

CITY OF TOPPENISH

2011 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, 2011

Certified correct this **29th Day of May 2012**, to the best of my knowledge and belief:

Signature:



Name: Linda B. Mead

Title: Finance Director/City Clerk

Prepared By: Linda B. Mead and Deborah Zabell

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CITY OF TOPPENISH

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012

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**2011
DIRECTORY
CITY OF TOPPENISH
OFFICIALS**

CITY COUNCIL

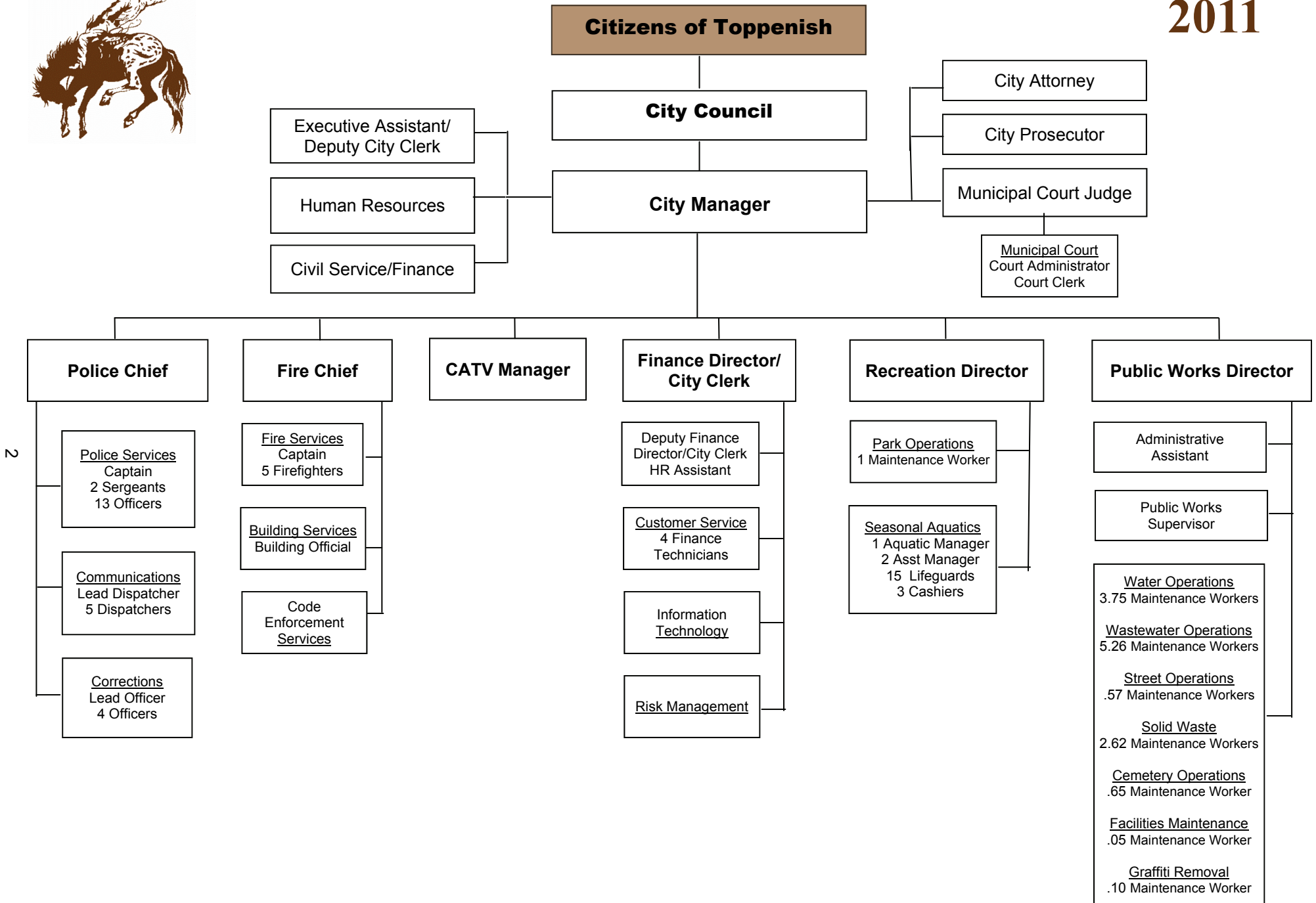
POSTION	NAME	TERM EXPIRES
#1	Derald D. Ortloff	December 2013
#2	Blaine R. Thorington, Mayor	December 2013
#3	Clara R Jiméneez, Mayor Pro Tem	December 2013
#4	Mark Oaks	November 22, 2011
#5	Randy Taylor	December 2011
#6	Loren O. Belton	December 2011
#7	Christina Kwan	December 2011

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



2011



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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

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	\$927,609.00	\$0.00	\$0.00
308.80	Unreserved	\$7,644,600.09	\$2,175,096.83	\$219,800.25
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$3,443,344.55	\$3,248,769.32	\$28,700.00
320	Licenses and Permits	\$79,768.18	\$79,768.18	\$0.00
330	Intergovernmental	\$1,028,327.49	\$607,902.33	\$188,172.54
340	Charges for Goods and Services	\$4,921,309.64	\$960,810.23	\$4,847.95
350	Fines and Penalties	\$161,294.00	\$160,586.66	\$0.00
360	Miscellaneous	\$325,830.11	\$53,155.48	\$414.27
370	Capital Contributions	\$9,600.00	\$0.00	\$0.00
390	Other Financing Sources	\$48,808.15	\$877.31	\$0.00
Total Revenues and Other Financing Sources		\$10,018,282.12	\$5,111,869.51	\$222,134.76
Total Resources		\$18,590,491.21	\$7,286,966.34	\$441,935.01
Operating Expenditures:				
510	General Government	\$1,346,917.16	\$1,346,917.16	\$0.00
520	Public Safety	\$3,425,622.64	\$3,407,668.20	\$0.00
530	Physical Environment	\$3,135,231.63	\$29,679.22	\$0.00
540	Transportation	\$194,043.58	\$0.00	\$194,043.58
550	Economic Environment	\$503,195.06	\$46,845.07	\$0.00
560	Mental and Physical Health	\$2,184.86	\$2,184.86	\$0.00
570	Culture and Recreational	\$413,155.53	\$413,155.53	\$0.00
Total Operating Expenditures		\$9,020,350.46	\$5,246,450.04	\$194,043.58
591-593	Debt Service	\$182,399.79	\$50,358.16	\$10.00
594-595	Capital Outlay	\$1,270,123.99	\$35,940.82	\$0.00
Total Expenditures		\$10,472,874.24	\$5,332,749.02	\$194,053.58
596-599	Other Financing Uses	\$71,885.75	\$51,577.10	\$20,000.00
Total Expenditures and Other Financing Uses		\$10,544,759.99	\$5,384,326.12	\$214,053.58
Excess (Deficit) of Resources Over Uses		\$8,045,731.22	\$1,902,640.22	\$227,881.43
380	Nonrevenues (Except 384)	\$1,470,349.23	\$232,803.05	\$0.00
580	Nonexpenditures (Except 584)	\$871,252.06	\$236,592.78	\$650.00
Ending Cash and Investments:				
508.10	Reserved	\$1,149,478.00	\$0.00	\$0.00
508.80	Unreserved	\$7,495,350.39	\$1,898,850.49	\$227,231.43

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, 2011

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	\$0.00	\$12,120.85	\$53,454.65
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$0.00	\$0.00	\$42,890.48
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$25,219.97	\$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	\$11.81	\$23.68	\$87.70
370	Capital Contributions	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$20,000.00	\$308.65	\$23,919.02
Total Revenues and Other Financing Sources		\$45,231.78	\$332.33	\$66,897.20
Total Resources		\$45,231.78	\$12,453.18	\$120,351.85
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	\$0.00	\$0.00	\$72,829.31
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	\$72,829.31
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Outlay	\$29,156.03	\$0.00	\$0.00
Total Expenditures		\$29,156.03	\$0.00	\$72,829.31
596-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$29,156.03	\$0.00	\$72,829.31
Excess (Deficit) of Resources Over Uses		\$16,075.75	\$12,453.18	\$47,522.54
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	\$16,075.75	\$12,453.18	\$47,522.54

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

BARS CODE		107	108	116
		Recreational Path Fund	Cemetery Fund	Municipal Capital Improvement Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$0.00	\$710,636.00
308.80	Unreserved	\$0.00	\$38,966.22	(\$0.48)
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$0.00	\$28,700.00	\$10,521.29
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	\$31,615.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$308.65	\$71.26	\$1,626.27
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		\$308.65	\$60,386.26	\$12,147.56
Total Resources		\$308.65	\$99,352.48	\$722,783.08
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	\$61,827.95	\$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	\$61,827.95	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Outlay	\$0.00	\$0.00	\$0.00
Total Expenditures		\$0.00	\$61,827.95	\$0.00
596-599	Other Financing Uses	\$308.65	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$308.65	\$61,827.95	\$0.00
Excess (Deficit) of Resources Over Uses		\$0.00	\$37,524.53	\$722,783.08
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	\$722,783.00
508.80	Unreserved	\$0.00	\$37,524.53	\$0.08

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

BARS CODE		119	121	129
		Public Safety Grants Fund	Urban Development Action Grant (UDAG) Fund	Special Investigative Drug Account (SIDA) Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$0.00	\$0.00
308.80	Unreserved	\$63,680.35	\$30,858.10	\$33,516.86
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	\$57,160.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$707.34
360	Miscellaneous	\$135.09	\$60.10	\$3,708.25
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		\$57,295.09	\$60.10	\$4,415.59
Total Resources		\$120,975.44	\$30,918.20	\$37,932.45
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$9,497.88	\$0.00	\$8,456.56
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		\$9,497.88	\$0.00	\$8,456.56
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Outlay	\$63,594.54	\$0.00	\$0.00
Total Expenditures		\$73,092.42	\$0.00	\$8,456.56
596-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$73,092.42	\$0.00	\$8,456.56
Excess (Deficit) of Resources Over Uses		\$47,883.02	\$30,918.20	\$29,475.89
380	Nonrevenues (Except 384)	\$0.00	\$0.00	\$469.33
580	Nonexpenditures (Except 584)	\$0.00	\$0.00	\$1,383.27
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$0.00	\$0.00
508.80	Unreserved	\$47,883.02	\$30,918.20	\$28,561.95

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

BARS CODE		150	170	225
		Special Projects Fund	Housing Rehabilitation 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	\$538,079.78	\$268,487.65	\$22,487.18
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$0.00	\$0.00	\$16,670.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$149,872.65	\$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	\$19,654.22	\$5,710.39	\$26.92
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		\$169,526.87	\$5,710.39	\$16,696.92
Total Resources		\$707,606.65	\$274,198.04	\$39,184.10
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	\$206,746.62	\$14,686.10	\$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		\$206,746.62	\$14,686.10	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$16,666.67
594-595	Capital Outlay	\$21,905.70	\$0.00	\$0.00
Total Expenditures		\$228,652.32	\$14,686.10	\$16,666.67
596-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$228,652.32	\$14,686.10	\$16,666.67
Excess (Deficit) of Resources Over Uses		\$478,954.33	\$259,511.94	\$22,517.43
380	Nonrevenues (Except 384)	\$38,739.36	\$55,477.06	\$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	\$517,693.69	\$314,989.00	\$22,517.43

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

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	\$192,483.00	\$0.00
308.80	Unreserved	\$1,643,209.28	\$1,498,115.79	\$150,414.70
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	\$1,271,700.78	\$1,840,085.70	\$716,530.17
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$64,732.76	\$7,089.03	\$622.11
370	Capital Contributions	\$4,800.00	\$4,800.00	\$0.00
390	Other Financing Sources	\$0.00	\$3,703.17	\$0.00
Total Revenues and Other Financing Sources		\$1,341,233.54	\$1,855,677.90	\$717,152.28
Total Resources		\$2,984,442.82	\$3,546,276.69	\$867,566.98
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$1,064,334.11	\$1,269,865.26	\$709,525.09
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		\$1,064,334.11	\$1,269,865.26	\$709,525.09
591-593	Debt Service	\$51,704.71	\$63,650.25	\$0.00
594-595	Capital Outlay	\$809,035.46	\$276,542.24	\$11,949.20
Total Expenditures		\$1,925,074.28	\$1,610,057.75	\$721,474.29
596-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$1,925,074.28	\$1,610,057.75	\$721,474.29
Excess (Deficit) of Resources Over Uses		\$1,059,368.54	\$1,936,218.94	\$146,092.69
380	Nonrevenues (Except 384)	\$787,381.36	\$335,979.07	\$16,850.00
580	Nonexpenditures (Except 584)	\$67,949.37	\$563,676.64	\$0.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$192,483.00	\$0.00
508.80	Unreserved	\$1,778,800.53	\$1,516,038.37	\$162,942.69

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City of Toppenish

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

BARS CODE		457	510	701
		Cable TV Fund	Vehicle Replacement	Perpetual Care Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	\$0.00	\$0.00	\$24,490.00
308.80	Unreserved	\$159,248.06	\$505,502.66	\$231,561.36
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
Revenues and Other Sources				
310	Taxes	\$67,093.46	\$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	\$95,719.81	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$388.53	\$167,115.02	\$888.57
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		\$163,201.80	\$167,115.02	\$888.57
Total Resources		\$322,449.86	\$672,617.68	\$256,939.93
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	\$162,087.96	\$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		\$162,087.96	\$0.00	\$0.00
591-593	Debt Service	\$10.00	\$0.00	\$0.00
594-595	Capital Outlay	\$0.00	\$22,000.00	\$0.00
Total Expenditures		\$162,097.96	\$22,000.00	\$0.00
596-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Financing Uses		\$162,097.96	\$22,000.00	\$0.00
Excess (Deficit) of Resources Over Uses		\$160,351.90	\$650,617.68	\$256,939.93
380	Nonrevenues (Except 384)	\$0.00	\$0.00	\$2,650.00
580	Nonexpenditures (Except 584)	\$1,000.00	\$0.00	\$0.00
Ending Cash and Investments:				
508.10	Reserved	\$0.00	\$0.00	\$234,212.00
508.80	Unreserved	\$159,351.90	\$650,617.68	\$25,377.93

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City of Toppenish

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

	Total for	611	640	645	
	All Funds 1/	Pension Trust	Municipal Court	Inmate Trust	
	Total Amount	Actual Amount	Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments	\$12,100.90	\$434.99	\$9,053.49	\$2,612.42	\$0.00
Prior Period Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue and Other Financing Sources	\$33,853.06	\$33,853.06	\$0.00	\$0.00	\$0.00
Total Resources	\$45,953.96	\$34,288.05	\$9,053.49	\$2,612.42	\$0.00
Expenditures And Other Financing Uses	\$34,288.05	\$34,288.05	\$0.00	\$0.00	\$0.00
Excess (Deficit) of Resources Over Uses	\$11,665.91	\$0.00	\$9,053.49	\$2,612.42	\$0.00
Nonrevenues (Except 384)	\$401,855.03	\$0.00	\$359,270.43	\$42,584.60	\$0.00
Nonexpenditures (Except 584)	\$398,851.00	\$0.00	\$356,698.92	\$42,152.08	\$0.00
Ending Cash and Investments	\$14,669.94	\$0.00	\$11,625.00	\$3,044.94	\$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, 2011 THROUGH DECEMBER 31, 2011

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

a. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund (Current Expense)

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

Special Revenue Funds

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

Debt Service Funds

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

Permanent Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Pension Trust Funds

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

Agency Funds

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

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(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.

