Services Handhelds	\$13,867.02	\$0.00
594-34-44	Advertising Well #7 Electrical	\$0.00	\$1,500.00
594-34-44	Advertising Well #9	\$0.00	\$7,000.00
594-34-44	Advertising Water Comp Plan	\$0.00	\$1,000.00
594-34-63	Capital Purchase - Telemetry System	\$5,479.98	\$0.00
594-34-63	Capital Purchase - Handheld Meter Project	\$17,750.13	\$0.00
594-34-63	Pull & Inspect Well Pumps	\$0.00	\$10,000.00
594-34-63	Decommission Wells #1/#2/#4	\$0.00	\$44,000.00
594-34-63	Well #7 Electrical	\$0.00	\$200,000.00
594-34-63	Construction Well #9	\$0.00	\$2,233,700.00
597-34-90	Transfer-Out to 001 G.F./Admin Service Fee	\$31,740.00	\$31,740.00
508-00-00	Ending Fund Balance	\$306,227.00	\$527,010.00
	TOTAL	\$425,789.02	\$3,175,950.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
594-35-41	Engineering Services Meyers Road Sewer Repair	\$0.00	\$10,000.00
594-35-41	Engineering Services YIN Easement Survey	\$0.00	\$11,500.00
594-35-41	Professional Services Handhelds	\$7,480.48	\$0.00
594-35-41	Engineering Services WWTF Improvements	\$343,962.57	\$1,400,000.00
594-35-41	Engineering Services Linden Lift Station	\$40,810.57	\$55,000.00
594-35-44	Advertising Linden Lift Station	\$528.36	\$5,000.00
594-35-63	WWTF Improvements-City Match	\$87,687.62	\$0.00
594-35-63	WWTF Improvements	\$5,187,734.42	\$6,120,000.00
594-35-63	Meyers Road Sewer Repair	\$0.00	\$30,000.00
594-35-63	Capital Purchase - Handheld Meter Project	\$9,050.51	\$0.00
594-35-63	Linden Lift Station	\$121,588.31	\$125,000.00
594-35-64	Capital Purchase - Equipment	\$0.00	\$5,000.00
597-34-90	Transfer-Out to 001 G.F./Admin Service Fee	\$79,930.00	\$79,930.00
508-00-00	Ending Fund Balance	(\$144,735.00)	\$152,410.00
	TOTAL	\$5,734,037.84	\$7,993,840.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
582-34-78	Intergovernmental Loan Principal - PWTF #6	\$42,232.43	\$42,240.00
582-34-78	Intergovernmental Loan Principal - PWTF #1	\$45,373.76	\$45,380.00
582-34-78	Intergovernmental Loan Principal - PWTF #8	\$7,099.71	\$7,100.00
582-35-78	Intergovernmental Loan Principal - PWTF #5	\$70,521.66	\$70,530.00
582-35-78	Intergovernmental Loan Principal - PWTF #7	\$41,046.51	\$41,050.00
582-35-78	Intergovernmental Loan Principal - PWTF #4	\$64,068.11	\$64,070.00
592-34-83	Intergovernmental Loan Interest - PWTF #8	\$567.98	\$570.00
592-34-83	Intergovernmental Loan Interest - PWTF #6	\$544.59	\$540.00
592-34-83	Intergovernmental Loan Interest - PWTF #1	\$1,814.95	\$1,820.00
592-35-83	Intergovernmental Loan Interest - PWTF #4	\$4,164.43	\$4,170.00
592-35-83	Intergovernmental Loan Interest - PWTF #5	\$4,936.52	\$4,940.00
592-35-83	Intergovernmental Loan Interest - PWTF #7	\$3,488.95	\$3,490.00
508-00-00	Ending Fund Balance	\$109,145.00	\$71,980.00
	TOTAL	\$395,004.60	\$357,880.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
582-35-78	Intergovernmental Loan Principal	\$159,091.05	\$159,100.00
592-35-83	Interest & Other Debt Service-Sewer	\$33,391.61	\$33,400.00
508-00-00	Ending Fund Balance	\$230,812.00	\$334,490.00
	TOTAL	\$423,294.66	\$526,990.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
508-00-00	Ending Fund Balance	\$211,280.00	\$211,280.00
	TOTAL	\$211,280.00	\$211,280.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
594-37-64	Capital Purchase - Equipment	\$8,840.23	\$8,850.00
508-00-00	Ending Fund Balance	\$338,298.00	\$379,250.00
	TOTAL	\$347,138.23	\$388,100.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
508-00-00	Ending Fund Balance	\$248,404.00	\$255,900.00
	TOTAL	\$248,404.00	\$255,900.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
517-28-20	Pension Benefits - Widows	\$26,853.60	\$33,000.00
517-28-20	Pension Benefits - Retirees	\$9,072.39	\$12,470.00
508-00-00	Ending Fund Balance	\$25,077.00	\$12,890.00
	TOTAL	\$61,002.99	\$58,360.00

