

**CITY OF CLARKSTON**

**MCAG NO. 0197**

# **ANNUAL REPORT**

**FISCAL YEAR ENDING**

**DECEMBER 31, 2011**

*Kathleen A Warren, Mayor*  
*Vickie Storey, Clerk/Treasurer*

# **ANNUAL REPORT**

## **CITY OF CLARKSTON**

**MCAG NO. 0197**

**Submitted pursuant to RCW 43.09.230**

**to the**

**STATE AUDITOR'S OFFICE**

**FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2011**

Certified correct this 27th day of August 2012, to the best of my knowledge and belief:

GOVERNMENT INFORMATION:

Official Mailing Address 829 5<sup>th</sup> Street, Clarkston, WA 99403  
Official Web Site Address [www.clarkston-wa.com](http://www.clarkston-wa.com)

PREPARER INFORMATION & CERTIFICATION

Preparer Name & Title Vickie Storey, City Clerk/Treasurer  
Contact Phone Number (509) 769-0131  
Contact Fax Number (509) 769-6018  
Contact E-mail Address [clarkstoncity@cableone.net](mailto:clarkstoncity@cableone.net)

Signature



A handwritten signature in cursive script, reading "Vickie Storey", is written over a horizontal line.

City of Clarkston

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

BARS CODE		Total for	001	102
		All Funds 1/	Current Expense Fund	Rescue Unit One Fund
		Total Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
308.10	Reserved	\$148,600.00	\$0.00	\$0.00
308.80	Unreserved	\$6,120,555.40	\$2,701,025.48	\$9,746.33
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
<b>Revenues and Other Sources</b>				
310	Taxes	\$3,929,203.07	\$3,019,224.09	\$0.00
320	Licenses and Permits	\$141,937.22	\$141,937.22	\$0.00
330	Intergovernmental	\$560,661.91	\$351,984.51	\$1,738.00
340	Charges for Goods and Services	\$2,636,319.26	\$18,138.23	\$0.00
350	Fines and Penalties	\$163,823.53	\$124,213.31	\$0.00
360	Miscellaneous	\$129,993.43	\$37,726.28	\$111.04
370	Capital Contributions	\$3,750.00	\$0.00	\$0.00
390	Other Financing Sources	\$547,750.00	\$387,600.00	\$0.00
<b>Total Revenues and Other Financing Sources</b>		\$8,113,438.42	\$4,080,823.64	\$1,849.04
<b>Total Resources</b>		\$14,382,593.82	\$6,781,849.12	\$11,595.37
Operating Expenditures:				
510	General Government	\$790,125.34	\$790,125.34	\$0.00
520	Public Safety	\$3,406,838.74	\$2,517,298.92	\$0.00
530	Physical Environment	\$2,509,413.30	\$44,417.95	\$0.00
540	Transportation	\$671,048.46	\$0.00	\$0.00
550	Economic Environment	\$185,352.48	\$95,273.63	\$0.00
560	Mental and Physical Health	\$1,717.89	\$1,717.89	\$0.00
570	Culture and Recreational	\$291,613.65	\$291,613.65	\$0.00
<b>Total Operating Expenditures</b>		\$7,856,109.86	\$3,740,447.38	\$0.00
591-593	Debt Service	\$160,171.81	\$98,843.76	\$0.00
594-595	Capital Outlay	\$1,531,415.64	\$874,806.57	\$2,445.63
<b>Total Expenditures</b>		\$9,547,697.31	\$4,714,097.71	\$2,445.63
596-599	Other Financing Uses	\$547,600.00	\$160,000.00	\$0.00
<b>Total Expenditures and Other Financing Uses</b>		\$10,095,297.31	\$4,874,097.71	\$2,445.63
<b>Excess (Deficit) of Resources Over Uses</b>		\$4,287,296.51	\$1,907,751.41	\$9,149.74
380	Nonrevenues (Except 384)	\$2,258,970.64	\$20,000.00	\$0.00
580	Nonexpenditures (Except 584)	\$219,691.56	\$20,000.00	\$0.00
<b>Ending Cash and Investments:</b>				
508.10	Reserved	\$173,706.00	\$0.00	\$0.00
508.80	Unreserved	\$6,152,869.59	\$1,907,751.41	\$9,149.74

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 Clarkston

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

BARS CODE		103	108	130
		Street Dept. Reserve Fund	Drug Enforcement Fund	Lodging Tax Fund
		Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
308.10	Reserved	\$0.00	\$0.00	\$0.00
308.80	Unreserved	\$376,369.41	\$50,338.16	\$539,334.92
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
<b>Revenues and Other Sources</b>				
310	Taxes	\$339,178.69	\$0.00	\$82,480.60
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$177,406.40	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$5,100.00	\$0.00
360	Miscellaneous	\$69,511.31	\$849.80	\$3,706.47
370	Capital Contributions	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$68,150.00	\$0.00	\$0.00
<b>Total Revenues and Other Financing Sources</b>		\$654,246.40	\$5,949.80	\$86,187.07
<b>Total Resources</b>		\$1,030,615.81	\$56,287.96	\$625,521.99
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$2,841.89	\$0.00
530	Physical Environment	\$0.00	\$0.00	\$0.00
540	Transportation	\$671,048.46	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$90,078.85
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures</b>		\$671,048.46	\$2,841.89	\$90,078.85
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Outlay	\$57,148.15	\$0.00	\$0.00
<b>Total Expenditures</b>		\$728,196.61	\$2,841.89	\$90,078.85
596-599	Other Financing Uses	\$0.00	\$0.00	\$0.00
<b>Total Expenditures and Other Financing Uses</b>		\$728,196.61	\$2,841.89	\$90,078.85
<b>Excess (Deficit) of Resources Over Uses</b>		\$302,419.20	\$53,446.07	\$535,443.14
380	Nonrevenues (Except 384)	\$0.00	\$53.50	\$0.00
580	Nonexpenditures (Except 584)	\$0.00	\$53.50	\$0.00
<b>Ending Cash and Investments:</b>				
508.10	Reserved	\$0.00	\$0.00	\$0.00
508.80	Unreserved	\$302,419.20	\$53,446.07	\$535,443.14

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

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

BARS CODE		202	400	409
		Municipal Cap Imprvment Fund	Sewer M & O Fund	Fund Number
		Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
308.10	Reserved	\$110,000.00	\$38,600.00	\$0.00
308.80	Unreserved	\$292,535.11	\$1,586,417.69	\$0.00
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
<b>Revenues and Other Sources</b>				
310	Taxes	\$27,693.95	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$1,257,684.35	\$46,766.52
350	Fines and Penalties	\$0.00	\$17,255.07	\$0.00
360	Miscellaneous	\$3,008.52	\$10,639.30	\$0.94
370	Capital Contributions	\$0.00	\$3,750.00	\$0.00
390	Other Financing Sources	\$0.00	\$0.00	\$0.00
<b>Total Revenues and Other Financing Sources</b>		\$30,702.47	\$1,289,328.72	\$46,767.46
<b>Total Resources</b>		\$433,237.58	\$2,914,346.41	\$46,767.46
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$0.00	\$1,519,353.87	\$855.90
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures</b>		\$0.00	\$1,519,353.87	\$855.90
591-593	Debt Service	\$0.00	\$59,818.81	\$0.00
594-595	Capital Outlay	\$0.00	\$423,513.24	\$0.00
<b>Total Expenditures</b>		\$0.00	\$2,002,685.92	\$855.90
596-599	Other Financing Uses	\$380,000.00	\$0.00	\$0.00
<b>Total Expenditures and Other Financing Uses</b>		\$380,000.00	\$2,002,685.92	\$855.90
<b>Excess (Deficit) of Resources Over Uses</b>		\$53,237.58	\$911,660.49	\$45,911.56
380	Nonrevenues (Except 384)	\$0.00	\$2,185,078.70	\$0.00
580	Nonexpenditures (Except 584)	\$0.00	\$123,316.74	\$0.00
<b>Ending Cash and Investments:</b>				
508.10	Reserved	\$0.00	\$173,706.00	\$0.00
508.80	Unreserved	\$53,237.58	\$2,799,716.45	\$45,911.56

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City of Clarkston

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

BARS CODE		410	420	
		Sanitation Equip Reserve Fund	Ems O & M Fund	
		Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>				
308.10	Reserved	\$0.00	\$0.00	\$0.00
308.80	Unreserved	\$522,074.16	\$42,714.14	\$0.00
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00
<b>Revenues and Other Sources</b>				
310	Taxes	\$0.00	\$460,625.74	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$0.00	\$29,533.00	\$0.00
340	Charges for Goods and Services	\$965,911.61	\$347,818.55	\$0.00
350	Fines and Penalties	\$17,255.15	\$0.00	\$0.00
360	Miscellaneous	\$3,863.37	\$576.40	\$0.00
370	Capital Contributions	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$0.00	\$92,000.00	\$0.00
<b>Total Revenues and Other Financing Sources</b>		\$987,030.13	\$930,553.69	\$0.00
<b>Total Resources</b>		\$1,509,104.29	\$973,267.83	\$0.00
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$886,697.93	\$0.00
530	Physical Environment	\$944,785.58	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures</b>		\$944,785.58	\$886,697.93	\$0.00
591-593	Debt Service	\$0.00	\$1,509.24	\$0.00
594-595	Capital Outlay	\$169,228.05	\$4,274.00	\$0.00
<b>Total Expenditures</b>		\$1,114,013.63	\$892,481.17	\$0.00
596-599	Other Financing Uses	\$0.00	\$7,600.00	\$0.00
<b>Total Expenditures and Other Financing Uses</b>		\$1,114,013.63	\$900,081.17	\$0.00
<b>Excess (Deficit) of Resources Over Uses</b>		\$395,090.66	\$73,186.66	\$0.00
380	Nonrevenues (Except 384)	\$33,838.44	\$20,000.00	\$0.00
580	Nonexpenditures (Except 584)	\$33,800.16	\$42,521.16	\$0.00
<b>Ending Cash and Investments:</b>				
508.10	Reserved	\$0.00	\$0.00	\$0.00
508.80	Unreserved	\$395,128.94	\$50,665.50	\$0.00

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City of Clarkston

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

	Total for	635		
	All Funds 1/	Agency Fund - Trust Account	Actual Amount	Actual Amount
	Total Amount	Actual Amount	Actual Amount	Actual Amount
<b>Beginning Cash and Investments</b>	(\$7,426.02)	(\$7,426.02)	\$0.00	\$0.00
Prior Period Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenue and Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Resources</b>	(\$7,426.02)	(\$7,426.02)	\$0.00	\$0.00
<b>Expenditures And Other Financing Uses</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Excess (Deficit) of Resources Over Uses</b>	(\$7,426.02)	(\$7,426.02)	\$0.00	\$0.00
Nonrevenues (Except 384)	\$74,617.16	\$74,617.16	\$0.00	\$0.00
Nonexpenditures (Except 584)	\$73,143.79	\$73,143.79	\$0.00	\$0.00
<b>Ending Cash and Investments</b>	(\$5,952.65)	(\$5,952.65)	\$0.00	\$0.00

