



# Nonmajor Funds

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## Nonmajor Governmental Funds

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# City of Ellensburg, Washington Nonmajor Governmental Funds

## Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

**Street-** A fund used to account for the maintenance and the construction of City roads and bridges.

**Arterial Street-** This fund is used to account for road construction, bridge replacements, and major overlay projects within the City.

**Traffic Impact Fees-** This fund is used to account for the use of traffic impact fees.

**Criminal Justice Fund-** This fund is used to account for the 3/10 of one percent sales tax to be spent on criminal justice activities.

**Drug Fund-** A fund used to account for the monies derived from the forfeiture of property in connection with drug investigations.

**CATV-** A fund used to account for the University operation of the Ellensburg Community Television station.

**CATV Capital Outlay-** A fund used to account for the maintenance and purchase of capital expenditures relating to the CATV fund.

**Police Vehicles-** A fund used to account for the replacement of police vehicles and equipment.

**Park Acquisition-** A fund used to account for the maintenance and construction of path and trail development, and the acquisition of new parks.

**Lodging Tax-** A fund used to account for the use of lodging tax revenue.

**C.H.I.P Reserve-** A fund used to account for activities relating to CDBG guidelines.

**Risk Management-** A fund used to account for claims filed against the City of Ellensburg for which there was not insurance coverage whether by exclusion or deductible.

**EUREDRE-** A fund used to account for the activities involving EBDA which consist of a \$70,000 transfer from light to support the EBDA in their efforts to achieve job creation and promote economic development.

**Special Projects-** A fund used to account for special projects funded through donations.

### **Debt Service Funds**

A fund used to account for the debt service associated with various issues of general obligation bonds of the City.

**GO Bonded Land Debt-** A fund used to account for the payment of debt on the Williams property.

**G.O. City Hall Debt-** A fund used to account for the payment of debt on the City Hall.

**G.O. Maintenance Bond-** A fund used to account for the payment of debt on various maintenance and capital projects through-out the city.

**G.O. Bonded Library Debt-** A fund used to account for the payment of debt on the remodel and expansion of the City of Ellensburg Library.

**G.O. Bonded Debt-** A fund used to account for payment made to retire principal and interest due on the outstanding Public Works Trust Fund Loans received in 1988, the 1989 Public Works Trust Fund Loan for creek work, and the 1991 Public Works Trust Fund Loan for Capital Avenue improvements and the Youth Center building debt payment.

### **Capital Project Funds**

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Capital Projects-** A fund used to account for the purchase of regional and local general government capital outlays.

**Sidewalk Construction-** A fund used to account for the repairing of sidewalks in the City's residential areas and Central Business District.

### **Permanent Funds**

**Library Trust Fund-** A fund used to account for donations and bequests made to the Ellensburg Public Library.

**Hal Holmes Trust Fund-** A fund used to account for the last will and testament of Otis Halbert.

# City of Ellensburg, Washington

## Combining Balance Sheet Nonmajor Governmental Funds December 31,2010

	Special Revenue Funds				
	Street 120	Arterial Street 123	Traffic Impact Fee 125	Criminal Justice 130	Drug 137
<b>ASSETS</b>					
Cash and cash equivalents	\$ 460,831	\$ 345,981	\$ 277,885	\$ 105,484	\$ 141,605
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)					
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	19,715	9,264	3,728	47,828	3,000
Due from other funds	6,021	-	-	-	-
Due from other governments	-	292,285	-	-	16
Interfund loan receivable	-	-	-	-	-
Prepayments/inventory	30,910	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 517,477</b>	<b>\$ 647,530</b>	<b>\$ 281,613</b>	<b>\$ 153,311</b>	<b>\$ 144,621</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	55,275	12,015	-	22,478	159
Due to other funds	20,402	84	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>75,677</b>	<b>12,098</b>	<b>-</b>	<b>22,478</b>	<b>159</b>
<b>Fund balances</b>					
<b>Reserved: Legally segregated for future use</b>					
Transportation	410,890.41	635,432	281,613.47	-	-
Public Safety	-	-	-	130,834	144,462
Economic Environment	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Permanent	-	-	-	-	-
<b>Reserved: Not Available for Appropriation</b>					
Prepayments/inventory	30,910	-	-	-	-
<b>Unreserved</b>					
Special revenues	-	-	-	-	-
Debt services	-	-	-	-	-
<b>Total fund balance</b>	<b>441,801</b>	<b>635,432</b>	<b>281,613</b>	<b>130,834</b>	<b>144,462</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 517,477</b>	<b>\$ 647,530</b>	<b>\$ 281,613</b>	<b>\$ 153,311</b>	<b>\$ 144,621</b>

Special Revenue Funds								
CATV O & M 150	CATV Capital 155	Police Vehicles 159	Parks Acquisitions 160	Lodging Tax 165	CHIP Reserve 170	Risk Management 171	EURED 175	Special Projects 198
\$ 82,272	\$ 173,513	\$ 54,291	\$ 59,710	\$ 475,966	\$ 1,322	\$ 18,694	\$ -	\$ 7,011
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,492	30,500	-	2,683	19,608	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	33,654	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 98,764</u>	<u>\$ 204,013</u>	<u>\$ 54,291</u>	<u>\$ 96,047</u>	<u>\$ 495,575</u>	<u>\$ 1,322</u>	<u>\$ 18,694</u>	<u>\$ -</u>	<u>\$ 7,011</u>
30,277	1,648	-	8,355	-	-	16,481	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>30,277</u>	<u>1,648</u>	<u>-</u>	<u>8,355</u>	<u>-</u>	<u>-</u>	<u>16,481</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	495,575	-	-	-	-
-	-	-	87,692	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
68,488	202,364	54,291	-	-	1,322	2,213	-	7,011
-	-	-	-	-	-	-	-	0
<u>68,488</u>	<u>202,364</u>	<u>54,291</u>	<u>87,692</u>	<u>495,575</u>	<u>1,322</u>	<u>2,213</u>	<u>-</u>	<u>7,011</u>
<u>\$ 98,764</u>	<u>\$ 204,013</u>	<u>\$ 54,291</u>	<u>\$ 96,047</u>	<u>\$ 495,575</u>	<u>\$ 1,322</u>	<u>\$ 18,694</u>	<u>\$ -</u>	<u>\$ 7,011</u>

