



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.

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.

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.

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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.

G.O. Maintenance Bond- Classified as a major fund and used to account for 2010 G.O. Bonds issued for the purpose of providing funds necessary to pay or reimburse a portion of costs for various capital and maintenance 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.

Combining Balance Sheet

Nonmajor Governmental Funds

December 31,2011

| | Special Revenue Funds | | | Special Revenue Funds | | |
|--|-----------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|
| | Traffic | Criminal | | CATV | CATV | Parks |
| | Impact Fee | Justice | Drug | O & M | Capital | Acquisitions |
| | 125 | 130 | 137 | 150 | 155 | 160 |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 390,748 | \$ 250,387 | \$ 108,163 | \$ 76,012 | \$ 188,058 | \$ 128,367 |
| Deposits with fiscal agents | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - |
| Receivables(net) | | | | | | |
| Property taxes | - | - | - | - | - | - |
| Accounts | 1,864 | - | - | 15,104 | 28,492 | 1,925 |
| Due from other funds | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | 134 |
| Interfund loan receivable | - | - | - | - | - | - |
| Prepayments/inventory | - | - | - | - | - | - |
| Advance to other funds | - | - | - | - | - | - |
| Total assets | \$ 392,612 | \$ 250,387 | \$ 108,163 | \$ 91,115 | \$ 216,550 | \$ 130,427 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | 3,772 | 17,345 | - | - | 3,288 | - |
| Due to other funds | - | - | - | - | - | - |
| Due to other governments | - | - | - | 16,231 | - | - |
| Other liabilities | - | - | - | - | - | - |
| Advance from other fund | - | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - | - |
| Total liabilities | 3,772 | 17,345 | - | 16,231 | 3,288 | - |
| FUND BALANCE | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 387,895 | 232,585 | 107,612 | - | - | 130,144 |
| Committed | - | - | - | 74,558 | 212,445 | - |
| Assigned | 945 | 457 | 551 | 328 | 817 | 283 |
| Unassigned | - | - | - | - | - | - |
| Total liabilities & fund balances | \$ 392,612 | \$ 250,387 | \$ 108,163 | \$ 91,116 | \$ 216,550 | \$ 130,427 |

| Debt Service | | | | | | | | |
|-----------------------|------------------------|-----------------------------|---------------------|---------------------|---------------------|--------------------------------|---------------------|--------------------------|
| Lodging Tax 165 | CHIP Reserve 170 | Total Special Revenue | G.O. Bond 210 | City Hall 220 | G.O. Bond 225 | Library Construction 230 | G.O. Bond 240 | Total Debt Service |
| \$ 614,475 | \$ 7,402 | \$ 1,763,612 | \$ 257,815 | \$ 40,345 | \$ 40,000 | \$ 46,817 | \$ 10,962 | \$ 395,939 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 21,526 | - | 68,909 | - | - | - | 7,604 | - | 7,604 |
| - | - | 134 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| <u>\$ 636,001</u> | <u>\$ 7,402</u> | <u>\$ 1,832,655</u> | <u>\$ 257,815</u> | <u>\$ 40,345</u> | <u>\$ 40,000</u> | <u>\$ 54,421</u> | <u>\$ 10,962</u> | <u>\$ 403,543</u> |
| 8,737 | - | 33,142 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 72,801 | - | 89,032 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 6,771 | - | 6,771 |
| <u>81,538</u> | <u>-</u> | <u>122,174</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,771</u> | <u>-</u> | <u>6,771</u> |
| - | - | - | - | - | - | - | - | - |
| 552,254 | - | 1,410,491 | - | - | - | 47,367 | - | 47,367 |
| - | 7,402 | 294,404 | - | - | - | - | - | - |
| 2,209 | - | 5,590 | 257,815 | 40,345 | 40,000 | 283 | 10,962 | 349,404 |
| - | - | - | - | - | - | - | - | - |
| <u>554,463</u> | <u>7,402</u> | <u>1,710,486</u> | <u>257,815</u> | <u>40,345</u> | <u>40,000</u> | <u>47,650</u> | <u>10,962</u> | <u>396,772</u> |
| <u>\$ 636,002</u> | <u>\$ 7,402</u> | <u>\$ 1,832,657</u> | <u>\$ 257,815</u> | <u>\$ 40,345</u> | <u>\$ 40,000</u> | <u>\$ 54,421</u> | <u>\$ 10,962</u> | <u>\$ 403,544</u> |