DETAIL OF EXPENDITURES AND OTHER USES**For the Year Ending December 31, 2009**

Account Number	Description	Actual Amount	Budgeted Amounts
557-20-10	Longevity	\$1,940.00	\$840.00
557-20-10	Salaries & Wages	\$66,528.00	\$70,180.00
557-20-20	Social Security	\$5,160.61	\$5,440.00
557-20-20	Retirement/PERS	\$4,648.95	\$5,770.00
557-20-20	Employee Medical Insurance	\$13,528.01	\$13,410.00
557-20-20	Unemployment Compensation	\$465.00	\$2,000.00
557-20-20	Industrial Insurance	\$235.99	\$280.00
557-20-31	Operating/Maintenance Supplies - Vehicles	\$0.00	\$2,000.00
557-20-31	Office & Operating Supplies	\$2,759.04	\$4,000.00
557-20-31	Operating/Maintenance Supplies - General	\$0.00	\$500.00
557-20-31	Photocopies	\$31.46	\$150.00
557-20-32	Fuel Vehicles	\$289.78	\$1,500.00
557-20-35	Small Tools & Minor Equipment	\$67.97	\$100.00
557-20-41	Alarm Monitoring	\$456.35	\$500.00
557-20-41	Professional Services	\$828.12	\$500.00
557-20-42	Telephone & Postage	\$1,078.05	\$1,200.00
557-20-42	Internet Services	\$5,061.72	\$5,220.00
557-20-43	Travel	\$1,093.03	\$2,000.00
557-20-44	Advertising	\$0.00	\$100.00
557-20-45	Leases	\$2,300.00	\$3,860.00
557-20-46	Insurance	\$2,108.35	\$2,110.00
557-20-47	City Utility Services	\$192.00	\$280.00
557-20-47	Fuel for Heating	\$1,286.92	\$2,000.00
557-20-47	Electricity	\$1,368.00	\$1,600.00
557-20-48	Repair & Maintenance Equipment	\$4,255.51	\$3,500.00
557-20-48	Repair & Maintenance M/VTV Bldg	\$0.00	\$1,000.00
557-20-48	Repair & Maintenance Vehicles	\$42.30	\$200.00
557-20-49	Memberships & Registrations	\$1,840.00	\$2,300.00
557-20-49	Miscellaneous Fees & Charges	\$0.00	\$500.00
557-20-53	Excise Taxes	\$0.73	\$10.00
557-20-94	Vehicle Replacement Program	\$3,000.00	\$3,000.00
581-20-78	Interfund Loan Principal	\$3,000.00	\$3,000.00
592-57-82	Interfund Loan Interest	\$1,500.00	\$1,500.00
597-57-00	Transfer-Out to 636 Cable Equipment Reserve	\$10,000.00	\$10,000.00
597-57-90	Transfer-Out to 001 G.F./Admin Service Fee	\$28,840.00	\$28,840.00
508-00-00	Ending Fund Balance	\$132,848.00	\$108,960.00
	TOTAL	\$296,753.89	\$288,350.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
508-00-00	Ending Fund Balance	\$10,025.00	\$10,000.00
	TOTAL	\$10,025.00	\$10,000.00

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ending December 31, 2009

Account Number	Description	Actual Amount	Budgeted Amounts
589-00-10	Claims Clearing Fund Adjustment	\$5,724,903.00	\$0.00
508-00-00	Ending Net Cash And Investments	\$819.00	\$0.00
	TOTAL	\$5,725,722.00	\$0.00

City of Toppenish

MCAG NO. 0851

SCHEDULE OF WARRANT ACTIVITY
For the Year Ending December 31, 2009

1	2	3	4	5	6	7	8	9	10
FUND NO.	FUND NAME	PAYABLE JANUARY 1, 2009	ISSUED REPORT YEAR	BEGINNING OPEN PERIOD	ENDING OPEN PERIOD	NET ISSUE	REDEEMED REPORT YEAR	CANCELLED REPORT YEAR	PAYABLE DECEMBER 31, 2009
698	Claims Clearing	\$2,399,330	\$3,326,392	\$0	\$0	\$3,326,392	\$5,724,903	\$0	\$819
	TOTALS	\$2,399,330	\$3,326,392	\$0	\$0	\$3,326,392	\$5,724,903	\$0	\$819

OUTSTANDING CLAIMS

CHECK NO.	NAME	AMOUNT
62940	CASTELLANOS, MARIA	10.00
63902	HOWTOPAT, SHANNA	10.00
64042	JOSUE AMERZCUA	2.14
64355	COTTRELL, JESSICA A	10.00
	OUTSTANDING CLAIMS 2007	\$32.14

64679	YAKIMA POLICE DEPARTMENT	400.00
65364	ARIAS, LORENA	10.00
65385	GARNER, MAKAYLA	19.00
65747	LEWIS, ANDREW C	10.00
66170	RICHARDS, JULIE	10.00
66268	ERNESTO J. RAMOS	10.00
66665	DANIEL DELGADO BAENA	6.42
66683	JERONIMO PEREZ-GUTIERREZ	10.80
66852	50-50 VENURES LLC	22.79
67041	MARIA G GARCIA	4.65
67196	KLARISSA SHERWOOD	17.00
67273	FRANCISCO HERNANDEZ	27.26
67304	PABLITOS PIZZA	59.04
67311	RAMIREZ, VERONICA A.	10.00
67332	WILLIAM M JABS	29.58
	OUTSTANDING CLAIMS 2009	\$646.54

