



ANNUAL REPORT

CITY OF DuPONT

MCAG No. 0576

Submitted pursuant to RCW 43.09.230

to the

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2007

CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2007

FUND TYPE: Govt/Special BARS CODE	FUND NUMBER AND NAME 001 - GENERAL FUND		FUND NUMBER AND NAME 101 - CITY STREET FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 1,326,111	\$ 1,329,461	\$ 23,557	\$ 23,557
REVENUES AND OTHER SOURCES:				
310 Taxes	3,864,847	3,754,795	-	-
320 Licenses and Permits	614,000	582,821	1,000	1,805
330 Intergovernmental	170,970	102,459	164,920	160,163
340 Charges for Goods and Services	713,486	699,327	200	15
350 Fines and Penalties	300	100	-	-
360 Miscellaneous	129,780	134,335	29,214	29,968
390 Other Financing Sources	-	-	137,000	110,000
TOTAL REVENUES & OTHER SOURCES	5,493,383	5,273,837	332,334	301,951
TOTAL RESOURCES	6,819,494	6,603,297	355,891	325,509
OPERATING EXPENDITURES:				
510 General Government	917,982	802,885	-	-
520 Public Safety	3,054,695	2,959,194	-	-
530 Physical Environment	403,177	434,363	-	-
540 Transportation	230,341	204,639	338,956	294,284
550 Economic Environment	838,505	664,007	-	-
570 Cultural and Recreational	307,538	229,971	-	-
TOTAL OPERATING EXPENDITURES	5,752,238	5,295,058	338,956	294,284
594-596 Capital Outlay	224,086	145,927	1,250	505
TOTAL EXPENDITURES	5,976,324	5,440,985	340,206	294,789
597 Other Financing Uses	162,000	135,000	-	-
TOTAL EXPENDITURES & OTHER USES	6,138,324	5,575,985	340,206	294,789
Excess (Deficit) of Resources Over Uses	681,170	1,027,312	15,685	30,720
ENDING NET CASH AND INVESTMENTS	\$ 681,170	\$ 1,027,312	\$ 15,685	\$ 30,720

The Accompanying Notes Are An Integral Part Of This Statement.

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
FUND TYPE: Capital/Proprietary	301 - CAPITAL IMPROVEMENT FUND		401 - WATER UTILITY	
BARS CODE	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 2,778,946	\$ 2,778,947	\$ 1,783,667	\$ 1,783,667
REVENUES AND OTHER SOURCES:				
310 Taxes	930,000	938,566	-	-
340 Charges for Services	-	-	1,231,460	1,113,177
360 Miscellaneous	115,000	139,582	125,500	119,101
390 Other Financing Sources	25,000	25,000	-	-
	1,070,000	1,103,149	1,356,960	1,232,278
TOTAL REVENUES & OTHER SOURCES	1,070,000	1,103,149	1,356,960	1,232,278
TOTAL RESOURCES	3,848,946	3,882,095	3,140,627	3,015,945
OPERATING EXPENDITURES:				
530 Physical Environment	-	-	759,554	757,926
	-	-	759,554	757,926
TOTAL OPERATING EXPENDITURES	-	-	759,554	757,926
594-596 Capital Outlay	2,340,893	618,317	564,659	289,811
	2,340,893	618,317	1,324,213	1,047,737
TOTAL EXPENDITURES	2,340,893	618,317	1,324,213	1,047,737
597 Other Financing Uses	44,187	44,137	-	-
	2,385,080	662,454	1,324,213	1,047,737
TOTAL EXPENDITURES & OTHER USES	2,385,080	662,454	1,324,213	1,047,737
Excess (Deficit) of Resources Over Uses	1,463,866	3,219,641	1,816,414	1,968,207
580 Non-Expenditures	-	-	35,532	35,532
	1,463,866	3,219,641	1,780,882	1,932,675
ENDING NET CASH AND INVESTMENTS	\$ 1,463,866	\$ 3,219,641	\$ 1,780,882	\$ 1,932,675

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CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2007

FUND TYPE: Proprietary/Internal Service	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	403 - STORMWATER UTILITY		501 - EQUIPMENT R&R	
BARS CODE	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 685,186	\$ 685,186	\$ 1,022,426	\$ 1,022,426
REVENUES AND OTHER SOURCES:				
340 Charges for Services	470,000	435,968	263,025	266,191
360 Miscellaneous	27,000	34,634	30,825	48,956
390 Other Financing Sources	-	-	-	-
TOTAL REVENUES & OTHER SOURCES	497,000	470,602	293,850	315,147
TOTAL RESOURCES	<u>1,182,186</u>	<u>1,155,788</u>	<u>1,316,276</u>	<u>1,337,573</u>
OPERATING EXPENDITURES:				
530 Physical Environment	301,010	240,695	-	-
TOTAL OPERATING EXPENDITURES	301,010	240,695	-	-
594-596 Capital Outlay	231,928	225,753	211,700	159,978
TOTAL EXPENDITURES	<u>532,938</u>	<u>466,448</u>	<u>211,700</u>	<u>159,978</u>
TOTAL EXPENDITURES & OTHER USES	<u>532,938</u>	<u>466,448</u>	<u>211,700</u>	<u>159,978</u>
Excess (Deficit) of Resources Over Uses	649,248	689,339	1,104,576	1,177,595
ENDING NET CASH AND INVESTMENT	<u>\$ 649,248</u>	<u>\$ 689,339</u>	<u>\$ 1,104,576</u>	<u>\$ 1,177,595</u>

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**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2007**

FUND TYPE: Special Revenue	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	102 - STREET DEPRECIATION FUND		103 - HOTEL/MOTEL TAX FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 195,127	\$ 195,127	\$ 117,203	\$ 117,203
Revenues and Other Financing Sources	<u>43,214</u>	<u>80,193</u>	<u>70,750</u>	<u>78,192</u>
TOTAL RESOURCES	<u>238,341</u>	<u>275,320</u>	<u>187,953</u>	<u>195,396</u>
Expenditures and Other Financing Uses	7,310	4,995	54,000	41,756
Excess (Deficit) of Resources Over Uses	<u>231,031</u>	<u>270,325</u>	<u>133,953</u>	<u>153,640</u>
ENDING NET CASH AND INVESTMENTS	<u>\$ 231,031</u>	<u>\$ 270,325</u>	<u>\$ 133,953</u>	<u>\$ 153,640</u>

FUND TYPE: Special Revenue	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	104 - FIRE MITIGATION FUND		105 - TECHNOLOGY FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 506,456	\$ 506,456	\$ 14,047	\$ 14,047
Revenues and Other Financing Sources	<u>305,000</u>	<u>97,287</u>	<u>300</u>	<u>714</u>
TOTAL RESOURCES	<u>811,456</u>	<u>603,743</u>	<u>14,347</u>	<u>14,761</u>
Expenditures and Other Financing Uses	227,500	72,707	10,000	-
Excess (Deficit) of Resources Over Uses	<u>583,956</u>	<u>531,036</u>	<u>4,347</u>	<u>14,761</u>
ENDING NET CASH AND INVESTMENT	<u>\$ 583,956</u>	<u>\$ 531,036</u>	<u>\$ 4,347</u>	<u>\$ 14,761</u>

FUND TYPE: Special Revenue	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	107 - GLACIER NW FUND		202 - GENERAL OBLIGATION FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 748,007	\$ 748,007	\$ 9,774	\$ 6,424
Revenues and Other Financing Sources	<u>36,000</u>	<u>40,187</u>	<u>81,842</u>	<u>84,039</u>
TOTAL RESOURCES	<u>784,007</u>	<u>788,193</u>	<u>91,616</u>	<u>90,462</u>
Expenditures and Other Financing Uses	-	-	82,152	81,152
Excess (Deficit) of Resources Over Uses	<u>784,007</u>	<u>788,193</u>	<u>9,464</u>	<u>9,311</u>
ENDING NET CASH AND INVESTMENT	<u>\$ 784,007</u>	<u>\$ 788,193</u>	<u>\$ 9,464</u>	<u>\$ 9,311</u>

The Accompanying Notes Are An Integral Part Of This Statement.

**CITY OF DuPONT
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2007**

FUND TYPE: Debt Service/Proprietary	FUND NUMBER AND NAME		FUND NUMBER AND NAME	
	203 - ULID FUND		402 - SEWER UTILITY FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Net Cash and Investments	\$ 220,750	\$ 220,750	\$ 1,550,942	\$ 1,550,942
Revenues and Other Financing Sources	<u>104,097</u>	<u>140,825</u>	<u>208,600</u>	<u>209,676</u>
TOTAL RESOURCES	<u>324,847</u>	<u>361,576</u>	<u>1,759,542</u>	<u>1,760,618</u>
Expenditures and Other Financing Uses	-	-	675,767	658,071
Excess (Deficit) of Resources Over Uses	<u>324,847</u>	<u>361,576</u>	<u>1,083,775</u>	<u>1,102,547</u>
ENDING NET CASH AND INVESTMENT	<u>\$ 324,847</u>	<u>\$ 361,576</u>	<u>\$ 1,083,775</u>	<u>\$ 1,102,547</u>

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF DuPONT

NOTES TO FINANCIAL STATEMENTS January 1, 2007 through December 31, 2007

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of DuPont 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 DuPont was incorporated on April 12, 1951 and operates under the laws of the State of Washington applicable to a code city. The City is a general purpose government with its fiscal year ending December 31. The City provides a broad range of general government services including law enforcement, fire protection, public works, water, storm and sewer utilities. 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 of DuPont.

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Fund

This fund accounts for financial resources which are designated for the acquisition or construction of general government capital projects.

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 of DuPont on a cost-reimbursement basis.

b. Basis of Accounting

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

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

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

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

c. Budgets

Annual appropriated budgets are adopted for all City funds. The financial statements include budgetary comparisons for those funds.

Annual appropriated budgets are adopted at the fund level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for all funds except for capital projects lapse at the fiscal period end.

The City Administrator is authorized to transfer budgeted amounts between departments within any fund; 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 of DuPont's legislative body.

The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The City's budget procedures are mandated by RCW 35A.33.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservation of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

d. Cash

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

e. Deposits

The City of DuPont deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation (FDIC) and/or by the Washington Public Deposit Protection Commission (WPDPC).

f. Investments

See Note 3 – Investments

g. Capital Assets

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

h. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement.

Sick leave may be accumulated up to 1200 hours for Fire department employees and up to 1280 hours for all other employees. Upon separation or retirement employees do not receive payment for unused sick leave.

