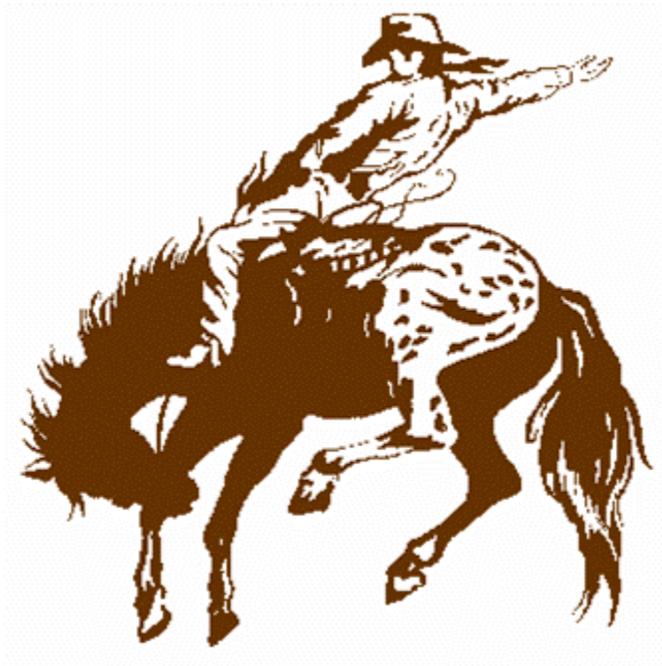


# CITY OF TOPPENISH

## 2013 ANNUAL REPORT



City of Toppenish  
21 West 1<sup>st</sup> Avenue  
Toppenish WA 98948  
[www.cityoftoppenish.us](http://www.cityoftoppenish.us)

**CITY OF TOPPENISH**  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013

TABLE OF CONTENTS

Directory of City Officials.....	1
City of Toppenish Organizational Chart .....	2
 <b><u>STATEMENTS</u></b>	
C-4 - Statement of Fund Resources and Uses Arising from Cash Transactions - Detailed .....	3
C-5 - Statement of Fund Resources and Uses Arising from Cash Transactions - Summarized.	10
Notes to Financial Statements .....	11
 <b><u>SCHEDULES</u></b>	
01 - Detail of Revenues, Expenditures, Other Resources and Uses.....	22
07 – Schedule of Disbursement Activity .....	44
09 – Schedule of Liabilities .....	45
11 - Cash Activity .....	46
16 - Expenditures of Federal Awards and State/Local Financial Assistance.....	47
19 - Labor Relations Consultant(s) .....	50
 <b><u>SUPPLEMENTAL INFORMATION</u></b>	
Cash & Investment Confirmations.....	52
Investment Summary .....	53



**2013  
DIRECTORY  
CITY OF TOPPENISH  
OFFICIALS**

**CITY COUNCIL**

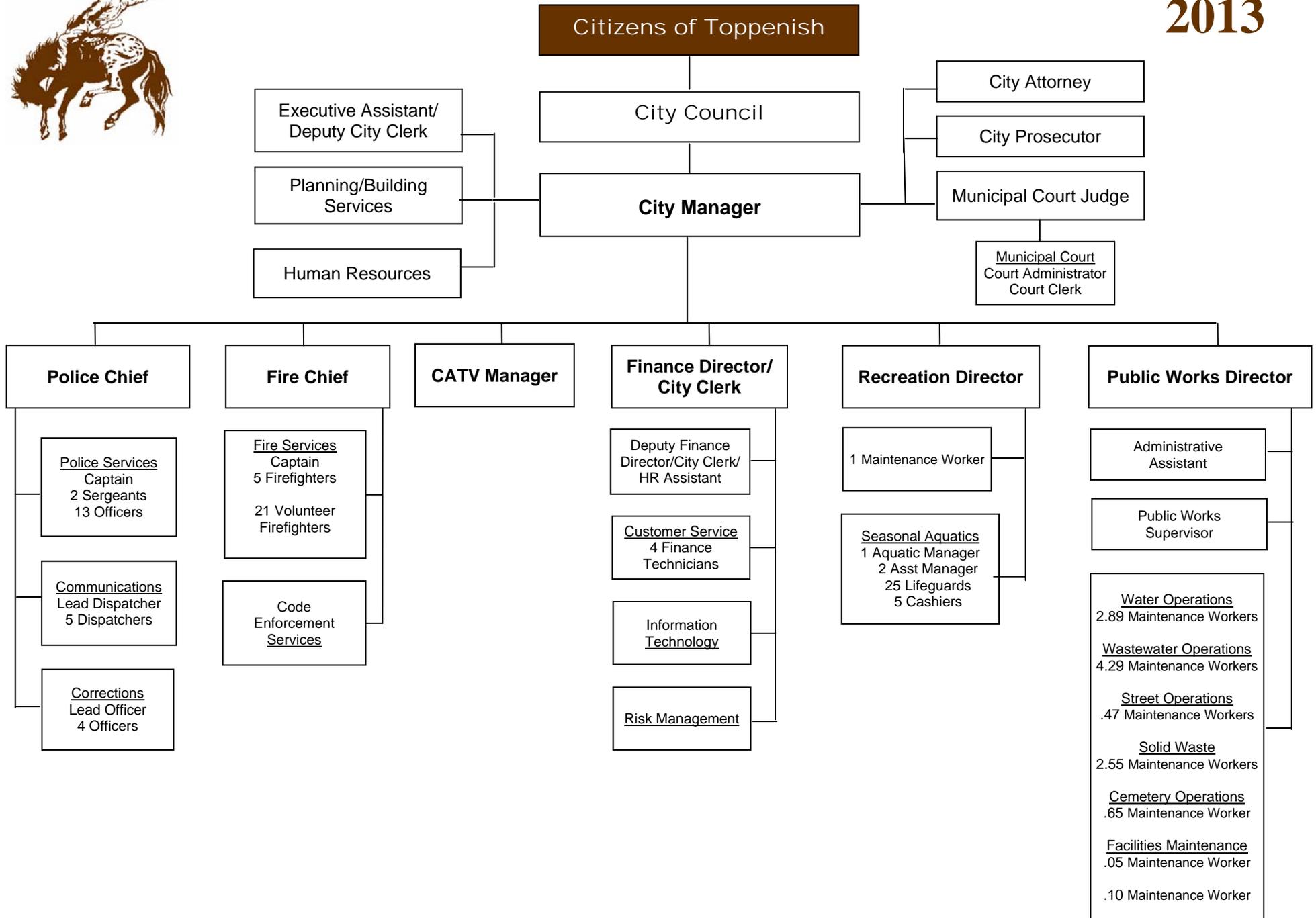
<b>POSITION</b>	<b>NAME</b>	<b>TERM EXPIRES</b>
#1	Derald D. Ortloff	December 2017
#2	Blaine R. Thorington	December 2017
#3	Clara R. Jiménez, Mayor	December 2017
#4	Mark Oaks	December 2017
#5	Randy Taylor, Mayor Pro Tem	December 2015
#6	Loren O. Belton	December 2015
#7	Zachary S. Dorr	December 2015

**ADMINISTRATIVE STAFF**

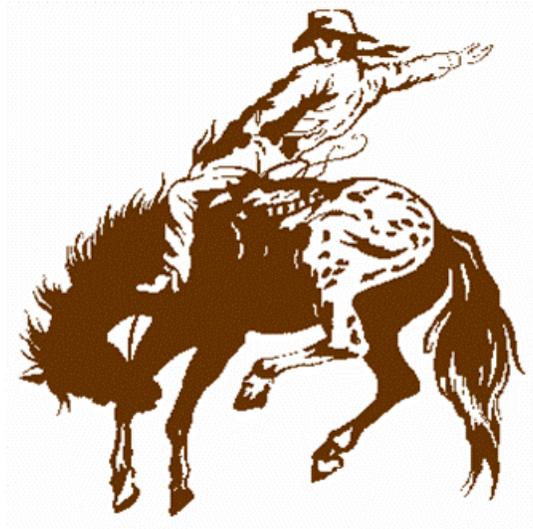
<b>POSITION</b>	<b>NAME</b>
City Manger	William C. (Bill) Murphy
Finance Director/City Clerk	Linda B. Mead
Police Chief	Adam T. Diaz
Fire Chief	Timothy B. Smith
Public Works Director	Lance C. Hoyt
Community Development Director	William J. Rathbone
Parks & Recreation Director	James R. Cole
Community Television Manager	Judy A. Devall
City Attorney	Gary M. Cuillier
Deputy Finance Director/City Clerk	Elizabeth Alba
Executive Asst./Deputy City Clerk	Heidi Rae Riojas
Court Administrator	Starla Cross



2013



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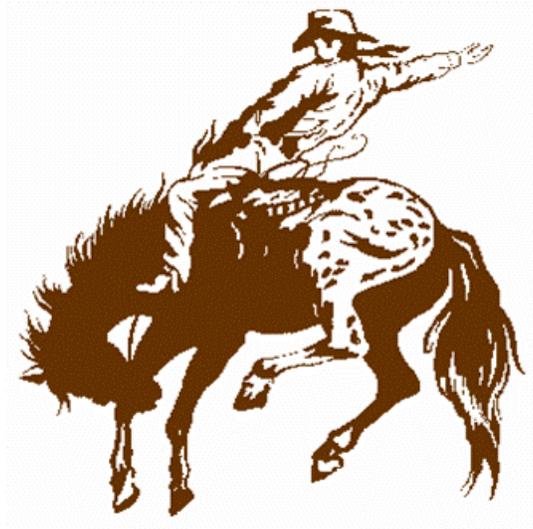


# Statements

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

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

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**City of Toppenish**

**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**

For the Year Ended December 31, 2013

BARS CODE		Total for	001	101
		All Funds 1/	General Fund	Street Fund
		Total Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	\$1,071,095.71	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$7,235,472.62	\$1,578,954.87	\$180,108.57
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
<b>Operating Revenues</b>				
310	Taxes	\$3,701,942.32	\$3,522,280.17	\$0.00
320	Licenses and Permits	\$84,220.34	\$58,561.75	\$45.83
330	Intergovernmental Revenues	\$722,254.15	\$274,980.67	\$185,022.07
340	Charges for Goods and Services	\$5,044,818.78	\$679,404.03	\$3,251.95
350	Fines and Penalties	\$211,635.50	\$207,997.73	\$0.00
360	Miscellaneous Revenues	\$308,541.03	\$42,291.65	\$227.17
<b>Total Operating Revenues:</b>		\$10,073,412.12	\$4,785,516.00	\$188,547.02
<b>Operating Expenditures:</b>				
510	General Government	\$1,349,583.79	\$1,346,673.04	\$0.00
520	Public Safety	\$3,485,117.01	\$3,457,128.69	\$0.00
530	Utilities	\$2,575,989.41	\$0.00	\$0.00
540	Transportation	\$202,873.25	\$0.00	\$202,873.25
550	Economic Environment	\$356,577.18	\$92,968.95	\$0.00
560	Social Services	\$1,611.87	\$1,611.87	\$0.00
570	Culture And Recreation	\$416,943.91	\$405,766.14	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures:</b>		\$8,388,696.42	\$5,304,148.69	\$202,873.25
<b>Net Operating Increase (Decrease):</b>		\$1,684,715.70	(\$518,632.69)	(\$14,326.23)
<b>Nonoperating Revenues</b>				
370,380,395,398	Other Financing Sources	\$277,364.53	\$289,913.68	\$0.00
391-393	Debt Proceeds	\$2,575,015.04	\$0.00	\$0.00
397	Transfers-In	\$305,267.54	\$75,000.00	\$0.00
<b>Total Nonoperating Revenues:</b>		\$3,157,647.11	\$364,913.68	\$0.00
<b>Nonoperating Expenditures</b>				
580,596,599	Other Financing Uses	\$304,048.89	\$299,244.09	\$650.00
591-593	Debt Service	\$1,074,731.78	\$29,768.68	\$10.00
594-595	Capital Expenditures	\$3,626,265.64	\$140,619.85	\$0.00
597	Transfers-Out	\$329,620.40	\$34,352.86	\$36,000.00
<b>Total Nonoperating Expenditures:</b>		\$5,334,666.71	\$503,985.48	\$36,660.00
<b>Increase (Decrease in Cash and Investments)</b>		(\$492,303.90)	(\$657,704.49)	(\$50,986.23)
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	\$1,047,204.71	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$6,767,059.72	\$921,250.38	\$129,122.34

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, 2013

BARS CODE		102	104	106
		Street Capital	Trails & Path	Tourism
		Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$25,899.41	\$0.00	\$31,901.32
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
<b>Operating Revenues</b>				
310	Taxes	\$0.00	\$0.00	\$39,661.52
320	Licenses and Permits	\$0.00	\$0.00	\$25,612.76
330	Intergovernmental Revenues	\$220,191.42	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$46.62	\$0.00	\$41.50
<b>Total Operating Revenues:</b>		\$220,238.04	\$0.00	\$65,315.78
<b>Operating Expenditures:</b>				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$77,351.02
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures:</b>		\$0.00	\$0.00	\$77,351.02
<b>Net Operating Increase (Decrease):</b>		\$220,238.04	\$0.00	(\$12,035.24)
<b>Nonoperating Revenues</b>				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$54,240.00	\$4,627.54	\$0.00
<b>Total Nonoperating Revenues:</b>		\$54,240.00	\$4,627.54	\$0.00
<b>Nonoperating Expenditures</b>				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$256,169.92	\$4,627.54	\$0.00
597	Transfers-Out	\$0.00	\$0.00	\$0.00
<b>Total Nonoperating Expenditures:</b>		\$256,169.92	\$4,627.54	\$0.00
<b>Increase (Decrease in Cash and Investments)</b>		\$18,308.12	\$0.00	(\$12,035.24)
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$44,207.53	\$0.00	\$19,866.08

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, 2013

BARS CODE		108	116	119
		Cemetery Fund	Municipal Capital	Public Safety
		Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	\$0.00	\$637,576.46	\$0.00
30880	Beg Fund Bal-Unreserved	\$50,844.33	\$0.00	\$10,795.33
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
<b>Operating Revenues</b>				
310	Taxes	\$28,700.00	\$21,683.68	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$0.00	\$6,774.89
340	Charges for Goods and Services	\$45,490.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$96.84	\$678.58	\$94,008.32
<b>Total Operating Revenues:</b>		\$74,286.84	\$22,362.26	\$100,783.21
<b>Operating Expenditures:</b>				
510	General Government	\$0.00	\$1,618.50	\$0.00
520	Public Safety	\$0.00	\$0.00	\$16,841.63
530	Utilities	\$56,748.80	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$7,051.67	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures:</b>		\$56,748.80	\$8,670.17	\$16,841.63
<b>Net Operating Increase (Decrease):</b>		\$17,538.04	\$13,692.09	\$83,941.58
<b>Nonoperating Revenues</b>				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$0.00
<b>Total Nonoperating Revenues:</b>		\$0.00	\$0.00	\$0.00
<b>Nonoperating Expenditures</b>				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$0.00	\$42,883.09	\$87,734.46
597	Transfers-Out	\$0.00	\$0.00	\$0.00
<b>Total Nonoperating Expenditures:</b>		\$0.00	\$42,883.09	\$87,734.46
<b>Increase (Decrease in Cash and Investments)</b>		\$17,538.04	(\$29,191.00)	(\$3,792.88)
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	\$0.00	\$608,385.46	\$0.00
50880	End Fund Balance-Unreserved	\$68,382.37	\$0.00	\$7,002.45

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, 2013

BARS CODE		121	129	150
		Urban	Special	Special Projects
		Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$30,978.27	\$40,659.39	\$396,038.97
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
<b>Operating Revenues</b>				
310	Taxes	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$35,285.10	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$97.18
350	Fines and Penalties	\$0.00	\$3,637.77	\$0.00
360	Miscellaneous Revenues	\$49.30	\$12,837.01	\$15,216.37
<b>Total Operating Revenues:</b>		\$49.30	\$51,759.88	\$15,313.55
<b>Operating Expenditures:</b>				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$11,146.69	\$0.00
530	Utilities	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$26,613.93
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$4,126.10
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures:</b>		\$0.00	\$11,146.69	\$30,740.03
<b>Net Operating Increase (Decrease):</b>		\$49.30	\$40,613.19	(\$15,426.48)
<b>Nonoperating Revenues</b>				
370,380,395,398	Other Financing Sources	\$0.00	\$852.20	\$15,183.55
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$0.00
<b>Total Nonoperating Revenues:</b>		\$0.00	\$852.20	\$15,183.55
<b>Nonoperating Expenditures</b>				
580,596,599	Other Financing Uses	\$0.00	\$1,854.80	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$0.00	\$0.00	\$33,085.36
597	Transfers-Out	\$0.00	\$0.00	\$79,627.54
<b>Total Nonoperating Expenditures:</b>		\$0.00	\$1,854.80	\$112,712.90
<b>Increase (Decrease in Cash and Investments)</b>		\$49.30	\$39,610.59	(\$112,955.83)
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$31,027.57	\$80,269.98	\$283,083.14

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

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**City of Toppenish**

**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**

For the Year Ended December 31, 2013

BARS CODE		170	225	401
		Housing	Community	Water Fund
		Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$375,710.11	\$22,548.16	\$2,005,359.64
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
<b>Operating Revenues</b>				
310	Taxes	\$0.00	\$16,670.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$1,415,989.50
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$28,583.28	\$21.43	\$63,568.40
<b>Total Operating Revenues:</b>		\$28,583.28	\$16,691.43	\$1,479,557.90
<b>Operating Expenditures:</b>				
510	General Government	\$1,292.25	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$891,664.75
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$25,743.59	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures:</b>		\$27,035.84	\$0.00	\$891,664.75
<b>Net Operating Increase (Decrease):</b>		\$1,547.44	\$16,691.43	\$587,893.15
<b>Nonoperating Revenues</b>				
370,380,395,398	Other Financing Sources	\$96,427.51	\$0.00	(\$172,253.35)
391-393	Debt Proceeds	\$0.00	\$0.00	\$2,575,015.04
397	Transfers-In	\$0.00	\$0.00	\$0.00
<b>Total Nonoperating Revenues:</b>		\$96,427.51	\$0.00	\$2,402,761.69
<b>Nonoperating Expenditures</b>				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$650.00
591-593	Debt Service	\$0.00	\$16,666.67	\$179,873.30
594-595	Capital Expenditures	\$21,020.50	\$0.00	\$2,636,783.08
597	Transfers-Out	\$0.00	\$0.00	\$50,820.00
<b>Total Nonoperating Expenditures:</b>		\$21,020.50	\$16,666.67	\$2,868,126.38
<b>Increase (Decrease in Cash and Investments)</b>		\$76,954.45	\$24.76	\$122,528.46
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$452,664.56	\$22,572.92	\$2,127,888.10

