



Nonmajor Funds

Nonmajor Governmental Funds

1. Description
2. Combining Balance Sheet- Nonmajor Governmental Funds
3. Combining Statement of Revenues, Expenditures, and Changes in Fund Balance- Nonmajor Governmental Funds
4. Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual – Nonmajor Funds

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.

Traffic Impact Fees- A fund is used to account for the use of traffic impact fees that is to be used for new growth and development.

Ellensburg Public Transit- A fund used to account for the monies derived from a voter approved 2/10 of one percent sales tax and the use thereof.

Criminal Justice Fund- A fund 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. In 2017 the fund balance was transferred to CATV with the approval of City Council.

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.

Debt Service Funds

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

G.O. Maintenance Bond (2010)- 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 (Refunded 2014)- A fund used to account for the payment of debt on the remodel and expansion of the City of Ellensburg Library.

G.O. Facilities Capital- A fund used to account for payment of debt on the Capital Improvements for Governmental facilities.

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.

Facility Capital- A fund used to account for 2017 G.O. Bonds issued for the purpose of providing funds necessary to pay for the cost of renovating and upgrading the Public Safety building and other various capital projects.

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.

Trust 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, 2017

	Special Revenue Funds					
	Traffic Impact Fee 125	Public Transit 127	Criminal Justice 130	Drug 137	CATV O & M 150	CATV Capital 155
	ASSETS					
Cash and cash equivalents	\$ 971,697	\$ 773,639	\$ 682,236	\$ 20,519	\$ 108,852	\$ -
Deposits with other agents	-	-	-	-	-	-
Investments	285,402	104,418	198,502	-	19,026	-
Receivables (net)	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	17,695	-
Due from other governments	-	179,952	223,788	279	-	-
Interfund loan receivable	-	-	-	-	-	-
Total Assets	1,257,098	1,058,009	1,104,526	20,798	145,573	-
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	-	80,747	-	498	5,900	-
Wages and benefits payable	-	4,210	26,149	-	-	-
Due to other funds	-	-	-	2,466	-	-
Due to other governments	-	-	-	-	236	-
Total Liabilities	-	84,957	26,149	2,964	6,136	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue- taxes	-	98,263	145,975	-	-	-
Total Deferred Inflows of Resources	-	98,263	145,975	-	-	-
Fund Balances						
Restricted	1,235,347	637,831	917,087	16,875	-	-
Committed	-	-	-	-	136,546	-
Assigned	21,752	236,957	15,315	959	2,891	-
Total Fund Balance	1,257,098	874,789	932,402	17,834	139,437	-
Total Liabilities & Fund Balances	\$ 1,257,098	\$ 1,058,009	\$ 1,104,526	\$ 20,798	\$ 145,573	\$ -

Parks Acquisitions 160	Art Acquisitions 162	Lodging Tax 165	Debt Service				Total Debt Service
			Total Special Revenue	G.O. Bond 225	Library Construction 230	G.O. Bond 240	
\$ 570,101	\$ 38,195	\$ 591,118	\$ 3,756,356	\$ 40,342	\$ 79,212	\$ 11,004	\$ 130,558
-	-	-	-	-	-	-	-
274,432	-	81,367	963,145	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	5,827	-	5,827
-	25	-	17,720	-	-	-	-
159	-	58,544	462,722	-	-	-	-
-	-	-	-	-	-	-	-
<u>844,692</u>	<u>38,220</u>	<u>731,028</u>	<u>5,199,943</u>	<u>40,342</u>	<u>85,039</u>	<u>11,004</u>	<u>136,385</u>
100,371	176	103,259	290,950	150	150	-	300
-	-	-	30,359	-	-	-	-
62,650	-	21	65,137	-	-	-	-
-	580	10,417	11,234	-	-	-	-
<u>163,020</u>	<u>756</u>	<u>113,698</u>	<u>397,680</u>	<u>150</u>	<u>150</u>	<u>-</u>	<u>300</u>
-	-	26,044	270,282	-	5,827	-	5,827
-	-	26,044	270,282	-	5,827	-	5,827
672,348	-	575,226	4,054,714	-	78,563	-	78,563
-	36,927	-	173,473	-	-	-	-
9,323	537	16,060	303,794	40,192	498	11,004	51,695
<u>681,672</u>	<u>37,464</u>	<u>591,286</u>	<u>4,531,981</u>	<u>40,192</u>	<u>79,062</u>	<u>11,004</u>	<u>130,258</u>
<u>\$ 844,692</u>	<u>\$ 38,220</u>	<u>\$ 731,028</u>	<u>\$ 5,199,943</u>	<u>\$ 40,342</u>	<u>\$ 85,039</u>	<u>\$ 11,004</u>	<u>\$ 136,385</u>