# City of Ellensburg, Washington

## Combining Balance Sheet Nonmajor Governmental Funds For the Year Ended December 31, 2010

	Debt Service			Debt Service	
	Total Special Revenue	G.O. Bond 210	City Hall 220	G.O. Bond 225	Library Construction 230
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,204,566	\$ 257,814	\$ 344	\$ -	\$ 41,810
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	9,776
Special assessments	-	-	-	-	-
Accounts	152,817	-	-	-	-
Due from other funds	6,021	-	-	-	-
Due from other governments	325,955	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments/inventory	30,910	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 2,720,269</b>	<b>\$ 257,814</b>	<b>\$ 344</b>	<b>\$ -</b>	<b>\$ 51,586</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	146,687	-	-	-	-
Due to other funds	20,485	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Deferred revenue	-	-	-	-	8,644
<b>Total liabilities</b>	<b>167,172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,644</b>
<b>Fund balances</b>					
<b>Reserved: Legally segregated for future use</b>					
Transportation	1,327,936	-	-	-	-
Public Safety	275,295	-	-	-	-
Economic Environment	495,575	-	-	-	-
Culture and Recreation	87,692	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	257,814	344	-	42,942
Permanent	-	-	-	-	-
Reserved: Not Available for Appropriation	-	-	-	-	-
Prepayments/inventory	30,910	-	-	-	-
<b>Unreserved</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Special revenues	335,689	-	-	-	-
Debt services	-	-	-	-	-
<b>Total fund balance</b>	<b>2,553,097</b>	<b>257,814</b>	<b>344</b>	<b>-</b>	<b>42,942</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 2,720,269</b>	<b>\$ 257,814</b>	<b>\$ 344</b>	<b>\$ -</b>	<b>\$ 51,586</b>

G.O. Bond 240	Total Debt Service	Capital Projects		Total Capital Projects	Permanent Funds		Total Permanent Funds	Total Nonmajor Governmental Funds
		Capital Projects 365	Sidewalk Improvements 366		Library Trust 605	Holmes Trust 621		
\$ 120,722	420,691	\$ 66,134	\$ 274,037	\$ 340,172	\$ 252,069	\$ 19,243	271,313	\$ 3,236,742
-	-	-	-	-	-	470,159	470,159	470,159
-	-	-	-	-	-	-	-	-
-	9,776	-	-	-	-	-	-	9,776
-	-	-	-	-	-	-	-	-
-	-	-	11,096	11,096	-	-	-	163,913
-	-	-	-	-	-	-	-	6,021
-	-	-	-	-	-	-	-	325,955
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	30,910
-	-	-	-	-	-	-	-	-
<u>\$ 120,722</u>	<u>\$ 430,467</u>	<u>\$ 66,134</u>	<u>\$ 285,133</u>	<u>\$ 351,267</u>	<u>\$ 252,069</u>	<u>\$ 489,402</u>	<u>\$ 741,472</u>	<u>\$ 4,243,475</u>
-	-	-	10,488	10,488	26	-	26	157,201
-	-	-	-	-	-	-	-	20,485
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	8,644	-	-	-	-	-	-	8,644
-	<u>8,644</u>	-	<u>10,488</u>	<u>10,488</u>	<u>26</u>	-	<u>26</u>	<u>186,331</u>
-	-	-	-	-	-	-	-	1,327,936
-	-	-	-	-	-	-	-	275,295
-	-	-	-	-	-	-	-	495,575
-	-	-	-	-	-	-	-	87,692
-	-	66,134	274,645	340,779	-	-	-	340,779
120,722	421,823	-	-	-	-	-	-	421,823
-	-	-	-	-	252,043	489,402	741,445	741,445
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	30,910
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	335,689
-	-	-	-	-	-	-	-	-
<u>120,722</u>	<u>421,823</u>	<u>66,134</u>	<u>274,645</u>	<u>340,779</u>	<u>252,043</u>	<u>489,402</u>	<u>741,445</u>	<u>4,057,144</u>
<u>\$ 120,722</u>	<u>\$ 430,467</u>	<u>\$ 66,134</u>	<u>\$ 285,133</u>	<u>\$ 351,267</u>	<u>\$ 252,069</u>	<u>\$ 489,402</u>	<u>\$ 741,471</u>	<u>\$ 4,243,475</u>

# CITY OF ELLENSBURG, WASHINGTON

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Special Revenue Funds					CATV O & M 150
	Street 120	Arterial Street 123	Traffic Impact Fee 125	Criminal Justice 130	Drug 137	
<b>REVENUES:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	-	-	-	590,119	-	-
Other taxes	-	-	-	-	-	62,380
Licenses and permits	-	1,218	-	-	-	-
Intergovernmental	256,654	584,237	-	-	-	-
Charges for services	79,947	-	175,785	-	-	-
Fines & forfeits	-	-	-	-	139,258	-
Investment earnings	1,022	1,451	372	238	283	190
Miscellaneous	1,069	1,562	-	-	-	-
<b>Total revenues</b>	<b>338,692</b>	<b>588,468</b>	<b>176,157</b>	<b>590,357</b>	<b>139,541</b>	<b>62,570</b>
<b>EXPENDITURES:</b>						
Current:						
General government	56,407	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Public safety	-	-	-	578,398	3,416	-
Physical environment	-	-	-	30,157	-	-
Transportation	1,199,469	359,395	-	-	-	-
Health & human services	-	-	-	-	-	-
Economic environment	-	-	-	-	-	61,918
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	190,574	-	-	-	-
<b>Total expenditures</b>	<b>1,255,876</b>	<b>549,970</b>	<b>-</b>	<b>608,555</b>	<b>3,416</b>	<b>61,918</b>
Excess(deficiency) of revenues over expenditures	(917,184)	38,499	176,157	(18,198)	136,126	652
<b>OTHER FINANCING SOURCES (USES):</b>						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Disposition of capital assets	-	6,992	-	-	-	-
Transfers in	1,132,313	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>1,132,313</b>	<b>6,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	215,129	45,491	176,157	(18,198)	136,126	652
Fund balances-beginning	226,672	589,941	105,456	149,032	8,336	67,836
<b>Fund balances-ending</b>	<b>\$ 441,801</b>	<b>\$ 635,432</b>	<b>\$ 281,613</b>	<b>\$ 130,834</b>	<b>\$ 144,462</b>	<b>\$ 68,488</b>

Special Revenue Funds						
CATV Capital 155	Police Vehicles 159	Parks Acquisitions 160	Lodging Tax 165	CHIP Reserve 170	Risk Management 171	EURED 175
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	370,659	-	-	-
30,500	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	49,866	-	-	-	-
-	-	70,388	-	-	-	-
-	-	-	-	-	-	-
476	153	102	1,246	2	85	-
-	-	-	-	-	4,199	-
<u>30,976</u>	<u>153</u>	<u>120,355</u>	<u>371,904</u>	<u>2</u>	<u>4,284</u>	<u>-</u>
-	-	-	-	-	76,126	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,149	-	-	319,133	-	-	70,000
-	-	-	25,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	28,706	72,225	-	-	-	-
<u>13,149</u>	<u>28,706</u>	<u>72,225</u>	<u>344,133</u>	<u>-</u>	<u>76,126</u>	<u>70,000</u>
<u>17,827</u>	<u>(28,553)</u>	<u>48,129</u>	<u>27,771</u>	<u>2</u>	<u>(71,842)</u>	<u>(70,000)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30,000	-	-	-	25,000	70,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30,000	-	-	-	25,000	70,000
<u>17,827</u>	<u>1,447</u>	<u>48,129</u>	<u>27,771</u>	<u>2</u>	<u>(46,842)</u>	<u>-</u>
<u>184,537</u>	<u>52,844</u>	<u>39,563</u>	<u>467,804</u>	<u>1,320</u>	<u>49,055</u>	<u>-</u>
<u>\$ 202,364</u>	<u>\$ 54,291</u>	<u>\$ 87,692</u>	<u>\$ 495,575</u>	<u>\$ 1,322</u>	<u>\$ 2,213</u>	<u>\$ -</u>