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, 2013

BARS CODE		403	405	457
		Wastewater Fund	Solid Waste Fund	Cable TV Fund
		Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	\$192,482.66	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$1,413,002.36	\$158,941.14	\$158,233.78
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
<b>Operating Revenues</b>				
310	Taxes	\$0.00	\$0.00	\$72,946.95
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$2,066,149.88	\$737,955.96	\$96,480.28
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$47,781.71	\$497.50	\$247.47
<b>Total Operating Revenues:</b>		<b>\$2,113,931.59</b>	<b>\$738,453.46</b>	<b>\$169,674.70</b>
<b>Operating Expenditures:</b>				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$975,783.92	\$651,791.94	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$133,899.69
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures:</b>		<b>\$975,783.92</b>	<b>\$651,791.94</b>	<b>\$133,899.69</b>
<b>Net Operating Increase (Decrease):</b>		<b>\$1,138,147.67</b>	<b>\$86,661.52</b>	<b>\$35,775.01</b>
<b>Nonoperating Revenues</b>				
370,380,395,398	Other Financing Sources	\$25,090.94	\$16,850.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$3,400.00	\$0.00	\$0.00
<b>Total Nonoperating Revenues:</b>		<b>\$28,490.94</b>	<b>\$16,850.00</b>	<b>\$0.00</b>
<b>Nonoperating Expenditures</b>				
580,596,599	Other Financing Uses	\$650.00	\$0.00	\$1,000.00
591-593	Debt Service	\$848,393.13	\$0.00	\$20.00
594-595	Capital Expenditures	\$9,273.75	\$27,469.79	\$15,001.78
597	Transfers-Out	\$59,120.00	\$66,700.00	\$3,000.00
<b>Total Nonoperating Expenditures:</b>		<b>\$917,436.88</b>	<b>\$94,169.79</b>	<b>\$19,021.78</b>
<b>Increase (Decrease in Cash and Investments)</b>		<b>\$249,201.73</b>	<b>\$9,341.73</b>	<b>\$16,753.23</b>
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	\$192,482.66	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$1,662,204.09	\$168,282.87	\$174,987.01

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

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**City of Toppenish**

**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**

For the Year Ended December 31, 2013

BARS CODE		510	701	
		Vehicle	Perpetual Care	
		Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	\$0.00	\$241,036.59	\$0.00
30880	Beg Fund Bal-Unreserved	\$729,221.40	\$26,275.57	\$0.00
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
<b>Operating Revenues</b>				
310	Taxes	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$1,087.02	\$1,260.86	\$0.00
<b>Total Operating Revenues:</b>		\$1,087.02	\$1,260.86	\$0.00
<b>Operating Expenditures:</b>				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures:</b>		\$0.00	\$0.00	\$0.00
<b>Net Operating Increase (Decrease):</b>		\$1,087.02	\$1,260.86	\$0.00
<b>Nonoperating Revenues</b>				
370,380,395,398	Other Financing Sources	\$0.00	\$5,300.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$168,000.00	\$0.00	\$0.00
<b>Total Nonoperating Revenues:</b>		\$168,000.00	\$5,300.00	\$0.00
<b>Nonoperating Expenditures</b>				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$351,596.52	\$0.00	\$0.00
597	Transfers-Out	\$0.00	\$0.00	\$0.00
<b>Total Nonoperating Expenditures:</b>		\$351,596.52	\$0.00	\$0.00
<b>Increase (Decrease in Cash and Investments)</b>		(\$182,509.50)	\$6,560.86	\$0.00
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	\$0.00	\$246,336.59	\$0.00
50880	End Fund Balance-Unreserved	\$546,711.90	\$27,536.43	\$0.00

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

The Accompanying Notes Are An Integral Part Of This Statement.

**City of Toppenish**

**FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**

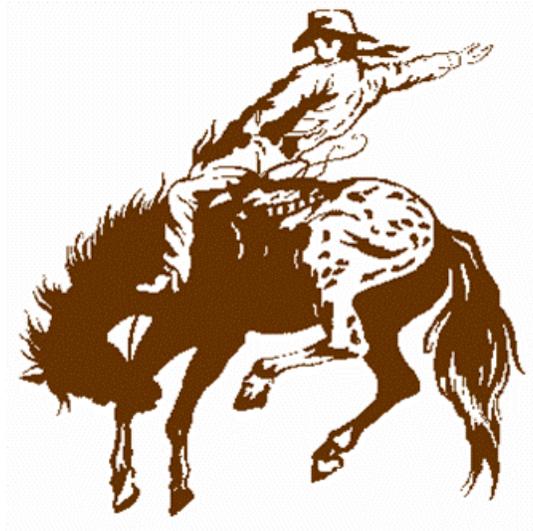
For the Year Ended December 31, 2013

BARS Code		Total for	611	640	645	650
		All Funds 1/	Pension Trust	Municipal Court	Inmate Trust	Toppenish TBD
308	Beginning Cash and Investments	\$17,012.25	\$0.00	\$13,575.73	\$3,436.52	\$0.00
388 and 588	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310-360	Revenues	\$6,536.66	\$6,536.66	\$0.00	\$0.00	\$0.00
380-390	Other Increases and Financing Sources	\$668,651.55	\$24,352.86	\$502,200.38	\$31,044.65	\$111,053.66
510-570	Expenditures	\$30,889.52	\$30,889.52	\$0.00	\$0.00	\$0.00
580-590	Other Decreases and Financing Uses	\$519,366.56	\$0.00	\$481,042.45	\$32,420.09	\$5,904.02
Increase (Decrease) in Cash and Investments		\$124,932.13	\$0.00	\$21,157.93	(\$1,375.44)	\$105,149.64
508	Ending Cash and Investments	\$141,944.38	\$0.00	\$34,733.66	\$2,061.08	\$105,149.64

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

The Accompanying Notes Are An Integral Part Of This Statement.

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# **Notes to Financial Statements**

**CITY OF TOPPENISH  
2013 ANNUAL REPORT**

**CITY OF TOPPENISH**  
**NOTES TO FINANCIAL STATEMENTS**  
**JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

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. This 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 revenue sources that are restricted or committed to expenditures for specified purposes of the City.

Debt Service Funds

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

### 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 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:

<b>Fund Number</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Balance</b>
001	General Fund	\$5,715,260.00	\$5,332,216.82	\$383,043.18
002	General Fund Reserve Fund	\$706,120.00	\$134,284.44	\$571,835.56
003	Welcome Center Fund	\$12,310.00	\$1,392.67	\$10,917.33
004	Railroad Depot Facility Fund	\$8,730.00	\$8,030.80	\$699.20
030	Criminal Justice Fund	\$374,220.00	\$340,241.62	\$33,978.38
101	Street Fund	\$368,960.00	\$239,533.59	\$129,426.41
102	Street Capital Fund	\$447,490.00	\$256,169.45	\$191,320.55
104	Trails & Paths Services Fund	\$4,640.00	\$4,627.54	\$12.46
106	Tourism Fund	\$88,200.00	\$77,351.10	\$10,848.90
108	Cemetery Fund	\$127,550.00	\$56,749.17	\$70,800.83
116	Municipal Capital Improvements Fund	\$576,400.00	\$51,553.72	\$524,846.28
119	Public Safety Grants Fund	\$141,350.00	\$104,576.54	\$36,773.46
121	Urban Development Action Grant Fund	\$31,020.00	\$0.00	\$31,020.00
129	Special Investigative Drug Account Fund	\$83,230.00	\$13,001.47	\$70,228.53
150	Special Projects Fund	\$424,540.00	\$143,453.07	\$281,086.93
170	Housing Rehabilitation Fund	\$497,800.00	\$48,055.90	\$449,744.10
225	Community Econ Devel Revit Loan Fund	\$39,200.00	\$16,666.59	\$22,533.41
401	Water Fund	\$2,790,280.00	\$1,138,247.07	\$1,652,032.93
403	Wastewater Fund	\$3,126,120.00	\$2,009,231.54	\$1,116,888.46
405	Solid Waste Fund	\$938,470.00	\$745,961.60	\$192,508.40
410	Water Capital Fund	\$7,075,540.00	\$2,706,258.32	\$4,369,281.68
413	Wastewater Capital Fund	\$569,070.00	\$9,273.53	\$559,796.47
427	DOE Centennial Sewer Reserve Fund	\$192,480.00	\$0.00	\$192,480.00
457	Cable TV Fund	\$302,930.00	\$152,919.77	\$150,010.23
458	Cable TV Equipment Reserve Fund	\$75,150.00	\$15,001.71	\$60,148.29
510	Vehicle Replacement Fund	\$886,000.00	\$351,596.42	\$534,403.58
611	Firemen's Pension & Welfare Fund	\$34,500.00	\$30,889.52	\$3,610.48
701	Cemetery Trust Fund	\$270,490.00	\$0.00	\$270,490.00

**d. Cash**

It is the City's policy to invest all temporary cash surpluses. The amount is included in the 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 2 – Investments**

**g. Capital Assets**

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. The capital assets of the City 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 31<sup>st</sup> of each year, no employee is permitted to have an accumulated amount of accrued vacation leave in excess of 240 hours for Teamsters members, 720 hours for International Association of Firefighters (IAFF), and 260 hours for Department Directors. 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 for all employees with the exception of the IAFF members who have a maximum accumulation of 1440 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 with IAFF members limited to a maximum of 360 hours.

**i. Long-Term Debt – See Note 5 – Debt Service Requirements**

**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 162 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 \$750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the Interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

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

**I. Reserved Fund Balance**

The reserved fund balances, at year-end, for the City include Municipal Capital Improvement Fund 116 in the amount of \$608,385.46 collected from the first quarter real estate excise tax, Sewer Fund 403 in the amount of \$192,482.66 as debt service reserve, and Perpetual Care Fund 701 in the amount of \$246,336.59 for future care of the cemetery.

**NOTE 2 - 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, 2013 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
State Investment Pool	\$6,323,767
U.S Bank Safekeeping – Fed Mortgage Assn	1,085,175
Smith Barney/Morgan Stanley	118,948
Total Investments	<u>\$7,527,890</u>

**NOTE 3 - 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 2013 was \$2.76733055 per \$1,000 on an assessed valuation of \$280,832,830 for a total regular levy of \$777,157.27.

**NOTE 4 - INTERFUND LOANS AND ADVANCES**

The following table displays Interfund Loan activity during 2013:

<b>Borrowing Fund</b>	<b>Lending Fund Due To</b>	<b>Balance 01/01/2013</b>	<b>2013 New Loans</b>	<b>2013 Repayments</b>	<b>Balance 12/31/2013</b>
001	405	\$ 90,870	\$ 0	\$13,900	\$ 76,970
101	405	\$ 2,080	\$ 0	\$ 650	\$ 1,430
401	405	\$ 2,070	\$ 0	\$ 650	\$ 1,420
403	405	\$ 2,080	\$ 0	\$ 650	\$ 1,430
457	405	\$ 6,500	\$ 0	\$ 1,000	\$ 5,500
<b>Totals</b>		<b>\$ 103,600</b>	<b>\$ 0</b>	<b>\$16,850</b>	<b>\$ 86,750</b>

**NOTE 5 – DEBT SERVICE REQUIREMENTS**

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 year ended December 31, 2013.

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

<b>Year</b>	<b>General Obligation Bonded Debt</b>	<b>Revenue Debt</b>	<b>Other Debt</b>	<b>Total Debt</b>
2014	\$119,725	\$639,428	\$302,184	\$1,061,337
2015	\$104,926	\$639,428	\$300,916	\$1,045,269
2016	\$90,127	\$639,428	\$299,033	\$1,028,587
2017	\$90,127	\$639,428	\$480,744	\$1,210,299
2018		\$639,428	\$416,830	\$1,056,257
2019-2023		\$2,812,173	\$1,842,244	\$4,654,417
2024-2028		\$2,234,725	\$1,156,004	\$3,390,729
2029-2033		\$893,890	\$541,413	\$1,435,303
2034-2036			\$312,590	\$312,590
<b>TOTAL</b>	<b>\$404,905</b>	<b>\$9,137,926</b>	<b>\$5,651,958</b>	<b>\$15,194,789</b>

**NOTE 6 - PENSION PLANS**

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

Substantially all City full-time and qualifying part-time employees participate in Public Employees’ Retirement System (PERS) Plans 1, 2 or 3, Public Safety Employees’ Retirement System (PSERS), or Law Enforcement Officers’ and Fire Fighters’ Retirement System 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 7 – 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 \$105,400 were recognized for post-retirement health care.

**NOTE 8 - DEFERRED COMPENSATION PLAN**

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

In 2012, the City began offering an additional deferred compensation plan also created in accordance with Internal Revenue Code Section 457. This plan is with Nationwide Retirement Solutions (Nationwide), and is available to all employees. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred compensation balance with Nationwide is not reported on the financial statements of the City.

## **NOTE 9 – 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 10 – 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 spring of 2014. This project includes Transmission Lines including under-road conduits, Well Construction, and Well House with fluoridation, chlorination and telemetry.

L Street Improvement Project: In August, 2012, the City was awarded funding in the amount of \$69,309 from Department of Transportation Federal Highway Administration (FHWA). The City match was \$22,291 for total design costs of \$91,600. These FHWA funds are American Recovery and Reinvestment Act of 2009 (ARRA) funds, and will provide design to widen the existing roadway to include two 10½ feet of travel lanes. The Design phase was completed in November, 2013. In October, 2013, the City was awarded an additional \$765,871 in FHWA funds for the construction phase of the L Street Improvement Project. The City match for this phase will be \$119,545 for total construction costs of \$885,525 with estimated completion date of

Jackson Street Extension Project: In August, 2012, the City was awarded funding from Department of Transportation Federal Highway Administration (FHWA). These funds are American Recovery and Reinvestment Act of 2009 (ARRA) funds, and will provide design to reconstruct Jackson Street from Juniper Street west approximately 1,000 feet, then extend Jackson Street approximately 2,000 feet to Ward Road.

New 1.7 MG Standpipe Water Reservoir Project: In November, 2012, the City contracted with the Washington State Department of Commerce for Drinking Water State Revolving Fund Loan (DWSRF). These funds are originally provided through Environmental Protection Agency Office of Water through the American Recovery and Reinvestment Act of 2009 (ARRA). The loan is in the total amount of \$3,518,133.00, consists of a 24-year loan term with 1% interest.

**b. Completed Construction Projects:**

2013 Water System Improvements Project: In August, 2012, the City contracted with the Washington State Department of Commerce for Drinking Water State Revolving Fund Loan (DWSRF). These funds are state provided funds. The loan is in the total amount of \$1,199,072.00, consisting of a 24-year loan term with 1% interest. This project included water pipeline replacement of approximately 3,300 linear feet with new 8" pipe, water main loops with an additional 2,400 linear feet of new 8" piping, installation of 11 new hydrants, replace 61 H2O services which includes approximately 1,634 total linear feet. The 2013 Water System Improvements Project was declared complete on January 13, 2014, with the earliest possible date to release retainage of March 14, 2014.

2013 Washington Avenue Resurfacing Project: In December 2012, the City contracted with the Washington State Transportation Improvement Board (TIB) for a Motor Vehicle Fuel Tax Grant. These funds are state provided funds. The grant was in the total amount of \$164,735 with \$18,240 contributed by the Water and Sewer Funds equally (\$9,120/each). This project consisted of arterial preservation resurfacing of Washington Avenue from Buena Way to Alder Street. Approximately 400 linear feet of resurfacing was impacted by the installation of water and sewer improvements. The Washington Avenue Resurfacing Project was declared complete in September, 2013 and retainage was released in January, 2014.

**c. Transportation Benefit District:**

The City of Toppenish created a Transportation Benefit District on March 26, 2013. The MCAG number of 3044 was established by the Washington State Auditor's Office. Reporting for the Transportation Benefit District has been submitted as required with the State Auditor's Office.

**d. Potential Litigation**

1. A Claim for Damages was filed in November, 2010 alleging injuries as a result of arrests. The plaintiffs' filed a lawsuit. The lawsuit has tentatively been settled within the City's insurance coverage. The plaintiff's bankruptcy court judge must approve the settlement. When approved the litigation will conclude.
2. The City was served and included in a lawsuit in November 2013. The lawsuit alleges federal civil rights violations by a City of Toppenish Police Officer and Corrections Officer regarding an arrest. The suit has been assigned to a Defense Attorney by the City's Insurance Pool, Washington Cities Insurance Authority (WCIA). The trial Court dismissed the City from the lawsuit through Summary Judgment. The plaintiff has appealed the decision to the Court of Appeals. The City has been notified that there may be some limited liability coverage, the city is following the progress of this suit closely
3. A Claim for Damages was filed in 2011 for an injury car accident. The claimant had surgery and is represented by an attorney. The claim is handled by the City's Insurance Pool, WCIA. The claim is likely to be fully covered by the Pool.
4. A federal civil rights lawsuit was started in 2013 alleging excessive force during a police traffic stop. The City's Insurance Pool, WCIA, assigned defense counsel for the City and Officers. The City received a Reservation of Rights letter from WCIA noting the punitive damages, which were alleged against the Officers, are not covered through insurance.
5. A Claim for Damages was filed in 2014 alleging excessive force during a police Domestic Violence investigation. The City's Insurance Pool, WCIA, assigned an adjuster to handle the claim. If not settled in the claim stage, the claim may bring litigation.

**e. Disclosures of Interest**

1. In 2013 the City moved all Medicare age LEOFF I retirees to an alternative insurance plan called Medicare Advantage offered through the Association of Washington Cities (AWC) Employee Benefit Trust. This action will provide an estimated \$35,000 a year savings to the City in LEOFF I benefit payments.
2. In the fall of 2013 the Police Teamsters bargaining unit began a transition from Teamsters to the Toppenish Police Officer's Association as part of the Fraternal Order of Police (FOP). The transition was completed in early 2014.
3. On October 10, 2011 the Toppenish City Council adopted Ordinance 2011-12, which required utility accounts to be placed in the owner's name and eliminated the Utility Deposit. Customers were given a one-year period to comply with this ordinance, and all accounts were in the name of the owner by January 1, 2013. All Utility Deposits were either applied to the account or refunded by January 31, 2013.
4. The City of Toppenish has been experiencing a decreasing fund balance in the General Fund. In 2008 the City determined that there was a significant amount in the General Fund balance and the City Council made a deliberate effort to reduce that fund balance to provide a more effective distribution of the City funds and the services provided to the public. The City hired 3 new Police Officers, 2 additional Fire Fighters, and a full-time Park and Recreation Director during a budget climate that would sustain those hires. However shortly thereafter, the City began to see a swift and significant decline in revenues, in great part due to the State claiming more and more of those funds that were previously shared with the Cities. During the 2015 budget cycle the City will more than likely experience a reduction in services provided through the General Fund.