The City does not record accumulated unused vacation and sick leave in its governmental funds.

i. Long-Term Debt

See Note 6 – Long-Term Debt

j. Other Financing Sources Or Uses

The City's "Other Financing Sources or Uses" consist of all interfund receivables and payables, and interfund transactions. A separate schedule of interfund loans receivable and payable is furnished in Note 5 below.

k. Risk Management

The City of DuPont is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance and/or joint self-insuring and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989 when 32 municipalities in the State of Washington joined together by signing an Interlocal Government Agreement to pool their self-insured losses and joint purchase insurance and administrative services. Currently, 84 municipalities participate in the pool (as of 12/31/07).

The AWC RMSA allows members to establish a program of joint insurance and provides risk management services to all members. All coverages are on an occurrence basis. The AWC RMSA

provides all risk property, comprehensive crime, general liability, automobile liability, police liability, public officials' liability, employee fidelity and faithful performance, and boiler and machinery insurance coverage. Boiler and machinery is included with the property reinsurance carrier, as of June 1, 2005, and employee fidelity coverage is a stand-alone policy that the AWC RMSA arranges for its members. The AWC RMSA also allows members to group purchase airport liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. AWC RMSA, itself, pays out of its own funds all claims up to \$400,000 for liability and \$25,000 for property and thereafter purchases excess liability insurance through NLC Mutual Insurance Company, up to \$1 million, and CV Starr, from \$1 million to \$5 million. The excess property coverage is purchased through Affiliated FM, using the Pool's broker, Willis of Seattle, Inc. Since the AWC RMSA is a cooperative program, the members of AWC RMSA are jointly liable.

Members contract to remain in the pool a minimum of one year and must give one year's notice before terminating participation. The Interlocal Governmental Agreement is renewed automatically each year. Even after termination, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Governmental Agreement. The Pool is governed by a board of directors serving ex-officio as the AWC Board of Directors.

The AWC RMSA establishes a loss fund for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses.

The specific financials of the AWC RMSA can be seen in the Annual Report on file with the City of DuPont.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

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

There have been no expenditures exceeding legal appropriations in any of the funds of the City of DuPont.

NOTE 3 - INVESTMENTS

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

All investments of the City's funds are obligations of the State Treasurer's Investment Pool and deposits with Washington State banks and savings and loan institutions that include banker's acceptances and U.S. government securities.

At December 31, 2007, the City had the following investments:

Type of Investment	Balance
State Investment Pool	\$10,366,037

The State's Local Government Investment Pool is managed by the Washington State Treasurer's Office. The LGIP is not SEC registered but has oversight provided by the following sources: 1) annually audited by the Office of the State Auditor; 2) annually audited by an outside, independent auditor; 3) an Advisory Committee meets quarterly to advise the State Treasurer on issues regarding the LGIP; 4) monthly statement enclosures detailing portfolio breakdown and earnings information sent to participants; and 5)

quarterly newsletters that include a compliance report and quarterly financials. Financial reports are available at the State Treasurer's Office, P.O. Box 40200, Olympia, Washington, 98504-2000.

NOTE 4 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Taxes are levied annually on January 1st on property value listed as of the prior May 31st. Assessed values are established by the county assessor at 100 percent of fair market value. A physical revaluation of all property is required every six years.

Taxes are due in two equal installments on April 30th and October 31st. Collections are remitted monthly to the appropriate district by the county treasurer.

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 of DuPont's regular tax levy for the year 2007 was \$0.9797 per \$1,000 on an assessed valuation of \$1,212,061,693 for a total regular levy of \$1,187,503. The City's EMS tax levy was \$0.4108 per \$1,000 on total assessed valuation for a total of \$497,874.

In 2007, the City also levied \$0.0288 for G.O. bond obligations for a total additional levy of \$34,810.

The City is permitted by law to levy up to \$3.60 per \$1,000 of assessed valuation for general governmental services. This amount may be reduced for any of the following three reasons:

- a. The Washington State Constitution limits the total regular property taxes to one percent of assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the one percent limit.
- b. Initiative 747 limits the growth of regular property taxes to one percent per year or the rate of inflation, whichever is lower, after adjustments for new construction. If the assessed valuation increases by more than this legal limit due to revaluation, the levy rate will be decreased.
- c. The City may voluntarily levy taxes below the legal limit.

Special levies approved by the voters are not subject to the above limitations.

NOTE 5 – INTERFUND LOANS AND ADVANCES

The City had no interfund loans or advances outstanding in 2007.

NOTE 6 - LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the City of DuPont and summarizes the City's debt transactions for 2007.

The City received its first draw on a construction Public Works Trust Fund loan during 2000 for \$1,306,771. The final draw of \$91,360.66 was received in 2005. This loan requires annual principal payments of \$74,868 and 1% interest on the outstanding balance. The seventh payment was made in July of 2007 leaving a balance of \$898,418 as of December 31, 2007.

The City received its first two draws of \$893,520 on a construction Public Works Trust Fund loan for the Historic Village Sanitary Sewer Improvement Project II during 2005. Two more draws totaling \$992,800 were received in 2006. \$301,313 was refunded in 2007 to the Public Works Board. A principal payment

of \$99,280 was also made in 2007. This loan requires annual principal payments of \$82,540 beginning in 2008 and a .50% interest on the outstanding balance.

The debt service requirements, including interest, to amortize all bond debt outstanding as of December 31, 2007 are as follows:

Year Ending December 31	General Obligation Bonds	Total Debt
2008	34,810.00	34,810.00
2009	37,590.00	37,590.00
Total	<u>\$72,400.00</u>	<u>\$72,400.00</u>

There are a number of other limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

Beginning in 1997, the City, at its option, began calling LID 88-1 Series B Bonds early. In 2006 the City was able to call all bonds and pay off the outstanding assessments. This was possible as all but one LID participant have paid off their assessment balances in full with interest. The City will continue to annually invoice the remaining LID participant with the last installment scheduled to be invoiced in 2012.

NOTE 7 - PENSION PLANS

Substantially all of the City of DuPont's full-time and qualifying part-time employees participate in the PERS and LEOFF retirement plans 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 DuPont's financial statements. Contributions to the system 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
 PO Box 48380
 Olympia, WA 98504-8380

NOTE 8 - OTHER DISCLOSURES - LIDs

Weyerhaeuser Real Estate Company unconditionally guaranteed the payment of 100% of any assessments (including the principal portion of such assessments and interest and penalties due thereon) authorized by ordinances of the City of DuPont against the property within Local Improvement District No. 88-1.

NOTE 9 - OTHER DISCLOSURES - Reservations

It is the policy of the City of DuPont to restrict certain portions of fund balances for specific spending purposes. As of December 31, 2006, the following represents the restricted funds of the City of DuPont:

Fund	Purpose	Amount
Current Expense	LID Administration	\$ 57,437
Current Expense	Contingency	253,497
Special Revenue	Street Depreciation	270,325
Special Revenue	Glacier NW - CFP	788,193
Special Revenue	Fire Mitigation	531,036
Special Revenue	Technology	14,761
Capital Improvements	Land Acquisition	338,767
Capital Improvements	2nd 1/4% R.E.E.T.	1,763,645
Utilities	Water Improvements	809,335
Utilities	Sewer Improvements	902,420
Utilities	Account Deposits	3,217
Internal Service	Fixed Asset Replacement	<u>1,337,573</u>
	Total	<u>\$7,070,206</u>

NOTE 10 - OTHER DISCLOSURES

In 2007 the City entered into a lease/lease-back agreement with DuPont Civic Center PG, LLC for construction of the City's Civic Center project. The City will be charged a fair market rate and the rent payments will commence after the Public Safety and City Hall facilities are constructed. The City will have the option to purchase the facilities at any time at a price equal to the unamortized cost. Upon purchase, the lease arrangement will end. The ground breaking for the project occurred in late 2007.

The City also entered into a commercial property ground lease with DuPont Civic Center PG, LLC for approximately five acres of property. Rent will be charged based on the fair market value of the property, with reduced rent at the start of the lease to allow the developer to construct commercial buildings on the property. The lease term is fifty years with two options of twenty years each. If the property is not developed per the lease agreement, the City has the right to terminate the arrangement.

CITY OF DuPONT
FUND 001 GENERAL FUND
DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 1,326,111.00	\$ 1,329,460.55	\$ 3,349.55
311.10	Property Taxes	1,086,244.00	1,086,003.90	(240.10)
311.11	Property Taxes-EMS	455,360.00	455,251.08	(108.92)
312.10	Private Harvest Tax	-	80.67	80.67
313.10	Retail Sales Taxes	1,133,203.00	1,009,126.71	(124,076.29)
313.11	Local Sales & Use Tax	57,400.00	57,089.83	(310.17)
313.71	Local Criminal Justice	100,000.00	101,183.43	1,183.43
316.10	B&O Tax	190,000.00	203,436.74	13,436.74
316.41	Electric Utility Tax	299,750.00	293,741.42	(6,008.58)
316.42	Water Utility Tax	74,715.00	67,607.60	(7,107.40)
316.43	Gas Utility Tax	210,000.00	220,830.99	10,830.99
316.44	Sewer Utility Tax	47,400.00	53,386.07	5,986.07
316.45	Garbage Utility Tax	31,800.00	31,566.14	(233.86)
316.46	Stormwater Utility Tax	28,200.00	26,117.11	(2,082.89)
316.47	Telephone Utility Tax	148,700.00	148,555.19	(144.81)
317.20	Leasehold Excise Tax	1,575.00	-	(1,575.00)
319.60	B&O Tax Penalty	500.00	817.65	317.65
310	Total Taxes	3,864,847.00	3,754,794.53	(110,052.47)
321.60	Business Licenses	34,000.00	33,615.00	(385.00)
321.91	Cable Franchise	24,000.00	26,189.70	2,189.70
322.10	Building/Plumbing/Mechanical/Grading	497,000.00	457,146.97	(39,853.03)
322.15	Sprinker/Fire Permits	22,200.00	24,799.49	2,599.49
322.16	Temporary Use Permits	-	800.00	800.00
322.22.	Alarm Permit	3,000.00	1,450.00	(1,550.00)
322.30	Animal Licenses	1,300.00	1,486.00	186.00
322.90	Sign/Misc. Permits	16,000.00	15,733.55	(266.45)
322.95	Land Use Application	16,500.00	21,600.00	5,100.00
320	Total Licenses and Permits	614,000.00	582,820.71	(31,179.29)
331.16.60	OJP Bulletproof Vest Grant	2,292.00	2,292.03	0.03
334.01.30	DUI Task Force Reimbursement	-	553.75	553.75
334.03.50	Traffic Safety Commission	3,904.00	3,903.50	(0.50)
334.03.51	WASPC Grant	-	2,800.00	2,800.00
334.03.60	Commuter Trip Reduction Grant	-	5,091.00	5,091.00
334.04.02	GMA Update Grant	5,000.00	-	(5,000.00)
334.04.90	DOH EMS Grant	1,439.00	1,439.00	-
336.06.21	Criminal Justice	1,484.00	1,304.91	(179.09)
336.06.26	Criminal Justice - Special Programs	6,611.00	5,093.39	(1,517.61)
336.06.51	DUI-Cities	925.00	1,513.27	588.27
336.06.94	Liquor Excise Tax	28,225.00	30,114.43	1,889.43
336.06.95	Liquor Board Profits	49,178.00	48,353.93	(824.07)
337.07.10	Pierce County DEM Grant	71,912.00	-	(71,912.00)
330	Total Intergovernmental	170,970.00	102,459.21	(68,510.79)

