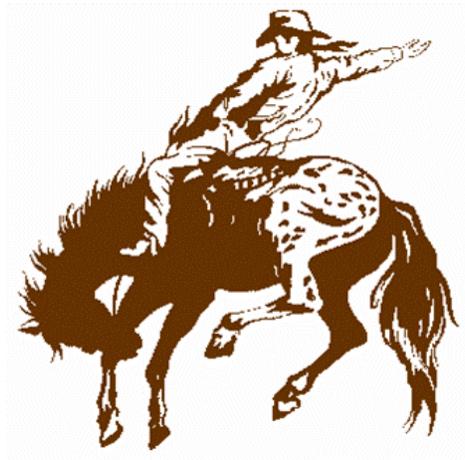


CITY OF TOPPENISH

2010 ANNUAL REPORT



Where the West Still Lives

ANNUAL REPORT

CITY OF TOPPENISH

MCAG NO. 0851

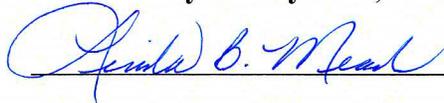
Submitted Pursuant to RCW 43.09.230

To the Washington State Auditor's Office

For Fiscal Year Ended December 31, 2010

Certified correct this **18th Day of May 2011**, 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: (509) 865-1639

FAX: (509) 865-3864

E-Mail: lmead@cityoftoppenish.us

City Webpage: www.cityoftoppenish.us

CITY OF TOPPENISH

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2010

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**2010
DIRECTORY
CITY OF TOPPENISH
OFFICIALS**

CITY COUNCIL

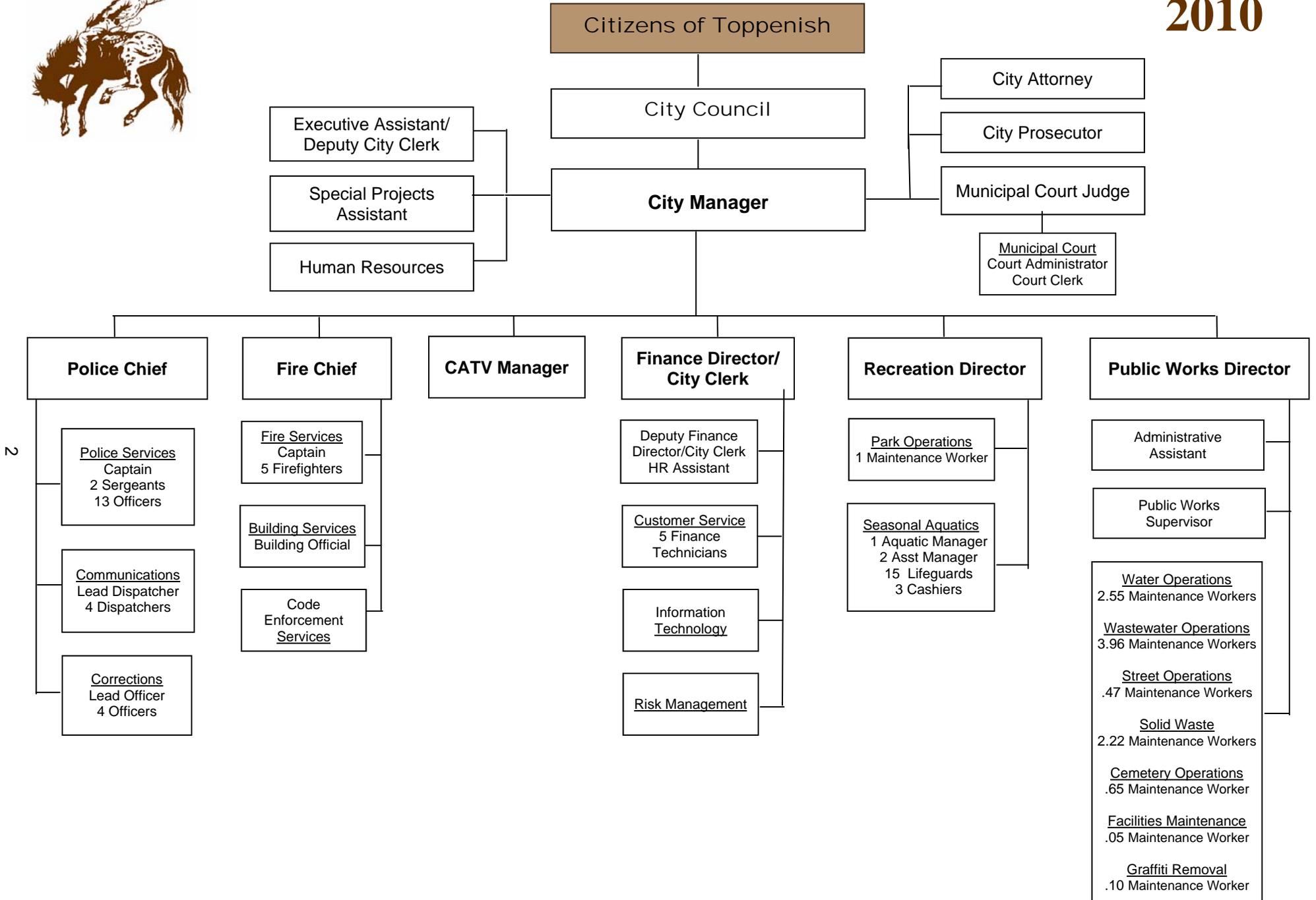
POSTION	NAME	TERM EXPIRES
#1	Derald D. Ortloff	December 2013
#2	Blaine R. Thorington, Mayor	December 2013
#3	Clara R Jiménez, Mayor Pro Tem	December 2013
#4	Mark Oaks	November 22, 2011
#5	Randy Taylor	December 2011
#6	Loren O. Belton	December 2011
#7	Christina Kwan	December 2011

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



2010



2

City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2010

BARS CODE		Total for	001	101
		All Funds 1/	General Fund	Street Fund
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$0.00	\$0.00
308.80	Unreserved	\$7,820,178.54	\$2,568,860.59	\$193,907.69
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$3,458,324.88	\$3,249,105.08	\$29,001.26
320	Licenses and Permits	\$73,687.45	\$73,687.45	\$0.00
330	Intergovernmental	\$1,685,296.46	\$535,897.65	\$196,887.23
340	Charges for Goods and Services	\$4,081,927.82	\$160,788.33	(\$1,433.37)
350	Fines and Penalties	\$145,305.34	\$144,756.35	\$0.00
360	Miscellaneous	\$354,701.76	\$58,505.43	\$615.74
370	Capital Contributions	\$4,000.00	\$0.00	\$0.00
390	Other Financing Sources	\$1,854,535.08	\$1,020,151.48	\$0.00
Total Revenues and Other Financing Sources		\$11,657,778.79	\$5,242,891.77	\$225,070.86
Total Resources		\$19,477,957.33	\$7,811,752.36	\$418,978.55
Operating Expenditures:				
510	General Government	\$1,461,373.93	\$1,461,373.93	\$0.00
520	Public Safety	\$3,456,197.87	\$3,423,722.68	\$0.00
530	Physical Environment	\$2,173,892.54	\$27,319.76	\$0.00
540	Transportation	\$176,441.47	\$0.00	\$176,441.47
550	Economic Environment	\$382,596.06	\$42,193.38	\$0.00
560	Mental and Physical Health	\$2,273.04	\$2,273.04	\$0.00
570	Culture and Recreational	\$425,585.08	\$425,585.08	\$0.00
Total Operating Expenditures		\$8,078,359.99	\$5,382,467.87	\$176,441.47
591-593	Debt Service	\$125,167.20	\$999.99	\$30.00
594-595	Capital Outlay	\$2,905,962.19	\$168,609.95	\$22,056.83
Total Expenditures		\$11,109,489.38	\$5,552,077.81	\$198,528.30
597-599	Other Financing Uses	\$1,395,160.91	\$65,822.24	\$0.00
Total Expenditures and Other Financing Uses		\$12,504,650.29	\$5,617,900.05	\$198,528.30
Excess (Deficit) of Resources Over Uses		\$6,973,307.04	\$2,193,852.31	\$220,450.25
380	Nonrevenues (Except 384)	\$2,313,287.93	\$192,255.61	\$0.00
580	Nonexpenditures (Except 584)	\$714,385.88	\$211,011.09	\$650.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$0.00	\$0.00
508.80	Unreserved	\$8,572,209.09	\$2,175,096.83	\$219,800.25

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

The Accompanying Notes Are An Integral Part Of This Statement.

City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2010

BARS CODE		102	104	106
		Street Capital Fund	Trails & Path Services Fund	Tourism Development Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$0.00	\$0.00
308.80	Unreserved	(\$6,926.36)	\$12,085.59	\$64,028.71
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$0.00	\$0.00	\$39,406.06
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$275,481.55	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$0.00	\$35.26	\$2,668.04
370	Capital Contributions	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$0.00	\$0.00	\$25,267.23
Total Revenues and Other Financing Sources		\$275,481.55	\$35.26	\$67,341.33
Total Resources		\$268,555.19	\$12,120.85	\$131,370.04
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$77,915.39
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$0.00	\$0.00	\$77,915.39
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Outlay	\$268,555.19	\$0.00	\$0.00
Total Expenditures		\$268,555.19	\$0.00	\$77,915.39
597-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$268,555.19	\$0.00	\$77,915.39
Excess (Deficit) of Resources Over Uses		\$0.00	\$12,120.85	\$53,454.65
380	Nonrevenues (Except 384)	\$0.00	\$0.00	\$0.00
580	Nonexpenditures (Except 584)	\$0.00	\$0.00	\$0.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$0.00	\$0.00
508.80	Unreserved	\$0.00	\$12,120.85	\$53,454.65

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2010

BARS CODE		108	116	119
		Cemetery Fund	Municipal Capital Improvement	Public Safety Grants Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$694,802.13	\$0.00
308.80	Unreserved	\$20,204.73	\$0.00	\$47,016.10
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$29,001.26	\$10,794.80	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$0.00	\$0.00	\$71,140.32
340	Charges for Goods and Services	\$41,365.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$88.28	\$5,038.59	\$164.77
370	Capital Contributions	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$0.00	\$0.00	\$490.00
Total Revenues and Other Financing Sources		\$70,454.54	\$15,833.39	\$71,795.09
Total Resources		\$90,659.27	\$710,635.52	\$118,811.19
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$6,564.14
530	Physical Environment	\$51,693.05	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$51,693.05	\$0.00	\$6,564.14
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Outlay	\$0.00	\$0.00	\$48,566.70
Total Expenditures		\$51,693.05	\$0.00	\$55,130.84
597-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$51,693.05	\$0.00	\$55,130.84
Excess (Deficit) of Resources Over Uses		\$38,966.22	\$710,635.52	\$63,680.35
380	Nonrevenues (Except 384)	\$0.00	\$0.00	\$0.00
580	Nonexpenditures (Except 584)	\$0.00	\$0.00	\$0.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$710,635.52	\$0.00
508.80	Unreserved	\$38,966.22	\$0.00	\$63,680.35

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2010

BARS CODE		121	129	150
		Urban Development Action Grant (UDAG) Fund	Special Investigative Drug Account (SIDA) Fund	Special Projects Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$0.00	\$0.00
308.80	Unreserved	\$30,768.50	\$44,889.13	\$506,262.54
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$0.00	\$0.00	\$95,889.71
340	Charges for Goods and Services	\$0.00	\$0.00	\$2,278.91
350	Fines and Penalties	\$0.00	\$548.99	\$0.00
360	Miscellaneous	\$89.60	\$15,945.83	\$8,724.94
370	Capital Contributions	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$0.00	\$0.00	\$97,815.45
Total Revenues and Other Financing Sources		\$89.60	\$16,494.82	\$204,709.01
Total Resources		\$30,858.10	\$61,383.95	\$710,971.55
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$25,911.05	\$0.00
530	Physical Environment	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$114,281.03
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$0.00	\$25,911.05	\$114,281.03
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Outlay	\$0.00	\$0.00	\$58,610.74
Total Expenditures		\$0.00	\$25,911.05	\$172,891.77
597-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$0.00	\$25,911.05	\$172,891.77
Excess (Deficit) of Resources Over Uses		\$30,858.10	\$35,472.90	\$538,079.78
380	Nonrevenues (Except 384)	\$0.00	\$353.93	\$0.00
580	Nonexpenditures (Except 584)	\$0.00	\$2,309.97	\$0.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$0.00	\$0.00
508.80	Unreserved	\$30,858.10	\$33,516.86	\$538,079.78

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2010

BARS CODE		170	216	225
		Housing Rehabilitation Fund	Local Loan Program Fund	Community Economic Development Loan (CERB) Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$0.00	\$0.00
308.80	Unreserved	\$70,524.74	\$0.09	\$22,137.50
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$0.00	\$0.00	\$16,980.96
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$15,347.31	\$0.00	\$35.39
370	Capital Contributions	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$203,727.24	\$129,046.41	\$0.00
Total Revenues and Other Financing Sources		\$219,074.55	\$129,046.41	\$17,016.35
Total Resources		\$289,599.29	\$129,046.50	\$39,153.85
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$21,111.64	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$21,111.64	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$62,760.25	\$16,666.67
594-595	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Expenditures		\$21,111.64	\$62,760.25	\$16,666.67
597-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$21,111.64	\$62,760.25	\$16,666.67
Excess (Deficit) of Resources Over Uses		\$268,487.65	\$66,286.25	\$22,487.18
380	Nonrevenues (Except 384)	\$0.00	\$0.00	\$0.00
580	Nonexpenditures (Except 584)	\$0.00	\$66,286.25	\$0.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$0.00	\$0.00
508.80	Unreserved	\$268,487.65	\$0.00	\$22,487.18

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2010

BARS CODE		401	403	405
		Water Fund	Wastewater Fund	Solid Waste Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$211,280.14	\$0.00
308.80	Unreserved	\$1,436,598.18	\$921,538.66	\$143,480.00
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$0.00	\$510,000.00	\$0.00
340	Charges for Goods and Services	\$1,262,051.46	\$1,820,177.14	\$699,397.52
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$71,399.27	\$5,442.15	\$1,872.18
370	Capital Contributions	\$4,000.00	\$0.00	\$0.00
390	Other Financing Sources	\$34,596.11	\$67,157.15	\$0.00
Total Revenues and Other Financing Sources		\$1,372,046.84	\$2,402,776.44	\$701,269.70
Total Resources		\$2,808,645.02	\$3,535,595.24	\$844,749.70
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$706,785.11	\$798,491.27	\$589,603.35
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$706,785.11	\$798,491.27	\$589,603.35
591-593	Debt Service	\$30.00	\$31,026.29	\$0.00
594-595	Capital Outlay	\$85,643.60	\$2,236,618.97	\$17,300.21
Total Expenditures		\$792,458.71	\$3,066,136.53	\$606,903.56
597-599	Other Financing Uses	\$442,624.17	\$643,329.80	\$104,281.44
Total Expenditures and Other Financing Uses		\$1,235,082.88	\$3,709,466.33	\$711,185.00
Excess (Deficit) of Resources Over Uses		\$1,573,562.14	(\$173,871.09)	\$133,564.70
380	Nonrevenues (Except 384)	\$70,297.14	\$2,026,606.25	\$16,850.00
580	Nonexpenditures (Except 584)	\$650.00	\$162,136.37	\$0.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$192,482.66	\$0.00
508.80	Unreserved	\$1,643,209.28	\$1,498,116.13	\$150,414.70

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

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2010

BARS CODE		421	510	701
		Public Works Trust Fund Loans Fund	Vehicle Replacement Fund	Perpetual Care Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$0.00	\$224,636.59
308.80	Unreserved	\$109,145.45	\$338,297.90	\$23,767.00
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$240.00	\$167,204.76	\$722.77
370	Capital Contributions	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$276,284.01	\$0.00	\$0.00
Total Revenues and Other Financing Sources		\$276,524.01	\$167,204.76	\$722.77
Total Resources		\$385,669.46	\$505,502.66	\$249,126.36
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$13,574.00	\$0.00	\$0.00
594-595	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Expenditures		\$13,574.00	\$0.00	\$0.00
597-599	Other Financing Uses	\$101,753.26	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$115,327.26	\$0.00	\$0.00
Excess (Deficit) of Resources Over Uses		\$270,342.20	\$505,502.66	\$249,126.36
380	Nonrevenues (Except 384)	\$0.00	\$0.00	\$6,925.00
580	Nonexpenditures (Except 584)	\$270,342.20	\$0.00	\$0.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$0.00	\$24,489.77
508.80	Unreserved	\$0.00	\$505,502.66	\$231,561.59

