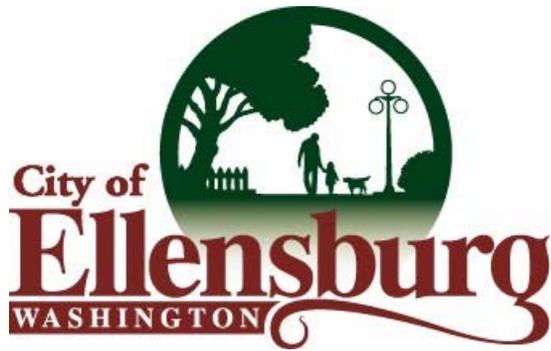


CITY OF ELLENSBURG WASHINGTON



Comprehensive Annual Financial Report
Fiscal Year Ended December 31, 2011

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CITY OF ELLENSBURG
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT

Finance Director
Ade' Ariwoola, MBA, CGFM

Accounting Manager
Kim Snider

For The Fiscal Year Ended
December 31, 2011

Prepared by the Finance Department

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CITY OF ELLENSBURG, WASHINGTON
 Comprehensive Annual Financial Report
 For the Fiscal Year Ended December 31, 2011

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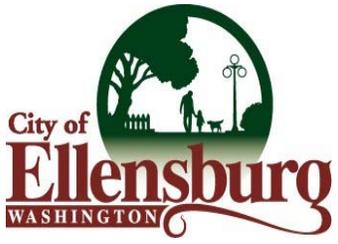
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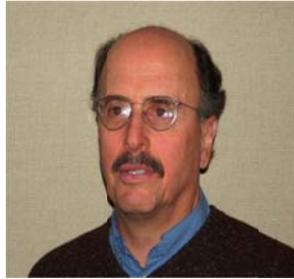
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Introductory Section