OUTSTANDING PAYROLL

CHECK NO.	NAME	AMOUNT
26346	SHIPMAN, KENNETH W.	140.00
	OUTSTANDING PAYROLL 2009	\$140.00

**SCHEDULE OF LONG-TERM DEBT
For The Year Ended December 31, 2009**

GO Debt
 Revenue Debt
 Assessment Debt

ID NO. AND CLASS DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	(1)	(2)	BARS CODE FOR RECEIPT	RECEIVING FUND NUMBER	(3)	BARS CODE FOR REDEMPTION	REDEEMING FUND NUMBER	(4)
			BEGINNING OUTSTANDING DEBE 1/1/09	AMOUNT ISSUED IN CURRENT YEAR			AMOUNT REDEEMED IN CURRENT YEAR			ENDING OUTSTANDING DEBT 12/31/09
263.81	07/30/1996	01/01/2017	149,999	0			16,667	591.38.78	225	133,332
263.96	06/01/2008	12/01/2012	75,126	0			17,609	591.21.71	216	57,517
263.96	12/01/2008	06/01/2010	13,440	0			8,883	591.76.71	216	4,557
			44,996	0			29,739	591.37.71	216	15,257
263.96	06/01/2008	12/01/2017	356,940				32,619	582.34.71	216	324,321
			175,806				16,066	582.35.71	216	159,740
			816,307				121,583			694,724

**SCHEDULE OF LONG-TERM DEBT
For The Year Ended December 31, 2009**

___ GO Debt
 x Revenue Debt
___ Assessment Debt

ID NO. AND CLASS DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF MATURITY	(1)	(2)	BARS CODE FOR RECEIPT	RECEIVING FUND NUMBER	(3)	BARS CODE FOR REDEMPTION	REDEEMING FUND NUMBER	(4)
			BEGINNING OUTSTANDING DEBE 1/1/09	AMOUNT ISSUED IN CURRENT YEAR			AMOUNT REDEEMED IN CURRENT YEAR			ENDING OUTSTANDING DEBT 12/31/09
263.82	04/10/1990	07/01/2010	90,747	0			45,374	582.34.78	421	45,373
263.82	01/17/2002	07/01/2021	832,886	0			64,068	582.35.78	421	768,818
263.82	07/24/2003	07/01/2022	987,303	0			70,522	582.35.78	421	916,781
263.82	07/14/2006	07/01/2011	95,625	31,072	382.80	410	42,232	582.35.78	421	84,465
263.82	07/14/2006	07/01/2025	697,790	0			41,047	582.35.78	421	656,743
263.82	10/01/2004	10/01/2024	113,595	0			7,100	582.34.78	421	106,495
263.82	11/26/2007	11/26/2029	1,861,649	5,445,597	382.82.80	413	0	582.35.78	425	7,307,246
263.82	04/04/2002	09/15/2021	2,265,732	0	0	0	159,091	582.35.78	426	2,106,641
TOTAL			6,945,327	5,476,669			429,433			11,992,563

SCHEDULE OF LIMITATION OF INDEBTEDNESS**As of December 31, 2009**

Total Taxable Property Value	\$272,220,641	Remaining Debt Capacity
2.5% general purpose limit is allocated between:	\$6,805,516	
Up to 1.5% debt without a vote	4,083,310	
Less: outstanding debt	198,674	
contracts payable	0	
excess of debt with a vote	0	
Add: available assets	1,998,645	
Equals remaining debt capacity without a vote		\$5,883,281
1.0% general purpose debt with a vote	2,722,206	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity with a vote		2,722,206
2.5% utility purpose limit, voted	6,805,516	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity - utility purpose, voted		6,805,516
2.5% open space, park & capital facilities, voted	6,805,516	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity - open space, park & capital facilities, voted		6,805,516