City of Ellensburg, Washington

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Capital Projects			Trust Funds			Total Nonmajor Governmental Funds	
	Facility Capital 340	Capital Projects 365	Sidewalk Improvements 366	Total Capital Projects	Library Trust 605	Holmes Trust 621		Total Trust Funds
	ASSETS							
Cash and cash equivalents	\$ 109,134	\$ 504,641	\$ 587,598	\$ 1,201,374	\$ 189,560	\$ 69,995	\$ 259,555	\$ 5,347,843
Deposits with other agents	-	-	-	-	-	450,803	450,803	450,803
Investments	-	-	39,759	39,759	118,526	-	118,526	1,121,430
Receivables (net)	-	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	5,827
Accounts	-	-	-	-	-	-	-	17,720
Due from other governments	-	-	45,258	45,258	-	-	-	507,980
Interfund loan receivable	-	-	-	-	-	-	-	-
	<u>\$ 109,134</u>	<u>504,641</u>	<u>672,615</u>	<u>1,286,390</u>	<u>308,086</u>	<u>520,798</u>	<u>828,884</u>	<u>7,451,603</u>
Accounts payable	31,162	34,795	54,086	120,044	-	-	-	411,294
Wages and benefits payable	-	-	-	-	-	-	-	30,359
Due to other funds	-	-	-	-	-	-	-	65,137
Due to other governments	-	47	11	57	-	-	-	11,291
Total Liabilities	<u>31,162</u>	<u>34,842</u>	<u>54,097</u>	<u>120,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>518,081</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue- taxes	-	-	-	-	-	-	-	276,109
Total Deferred Inflows of Resource	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>276,109</u>
FUND BALANCE								
Restricted	77,972	-	595,276	673,248	294,815	520,798	815,613	5,622,139
Committed	-	-	-	-	-	-	-	173,473
Assigned	-	469,799	23,242	493,041	13,271	-	13,271	861,801
	<u>77,972</u>	<u>469,799</u>	<u>618,518</u>	<u>1,166,289</u>	<u>308,086</u>	<u>520,798</u>	<u>828,884</u>	<u>6,657,412</u>
Total Liabilities & Fund Balances	<u>\$ 109,134</u>	<u>\$ 504,641</u>	<u>\$ 672,615</u>	<u>\$ 1,286,390</u>	<u>\$ 308,086</u>	<u>\$ 520,798</u>	<u>\$ 828,884</u>	<u>\$ 7,451,603</u>