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CITY OF CLARKSTON  
YEAR ENDING DECEMBER 31, 2011

Schedule 04/05

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0197	001	Current Expense Fund	3088000	Unreserved Beginning	2701025.48
0197	001	Current Expense Fund	5088000	Unreserved Ending	1907751.41
0197	001	Current Expense Fund	3111000	Personal Property Taxes	508768.05
0197	001	Current Expense Fund	3131000	Local Retail Sales & Use	1533429.43
0197	001	Current Expense Fund	3164100	Avista	509405.12
0197	001	Current Expense Fund	3164700	Qwest	46171.02
0197	001	Current Expense Fund	3164701	Inland Cellular Telephone	50416.77
0197	001	Current Expense Fund	3164702	Misc Communications	9142.46
0197	001	Current Expense Fund	3164703	Verizon Wireless	43194.52
0197	001	Current Expense Fund	3164704	Sprint	20431.22
0197	001	Current Expense Fund	3164706	A T & T	17849.43
0197	001	Current Expense Fund	3164707	XO Communications	9597.34
0197	001	Current Expense Fund	3167400	Special Sewer Utility Tax	70396.15
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	16199.24
0197	001	Current Expense Fund	3175100	Punchboard/pulltabs	10510.64
0197	001	Current Expense Fund	3175200	Bingo	799.65
0197	001	Current Expense Fund	3175400	Card Room	62663.65
0197	001	Current Expense Fund	3213000	Fireworks Permits	700.00
0197	001	Current Expense Fund	3216000	Professional & Occupational LI	29595.00
0197	001	Current Expense Fund	3218000	Penalties ON Business Licenses	1125.00
0197	001	Current Expense Fund	3219100	Cable One - Franchise Fee	48635.35
0197	001	Current Expense Fund	3221000	Building Permits	59844.37
0197	001	Current Expense Fund	3223000	Dog License	2009.00
0197	001	Current Expense Fund	3228000	Penalties, Dog License	25.00
0197	001	Current Expense Fund	3229001	Bicycle License	3.50
0197	001	Current Expense Fund	3319704	FEMA Asst. to FF, Equip	9759.00
0197	001	Current Expense Fund	3319708	Homeland Security -Safer Grant	36841.25
0197	001	Current Expense Fund	3331657	Narcotic Control Assistance	56455.41
0197	001	Current Expense Fund	3331658	Doj, Violence Against Women	15180.00
0197	001	Current Expense Fund	3332060	Waspc Grant	634.20
0197	001	Current Expense Fund	3332060	Wash Traffic Safety Commission	2439.41
0197	001	Current Expense Fund	3360098	City-County Assistance	51505.66
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	15211.85
0197	001	Current Expense Fund	3360621	Mvet/crim Justice Population	1606.51
0197	001	Current Expense Fund	3360626	CJ - Special Programs	6065.13
0197	001	Current Expense Fund	3360651	Dui - Cities	1526.84
0197	001	Current Expense Fund	3360694	Liquor Excise Tax	35507.26
0197	001	Current Expense Fund	3360695	Liquor Board Profits	50387.18
0197	001	Current Expense Fund	3382101	Police - Special Services	9497.21
0197	001	Current Expense Fund	3382102	Clks School Dist-Resource Off	50458.56
0197	001	Current Expense Fund	3382602	Port of Wilma, Ems Contract	5000.00
0197	001	Current Expense Fund	3417500	Certification, Copies, Etc	609.75
0197	001	Current Expense Fund	3419100	Election Candidate Filing Fees	174.00
0197	001	Current Expense Fund	3419600	Personnel Svcs,Civil Serv Test	405.00
0197	001	Current Expense Fund	3458100	Zoning & Planning Fees	650.00
0197	001	Current Expense Fund	3458300	Plan Checking Fees	16299.48
0197	001	Current Expense Fund	3558000	District Court	113989.31
0197	001	Current Expense Fund	3573000	Court Filing Fee Recoupment	2228.00
0197	001	Current Expense Fund	3611100	Investment Interest	9673.83
0197	001	Current Expense Fund	3613000	Gains & Losses on Investments	28.60
0197	001	Current Expense Fund	3614000	Sales Interest	1014.17
0197	001	Current Expense Fund	3619000	Treasurer's Checking Interest	4.97
0197	001	Current Expense Fund	3625000	Sewer-Office Rent	4000.00

CITY OF CLARKSTON  
 YEAR ENDING DECEMBER 31, 2011

Schedule 04/05

0197	001	Current Expense Fund	3625000	Sanitation-Office Rent	4000.00
0197	001	Current Expense Fund	3625000	Street-Office Rent	2000.00
0197	001	Current Expense Fund	3671100	Animal Shelter Donations	15.00
0197	001	Current Expense Fund	3694000	Restitution	1025.29
0197	001	Current Expense Fund	3698100	Cashier's Over & Shorts	43.54
0197	001	Current Expense Fund	3698102	Nsf Check Fee	45.00
0197	001	Current Expense Fund	3699000	Other Misc Revenue	3400.38
0197	001	Current Expense Fund	3699002	Telephone-County Jail	4272.19
0197	001	Current Expense Fund	3699003	Electricity - Vernon Park	308.86
0197	001	Current Expense Fund	3971100	Trf From 002 / Election Expens	1500.00
0197	001	Current Expense Fund	3971400	Trf FR 002 / Admin Expense	6100.00
0197	001	Current Expense Fund	3972100	OP Trf FR 202/police	320000.00
0197	001	Current Expense Fund	3972200	TR FR 202 / Fire ST Improvemnt	60000.00
0197	001	Current Expense Fund	5113031	Codification	1508.87
0197	001	Current Expense Fund	5113044	Advertising, Legal Publication	575.63
0197	001	Current Expense Fund	5116010	Council (7 @ \$150/mo)	12600.00
0197	001	Current Expense Fund	5116021	Fica/med Aid	964.32
0197	001	Current Expense Fund	5116024	Industrial Insurance	174.72
0197	001	Current Expense Fund	5116026	Life Insurance	776.16
0197	001	Current Expense Fund	5116031	Office Supplies	428.76
0197	001	Current Expense Fund	5116041	Other Professional Services	649.99
0197	001	Current Expense Fund	5116043	Travel, Meals, Lodging	466.86
0197	001	Current Expense Fund	5116049	Meeting Registration, Tuition	950.00
0197	001	Current Expense Fund	5117051	Intergovernmental Svcs,	3688.71
0197	001	Current Expense Fund	5125049	Jury Fees	15.85
0197	001	Current Expense Fund	5125051	Municipal Court, Asotin County	40930.00
0197	001	Current Expense Fund	5128141	Indigent Defense Counsel	34781.50
0197	001	Current Expense Fund	5128141	Conflict Public Defender	17700.12
0197	001	Current Expense Fund	5128149	Filing, Recording, Witness Fee	120.00
0197	001	Current Expense Fund	5131010	Mayor (\$500/mo)	6000.00
0197	001	Current Expense Fund	5131021	Fica/med Aid	459.00
0197	001	Current Expense Fund	5131024	Industrial Insurance	49.92
0197	001	Current Expense Fund	5131026	Life Insurance	78.12
0197	001	Current Expense Fund	5131049	Meeting Registration, Tuition	175.00
0197	001	Current Expense Fund	5141010	General Administration	35815.90
0197	001	Current Expense Fund	5141021	Fica/med Aid	3401.01
0197	001	Current Expense Fund	5141022	Retirement	2766.08
0197	001	Current Expense Fund	5141024	Industrial Insurance	225.39
0197	001	Current Expense Fund	5141026	Health Insurance	7265.07
0197	001	Current Expense Fund	5141026	Dental Insurance	713.05
0197	001	Current Expense Fund	5141026	Vision Insurance	210.03
0197	001	Current Expense Fund	5141026	Life Insurance	141.96
0197	001	Current Expense Fund	5141031	Office Supplies	3959.18
0197	001	Current Expense Fund	5141031	Receipts, Forms, Checks	880.94
0197	001	Current Expense Fund	5141031	Maintenance Supplies	328.28
0197	001	Current Expense Fund	5141031	Operating Supplies	256.05
0197	001	Current Expense Fund	5141035	Small Tools, Minor Equipment	1165.19
0197	001	Current Expense Fund	5141041	Cleaning & Maint., Janitor	8850.00
0197	001	Current Expense Fund	5141041	Medical Services/drug Test	100.00
0197	001	Current Expense Fund	5141043	Travel, Lodging, Meals	1507.44
0197	001	Current Expense Fund	5141047	Electricity, Gas	6168.62
0197	001	Current Expense Fund	5141047	Water	293.69
0197	001	Current Expense Fund	5141047	Storm Water	36.34
0197	001	Current Expense Fund	5141048	Bldg Repairs & Maintenance	1277.11
0197	001	Current Expense Fund	5141048	Equipment Repair & Maintenance	2432.35