BARS				
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
341.21	Document Recording Fees	-	756.00	756.00
341.43	Invoice Processing Fees	26,000.00	21,852.26	(4,147.74)
341.50	Sales of Maps	100.00	40.00	(60.00)
341.60	Copies/Postage/Notary/Police Reports	1,050.00	1,026.38	(23.62)
341.70	Merchandise/Concession Sales	-	77.39	77.39
341.96	Personnel Services	-	1,263.90	1,263.90
342.10	Police Protection Services	500.00	882.00	382.00
342.60	Ambulance Transport Fees	44,000.00	-	(44,000.00)
342.90	Fire Equipment Billed Out	-	675.20	675.20
343.20	Professional Services - Engineering	398,500.00	380,800.23	(17,699.77)
345.81	Sub-Division Fees	2,500.00	3,325.00	825.00
345.83	Plan Examination/Fire System Exam	231,701.00	275,592.90	43,891.90
345.89	SEPA Review	-	3,600.00	3,600.00
346.90	Personal Safety Sales	1,000.00	1,751.00	751.00
347.60	Recreation Program Fees	7,635.00	7,195.00	(440.00)
349.57	CPR/First Aid Class Fees	500.00	490.00	(10.00)
340	Total Charges for Good and Services	713,486.00	699,327.26	(14,158.74)
359.90	False Alarm Fees	300.00	100.00	(200.00)
350.00	Total Fines and Penalties	300.00	100.00	(200.00)
361.11	Investment Interest	72,000.00	63,462.12	(8,537.88)
361.12	Investment Interest - Pierce County Property Tax	2,600.00	4,495.81	1,895.81
361.40	Investment Interest - Sales Tax	3,500.00	4,415.68	915.68
361.50	Penalties/Interest - Capital Assessments	-	3,828.12	3,828.12
362.40	Rentals	5,000.00	9,380.75	4,380.75
362.50	Long Term Leases	22,500.00	21,301.78	(1,198.22)
363.00	Insurance Recoveries	4,071.00	6,026.94	1,955.94
367.11	Contributions/Donations	14,800.00	15,628.00	828.00
369.30	Drug Fund - Confiscated Property	3,809.00	4,064.00	255.00
369.40	Restitution	-	505.00	505.00
369.81	Cashier's Overage/Shortage	-	(8.11)	(8.11)
369.90	Miscellaneous	1,500.00	1,234.89	(265.11)
360	Total Miscellaneous	129,780.00	134,334.98	4,554.98
310-360	TOTAL REVENUES	5,493,383.00	5,273,836.69	(219,546.31)
380.00	Non-Revenues	-	-	-
300	TOTAL RESOURCES - GENERAL FUND	\$ 6,819,494.00	\$ 6,603,297.24	\$ (216,196.76)

CITY OF DuPONT
FUND 001 GENERAL FUND
DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
511.60.11	Salaries and Wages	\$ 39,600.00	\$ 39,600.00	\$ -
511.60.21	Personnel Benefits	3,918.00	3,101.89	816.11
511.60.33	Operating Supplies	200.00	651.71	(451.71)
511.60.41	Professional Services	15,000.00	313.60	14,686.40
511.60.43	Travel & Subsistence	2,000.00	4,818.49	(2,818.49)
511.60.46	AWC-RMSA Insurance	4,919.00	4,919.00	-
511.60.49	Misc. - Training/Printing/Dues/Subscriptions	7,750.00	4,415.14	3,334.86
511.70.51	Election Costs	1,000.00	2,754.86	(1,754.86)
511.80.51	Voter Registration Costs	6,000.00	6,300.14	(300.14)
511	Total Legislative	80,387.00	66,874.83	13,512.17
512.40.51	Intergovernmental Services	8,500.00	11,013.73	(2,513.73)
512	Total Judicial	8,500.00	11,013.73	(2,513.73)
513.10.11	Salaries and Wages	162,413.00	171,581.74	(9,168.74)
513.10.21	Personnel Benefits	54,019.00	45,979.01	8,039.99
513.10.33	Operating Supplies	550.00	2,242.63	(1,692.63)
513.10.35	Small Tools & Equipment	200.00	2,608.82	(2,408.82)
513.10.41	Professional Services	30,000.00	10,821.70	19,178.30
513.10.42	Communications	600.00	163.89	436.11
513.10.43	Travel & Subsistence	2,000.00	2,713.29	(713.29)
513.10.45	Operating Leases & Rentals	-	1,620.00	(1,620.00)
513.10.46	AWC-RMSA Insurance	2,743.00	2,743.00	-
513.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,400.00	4,365.88	(965.88)
513.10.91	Equipment Replacement Reserves	3,901.00	3,901.00	-
513	Total Executive	259,826.00	248,740.96	11,085.04
514.23.11	Salaries and Wages	92,957.00	92,610.00	347.00
514.23.12	Overtime	6,181.00	823.42	5,357.58
514.23.21	Personnel Benefits	33,366.00	25,381.07	7,984.93
514.23.31	Office Supplies	-	31.53	(31.53)
514.23.33	Operating Supplies	700.00	1,227.12	(527.12)
514.23.35	Small Tools & Equipment	150.00	767.09	(617.09)
514.23.41	Professional Services	20,000.00	696.52	19,303.48
514.23.42	Communications	600.00	23.05	576.95
514.23.43	Travel & Subsistence	5,500.00	3,834.11	1,665.89
514.23.46	AWC-RMSA Insurance	1,968.00	1,968.00	-
514.23.48	Repairs & Maintenance	5,350.00	4,981.44	368.56
514.23.49	Misc. - Training/Printing/Dues/Subscriptions	4,150.00	2,534.54	1,615.46
514.23.51	Intergovernmental Services	9,050.00	2,588.63	6,461.37
514.23.91	Equipment Replacement Reserves	3,126.00	3,126.00	-
514.30.44	Advertising	3,000.00	3,846.90	(846.90)
514.30.49	Misc. - Training/Printing/Dues/Subscriptions	1,000.00	237.00	763.00
514.70.49	Misc. - Training/Printing/Dues/Subscriptions	650.00	435.00	215.00
514	Total Financial and Records Services	187,748.00	145,111.42	42,636.58

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
515.20.41	Professional Services - City Attorney	100,000.00	92,666.23	7,333.77
515	Total Legal	100,000.00	92,666.23	7,333.77
516.10.49	Misc. - Training/Printing/Dues/Subscriptions	481.00	481.00	-
516	Total Personnel	481.00	481.00	-
518.10.11	Salaries and Wages	42,383.00	42,226.79	156.21
518.10.12	Overtime	2,000.00	1,085.12	914.88
518.10.21	Personnel Benefits	18,724.00	16,149.78	2,574.22
518.10.26	Uniform Cleaning	1,000.00	1,427.37	(427.37)
518.10.27	Uniforms	250.00	-	250.00
518.10.31	Office Supplies	7,100.00	2,489.27	4,610.73
518.10.33	Operating Supplies	16,500.00	15,801.84	698.16
518.10.35	Small Tools & Equipment	1,000.00	1,355.37	(355.37)
518.10.36	Repair Materials & Supplies	750.00	1,783.10	(1,033.10)
518.10.41	Professional Services	31,535.00	32,280.19	(745.19)
518.10.42	Communications	38,500.00	37,466.58	1,033.42
518.10.43	Travel & Subsistence	-	35.92	(35.92)
518.10.45	Operating Leases & Rentals	10,500.00	8,622.67	1,877.33
518.10.46	AWC-RMSA Insurance	7,516.00	7,516.00	-
518.10.47	Utilities	4,750.00	1,611.46	3,138.54
518.10.48	Repairs and Maintenance	15,500.00	9,317.06	6,182.94
518.10.49	Misc. - Training/Printing/Dues/Subscriptions	3,800.00	3,472.33	327.67
518.10.51	Intergovernmental Services	150.00	113.50	36.50
518.10.53	Taxes & Assessments	9,767.00	5,289.20	4,477.80
518.10.91	Equipment Replacement Reserves	13,226.00	13,226.00	-
518.81.35	Small Tools & Equipment	500.00	715.19	(215.19)
518.81.41	Professional Services	18,200.00	22,957.31	(4,757.31)
518.81.48	Repairs and Maintenance	12,120.00	3,786.50	8,333.50
518	Total Central Services	255,771.00	228,728.55	27,042.45
519.90.49	Misc. - Training/Printing/Dues/Subscriptions	25,269.00	9,268.55	16,000.45
519	Total Other General Government Services	25,269.00	9,268.55	16,000.45
510	TOTAL GENERAL GOVERNMENT SERVICES	917,982.00	802,885.27	115,096.73
521.10.11	Salaries and Wages	688,272.00	676,069.63	12,202.37
521.10.12	Overtime	47,818.00	47,934.00	(116.00)
521.10.13	DUI Investigation Wages	-	842.99	(842.99)
521.10.21	Personnel Benefits	233,004.00	221,993.10	11,010.90
521.10.26	Uniform Cleaning	4,800.00	410.14	4,389.86
521.10.27	Uniforms	10,150.00	11,568.12	(1,418.12)
521.10.31	Office Supplies	6,100.00	933.39	5,166.61
521.10.32	Gas, Oil & Fuel	31,000.00	38,411.06	(7,411.06)
521.10.33	Operating Supplies	18,300.00	14,237.94	4,062.06
521.10.35	Small Tools & Minor Equipment	7,000.00	13,690.64	(6,690.64)
521.10.41	Professional Services	5,600.00	7,861.07	(2,261.07)
521.10.42	Communications	21,210.00	22,418.66	(1,208.66)
521.10.43	Travel & Subsistence	4,600.00	6,835.99	(2,235.99)
521.10.44	Advertising	1,500.00	-	1,500.00
521.10.46	AWC-RMSA Insurance	21,793.00	21,793.00	-
521.10.48	Repairs & Maintenance	16,000.00	20,465.17	(4,465.17)
521.10.49	Misc. - Training/Printing/Dues/Subscriptions	16,460.00	4,993.26	11,466.74
521.10.51	Intergovernmental Services	500.00	1,413.00	(913.00)
521.10.91	Equipment Replacement Reserves	60,312.00	60,312.00	-