CITY OF ELLENSBURG, WASHINGTON

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

Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Special Revenue Funds						
	Traffic Impact Fee 125	Public Transit 127	Criminal Justice 130	Drug 137	CATV O & M 150	CATV Capital 155	Parks Acquisitions 160
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	1,148,119	1,003,601	-	92,209	-	-
Other taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	2,093
Charges for services	346,971	75,000	-	-	92	-	337,802
Fines & forfeits	-	-	-	2,075	-	-	-
Investment earnings	12,398	5,770	6,880	166	985	-	6,208
Net change in fair value of investment	(3,175)	(1,030)	(1,435)	-	(220)	-	(2,457)
Miscellaneous	-	-	-	-	-	-	10,000
Total revenues	356,194	1,227,859	1,009,046	2,241	93,065	-	353,647
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	681,032	3,885	-	-	-
Transportation	7,378	583,402	-	-	-	-	-
Natural and economic	-	-	60,562	-	83,315	-	-
Culture & recreation	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-	-
Capital outlay	-	29,828	-	-	-	-	98,030
Total expenditures	7,378	613,230	741,593	3,885	83,315	-	98,030
Excess(deficiency) of revenues over expenditures	348,815	614,629	267,453	(1,644)	9,750	-	255,617
OTHER FINANCING SOURCES (USES):							
Refunding bonds issued	-	-	-	-	-	-	-
Disposition of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	19,540	-	-
Transfers out	(400,000)	-	-	-	-	(19,540)	(62,650)
Compensation for Loss/Impairment of Capital A	-	-	-	-	-	-	-
Total other financing sources & uses	(400,000)	-	-	-	19,540	(19,540)	(62,650)
Net change in fund balance	(51,185)	614,629	267,453	(1,644)	29,290	(19,540)	192,968
Fund balances-beginning	1,308,283	260,160	664,950	19,478	110,146	19,540	488,704
Fund balances-ending	\$ 1,257,098	\$ 874,789	\$ 932,402	\$ 17,834	\$ 139,437	\$ -	\$ 681,672

Special Revenue Funds				Debt Funds				
Art Acquisitions 162	Lodging Tax 165	CHIP Reserve 170	Total Special Revenue	G.O. Bond 225	Library Construction 230	G.O. Bond 240	LT G.O. Bond 250	Total Debt Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,840	\$ -	\$ -	\$ 173,840
-	551,890	-	2,795,819	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,093	-	-	-	-	-
1,005	-	-	760,871	-	-	-	-	-
-	-	-	2,075	-	-	-	-	-
434	5,119	-	37,960	-	-	-	-	-
-	(39)	-	(8,357)	-	-	-	-	-
-	-	-	10,000	-	-	-	-	-
1,439	556,970	-	3,600,461	-	173,840	-	-	173,840
-	-	-	-	-	-	-	-	-
-	-	-	684,917	-	-	-	-	-
-	-	-	590,780	-	-	-	-	-
-	475,746	-	619,623	-	-	-	-	-
30,622	-	-	30,622	-	-	-	-	-
-	-	-	-	120,000	135,000	-	-	255,000
-	-	-	-	97,197	28,348	-	-	125,545
-	-	-	127,858	-	-	-	-	-
30,622	475,746	-	2,053,800	217,197	163,348	-	-	380,545
(29,183)	81,224	-	1,546,661	(217,197)	10,492	-	-	(206,705)
-	-	-	-	-	-	-	-	-
-	10,200	-	10,200	-	-	-	-	-
50,000	-	-	69,540	217,500	-	-	-	217,500
-	-	(7,403)	(489,593)	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50,000	10,200	(7,403)	(409,852)	217,500	-	-	-	217,500
20,817	91,424	(7,403)	1,136,809	303	10,492	-	-	10,795
16,647	499,862	7,403	3,395,172	39,889	68,570	11,004	-	119,463
\$ 37,464	\$ 591,286	\$ -	\$ 4,531,981	\$ 40,192	\$ 79,062	\$ 11,004	\$ -	\$ 130,258