CITY OF CLARKSTON  
YEAR ENDING DECEMBER 31, 2011

Schedule 04/05

0197	001	Current Expense Fund	5141049	Dues, Subscriptions, Mmbership	489.00
0197	001	Current Expense Fund	5141049	Meeting Registration, Tuition	435.00
0197	001	Current Expense Fund	5142049	Misc Financial Svcs, Bank Fees	3185.92
0197	001	Current Expense Fund	5142341	Financial Consultant	70.00
0197	001	Current Expense Fund	5142351	State Auditor Exam	7050.64
0197	001	Current Expense Fund	5148131	Licenses, Permits	905.89
0197	001	Current Expense Fund	5941464	Office Equipment	6405.39
0197	001	Current Expense Fund	3611100	Investment Interest	4395.94
0197	001	Current Expense Fund	3613000	Gains & Losses on Investments	-200.70
0197	001	Current Expense Fund	5974200	OP Transfer TO 103	20000.00
0197	001	Current Expense Fund	3611100	Investment Interest	671.23
0197	001	Current Expense Fund	3613000	Gains & Losses on Investments	-30.63
0197	001	Current Expense Fund	3611100	Investment Interest	375.98
0197	001	Current Expense Fund	3613000	Gains & Losses on Investments	-17.07
0197	001	Current Expense Fund	5731031	Operating Supplies	203.10
0197	001	Current Expense Fund	5151041	City Attorney, Contract	73209.40
0197	001	Current Expense Fund	5151041	Victim/witness Coordinator	15180.00
0197	001	Current Expense Fund	3599000	Miscellaneous Penalties	7996.00
0197	001	Current Expense Fund	3611100	Investment Interest	278.04
0197	001	Current Expense Fund	3613000	Gains & Losses on Investments	-14.84
0197	001	Current Expense Fund	5151035	Small Tools And Minor Equip	127.75
0197	001	Current Expense Fund	5151041	Professional Services, Legal	2450.00
0197	001	Current Expense Fund	5161031	Office Supplies	94.39
0197	001	Current Expense Fund	5161031	Forms, Receipts	173.89
0197	001	Current Expense Fund	5161031	Operating Supplies	266.76
0197	001	Current Expense Fund	5161044	Advertising	120.00
0197	001	Current Expense Fund	5199041	Management Consulting	8061.55
0197	001	Current Expense Fund	5199041	Worker's Comp Management	2312.00
0197	001	Current Expense Fund	5199042	Telephones, Fax	11594.10
0197	001	Current Expense Fund	5199042	Website	1083.25
0197	001	Current Expense Fund	5199042	Postage	3500.71
0197	001	Current Expense Fund	5199045	Equip Lease (copier,Pstge Mtr)	5596.27
0197	001	Current Expense Fund	5199046	Insurance & Bonds	94470.00
0197	001	Current Expense Fund	5199049	Awc Membership	4470.00
0197	001	Current Expense Fund	5199049	Chamber Commerce Membership	385.00
0197	001	Current Expense Fund	5199049	Memberships, Other	740.00
0197	001	Current Expense Fund	5199049	Mpo Membership	2461.03
0197	001	Current Expense Fund	5199049	Other Contractual Services - Stormwater	350805.58
0197	001	Current Expense Fund	5256051	Emergency Services, Asotin Co.	8834.00
0197	001	Current Expense Fund	5573051	Valley Vision	5000.00
0197	001	Current Expense Fund	5661150	County Alcohol Program Admin	1717.89
0197	001	Current Expense Fund	5762041	Contribution TO Aquatic Cntr	159999.96
0197	001	Current Expense Fund	5211010	Administration	136518.88
0197	001	Current Expense Fund	5211010	Overtime	51724.89
0197	001	Current Expense Fund	5211011	Sergeants	208262.98
0197	001	Current Expense Fund	5211012	Police Officers	437711.03
0197	001	Current Expense Fund	5211013	Support, Records	55320.22
0197	001	Current Expense Fund	5211015	Officer/narcotics (3/4 Reimb)	59247.43
0197	001	Current Expense Fund	5211016	Reserves	11342.50
0197	001	Current Expense Fund	5211021	Fica/med Aid	74870.86
0197	001	Current Expense Fund	5211022	Retirement	46974.11
0197	001	Current Expense Fund	5211022	Reserve -Retirement/disability	1680.00
0197	001	Current Expense Fund	5211023	Unemployment Compensation	220.73
0197	001	Current Expense Fund	5211024	Industrial Insurance	17969.62

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0197	001	Current Expense Fund	5211026	Health Insurance	231338.49
0197	001	Current Expense Fund	5211026	Other Medical Cost (leoff I)	7592.11
0197	001	Current Expense Fund	5211026	Dental Insurance	12280.82
0197	001	Current Expense Fund	5211026	Vision Insurance	3531.89
0197	001	Current Expense Fund	5211026	Life Insurance	4448.63
0197	001	Current Expense Fund	5211026	Disability Insurance	2589.92
0197	001	Current Expense Fund	5211026	Long Term Care, Leoff I	2238.70
0197	001	Current Expense Fund	5211026	Health Ins., Retired/disabled	89026.06
0197	001	Current Expense Fund	5211027	Uniform & Clothing Allowance	5233.05
0197	001	Current Expense Fund	5211031	Office Supplies	4018.53
0197	001	Current Expense Fund	5211031	Forms, Licenses, Receipts	428.68
0197	001	Current Expense Fund	5211031	Maintenance Supplies	161.79
0197	001	Current Expense Fund	5211031	Operating Supplies	2925.21
0197	001	Current Expense Fund	5211031	Natw Operating Supplies	65.68
0197	001	Current Expense Fund	5211031	Operating Supplies - Reserves	96.64
0197	001	Current Expense Fund	5211032	Fuel	32534.79
0197	001	Current Expense Fund	5211035	Small Tools / Minor Equipment	2824.53
0197	001	Current Expense Fund	5211041	Cleaning, Janitorial	4950.00
0197	001	Current Expense Fund	5211041	Medical Services	1506.67
0197	001	Current Expense Fund	5211041	Other Professional Services	735.80
0197	001	Current Expense Fund	5211042	Telephones, Fax	4934.47
0197	001	Current Expense Fund	5211042	Postage, Ups	1369.19
0197	001	Current Expense Fund	5211043	Travel, Meals, Lodging	3022.13
0197	001	Current Expense Fund	5211045	Copier Lease	2351.21
0197	001	Current Expense Fund	5211047	Electricity, Gas	9497.68
0197	001	Current Expense Fund	5211047	Water	392.13
0197	001	Current Expense Fund	5211047	Storm Water	18.78
0197	001	Current Expense Fund	5211048	Building Repairs & Maintenance	1336.45
0197	001	Current Expense Fund	5211048	Vehicle Repairs & Maintenance	8934.62
0197	001	Current Expense Fund	5211048	Equip Repairs & Maintenance	1613.69
0197	001	Current Expense Fund	5211049	Dues, Subscription, Mmbrships	180.00
0197	001	Current Expense Fund	5211049	Civil Service	1016.92
0197	001	Current Expense Fund	5211049	Meeting Registration, Tuition	1590.00
0197	001	Current Expense Fund	5211049	Cleaning, Laundry, Mending	1248.69
0197	001	Current Expense Fund	5213010	Dare Officer (10 Months)	30400.21
0197	001	Current Expense Fund	5213010	Dare Officer, Overtime	3080.97
0197	001	Current Expense Fund	5213021	Fica / Med Aid	2561.26
0197	001	Current Expense Fund	5213022	Retirement	1709.45
0197	001	Current Expense Fund	5213024	Industrial Insurance	703.48
0197	001	Current Expense Fund	5213026	Health Insurance	9556.24
0197	001	Current Expense Fund	5213026	Dental Insurance	396.12
0197	001	Current Expense Fund	5213026	Vision Insurance	116.68
0197	001	Current Expense Fund	5213026	Life Insurance	125.65
0197	001	Current Expense Fund	5213026	Disability Insurance	121.93
0197	001	Current Expense Fund	5215045	Equipment Lease, Police Compnr	4000.00
0197	001	Current Expense Fund	5236051	Prisoner Room & Board	68793.51
0197	001	Current Expense Fund	5286051	Dispatch Contract, Asotin Co.	155534.30
0197	001	Current Expense Fund	5286051	Teletype Contract WA ST Patrol	2388.00
0197	001	Current Expense Fund	5942163	Other Improvements TO Property	641061.33
0197	001	Current Expense Fund	5942164	Vehicles	27611.42
0197	001	Current Expense Fund	5393010	Animal Control Officer (60%)	17415.14
0197	001	Current Expense Fund	5393031	Operating Supplies	60.17
0197	001	Current Expense Fund	5393047	Electricity, Gas	1455.72
0197	001	Current Expense Fund	5393048	Bldg Repairs & Maint	486.92
0197	001	Current Expense Fund	5393049	Shelter Services - Lewis-Clark	25000.00

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0197	001	Current Expense Fund	3382100	Dare Program Fee	3909.04
0197	001	Current Expense Fund	3611100	Investment Interest	83.84
0197	001	Current Expense Fund	3613000	Gains & Losses on Investments	-4.16
0197	001	Current Expense Fund	3671100	D.a.r.e. Donations	199.00
0197	001	Current Expense Fund	5213031	Operating Supplies	3471.87
0197	001	Current Expense Fund	3611100	Investment Interest	27.74
0197	001	Current Expense Fund	3613000	Gains & Losses on Investments	-1.29
0197	001	Current Expense Fund	3671100	Donations	703.05
0197	001	Current Expense Fund	5211031	Operating Supplies	542.45
0197	001	Current Expense Fund	5211044	Advertising	106.50
0197	001	Current Expense Fund	5221010	Fire Chief	47317.70
0197	001	Current Expense Fund	5221010	Overtime	38868.87
0197	001	Current Expense Fund	5221011	Fire Captains	136148.33
0197	001	Current Expense Fund	5221012	Firefighters	111589.43
0197	001	Current Expense Fund	5221013	Secretary	21382.73
0197	001	Current Expense Fund	5221015	Volunteers	26910.15
0197	001	Current Expense Fund	5221016	Reserves - Fire	26399.71
0197	001	Current Expense Fund	5221021	Fica / Med Aid	30987.59
0197	001	Current Expense Fund	5221022	Retirement	20458.51
0197	001	Current Expense Fund	5221022	Retirement - Volunteers	779.00
0197	001	Current Expense Fund	5221023	Unemployment Compensation	1964.65
0197	001	Current Expense Fund	5221024	Industrial Insurance	10055.11
0197	001	Current Expense Fund	5221026	Health Insurance	58357.38
0197	001	Current Expense Fund	5221026	Other Medical Costs (leoff I)	3151.32
0197	001	Current Expense Fund	5221026	Dental Insurance	4155.67
0197	001	Current Expense Fund	5221026	Vision Insurance	1100.66
0197	001	Current Expense Fund	5221026	Life Insurance	3032.46
0197	001	Current Expense Fund	5221026	Disability	1136.08
0197	001	Current Expense Fund	5221026	Long Term Care, Leoff I	2498.59
0197	001	Current Expense Fund	5221026	Health Ins., Retired/disabled	49342.80
0197	001	Current Expense Fund	5221027	Uniform & Clothing Allowance	5920.54
0197	001	Current Expense Fund	5221031	Office Supplies	1151.71
0197	001	Current Expense Fund	5221031	Maintenance Supplies	1278.63
0197	001	Current Expense Fund	5221031	Operating Supplies	5482.20
0197	001	Current Expense Fund	5221031	Public ED & Public Relations	7406.35
0197	001	Current Expense Fund	5221031	Training Materials	3352.75
0197	001	Current Expense Fund	5221032	Fuel	3543.91
0197	001	Current Expense Fund	5221035	Small Tools / Minor Equipment	4994.78
0197	001	Current Expense Fund	5221041	Medical Services	400.00
0197	001	Current Expense Fund	5221041	Other Professional Services	6347.58
0197	001	Current Expense Fund	5221042	Telephones, Fax, Cell Phones	1671.91
0197	001	Current Expense Fund	5221042	Postage, Fax	28.18
0197	001	Current Expense Fund	5221043	Travel, Lodging, Meals	2973.35
0197	001	Current Expense Fund	5221044	Advertising	276.95
0197	001	Current Expense Fund	5221047	Electricity, Gas	6887.49
0197	001	Current Expense Fund	5221047	Water	195.52
0197	001	Current Expense Fund	5221047	Storm Water	29.00
0197	001	Current Expense Fund	5221048	Building Repair & Maintenance	3874.00
0197	001	Current Expense Fund	5221048	Vehicle Repairs & Maintenance	3202.52
0197	001	Current Expense Fund	5221048	Equip Repairs & Maintenance	1763.71
0197	001	Current Expense Fund	5221049	Dues, Subscription, Mmemberships	1305.95
0197	001	Current Expense Fund	5221049	Civil Service	803.09
0197	001	Current Expense Fund	5221049	Practice Fund, Volunteers	1250.00
0197	001	Current Expense Fund	5221049	Meeting Registration, Tuition	1562.00
0197	001	Current Expense Fund	5221049	Cleaning, Laundry, Mending	640.24