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2010

BARS CODE		635		
		Cable TV Equipment Reserve Fund		
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$0.00	\$0.00
308.80	Unreserved	\$142,872.94	\$0.00	\$0.00
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$84,035.46	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$97,302.83	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$561.45	\$0.00	\$0.00
370	Capital Contributions	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$0.00	\$0.00	\$0.00
Total Revenues and Other Financing Sources		\$181,899.74	\$0.00	\$0.00
Total Resources		\$324,772.68	\$0.00	\$0.00
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$127,094.62	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$127,094.62	\$0.00	\$0.00
591-593	Debt Service	\$80.00	\$0.00	\$0.00
594-595	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Expenditures		\$127,174.62	\$0.00	\$0.00
597-599	Other Financing Uses	\$37,350.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$164,524.62	\$0.00	\$0.00
Excess (Deficit) of Resources Over Uses		\$160,248.06	\$0.00	\$0.00
380	Nonrevenues (Except 384)	\$0.00	\$0.00	\$0.00
580	Nonexpenditures (Except 584)	\$1,000.00	\$0.00	\$0.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$0.00	\$0.00
508.80	Unreserved	\$159,248.06	\$0.00	\$0.00

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

City of Toppenish
FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

	Total for	611	640	645	698	Actual Amount
	All Funds 1/	Pension Trust	Municipal Court	Inmate Trust	Claims	
	Total Amount	Actual Amount	Actual Amount	Actual Amount	Actual	
Beginning Cash and Investments	\$25,896.69	\$25,077.25	\$0.00	\$0.00	\$819.44	\$0.00
Prior Period Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue and Other Financing Sources	\$7,773.31	\$7,773.31	\$0.00	\$0.00	\$0.00	\$0.00
Total Resources	\$33,670.00	\$32,850.56	\$0.00	\$0.00	\$819.44	\$0.00
Expenditures And Other Financing Uses	\$32,415.57	\$32,415.57	\$0.00	\$0.00	\$0.00	\$0.00
Excess (Deficit) of Resources Over Uses	\$1,254.43	\$434.99	\$0.00	\$0.00	\$819.44	\$0.00
Nonrevenues (Except 384)	\$375,681.50	\$0.00	\$358,207.44	\$17,474.06	\$0.00	\$0.00
Nonexpenditures (Except 584)	\$364,835.03	\$0.00	\$349,153.95	\$14,861.64	\$819.44	\$0.00
Ending Cash and Investments	\$12,100.90	\$434.99	\$9,053.49	\$2,612.42	\$0.00	\$0.00

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

CITY OF TOPPENISH
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

a. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund (Current Expense)

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

Special Revenue Funds

These funds account for specific revenues that are restricted or committed to expenditures for specified purposes of the City.

Debt Service Funds

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

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.

FIDUCIARY FUND TYPES:

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

Nonexpendable Trust Funds

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

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

Pension Trust Funds

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

Agency Funds

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

b. Basis of Accounting

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

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

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

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

c. Budgets

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

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

Fund Number	Description	Actual	Budget	Balance
001	General Fund	\$5,605,058.95	\$7,341,510.00	\$1,736,451.05
101	Street Fund	\$199,178.30	\$436,920.00	\$237,741.70
102	Street Capital Fund	\$268,555.19	\$298,610.00	\$30,054.81
103	Welcome Center Fund	\$1,121.82	\$6,470.00	\$5,348.18
104	Trails & Paths Services Fund	\$0.00	\$12,170.00	\$12,170.00
105	General Fund Reserve Fund	\$0.00	\$702,200.00	\$702,200.00
106	Tourism Fund	\$77,915.39	\$117,710.00	\$39,794.61
108	Cemetery Fund	\$51,693.05	\$85,650.00	\$33,956.95
110	Railroad Depot Facility Fund	\$8,237.90	\$8,460.00	\$222.10
116	Municipal Capital Improvements Fund	\$0.00	\$711,900.00	\$711,900.00
119	Public Safety Grants Fund	\$55,044.91	\$127,340.00	\$72,295.09
121	Urban Development Action Grant Fund	\$0.00	\$31,050.00	\$31,050.00
129	Special Investigative Drug Account Fund	\$28,221.02	\$59,260.00	\$31,038.98
130	Criminal Justice Fund	\$422,748.40	\$633,390.00	\$210,641.60
150	Special Projects Fund	\$172,891.77	\$713,500.00	\$540,608.23
170	Housing Rehabilitation Fund	\$21,111.64	\$145,640.00	\$124,528.36
216	Local Loan Program	\$129,046.50	\$144,070.00	\$15,023.50
225	Community Econ Devel Revit Loan Fund	\$16,666.67	\$36,320.00	\$19,653.33
401	Water Fund	\$1,210,997.19	\$2,135,940.00	\$924,942.81
402	Utility Deposit Fund	\$1,586,411.94	\$2,975,230.00	\$1,388,818.06
403	Wastewater Fund	\$711,185.00	\$849,220.00	\$138,035.00
405	Solid Waste Fund	\$106,949.60	\$3,280,400.00	\$3,173,450.40
410	Water Capital Fund	\$2,309,888.97	\$7,400,270.00	\$5,090,381.03
413	Wastewater Capital Fund	\$385,669.46	\$385,720.00	\$50.54
426	DOE Centennial Sewer Fund	\$328,009.85	\$328,020.00	\$10.15
427	DOE Centennial Sewer Reserve Fund	\$18,797.48	\$211,280.00	\$192,482.52
510	Vehicle Replacement Fund	\$0.00	\$524,500.00	\$524,500.00
601	Cemetery Trust Fund	\$0.00	\$256,100.00	\$256,100.00
611	Firemen's Pension & Welfare Fund	\$32,415.57	\$38,200.00	\$5,784.43
635	Cable TV Fund	\$175,524.62	\$373,500.00	\$197,975.38
636	Cable TV Equipment Reserve Fund	\$0.00	\$20,100.00	\$20,100.00

d. Cash

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

e. Deposits

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

f. Investments – See Note 3 – Investments

g. Derivatives and Similar Transactions

The City has not engaged in the use or sale of derivatives or similar instruments during 2010.

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, death or retirement, after completing at least 10 years of service, 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, Transfers-Out, proceeds of other long-term debt, and compensation for loss of capital assets and insurance recoveries.

l. Risk Management

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

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. WCIA has a total of 145 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.

m. Reserved Fund Balance

The reserved fund balances for the City include Municipal Capital Improvement Fund 116 in the amount of \$694,802.13, Sewer Fund 403 in the amount of \$211,280.14, and Perpetual Care Fund 701 in the amount of \$224,636.59.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions. There have been no expenditures exceeding legal appropriations in any of the funds of the City with the exception of d. below. 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. After intensive negotiation attempts by the City, the final penalty was determined to be \$134,500 which was paid by the City in April, 2011.
- b. The City has pending litigation regarding an alleged false arrest incident. The claim is believed to 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 2011. 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.
- d. Due to a transposition of numbers, the amount of transfers-out of the Public Works Trust Fund to close that fund to the Water Operating Fund and the Sewer Operating Fund was corrected which resulted in those expenditures/revenues exceeding the budget in the total amount of \$18 which is not material to the financial statements.

NOTE 3 - INVESTMENTS

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

Investments by type at December 31, 2010 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
State Investment Pool	\$7,404,433
U.S Bank Safekeeping – Fed Mortgage Assn	700,062
Smith Barney/Morgan Stanley	107,984
Total Investments	<u>\$8,212,479</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 2010 was \$2.77475615 per \$1,000 on an assessed valuation of \$262,881,486 for a total regular levy of \$729,432.02.

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays Interfund Loan activity during 2010:

Borrowing Fund	Lending Fund Due To	Balance 01/01/2010	2010 New Loans	2010 Repayments	Balance 12/31/2010
000	405	\$ 132,570	\$ 0	\$13,900	\$ 118,670
101	405	\$ 4,030	\$ 0	\$ 650	\$ 3,380
401	405	\$ 4,020	\$ 0	\$ 650	\$ 3,370
403	405	\$ 4,030	\$ 0	\$ 650	\$ 3,380
635	405	\$ 9,500	\$ 0	\$ 1,000	\$ 8,500
Totals		\$ 154,150	\$ 0	\$16,850	\$ 137,300

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 2010. The debt service requirements, including interest, are as follows:

Year	General Obligation Bonded Debt	Revenue Debt	Other Debt	Total Debt
2010	\$145,713	\$ 476,399		\$ 622,112
2011	\$140,355	\$ 885,990		\$1,026,345
2012	\$140,355	\$ 842,632		\$ 982,987
2013	\$119,725	\$ 841,719		\$ 961,444
2014	\$119,725	\$ 840,805		\$ 960,530
2015-2019	\$285,179	\$4,190,320		\$4,475,500
2020-2024		\$3,258,096		\$3,258,096
2025-2029		\$2,326,237		\$2,326,237
2030		\$ 228,499		\$ 228,499
TOTAL	\$951,053	\$13,890,698	\$0	\$14,841,750

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 \$434.99. Beginning in 2011, the Firemen's Pension & Welfare Fund will be supported by the General Fund.

NOTE 8 – POST-RETIREMENT BENEFITS OTHER THAN PENSION BENEFIT

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

The City of Toppenish reimburses 100 percent of the balance after insurance of validated claims for medical and hospitalization costs incurred by retirees. During the year, expenditures of \$117,993 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 2011. 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). The City also received commitment for a Public Works Trust Fund loan in the amount of \$7,000,000, however since the project will be completed for substantially less than originally estimated, that loan was de-obligated on December 7, 2010. It is anticipated that the project will be complete in early to mid-2011.

The City Manager was contacted in mid-2010 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

Miscellaneous Projects: In 2009 the City began and completed construction on two of three street projects which included paving of an alley (Post Office), and improvements to the intersection of Toppenish Ave and Washington Ave Improvement. The third and final project which was completed in 2010 included the extension of Guyette Lane.

Two additional sewer projects were completed in 2010 including the installation of a new sewer lift station (Linden Lift Station), and a pressurized sewer line project funded by a Legends Casino Grant.

City of Toppenish

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	3088000	Unreserved Beginning	2568860.59
001	General Fund	3111000	Real & Personal Property Taxes	650048.15
001	General Fund	3111100	EMS Levy	87760.27
001	General Fund	3131000	Local Retail Sales & Use Tax	575387.65
001	General Fund	3137100	Criminal Justice Tax	128854.76
001	General Fund	3137300	Public Safety Tax (.3% Sales Tax)	161902.81
001	General Fund	3164100	Utility Tax - Electric	411560.07
001	General Fund	3164300	Utility Tax - Natural Gas	129446.26
001	General Fund	3164700	Utility Tax - Telephone	261732.90
001	General Fund	3167200	Utility Tax - Water	265328.03
001	General Fund	3167400	Utility Tax - Sewer	405576.38
001	General Fund	3167500	Utility Tax - Solid Waste	171046.30
001	General Fund	3167800	Utility Tax - Storm Drainage	278.76
001	General Fund	3172000	Leasehold Excise Tax	182.74
001	General Fund	3218000	Penalties on Business Licenses	750.00
001	General Fund	3218000	Penalties on Rental Licenses	1050.00
001	General Fund	3219000	Business Licenses	34349.64
001	General Fund	3219000	Rental Licenses	16835.00
001	General Fund	3221000	Building Permits - Buildings	15971.63
001	General Fund	3221000	Building Permits - Plumbing	894.50
001	General Fund	3221000	Building Permits - Signs	244.50
001	General Fund	3221000	Building Permits - Mechanical	749.00
001	General Fund	3221000	Building Permits - Fire	200.18
001	General Fund	3223000	Animal Licenses	1845.00
001	General Fund	3228000	Penalties on Animal Licenses	108.00
001	General Fund	3229000	Gun Permits	690.00
001	General Fund	3311660	Bulletproof Vest Grant Program	4504.97
001	General Fund	3331660	Project Safe Neighborhood Grant	12561.06
001	General Fund	3332060	X52 Speeding Grant	1314.28
001	General Fund	3332061	X52 DUI Grant	679.80
001	General Fund	3340490	State Department of Health Grant	2186.00
001	General Fund	3360098	City Assistance	77432.67
001	General Fund	3360099	Streamlined Sales Tax Mitigation	18049.29
001	General Fund	3360620	Criminal Justice - High Crime	45043.52
001	General Fund	3360621	Criminal Justice-Violent Crime	9402.32
001	General Fund	3360626	Criminal Justice-Special Programs	7662.06
001	General Fund	3360651	DUI-Cities	1685.11
001	General Fund	3360694	Liquor Excise Tax	33138.57
001	General Fund	3360695	Liquor Board Profits	84615.34
001	General Fund	3370700	Interlocal - In Lieu Tax - Yakima Housing	2067.80
001	General Fund	3382100	Law Enforcement Services - Toppenish	55000.00
001	General Fund	3382300	Room & Board Prisoners/City of Zillah	1807.50

City of Toppenish

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	3382300	Room & Board Prisoners/City of Yakima	48835.63
001	General Fund	3382300	Room & Board Prisoners/Yakima County	16181.79
001	General Fund	3382300	Room & Board Prisoners/State of Wash	32557.50
001	General Fund	3382300	SSA Incentive Program	400.00
001	General Fund	3387200	Library Services	2814.61
001	General Fund	3391671	ARRA COPS Grant	77957.83
001	General Fund	3413300	Court Warrant Processing Fee	4156.30
001	General Fund	3413300	Court Deferred Prosecution	142.54
001	General Fund	3414300	Utility Collection Fees	42206.00
001	General Fund	3416200	Court Photocopy Fees	25.00
001	General Fund	3416900	Police Records Search	2564.55
001	General Fund	3416900	Photocopy Fees	96.81
001	General Fund	3417000	Commissary Sales to Inmates	7576.53
001	General Fund	3419600	Personnel Services	355.00
001	General Fund	3421000	Law Enforcement Services	480.00
001	General Fund	3423600	Housing & Monitoring of Prisoners	1266.28
001	General Fund	3423700	Booking Fees	290.00
001	General Fund	3424000	Fire Inspection Fee	37.92
001	General Fund	3425000	Emergency Service Fee	10989.13
001	General Fund	3429000	Court Criminal Conviction Fees	1032.16
001	General Fund	3458100	Zoning & Subdivision Fees	276.00
001	General Fund	3458300	Plan Check Fees	10436.53
001	General Fund	3458300	Plan Check Fees - Fire	106.03
001	General Fund	3458900	Other Planning & Development Fees	100.00
001	General Fund	3473000	Swim Pool Fees - Season Tickets	10282.68
001	General Fund	3473000	Swim Pool Fees - General Admission	18670.59
001	General Fund	3473000	Swim Pool Fees - Pool Party Rental	11960.19
001	General Fund	3473000	Swim Pool Fees - Discount Tickets	805.82
001	General Fund	3473000	Park Use Fees	2530.19
001	General Fund	3476000	Recreation League Fees	19.00
001	General Fund	3476000	Recreation Program Fees	2764.60
001	General Fund	3476000	Swimming Lesson Fees	7874.00
001	General Fund	3476000	Basketball Program Fees	3455.95
001	General Fund	3476000	Baseball Program Fees	3708.08
001	General Fund	3476000	Soccer Program Fees	3606.08
001	General Fund	3476000	Trip Program Fees	12974.37
001	General Fund	3523000	Proof of Motor Vehicle Insurance Penalty	633.59
001	General Fund	3531000	Court Traffic Infraction Penalties	84041.10
001	General Fund	3537000	Court Non-Traffic Infraction Penalties	330.12
001	General Fund	3540000	Court Civil Parking Infraction Penalties	6851.07
001	General Fund	3552000	Court DUI Fines	4008.14
001	General Fund	3558000	Court Other Criminal Traffic	13541.12