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CITY COUNCIL



Bruce Tabb, Mayor
Term Expires: December 31, 2015



Jill Arango
Term Expires: 12/31/15



George Bottcher
Term Expires: 12/31/11



Rich Elliott
Term Expires: 12/31/13



Nancy Lillquist
Term Expires: 12/31/13



Mary Morgan
Term Expires: 12/31/15



David Miller
Term Expires: 12/31/15

ADMINISTRATIVE STAFF



Ted Barkley, City Manager

Attorney

Chief of Police

Director of Community Development

Director of Energy Services

Director of Finance

Director of Human Resources

Director of Library

Director of Parks & Recreation

Director of Public Works

Jim Pidduck

Dale Miller

Mike Smith

Bob Titus

Ade' Ariwoola

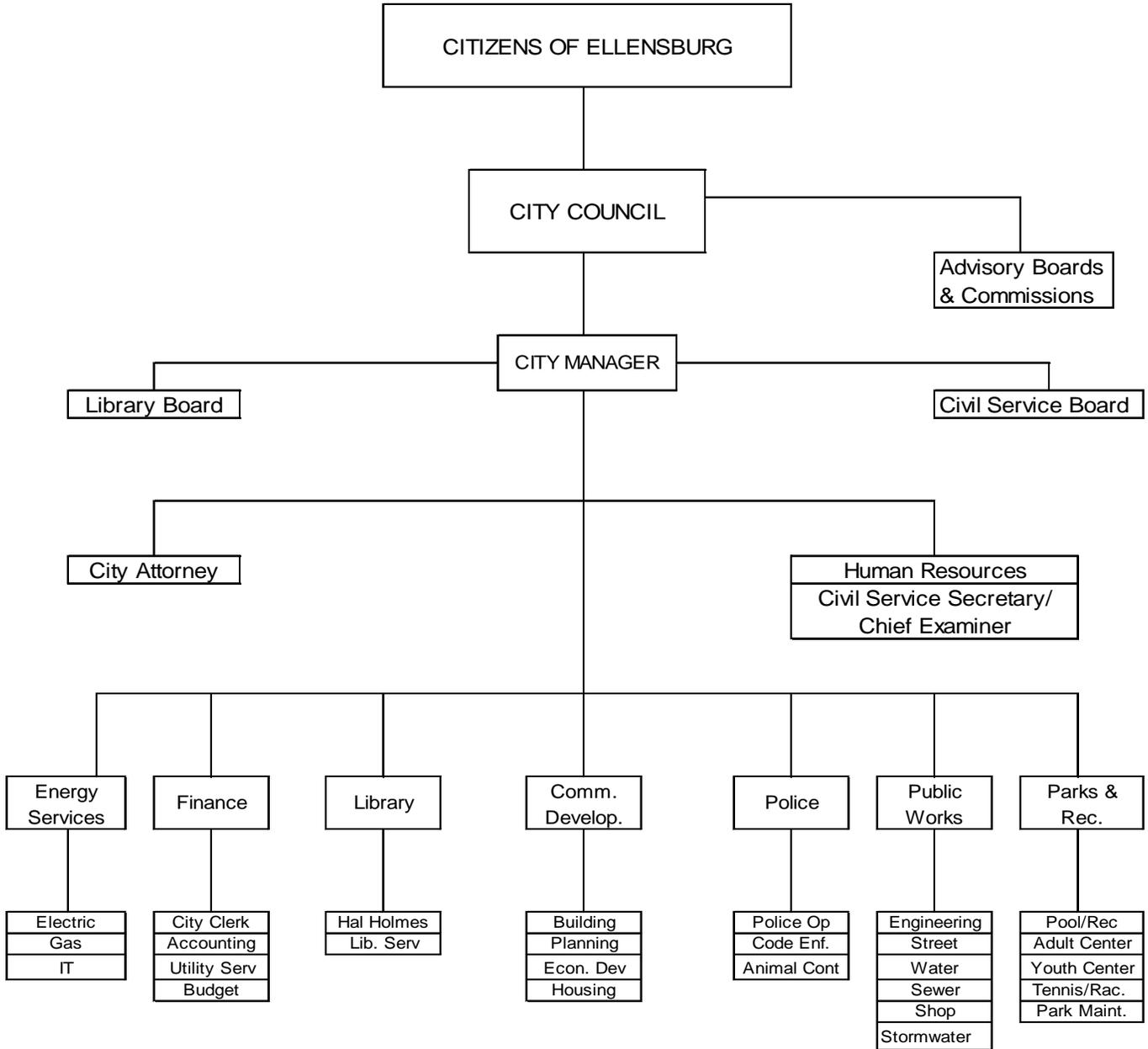
Cindy Smith

Debby DeSoer

Brad Case

John Akers

City of Ellensburg



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Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Ellensburg
Washington

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



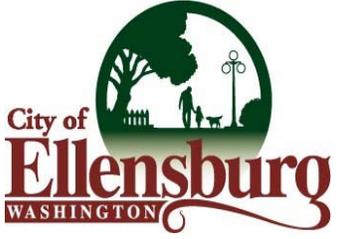
Linda C. Davison

President

Jeffrey R. Emer

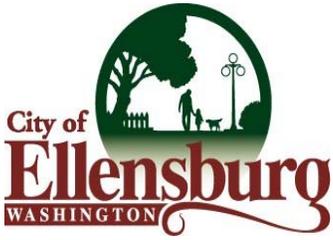
Executive Director

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Financial Section

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Management's Discussion & Analysis

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Management's Discussion and Analysis

As management of the City of Ellensburg, we offer readers of the financial statements this narrative overview and analysis of the financial activities of the City of Ellensburg for the fiscal year ended December 31, 2011. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages I thru V of this report. All amounts, unless otherwise indicated, are expressed in millions of dollars.