City of Ellensburg, Washington

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31,2011**

| | Capital Projects | | | | Trust Funds | | | Total Nonmajor Governmental Funds |
|--------------------------------------|----------------------|----------------------------|---------------------------------|------------------------------|-------------------------|------------------------|-----------------------------|---|
| | Bond Maint 325 | Capital Projects 365 | Sidewalk Improvements 366 | Total Capital Projects | Library Trust 605 | Holmes Trust 621 | Total Permanent Funds | |
| | ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 539,577 | \$ 66,252 | \$ 306,837 | \$ 912,666 | \$ 252,669 | \$ 19,243 | \$ 271,911 | \$ 3,344,128 |
| Deposits with fiscal agents | - | - | - | - | - | 451,621 | 451,621 | 451,621 |
| Investments | - | - | - | - | - | - | - | - |
| Receivables(net) | - | - | - | - | - | - | - | - |
| Property taxes | - | - | - | - | - | - | - | - |
| Accounts | - | - | 10,319 | 10,319 | - | - | - | 86,833 |
| Due from other funds | - | - | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - | - | 134 |
| Interfund loan receivable | - | - | - | - | - | - | - | - |
| Prepayments/inventory | - | - | - | - | - | - | - | - |
| Advance to other funds | - | - | - | - | - | - | - | - |
| | <u>\$ 539,577</u> | <u>\$ 66,252</u> | <u>\$ 317,156</u> | <u>\$ 922,985</u> | <u>\$ 252,669</u> | <u>\$ 470,863</u> | <u>\$ 723,532</u> | <u>\$ 3,882,716</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| Liabilities | | | | | | | | |
| Accounts payable | - | - | 3,209 | 3,209 | - | - | - | 36,351 |
| Due to other funds | - | - | - | - | - | - | - | - |
| Due to other governments | - | - | - | - | - | - | - | 89,033 |
| Other liabilities | - | - | - | - | - | - | - | - |
| Advance from other fund | - | - | - | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - | - | - | 6,771 |
| Total liabilities | - | - | 3,209 | 3,209 | - | - | - | 132,155 |
| FUND BALANCE | | | | | | | | |
| Nonspendable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| Restricted | 535,390 | 0 | 307,437 | 842,827 | 243,416 | 451,621 | 695,036 | 2,995,721 |
| Committed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 294,404 |
| Assigned | 4,187 | 66,252 | 6,510 | 76,949 | 9,253 | 19,244 | 28,497 | 460,440 |
| Unassigned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| | <u>539,577</u> | <u>66,252</u> | <u>313,947</u> | <u>919,775</u> | <u>252,669</u> | <u>470,864</u> | <u>723,533</u> | <u>3,750,563</u> |
| Total liabilities & fund balances | <u>\$ 539,577</u> | <u>\$ 66,252</u> | <u>\$ 317,156</u> | <u>\$ 922,985</u> | <u>\$ 252,669</u> | <u>\$ 470,864</u> | <u>\$ 723,533</u> | <u>\$ 3,882,722</u> |