# **Schedule**

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

**City of Toppenish**  
Schedule 01 - Detail of Revenues and Expenditures  
For the Year Ending December 2013

<b>Fund</b>	<b>Fund Name</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Amount</b>
001	General Fund	3088000	Unreserved Beginning	\$1,578,954.87
001	General Fund	3111000	Real & Personal Property Taxes	\$726,397.97
001	General Fund	3111100	EMS Levy	\$87,940.70
001	General Fund	3131100	Local Retail Sales & Use Tax	\$653,061.13
001	General Fund	3131500	Public Safety Tax (.3% Sales Tax)	\$202,976.66
001	General Fund	3137100	Criminal Justice Tax	\$110,291.53
001	General Fund	3161000	Utility Tax - Electric	\$473,982.58
001	General Fund	3161100	Utility Tax - Natural Gas	\$79,312.10
001	General Fund	3161200	Utility Tax - Telephone	\$232,872.33
001	General Fund	3164100	Utility Tax - Water	\$307,320.33
001	General Fund	3164200	Utility Tax - Sewer	\$465,841.26
001	General Fund	3164300	Utility Tax - Solid Waste	\$181,678.47
001	General Fund	3164400	Utility Tax - Storm Drainage	\$275.76
001	General Fund	3172000	Leasehold Excise Tax	\$329.35
001	General Fund	3219100	Franchise Fee - Reimbursement Costs - LS	\$3,606.21
001	General Fund	3219100	Franchise Fee - Reimbursement Costs -	\$3,228.04
001	General Fund	3219900	Business Licenses	\$8,961.71
001	General Fund	3219900	Rental Licenses	\$16,695.00
001	General Fund	3221000	Building Permits - Buildings	\$20,656.92
001	General Fund	3221000	Building Permits - Plumbing	\$776.50
001	General Fund	3221000	Building Permits - Signs	\$392.50
001	General Fund	3221000	Building Permits - Mechanical	\$736.00
001	General Fund	3221000	Building Permits - Fire	\$320.87
001	General Fund	3223000	Animal Licenses	\$1,921.00
001	General Fund	3229000	Gun Permits	\$1,267.00
001	General Fund	3311660	Bulletproof Vest Grant Program	\$1,920.06
001	General Fund	3340490	State Department of Health Grant	\$1,208.00
001	General Fund	3360098	City Assistance	\$93,176.74
001	General Fund	3360099	Streamlined Sales Tax Mitigation Payments	\$18,035.55
001	General Fund	3360620	Criminal Justice - High Crime	\$33,537.50
001	General Fund	3360621	Criminal Justice-Violent Crime	\$10,280.10
001	General Fund	3360626	Criminal Justice-Special Programs	\$8,011.76
001	General Fund	3360651	DUI-Cities	\$1,626.10
001	General Fund	3360694	Liquor Excise Tax	\$5,995.64
001	General Fund	3360695	Liquor Board Profits	\$80,451.36
001	General Fund	3370700	Interlocal - In Lieu Tax - Yakima Housing	\$2,067.80
001	General Fund	3370700	In Lieu Tax - DNR	\$16.93
001	General Fund	3391167	ARRA COPS Grant	\$18,653.13
001	General Fund	3413200	Court Records Services	\$107.68
001	General Fund	3413300	Court Warrant Processing Fee	\$4,622.97
001	General Fund	3413300	Court Deferred Prosecution	\$402.13
001	General Fund	3414300	Utility Collection Fees	\$38,368.34
001	General Fund	3414300	Administrative Service Fees	\$412,710.00
001	General Fund	3417100	Taxable Sales Concessions	\$1,817.18
001	General Fund	3417100	Taxable Sales Commissary	\$3,045.87
001	General Fund	3417100	Sale of Nontaxable Concessions	\$4,017.64
001	General Fund	3417100	Sale of Nontaxable Commissary	\$12,658.67
001	General Fund	3418100	Police Records Search	\$1,946.25

001	General Fund	3418100	Photocopy Fees	\$188.94
001	General Fund	3419100	Election Filing Fees	\$192.00
001	General Fund	3419600	Personnel Services	\$80.00
001	General Fund	3419600	Employment Examination Fees	\$40.00
001	General Fund	3423000	Room & Board Prisoners/City of Zillah	\$6,840.00
001	General Fund	3423000	Room & Board Prisoners/Yakima County	\$9,652.50
001	General Fund	3423000	Room & Board of Prisoners/City of Wapato	\$34,245.00
001	General Fund	3423000	Room & Board Prisoners/State of Wash	\$13,116.38
001	General Fund	3423500	DEA Overtime	\$14,441.44
001	General Fund	3423600	Housing & Monitoring of Prisoners	\$582.11
001	General Fund	3423700	Booking Fees	\$160.00
001	General Fund	3423800	SSA Incentive Program	\$2,000.00
001	General Fund	3423900	Law Enforcement Services - Finger Printing	\$215.00
001	General Fund	3425000	Disaster DUI Court Fine	\$30.42
001	General Fund	3428000	Dispatch Services City of Zillah	\$27,234.39
001	General Fund	3458100	Zoning & Subdivision Fees	\$150.00
001	General Fund	3458300	Plan Check Fees	\$13,232.04
001	General Fund	3458300	Plan Check Fees - Fire	\$498.76
001	General Fund	3458900	Other Planning & Development Fees	\$25.00
001	General Fund	3473000	Swim Pool Fees - Season Tickets	\$10,270.61
001	General Fund	3473000	Swim Pool Fees - General Admission	\$17,976.33
001	General Fund	3473000	Swim Pool Fees - Pool Party Rental	\$14,826.00
001	General Fund	3473000	Swim Pool Fees - Discount Tickets	\$538.54
001	General Fund	3473000	Park Use Fees	\$2,511.52
001	General Fund	3476000	Recreation Program Fees	\$3,140.38
001	General Fund	3476000	Swimming Lesson Fees	\$9,095.00
001	General Fund	3476000	Basketball Program Fees	\$4,404.08
001	General Fund	3476000	Baseball Program Fees	\$2,473.57
001	General Fund	3476000	Soccer Program Fees	\$6,171.90
001	General Fund	3476000	Trip Program Fees	\$5,375.39
001	General Fund	3523000	Proof of Motor Vehicle Insurance Penalty	\$451.99
001	General Fund	3531000	Court Traffic Infraction Penalties	\$125,196.83
001	General Fund	3531004	Legislative Assessment	\$6,727.26
001	General Fund	3537000	Court Non-Traffic Infraction Penalties	\$833.75
001	General Fund	3540000	Court Civil Parking Infraction Penalties	\$4,762.75
001	General Fund	3552000	Court DUI Fines	\$5,623.00
001	General Fund	3558000	Court Other Criminal Traffic Misdemeanor	\$20,929.77
001	General Fund	3565010	Crime Prevention Assessment	\$452.46
001	General Fund	3569000	Court Other Criminal Non-Traffic Fines	\$24,168.13
001	General Fund	3573200	Court Witness Cost	\$8.62
001	General Fund	3573300	Court Public Defense Cost	\$4,372.87
001	General Fund	3573900	Court Cost Recoupments	\$9,890.80
001	General Fund	3590000	Penalties on Business Licenses	\$737.50
001	General Fund	3590000	Penalties on Rental Licenses	\$880.00
001	General Fund	3590000	Penalties on Animal Licenses	\$162.00
001	General Fund	3599000	False Alarm Fines	\$2,800.00
001	General Fund	3611100	Investment Interest	\$169.89
001	General Fund	3614000	Interest on Local Sales	\$166.69
001	General Fund	3614001	Interest Collected by Municipal Court	\$14,659.10
001	General Fund	3614200	Loan Repayment Interest - TBD	\$17.32
001	General Fund	3625000	Space & Facilities Leases	\$3,000.00
001	General Fund	3625000	Space & Facilities Leases (Long-Term)	\$1.00
001	General Fund	3671100	United Way Contributions	\$11,196.51
001	General Fund	3671100	Park & Recreation Donations	\$1,261.00

001	General Fund	3671100	Police Donations	\$2,460.00
001	General Fund	3691000	Sale of Scrap and Junk	\$5,354.80
001	General Fund	3692000	Unclaimed Money & Property	\$259.02
001	General Fund	3694000	Judgments and Settlements	\$1,324.60
001	General Fund	3698100	General Account Cash Over/Short	\$31.19
001	General Fund	3698100	Cashier 1 Over/Short	-\$8.00
001	General Fund	3698100	Cashier 2 Over/Short	\$6.23
001	General Fund	3698100	Cashier 3 Over/Short	\$28.55
001	General Fund	3698100	Cashier 4 Over/Short	-\$34.66
001	General Fund	3698100	Cashier 5 Over/Short	-\$9.90
001	General Fund	3699000	Other Miscellaneous Revenues	\$2,408.31
001	General Fund	3894200	Loan Repayment - TBD	\$4,830.00
001	General Fund	3952000	Compensation for Loss of Capital Assets -	\$426.98
001	General Fund	3970000	Transfer-In From 150 Special Projects	\$75,000.00
001	General Fund	5088000	Unreserved Ending	\$921,250.38
001	General Fund	5183045	Depot Leases & Taxes	\$7,965.97
001	General Fund	5183048	Repair & Maintenance Welcome Center	\$1,392.35
001	General Fund	5183053	Property Taxes	\$64.83
001	General Fund	5212210	Salaries & Wages	\$165,919.40
001	General Fund	5212210	Longevity	\$579.91
001	General Fund	5212210	Overtime	\$22,348.77
001	General Fund	5212220	Social Security	\$14,026.87
001	General Fund	5212220	Retirement/LEOFF	\$9,879.64
001	General Fund	5212220	Employee Medical Insurance	\$52,720.75
001	General Fund	5212220	Industrial Insurance	\$3,941.79
001	General Fund	5212220	Uniforms & Clothing	\$1,779.01
001	General Fund	5212243	Travel	\$1,108.66
001	General Fund	5212249	Memberships & Registrations	\$1,540.00
001	General Fund	5236010	Salaries & Wages	\$43,115.22
001	General Fund	5236010	Longevity	\$290.07
001	General Fund	5236010	Overtime	\$1,840.31
001	General Fund	5236020	Social Security	\$3,373.83
001	General Fund	5236020	Employee Medical Insurance	\$11,920.53
001	General Fund	5236020	Industrial Insurance	\$1,129.04
001	General Fund	5236020	Retirement/PERS	\$3,780.08
001	General Fund	5236020	Uniforms & Clothing	\$248.96
001	General Fund	5236043	Travel	\$598.58
001	General Fund	5236049	Memberships & Registrations	\$100.00
001	General Fund	5942164	Capital Purchase - Equipment	\$134,283.96
001	General Fund	5116010	Salaries & Wages	\$34,200.00
001	General Fund	5116020	Social Security	\$2,616.36
001	General Fund	5116020	Industrial Insurance	\$61.52
001	General Fund	5116031	Office & Operating Supplies	\$3,482.22
001	General Fund	5116031	Photocopies	\$379.12
001	General Fund	5116041	Professional Services	\$1,607.50
001	General Fund	5116042	Telephone & Postage	\$32.01
001	General Fund	5116043	Travel	\$464.73
001	General Fund	5116049	Memberships & Registrations	\$772.00
001	General Fund	5125010	Salaries & Wages	\$102,481.84
001	General Fund	5125010	Longevity	\$1,080.16
001	General Fund	5125020	Social Security	\$7,656.18
001	General Fund	5125020	Retirement/PERS	\$8,501.47
001	General Fund	5125020	Employee Medical Insurance	\$30,002.44
001	General Fund	5125020	Industrial Insurance	\$401.47

001	General Fund	5125031	Office & Operating Supplies	\$1,847.27
001	General Fund	5125031	Photocopies	\$538.05
001	General Fund	5125041	Counsel for Indigents	\$63,726.98
001	General Fund	5125041	Municipal Court Judicial Services	\$33,867.44
001	General Fund	5125041	Interpreting Services	\$18,332.06
001	General Fund	5125042	Telephone & Postage	\$2,104.99
001	General Fund	5125048	Repair & Maintenance Equipment	\$11.69
001	General Fund	5125049	Miscellaneous Fees & Charges	\$728.59
001	General Fund	5125049	Memberships & Registrations	\$187.00
001	General Fund	5125049	Witness Fees	\$180.16
001	General Fund	5131010	Salaries & Wages	\$118,826.04
001	General Fund	5131010	Longevity	\$2,233.24
001	General Fund	5131020	Social Security	\$9,213.90
001	General Fund	5131020	Retirement/PERS	\$1,014.97
001	General Fund	5131020	Employee Medical Insurance	\$19,642.65
001	General Fund	5131020	Industrial Insurance	\$248.51
001	General Fund	5131031	Office & Operating Supplies	\$456.37
001	General Fund	5131031	Photocopies	\$183.78
001	General Fund	5131041	Professional Services	\$341.25
001	General Fund	5131042	Telephone & Postage	\$2,104.83
001	General Fund	5131043	Travel	\$583.39
001	General Fund	5131045	Rental	\$1,636.14
001	General Fund	5131049	Miscellaneous Fees & Charges	\$24.95
001	General Fund	5131049	Memberships & Registrations	\$1,010.00
001	General Fund	5142310	Salaries & Wages	\$169,817.40
001	General Fund	5142310	Longevity	\$994.32
001	General Fund	5142320	Social Security	\$12,564.16
001	General Fund	5142320	Retirement/PERS	\$14,055.66
001	General Fund	5142320	Employee Medical Insurance	\$44,481.40
001	General Fund	5142320	Industrial Insurance	\$598.34
001	General Fund	5142331	Office & Operating Supplies	\$6,621.11
001	General Fund	5142331	Photocopies	\$518.44
001	General Fund	5142332	Fuel Vehicles	\$353.63
001	General Fund	5142341	Professional Services	\$4,500.00
001	General Fund	5142341	Accounting & Auditing Services	\$250.80
001	General Fund	5142342	Telephone & Postage	\$5,075.36
001	General Fund	5142343	Travel	\$553.23
001	General Fund	5142345	Rentals	\$3,758.15
001	General Fund	5142348	Repair & Maintenance Equipment	\$294.58
001	General Fund	5142349	Miscellaneous Fees & Charges	\$171.28
001	General Fund	5142349	Memberships & Registrations	\$1,707.44
001	General Fund	5142349	Miscellaneous Expenditure - Refund Adm.	\$44,210.00
001	General Fund	5142353	Excise Taxes	\$665.47
001	General Fund	5143010	Salaries & Wages	\$36,248.86
001	General Fund	5143010	Longevity	\$601.31
001	General Fund	5143010	Overtime	\$6.00
001	General Fund	5143020	Social Security	\$2,698.12
001	General Fund	5143020	Retirement/PERS	\$2,982.24
001	General Fund	5143020	Employee Medical Insurance	\$8,979.37
001	General Fund	5143020	Industrial Insurance	\$131.78
001	General Fund	5143031	Office & Operating Supplies	\$746.50
001	General Fund	5143031	Photocopies	\$40.37
001	General Fund	5143041	Professional Services	\$131.25
001	General Fund	5143042	Telephone & Postage	\$1,538.63

001	General Fund	5143044	Advertising	\$1,038.16
001	General Fund	5143049	Memberships & Registrations	\$640.00
001	General Fund	5143049	Codification Services	\$2,558.60
001	General Fund	5144051	Election Costs	\$5,798.90
001	General Fund	5153031	Photocopies	\$28.32
001	General Fund	5153041	Professional Services	\$65,084.00
001	General Fund	5176020	Workers Comp Retro Program	\$1,925.29
001	General Fund	5176020	Medical Insurance/Police Retirees	\$59,951.94
001	General Fund	5176020	Medical Insurance/Fire Retirees	\$43,831.25
001	General Fund	5176020	LEOFF Out Pocket Medical	\$1,616.65
001	General Fund	5181010	Salaries & Wages	\$35,808.78
001	General Fund	5181010	Salaries & Wages Part-Time	\$1,855.90
001	General Fund	5181010	Longevity	\$277.54
001	General Fund	5181020	Social Security	\$2,775.31
001	General Fund	5181020	Retirement/PERS	\$2,933.38
001	General Fund	5181020	Employee Medical Insurance	\$11,352.05
001	General Fund	5181020	Industrial Insurance	\$139.24
001	General Fund	5181031	Office & Operating Supplies	\$640.85
001	General Fund	5181031	Photocopies	\$187.47
001	General Fund	5181031	Wellness Program Supplies	\$729.51
001	General Fund	5181041	Professional Services	\$5,769.95
001	General Fund	5181041	Pre-Employment Services	\$2,049.00
001	General Fund	5181042	Telephone & Postage	\$177.63
001	General Fund	5181043	Travel	\$352.66
001	General Fund	5181043	Wellness Program Travel	-\$23.98
001	General Fund	5181044	Advertising	\$530.64
001	General Fund	5181049	Memberships & Registrations	\$1,126.00
001	General Fund	5183010	Salaries & Wages	\$2,482.48
001	General Fund	5183010	Longevity	\$41.83
001	General Fund	5183010	Overtime	\$58.55
001	General Fund	5183020	Social Security	\$193.14
001	General Fund	5183020	Retirement/PERS	\$208.15
001	General Fund	5183020	Employee Medical Insurance	\$594.30
001	General Fund	5183020	Industrial Insurance	\$65.04
001	General Fund	5183031	Office & Operating Supplies	\$16.20
001	General Fund	5183031	Operating/Maintenance Supplies - General	\$2,934.55
001	General Fund	5183041	Janitorial Services	\$9,000.00
001	General Fund	5183041	Alarm Monitoring - Library	\$156.00
001	General Fund	5183041	Alarm Monitoring	\$857.88
001	General Fund	5183047	Fuel for Heating - Library	\$838.29
001	General Fund	5183047	Fuel for Heating	\$10,729.54
001	General Fund	5183047	Electricity	\$34,571.39
001	General Fund	5183047	City Utility Services	\$9,993.23
001	General Fund	5183047	City Utility Services - Library	\$811.84
001	General Fund	5183048	Repair & Maintenance Equipment	\$2,844.76
001	General Fund	5183048	Repair & Maintenance City Hall Bldg	\$12,589.16
001	General Fund	5183048	Repair & Maintenance Fire Bldg	\$2,837.85
001	General Fund	5183048	Repair & Maintenance Library Bldg	\$1,213.19
001	General Fund	5183048	Repair & Maintenance Police Bldg	\$12,873.39
001	General Fund	5183048	Repair & Maintenance Recreation Bldg	\$1,512.68
001	General Fund	5186046	Insurance	\$72,998.99
001	General Fund	5188131	Office & Operating Supplies	\$4,130.23
001	General Fund	5188141	Professional Services	\$52,219.60
001	General Fund	5188148	Repair & Maintenance Software	\$6,405.00