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

Fund Number	Description	Budget	Actual	Balance
001	General Fund	\$6,448,780.00	\$5,198,037.24	\$1,250,742.76
002	Welcome Center Fund	\$705,500.00	\$0.00	\$705,500.00
003	General Fund Reserve Fund	\$8,710.00	\$1,063.50	\$7,646.50
004	Railroad Depot Facility Fund	\$9,380.00	\$9,287.07	\$92.93
030	Criminal Justice Fund	\$598,900.00	\$421,825.98	\$177,074.02
101	Street Fund	\$458,540.00	\$214,703.58	\$243,836.42
102	Street Capital Fund	\$46,050.00	\$29,156.03	\$16,893.97
104	Trails & Paths Services Fund	\$12,450.00	\$0.00	\$12,450.00
106	Tourism Fund	\$99,600.00	\$72,829.31	\$26,770.69
107	Recreational Path Fund	\$310.00	\$308.65	\$1.35
108	Cemetery Fund	\$115,390.00	\$61,827.95	\$53,562.05
116	Municipal Capital Improvements Fund	\$725,000.00	\$0.00	\$725,000.00
119	Public Safety Grants Fund	\$163,160.00	\$73,077.53	\$90,082.47
121	Urban Development Action Grant Fund	\$30,900.00	\$0.00	\$30,900.00
129	Special Investigative Drug Account Fund	\$22,600.00	\$9,839.83	\$12,760.17
150	Special Projects Fund	\$759,670.00	\$228,652.32	\$531,017.68
170	Housing Rehabilitation Fund	\$285,300.00	\$14,686.10	\$270,613.90
225	Community Econ Devel Revit Loan Fund	\$38,470.00	\$16,666.67	\$21,803.33
401	Water Fund	\$2,431,050.00	\$1,236,437.50	\$1,194,612.50
403	Wastewater Fund	\$2,915,050.00	\$1,876,308.61	\$1,038,741.39
405	Solid Waste Fund	\$918,040.00	\$721,474.29	\$196,565.71
410	Water Capital Fund	\$3,264,700.00	\$838,866.75	\$2,425,833.25
413	Wastewater Capital Fund	\$780,900.00	\$418,742.24	\$362,157.76
427	DOE Centennial Sewer Reserve Fund	\$192,480.00	\$0.00	\$192,480.00
457	Cable TV Fund	\$351,950.00	\$173,097.96	\$178,852.04
458	Cable TV Equipment Reserve Fund	\$30,050.00	\$0.00	\$30,050.00
510	Vehicle Replacement Fund	\$672,400.00	\$22,000.00	\$650,400.00
611	Firemen's Pension & Welfare Fund	\$36,410.00	\$34,288.05	\$2,121.95
701	Cemetery Trust Fund	\$264,100.00	\$0.00	\$264,100.00

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. Capital Assets

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

h. Compensated Absences

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

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

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

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

j. Other Financing Sources Or Uses

The City's "Other Financing Sources or Uses" consist of Transfers-In, Transfers-Out, proceeds of other long-term debt, and compensation for loss of capital assets and insurance recoveries.

k. Risk Management

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

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. WCIA has a total of 150 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.

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

m. Reserved Fund Balance

The reserved fund balances, at year-end, for the City include Municipal Capital Improvement Fund 116 in the amount of \$722,783.08, Sewer Fund 403 in the amount of \$192,482.66, and Perpetual Care Fund 701 in the amount of \$234,211.59.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

There have been expenditures exceeding legal appropriations in the 107 Recreational Path Fund in the amount of \$310. This fund was established to receipt donated funds specified for a Path Project in the city's Pioneer Park.

It was later decided that it would have been appropriate to receipt the funds to the 104 Trails & Path Services Fund. A Budget Amendment was adopted which appropriated those funds through a transfer to the 104 Fund, thereby closing the 107 Fund, however, the budget amendment Ordinance 2011-21 indicated a zero Budget for the 107 Fund rather than the \$310 receipt and transfer-out to close the fund

On Schedule 09 the Ending Balance as of 12/31/2010 of \$8,453,031 was overstated by \$73,578 which consisted of the state portion of a Department of Ecology loan payment receipted on 1/4/10. The Beginning Balance for 2011 was corrected to \$8,379,453.

On Schedule 09 the Ending Balance as of 12/31/2010 of \$125,697 on the GO Debt for the Local Loan program should have been \$131,043 since the entire loan was not used. The balance remaining of \$7,957 was paid directly to the principal on the loan which did not occur until 2011.

In 2011 the city conducted an extensive analysis of fund types and the appropriate fund numbers associated with those categories of funds. Fund numbers were reclassified as follows: Welcome Center Fund 103 was changed to 003, General Fund Capital Reserve Fund 105 was changed to 002, Railroad Depot Facility Fund 110 was changed to 004, Criminal Justice Fund 130 was changed to 030, Perpetual Care Fund 601 was changed to 701, Cable TV Fund 635 was changed to 457, and Cable TV Equipment Reserve Fund 636 was changed to 458.

NOTE 3 - INVESTMENTS

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

Investments are presented at cost.

Investments by type at December 31, 2011 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
State Investment Pool	\$7,283,096
U.S Bank Safekeeping – Fed Mortgage Assn	1,084,328
Smith Barney/Morgan Stanley	114,913
Total Investments	<u>\$8,482,337</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 2011 was \$2.75779102 per \$1,000 on an assessed valuation of \$269,403,956 for a total regular levy of \$742,959.81.

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays Interfund Loan activity during 2011:

Borrowing Fund	Lending Fund Due To	Balance 01/01/2011	2011 New Loans	2011 Repayments	Balance 12/31/2011
001	405	\$ 118,670	\$ 0	\$13,900	\$ 104,770
101	405	\$ 3,380	\$ 0	\$ 650	\$ 2,730
401	405	\$ 3,370	\$ 0	\$ 650	\$ 2,720
403	405	\$ 3,380	\$ 0	\$ 650	\$ 2,730
457	405	\$ 8,500	\$ 0	\$ 1,000	\$ 7,500
Totals		\$ 137,300	\$ 0	\$16,850	\$ 120,450

NOTE 6 – LONG-TERM DEBT

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liability of the City and summarizes the City's debt transactions for 2011. The debt service payment for the fiscal year being reported and future payment requirements, including interest, are as follows:

Year	General Obligation Bonded Debt	Revenue Debt	Other Debt	Total Debt
2011	\$140,355	\$672,202		\$812,557
2012	\$140,355	\$891,310		\$1,031,665
2013	\$119,725	\$890,488		\$1,010,213
2014	\$119,725	\$889,067		\$1,008,792
2015	\$104,926	\$887,646		\$992,572
2016-2020	\$180,253	\$4,416,922		\$4,597,175
2021-2025		\$3,139,516		\$3,139,516
2026-2030		\$2,389,891		\$2,389,891
TOTAL	\$805,340	\$14,177,043	\$0	\$14,982,382

NOTE 7 - PENSION PLANS

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

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

systems by both employee and employer are based upon gross wages covered by plan benefits.

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

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

b. Volunteer Firefighters Relief And Pension Fund

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

c. Firemen's Pension & Welfare

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

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

NOTE 8 – POST-RETIREMENT BENEFITS OTHER THAN PENSION BENEFIT

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

The City of Toppenish reimburses 100 percent of the balance after insurance of validated claims for medical and hospitalization costs incurred by retirees. During the year, expenditures of \$110,984 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 project was funded through a Drinking Water State Revolving Fund Loan through the Public Works Trust Fund. The City has secured the property which is a requirement for the well permit to be issued by the Yakama Indian Nation. Initial construction development began in 2011. The estimated completion date is sometime in the fall of 2013. This project includes Transmission Lines including under-road conduits, Well Construction, and Well House with fluoridation, chlorination and telemetry.

Franklin Avenue Resurfacing: In 2011 the City applied for funding of the Franklin Avenue Resurfacing project through Transportation Improvement Board. The city received notice of award in spring of 2012 with anticipated completion date to be September 2012

b. Construction Completion

Wastewater Treatment Plant Upgrade: The City began construction of the Wastewater Treatment Plant Upgrade in 2008. The project was 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 project was declared complete by Council on May 23, 2011 with retainage released on September 13, 2011.

c. Potential Litigation

1. The City was 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.
2. The City had pending litigation regarding an alleged false arrest incident. The claim was vigorously defended by WCIA's legal defense which resulted in a negotiated settlement in the amount of \$11,000 paid by the city's insurance pool.
3. A Claim for Damages was filed in September, 2009 concerning an incident in which the claimant was prosecuted for and convicted of Vehicular Assault, however, to date no formal lawsuit has been commenced. It is not possible at this time to meaningfully quantify the possibility of an unfavorable outcome or the range of possible loss.
4. A Claim for Damages was filed in July, 2008 by the father of a person who had died when his vehicle ran over him after he had been involved in a pursuit after refusing to stop for a Police Officer. To date, there has been no lawsuit commenced, and it is not possible at this time to meaningfully quantify the possibility of an unfavorable outcome or the range of possible loss.
5. A lawsuit had been filed against the City in August, 2011 alleging violation of Federal and State Constitutional rights regarding the arrest of two individuals. In September 2011 the parties entered into a Release and Settlement Agreement whereby one individual received \$3,000 and the other received \$17,000 paid by the city's insurance pool.
6. A Claim for Damages was filed in November, 2010 alleging injuring as a result of an arrest, with no lawsuit having commenced to date. It is not possible at this time to meaningfully quantify the possibility of an unfavorable outcome or the range of possible loss.
7. The Yakima Regional Clean Air Agency had been unsuccessful in their attempts to collect an annual assessment charged to the City of Toppenish for the years 2007, 2008, 2009, and 2010. The City of Toppenish refused to pay the assessments, and contended 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. The City was unsuccessful in a final suit filed by the Yakima Regional Clean Air Agency and negotiated payment of the 2009 through 2012 assessment in the amount of \$14,632.01 paid in May, 2012.
8. AT&T filed a class action suit regarding payment of utility taxes, and the city has paid their portion of the negotiated settlement in the amount of \$8,034.53 in February 2012.
9. On March 26, 2012, the City of Toppenish formed the Toppenish Transportation Benefit District. Subsequently at the first Transportation Benefit District Board Meeting held on May 14, 2012, the Board approved the collection of a \$20 license tab fee with collections anticipated to begin in late fall of 2012.

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	3088000	Unreserved Beginning	2175096.83
001	General Fund	3111000	Real & Personal Property Taxes	647741.42
001	General Fund	3111100	EMS Levy	91461.10
001	General Fund	3131000	Local Retail Sales & Use Tax	564853.91
001	General Fund	3137100	Criminal Justice Tax	97514.57
001	General Fund	3137300	Public Safety Tax (.3% Sales Tax)	182613.71
001	General Fund	3164100	Utility Tax - Electric	435009.75
001	General Fund	3164300	Utility Tax - Natural Gas	118271.05
001	General Fund	3164700	Utility Tax - Telephone	263985.32
001	General Fund	3167200	Utility Tax - Water	267379.65
001	General Fund	3167400	Utility Tax - Sewer	406614.48
001	General Fund	3167500	Utility Tax - Solid Waste	172851.56
001	General Fund	3167800	Utility Tax - Storm Drainage	275.76
001	General Fund	3172000	Leasehold Excise Tax	197.04
001	General Fund	3218000	Penalties on Business Licenses	750.00
001	General Fund	3218000	Penalties on Rental Licenses	950.00
001	General Fund	3219000	Business Licenses	32017.02
001	General Fund	3219000	Rental Licenses	16835.00
001	General Fund	3221000	Building Permits - Buildings	24916.11
001	General Fund	3221000	Building Permits - Plumbing	685.50
001	General Fund	3221000	Building Permits - Signs	272.75
001	General Fund	3221000	Building Permits - Mechanical	509.50
001	General Fund	3221000	Building Permits - Fire	243.80
001	General Fund	3223000	Animal Licenses	1652.50
001	General Fund	3228000	Penalties on Animal Licenses	132.00
001	General Fund	3229000	Gun Permits	804.00
001	General Fund	3311660	Bulletproof Vest Grant Program	925.25
001	General Fund	3331660	Project Safe Neighborhood Grant	9233.82
001	General Fund	3340490	State Department of Health Grant	1738.00
001	General Fund	3360098	City Assistance	52630.10
001	General Fund	3360099	Streamlined Sales Tax Mitigation Payments	19584.04
001	General Fund	3360620	Criminal Justice - High Crime	18878.50
001	General Fund	3360621	Criminal Justice-Violent Crime	9351.97
001	General Fund	3360626	Criminal Justice-Special Programs	7526.46
001	General Fund	3360651	DUI-Cities	1894.04
001	General Fund	3360694	Liquor Excise Tax	44060.42
001	General Fund	3360695	Liquor Board Profits	62375.83
001	General Fund	3370700	Interlocal - In Lieu Tax - Yakima Housing Authority	2067.80
001	General Fund	3382100	Law Enforcement Services - Toppenish School Dist/SRO	110000.00
001	General Fund	3382300	Room & Board Prisoners/City of Zillah	652.50
001	General Fund	3382300	Room & Board Prisoners/City of Yakima	92610.00
001	General Fund	3382300	Room & Board Prisoners/Yakima County	37156.67
001	General Fund	3382300	Room & Board Prisoners/State of Wash	67635.00
001	General Fund	3382800	Dispatch Services City of Zillah	8000.00
001	General Fund	3387200	Library Services	3079.58
001	General Fund	3391167	ARRA COPS Grant	58502.35
001	General Fund	3413300	Court Warrant Processing Fee	4283.69
001	General Fund	3413300	Court Deferred Prosecution	121.28
001	General Fund	3414300	Utility Collection Fees	39931.85
001	General Fund	3416900	Police Records Search	1793.68
001	General Fund	3416900	Photocopy Fees	805.05
001	General Fund	3417100	Taxable Sales Commissary	5174.10

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	3417500	Sale of Nontaxable Commissary	11494.80
001	General Fund	3419100	Election Filing Fees	288.00
001	General Fund	3419600	Personnel Services	30.00
001	General Fund	3419600	Personnel Services	590.00
001	General Fund	3419600	Employment Examination Fees	900.00
001	General Fund	3421000	Law Enforcement Services	520.00
001	General Fund	3423600	Housing & Monitoring of Prisoners	1729.31
001	General Fund	3423700	Booking Fees	120.00
001	General Fund	3429000	Court Criminal Conviction Fees	1238.67
001	General Fund	3429000	Other Public Safety	4768.76
001	General Fund	3458100	Zoning & Subdivision Fees	420.00
001	General Fund	3458300	Plan Check Fees	22616.55
001	General Fund	3458300	Plan Check Fees - Fire	433.40
001	General Fund	3458900	Other Planning & Development Fees	35.00
001	General Fund	3473000	Swim Pool Fees - Season Tickets	11202.97
001	General Fund	3473000	Swim Pool Fees - General Admission	20225.31
001	General Fund	3473000	Swim Pool Fees - Pool Party Rental	6999.27
001	General Fund	3473000	Swim Pool Fees - Discount Tickets	757.15
001	General Fund	3473000	Park Use Fees	3067.59
001	General Fund	3476000	Recreation Program Fees	2103.81
001	General Fund	3476000	Swimming Lesson Fees	10789.00
001	General Fund	3476000	Basketball Program Fees	4004.57
001	General Fund	3476000	Baseball Program Fees	6422.59
001	General Fund	3476000	Soccer Program Fees	6191.83
001	General Fund	3476000	Trip Program Fees	4152.01
001	General Fund	3491400	Administrative Service Fees	787599.99
001	General Fund	3523000	Proof of Motor Vehicle Insurance Penalty	625.97
001	General Fund	3531000	Court Traffic Infraction Penalties	95459.86
001	General Fund	3531004	Legislative Assessment	4699.73
001	General Fund	3537000	Court Non-Traffic Infraction Penalties	507.91
001	General Fund	3540000	Court Civil Parking Infraction Penalties	5541.83
001	General Fund	3552000	Court DUI Fines	2831.44
001	General Fund	3558000	Court Other Criminal Traffic Misdemeanor Fines	13065.25
001	General Fund	3565000	Court Crime Assessment	384.83
001	General Fund	3565000	Court Special Investigative Drug Assessment	87.15
001	General Fund	3569000	Court Other Criminal Non-Traffic Fines	14867.10
001	General Fund	3569008	Domestic Violence Assessment	67.43
001	General Fund	3573000	Court Cost Recoupments	17127.90
001	General Fund	3573200	Court Witness Cost	10.92
001	General Fund	3573300	Court Public Defense Cost	3159.34
001	General Fund	3599000	False Alarm Fines	2150.00
001	General Fund	3611100	Investment Interest	13196.27
001	General Fund	3614000	Local Sales Interest	546.18
001	General Fund	3625000	Space & Facilities Leases	2750.00
001	General Fund	3625000	Space & Facilities Leases (Long-Term)	1.00
001	General Fund	3671100	United Way Contributions	11854.95
001	General Fund	3671100	Donations from Private Sources	52.55
001	General Fund	3671100	Park & Recreation Donations	17184.00
001	General Fund	3691000	Sale of Scrap and Junk	3609.37
001	General Fund	3692000	Unclaimed Money & Property	274.42
001	General Fund	3694000	Judgments and Settlements	251.82
001	General Fund	3698100	General Account Cash Over/Short	58.49