	Special Project 198	Total Special Revenue	Debt Funds			
			G.O. Bond 210	City Hall 220	G.O. Bond 225	Library Construction 230
<b>REVENUES:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,764
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	-	960,777	-	-	-	-
Other taxes	-	92,880	-	-	-	-
Licenses and permits	-	1,218	-	-	-	-
Intergovernmental	-	890,757	-	-	-	-
Charges for services	-	326,120	-	-	-	-
Fines & forfeits	-	139,258	-	-	-	-
Investment earnings	-	5,620	-	-	-	167
Miscellaneous	15,600	22,430	-	-	-	-
	<u>15,600</u>	<u>2,439,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,930</u>
<b>EXPENDITURES:</b>						
Current:						
General government	-	132,533	-	-	-	-
Judicial services	-	-	-	-	-	-
Public safety	-	581,814	-	-	-	-
Physical environment	-	30,157	-	-	-	-
Transportation	-	1,558,864	-	-	-	-
Health & human services	-	-	-	-	-	-
Economic environment	-	464,200	-	-	-	-
Culture & recreation	12,787	37,787	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal	-	-	100,000	210,000	125,000	75,000
Interest and other charges	-	-	71,159	158,359	88,200	67,013
Capital outlay	-	291,506	-	-	-	-
Total expenditures	<u>12,787</u>	<u>3,096,861</u>	<u>171,159</u>	<u>368,359</u>	<u>213,200</u>	<u>142,013</u>
Excess(deficiency) of revenues over expenditures	<u>2,813</u>	<u>(657,801)</u>	<u>(171,159)</u>	<u>(368,359)</u>	<u>(213,200)</u>	<u>2,918</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Disposition of capital assets	-	6,992	-	-	-	-
Transfers in	-	1,257,313	171,159	368,358	213,200	-
Transfers out	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>1,264,305</u>	<u>171,159</u>	<u>368,358</u>	<u>213,200</u>	<u>-</u>
Net change in fund balance	<u>2,813</u>	<u>606,504</u>	<u>0</u>	<u>(1)</u>	<u>-</u>	<u>2,918</u>
Fund balances-beginning	<u>4,198</u>	<u>1,946,594</u>	<u>257,814</u>	<u>344</u>	<u>-</u>	<u>40,024</u>
Fund balances-ending	<u>\$ 7,011</u>	<u>\$ 2,553,098</u>	<u>\$ 257,814</u>	<u>\$ 344</u>	<u>\$ -</u>	<u>\$ 42,942</u>

G.O. Bond 240	Total Debt Funds	Capital Projects			Permanent Funds			Total Nonmajor Governmental Funds
		Capital Projects 365	Sidewalk Improvements 366	Total Capital Funds	Library Trust 605	Holmes Trust 621	Total Permanent Fund	
\$ -	144,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,764
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	960,777
-	-	-	120,016	120,016	-	-	-	212,896
-	-	-	-	-	-	-	-	1,218
-	-	-	-	-	-	-	-	890,757
-	-	-	-	-	174	-	174	326,294
-	-	-	-	-	-	-	-	139,258
394	560	143	723	866	672	39,552	40,225	47,272
-	-	-	5,272	5,272	3,721	12,940	16,661	44,363
<u>394</u>	<u>145,324</u>	<u>143</u>	<u>126,011</u>	<u>126,154</u>	<u>4,567</u>	<u>52,493</u>	<u>57,060</u>	<u>2,767,599</u>
-	-	-	-	-	-	-	-	132,533
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	581,814
-	-	-	-	-	-	-	-	30,157
-	-	-	138,726	138,726	-	-	-	1,697,590
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	464,200
-	-	-	-	-	8,627	-	8,627	46,414
-	-	-	-	-	-	-	-	-
8,474	518,474	-	-	-	-	-	-	518,474
169	384,899	383	-	383	-	-	-	385,282
-	-	7,381	-	7,381	-	10,081	10,081	308,968
<u>8,643</u>	<u>903,373</u>	<u>7,764</u>	<u>138,726</u>	<u>146,490</u>	<u>8,627</u>	<u>10,081</u>	<u>18,708</u>	<u>4,165,431</u>
<u>(8,250)</u>	<u>(758,049)</u>	<u>(7,621)</u>	<u>(12,715)</u>	<u>(20,335)</u>	<u>(4,059)</u>	<u>42,412</u>	<u>38,352</u>	<u>(1,397,833)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	6,992
-	752,717	122,092	-	122,092	-	-	-	2,132,122
-	-	(2,987)	-	(2,987)	-	-	-	(2,987)
-	-	-	-	-	-	-	-	-
-	-	119,105	-	119,105	-	-	-	2,136,127
<u>(8,250)</u>	<u>(5,332)</u>	<u>111,484</u>	<u>(12,715)</u>	<u>98,769</u>	<u>(4,059)</u>	<u>42,412</u>	<u>38,352</u>	<u>738,294</u>
<u>128,972</u>	<u>427,154</u>	<u>(45,350)</u>	<u>287,360</u>	<u>242,010</u>	<u>256,102</u>	<u>446,990</u>	<u>703,092</u>	<u>3,318,850</u>
<u>\$ 120,722</u>	<u>\$ 421,822</u>	<u>\$ 66,134</u>	<u>\$ 274,645</u>	<u>\$ 340,779</u>	<u>\$ 252,043</u>	<u>\$ 489,402</u>	<u>\$ 741,444</u>	<u>\$ 4,057,144</u>

# CITY OF ELLENSBURG, WASHINGTON

## Street Fund 120

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	265,532	265,532	256,654	(8,878)
Charges for services	60,800	60,800	79,947	19,147
Fines & forfeits	-	-	-	-
Investment earnings	600	600	1,022	422
Miscellaneous	100	100	1,069	969
<b>Total revenues</b>	<b>327,032</b>	<b>327,032</b>	<b>338,692</b>	<b>11,660</b>
<b>EXPENDITURES:</b>				
Current:				
General government	50,856	50,856	56,407	(5,551)
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	1,378,489	1,384,603	1,199,469	185,134
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	30,000	30,000	-	30,000
<b>Total expenditures</b>	<b>1,459,345</b>	<b>1,465,459</b>	<b>1,255,876</b>	<b>209,583</b>
Excess(deficiency) of revenues over expenditures	(1,132,313)	(1,138,427)	(917,184)	221,243
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	1,132,313	1,132,313	1,132,313	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>1,132,313</b>	<b>1,132,313</b>	<b>1,132,313</b>	<b>-</b>
Net change in fund balance	-	(6,114)	215,129	221,243
Fund balances-beginning	30,000	30,000	226,671	196,671
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 30,000</b>	<b>\$ 23,886</b>	<b>\$ 441,801</b>	<b>\$ 417,915</b>