001	General Fund	5189048	Repair & Maintenance Vehicles - Adm	\$473.12
001	General Fund	5116049	Miscellaneous Fees & Charges	\$750.00
001	General Fund	5116049	Memberships & Registrations	\$110.00
001	General Fund	5116049	Association of WA Cities	\$5,506.00
001	General Fund	5213049	Community Safety Network	\$1,000.00
001	General Fund	5213049	Crime Stoppers	\$500.00
001	General Fund	5256051	Emergency Preparedness	\$6,534.00
001	General Fund	5549051	Clean Air Authority Assessment	\$3,580.00
001	General Fund	5573044	Tourism Advertising	\$1,200.00
001	General Fund	5587049	YVCOG	\$5,452.00
001	General Fund	5587049	New Vision	\$1,650.00
001	General Fund	5661051	2% Alcohol Distribution	\$1,611.87
001	General Fund	5812000	Interfund Loan Principal	\$13,900.00
001	General Fund	5921882	Interfund Loan Interest	\$170.00
001	General Fund	5971700	Transfer-Out to 611 Pension Fund	\$24,352.86
001	General Fund	5211010	Salaries & Wages	\$154,616.22
001	General Fund	5211010	Longevity	\$2,880.18
001	General Fund	5211020	Social Security	\$11,759.86
001	General Fund	5211020	Retirement/LEOFF	\$8,084.16
001	General Fund	5211020	Employee Medical Insurance	\$36,273.32
001	General Fund	5211020	Industrial Insurance	\$2,296.15
001	General Fund	5211020	Uniforms & Clothing	\$1,310.61
001	General Fund	5211020	Uniform Cleaning	\$20.36
001	General Fund	5211031	Office & Operating Supplies	\$659.69
001	General Fund	5211032	Fuel Vehicles	\$3,322.25
001	General Fund	5211042	Telephone & Postage	\$1,744.74
001	General Fund	5211043	Travel	\$1,186.68
001	General Fund	5211049	Memberships & Registrations	\$883.00
001	General Fund	5212110	Salaries & Wages	\$185,846.46
001	General Fund	5212110	Longevity	\$4,920.03
001	General Fund	5212110	Overtime	\$14,106.93
001	General Fund	5212120	Social Security	\$15,120.39
001	General Fund	5212120	Retirement/LEOFF	\$10,596.82
001	General Fund	5212120	Employee Medical Insurance	\$64,388.07
001	General Fund	5212120	Industrial Insurance	\$3,635.38
001	General Fund	5212120	Uniforms & Clothing	\$1,936.52
001	General Fund	5212120	Uniform Cleaning	\$37.57
001	General Fund	5212131	Office & Operating Supplies	\$1,135.26
001	General Fund	5212131	Operating/Maintenance Supplies - Vehicles	\$668.73
001	General Fund	5212132	Fuel Vehicles	\$4,142.03
001	General Fund	5212135	Small Tools & Minor Equipment	\$119.00
001	General Fund	5212141	Professional Services	\$515.07
001	General Fund	5212142	Telephone & Postage	\$1,265.78
001	General Fund	5212143	Travel	\$1,839.54
001	General Fund	5212148	Repair & Maintenance Vehicles	\$2,681.70
001	General Fund	5212149	Miscellaneous Fees & Charges	\$172.64
001	General Fund	5212149	Memberships & Registrations	\$2,528.36
001	General Fund	5212210	Salaries & Wages	\$516,250.19
001	General Fund	5212210	Longevity	\$6,829.93
001	General Fund	5212210	Overtime	\$45,240.92
001	General Fund	5212220	Social Security	\$42,027.92
001	General Fund	5212220	Retirement/LEOFF	\$29,373.83
001	General Fund	5212220	Employee Medical Insurance	\$171,256.82
001	General Fund	5212220	Industrial Insurance	\$11,125.40

001	General Fund	5212220	Uniforms & Clothing	\$10,475.23
001	General Fund	5212220	Uniform Cleaning	\$199.95
001	General Fund	5212220	Uniforms & Clothing - Explorer Program	\$741.84
001	General Fund	5212231	Office & Operating Supplies	\$5,462.43
001	General Fund	5212231	Operating/Maintenance Supplies - Vehicles	\$2,570.81
001	General Fund	5212231	Range Supplies	\$5,984.81
001	General Fund	5212232	Fuel Vehicles	\$44,392.86
001	General Fund	5212235	Small Tools & Minor Equipment	\$837.00
001	General Fund	5212241	Professional Services	\$1,473.89
001	General Fund	5212242	Telephone & Postage	\$1,734.19
001	General Fund	5212243	Travel	\$3,936.25
001	General Fund	5212248	Repair & Maintenance Equipment	\$110.99
001	General Fund	5212248	Repair & Maintenance Vehicles	\$11,205.37
001	General Fund	5212249	Miscellaneous Fees & Charges	\$79.00
001	General Fund	5212249	Memberships & Registrations	\$3,358.72
001	General Fund	5212249	Police Academy Costs	\$6,662.00
001	General Fund	5236010	Salaries & Wages	\$179,017.16
001	General Fund	5236010	Longevity	\$2,370.19
001	General Fund	5236010	Overtime	\$8,669.20
001	General Fund	5236020	Social Security	\$13,896.03
001	General Fund	5236020	Unemployment Compensation	-\$238.81
001	General Fund	5236020	Employee Medical Insurance	\$70,718.98
001	General Fund	5236020	Industrial Insurance	\$5,025.11
001	General Fund	5236020	Retirement/PSERS	\$18,281.35
001	General Fund	5236020	Uniforms & Clothing	\$1,221.77
001	General Fund	5236020	Uniform Cleaning	\$126.66
001	General Fund	5236031	Operating/Maintenance Supplies - General	\$21,224.66
001	General Fund	5236031	Food for Prisoners	\$54,076.75
001	General Fund	5236032	Fuel Vehicles	\$2,511.16
001	General Fund	5236034	Commissary Supplies	\$9,183.62
001	General Fund	5236035	Small Tools & Minor Equipment	\$469.10
001	General Fund	5236041	Medical Services	\$42,585.48
001	General Fund	5236043	Travel	\$768.71
001	General Fund	5236048	Repair & Maintenance Equipment	\$955.87
001	General Fund	5236048	Repair & Maintenance Vehicles	\$1,713.45
001	General Fund	5236049	Memberships & Registrations	\$502.34
001	General Fund	5236049	Miscellaneous Contractual Services	\$18,373.90
001	General Fund	5236053	Excise Taxes	\$73.97
001	General Fund	5288010	Salaries & Wages	\$251,235.53
001	General Fund	5288010	Longevity	\$6,499.77
001	General Fund	5288010	Overtime	\$22,634.29
001	General Fund	5288020	Social Security	\$20,791.54
001	General Fund	5288020	Unemployment Compensation	\$12,012.00
001	General Fund	5288020	Retirement/PERS	\$22,891.83
001	General Fund	5288020	Employee Medical Insurance	\$68,486.36
001	General Fund	5288020	Industrial Insurance	\$1,386.26
001	General Fund	5288020	Uniforms & Clothing	\$455.20
001	General Fund	5288020	Uniform Cleaning	\$4.84
001	General Fund	5288031	Office & Operating Supplies	\$6,457.71
001	General Fund	5288031	Photocopies	\$26.70
001	General Fund	5288035	Small Tools & Minor Equipment	\$85.16
001	General Fund	5288042	Telephone & Postage	\$13,129.29
001	General Fund	5288043	Travel	\$584.70
001	General Fund	5288045	Rentals	\$8,444.26

001	General Fund	5288048	Repair & Maintenance Equipment	\$14,704.45
001	General Fund	5288049	Memberships & Registrations	\$595.88
001	General Fund	5543031	Office & Operating Supplies	\$189.50
001	General Fund	5543041	Professional Services	\$31,200.00
001	General Fund	5912179	Redemption of L-T Debt Principal - Law-	\$28,084.00
001	General Fund	5922183	Interest & Other Debt Service - Law	\$1,514.68
001	General Fund	5942364	Capital Expenditure - Jail Equipment	\$6,335.89
001	General Fund	5221010	Salaries & Wages	\$77,439.08
001	General Fund	5221010	Longevity	\$1,851.65
001	General Fund	5221020	Social Security	\$1,129.38
001	General Fund	5221020	Retirement/LEOFF	\$4,148.25
001	General Fund	5221020	Employee Medical Insurance	\$13,293.71
001	General Fund	5221020	Industrial Insurance	\$1,256.93
001	General Fund	5221031	Office & Operating Supplies	\$196.25
001	General Fund	5221032	Fuel Vehicles	\$831.39
001	General Fund	5221041	Professional Services	\$325.01
001	General Fund	5221042	Telephone & Postage	\$429.12
001	General Fund	5221043	Travel	\$47.68
001	General Fund	5221045	Rentals	\$172.69
001	General Fund	5221048	Repair & Maintenance Vehicles	\$35.95
001	General Fund	5221049	Memberships & Registrations	\$60.00
001	General Fund	5222010	Salaries & Wages	\$284,876.70
001	General Fund	5222010	Longevity	\$7,937.91
001	General Fund	5222010	Salaries & Wages - Volunteers	\$10,356.00
001	General Fund	5222010	Overtime	\$39,129.60
001	General Fund	5222020	Social Security	\$4,748.29
001	General Fund	5222020	Retirement/LEOFF	\$16,691.12
001	General Fund	5222020	Employee Medical Insurance	\$77,930.08
001	General Fund	5222020	Industrial Insurance	\$8,423.68
001	General Fund	5222020	Volunteer Insurance	\$630.00
001	General Fund	5222020	Uniforms & Clothing	\$2,970.17
001	General Fund	5222031	Office & Operating Supplies	\$204.38
001	General Fund	5222031	Photocopies	\$3.45
001	General Fund	5222031	Operating/Maintenance Supplies - General	\$1,140.50
001	General Fund	5222031	Operating/Maintenance Supplies - Vehicles	\$219.37
001	General Fund	5222031	Protective Clothing	\$1,066.18
001	General Fund	5222032	Fuel Vehicles	\$731.91
001	General Fund	5222035	Small Tools & Minor Equipment	\$3,206.72
001	General Fund	5222041	Professional Services	\$325.01
001	General Fund	5222041	Medical Services	\$25.00
001	General Fund	5222041	Dispatch Services	\$16,069.79
001	General Fund	5222042	Telephone & Postage	\$2,307.19
001	General Fund	5222043	Travel	\$220.46
001	General Fund	5222043	Volunteer Training	\$83.14
001	General Fund	5222045	Rentals	\$172.69
001	General Fund	5222048	Repair & Maintenance Equipment	\$3,578.58
001	General Fund	5222048	Repair & Maintenance Vehicles	\$13,286.57
001	General Fund	5222049	Miscellaneous Fees & Charges	\$2,689.25
001	General Fund	5222049	Memberships & Registrations	\$1,290.00
001	General Fund	5222110	Salaries & Wages	\$31,653.33
001	General Fund	5222110	Longevity	\$881.67
001	General Fund	5222110	Salaries & Wages - Volunteers	\$11,814.00
001	General Fund	5222110	Overtime	\$4,347.59
001	General Fund	5222120	Social Security	\$527.18

001	General Fund	5222120	Retirement/LEOFF	\$1,854.65
001	General Fund	5222120	Employee Medical Insurance	\$8,658.90
001	General Fund	5222120	Industrial Insurance	\$936.19
001	General Fund	5222131	Operating/Maintenance Supplies - General	\$543.38
001	General Fund	5222132	Fuel Vehicles	\$3,956.08
001	General Fund	5222141	Professional Services	\$211.24
001	General Fund	5222141	Medical Services	\$75.75
001	General Fund	5222141	Dispatch Services	\$15,956.94
001	General Fund	5222143	Travel - Volunteers	\$65.00
001	General Fund	5222145	Rentals	\$172.67
001	General Fund	5222148	Repair & Maintenance Vehicles	\$489.75
001	General Fund	5972200	Vehicle Replacement Program	\$10,000.00
001	General Fund	5242010	Salaries & Wages	\$35,556.08
001	General Fund	5242010	Longevity	\$119.98
001	General Fund	5242020	Social Security	\$2,699.37
001	General Fund	5242020	Retirement/PERS	\$2,927.75
001	General Fund	5242020	Employee Medical Insurance	\$3,795.62
001	General Fund	5242020	Industrial Insurance	\$105.16
001	General Fund	5242031	Office & Operating Supplies	\$1,540.82
001	General Fund	5242031	Photocopies	\$153.27
001	General Fund	5242032	Fuel Vehicles	\$401.40
001	General Fund	5242042	Telephone & Postage	\$1,536.54
001	General Fund	5242048	Repair & Maintenance Vehicles	\$358.71
001	General Fund	5242049	Memberships & Registrations	\$125.00
001	General Fund	5246010	Salaries & Wages	\$7,893.08
001	General Fund	5246010	Longevity	\$188.19
001	General Fund	5246020	Social Security	\$115.01
001	General Fund	5246020	Retirement/LEOFF	\$422.75
001	General Fund	5246020	Employee Medical Insurance	\$1,354.90
001	General Fund	5246020	Industrial Insurance	\$128.08
001	General Fund	5246031	Office & Operating Supplies	\$83.76
001	General Fund	5246031	Photocopies	\$42.24
001	General Fund	5246032	Fuel Vehicles	\$739.45
001	General Fund	5246041	Professional Services	\$286.24
001	General Fund	5246042	Telephone & Postage	\$415.78
001	General Fund	5246045	Rentals	\$172.67
001	General Fund	5246049	Memberships & Registrations	\$40.00
001	General Fund	5586010	Salaries & Wages	\$35,556.04
001	General Fund	5586010	Longevity	\$119.90
001	General Fund	5586020	Social Security	\$2,699.19
001	General Fund	5586020	Retirement/PERS	\$2,927.81
001	General Fund	5586020	Employee Medical Insurance	\$3,795.71
001	General Fund	5586020	Industrial Insurance	\$105.13
001	General Fund	5586031	Office & Operating Supplies	\$172.74
001	General Fund	5586031	Photocopies	\$123.78
001	General Fund	5586041	Professional Services	\$2,927.50
001	General Fund	5586042	Telephone & Postage	\$54.54
001	General Fund	5586044	Advertising	\$856.40
001	General Fund	5586048	Repair & Maintenance Vehicles	\$358.71
001	General Fund	5712010	Salaries & Wages	\$54,523.30
001	General Fund	5712010	Longevity	\$512.19
001	General Fund	5712020	Social Security	\$4,055.96
001	General Fund	5712020	Retirement/PERS	\$4,432.88
001	General Fund	5712020	Employee Medical Insurance	\$11,856.07

001	General Fund	5712020	Industrial Insurance	\$174.94
001	General Fund	5712031	Office & Operating Supplies	\$829.17
001	General Fund	5712031	Photocopies	\$472.57
001	General Fund	5712031	Operating/Maintenance Supplies - General	\$215.40
001	General Fund	5712035	Small Tools & Minor Equipment	\$236.87
001	General Fund	5712041	Professional Services	\$5,220.91
001	General Fund	5712042	Telephone & Postage	\$1,701.07
001	General Fund	5712048	Repair & Maintenance Equipment	\$97.11
001	General Fund	5712049	Miscellaneous Fees & Charges	\$97.00
001	General Fund	5712049	Memberships & Registrations	\$50.00
001	General Fund	5712049	Recreation Program Costs	\$18,460.13
001	General Fund	5762010	Salaries & Wages	\$6,815.29
001	General Fund	5762010	Longevity	\$63.85
001	General Fund	5762020	Social Security	\$506.89
001	General Fund	5762020	Retirement/PERS	\$554.00
001	General Fund	5762020	Employee Medical Insurance	\$1,482.02
001	General Fund	5762020	Industrial Insurance	\$21.91
001	General Fund	5762031	Office & Operating Supplies	\$412.98
001	General Fund	5762031	Photocopies	\$121.77
001	General Fund	5762031	Operating/Maintenance Supplies - General	\$2,014.85
001	General Fund	5762031	Chemicals	\$8,794.41
001	General Fund	5762034	Concession Supplies	\$3,281.13
001	General Fund	5762041	Professional Services	\$84,485.33
001	General Fund	5762042	Telephone & Postage	\$611.25
001	General Fund	5762043	Travel	\$364.82
001	General Fund	5762047	Fuel for Heating	\$10,025.83
001	General Fund	5762047	Electricity	\$7,275.66
001	General Fund	5762047	City Utility Services	\$2,996.87
001	General Fund	5762048	Repair & Maintenance Pool Facility	\$7,683.99
001	General Fund	5762049	Miscellaneous Fees & Charges	\$502.00
001	General Fund	5762053	Excise Taxes	\$201.42
001	General Fund	5768010	Salaries & Wages	\$48,224.27
001	General Fund	5768010	Longevity	\$103.90
001	General Fund	5768010	Overtime	\$855.64
001	General Fund	5768020	Social Security	\$3,683.42
001	General Fund	5768020	Unemployment Compensation	\$217.20
001	General Fund	5768020	Retirement/PERS	\$4,033.49
001	General Fund	5768020	Employee Medical Insurance	\$10,021.77
001	General Fund	5768020	Industrial Insurance	\$1,351.24
001	General Fund	5768020	Uniforms & Clothing	\$57.22
001	General Fund	5768020	Uniform Cleaning	\$199.76
001	General Fund	5768031	Office & Operating Supplies	\$629.02
001	General Fund	5768031	Photocopies	\$129.03
001	General Fund	5768031	Operating/Maintenance Supplies - General	\$2,197.07
001	General Fund	5768031	Operating/Maintenance Supplies - Vehicles	\$183.03
001	General Fund	5768031	Chemicals	\$3,173.80
001	General Fund	5768032	Fuel Vehicles	\$5,792.13
001	General Fund	5768035	Small Tools & Minor Equipment	\$780.55
001	General Fund	5768041	Professional Services	\$33,426.85
001	General Fund	5768042	Telephone & Postage	\$644.73
001	General Fund	5768045	Leases	\$1,547.00
001	General Fund	5768045	Rentals	\$4,305.34
001	General Fund	5768047	Electricity	\$6,497.89
001	General Fund	5768047	City Utility Services	\$24,710.24