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	3698100	Cashier 1 Over/Short	-59.38
001	General Fund	3698100	Cashier 2 Over/Short	118.82
001	General Fund	3698100	Cashier 3 Over/Short	-21.50
001	General Fund	3698100	Cashier 4 Over/Short	-23.78
001	General Fund	3699000	Other Miscellaneous Revenues	3362.27
001	General Fund	3829000	Local Program Proceeds	7956.27
001	General Fund	3860000	Sales Tax Collected	6625.74
001	General Fund	3860000	State Building Code Fee	346.50
001	General Fund	3860000	Weapon Permits - State Portion	822.00
001	General Fund	3860000	Weapons Permits Fingerprints - State Portion	558.25
001	General Fund	3860000	County Crime Victims	2816.03
001	General Fund	3868300	Trauma Care	5383.78
001	General Fund	3868300	Auto Theft Prevention	10211.67
001	General Fund	3868300	Traumatic Brain Injury	1975.38
001	General Fund	3868300	Legislative Assessment	67.57
001	General Fund	3868800	State General Fund 54	596.54
001	General Fund	3868909	State Patrol Highway Account	53.36
001	General Fund	3868914	Highway Safety Account	238.42
001	General Fund	3868915	Death Investigation Account	48.70
001	General Fund	3869100	State General Fund 40	72353.01
001	General Fund	3869200	State General Fund 50	41117.15
001	General Fund	3869600	Crime Lab Analysis	563.49
001	General Fund	3869700	Judicial Information Services	18286.48
001	General Fund	3869900	School Zone Safety	72.71
001	General Fund	3890010	Employee Longevity	62710.00
001	General Fund	3952000	Compensation for Loss of Capital Assets -Insurance	877.31
001	General Fund	5088000	Unreserved Ending	1898850.49
001	General Fund	5116010	Salaries & Wages	34200.00
001	General Fund	5116020	Social Security	2616.36
001	General Fund	5116020	Industrial Insurance	72.96
001	General Fund	5116031	Office & Operating Supplies	237.60
001	General Fund	5116031	Photocopies	358.28
001	General Fund	5116041	Professional Services	1500.00
001	General Fund	5116042	Telephone & Postage	83.88
001	General Fund	5116043	Travel	1408.93
001	General Fund	5116049	Memberships & Registrations	477.00
001	General Fund	5117051	Election Costs	4337.86
001	General Fund	5125010	Salaries & Wages	53522.00
001	General Fund	5125010	Salaries & Wages	42435.25
001	General Fund	5125010	Longevity	840.00
001	General Fund	5125020	Social Security	3934.77
001	General Fund	5125020	Retirement/PERS	3347.84
001	General Fund	5125020	Employee Medical Insurance	20587.01
001	General Fund	5125020	Industrial Insurance	235.76
001	General Fund	5125020	Social Security	3228.61
001	General Fund	5125020	Retirement/PERS	2706.92
001	General Fund	5125020	Employee Medical Insurance	11594.07
001	General Fund	5125020	Industrial Insurance	247.44
001	General Fund	5125031	Office & Operating Supplies	2911.52
001	General Fund	5125031	Photocopies	59.95
001	General Fund	5125041	Professional Services	37.50
001	General Fund	5125041	Counsel for Indigents	55180.33

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5125041	Municipal Court Judicial Services	32929.33
001	General Fund	5125041	Interpreting Services	9840.00
001	General Fund	5125042	Telephone & Postage	2032.23
001	General Fund	5125049	Miscellaneous Fees & Charges	1166.21
001	General Fund	5125049	Memberships & Registrations	719.00
001	General Fund	5125049	Witness Fees	220.00
001	General Fund	5131010	Salaries & Wages	140240.16
001	General Fund	5131010	Longevity	2523.10
001	General Fund	5131020	Social Security	10785.53
001	General Fund	5131020	Retirement/PERS	2232.61
001	General Fund	5131020	Employee Medical Insurance	30140.39
001	General Fund	5131020	Industrial Insurance	441.88
001	General Fund	5131031	Office & Operating Supplies	381.57
001	General Fund	5131031	Photocopies	33.43
001	General Fund	5131041	Professional Services	1115.00
001	General Fund	5131042	Telephone & Postage	1804.71
001	General Fund	5131043	Travel	4960.89
001	General Fund	5131045	Rental	1784.88
001	General Fund	5131049	Miscellaneous Fees & Charges	24.00
001	General Fund	5131049	Memberships & Registrations	2490.37
001	General Fund	5142310	Salaries & Wages	181400.22
001	General Fund	5142310	Longevity	1140.25
001	General Fund	5142320	Social Security	13350.37
001	General Fund	5142320	Retirement/PERS	11391.85
001	General Fund	5142320	Employee Medical Insurance	46691.30
001	General Fund	5142320	Industrial Insurance	717.65
001	General Fund	5142331	Office & Operating Supplies	8368.28
001	General Fund	5142331	Photocopies	1146.49
001	General Fund	5142341	Professional Services	7809.48
001	General Fund	5142341	Accounting & Auditing Services	9287.95
001	General Fund	5142342	Telephone & Postage	4327.52
001	General Fund	5142343	Travel	870.00
001	General Fund	5142345	Rentals	4345.10
001	General Fund	5142348	Repair & Maintenance Equipment	373.33
001	General Fund	5142348	Repair & Maintenance Vehicles	99.21
001	General Fund	5142349	Miscellaneous Fees & Charges	1404.89
001	General Fund	5142349	Memberships & Registrations	1550.00
001	General Fund	5142353	Excise Taxes	717.06
001	General Fund	5143010	Salaries & Wages	32390.94
001	General Fund	5143010	Longevity	434.78
001	General Fund	5143010	Overtime	211.97
001	General Fund	5143020	Social Security	2419.92
001	General Fund	5143020	Retirement/PERS	2038.21
001	General Fund	5143020	Employee Medical Insurance	8075.25
001	General Fund	5143020	Industrial Insurance	149.52
001	General Fund	5143031	Office & Operating Supplies	10.57
001	General Fund	5143041	Professional Services	750.00
001	General Fund	5143042	Telephone & Postage	271.38
001	General Fund	5143043	Travel	1619.40
001	General Fund	5143044	Advertising	830.93
001	General Fund	5143049	Miscellaneous Fees & Charges	40.00
001	General Fund	5143049	Memberships & Registrations	3108.00

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5143049	Codification Services	4034.56
001	General Fund	5147146	Insurance	72188.92
001	General Fund	5147620	Workers Comp Retro Program	-2795.33
001	General Fund	5147620	Medical Insurance/Police Retirees	61853.87
001	General Fund	5147620	Medical Insurance/Fire Retirees	45437.61
001	General Fund	5147620	LEOFF Out Pocket Medical	3692.24
001	General Fund	5151031	Photocopies	1.43
001	General Fund	5151041	Professional Services	76206.93
001	General Fund	5162010	Salaries & Wages	19353.60
001	General Fund	5162010	Salaries & Wages Part-Time	3792.20
001	General Fund	5162010	Longevity	71.88
001	General Fund	5162020	Social Security	1697.24
001	General Fund	5162020	Retirement/PERS	1214.98
001	General Fund	5162020	Employee Medical Insurance	5340.11
001	General Fund	5162020	Industrial Insurance	91.95
001	General Fund	5162031	Office & Operating Supplies	992.36
001	General Fund	5162031	Photocopies	12.60
001	General Fund	5162031	Wellness Program Supplies	188.63
001	General Fund	5162041	Professional Services	9084.65
001	General Fund	5162041	Pre-Employment Services	5831.08
001	General Fund	5162041	Wellness Program Profession Services	137.50
001	General Fund	5162042	Telephone & Postage	144.07
001	General Fund	5162043	Travel	445.10
001	General Fund	5162044	Advertising	3178.64
001	General Fund	5162049	Miscellaneous Fees & Charges	25.00
001	General Fund	5162049	Memberships & Registrations	855.00
001	General Fund	5183010	Salaries & Wages	2449.01
001	General Fund	5183010	Longevity	41.85
001	General Fund	5183010	Overtime	46.58
001	General Fund	5183020	Social Security	190.10
001	General Fund	5183020	Retirement/PERS	156.12
001	General Fund	5183020	Employee Medical Insurance	572.46
001	General Fund	5183020	Industrial Insurance	73.93
001	General Fund	5183031	Office & Operating Supplies	171.59
001	General Fund	5183031	Operating/Maintenance Supplies - General	3022.03
001	General Fund	5183041	Janitorial Services	9000.00
001	General Fund	5183041	Alarm Monitoring - Library	275.00
001	General Fund	5183041	Alarm Monitoring	857.88
001	General Fund	5183045	Depot Leases & Taxes	7847.48
001	General Fund	5183047	Fuel for Heating - Library	3154.98
001	General Fund	5183047	Fuel for Heating	12933.47
001	General Fund	5183047	Electricity	35603.67
001	General Fund	5183047	City Utility Services	8707.55
001	General Fund	5183047	City Utility Services - Library	822.42
001	General Fund	5183048	Repair & Maintenance Welcome Center Bldg	1063.50
001	General Fund	5183048	Repair & Maintenance Depot Facility	1375.57
001	General Fund	5183048	Repair & Maintenance City Hall Bldg	7107.92
001	General Fund	5183048	Repair & Maintenance Fire Bldg	3790.33
001	General Fund	5183048	Repair & Maintenance Library Bldg	947.99
001	General Fund	5183048	Repair & Maintenance Police Bldg	17019.28
001	General Fund	5183048	Repair & Maintenance Recreation Bldg	2014.45
001	General Fund	5183053	Property Taxes	64.02

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5188131	Office & Operating Supplies	3685.78
001	General Fund	5188141	Professional Services	45039.50
001	General Fund	5188148	Repair & Maintenance Software	8916.93
001	General Fund	5199049	Miscellaneous Fees & Charges	1650.00
001	General Fund	5199049	Memberships & Registrations	100.00
001	General Fund	5199049	Association of WA Cities	5586.00
001	General Fund	5199049	YVCOG	7034.00
001	General Fund	5199049	New Vision	1650.00
001	General Fund	5199049	Community Safety Network	1000.00
001	General Fund	5199049	Crime Stoppers	500.00
001	General Fund	5211010	Salaries & Wages	153601.36
001	General Fund	5211010	Longevity	2879.84
001	General Fund	5211020	Social Security	11706.86
001	General Fund	5211020	Retirement/LEOFF	8048.39
001	General Fund	5211020	Employee Medical Insurance	35354.22
001	General Fund	5211020	Industrial Insurance	2510.77
001	General Fund	5211020	Uniforms & Clothing	1817.00
001	General Fund	5211020	Uniform Cleaning	5.00
001	General Fund	5211031	Office & Operating Supplies	1229.79
001	General Fund	5211032	Fuel Vehicles	2299.70
001	General Fund	5211041	Professional Services	58.00
001	General Fund	5211042	Telephone & Postage	2230.63
001	General Fund	5211043	Travel	1150.92
001	General Fund	5211049	Memberships & Registrations	1245.00
001	General Fund	5212110	Salaries & Wages	115790.47
001	General Fund	5212110	Longevity	1204.97
001	General Fund	5212110	Overtime	15283.21
001	General Fund	5212120	Social Security	9831.15
001	General Fund	5212120	Retirement/LEOFF	6873.04
001	General Fund	5212120	Employee Medical Insurance	35477.80
001	General Fund	5212120	Industrial Insurance	2795.82
001	General Fund	5212120	Uniforms & Clothing	1454.36
001	General Fund	5212120	Uniform Cleaning	44.25
001	General Fund	5212131	Office & Operating Supplies	3045.20
001	General Fund	5212131	Operating/Maintenance Supplies - Vehicles	301.07
001	General Fund	5212132	Fuel Vehicles	4481.64
001	General Fund	5212135	Small Tools & Minor Equipment	242.37
001	General Fund	5212141	Professional Services	488.63
001	General Fund	5212142	Telephone & Postage	990.07
001	General Fund	5212143	Travel	492.60
001	General Fund	5212148	Repair & Maintenance Vehicles	1043.15
001	General Fund	5212149	Memberships & Registrations	604.00
001	General Fund	5212210	Salaries & Wages	166623.48
001	General Fund	5212210	Longevity	2229.97
001	General Fund	5212210	Overtime	14127.61
001	General Fund	5212210	Salaries & Wages	465110.07
001	General Fund	5212210	Longevity	7604.93
001	General Fund	5212210	Overtime	54102.13
001	General Fund	5212220	Social Security	13482.37
001	General Fund	5212220	Retirement/LEOFF	9075.59
001	General Fund	5212220	Employee Medical Insurance	46718.84
001	General Fund	5212220	Industrial Insurance	3727.93