Financial Highlights

- The assets of the City of Ellensburg exceeded its liabilities at the close of the most recent fiscal year by \$107.75 million (net assets). Of this amount, \$20.99 million (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors. In addition, \$5.33 million (restricted net assets) is dedicated to specific purposes and \$81.42 million is invested in capital assets, net of related debt.
- The government's total net assets increased by \$8.05 million. Approximately one half of this increase is attributable to governmental activities and the other half to the business-type activities. The increase to the governmental activities is due to the grant receipts for the improvement to Dolarway road, and acquired infrastructures through annexation. The majority of the increase attributable to the business-type activities is mainly excess of revenues over the expenses and acquired water and sewer line systems through annexation. .
- As of the close of the current fiscal year, the City of Ellensburg's governmental funds reported a combined ending fund balances of \$9.55 million, a decrease of \$.076 million over the prior year. Contributing to the decrease is the expenditures funded by the 2010 bond proceeds. Approximately \$4.01 million of the \$9.55 million is available for spending at the government's discretion (unassigned fund balance), or 36 percent of the total General Fund expenditures.
- The City of Ellensburg enterprise funds reported a combined ending fund balance of \$49.13 million, an increase of \$3.23 million. Approximately half of this increase is attributable to donated assets in Water and Sewer funds from contractors for property annexed by the City in 2011.
- The City of Ellensburg total debt decreased by \$3.79 million during the current fiscal year. The key factor is mainly the payoff of a Gas Revenue Bond in the amount of \$.99 million and a Light Revenue Bond in the amount of \$1.63 million.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Ellensburg's basic financial statements which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Ellensburg's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the City of Ellensburg's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City of Ellensburg is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Ellensburg that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Ellensburg include general government, public safety, transportation, economic development, and culture and recreation. The business-type activities of City of Ellensburg include gas distribution, electric distribution, water distribution, sewer collection and treatment, and stormwater.

The government-wide financial statements can be found on pages 17 - 18 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Ellensburg, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Ellensburg can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements, and its capacity to finance its programs in the near future.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds

statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Ellensburg maintains 20 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, and Arterial Street Fund which are considered major funds. Data from the other 18 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Ellensburg adopts an annual appropriated budget for its General Fund and Arterial Street Fund. This report includes a budgetary comparison statement to demonstrate compliance with these budgets.

The basic governmental funds financial statements can be found on pages 19-27 of this report.

Proprietary funds. The City of Ellensburg maintains two different types of proprietary funds; Enterprise and Internal Service Funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Ellensburg uses enterprise funds to account for I-net, gas distribution operations, electric distribution operations, water distribution operations, wastewater treatment operations, and stormwater operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Ellensburg's various functions. City of Ellensburg uses internal service funds to account for its information technology systems, fleet of equipment, health and benefits, and risk management. The fleet of equipment and information technology systems predominantly benefit business-type functions rather than governmental functions, therefore they have been included within the business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for the Gas, Electric, Water, and Sewer funds, which are considered major funds of the City of Ellensburg. Conversely, Information Technology, ER&R, Health and Benefits and Risk Management funds in the internal service funds are combined into single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 28 – 32 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of the City of Ellensburg employees and parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support City of Ellensburg's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 33 – 34 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 – 85 of this report.

Other information. In addition to the basic financial statements and the accompanying notes, this report also presents certain *required supplementary information* concerning the City of Ellensburg's progress in funding its obligations to provide pension benefits to its employees.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information (RSI). The schedules can be found right before the combining and individual fund statements.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of City of Ellensburg, assets exceeded liabilities by \$107.75 million at the close of the 2011 fiscal year. The City's fiscal condition remains stable and relatively better than last year.

The largest portion of City of Ellensburg's net assets (75.54% (81.42/107.78)) reflects its investment in capital assets (e.g., land, buildings, improvements, machinery and equipment), less any related debt used to acquire those assets to provide services to citizens; consequently, these assets are not available for future spending. Although City of Ellensburg's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Ellensburg's Statement of Net Assets
December 31, 2011
(In Millions)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
Assets:						
Current and other assets	\$ 11.61	\$ 11.62	\$ 22.58	\$ 25.00	\$ 34.19	\$ 36.62
Capital assets	52.14	47.87	50.33	48.12	102.47	95.99
Total assets	63.75	59.49	72.91	73.12	136.66	132.61
Liabilities						
Other liabilities	0.88	1.14	2.40	2.87	3.28	4.01
Long-term liabilities	10.28	10.41	15.35	18.50	25.63	28.91
Total liabilities	11.16	11.55	17.75	21.37	28.91	32.92
Net assets						
Investment in capital	44.52	41.15	36.91	32.53	81.42	73.68
Restricted	3.11	5.50	2.21	5.12	5.33	10.62
Unrestricted	4.95	1.29	16.05	14.11	20.99	15.40
Total net assets	\$ 52.58	\$ 47.94	\$ 55.16	\$ 51.75	\$ 107.75	\$ 99.69

An additional portion of the City of Ellensburg's net assets (\$5.33 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$20.99 million) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, City of Ellensburg is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The governmental net assets increased by \$4.64 million during the current fiscal year. A large portion of this increase is due to acquired infrastructure assets (i.e. streets, sidewalks, land) through annexation and the increase in property taxes, sales and use taxes and grant revenues.