001	General Fund	5768048	Repair & Maintenance Equipment	\$3,760.75
001	General Fund	5768048	Repair & Maintenance Vehicles	\$1,290.27
001	General Fund	5768048	Repair & Maintenance Parks	\$5,180.59
001	General Fund	5768049	Miscellaneous Fees & Charges	\$85.16
001	General Fund	5768049	Memberships & Registrations	\$143.00
001	General Fund	5768053	Property Taxes	\$1,389.94
001	General Fund	3860000	Sales Tax Collected	\$6,128.12
001	General Fund	3860000	State Building Code Fee	\$382.50
001	General Fund	3860000	Weapon Permits - State Portion	\$1,275.00
001	General Fund	3860000	Weapons Permits Fingerprints - State	\$957.00
001	General Fund	3860000	County Crime Victims	\$3,623.07
001	General Fund	3860000	Fire Arms Dealer License	\$125.00
001	General Fund	3868300	Trauma Care	\$5,893.34
001	General Fund	3868300	Auto Theft Prevention	\$11,322.23
001	General Fund	3868300	Traumatic Brain Injury	\$2,209.37
001	General Fund	3868800	State General Fund 54	\$817.80
001	General Fund	3868900	Accessible Communities Account	\$99.99
001	General Fund	3868900	Multimodal Transportation Account	\$99.99
001	General Fund	3868900	Highway Safety Account	\$162.74
001	General Fund	3868900	Death Investigation Account	\$653.95
001	General Fund	3868909	State Patrol Highway Account	\$486.85
001	General Fund	3869100	State General Fund 40	\$104,850.20
001	General Fund	3869200	State General Fund 50	\$56,207.22
001	General Fund	3869700	Judicial Information Services	\$27,453.05
001	General Fund	3869900	School Zone Safety	\$259.42
001	General Fund	3890010	Employee Longevity	\$61,265.00
001	General Fund	3891000	Miscellaneous Non-Revenue	\$384.86
001	General Fund	5860000	Sales Tax Collected	\$4,575.65
001	General Fund	5860000	State Building Code Fees	\$274.50
001	General Fund	5860000	Weapons Permits - State Portion	\$1,341.00
001	General Fund	5860000	Weapons Permits Fingerprints - State	\$1,138.50
001	General Fund	5860000	County Crime Victims	\$3,623.07
001	General Fund	5860000	Fire Arms Dealer License	\$125.00
001	General Fund	5868300	Trauma Care	\$5,893.34
001	General Fund	5868300	WA Auto Theft Prevention Authority Act	\$11,322.23
001	General Fund	5868300	Traumatic Brain Injury Account	\$2,209.37
001	General Fund	5868800	State General Fund 54	\$817.80
001	General Fund	5868900	State Highway Account	\$498.76
001	General Fund	5868900	Accessible Communities Account	\$99.99
001	General Fund	5868900	Multimodal Transportation Account	\$99.99
001	General Fund	5868900	Highway Safety Account	\$150.83
001	General Fund	5868900	Death Investigation Account	\$543.04
001	General Fund	5869100	State General Fund 40	\$104,850.20
001	General Fund	5869200	State General Fund 50	\$56,207.22
001	General Fund	5869600	Death Investigations Account	\$110.91
001	General Fund	5869700	Judicial Information Services	\$27,453.05
001	General Fund	5869900	School Zone Safety	\$259.42
001	General Fund	5890000	Employee Longevity	\$61,580.00
001	General Fund	5890000	Petty Cash Funds	\$750.00
001	General Fund	5891000	Miscellaneous Non-Expenditure	\$1,420.22
101	Street Fund	3088000	Unreserved Beginning	\$180,108.57
101	Street Fund	3224000	Street and Curb Permits	\$45.83
101	Street Fund	3360087	Motor Vehicle Fuel Tax-City	\$185,022.07
101	Street Fund	3424000	Protective Inspections - Sidewalks	\$183.32

101	Street Fund	3431000	Storm Drainage Fees	\$1,198.80
101	Street Fund	3441000	Pavement Break/Street Jobs	\$1,869.83
101	Street Fund	3611100	Investment Interest	\$227.17
101	Street Fund	5088000	Unreserved Ending	\$129,122.34
101	Street Fund	5423010	Salaries & Wages	\$7,447.28
101	Street Fund	5423010	Longevity	\$159.02
101	Street Fund	5423020	Social Security	\$567.07
101	Street Fund	5423020	Retirement/PERS	\$625.27
101	Street Fund	5423020	Employee Medical Insurance	\$1,477.81
101	Street Fund	5423020	Industrial Insurance	\$122.72
101	Street Fund	5423031	Photocopies	\$3.42
101	Street Fund	5423031	Operating/Maintenance Supplies - General	\$6,766.09
101	Street Fund	5423031	Chemicals	\$5,556.18
101	Street Fund	5423032	Fuel Vehicles	\$6,850.60
101	Street Fund	5423041	Professional Services	\$25,160.92
101	Street Fund	5423042	Telephone & Postage	\$86.42
101	Street Fund	5423043	Travel	\$84.71
101	Street Fund	5423044	Advertising	\$147.34
101	Street Fund	5423046	Insurance	\$6,460.94
101	Street Fund	5423048	Repair & Maintenance Equipment	\$1,931.24
101	Street Fund	5423048	Repair & Maintenance Vehicles	\$192.40
101	Street Fund	5423048	Repair & Maintenance Roadway	\$2,281.15
101	Street Fund	5423049	Memberships & Registrations	\$1,852.00
101	Street Fund	5423053	Excise Taxes	\$24.30
101	Street Fund	5426347	Electricity	\$84,862.82
101	Street Fund	5426410	Salaries & Wages	\$989.57
101	Street Fund	5426410	Longevity	\$40.94
101	Street Fund	5426410	Overtime	\$5.86
101	Street Fund	5426420	Social Security	\$75.25
101	Street Fund	5426420	Retirement/PERS	\$83.44
101	Street Fund	5426420	Employee Medical Insurance	\$373.95
101	Street Fund	5426420	Industrial Insurance	\$25.68
101	Street Fund	5426431	Operating/Maintenance Supplies - General	\$2,213.55
101	Street Fund	5426448	Repair & Maintenance Equipment	\$366.32
101	Street Fund	5426610	Salaries & Wages	\$2,482.48
101	Street Fund	5426610	Longevity	\$41.83
101	Street Fund	5426610	Overtime	\$58.55
101	Street Fund	5426620	Social Security	\$193.14
101	Street Fund	5426620	Retirement/PERS	\$208.15
101	Street Fund	5426620	Employee Medical Insurance	\$594.30
101	Street Fund	5426620	Industrial Insurance	\$65.04
101	Street Fund	5426631	Operating/Maintenance Supplies - General	\$1,306.89
101	Street Fund	5426710	Salaries & Wages	\$19,449.53
101	Street Fund	5426710	Longevity	\$765.37
101	Street Fund	5426710	Overtime	\$327.86
101	Street Fund	5426720	Social Security	\$1,495.16
101	Street Fund	5426720	Retirement/PERS	\$1,685.39
101	Street Fund	5426720	Employee Medical Insurance	\$6,176.01
101	Street Fund	5426720	Industrial Insurance	\$499.74
101	Street Fund	5426720	Uniforms	\$201.21
101	Street Fund	5426720	Uniform Cleaning	\$229.04
101	Street Fund	5426731	Operating/Maintenance Supplies - General	\$427.05
101	Street Fund	5426732	Fuel Vehicles	\$4,815.86
101	Street Fund	5426748	Repair & Maintenance Equipment	\$3,104.60

101	Street Fund	5426749	Dump Fees - Street Sweeping	\$1,911.79
101	Street Fund	5812000	Interfund Loan Principal	\$650.00
101	Street Fund	5929582	Interfund Loan Interest	\$10.00
101	Street Fund	5974201	Transfer-Out to 102 Street Capital	\$36,000.00
102	Street Capital Fund	3088000	Unreserved Beginning	\$25,899.41
102	Street Capital Fund	3611100	Investment Interest	\$46.62
102	Street Capital Fund	3974200	Transfer-In from 101 Street Fund	\$36,000.00
102	Street Capital Fund	5088000	Unreserved Ending	\$44,207.53
102	Street Capital Fund	3392202	STP - L Street Project	\$42,708.21
102	Street Capital Fund	5953041	L Street Engineering Services	\$57,782.93
102	Street Capital Fund	5953044	L Street Advertising	\$102.00
102	Street Capital Fund	3392202	STP - Jackson Street Project	\$12,748.21
102	Street Capital Fund	5953041	Jackson Street Engineering Services	\$15,246.00
102	Street Capital Fund	3340383	Fuel Tax Grant - Washington/Buena	\$164,735.00
102	Street Capital Fund	3973400	Transfer-in from 401 Water Fund	\$9,120.00
102	Street Capital Fund	3973500	Transfer-in from 403 Sewer Fund	\$9,120.00
102	Street Capital Fund	5953041	Professional Services Washington/Buena	\$36,123.02
102	Street Capital Fund	5953044	Advertising Washington/Buena Way/Alder	\$426.46
102	Street Capital Fund	5953063	Construction Washington/Buena Way/Alder	\$146,489.51
104	Trails & Path Services	3976200	Transfer-In from Special Projects Fund 150	\$4,627.54
104	Trails & Path Services	5956241	Professional Services - Pioneer Path	\$1,119.74
104	Trails & Path Services	5956241	Cultural Survey - Pioneer Pathway	\$1,170.85
104	Trails & Path Services	5956263	Construction - Pioneer Path	\$2,336.95
106	Tourism Development	3088000	Unreserved Beginning	\$31,901.32
106	Tourism Development	3133100	Hotel/Motel Tax	\$39,661.52
106	Tourism Development	3219900	Business Licenses	\$25,612.76
106	Tourism Development	3611100	Investment Interest	\$41.50
106	Tourism Development	5088000	Unreserved Ending	\$19,866.08
106	Tourism Development	5573010	Salaries & Wages	\$5,126.08
106	Tourism Development	5573010	Longevity	\$79.82
106	Tourism Development	5573020	Social Security	\$378.81
106	Tourism Development	5573020	Retirement/PERS	\$419.31
106	Tourism Development	5573020	Employee Medical Insurance	\$1,407.85
106	Tourism Development	5573020	Industrial Insurance	\$19.27
106	Tourism Development	5573031	Office & Operating Supplies	\$509.73
106	Tourism Development	5573031	Photocopies	\$49.12
106	Tourism Development	5573041	Professional Services	\$327.00
106	Tourism Development	5573041	Tourism Contract - Toppenish Chamber	\$46,085.00
106	Tourism Development	5573041	Tourism Contract - Toppenish Western Art	\$2,700.00
106	Tourism Development	5573041	Tourism Contract - Y.V. Rail and Steam	\$5,400.00
106	Tourism Development	5573041	Tourism Contract - CW Junior Livestock	\$2,420.00
106	Tourism Development	5573041	Tourism Contract - Y.V. Visitor's &	\$8,920.00
106	Tourism Development	5573042	Telephone & Postage	\$417.53
106	Tourism Development	5573044	Tourism Advertising	\$51.00
106	Tourism Development	5573048	Repair & Maintenance - Tourism Signs	\$418.57
106	Tourism Development	5573049	Miscellaneous Fees & Charges	\$2,621.93
108	Cemetery Fund	3088000	Unreserved Beginning	\$50,844.33
108	Cemetery Fund	3111000	Real & Personal Property Taxes	\$28,700.00
108	Cemetery Fund	3436000	Open/Close Fees	\$12,630.00
108	Cemetery Fund	3436000	Liner Sales	\$10,200.00
108	Cemetery Fund	3436000	Setting Fees	\$9,220.00
108	Cemetery Fund	3436000	Sale of Grave Site	\$11,115.00
108	Cemetery Fund	3436000	Saturday Service Fee	\$2,325.00
108	Cemetery Fund	3611100	Investment Interest	\$96.84

108	Cemetery Fund	5088000	Unreserved Ending	\$68,382.37
108	Cemetery Fund	5365010	Salaries & Wages	\$20,993.39
108	Cemetery Fund	5365010	Longevity	\$286.94
108	Cemetery Fund	5365010	Overtime	\$309.47
108	Cemetery Fund	5365020	Social Security	\$1,834.41
108	Cemetery Fund	5365020	Unemployment Compensation	\$61.45
108	Cemetery Fund	5365020	Retirement/PERS	\$1,899.47
108	Cemetery Fund	5365020	Employee Medical Insurance	\$7,576.45
108	Cemetery Fund	5365020	Industrial Insurance	\$535.11
108	Cemetery Fund	5365020	Uniforms & Clothing	\$207.22
108	Cemetery Fund	5365020	Uniform Cleaning	\$189.80
108	Cemetery Fund	5365031	Photocopies	\$1.96
108	Cemetery Fund	5365031	Operating/Maintenance Supplies - General	\$2,342.92
108	Cemetery Fund	5365031	Chemicals	\$165.65
108	Cemetery Fund	5365032	Fuel Vehicles	\$915.72
108	Cemetery Fund	5365034	Liners & Markers	\$4,320.00
108	Cemetery Fund	5365041	Professional Services	\$4,906.05
108	Cemetery Fund	5365041	Alarm Monitoring	\$233.20
108	Cemetery Fund	5365042	Telephone & Postage	\$607.70
108	Cemetery Fund	5365046	Insurance	\$1,550.47
108	Cemetery Fund	5365047	Fuel for Heating	-\$8.10
108	Cemetery Fund	5365047	Electricity	\$1,937.55
108	Cemetery Fund	5365047	Irrigation Water	\$1,162.94
108	Cemetery Fund	5365047	City Utility Services	\$151.80
108	Cemetery Fund	5365048	Repair & Maintenance Equipment	\$4,046.18
108	Cemetery Fund	5365053	Excise Taxes	\$521.05
116	Municipal Capital	3081000	Reserved Beginning Fund Balance	\$637,576.46
116	Municipal Capital	3183400	REET 1-First Quarter Percent	\$21,683.68
116	Municipal Capital	3611100	Investment Interest	\$678.58
116	Municipal Capital	5081000	Reserved Ending Fund Balance	\$608,385.46
116	Municipal Capital	5941841	Professional Services - City Hall Roof	\$1,984.50
116	Municipal Capital	5941863	Capital Improvement - City Hall Roof	\$26,586.55
116	Municipal Capital	5941841	Professional Services - Safe Haven Roof	\$1,755.50
116	Municipal Capital	5941863	Capital Improvement - Safe Haven Roof	\$10,758.93
116	Municipal Capital	5183048	Repair & Maintenance City Hall	\$1,618.50
116	Municipal Capital	5941863	Capital Improvement - City Hall	\$1,797.61
116	Municipal Capital	5762048	Repair and Maintenance Pool Facility	\$3,149.90
116	Municipal Capital	5768048	Repair & Maintenance Parks	\$3,901.77
119	Public Safety Grants Fund	3088000	Unreserved Beginning	\$10,795.33
119	Public Safety Grants Fund	3611100	Investment Interest	\$55.75
119	Public Safety Grants Fund	3671100	Casino Grant - Police	\$68,100.00
119	Public Safety Grants Fund	3671100	Casino Grant - Fire	\$25,852.57
119	Public Safety Grants Fund	5088000	Unreserved Ending	\$7,002.45
119	Public Safety Grants Fund	5213031	Office & Operating Supplies	\$5,148.84
119	Public Safety Grants Fund	5942164	Capital Purchase - Equipment	\$68,068.72
119	Public Safety Grants Fund	5222020	Uniforms & Clothing	\$151.06
119	Public Safety Grants Fund	5222031	Office & Operating Supplies	\$4,766.84
119	Public Safety Grants Fund	5942264	Capital Purchase - Equipment	\$19,665.74
119	Public Safety Grants Fund	3331654	Grip/Title V Grant	\$4,180.94
119	Public Safety Grants Fund	5212220	Uniforms - GRIP Grant	\$3,639.57
119	Public Safety Grants Fund	5212231	Supplies - GRIP Grant	\$541.37
119	Public Safety Grants Fund	3332060	WASPC Traffic Safety Equip. Grant	\$1,848.33
119	Public Safety Grants Fund	5212231	WASPC - Operating Supplies	\$1,848.33
119	Public Safety Grants Fund	3339706	Homeland Security - YVOEM Grant	\$745.62