City of Toppenish

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	3565000	Court Crime Assessment	555.65
001	General Fund	3565000	Court Special Investigative Drug	60.18
001	General Fund	3569000	Court Other Criminal Non-Traffic Fines	10626.91
001	General Fund	3569008	Domestic Violence Assessment	13.16
001	General Fund	3573000	Court Cost Recoupments	20289.41
001	General Fund	3573200	Court Witness Cost	2.52
001	General Fund	3573300	Court Public Defense Cost	2143.38
001	General Fund	3599000	False Alarm Fines	1660.00
001	General Fund	3611100	Investment Interest	19430.57
001	General Fund	3614000	Interest on Sales Tax	1249.88
001	General Fund	3625000	Space & Facilities Leases	3000.00
001	General Fund	3625000	Space & Facilities Leases (Long-Term)	2.00
001	General Fund	3671100	United Way Contributions	11840.04
001	General Fund	3671100	Donations from Private Sources	317.99
001	General Fund	3671100	Park & Recreation Donations	6676.00
001	General Fund	3691000	Sale of Scrap and Junk	15061.11
001	General Fund	3692000	Unclaimed Money & Property	155.24
001	General Fund	3694000	Judgments and Settlements	75.00
001	General Fund	3698100	General Account Cash Over/Short	32.00
001	General Fund	3698100	Cashier 1 Over/Short	-313.05
001	General Fund	3698100	Cashier 2 Over/Short	54.15
001	General Fund	3698100	Cashier 3 Over/Short	-167.32
001	General Fund	3698100	Cashier 4 Over/Short	-22.95
001	General Fund	3699000	Other Miscellaneous Revenues	1114.77
001	General Fund	3919000	Local Loan Program	131043.73
001	General Fund	3952000	Compensation for Loss of Capital Assets	26787.75
001	General Fund	3979000	Transfer-In/Admin Service Fees	862320.00
001	General Fund	3860000	Sales Tax Collected	7414.34
001	General Fund	3860000	State Building Code Fee	337.50
001	General Fund	3860000	Weapon Permits - State Portion	690.00
001	General Fund	3860000	Weapons Permits Fingerprints - State	500.50
001	General Fund	3860000	County Crime Victims	2278.92
001	General Fund	3868300	Trauma Care	4750.57
001	General Fund	3868300	Auto Theft Prevention	8954.38
001	General Fund	3868300	Traumatic Brain Injury	1737.22
001	General Fund	3868800	PSEA 3	497.35
001	General Fund	3869100	PSEA 1	62323.32
001	General Fund	3869200	PSEA 2	34642.29
001	General Fund	3869600	Crime Lab Analysis	232.07
001	General Fund	3869600	Crime Lab Analysis	545.35
001	General Fund	3869700	Judicial Information Services	16051.01
001	General Fund	3869900	School Zone Safety	20.79

City of Toppenish

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

001	General Fund	3890010	Employee Longevity	50780.00
001	General Fund	3891000	Miscellaneous Non-Revenue	500.00
101	Street Fund	3088000	Unreserved Beginning	193907.69
101	Street Fund	3111000	Real & Personal Property Taxes	29001.26
101	Street Fund	3360087	Motor Vehicle Fuel Tax-City	196887.23
101	Street Fund	3438300	Storm Drainage Fees	1198.80
101	Street Fund	3441000	Pavement Break/Street Jobs	-2632.17
101	Street Fund	3611100	Investment Interest	615.74
102	Street Capital Fund	3088000	Unreserved Beginning	-6926.36
102	Street Capital Fund	3340388	TIB Toppenish Street Projects	233695.42
102	Street Capital Fund	3392020	ARRA - FHWA Grant	41786.13
104	Trails & Path Services Fund	3088000	Unreserved Beginning	12085.59
104	Trails & Path Services Fund	3611100	Investment Interest	35.26
106	Tourism Development Fund	3088000	Unreserved Beginning	64028.71
106	Tourism Development Fund	3133000	Hotel/Motel Tax	39406.06
106	Tourism Development Fund	3611100	Investment Interest	168.04
106	Tourism Development Fund	3699000	Other Miscellaneous Revenue	2500.00
106	Tourism Development Fund	3975700	Transfer-In from 001 General Fund	25267.23
108	Cemetery Fund	3088000	Unreserved Beginning	20204.73
108	Cemetery Fund	3111000	Real & Personal Property Taxes	29001.26
108	Cemetery Fund	3436000	Open/Close Fees	13450.00
108	Cemetery Fund	3436000	Liner Sales	9050.00
108	Cemetery Fund	3436000	Setting Fees	8640.00
108	Cemetery Fund	3436000	Sale of Grave Site	9275.00
108	Cemetery Fund	3436000	Saturday Service Fee	950.00
108	Cemetery Fund	3611100	Investment Interest	88.28
116	Municipal Capital Improvement	3081000	Reserved Beginning	694802.13
116	Municipal Capital Improvement	3173400	REET 1-First Quarter Percent	10794.80
116	Municipal Capital Improvement	3611100	Investment Interest	5038.59
119	Public Safety Grants Fund	3088000	Unreserved Beginning	47016.10
119	Public Safety Grants Fund	3331650	Juvenile Accountability Block Grant	2225.00
119	Public Safety Grants Fund	3340460	Yakima County Youth Gang Grant	5125.00
119	Public Safety Grants Fund	3379422	Casino Grant - Fire	25000.00
119	Public Safety Grants Fund	3391680	ARRA Jag Indirect Grant	38790.32
119	Public Safety Grants Fund	3611100	Investment Interest	164.77
119	Public Safety Grants Fund	3972200	Transfer-In from G.F. Fire	490.00
121	Urban Development Action Grant	3088000	Unreserved Beginning	30768.50
121	Urban Development Action Grant	3611100	Investment Interest	89.60
129	Special Investigative Drug	3088000	Unreserved Beginning	44889.13
129	Special Investigative Drug	3565000	SIDA Equipment Assessments	548.99
129	Special Investigative Drug	3611100	Investment Interest	85.52
129	Special Investigative Drug	3691000	Sale of Scrap & Junk	1473.79
129	Special Investigative Drug	3693000	Forfeit Property - Local	5116.52
129	Special Investigative Drug	3693000	Forfeit Property - Federal	9020.00

City of Toppenish

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

129	Special Investigative Drug	3699000	Other Miscellaneous Revenue	250.00
129	Special Investigative Drug	3860000	Drug Forfeited Property - State Portion	353.93
150	Special Projects Fund	3088000	Unreserved Beginning	506262.54
150	Special Projects Fund	3331422	CDBG - NSP Grant	95889.71
150	Special Projects Fund	3439500	Abatement Charges	2278.91
150	Special Projects Fund	3611100	Investment Interest	2141.42
150	Special Projects Fund	3614000	Interest on Notes & Loans	5985.52
150	Special Projects Fund	3699000	Other Miscellaneous Revenues	598.00
150	Special Projects Fund	3917000	Notes Receivable - Principal - HSG I	25177.02
150	Special Projects Fund	3917000	Notes Receivable - Principal - HSG I	72638.43
170	Housing Rehabilitation Fund	3088000	Unreserved Beginning	70524.74
170	Housing Rehabilitation Fund	3611100	Investment Interest	507.57
170	Housing Rehabilitation Fund	3614000	Interest on Notes & Loans	4905.22
170	Housing Rehabilitation Fund	3699000	Other Miscellaneous Revenues	9934.52
170	Housing Rehabilitation Fund	3917000	Notes Receivable -Principal - HSG II	82350.37
170	Housing Rehabilitation Fund	3917000	Notes Receivable - Principal - HSG II	93016.49
170	Housing Rehabilitation Fund	3917000	Notes Receivable - Principal - HSG III	8721.69
170	Housing Rehabilitation Fund	3917000	Notes Receivable - Principal - HSG IV	19638.69
216	Local Loan Program Fund	3088000	Unreserved Beginning	0.09
216	Local Loan Program Fund	3972100	Transfer-In from 001 G.F. Law	35428.74
216	Local Loan Program Fund	3973470	Transfer-In from 401 Water Fund	49218.17
216	Local Loan Program Fund	3973570	Transfer-In from 403 Sewer Fund	24241.79
216	Local Loan Program Fund	3973770	Transfer-In from 405 Solid Waste Fund	15521.44
216	Local Loan Program Fund	3977600	Transfer-In from 001 G.F. Park	4636.27
225	Community Economic	3088000	Unreserved Beginning	22137.50
225	Community Economic	3111000	Real & Personal Property Taxes	16980.96
225	Community Economic	3611100	Investment Interest	35.39
401	Water Fund	3088000	Unreserved Beginning	1436598.18
401	Water Fund	3434000	Water Sales Residential	1001227.90
401	Water Fund	3434000	Water Sales Commercial	171995.40
401	Water Fund	3434000	Water Sales Commercial Fire Sprinklers	252.00
401	Water Fund	3434000	Water Sales Public Authorities	30270.53
401	Water Fund	3434000	Water Sales City	34467.33
401	Water Fund	3434000	Water Hydrant Sales	208.67
401	Water Fund	3434000	Water Turn Off Fees	17610.68
401	Water Fund	3434000	Water Connection Fees	6018.95
401	Water Fund	3611100	Investment Interest	5240.71
401	Water Fund	3625000	Space & Facilities Leases	55797.50
401	Water Fund	3691000	Sale of Scrap & Junk	10361.06
401	Water Fund	3793400	General Facility Fee - Water	4000.00
401	Water Fund	3973400	Transfer-In from 421 to Close	34596.11
401	Water Fund	3828000	Well #9 Project	64212.64
401	Water Fund	3899000	Utility Deposits	6084.50
403	Wastewater Fund	3081000	Reserved Beginning	211280.14

City of Toppenish

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

403	Wastewater Fund	3088000	Unreserved Beginning	921538.66
403	Wastewater Fund	3319999	Indian Health Services	510000.00
403	Wastewater Fund	3424000	Sewer Inspection Fee	35.00
403	Wastewater Fund	3435000	Sewer Sales Residential	1499844.88
403	Wastewater Fund	3435000	Sewer Sales Commercial	287533.34
403	Wastewater Fund	3435000	Sewer Sales Public Authorities	23578.47
403	Wastewater Fund	3435000	Sewer Sales City	8097.85
403	Wastewater Fund	3435000	Sewer Service Assistance Fees	837.60
403	Wastewater Fund	3435000	Sewer Connection Fees	250.00
403	Wastewater Fund	3611100	Investment Interest	5442.15
403	Wastewater Fund	3973500	Transfer-In from 421 to Close	67157.15
403	Wastewater Fund	3828000	Ecology SRF Loan - State	1165530.44
403	Wastewater Fund	3828000	Ecology SRF Loan - Federal	861075.81
405	Solid Waste Fund	3088000	Unreserved Beginning	143480.00
405	Solid Waste Fund	3437000	Solid Waste Services	677295.48
405	Solid Waste Fund	3437000	Solid Waste Services City	4000.86
405	Solid Waste Fund	3437000	Solid Waste Services Extra Hauls	12001.02
405	Solid Waste Fund	3437000	Solid Waste Services Yard Waste	6100.16
405	Solid Waste Fund	3611100	Investment Interest	702.18
405	Solid Waste Fund	3661000	Interfund Loan Interest	1170.00
405	Solid Waste Fund	3812000	Loan Repayment Received	16850.00
421	Public Works Trust Fund Loans	3088000	Unreserved Beginning	109145.45
421	Public Works Trust Fund Loans	3611100	Investment Interest	240.00
421	Public Works Trust Fund Loans	3973470	Transfer-In PWTF #1 - Water	46281.25
421	Public Works Trust Fund Loans	3973470	Transfer-In PWTF #6 - Water	42654.75
421	Public Works Trust Fund Loans	3973570	Transfer-In PWTF #4 - Sewer	67912.20
421	Public Works Trust Fund Loans	3973570	Transfer-In PWTF #5 - Sewer	75105.58
421	Public Works Trust Fund Loans	3973570	Transfer-In PWTF #7 - Sewer	44330.23
510	Vehicle Replacement Fund	3088000	Unreserved Beginning	338297.90
510	Vehicle Replacement Fund	3611100	Investment Interest	1204.76
510	Vehicle Replacement Fund	3659000	Interfund Vehicle Contribution	166000.00
701	Perpetual Care Fund	3081000	Reserved Beginning	224636.59
701	Perpetual Care Fund	3088000	Unreserved Beginning	23767.00
701	Perpetual Care Fund	3611100	Investment Interest	722.77
701	Perpetual Care Fund	3899100	Perpetual Care	6925.00
611	Pension Trust Fund	3088000	Unreserved Beginning	25077.25
611	Pension Trust Fund	3360691	Fire Insurance Premiums	5930.84
611	Pension Trust Fund	3611100	Investment Interest	1842.47
635	Cable TV Fund	3088000	Unreserved Beginning	142872.94
635	Cable TV Fund	3164600	Franchise Fees - Toppenish	33047.08
635	Cable TV Fund	3164600	B&O Tax - Toppenish	50988.38
635	Cable TV Fund	3416900	Video Reprints	25.00
635	Cable TV Fund	3419600	Interlocal Franchise Fee - Granger	9225.25
635	Cable TV Fund	3419600	Interlocal Franchise Fee - Wapato	13869.97

City of Toppenish

DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

635	Cable TV Fund	3419600	Interlocal Franchise Fee - Zillah	17599.22
635	Cable TV Fund	3419600	Interlocal B&O Tax - Granger	12667.29
635	Cable TV Fund	3419600	Interlocal B&O Tax - Wapato	16985.96
635	Cable TV Fund	3419600	Interlocal B&O Tax - Zillah	26930.14
635	Cable TV Fund	3611100	Investment Interest	561.45
640	Municipal Court	3899200	Court Receipts	358207.44
645	Inmate Trust	3899300	Inmate Trust Revenue	17474.06
698	Claims Fund	3088000	Unreserved Beginning	819.44

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5088000	Unreserved Ending	2175096.83
001	General Fund	5116010	Salaries & Wages	34200.00
001	General Fund	5116020	Social Security	2557.00
001	General Fund	5116020	Industrial Insurance	120.71
001	General Fund	5116031	Office & Operating Supplies	245.55
001	General Fund	5116031	Photocopies	481.52
001	General Fund	5116041	Professional Services	2635.00
001	General Fund	5116042	Telephone & Postage	162.31
001	General Fund	5116043	Travel	1183.81
001	General Fund	5116049	Memberships & Registrations	1736.00
001	General Fund	5117051	Election Costs	6916.81
001	General Fund	5125010	Salaries & Wages	46902.64
001	General Fund	5125010	Salaries & Wages	42045.97
001	General Fund	5125010	Longevity	790.03
001	General Fund	5125020	Social Security	3511.62
001	General Fund	5125020	Retirement/PERS	2490.58
001	General Fund	5125020	Employee Medical Insurance	18609.73
001	General Fund	5125020	Industrial Insurance	224.63
001	General Fund	5125020	Social Security	3232.21
001	General Fund	5125020	Retirement/PERS	2274.58
001	General Fund	5125020	Employee Medical Insurance	12103.84
001	General Fund	5125020	Industrial Insurance	195.29
001	General Fund	5125031	Office & Operating Supplies	3168.63
001	General Fund	5125031	Photocopies	305.12
001	General Fund	5125032	Fuel Vehicles	22.00
001	General Fund	5125041	Professional Services	1215.12
001	General Fund	5125041	Counsel for Indigents	64557.30
001	General Fund	5125041	Municipal Court Judicial Services	35261.67
001	General Fund	5125041	Interpreting Services	10220.00
001	General Fund	5125042	Telephone & Postage	2645.96
001	General Fund	5125043	Travel	50.00
001	General Fund	5125048	Repair & Maintenance Equipment	79.85
001	General Fund	5125049	Miscellaneous Fees & Charges	763.20
001	General Fund	5125049	Memberships & Registrations	377.00
001	General Fund	5125049	Witness Fees	385.25
001	General Fund	5125049	Jury Fees	316.50
001	General Fund	5131010	Salaries & Wages	210626.74
001	General Fund	5131010	Longevity	2508.05
001	General Fund	5131020	Social Security	14979.48
001	General Fund	5131020	Retirement/PERS	1832.05
001	General Fund	5131020	Employee Medical Insurance	29519.74
001	General Fund	5131020	Industrial Insurance	551.57
001	General Fund	5131031	Office & Operating Supplies	545.82
001	General Fund	5131031	Photocopies	183.35