# CITY OF ELLENSBURG, WASHINGTON

## Arterial Street Fund 123

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	180,000	180,000	-	(180,000)
Licenses and permits	3,700	3,700	1,218	(2,482)
Intergovernmental	3,769,750	3,779,750	584,237	(3,195,513)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	3,500	3,500	1,451	(2,049)
Miscellaneous	20,000	20,000	1,562	(18,438)
Total revenues	<u>3,976,950</u>	<u>3,986,950</u>	<u>588,468</u>	<u>(3,398,482)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	359,395	(359,395)
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	6,071,000	6,081,000	190,574	5,890,426
Total expenditures	<u>6,071,000</u>	<u>6,081,000</u>	<u>549,970</u>	<u>5,531,030</u>
Excess(deficiency) of revenues over expenditures	<u>(2,094,050)</u>	<u>(2,094,050)</u>	<u>38,499</u>	<u>2,132,549</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	6,992	6,992
Transfers in	1,832,500	1,832,500	-	(1,832,500)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>1,832,500</u>	<u>1,832,500</u>	<u>6,992</u>	<u>(1,825,508)</u>
Net change in fund balance	<u>(261,550)</u>	<u>(261,550)</u>	<u>45,491</u>	<u>307,041</u>
Fund balances-beginning	520,000	520,000	589,941	69,941
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 258,450</u>	<u>\$ 258,450</u>	<u>\$ 635,432</u>	<u>\$ 376,982</u>

# CITY OF ELLENSBURG, WASHINGTON

## Traffic Impact Fee Fund 125

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	5,250	5,250	175,785	170,535
Fines & forfeits	-	-	-	-
Investment earnings	-	-	372	372
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>5,250</b>	<b>5,250</b>	<b>176,157</b>	<b>170,907</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	500	500	-	500
<b>Total expenditures</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>
Excess(deficiency) of revenues over expenditures	4,750	4,750	176,157	171,407
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	4,750	4,750	176,157	171,407
Fund balances-beginning	45,000	45,000	105,456	60,456
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 49,750</b>	<b>\$ 49,750</b>	<b>\$ 281,613</b>	<b>\$ 231,863</b>

# CITY OF ELLENSBURG, WASHINGTON

## Criminal Justice Fund 130

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	600,000	600,000	590,119	(9,881)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	400	400	238	(162)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>600,400</b>	<b>600,400</b>	<b>590,357</b>	<b>(10,043)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	610,148	610,148	578,398	31,750
Physical environment	45,679	45,679	30,157	15,522
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>655,827</b>	<b>655,827</b>	<b>608,555</b>	<b>47,272</b>
Excess(deficiency) of revenues over expenditures	<b>(55,427)</b>	<b>(55,427)</b>	<b>(18,198)</b>	<b>37,229</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(55,427)</b>	<b>(55,427)</b>	<b>(18,198)</b>	<b>37,229</b>
Fund balances-beginning	60,000	60,000	149,031	89,031
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 4,573</b>	<b>\$ 4,573</b>	<b>\$ 130,834</b>	<b>\$ 126,260</b>

# CITY OF ELLENSBURG, WASHINGTON

## Drug Fund 137

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	1,000	138,548	139,258	710
Investment earnings	-	-	283	283
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,000</b>	<b>138,548</b>	<b>139,541</b>	<b>993</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	10,000	10,000	3,416	6,584
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	10,000	10,000	3,416	6,584
Excess(deficiency) of revenues over expenditures	(9,000)	128,548	136,126	7,578
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(9,000)	128,548	136,126	7,578
Fund balances-beginning	10,000	10,000	8,336	(1,664)
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,000</b>	<b>\$ 138,548</b>	<b>\$ 144,462</b>	<b>\$ 5,914</b>

# CITY OF ELLENSBURG, WASHINGTON

## CATV O & M Fund 150

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	54,000	54,000	62,380	8,380
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	190	190
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>54,000</b>	<b>54,000</b>	<b>62,570</b>	<b>8,570</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	60,000	60,000	61,918	(1,918)
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>60,000</b>	<b>60,000</b>	<b>61,918</b>	<b>(1,918)</b>
Excess(deficiency) of revenues over expenditures	(6,000)	(6,000)	652	6,652
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(6,000)	(6,000)	652	6,652
Fund balances-beginning	56,000	56,000	67,835	11,835
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 68,488</b>	<b>\$ 18,487</b>

# CITY OF ELLENSBURG, WASHINGTON

## CATV Capital Fund 155

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	24,000	24,000	30,500	6,500
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	476	476
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>24,000</b>	<b>24,000</b>	<b>30,976</b>	<b>6,976</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	68,700	68,700	13,149	55,551
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>68,700</b>	<b>68,700</b>	<b>13,149</b>	<b>55,551</b>
Excess(deficiency) of revenues over expenditures	(44,700)	(44,700)	17,827	62,527
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(44,700)</b>	<b>(44,700)</b>	<b>17,827</b>	<b>62,527</b>
Fund balances-beginning	150,000	150,000	184,537	34,537
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 105,300</b>	<b>\$ 105,300</b>	<b>\$ 202,364</b>	<b>\$ 97,064</b>

# CITY OF ELLENSBURG, WASHINGTON

## Police Vehicles Fund 159

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	153	153
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>153</b>	<b>153</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Capital outlay	30,000	30,000	28,706	1,294
<b>Total expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>28,706</b>	<b>1,294</b>
Excess(deficiency) of revenues over expenditures	(30,000)	(30,000)	(28,553)	1,447
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	30,000	30,000	30,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
Net change in fund balance	-	-	1,447	1,447
Fund balances-beginning	-	-	52,845	52,845
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,291</b>	<b>\$ 54,292</b>

# CITY OF ELLENSBURG, WASHINGTON

## Park Acquisition Fund 160

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,800	49,810	49,866	56
Charges for services	25,000	25,000	70,388	45,388
Fines & forfeits	-	-	-	-
Investment earnings	-	-	102	102
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>26,800</b>	<b>74,810</b>	<b>120,355</b>	<b>45,545</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	73,010	72,225	785
<b>Total expenditures</b>	<b>-</b>	<b>73,010</b>	<b>72,225</b>	<b>785</b>
Excess(deficiency) of revenues over expenditures	26,800	1,800	48,129	46,329
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>26,800</b>	<b>1,800</b>	<b>48,129</b>	<b>46,329</b>
Fund balances-beginning	-	-	39,563	39,563
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 26,800</b>	<b>\$ 1,800</b>	<b>\$ 87,692</b>	<b>\$ 85,892</b>

# CITY OF ELLENSBURG, WASHINGTON

## Lodging Tax Fund 165

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	350,000	350,000	370,659	20,659
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,246	1,246
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>350,000</b>	<b>350,000</b>	<b>371,904</b>	<b>21,904</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	273,050	298,050	319,133	(21,083)
Culture & recreation	15,567	15,567	25,000	(9,433)
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	100,000	100,000	-	100,000
<b>Total expenditures</b>	<b>388,617</b>	<b>413,617</b>	<b>344,133</b>	<b>69,484</b>
Excess(deficiency) of revenues over expenditures	(38,617)	(63,617)	27,771	91,388
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(38,617)	(63,617)	27,771	91,388
Fund balances-beginning	290,000	290,000	467,803	177,803
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 251,383</b>	<b>\$ 226,383</b>	<b>\$ 495,575</b>	<b>\$ 269,191</b>