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5212220	Uniforms & Clothing	1711.24
001	General Fund	5212220	Uniform Cleaning	4.44
001	General Fund	5212220	Social Security	39189.81
001	General Fund	5212220	Unemployment Compensation	2187.96
001	General Fund	5212220	Retirement/LEOFF	27373.49
001	General Fund	5212220	Employee Medical Insurance	140983.52
001	General Fund	5212220	Industrial Insurance	11114.73
001	General Fund	5212220	Uniforms & Clothing	9527.34
001	General Fund	5212220	Uniform Cleaning	1077.04
001	General Fund	5212231	Office & Operating Supplies	262.07
001	General Fund	5212231	Office & Operating Supplies	6163.86
001	General Fund	5212231	Operating/Maintenance Supplies - Vehicles	1907.28
001	General Fund	5212231	Range Supplies	4727.75
001	General Fund	5212232	Fuel Vehicles	40754.73
001	General Fund	5212235	Small Tools & Minor Equipment	1255.59
001	General Fund	5212241	Professional Services	202.00
001	General Fund	5212241	Professional Services	3117.83
001	General Fund	5212242	Telephone & Postage	3806.60
001	General Fund	5212243	Travel	721.74
001	General Fund	5212243	Travel	6740.20
001	General Fund	5212248	Repair & Maintenance Equipment	1171.81
001	General Fund	5212248	Repair & Maintenance Vehicles	8861.71
001	General Fund	5212249	Memberships & Registrations	197.00
001	General Fund	5212249	Miscellaneous Fees & Charges	55.00
001	General Fund	5212249	Memberships & Registrations	3413.98
001	General Fund	5213010	Salaries & Wages	93634.40
001	General Fund	5213010	Longevity	3229.96
001	General Fund	5213010	Overtime	6586.48
001	General Fund	5213020	Social Security	7636.70
001	General Fund	5213020	Retirement/LEOFF	5361.37
001	General Fund	5213020	Employee Medical Insurance	32798.25
001	General Fund	5213020	Industrial Insurance	2030.19
001	General Fund	5213020	Uniforms & Clothing	1484.16
001	General Fund	5213020	Uniform Cleaning	31.09
001	General Fund	5213031	Community Policing Supplies	3008.56
001	General Fund	5213031	Community Policing Supplies	2494.05
001	General Fund	5213042	Telephone & Postage	405.48
001	General Fund	5213043	Travel	800.55
001	General Fund	5213049	Memberships & Registrations	852.00
001	General Fund	5221010	Salaries & Wages	77268.26
001	General Fund	5221010	Longevity	1856.73
001	General Fund	5221020	Social Security	1123.63
001	General Fund	5221020	Retirement/LEOFF	4146.15
001	General Fund	5221020	Employee Medical Insurance	16656.90
001	General Fund	5221020	Industrial Insurance	1409.91
001	General Fund	5221020	Uniforms & Clothing	478.91
001	General Fund	5221031	Office & Operating Supplies	65.72
001	General Fund	5221032	Fuel Vehicles	541.44
001	General Fund	5221041	Professional Services	128.00
001	General Fund	5221043	Travel	31.55
001	General Fund	5221048	Repair & Maintenance Vehicles	1740.84
001	General Fund	5221049	Memberships & Registrations	950.00

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5222010	Salaries & Wages	307580.29
001	General Fund	5222010	Longevity	6516.40
001	General Fund	5222010	Salaries & Wages - Volunteers	11112.00
001	General Fund	5222010	Overtime	33813.79
001	General Fund	5222020	Social Security	4982.48
001	General Fund	5222020	Retirement/LEOFF	16653.80
001	General Fund	5222020	Employee Medical Insurance	79850.33
001	General Fund	5222020	Industrial Insurance	10126.85
001	General Fund	5222020	Volunteer Insurance	750.00
001	General Fund	5222020	Uniforms & Clothing	4616.66
001	General Fund	5222031	Office & Operating Supplies	979.45
001	General Fund	5222031	Photocopies	3.22
001	General Fund	5222031	Operating/Maintenance Supplies - General	1405.71
001	General Fund	5222031	Operating/Maintenance Supplies - Vehicles	714.93
001	General Fund	5222031	Protective Clothing	2843.36
001	General Fund	5222032	Fuel Vehicles	1120.26
001	General Fund	5222035	Small Tools & Minor Equipment	319.70
001	General Fund	5222041	Professional Services	595.00
001	General Fund	5222041	Medical Services	102.00
001	General Fund	5222041	Dispatch Services	13098.35
001	General Fund	5222042	Telephone & Postage	3442.38
001	General Fund	5222043	Travel	53.43
001	General Fund	5222048	Repair & Maintenance Equipment	3865.87
001	General Fund	5222048	Repair & Maintenance Vehicles	6093.85
001	General Fund	5222049	Miscellaneous Fees & Charges	2728.25
001	General Fund	5222049	Memberships & Registrations	1040.00
001	General Fund	5222094	Vehicle Replacement Program	10000.00
001	General Fund	5236010	Salaries & Wages	45212.95
001	General Fund	5236010	Longevity	240.08
001	General Fund	5236010	Overtime	1871.90
001	General Fund	5236010	Salaries & Wages	186492.91
001	General Fund	5236010	Longevity	1260.27
001	General Fund	5236010	Overtime	9342.25
001	General Fund	5236020	Social Security	3460.76
001	General Fund	5236020	Employee Medical Insurance	20587.01
001	General Fund	5236020	Industrial Insurance	1453.37
001	General Fund	5236020	Retirement/PSERS	3946.97
001	General Fund	5236020	Uniforms & Clothing	766.73
001	General Fund	5236020	Social Security	14472.56
001	General Fund	5236020	Employee Medical Insurance	73429.51
001	General Fund	5236020	Industrial Insurance	5906.04
001	General Fund	5236020	Retirement/PSERS	16288.73
001	General Fund	5236020	Uniforms & Clothing	1324.43
001	General Fund	5236020	Uniform Cleaning	151.48
001	General Fund	5236031	Operating/Maintenance Supplies - General	20853.12
001	General Fund	5236031	Food for Prisoners	64572.96
001	General Fund	5236032	Fuel Vehicles	1375.79
001	General Fund	5236034	Commissary Supplies	10722.08
001	General Fund	5236035	Small Tools & Minor Equipment	1075.76
001	General Fund	5236041	Medical Services	23097.71
001	General Fund	5236043	Travel	40.99
001	General Fund	5236043	Travel	666.93

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5236048	Repair & Maintenance Equipment	215.80
001	General Fund	5236048	Repair & Maintenance Vehicles	832.02
001	General Fund	5236049	Memberships & Registrations	525.00
001	General Fund	5236049	Miscellaneous Fees & Charges	50.00
001	General Fund	5236049	Memberships & Registrations	715.00
001	General Fund	5236049	Miscellaneous Contractual Services	16426.62
001	General Fund	5236053	Excise Taxes	41.21
001	General Fund	5242010	Salaries & Wages	34826.34
001	General Fund	5242020	Social Security	2636.82
001	General Fund	5242020	Unemployment Compensation	8144.00
001	General Fund	5242020	Retirement/PERS	2183.51
001	General Fund	5242020	Employee Medical Insurance	3697.63
001	General Fund	5242020	Industrial Insurance	122.11
001	General Fund	5242031	Office & Operating Supplies	1184.83
001	General Fund	5242031	Photocopies	94.15
001	General Fund	5242032	Fuel Vehicles	395.56
001	General Fund	5242035	Small Tools & Minor Equipment	67.65
001	General Fund	5242041	Professional Services	130.00
001	General Fund	5242042	Telephone & Postage	1493.42
001	General Fund	5242048	Repair & Maintenance Vehicles	482.44
001	General Fund	5242049	Memberships & Registrations	230.00
001	General Fund	5246010	Salaries & Wages	7637.78
001	General Fund	5246010	Longevity	183.23
001	General Fund	5246020	Social Security	111.08
001	General Fund	5246020	Retirement/LEOFF	409.78
001	General Fund	5246020	Employee Medical Insurance	1635.86
001	General Fund	5246020	Industrial Insurance	139.09
001	General Fund	5246031	Office & Operating Supplies	329.37
001	General Fund	5246032	Fuel Vehicles	480.58
001	General Fund	5246041	Professional Services	420.00
001	General Fund	5246048	Repair & Maintenance Vehicles	90.20
001	General Fund	5246049	Memberships & Registrations	40.00
001	General Fund	5256051	Emergency Preparedness	6368.00
001	General Fund	5268010	Salaries & Wages	34175.45
001	General Fund	5268010	Longevity	723.47
001	General Fund	5268010	Salaries & Wages - Volunteers	8868.00
001	General Fund	5268010	Overtime	3756.98
001	General Fund	5268020	Social Security	553.20
001	General Fund	5268020	Retirement/LEOFF	1850.67
001	General Fund	5268020	Employee Medical Insurance	8872.30
001	General Fund	5268020	Industrial Insurance	1125.21
001	General Fund	5268031	Operating/Maintenance Supplies - General	1379.81
001	General Fund	5268032	Fuel Vehicles	4374.08
001	General Fund	5268035	Small Tools & Minor Equipment	84.90
001	General Fund	5268041	Medical Services	47.27
001	General Fund	5268041	Dispatch Services	13098.35
001	General Fund	5268042	Telephone & Postage	-2.07
001	General Fund	5268048	Repair & Maintenance Equipment	201.16
001	General Fund	5268048	Repair & Maintenance Vehicles	1425.48
001	General Fund	5288010	Salaries & Wages	236386.79
001	General Fund	5288010	Longevity	7000.01
001	General Fund	5288010	Overtime	25205.31

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5288020	Social Security	19934.69
001	General Fund	5288020	Unemployment Compensation	66.07
001	General Fund	5288020	Retirement/PERS	16855.21
001	General Fund	5288020	Employee Medical Insurance	63268.79
001	General Fund	5288020	Industrial Insurance	1579.56
001	General Fund	5288020	Uniforms & Clothing	589.03
001	General Fund	5288020	Uniform Cleaning	146.12
001	General Fund	5288031	Office & Operating Supplies	7873.60
001	General Fund	5288031	Photocopies	1146.70
001	General Fund	5288041	Professional Services	55.00
001	General Fund	5288042	Telephone & Postage	12267.65
001	General Fund	5288043	Travel	1363.22
001	General Fund	5288045	Rentals	8479.22
001	General Fund	5288048	Repair & Maintenance Equipment	8422.11
001	General Fund	5288049	Miscellaneous Fees & Charges	469.93
001	General Fund	5393031	Office & Operating Supplies	261.72
001	General Fund	5393041	Professional Services	29417.50
001	General Fund	5573044	Tourism Advertising	1200.00
001	General Fund	5586010	Salaries & Wages	34826.16
001	General Fund	5586020	Social Security	2636.79
001	General Fund	5586020	Retirement/PERS	2183.51
001	General Fund	5586020	Employee Medical Insurance	3697.58
001	General Fund	5586020	Industrial Insurance	121.94
001	General Fund	5586031	Office & Operating Supplies	235.64
001	General Fund	5586031	Photocopies	145.16
001	General Fund	5586041	Professional Services	698.00
001	General Fund	5586042	Telephone & Postage	18.70
001	General Fund	5586043	Travel	9.32
001	General Fund	5586044	Advertising	395.26
001	General Fund	5586048	Repair & Maintenance Vehicles	572.64
001	General Fund	5586049	Memberships & Registrations	104.37
001	General Fund	5669051	2% Alcohol Distribution	2184.86
001	General Fund	5742010	Salaries & Wages	54237.10
001	General Fund	5742010	Longevity	192.34
001	General Fund	5742020	Social Security	4020.01
001	General Fund	5742020	Retirement/PERS	3340.82
001	General Fund	5742020	Employee Medical Insurance	11514.29
001	General Fund	5742020	Industrial Insurance	207.56
001	General Fund	5742031	Office & Operating Supplies	462.91
001	General Fund	5742031	Photocopies	464.00
001	General Fund	5742031	Operating/Maintenance Supplies - General	755.06
001	General Fund	5742035	Small Tools & Minor Equipment	66.33
001	General Fund	5742041	Professional Services	5780.00
001	General Fund	5742042	Telephone & Postage	1895.54
001	General Fund	5742043	Travel	22.50
001	General Fund	5742048	Repair & Maintenance Equipment	168.00
001	General Fund	5742049	Miscellaneous Fees & Charges	24.00
001	General Fund	5742049	Memberships & Registrations	135.00
001	General Fund	5742049	Recreation Program Costs	19849.79
001	General Fund	5762010	Salaries & Wages	6779.65
001	General Fund	5762010	Salaries & Wages Part-Time	58439.86
001	General Fund	5762010	Longevity	23.63

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5762010	Overtime	925.09
001	General Fund	5762020	Social Security	5043.89
001	General Fund	5762020	Unemployment Compensation	3650.77
001	General Fund	5762020	Retirement/PERS	417.44
001	General Fund	5762020	Employee Medical Insurance	1439.34
001	General Fund	5762020	Industrial Insurance	4929.41
001	General Fund	5762031	Office & Operating Supplies	1165.42
001	General Fund	5762031	Photocopies	148.25
001	General Fund	5762031	Operating/Maintenance Supplies - General	1976.09
001	General Fund	5762031	Chemicals	8992.60
001	General Fund	5762041	Professional Services	1250.24
001	General Fund	5762042	Telephone & Postage	466.40
001	General Fund	5762047	Fuel for Heating	14307.57
001	General Fund	5762047	Electricity	2694.31
001	General Fund	5762047	City Utility Services	2628.40
001	General Fund	5762048	Repair & Maintenance Pool Facility	2606.21
001	General Fund	5762048	Repair & Maintenance One Time	5319.91
001	General Fund	5762049	Miscellaneous Fees & Charges	453.00
001	General Fund	5762049	Memerships & Registrations	50.00
001	General Fund	5762053	Excise Taxes	194.20
001	General Fund	5768010	Salaries & Wages	57954.58
001	General Fund	5768010	Longevity	1043.65
001	General Fund	5768010	Overtime	1047.49
001	General Fund	5768020	Social Security	4462.56
001	General Fund	5768020	Unemployment Compensation	319.46
001	General Fund	5768020	Retirement/PERS	3134.27
001	General Fund	5768020	Employee Medical Insurance	13717.91
001	General Fund	5768020	Industrial Insurance	1224.21
001	General Fund	5768020	Uniforms & Clothing	827.31
001	General Fund	5768020	Uniform Cleaning	367.51
001	General Fund	5768031	Office & Operating Supplies	240.95
001	General Fund	5768031	Photocopies	165.17
001	General Fund	5768031	Operating/Maintenance Supplies - General	1930.32
001	General Fund	5768031	Operating/Maintenance Supplies - Vehicles	219.40
001	General Fund	5768031	Chemicals	2387.24
001	General Fund	5768032	Fuel Vehicles	6676.57
001	General Fund	5768035	Small Tools & Minor Equipment	2185.48
001	General Fund	5768041	Professional Services	33902.00
001	General Fund	5768042	Telephone & Postage	811.45
001	General Fund	5768043	Travel	83.07
001	General Fund	5768045	Leases	1547.00
001	General Fund	5768045	Rentals	4528.86
001	General Fund	5768047	Electricity	6757.90
001	General Fund	5768047	City Utility Services	24962.85
001	General Fund	5768048	Repair & Maintenance Equipment	5300.10
001	General Fund	5768048	Repair & Maintenance Vehicles	706.89
001	General Fund	5768048	Repair & Maintenance Parks	5633.52
001	General Fund	5768049	Miscellaneous Fees & Charges	329.80
001	General Fund	5768049	Memberships & Registrations	2290.00
001	General Fund	5768053	Property Taxes	1361.08
001	General Fund	5812000	Interfund Loan Principal	13900.00
001	General Fund	5860000	Sales Tax Collected	6898.95