The government's restricted net assets decreased by 50% (from \$10.62 million to \$5.33 million), and the unrestricted increased by 36% (from \$15.40 million to \$20.99 million). The decrease in the restricted net assets is due mainly to the payoff of long-term debt in the Light and Gas Funds and the use of restricted bond proceeds for capital construction in Water and Sewer.

The governments net assets increased by \$8.05 million during the current fiscal year. A portion of this increase is attributable to the grants received for the redesign and new construction of Dolarway Road, a main arterial street in the amount of \$3.3 million and the acquisition of capital assets (i.e. water and sewer systems, sidewalk, and roads) through annexation of properties into the City.

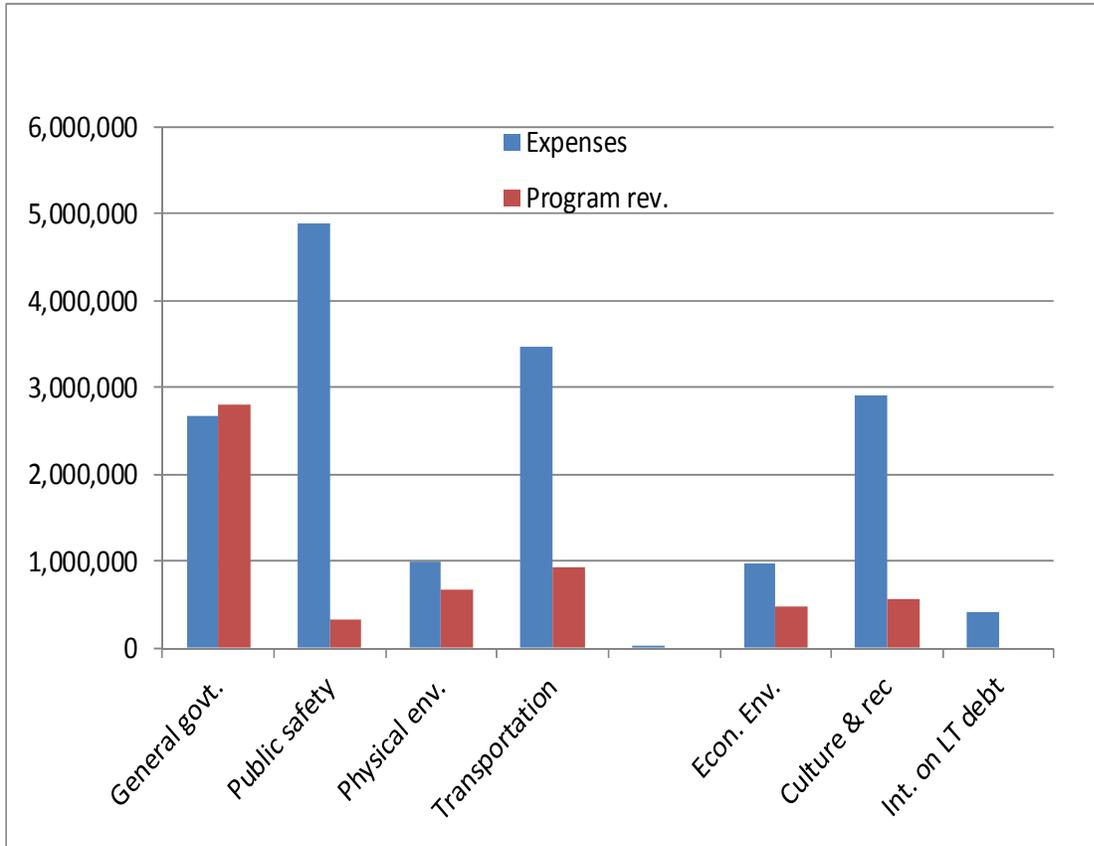
Governmental and Business-type Activities. The governmental activities increased the City of Ellensburg net assets by \$4.64, thereby accounting for 58 percent of the total growth in the net assets for the City of Ellensburg. Key elements of this increase are as follows:

City of Ellensburg's Statement of Activities						
For the Years Ended December 31, 2011 and 2010						
(In Millions)						
	Governmental Activities		Business-type Activities		Total Primary government	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program revenues						
Charges for services	\$ 3.94	\$ 4.24	\$ 28.46	\$ 28.95	\$ 32.40	\$ 33.19
Operating grants & contributions	1.19	1.07	0.11	0.22	1.31	1.29
Capital grants & contributions	5.07	0.45	1.84	0.13	6.91	0.58
Property taxes	2.62	2.30			2.62	2.30
Retail Sales & Use Tax	4.93	4.19			4.93	4.19
Other taxes	3.04	3.09			3.04	3.09
Investment earning	0.01	0.06	0.03	0.18	0.04	0.24
Other income	0.25	0.25	-		0.25	0.25
Total revenues	21.05	15.65	30.44	29.48	51.50	45.13
Expenses:						
General government	2.69	2.67			2.69	2.67
Public safety	5.03	4.90			5.03	4.90
Physical environment	0.99	0.99			0.99	0.99
Transportation	3.35	3.48			3.35	3.48
Health & human services	0.01	0.01			0.01	0.01
Economic environment	1.08	0.96			1.08	0.96
Culture & recreation	2.94	2.91			2.94	2.91
Interest on LT debt	0.39	0.41			0.39	0.41
Utilities			26.98	28.35	26.98	28.35
Others					-	-
Total expenses	16.47	16.33	26.98	28.35	43.45	44.68
Inc(dec) in net assets before transfers	4.58	(0.68)	3.47	1.13	8.05	0.45
Special items - gain (loss)	-	0.18	-	0.43	-	0.61
Transfers	0.06	0.09	(0.06)	(0.09)	0.00	
Change in net assets	4.64	(0.41)	3.41	1.47	8.05	1.06
Net assets at Beginning	47.94	48.35	51.74	50.27	99.68	98.62
Prior period adjustments						-
Net assets at Year End	\$ 52.58	\$ 47.94	\$ 55.16	\$ 51.74	\$ 107.75	\$ 99.68

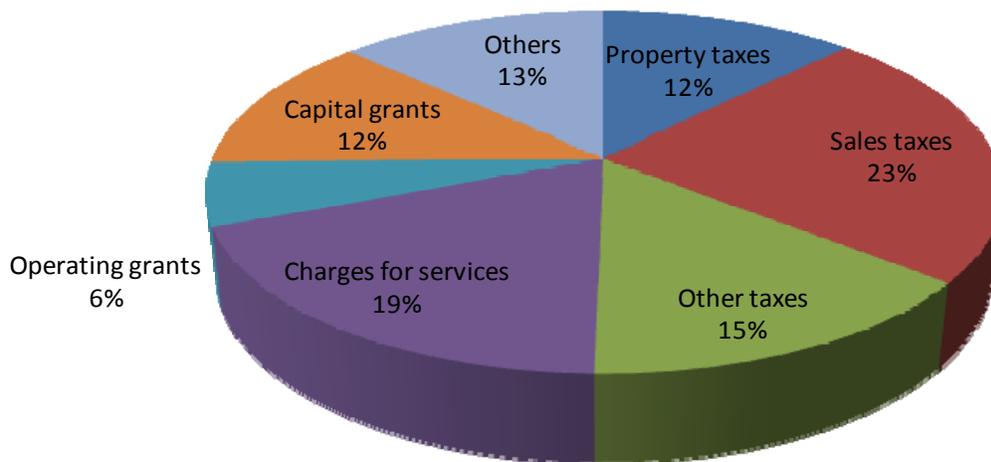
Governmental Activities

Significant elements of the Change in Net Assets for governmental activities from December 31, 2010 to December 31, 2011 is attributed to the capital grants for the Dolarway project, infrastructure assets acquired through annexation (i.e. streets, sidewalks, land), and a moderate increase in Sales tax and property tax.