# CITY OF ELLENSBURG, WASHINGTON

## CHIP Reserve Fund 170

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2	2
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	-	2	2
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>
Fund balances-beginning	1,000	1,000	1,319	319
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,322</b>	<b>\$ 321</b>

# CITY OF ELLENSBURG, WASHINGTON

## Risk Management Fund 171

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	500	500	85	(415)
Miscellaneous	2,650	2,650	4,199	1,549
<b>Total revenues</b>	<b>3,150</b>	<b>3,150</b>	<b>4,284</b>	<b>1,134</b>
<b>EXPENDITURES:</b>				
Current:				
General government	73,800	73,800	76,126	(2,326)
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	73,800	73,800	76,126	(2,326)
Excess(deficiency) of revenues over expenditures	(70,650)	(70,650)	(71,842)	(1,192)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	25,000	25,000	25,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	25,000	25,000	25,000	-
Net change in fund balance	(45,650)	(45,650)	(46,842)	(1,192)
Fund balances-beginning	50,000	50,000	49,055	(945)
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 4,350</b>	<b>\$ 4,350</b>	<b>\$ 2,213</b>	<b>\$ (2,137)</b>

# CITY OF ELLENSBURG, WASHINGTON

## EUREDRF Fund 175

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	70,000	70,000	70,000	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	70,000	70,000	70,000	-
Excess(deficiency) of revenues over expenditures	(70,000)	(70,000)	(70,000)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	70,000	70,000	70,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	70,000	70,000	70,000	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

# CITY OF ELLENSBURG, WASHINGTON

## Special Project Fund 198

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	15,600	15,600	15,600	-
<b>Total revenues</b>	<b>15,600</b>	<b>15,600</b>	<b>15,600</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	12,787	(12,787)
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	15,600	15,600	-	15,600
<b>Total expenditures</b>	<b>15,600</b>	<b>15,600</b>	<b>12,787</b>	<b>2,813</b>
Excess(deficiency) of revenues over expenditures	-	-	2,813	2,813
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>2,813</b>	<b>2,813</b>
Fund balances-beginning	-	-	4,198	4,198
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,011</b>	<b>\$ 7,011</b>

# CITY OF ELLENSBURG, WASHINGTON

## G.O. Bonded Land Debt Fund 210

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	100,000	100,000	100,000	-
Interest and other charges	71,159	71,159	71,159	0
Capital outlay	-	-	-	-
Total expenditures	171,159	171,159	171,159	-
Excess(deficiency) of revenues over expenditures	(171,159)	(171,159)	(171,159)	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	171,159	171,159	171,159	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	171,159	171,159	171,159	-
Net change in fund balance	-	-	0	0
Fund balances-beginning	-	-	257,813	257,813
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 257,814	\$ 257,813

# CITY OF ELLENSBURG, WASHINGTON

## City Hall Debt Fund 220

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	210,000	210,000	210,000	-
Interest and other charges	158,358	158,358	158,359	(1)
Capital outlay	-	-	-	-
Total expenditures	368,358	368,358	368,359	(1)
Excess(deficiency) of revenues over expenditures	(368,358)	(368,358)	(368,359)	(1)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	368,358	368,358	368,358	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	368,358	368,358	368,358	-
Net change in fund balance	-	-	(1)	(1)
Fund balances-beginning	-	-	344	344
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 344	\$ 344

# CITY OF ELLENSBURG, WASHINGTON

## G.O. Bond Fund 225

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	125,000	125,000	-
Interest and other charges	-	88,200	88,200	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>213,200</b>	<b>213,200</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	(213,200)	(213,200)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	213,200	213,200	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>213,200</b>	<b>213,200</b>	<b>-</b>
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CITY OF ELLENSBURG, WASHINGTON

## Library Construction Debt Fund 230

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 148,000	\$ 148,000	\$ 144,764	\$ (3,236)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	167	167
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>148,000</b>	<b>148,000</b>	<b>144,930</b>	<b>(3,070)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	75,000	75,000	75,000	-
Interest and other charges	67,013	67,013	67,013	-
Capital outlay	-	-	-	-
Total expenditures	142,013	142,013	142,013	-
Excess(deficiency) of revenues over expenditures	5,987	5,987	2,918	(3,069)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	5,987	5,987	2,918	(3,069)
Fund balances-beginning	-	-	40,025	40,025
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 5,987</b>	<b>\$ 5,987</b>	<b>\$ 42,942</b>	<b>\$ 36,956</b>

# CITY OF ELLENSBURG, WASHINGTON

## G.O. Bond Debt Fund 240

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	700	700	394	(306)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>700</b>	<b>700</b>	<b>394</b>	<b>(306)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	8,474	8,474	8,474	0
Interest and other charges	100,170	100,170	169	100,001
Capital outlay	-	-	-	-
Total expenditures	108,644	108,644	8,643	100,001
Excess(deficiency) of revenues over expenditures	(107,944)	(107,944)	(8,250)	99,694
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	100,000	100,000	-	(100,000)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	100,000	100,000	-	(100,000)
Net change in fund balance	(7,944)	(7,944)	(8,250)	(306)
Fund balances-beginning	11,340	11,340	128,972	117,632
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 3,396</b>	<b>\$ 3,396</b>	<b>\$ 120,722</b>	<b>\$ 117,326</b>

# City of Ellensburg, Washington

## Maintenance Bond Fund 325

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,582	1,582
Miscellaneous	-	-	-	-
Total revenues	-	-	1,582	1,582
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	55,528	(55,528)
Judicial services	-	-	-	-
Public safety	-	-	59,741	(59,741)
Physical environment	-	-	-	-
Transportation	-	-	16,252	(16,252)
Health & human services	-	-	-	-
Economic environment	-	-	699	(699)
Culture & recreation	-	-	38,200	(38,200)
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	21,724	33,244	(11,520)
Capital outlay	-	1,740,000	880,436	859,564
Total expenditures	-	1,761,724	1,084,099	677,625
Excess(deficiency) of revenues over expenditures	-	(1,761,724)	(1,082,518)	679,206
<b>OTHER FINANCING SOURCES (USES):</b>				
Bond issued Proceeds	-	2,935,000	2,935,000	-
Bond Premium	-	100,171	100,171	0
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(1,195,291)	(177,399)	1,017,892
Other adjustments	-	-	-	-
Total other financing sources & uses	-	1,839,880	2,857,772	1,017,892
Net change in fund balance	-	78,156	1,775,254	1,697,098
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 78,156	\$ 1,775,254	\$ 1,697,098