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5131035	Small Tools & Minor Equipment	32.36
001	General Fund	5131042	Telephone & Postage	2558.16
001	General Fund	5131043	Travel	5024.83
001	General Fund	5131045	Rental	1960.12
001	General Fund	5131049	Miscellaneous Fees & Charges	34.25
001	General Fund	5131049	Memberships & Registrations	3682.90
001	General Fund	5142310	Salaries & Wages	175949.71
001	General Fund	5142310	Longevity	986.13
001	General Fund	5142310	Overtime	49.94
001	General Fund	5142320	Social Security	13076.70
001	General Fund	5142320	Retirement/PERS	9353.47
001	General Fund	5142320	Employee Medical Insurance	50228.02
001	General Fund	5142320	Industrial Insurance	616.10
001	General Fund	5142331	Office & Operating Supplies	7464.15
001	General Fund	5142331	Photocopies	747.32
001	General Fund	5142331	Office & Operating Supplies - One	3134.65
001	General Fund	5142332	Fuel Vehicles	107.71
001	General Fund	5142341	Professional Services	4269.36
001	General Fund	5142341	Accounting & Auditing Services	44658.73
001	General Fund	5142342	Telephone & Postage	5214.81
001	General Fund	5142343	Travel	1761.19
001	General Fund	5142345	Rentals	4390.84
001	General Fund	5142348	Repair & Maintenance Equipment	926.86
001	General Fund	5142348	Repair & Maintenance Vehicles	1214.26
001	General Fund	5142349	Miscellaneous Fees & Charges	1522.45
001	General Fund	5142349	Memberships & Registrations	1935.00
001	General Fund	5142353	Excise Taxes	1260.12
001	General Fund	5143010	Salaries & Wages	30446.54
001	General Fund	5143010	Longevity	299.66
001	General Fund	5143010	Overtime	20.98
001	General Fund	5143020	Social Security	2285.77
001	General Fund	5143020	Unemployment Compensation	187.10
001	General Fund	5143020	Retirement/PERS	1607.14
001	General Fund	5143020	Employee Medical Insurance	7903.41
001	General Fund	5143020	Industrial Insurance	121.42
001	General Fund	5143031	Office & Operating Supplies	266.50
001	General Fund	5143041	Professional Services	64.00
001	General Fund	5143042	Telephone & Postage	1688.32
001	General Fund	5143043	Travel	857.93
001	General Fund	5143044	Advertising	1371.85
001	General Fund	5143049	Miscellaneous Fees & Charges	205.43
001	General Fund	5143049	Memberships & Registrations	2375.00
001	General Fund	5143049	Codification Services	3028.83
001	General Fund	5147020	Workers Comp Retro Program	3647.66

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5147020	Medical Insurance/Police Retirees	60001.48
001	General Fund	5147020	Medical Insurance/Fire Retirees	50755.10
001	General Fund	5147020	LEOFF Out Pocket Medical	7235.98
001	General Fund	5147041	Professional Services	5662.11
001	General Fund	5147046	Insurance	69232.02
001	General Fund	5151031	Photocopies	5.09
001	General Fund	5151041	Professional Services	44603.43
001	General Fund	5162010	Salaries & Wages	19520.10
001	General Fund	5162010	Salaries & Wages Part-Time	2244.50
001	General Fund	5162010	Longevity	71.88
001	General Fund	5162020	Social Security	1607.14
001	General Fund	5162020	Retirement/PERS	1006.36
001	General Fund	5162020	Employee Medical Insurance	5210.57
001	General Fund	5162020	Industrial Insurance	66.14
001	General Fund	5162031	Office & Operating Supplies	946.49
001	General Fund	5162031	Photocopies	6.22
001	General Fund	5162031	Wellness Program Supplies	319.58
001	General Fund	5162041	Professional Services	3821.06
001	General Fund	5162041	Pre-Employment Services	3764.83
001	General Fund	5162041	Legal Services	150.00
001	General Fund	5162041	Wellness Program Profession	1027.42
001	General Fund	5162042	Telephone & Postage	282.34
001	General Fund	5162043	Travel	36.63
001	General Fund	5162044	Advertising	2733.00
001	General Fund	5162049	Memberships & Registrations	1055.00
001	General Fund	5183010	Salaries & Wages	2347.61
001	General Fund	5183010	Longevity	24.48
001	General Fund	5183010	Overtime	55.15
001	General Fund	5183020	Social Security	179.36
001	General Fund	5183020	Retirement/PERS	126.48
001	General Fund	5183020	Employee Medical Insurance	570.02
001	General Fund	5183020	Industrial Insurance	62.43
001	General Fund	5183031	Office & Operating Supplies	15.99
001	General Fund	5183031	Operating/Maintenance Supplies -	3190.04
001	General Fund	5183041	Janitorial Services	6375.00
001	General Fund	5183041	Alarm Monitoring - Library	323.00
001	General Fund	5183041	Alarm Monitoring	555.43
001	General Fund	5183045	Depot Leases & Taxes	7522.29
001	General Fund	5183047	Fuel for Heating - Library	4200.80
001	General Fund	5183047	Fuel for Heating	16929.68
001	General Fund	5183047	Electricity	28443.42
001	General Fund	5183047	City Utility Services	9146.39
001	General Fund	5183047	City Utility Services - Library	747.89
001	General Fund	5183048	Repair & Maintenance Welcome	1121.82

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5183048	Repair & Maintenance Depot	286.56
001	General Fund	5183048	Repair & Maintenance Equipment	341.86
001	General Fund	5183048	Repair & Maintenance City Hall	10444.82
001	General Fund	5183048	Repair & Maintenance Fire Bldg	4428.79
001	General Fund	5183048	Repair & Maintenance Library Bldg	828.12
001	General Fund	5183048	Repair & Maintenance Police Bldg	18184.15
001	General Fund	5183048	Repair & Maintenance Recreation	1075.94
001	General Fund	5183048	Repair & Maintenance - One Time	3008.21
001	General Fund	5183053	Property Taxes	429.05
001	General Fund	5188020	Unemployment Compensation	806.00
001	General Fund	5188031	Office & Operating Supplies	13865.53
001	General Fund	5188041	Professional Services	57700.50
001	General Fund	5188048	Repair & Maintenance Software	10449.00
001	General Fund	5199049	Miscellaneous Fees & Charges	750.00
001	General Fund	5199049	Memberships & Registrations	600.00
001	General Fund	5199049	Association of WA Cities	5622.74
001	General Fund	5199049	YVCOG	5329.00
001	General Fund	5199049	New Vision	1650.00
001	General Fund	5199049	Community Safety Network	500.00
001	General Fund	5199049	Crime Stoppers	500.00
001	General Fund	5211010	Salaries & Wages	148604.76
001	General Fund	5211010	Longevity	2880.04
001	General Fund	5211020	Social Security	11423.53
001	General Fund	5211020	Retirement/LEOFF	7789.12
001	General Fund	5211020	Employee Medical Insurance	34672.47
001	General Fund	5211020	Industrial Insurance	2051.75
001	General Fund	5211020	Uniforms & Clothing	1329.91
001	General Fund	5211020	Uniform Cleaning	145.65
001	General Fund	5211031	Office & Operating Supplies	1804.17
001	General Fund	5211032	Fuel Vehicles	2144.67
001	General Fund	5211041	Professional Services	131.03
001	General Fund	5211042	Telephone & Postage	1959.97
001	General Fund	5211043	Travel	2184.45
001	General Fund	5211049	Memberships & Registrations	1406.75
001	General Fund	5212110	Salaries & Wages	105532.04
001	General Fund	5212110	Longevity	929.95
001	General Fund	5212110	Overtime	26249.58
001	General Fund	5212120	Social Security	9998.31
001	General Fund	5212120	Retirement/LEOFF	6897.99
001	General Fund	5212120	Employee Medical Insurance	33819.85
001	General Fund	5212120	Industrial Insurance	2270.34
001	General Fund	5212120	Uniforms & Clothing	1692.92
001	General Fund	5212120	Uniform Cleaning	43.64
001	General Fund	5212131	Office & Operating Supplies	1247.77

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5212131	Operating/Maintenance Supplies -	348.07
001	General Fund	5212132	Fuel Vehicles	4099.99
001	General Fund	5212135	Small Tools & Minor Equipment	90.59
001	General Fund	5212142	Telephone & Postage	706.91
001	General Fund	5212143	Travel	2667.32
001	General Fund	5212148	Repair & Maintenance Vehicles	1164.61
001	General Fund	5212149	Miscellaneous Fees & Charges	1309.11
001	General Fund	5212149	Memberships & Registrations	2415.00
001	General Fund	5212210	Salaries & Wages	164607.84
001	General Fund	5212210	Longevity	2360.03
001	General Fund	5212210	Overtime	22668.97
001	General Fund	5212210	Salaries & Wages	433417.83
001	General Fund	5212210	Longevity	5519.99
001	General Fund	5212210	Overtime	45254.34
001	General Fund	5212220	Social Security	14121.03
001	General Fund	5212220	Retirement/LEOFF	9937.00
001	General Fund	5212220	Employee Medical Insurance	53151.89
001	General Fund	5212220	Industrial Insurance	3374.68
001	General Fund	5212220	Uniforms & Clothing	1210.12
001	General Fund	5212220	Uniform Cleaning	12.56
001	General Fund	5212220	Social Security	36493.63
001	General Fund	5212220	Unemployment Compensation	4740.58
001	General Fund	5212220	Retirement/LEOFF	25075.72
001	General Fund	5212220	Employee Medical Insurance	133198.40
001	General Fund	5212220	Industrial Insurance	8633.58
001	General Fund	5212220	Uniforms & Clothing	11410.93
001	General Fund	5212220	Uniform Cleaning	37.29
001	General Fund	5212231	Office & Operating Supplies	6395.53
001	General Fund	5212231	Operating/Maintenance Supplies -	7831.26
001	General Fund	5212231	Range Supplies	6003.62
001	General Fund	5212232	Fuel Vehicles	30275.47
001	General Fund	5212235	Small Tools & Minor Equipment	1694.22
001	General Fund	5212235	Small Tools & Minor Equipment -	2212.65
001	General Fund	5212241	Professional Services	2338.39
001	General Fund	5212242	Telephone & Postage	593.20
001	General Fund	5212242	Telephone & Postage	4133.97
001	General Fund	5212243	Travel	448.33
001	General Fund	5212243	Travel	6956.16
001	General Fund	5212248	Repair & Maintenance Equipment	338.81
001	General Fund	5212248	Repair & Maintenance Vehicles	11455.78
001	General Fund	5212249	Memberships & Registrations	575.00
001	General Fund	5212249	Miscellaneous Fees & Charges	385.81
001	General Fund	5212249	Memberships & Registrations	6884.75
001	General Fund	5213010	Salaries & Wages	115903.96

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5213010	Longevity	4079.99
001	General Fund	5213010	Overtime	9152.80
001	General Fund	5213020	Social Security	9673.97
001	General Fund	5213020	Retirement/LEOFF	6708.48
001	General Fund	5213020	Employee Medical Insurance	41237.88
001	General Fund	5213020	Industrial Insurance	2119.21
001	General Fund	5213020	Uniforms & Clothing	769.34
001	General Fund	5213020	Uniform Cleaning	9.09
001	General Fund	5213031	Community Policing Supplies	3672.22
001	General Fund	5213031	Community Policing Supplies	3052.30
001	General Fund	5213032	Fuel Vehicles	20.73
001	General Fund	5213042	Telephone & Postage	208.04
001	General Fund	5213043	Travel	516.93
001	General Fund	5213049	Memberships & Registrations	1544.00
001	General Fund	5221010	Salaries & Wages	74674.25
001	General Fund	5221010	Longevity	1882.90
001	General Fund	5221020	Social Security	1095.16
001	General Fund	5221020	Retirement/LEOFF	4011.62
001	General Fund	5221020	Employee Medical Insurance	16187.14
001	General Fund	5221020	Industrial Insurance	1147.57
001	General Fund	5221020	Uniforms & Clothing	270.24
001	General Fund	5221031	Office & Operating Supplies	593.52
001	General Fund	5221041	Professional Services	60.00
001	General Fund	5221043	Travel	255.11
001	General Fund	5221048	Repair & Maintenance Vehicles	130.25
001	General Fund	5221049	Memberships & Registrations	25.00
001	General Fund	5222010	Salaries & Wages	292576.85
001	General Fund	5222010	Longevity	5724.08
001	General Fund	5222010	Salaries & Wages - Volunteers	9024.00
001	General Fund	5222010	Overtime	26568.63
001	General Fund	5222020	Social Security	4662.71
001	General Fund	5222020	Retirement/LEOFF	16476.39
001	General Fund	5222020	Employee Medical Insurance	73071.42
001	General Fund	5222020	Employee Physicals	538.27
001	General Fund	5222020	Industrial Insurance	7692.62
001	General Fund	5222020	Volunteer Insurance	720.00
001	General Fund	5222020	Uniforms & Clothing	3433.69
001	General Fund	5222031	Office & Operating Supplies	1458.38
001	General Fund	5222031	Photocopies	1.35
001	General Fund	5222031	Operating/Maintenance Supplies -	1904.94
001	General Fund	5222031	Operating/Maintenance Supplies -	242.87
001	General Fund	5222031	Fire Prevention Supplies	848.09
001	General Fund	5222031	Protective Clothing	1279.63
001	General Fund	5222031	Operating Supplies - One Time	1382.17

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5222032	Fuel Vehicles	2472.41
001	General Fund	5222035	Small Tools & Minor Equipment	3405.81
001	General Fund	5222041	Professional Services	983.12
001	General Fund	5222041	Medical Services	108.00
001	General Fund	5222041	Dispatch Services	13272.75
001	General Fund	5222042	Telephone & Postage	3489.12
001	General Fund	5222043	Volunteer Training	162.45
001	General Fund	5222048	Repair & Maintenance Equipment	3647.28
001	General Fund	5222048	Repair & Maintenance Vehicles	6547.99
001	General Fund	5222049	Miscellaneous Fees & Charges	2829.02
001	General Fund	5222049	Memberships & Registrations	2131.45
001	General Fund	5222094	Vehicle Replacement Program	10000.00
001	General Fund	5236010	Salaries & Wages	41539.95
001	General Fund	5236010	Longevity	180.04
001	General Fund	5236010	Overtime	2619.99
001	General Fund	5236010	Salaries & Wages	177101.01
001	General Fund	5236010	Longevity	820.13
001	General Fund	5236010	Overtime	8144.53
001	General Fund	5236020	Social Security	3315.55
001	General Fund	5236020	Employee Medical Insurance	18892.96
001	General Fund	5236020	Industrial Insurance	1008.45
001	General Fund	5236020	Retirement/PSERS	3480.70
001	General Fund	5236020	Uniforms & Clothing	203.23
001	General Fund	5236020	Social Security	13976.70
001	General Fund	5236020	Employee Medical Insurance	74983.11
001	General Fund	5236020	Industrial Insurance	4689.01
001	General Fund	5236020	Retirement/PSERS	14485.97
001	General Fund	5236020	Uniforms & Clothing	1822.61
001	General Fund	5236020	Uniform Cleaning	297.50
001	General Fund	5236031	Operating/Maintenance Supplies -	23512.58
001	General Fund	5236031	Food for Prisoners	61701.75
001	General Fund	5236031	Operating/Maintenance Supplies -	2408.62
001	General Fund	5236032	Fuel Vehicles	39.19
001	General Fund	5236034	Commissary Supplies	5294.40
001	General Fund	5236035	Small Tools & Minor Equipment	630.07
001	General Fund	5236041	Medical Services	53254.19
001	General Fund	5236043	Travel	353.56
001	General Fund	5236043	Travel	1823.27
001	General Fund	5236048	Repair & Maintenance Equipment	2716.09
001	General Fund	5236048	Repair & Maintenance Vehicles	3259.51
001	General Fund	5236049	Memberships & Registrations	895.00
001	General Fund	5236049	Memberships & Registrations	624.00
001	General Fund	5236049	Miscellaneous Contractual Services	11218.14
001	General Fund	5236053	Excise Taxes	23.55