2011 Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

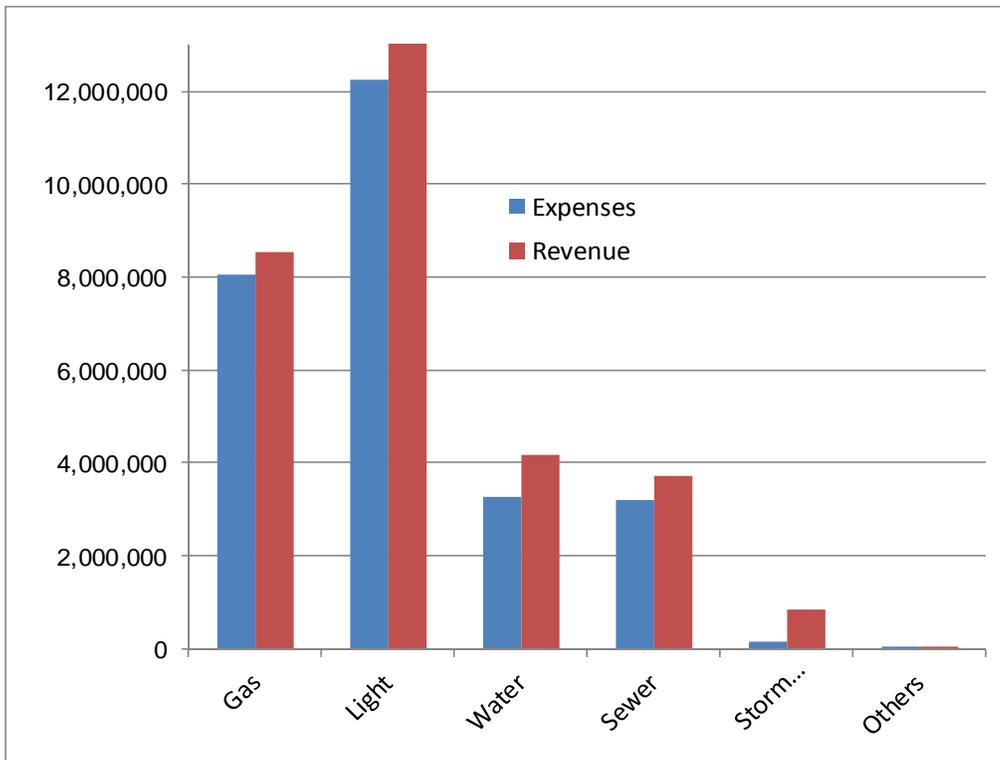


2011 Revenues by source – Governmental Activities

Business-type activities. The business-type activities increased the City of Ellensburg’s net assets by \$3.41 million, accounting for 42 percent of the total growth in the government’s net assets. Key elements of this increase are as follows:

Capital contributions emerged as a major revenue source for the Water and Sewer funds during the current fiscal year, producing \$1.3 million in revenue. This increase is a result of assets acquired through annexation (i.e. water and sewer systems) from developers in the amount of \$1.2 million and the remainder is plant investment fees collected. The decrease in expenditures is due to the completion of large water/sewer bond projects.

2011 Expenses and Program Revenues – Business-type Activities



Financial Analysis of the Government’s Funds

As noted earlier, the City of Ellensburg uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Ellensburg governmental funds is to provide information on near-term inflows, outflows and balances of spending resource. Such information is useful in assessing the City of Ellensburg financing requirements. In particular

unassigned fund balance may serve as a useful measure of the governments net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Ellensburg governmental funds reported a combined ending fund balances of \$9.55 million, a decrease of \$0.076 million from prior year, of this amount \$4.01 million constitutes unassigned fund balance, which is available for spending at the governments discretion. The remainder of the fund balance is restricted, committed or assigned to indicate it is not available for new spending because it has already been committed or designated to pay for contracts or special programs (\$3.3 million) or to pay debt service (\$0.046 million).