	Capital Projects			Trust Funds			Total Nonmajor Governmental Funds	
	Facility Capital 340	Capital Projects 365	Sidewalk Improvements 366	Total Capital Funds	Library Trust 605	Holmes Trust 621		Total Permanent Fund
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,840
Retail sales & use taxes	-	-	-	-	-	-	-	2,795,819
Other taxes	-	-	388,732	388,732	-	-	-	388,732
Intergovernmental	-	-	-	-	-	-	-	2,093
Charges for services	-	-	-	-	-	-	-	760,871
Fines & forfeits	-	-	-	-	-	-	-	2,075
Investment earnings	-	2,626	5,354	7,981	2,851	-	2,851	48,791
Net change in fair value of investment	-	-	(212)	(212)	(1,468)	64,200	62,731	54,162
Miscellaneous	-	-	-	-	10,597	-	10,597	20,597
Total revenues	-	2,626	393,874	396,500	11,979	64,200	76,179	4,246,981
EXPENDITURES								
Current:								
General government	-	15,579	-	15,579	-	-	-	15,579
Public safety	-	12,481	-	12,481	-	-	-	697,398
Transportation	-	-	188,235	188,235	-	-	-	779,015
Natural and Economic	-	-	-	-	-	-	-	619,623
Culture & recreation	-	117,081	-	117,081	4,340	-	4,340	152,043
Principal	-	-	-	-	-	-	-	255,000
Interest and other charges	21,233	-	-	21,233	-	-	-	146,778
Capital outlay	21,996	-	-	21,996	-	-	-	149,853
Total expenditures	43,228	145,142	188,235	376,605	4,340	-	4,340	2,815,290
Excess(deficiency) of revenues over expenditures	(43,228)	(142,515)	205,639	19,895	7,640	64,200	71,839	1,431,691
OTHER FINANCING SOURCES (USES):								
Bonds issued	121,200	-	-	121,200	-	-	-	121,200
Disposition of capital assets	-	-	-	-	-	-	-	10,200
Transfers in	-	590,000	-	590,000	-	-	-	877,040
Transfers out	-	-	(96,062)	(96,062)	-	-	-	(585,655)
Compensation for Loss/Impairment of t	-	-	-	-	-	-	-	-
Total other financing sources & uses	121,200	590,000	(96,062)	615,138	-	-	-	422,786
Net change in fund balance	77,972	447,485	109,577	635,033	7,640	64,200	71,839	1,854,476
Fund balances-beginning	-	22,315	508,941	531,256	300,446	456,599	757,045	4,802,936
Fund balances-ending	\$ 77,972	\$ 469,799	\$ 618,518	\$ 1,166,289	\$ 308,086	\$ 520,798	\$ 828,884	\$ 6,657,412

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	105,870	105,870	346,971	241,101
Fines & forfeits	-	-	-	-
Investment earnings	3,500	3,500	12,398	8,898
Net change in fair value of investment	-	-	(3,175)	(3,175)
Miscellaneous	-	-	-	-
Total revenues	109,370	109,370	356,194	246,824
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	10,000	10,000	7,378	2,622
Social Services	-	-	-	-
Natural and Economic	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	50,000	50,000	-	50,000
Total expenditures	60,000	60,000	7,378	52,622
Excess(deficiency) of revenues over expenditures	49,370	49,370	348,815	299,445
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(440,000)	(440,000)	(400,000)	(40,000)
Total other financing sources & uses	(440,000)	(440,000)	(400,000)	(40,000)
Net change in fund balance	(390,630)	(390,630)	(51,185)	259,445
Fund balances-beginning	1,187,750	1,187,750	1,308,283	120,533
Fund balances-ending	\$ 797,120	\$ 797,120	\$ 1,257,098	\$ 379,978

CITY OF ELLENSBURG, WASHINGTON

Ellensburg Public Transit Fund 127

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	730,000	750,000	1,148,119	398,119
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	360,406	206,234	-	(206,234)
Charges for services	75,000	77,000	75,000	(2,000)
Fines & forfeits	-	-	-	-
Investment earnings	200	200	5,770	5,570
Net change in fair value of investment	-	-	(1,030)	(1,030)
Miscellaneous	-	100	-	(100)
Total revenues	1,165,606	1,033,534	1,227,859	194,325
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	832,862	781,497	583,402	198,095
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	30,000	95,000	29,828	65,172
Total expenditures	862,862	876,497	613,230	263,267
Excess(deficiency) of revenues over expenditures	302,744	157,037	614,629	457,592
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets				-
Transfers in	-	-	-	-
Transfers out	(25,000)	(25,000)	-	25,000
Total other financing sources & uses	(25,000)	(25,000)	-	25,000
Net change in fund balance	277,744	132,037	614,629	482,592
Fund balances-beginning	35,937	260,160	260,160	-
Fund balances-ending	\$ 313,681	\$ 392,197	\$ 874,789	\$ 482,592