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	General Fund	5860000	State Building Code Fees	499.50
001	General Fund	5860000	Weapons Permits - State Portion	840.00
001	General Fund	5860000	Weapons Permits Fingerprints - State Portion	540.25
001	General Fund	5860000	County Crime Victims	2816.03
001	General Fund	5860000	Forfeited Property - State Portion	67.36
001	General Fund	5868300	Trauma Care	5383.78
001	General Fund	5868300	Traumatic Brain Injury	938.62
001	General Fund	5868300	WA Auto Theft Prevention Authority Act	10211.67
001	General Fund	5868300	Traumatic Brain Injury Account	1036.76
001	General Fund	5868800	State General Fund 54	596.54
001	General Fund	5868900	Highway Safety Account	49.60
001	General Fund	5868900	Death Investigation Account	48.05
001	General Fund	5868909	State Highway Account	237.38
001	General Fund	5869100	State General Fund 40	72353.01
001	General Fund	5869200	State General Fund 50	41117.15
001	General Fund	5869600	Death Investigations Account	55.94
001	General Fund	5869600	State Patrol Highway Account	513.00
001	General Fund	5869700	Judicial Information Services	18286.48
001	General Fund	5869900	School Zone Safety	72.71
001	General Fund	5890000	Employee Longevity	60130.00
001	General Fund	5912178	Redemption of L-T Debt Principal - Law-Enforcement	45963.30
001	General Fund	5921982	Interfund Loan Interest	130.00
001	General Fund	5922183	Interest & Other Debt Service - Law Enforcement	4264.86
001	General Fund	5942264	Capital Purchase - Equipment	21141.48
001	General Fund	5947662	Capital Improvements - Concession Stand	14799.34
001	General Fund	5971600	Transfer-Out to 611 Pension Fund	27658.08
001	General Fund	5975700	Transfer-Out to 106 Tourism Fund	23919.02
101	Street Fund	3088000	Unreserved Beginning	219800.25
101	Street Fund	3111000	Real & Personal Property Taxes	28700.00
101	Street Fund	3360087	Motor Vehicle Fuel Tax-City	188172.54
101	Street Fund	3438300	Storm Drainage Fees	1198.80
101	Street Fund	3441000	Pavement Break/Street Jobs	3649.15
101	Street Fund	3611100	Investment Interest	414.27
101	Street Fund	5088000	Unreserved Ending	227231.43
101	Street Fund	5423010	Salaries & Wages	7408.89
101	Street Fund	5423010	Salaries & Wages Part-Time	70.00
101	Street Fund	5423010	Longevity	144.07
101	Street Fund	5423020	Social Security	563.95
101	Street Fund	5423020	Retirement/PERS	467.40
101	Street Fund	5423020	Employee Medical Insurance	1441.03
101	Street Fund	5423020	Industrial Insurance	141.88
101	Street Fund	5423031	Photocopies	0.08
101	Street Fund	5423031	Operating/Maintenance Supplies - General	11633.61
101	Street Fund	5423031	Chemicals	2659.65
101	Street Fund	5423032	Fuel Vehicles	6625.50
101	Street Fund	5423041	Professional Services	19828.87
101	Street Fund	5423042	Telephone & Postage	71.76
101	Street Fund	5423043	Travel	28.50
101	Street Fund	5423046	Insurance	6616.29
101	Street Fund	5423048	Repair & Maintenance Equipment	3231.62
101	Street Fund	5423048	Repair & Maintenance Vehicles	1528.24
101	Street Fund	5423048	Repair & Maintenance Roadway	2289.99

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
101	Street Fund	5423049	Memberships & Registrations	2706.54
101	Street Fund	5423053	Excise Taxes	24.72
101	Street Fund	5426347	Electricity	81349.81
101	Street Fund	5426410	Salaries & Wages	968.12
101	Street Fund	5426410	Longevity	40.72
101	Street Fund	5426410	Overtime	9.89
101	Street Fund	5426420	Social Security	74.21
101	Street Fund	5426420	Retirement/PERS	63.66
101	Street Fund	5426420	Employee Medical Insurance	358.70
101	Street Fund	5426420	Industrial Insurance	27.66
101	Street Fund	5426431	Operating/Maintenance Supplies - General	1193.85
101	Street Fund	5426448	Repair & Maintenance Equipment	847.18
101	Street Fund	5426449	Miscellaneous Fees & Charges	182.00
101	Street Fund	5426610	Salaries & Wages	2466.99
101	Street Fund	5426610	Longevity	41.85
101	Street Fund	5426610	Overtime	46.58
101	Street Fund	5426620	Social Security	190.10
101	Street Fund	5426620	Retirement/PERS	156.12
101	Street Fund	5426620	Employee Medical Insurance	572.46
101	Street Fund	5426620	Industrial Insurance	73.93
101	Street Fund	5426631	Operating/Maintenance Supplies - General	1571.29
101	Street Fund	5426710	Salaries & Wages	19241.88
101	Street Fund	5426710	Longevity	755.80
101	Street Fund	5426710	Overtime	254.55
101	Street Fund	5426720	Social Security	1474.58
101	Street Fund	5426720	Retirement/PERS	1269.01
101	Street Fund	5426720	Employee Medical Insurance	5998.54
101	Street Fund	5426720	Industrial Insurance	561.90
101	Street Fund	5426720	Uniforms	86.55
101	Street Fund	5426731	Operating/Maintenance Supplies - General	1933.74
101	Street Fund	5426732	Fuel Vehicles	3815.84
101	Street Fund	5426748	Repair & Maintenance Equipment	933.48
101	Street Fund	5812000	Interfund Loan Principal	650.00
101	Street Fund	5924482	Interfund Loan Interest	10.00
101	Street Fund	5974201	Transfer-Out to 102 Street Capital	20000.00
102	Street Capital Fund	3392202	STPUS McDonald Road Project	25219.97
102	Street Capital Fund	3611100	Investment Interest	11.81
102	Street Capital Fund	3974200	Transfer-In from 101 Street Fund	20000.00
102	Street Capital Fund	5088000	Unreserved Ending	16075.75
102	Street Capital Fund	5959541	McDonald Road Engineering	29156.03
104	Trails & Path Services Fund	3088000	Unreserved Beginning	12120.85
104	Trails & Path Services Fund	3611100	Investment Interest	23.68
104	Trails & Path Services Fund	3977900	Transfer-In from 107 Rec. Paths to Close	308.65
104	Trails & Path Services Fund	5088000	Unreserved Ending	12453.18
106	Tourism Development Fund	3088000	Unreserved Beginning	53454.65
106	Tourism Development Fund	3133000	Hotel/Motel Tax	42890.48
106	Tourism Development Fund	3611100	Investment Interest	87.70

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
106	Tourism Development Fund	3975700	Transfer-In from 001 General Fund	23919.02
106	Tourism Development Fund	5088000	Unreserved Ending	47522.54
106	Tourism Development Fund	5573031	Office & Operating Supplies	11.75
106	Tourism Development Fund	5573031	Photocopies	49.55
106	Tourism Development Fund	5573041	Professional Services	309.00
106	Tourism Development Fund	5573041	Tourism Contract - Toppenish Chamber	48368.65
106	Tourism Development Fund	5573041	Tourism Contract - Y.V. Rail and Steam	6000.00
106	Tourism Development Fund	5573041	Tourism Contract - CW Junior Livestock Show	2941.00
106	Tourism Development Fund	5573041	Tourism Contract - Y.V. Visitor's & Convention Bureau	7800.00
106	Tourism Development Fund	5573041	Tourism Contract - Barrios Unidos	3000.00
106	Tourism Development Fund	5573042	Telephone & Postage	393.13
106	Tourism Development Fund	5573044	Tourism Advertising	197.76
106	Tourism Development Fund	5573048	Repair & Maintenance - Vehicles	451.33
106	Tourism Development Fund	5573049	Miscellaneous Fees & Charges	3307.14
107	Recreational Path Fund	3671100	Donations from Private Sources	308.65
107	Recreational Path Fund	5977900	Transfer-Out to 104 Trails & Paths to Close	308.65
108	Cemetery Fund	3088000	Unreserved Beginning	38966.22
108	Cemetery Fund	3111000	Real & Personal Property Taxes	28700.00
108	Cemetery Fund	3436000	Open/Close Fees	11490.00
108	Cemetery Fund	3436000	Liner Sales	8150.00
108	Cemetery Fund	3436000	Setting Fees	6475.00
108	Cemetery Fund	3436000	Sale of Grave Site	5500.00
108	Cemetery Fund	3611100	Investment Interest	71.26
108	Cemetery Fund	5088000	Unreserved Ending	37524.53
108	Cemetery Fund	5365010	Salaries & Wages	26741.58
108	Cemetery Fund	5365010	Longevity	206.72
108	Cemetery Fund	5365010	Overtime	293.39
108	Cemetery Fund	5365020	Social Security	2011.68
108	Cemetery Fund	5365020	Unemployment Compensation	3613.38
108	Cemetery Fund	5365020	Retirement/PERS	1687.49
108	Cemetery Fund	5365020	Employee Medical Insurance	9405.54
108	Cemetery Fund	5365020	Industrial Insurance	952.12

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
108	Cemetery Fund	5365020	Uniforms & Clothing	121.17
108	Cemetery Fund	5365020	Uniform Cleaning	410.40
108	Cemetery Fund	5365031	Photocopies	0.07
108	Cemetery Fund	5365031	Operating/Maintenance Supplies - General	1520.28
108	Cemetery Fund	5365031	Operating/Maintenance Supplies - Vehicles	75.83
108	Cemetery Fund	5365031	Chemicals	543.73
108	Cemetery Fund	5365032	Fuel Vehicles	1551.93
108	Cemetery Fund	5365034	Liners & Markers	2343.59
108	Cemetery Fund	5365035	Small Tools & Minor Equipment	61.12
108	Cemetery Fund	5365041	Professional Services	4006.70
108	Cemetery Fund	5365041	Alarm Monitoring	422.57
108	Cemetery Fund	5365042	Telephone & Postage	398.46
108	Cemetery Fund	5365046	Insurance	1063.02
108	Cemetery Fund	5365047	Electricity	1811.69
108	Cemetery Fund	5365047	Irrigation Water	1056.06
108	Cemetery Fund	5365047	City Utility Services	143.04
108	Cemetery Fund	5365048	Repair & Maintenance Equipment	953.61
108	Cemetery Fund	5365053	Excise Taxes	432.78
116	Municipal Capital Improvement Fund	3081000	Reserved Beginning Fund Balance	710636.00
116	Municipal Capital Improvement Fund	3088000	Unreserved Beginning	-0.48
116	Municipal Capital Improvement Fund	3173400	REET 1-First Quarter Percent	10521.29
116	Municipal Capital Improvement Fund	3611100	Investment Interest	1626.27
116	Municipal Capital Improvement Fund	5081000	Reserved Ending Fund Balance	722783.00
116	Municipal Capital Improvement Fund	5088000	Unreserved Ending	0.08
119	Public Safety Grants Fund	3088000	Unreserved Beginning	63680.35
119	Public Safety Grants Fund	3331650	Juvenile Accountability Block Grant	4067.00
119	Public Safety Grants Fund	3370721	Casino Grant - Police	35800.00
119	Public Safety Grants Fund	3370722	Casino Grant - Fire	17293.00
119	Public Safety Grants Fund	3611100	Investment Interest	135.09
119	Public Safety Grants Fund	5088000	Unreserved Ending	47883.02
119	Public Safety Grants Fund	5213031	Office & Operating Supplies	5678.21
119	Public Safety Grants Fund	5222020	Uniforms & Clothing	3683.71
119	Public Safety Grants Fund	5222031	Office & Operating Supplies	135.96
119	Public Safety Grants Fund	5942164	Capital Purchase - Equipment	34385.67
119	Public Safety Grants Fund	5942164	Capital Purchase - Equipment	4208.87
119	Public Safety Grants Fund	5942264	Capital Purchase - Equipment	25000.00
121	Urban Development Action Grant (UDAG) Fund	3088000	Unreserved Beginning	30858.10
121	Urban Development Action Grant (UDAG) Fund	3611100	Investment Interest	60.10
121	Urban Development Action Grant (UDAG) Fund	5088000	Unreserved Ending	30918.20
129	Special Investigative Drug Account (SIDA) Fund	3088000	Unreserved Beginning	33516.86
129	Special Investigative Drug Account (SIDA) Fund	3565000	SIDA Equipment Assessments	707.34
129	Special Investigative Drug Account (SIDA) Fund	3611100	Investment Interest	58.25
129	Special Investigative Drug Account (SIDA) Fund	3691000	Sale of Scrap & Junk	911.99

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
129	Special Investigative Drug Account (SIDA) Fund	3693000	Forfeit Property - Local	2688.01
129	Special Investigative Drug Account (SIDA) Fund	3699000	Other Miscellaneous Revenue	50.00
129	Special Investigative Drug Account (SIDA) Fund	3860000	Drug Forfeited Property - State Portion	469.33
129	Special Investigative Drug Account (SIDA) Fund	5088000	Unreserved Ending	28561.95
129	Special Investigative Drug Account (SIDA) Fund	5212141	Professional Services	880.00
129	Special Investigative Drug Account (SIDA) Fund	5212143	Travel	554.44
129	Special Investigative Drug Account (SIDA) Fund	5212145	Leases	3450.00
129	Special Investigative Drug Account (SIDA) Fund	5212146	Insurance	839.37
129	Special Investigative Drug Account (SIDA) Fund	5212149	Miscellaneous Fees & Charges	2732.75
129	Special Investigative Drug Account (SIDA) Fund	5860000	Drug Forfeited Property - State Portion	1383.27
150	Special Projects Fund	3088000	Unreserved Beginning	538079.78
150	Special Projects Fund	3331422	CDBG - NSP Grant	149872.65
150	Special Projects Fund	3611100	Investment Interest	1407.66
150	Special Projects Fund	3614000	Interest on Notes & Loans	11558.31
150	Special Projects Fund	3614000	Interest on Revolving Loan	193.03
150	Special Projects Fund	3699000	Other Miscellaneous Revenues	6495.22
150	Special Projects Fund	3890000	Notes Receivable - Principal - HSG I	4064.17
150	Special Projects Fund	3890000	Notes Receivable - Principal - HSG I Deferred	33230.45
150	Special Projects Fund	3890000	Notes Receivable - Principal - Revolving Loan	1444.74
150	Special Projects Fund	5088000	Unreserved Ending	517693.69
150	Special Projects Fund	5572010	Salaries & Wages	3924.68
150	Special Projects Fund	5572010	Overtime	46.95
150	Special Projects Fund	5572020	Social Security	292.83
150	Special Projects Fund	5572020	Unemployment Compensation	744.30
150	Special Projects Fund	5572020	Retirement/PERS	248.84
150	Special Projects Fund	5572020	Employee Medical Insurance	1476.66
150	Special Projects Fund	5572020	Industrial Insurance	150.58
150	Special Projects Fund	5572031	Operating/Maintenance Supplies - General	35.95
150	Special Projects Fund	5572041	Professional Services	9400.98
150	Special Projects Fund	5591041	Professional Services	149872.65
150	Special Projects Fund	5593049	Miscellaneous Fees & Charges	364.00
150	Special Projects Fund	5593049	Abatement Charges	1982.26
150	Special Projects Fund	5593049	Downtown Revitalization Loan Program	7667.00
150	Special Projects Fund	5593049	Downtown Revitalization Grant Program	30538.94
150	Special Projects Fund	5941862	Capital Improvements Facilities/El Paso	2852.63
150	Special Projects Fund	5947662	Capital Improvements - Gazebo	19053.07
170	Housing Rehabilitation Fund	3088000	Unreserved Beginning	268487.65
170	Housing Rehabilitation Fund	3611100	Investment Interest	564.15
170	Housing Rehabilitation Fund	3614000	Interest on Notes & Loans	3795.06
170	Housing Rehabilitation Fund	3699000	Other Miscellaneous Revenues	1351.18
170	Housing Rehabilitation Fund	3890000	Notes Receivable -Principal - HSG II	33012.08
170	Housing Rehabilitation Fund	3890000	Notes Receivable - Principal - HSG II Deferred	925.00
170	Housing Rehabilitation Fund	3890000	Notes Receivable - Principal - HSG III	10589.98
170	Housing Rehabilitation Fund	3890000	Notes Receivable - Principal - HSG IV	10950.00
170	Housing Rehabilitation Fund	5088000	Unreserved Ending	314989.00