BARS					
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
521.50.45	Operating Leases & Rentals	28,150.00	33,211.05	(5,061.05)	
521.50.47	Utilities	3,500.00	5,788.57	(2,288.57)	
521	Total Law Enforcement	1,226,069.00	1,211,182.78	14,886.22	
522.20.11	Salaries and Wages	282,512.00	316,790.26	(34,278.26)	
522.20.12	Overtime	27,842.00	33,836.76	(5,994.76)	
522.20.13	Volunteer Stipends	65,000.00	-	65,000.00	
522.20.21	Personnel Benefits	101,303.00	95,569.20	5,733.80	
522.20.26	Uniform Cleaning	2,500.00	13.31	2,486.69	
522.20.27	Uniforms	10,000.00	8,427.66	1,572.34	
522.20.31	Office Supplies	2,000.00	2,212.84	(212.84)	
522.20.32	Gas, Oil & Fuel	6,000.00	6,765.82	(765.82)	
522.20.33	Operating Supplies	8,000.00	8,457.18	(457.18)	
522.20.35	Small Tools & Equipment	10,192.00	4,793.31	5,398.69	
522.20.36	Repair Materials & Supplies	2,000.00	1,505.53	494.47	
522.20.41	Professional Services	21,000.00	44,549.83	(23,549.83)	
522.20.42	Communications	10,800.00	20,848.96	(10,048.96)	
522.20.43	Travel & Subsistence	4,900.00	6,016.13	(1,116.13)	
522.20.44	Advertising	2,000.00	406.03	1,593.97	
522.20.45	Operating Rentals & Leases	2,000.00	-	2,000.00	
522.20.46	AWC-RMSA Insurance	14,011.00	14,011.00	-	
522.20.48	Repairs and Maintenance	36,100.00	28,025.77	8,074.23	
522.20.49	Misc. - Training/Printing/Dues/Subscriptions	21,200.00	7,766.92	13,433.08	
522.20.91	Equipment Replacement Reserves	117,963.00	117,963.00	-	
522.30.11	Salaries and Wages	49,483.00	47,059.59	2,423.41	
522.30.12	Overtime	7,422.00	6,134.58	1,287.42	
522.30.21	Personnel Benefits	14,420.00	12,885.24	1,534.76	
522.30.26	Uniform Cleaning	300.00	-	300.00	
522.30.27	Uniforms	500.00	-	500.00	
522.30.31	Office Supplies	1,300.00	519.15	780.85	
522.30.32	Gas, Oil & Fuel	1,500.00	560.69	939.31	
522.30.33	Operating Supplies	4,500.00	6,823.96	(2,323.96)	
522.30.35	Small Tools & Equipment	1,000.00	409.62	590.38	
522.30.41	Professional Services	2,300.00	1,238.40	1,061.60	
522.30.42	Communications	-	99.95	(99.95)	
522.30.43	Travel & Subsistence	2,000.00	2,058.00	(58.00)	
522.30.44	Advertising	500.00	-	500.00	
522.30.45	Operating Rentals & Leases	1,000.00	20.00	980.00	
522.30.46	AWC-RMSA Insurance	45.00	1,282.00	(1,237.00)	
522.30.47	Utilities	-	-	-	
522.30.48	Repairs and Maintenance	900.00	233.62	666.38	
522.30.49	Misc. - Training/Printing/Dues/Subscriptions	4,700.00	1,460.64	3,239.36	
522.30.91	Equipment Replacement Reserves	5,867.00	5,867.00	-	
522.50.45	Operating Rentals & Leases	11,040.00	9,755.99	1,284.01	
522.50.47	Utilities	9,300.00	11,124.43	(1,824.43)	
522	Total Fire Control	865,400.00	825,492.37	39,907.63	
523.60.51	Jail/Incarceration Costs	17,000.00	1,019.40	15,980.60	
523	Total Dentention and/or Correction	17,000.00	1,019.40	15,980.60	
525.60.31	Office Supplies	900.00	1,041.58	(141.58)	
525.60.32	Gas, Oil & Fuel	400.00	-	400.00	
525.60.33	Operating Supplies	11,000.00	1,940.49	9,059.51	
525.60.35	Small Tools & Equipment	10,200.00	11,966.14	(1,766.14)	
525.60.41	Professional Services	25,000.00	30,058.00	(5,058.00)	
525.60.42	Communications	2,200.00	403.23	1,796.77	

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
525.60.43	Travel & Subsistence	4,000.00	2,953.53	1,046.47
525.60.45	Operating Rentals & Leases	10,000.00	-	10,000.00
525.60.45	AWC-RMSA Insurance	1,310.00	1,310.00	-
525.60.48	Repairs and Maintenance	10,000.00	-	10,000.00
525.60.49	Misc. - Training/Printing/Dues/Subscriptions	6,860.00	2,432.49	4,427.51
525.60.51	Intergovernmental Services	4,200.00	5,023.60	(823.60)
525.60.91	Equipment Replacement Reserves	909.00	909.00	-
525	Total Emergency Services	86,979.00	58,038.06	28,940.94
526.10.11	Salaries and Wages	392,359.00	382,363.66	9,995.34
526.10.12	Overtime	49,496.00	61,138.83	(11,642.83)
526.10.21	Personnel Benefits	143,071.00	128,421.29	14,649.71
526.10.26	Uniform Cleaning	700.00	-	700.00
526.10.27	Uniforms	2,300.00	2,862.12	(562.12)
526.10.31	Office Supplies	1,500.00	681.50	818.50
526.10.32	Gas, Oil & Fuel	4,000.00	9,899.55	(5,899.55)
526.10.33	Operating Supplies	8,200.00	8,074.57	125.43
526.10.35	Small Tools & Equipment	3,289.00	1,683.77	1,605.23
526.10.41	Professional Services	6,300.00	59,005.08	(52,705.08)
526.10.42	Communications	1,300.00	1,048.76	251.24
526.10.43	Travel & Subsistence	2,000.00	60.96	1,939.04
526.10.46	AWC-RMSA Insurance	16,663.00	16,663.00	-
526.10.48	Repairs and Maintenance	8,800.00	7,179.95	1,620.05
526.10.49	Misc. - Training/Printing/Dues/Subscriptions	16,600.00	5,043.61	11,556.39
526.10.91	Equipment Replacement Reserves	427.00	427.00	-
526.80.13	Reserve Paramedic Stipends	36,600.00	24,607.93	11,992.07
526.80.21	Personnel Benefits	4,800.00	1,888.51	2,911.49
526.80.33	Operating Supplies	7,000.00	7,096.11	(96.11)
526.80.35	Small Tools & Equipment	-	1,264.13	(1,264.13)
526.80.41	Professional Services	2,334.00	2,440.46	(106.46)
526.80.45	Operating Rentals & Leases	4,000.00	-	4,000.00
526	Total Ambulance, Rescue and Emergency Aid	711,739.00	721,850.79	(10,111.79)
528.60.51	Firecomm Dispatch Services	38,000.00	32,102.18	5,897.82
528.60.51	LESA - Dispatch Services	109,508.00	109,508.00	-
528	Total Communications, Alarms and Dispatch	147,508.00	141,610.18	5,897.82
520	TOTAL PUBLIC SAFETY	3,054,695.00	2,959,193.58	95,501.42
532.20.11	Salaries and Wages	15,007.00	14,201.11	805.89
532.20.12	Overtime	640.00	435.87	204.13
532.20.21	Personnel Benefits	4,800.00	4,223.27	576.73
532.20.41	Professional Services	351,100.00	383,619.48	(32,519.48)
532.20.46	AWC-RMSA Insurance	307.00	307.00	-
532.20.49	Misc. - Training/Printing/Dues/Subscriptions	2,000.00	-	2,000.00
532	Total Engineering	373,854.00	402,786.73	(28,932.73)
539.30.33	Operating Supplies	-	116.49	(116.49)
539.30.51	Intergovernmental Services	29,323.00	31,459.64	(2,136.64)
539	Total Animal Control	29,323.00	31,576.13	(2,253.13)
530	TOTAL PHYSICAL ENVIRONMENT	403,177.00	434,362.86	(31,185.86)
542.70.33	Operating Supplies	5,000.00	2,394.97	2,605.03
542.70.35	Small Tools & Equipment	-	850.32	(850.32)
542.70.36	Repair Materials & Supplies	1,000.00	600.14	399.86

BARS				
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
542.70.41	Professional Services	138,000.00	135,262.51	2,737.49
542.70.42	Communications	3,000.00	1,733.80	1,266.20
542.70.46	AWC-RMSA Insurance	2,197.00	2,197.00	-
542.70.47	Utilities	47,500.00	47,421.02	78.98
542.70.48	Repairs & Maintenance	27,181.00	7,180.80	20,000.20
542.70.49	Misc. - Training/Printing/Dues/Subscriptions	-	535.00	(535.00)
542.70.91	Equipment Replacement Reserves	6,463.00	6,463.00	-
542	Total Road and Street Maintenance	230,341.00	204,638.56	25,702.44
540	TOTAL TRANSPORTATION	230,341.00	204,638.56	25,702.44
558.10.11	Salaries and Wages	170,955.00	156,235.66	14,719.34
558.10.12	Overtime	13,053.00	257.49	12,795.51
558.10.21	Personnel Benefits	57,644.00	47,788.34	9,855.66
558.10.31	Office Supplies	1,500.00	316.85	1,183.15
558.10.33	Operating Supplies	600.00	753.51	(153.51)
558.10.35	Small Tools & Equipment	250.00	418.85	(168.85)
558.10.41	Professional Services	35,000.00	36,911.25	(1,911.25)
558.10.42	Communications	900.00	-	900.00
558.10.43	Travel & Subsistence	1,500.00	153.54	1,346.46
558.10.44	Advertising	11,000.00	3,136.18	7,863.82
558.10.46	AWC-RMSA Insurance	3,321.00	3,321.00	-
558.10.49	Misc. - Training/Printing/Dues/Subscriptions	4,200.00	1,077.38	3,122.62
558.10.91	Equipment Replacement Reserves	1,673.00	1,673.00	-
558	Total Planning and Community Development	301,596.00	252,043.05	49,552.95
559.10.11	Salaries and Wages	320,396.00	268,906.51	51,489.49
559.10.12	Overtime	27,973.00	402.40	27,570.60
559.10.21	Personnel Benefits	132,154.00	102,008.59	30,145.41
559.10.27	Uniforms	1,500.00	107.70	1,392.30
559.10.31	Office Supplies	1,200.00	68.53	1,131.47
559.10.32	Gas, Oil and Fuel	3,200.00	2,834.16	365.84
559.10.33	Operating Supplies	6,800.00	3,804.35	2,995.65
559.10.35	Small Tools & Equipment	1,700.00	147.40	1,552.60
559.10.41	Professional Services	10,000.00	5,054.45	4,945.55
559.10.42	Communications	2,100.00	1,976.78	123.22
559.10.43	Travel & Subsistence	3,000.00	4,074.87	(1,074.87)
559.10.46	AWC-RMSA Insurance	8,412.00	8,412.00	-
559.10.48	Repairs & Maintenance	4,600.00	4,545.41	54.59
559.10.49	Misc. - Training/Printing/Dues/Subscriptions	7,500.00	3,242.07	4,257.93
559.10.51	Intergovernmental Services	-	4.50	(4.50)
559.10.91	Equipment Replacement Reserves	6,374.00	6,374.00	-
559	Total Housing and Community Development	536,909.00	411,963.72	124,945.28
550	TOTAL ECONOMIC ENVIRONMENT	838,505.00	664,006.77	174,498.23
573.10.11	Salary & Wages	21,017.00	20,449.47	567.53
573.10.12	Overtime	-	320.01	(320.01)
573.10.21	Personnel Benefits	13,129.00	10,561.08	2,567.92
573.10.31	Office Supplies	100.00	-	100.00
573.10.33	Operating Supplies	3,500.00	2,281.47	1,218.53
537.10.35	Small Tools & Equipment	-	397.77	(397.77)
573.10.41	Professional Services	11,000.00	10,567.24	432.76
573.10.42	Communications	300.00	204.57	95.43
573.10.43	Travel & Subsistence	250.00	250.85	(0.85)
573.10.44	Advertising	1,500.00	1,199.10	300.90
573.10.45	Operating Rentals & Leases	5,500.00	5,094.79	405.21
573.10.46	AWC-RMSA Insurance	775.00	775.00	-