# CITY OF ELLENSBURG, WASHINGTON

## Capital Projects fund 365

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	143	143
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>143</b>	<b>143</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	70,625	70,625	-	70,625
Interest and other charges	460	460	383	77
Capital outlay	2,088,915	10,370	7,381	2,989
<b>Total expenditures</b>	<b>2,160,000</b>	<b>81,455</b>	<b>7,764</b>	<b>73,691</b>
Excess(deficiency) of revenues over expenditures	(2,160,000)	(81,455)	(7,621)	73,834
<b>OTHER FINANCING SOURCES (USES):</b>				
Bond Issue Proceeds	3,000,000	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	25,000	122,094	122,092	(2)
Transfers out	(840,000)	-	(2,987)	(2,987)
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>2,185,000</b>	<b>122,094</b>	<b>119,105</b>	<b>(2,989)</b>
<b>Net change in fund balance</b>	<b>25,000</b>	<b>40,639</b>	<b>111,484</b>	<b>70,845</b>
Fund balances-beginning	22,300	22,300	(45,350)	(67,650)
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 47,300</b>	<b>\$ 62,939</b>	<b>\$ 66,134</b>	<b>\$ 3,195</b>

# City of Ellensburg, Washington

## Sidewalk Improvement Fund 366

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	75,000	75,000	120,016	45,016
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,000	1,000	723	(277)
Miscellaneous	-	-	5,272	5,272
<b>Total revenues</b>	<b>76,000</b>	<b>76,000</b>	<b>126,011</b>	<b>50,011</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	138,726	(138,726)
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	145,000	145,000	-	145,000
<b>Total expenditures</b>	<b>145,000</b>	<b>145,000</b>	<b>138,726</b>	<b>6,274</b>
Excess(deficiency) of revenues over expenditures	(69,000)	(69,000)	(12,715)	56,285
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(69,000)</b>	<b>(69,000)</b>	<b>(12,715)</b>	<b>56,285</b>
Fund balances-beginning	230,000	230,000	287,360	57,360
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 161,000</b>	<b>\$ 161,000</b>	<b>\$ 274,645</b>	<b>\$ 113,645</b>

# City of Ellensburg, Washington

## Library Trust Fund 605

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	174	174
Fines & forfeits	-	-	-	-
Investment earnings	1,400	1,400	672	(728)
Miscellaneous	6,100	6,100	3,721	(2,379)
<b>Total revenues</b>	<b>7,500</b>	<b>7,500</b>	<b>4,567</b>	<b>(2,933)</b>
<b>EXPENDITURES:</b>				
Current:				
Current:				
General government	-	-	-	-
City General	-	-	-	-
Finance	-	-	-	-
Managers	-	-	-	-
Library	-	-	-	-
Total General Government	-	-	-	-
Culture & recreation	8,800	8,800	8,627	173
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	8,800	8,800	8,627	173
Excess(deficiency) of revenues over expenditures	(1,300)	(1,300)	(4,059)	(2,759)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(1,300)	(1,300)	(4,059)	(2,759)
Fund balances-beginning	230,000	230,000	256,102	26,102
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 228,700</b>	<b>\$ 228,700</b>	<b>\$ 252,043</b>	<b>\$ 23,343</b>

# City of Ellensburg, Washington

## Holmes Trust Fund 621

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	39,552	39,552
Miscellaneous	-	12,940	12,940	0
<b>Total revenues</b>	<b>-</b>	<b>12,940</b>	<b>52,493</b>	<b>39,553</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	10,082	10,081	1
<b>Total expenditures</b>	<b>-</b>	<b>10,082</b>	<b>10,081</b>	<b>1</b>
Excess(deficiency) of revenues over expenditures	-	2,858	42,412	39,554
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>2,858</b>	<b>42,412</b>	<b>39,554</b>
Fund balances-beginning	-	-	446,991	446,991
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ 2,858</b>	<b>\$ 489,402</b>	<b>\$ 486,545</b>

## **CITY OF ELLENSBURG, WASHINGTON**

### **Nonmajor Enterprise Funds**

Enterprise funds are used by the City of Ellensburg to account for operations that are financed and operated in a manner similar to a private business enterprise.

**Utility Deposit-** A fund used to account for customer utility deposits.

**I-Net-** A fund used to account for the collection and distributions associated with the operations, maintenance, and debt service of the electronics used to interconnect the City to other governmental entities.

**Stormwater-** A fund used to account for the collection and distributions associated with the operation and maintenance of a storm water utility. The fund is supported through service charge.

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# CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2010

	Business-type Activities-Enterprise Funds			
	Utility Deposit	I-Net	Storm Water	Total
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 494,375	\$ 276,805	\$ 243,864	\$ 1,015,043
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables(net)	-	-	-	-
Accounts	-	-	66,050	66,050
Due from other funds	-	-	-	-
Due from other governments	-	-	60,236	60,236
Total current assets	<u>494,375</u>	<u>276,805</u>	<u>370,150</u>	<u>1,141,329</u>
Noncurrent assets:				
Capital assets, net (Note1)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	30,000	30,000
Machinery & equipment	-	562,583	-	562,583
Construction in progress	-	-	174,309	174,309
Less accumulated depreciation	-	(562,583)	-	(562,583)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>204,309</u>	<u>204,309</u>
Total assets	<u><u>494,375</u></u>	<u><u>276,805</u></u>	<u><u>574,459</u></u>	<u><u>1,345,638</u></u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued expenses	-	-	19,667	19,667
Due to other funds	-	-	3,094	3,094
Due to other governments	-	-	-	-
Other liabilities	464,876	-	-	464,876
Due within one year	-	-	1,173	1,173
Total current liabilities	<u>464,876</u>	<u>-</u>	<u>23,934</u>	<u>488,810</u>
Non current liabilities (Note 2):				
Due in more than one year	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u><u>464,876</u></u>	<u><u>-</u></u>	<u><u>23,934</u></u>	<u><u>488,810</u></u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	-	-	204,309	204,309
Unrestricted	29,498	276,805	346,216	652,519
Total net assets	<u><u>\$ 29,498</u></u>	<u><u>\$ 276,805</u></u>	<u><u>\$ 550,525</u></u>	<u><u>\$ 856,828</u></u>

## CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
 Nonmajor Enterprise Funds  
 For the Year Ended December 31, 2010

	Business-type Activities - Enterprise Funds			
	Utility Deposit	I-Net	Storm Water	Total
Operating revenues:				
Intergovernmental revenues	\$ -	\$ 49,477	\$ -	\$ 49,477
Charges for services	-	30,523	558,509	589,032
Miscellaneous	-	-	-	-
Total operating revenues	-	80,000	558,509	638,509
Operating expenses:				
Operating expenses	-	42,388	124,230	166,618
Maintenance	-	-	11,686	11,686
Depreciation	-	-	-	-
Taxes	-	-	-	-
Total operating expenses	-	42,388	135,915	178,304
Operating income	-	37,612	422,594	460,205
Nonoperating revenue (expenses)				
Intergovernmental revenues	-	-	-	-
Interest and investment revenue	634	645	242	1,521
Miscellaneous revenue	-	-	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating expenses	634	645	242	1,521
Income (loss) before contributions & transfers	634	38,257	422,836	461,727
Capital contributions	-	-	160,000	160,000
Transfers in	-	-	90,676	90,676
Transfers out	-	-	(122,987)	(122,987)
Change in net assets	634	38,257	550,525	589,415
Total net assets - beginning	28,864	238,548	-	267,412
Prior period adjustments	-	-	-	-
Total net assets - ending	\$ 29,498	\$ 276,805	\$ 550,525	\$ 856,827