The General Fund is the chief operating fund of the City of Ellensburg. At the end of the current fiscal year, the General Fund had a fund balance of \$4.07 million, majority of this amount is classified as unassigned funds. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 36 % (4,010,034/11,244,872) of the total General Fund expenditures.

The fund balance shows an increased due to the reclassification of special revenue funds. The Sales Tax, Police Vehicles, EURED RF and the Special Project Funds were classified as special revenue in 2010, now based on the GASB 54 requirement for special revenue funds they are now part of the General Fund for reporting purposes. Overall the general fund increase by \$0.20 million due to spending less sales tax revenue and holding it for future expenditures. The combining worksheet is on page 21.

Proprietary funds

The City of Ellensburg's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Restricted net assets of the enterprise funds at the end of the year amounted to \$2.21 million including \$1.29 million in debt service, \$0.68 million in rate stabilization and \$0.25 million in construction, unrestricted net assets were \$12.76 million, and the total net assets for all propriety funds were \$56.04 million. Of the \$12.76 million of unrestricted net assets there is \$9.60 million in cash and cash equivalents.

The restricted for debt service decreased by \$0.58 million due to the defeasance of revenue bonds in the Light and Gas Funds in the amount of \$2.73 million. The restricted for construction decrease due to bond projects being completed in the Water and Sewer Funds.

General Fund Budgetary Highlights:

Actual General Fund revenues were higher than the final budgeted revenues by \$0.26 million during fiscal year 2011. This increase is due to the increase in property tax revenues. The departments within the General Fund spent \$0.25 million less than their final annual budget. Budget amendments and supplemental appropriations were made during the year to prevent budget overruns and to increase appropriations for unanticipated expenditures after adoption of the original budget.

The following are the significant supplemental appropriations during the year. The \$0.26 million in property tax was previously reported as tax revenue in the Fire Relief and Pension Fund but with budget supplement the total property tax revenue is reported in the General Fund as revenue and the portion for the Fire Relief and Pension Fund was paid out of the General Fund into the Fire Relief and Pension Fund.

General Fund	BUDGET			Actual		
	Original	Supplemental	Final	General	Other Funds	Total
Revenues						
Taxes	\$ 5.21	\$ 0.26	\$ 5.47	\$ 5.59	\$ 3.19	\$ 8.78
Licenses & Permits	0.27	-	0.27	0.32	-	0.32
Intergovernmental Revenues	0.55	0.07	0.61	0.64	-	0.64
Charges for Goods & Services	3.18	0.09	3.27	3.27	-	3.27
Fines & Penalties	0.08	-	0.08	0.09	-	0.09
Miscellaneous Revenues	0.18	-	0.18	0.24	0.0043	0.24
Other Financing Sources	1.00	-	1.00	1.00	0.12	1.12
Total Revenues	10.47	0.42	10.88	11.15	3.31	14.46
Expenditures						
City General	0.71	0.14	0.85	1.08	0.07	1.15
Finance	1.51	0.003	1.51	1.40	-	1.40
City Manager	0.77	-	0.77	0.73	-	0.73
Police	3.78	-	3.78	3.66	-	3.66
Community Development	0.85	0.002	0.85	0.79	-	0.79
Engineering	0.82	-	0.82	0.77	-	0.77
Parks & Rec	1.78	0.08	1.86	1.84	0.04	1.88
Library	0.90	0.04	0.95	0.91	-	0.91
Other Financing Uses	-	0.26	0.26	-	3.01	3.01
Total expenditures	(11.11)	(0.53)	(11.65)	(11.13)	(3.12)	(14.25)
Change to fund balance	\$ (0.64)	\$ (0.11)	\$ (0.76)	\$ 0.02	\$ 0.19	\$ 0.21

Capital Assets

The City of Ellensburg investment in capital assets for its governmental and business type activities as of December 31, 2011 amounts to \$81.42 million (net of accumulated depreciation). This investment in capital assets includes land, building, and systems improvements, machinery and equipment, park facilities, roads, highways and bridges. The total increase in the City of Ellensburg investment in capital assets for the current year was 7 percent for governmental activities and 12 percent for business type activities.