BARS Account No.	Description	Budget	Actual	Variance
573.10.49	Misc. - Training/Printing/Dues/Subscriptions	950.00	938.01	11.99
573	Total Spectator and Community Events	58,021.00	53,039.36	4,981.64
575.10.11	Salary & Wages	57,185.00	53,964.67	3,220.33
575.10.12	Overtime	2,500.00	1,208.55	1,291.45
575.10.21	Personnel Benefits	22,212.00	20,597.36	1,614.64
575.10.26	Uniform Cleaning	1,000.00	1,356.15	(356.15)
575.10.27	Uniforms	300.00	-	300.00
575.10.31	Office Supplies	250.00	9.40	240.60
575.10.32	Gas, Oil & Fuel	2,200.00	3,048.05	(848.05)
575.10.33	Operating Supplies	4,000.00	3,672.64	327.36
575.10.35	Small Tools & Equipment	2,000.00	586.42	1,413.58
575.10.36	Repair Materials & Supplies	1,500.00	2,178.44	(678.44)
575.10.41	Professional Services	73,000.00	28,018.19	44,981.81
575.10.42	Communications	250.00	-	250.00
575.10.43	Travel & Subsistence	500.00	72.33	427.67
575.10.44	Advertising	-	51.71	(51.71)
575.10.45	Operating Rentals & Leases	2,500.00	1,618.63	881.37
575.10.46	AWC-RMSA Insurance	6,010.00	6,010.00	-
575.10.47	Utilities	20,000.00	10,312.89	9,687.11
575.10.48	Repairs & Maintenance	3,250.00	290.00	2,960.00
575.10.49	Misc. - Training/Printing/Dues/Subscriptions	900.00	686.89	213.11
575.10.91	Equipment Replacement Reserves	11,181.00	11,181.00	-
575.30.31	Office Supplies	150.00	-	150.00
575.30.33	Operating Supplies	750.00	606.67	143.33
575.30.35	Small Tools & Minor Equipment	900.00	1,049.00	(149.00)
575.30.41	Professional Services	26,520.00	25,894.92	625.08
575.30.42	Communications	400.00	553.90	(153.90)
575.30.43	Travel & Subsistence	100.00	48.74	51.26
575.30.45	Operating Rentals & Leases	350.00	307.86	42.14
575.30.46	AWC-RMSA Insurance	1,509.00	1,509.00	-
575.30.47	Utilities	2,000.00	1,889.52	110.48
575.30.48	Repair and Maintenance	500.00	-	500.00
575.30.49	Misc. - Training/Printing/Dues/Subscriptions	5,600.00	208.75	5,391.25
575	Total Cultural and Recreational Facilities	249,517.00	176,931.68	72,585.32
570	TOTAL CULTURE AND RECREATION	307,538.00	229,971.04	77,566.96
510-570	TOTAL EXPENDITURES	5,752,238.00	5,295,058.08	457,179.92
594.21.64	Capital Expenditures - Public Safety - Police	177,243.00	102,081.83	75,161.17
594.22.64	Capital Expenditures - Public Safety - Fire	-	202.74	(202.74)
594.25.64	Capital Expenditures - Public Safety - Emergency Mgmt	16,700.00	14,831.58	1,868.42
594.59.64	Capital Expenditures - Building	-	583.88	(583.88)
594.76.64	Capital Expenditures - Park Facilities	30,143.00	28,227.28	1,915.72
594	Total Capital Expenditures	224,086.00	145,927.31	78,158.69
597.00.64	Transfer Out - Capital Projects	25,000.00	25,000.00	-
597.00.83	Transfer Out - Street Fund	137,000.00	110,000.00	27,000.00
597	Total Transfers-Out	162,000.00	135,000.00	27,000.00
590	TOTAL OTHER FINANCING USES	386,086.00	280,927.31	105,158.69
	TOTAL EXPENDITURES AND OTHER USES	6,138,324.00	5,575,985.39	562,338.61
508.00	Ending Net Cash and Investments	681,170.00	1,027,311.85	(346,141.85)

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
500	TOTAL - GENERAL FUND	<u>\$ 6,819,494.00</u>	<u>\$ 6,603,297.24</u>	<u>\$ 216,196.76</u>

CITY OF DuPONT
FUND 101 CITY STREET FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 23,557.00	\$ 23,557.24	\$ 0.24
322.40	Street/Curb Permits	1,000.00	1,805.00	805.00
336.00.87	Motor Vehicle Fuel Tax	164,920.00	160,163.41	(4,756.59)
341.50	Street Standards	200.00	15.00	(185.00)
361.11	Investment Interest	300.00	1,053.78	753.78
369.90	Miscellaneous Revenue	28,914.00	28,914.12	0.12
310-360	TOTAL REVENUES	195,334.00	191,951.31	(3,382.69)
397.00	Operating Transfers In	137,000.00	110,000.00	(27,000.00)
300	TOTAL RESOURCES - STREET FUND	355,891.00	325,508.55	(30,382.45)

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
542.90.11	Salaries & Wages	\$ 79,293.00	\$ 79,737.94	\$ (444.94)
542.90.12	Overtime	2,500.00	1,335.43	1,164.57
542.90.21	Benefits	29,696.00	27,066.68	2,629.32
542.90.26	Uniform Cleaning	1,000.00	1,691.93	(691.93)
542.90.27	Uniforms	500.00	37.07	462.93
542.90.31	Office Supplies	100.00	-	100.00
542.90.32	Gas, Oil & Fuel	2,000.00	3,048.06	(1,048.06)
542.90.33	Operating Supplies	8,000.00	4,856.45	3,143.55
542.90.35	Small Tools & Equipment	2,000.00	1,497.00	503.00
542.90.36	Repair Materials & Supplies	-	1,222.95	(1,222.95)
542.90.41	Professional Services	20,000.00	13,435.64	6,564.36
542.90.42	Communications	250.00	2.53	247.47
542.90.43	Travel & Subsistence	500.00	72.44	427.56
542.90.44	Advertising	250.00	-	250.00
542.90.45	Operating Rentals & Leases	10,000.00	1,709.58	8,290.42
542.90.46	AWC-RMSA Insurance	13,772.00	13,772.00	-
542.90.47	Utilities	125,000.00	127,603.51	(2,603.51)
542.90.48	Repairs and Maintenance	33,500.00	7,454.84	26,045.16
542.90.49	Misc. - Training/Printing/Dues/Subscriptions	1,000.00	145.00	855.00
542.90.91	Equipment Replacement Reserves	9,595.00	9,595.00	-
542	Total Road and Street Maintenance	338,956.00	294,284.05	44,671.95
540	TOTAL TRANSPORTATION	338,956.00	294,284.05	44,671.95
594.42.64	Capital Expenditures - Equipment	1,250.00	504.88	745.12
	TOTAL EXPENDITURES AND OTHER USES	340,206.00	294,788.93	45,417.07
508.00	Ending Net Cash and Investments	15,685.00	30,719.62	(15,034.62)
500	TOTAL - STREET FUND	\$ 355,891.00	\$ 325,508.55	\$ 30,382.45

CITY OF DuPONT
FUND 102 STREET DEPRECIATION FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 195,127.00	\$ 195,127.13	\$ 0.13
361.11	Investment Interest	7,000.00	10,904.36	3,904.36
379.00	Capital Contributions	36,214.00	69,288.70	33,074.70
310-360	TOTAL REVENUES	<u>43,214.00</u>	<u>80,193.06</u>	<u>36,979.06</u>
300	TOTAL RESOURCES - STREET DEPRECIATION FUND	<u><u>238,341.00</u></u>	<u><u>275,320.19</u></u>	<u><u>36,979.19</u></u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
544.40.41	Professional Services	7,310.00	4,995.00	2,315.00
544	Total Road and Street Operations	7,310.00	4,995.00	2,315.00
540	TOTAL TRANSPORTATION EXPENDITURES	7,310.00	4,995.00	2,315.00
	TOTAL EXPENDITURES AND OTHER USES	7,310.00	4,995.00	2,315.00
508.00	Ending Net Cash and Investments	<u>231,031.00</u>	<u>270,325.19</u>	<u>(39,294.19)</u>
500	TOTAL - STREET DEPRECIATION FUND	<u><u>\$ 238,341.00</u></u>	<u><u>\$ 275,320.19</u></u>	<u><u>\$ (36,979.19)</u></u>