SCHEDULE OF CASH ACTIVITY
For the Year Ending December 31, 2009

Fund No.	Description	Cash Activity-IN				
		Beginning Balance	Receipts	Investments Liquidated	Transfers In	Total Available
001	General Fund	\$36,479.30	\$4,377,724.36	\$1,311,898.70	\$892,260.33	\$6,618,362.69
101	Street Fund	\$1,479.14	\$265,300.96	\$56,900.00	\$0.00	\$323,680.10
102	Street Capital Fund	\$0.00	\$365,357.45	\$0.00	\$0.00	\$365,357.45
103	Welcome Center Fund	\$278.43	\$3,011.35	\$0.00	\$0.00	\$3,289.78
104	Trails & Path Services Fund	\$0.00	\$88.30	\$0.00	\$0.00	\$88.30
105	General Fund Capital Reserve Fund	\$0.00	\$1,356.93	\$0.00	\$500,000.00	\$501,356.93
106	Tourism Development Fund	\$1,998.07	\$45,413.19	\$17,200.00	\$25,500.00	\$90,111.26
108	Cemetery Fund	(\$1,336.73)	\$66,257.58	\$22,600.00	\$0.00	\$87,520.85
110	Railroad Depot Facility Fund	\$1,264.39	\$4,166.55	\$1,002.78	\$6,700.00	\$13,133.72
116	Municipal Capital Improvement Fund	\$809.57	\$20,697.94	\$109,500.00	\$0.00	\$131,007.51
119	Public Safety Grants Fund	\$597.88	\$87,906.21	\$48,300.00	\$0.00	\$136,804.09
121	Urban Development Action Grant (UDAG) Fund	\$55.64	\$224.36	\$0.00	\$0.00	\$280.00
129	Special Investigative Drug Account (SIDA) Fund	\$536.73	\$16,665.18	\$52,700.22	\$0.00	\$69,902.13
130	Criminal Justice Fund	(\$891.06)	\$377,306.26	\$100,200.00	\$0.00	\$476,615.20
132	Commute Trip Reduction Fund	\$0.00	\$64.74	\$23,280.33	\$0.00	\$23,345.07
150	Special Projects Fund	(\$2.37)	\$43,579.80	\$363,600.00	\$0.00	\$407,177.43
170	Housing Rehabilitation Fund	\$426.09	\$74,079.18	\$97,900.00	\$0.00	\$172,405.27
171	Housing Rehabilitation Construction Fund	\$108.92	\$67,734.92	\$24,964.57	\$121,115.91	\$213,924.32
216	Local Loan Program Fund	\$0.00	\$0.00	\$0.00	\$134,404.98	\$134,404.98
221	Local Improvement Guaranty Fund	\$329.23	\$401.75	\$184,863.26	\$0.00	\$185,594.24
225	Community Economic Development Loan (CERB)	\$17,375.83	\$16,566.71	\$0.00	\$0.00	\$33,942.54
401	Water Fund	\$47,629.56	\$1,342,232.65	\$469,701.23	\$82,496.25	\$1,942,059.69
402	Utility Deposit Fund	(\$2.47)	\$8,418.00	\$100.00	\$0.00	\$8,515.53
403	Wastewater Fund	\$51,645.06	\$1,639,038.91	\$507,901.50	\$82,496.24	\$2,281,081.71
405	Solid Waste Fund	\$20,219.85	\$855,342.20	\$104,027.40	\$75,170.00	\$1,054,759.45

SCHEDULE OF CASH ACTIVITY
For the Year Ending December 31, 2009

410	Water Capital Fund	\$975.29	\$66,157.94	\$113,445.20	\$81,838.53	\$262,416.96
413	Wastewater Capital Fund	(\$1,780,215.02)	\$7,109,259.33	\$313,835.43	\$118,905.75	\$5,761,785.49
421	Public Works Trust Fund Loans Fund	\$370.12	\$703.23	\$208,358.95	\$285,880.02	\$495,312.32
426	DOE Centennial Sewer Loan Fund	\$214.70	\$3,035.60	\$128,000.00	\$192,490.00	\$323,740.30
427	DOE Centennial Sewer Loan Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
510	Vehicle Replacement Fund	\$180.55	\$2,434.67	\$14,400.00	\$257,299.75	\$274,314.97
601	Perpetual Care Fund	\$498.56	\$7,539.75	\$600.00	\$0.00	\$8,638.31
611	Pension Trust Fund	\$7.21	\$10,250.59	\$43,342.25	\$15,260.00	\$68,860.05
635	Cable TV Fund	(\$87.51)	\$171,694.74	\$98,100.00	\$0.00	\$269,707.23
636	Cable TV Equipment Reserve Fund	\$0.00	\$24.70	\$0.00	\$10,000.00	\$10,024.70
698	Claims Fund	\$2,399,330.44	\$3,326,392.00	\$0.00	\$0.00	\$5,725,722.44
	Subtotal	\$800,275.40	\$20,376,428.03	\$4,416,721.82	\$2,881,817.76	\$28,475,243.01
Memo	Municipal Court	\$13,313.00	\$305,984.00	\$0.00	\$0.00	\$319,297.00
	Grand Total	\$813,588.40	\$20,682,412.03	\$4,416,721.82	\$2,881,817.76	\$28,794,540.01