**CITY OF ELLENSBURG, WASHINGTON**

Combining Statement of Cash Flows  
 Nonmajor Enterprise Funds  
 December 31, 2010

	Utility Deposit	I-Net	Storm Water	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ -	\$ 53,453	\$ 427,256	\$ 480,709
Receipts for interfund services provided	-	30,523	4,968	35,491
Payments to suppliers	117,092	(32,388)	(71,301)	13,403
Payment for interfund services used	-	(10,000)	3,094	(6,906)
Payments to employees	-	-	(43,775)	(43,775)
Net cash provided by operating activities	117,092	41,588	320,242	478,922
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating grants received	-	-	-	-
Operating transfer in	-	-	90,676	90,676
Operating transfer out	-	-	(122,987)	(122,987)
Net cash provided by noncapital activities	-	-	(32,311)	(32,311)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	-	-	-	-
capital grant	-	-	130,000	130,000
Proceeds from sales and maturities of investments	-	-	-	-
Purchases of capital assets	-	-	(174,309)	(174,309)
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	-	-	(44,309)	(44,309)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sales and maturities of investments	-	-	-	-
Purchase of Investment	-	-	-	-
Interest and dividends	634	645	242	1,521
Net cash provided by investing activities	634	645	242	1,521
Net (decrease) in cash and cash equivalents	117,726	42,233	243,864	403,823
Balances - beginning of the year	376,649	234,572	-	611,221
Balances - end of the year	\$ 494,375	\$ 276,805	\$ 243,864	\$ 1,015,044

**Reconciliation of operating income (loss) to net cash provided (used) by operating activities:**

Operating income (loss)	-	37,612	422,594	460,206
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	-	-	-	-
Change in assets and liabilities:				
Receivables, net	-	3,976	(66,050)	(62,074)
DFOF	-	-	-	-
DFOG	-	-	(60,236)	(60,236)
Inventories	-	-	-	-
Prepaid	-	-	-	-
Accounts and other payables	117,092	-	19,668	136,760
DTOF	-	-	3,094	3,094
DTOG	-	-	-	-
Employee benefits	-	-	1,172	1,172
Accrued expenses	-	-	-	-
Employee leave benefits	-	-	-	-
Net cash provided by operating activities	\$ 117,092	\$ 41,588	\$ 320,242	\$ 478,922

**Noncash Investing, capital, and financing activities:**

Borrowing under capital lease				
Contributions of capital assets			30,000	
Purchase of equipment on account				
Increase in fair value of investments				
Capital asset trade-ins				

# CITY OF ELLENSBURG, WASHINGTON

## Internal Service Funds

Internal Service Funds are used by the City of Ellensburg to account for the financing of goods and services provided by a department or agency to other departments or agencies of the City of Ellensburg or to the other governmental units on a cost reimbursement basis.

**Equipment Rental and Revolving Fund-** A fund used to account for the operation of the City of Ellensburg vehicles and rental of equipment to other funds within the City.

**Information Services-** A fund used to account for the operation of data processing services to the City of Ellensburg departments, computer rentals, and GIS services etc.

**Health and Benefits Fund** – A fund used for the purpose of collecting and paying medical, dental, vision and life insurance premiums, insurance claims, administrative costs, and other related benefit costs.

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# CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Net Assets  
Internal Service Funds  
December 31, 2010

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Total
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 2,697,813	\$ 576,603	\$ 411,979	\$ 3,686,396
Deposits with fiscal agents	-	-	75,637	75,637
Receivables(net)	719	-	4,608	5,327
Due from other funds	4,994	-	-	4,994
Due from other governments	3,083	712	-	3,795
Inventories	71,177	-	-	71,177
Other current receivables	-	-	-	-
Prepayments	-	-	-	-
Total Current Assets	<u>2,777,787</u>	<u>577,315</u>	<u>492,224</u>	<u>3,847,326</u>
<b>Noncurrent Assets</b>				
Land	346,711	-	-	346,711
Buildings	1,193,373	-	-	1,193,373
Improvements	338,919	-	-	338,919
Machinery & equipments	4,878,877	615,448	-	5,494,326
Less accumulated depreciation	(3,996,324)	(543,086)	-	(4,539,410)
Construction In progress	-	-	-	-
Net property plant & equipment	<u>2,761,557</u>	<u>72,362</u>	<u>-</u>	<u>2,833,919</u>
Total Assets	<u>5,539,344</u>	<u>649,678</u>	<u>492,224</u>	<u>6,681,246</u>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts payable and accrued expenses	45,514	11,121	39,880	96,515
Due to other funds	93	5	-	98
Interfund Loan Payable	-	-	-	-
Other liabilities	-	-	-	-
Due within one year	<u>22,633</u>	<u>8,015</u>	<u>-</u>	<u>30,649</u>
Total Current Liabilities	<u>68,240</u>	<u>19,142</u>	<u>39,880</u>	<u>127,261</u>
<b>Long-Term Liabilities:</b>				
Due in more than one year	<u>62,022</u>	<u>872</u>	<u>-</u>	<u>62,894</u>
Total Long-Term Liabilities	<u>62,022</u>	<u>872</u>	<u>-</u>	<u>62,894</u>
Total Liabilities	<u>130,262</u>	<u>20,014</u>	<u>39,880</u>	<u>190,156</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	2,761,557	72,362	-	2,833,919
Unrestricted	<u>2,647,525</u>	<u>557,301</u>	<u>452,344</u>	<u>3,657,170</u>
Total Net Assets	<u>\$ 5,409,082</u>	<u>\$ 629,664</u>	<u>\$ 452,344</u>	<u>\$ 6,491,090</u>

## CITY OF ELLENSBURG, WASHINGTON

### Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

#### Internal Service Funds

For the Year Ended December 31, 2010

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Total
Operating revenues:				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Charges for services	293,965	630,755	-	924,720
Miscellaneous	1,104,163	896	1,502,580	2,607,640
Total operating revenues	<u>1,398,128</u>	<u>631,651</u>	<u>1,502,580</u>	<u>3,532,360</u>
Operating expenses:				
Operating expenses	333,456	551,251	1,156,499	2,041,206
Maintenance	566,504	-	-	566,504
Depreciation	335,676	28,077	-	363,753
Taxes	-	-	-	-
Total operating expenses	<u>1,235,636</u>	<u>579,328</u>	<u>1,156,499</u>	<u>2,971,464</u>
Operating income	<u>162,491</u>	<u>52,323</u>	<u>346,081</u>	<u>560,896</u>
Nonoperating revenue (expenses)				
Intergovernmental revenues	-	-	-	-
Interest and investment rev.	7,021	1,562	701	9,283
Miscellaneous revenue	5,485	-	-	5,485
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating exp.	<u>12,506</u>	<u>1,562</u>	<u>701</u>	<u>14,768</u>
Income (loss) before contributions & transfers	174,997	53,885	346,782	575,664
Capital contributions	-	10,081	-	10,081
Transfers in	26,781	17,923	-	44,705
Transfers out	-	-	-	-
Change in net assets	<u>201,778</u>	<u>81,890</u>	<u>346,782</u>	<u>630,450</u>
Total net assets - beginning	<u>5,207,303</u>	<u>547,774</u>	<u>105,562</u>	<u>5,860,640</u>
Total net assets - ending	<u>\$ 5,409,082</u>	<u>\$ 629,664</u>	<u>\$ 452,344</u>	<u>\$ 6,491,090</u>

## CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Cash Flows  
Internal Service Funds  
December 31, 2010

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 27,559	\$ 896	\$ (4,608)	\$ 23,847
Receipt for interfund service provided	1,364,544	630,043	1,502,580	3,497,167
Payments to suppliers	(451,758)	(307,478)	(1,116,619)	(1,875,855)
Payment for interfund service used	(83,715)	-	-	(83,715)
Payments to employees	(355,529)	(247,811)	-	(603,340)
Net cash provided by operating activities	<u>501,101</u>	<u>75,650</u>	<u>381,353</u>	<u>958,104</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating grants received	-	-	-	-
Transfers in	26,781	17,923	-	44,704
Transfers out	-	-	-	-
Net cash provided by noncapital activities	<u>26,781</u>	<u>17,923</u>	<u>-</u>	<u>44,704</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	-	10,081	-	10,081
Capital grant	-	-	-	-
Proceed from sale assets	(63,291)	(13,724)	-	(77,015)
Proceed from bond sale	-	-	-	-
Purchases of capital assets	(546,374)	(25,229)	-	(571,603)
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	<u>(609,665)</u>	<u>(28,872)</u>	<u>-</u>	<u>(638,537)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sales and maturities of investments	-	-	-	-
Purchase of investment	-	-	-	-
Interest and dividends	7,021	1,562	701	9,284
Net cash provided by investing activities	<u>7,021</u>	<u>1,562</u>	<u>701</u>	<u>9,284</u>
Net (decrease) in cash and cash equivalents	(74,762)	66,263	382,054	373,555
Balances - beginning of the year	2,772,575	510,340	105,562	3,388,477
Balances - end of the year	<u>2,697,813</u>	<u>576,603</u>	<u>487,616</u>	<u>3,762,032</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	162,491	52,323	346,081	560,896
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	335,676	28,077	-	363,753
Change in assets and liabilities:				
Receivables, net	1,374	-	(4,608)	(3,234)
Due from other funds	(4,316)	-	-	(4,316)
Due from other governments	(3,082)	(713)	-	(3,795)
Inventories	(8,026)	-	-	(8,026)
Prepaid	-	-	-	-
Accounts and other payables	7,142	(5,556)	39,880	41,466
Due to other funds	(914)	5	-	(909)
Due to other government	-	-	-	-
Employee benefits	10,756	1,514	-	12,270
Accrued expenses	-	-	-	-
Net cash provided by operating activities	<u>\$ 501,101</u>	<u>\$ 75,650</u>	<u>\$ 381,353</u>	<u>\$ 958,105</u>

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## CITY OF ELLENSBURG, WASHINGTON

### Agency Funds

Agency fund is used by a governmental entity to report assets that are held in a custodial relationship. In a typical custodial relationship, a governmental entity receiving assets may temporarily invest those assets and then remit those assets to individuals, private organizations, or other governments.

**LID Guarantee Fund-** A fund used to account for the monies reserved for the payment of the special improvement districts.

**LID Fund-** A fund used to account for the activity of the special improvement districts.

**Clearing Fund** – A fund used for the purpose of collecting and remitting payments to the State of Washington.

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# City of Ellensburg, Washington

## Agency Funds

Combining Statement of Fiduciary Net Assets

For the Year Ended December 31, 2010

	<b>LID Guarantee Fund</b>	<b>LID Fund</b>	<b>Clearing Fund</b>	<b>Total Agency Funds</b>
<b>ASSETS</b>				
Cash	153,464	26,734	383	180,582
Investments	-	-	-	-
Receivable, net	-	-	303	303
Special assessments	-	586,217	-	586,217
<b>TOTAL ASSETS</b>	<b>153,464</b>	<b>612,952</b>	<b>686</b>	<b>767,102</b>
<b>LIABILITIES</b>				
Accounts payable	-	-	-	-
Deferred revenue	-	586,217	-	586,520
Other liabilities	153,464	26,734	383	180,581
<b>TOTAL LIABILITIES</b>	<b>\$ 153,464</b>	<b>\$ 612,952</b>	<b>\$ 383</b>	<b>767,102</b>

## City of Ellensburg, Washington

### Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2010

DESCRIPTION	Balance	Additions	Deductions	Balance
<b>LID Guarantee Fund</b>				
<b>ASSETS</b>				
Cash	\$ 192,965	\$ 486	\$ 39,986	\$ 153,464
Investments				-
Receivables-net				-
Special assessments				-
<b>TOTAL ASSETS</b>	<u>192,965</u>	<u>486</u>	<u>39,986</u>	<u>153,464</u>
<b>LIABILITIES</b>				
Accounts payable				
Deferred Revenue				
Other liabilities	192,965	486	39,986	153,465
<b>TOTAL LIABILITIES</b>	<u>192,965</u>	<u>486</u>	<u>39,986</u>	<u>153,465</u>
<b>LID Fund</b>				
<b>ASSETS</b>				
Cash	21,230	135,414	129,910	26,734
Investments				
Receivables-net	-	-		
Special assessments	680,482	-	94,264	586,218
<b>TOTAL ASSETS</b>	<u>701,712</u>	<u>135,414</u>	<u>224,174</u>	<u>612,952</u>
<b>LIABILITIES</b>				
Accounts payable				
Deferred Revenue	680,482		94,264	586,218
Other Liabilities	21,230	135,414	129,910	26,734
<b>TOTAL LIABILITIES</b>	<u>680,482</u>	<u>135,414</u>	<u>224,174</u>	<u>612,952</u>
<b>Clearing Fund</b>				
<b>ASSETS</b>				
Cash	858	21,214,164	21,214,639	383
Investments				-
Receivables-net	1,457	25,951	27,104	303
Special assessments				
<b>TOTAL ASSETS</b>	<u>2,315</u>	<u>21,240,115</u>	<u>21,241,744</u>	<u>686</u>
<b>LIABILITIES</b>				
Accounts payable				
Deferred Revenue				
Other Liabilities	2,315	21,240,115	21,241,744	686
<b>TOTAL LIABILITIES</b>	<u>\$ 2,315</u>	<u>\$ 21,240,115</u>	<u>\$ 21,241,744</u>	<u>\$ 686</u>