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0197	001	Current Expense Fund	5286051	Dispatch Contract, Asotin Co.	15000.00
0197	001	Current Expense Fund	5942263	Improvements TO Property	183750.91
0197	001	Current Expense Fund	5942263	Hydrant Replacement	7062.23
0197	001	Current Expense Fund	5942264	Office & Computer Equipment	6319.92
0197	001	Current Expense Fund	5942264	Other Machinery & Equipment	2595.37
0197	001	Current Expense Fund	5596010	Building Inspector	16486.32
0197	001	Current Expense Fund	5596010	Bldg Inspector/code Enforcemen	42784.00
0197	001	Current Expense Fund	5596021	Fica / Med Aid	5084.40
0197	001	Current Expense Fund	5596022	Retirement	4154.76
0197	001	Current Expense Fund	5596024	Industrial Insurance	1593.25
0197	001	Current Expense Fund	5596026	Health Insurance	8900.85
0197	001	Current Expense Fund	5596026	Dental Insurance	1069.63
0197	001	Current Expense Fund	5596026	Vision Insurance	315.01
0197	001	Current Expense Fund	5596026	Life Insurance	212.77
0197	001	Current Expense Fund	5596027	Uniform & Clothing Allowance	200.00
0197	001	Current Expense Fund	5596031	Office Supplies	563.00
0197	001	Current Expense Fund	5596031	Publications	151.78
0197	001	Current Expense Fund	5596032	Fuel	652.29
0197	001	Current Expense Fund	5596035	Small Tools / Minor Equipment	226.93
0197	001	Current Expense Fund	5596041	Consulting Engineering	800.00
0197	001	Current Expense Fund	5596041	Medical Services	50.00
0197	001	Current Expense Fund	5596042	Phones, Fax	699.37
0197	001	Current Expense Fund	5596042	Postage, Ups	5.61
0197	001	Current Expense Fund	5596043	Travel, Lodging, Meals	129.14
0197	001	Current Expense Fund	5596048	Vehicle Repairs & Maintenance	83.43
0197	001	Current Expense Fund	5596048	Equipment Repairs/maintenance	60.66
0197	001	Current Expense Fund	5596049	Dues, Subscriptions, Mmbership	423.19
0197	001	Current Expense Fund	5596049	Locate Services	294.25
0197	001	Current Expense Fund	5596051	Building Inspection, Contractd	278.37
0197	001	Current Expense Fund	5586031	Office Supplies	10.64
0197	001	Current Expense Fund	5586031	Forms, Maps, Etc.	6.39
0197	001	Current Expense Fund	5586041	Other Prof Svcs - Mapping	5000.00
0197	001	Current Expense Fund	5586043	Travel, Lodging, Meals	37.59
0197	001	Current Expense Fund	5768010	Park Caretaker	43703.26
0197	001	Current Expense Fund	5768010	Overtime	2819.29
0197	001	Current Expense Fund	5768011	Seasonal Wages	12785.60
0197	001	Current Expense Fund	5768021	Fica / Med Aid	4537.06
0197	001	Current Expense Fund	5768022	Retirement	3651.94
0197	001	Current Expense Fund	5768023	Unemployment Insurance	3705.83
0197	001	Current Expense Fund	5768024	Industrial Insurance	2383.89
0197	001	Current Expense Fund	5768026	Health Insurance	18548.38
0197	001	Current Expense Fund	5768026	Dental Insurance	768.70
0197	001	Current Expense Fund	5768026	Vision Insurance	226.45
0197	001	Current Expense Fund	5768026	Life Insurance	153.05
0197	001	Current Expense Fund	5768027	Clothing Allowance	200.00
0197	001	Current Expense Fund	5768031	Maintenance Supplies	2302.48
0197	001	Current Expense Fund	5768031	Maint Supplies - Skatepark	5.78
0197	001	Current Expense Fund	5768031	Operating Supplies	69.04
0197	001	Current Expense Fund	5768031	Trees & Plants	892.46
0197	001	Current Expense Fund	5768031	Chemicals	3754.00
0197	001	Current Expense Fund	5768032	Fuel	4135.84
0197	001	Current Expense Fund	5768035	Small Tools / Minor Equipment	248.69
0197	001	Current Expense Fund	5768043	Travel, Lodging, Meals	253.00
0197	001	Current Expense Fund	5768047	Electricity, Gas	4823.59
0197	001	Current Expense Fund	5768047	Water	13680.45

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0197	001	Current Expense Fund	5768048	Building/grounds Maint/repairs	4334.87
0197	001	Current Expense Fund	5768048	Tree Removal & Trimming	61.05
0197	001	Current Expense Fund	5768048	Vehicle Repairs & Maintenance	30.14
0197	001	Current Expense Fund	5768048	Equipment Repairs & Maint	3202.75
0197	001	Current Expense Fund	5768049	Dues, Subscription, Mmberships	33.00
0197	001	Current Expense Fund	5768049	Meeting Registration, Tuition	100.00
0197	001	Current Expense Fund	3611100	Investment Interest	334.93
0197	001	Current Expense Fund	3613000	Gains & Losses on Investments	-15.28
0197	001	Current Expense Fund	3167400	Sewer Utility Tax	52840.08
0197	001	Current Expense Fund	3167500	Sanitation Utility Tax	57409.32
0197	001	Current Expense Fund	3611100	Investment Interest	1196.49
0197	001	Current Expense Fund	3613000	Gains & Losses on Investments	-87.82
0197	001	Current Expense Fund	5974200	OP Trf TO 103 / Vehicle	48000.00
0197	001	Current Expense Fund	5911971	Debt Service, City Hall	45000.00
0197	001	Current Expense Fund	5921983	Interest, City Hall	53843.76
0197	001	Current Expense Fund	5972200	OP Trf TO Ambulance / 420	92000.00
0197	001	Current Expense Fund	3812000	Interfund Loan Payment Receivd	20000.00
0197	001	Current Expense Fund	5811000	Loans TO Other Funds	20000.00
0197	102	Rescue Unit One Fund	3088000	Unreserved Beginning	9746.33
0197	102	Rescue Unit One Fund	5088000	Unreserved Ending	9149.74
0197	102	Rescue Unit One Fund	3340490	Dept of Health - Prehospital	1738.00
0197	102	Rescue Unit One Fund	3611100	Investment Interest	82.84
0197	102	Rescue Unit One Fund	3613000	Gains & Losses on Investments	-3.80
0197	102	Rescue Unit One Fund	3671100	Donations/memorials	32.00
0197	102	Rescue Unit One Fund	5942664	Other Machinery & Equipment	2445.63
0197	103	Street Fund	3088000	Unreserved Beginning	376369.41
0197	103	Street Fund	5088000	Unreserved Ending	302419.20
0197	103	Street Fund	3111000	Property Taxes	339178.69
0197	103	Street Fund	3340420	Dept of Commerce - ST Lights	19103.20
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax	151768.73
0197	103	Street Fund	3384200	Southway Bridge Maintenance	6534.47
0197	103	Street Fund	3611100	Investment Interest	420.43
0197	103	Street Fund	3613000	Gains & Losses on Investments	-70.31
0197	103	Street Fund	3662000	Shop Rent, Sanitation	20000.00
0197	103	Street Fund	3699000	Other Misc. Revenue	629.80
0197	103	Street Fund	3699020	Stormwater Reimbursement	46615.37
0197	103	Street Fund	3952000	Insurance Recoveries	150.00
0197	103	Street Fund	3974200	OP Trf From CE Reserve / 004	20000.00
0197	103	Street Fund	3974200	OP Trf FR 106 / Vehicle	48000.00
0197	103	Street Fund	5423031	Patching Materials	11560.70
0197	103	Street Fund	5423031	Sealcoating Materials	74522.44
0197	103	Street Fund	5423031	Alley Maintenance	53222.00
0197	103	Street Fund	5424049	Stormwater Grant Match	37.47
0197	103	Street Fund	5424051	Stormwater Permit	1058.34
0197	103	Street Fund	5426148	Sidewalk Repairs & Maintenance	4756.88
0197	103	Street Fund	5426347	Street Light Utility Costs	125962.41
0197	103	Street Fund	5426431	Striping & Marking Supplies	3059.12
0197	103	Street Fund	5426431	Signs	3393.79
0197	103	Street Fund	5426448	Signal Maintenance	3350.58
0197	103	Street Fund	5426631	Sanding Materials	800.57
0197	103	Street Fund	5426747	Lewiston Waste Management	6743.00
0197	103	Street Fund	5426748	ST Cleaning Vehicle R & M	4101.43
0197	103	Street Fund	5427031	Weed Spraying / Chemicals	1176.34
0197	103	Street Fund	5427048	Right of Way Maintenance	653.23
0197	103	Street Fund	5427048	Spray Equip Repair & Maint	68.73

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0197	103	Street Fund	5429010	Wages	160478.73
0197	103	Street Fund	5429010	Overtime	7143.14
0197	103	Street Fund	5429021	Fica / Med Aid	12823.24
0197	103	Street Fund	5429022	Retirement	10331.38
0197	103	Street Fund	5429024	Industrial Insurance	4763.67
0197	103	Street Fund	5429026	Health Insurance	58511.85
0197	103	Street Fund	5429026	Dental Insurance	2610.18
0197	103	Street Fund	5429026	Vision Insurance	768.38
0197	103	Street Fund	5429026	Life Insurance	519.49
0197	103	Street Fund	5429027	Uniform, Clothing Allowance	800.00
0197	103	Street Fund	5429031	Maintenance Supplies	485.70
0197	103	Street Fund	5429031	Operating Supplies	371.54
0197	103	Street Fund	5429031	Safety Supplies	719.40
0197	103	Street Fund	5429032	Fuel	9736.68
0197	103	Street Fund	5429035	Small Tools / Minor Equipment	692.28
0197	103	Street Fund	5429043	Travel, Lodging, Meals	506.40
0197	103	Street Fund	5429044	Advertising, Publications	151.05
0197	103	Street Fund	5429048	Building Repairs & Maintenance	407.42
0197	103	Street Fund	5429048	Vehicle Repairs & Maintenance	306.01
0197	103	Street Fund	5429048	Equipment Repairs & Maint	2103.64
0197	103	Street Fund	5429049	Dues, Subscriptions, Membershi	127.00
0197	103	Street Fund	5429049	Meeting Registration, Tuition	200.00
0197	103	Street Fund	5429049	Cleaning, Laundry	74.76
0197	103	Street Fund	5944264	Other Machinery & Equipment	47607.45
0197	103	Street Fund	5433010	Gen Admin Wages	43776.23
0197	103	Street Fund	5433021	Fica / Med Aid	3349.19
0197	103	Street Fund	5433022	Retirement	2728.14
0197	103	Street Fund	5433024	Industrial Insurance	192.87
0197	103	Street Fund	5433026	Health Insurance	5749.82
0197	103	Street Fund	5433026	Dental Insurance	614.14
0197	103	Street Fund	5433026	Vision	180.90
0197	103	Street Fund	5433026	Life Insurance	122.08
0197	103	Street Fund	5433031	Office Supplies	154.40
0197	103	Street Fund	5433041	Management Consultant	1042.42
0197	103	Street Fund	5433041	Medical Services/drug Test	340.00
0197	103	Street Fund	5433041	Worker's Comp Management	295.15
0197	103	Street Fund	5433042	Telephones	1529.99
0197	103	Street Fund	5433042	Postage	13.91
0197	103	Street Fund	5433044	Advertising, Legals	84.00
0197	103	Street Fund	5433046	Insurance & Bonds	27873.00
0197	103	Street Fund	5433047	Electricity, Gas ( Shop)	7569.79
0197	103	Street Fund	5433047	Water	1372.29
0197	103	Street Fund	5433047	Storm Water	140.92
0197	103	Street Fund	5433051	State Audit	2820.25
0197	103	Street Fund	5435095	Business Office Rental	2000.00
0197	103	Street Fund	5951041	Design Engineering	9540.70
0197	103	Street Fund	3611100	Investment Interest	1901.37
0197	103	Street Fund	3613000	Gains & Losses on Investments	14.65
0197	108	Drug Enforcement Fund	3088000	Unreserved Beginning	50338.16
0197	108	Drug Enforcement Fund	5088000	Unreserved Ending	53446.07
0197	108	Drug Enforcement Fund	3599000	Miscellaneous Penalties	5100.00
0197	108	Drug Enforcement Fund	3611100	Investment Interest	388.19
0197	108	Drug Enforcement Fund	3613000	Gains & Losses on Investments	-19.89
0197	108	Drug Enforcement Fund	3693000	Confiscated & Forfeited Prop	481.50
0197	108	Drug Enforcement Fund	5212331	Operating Supplies	168.83