119	Public Safety Grants Fund	5222035	YVOEM - Small Tool & Minor Equipment	\$745.62
121	Urban Development Action	3088000	Unreserved Beginning	\$30,978.27
121	Urban Development Action	3611100	Investment Interest	\$49.30
121	Urban Development Action	5088000	Unreserved Ending	\$31,027.57
129	Special Investigative Drug	3088000	Unreserved Beginning	\$40,659.39
129	Special Investigative Drug	3311692	Equitable Sharing Program	\$35,285.10
129	Special Investigative Drug	3565000	Investigative Fund Assessment - SIDA	\$3,637.77
129	Special Investigative Drug	3611100	Investment Interest	\$95.16
129	Special Investigative Drug	3691000	Sale of Scrap & Junk	\$362.05
129	Special Investigative Drug	3693000	Forfeit Property - Local	\$12,191.80
129	Special Investigative Drug	3699000	Other Miscellaneous Revenue	\$188.00
129	Special Investigative Drug	3860000	Drug Forfeited Property - State Portion	\$852.20
129	Special Investigative Drug	5088000	Unreserved Ending	\$80,269.98
129	Special Investigative Drug	5212131	Office & Operating Supplies	\$1,225.94
129	Special Investigative Drug	5212141	Professional Services	\$960.00
129	Special Investigative Drug	5212143	Travel	\$437.81
129	Special Investigative Drug	5212145	Leases	\$2,300.00
129	Special Investigative Drug	5212146	Insurance	\$1,006.34
129	Special Investigative Drug	5212149	Miscellaneous Fees & Charges	\$4,566.10
129	Special Investigative Drug	5212149	Memberships & Registrations	\$648.00
129	Special Investigative Drug	5212153	Excise Taxes	\$2.50
129	Special Investigative Drug	5860000	Drug Forfeited Property - State Portion	\$1,854.80
150	Special Projects Fund	3088000	Unreserved Beginning	\$396,038.97
150	Special Projects Fund	3452900	Abatement Charges	\$97.18
150	Special Projects Fund	3611100	Investment Interest	\$1,351.83
150	Special Projects Fund	3614000	Interest on Notes & Loans	\$8,348.45
150	Special Projects Fund	3614000	Interest on Revolving Loan	\$114.59
150	Special Projects Fund	3671100	Donation - Tree Replacement	\$2,500.00
150	Special Projects Fund	3699000	Other Miscellaneous Revenues	\$2,901.50
150	Special Projects Fund	3890000	Notes Receivable - Principal - HSG I	\$3,152.01
150	Special Projects Fund	3890000	Notes Receivable - Principal - HSG I	\$10,346.13
150	Special Projects Fund	3890000	Notes Receivable - Principal - Revolving	\$1,685.41
150	Special Projects Fund	5088000	Unreserved Ending	\$283,083.14
150	Special Projects Fund	5572010	Salaries & Wages	\$2,652.43
150	Special Projects Fund	5572010	Longevity	\$18.12
150	Special Projects Fund	5572010	Overtime	\$47.48
150	Special Projects Fund	5572020	Social Security	\$254.26
150	Special Projects Fund	5572020	Retirement/PERS	\$257.69
150	Special Projects Fund	5572020	Employee Medical Insurance	\$1,017.70
150	Special Projects Fund	5572020	Industrial Insurance	\$65.09
150	Special Projects Fund	5572031	Operating/Maintenance Supplies - General	\$589.17
150	Special Projects Fund	5572041	Professional Services	\$2,715.73
150	Special Projects Fund	5593049	Miscellaneous Fees & Charges	\$125.00
150	Special Projects Fund	5593049	Abatement Charges	\$813.42
150	Special Projects Fund	5593049	Downtown Revitalization Grant Program	\$18,057.84
150	Special Projects Fund	5768031	Supplies - Tree Replacement	\$4,126.10
150	Special Projects Fund	5941841	Professional Service - Capital	\$12,577.50
150	Special Projects Fund	5941862	Capital Improvements Facilities	\$9,430.07
150	Special Projects Fund	5947641	Capital Professional Services - Park Plan	\$9,865.14
150	Special Projects Fund	5947664	Capital Purchase - Equipment	\$1,212.65
150	Special Projects Fund	5970000	Transfer-Out to 001 General Fund	\$75,000.00
150	Special Projects Fund	5976200	Transfer-Out to 104 Trails & Pathways	\$4,627.54
170	Housing Rehabilitation	3088000	Unreserved Beginning	\$375,710.11
170	Housing Rehabilitation	3611100	Investment Interest	\$716.85

170	Housing Rehabilitation	3614000	Interest on Notes & Loans	\$3,494.59
170	Housing Rehabilitation	3699000	Other Miscellaneous Revenues	\$24,371.84
170	Housing Rehabilitation	3890000	Notes Receivable -Principal - HSG II	\$26,222.35
170	Housing Rehabilitation	3890000	Notes Receivable - Principal - HSG II	\$49,271.73
170	Housing Rehabilitation	3890000	Notes Receivable - Principal - HSG III	\$8,733.43
170	Housing Rehabilitation	3890000	Notes Receivable - Principal - HSG IV	\$12,200.00
170	Housing Rehabilitation	5088000	Unreserved Ending	\$452,664.56
170	Housing Rehabilitation	5183048	Repair & Maintenance Library Bldg	\$1,292.25
170	Housing Rehabilitation	5592031	Photocopies	\$0.18
170	Housing Rehabilitation	5592041	Professional Services	\$19,985.17
170	Housing Rehabilitation	5592041	Professional Services - Loan Defaults	\$4,144.47
170	Housing Rehabilitation	5592042	Telephone & Postage	\$1.98
170	Housing Rehabilitation	5592049	Miscellaneous Fees & Charges	\$1,611.79
170	Housing Rehabilitation	5941841	Professional Services - Police Training	\$13,141.05
170	Housing Rehabilitation	5942241	Professional Services - Fire Station Roof	\$469.89
170	Housing Rehabilitation	5942263	Capital Improvements - Fire Station Roof	\$3,953.46
170	Housing Rehabilitation	5943541	Professional Services - Phosphorus Study	\$3,456.10
225	Community Economic	3088000	Unreserved Beginning	\$22,548.16
225	Community Economic	3111000	Real & Personal Property Taxes	\$16,670.00
225	Community Economic	3611100	Investment Interest	\$21.43
225	Community Economic	5088000	Unreserved Ending	\$22,572.92
225	Community Economic	5913878	Interlocal Governmental Loans-Principal	\$16,666.67
401	Water Fund	3088000	Unreserved Beginning	\$2,005,359.64
401	Water Fund	3424000	Water Inspection Fee	\$321.81
401	Water Fund	3434000	Water Sales Residential	\$1,124,322.19
401	Water Fund	3434000	Water Sales Commercial	\$201,367.68
401	Water Fund	3434000	Water Sales Commercial Fire Sprinklers	\$319.00
401	Water Fund	3434000	Water Sales Public Authorities	\$35,906.52
401	Water Fund	3434000	Water Sales City	\$33,207.29
401	Water Fund	3434000	Water Hydrant Sales	\$1,707.14
401	Water Fund	3434000	Water Turn Off Fees	\$14,328.93
401	Water Fund	3434000	Water Connection Fees	\$4,508.94
401	Water Fund	3611100	Investment Interest	\$3,891.84
401	Water Fund	3625000	Space & Facilities Leases	\$58,797.05
401	Water Fund	3691000	Sale of Scrap & Junk	\$879.51
401	Water Fund	3793400	General Facility Fee - Water	\$8,000.00
401	Water Fund	3869000	Utility Deposits	-\$180,253.35
401	Water Fund	5088000	Unreserved Ending	\$2,127,888.10
401	Water Fund	5341010	Salaries & Wages	\$76,749.62
401	Water Fund	5341010	Longevity	\$1,608.42
401	Water Fund	5341010	Overtime	\$3.19
401	Water Fund	5341020	Social Security	\$5,844.22
401	Water Fund	5341020	Retirement/PERS	\$6,451.99
401	Water Fund	5341020	Employee Medical Insurance	\$20,437.31
401	Water Fund	5341020	Industrial Insurance	\$1,069.30
401	Water Fund	5341020	Uniforms & Clothing	\$140.66
401	Water Fund	5341031	Photocopies	\$286.03
401	Water Fund	5341041	Professional Services	\$75.00
401	Water Fund	5341042	Telephone & Postage	\$4,696.19
401	Water Fund	5341043	Travel	\$132.56
401	Water Fund	5341049	Memberships & Registrations	\$1,117.65
401	Water Fund	5345010	Salaries & Wages	\$69,562.84
401	Water Fund	5345010	Longevity	\$1,617.04
401	Water Fund	5345010	Overtime	\$1,701.33

401	Water Fund	5345020	Social Security	\$5,564.98
401	Water Fund	5345020	Unemployment Compensation	\$430.14
401	Water Fund	5345020	Retirement/PERS	\$5,929.71
401	Water Fund	5345020	Employee Medical Insurance	\$24,879.61
401	Water Fund	5345020	Industrial Insurance	\$1,791.84
401	Water Fund	5345020	Uniforms & Clothing	\$585.19
401	Water Fund	5345020	Uniform Cleaning	\$749.60
401	Water Fund	5345031	Operating/Maintenance Supplies - General	\$10,826.77
401	Water Fund	5345035	Small Tools & Minor Equipment	\$2,176.87
401	Water Fund	5345041	Professional Services	\$65.00
401	Water Fund	5345048	Repair & Maintenance Equipment	\$36.56
401	Water Fund	5345048	Repair & Maintenance P.W. Facility	\$863.21
401	Water Fund	5348010	Salaries & Wages	\$88,687.65
401	Water Fund	5348010	Longevity	\$1,983.87
401	Water Fund	5348010	Overtime	\$1,544.21
401	Water Fund	5348020	Social Security	\$6,796.79
401	Water Fund	5348020	Unemployment Compensation	\$245.79
401	Water Fund	5348020	Retirement/PERS	\$7,422.94
401	Water Fund	5348020	Employee Medical Insurance	\$33,038.66
401	Water Fund	5348020	Industrial Insurance	\$1,670.60
401	Water Fund	5348031	Office & Operating Supplies	\$1,056.59
401	Water Fund	5348031	Operating/Maintenance Supplies - General	\$25,361.59
401	Water Fund	5348031	Chemicals	\$13,748.39
401	Water Fund	5348032	Fuel Vehicles	\$13,547.67
401	Water Fund	5348035	Small Tools & Minor Equipment	\$356.43
401	Water Fund	5348041	Professional Services	\$30,601.34
401	Water Fund	5348041	Alarm Monitoring	\$659.24
401	Water Fund	5348041	Cross Connection Program	\$29,210.61
401	Water Fund	5348041	Administrative Service Fee	\$147,490.00
401	Water Fund	5348042	Telephone & Postage	\$4,261.38
401	Water Fund	5348044	Advertising	\$323.79
401	Water Fund	5348045	Rentals	\$100.00
401	Water Fund	5348046	Insurance	\$30,397.29
401	Water Fund	5348047	Fuel for Heating	\$6,111.89
401	Water Fund	5348047	Electricity	\$83,852.17
401	Water Fund	5348047	City Utility Services	\$2,139.01
401	Water Fund	5348047	Irrigation Water	\$211.44
401	Water Fund	5348048	Repair & Maintenance Equipment	\$16,867.60
401	Water Fund	5348048	Repair & Maint. Hydrants/Valves	\$142.01
401	Water Fund	5348049	Memberships & Registrations	\$5,180.86
401	Water Fund	5348051	Well Permits - Yakama Nation	\$8,000.00
401	Water Fund	5348053	Excise Taxes	\$85,251.01
401	Water Fund	5348053	Property Taxes	\$11.10
401	Water Fund	5812000	Interfund Loan Principal	\$650.00
401	Water Fund	5913478	Intergovernmental Loan Principal - PWTF	\$7,099.71
401	Water Fund	5913478	Intergovernmental Loan Principal - PWTF	\$67,147.05
401	Water Fund	5913479	Redemption of L-T Debt Principal - Local	\$39,369.20
401	Water Fund	5923482	Interfund Loan Interest	\$10.00
401	Water Fund	5923483	Interest & Other Debt Service - Local Loan	\$9,848.99
401	Water Fund	5923483	Intergovernmental Loan Interest - PWTF #8	\$425.98
401	Water Fund	5923483	Intergovernmental Loan Interest - PWTF #9	\$9,267.37
401	Water Fund	5973400	Vehicle Replacement Program	\$40,000.00
401	Water Fund	5973400	Transfer-out to 102 Street Construction	\$9,120.00
401	Water Fund	5973400	Transfer-Out to Sewer Capital 413	\$1,700.00

401	Water Fund	3918000	Well #9 Project	\$649,891.69
401	Water Fund	5943441	Engineering Services Well #9	\$181,873.93
401	Water Fund	5943444	Advertising Well #9	\$785.00
401	Water Fund	5943463	Construction Well #9	\$492,689.10
401	Water Fund	5943463	Water Tower Insepctions	\$3,500.00
401	Water Fund	3918000	DWSRF - Water System Improvements	\$1,070,303.84
401	Water Fund	5923484	Debt Issue Costs - Loan Fee - Water	\$11,872.00
401	Water Fund	5943441	Engineering Services Water System	\$250,538.50
401	Water Fund	5943444	Advertising Water System Improv.	\$1,020.44
401	Water Fund	5943463	Construction Water System Improv.	\$880,217.71
401	Water Fund	3918000	DWSRF - Water Reservoir	\$854,819.51
401	Water Fund	5923484	Debt Issue Costs - Loan Fee - Water	\$34,833.00
401	Water Fund	5943441	Engineering Services Water Reservoir	\$372,626.66
401	Water Fund	5943444	Advertising Water Reservoir	\$877.65
401	Water Fund	5943463	Construction Water Reservoir	\$446,482.20
401	Water Fund	5943463	Well #5 Improvement	\$6,171.89
403	Wastewater Fund	3081000	Reserved Beginning Fund Balance	\$192,482.66
403	Wastewater Fund	3088000	Unreserved Beginning	\$1,413,002.36
403	Wastewater Fund	3424000	Sewer Inspection Fee	\$183.32
403	Wastewater Fund	3435000	Sewer Sales Residential	\$1,698,233.01
403	Wastewater Fund	3435000	Sewer Sales Commercial	\$332,493.30
403	Wastewater Fund	3435000	Sewer Sales Public Authorities	\$23,677.04
403	Wastewater Fund	3435000	Sewer Sales City	\$8,401.08
403	Wastewater Fund	3435000	Sewer Service Assistance Fees	\$2,885.13
403	Wastewater Fund	3435000	Sewer Connection Fees	\$277.00
403	Wastewater Fund	3611100	Investment Interest	\$3,571.71
403	Wastewater Fund	3699000	Miscellaneous Revenue - Refund Adm. Fee	\$44,210.00
403	Wastewater Fund	3723500	Insurance Recovery	\$23,090.94
403	Wastewater Fund	3793500	General Facility Fee - Sewer	\$2,000.00
403	Wastewater Fund	5081000	Reserved Ending Fund Balance	\$192,482.66
403	Wastewater Fund	5088000	Unreserved Ending	\$1,662,204.09
403	Wastewater Fund	5351010	Salaries & Wages	\$84,699.33
403	Wastewater Fund	5351010	Longevity	\$1,767.14
403	Wastewater Fund	5351010	Overtime	\$3.18
403	Wastewater Fund	5351020	Social Security	\$6,410.86
403	Wastewater Fund	5351020	Retirement/PERS	\$7,077.31
403	Wastewater Fund	5351020	Employee Medical Insurance	\$21,915.20
403	Wastewater Fund	5351020	Industrial Insurance	\$1,191.85
403	Wastewater Fund	5351031	Photocopies	\$213.35
403	Wastewater Fund	5351042	Telephone & Postage	\$5,662.45
403	Wastewater Fund	5351043	Travel	\$203.44
403	Wastewater Fund	5351049	Memberships & Registrations	\$115.00
403	Wastewater Fund	5355010	Salaries & Wages	\$134,424.94
403	Wastewater Fund	5355010	Longevity	\$3,083.59
403	Wastewater Fund	5355010	Overtime	\$2,666.00
403	Wastewater Fund	5355020	Social Security	\$10,359.97
403	Wastewater Fund	5355020	Unemployment Compensation	\$125.04
403	Wastewater Fund	5355020	Retirement/PERS	\$11,337.61
403	Wastewater Fund	5355020	Employee Medical Insurance	\$36,861.84
403	Wastewater Fund	5355020	Industrial Insurance	\$3,355.05
403	Wastewater Fund	5355020	Uniforms & Clothing	\$906.78
403	Wastewater Fund	5355020	Uniform Cleaning	\$638.09
403	Wastewater Fund	5355031	Operating/Maintenance Supplies - General	\$8,879.60
403	Wastewater Fund	5355031	Operating/Maintenance Supplies - Vehicles	\$22.31

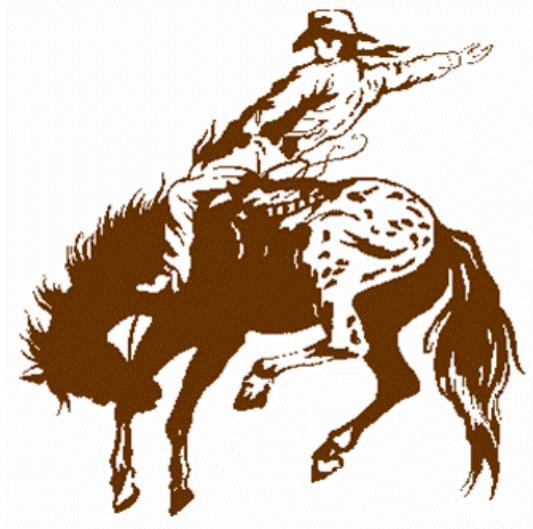
403	Wastewater Fund	5355035	Small Tools & Minor Equipment	\$1,232.85
403	Wastewater Fund	5355041	Professional Services	\$118.00
403	Wastewater Fund	5355048	Repair & Maintenance P.W. Facility	\$863.19
403	Wastewater Fund	5358010	Salaries & Wages	\$108,207.18
403	Wastewater Fund	5358010	Longevity	\$2,145.60
403	Wastewater Fund	5358010	Overtime	\$1,294.17
403	Wastewater Fund	5358020	Social Security	\$8,247.10
403	Wastewater Fund	5358020	Unemployment Compensation	\$120.75
403	Wastewater Fund	5358020	Retirement/PERS	\$9,098.69
403	Wastewater Fund	5358020	Employee Medical Insurance	\$33,019.89
403	Wastewater Fund	5358020	Industrial Insurance	\$2,082.22
403	Wastewater Fund	5358031	Office & Operating Supplies	\$474.93
403	Wastewater Fund	5358031	Operating/Maintenance Supplies - General	\$11,077.81
403	Wastewater Fund	5358031	Chemicals	\$16,808.16
403	Wastewater Fund	5358032	Fuel Vehicles	\$8,654.63
403	Wastewater Fund	5358035	Small Tools & Minor Equipment	\$371.15
403	Wastewater Fund	5358041	Professional Services	\$28,426.72
403	Wastewater Fund	5358041	Alarm Monitoring	\$1,000.23
403	Wastewater Fund	5358041	Administrative Service Fee	\$180,260.00
403	Wastewater Fund	5358042	Telephone & Postage	\$4,246.84
403	Wastewater Fund	5358044	Advertising	\$317.33
403	Wastewater Fund	5358046	Insurance	\$38,459.43
403	Wastewater Fund	5358047	Fuel for Heating	\$2,054.15
403	Wastewater Fund	5358047	Electricity	\$66,622.82
403	Wastewater Fund	5358047	City Utility Services	\$2,966.37
403	Wastewater Fund	5358047	Irrigation Water	\$135.93
403	Wastewater Fund	5358048	Repair & Maintenance Equipment	\$18,306.99
403	Wastewater Fund	5358049	Memberships & Registrations	\$757.50
403	Wastewater Fund	5358049	Biosolids Removal Program	\$18,242.80
403	Wastewater Fund	5358053	Excise Taxes	\$68,250.56
403	Wastewater Fund	5812000	Interfund Loan Principal	\$650.00
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - PWTF	\$64,068.11
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - PWTF	\$70,521.67
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - PWTF	\$41,046.51
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - DOE	\$168,890.88
403	Wastewater Fund	5913578	Intergovernmental Loan Principal - Ecology	\$446,945.22
403	Wastewater Fund	5913579	Redemption of L-T Debt Principal - Local	\$19,390.80
403	Wastewater Fund	5923582	Interfund Loan Interest	\$10.00
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - Local	\$4,850.99
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - PWTF #4	\$2,883.07
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - PWTF #5	\$3,526.08
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - PWTF #7	\$2,668.02
403	Wastewater Fund	5923583	Intergovernmental Loan Interest - DOE	\$23,591.78
403	Wastewater Fund	5973500	Vehicle Replacement Program	\$50,000.00
403	Wastewater Fund	5973500	Transfer-out to 102 Street Construction	\$9,120.00
403	Wastewater Fund	5943564	WWTP Pump Replacement	\$9,273.75
403	Wastewater Fund	3973400	Transfer-In from Water Fund 401	\$1,700.00
403	Wastewater Fund	3973700	Transfer-In from Solide Waste Fund 405	\$1,700.00
405	Solid Waste Fund	3088000	Unreserved Beginning	\$158,941.14
405	Solid Waste Fund	3437000	Solid Waste Services	\$712,563.01
405	Solid Waste Fund	3437000	Solid Waste Services City	\$3,715.23
405	Solid Waste Fund	3437000	Solid Waste Services Extra Hauls	\$13,760.85
405	Solid Waste Fund	3437000	Solid Waste Services Yard Waste	\$7,916.87
405	Solid Waste Fund	3611100	Investment Interest	\$277.50