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

| | Special Revenue Funds | | | | | |
|---|------------------------------|----------------------------|-------------------|----------------------|------------------------|------------------------------|
| | Traffic Impact Fee 125 | Criminal Justice 130 | Drug 137 | CATV O & M 150 | CATV Capital 155 | Parks Acquisitions 160 |
| REVENUES: | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retail sales & use taxes | - | 626,208 | - | - | - | - |
| Other taxes | - | - | - | 60,384 | 28,492 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 1,882 |
| Charges for services | 110,442 | - | - | - | - | 43,813 |
| Fines & forfeits | - | - | 12,703 | - | - | - |
| Investment earnings | 557 | 219 | 205 | 138 | 341 | 181 |
| Miscellaneous | - | - | - | - | - | - |
| Total revenues | 110,999 | 626,427 | 12,908 | 60,522 | 28,833 | 45,876 |
| EXPENDITURES: | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Judicial services | - | - | - | - | - | - |
| Public safety | - | 514,960 | 1,707 | - | - | - |
| Physical environment | - | - | - | - | - | - |
| Transportation | 3,772 | - | - | - | - | - |
| Health & human services | - | - | - | - | - | - |
| Economic environment | - | 9,258 | - | 64,125 | 7,935 | - |
| Culture & recreation | - | - | - | - | - | 3,141 |
| Interest on long-term debt | - | - | - | - | - | - |
| Debt service | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest and other charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | 3,772 | 524,218 | 1,707 | 64,125 | 7,935 | 3,141 |
| Excess(deficiency) of revenues over expenditures | 107,227 | 102,209 | 11,201 | (3,603) | 20,898 | 42,736 |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfers in | - | - | - | 10,000 | - | - |
| Transfers out | - | - | (47,500) | - | (10,000) | - |
| Other adjustments | - | - | - | - | - | - |
| Total other financing sources & uses | - | - | (47,500) | 10,000 | (10,000) | - |
| Net change in fund balance | 107,227 | 102,209 | (36,299) | 6,397 | 10,898 | 42,736 |
| Fund balances-beginning | 281,613 | 130,834 | 144,462 | 68,488 | 202,364 | 87,692 |
| Fund balances-ending | \$ 388,841 | \$ 233,042 | \$ 108,163 | \$ 74,886 | \$ 213,261 | \$ 130,427 |

| Special Revenue Funds | | | Debt Funds | | | | | |
|-----------------------|------------------------|-----------------------------|---------------------|---------------------|---------------------|--------------------------------|---------------------|------------------------|
| Lodging Tax 165 | CHIP Reserve 170 | Total Special Revenue | G.O. Bond 210 | City Hall 220 | G.O. Bond 225 | Library Construction 230 | G.O. Bond 240 | Total Debt Funds |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 149,282 | \$ - | 149,282 |
| 364,848 | - | 991,056 | - | - | - | - | - | - |
| - | - | 88,876 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 1,882 | - | - | - | - | - | - |
| - | - | 154,255 | - | - | - | - | - | - |
| - | 6,080 | 18,783 | - | - | - | - | - | - |
| 963 | - | 2,604 | - | - | - | 116 | 239 | 355 |
| - | - | - | - | - | - | - | - | - |
| <u>365,811</u> | <u>6,080</u> | <u>1,257,456</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>149,397</u> | <u>239</u> | <u>149,637</u> |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 516,667 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 3,772 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 306,922 | - | 388,241 | - | - | - | - | - | - |
| - | - | 3,141 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 100,000 | 220,000 | 100,000 | 80,000 | 8,474 | 508,474 |
| - | - | - | 67,061 | 149,472 | 115,402 | 64,689 | 85 | 396,708 |
| - | - | - | - | - | - | - | - | - |
| <u>306,922</u> | <u>-</u> | <u>911,820</u> | <u>167,061</u> | <u>369,472</u> | <u>215,402</u> | <u>144,689</u> | <u>8,558</u> | <u>905,182</u> |
| <u>58,889</u> | <u>6,080</u> | <u>345,636</u> | <u>(167,061)</u> | <u>(369,472)</u> | <u>(215,402)</u> | <u>4,708</u> | <u>(8,319)</u> | <u>(755,545)</u> |
| - | - | 10,000 | 167,061 | 409,472 | 255,402 | - | 8,559 | 840,494 |
| - | - | (57,500) | - | - | - | - | (110,000) | (110,000) |
| - | - | - | - | - | - | - | - | - |
| - | - | (47,500) | 167,061 | 409,472 | 255,402 | - | (101,441) | 730,494 |
| 58,889 | 6,080 | 298,136 | 0 | 40,000 | 40,000 | 4,708 | (109,760) | (25,051) |
| 495,575 | 1,322 | 1,412,350 | 257,814 | 344 | - | 42,942 | 120,722 | 421,822 |
| <u>\$ 554,463</u> | <u>\$ 7,402</u> | <u>1,710,486</u> | <u>\$ 257,815</u> | <u>\$ 40,345</u> | <u>\$ 40,000</u> | <u>\$ 47,650</u> | <u>\$ 10,962</u> | <u>\$ 396,772</u> |