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	734,522	979,341	1,003,601	24,260
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	400	400	6,880	6,480
Net change in fair value of investment	-	-	(1,435)	(1,435)
Miscellaneous	-	-	-	-
Total revenues	<u>734,922</u>	<u>979,741</u>	<u>1,009,046</u>	<u>29,305</u>
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	753,144	752,885	681,032	71,853
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	61,980	64,113	60,562	3,551
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>815,124</u>	<u>816,998</u>	<u>741,593</u>	<u>75,405</u>
Excess(deficiency) of revenues over expenditures	<u>(80,202)</u>	<u>162,743</u>	<u>267,453</u>	<u>104,710</u>
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(80,202)</u>	<u>162,743</u>	<u>267,453</u>	<u>104,710</u>
Fund balances-beginning	466,429	664,960	664,950	(10)
Fund balances-ending	<u>\$ 386,227</u>	<u>\$ 827,703</u>	<u>\$ 932,402</u>	<u>\$ 104,699</u>

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	1,600	1,600	2,075	475
Investment earnings	-	-	166	166
Net change in fair value of investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	1,600	1,600	2,241	641
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	9,745	9,745	3,885	5,860
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	9,745	9,745	3,885	5,860
Excess(deficiency) of revenues over expenditures	(8,145)	(8,145)	(1,644)	6,501
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(8,145)	(8,145)	(1,644)	6,501
Fund balances-beginning	15,316	19,478	19,478	-
Fund balances-ending	\$ 7,171	\$ 11,333	\$ 17,834	\$ 6,501

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	93,200	93,200	92,209	(991)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	92	92
Fines & forfeits	-	-	-	-
Investment earnings	-	-	985	985
Net change in fair value of investment	-	-	(220)	(220)
Miscellaneous	-	-	-	-
Total revenues	93,200	93,200	93,065	(135)
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	96,228	96,228	83,315	12,913
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	96,228	96,228	83,315	12,913
Excess(deficiency) of revenues over expenditures	(3,028)	(3,028)	9,750	12,778
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	-	19,540	19,540	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	19,540	19,540	-
Net change in fund balance	(3,028)	16,512	29,290	12,778
Fund balances-beginning	56,254	110,146	110,146	-
Fund balances-ending	\$ 53,226	\$ 126,658	\$ 139,437	\$ 12,778

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Net change in fair value of investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(19,540)	(19,540)	(0)
Total other financing sources & uses	-	(19,540)	(19,540)	(0)
Net change in fund balance	-	(19,540)	(19,540)	-
Fund balances-beginning	-	19,540	19,540	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,921	1,921	2,093	172
Charges for services	35,000	325,000	337,802	12,802
Fines & forfeits	-	-	-	-
Investment earnings	-	-	6,208	6,208
Net change in fair value of investment	-	-	(2,457)	(2,457)
Miscellaneous	-	-	10,000	10,000
Total revenues	36,921	326,921	353,647	26,726
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	185,000	200,000	98,030	101,970
Total expenditures	185,000	200,000	98,030	101,970
Excess(deficiency) of revenues over expenditures	(148,079)	126,921	255,617	128,696
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(62,650)	(62,650)
Total other financing sources & uses	-	-	(62,650)	(62,650)
Net change in fund balance	(148,079)	126,921	192,968	66,047
Fund balances-beginning	169,908	488,704	488,704	-
Fund balances-ending	\$ 21,829	\$ 615,625	\$ 681,672	\$ 66,047