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5242010	Salaries & Wages	50258.36
001	General Fund	5242010	Longevity	327.12
001	General Fund	5242020	Social Security	3345.03
001	General Fund	5242020	Unemployment Compensation	5088.70
001	General Fund	5242020	Retirement/PERS	2260.10
001	General Fund	5242020	Employee Medical Insurance	4982.41
001	General Fund	5242020	Industrial Insurance	59.94
001	General Fund	5242031	Office & Operating Supplies	2622.14
001	General Fund	5242031	Photocopies	119.60
001	General Fund	5242032	Fuel Vehicles	354.18
001	General Fund	5242035	Small Tools & Minor Equipment	856.37
001	General Fund	5242041	Professional Services	486.48
001	General Fund	5242042	Telephone & Postage	1403.59
001	General Fund	5242043	Travel	507.61
001	General Fund	5242048	Repair & Maintenance Equipment	32.37
001	General Fund	5242048	Repair & Maintenance Vehicles	41.90
001	General Fund	5242049	Memberships & Registrations	575.00
001	General Fund	5256051	Emergency Preparedness	6499.00
001	General Fund	5268010	Salaries & Wages	32509.45
001	General Fund	5268010	Longevity	635.86
001	General Fund	5268010	Salaries & Wages - Volunteers	8808.00
001	General Fund	5268010	Overtime	2951.44
001	General Fund	5268020	Social Security	518.14
001	General Fund	5268020	Retirement/LEOFF	1830.75
001	General Fund	5268020	Employee Medical Insurance	8119.02
001	General Fund	5268020	Industrial Insurance	854.88
001	General Fund	5268031	Operating/Maintenance Supplies -	1039.73
001	General Fund	5268032	Fuel Vehicles	2596.53
001	General Fund	5268035	Small Tools & Minor Equipment	1548.07
001	General Fund	5268041	Medical Services	69.50
001	General Fund	5268041	Dispatch Services	13272.75
001	General Fund	5268048	Repair & Maintenance Equipment	39.92
001	General Fund	5268048	Repair & Maintenance Vehicles	6.30
001	General Fund	5288010	Salaries & Wages	238617.21
001	General Fund	5288010	Longevity	6299.94
001	General Fund	5288010	Overtime	27381.91
001	General Fund	5288020	Social Security	20411.37
001	General Fund	5288020	Unemployment Compensation	11672.70
001	General Fund	5288020	Retirement/PERS	13990.56
001	General Fund	5288020	Employee Medical Insurance	62484.33
001	General Fund	5288020	Industrial Insurance	1283.78
001	General Fund	5288020	Uniforms & Clothing	677.14
001	General Fund	5288020	Uniform Cleaning	268.50
001	General Fund	5288031	Office & Operating Supplies	6475.80

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5288031	Photocopies	1706.59
001	General Fund	5288035	Small Tools & Minor Equipment	313.43
001	General Fund	5288042	Telephone & Postage	12903.25
001	General Fund	5288043	Travel	1430.72
001	General Fund	5288045	Rentals	9791.12
001	General Fund	5288048	Repair & Maintenance Equipment	31364.90
001	General Fund	5288049	Miscellaneous Fees & Charges	6826.02
001	General Fund	5288049	Memberships & Registrations	469.00
001	General Fund	5393031	Office & Operating Supplies	177.26
001	General Fund	5393041	Professional Services	27142.50
001	General Fund	5586010	Salaries & Wages	30579.84
001	General Fund	5586020	Social Security	2337.16
001	General Fund	5586020	Retirement/PERS	1623.87
001	General Fund	5586020	Employee Medical Insurance	3631.93
001	General Fund	5586020	Industrial Insurance	120.38
001	General Fund	5586031	Office & Operating Supplies	655.52
001	General Fund	5586031	Photocopies	127.27
001	General Fund	5586041	Professional Services	1182.81
001	General Fund	5586042	Telephone & Postage	271.95
001	General Fund	5586043	Travel	5.11
001	General Fund	5586044	Advertising	1657.54
001	General Fund	5669051	2% Alcohol Distribution	2273.04
001	General Fund	5742010	Salaries & Wages	52925.30
001	General Fund	5742010	Longevity	143.96
001	General Fund	5742020	Social Security	3955.39
001	General Fund	5742020	Retirement/PERS	2764.94
001	General Fund	5742020	Employee Medical Insurance	11696.86
001	General Fund	5742020	Industrial Insurance	191.44
001	General Fund	5742031	Office & Operating Supplies	1227.37
001	General Fund	5742031	Photocopies	468.27
001	General Fund	5742031	Operating/Maintenance Supplies -	3120.71
001	General Fund	5742035	Small Tools & Minor Equipment	89.35
001	General Fund	5742041	Professional Services	4770.66
001	General Fund	5742042	Telephone & Postage	1903.77
001	General Fund	5742048	Repair & Maintenance Equipment	130.53
001	General Fund	5742049	Miscellaneous Fees & Charges	24.00
001	General Fund	5742049	Memberships & Registrations	679.00
001	General Fund	5742049	Recreation Program Costs	23672.69
001	General Fund	5762010	Salaries & Wages	6615.74
001	General Fund	5762010	Salaries & Wages Part-Time	57914.71
001	General Fund	5762010	Longevity	18.03
001	General Fund	5762010	Overtime	1503.64
001	General Fund	5762020	Social Security	5039.78
001	General Fund	5762020	Unemployment Compensation	-96.36

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5762020	Retirement/PERS	345.62
001	General Fund	5762020	Employee Medical Insurance	1462.04
001	General Fund	5762020	Industrial Insurance	3457.65
001	General Fund	5762031	Office & Operating Supplies	1111.30
001	General Fund	5762031	Photocopies	230.62
001	General Fund	5762031	Operating/Maintenance Supplies -	1589.14
001	General Fund	5762031	Chemicals	5722.61
001	General Fund	5762041	Professional Services	3946.42
001	General Fund	5762042	Telephone & Postage	440.68
001	General Fund	5762047	Fuel for Heating	17672.78
001	General Fund	5762047	Electricity	6542.22
001	General Fund	5762047	City Utility Services	2003.25
001	General Fund	5762048	Repair & Maintenance Pool Facility	5506.86
001	General Fund	5762049	Miscellaneous Fees & Charges	469.24
001	General Fund	5762053	Excise Taxes	141.74
001	General Fund	5768010	Salaries & Wages	54652.68
001	General Fund	5768010	Longevity	2058.04
001	General Fund	5768010	Overtime	4790.88
001	General Fund	5768020	Social Security	4569.56
001	General Fund	5768020	Unemployment Compensation	38.46
001	General Fund	5768020	Retirement/PERS	3211.28
001	General Fund	5768020	Employee Medical Insurance	22080.98
001	General Fund	5768020	Industrial Insurance	1511.49
001	General Fund	5768020	Uniforms & Clothing	406.76
001	General Fund	5768020	Uniform Cleaning	516.89
001	General Fund	5768031	Office & Operating Supplies	1351.62
001	General Fund	5768031	Photocopies	146.28
001	General Fund	5768031	Operating/Maintenance Supplies -	2344.11
001	General Fund	5768031	Operating/Maintenance Supplies -	17.51
001	General Fund	5768031	Chemicals	4075.34
001	General Fund	5768032	Fuel Vehicles	6088.30
001	General Fund	5768035	Small Tools & Minor Equipment	1579.94
001	General Fund	5768041	Professional Services	36472.51
001	General Fund	5768042	Telephone & Postage	995.88
001	General Fund	5768045	Leases	1547.00
001	General Fund	5768045	Rentals	4846.93
001	General Fund	5768047	Electricity	6329.94
001	General Fund	5768047	City Utility Services	26556.10
001	General Fund	5768048	Repair & Maintenance Equipment	1669.73
001	General Fund	5768048	Repair & Maintenance Vehicles	1447.00
001	General Fund	5768048	Repair & Maintenance Parks	4530.45
001	General Fund	5768049	Miscellaneous Fees & Charges	36.76
001	General Fund	5768053	Property Taxes	2310.71
001	General Fund	5812078	Interfund Loan Principal	13900.00

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5860000	Sales Tax Collected	7359.15
001	General Fund	5860000	State Building Code Fees	328.50
001	General Fund	5860000	Weapons Permits - State Portion	672.00
001	General Fund	5860000	Weapons Permits Fingerprints -	400.00
001	General Fund	5860000	County Crime Victims	2278.92
001	General Fund	5868300	Trauma Care	4750.57
001	General Fund	5868300	Traumatic Brain Injury	1737.22
001	General Fund	5868300	WA Auto Theft Prevention Authority	8954.38
001	General Fund	5868800	PSEA 3	497.35
001	General Fund	5869100	PSEA 1	62361.49
001	General Fund	5869200	PSEA 2	34642.29
001	General Fund	5869600	Death Investigations Account	116.61
001	General Fund	5869600	State Patrol Highway Account	660.81
001	General Fund	5869700	Judicial Information Services	16051.01
001	General Fund	5869900	School Zone Safety	20.79
001	General Fund	5890010	Employee Longevity	55780.00
001	General Fund	5891000	Miscellaneous Non-Expenditure	500.00
001	General Fund	5921982	Interfund Loan Interest	1000.00
001	General Fund	5922183	Interest & Other Debt Service - Law	-0.01
001	General Fund	5941364	Capital Purchase - Equipment	3078.33
001	General Fund	5941864	Capital Purchase - Equipment	26061.49
001	General Fund	5942164	Capital Purchase - Equipment	1786.90
001	General Fund	5942164	Capital Purchase - Equipment	131043.73
001	General Fund	5942464	Capital Purchase - Equipment	6639.50
001	General Fund	5972100	Transfer-Out 216 Local Program	35428.74
001	General Fund	5972200	Transfer-Out 119 Misc. Grants	490.00
001	General Fund	5975700	Transfer-Out to 106 Tourism Fund	25267.23
001	General Fund	5977600	Transfer-Out 216 Local Program	4636.27
101	Street Fund	5088000	Unreserved Ending	219800.25
101	Street Fund	5423010	Salaries & Wages	7215.89
101	Street Fund	5423010	Longevity	143.84
101	Street Fund	5423010	Overtime	7.64
101	Street Fund	5423020	Social Security	557.28
101	Street Fund	5423020	Unemployment Compensation	3.75
101	Street Fund	5423020	Retirement/PERS	461.78
101	Street Fund	5423020	Employee Medical Insurance	1510.35
101	Street Fund	5423020	Industrial Insurance	111.54
101	Street Fund	5423031	Office & Operating Supplies	14.82
101	Street Fund	5423031	Photocopies	1.80
101	Street Fund	5423031	Operating/Maintenance Supplies -	9226.53
101	Street Fund	5423031	Chemicals	3001.08
101	Street Fund	5423032	Fuel Vehicles	5114.50
101	Street Fund	5423041	Professional Services	14036.80
101	Street Fund	5423042	Telephone & Postage	77.80

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
101	Street Fund	5423046	Insurance	6396.96
101	Street Fund	5423048	Repair & Maintenance Equipment	3018.26
101	Street Fund	5423048	Repair & Maintenance Vehicles	50.15
101	Street Fund	5423049	Memberships & Registrations	798.30
101	Street Fund	5423053	Excise Taxes	22.97
101	Street Fund	5426347	Electricity	78155.76
101	Street Fund	5426348	Repair & Maintenance Equipment	48.29
101	Street Fund	5426410	Salaries & Wages	964.77
101	Street Fund	5426410	Longevity	40.98
101	Street Fund	5426410	Overtime	15.19
101	Street Fund	5426420	Social Security	75.85
101	Street Fund	5426420	Retirement/PERS	53.28
101	Street Fund	5426420	Employee Medical Insurance	359.39
101	Street Fund	5426420	Industrial Insurance	16.30
101	Street Fund	5426431	Operating/Maintenance Supplies -	6470.02
101	Street Fund	5426448	Repair & Maintenance Equipment	7.01
101	Street Fund	5426449	Miscellaneous Fees & Charges	401.68
101	Street Fund	5426610	Salaries & Wages	2347.61
101	Street Fund	5426610	Longevity	24.48
101	Street Fund	5426610	Overtime	55.15
101	Street Fund	5426620	Social Security	217.60
101	Street Fund	5426620	Retirement/PERS	104.12
101	Street Fund	5426620	Employee Medical Insurance	558.27
101	Street Fund	5426620	Industrial Insurance	51.74
101	Street Fund	5426631	Operating/Maintenance Supplies -	267.80
101	Street Fund	5426710	Salaries & Wages	18823.55
101	Street Fund	5426710	Longevity	751.93
101	Street Fund	5426710	Overtime	395.37
101	Street Fund	5426720	Social Security	1476.41
101	Street Fund	5426720	Retirement/PERS	1060.51
101	Street Fund	5426720	Employee Medical Insurance	6100.31
101	Street Fund	5426720	Industrial Insurance	432.07
101	Street Fund	5426731	Operating/Maintenance Supplies -	2346.38
101	Street Fund	5426732	Fuel Vehicles	2983.88
101	Street Fund	5426748	Repair & Maintenance Equipment	63.73
101	Street Fund	5812078	Interfund Loan Principal	650.00
101	Street Fund	5924482	Interfund Loan Interest	30.00
101	Street Fund	5944264	Capital Purchase - Equipment	22056.83
102	Street Capital Fund	5088000	Unreserved Ending	0.00
102	Street Capital Fund	5959541	Toppenish/Washington Ave	3895.90
102	Street Capital Fund	5959544	Toppenish/Washington Ave	104.13
102	Street Capital Fund	5959563	Toppenish/Washington Ave	34767.58
102	Street Capital Fund	5959563	Post Office Alley Construction	2421.60
102	Street Capital Fund	5959541	Guyette Lane Engineering	28278.19

**City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES**

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
102	Street Capital Fund	5959541	Professional Services - Misc	74.00
102	Street Capital Fund	5959544	Guyette Lane Advertising	758.00
102	Street Capital Fund	5959563	Guyette Lane Construction	198255.79
104	Trails & Path Services Fund	5088000	Unreserved Ending	12120.85
106	Tourism Development Fund	5088000	Unreserved Ending	53454.65
106	Tourism Development Fund	5573031	Office & Operating Supplies	92.40
106	Tourism Development Fund	5573031	Photocopies	71.23
106	Tourism Development Fund	5573041	Professional Services	321.21
106	Tourism Development Fund	5573041	Tourism Contract - Toppenish	43951.75
106	Tourism Development Fund	5573041	Tourism Contract - Toppenish	2800.00
106	Tourism Development Fund	5573041	Tourism Contract - Y.V. Rail and	6000.00
106	Tourism Development Fund	5573041	Tourism Contract - CW Junior	5000.00
106	Tourism Development Fund	5573041	Tourism Contract - Y.V. Visitor's &	11300.00
106	Tourism Development Fund	5573041	Tourism Contract - Toppenish Fair	4398.60
106	Tourism Development Fund	5573042	Telephone & Postage	358.18
106	Tourism Development Fund	5573048	Repair & Maintenance - Vehicles	412.12
106	Tourism Development Fund	5573049	Miscellaneous Fees & Charges	3209.90
108	Cemetery Fund	5088000	Unreserved Ending	38966.22
108	Cemetery Fund	5365010	Salaries & Wages	21700.44
108	Cemetery Fund	5365010	Longevity	350.40
108	Cemetery Fund	5365010	Overtime	409.85
108	Cemetery Fund	5365020	Social Security	1689.48
108	Cemetery Fund	5365020	Unemployment Compensation	331.20
108	Cemetery Fund	5365020	Retirement/PERS	1130.66
108	Cemetery Fund	5365020	Employee Medical Insurance	6001.22
108	Cemetery Fund	5365020	Industrial Insurance	485.28
108	Cemetery Fund	5365020	Uniforms & Clothing	366.58
108	Cemetery Fund	5365020	Uniform Cleaning	410.36
108	Cemetery Fund	5365031	Photocopies	2.09
108	Cemetery Fund	5365031	Operating/Maintenance Supplies -	1541.41
108	Cemetery Fund	5365031	Operating/Maintenance Supplies -	66.92
108	Cemetery Fund	5365031	Chemicals	290.99
108	Cemetery Fund	5365032	Fuel Vehicles	1086.85
108	Cemetery Fund	5365034	Liners & Markers	4642.49
108	Cemetery Fund	5365035	Small Tools & Minor Equipment	18.49
108	Cemetery Fund	5365041	Professional Services	4672.12
108	Cemetery Fund	5365042	Telephone & Postage	378.75
108	Cemetery Fund	5365046	Insurance	960.04
108	Cemetery Fund	5365047	Fuel for Heating	653.76
108	Cemetery Fund	5365047	Electricity	1643.38
108	Cemetery Fund	5365047	Irrigation Water	1050.00
108	Cemetery Fund	5365047	City Utility Services	153.50
108	Cemetery Fund	5365048	Repair & Maintenance Equipment	1164.70
108	Cemetery Fund	5365049	Miscellaneous Fees & Charges	50.00