| | | | Capital Projects | | Trust Funds | | Total Permanent Fund | Total Nonmajor Governmental Funds |
|---|---------------------------|----------------------------|---------------------------------|---------------------------|-------------------------|------------------------|----------------------------|---|
| | Maint Bond Projects | Capital Projects 365 | Sidewalk Improvements 366 | Total Capital Funds | Library Trust 605 | Holmes Trust 621 | | |
| REVENUES: | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 149,282 |
| Retail sales & use taxes | - | - | - | - | - | - | - | 991,056 |
| Other taxes | - | - | 124,594 | 124,594 | - | - | - | 213,470 |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | 1,882 |
| Charges for services | - | - | - | - | 163 | - | 163 | 154,418 |
| Fines & forfeits | - | - | - | - | - | - | - | 18,783 |
| Investment earnings | 2,605 | 118 | 515 | 3,237 | 450 | (18,538) | (18,088) | (11,891) |
| Miscellaneous | - | - | - | - | 4,072 | - | 4,072 | 4,072 |
| Total revenues | 2,605 | 118 | 125,109 | 127,832 | 4,686 | (18,538) | (13,852) | 1,521,072 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General government | 19,988 | - | - | 19,988 | - | - | - | 19,988 |
| Judicial services | - | - | - | - | - | - | - | - |
| Public safety | 8 | - | - | 8 | - | - | - | 516,675 |
| Physical environment | - | - | - | - | - | - | - | - |
| Transportation | 53,223 | - | 85,808 | 139,031 | - | - | - | 142,802 |
| Health & human services | - | - | - | - | - | - | - | - |
| Economic environment | - | - | - | - | - | - | - | 388,241 |
| Culture & recreation | 8 | - | - | 8 | 4,060 | - | 4,060 | 7,209 |
| Interest on long-term debt | - | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - | 508,474 |
| Interest and other charges | - | - | - | - | - | - | - | 396,708 |
| Capital outlay | 196,480 | - | - | 196,480 | - | - | - | 196,480 |
| Total expenditures | 269,706 | - | 85,808 | 355,514 | 4,060 | - | 4,060 | 2,176,576 |
| Excess(deficiency) of revenues over expenditures | (267,101) | 118 | 39,301 | (227,682) | 625 | (18,538) | (17,913) | (655,504) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | 850,494 |
| Transfers out | (968,576) | - | - | (968,576) | - | - | - | (1,136,076) |
| Other adjustments | - | - | - | - | - | - | - | - |
| Total other financing sources & uses | (968,576) | - | - | (968,576) | - | - | - | (285,582) |
| Net change in fund balance | (1,235,678) | 118 | 39,301 | (1,196,258) | 625 | (18,538) | (17,913) | (941,086) |
| Fund balances-beginning | 1,775,254 | 66,134 | 274,645 | 2,116,033 | 252,043 | 489,402 | 741,445 | 4,691,650 |
| Fund balances-ending | \$ 539,577 | \$ 66,252 | \$ 313,947 | \$ 919,775 | \$ 252,669 | \$ 470,864 | \$ 723,533 | \$ 3,750,563 |