CITY OF ELLENSBURG, WASHINGTON

Art Acquisition Fund 162

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,000	1,000	1,005	5
Fines & forfeits	-	-	-	-
Investment earnings	-	-	434	434
Net change in fair value of investment	-	-	-	-
Miscellaneous	50	50	-	(50)
Total revenues	1,050	1,050	1,439	389
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Public safety	-	-	-	-
Transportation	-	-	-	-
Transportation	-	-	-	-
Charges for services	-	-	-	-
Culture & Recreation	48,487	48,487	30,622	17,865
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	48,487	48,487	30,622	17,865
Excess(deficiency) of revenues over expenditures	(47,437)	(47,437)	(29,183)	18,254
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	50,000	50,000	50,000	-
Transfers out	-	-	-	-
Total other financing sources & uses	50,000	50,000	50,000	-
Net change in fund balance	2,563	2,563	20,817	18,254
Fund balances-beginning	-	16,645	16,647	2
Fund balances-ending	\$ 2,563	\$ 19,208	\$ 37,464	\$ 18,256

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	495,000	495,000	551,890	56,890
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,000	1,000	5,119	4,119
Net change in fair value of investment	-	-	(39)	(39)
Miscellaneous	-	-	-	-
Total revenues	496,000	496,000	556,970	60,970
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	495,000	495,000	475,746	19,254
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	125,000	125,000	-	125,000
Total expenditures	620,000	620,000	475,746	144,254
Excess(deficiency) of revenues over expenditures	(124,000)	(124,000)	81,224	205,224
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	10,200	10,200
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	10,200	10,200
Net change in fund balance	(124,000)	(124,000)	91,424	215,424
Fund balances-beginning	235,170	499,862	499,862	-
Fund balances-ending	\$ 111,170	\$ 375,862	\$ 591,286	\$ 215,424

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Net change in fair value of investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(7,403)	(7,403)
Total other financing sources & uses	-	-	(7,403)	(7,403)
Net change in fund balance	-	-	(7,403)	(7,403)
Fund balances-beginning	-	7,403	7,403	-
Fund balances-ending	\$ -	\$ 7,403	\$ -	\$ (7,403)

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Net change in fair value of investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	120,000	120,000	120,000	-
Interest and other charges	97,500	97,650	97,197	453
Capital outlay	-	-	-	-
Total expenditures	217,500	217,650	217,197	453
Excess(deficiency) of revenues over expenditures	(217,500)	(217,650)	(217,197)	(453)
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	217,500	217,500	217,500	-
Transfers out	-	-	-	-
Total other financing sources & uses	217,500	217,500	217,500	-
Net change in fund balance	-	(150)	303	(453)
Fund balances-beginning	39,915	79,804	39,889	(39,915)
Fund balances-ending	\$ 39,915	\$ 79,654	\$ 40,192	\$ (40,368)

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 175,000	\$ 175,000	\$ 173,840	\$ (1,160)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Net change in fair value of investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>175,000</u>	<u>175,000</u>	<u>173,840</u>	<u>(1,160)</u>
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	135,000	135,000	135,000	-
Interest and other charges	28,650	28,800	28,348	-
Capital outlay	-	-	-	-
Total expenditures	<u>163,650</u>	<u>163,800</u>	<u>163,348</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>11,350</u>	<u>11,200</u>	<u>10,492</u>	<u>(708)</u>
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	11,350	11,200	10,492	(708)
Fund balances-beginning	51,159	79,814	68,570	(11,244)
Fund balances-ending	<u>\$ 62,509</u>	<u>\$ 91,014</u>	<u>\$ 79,062</u>	<u>\$ (11,952)</u>

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Net change in fair value of investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	11,004	11,004
Fund balances-ending	\$ -	\$ -	\$ 11,004	\$ 11,004

CITY OF ELLENSBURG, WASHINGTON

Telecom LTGO Bond Fund 250

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Net change in fair value of investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Charges for services	-	-	-	-
Special assessments	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	10,701	-	10,701
Interest and other charges	-	8,371	-	8,371
Capital outlay	-	-	-	-
Total expenditures	-	19,072	-	19,072
Excess(deficiency) of revenues over expenditures	-	(19,072)	-	19,072
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers in	-	19,073	-	19,073
Transfers out	-	-	-	-
Total other financing sources & uses	-	19,073	-	19,073
Net change in fund balance	-	1	-	(1)
Fund balances-beginning	-	-	-	-
Fund balances-ending	\$ -	\$ 1	\$ -	\$ (1)