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
170	Housing Rehabilitation Fund	5592041	Professional Services	13445.00
170	Housing Rehabilitation Fund	5592041	Professional Services - Loan Defaults	1273.41
170	Housing Rehabilitation Fund	5592042	Telephone & Postage	0.49
170	Housing Rehabilitation Fund	5592049	Miscellaneous Fees & Charges	-32.80
225	Community Economic Development Loan (CERB)	3088000	Unreserved Beginning	22487.18
225	Community Economic Development Loan (CERB)	3111000	Real & Personal Property Taxes	16670.00
225	Community Economic Development Loan (CERB)	3611100	Investment Interest	26.92
225	Community Economic Development Loan (CERB)	5088000	Unreserved Ending	22517.43
225	Community Economic Development Loan (CERB)	5913878	Interlocal Governmental Loans-Principal	16666.67
401	Water Fund	3088000	Unreserved Beginning	1643209.28
401	Water Fund	3434000	Water Sales Residential	1007911.26
401	Water Fund	3434000	Water Sales Commercial	174064.58
401	Water Fund	3434000	Water Sales Commercial Fire Sprinklers	151.77
401	Water Fund	3434000	Water Sales Public Authorities	33228.16
401	Water Fund	3434000	Water Sales City	33026.71
401	Water Fund	3434000	Water Hydrant Sales	979.15
401	Water Fund	3434000	Water Turn Off Fees	16932.15
401	Water Fund	3434000	Water Connection Fees	5407.00
401	Water Fund	3611100	Investment Interest	3936.68
401	Water Fund	3625000	Space & Facilities Leases	56010.46
401	Water Fund	3691000	Sale of Scrap & Junk	4785.62
401	Water Fund	3793400	General Facility Fee - Water	4800.00
401	Water Fund	3828000	Well #9 Project	787166.36
401	Water Fund	3899000	Utility Deposits	215.00
401	Water Fund	5088000	Unreserved Ending	1778800.53
401	Water Fund	5341010	Salaries & Wages	76227.76
401	Water Fund	5341010	Longevity	1288.52
401	Water Fund	5341020	Social Security	5754.90
401	Water Fund	5341020	Retirement/PERS	4807.88
401	Water Fund	5341020	Employee Medical Insurance	19898.81
401	Water Fund	5341020	Industrial Insurance	1235.30
401	Water Fund	5341020	Uniforms & Clothing	72.33
401	Water Fund	5341031	Photocopies	138.56
401	Water Fund	5341041	Professional Services	59.00
401	Water Fund	5341042	Telephone & Postage	4735.10
401	Water Fund	5341048	Repair & Maintenance Equipment	607.82
401	Water Fund	5341049	Miscellaneous Fees & Charges	127.74
401	Water Fund	5341049	Memberships & Registrations	971.48
401	Water Fund	5345010	Salaries & Wages	74548.03
401	Water Fund	5345010	Longevity	1682.87
401	Water Fund	5345010	Overtime	1442.38
401	Water Fund	5345020	Social Security	5732.60
401	Water Fund	5345020	Unemployment Compensation	5197.38
401	Water Fund	5345020	Retirement/PERS	4736.23
401	Water Fund	5345020	Employee Medical Insurance	25289.22
401	Water Fund	5345020	Industrial Insurance	2386.76
401	Water Fund	5345020	Uniforms & Clothing	1374.61
401	Water Fund	5345020	Uniform Cleaning	2007.99

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
401	Water Fund	5345031	Operating/Maintenance Supplies - General	32024.82
401	Water Fund	5345035	Small Tools & Minor Equipment	2912.34
401	Water Fund	5345041	Professional Services	406.64
401	Water Fund	5345048	Repair & Maintenance Equipment	140.33
401	Water Fund	5348010	Salaries & Wages	73360.44
401	Water Fund	5348010	Longevity	2070.70
401	Water Fund	5348010	Overtime	1607.74
401	Water Fund	5348020	Social Security	5695.66
401	Water Fund	5348020	Unemployment Compensation	1056.00
401	Water Fund	5348020	Retirement/PERS	4719.98
401	Water Fund	5348020	Employee Medical Insurance	25131.33
401	Water Fund	5348020	Industrial Insurance	1384.95
401	Water Fund	5348031	Office & Operating Supplies	2302.09
401	Water Fund	5348031	Operating/Maintenance Supplies - General	16740.23
401	Water Fund	5348031	Chemicals	7688.24
401	Water Fund	5348032	Fuel Vehicles	10374.83
401	Water Fund	5348035	Small Tools & Minor Equipment	1186.79
401	Water Fund	5348041	Professional Services	29800.54
401	Water Fund	5348041	Alarm Monitoring	762.07
401	Water Fund	5348041	Cross Connection Program	31322.50
401	Water Fund	5348042	Telephone & Postage	5103.45
401	Water Fund	5348043	Travel	148.63

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
401	Water Fund	5348044	Advertising	66.94
401	Water Fund	5348045	Rentals	75.00
401	Water Fund	5348046	Insurance	22581.60
401	Water Fund	5348047	Fuel for Heating	6930.00
401	Water Fund	5348047	Electricity	75387.19
401	Water Fund	5348047	City Utility Services	1541.19
401	Water Fund	5348047	Irrigation Water	192.01
401	Water Fund	5348048	Repair & Maintenance Equipment	10356.26
401	Water Fund	5348048	Repair & Maint. Hydrants/Valves	2512.89
401	Water Fund	5348049	Miscellaneous Fees & Charges	252.07
401	Water Fund	5348049	Memberships & Registrations	8229.50
401	Water Fund	5348051	Well Permits - Yakama Nation	14003.00
401	Water Fund	5348053	Excise Taxes	75531.79
401	Water Fund	5348053	Property Taxes	11.10
401	Water Fund	5348094	Vehicle Replacement Program	40000.00
401	Water Fund	5348099	Administrative Service Fee	310400.00
401	Water Fund	5812000	Interfund Loan Principal	650.00
401	Water Fund	5823478	Intergovernmental Loan Principal - PWTF #6	42232.43
401	Water Fund	5823478	Intergovernmental Loan Principal - PWTF #8	7099.70
401	Water Fund	5823478	Intergovernmental Loan Principal - PWTF #9	17967.24
401	Water Fund	5913478	Redemption of L-T Debt Principal - Local Loan	35835.63
401	Water Fund	5923482	Interfund Loan Interest	10.00
401	Water Fund	5923483	Interest & Other Debt Service - Local Loan	13382.56
401	Water Fund	5923483	Intergovernmental Loan Interest - PWTF #6	211.16
401	Water Fund	5923483	Intergovernmental Loan Interest - PWTF #8	496.98
401	Water Fund	5923483	Intergovernmental Loan Interest - PWTF #9	1768.38
401	Water Fund	5943441	Engineering Services Water Comp Plan Update	5794.52
401	Water Fund	5943441	Engineering Services Well #9	164892.09
401	Water Fund	5943444	Advertising Well #9	1574.72
401	Water Fund	5943463	Capital Purchase - Fire Hydrants	2768.71
401	Water Fund	5943463	Construction Well #9	619949.88
401	Water Fund	5943463	Pull & Inspect Well Pumps	14055.54
403	Wastewater Fund	3081000	Reserved Beginning Fund Balance	192483.00
403	Wastewater Fund	3088000	Unreserved Beginning	1498115.79
403	Wastewater Fund	3424000	Sewer Inspection Fee	320.81
403	Wastewater Fund	3435000	Sewer Sales Residential	1505694.90
403	Wastewater Fund	3435000	Sewer Sales Commercial	294736.61
403	Wastewater Fund	3435000	Sewer Sales Public Authorities	29760.05
403	Wastewater Fund	3435000	Sewer Sales City	8131.83
403	Wastewater Fund	3435000	Sewer Service Assistance Fees	191.50
403	Wastewater Fund	3435000	Sewer Connection Fees	1250.00
403	Wastewater Fund	3611100	Investment Interest	4010.66
403	Wastewater Fund	3691000	Sale of Scrap and Junk	3078.37
403	Wastewater Fund	3793500	General Facility Fee - Sewer	4800.00
403	Wastewater Fund	3828000	Ecology SRF Loan - State	228394.87
403	Wastewater Fund	3828000	Ecology SRF Loan - Federal	107584.20
403	Wastewater Fund	3952000	Compensation for Loss of Capital Assets -Insurance	3703.17
403	Wastewater Fund	5081000	Reserved Ending Fund Balance	192483.00
403	Wastewater Fund	5088000	Unreserved Ending	1516038.37
403	Wastewater Fund	5351010	Salaries & Wages	83637.08
403	Wastewater Fund	5351010	Longevity	1431.69
403	Wastewater Fund	5351020	Social Security	6318.77

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
403	Wastewater Fund	5351020	Retirement/PERS	5275.05
403	Wastewater Fund	5351020	Employee Medical Insurance	21339.85
403	Wastewater Fund	5351020	Industrial Insurance	1377.20
403	Wastewater Fund	5351031	Photocopies	133.83
403	Wastewater Fund	5351042	Telephone & Postage	5390.21
403	Wastewater Fund	5351048	Repair & Maintenance Equipment	40.24
403	Wastewater Fund	5351049	Miscellaneous Fees & Charges	66.74
403	Wastewater Fund	5351049	Memberships & Registrations	112.37
403	Wastewater Fund	5355010	Salaries & Wages	133537.02
403	Wastewater Fund	5355010	Longevity	2906.35
403	Wastewater Fund	5355010	Overtime	2901.73
403	Wastewater Fund	5355020	Social Security	10309.65
403	Wastewater Fund	5355020	Unemployment Compensation	1056.00
403	Wastewater Fund	5355020	Retirement/PERS	8596.44
403	Wastewater Fund	5355020	Employee Medical Insurance	37734.34
403	Wastewater Fund	5355020	Industrial Insurance	3919.89
403	Wastewater Fund	5355020	Uniforms & Clothing	858.46
403	Wastewater Fund	5355020	Uniform Cleaning	1258.86
403	Wastewater Fund	5355031	Operating/Maintenance Supplies - General	10575.27
403	Wastewater Fund	5355031	Operating/Maintenance Supplies - Vehicles	145.38
403	Wastewater Fund	5355035	Small Tools & Minor Equipment	6461.54
403	Wastewater Fund	5355041	Professional Services	332.90
403	Wastewater Fund	5358010	Salaries & Wages	93190.95
403	Wastewater Fund	5358010	Longevity	1968.47
403	Wastewater Fund	5358010	Overtime	1808.10
403	Wastewater Fund	5358020	Social Security	7170.08
403	Wastewater Fund	5358020	Retirement/PERS	6024.58
403	Wastewater Fund	5358020	Employee Medical Insurance	27498.68
403	Wastewater Fund	5358020	Industrial Insurance	1920.89
403	Wastewater Fund	5358031	Office & Operating Supplies	2274.10
403	Wastewater Fund	5358031	Operating/Maintenance Supplies - General	2068.14
403	Wastewater Fund	5358031	Chemicals	18517.69
403	Wastewater Fund	5358032	Fuel Vehicles	8102.28
403	Wastewater Fund	5358035	Small Tools & Minor Equipment	1765.27
403	Wastewater Fund	5358041	Professional Services	25192.75
403	Wastewater Fund	5358041	Alarm Monitoring	1098.04
403	Wastewater Fund	5358042	Telephone & Postage	5004.50
403	Wastewater Fund	5358043	Travel	70.49
403	Wastewater Fund	5358044	Advertising	66.94
403	Wastewater Fund	5358046	Insurance	30965.00
403	Wastewater Fund	5358047	Fuel for Heating	2391.88
403	Wastewater Fund	5358047	Electricity	61975.30
403	Wastewater Fund	5358047	City Utility Services	2765.42
403	Wastewater Fund	5358047	Irrigation Water	123.44
403	Wastewater Fund	5358048	Repair & Maintenance Equipment	8994.80
403	Wastewater Fund	5358049	Miscellaneous Fees & Charges	335.48
403	Wastewater Fund	5358049	Memberships & Registrations	1080.00
403	Wastewater Fund	5358049	Biosolids Removal Program	29654.74
403	Wastewater Fund	5358053	Excise Taxes	62020.39
403	Wastewater Fund	5358094	Vehicle Replacement Program	50000.00
403	Wastewater Fund	5358099	Administrative Service Fee	335600.00
403	Wastewater Fund	5359053	EPA Assessment	134500.00

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
403	Wastewater Fund	5812000	Interfund Loan Principal	650.00
403	Wastewater Fund	5823578	Intergovernmental Loan Principal - PWTF #4	64068.11
403	Wastewater Fund	5823578	Intergovernmental Loan Principal - PWTF #5	70521.67
403	Wastewater Fund	5823578	Intergovernmental Loan Principal - PWTF #7	41046.51
403	Wastewater Fund	5823578	Intergovernmental Loan Principal - DOE Cent.	163917.74
403	Wastewater Fund	5823578	Intergovernmental Loan Principal - Ecology	223472.61
403	Wastewater Fund	5913578	Redemption of L-T Debt Principal - Local Loan	17650.38
403	Wastewater Fund	5923582	Interfund Loan Interest	10.00
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - Local Loan	6591.41
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - PWTF #4	3523.75
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - PWTF #5	4231.30
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - PWTF #7	3078.49
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - DOE Centen.	28564.92
403	Wastewater Fund	5943541	Engineering Services WWTF Improvements	111545.70
403	Wastewater Fund	5943541	Professional Services WWTF/Cultural Resources, etc.	5841.68
403	Wastewater Fund	5943541	Engineering WWTF/Asphalt Pullhole	3703.17
403	Wastewater Fund	5943541	Engineering Services YIN Easement Survey	5088.82
403	Wastewater Fund	5943541	Engineering Services Pressurized Sewer Replace	3742.55
403	Wastewater Fund	5943563	WWTF Improvements	137381.19
403	Wastewater Fund	5943563	Linden Lift Station	6851.16
403	Wastewater Fund	5943563	Pressureized Sewer Replacement	2387.97
405	Solid Waste Fund	3088000	Unreserved Beginning	150414.70
405	Solid Waste Fund	3437000	Solid Waste Services	695417.97
405	Solid Waste Fund	3437000	Solid Waste Services City	3339.45
405	Solid Waste Fund	3437000	Solid Waste Services Extra Hauls	11519.98
405	Solid Waste Fund	3437000	Solid Waste Services Yard Waste	6252.77
405	Solid Waste Fund	3611100	Investment Interest	452.11
405	Solid Waste Fund	3661000	Interfund Loan Interest	170.00
405	Solid Waste Fund	3812000	Loan Repayment Received	16850.00
405	Solid Waste Fund	5088000	Unreserved Ending	162942.69
405	Solid Waste Fund	5371010	Salaries & Wages	23296.20
405	Solid Waste Fund	5371010	Longevity	355.59
405	Solid Waste Fund	5371020	Social Security	1749.78
405	Solid Waste Fund	5371020	Retirement/PERS	1469.41
405	Solid Waste Fund	5371020	Employee Medical Insurance	7067.50
405	Solid Waste Fund	5371020	Industrial Insurance	333.74
405	Solid Waste Fund	5371031	Photocopies	127.68
405	Solid Waste Fund	5371042	Telephone & Postage	126.22
405	Solid Waste Fund	5371048	Repair & Maintenance Equipment	40.24
405	Solid Waste Fund	5371049	Miscellaneous Fees & Charges	66.74
405	Solid Waste Fund	5371049	Memberships & Registrations	8.00
405	Solid Waste Fund	5375010	Salaries & Wages	16851.85
405	Solid Waste Fund	5375010	Longevity	372.06
405	Solid Waste Fund	5375010	Overtime	72.19
405	Solid Waste Fund	5375020	Social Security	1277.50
405	Solid Waste Fund	5375020	Unemployment Compensation	1056.00
405	Solid Waste Fund	5375020	Retirement/PERS	1023.39
405	Solid Waste Fund	5375020	Employee Medical Insurance	5483.02
405	Solid Waste Fund	5375020	Industrial Insurance	514.42
405	Solid Waste Fund	5375020	Uniforms & Clothing	400.54
405	Solid Waste Fund	5375020	Uniform Cleaning	821.16
405	Solid Waste Fund	5375031	Operating/Maintenance Supplies - General	3453.86