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, 2011

| | Budget | | Actual | Variance with Final Budget |
|---|------------------|------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Retail sales & use taxes | - | - | - | - |
| Other taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | 21,000 | 21,000 | 110,442 | 89,442 |
| Fines & forfeits | - | - | - | - |
| Investment earnings | 200 | 200 | 557 | 357 |
| Miscellaneous | - | - | - | - |
| Total revenues | 21,200 | 21,200 | 110,999 | 89,799 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial services | - | - | - | - |
| Public safety | - | - | - | - |
| Physical environment | - | - | - | - |
| Transportation | - | - | 3,772 | (3,772) |
| Health & human services | - | - | - | - |
| Economic environment | - | - | - | - |
| Culture & recreation | - | - | - | - |
| Interest on long-term debt | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | 154,000 | 154,000 | - | 154,000 |
| Total expenditures | 154,000 | 154,000 | 3,772 | 150,228 |
| Excess(deficiency) of revenues over expenditures | (132,800) | (132,800) | 107,227 | 240,027 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | (132,800) | (132,800) | 107,227 | 240,027 |
| Fund balances-beginning | 134,750 | 134,750 | 281,613 | 146,863 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 1,950 | \$ 1,950 | \$ 388,841 | \$ 386,890 |

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, 2011

| | Budget | | Actual | Variance with Final Budget |
|---|------------------|------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Retail sales & use taxes | 540,000 | 540,000 | 626,208 | 86,208 |
| Other taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines & forfeits | - | - | - | - |
| Investment earnings | 400 | 400 | 219 | (181) |
| Miscellaneous | - | - | - | - |
| Total revenues | 540,400 | 540,400 | 626,427 | 86,027 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial services | - | - | - | - |
| Public safety | 638,931 | 638,931 | 514,960 | 123,971 |
| Physical environment | - | - | - | - |
| Transportation | - | - | - | - |
| Health & human services | - | - | - | - |
| Economic environment | 47,024 | 47,024 | 9,258 | 37,766 |
| Culture & recreation | - | - | - | - |
| Interest on long-term debt | - | - | - | - |
| Debt service | - | - | - | - |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 685,955 | 685,955 | 524,219 | 161,736 |
| Excess(deficiency) of revenues over expenditures | (145,555) | (145,555) | 102,208 | 247,763 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | (145,555) | (145,555) | 102,208 | 247,763 |
| Fund balances-beginning | 145,555 | 145,555 | 130,834 | (14,721) |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ - | \$ - | \$ 233,042 | \$ 233,042 |

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, 2011

| | 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 | - | - | 12,703 | 12,703 |
| Investment earnings | - | - | 205 | 205 |
| Miscellaneous | - | - | - | - |
| Total revenues | - | - | 12,908 | 12,908 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial services | - | - | - | - |
| Public safety | 10,000 | 10,000 | 1,707 | 8,293 |
| 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 | 1,707 | 8,293 |
| Excess(deficiency) of revenues over expenditures | (10,000) | (10,000) | 11,201 | 21,201 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (47,500) | (47,500) | (47,500) | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | (47,500) | (47,500) | (47,500) | - |
| Net change in fund balance | (57,500) | (57,500) | (36,299) | 21,201 |
| Fund balances-beginning | 138,548 | 138,548 | 144,462 | 5,914 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 81,048 | \$ 81,048 | \$ 108,163 | \$ 27,115 |