City of Ellensburg, Washington

Facility Capital Fund 340

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Net change in fair value of investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
General government	-	-	-	-
Transportation	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	21,233	(21,233)
Capital outlay	-	400,000	21,996	378,004
Total expenditures	-	400,000	43,228	356,772
Excess(deficiency) of revenues over expenditures	-	(400,000)	(43,228)	356,772
OTHER FINANCING SOURCES (USES):				
Bond Issue Proceeds	-	7,200,000	121,200	(7,078,800)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	7,200,000	121,200	-
Net change in fund balance	-	6,800,000	77,972	356,772
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 6,800,000	\$ 77,972	\$ 356,772

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2,626	2,626
Net change in fair value of investment	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	2,626	2,626
EXPENDITURES:				
Current:				
General Government	-	22,314	15,579	6,735
Judicial Services	-	-	-	-
Public Safety	540,000	540,000	12,481	527,519
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	50,000	50,000	117,081	(67,081)
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	590,000	612,314	145,142	467,172
Excess(deficiency) of revenues over expenditures	(590,000)	(612,314)	(142,515)	469,799
OTHER FINANCING SOURCES (USES):				
Bond Issue Proceeds	-	-	-	-
Transfers in	590,000	590,000	590,000	-
Transfers out	-	-	-	-
Compensation for Loss/Impairment of Capital Asset	-	-	-	-
Total other financing sources & uses	590,000	590,000	590,000	-
Net change in fund balance	-	(22,314)	447,485	469,799
Fund balances-beginning	-	22,314	22,315	-
Fund balances-ending	\$ -	\$ -	\$ 469,799	\$ 469,799

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	200,000	200,000	388,732	188,732
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,100	1,100	5,354	4,254
Net change in fair value of investment	-	-	(212)	(212)
Miscellaneous	15,000	15,000	-	(15,000)
Total revenues	216,100	216,100	393,874	177,774
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	188,235	(188,235)
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	160,000	160,000	-	160,000
Total expenditures	160,000	160,000	188,235	(28,235)
Excess(deficiency) of revenues over expenditures	56,100	56,100	205,639	149,539
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(54,000)	(150,062)	(96,062)	54,000
Other adjustments	-	-	-	-
Net change in fund balance	2,100	(93,962)	109,577	149,539
Fund balances-beginning	307,167	508,941	508,941	-
Fund balances-ending	\$ 309,267	\$ 414,979	\$ 618,518	\$ 203,539

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, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,400	1,400	2,851	1,451
Net change in fair value of investment	-	-	(1,468)	(1,468)
Miscellaneous	6,100	6,100	10,597	4,497
Total revenues	7,500	7,500	11,979	4,479
EXPENDITURES:				
Current:				
Current:	-	-	-	-
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	8,800	8,800	4,340	(4,460)
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	8,800	8,800	4,340	(4,460)
Excess(deficiency) of revenues over expenditures	(1,300)	(1,300)	7,640	8,940
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Net change in fund balance	(1,300)	(1,300)	7,640	8,940
Fund balances-beginning	274,149	300,446	300,446	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 272,849	\$ 299,146	\$ 308,086	8,940

City of Ellensburg, Washington

Hal Holmes Trust Fund 621

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Net change in fair value of investment	-	-	64,200	64,200
Miscellaneous	-	-	-	-
Total revenues	-	-	64,200	64,200
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	64,200	64,200
OTHER FINANCING SOURCES (USES):				
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	-	-	64,200	64,200
Fund balances-beginning	439,603	456,599	456,599	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 439,603	\$ 456,599	\$ 520,798	\$ 64,200