SCHEDULE OF CASH ACTIVITY
For the Year Ending December 31, 2009

Cash Activity-OUT						
Fund No.	Investments Acquired	Transfers Out To Claims/Payroll	Other Transfers	Disbursements	Total Used	Ending Balance
001	\$956,901.92	\$0.00	\$640,082.02	\$4,922,931.50	\$6,519,915.44	\$98,447.25
101	\$107,549.07	\$0.00	\$2,650.00	\$190,148.59	\$300,347.66	\$23,332.44
102	\$0.00	\$0.00	\$0.00	\$372,283.81	\$372,283.81	(\$6,926.36)
103	\$2,811.35	\$0.00	\$0.00	\$196.07	\$3,007.42	\$282.36
104	\$88.30	\$0.00	\$0.00	\$0.00	\$88.30	\$0.00
105	\$501,356.93	\$0.00	\$0.00	\$0.00	\$501,356.93	\$0.00
106	\$10,965.07	\$0.00	\$0.00	\$61,570.56	\$72,535.63	\$17,575.63
108	\$22,143.40	\$0.00	\$0.00	\$63,294.03	\$85,437.43	\$2,083.42
110	\$1,002.78	\$0.00	\$0.00	\$12,043.32	\$13,046.10	\$87.62
116	\$124,323.28	\$0.00	\$0.00	\$3,990.35	\$128,313.63	\$2,693.88
119	\$54,294.70	\$0.00	\$0.00	\$82,439.89	\$136,734.59	\$69.50
121	\$224.36	\$0.00	\$0.00	\$0.00	\$224.36	\$55.64
129	\$8,222.84	\$0.00	\$0.00	\$60,563.19	\$68,786.03	\$1,116.10
130	\$134,982.54	\$0.00	\$0.00	\$324,928.53	\$459,911.07	\$16,704.13
132	\$64.74	\$0.00	\$23,280.33	\$0.00	\$23,345.07	\$0.00
150	\$352,641.52	\$0.00	\$0.00	\$58,172.24	\$410,813.76	(\$3,636.33)
170	\$32,587.63	\$0.00	\$121,115.91	\$13,636.12	\$167,339.66	\$5,065.61
171	\$17,035.15	\$0.00	\$0.00	\$196,889.17	\$213,924.32	\$0.00
216	\$0.00	\$0.00	\$0.00	\$134,404.89	\$134,404.89	\$0.09
221	\$20,601.75	\$0.00	\$164,992.49	\$0.00	\$185,594.24	\$0.00
225	\$16,079.48	\$0.00	\$0.00	\$16,666.67	\$32,746.15	\$1,196.39
401	\$746,476.80	\$0.00	\$510,346.72	\$640,974.39	\$1,897,797.91	\$44,261.78
402	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	\$2,015.53
403	\$620,877.65	\$0.00	\$901,757.66	\$716,223.71	\$2,238,859.02	\$42,222.69
405	\$193,442.56	\$0.00	\$359,582.63	\$492,573.21	\$1,045,598.40	\$9,161.05

SCHEDULE OF CASH ACTIVITY
For the Year Ending December 31, 2009

410	\$138,144.50	\$0.00	\$31,740.00	\$87,822.02	\$257,706.52	\$4,710.44
413	\$121,639.97	\$0.00	\$79,930.00	\$5,798,842.84	\$6,000,412.81	(\$238,627.32)
421	\$175,203.23	\$0.00	\$0.00	\$285,859.60	\$461,062.83	\$34,249.49
426	\$115,035.60	\$0.00	\$0.00	\$192,482.66	\$307,518.26	\$16,222.04
427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
510	\$265,434.67	\$0.00	\$0.00	\$8,840.23	\$274,274.90	\$40.07
601	\$7,789.75	\$0.00	\$0.00	\$0.00	\$7,789.75	\$848.56
611	\$33,369.08	\$0.00	\$0.00	\$35,925.99	\$69,295.07	(\$435.02)
635	\$105,743.73	\$0.00	\$46,340.00	\$117,729.34	\$269,813.07	(\$105.84)
636	\$8,624.70	\$0.00	\$0.00	\$0.00	\$8,624.70	\$1,400.00
698	\$0.00	\$0.00	\$0.00	\$5,724,903.00	\$5,724,903.00	\$819.44
Subtotal	\$4,902,159.05	\$0.00	\$2,881,817.76	\$20,616,335.92	\$28,400,312.73	\$74,930.28
Memo/Crt	\$0.00	\$0.00	\$0.00	\$305,984.20	\$305,984.20	\$7,300.00
Grant Total	\$4,902,159.05	\$0.00	\$2,881,817.76	\$20,922,320.12	\$28,706,296.93	\$82,230.28