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0197	108	Drug Enforcement Fund	5212335	Small Tools/minor Equipment	2673.06
0197	108	Drug Enforcement Fund	3860000	Due TO State, Property Seizure	53.50
0197	108	Drug Enforcement Fund	5860000	Due TO State/property Seizures	53.50
0197	130	Lodging Tax Fund	3088000	Unreserved Beginning	539334.92
0197	130	Lodging Tax Fund	5088000	Unreserved Ending	535443.14
0197	130	Lodging Tax Fund	3133000	Lodging Tax	82480.60
0197	130	Lodging Tax Fund	3611100	Investment Interest	3890.18
0197	130	Lodging Tax Fund	3613000	Gains & Losses on Investments	-183.71
0197	130	Lodging Tax Fund	5573049	Chamber Tourism Contract	15000.00
0197	130	Lodging Tax Fund	5573049	Hcvb, Tourism Promotion	75078.85
0197	202	Municipal Cap Imprvment Fund	3088000	Unreserved Beginning	292535.11
0197	202	Municipal Cap Imprvment Fund	5088000	Unreserved Ending	53237.58
0197	202	Municipal Cap Imprvment Fund	3081000	Reserved Beginning Balance	110000.00
0197	202	Municipal Cap Imprvment Fund	3173400	Real Estate Excise Tax	27693.95
0197	202	Municipal Cap Imprvment Fund	3611100	Investment Interest	3162.92
0197	202	Municipal Cap Imprvment Fund	3613000	Gains & Losses on Investments	-154.40
0197	202	Municipal Cap Imprvment Fund	5972100	Oper Trf TO 001/police	320000.00
0197	202	Municipal Cap Imprvment Fund	5972200	OP Trf TO 001 / Fire	60000.00
0197	400	Sewer M & O Fund	3088000	Unreserved Beginning	1586417.69
0197	400	Sewer M & O Fund	5088000	Unreserved Ending	2799716.45
0197	400	Sewer M & O Fund	3435001	City Charges	878895.45
0197	400	Sewer M & O Fund	3435003	Miscellaneous Extra Charges	6902.50
0197	400	Sewer M & O Fund	3435004	Surcharge, Debt Retirement	-0.02
0197	400	Sewer M & O Fund	3435005	Monthly TO Pud	371886.42
0197	400	Sewer M & O Fund	3599000	Late Charges, Penalties	17255.07
0197	400	Sewer M & O Fund	3611100	Investment Interest	2778.84
0197	400	Sewer M & O Fund	3613000	Gains & Losses on Investments	156.22
0197	400	Sewer M & O Fund	3699000	Other Misc Revenue	750.97
0197	400	Sewer M & O Fund	5351041	Consulting Engineering	623295.25
0197	400	Sewer M & O Fund	5351041	Management Consulting	1146.66
0197	400	Sewer M & O Fund	5351041	Worker's Comp Management	934.60
0197	400	Sewer M & O Fund	5351044	Advertising, Publications	164.90
0197	400	Sewer M & O Fund	5351046	Insurance & Bonds	37873.00
0197	400	Sewer M & O Fund	5351049	Filing & Recording Fee, Collec	4836.00
0197	400	Sewer M & O Fund	5351051	Doe Permit Fee	14585.47
0197	400	Sewer M & O Fund	5351051	State Audit	4054.22
0197	400	Sewer M & O Fund	5351053	Excise Taxes	19699.20
0197	400	Sewer M & O Fund	5357010	Customer Service Wages	74678.00
0197	400	Sewer M & O Fund	5357021	Fica / Med Aid	5712.75
0197	400	Sewer M & O Fund	5357022	Retirement	4653.25
0197	400	Sewer M & O Fund	5357024	Industrial Insurance	375.32
0197	400	Sewer M & O Fund	5357026	Medical Insurance	12144.62
0197	400	Sewer M & O Fund	5357026	Dental Insurance	1180.39
0197	400	Sewer M & O Fund	5357026	Vision Insurance	347.88
0197	400	Sewer M & O Fund	5357026	Life Insurance	235.14
0197	400	Sewer M & O Fund	5358010	Wages	244515.23
0197	400	Sewer M & O Fund	5358010	Overtime	12707.26
0197	400	Sewer M & O Fund	5358021	Fica /med Aid	19692.38
0197	400	Sewer M & O Fund	5358022	Retirement	15961.98
0197	400	Sewer M & O Fund	5358024	Industrial Insurance	7466.41
0197	400	Sewer M & O Fund	5358026	Medical Insurance	65884.89
0197	400	Sewer M & O Fund	5358026	Dental Insurance	3961.50
0197	400	Sewer M & O Fund	5358026	Vision Insurance	1166.90
0197	400	Sewer M & O Fund	5358026	Life Insurance	788.40
0197	400	Sewer M & O Fund	5358027	Clothing & Uniforms	1200.00

CITY OF CLARKSTON  
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0197	400	Sewer M & O Fund	5358031	Office Supplies	1692.75
0197	400	Sewer M & O Fund	5358031	Forms, Receipts	742.96
0197	400	Sewer M & O Fund	5358031	Maintenance Supplies	35.23
0197	400	Sewer M & O Fund	5358031	Operating Supplies	142.21
0197	400	Sewer M & O Fund	5358031	Safety Supplies	741.33
0197	400	Sewer M & O Fund	5358031	Oper Supplies - Sewer Line	820.05
0197	400	Sewer M & O Fund	5358031	Chemicals & Lab Supplies	18089.91
0197	400	Sewer M & O Fund	5358032	Fuel	5124.54
0197	400	Sewer M & O Fund	5358035	Small Tools / Minor Equipment	1111.45
0197	400	Sewer M & O Fund	5358041	Medical Services	702.00
0197	400	Sewer M & O Fund	5358041	Lab Fees	1663.57
0197	400	Sewer M & O Fund	5358041	Other Prof Svcs	18268.44
0197	400	Sewer M & O Fund	5358042	Telephones	4998.86
0197	400	Sewer M & O Fund	5358042	Alarms	829.11
0197	400	Sewer M & O Fund	5358042	Postage	5568.74
0197	400	Sewer M & O Fund	5358043	Travel, Meals, Lodging	2059.25
0197	400	Sewer M & O Fund	5358047	Electricity & Gas	163791.76
0197	400	Sewer M & O Fund	5358047	Water	1350.94
0197	400	Sewer M & O Fund	5358047	Generated Sludge Disposal	65128.49
0197	400	Sewer M & O Fund	5358047	Landfill	4493.49
0197	400	Sewer M & O Fund	5358047	Storm Water	206.64
0197	400	Sewer M & O Fund	5358048	Building Repairs & Maintenance	1733.88
0197	400	Sewer M & O Fund	5358048	Sewer Line Repair & Maintenanc	2802.79
0197	400	Sewer M & O Fund	5358048	Vehicle Repairs & Maintenance	1994.58
0197	400	Sewer M & O Fund	5358048	Hydroflusher Repair & Maint	5949.82
0197	400	Sewer M & O Fund	5358048	Equipment Repairs & Maintenanc	23995.48
0197	400	Sewer M & O Fund	5358049	Dues, Subcriptions, Mmberships	1069.00
0197	400	Sewer M & O Fund	5358049	Meeting Registration, Tuition	985.00
0197	400	Sewer M & O Fund	5358095	Office Rent	4000.00
0197	400	Sewer M & O Fund	5943562	Buildings & Structures	24418.83
0197	400	Sewer M & O Fund	5943563	Improvements TO Property	60246.23
0197	400	Sewer M & O Fund	5943564	Vehicles	337072.03
0197	400	Sewer M & O Fund	5943564	Other Machinery & Equipment	1776.15
0197	400	Sewer M & O Fund	3611100	Investment Interest	1245.25
0197	400	Sewer M & O Fund	3613000	Gains & Losses on Investments	-57.01
0197	400	Sewer M & O Fund	3611100	Investment Interest	3861.42
0197	400	Sewer M & O Fund	3613000	Gains & Losses on Investments	-176.22
0197	400	Sewer M & O Fund	3611100	Investment Interest	910.16
0197	400	Sewer M & O Fund	3613000	Gains & Losses on Investments	-41.69
0197	400	Sewer M & O Fund	3611100	Investment Interest	816.58
0197	400	Sewer M & O Fund	3613000	Gains & Losses on Investments	-39.01
0197	400	Sewer M & O Fund	3790000	Contributed Capital	3750.00
0197	400	Sewer M & O Fund	3611100	Investment Interest	55.75
0197	400	Sewer M & O Fund	3822000	Revenue Bond Proceeds	2185078.70
0197	400	Sewer M & O Fund	5923584	Debt Issuance Costs	48630.00
0197	400	Sewer M & O Fund	3611100	Investment Interest	53.40
0197	400	Sewer M & O Fund	3613000	Gains & Losses on Investments	6.67
0197	400	Sewer M & O Fund	5823572	Pwtf Loan #91017, Principal	94971.69
0197	400	Sewer M & O Fund	5923583	Pwtf Loan #91017, Interest	949.72
0197	400	Sewer M & O Fund	3081000	Reserved Beginning Balance	38600.00
0197	400	Sewer M & O Fund	3611100	Investment Interest	318.12
0197	400	Sewer M & O Fund	3613000	Gains & Losses on Investments	-0.15
0197	400	Sewer M & O Fund	5823572	Srf Loan Principal-L9700039	28345.05
0197	400	Sewer M & O Fund	5923583	Srf Loan Interest-L9700039	10239.09
0197	400	Sewer M & O Fund	5081000	Reserved Ending Balance	135106.00