CITY OF DuPONT
FUND 103 HOTEL/MOTEL TAX FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 117,203.00	\$ 117,203.26	\$ 0.26
313.30	Hotel/Motel Taxes	68,250.00	72,425.21	4,175.21
361.11	Investment Interest	2,500.00	5,767.12	3,267.12
310-360	TOTAL REVENUES	<u>70,750.00</u>	<u>78,192.33</u>	<u>7,442.33</u>
300	TOTAL RESOURCES - HOTEL/MOTEL TAX FUND	<u>187,953.00</u>	<u>195,395.59</u>	<u>7,442.33</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
573.90.41	Professional Services	30,000.00	29,500.00	500.00
573.90.44	Advertising	6,000.00	-	6,000.00
573.90.49	Misc. - Training/Printing/Dues/Subscriptions	13,000.00	12,256.00	744.00
573	Total Spectator and Community Events	49,000.00	41,756.00	7,244.00
570	TOTAL CULTURE AND RECREATION	49,000.00	41,756.00	7,244.00
594.79.64	Capital Expenditures - Equipment	5,000.00	-	5,000.00
	TOTAL EXPENDITURES AND OTHER USES	54,000.00	41,756.00	12,244.00
508.00	Ending Net Cash and Investments	<u>133,953.00</u>	<u>153,639.59</u>	<u>(19,686.59)</u>
500	TOTAL - HOTEL/MOTEL TAX FUND	<u>\$ 187,953.00</u>	<u>\$ 195,395.59</u>	<u>\$ (7,442.59)</u>

CITY OF DuPONT
FUND 104 FIRE MITIGATION FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 506,456.00	\$ 506,456.01	\$ 0.01
345.81	Fire Impact Fees	304,000.00	74,691.75	(229,308.25)
361.11	Investment Interest	1,000.00	22,594.79	21,594.79
310-360	TOTAL REVENUES	<u>305,000.00</u>	<u>97,286.54</u>	<u>(207,713.46)</u>
300	TOTAL RESOURCES - FIRE MITIGATION FUND	<u>811,456.00</u>	<u>603,742.55</u>	<u>(207,713.45)</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
522.20.35	Small Tools & Minor Equipment	-	914.06	(914.06)
522	Total Fire Control	-	914.06	(914.06)
520	TOTAL PUBLIC SAFETY	-	914.06	(914.06)
594.22.64	Capital Expenditures - Equipment	227,500.00	71,792.72	155,707.28
	TOTAL EXPENDITURES AND OTHER USES	<u>227,500.00</u>	<u>72,706.78</u>	<u>154,793.22</u>
508.00	Ending Net Cash and Investments	<u>583,956.00</u>	<u>531,035.77</u>	<u>52,920.23</u>
500	TOTAL - FIRE MITIGATION FUND	<u>\$ 811,456.00</u>	<u>\$ 603,742.55</u>	<u>\$ 207,713.45</u>

CITY OF DuPONT
FUND 105 TECHNOLOGY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 14,047.00	\$ 14,047.03	\$ 0.03
361.11	Investment Interest	300.00	714.07	414.07
310-360	TOTAL REVENUES	300.00	714.07	414.07
300	TOTAL RESOURCES - TECHNOLOGY FUND	14,347.00	14,761.10	414.10

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.18.64	Capital Expenditures - Equipment	10,000.00	-	10,000.00
	TOTAL EXPENDITURES AND OTHER USES	10,000.00	-	10,000.00
508.00	Ending Net Cash and Investments	4,347.00	14,761.10	(10,414.10)
500	TOTAL - TECHNOLOGY FUND	\$ 14,347.00	\$ 14,761.10	\$ (414.10)

CITY OF DuPONT
FUND 107 GLACIER NW SETTLEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 748,007.00	\$ 748,006.54	\$ (0.46)
361.11.00	Investment Interest	36,000.00	40,186.74	4,186.74
310-360	TOTAL REVENUES	<u>36,000.00</u>	<u>40,186.74</u>	<u>4,186.74</u>
300	TOTAL RESOURCES GLACIER NW SETTLEMENT FUND:	<u><u>784,007.00</u></u>	<u><u>788,193.28</u></u>	<u><u>4,186.28</u></u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
508.00	Ending Net Cash and Investments	<u>784,007.00</u>	<u>788,193.28</u>	<u>(4,186.28)</u>
500	TOTAL - GLACIER NW SETTLEMENT FUND	<u><u>\$ 784,007.00</u></u>	<u><u>\$ 788,193.28</u></u>	<u><u>\$ (4,186.28)</u></u>

CITY OF DuPONT
FUND 202 GENERAL OBLIGATION BOND FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 9,774.00	\$ 6,423.67	\$ (3,350.33)
311.10	General Property Taxes	37,015.00	37,010.37	(4.63)
361.11	Investment Interest	350.00	796.78	446.78
361.12	Investment Interest - Pierce County Property Tax	65.00	107.97	42.97
369.90	Miscellaneous	225.00	1,986.43	1,761.43
310-360	TOTAL REVENUES	37,655.00	39,901.55	2,246.55
397.10	Operating Transfer In - Capital Projects Fund	44,187.00	44,137.00	(50.00)
300	TOTAL RESOURCES - GENERAL OBLIGATION FUND	91,616.00	90,462.22	(1,153.78)

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
591.18.71	G.O. Debt - Voted - Principal	30,000.00	30,000.00	-
591.19.71	LOCAL Program - Principal	41,500.00	41,499.69	0.31
591	Total Redemption of Long-Term Debt	71,500.00	71,499.69	0.31
592.18.49	Miscellaneous	1,000.00	-	1,000.00
592.18.83	G.O. Debt - Voted - Interest	7,015.00	7,015.00	-
592.19.83	LOCAL Program - Interest	2,637.00	2,637.03	(0.03)
592	Total Interest and Other Debt Service Costs	10,652.00	9,652.03	999.97
590	TOTAL OTHER FINANCING USES	82,152.00	81,151.72	1,000.28
	TOTAL EXPENDITURES AND OTHER USES	82,152.00	81,151.72	1,000.28
508.00	Ending Net Cash and Investments	9,464.00	9,310.50	153.50
500	TOTAL - GENERAL OBLIGATION FUND	\$ 91,616.00	\$ 90,462.22	\$ 1,153.78

CITY OF DuPONT
FUND 203 ULID FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 220,750.00	\$ 220,750.10	\$ 0.10
361.11	Investment Interest	300.00	12,751.54	12,451.54
361.50	Assessments - Interest	31,600.00	34,108.06	2,508.06
368.00	Assessments - Principal	72,197.00	93,478.76	21,281.76
369.90	Miscellaneous	-	487.10	487.10
310-360	TOTAL REVENUES	<u>104,097.00</u>	<u>140,825.46</u>	<u>36,728.46</u>
300	TOTAL RESOURCES - ULID FUND	<u><u>324,847.00</u></u>	<u><u>361,575.56</u></u>	<u><u>36,728.56</u></u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
508.00	Ending Net Cash and Investments	<u>324,847.00</u>	<u>361,575.56</u>	<u>(36,728.56)</u>
500	TOTAL - ULID FUND	<u><u>\$ 324,847.00</u></u>	<u><u>\$ 361,575.56</u></u>	<u><u>\$ 36,728.56</u></u>

CITY OF DuPONT
FUND 301 CAPITAL IMPROVEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 2,778,946.00	\$ 2,778,946.50	\$ 0.50
317.34	Real Estate Excise Tax	465,000.00	469,283.26	4,283.26
317.35	Excise Tax - Capital Growth	465,000.00	469,283.23	4,283.23
361.11	Investment Interest	115,000.00	139,582.15	24,582.15
310-360	TOTAL REVENUES	1,045,000.00	1,078,148.64	33,148.64
397.00	Operating Transfer In - General Fund	25,000.00	25,000.00	-
300	TOTAL RESOURCES - CAPITAL IMPROVEMENT FUND	<u>3,848,946.00</u>	<u>3,882,095.14</u>	<u>33,149.14</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.19.63	Capital Improvements - Temporary Facilities	50,000.00	40,120.38	9,879.62
594.20.62	Capital Outlay - Civic Center Project	1,904,427.00	526,728.16	1,377,698.84
594.76.62	Capital Outlay - Parks Projects & Skate Park	293,807.00	42,120.95	251,686.05
594.796.63	Capital Improvements - Train Preservation Project	50,000.00	9,263.93	40,736.07
595.60.63	Capital Improvements - Traffic Islands	37,659.00	-	37,659.00
596.19.64	Capital Outlay - Readerboards	5,000.00	83.45	4,916.55
590	TOTAL CAPITAL EXPENDITURES	2,340,893.00	618,316.87	1,722,576.13
597.10.00	Operating Transfer Out - Debt Service Fund	44,187.00	44,137.00	50.00
	TOTAL EXPENDITURES AND OTHER USES	2,385,080.00	662,453.87	1,722,626.13
508.00	Ending Net Cash and Investments	<u>1,463,866.00</u>	<u>3,219,641.27</u>	<u>(1,755,775.27)</u>
500	TOTAL - CAPITAL IMPROVEMENTS FUND	<u>\$ 3,848,946.00</u>	<u>\$ 3,882,095.14</u>	<u>\$ (33,149.14)</u>

CITY OF DuPONT
FUND 401 WATER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 1,783,667.00	\$ 1,783,666.88	\$ (0.12)
341.50	Sale of Publications	150.00	30.00	(120.00)
341.96	Wages Billed Out	1,000.00	503.80	(496.20)
343.20	Reimbursable Services - Engineering	60.00	120.00	60.00
343.40	Water Service	1,230,250.00	1,112,522.87	(117,727.13)
340	Total Charges for Goods and Services	1,231,460.00	1,113,176.67	(118,283.33)
361.11	Investment Interest	110,000.00	100,784.04	(9,215.96)
363.00	Insurance Recoveries	-	4,260.99	4,260.99
369.90	Miscellaneous	15,500.00	14,056.19	(1,443.81)
360	Total Miscellaneous	125,500.00	119,101.22	(6,398.78)
310-360	TOTAL REVENUES	1,356,960.00	1,232,277.89	(124,682.11)
300	TOTAL RESOURCES - WATER UTILITY FUND	3,140,627.00	3,015,944.77	(124,682.23)