**SCHEDULE OF INVESTMENT ACTIVITY
For the Year Ending December 31, 2009**

Fund No.	Description	Beginning Balance	Investments Aquired	Investments Liquidated	Reinvested Interest	Ending Balance
001	General Fund	\$2,041,081.26	\$932,345.18	\$1,311,898.70	\$24,556.74	\$1,686,084.48
101	Street Fund	\$119,926.18	\$106,400.00	\$56,900.00	\$1,149.07	\$170,575.25
102	Street Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103	Welcome Center Fund	\$452.07	\$2,800.00	\$0.00	\$11.35	\$3,263.42
104	Trails & Path Services Fund	\$11,997.29	\$0.00	\$0.00	\$88.30	\$12,085.59
105	General Fund Capital Reserve Fund	\$0.00	\$500,000.00	\$0.00	\$1,356.93	\$501,356.93
106	Tourism Development Fund	\$52,688.01	\$10,600.00	\$17,200.00	\$365.07	\$46,453.08
108	Cemetery Fund	\$18,577.91	\$22,000.00	\$22,600.00	\$143.40	\$18,121.31
110	Railroad Depot Facility Fund	\$0.00	\$1,000.00	\$1,002.78	\$2.78	\$0.00
116	Municipal Capital Improvement Fund	\$677,284.97	\$119,700.00	\$109,500.00	\$4,623.28	\$692,108.25
119	Public Safety Grants Fund	\$40,951.90	\$54,000.00	\$48,300.00	\$294.70	\$46,946.60
121	Urban Development Action Grant (UDAG) Fund	\$30,488.50	\$0.00	\$0.00	\$224.36	\$30,712.86
129	Special Investigative Drug Account (SIDA) Fund	\$88,250.41	\$7,800.00	\$52,700.22	\$422.84	\$43,773.03
130	Criminal Justice Fund	\$227,851.86	\$133,300.00	\$100,200.00	\$1,682.54	\$262,634.40
132	Commute Trip Reduction Fund	\$23,215.59	\$0.00	\$23,280.33	\$64.74	\$0.00
150	Special Projects Fund	\$520,857.35	\$349,800.00	\$363,600.00	\$2,841.52	\$509,898.87
170	Housing Rehabilitation Fund	\$130,771.50	\$31,900.00	\$97,900.00	\$687.63	\$65,459.13
171	Housing Rehabilitation Construction Fund	\$7,929.42	\$17,000.00	\$24,964.57	\$35.15	\$0.00
216	Local Loan Program Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
221	Local Improvement Guaranty Fund	\$164,261.51	\$20,200.00	\$184,863.26	\$401.75	\$0.00
225	Community Economic Development Loan (CERB)	\$4,861.63	\$16,000.00	\$0.00	\$79.48	\$20,941.11
401	Water Fund	\$614,409.49	\$740,199.73	\$469,701.23	\$6,277.07	\$891,185.06
402	Utility Deposit Fund	\$186,508.97	\$6,500.00	\$100.00	\$0.00	\$192,908.97
403	Wastewater Fund	\$680,262.51	\$615,643.59	\$507,901.50	\$5,234.06	\$793,238.66
405	Solid Waste Fund	\$44,903.79	\$193,000.00	\$104,027.40	\$442.56	\$134,318.95
410	Water Capital Fund	\$276,817.10	\$136,000.00	\$113,445.20	\$2,144.50	\$301,516.40
413	Wastewater Capital Fund	\$286,088.23	\$120,000.00	\$313,835.43	\$1,639.97	\$93,892.77
421	Public Works Trust Fund Loans Fund	\$108,051.68	\$174,500.00	\$208,358.95	\$703.23	\$74,895.96
426	DOE Centennial Sewer Loan Fund	\$227,554.22	\$112,000.00	\$128,000.00	\$3,035.60	\$214,589.82
427	DOE Centennial Sewer Loan Reserve Fund	\$211,280.14	\$0.00	\$0.00	\$0.00	\$211,280.14
510	Vehicle Replacement Fund	\$87,223.16	\$263,000.00	\$14,400.00	\$2,434.67	\$338,257.83
601	Perpetual Care Fund	\$240,365.28	\$6,000.00	\$600.00	\$1,789.75	\$247,555.03
611	Pension Trust Fund	\$35,485.44	\$27,456.88	\$43,342.25	\$5,912.20	\$25,512.27
635	Cable TV Fund	\$125,310.35	\$104,800.00	\$98,100.00	\$943.73	\$132,954.08
636	Cable TV Equipment Reserve Fund	\$0.00	\$8,600.00	\$0.00	\$24.70	\$8,624.70
698	Claims Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$7,285,707.72	\$4,832,545.38	\$4,416,721.82	\$69,613.67	\$7,771,144.95

CITY OF TOPPENISH

MCAG NO. 0851

SCHEDULE 16

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2009

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other I.D. Number	Expenditures			Footnote Reference
				P-T Awards	Direct Awards	Total	
Department of Justice/Pass-Through from Washington State Department of Commerce	Community Prosecution and Project Safe Neighborhoods	16.609	F08-66205-005	18,344	0	18,344	Note 2
Department of Justice/Pass-Through from City of Yakima	ARRA - Edward Byne Memorial Justice Assistance Grant Program	16.804	F07-66201-142	19,050	0	19,050	Note 5
Department of Transportation/ Pass-Through from WA State Department of Transportation:	ARRA - Highway Planning and Construction	20.205	ARRA - 6408(004)	249,053	0	249,053	Note 5
Department of Transportation/ Pass-Through from WA State Department of Transportation:	Highway Training and Education	20.215	STPE-1310(005)	4,164	0	4,164	
	Highway Planning and Construction	20.205	STPE-1310(006)	1,028	0	1,028	
Subtotal Washington State Department of Transportation (Non ARRA)				5,192	0	5,192	
Department of Transportation/ Pass-Through from WA Traffic Safety Commission	State and Community Highway Safety	20.600	N/A	322	0	322	Note 2
	Alcohol Impaired Driving Counter Measures Incentive Grants I	20.601	N/A	1,425	0	1,425	Note 2
	Occupant Protection Incentive Grants	20.602	N/A	431	0	431	Note 2
Subtotal Washington Traffic Safety Commission				2,178	0	2,178	
Total Department of Transportation				7,370	0	7,370	
Department of Housing and Urban Development/Pass-Through, Washington State Department of Commerce:	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	07-64007-026	35,806	0	35,806	Note 3
		14.228	Program Income	72,077	0	72,077	Note 3
Total Department of Housing and Urban Development				107,883	0	107,883	
Department of Homeland Security	State Domestic Preparedness Equipment Support Program	97.004	EMW-208-FO-08657	0	12,048	12,048	Note 2
Environmental Protection Agency - Loan/Pass-Through Washington State Department of Ecology	Capitalization Grants for Clean Water State Revolving Funds	66.458	L0800015	2,995,971	0	2,995,971	Note 2&4
Total Environmental Protection Agency				2,995,971	0	2,995,971	