At the end of the fiscal year 2011, the City of Ellensburg's investment in capital assets for its governmental activities was \$44.52 million. Major capital assets events during the current fiscal year included the following:

Change in Capital Assets (millions)

	12/31/2010	Additions	Retirements	12/31/2011
Governmental activities				
Land	\$ 11.41	\$ 1.19		\$ 12.60
Construction in Progress	1.21	2.56	-	3.77
Infrastructure	53.44	1.35		54.79
Building	10.17	1.22	-	11.38
Non-building improvements	2.58	0.03		2.61
Machinery & Equipment	1.10	0.04	0.01	1.13
Total	81.23	6.39	0.01	86.29
Less Accumulated Depreciation	32.04	2.12	0.01	34.15
Total Capital Assets Net of Depre.	\$ 47.07	\$ 4.27	\$ -	\$ 52.14

The \$2.56 million increase in construction in progress is from a major redesign and construction of Dolarway road, an arterial street within the City of Ellensburg.

The \$1.35 increase in infrastructure is from the donation of roads and sidewalks from developers and the annexation of property into the City limits.

At the end of the fiscal year 2011, the City of Ellensburg's investment of capital assets for its business type activities was \$36.91 million. The major capital assets events during the current fiscal year included the following:

Change in Capital Assets (millions)

	12/31/2010	Additions	Retirements	12/31/2011
Business Type activities				
Land	\$ 1.05	\$ -		\$ 1.05
Construction in Progress	0.17	0.13	0.00	0.29
Building	7.17	0.08	-	7.25
Non-building improvements	63.43	3.53		66.96
Machinery & Equipment	19.03	1.04	0.21	19.86
Total	90.85	4.78	0.21	95.41
Less Accumulated Depreciation	42.73	2.57	0.20	45.09
Total Capital Assets Net of Depre.	\$ 48.12	\$ 2.21	\$ 0.01	\$ 50.33

See Note 6B for detail information on Capital Assets

Long-term Debt

At year-end, the City had \$25.63 million in long-term debt.

Outstanding Debt, at Year-End (millions)

Governmental activities:	2010	Addition	Deletion	2011
Bond Payable	\$ 8.80	\$ -	\$ 0.50	\$ 8.30
Less Deferred Amount	\$ 0.10	\$ -	\$ -	\$ 0.10
Loans	0.01		0.01	-
Comp	0.41	0.09	-	0.50
Leases	-			
OPEB Liability	1.19	0.19		1.38
Interfund Loans	-		-	-
Total	\$ 10.51	\$ 0.28	\$ 0.51	\$ 10.28
Enterprise activities:				
Bond Payable	\$ 17.44	\$ -	\$ 3.29	\$ 14.15
Less Deferred Amount	\$ 0.60	\$ 0.07	\$ 0.03	\$ 0.64
Comp	0.45	0.10		0.55
Interfund Loans	-		-	-
Total	18.50	0.17	3.32	15.35
Total Debt	\$ 29.02	\$ 0.45	\$ 3.83	\$ 25.63

See Note 9 and 14 for more detail on Long-term debt.

On August 23, 2011, the City defeased \$1 million in Gas Revenue Bonds. The purpose of this defeasance was to create an interest cost saving to the City of \$0.18 million. Then on September 8, 2011, the City defeased \$1.6 million in Light Revenue Bonds, this defeasance accomplished an interest cost savings of over \$0.47 million.

The State law limits the amount of general obligation debt the City can issue without the vote of the people to 1.5% of the total assessed value. As of the end of the fiscal year, the City has \$11.45 million remaining in debt capacity (non-voted). More detail information on capital assets and long-term debt are provided in the notes to the financial statements (Notes 9).

Economic Factors and Next Year's Budgets and Rate

The economy of the City is based mostly on government services and agriculture. The top major employers in City of Ellensburg are government agencies and government support companies. A few of the City of Ellensburg's major employers are Central Washington University, Kittitas County, City of Ellensburg, and Twin City Foods.

Contacting the City's Finance Department

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives.

If you have questions about this report or need additional financial information, contact:

Finance Department

City of Ellensburg

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Ellensburg, Washington 98926

or visit the City web site at www.ci.ellensburg.wa.us