Expenses and Non-Expenses:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
534.50.11	Salaries and Wages	306,626.00	307,191.83	(565.83)
534.50.12	Overtime	8,000.00	7,330.08	669.92
534.50.21	Personnel Benefits	117,076.00	104,660.18	12,415.82
534.50.26	Uniform Cleaning	1,000.00	1,548.36	(548.36)
534.50.27	Uniforms	500.00	338.03	161.97
534.50.31	Office Supplies	1,500.00	240.71	1,259.29
534.50.32	Gas, Oil & Fuel	5,500.00	9,479.22	(3,979.22)
534.50.33	Operating Supplies	15,000.00	12,446.87	2,553.13
534.50.35	Small Tools & Minor Equipment	2,500.00	1,672.66	827.34
534.50.36	Repair Materials & Supplies	1,500.00	640.81	859.19
534.50.41	Professional Services	20,750.00	17,838.97	2,911.03
534.50.42	Communications	9,250.00	11,064.60	(1,814.60)
534.50.43	Travel & Subsistence	1,000.00	508.78	491.22
534.50.44	Advertising	300.00	355.95	(55.95)
534.50.45	Operating Leases & Rentals	500.00	250.00	250.00
534.50.46	AWC-RMSA Insurance	19,361.00	19,361.00	-
534.50.47	Utilities	95,000.00	119,201.32	(24,201.32)
534.50.48	Repairs and Maintenance	20,500.00	16,232.13	4,267.87
534.50.49	Misc. - Training/Printing/Dues/Subscriptions	12,250.00	7,743.65	4,506.35
534.50.51	Intergovernmental Services	250.00	88.00	162.00
534.50.53	Utility Tax	110,265.00	108,807.31	1,457.69
534.50.91	Equipment Replacement Reserves	10,926.00	10,926.00	-
534	Total Water Utilities	759,554.00	757,926.46	1,627.54
530	TOTAL UTILITIES AND ENVIRONMENT	759,554.00	757,926.46	1,627.54
582.34.83	Loan Payments	35,532.00	35,532.42	(0.42)

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
580	TOTAL NONEXPENDITURES	35,532.00	35,532.42	(0.42)
594.34.63	Capital Improvements	488,409.00	236,992.03	251,416.97
594.34.64	Capital Outlay - Machinery & Equipment	76,250.00	52,818.91	23,431.09
590	TOTAL OTHER FINANCING USES	564,659.00	289,810.94	274,848.06
	TOTAL EXPENDITURES AND OTHER USES	1,359,745.00	1,083,269.82	276,475.18
508.00	Ending Net Cash and Investments	1,780,882.00	1,932,674.95	(151,792.95)
500	TOTAL - WATER UTILITY FUND	\$ 3,140,627.00	\$ 3,015,944.77	\$ 124,682.23

CITY OF DuPONT
FUND 402 SEWER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

BARS					
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
308.00	Beginning Net Cash and Investments	\$ 1,550,942.00	\$ 1,550,942.49	\$ 0.49	
343.50	Sewer Service	141,600.00	143,499.40	1,899.40	
361.11	Investment Interest	67,000.00	66,176.19	(823.81)	
310-360	TOTAL REVENUES	208,600.00	209,675.59	1,076.08	
300	TOTAL RESOURCES - SEWER UTILITY FUND	1,759,542.00	1,760,618.08	1,076.08	

Expenses and Non-Expenses:

BARS					
<u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	
535.50.11	Salaries and Wages	54,800.00	54,326.90	473.10	
535.50.12	Overtime	500.00	409.04	90.96	
535.50.21	Personnel Benefits	15,950.00	15,837.17	112.83	
535.50.26	Uniform Cleaning	1,500.00	1,384.67	115.33	
535.50.31	Office Supplies	100.00	-	100.00	
535.50.32	Gas, Oil & Fuel	750.00	762.03	(12.03)	
535.50.33	Operating Supplies	500.00	162.12	337.88	
535.50.35	Small Tools & Minor Equipment	500.00	244.00	256.00	
535.50.41	Professional Services	4,000.00	597.88	3,402.12	
535.50.42	Communications	600.00	495.94	104.06	
535.50.43	Travel & Subsistence	300.00	-	300.00	
535.50.44	Advertising	500.00	-	500.00	
535.50.46	AWC-RMSA Insurance	861.00	861.00	-	
535.50.47	Utilities	53,750.00	48,978.77	4,771.23	
535.50.48	Repairs and Maintenance	9,750.00	6,776.68	2,973.32	
535.50.49	Misc. - Training/Printing/Dues/Subscriptions	1,000.00	60.00	940.00	
535.50.53	Utility Tax	14,143.00	11,141.83	3,001.17	
535.50.91	Equipment Replacement Reserves	4,355.00	4,355.00	-	
535	Total Sewer Utilities	163,859.00	146,393.03	17,465.97	
530	TOTAL UTILITIES AND ENVIRONMENT	163,859.00	146,393.03	17,465.97	
582.35.78	Loan Reimbursement	301,313.00	301,313.42	(0.42)	
582.35.83	Loan Payments	156,953.00	156,952.86	0.14	
580	TOTAL NONEXPENDITURES	458,266.00	458,266.28	(0.28)	
594.35.63	Capital Improvements	53,642.00	53,411.92	230.08	
590	TOTAL OTHER FINANCING USES	53,642.00	53,411.92	230.08	
	TOTAL EXPENDITURES AND OTHER USES	675,767.00	658,071.23	17,695.77	
508.00	Ending Net Cash and Investments	1,083,775.00	1,102,546.85	(18,771.85)	
500	TOTAL - SEWER UTILITY FUND	\$ 1,759,542.00	\$ 1,760,618.08	\$ (1,076.08)	

CITY OF DuPONT
FUND 403 STORMWATER UTILITY FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

BARS Account No.	Description	Budget	Actual	Variance
308.00	Beginning Net Cash and Investments	\$ 685,186.00	\$ 685,185.61	\$ (0.39)
343.83	Stormwater Fees	470,000.00	435,968.11	(34,031.89)
361.11	Investment Interest	27,000.00	34,633.80	7,633.80
310-360	TOTAL REVENUES	497,000.00	470,601.91	(26,398.09)
300	TOTAL RESOURCES - STORMWATER UTILITY FUND	1,182,186.00	1,155,787.52	(26,398.48)

Expenditures and Non-Expenditures:

BARS Account No.	Description	Budget	Actual	Variance
538.50.11	Salaries and Wages	89,095.00	88,270.20	824.80
538.50.12	Overtime	4,984.00	908.63	4,075.37
538.50.21	Personnel Benefits	30,868.00	29,390.46	1,477.54
538.50.26	Uniform Cleaning	1,000.00	1,842.63	(842.63)
538.50.27	Uniforms	1,000.00	307.78	692.22
538.50.31	Office Supplies	200.00	-	200.00
538.50.32	Gas, Oil & Fuel	2,000.00	3,048.06	(1,048.06)
538.50.33	Operating Supplies	5,000.00	1,575.89	3,424.11
538.50.35	Small Tools & Equipment	1,000.00	334.66	665.34
538.50.36	Repair Materials & Supplies	-	110.98	(110.98)
538.50.41	Professional Services	107,750.00	64,668.75	43,081.25
538.50.42	Communications	-	21.76	(21.76)
538.50.43	Travel & Subsistence	500.00	63.05	436.95
538.50.44	Advertising	1,000.00	641.49	358.51
538.50.45	Operating Leases/Rentals	-	180.64	(180.64)
538.50.46	AWC-RMSA Insurance	2,271.00	2,271.00	-
538.50.47	Utilities	500.00	330.74	169.26
538.50.48	Repairs & Maintenance	3,000.00	1,179.12	1,820.88
538.50.49	Misc. - Training/Printing/Dues/Subscriptions	3,895.00	2,294.45	1,600.55
538.50.53	Utility Tax	37,054.00	33,361.83	3,692.17
538.50.91	Equipment Replacement Reserves	9,893.00	9,893.00	-
538	Total Other Utilities	301,010.00	240,695.12	60,314.88
530	TOTAL UTILITIES AND ENVIRONMENT	301,010.00	240,695.12	60,314.88
594.38.63	Capital Improvements	150,000.00	148,585.45	
594.38.64	Capital Outlay - Machinery & Equipment	81,928.00	77,167.80	4,760.20
590	TOTAL OTHER FINANCING USES	231,928.00	225,753.25	4,760.20
	TOTAL EXPENDITURES AND OTHER USES	532,938.00	466,448.37	4,760.20
508.00	Ending Net Cash and Investments	649,248.00	689,339.15	(40,091.15)
500	TOTAL - STORMWATER UTILITY FUND	\$ 1,182,186.00	\$ 1,155,787.52	\$ 26,398.48

CITY OF DuPONT
FUND 501 EQUIPMENT REPAIR AND REPLACEMENT FUND
DETAIL OF REVENUES (04) AND EXPENDITURES (05)
FOR THE YEAR ENDED DECEMBER 31, 2007

Revenues and Non-Revenues:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
308.00	Beginning Net Cash and Investments	\$ 1,022,426.00	\$ 1,022,425.70	\$ (0.30)
348.30	Replacement Reserves	263,025.00	266,191.00	3,166.00
361.11	Investment Interest	22,000.00	39,623.33	17,623.33
363.00	Insurance Recoveries	8,825.00	9,332.86	507.86
310-360	TOTAL REVENUES	<u>293,850.00</u>	<u>315,147.19</u>	<u>21,297.19</u>
300	TOTAL RESOURCES EQUIPMENT REPLACEMENT FUND	<u>1,316,276.00</u>	<u>1,337,572.89</u>	<u>21,296.89</u>

Expenditures and Non-Expenditures:

<u>BARS</u> <u>Account No.</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
594.18.63	Capital Improvements	-	-	-
594.18.64	Capital Outlay - Machinery & Equipment	38,000.00	35,610.09	(2,389.91)
594.48.64	Capital Outlay - Machinery & Equipment	173,700.00	124,368.04	(49,331.96)
590	TOTAL OTHER FINANCING USES	211,700.00	159,978.13	(51,721.87)
508.00	Ending Net Cash and Investments	<u>1,104,576.00</u>	<u>1,177,594.76</u>	<u>(73,018.76)</u>
500	TOTAL - EQUIPMENT REPLACEMENT FUND	<u>\$ 1,316,276.00</u>	<u>\$ 1,337,572.89</u>	<u>\$ (21,296.89)</u>

**CITY OF DuPONT
SCHEDULE OF LONG-TERM DEBT
FOR THE YEAR ENDING DECEMBER 31, 2007**

<u>ID NO</u>	<u>Class Description</u>	<u>Purpose</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Beginning Unmatured Debt 1/1/2007</u>	<u>Amount Issued in Current Year</u>	<u>Amount Redeemed in Current Year</u>	<u>Ending Outstanding Debt 12/31/2007</u>
251.12	G.O. Bonds (Vote Required)	Municipal Bldg.	7/16/1989	12/1/2009	\$350,000	\$95,000	\$0	\$30,000	\$65,000
Total G.O. Bonds					\$350,000	\$95,000	\$0	\$30,000	\$65,000
263.82	PWTF Loan	Water/Sewer Imp.	6/8/2000		\$1,398,132	\$973,286	\$0	\$74,868	\$898,418
263.82	PWTF Loan	Sewer Imp.	8/5/2005		\$1,886,320	\$1,886,320	\$0	\$400,593	\$1,485,727
Total PWTF Loan Debt					\$3,284,452	\$2,859,606	\$0	\$475,461	\$2,384,145