Total Expenditures of Federal Awards

\$3,397,671 \$12,048 \$3,409,719

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

CITY OF TOPPENISH

MCAG NO. 0851

SCHEDULE 16

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For the Year Ended December 31, 2009

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
LEGENDS CASINO GRANT (WASHINGTON STATE GAMBLING COMMISSION)		
Legends Casino Grants - Police	N/A	15,300
Legends Casino Grants - Fire	N/A	22,324
Total Legends Casino Grant		37,624
WASHINGTON STATE DEPARTMENT OF HEALTH		
EMS Participation Grant	N/A	1,726
Total Washington State Department of Health		1,726
WASHINGTON STATE DEPARTMENT OF ECOLOGY		
Centennial Clean Water Fund (CCWF)	G0800379	1,553,337
Total Washington State Department of Ecology		1,553,337
TRANSPORTATION IMPROVEMENT BOARD		
TIB, Toppenish Ave & 2nd Avenue RR Crossing	8-4-178(003)-1	23,072
TIB, City Projects (Multiple)	8-4-178(001)-1	116,305
Total Transportation Improvement Board		23,072
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	09-ET-WATPA-023	30,000
Total Washington Association of Sheriffs & Police Chiefs		30,000
Total State and Local Financial Assistance		\$1,647,827

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
2009**

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 2009 was \$35,806 and is presented in this schedule. The amount of principal and interest received in loan repayments for the year was \$72,077.

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 and the outstanding loan balance from prior years for which there are continuing compliance requirements. Both the current and prior year loan is also reported on the City of Toppenish's Schedule of Long-Term Debt. The loan was activated in 2008.

NOTE 5 – AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009

Expenditures for this program were funded by ARRA.

CITY OF TOPPENISH

SCHEDULE OF LABOR RELATIONS CONSULTANTS

For the Year Ended December 31, 2009

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	\$ 6,954.76
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
=====	
Certified Correct this	17 th day of May, 2010 to the best of my knowledge and belief:
Signature	
Name	Linda B. Mead
Title	Finance Director/City Clerk

**CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2009**

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>000 - GENERAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		1,461,642
Smith, Barney	Variable	67900428		73,365
U S Bancorp/Piper Jaffray, Federal Home Loan	1.350%	3133Y2	06/15/12	50,868
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	1.820%	313983	03/01/12	100,210
TOTAL GENERAL FUND				1,686,085
 <u>101 - CITY STREET FUND</u>				
Wash State Treas Investment Pool	Variable	02330		170,575
TOTAL CITY STREET FUND				170,575
 <u>103 - WELCOME CENTER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		3,263
TOTAL WELCOME CENTER FUND				3,263
 <u>104 - TRAILS & PATHS FUND</u>				
Wash State Treas Investment Pool	Variable	02330		12,086
TOTAL TRIALS & PATHS FUND				12,086
 <u>105 - GENERAL FUND RESERVE FUND</u>				
Wash State Treas Investment Pool	Variable	02330		501,357
TOTAL GENERAL FUND RESERVE FUND				501,357
 <u>106 - TOURISM DEVELOPMENT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		46,453
TOTAL TOURISM DEVELOPMENT FUND				46,453
 <u>108 - CEMETERY FUND</u>				
Wash State Treas Investment Pool	Variable	02330		18,121
TOTAL CEMETERY FUND				18,121

**CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2009**

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>116 - MUNICIPAL CAPITAL IMPROVEMENT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		636,108
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	1.820%	313983	03/01/12	56,000
TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND				692,108
<u>119 - PUBLIC SAFETY GRANT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		46,947
TOTAL PUBLIC SAFETY GRANT FUND				46,947
<u>121 - UDAG REVOLVING LOAN FUND</u>				
Wash State Treas Investment Pool	Variable	02330		30,713
TOTAL UDAG REVOLVING LOAN FUND				30,713
<u>129 - SPECIAL INVESTIGATIVE DRUG ACCOUNT</u>				
Wash State Treas Investment Pool	Variable	02330		43,773
TOTAL SPECIAL INVESTIGATIVE DRUG ACCOUNT				43,773
<u>130 - CRIMINAL JUSTICE FUND</u>				
Wash State Treas Investment Pool	Variable	02330		247,635
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	1.820%	313983	03/01/12	15,000
TOTAL CRIMINAL JUSTICE FUND				262,635
<u>150 - HCD I - OLD PROGRAM INCOME FUND</u>				
Wash State Treas Investment Pool	Variable	02330		434,899
U S Bancorp/Piper Jaffray, Federal Home Loan	1.350%	3133Y2	06/15/12	50,000
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	1.820%	313983	03/01/12	25,000
TOTAL HCD I - OLD PROGRAM INCOME FUND				509,899

**CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2009**

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>170 - HOUSING REHABILITATION FUND</u>				
Wash State Treas Investment Pool	Variable	02330		65,459
TOTAL HOUSING REHABILITATION				65,459
<u>225 - CERB GRANT/LOAN FUND</u>				
Wash State Treas Investment Pool	Variable	02330		20,941
TOTAL CERB GRANT/LOAN FUND				20,941
<u>401 - WATER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		766,185
U S Bancorp/Piper Jaffray, Federal Home Loan	1.350%	3133Y2	06/15/12	75,000
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	1.820%	313983	03/01/12	50,000
TOTAL WATER FUND				891,185
<u>402 - UTILITY DEPOSITS</u>				
Wash State Treas Investment Pool	Variable	02330		192,909
TOTAL UTILITY DEPOSITS				192,909
<u>403 - WASTEWATER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		668,239
U S Bancorp/Piper Jaffray, Federal Home Loan	1.350%	3133Y2	06/15/12	75,000
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	1.820%	313983	03/01/12	50,000
TOTAL WASTEWATER FUND				793,239
<u>405 - SOLID WASTE</u>				
Wash State Treas Investment Pool	Variable	02330		109,319
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	1.820%	313983	03/01/12	25,000
TOTAL SOLID WASTE FUND				134,319
<u>410 - WATER CAPITAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		291,516
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	1.820%	313983	03/01/12	10,000
TOTAL WATER CAPITAL FUND				301,516

**CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2009**

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>413 - SEWER CAPITAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		83,893
U S Bancorp/Piper Jaffray, Federal	1.820%	313983	03/01/12	10,000
TOTAL SEWER CAPITAL FUND				93,893
<u>421 - PUBLIC WORKS TRUST FUND</u>				
Wash State Treas Investment Pool	Variable	02330		74,896
TOTAL PUBLIC WORKS TRUST FUND				74,896
<u>426 - DOE WATER POLLUTION CONTROL LOAN</u>				
Wash State Treas Investment Pool	Variable	02330		214,590
TOTAL DOE POLLUTION CONTROL LOAN FUND				214,590
<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		338,258
TOTAL VEHICLE REPLACEMENT FUND				338,258
<u>601 - CEMETERY TRUST FUND</u>				
Wash State Treas Investment Pool	Variable	02330		247,555
TOTAL CEMETERY TRUST FUND				247,555

**CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2009**

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>611 - FIREMEN'S PENSION & WELFARE FUND</u>				
Smith, Barney	Variable	67900428		25,512
TOTAL FIREMEN'S PENSION & WELFARE FUND				25,512
<u>635 - CABLE TELEVISION COMMUNICATIONS FUND</u>				
Wash State Treas Investment Pool	Variable	02330		122,954
U S Bancorp/Piper Jaffray, Federal National Mortgage Association	1.820%	313983	03/01/12	10,000
TOTAL CABLE TELEVISION COMMUNICATIONS FUND				132,954
<u>639 - CABLE TELEVISION COMMUNICATIONS RESERVE FUND</u>				
Wash State Treas Investment Pool	Variable	02330		8,625
TOTAL CABLE TELEVISION COMMUNICATIONS RESERVE FUND				8,625
TOTAL ALL FUNDS INVESTMENTS				7,771,146

**CITY OF TOPPENISH
2009 CASH CONFIRMATIONS**

		Cash (per bank statements)			
Bank of America	Amount	Reconciled Balances			
Municipal Court	\$7,817.00	\$ 7,300.00	Outstanding checks: \$10.00+2.00+1.00+4.00+500.00=\$517.00		\$7,300.00
Total Bank of America	\$7,817.00	\$7,300.00			

		Cash (per bank statements)			
Bank of America	Amount	Reconciled Balances			
Treasurer Acct	\$0.00	\$ 0.00			\$ 0.00
Total Bank of America	\$0.00	\$0.00			

		Amount	Reconciled Balances		
Central Valley Bank					
General Account	\$432,453.02	\$ 432,453.02			\$432,453.02
Claims & Payroll Account	\$595,830.64	\$ 595,830.64	Outstanding Checks \$961,522.84		\$595,830.64
Advance Travel Expense	\$1,014.46	\$ 1,014.46	Outstanding Checks \$945.00		
Total Central Valley Bank	\$1,029,298.12	\$1,029,298.12			

Petty Cash (per Resolutions)	\$ 8,100.00	\$ 8,100.00			
Total Cash (per bank)	\$1,045,215.12	\$1,044,698.12			
		\$ (962,467.84)	Total Outstanding checks in Travel and Claims & Payroll		
		\$ 82,230.28			

Total cash per Schedule 11 \$ 82,230.28

Diff. Bank (reconciled) vs. Schedule 11 (to confirm) **\$ 0.00**

**CITY OF TOPPENISH
2009 CASH AND INVESTMENTS**

Investments (per bank statements)	Amount
SmithBarney Citigroup Mutual Funds	\$ 98,876.87
WA LGIP	\$ 7,070,190.38
U.S. Bank FHL #3133Y2	\$ 250,868.25
FNMA #313983	\$ 351,209.95
Total Investments per bank statements	\$ 7,771,145.45
Total Investments per Schedule 12	\$ 7,771,144.95
Difference	\$ 0.50 Immaterial difference