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
405	Solid Waste Fund	5375031	Operating/Maintenance Supplies - Vehicles	285.25
405	Solid Waste Fund	5375035	Small Tools & Minor Equipment	39.15
405	Solid Waste Fund	5375048	Repair & Maintenance Equipment	13.38
405	Solid Waste Fund	5378010	Salaries & Wages	121736.12
405	Solid Waste Fund	5378010	Longevity	3413.32
405	Solid Waste Fund	5378010	Overtime	980.61
405	Solid Waste Fund	5378020	Social Security	9295.19
405	Solid Waste Fund	5378020	Retirement/PERS	7835.52
405	Solid Waste Fund	5378020	Employee Medical Insurance	39488.93
405	Solid Waste Fund	5378020	Industrial Insurance	2807.26
405	Solid Waste Fund	5378031	Office & Operating Supplies	4345.75
405	Solid Waste Fund	5378031	Operating/Maintenance Supplies - General	214.44
405	Solid Waste Fund	5378031	Operating/Maintenance Supplies - Vehicles	707.24
405	Solid Waste Fund	5378032	Fuel Vehicles	33260.18
405	Solid Waste Fund	5378035	Small Tools & Minor Equipment	119.11
405	Solid Waste Fund	5378041	Professional Services	1903.65
405	Solid Waste Fund	5378041	Alarm Monitoring	1265.55
405	Solid Waste Fund	5378042	Telephone & Postage	4364.18
405	Solid Waste Fund	5378043	Travel	70.49
405	Solid Waste Fund	5378046	Insurance	11121.24
405	Solid Waste Fund	5378047	City Utility Services	24.06
405	Solid Waste Fund	5378048	Repair & Maintenance Equipment	15835.48
405	Solid Waste Fund	5378049	Miscellaneous Fees & Charges	71.00
405	Solid Waste Fund	5378049	Memberships & Registrations	205.00
405	Solid Waste Fund	5378049	Dump Site Fees	166932.60
405	Solid Waste Fund	5378053	Excise Taxes	47823.30
405	Solid Waste Fund	5378094	Vehicle Replacement Program	63000.00
405	Solid Waste Fund	5378099	Administrative Service Fee	106400.00
405	Solid Waste Fund	5943764	Capital Purchase - Containers	11949.20
457	Cable TV Fund	3088000	Unreserved Beginning	159248.06
457	Cable TV Fund	3164600	Franchise Fees - Toppenish	33113.58
457	Cable TV Fund	3164600	B&O Tax - Toppenish	33979.88
457	Cable TV Fund	3416900	Video Reprints	40.00
457	Cable TV Fund	3419600	Interlocal Franchise Fee - Granger	8977.60
457	Cable TV Fund	3419600	Interlocal Franchise Fee - Wapato	14226.83
457	Cable TV Fund	3419600	Interlocal Franchise Fee - Zillah	17797.48
457	Cable TV Fund	3419600	Interlocal B&O Tax - Granger	12794.54
457	Cable TV Fund	3419600	Interlocal B&O Tax - Wapato	19767.08
457	Cable TV Fund	3419600	Interlocal B&O Tax - Zillah	19716.28
457	Cable TV Fund	3428000	Webhosting Services	2400.00
457	Cable TV Fund	3611100	Investment Interest	360.02
457	Cable TV Fund	3691000	Sale of Scrap and Junk	28.51
457	Cable TV Fund	5088000	Unreserved Ending	159351.90
457	Cable TV Fund	5572010	Salaries & Wages	72326.03
457	Cable TV Fund	5572010	Longevity	2039.97
457	Cable TV Fund	5572020	Social Security	5553.99
457	Cable TV Fund	5572020	Retirement/PERS	4566.27
457	Cable TV Fund	5572020	Employee Medical Insurance	14392.97
457	Cable TV Fund	5572020	Industrial Insurance	220.67
457	Cable TV Fund	5572031	Office & Operating Supplies	1931.02
457	Cable TV Fund	5572031	Photocopies	0.77
457	Cable TV Fund	5572031	Operating/Maintenance Supplies - General	449.92

City of Toppenish

DETAIL OF TEVENUES, EXPENDITURES, OTHER RESOURCES AND USES

For the Year Ended December 31, 2011

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
457	Cable TV Fund	5572032	Fuel Vehicles	562.33
457	Cable TV Fund	5572035	Small Tools & Minor Equipment	101.19
457	Cable TV Fund	5572041	Professional Services	962.35
457	Cable TV Fund	5572041	Alarm Monitoring	359.40
457	Cable TV Fund	5572042	Telephone & Postage	893.87
457	Cable TV Fund	5572042	Internet Services	4800.00
457	Cable TV Fund	5572043	Travel	609.88
457	Cable TV Fund	5572045	Leases	3450.00
457	Cable TV Fund	5572046	Insurance	2966.56
457	Cable TV Fund	5572047	Fuel for Heating	1093.21
457	Cable TV Fund	5572047	Electricity	1368.00
457	Cable TV Fund	5572047	City Utility Services	192.00
457	Cable TV Fund	5572048	Repair & Maintenance Equipment	3411.60
457	Cable TV Fund	5572048	Repair & Maintenance Vehicles	214.79
457	Cable TV Fund	5572048	Repair & Maintenance MVTV Bldg	231.99
457	Cable TV Fund	5572049	Miscellaneous Fees & Charges	24.00
457	Cable TV Fund	5572049	Memberships & Registrations	1165.00
457	Cable TV Fund	5572053	Excise Taxes	0.19
457	Cable TV Fund	5572094	Vehicle Replacement Program	2750.00
457	Cable TV Fund	5572099	Administrative Service Fee	35449.99
457	Cable TV Fund	5812000	Interfund Loan Principal	1000.00
457	Cable TV Fund	5923882	Interfund Loan Interest	10.00
510	Vehicle Replacement Fund	3088000	Unreserved Beginning	505502.66
510	Vehicle Replacement Fund	3611100	Investment Interest	1115.02
510	Vehicle Replacement Fund	3659000	Interfund Vehicle Contribution	166000.00
510	Vehicle Replacement Fund	5088000	Unreserved Ending	650617.68
510	Vehicle Replacement Fund	5943464	Capital Purchase - Equipment	22000.00
611	Pension Trust Fund	3088000	Unreserved Beginning	434.99
611	Pension Trust Fund	3360691	Fire Insurance Premiums	6194.98
611	Pension Trust Fund	3971600	Transfer-In from 001 General Fund	27658.08
611	Pension Trust Fund	5172820	Pension Benefits - Retirees	8109.15
611	Pension Trust Fund	5172820	Pension Benefits - Widows	26178.90
640	Municipal Court	3088000	Unreserved Beginning	9053.49
640	Municipal Court	3899200	Court Receipts	359270.43
640	Municipal Court	5088000	Unreserved Ending	11625.00
640	Municipal Court	5899200	Court Expenditures	356698.92
645	Inmate Trust	3088000	Unreserved Beginning	2612.42
645	Inmate Trust	3899300	Inmate Trust Revenue	42584.60
645	Inmate Trust	5088000	Unreserved Ending	3044.94
645	Inmate Trust	5899300	Inmate Trust Expenditures	42152.08
701	Perpetual Care Fund	3081000	Reserved Beginning Fund Balance	24490.00
701	Perpetual Care Fund	3088000	Unreserved Beginning	231561.36
701	Perpetual Care Fund	3611100	Investment Interest	888.57
701	Perpetual Care Fund	3899100	Perpetual Care	2650.00
701	Perpetual Care Fund	5081000	Reserved Ending Fund Balance	234212.00
701	Perpetual Care Fund	5088000	Unreserved Ending	25377.93

City of Toppenish
SCHEDULE OF LIABILITIES
For The Year Ended December 31, 2011

ID NO.	DESCRIPTION	MATURITY/PAYMENT DUE DATE	(1) BEGINNING BALANCE 01/01/2011	(2) ADDITIONS	(3) REDUCTIONS	BARS CODE FOR REDEMPTION OF DEBT ONLY	(4) ENDING OUTSTANDING DEBT 12/31/2011
263.81	General Obligation Non-voted	1/1/2017	116,667	0	16,667	591.38.78	100,000
263.96	General Obligation Non-voted	12/1/2012	39,148	0	19,161	591.21.78	19,987
263.96	General Obligation Non-voted	6/1/2015	117,740	7,957	26,802	591.21.78	98,895
263.96	General Obligation Non-voted	12/1/2017	290,131		35,836	591.34.78	254,295
263.96	General Obligation Non-voted	12/1/2017	142,900		17,650	591.35.78	125,250
263.82	Revenue Obligation	7/1/2021	704,750	0	64,068	582.35.78	640,682
263.82	Revenue Obligation	7/1/2022	846,259	0	70,522	582.35.78	775,737
263.82	Revenue Obligation	7/1/2011	42,233	0	42,233	582.34.78	0
263.82	Revenue Obligation	7/1/2025	615,696	0	41,047	582.35.78	574,649
263.82	Revenue Obligation	10/1/2024	99,395	0	7,100	582.34.78	92,295
263.82	Revenue Obligation	10/1/2028	92,840	787,166	17,967	582.34.78	862,039
263.82	Revenue Obligation	10/30/2030	8,379,453	335,979	223,473	582.35.78	8,491,959
263.82	Revenue Obligation	9/15/2021	1,945,155	0	163,918	582.35.78	1,781,237
259.11	Compensated Absence-General Obligation		270,025	50,088	4,181		315,932
259.11	Compensated Absence-Street ¹		4,458	1,021	5,479		0
259.11	Compensated Absence-Cemetery Fund ¹		946	966	1,912		0
259.11	Compensated Absence-Criminal Justice Fund ¹		14,159		14,159		0
259.11	Compensated Absence-Special Projects Fund ¹		44	193	237		0
259.12	Compensated Absence-Water		28,636	7,017			35,653
259.12	Compensated Absence-Sewer		34,040	6,824			40,864
259.12	Compensated Absence-Solid Waste		15,303	3,359			18,662
259.12	Compensated Absence-MVTV		11,646		176		11,470
	TOTAL		13,811,624	1,200,570	772,587		14,239,607

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

City of Toppenish

**SCHEDULE OF LIMITATION OF INDEBTEDNESS
As of December 31, 2011**

Total Taxable Property Value	\$269,403,956	
		Remaining Debt Capacity
2.5% general purpose limit is allocated between:	\$6,735,099	
Up to 1.5% debt without a vote	4,041,059	
Less: outstanding debt	914,359	
contracts payable	0	
excess of debt with a vote	0	
Add: available assets	2,548,143	
Equals remaining debt capacity without a vote		\$5,674,843
1.0% general purpose debt with a vote	2,694,040	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity with a vote		2,694,040
2.5% utility purpose limit, voted	6,735,099	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity - utility purpose, voted		6,735,099
2.5% open space, park & capital facilities, voted	6,735,099	
Less: outstanding debt	0	
contracts payable	0	
Add: available assets	0	
Equals remaining debt capacity - open space, park & capital facilities, voted		6,735,099

City of Toppenish

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2011

Fund Number	Description	Cash Activity In				
		Beginning Balance	Receipts	Investments Liquidated	Transfers In	Total Available
001	General Fund	\$70,188.77	\$4,572,945.36	\$966,318.32	\$787,599.99	\$6,397,052.44
101	Street Fund	\$2,009.26	\$222,455.25	\$79,360.00	\$0.00	\$303,824.51
102	Street Capital Fund	\$0.00	\$25,231.78	\$0.00	\$20,000.00	\$45,231.78
104	Trails & Path Services Fund	\$0.00	\$23.68	\$0.00	\$308.65	\$332.33
106	Tourism Development Fund	\$1,323.53	\$42,978.18	\$32,300.00	\$23,919.02	\$100,520.73
107	Recreational Path Fund	\$0.00	\$308.65	\$0.00	\$0.00	\$308.65
108	Cemetery Fund	\$756.63	\$60,392.58	\$18,440.00	\$0.00	\$79,589.21
116	Municipal Capital Improvement Fund	\$768.57	\$12,147.56	\$181,000.00	\$0.00	\$193,916.13
119	Public Safety Grants Fund	\$2,868.98	\$57,295.09	\$48,448.28	\$0.00	\$108,612.35
121	Urban Development Action Grant (UDAG)	\$55.64	\$60.10	\$0.00	\$0.00	\$115.74
129	Special Investigative Drug Account	\$1,068.31	\$6,317.62	\$6,244.85	\$0.00	\$13,630.78
150	Special Projects Fund	\$130.70	\$208,347.38	\$97,370.00	\$0.00	\$305,848.08
170	Housing Rehabilitation Fund	\$1,020.95	\$62,270.25	\$600.00	\$0.00	\$63,891.20
225	Community Economic Development Loan	\$1,910.68	\$16,696.92	\$16,500.00	\$0.00	\$35,107.60
401	Water Fund	\$106,994.83	\$2,456,007.39	\$226,194.97	\$0.00	\$2,789,197.19
403	Wastewater Fund	\$149,238.73	\$2,192,695.91	\$534,701.00	\$0.00	\$2,876,635.64
405	Solid Waste Fund	\$16,366.96	\$717,341.45	\$83,627.00	\$17,020.00	\$834,355.41
457	Cable TV Fund	\$2,349.18	\$163,201.80	\$62,501.90	\$0.00	\$228,052.88
510	Vehicle Replacement Fund	\$3,040.07	\$1,115.02	\$0.00	\$166,000.00	\$170,155.09
611	Pension Trust Fund	\$0.25	\$6,194.98	\$434.74	\$27,658.08	\$34,288.05
640	Municipal Court	\$9,053.49	\$359,270.43	\$0.00	\$0.00	\$368,323.92
645	Inmate Trust	\$2,612.42	\$42,584.60	\$0.00	\$0.00	\$45,197.02
701	Perpetual Care Fund	\$73.56	\$3,538.57	\$0.00	\$0.00	\$3,612.13
TOTAL		\$371,831.51	\$11,229,420.55	\$2,354,041.06	\$1,042,505.74	\$14,997,798.86

City of Toppenish

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2011

Cash Activity Out						
Fund Number	Investments Acquired	Transfer Out to Claims/Payroll	Other Transfers Out	Disbursements	Total Used	Ending Balance
001	\$760,515.29	\$0.00	\$75,607.10	\$5,561,184.59	\$6,397,306.98	(\$254.54)
101	\$88,514.27	\$0.00	\$20,660.00	\$194,364.07	\$303,538.34	\$286.17
102	\$16,011.81	\$0.00	\$0.00	\$29,156.03	\$45,167.84	\$63.94
104	\$331.68	\$0.00	\$0.00	\$0.00	\$331.68	\$0.65
106	\$27,687.70	\$0.00	\$0.00	\$72,829.31	\$100,517.01	\$3.72
107	\$0.00	\$0.00	\$308.65	\$0.00	\$308.65	\$0.00
108	\$17,681.26	\$0.00	\$0.00	\$61,834.27	\$79,515.53	\$73.68
116	\$193,910.33	\$0.00	\$0.00	\$0.00	\$193,910.33	\$5.80
119	\$27,135.09	\$0.00	\$0.00	\$73,092.42	\$100,227.51	\$8,384.84
121	\$60.10	\$0.00	\$0.00	\$0.00	\$60.10	\$55.64
129	\$2,358.25	\$0.00	\$0.00	\$11,272.53	\$13,630.78	\$0.00
150	\$77,096.76	\$0.00	\$0.00	\$228,733.47	\$305,830.23	\$17.85
170	\$48,064.15	\$0.00	\$0.00	\$15,768.90	\$63,833.05	\$58.15
225	\$18,426.92	\$0.00	\$0.00	\$16,666.67	\$35,093.59	\$14.01
401	\$396,565.21	\$0.00	\$351,060.00	\$1,969,356.14	\$2,716,981.35	\$72,215.84
403	\$631,339.19	\$0.00	\$386,260.00	\$1,788,513.33	\$2,806,112.52	\$70,523.12
405	\$101,592.87	\$0.00	\$169,400.00	\$552,433.46	\$823,426.33	\$10,929.08
457	\$64,886.32	\$0.00	\$39,209.99	\$123,887.97	\$227,984.28	\$68.60
510	\$148,115.02	\$0.00	\$0.00	\$22,000.00	\$170,115.02	\$40.07
611	\$0.00	\$0.00	\$0.00	\$34,288.05	\$34,288.05	\$0.00
640	\$0.00	\$0.00	\$0.00	\$356,698.92	\$356,698.92	\$11,625.00
645	\$0.00	\$0.00	\$0.00	\$42,152.08	\$42,152.08	\$3,044.94
701	\$3,607.71	\$0.00	\$0.00	\$0.00	\$3,607.71	\$4.42
TOTAL	\$2,623,899.93	\$0.00	\$1,042,505.74	\$11,154,232.21	\$14,820,637.88	\$177,160.98