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
108	Cemetery Fund	5365053	Excise Taxes	442.09
116	Municipal Capital	5081000	Reserved Ending	710635.52
119	Public Safety Grants Fund	5088000	Unreserved Ending	63680.35
119	Public Safety Grants Fund	5213031	Office & Operating Supplies	5808.84
119	Public Safety Grants Fund	5222031	Office & Operating Supplies	755.30
119	Public Safety Grants Fund	5942264	Capital Purchase - Equipment	1813.68
119	Public Safety Grants Fund	5942264	Capital Purchase - City Match	687.02
119	Public Safety Grants Fund	5942164	Capital Purchase - Jag	38784.54
119	Public Safety Grants Fund	5942164	Capital Purchase - Equipment	7281.46
121	Urban Development Action	5088000	Unreserved Ending	30858.10
129	Special Investigative Drug	5088000	Unreserved Ending	33516.86
129	Special Investigative Drug	5212131	Office & Operating Supplies	1117.24
129	Special Investigative Drug	5212141	Professional Services	1961.84
129	Special Investigative Drug	5212143	Travel	1910.73
129	Special Investigative Drug	5212145	Leases	2345.58
129	Special Investigative Drug	5212146	Insurance	865.21
129	Special Investigative Drug	5212149	Miscellaneous Fees & Charges	16209.20
129	Special Investigative Drug	5212149	Memberships & Registrations	950.00
129	Special Investigative Drug	5213031	Community Policing Supplies	551.25
129	Special Investigative Drug	5860000	Drug Forfeited Property - State	2309.97
150	Special Projects Fund	5088000	Unreserved Ending	538079.78
150	Special Projects Fund	5572010	Salaries & Wages	2743.26
150	Special Projects Fund	5572010	Longevity	34.96
150	Special Projects Fund	5572010	Overtime	61.78
150	Special Projects Fund	5572020	Social Security	213.83
150	Special Projects Fund	5572020	Unemployment Compensation	73.60
150	Special Projects Fund	5572020	Retirement/PERS	139.14
150	Special Projects Fund	5572020	Employee Medical Insurance	719.82
150	Special Projects Fund	5572020	Industrial Insurance	68.28
150	Special Projects Fund	5572031	Operating/Maintenance Supplies -	3672.60
150	Special Projects Fund	5572041	Professional Services	8985.58
150	Special Projects Fund	5592041	Professional Services	95609.96
150	Special Projects Fund	5592044	Advertising	279.75
150	Special Projects Fund	5593041	Professional Services	708.97
150	Special Projects Fund	5593049	Miscellaneous Fees & Charges	969.50
150	Special Projects Fund	5941462	Capital Improvements City Hall	1767.86
150	Special Projects Fund	5941841	Professional Service - El Paso	1485.00
150	Special Projects Fund	5941862	Capital Improvements Facilities/El	55357.88
170	Housing Rehabilitation Fund	5088000	Unreserved Ending	268487.65
170	Housing Rehabilitation Fund	5592031	Photocopies	1.80
170	Housing Rehabilitation Fund	5592041	Professional Services	12875.98
170	Housing Rehabilitation Fund	5592041	Accounting & Auditing Services	929.53
170	Housing Rehabilitation Fund	5592041	Professional Services - Loan	5049.25
170	Housing Rehabilitation Fund	5592042	Telephone & Postage	1.02

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
170	Housing Rehabilitation Fund	5592044	Advertising	48.88
170	Housing Rehabilitation Fund	5592049	Miscellaneous Fees & Charges	2205.18
216	Local Loan Program Fund	5088000	Unreserved Ending	0.00
216	Local Loan Program Fund	5823471	Redemption of L-T Debt Principal -	34189.62
216	Local Loan Program Fund	5823571	Redemption of L-T Debt Principal -	16839.65
216	Local Loan Program Fund	5823771	Redemption of L-T Debt Principal -	15256.98
216	Local Loan Program Fund	5912171	Redemption of L-T Debt Principal -	31671.29
216	Local Loan Program Fund	5917671	Redemption of L-T Debt Principal -	4557.28
216	Local Loan Program Fund	5922183	Interest & Other Debt Service - Law	3757.51
216	Local Loan Program Fund	5923483	Interest & Other Debt Service -	15028.57
216	Local Loan Program Fund	5923583	Interest & Other Debt Service -	7402.14
216	Local Loan Program Fund	5923783	Interest & Other Debt Service -	264.46
216	Local Loan Program Fund	5927683	Interest & Other Debt Service - Park	79.00
225	Community Economic	5088000	Unreserved Ending	22487.18
225	Community Economic	5913878	Interlocal Governmental Loans-	16666.67
401	Water Fund	5088000	Unreserved Ending	1643209.28
401	Water Fund	5341010	Salaries & Wages	73605.14
401	Water Fund	5341010	Longevity	1248.03
401	Water Fund	5341020	Social Security	5599.74
401	Water Fund	5341020	Retirement/PERS	3974.05
401	Water Fund	5341020	Employee Medical Insurance	20898.75
401	Water Fund	5341020	Industrial Insurance	976.01
401	Water Fund	5341020	Uniforms & Clothing	209.89
401	Water Fund	5341031	Office & Operating Supplies	2106.41
401	Water Fund	5341031	Photocopies	137.30
401	Water Fund	5341042	Telephone & Postage	5075.43
401	Water Fund	5341043	Travel	124.85
401	Water Fund	5341048	Repair & Maintenance Equipment	521.53
401	Water Fund	5341049	Miscellaneous Fees & Charges	916.61
401	Water Fund	5341049	Memberships & Registrations	1055.34
401	Water Fund	5345010	Salaries & Wages	71057.82
401	Water Fund	5345010	Longevity	1777.47
401	Water Fund	5345010	Overtime	1701.76
401	Water Fund	5345020	Social Security	5596.16
401	Water Fund	5345020	Unemployment Compensation	331.20
401	Water Fund	5345020	Retirement/PERS	3857.48
401	Water Fund	5345020	Employee Medical Insurance	21893.93
401	Water Fund	5345020	Industrial Insurance	1481.44
401	Water Fund	5345020	Uniforms & Clothing	1416.95
401	Water Fund	5345020	Uniform Cleaning	1574.89
401	Water Fund	5345031	Operating/Maintenance Supplies -	37429.73
401	Water Fund	5345035	Small Tools & Minor Equipment	2025.18
401	Water Fund	5345041	Professional Services	1695.06
401	Water Fund	5345048	Repair & Maintenance Equipment	139.97

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
401	Water Fund	5348010	Salaries & Wages	69354.16
401	Water Fund	5348010	Longevity	2044.77
401	Water Fund	5348010	Overtime	1466.89
401	Water Fund	5348020	Social Security	5467.24
401	Water Fund	5348020	Unemployment Compensation	1748.24
401	Water Fund	5348020	Retirement/PERS	3789.16
401	Water Fund	5348020	Employee Medical Insurance	24845.39
401	Water Fund	5348020	Industrial Insurance	1090.66
401	Water Fund	5348031	Office & Operating Supplies	1560.71
401	Water Fund	5348031	Operating/Maintenance Supplies -	6049.56
401	Water Fund	5348031	Chemicals	7507.28
401	Water Fund	5348032	Fuel Vehicles	9320.27
401	Water Fund	5348035	Small Tools & Minor Equipment	3204.63
401	Water Fund	5348041	Professional Services	26875.40
401	Water Fund	5348041	Alarm Monitoring	336.42
401	Water Fund	5348041	Cross Connection Program	26154.75
401	Water Fund	5348042	Telephone & Postage	5601.88
401	Water Fund	5348043	Travel	265.20
401	Water Fund	5348044	Advertising	40.37
401	Water Fund	5348045	Rentals	75.00
401	Water Fund	5348046	Insurance	19998.49
401	Water Fund	5348047	Fuel for Heating	8072.10
401	Water Fund	5348047	Electricity	70685.66
401	Water Fund	5348047	City Utility Services	2237.03
401	Water Fund	5348047	Irrigation Water	192.50
401	Water Fund	5348048	Repair & Maintenance Equipment	16722.72
401	Water Fund	5348048	Repair & Maint. Hydrants/Valves	2140.66
401	Water Fund	5348049	Miscellaneous Fees & Charges	175.34
401	Water Fund	5348049	Memberships & Registrations	6126.34
401	Water Fund	5348053	Excise Taxes	75197.07
401	Water Fund	5348053	Property Taxes	11.10
401	Water Fund	5348094	Vehicle Replacement Program	40000.00
401	Water Fund	5812078	Interfund Loan Principal	650.00
401	Water Fund	5923482	Interfund Loan Interest	30.00
401	Water Fund	5943441	Engineering Services Water Comp	17812.00
401	Water Fund	5943441	Engineering Services Well #9	56767.60
401	Water Fund	5943462	Capital Purchase - Building	11064.00
401	Water Fund	5973470	Transfer-Out to 421 PWTF #1	46281.25
401	Water Fund	5973470	Transfer-Out to 421 PWTF #6	42654.75
401	Water Fund	5973470	Transfer-Out to 216 Local Loan	49218.17
401	Water Fund	5973490	Transfer-Out to 001 G.F./Admin	272100.00
401	Water Fund	5973490	Transfer-Out to 001 G.F./Admin	32370.00
403	Wastewater Fund	5081000	Reserved Ending	192482.66
403	Wastewater Fund	5088000	Unreserved Ending	1498116.13

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
403	Wastewater Fund	5351010	Salaries & Wages	80826.03
403	Wastewater Fund	5351010	Longevity	1391.98
403	Wastewater Fund	5351020	Social Security	6152.96
403	Wastewater Fund	5351020	Retirement/PERS	4364.91
403	Wastewater Fund	5351020	Employee Medical Insurance	22479.90
403	Wastewater Fund	5351020	Industrial Insurance	1087.57
403	Wastewater Fund	5351031	Office & Operating Supplies	1356.68
403	Wastewater Fund	5351031	Photocopies	126.76
403	Wastewater Fund	5351042	Telephone & Postage	5411.24
403	Wastewater Fund	5351043	Travel	58.16
403	Wastewater Fund	5351048	Repair & Maintenance Equipment	143.89
403	Wastewater Fund	5351049	Miscellaneous Fees & Charges	1717.03
403	Wastewater Fund	5351049	Memberships & Registrations	66.33
403	Wastewater Fund	5355010	Salaries & Wages	131696.11
403	Wastewater Fund	5355010	Longevity	2606.20
403	Wastewater Fund	5355010	Overtime	4691.45
403	Wastewater Fund	5355020	Social Security	10386.44
403	Wastewater Fund	5355020	Retirement/PERS	7311.17
403	Wastewater Fund	5355020	Employee Medical Insurance	37870.69
403	Wastewater Fund	5355020	Industrial Insurance	2965.06
403	Wastewater Fund	5355020	Uniforms & Clothing	711.19
403	Wastewater Fund	5355020	Uniform Cleaning	1261.82
403	Wastewater Fund	5355031	Operating/Maintenance Supplies -	8690.17
403	Wastewater Fund	5355031	Operating/Maintenance Supplies -	56.46
403	Wastewater Fund	5355035	Small Tools & Minor Equipment	730.43
403	Wastewater Fund	5355041	Professional Services	1636.06
403	Wastewater Fund	5355048	Repair & Maintenance Equipment	94.45
403	Wastewater Fund	5358010	Salaries & Wages	86977.21
403	Wastewater Fund	5358010	Longevity	1861.89
403	Wastewater Fund	5358010	Overtime	2669.14
403	Wastewater Fund	5358020	Social Security	6849.04
403	Wastewater Fund	5358020	Unemployment Compensation	2806.01
403	Wastewater Fund	5358020	Retirement/PERS	4798.36
403	Wastewater Fund	5358020	Employee Medical Insurance	27317.15
403	Wastewater Fund	5358020	Industrial Insurance	1427.35
403	Wastewater Fund	5358031	Office & Operating Supplies	1602.48
403	Wastewater Fund	5358031	Operating/Maintenance Supplies -	819.25
403	Wastewater Fund	5358031	Chemicals	36675.02
403	Wastewater Fund	5358032	Fuel Vehicles	3547.40
403	Wastewater Fund	5358035	Small Tools & Minor Equipment	321.36
403	Wastewater Fund	5358041	Professional Services	27163.24
403	Wastewater Fund	5358041	Alarm Monitoring	896.29
403	Wastewater Fund	5358042	Telephone & Postage	4911.07
403	Wastewater Fund	5358044	Advertising	40.38

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
403	Wastewater Fund	5358046	Insurance	30034.03
403	Wastewater Fund	5358047	Fuel for Heating	4106.20
403	Wastewater Fund	5358047	Electricity	86165.50
403	Wastewater Fund	5358047	City Utility Services	3755.66
403	Wastewater Fund	5358047	Irrigation Water	126.10
403	Wastewater Fund	5358048	Repair & Maintenance Equipment	8418.97
403	Wastewater Fund	5358049	Miscellaneous Fees & Charges	110.33
403	Wastewater Fund	5358049	Memberships & Registrations	708.33
403	Wastewater Fund	5358049	Biosolids Removal Program	11500.00
403	Wastewater Fund	5358053	Excise Taxes	56992.37
403	Wastewater Fund	5358094	Vehicle Replacement Program	50000.00
403	Wastewater Fund	5812078	Interfund Loan Principal	650.00
403	Wastewater Fund	5823578	Intergovernmental Loan Principal	161486.37
403	Wastewater Fund	5923582	Interfund Loan Interest	30.00
403	Wastewater Fund	5923583	Interest & Other Debt Service-	30996.29
403	Wastewater Fund	5943541	Engineering Services WWTF	528826.51
403	Wastewater Fund	5943541	Professional Services	2105.95
403	Wastewater Fund	5943563	WWTF Improvements	1606111.55
403	Wastewater Fund	5943563	WWTF Improvements-City Match	14811.73
403	Wastewater Fund	5943541	Engineering Services Linden Lift	971.20
403	Wastewater Fund	5943563	Linden Lift Station	28760.61
403	Wastewater Fund	5943541	Engineering Services Pressurized	10820.00
403	Wastewater Fund	5943544	Advertising Pressurized Sewer	500.20
403	Wastewater Fund	5943563	Pressureized Sewer Replacement	43711.22
403	Wastewater Fund	5973490	Transfer-Out to 001 G.F./Admin	73270.00
403	Wastewater Fund	5973570	Transfer-Out to 421 PWTF #4	67912.20
403	Wastewater Fund	5973570	Transfer-Out to 421 PWTF #5	75105.58
403	Wastewater Fund	5973570	Transfer-Out to 421 PWTF #7	44330.23
403	Wastewater Fund	5973570	Transfer-Out to 216 Local Loan	24241.79
403	Wastewater Fund	5973590	Transfer-Out to 001 G.F./Admin	358470.00
405	Solid Waste Fund	5088000	Unreserved Ending	150414.70
405	Solid Waste Fund	5371010	Salaries & Wages	22360.78
405	Solid Waste Fund	5371010	Longevity	336.01
405	Solid Waste Fund	5371020	Social Security	1693.60
405	Solid Waste Fund	5371020	Retirement/PERS	1204.96
405	Solid Waste Fund	5371020	Employee Medical Insurance	7287.40
405	Solid Waste Fund	5371020	Industrial Insurance	265.12
405	Solid Waste Fund	5371031	Office & Operating Supplies	1258.71
405	Solid Waste Fund	5371031	Photocopies	125.89
405	Solid Waste Fund	5371042	Telephone & Postage	221.36
405	Solid Waste Fund	5371043	Travel	58.16
405	Solid Waste Fund	5371048	Repair & Maintenance Equipment	143.88
405	Solid Waste Fund	5371049	Miscellaneous Fees & Charges	959.22
405	Solid Waste Fund	5371049	Memberships & Registrations	77.08