405	Solid Waste Fund	3614000	Interfund Loan Interest	\$220.00
405	Solid Waste Fund	3812000	Loan Repayment Received	\$16,850.00
405	Solid Waste Fund	5088000	Unreserved Ending	\$168,282.87
405	Solid Waste Fund	5371010	Salaries & Wages	\$23,731.12
405	Solid Waste Fund	5371010	Longevity	\$485.52
405	Solid Waste Fund	5371010	Overtime	\$1.58
405	Solid Waste Fund	5371020	Social Security	\$1,788.04
405	Solid Waste Fund	5371020	Retirement/PERS	\$1,975.43
405	Solid Waste Fund	5371020	Employee Medical Insurance	\$7,263.11
405	Solid Waste Fund	5371020	Industrial Insurance	\$289.18
405	Solid Waste Fund	5371031	Photocopies	\$193.27
405	Solid Waste Fund	5371042	Telephone & Postage	\$158.33
405	Solid Waste Fund	5371043	Travel	\$73.45
405	Solid Waste Fund	5375010	Salaries & Wages	\$16,385.16
405	Solid Waste Fund	5375010	Longevity	\$328.04
405	Solid Waste Fund	5375010	Overtime	\$108.56
405	Solid Waste Fund	5375020	Social Security	\$1,232.26
405	Solid Waste Fund	5375020	Unemployment Compensation	\$125.04
405	Solid Waste Fund	5375020	Retirement/PERS	\$1,297.71
405	Solid Waste Fund	5375020	Employee Medical Insurance	\$6,207.66
405	Solid Waste Fund	5375020	Industrial Insurance	\$449.43
405	Solid Waste Fund	5375020	Uniforms & Clothing	\$339.50
405	Solid Waste Fund	5375020	Uniform Cleaning	\$426.73
405	Solid Waste Fund	5375031	Operating/Maintenance Supplies - General	\$2,547.24
405	Solid Waste Fund	5375031	Operating/Maintenance Supplies - Vehicles	\$51.40
405	Solid Waste Fund	5375035	Small Tools & Minor Equipment	\$131.83
405	Solid Waste Fund	5375048	Repair & Maintenance Equipment	\$223.60
405	Solid Waste Fund	5375048	Repair & Maintenance P.W. Facility	\$863.20
405	Solid Waste Fund	5378010	Salaries & Wages	\$138,256.63
405	Solid Waste Fund	5378010	Longevity	\$3,751.18
405	Solid Waste Fund	5378010	Overtime	\$583.96
405	Solid Waste Fund	5378020	Social Security	\$10,489.30
405	Solid Waste Fund	5378020	Unemployment Compensation	\$120.75
405	Solid Waste Fund	5378020	Retirement/PERS	\$11,550.13
405	Solid Waste Fund	5378020	Employee Medical Insurance	\$47,620.18
405	Solid Waste Fund	5378020	Industrial Insurance	\$2,986.64
405	Solid Waste Fund	5378031	Office & Operating Supplies	\$113.97
405	Solid Waste Fund	5378031	Operating/Maintenance Supplies - General	\$636.52
405	Solid Waste Fund	5378031	Operating/Maintenance Supplies - Vehicles	-\$112.30
405	Solid Waste Fund	5378032	Fuel Vehicles	\$36,951.87
405	Solid Waste Fund	5378041	Professional Services	\$4,542.72
405	Solid Waste Fund	5378041	Alarm Monitoring	\$659.23
405	Solid Waste Fund	5378041	Administrative Service Fee	\$66,630.00
405	Solid Waste Fund	5378042	Telephone & Postage	\$3,744.14
405	Solid Waste Fund	5378044	Advertising	\$89.26
405	Solid Waste Fund	5378046	Insurance	\$12,577.84
405	Solid Waste Fund	5378047	City Utility Services	\$141.12
405	Solid Waste Fund	5378048	Repair & Maintenance Equipment	\$30,235.55
405	Solid Waste Fund	5378049	Miscellaneous Fees & Charges	\$3.55
405	Solid Waste Fund	5378049	Memberships & Registrations	\$112.50
405	Solid Waste Fund	5378049	Dump Site Fees	\$165,707.27
405	Solid Waste Fund	5378053	Excise Taxes	\$47,723.54
405	Solid Waste Fund	5943764	Capital Purchase - Containers	\$27,469.79
405	Solid Waste Fund	5973700	Vehicle Replacement Program	\$65,000.00

405	Solid Waste Fund	5973700	Transfer-Out to Sewer Capital 413	\$1,700.00
457	Cable TV Fund	3088000	Unreserved Beginning	\$158,233.78
457	Cable TV Fund	3164600	Franchise Fees - Toppenish	\$33,117.91
457	Cable TV Fund	3164600	B&O Tax - Toppenish	\$39,829.04
457	Cable TV Fund	3457000	Interlocal Franchise Fee - Granger	\$9,798.70
457	Cable TV Fund	3457000	Interlocal Franchise Fee - Wapato	\$14,739.35
457	Cable TV Fund	3457000	Interlocal Franchise Fee - Zillah	\$19,814.34
457	Cable TV Fund	3457000	Interlocal B&O Tax - Granger	\$10,853.13
457	Cable TV Fund	3457000	Interlocal B&O Tax - Wapato	\$16,451.52
457	Cable TV Fund	3457000	Interlocal B&O Tax - Zillah	\$22,423.24
457	Cable TV Fund	3457000	Webhosting Services	\$2,400.00
457	Cable TV Fund	3611100	Investment Interest	\$247.47
457	Cable TV Fund	5088000	Unreserved Ending	\$174,987.01
457	Cable TV Fund	5572010	Salaries & Wages	\$72,726.78
457	Cable TV Fund	5572010	Longevity	\$2,039.91
457	Cable TV Fund	5572020	Social Security	\$5,634.87
457	Cable TV Fund	5572020	Retirement/PERS	\$6,020.00
457	Cable TV Fund	5572020	Employee Medical Insurance	\$7,591.33
457	Cable TV Fund	5572020	Industrial Insurance	\$223.36
457	Cable TV Fund	5572031	Office & Operating Supplies	\$928.09
457	Cable TV Fund	5572031	Photocopies	\$16.89
457	Cable TV Fund	5572032	Fuel Vehicles	\$818.00
457	Cable TV Fund	5572041	Professional Services	\$7,740.46
457	Cable TV Fund	5572041	Alarm Monitoring	\$359.40
457	Cable TV Fund	5572041	Administrative Service Fee	\$18,330.00
457	Cable TV Fund	5572042	Telephone & Postage	\$1,077.81
457	Cable TV Fund	5572042	Internet Services	\$1,332.70
457	Cable TV Fund	5572043	Travel	\$318.46
457	Cable TV Fund	5572044	Advertising	\$102.00
457	Cable TV Fund	5572045	Leases	\$2,300.00
457	Cable TV Fund	5572046	Insurance	\$3,113.70
457	Cable TV Fund	5572047	Fuel for Heating	\$734.50
457	Cable TV Fund	5572047	Electricity	\$1,368.00
457	Cable TV Fund	5572047	City Utility Services	\$192.00
457	Cable TV Fund	5572048	Repair & Maintenance Equipment	\$125.96
457	Cable TV Fund	5572048	Repair & Maintenance Vehicles	\$131.64
457	Cable TV Fund	5572048	Repair & Maintenance MVTV Bldg	\$522.01
457	Cable TV Fund	5572049	Memberships & Registrations	\$151.82
457	Cable TV Fund	5812000	Interfund Loan Principal	\$1,000.00
457	Cable TV Fund	5925782	Interfund Loan Interest	\$20.00
457	Cable TV Fund	5945741	Professional Services - Capital	\$1,972.10
457	Cable TV Fund	5945764	Capital Purchase - Equipment	\$13,029.68
457	Cable TV Fund	5975700	Vehicle Replacement Program	\$3,000.00
510	Vehicle Replacement	3088000	Unreserved Beginning	\$729,221.40
510	Vehicle Replacement	3611100	Investment Interest	\$1,087.02
510	Vehicle Replacement	3976400	Interfund Vehicle Contribution	\$168,000.00
510	Vehicle Replacement	5088000	Unreserved Ending	\$546,711.90
510	Vehicle Replacement	5943464	Capital Purchase - Equipment	\$31,252.88
510	Vehicle Replacement	5943564	Capital Purchase - Equipment	\$24,553.98
510	Vehicle Replacement	5943764	Capital Purchase - Equipment	\$295,789.66
611	Pension Trust Fund	3360691	Fire Insurance Premiums	\$6,536.66
611	Pension Trust Fund	3971700	Transfer-In from 001 General Fund	\$24,352.86
611	Pension Trust Fund	5172820	Pension Benefits - Retirees	\$6,766.11
611	Pension Trust Fund	5172820	Pension Benefits - Widows	\$24,123.41

640	Municipal Court	3088000	Unreserved Beginning	\$13,575.73
640	Municipal Court	3899200	Court Receipts	\$502,200.38
640	Municipal Court	5088000	Unreserved Ending	\$34,733.66
640	Municipal Court	5899200	Court Expenditures	\$481,042.45
645	Inmate Trust	3088000	Unreserved Beginning	\$3,436.52
645	Inmate Trust	3899300	Inmate Trust Revenue	\$31,044.65
645	Inmate Trust	5088000	Unreserved Ending	\$2,061.08
645	Inmate Trust	5899300	Inmate Trust Expenditures	\$32,420.09
650	Toppenish TBD Fund	3081000	Reserved Beginning Fund Balance	\$913.99
650	Toppenish TBD Fund	3088000	Unreserved Beginning	-\$913.99
650	Toppenish TBD Fund	3894200	TBD Non-Revenues	\$111,053.66
650	Toppenish TBD Fund	5081000	Reserved Ending Fund Balance	\$105,149.65
650	Toppenish TBD Fund	5088000	Unreserved Ending	-\$0.01
650	Toppenish TBD Fund	5894200	TBD Non-Expenditures	\$5,904.02
701	Perpetual Care Fund	3081000	Reserved Beginning Fund Balance	\$241,036.59
701	Perpetual Care Fund	3088000	Unreserved Beginning	\$26,275.57
701	Perpetual Care Fund	3611100	Investment Interest	\$1,260.86
701	Perpetual Care Fund	3899100	Perpetual Care	\$5,300.00
701	Perpetual Care Fund	5081000	Reserved Ending Fund Balance	\$246,336.59
701	Perpetual Care Fund	5088000	Unreserved Ending	\$27,536.43

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# Schedules

**07: Disbursement Activity**

**09: Long Term Debt**

**11: Cash Activity**

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

**19: Labor Relations Consultant/s**

**City of Toppenish**  
**SCHEDULE OF DISBURSEMENT ACTIVITY**  
**For the Year Ending December 31, 2013**

Fund	Fund Title	Beginning Outstanding Items 01/01/2013	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2013	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2013
001	General Fund	\$114,756	\$5,747,790	\$5,797,615	\$0	\$64,932	\$209,871	\$191,609	\$5,729,528
101	Street Fund	\$10,065	\$202,938	\$203,711	\$0	\$9,292	\$1,932	\$2,677	\$203,683
102	Street Capital Fund	\$48,707	\$248,852	\$297,050	\$0	\$508	\$0	\$7,318	\$256,170
104	Trails & Path Services Fund	\$0	\$4,670	\$4,670	\$0	\$0	\$42	\$0	\$4,628
106	Tourism Development Fund	\$3,051	\$77,188	\$76,114	\$0	\$4,125	\$11,635	\$11,805	\$77,358
108	Cemetery Fund	\$1,700	\$59,900	\$60,672	\$0	\$928	\$2,065	\$2,798	\$60,633
116	Municipal Capital Improvement	\$253	\$112,668	\$112,921	\$0	\$0	\$62,912	\$1,798	\$51,553
119	Public Safety Grants Fund	\$440	\$104,576	\$99,970	\$0	\$5,046	\$0	\$0	\$104,576
129	Special Investigative Drug	\$0	\$13,210	\$13,190	\$0	\$20	\$258	\$50	\$13,001
150	Special Projects Fund	\$1,245	\$86,997	\$87,965	\$0	\$278	\$35,643	\$13,177	\$64,530
170	Housing Rehabilitation Fund	\$0	\$42,808	\$42,220	\$0	\$588	\$2,980	\$9,939	\$49,768
225	Community Economic	\$0	\$16,667	\$16,667	\$0	\$0	\$0	\$0	\$16,667
401	Water Fund	\$22,032	\$3,167,024	\$2,878,574	\$0	\$310,482	\$27,536	\$383,157	\$3,522,645
403	Wastewater Fund	\$21,685	\$1,658,647	\$1,662,425	\$0	\$17,907	\$42,953	\$37,903	\$1,653,597
405	Solid Waste Fund	\$7,893	\$611,450	\$599,270	\$0	\$20,073	\$28,094	\$29,868	\$613,224
457	Cable TV Fund	\$1,318	\$137,023	\$134,006	\$0	\$4,336	\$8,947	\$3,731	\$131,807
510	Vehicle Replacement Fund	\$0	\$351,597	\$351,597	\$0	\$0	\$0	\$0	\$351,597
611	Pension Trust Fund	\$0	\$30,890	\$30,890	\$0	\$0	\$0	\$0	\$30,890
640	Municipal Court	\$500	\$481,042	\$480,542	\$0	\$1,000	\$0	\$0	\$481,042
645	Inmate Trust	\$156	\$32,420	\$32,529	\$0	\$47	\$0	\$0	\$32,420
650	Toppenish TBD Fund	\$0	\$5,904	\$5,904	\$0	\$0	\$0	\$0	\$5,904
<b>TOTAL</b>		<b>\$233,802</b>	<b>\$13,194,260</b>	<b>\$12,988,500</b>	<b>\$0</b>	<b>\$439,562</b>	<b>\$434,867</b>	<b>\$695,829</b>	<b>\$13,455,222</b>

**City of Toppenish**  
**SCHEDULE OF LIABILITIES**  
 For The Year Ended December 31, 2013

			(1)	(2)	(3)		(4)
ID NO.	DESCRIPTION	MATURITY/ PAYMENT DUE DATE	BEGINNING BALANCE 01/01/2013	ADDITIONS	REDUCTIONS	BARS CODE FOR REDEMPTION OF DEBT ONLY	ENDING OUTSTANDING DEBT 12/31/2013
263.81	General Obligation Non-voted	1/1/2017	\$83,333	\$0	\$16,667	591.38.78	\$66,666
263.96	General Obligation Non-voted	6/1/2015	\$71,459	\$0	\$28,084	591.21.79	\$43,375
263.96	General Obligation Non-voted	12/1/2017	\$216,734	\$0	\$39,369	591.34.79	\$177,365
263.96	General Obligation Non-voted	12/1/2017	\$106,750	\$0	\$19,391	591.35.79	\$87,359
263.82	Revenue Obligation	7/1/2021	\$576,613	\$0	\$64,068	591.35.78	\$512,545
263.82	Revenue Obligation	7/1/2022	\$705,216	\$0	\$70,521	591.35.78	\$634,695
263.82	Revenue Obligation	7/1/2025	\$533,604	\$0	\$41,046	591.35.78	\$492,558
263.82	Revenue Obligation	10/1/2024	\$85,196	\$0	\$7,099	591.34.78	\$78,097
263.82	Revenue Obligation	10/1/2028	\$871,260	\$649,892	\$67,147	591.34.78	\$1,454,005
263.82	Revenue Obligation	10/30/2030	\$8,045,014	\$0	\$446,945	591.35.78	\$7,598,069
263.82	Revenue Obligation	9/15/2021	\$1,614,851	\$0	\$168,891	591.35.78	\$1,445,960
263.82	Revenue Obligation	10/1/2036	\$0	\$1,070,304	\$0	591.34.78	\$1,070,304
263.82	Revenue Obligation	10/1/2036	\$0	\$854,820	\$0	591.34.78	\$854,820
259.11	Compensated Absence- General Obligation		\$322,041	\$31,829			\$353,870
259.12	Compensated Absence- Water		\$38,676	\$17,830			\$56,506
259.12	Compensated Absence- Sewer		\$39,639	\$19,157			\$58,796
259.12	Compensated Absence- Solid Waste		\$20,286	\$10,688			\$30,974
259.12	Compensated Absence-MVTV		\$11,850	\$1,937			\$13,787
	<b>TOTAL</b>		<b>\$13,342,522</b>	<b>\$2,656,457</b>	<b>\$969,228</b>		<b>\$15,029,751</b>