**CITY OF DuPONT
SCHEDULE OF LIMITATION OF INDEBTEDNESS
FOR THE YEAR ENDING DECEMBER 31, 2007**

	TOTAL TAXABLE PROPERTY VALUE		\$1,212,061,693.00
1.	2.5 GENERAL PURPOSES LIMIT IS ALLOCATED BETWEEN:		
2.	<i>Up to 1.5% debt without a vote (councilmanic)</i>		\$18,180,925.40
3.	Less: outstanding debt	\$0.00	
4.	Less: contracts payable	\$0.00	
5.	Less: excess of debt with a vote	\$0.00	
6.	Add: available assets	\$0.00	
7.	Equals: remaining debt capacity without a vote		\$18,180,925.40
8.	<i>1% general purposes debt with a vote</i>		\$12,120,616.93
9.	Less: outstanding debt	\$65,000.00	
10.	Less: contracts payable	\$0.00	
11.	Add: assets available	\$9,311.00	
12.	Equals: remaining debt capacity with a vote		\$12,064,927.93
13.	<i>2.5% utility purpose limit, voted</i>		\$30,301,542.33
14.	Less: outstanding debt	\$0.00	
15.	Less: contracts payable	\$0.00	
16.	Add: assets available	\$0.00	
17.	Equals: remaining debt capacity - utility purpose, voted		\$30,301,542.33
18.	<i>2.5% open space, park and capital facilities, voted</i>		\$30,301,542.33
19.	Less: outstanding debt	\$0.00	
20.	Less: contracts payable	\$0.00	
21.	Add: assets available	\$0.00	
22.	Equals: remaining debt capacity - open space, park and capital facilities, voted		\$30,301,542.33

**CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR YEAR ENDING DECEMBER 31, 2007**

CASH ACTIVITY - IN

FUND NO.	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS LIQUIDATED	TRANSFERS IN	TOTAL AVAILABLE
001	GENERAL FUND	\$ (2,726.60)	\$ 5,215,494.55	\$ 550,000.00	\$ -	\$ 5,762,767.95
101	CITY STREET FUND	528.60	190,897.53	-	110,000.00	301,426.13
102	STREET DEPRECIATION FUND	2,466.18	69,288.70	-	-	71,754.88
103	HOTEL/MOTEL TAX FUND	17,471.05	72,425.21	-	-	89,896.26
104	FIRE MITIGATION FUND	76,071.77	74,691.75	-	-	150,763.52
105	TECHNOLOGY FUND	824.16	-	-	-	824.16
107	GLACIER NW FUND	-	-	-	-	-
202	G.O. DEBT FUND	(4,963.89)	39,104.77	40,000.00	44,137.00	118,277.88
203	LID DEBT SERVICE FUND	620.14	128,073.92	-	-	128,694.06
301	CAPITAL IMPROVEMENTS FUND	213,875.36	964,126.20	-	25,000.00	1,203,001.56
401	WATER FUND	133,912.26	1,151,927.05	-	-	1,285,839.31
402	SEWER FUND	78,916.50	143,499.40	700,000.00	-	922,415.90
403	STORMWATER FUND	50,822.73	435,968.11	75,000.00	-	561,790.84
501	ER&R FUND	255,199.11	275,523.86	-	-	530,722.97
	TOTALS	\$ 823,017.37	\$ 8,761,021.05	\$ 1,365,000.00	\$ 179,137.00	\$ 11,128,175.42

CITY OF DuPONT
SCHEDULE OF CASH ACTIVITY
FOR YEAR ENDING DECEMBER 31, 2007

CASH ACTIVITY - OUT

FUND NO.	DESCRIPTION	INVESTMENTS ACQUIRED	OTHER TRANSFERS	DISBURSEMENTS	TOTAL USED	ENDING BALANCE
001	GENERAL FUND	\$ 2,474.28	\$ 135,000.00	\$ 5,443,631.09	\$ 5,581,105.37	\$ 181,662.58
101	CITY STREET FUND	-	-	294,788.93	294,788.93	6,637.20
102	STREET DEPRECIATION FUND	60,000.00	-	4,995.00	64,995.00	6,759.88
103	HOTEL/MOTEL TAX FUND	38,000.00	-	41,756.00	79,756.00	10,140.26
104	FIRE MITIGATION FUND	65,000.00	-	72,706.78	137,706.78	13,056.74
105	TECHNOLOGY FUND	824.16	-	-	824.16	-
107	GLACIER NW FUND	-	-	-	-	-
202	G.O. DEBT FUND	30,000.00	-	81,151.72	111,151.72	7,126.16
203	LID DEBT SERVICE FUND	128,000.00	-	-	128,000.00	694.06
301	CAPITAL IMPROVEMENTS FUND	300,000.00	44,137.00	624,297.87	968,434.87	234,566.69
401	WATER FUND	50,000.00	-	1,104,964.82	1,154,964.82	130,874.49
402	SEWER FUND	-	-	658,071.23	658,071.23	264,344.67
403	STORMWATER FUND	67,000.00	-	466,448.37	533,448.37	28,342.47
501	ER&R FUND	294,000.84	-	159,978.13	453,978.97	76,744.00
	TOTALS	\$ 1,035,299.28	\$ 179,137.00	\$ 8,952,789.94	\$ 10,167,226.22	\$ 960,949.20

**CITY OF DuPONT
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS
FOR THE YEAR ENDING DECEMBER 31, 2007**

FUND NO.	DESCRIPTION	BEGINNING INVESTMENTS	INVESTMENT (AT COST)		REINVESTED INTEREST	ENDING INVESTMENTS
		01/01/07	ACQUIRED	LIQUIDATED		12/31/07
001	GENERAL FUND	\$ 1,332,187.15	\$ 2,474.28	\$ 550,000.00	\$ 60,987.84	\$ 845,649.27
101	CITY STREET FUND	23,028.64	-	-	1,053.78	24,082.42
102	STREET DEPRECIATION FUND	192,660.95	60,000.00	-	10,904.36	263,565.31
103	HOTEL/MOTEL TAX FUND	99,732.21	38,000.00	-	5,767.12	143,499.33
104	FIRE MITIGATION FUND	430,384.24	65,000.00	-	22,594.79	517,979.03
105	TECHNOLOGY FUND	13,222.87	824.16	-	714.07	14,761.10
107	GLACIER NW FUND	748,006.54	-	-	40,186.74	788,193.28
202	G.O. DEBT FUND	11,387.56	30,000.00	40,000.00	796.78	2,184.34
203	LID DEBT SERVICE FUND	220,129.96	128,000.00	-	12,751.54	360,881.50
301	CAPITAL IMPROVEMENTS FUND	2,565,071.14	300,000.00	-	139,582.15	3,004,653.29
401	WATER FUND	1,649,754.62	50,000.00	-	100,784.04	1,800,538.66
402	SEWER FUND	1,472,025.99	-	700,000.00	66,176.19	838,202.18
403	STORMWATER FUND	634,362.88	67,000.00	75,000.00	34,633.80	660,996.68
501	ER&R FUND	767,226.59	294,000.84	-	39,623.33	1,100,850.76
	TOTALS	\$ 10,159,181.34	\$ 1,035,299.28	\$ 1,365,000.00	\$ 536,556.53	\$ 10,366,037.15

**CITY OF DuPONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING DECEMBER 31, 2007**

FEDERAL AGENCY NAME/PASS-THROUGH AGENCY NAME	FEDERAL PROGRAM NAME	CFDA NUMBER	BARS ACCOUNT NUMBER	OTHER I.D. NUMBER	EXPENDITURES	
					FROM DIRECT AWARDS	TOTAL
Office of Justice Programs	Bulletproof Vest Grant	16.607	331.16.60.00	N/A	\$2,292.03	\$2,292.03
<u>TOTAL FEDERAL AWARDS EXPENDED</u>					<u>\$2,292.03</u>	<u>\$2,292.03</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards are an intergral part of this Schedule.

NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City of Dupont's financial statements. The City uses the cash basis of accounting.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of DuPont's portion, are more than shown.

**CITY OF DuPONT
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDING DECEMBER 31, 2007**

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	BARS ACCOUNT NUMBER	IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
State Patrol:			
DUI Emphasis Task Force	334.01.30	N/A	\$553.75
<u>Total State Patrol</u>			<u>\$553.75</u>
Department of Transportation:			
Commuter Trip Reduction	334.03.60	N/A	\$5,091.00
<u>Total Department of Transportation</u>			<u>\$5,091.00</u>
Traffic Safety Commission:			
Traffic Safety Commission	334.03.50	N/A	\$3,903.50
WASPC Grant	334.03.51	N/A	\$2,800.00
<u>Total Traffic Safety Commission</u>			<u>\$6,703.50</u>
Department of Health:			
Prehospital/EMS Participation Grant	334.04.90	N/A	\$1,439.00
<u>Total Department of Health</u>			<u>\$1,439.00</u>
<u>TOTAL STATE AND LOCAL ASSISTANCE</u>			<u>\$13,787.25</u>

The accompanying notes to the Schedule of State and Local Financial Assistance are an integral part of this Schedule.

NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City of DuPont's financial statements. The City of DuPont uses the cash basis of accounting.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the state and local grant portion of the program costs. Entire program costs, including the City of DuPont's portion, are more than shown.

**CITY OF DuPONT
SCHEDULE OF NON-GOVERNMENTAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDING DECEMBER 31, 2007**

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	TOTAL AWARD	BARS ACCOUNT NUMBER	IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
Public	\$15,628.00	367.00	N/A	\$15,628.00
<u>TOTAL NON-GOVERNMENTAL ASSISTANCE</u>				<u>\$15,628.00</u>

The accompanying notes to the Schedule of Non-Governmental Financial Assistance are an intergral part of this Schedule.

NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City of DuPont's financial statements. The City of DuPont uses the cash basis of accounting.

**CITY OF DuPONT
SCHEDULE OF LABOR RELATIONS CONSULTANTS
FOR THE YEAR ENDING DECEMBER 31, 2007**

The following has been engaged for labor relations consulting:

Kenyon Disend, PLLC
11 Front Street South
Issaquah, WA 98027-3820

The consultant was paid \$7,722.00 in 2007 for labor relations services.

Major services provided include facilitating resolution of labor disputes, grievances, and contract negotiations

Certified correct this _____ day of _____, 2008
to the best of my knowledge and belief:

Signature: _____
Dawn Masko
Assistant City Administrator/Finance Director