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
405	Solid Waste Fund	5375010	Salaries & Wages	18586.37
405	Solid Waste Fund	5375010	Longevity	385.90
405	Solid Waste Fund	5375010	Overtime	196.74
405	Solid Waste Fund	5375020	Social Security	1440.25
405	Solid Waste Fund	5375020	Retirement/PERS	998.80
405	Solid Waste Fund	5375020	Employee Medical Insurance	5474.03
405	Solid Waste Fund	5375020	Industrial Insurance	431.61
405	Solid Waste Fund	5375020	Uniforms & Clothing	620.86
405	Solid Waste Fund	5375020	Uniform Cleaning	908.06
405	Solid Waste Fund	5375031	Operating/Maintenance Supplies -	3789.09
405	Solid Waste Fund	5375031	Operating/Maintenance Supplies -	633.00
405	Solid Waste Fund	5375035	Small Tools & Minor Equipment	19.79
405	Solid Waste Fund	5375048	Repair & Maintenance Equipment	52.08
405	Solid Waste Fund	5378010	Salaries & Wages	115226.43
405	Solid Waste Fund	5378010	Longevity	3390.68
405	Solid Waste Fund	5378010	Overtime	1104.27
405	Solid Waste Fund	5378020	Social Security	8943.28
405	Solid Waste Fund	5378020	Unemployment Compensation	567.65
405	Solid Waste Fund	5378020	Retirement/PERS	6237.01
405	Solid Waste Fund	5378020	Employee Medical Insurance	39458.94
405	Solid Waste Fund	5378020	Industrial Insurance	2198.91
405	Solid Waste Fund	5378031	Office & Operating Supplies	1560.70
405	Solid Waste Fund	5378031	Operating/Maintenance Supplies -	323.66
405	Solid Waste Fund	5378031	Operating/Maintenance Supplies -	1160.26
405	Solid Waste Fund	5378032	Fuel Vehicles	23821.23
405	Solid Waste Fund	5378035	Small Tools & Minor Equipment	107.89
405	Solid Waste Fund	5378041	Professional Services	1818.57
405	Solid Waste Fund	5378041	Alarm Monitoring	336.42
405	Solid Waste Fund	5378042	Telephone & Postage	4219.50
405	Solid Waste Fund	5378046	Insurance	9276.75
405	Solid Waste Fund	5378048	Repair & Maintenance Equipment	10863.03
405	Solid Waste Fund	5378049	Miscellaneous Fees & Charges	65.33
405	Solid Waste Fund	5378049	Memberships & Registrations	83.33
405	Solid Waste Fund	5378049	Dump Site Fees	180927.59
405	Solid Waste Fund	5378053	Excise Taxes	45383.17
405	Solid Waste Fund	5378094	Vehicle Replacement Program	63000.00
405	Solid Waste Fund	5943764	Capital Purchase - Containers	17300.21
405	Solid Waste Fund	5973770	Transfer-Out to 216 Local Loan	15521.44
405	Solid Waste Fund	5973790	Transfer-Out to 001 G.F./Admin	88760.00
421	Public Works Trust Fund	5088000	Unreserved Ending	0.00
421	Public Works Trust Fund	5823478	Intergovernmental Loan Principal -	45373.77
421	Public Works Trust Fund	5823478	Intergovernmental Loan Principal -	42232.43
421	Public Works Trust Fund	5823478	Intergovernmental Loan Principal -	7099.71
421	Public Works Trust Fund	5823578	Intergovernmental Loan Principal -	64068.11

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
421	Public Works Trust Fund	5823578	Intergovernmental Loan Principal -	70521.67
421	Public Works Trust Fund	5823578	Intergovernmental Loan Principal -	41046.51
421	Public Works Trust Fund	5923483	Intergovernmental Loan Interest -	907.48
421	Public Works Trust Fund	5923483	Intergovernmental Loan Interest -	422.32
421	Public Works Trust Fund	5923483	Intergovernmental Loan Interest -	532.48
421	Public Works Trust Fund	5923583	Intergovernmental Loan Interest -	3844.09
421	Public Works Trust Fund	5923583	Intergovernmental Loan Interest -	4583.91
421	Public Works Trust Fund	5923583	Intergovernmental Loan Interest -	3283.72
421	Public Works Trust Fund	5973400	Transfer-Out to 401 to Close	34596.11
421	Public Works Trust Fund	5973500	Transfer-Out to 403 to Close	67157.15
510	Vehicle Replacement Fund	5088000	Unreserved Ending	505502.66
701	Perpetual Care Fund	5088000	Unreserved Ending	256051.36
611	Pension Trust Fund	5088000	Unreserved Ending	434.99
611	Pension Trust Fund	5172820	Pension Benefits - Retirees	7251.96
611	Pension Trust Fund	5172820	Pension Benefits - Widows	25163.61
635	Cable TV Fund	5088000	Unreserved Ending	159248.06
635	Cable TV Fund	5572010	Salaries & Wages	70617.65
635	Cable TV Fund	5572010	Longevity	2039.95
635	Cable TV Fund	5572020	Social Security	5472.47
635	Cable TV Fund	5572020	Unemployment Compensation	806.00
635	Cable TV Fund	5572020	Retirement/PERS	3784.68
635	Cable TV Fund	5572020	Employee Medical Insurance	14620.94
635	Cable TV Fund	5572020	Industrial Insurance	211.45
635	Cable TV Fund	5572031	Office & Operating Supplies	5497.24
635	Cable TV Fund	5572031	Photocopies	3.76
635	Cable TV Fund	5572031	Operating/Maintenance Supplies -	549.41
635	Cable TV Fund	5572031	Operating/Maintenance Supplies -	1024.47
635	Cable TV Fund	5572032	Fuel Vehicles	442.96
635	Cable TV Fund	5572035	Small Tools & Minor Equipment	96.93
635	Cable TV Fund	5572041	Professional Services	402.00
635	Cable TV Fund	5572041	Alarm Monitoring	603.57
635	Cable TV Fund	5572042	Telephone & Postage	841.43
635	Cable TV Fund	5572042	Internet Services	4848.59
635	Cable TV Fund	5572043	Travel	527.32
635	Cable TV Fund	5572045	Leases	2300.00
635	Cable TV Fund	5572046	Insurance	3052.50
635	Cable TV Fund	5572047	Fuel for Heating	1332.45
635	Cable TV Fund	5572047	Electricity	1368.00
635	Cable TV Fund	5572047	City Utility Services	208.00
635	Cable TV Fund	5572048	Repair & Maintenance Equipment	1941.53
635	Cable TV Fund	5572048	Repair & Maintenance Vehicles	108.15
635	Cable TV Fund	5572048	Repair & Maintenance MVTV Bldg	103.91
635	Cable TV Fund	5572049	Memberships & Registrations	1289.00
635	Cable TV Fund	5572053	Excise Taxes	0.26

City of Toppenish
DETAIL OF EXPENDITURES AND OTHER USES

For the Year Ended December 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
635	Cable TV Fund	5572094	Vehicle Replacement Program	3000.00
635	Cable TV Fund	5812078	Interfund Loan Principal	1000.00
635	Cable TV Fund	5925782	Interfund Loan Interest	80.00
635	Cable TV Fund	5975790	Transfer-Out to 001 G.F./Admin	37350.00
640	Municipal Court	5088000	Unreserved Ending	9053.49
640	Municipal Court	5899200	Court Expenditures	349153.95
645	Inmate Trust	5088000	Unreserved Ending	2612.42
645	Inmate Trust	5899300	Inmate Trust Expenditures	14861.64
698	Claims Fund	5890010	Claims Clearing Fund Adjustment	819.44

MCAG NO. 0851

SCHEDULE OF WARRANT ACTIVITY
For the Year Ending December 31, 2010

1	2	3	4	5	6	7	8	9	10
FUND NO.	FUND NAME	PAYABLE JANUARY 1, 2010	ISSUED REPORT YEAR	BEGINNING OPEN PERIOD	ENDING OPEN PERIOD	Net Issue 4-5+6	REDEEMED REPORT YEAR	CANCELLED REPORT YEAR	Payable 12/31/10 3+4-8-9
698	Claims Clearing	\$819	\$0	\$0	\$0	\$0	\$819	\$0	\$0
	TOTALS	\$819	\$0	\$0	\$0	\$0	\$819	\$0	\$0

City of Toppenish
SCHEDULE OF LONG-TERM DEBT
For The Year Ended December 31, 2010

			(1)	(2)	(3)		(4)
ID NO.	DESCRIPTION	DATE OF ORIGINAL ISSUE	BEGINNING BALANCE 01/01/2010	ADDITIONS	REDUCTIONS	BARS CODE FOR REDEMPTION OF DEBT ONLY	ENDING OUTSTANDING DEBT 12/31/2010
263.81	General Obligation Non-voted	07/30/1996	133,334	0	16,667	225.591.38.78	116,667
263.96	General Obligation Non-voted	06/01/2008	57,517	0	18,369	216.591.21.71	39,148
263.96	General Obligation Non-voted	06/16/2010	0	139,000	13,303	216.591.21.71	125,697
263.96	General Obligation Non-voted	12/01/2008	4,557	0	4,557	216.591.76.71	0
			15,257	0	15,257	216.591.37.71	0
263.96	General Obligation Non-voted	06/01/2008	324,321		34,190	216.582.34.71	290,131
			159,740		16,840	216.582.35.71	142,900
263.82		04/10/1990	45,373	0	45,373	421.582.34.78	0
263.82		01/17/2002	768,818	0	64,068	421.582.35.78	704,750
263.82		07/24/2003	916,781	0	70,522	421.582.35.78	846,259
263.82		07/14/2006	84,465	0	42,232	421.582.35.78	42,233
263.82		07/14/2006	656,743	0	41,047	421.582.35.78	615,696
263.82		10/01/2004	106,495	0	7,100	421.582.34.78	99,395
263.82		11/26/2007	7,307,246	1,145,785	0	403.582.35.78	8,453,031
263.82		04/04/2002	2,106,641	0	161,486	426.582.35.78	1,945,155
259.11	General Obligation General Fund			270,025			270,025
259.11	General Obligation Street Fund			4,458			4,458
259.11	General Obligation Cemetery Fund			946			946
259.11	General Obligation Criminal Justice Fund			14,159			14,159
259.11	General Obligation Special Projects Fund			44			44
259.12	General Obligation Water			28,636			28,636
259.12	General Obligation Sewer			34,040			34,040
259.12	General Obligation Solid Waste			15,303			15,303
259.11	General Obligation MVTV			11,646			11,646

City of Toppenish

**SCHEDULE OF LIMITATION OF INDEBTEDNESS
As of December 31, 2010**

Total Taxable Property Value	\$262,881,486	
		Remaining Debt Capacity
2.5% general purpose limit is allocated between:	\$6,572,037	
Up to 1.5% debt without a vote	3,943,222	
Less: outstanding debt	1,015,821	
contracts payable	0	
excess of debt with a vote	0	
Add: available assets	2,437,588	
Equals remaining debt capacity without a vote		\$5,364,989
1.0% general purpose debt with a vote	2,628,815	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity with a vote		2,628,815
2.5% utility purpose limit, voted	6,572,037	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity - utility purpose, voted		6,572,037
2.5% open space, park & capital facilities, voted	6,572,037	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity - open space, park & capital facilities, voted		6,572,037

City of Toppenish
SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2010

Fund Number	Description	Cash Activity In				
		Beginning Balance	Receipts	Investments Liquidated	Transfers In	Total Available
001	General Fund	\$115,521.36	\$4,601,301.15	\$1,063,515.70	\$1,070,480.00	\$6,850,818.21
101	Street Fund	\$23,332.44	\$229,195.18	\$21,400.00	\$0.00	\$273,927.62
102	Street Capital Fund	(\$6,926.36)	\$275,481.55	\$0.00	\$0.00	\$268,555.19
104	Trails & Path Services Fund	\$0.00	\$35.26	\$0.00	\$0.00	\$35.26
106	Tourism Development Fund	\$17,575.63	\$42,074.10	\$27,500.00	\$25,267.23	\$112,416.96
108	Cemetery Fund	\$2,083.42	\$71,661.87	\$4,000.00	\$0.00	\$77,745.29
116	Municipal Capital Improvement Fund	\$2,693.88	\$15,833.39	\$131,100.00	\$0.00	\$149,627.27
119	Public Safety Grants Fund	\$69.50	\$71,305.09	\$12,300.00	\$490.00	\$84,164.59
121	Urban Development Action Grant (UDAG)	\$55.64	\$89.60	\$0.00	\$0.00	\$145.24
129	Special Investigative Drug Account	\$1,116.10	\$17,159.75	\$22,110.00	\$0.00	\$40,385.85
150	Special Projects Fund	(\$3,636.33)	\$204,947.55	\$129,300.00	\$0.00	\$330,611.22
170	Housing Rehabilitation Fund	\$5,065.61	\$222,637.47	\$0.00	\$0.00	\$227,703.08
216	Local Loan Program Fund	\$0.09	\$0.00	\$0.00	\$129,046.41	\$129,046.50
225	Community Economic Development Loan	\$1,196.39	\$17,016.35	\$15,400.00	\$0.00	\$33,612.74
401	Water Fund	\$50,987.75	\$1,412,263.59	\$276,000.00	\$116,810.02	\$1,856,061.36
403	Wastewater Fund	(\$180,182.59)	\$4,365,211.07	\$665,643.96	\$438,662.69	\$5,289,335.13
405	Solid Waste Fund	\$9,161.05	\$700,917.43	\$106,620.00	\$18,020.00	\$834,718.48
421	Public Works Trust Fund Loans Fund	\$34,249.49	\$240.00	\$109,135.96	\$276,284.01	\$419,909.46
510	Vehicle Replacement Fund	\$40.07	\$1,204.76	\$0.00	\$166,000.00	\$167,244.83
601	Perpetual Care Fund	\$848.56	\$7,822.77	\$47,300.00	\$0.00	\$55,971.33
611	Pension Trust Fund	(\$435.02)	\$7,773.31	\$30,220.00	\$0.00	\$37,558.29
635	Cable TV Fund	\$1,294.16	\$184,009.80	\$37,100.00	\$10,000.00	\$232,403.96
640	Municipal Court	\$0.00	\$358,207.44	\$0.00	\$0.00	\$358,207.44
645	Inmate Trust	\$0.00	\$17,474.06	\$0.00	\$0.00	\$17,474.06
698	Claims Fund	\$819.44	\$0.00	\$0.00	\$0.00	\$819.44
TOTAL		\$74,930.28	\$12,823,862.54	\$2,698,645.62	\$2,251,060.36	\$17,848,498.80

City of Toppenish
SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2010

Cash Activity Out						
Fund Number	Investments Acquired	Transfer Out to Claims/Payroll	Other Transfers Out	Disbursements	Total Used	Ending Balance
001	\$715,084.53	\$0.00	\$298,882.24	\$5,766,662.67	\$6,780,629.44	\$70,188.77
101	\$68,615.74	\$0.00	\$680.00	\$202,622.62	\$271,918.36	\$2,009.26
102	\$0.00	\$0.00	\$0.00	\$268,555.19	\$268,555.19	\$0.00
104	\$35.26	\$0.00	\$0.00	\$0.00	\$35.26	\$0.00
106	\$33,178.04	\$0.00	\$0.00	\$77,915.39	\$111,093.43	\$1,323.53
108	\$24,088.28	\$0.00	\$0.00	\$52,900.38	\$76,988.66	\$756.63
116	\$148,858.70	\$0.00	\$0.00	\$0.00	\$148,858.70	\$768.57
119	\$26,164.77	\$0.00	\$0.00	\$55,130.84	\$81,295.61	\$2,868.98
121	\$89.60	\$0.00	\$0.00	\$0.00	\$89.60	\$55.64
129	\$10,785.52	\$0.00	\$0.00	\$28,532.02	\$39,317.54	\$1,068.31
150	\$157,350.21	\$0.00	\$0.00	\$173,130.31	\$330,480.52	\$130.70
170	\$202,007.57	\$0.00	\$0.00	\$24,674.56	\$226,682.13	\$1,020.95
216	\$0.00	\$0.00	\$0.00	\$129,046.50	\$129,046.50	\$0.00
225	\$15,035.39	\$0.00	\$0.00	\$16,666.67	\$31,702.06	\$1,910.68
401	\$426,604.02	\$0.00	\$565,518.08	\$756,944.43	\$1,749,066.53	\$106,994.83
403	\$894,002.63	\$0.00	\$1,065,515.34	\$3,180,578.43	\$5,140,096.40	\$149,238.73
405	\$106,348.79	\$0.00	\$167,281.44	\$544,721.29	\$818,351.52	\$16,366.96
421	\$34,240.00	\$0.00	\$101,753.26	\$283,916.20	\$419,909.46	\$0.00
510	\$164,204.76	\$0.00	\$0.00	\$0.00	\$164,204.76	\$3,040.07
601	\$55,722.77	\$0.00	\$0.00	\$175.00	\$55,897.77	\$73.56
611	\$5,142.47	\$0.00	\$0.00	\$32,415.57	\$37,558.04	\$0.25
635	\$52,420.10	\$0.00	\$51,430.00	\$126,204.68	\$230,054.78	\$2,349.18
640	\$0.00	\$0.00	\$0.00	\$349,153.95	\$349,153.95	\$9,053.49
645	\$0.00	\$0.00	\$0.00	\$14,861.64	\$14,861.64	\$2,612.42
698	\$0.00	\$0.00	\$0.00	\$819.44	\$819.44	\$0.00
TOTAL	\$3,139,979.15	\$0.00	\$2,251,060.36	\$12,085,627.78	\$17,476,667.29	\$371,831.51