CITY OF CLARKSTON  
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0197	400	Sewer M & O Fund	5081000	Reserved Ending Balance	38600.00
0197	409	Fund Number	5088000	Unreserved Ending	45911.56
0197	409	Fund Number	3435001	City Charges	46766.52
0197	409	Fund Number	3611100	Investment Interest	3.30
0197	409	Fund Number	3613000	Gains & Losses on Investments	-2.36
0197	409	Fund Number	5383151	Excise Taxes	841.86
0197	409	Fund Number	5383831	Office Supplies	14.04
0197	410	Util & Ent (sanitation Fund)	3088000	Unreserved Beginning	522074.16
0197	410	Util & Ent (sanitation Fund)	5088000	Unreserved Ending	395128.94
0197	410	Util & Ent (sanitation Fund)	3437001	City Charges	956420.32
0197	410	Util & Ent (sanitation Fund)	3437003	Sale of Recyclable Materials	9491.29
0197	410	Util & Ent (sanitation Fund)	3599000	Late Charges, Penalties	17255.15
0197	410	Util & Ent (sanitation Fund)	3611100	Investment Interest	2296.83
0197	410	Util & Ent (sanitation Fund)	3613000	Gains & Losses on Investments	-135.49
0197	410	Util & Ent (sanitation Fund)	3699000	Other Misc Revenue	882.78
0197	410	Util & Ent (sanitation Fund)	5371041	Management Consulting	1146.66
0197	410	Util & Ent (sanitation Fund)	5371041	Worker's Comp Management	614.90
0197	410	Util & Ent (sanitation Fund)	5371046	Insurance & Bonds	30001.00
0197	410	Util & Ent (sanitation Fund)	5371049	Filing, Recording Fee, Collect	4836.00
0197	410	Util & Ent (sanitation Fund)	5371051	State Audit	3701.69
0197	410	Util & Ent (sanitation Fund)	5371053	Excise & B&O Taxes	22083.49
0197	410	Util & Ent (sanitation Fund)	5377010	Cust Service Wages	74342.60
0197	410	Util & Ent (sanitation Fund)	5377021	Fica/ Med Aid	5687.04
0197	410	Util & Ent (sanitation Fund)	5377022	Retirement	4631.77
0197	410	Util & Ent (sanitation Fund)	5377024	Industrial Insurance	374.13
0197	410	Util & Ent (sanitation Fund)	5377026	Medical Insurance	12111.99
0197	410	Util & Ent (sanitation Fund)	5377026	Dental Insurance	1176.59
0197	410	Util & Ent (sanitation Fund)	5377026	Vision Insurance	346.46
0197	410	Util & Ent (sanitation Fund)	5377026	Life Insurance	234.13
0197	410	Util & Ent (sanitation Fund)	5378010	Operations Wages	289381.67
0197	410	Util & Ent (sanitation Fund)	5378010	Overtime	5680.74
0197	410	Util & Ent (sanitation Fund)	5378021	Fica / Med Aid	22572.15
0197	410	Util & Ent (sanitation Fund)	5378022	Retirement	18387.80
0197	410	Util & Ent (sanitation Fund)	5378023	Unemployment Compensation	829.91
0197	410	Util & Ent (sanitation Fund)	5378024	Industrial Insurance	9572.74
0197	410	Util & Ent (sanitation Fund)	5378026	Medical Insurance	89522.19
0197	410	Util & Ent (sanitation Fund)	5378026	Dental Insurance	4544.12
0197	410	Util & Ent (sanitation Fund)	5378026	Vision Insurance	1338.97
0197	410	Util & Ent (sanitation Fund)	5378026	Life Insurance	904.26
0197	410	Util & Ent (sanitation Fund)	5378027	Clothing & Uniforms	800.00
0197	410	Util & Ent (sanitation Fund)	5378031	Office Supplies	1326.01
0197	410	Util & Ent (sanitation Fund)	5378031	Forms, Receipts	728.30
0197	410	Util & Ent (sanitation Fund)	5378031	Maintenance Supplies	2890.96
0197	410	Util & Ent (sanitation Fund)	5378031	Operating Supplies	336.37
0197	410	Util & Ent (sanitation Fund)	5378031	Safety Supplies	726.99
0197	410	Util & Ent (sanitation Fund)	5378032	Fuel	39885.13
0197	410	Util & Ent (sanitation Fund)	5378035	Small Tools/ Minor Equipment	18.31
0197	410	Util & Ent (sanitation Fund)	5378041	Medical Services	255.50
0197	410	Util & Ent (sanitation Fund)	5378042	Telephones	1500.00
0197	410	Util & Ent (sanitation Fund)	5378042	Postage	5351.15
0197	410	Util & Ent (sanitation Fund)	5378047	Landfill Disposal Charges	187287.09
0197	410	Util & Ent (sanitation Fund)	5378047	Yardwaste Disposal Charges	45513.24
0197	410	Util & Ent (sanitation Fund)	5378048	Vehicle Repairs & Maintenance	24397.46
0197	410	Util & Ent (sanitation Fund)	5378048	Equipment Repairs & Maintenance	4574.47
0197	410	Util & Ent (sanitation Fund)	5378049	Dues, Subscription, Mmemberships	198.00

CITY OF CLARKSTON  
YEAR ENDING DECEMBER 31, 2011

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0197	410	Util & Ent (sanitation Fund)	5378049	Cleaning, Laundry	973.60
0197	410	Util & Ent (sanitation Fund)	5378095	Office Rent	4000.00
0197	410	Util & Ent (sanitation Fund)	5378095	Shop Rent, TO 103	20000.00
0197	410	Util & Ent (sanitation Fund)	5943764	Vehicles	163199.80
0197	410	Util & Ent (sanitation Fund)	5943764	Other Machinery & Equipment	6028.25
0197	410	Util & Ent (sanitation Fund)	3611100	Investment Interest	858.97
0197	410	Util & Ent (sanitation Fund)	3613000	Gains & Losses on Investments	-39.72
0197	410	Util & Ent (sanitation Fund)	3860000	Due TO Dor, Excise Taxes	33838.44
0197	410	Util & Ent (sanitation Fund)	5860000	Due TO Dor-Refuse & Sld Wst TX	33800.16
0197	420	Ambulance / Ems Fund	3088000	Unreserved Beginning	42714.14
0197	420	Ambulance / Ems Fund	5088000	Unreserved Ending	50665.50
0197	420	Ambulance / Ems Fund	3611100	Investment Interest	215.79
0197	420	Ambulance / Ems Fund	3613000	Gains & Losses on Investments	-10.32
0197	420	Ambulance / Ems Fund	3111000	Property Taxes - Ems Levy	460625.74
0197	420	Ambulance / Ems Fund	3319704	FEMA Asst. to FF, Equip	20533.00
0197	420	Ambulance / Ems Fund	3382620	Port of Wilma	9000.00
0197	420	Ambulance / Ems Fund	3426000	Transport Fees	347818.55
0197	420	Ambulance / Ems Fund	3611100	Investment Interest	324.74
0197	420	Ambulance / Ems Fund	3613000	Gains & Losses on Investments	-11.19
0197	420	Ambulance / Ems Fund	3619000	Other Interest Earnings	57.38
0197	420	Ambulance / Ems Fund	3972200	Operating Transfer From 001/ce	92000.00
0197	420	Ambulance / Ems Fund	5221010	Fire Chief	20278.30
0197	420	Ambulance / Ems Fund	5221010	Overtime	43397.84
0197	420	Ambulance / Ems Fund	5221011	Emt / Captains	68959.22
0197	420	Ambulance / Ems Fund	5221012	Emt's	305019.40
0197	420	Ambulance / Ems Fund	5221013	Secretary	5345.92
0197	420	Ambulance / Ems Fund	5221015	Volunteers	19909.89
0197	420	Ambulance / Ems Fund	5221016	Reserves	48363.29
0197	420	Ambulance / Ems Fund	5221017	Out of Area Transport	23378.29
0197	420	Ambulance / Ems Fund	5221021	Fica / Med Aid	40484.53
0197	420	Ambulance / Ems Fund	5221022	Retirement	27492.24
0197	420	Ambulance / Ems Fund	5221022	Retirement / Volunteers	1261.00
0197	420	Ambulance / Ems Fund	5221024	Industrial Insurance	14300.42
0197	420	Ambulance / Ems Fund	5221026	Health Insurance	103517.64
0197	420	Ambulance / Ems Fund	5221026	Other Medical Costs, Leoff I	883.62
0197	420	Ambulance / Ems Fund	5221026	Dental Insurance	5153.89
0197	420	Ambulance / Ems Fund	5221026	Vision Insurance	1487.27
0197	420	Ambulance / Ems Fund	5221026	Life Insurance	2269.26
0197	420	Ambulance / Ems Fund	5221026	Disability Insurance	1743.92
0197	420	Ambulance / Ems Fund	5221026	Health Insurance, Retired	30242.30
0197	420	Ambulance / Ems Fund	5221027	Uniform / Clothing Allowance	3663.26
0197	420	Ambulance / Ems Fund	5221031	Office Supplies	771.67
0197	420	Ambulance / Ems Fund	5221031	Maintenance Supplies	93.68
0197	420	Ambulance / Ems Fund	5221031	Ems Supplies	10593.43
0197	420	Ambulance / Ems Fund	5221031	Public Education & Pub Relatio	304.70
0197	420	Ambulance / Ems Fund	5221031	Training Supplies	494.40
0197	420	Ambulance / Ems Fund	5221032	Fuel	10026.78
0197	420	Ambulance / Ems Fund	5221041	Management Consultant	3669.40
0197	420	Ambulance / Ems Fund	5221041	Billing Services / Contract	19228.96
0197	420	Ambulance / Ems Fund	5221041	Management Consulting - Workers comp	762.46
0197	420	Ambulance / Ems Fund	5221042	Telephones, Fax, Internet	1927.48
0197	420	Ambulance / Ems Fund	5221042	Postage	45.62
0197	420	Ambulance / Ems Fund	5221043	Travel, Lodging, Meals	604.95
0197	420	Ambulance / Ems Fund	5221046	Liability/property Insurance	22554.00