City of Toppenish

SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS

For the Year Ended December 31, 2011

Fund Number	Description	Beginning Investment Balance	Investment (At Cost)		Reinvested Interest	Ending Balance
			Acquired	Liquidated		
001	General Fund	\$2,104,908.06	\$750,512.74	\$966,318.32	\$10,002.55	\$1,899,105.03
101	Street Fund	\$217,790.99	\$88,100.00	\$79,360.00	\$414.27	\$226,945.26
102	Street Capital Fund	\$0.00	\$16,000.00	\$0.00	\$11.81	\$16,011.81
104	Trails & Path Services Fund	\$12,120.85	\$308.00	\$0.00	\$23.68	\$12,452.53
106	Tourism Development Fund	\$52,131.12	\$27,600.00	\$32,300.00	\$87.70	\$47,518.82
107	Recreational Path Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
108	Cemetery Fund	\$38,209.59	\$17,610.00	\$18,440.00	\$71.26	\$37,450.85
116	Municipal Capital Improvement Fund	\$709,866.95	\$192,800.00	\$181,000.00	\$1,110.33	\$722,777.28
119	Public Safety Grants Fund	\$60,811.37	\$27,000.00	\$48,448.28	\$135.09	\$39,498.18
121	Urban Development Action Grant (UDAG)	\$30,802.46	\$0.00	\$0.00	\$60.10	\$30,862.56
129	Special Investigative Drug Account	\$32,448.55	\$2,300.00	\$6,244.85	\$58.25	\$28,561.95
150	Special Projects Fund	\$537,949.08	\$76,190.00	\$97,370.00	\$906.76	\$517,675.84
170	Housing Rehabilitation Fund	\$267,466.70	\$47,500.00	\$600.00	\$564.15	\$314,930.85
225	Community Economic Development Loan	\$20,576.50	\$18,400.00	\$16,500.00	\$26.92	\$22,503.42
401	Water Fund	\$1,536,214.45	\$393,698.36	\$226,194.97	\$2,866.85	\$1,706,584.69
403	Wastewater Fund	\$1,541,360.06	\$628,398.36	\$534,701.00	\$2,940.83	\$1,637,998.25
405	Solid Waste Fund	\$134,047.74	\$101,300.00	\$83,627.00	\$292.87	\$152,013.61
457	Cable TV Fund	\$156,898.88	\$64,590.00	\$62,501.90	\$296.32	\$159,283.30
510	Vehicle Replacement Fund	\$502,462.59	\$147,000.00	\$0.00	\$1,115.02	\$650,577.61
611	Pension Trust Fund	\$434.74	\$0.00	\$434.74	\$0.00	\$0.00
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
701	Perpetual Care Fund	\$255,977.80	\$3,200.00	\$0.00	\$407.71	\$259,585.51
TOTAL		\$8,212,478.48	\$2,602,507.46	\$2,354,041.06	\$21,392.47	\$8,482,337.35

**CITY OF TOPPENISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2011**

1 Federal Agency Name/Pass-Through Agency Name	2 Federal Program Name	3 CFDA Number	4 Other I.D. Number	5 Expenditures			6 Foot-note Ref.
				From Pass-Through Awards	From Direct Awards	Total	
				Department of 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	
Department of Justice Office of Juvenile Justice and Delinquency Prevention/Pass-Through Yakima County	Juvenile Accountability Block Grant	16.523	2010-JL-FX-0416	4,067		4,067	1,2,6
Department of Justice/Bureau of Justice Assistance	Bulletproof Vest Partnership Program	16.607	N/A		925	925	1,2
Department of Justice/Pass-Through from Washington State Department of Commerce	Gang and Firearm Investigation and Patrol	16.609	F09-34023-006 F10-34023-005	7,678 1,404 9,082		9,082	1,2
Department of Justice/Office of Community Oriented Policing Services	ARRA - Public Safety Partnership and Community Policing Grant	16.710	2009RKWX0901		58,502	58,502	1,5
Department of Transportation (FHWA)/ Pass-Through from WA State Department of Transportation:	ARRA - Highway Planning and Construction	20.205	STPUS-C390(002)	25,220		25,220	1,5
Department of Transportation National Highway Traffic Safety Administration/Pass-Through WA Traffic Safety Commission	State and Community Highway Safety	20.600	N/A	943		943	1,2
Environmental Protection Agency Loan/Pass-Through Washington	Capitalization Grants for Clean Water State Revolving Funds	66.458	L0800015	107,584		107,584	1,2,4
Environmental Protection Agency Loan/Pass-Through Washington State Public Works Board	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DM07-952-031	880,006		880,006	1,2,4,7
Total Expenditures of Federal Awards				\$1,183,363	\$59,428	\$1,242,791	

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, 2011

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
WASHINGTON STATE DEPARTMENT OF HEALTH		
EMS Participation Grant	N/A	1,738
<u>Total Washington State Department of Health</u>		<u>1,738</u>
<u>TOTAL STATE ASSISTANCE</u>		<u>1,738</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	35,800
Legends Casino Grants - Fire	N/A	17,293
<u>Total Legends Casino Grant</u>		<u>53,093</u>
<u>TOTAL LOCAL ASSISTANCE</u>		<u>55,161</u>
<u>TOTAL STATE AND LOCAL ASSISTANCE</u>		<u>56,899</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
2011**

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 had 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 2011 was \$156,461.00 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. This loan has no continuing compliance requirements. Both the current and prior year loan is reported on the City of Toppenish's Schedule of Long-Term Debt.

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

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2011**

NOTE 5 – AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

Expenditures for this program were funded by ARRA.

NOTE 6 – 2010 EXPENDITURES INCLUDED IN 2011

Expenditures include 2010 actual expenditures that were reimbursed through grants in 2011. The City had a federal single audit for 2010 and will additionally have a single audit for the 2011 financials. The retro reporting of these expenditures are to include them within the scope of the current single audit. The amount is immaterial to the Financial Statements - \$9.09.

NOTE 7 – 2010 REIMBURSEMENTS INCLUDED IN 2011

Total amount includes 2010 reimbursements of \$93,626 that were not reported on the 2010 Schedule.


CITY OF TOPPENISH

SCHEDULE OF LABOR RELATIONS CONSULTANTS

For the Year Ended December 31, 2011

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	\$ 8,822.15
Terms and Conditions: As Applicable, Including:	
Rates (e.g., Hourly, Etc.): \$100 per hour plus expenses	
Maximum Compensation Allowed: Open	
Duration of Services: Open	
Services Provided: Personnel related matters, including labor negotiations	
<p>Certified Correct this 11th Day of May, 2012, to the best of my knowledge and belief:</p> <p>Signature: </p> <p>Name: Linda B. Mead</p> <p>Title: Finance Director/City Clerk</p>	

CITY OF TOPPENISH
As of December 31, 2011 CASH AND INVESTMENTS



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Cash	Cash Per Bank Statements	Investments	Investments Per Investment Statements
Central Valley Bank		SmithBarney Citigroup	\$114,913.45
General Account	\$463,043.74	Mutual Funds	
Claims & Payroll Account	\$279,814.43		
Municipal Court Account	\$12,149.13	WA LGIP	\$7,283,096.21
Inmate Trust Account	\$3,073.38		
Advance Travel Expense	\$1,021.25	U.S. Bank	
Total Central Valley Bank	\$759,101.93	FNMA #31398	\$299,463.47
Petty Cash Per Resolutions	\$2,100.00	FICO	\$398,274.00
Wells Fargo - EzCards P. Cash	\$500.00	FANNIE Mae #313586	\$386,590.72
Total Petty Cash	\$2,600.00		
Total Cash Per Bank	\$761,701.93		
Less O/S Checks	(\$618,937.47)		
Plus NSF Paid Next Month	\$0.00		
Deposits in transit	\$34,396.50		
Total Cash in Bank	\$177,160.96	Total Investments Per Statements	\$8,482,337.85
Total Cash Per Schedule 11	\$177,160.98	Total Investments Per Schedule 12	\$8,482,337.35
Diff. Bank (reconciled) vs. Schedule 11 (to confirm) (Immaterial Difference)	(\$0.02)	Diff. Bank (reconciled) vs. Schedule 12 (to confirm) (Immaterial Difference)	0.50

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2011

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
001 - GENERAL FUND				
Wash State Treas Investment Pool	Variable	02330		760,773
Smith, Barney	Variable	67900428		114,913
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	51,463
U S Bancorp/Federal National Mortgage Association/FICO	0.800%	31771	05/02/15	147,274
TOTAL GENERAL FUND				1,074,424
002 - GENERAL FUND RESERVE				
Wash State Treas Investment Pool	Variable	02330		584,461
U S Bancorp/Federal National Mortgage Association/FICO	0.800%	31771	05/02/15	20,000
U S Bancorp/Federal National Mortgage Association	1.100%	3135	07/05/14	100,000
TOTAL GENERAL FUND RESERVE				704,461
003 - WELCOME CENTER FUND				
Wash State Treas Investment Pool	Variable	02330		7,087
TOTAL WELCOME CENTER FUND				7,087
030 - CRIMINAL JUSTICE FUND				
Wash State Treas Investment Pool	Variable	02330		98,135
U S Bancorp/Federal National Mortgage Association/FICO	0.800%	31771	05/02/15	15,000
TOTAL CRIMINAL JUSTICE FUND				113,135
101 - CITY STREET FUND				
Wash State Treas Investment Pool	Variable	02330		226,945
TOTAL CITY STREET FUND				226,945
102 - STREET RESERVE FUND				
Wash State Treas Investment Pool	Variable	02330		16,012
TOTAL STREET RESERVE FUND				16,012
104 - TRAILS & PATHS FUND				
Wash State Treas Investment Pool	Variable	02330		12,453
TOTAL TRIALS & PATHS FUND				12,453

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2011

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>106 - TOURISM DEVELOPMENT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		47,519
TOTAL TOURISM DEVELOPMENT FUND				47,519
<u>108 - CEMETERY FUND</u>				
Wash State Treas Investment Pool	Variable	02330		37,451
TOTAL CEMETERY FUND				37,451
<u>116 - MUNICIPAL CAPITAL IMPROVEMENT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		541,777
U S Bancorp/Federal National Mortgage Association/FICO	0.800%	31771	05/02/15	81,000
U S Bancorp/Federal National Mortgage Association	1.100%	3135	07/05/14	100,000
TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND				722,777
<u>119 - PUBLIC SAFETY GRANT FUND</u>				
Wash State Treas Investment Pool	Variable	02330		39,498
TOTAL PUBLIC SAFETY GRANT FUND				39,498
<u>121 - UDAG REVOLVING LOAN FUND</u>				
Wash State Treas Investment Pool	Variable	02330		30,863
TOTAL UDAG REVOLVING LOAN FUND				30,863
<u>129 - SPECIAL INVESTIGATIVE DRUG ACCOUNT</u>				
Wash State Treas Investment Pool	Variable	02330		28,562
TOTAL SPECIAL INVESTIGATIVE DRUG ACCOUNT				28,562
<u>150 - HCD I - OLD PROGRAM INCOME FUND</u>				
Wash State Treas Investment Pool	Variable	02330		467,676
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	50,000
TOTAL HCD I - OLD PROGRAM INCOME FUND				517,676

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2011

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>170 - HOUSING REHABILITATION FUND</u>				
Wash State Treas Investment Pool	Variable	02330		314,931
TOTAL HOUSING REHABILITATION				314,931
<u>225 - CERB GRANT/LOAN FUND</u>				
Wash State Treas Investment Pool	Variable	02330		22,503
TOTAL CERB GRANT/LOAN FUND				22,503
<u>401 - WATER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		921,294
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	75,000
U S Bancorp/Federal National Mortgage Association/FICO	0.800%	31771	05/02/15	50,000
U S Bancorp/Federal National Mortgage Association	1.100%	3135	07/05/14	93,295
TOTAL WATER FUND				1,139,589
<u>402 - UTILITY DEPOSITS</u>				
Wash State Treas Investment Pool	Variable	02330		201,224
TOTAL UTILITY DEPOSITS				201,224
<u>403 - WASTEWATER FUND</u>				
Wash State Treas Investment Pool	Variable	02330		994,601
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	75,000
U S Bancorp/Federal National Mortgage Association/FICO	0.800%	31771	05/02/15	50,000
U S Bancorp/Federal National Mortgage Association	1.100%	3135	07/05/14	93,295
TOTAL WASTEWATER FUND				1,212,897
<u>405 - SOLID WASTE</u>				
Wash State Treas Investment Pool	Variable	02330		127,014
U S Bancorp/Federal National Mortgage Association/FICO	0.800%	31771	05/02/15	25,000
TOTAL SOLID WASTE FUND				152,014
<u>410 - WATER CAPITAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		365,771
TOTAL WATER CAPITAL FUND				365,771
<u>413 - SEWER CAPITAL FUND</u>				
Wash State Treas Investment Pool	Variable	02330		232,619
TOTAL SEWER CAPITAL FUND				232,619

CITY OF TOPPENISH
INVESTMENT SUMMARY
DECEMBER 31, 2011

FUND & DESCRIPTION	RATE OF INTEREST	DOCUMENT NUMBER	DATE OF MATURITY	AMOUNT
<u>427 - DOE WATER POLLUTION</u>				
CONTROL LOAN RESERVED				
Wash State Treas Investment Pool	Variable	02330		192,483
TOTAL DOE WATER POLLUTION				192,483
CONTROL LOAN FUND - RESERVE				
<u>457 - CABLE TELEVISION</u>				
COMMUNICATIONS FUND				
Wash State Treas Investment Pool	Variable	02330		119,182
U S Bancorp/Federal National Mortgage Association/FICO	0.800%	31771	05/02/15	10,000
TOTAL CABLE TELEVISION				129,182
COMMUNICATIONS FUND				
<u>458 - CABLE TELEVISION</u>				
COMMUNICATIONS RESERVE FUND				
Wash State Treas Investment Pool	Variable	02330		30,101
TOTAL CABLE TELEVISION				30,101
COMMUNICATIONS RESERVE FUND				
510 VEHICLE REPLACEMENT FUND				
Wash State Treas Investment Pool	Variable	02330		650,578
TOTAL VEHICLE REPLACEMENT FUND				650,578
<u>701 - PERPETUAL CARE FUND</u>				
Wash State Treas Investment Pool	Variable	02330		211,586
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	48,000
TOTAL CEMETERY TRUST FUND				259,586
TOTAL ALL FUNDS INVESTMENTS				8,482,338