City of Toppenish
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS

For the Year Ended December 31, 2010

Fund Number	Description	Beginning Investment Balance	Investment (At Cost)		Reinvested Interest	Ending Balance
			Acquired	Liquidated		
001	General Fund	\$2,453,339.23	\$701,719.29	\$1,063,515.70	\$13,365.24	\$2,104,908.06
101	Street Fund	\$170,575.25	\$68,000.00	\$21,400.00	\$615.74	\$217,790.99
102	Street Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
104	Trails & Path Services Fund	\$12,085.59	\$0.00	\$0.00	\$35.26	\$12,120.85
106	Tourism Development Fund	\$46,453.08	\$33,010.00	\$27,500.00	\$168.04	\$52,131.12
108	Cemetery Fund	\$18,121.31	\$24,000.00	\$4,000.00	\$88.28	\$38,209.59
116	Municipal Capital Improvement Fund	\$692,108.25	\$147,000.00	\$131,100.00	\$1,858.70	\$709,866.95
119	Public Safety Grants Fund	\$46,946.60	\$26,000.00	\$12,300.00	\$164.77	\$60,811.37
121	Urban Development Action Grant (UDAG)	\$30,712.86	\$0.00	\$0.00	\$89.60	\$30,802.46
129	Special Investigative Drug Account	\$43,773.03	\$10,700.00	\$22,110.00	\$85.52	\$32,448.55
150	Special Projects Fund	\$509,898.87	\$156,000.00	\$129,300.00	\$1,350.21	\$537,949.08
170	Housing Rehabilitation Fund	\$65,459.13	\$201,500.00	\$0.00	\$507.57	\$267,466.70
216	Local Loan Program Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
225	Community Economic Development Loan	\$20,941.11	\$15,000.00	\$15,400.00	\$35.39	\$20,576.50
401	Water Fund	\$1,385,610.43	\$422,940.23	\$276,000.00	\$3,663.79	\$1,536,214.45
403	Wastewater Fund	\$1,313,001.39	\$890,459.69	\$665,643.96	\$3,542.94	\$1,541,360.06
405	Solid Waste Fund	\$134,318.95	\$106,000.00	\$106,620.00	\$348.79	\$134,047.74
421	Public Works Trust Fund Loans Fund	\$74,895.96	\$34,000.00	\$109,135.96	\$240.00	(\$0.00)
510	Vehicle Replacement Fund	\$338,257.83	\$163,000.00	\$0.00	\$1,204.76	\$502,462.59
601	Perpetual Care Fund	\$247,555.03	\$55,000.00	\$47,300.00	\$722.77	\$255,977.80
611	Pension Trust Fund	\$25,512.27	\$3,300.00	\$30,220.00	\$1,842.47	\$434.74
635	Cable TV Fund	\$141,578.78	\$52,000.00	\$37,100.00	\$420.10	\$156,898.88
640	Municipal Court	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
645	Inmate Trust	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
698	Claims Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$7,771,144.95	\$3,109,629.21	\$2,698,645.62	\$30,349.94	\$8,212,478.48

**CITY OF TOPPENISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010**

1	2	3	4	5			6
Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other I.D. Number	Expenditures			Foot-note Ref.
				From Pass Through Awards	From Direct Awards	Total	
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	Program Income	0	208,632	208,632	3
		14.228	08-F6401-023	0	95,890	95,890	3
Department of Justice Office of Juvenile Justice and Delinquency Prevention/Pass-Through Yakima County	Juvenile Accountability Block Grant	16.523	2010-JL-FX-0416	2,225	0	2,225	2
Department of Justice/Bureau of Justice Assistance	Bulletproof Vest Partnership Program	16.607		0	4,505	4,505	2,6
Department of Justice/Pass-Through from Washington State Department of Commerce	Community Prosecution and Project Safe Neighborhoods	16.609	F08-66205-005	1,656	0	1,656	2
Department of Justice/Pass-Through from Washington State Department of Commerce	Gang and Firearm Investigation and Patrol	16.609	F09-34023-006	10,637	0	10,637	2
Department of Justice/Office of Community Oriented Policing Services	ARRA - Public Safety Partnership and Community Policing Grant	16.710	2009RKWX0901	0	77,958	77,958	5,6
Department of Justice/Pass-Through from City of Yakima	ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	F07-66201-142	19,741	0	19,741	5
Department of Transportation/Pass-Through from WA State Department of Transportation:	ARRA - Highway Planning and Construction	20.205	ARRA - 6408(004)	41,786	0	41,786	5,6
Department of Transportation National Highway Traffic Safety Administration/Pass-Through WA Traffic Safety Commission	State and Community Highway Safety	20.600	N/A	1,314	0	1,314	2
	Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	N/A	680	0	680	2
Environmental Protection Agency Loan/Pass-Through Washington State Department of Ecology	Capitalization Grants for Clean Water State Revolving Funds	66.458	L0800015	3,465,743	0	3,465,743	2,4
United States Department of Health	Indian Health Services	N/A	331.99.99	0	510,000	510,000	2,7
Total Expenditures of Federal Awards				\$3,543,782	\$896,985	\$4,440,767	

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

CITY OF TOPPENISH
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For the Year Ended December 31, 2010

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES		
Juvenile Rehabilitation Grant		5,125
<u>Total Washington State Department of Social and Health Services</u>		<u>5,125</u>
WASHINGTON STATE DEPARTMENT OF HEALTH		
EMS Participation Grant	N/A	2,186
<u>Total Washington State Department of Health</u>		<u>2,186</u>
WASHINGTON STATE DEPARTMENT OF ECOLOGY		
Centennial Clean Water Fund (CCWF)	G0800379	676,013
<u>Total Washington State Department of Ecology</u>		<u>676,013</u>
TRANSPORTATION IMPROVEMENT BOARD		
TIB, City Projects (Multiple)	8-4-178(001)-1	233,695
<u>Total Transportation Improvement Board</u>		<u>233,695</u>
<u>TOTAL STATE ASSISTANCE</u>		<u>917,020</u>
YAKIMA HOUSING AUTHORITY - IN LIEU OF TAXES		
Yakima Housing Authority	N/A	2,068
<u>Total Yakima Housin Authority - In Lieu of Taxes</u>		<u>2,068</u>
LEGENDS CASINO GRANT (WASHINGTON STATE GAMBLING COMMISSION)		
Legends Casino Grants - Police	N/A	5,809
Legends Casino Grants - Fire	N/A	755
Legends Casino Grants - Sewer	N/A	55,031
<u>Total Legends Casino Grant</u>		<u>61,596</u>
<u>TOTAL LOCAL ASSISTANCE</u>		<u>63,663</u>
<u>TOTAL STATE AND LOCAL ASSISTANCE</u>		<u>980,683</u>

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
2010****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. There were no loans or grants issued in the program in 2010. The amount of principal and interest received in loan repayments for the year was \$208,632 and is presented in this schedule.

The City of Toppenish also has a housing rehabilitation grant program for qualified low income homeowners within the Toppenish City Limits. Through this program, the City purchased three properties with abated structures and partnered with Yakima Habitat for Humanities to demolish and construct new residential homes on the property. The amount of grant received in 2010 was \$95,890 and is presented in this schedule.

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 \$3,653,692 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)

Expenditures for this program were funded by ARRA.

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2010****NOTE 6 – 2009 EXPENDITURES INCLUDED IN 2010**

Expenditures include 2009 actual expenditures that were reimbursed through grants in 2010. The City had a federal single audit for 2009 and will additionally have a single audit for the 2010 financials. The retro reporting of these expenditures are to include them within the scope of the current single audit. None of the amounts are material to the Financial Statements.

NOTE 7 – INDIAN HEALTH SERVICES FUNDING

The City of Toppenish received \$510,000 from the United States Department of Health as a prepayment of the construction portion of future sewer rates for all registered Native American owner occupied property within the City limits of the City of Toppenish.

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2010

1. Total current public work construction budget as amended (annual or biennial as applicable)	\$0
2. Allowable portion of total public works (10 percent of line 1)	\$0
3. Less: Amount (if any) in excess of permitted amount from prior budget period	\$0
4. Total allowable public works (line 2 minus line 3)	\$0
5. Total public works projects performed by public employiyees during the current year (include work performed by a county)	\$0
6. If this is the second eyar of a biennial budget, total public works projects performed by public employees during the first year of biennium	\$0
7. Restricted under (over) allowable (line 4 minus line 5 minus line 6)	\$0

NOTE: If the restricted amount is over allowable, this amount must be carried forwardto the next budget period report

CITY OF TOPPENISH

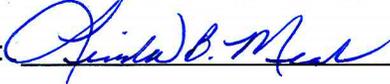
SCHEDULE OF LABOR RELATIONS CONSULTANTS

For the Year Ended December 31, 2010

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	\$ 3,821.06
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 18th Day of May, 2011 , to the best of my knowledge and belief:	
Signature:	
Name:	Linda B. Mead
Title:	Finance Director/City Clerk

CITY OF TOPPENISH

LOCAL GOVERNMENT RISK-ASSUMPTION For the Year Ended December 31, 2010

Project Manager: Linda B. Mead, Finance Director/City Clerk

Address: 21 West First Avenue, Toppenish WA 98948

Phone: (509) 865-2080

Email: lmead@cityoftoppenish.us

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

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

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
- i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. Unemployment Compensation
 - v. Workers' Compensation
 - vi. Other – please describe: _____
- b. Does the entity self-insure as an individual program (yes/no)
- i. If answered YES, does the entity allow another separate legal entity into its self insurance program(s)? (yes/no) For example, employees of a difference organization participate in a health and welfare program of a city.
- c. Does the entity self-insure as a joint program? (yes/no)
- i. If answered YES, list the other members(s): _____
2. Does the entity administer its own claims? (yes/no)
3. Does the entity contract with a third party administrator for claims administration? (yes/no)
4. Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. Were the programs' revenues sufficient to cover the program's expenses? (yes/no)
6. Did the program use an actuary to determine its liabilities? (yes/no)

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period

CITY OF TOPPENISH
As of December 31, 2010 CASH AND INVESTMENTS

	Cash Per Bank Statements	Investments	Investments Per Investment Statements
Central Valley Bank		SmithBarney Citigroup	\$107,984.34
General Account	\$373,695.44	Mutual Funds	
Claims & Payroll Account	\$400,976.22		
Municipal Court Account	\$2,783.37	WA LGIP	\$7,404,432.85
Inmate Trust Account	\$10,305.89		
Advance Travel Expense	\$1,018.35	U.S. Bank	
Total Central Valley Bank	\$788,779.27	FNMA #31398	\$299,463.47
		FNMA #3136B7 (Adj. \$616.17)	\$400,598.32
Petty Cash Per Resolutions	\$2,100.00		
Wells Fargo - EzCards P. Cash	\$500.00		
Total Petty Cash	\$2,600.00		
Total Cash Per Bank	\$791,379.27		
Less O/S Checks	(\$499,092.30)		
Deposits in transit	\$79,544.54		
Total Cash in Bank	\$371,831.51	Total Investments Per Statements	\$8,212,478.98
Total Cash Per Schedule 11	\$371,831.51	Total Investments Per Schedule 12	\$8,212,478.48
Diff. Bank (reconciled) vs. Schedule 11 (to confirm)	(\$0.00)	Diff. Bank (reconciled) vs. Schedule 12 (to confirm) (Immaterial Difference)	0.50

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2010

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>001 - GENERAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		873,099
Smith, Barney	Variable	67900428		107,550
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	51,463
U S Bancorp/Federal National Mortgage Association	1.000%	3136B7	12/30/13	149,598
TOTAL GENERAL FUND				1,181,711
 <u>101 - CITY STREET FUND</u>				
Wash State Treas Investment Pool	Variable	02330		217,791
TOTAL CITY STREET FUND				217,791
 <u>103 - WELCOME CENTER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		5,075
TOTAL WELCOME CENTER FUND				5,075
 <u>104 - TRAILS & PATHS FUND</u>				
Wash State Treas Investment Pool	Variable	02330		12,121
TOTAL TRIALS & PATHS FUND				12,121
 <u>105 - GENERAL FUND RESERVE FUND</u>				
Wash State Treas Investment Pool	Variable	02330		683,152
U S Bancorp/Federal National Mortgage Association	1.000%	3136B7	12/30/13	20,000
TOTAL GENERAL FUND RESERVE FUND				703,152
 <u>106 - TOURISM DEVELOPMENT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		52,131
TOTAL TOURISM DEVELOPMENT FUND				52,131
 <u>108 - CEMETERY FUND</u>				
Wash State Treas Investment Pool	Variable	02330		38,210
TOTAL CEMETERY FUND				38,210

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2010

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		628,867
U S Bancorp/Federal National Mortgage Association	1.000%	3136B7	12/30/13	81,000
TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND				709,867
<u>119 - PUBLIC SAFETY GRANT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		60,811
TOTAL PUBLIC SAFETY GRANT FUND				60,811
<u>121 - UDAG REVOLVING LOAN FUND</u>				
Wash State Treas Investment Pool	Variable	02330		30,802
TOTAL UDAG REVOLVING LOAN FUND				30,802
<u>129 - SPECIAL INVESTIGATIVE DRUG ACCOUNT</u>				
Wash State Treas Investment Pool	Variable	02330		32,449
TOTAL SPECIAL INVESTIGATIVE DRUG ACCOUNT				32,449
<u>130 - CRIMINAL JUSTICE FUND</u>				
Wash State Treas Investment Pool	Variable	02330		199,971
U S Bancorp/Federal National Mortgage Association	1.000%	3136B7	12/30/13	15,000
TOTAL CRIMINAL JUSTICE FUND				214,971
<u>150 - HCD I - OLD PROGRAM INCOME FUND</u>				
Wash State Treas Investment Pool	Variable	02330		487,949
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	50,000
TOTAL HCD I - OLD PROGRAM INCOME FUND				537,949

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2010

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>170 - HOUSING REHABILITATION FUND</u>				
Wash State Treas Investment Pool	Variable	02330		267,467
TOTAL HOUSING REHABILITATION				267,467
<u>225 - CERB GRANT/LOAN FUND</u>				
Wash State Treas Investment Pool	Variable	02330		20,577
TOTAL CERB GRANT/LOAN FUND				20,577
<u>401 - WATER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		909,929
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	75,000
U S Bancorp/Federal National Mortgage Association	1.000%	3136B7	12/30/13	50,000
TOTAL WATER FUND				1,034,929
<u>402 - UTILITY DEPOSITS</u>				
Wash State Treas Investment Pool	Variable	02330		201,909
TOTAL UTILITY DEPOSITS				201,909
<u>403 - WASTEWATER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		1,045,391
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	75,000
U S Bancorp/Federal National Mortgage Association	1.000%	3136B7	12/30/13	50,000
TOTAL WASTEWATER FUND				1,170,391
<u>405 - SOLID WASTE</u>				
Wash State Treas Investment Pool	Variable	02330		109,048
U S Bancorp/Federal National Mortgage Association	1.000%	3136B7	12/30/13	25,000
TOTAL SOLID WASTE FUND				134,048
<u>410 - WATER CAPITAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		299,377
TOTAL WATER CAPITAL FUND				299,377

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2010

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>413 - SEWER CAPITAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		178,486
TOTAL SEWER CAPITAL FUND				178,486
<u>427 - DOE WATER POLLUTION CONTROL LOAN RESERVED</u>				
Wash State Treas Investment Pool	Variable	02330		192,483
TOTAL DOE WATER POLLUTION CONTROL LOAN FUND - RESERVE				192,483
<u>510 VEHICLE REPLACEMENT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		502,463
TOTAL VEHICLE REPLACEMENT FUND				502,463
<u>701 - PERPETUAL CARE FUND</u>				
Wash State Treas Investment Pool	Variable	02330		207,978
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	48,000
TOTAL CEMETERY TRUST FUND				255,978

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2010

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>611 - FIREMEN'S PENSION & WELFARE</u>				
FUND				
Smith, Barney	Variable	67900428		435
TOTAL FIREMEN'S PENSION & WELFARE FUND				435
<u>635 - CABLE TELEVISION</u>				
COMMUNICATIONS FUND				
Wash State Treas Investment Pool	Variable	02330		127,233
U S Bancorp/Federal National Mortgage Association	1.000%	3136B7	12/30/13	10,000
TOTAL CABLE TELEVISION COMMUNICATIONS FUND				137,233
<u>639 - CABLE TELEVISION</u>				
COMMUNICATIONS RESERVE FUND				
Wash State Treas Investment Pool	Variable	02330		19,666
TOTAL CABLE TELEVISION COMMUNICATIONS RESERVE FUND				19,666
TOTAL ALL FUNDS INVESTMENTS				8,212,479