CITY OF CLARKSTON  
 YEAR ENDING DECEMBER 31, 2011

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0197	420	Ambulance / Ems Fund	5221047	Electricity / Gas	4623.87
0197	420	Ambulance / Ems Fund	5221047	Water	244.76
0197	420	Ambulance / Ems Fund	5221048	Bldg Repairs & Maintenance	1726.21
0197	420	Ambulance / Ems Fund	5221048	Vehicle Repairs & Maintenance	4638.91
0197	420	Ambulance / Ems Fund	5221048	Equipment Repairs & Maintenance	1354.49
0197	420	Ambulance / Ems Fund	5221049	Dues, Subscriptions, Mmbrship	103.00
0197	420	Ambulance / Ems Fund	5221049	Civil Service	897.84
0197	420	Ambulance / Ems Fund	5221049	Practice Fund, Volunteers	1000.00
0197	420	Ambulance / Ems Fund	5221049	Registration, Tuition	6506.74
0197	420	Ambulance / Ems Fund	5221049	Cleaning, Laundry	1373.42
0197	420	Ambulance / Ems Fund	5286051	Dispatch, Asotin County	25999.66
0197	420	Ambulance / Ems Fund	5928380	LOCAL Loan Interest	1509.24
0197	420	Ambulance / Ems Fund	5942264	Office & Computer Equipment	4274.00
0197	420	Ambulance / Ems Fund	5971100	Transfer TO CE / Election Exp	1500.00
0197	420	Ambulance / Ems Fund	5971400	Transfer TO CE / Admin Exp	6100.00
0197	420	Ambulance / Ems Fund	3811000	Interfund Loan Received	20000.00
0197	420	Ambulance / Ems Fund	5811000	Loan Payment	20000.00
0197	420	Ambulance / Ems Fund	5822678	LOCAL Loan Payment	22521.16
0197	635	Agency Fund - Trust Account	3088000	Unreserved Beginning	-7426.02
0197	635	Agency Fund - Trust Account	5088000	Unreserved Ending	-5952.65
0197	635	Agency Fund - Trust Account	3860100	Due TO State-Bldg Permit Surch	623.00
0197	635	Agency Fund - Trust Account	3861200	Due to State -Lab Blood-Breath	216.79
0197	635	Agency Fund - Trust Account	3868300	Trauma Care	1970.43
0197	635	Agency Fund - Trust Account	3868331	Auto Theft Prevention	3667.44
0197	635	Agency Fund - Trust Account	3868332	Traumatic Brain Injury	605.91
0197	635	Agency Fund - Trust Account	3868800	Psea 3	328.65
0197	635	Agency Fund - Trust Account	3868909	Crime Lab - St Patrol	331.27
0197	635	Agency Fund - Trust Account	3868914	Hwy Safety Acct	28.80
0197	635	Agency Fund - Trust Account	3868915	Crime Lab - Breath	58.45
0197	635	Agency Fund - Trust Account	3869100	Public Safety & Education	37627.95
0197	635	Agency Fund - Trust Account	3869200	Public Safety & ED Assessmetn	19160.27
0197	635	Agency Fund - Trust Account	3869601	ST Patrol Breath Test Program	167.53
0197	635	Agency Fund - Trust Account	3869603	ST Patrol Hiway Account	949.29
0197	635	Agency Fund - Trust Account	3869700	Judicial Information System	6746.11
0197	635	Agency Fund - Trust Account	3869900	School Zone Safety	131.73
0197	635	Agency Fund - Trust Account	3891400	Due TO Asotin Co-Crime Victims	2003.54
0197	635	Agency Fund - Trust Account	5860100	Due TO State-Bldg Permit Surch	576.00
0197	635	Agency Fund - Trust Account	5861200	Due to St.- Lab Blood/Breath	188.81
0197	635	Agency Fund - Trust Account	5868300	Trauma Care	1910.55
0197	635	Agency Fund - Trust Account	5868301	Due TO State, Auto Theft Preve	3547.53
0197	635	Agency Fund - Trust Account	5868302	Due TO State, Traum Brain Inj	583.52
0197	635	Agency Fund - Trust Account	5868800	Due TO State - Psea 3	322.83
0197	635	Agency Fund - Trust Account	5868901	Hwy Safety Account	32.54
0197	635	Agency Fund - Trust Account	5868905	Death Investigations	40.30
0197	635	Agency Fund - Trust Account	5868909	Highway Patrol Account	228.37
0197	635	Agency Fund - Trust Account	5869100	Public Safety & Education	36969.51
0197	635	Agency Fund - Trust Account	5869200	Public Safety & ED Assessment	18946.06
0197	635	Agency Fund - Trust Account	5869601	ST Patrol Breath Test Program	176.06
0197	635	Agency Fund - Trust Account	5869603	ST Patrol Hiway Account	997.79
0197	635	Agency Fund - Trust Account	5869700	Judicial Information Systems	6517.04
0197	635	Agency Fund - Trust Account	5869900	School Safety Zone	127.64
0197	635	Agency Fund - Trust Account	5891400	Due TO Asotin Co- Crime Victim	1979.24





City of Clarkston  
 Schedule of Limitation of Indebtedness  
 As of December 31, 2011

		Remaining Debt Capacity
<b>Total Taxable Property Value</b>	<b>\$ 387,764,407</b>	
2.5% General purpose limit is allocated between:	9,694,110	
Up to 1.5% debt without a vote	5,816,466	
Less: Outstanding Debt	1,679,037	
Less: Excess of Debt with a Vote	0	
Add: Available Assets	1,907,751	
Equals remaining debt capacity without a vote		\$6,045,180
Up to 2.5% debt with a vote	9,922,824	
Less: Outstanding Debt	0	
Add: Available Assets	0	
Equals remaining debt capacity with a vote		\$9,922,824
2.5% Utility purpose limit, voted	9,694,110	
Less: Outstanding Debt	0	
Less: Contracts Payable	0	
Add: Available Assets	0	
Equals remaining debt capacity- Utility purpose, voted		\$9,694,110.18
2.5% Open Space, park & capital facilities, voted	9,694,110	
Less: Outstanding Debt	0	
Less: Contracts Payable	0	
Add: Available Assets	0	
Equals remaining debt capacity - Open space, park & capital facilities voted		\$9,694,110.18

## City of Clarkston

## SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2011

Fund Number	Description	Cash Activity In						Total Available
		Beginning Balance	Receipts	Investments Liquidated	Transfers In			
001	Current Expense Fund	\$2,701,025.48	\$3,708,692.80	\$0.00	\$407,613.82		\$6,817,332.10	
102	Rescue Unit One Fund	\$9,746.33	\$1,849.04	\$0.00	\$0.00		\$11,595.37	
103	Street Fund	\$376,369.41	\$570,003.45	\$0.00	\$68,000.00		\$1,014,372.86	
108	Drug Enforcement Fund	\$50,338.16	\$6,003.30	\$0.00	\$0.00		\$56,341.46	
130	Lodging Tax Fund	\$539,334.92	\$86,187.07	\$0.00	\$0.00		\$625,521.99	
202	Municipal Cap Imprvment Fund	\$402,535.11	\$30,702.47	\$0.00	\$0.00		\$433,237.58	
203	86 Conv Cnt Bond Redemptn Fund	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
377	Rental Rehab Housing Fund	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
400	Sewer M & O Fund	\$1,625,017.69	\$3,475,893.83	\$0.00	\$0.00		\$5,100,911.52	
409	Fund Number	\$0.00	\$46,817.65	\$0.00	\$0.00		\$46,817.65	
410	Util & Ent (sanitation Fund)	\$522,074.16	\$1,021,613.67	\$0.00	\$0.00		\$1,543,687.83	
420	Ambulance / Ems Fund	\$42,714.14	\$841,392.97	\$0.00	\$112,000.00		\$996,107.11	
635	Agency Fund - Trust Account	(\$7,426.02)	\$74,617.16	\$0.00	\$0.00		\$67,191.14	
999	Treasurer's Surplus Cash	(\$6,345,911.21)	\$0.00	\$7,134,813.94	\$0.00		\$788,902.73	
<b>TOTAL</b>		<b>(\$84,181.83)</b>	<b>\$9,863,773.41</b>	<b>\$7,134,813.94</b>	<b>\$587,613.82</b>		<b>\$17,502,019.34</b>	

City of Clarkston

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2011

Fund Number	Cash Activity Out							Ending Balance
	Investments Acquired	Transfer Out to Claims/Payroll	Other Transfers Out	Disbursements	Total Used			
001	\$0.00	\$0.00	\$180,000.00	\$4,729,580.69	\$4,909,580.69		\$1,907,751.41	
102	\$0.00	\$0.00	\$0.00	\$2,445.63	\$2,445.63		\$9,149.74	
103	\$0.00	\$0.00	\$0.00	\$711,953.66	\$711,953.66		\$302,419.20	
108	\$0.00	\$0.00	\$0.00	\$2,895.39	\$2,895.39		\$53,446.07	
130	\$0.00	\$0.00	\$0.00	\$90,078.85	\$90,078.85		\$535,443.14	
202	\$0.00	\$0.00	\$380,000.00	\$0.00	\$380,000.00		\$53,237.58	
203	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
377	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
400	\$0.00	\$0.00	\$4.61	\$2,127,484.46	\$2,127,489.07		\$2,973,422.45	
409	\$0.00	\$0.00	\$4.60	\$901.49	\$906.09		\$45,911.56	
410	\$0.00	\$0.00	\$4.61	\$1,148,554.28	\$1,148,558.89		\$395,128.94	
420	\$0.00	\$0.00	\$27,600.00	\$917,841.61	\$945,441.61		\$50,665.50	
635	\$0.00	\$0.00	\$0.00	\$73,143.79	\$73,143.79		(\$5,952.65)	
999	\$5,461,769.33	\$0.00	\$0.00	\$0.00	\$5,461,769.33		(\$4,672,866.60)	
<b>TOTAL</b>	<b>\$5,461,769.33</b>	<b>\$0.00</b>	<b>\$587,613.82</b>	<b>\$9,804,879.85</b>	<b>\$15,854,263.00</b>		<b>\$1,647,756.34</b>	

City of Clarkston

SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS

For the Year Ended December 31, 2011

Fund Number	Description	Beginning Investment Balance	Investment (At Cost)		Reinvested Interest	Ending Balance
			Acquired	Liquidated		
001	Current Expense Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102	Rescue Unit One Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103	Street Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
108	Drug Enforcement Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
130	Lodging Tax Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202	Municipal Cap Imprvment Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203	86 Conv Cnt Bond Redemptn Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
377	Rental Rehab Housing Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400	Sewer M & O Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
409	Fund Number	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410	Util & Ent (sanitation Fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	Ambulance / Ems Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
635	Agency Fund - Trust Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999	Treasurer's Surplus Cash	\$6,345,911.21	\$5,461,769.33	\$7,134,813.94	\$0.00	\$4,672,866.60
<b>TOTAL</b>		<b>\$6,345,911.21</b>	<b>\$5,461,769.33</b>	<b>\$7,134,813.94</b>	<b>\$0.00</b>	<b>\$4,672,866.60</b>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ending December 31, 2011