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

**City of Toppenish**  
**SCHEDULE OF CASH ACTIVITY**  
 For the Year Ended December 31, 2013

Fund	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	General Fund	\$1,578,954.87	\$4,676,746.71	\$75,000.00	\$412,710.00	\$14,027.03	\$5,150,429.68	\$5,729,528.34	\$34,352.86	\$58,280.00	\$5,808,134.17	\$921,250.38
101	Street Fund	\$180,108.57	\$189,356.51	\$0.00	\$0.00	\$809.49	\$188,547.02	\$203,682.74	\$36,000.00	\$660.00	\$239,533.25	\$129,122.34
102	Street Capital Fund	\$25,899.41	\$220,238.04	\$54,240.00	\$0.00	\$0.00	\$274,478.04	\$256,169.92	\$0.00	\$0.00	\$256,169.92	\$44,207.53
104	Trails & Path Services Fund	\$0.00	\$0.00	\$4,627.54	\$0.00	\$0.00	\$4,627.54	\$4,627.54	\$0.00	\$0.00	\$4,627.54	\$0.00
106	Tourism Development Fund	\$31,901.32	\$65,322.65	\$0.00	\$0.00	\$6.87	\$65,315.78	\$77,357.89	\$0.00	\$0.00	\$77,351.02	\$19,866.08
108	Cemetery Fund	\$50,844.33	\$78,171.16	\$0.00	\$0.00	\$3,884.32	\$74,286.84	\$60,633.12	\$0.00	\$0.00	\$56,748.80	\$68,382.37
116	Municipal Capital	\$637,576.46	\$22,362.26	\$0.00	\$0.00	\$0.00	\$22,362.26	\$51,553.26	\$0.00	\$0.00	\$51,553.26	\$608,385.46
119	Public Safety Grants Fund	\$10,795.33	\$100,783.21	\$0.00	\$0.00	\$0.00	\$100,783.21	\$104,576.09	\$0.00	\$0.00	\$104,576.09	\$7,002.45
121	Urban Development Action	\$30,978.27	\$49.30	\$0.00	\$0.00	\$0.00	\$49.30	\$0.00	\$0.00	\$0.00	\$0.00	\$31,027.57
129	Special Investigative Drug	\$40,659.39	\$52,612.08	\$0.00	\$0.00	\$0.00	\$52,612.08	\$13,001.49	\$0.00	\$0.00	\$13,001.49	\$80,269.98
150	Special Projects Fund	\$396,038.97	\$31,202.05	\$0.00	\$0.00	\$704.95	\$30,497.10	\$64,530.34	\$79,627.54	\$0.00	\$143,452.93	\$283,083.14
170	Housing Rehabilitation Fund	\$375,710.11	\$126,722.16	\$0.00	\$0.00	\$1,711.37	\$125,010.79	\$49,767.71	\$0.00	\$0.00	\$48,056.34	\$452,664.56
225	Community Economic Development Loan (CERB)	\$22,548.16	\$16,691.43	\$0.00	\$0.00	\$0.00	\$16,691.43	\$16,666.67	\$0.00	\$0.00	\$16,666.67	\$22,572.92
401	Water Fund	\$2,005,359.64	\$3,844,143.45	\$0.00	\$0.00	(\$38,176.14)	\$3,882,319.59	\$3,522,644.99	\$50,820.00	\$148,150.00	\$3,759,791.13	\$2,127,888.10
403	Wastewater Fund	\$1,605,485.02	\$2,095,229.12	\$3,400.00	\$44,210.00	\$416.59	\$2,142,422.53	\$1,653,597.39	\$59,120.00	\$180,920.00	\$1,893,220.80	\$1,854,686.75
405	Solid Waste Fund	\$158,941.14	\$738,826.08	\$0.00	\$17,070.00	\$592.62	\$755,303.46	\$613,224.35	\$66,700.00	\$66,630.00	\$745,961.73	\$168,282.87
457	Cable TV Fund	\$158,233.78	\$170,910.63	\$0.00	\$0.00	\$1,235.93	\$169,674.70	\$131,807.40	\$3,000.00	\$19,350.00	\$152,921.47	\$174,987.01
510	Vehicle Replacement Fund	\$729,221.40	\$1,087.02	\$168,000.00	\$0.00	\$0.00	\$169,087.02	\$351,596.52	\$0.00	\$0.00	\$351,596.52	\$546,711.90
611	Pension Trust Fund	\$0.00	\$6,536.66	\$24,352.86	\$0.00	\$0.00	\$30,889.52	\$30,889.52	\$0.00	\$0.00	\$30,889.52	\$0.00
640	Municipal Court	\$13,575.73	\$502,200.38	\$0.00	\$0.00	\$0.00	\$502,200.38	\$481,042.45	\$0.00	\$0.00	\$481,042.45	\$34,733.66
645	Inmate Trust	\$3,436.52	\$31,044.65	\$0.00	\$0.00	\$0.00	\$31,044.65	\$32,420.09	\$0.00	\$0.00	\$32,420.09	\$2,061.08
650	Toppenish TBD Fund	\$0.00	\$191,065.75	\$0.00	\$0.00	\$0.00	\$191,065.75	\$85,916.10	\$0.00	\$0.00	\$85,916.10	\$105,149.65
701	Perpetual Care Fund	\$267,312.16	\$6,560.86	\$0.00	\$0.00	\$0.00	\$6,560.86	\$0.00	\$0.00	\$0.00	\$0.00	\$273,873.02
	<b>TOTAL</b>	<b>\$8,323,580.58</b>	<b>\$13,167,862.16</b>	<b>\$329,620.40</b>	<b>\$473,990.00</b>	<b>(\$14,786.97)</b>	<b>\$13,986,259.53</b>	<b>\$13,535,233.92</b>	<b>\$329,620.40</b>	<b>\$473,990.00</b>	<b>\$14,353,631.29</b>	<b>\$7,956,208.82</b>

**CITY OF TOPPENISH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2013

1	2	3	4	5			6
Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other I.D. Number	Expenditures			Foot note Ref.
				From Pass-Through Awards	From Direct Awards	Total	
Department of Justice Bureau of Justice Assistance	Bulletproof Vest Partnership	16.607	N/A		943	943	1,2
Department of Justice Office of Juvenile Justice and Delinquency Prevention Pass-Through Yakima County Juvenile Court Toppenish School District	Title V Delinquency Prevention Pogram	16.548	N/A	4,181		4,181	1,2
Department of Justice Office of Community Oriented Policing Services	ARRA - Public Safety Partnership and Community	16.710	2009-RKWX0901		18,653	18,653	1,2,4
Department of Justice/Criminal Division	Equitable Sharing program	16.922	N/A		35,285	35,285	1,5
Department of Transportation Federal Highway Administration (FHWA)/Pass-Through WA State Department of Transportation	Highway Planning and Construction	20.205	STPUS 6411(001)  STPUS 6423(001)	19,966  <u>8,792</u> 28,758		28,758	1,2
Department of Transportation National Highway Traffic Safety Administration Pass-Through WA Association of	State and Community Highway Safety	20.600	N/A	1,848		1,848	1,2
Environmental Protection Agency Loan/Pass-Through Washington State Public Works Board	Capitalization Grants for Drinking Water State Revolving	66.468	DM07-952-031	675,348			1,2,3
			DM12-952-105	854,820			1,2,3
			DM12-952-104	<u>1,143,649</u>			1,2,3
				2,673,817		2,673,817	
Department of Homeland Security/Pass-Through Yakima Valley Office of Emergency Management	Homeland Security Grant Program	97.067	YVOEM 13-03	746		746	1,2
<b>Total Expenditures of Federal Awards</b>				<b>\$2,709,350</b>	<b>\$54,881</b>	<b>\$2,764,231</b>	

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



**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2013****NOTE 1 - BASIS OF ACCOUNTING**

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City's financial statements. The City of Toppenish uses the cash basis of accounting for all fund types.

**NOTE 2 - PROGRAM COSTS**

The amounts shown as current year expenditures represent only State and Federal portions of the program costs. Actual program costs, including the City's portion, may be more than shown.

**NOTE 3 – FEDERAL LOANS**

The City of Toppenish was approved by the Environmental Protection Agency, through Washington State Public Works Board to receive a loan totaling \$2,891,327.00 to provide for the construction of a new well including transmission lines, electrical, well house, and telemetry system. The amount listed includes expenditures expended 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 Drinking Water State Revolving Fund (DWSRF) DM12-952-105 loan totaling \$3,518,133.00 to provide for the construction of a new 1.7 MG Standpipe Water Reservoir. The amount listed includes expenditures expended during the year. This loan has no continuing compliance requirements. The current 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 Drinking Water State Revolving Fund (DWSRF) DM12-952-104 loan totaling \$1,199,072.00 to provide for the replacement of approximately 3,300 linear feet of existing water distribution piping with new 8" pipe, fittings and valves. The amount listed includes expenditures expended during the year. This loan has no continuing compliance requirements. The current year loan is reported on the City of Toppenish's Schedule of Long-Term Debt.

**NOTE 4 – AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)**

Expenditures for this program were funded by ARRA.

**NOTE 5: FEDERAL EQUITABLE SHARING PROGRAM**

The City of Toppenish participates in the Federal Equitable Sharing Program through the Department of Justice. The funds received are typically from prior year Investigations.

**CITY OF TOPPENISH**

**Labor Relations Consultants  
For the Year Ended December 31, 2013**

Has your government engaged labor relations consultants?  Yes  No

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

<b>Name of Firm</b>
The Wesley Group
<b>Name of Consultant</b>
Kevin Wesley
<b>Business Address</b>
PO Box 7164 Kennewick, WA 99336
<b>Amount Paid to Consultant During Fiscal Year</b>
\$800.00
<b>Terms and Conditions: As Applicable, Including:</b>
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

**CITY OF TOPPENISH**

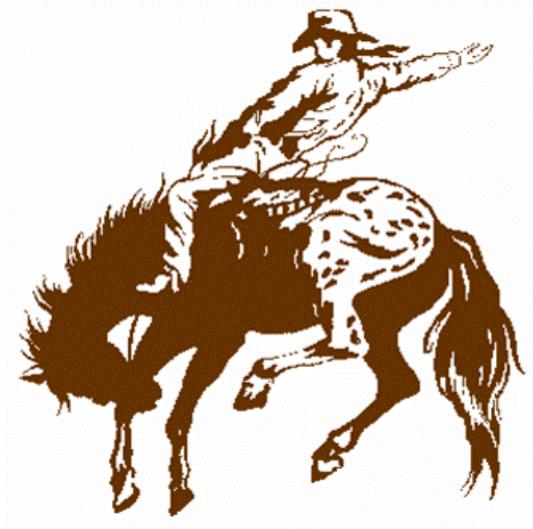
**Labor Relations Consultants  
For the Year Ended December 31, 2013**

Has your government engaged labor relations consultants?  Yes  No

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

<b>Name of Firm</b>
Menke Jackson Beyer Ehlis Harper & Plant, LLP
<b>Name of Consultant</b>
Tony Menke
<b>Business Address</b>
807 North 39 <sup>th</sup> Avenue Yakima, WA 98902
<b>Amount Paid to Consultant During Fiscal Year</b>
\$ 4,894.95
<b>Terms and Conditions: As Applicable, Including:</b>
Rates (e.g., Hourly, Etc.): \$140/Attorney plus \$90/Staff per hour plus expenses
Maximum Compensation Allowed: Open
Duration of Services: Open
Services Provided: Personnel related matters, including labor negotiations

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# **Supplemental Information**

**CITY OF TOPPENISH  
2013 ANNUAL REPORT**

**CITY OF TOPPENISH**

Cash and Investments as of December 31, 2013

<b>Cash</b>	<b>Cash Per Bank Statements</b>	<b>Investments</b>	<b>Investments Per Investment Statements</b>
<b>Central Valley Bank</b>		SmithBarney Citigroup	\$118,948.20
General Account	\$422,037.45	Mutual Funds	
Claims & Payroll Account	\$440,432.48		
Municipal Court Account	\$35,733.66	WA LGIP	\$6,323,767.41
Inmate Trust Account	\$2,108.10		
Advance Travel Expense	\$1,023.31	U.S. Bank	
<b>Total Central Valley Bank</b>	<b>\$901,335.00</b>	FICO #31771	\$398,274.00
		FNMA #31358	\$386,590.72
Petty Cash Per Resolutions	\$2,100.00	FNMA #3135	\$300,310.53
Wells Fargo - EzCards P. Cash	\$500.00		
<b>Total Petty Cash</b>	<b>\$2,600.00</b>		
		<b>Total Investments Per Statements</b>	<b>\$7,527,890.86</b>
Total Cash Per Bank	\$903,935.00		
Less O/S Checks	(\$1,135,391.59)	Total Investments Per Schedule 12	<b>\$7,527,890.86</b>
Bank to be Adj	\$49.86		
Plus NSF - Utilities		Diff. Bank (reconciled) vs. Schedule 12	
Dep in Transit/Adj to Balance	\$554,575.04	(to confirm) (Immaterial Difference)	<b>0.00</b>
<b>Total Cash in Bank</b>	<b>\$323,168.31</b>		
Total Cash Per Schedule 11	<b>\$323,168.31</b>		
**Negative Cash - Construction			
Diff. Bank (reconciled) vs. Schedule 11 (to confirm) (Immaterial Difference)	<b>(\$0.00)</b>		
Bank Adjustments Credited/Debited in December:			
General Account: Service Fee	49.86		
	<u>49.86</u>		

**CITY OF TOPPENISH**  
Investment Summary as of December 31, 2013

<b>Fund Investment Title</b>	<b>Rate of Interest</b>	<b>Investment Number</b>	<b>Date of Maturity</b>	<b>Investment Amount</b>
<b><u>001 - General Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$593,900.00
Smith, Barney	Variable	67900428		\$121,214.00
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	\$51,463.47
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$147,274.00
<b>Total General Fund</b>				<b>\$913,851.47</b>
<b><u>002 - General Fund Reserve</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$585,598.00
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$20,000.00
U S Bancorp/Federal National Mortgage Association	1.100%	3135	07/05/14	\$100,000.00
<b>Total General Fund Reserve</b>				<b>\$705,598.00</b>
<b><u>003 - Welcome Center Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$9,334.00
<b>Total Welcome Center Fund</b>				<b>\$9,334.00</b>
<b><u>030 - Criminal Justice Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$19,946.00
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$15,000.00
<b>Total Criminal Justice Fund</b>				<b>\$34,946.00</b>
<b><u>101 - City Street Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$181,926.00
<b>Total City Street Fund</b>				<b>\$181,926.00</b>
<b><u>102 - Street Reserve Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$26,710.00
<b>Total Street Reserve Fund</b>				<b>\$26,710.00</b>
<b><u>106 - Tourism Development Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$32,191.00
<b>Total Toursim Development Fund</b>				<b>\$32,191.00</b>
<b><u>108 - Cemetary Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$52,689.00
<b>Total Cemetary Fund</b>				<b>\$52,689.00</b>
<b><u>116 - Municipal Capital Improvement Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$456,530.00
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$81,000.00
U S Bancorp/Federal National Mortgage Association	1.100%	3135	07/05/14	\$100,000.00
<b>Total Municipal Capital Improvement Fund</b>				<b>\$637,530.00</b>
<b><u>119 - Public Safety Grant Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$10,763.00

**CITY OF TOPPENISH**  
Investment Summary as of December 31, 2013

Fund Investment Title	Rate of Interest	Investment Number	Date of Maturity	Investment Amount
<b>Total Public Safety Grant Fund</b>				<b>\$10,763.00</b>
<b><u>121 - UDAG Revolving Loan Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$30,923.00
<b>Total UDAG Revolving Loan Fund</b>				<b>\$30,923.00</b>
<b><u>129 - Special Investigative Drug Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$40,576.00
<b>Total Special Investigative Drug Fund</b>				<b>\$40,576.00</b>
<b><u>150 - HCD I - Old Program Income Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$346,294.00
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	\$50,000.00
<b>Total HCD I - Old Program Income Fund</b>				<b>\$396,294.00</b>
<b><u>170 - Housing Rehabilitation Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$375,676.00
<b>Total Housing Rehabilitation Fund</b>				<b>\$375,676.00</b>
<b><u>225 - CERB Grant/Loan Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$22,531.00
<b>Total CERB Grant/Loan Fund</b>				<b>\$22,531.00</b>
<b><u>401 - Water Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$1,127,719.00
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	\$75,000.00
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$50,000.00
U S Bancorp/Federal National Mortgage Association	1.100%	3135	07/05/14	\$93,295.36
<b>Total Water Fund</b>				<b>\$1,346,014.36</b>
<b><u>402 - Utility Deposits</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$179,144.00
<b>Total Utility Deposits</b>				<b>\$179,144.00</b>
<b><u>403 - Wastewater Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$813,202.00
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	\$75,000.00
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$50,000.00
U S Bancorp/Federal National Mortgage Association	1.100%	3135	07/05/14	\$93,295.36
<b>Total Wastewater Fund</b>				<b>\$1,031,497.36</b>
<b><u>405 - Solid Waste Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$145,291.00
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$25,000.00
<b>Total Solid Waste Fund</b>				<b>\$170,291.00</b>
<b><u>410 - Water Capital Fund</u></b>				

**CITY OF TOPPENISH**  
Investment Summary as of December 31, 2013

<b>Fund Investment Title</b>	<b>Rate of Interest</b>	<b>Investment Number</b>	<b>Date of Maturity</b>	<b>Investment Amount</b>
Wash State Treas Investment Pool	Variable	02330		\$471,528.00
<b>Total Water Capital Fund</b>				<b>\$471,528.00</b>
<b><u>413 - Sewer Capital Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$371,029.00
<b>Total Sewer Capital Fund</b>				<b>\$371,029.00</b>
<b><u>427 - DOE Water Pollution Control Loan Reserve</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$192,482.66
<b>Total DOE Water Pollution Control Loan Reserve</b>				<b>\$192,482.66</b>
<b><u>457 - Cable Television Communications Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$99,994.00
U S Bancorp/Federal National Mortgage	0.800%	31771	05/02/15	\$10,000.00
<b>Total Cable Television Communications Fund</b>				<b>\$109,994.00</b>
<b><u>458 - Cable Television Communications Reserve</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$52,061.00
<b>Total Cable Television Communicatoins Reserve</b>				<b>\$52,061.00</b>
<b><u>510 Vehicle Replacement Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$729,153.00
<b>Total Vehicle Replacement Fund</b>				<b>\$729,153.00</b>
<b><u>701 - Perpetual Care Fund</u></b>				
Wash State Treas Investment Pool	Variable	02330		\$218,186.00
U S Bancorp/Federal National Mortgage Association	1.140%	31398	10/15/13	\$48,000.00
<b>Total Perpetual Care Fund</b>				<b>\$266,186.00</b>
<b>Total All Funds Investments</b>				<b>\$8,390,918.85</b>