1 Federal Agency Name/Pass- Through Agency Name	2 Federal Program Name	3 CFDA Number	4 Other I.D. Number	5 Expenditures			6 Foot- Note Ref.
				From Pass Through Awards	From Direct Awards	Total	
Dept of Justice/Whitman County	Justice Assistance Grant	16.738	M10-34021-018	\$ 31,412	\$	\$ 31,412	1, 2
Dept of Justice/Whitman County	Justice Assistance Grant	16.738	M11-34021-018	\$ 23,546	\$	\$ 23,546	1, 2
Dept of Justice/Commerce	STOP Violence Against Women	16.588	FY10-31103-005	\$ 15,180	\$	\$ 15,180	1, 2
Dept of Justice / BJA	Vest Partnership Program	16.607	n/a	\$ 736	\$	\$ 736	1, 2
Dept of Transportation/WASPC	Traffic Safety Equipment	20.600	n/a	\$ 634	\$	\$ 634	1, 2
Dept of Transportation/ WA Traffic Safety Commission							
DOT/ WA Traffic Safety Comm	DUI Emphasis	20.601	n/a	\$ 907	\$	\$ 907	1, 2
DOT/ WA Traffic Safety Comm	Clickit or Ticket	20.602	n/a	\$ 750	\$	\$ 750	1, 2
DOT/ WA Traffic Safety Comm	Speed Enforcement	20.600	n/a	\$ 783	\$	\$ 783	1, 2
Dept Homeland Security/EP&R FEMA	Assistance to Firefighters	97.044	EMW-2009-OF-06676		\$ 7,144	\$ 7,144	1, 2
Dept Homeland Security	SAFER	97.083	EMW-2008-FF-01250 E10-239-SHSP ODP		\$ 25,953	\$ 25,953	1, 2
Dept Homeland Security / Asotin County	State Homeland Security	97.067	2009-SS-T9-0015 E09-174B SHSP ODP	\$ 25,279	\$	\$ 25,279	3
Dept Homeland Security/Asotin County	Staty Homeland Security	97.067	2008-GE-T8-0038	\$ 16,345	\$	\$ 16,345	3
EPA/Dept of Ecology / SRF Loan	EPA, Office of Water, Capitalization Grants	66.458	L1200009	\$ 279,640	\$	\$ 279,640	1, 2
<b>Total Federal Awards Expended</b>				<b>\$ 395,212</b>	<b>\$ 33,097</b>	<b>\$ 428,309</b>	

City of Clarkston

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2011**

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City's financial statements. The City of Clarkston 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's portion, may be more than shown.

NOTE 3 - NONCASH AWARDS - EQUIPMENT

The City received equipment and supplies that were purchased with federal Homeland Security funds by Asotin County. The amount reported on the schedule is the value of the property on the date it was received by City and priced by Asotin County.

**CITY OF CLARKSTON**  
**SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE**  
**For the Year Ended December 31, 2011**

	1		4
Grantor/ Program Title	Identification Number	Current Year Expenditures	

Dept of Commerce/ Public Works Board	CJ09-951-118	\$	9,541
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Dept of Health/ Pre-Hospital	n/a	\$	1,738
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TOTAL STATE ASSISTANCE

\$ 11,279.00

The Accompanying Notes to the Schedule of Financial Assistance Are an Integral Part of this Schedule

City of Clarkston

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2011

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

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

N/A

City of Clarkston  
**LABOR RELATIONS CONSULTANT**  
 For the Year Ending December 31, 2011

Has your government engaged labor relations consultants?  Yes  No

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

Name of Firm	THE WESLEY GROUP
Name of Consultant	KEVIN WESLEY
Business Address	P O BOX 7164 KENNEWICK, WA 99336
Amount Paid to Consultant During Fiscal Year	\$14,764
Terms and Conditions, As Applicable, Including: Rates (E.g., Hourly, Etc.)	\$8,400 Annually Plus \$80 per hr. for Arbitration, Mediation, ULP's, etc. mileage @ Federal rate
Maximum Compensation Allowed	N/A
Duration of Service	January 1, 2011 through December 31, 2011
Services Provided	Labor Negotiations and Contract Administration

Certified Correct this _____ day of _____, 2010	
to the best of my knowledge and belief:	
Signature	
Name	Vickie Storey
Title	City Clerk

City of Clarkston  
LOCAL GOVERNMENT RISK ASSUMPTION  
For the Year Ending December 31, 2011

Program Manger      Vickie Storey, City Clerk  
Address:                829 5th Street  
                              Clarkston, WA 99403  
Phone:                  (509) 758-5541  
Email:                   [clarkstoncity@cableone.net](mailto:clarkstoncity@cableone.net)

1. No.                    Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation?

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Clarkston 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 Clarkston was incorporated in 1902 and operates under the laws of the state of Washington applicable to a non-charter code city. The City is a general purpose government and provides police, fire, ambulance, community development, parks, sewer, streets and sanitation services. 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 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 (Current Expense) Fund

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.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

## PROPRIETARY FUND TYPES:

Enterprise Funds

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

## FIDUCIARY FUND TYPES:

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

CITY OF CLARKSTON  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011

others.

Agency Funds

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

b. Basis of Accounting

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

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

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

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

c. Budgets

The City adopts annual appropriated budgets for all funds. These budgets are appropriated 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.

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 follow:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
001 – General Fund	\$5,286,020	\$4,869,196	\$416,824
004 - CE Reserve	\$200,000	\$200,000	\$0
006 – Emp Benefit Reserve	\$0	\$0	\$0
007 – Community Projects	\$900	\$203	\$697
010 - National Night Out	\$1,600	\$649	\$951
011 – Victims’ Rights	\$4,000	\$2,578	\$1,422
016 - Vehicle Reserve	\$99,000	\$92,000	\$7,000
017 - DARE Fund	\$4,725	\$3,472	\$1,253
037 – CDBG Fund	\$25,200	\$0	\$25,200
102 – Rescue One	\$10,200	\$2,446	\$7,754
103 – Street Fund	\$1,151,120	\$728,197	\$422,923
105 – Street Reserve	\$125,000	\$125,000	\$0
108= Drug Enforcement	\$7,600	\$2,895	\$4,705
130 – Lodging Tax	\$90,500	\$90,079	\$421
202 – Capital Improvement	\$380,000	\$380,000	\$0
400 – Sewer O & M	\$2,336,235	\$2,034,867	\$301,368
401 – Sewer Equip Reserve	\$150,000	\$150,000	\$0
402 – Sewer Line Reserve	\$150,000	\$60,000	\$90,000

CITY OF CLARKSTON  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011

SCHEDULE F-3

403 – Sewer Cap Replacement	\$120,000	\$120,000	\$0
404 – Sewer Reserve	\$100,000	0	\$100,000
405 – Sewer Construction	\$184,610	\$183,736	\$874
406 – Sewer Revenue Bond	\$0	0	0
407 – PWTF Loan Fund	\$96,875	\$95,921	\$954
408 – SRF Loan Fund	\$38,600	\$38,584	\$16
409 – Stormwater O & M	\$2,000	\$856	\$1,144
410 – Sanitation O & M	\$1,202,630	1,167,814	\$34,816
411 – Sanitation Equip Rsrv	\$0	0	0
420 – Ambulance	\$1,100,520	\$948,602	\$151,918
421 – EMS Capital Reserve	\$0	0	0

Budgeted amounts are authorized to be transferred between 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 legislative body.

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

f. Investments See Note #3.

g. Capital Assets

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

h. Compensated Absences

Vacation leave may be accumulated up to 1.5 x the annual earnable amount for each employee and is payable upon separation or retirement.

Sick leave may be accumulated up to 960 hours for general employees with larger accumulative amounts as determined by collective bargaining agreements. Upon separation or retirement employees with a hire date prior to January 1, 1985 will be compensated for a portion of unused sick leave.

j. Long-Term Debt See Note #6

k. Other Financing Sources or Uses

The City's *Other Financing Sources or Uses* consist of operating transfers in and out.

l. Risk Management

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

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

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are \$4 million per occurrence self insured layer, and \$16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are \$20 million per occurrence subject to aggregate sublimits in the excess layers. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to \$500,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

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

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

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines. These revenues directly offset portions of the membership's annual assessment.

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

m. Reserved Fund Balance

The City has three funds with Reserved Ending Balances. They are the WWTP Construction Fund with a reserve of \$2,000,490, which is dedicated to a construction project funded with revenue bond; the Sewer Revenue Bond Fund with a reserve of \$135,106 required by bond covenants; and the SRF Loan Fund with a reserve of \$38,600 required by the loan agreement.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

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

CITY OF CLARKSTON  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2011

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

NOTE 3 - INVESTMENTS

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

Investments are presented at face value.

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

Type of Investment	(City/County/District's) own investments	Investments held by City as an agent for other local governments, individual or private organizations.	Total
L.G.I.P.	\$1,677,866.60	\$	\$1,677,866.60
US Bank	\$2,505,000.00		\$2,505,000.00
Banner Bank (CD)	\$ 245,000.00		\$ 245,000.00
Twin River Bank (CD)	\$ 245,000.00		\$ 245,000.00
Total	\$4,672,866.60	\$ 0	\$4,672,866.60

NOTE 4 - PROPERTY TAX

The county treasurer acts as an agent to collect property tax 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 City. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2011 was \$2.18909709 per \$1,000 on an assessed valuation of \$396,537,460 for a total regular levy of \$868,059

In 2011 the City also levied \$1.29366254 per \$1,000 of the assessed valuation of \$389,284,675 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for an E.M.S. levy for a total additional levy of \$503,603.

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 20\_\_:

Borrowing Fund	Lending Fund	Balance 1/1/2011	New Loans	Repayments	Balance 12/31/2011
420	001	\$0	\$20,000	\$20,000	\$0
	Totals	\$0	\$20,000	\$20,000	\$0

CITY OF CLARKSTON  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011

NOTE 6 - LONG-TERM DEBT

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

	General Obligation Bonds	Revenue Bonds	Other Debt	Total Debt
2011	\$ 123,983	\$134,506	\$	\$258,489
2012	\$ 121,524	\$164,749		\$286,273
2013	\$ 120,174	\$217,388		\$337,562
2014	\$ 111,809	\$216,388		\$328,197
2015	\$ 98,294	\$215,388		\$313,682
2016	\$ 96,794	\$214,138		\$310,932
2017 - 2021	\$ 486,769	\$938,496		\$1,425,265
2022 - 2026	\$ 482,319	\$858,870		\$1,341,189
2027 - 2031	\$ 393,875	\$884,789		\$1,278,664
2032 - 2036	-0-	\$856,832		\$856,832
2037 - 2041	-0-	\$92,525		\$692,525
Totals	\$2,035,541	\$5,394,069	\$ -0-	\$7,429,610

The City has been awarded a Public Works Trust Fund Loan for \$10,000,000 at an interest rate of 0.05% for a Wastewater Treatment Plant Improvement project. No funds have been drawn from that loan as of August 21, 2012.

NOTE 7 - PENSION PLANS

Substantially all City full-time and qualifying part-time employees participate in PERS, LEOFF, or Volunteer Firefighters Relief & Pension Fund administered by the Washington State Department of Retirement Systems or the Board of Volunteer Firefighters, 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 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  
PO Box 48380  
Olympia, WA 98504-8380

NOTE 8 - OTHER DISCLOSURESOPEB

The City has a commitment to pay for post-employment benefits for employees that belong to the LEOFF I retirement system. These benefits include health insurance, medical, vision, nursing care and related expenses. Twelve retirees received benefits during the year and \$184,976 was paid out for those benefits during the year.