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, 2011

| | Budget | | Actual | Variance with Final Budget |
|---|------------------|------------------|------------------|-------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Retail sales & use taxes | - | - | - | - |
| Other taxes | 54,000 | 54,000 | 60,384 | 6,384 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines & forfeits | - | - | - | - |
| Investment earnings | - | - | 138 | 138 |
| Miscellaneous | - | - | - | - |
| Total revenues | 54,000 | 54,000 | 60,522 | 6,522 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial services | - | - | - | - |
| Public safety | - | - | - | - |
| Physical environment | - | - | - | - |
| Transportation | - | - | - | - |
| Health & human services | - | - | - | - |
| Economic environment | 64,000 | 67,895 | 64,125 | 3,770 |
| Culture & recreation | - | - | - | - |
| Interest on long-term debt | - | - | - | - |
| Debt service | - | - | - | - |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 64,000 | 67,895 | 64,125 | 3,770 |
| Excess(deficiency) of revenues over expenditures | (10,000) | (13,895) | (3,603) | 10,292 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 10,000 | 10,000 | 10,000 | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | 10,000 | 10,000 | 10,000 | - |
| Net change in fund balance | - | (3,895) | 6,397 | 10,292 |
| Fund balances-beginning | 50,000 | 50,000 | 68,488 | 18,488 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 50,000 | \$ 46,105 | \$ 74,886 | \$ 28,780 |

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, 2011

| | Budget | | Actual | Variance with Final Budget |
|---|------------------|------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Retail sales & use taxes | - | - | - | - |
| Other taxes | 29,200 | 29,200 | 28,492 | (708) |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines & forfeits | - | - | - | - |
| Investment earnings | - | - | 341 | 341 |
| Miscellaneous | - | - | - | - |
| Total revenues | 29,200 | 29,200 | 28,833 | (368) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial services | - | - | - | - |
| Public safety | - | - | - | - |
| Physical environment | - | - | - | - |
| Transportation | - | - | - | - |
| Health & human services | - | - | - | - |
| Economic environment | 36,400 | 36,400 | 7,935 | 28,465 |
| Culture & recreation | - | - | - | - |
| Interest on long-term debt | - | - | - | - |
| Debt service | - | - | - | - |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 36,400 | 36,400 | 7,935 | 28,465 |
| Excess(deficiency) of revenues over expenditures | (7,200) | (7,200) | 20,898 | 28,098 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (10,000) | (10,000) | (10,000) | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | (10,000) | (10,000) | (10,000) | - |
| Net change in fund balance | (17,200) | (17,200) | 10,898 | 28,098 |
| Fund balances-beginning | 105,300 | 105,300 | 202,364 | 97,064 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 88,100 | \$ 88,100 | \$ 213,261 | \$ 125,162 |

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, 2011

| | Budget | | Actual | Variance with Final Budget |
|---|------------------|------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Retail sales & use taxes | - | - | - | - |
| Other taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 1,800 | 1,800 | 1,882 | 82 |
| Charges for services | 40,000 | 40,000 | 43,813 | 3,813 |
| Fines & forfeits | - | - | - | - |
| Investment earnings | - | - | 181 | 181 |
| Miscellaneous | - | - | - | - |
| Total revenues | 41,800 | 41,800 | 45,876 | 4,075 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial services | - | - | - | - |
| Public safety | - | - | - | - |
| Physical environment | - | - | - | - |
| Transportation | - | - | - | - |
| Health & human services | - | - | - | - |
| Economic environment | - | - | - | - |
| Culture & recreation | - | 3,700 | 3,141 | 559 |
| Interest on long-term debt | - | - | - | - |
| Debt service | - | - | - | - |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | - | 3,700 | 3,141 | 559 |
| Excess(deficiency) of revenues over expenditures | 41,800 | 38,100 | 42,736 | 4,636 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | 41,800 | 38,100 | 42,736 | 4,636 |
| Fund balances-beginning | 26,800 | 26,800 | 87,692 | 60,892 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 68,600 | \$ 64,900 | \$ 130,427 | \$ 65,528 |

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, 2011

| | Budget | | Actual | Variance with Final Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Retail sales & use taxes | 300,000 | 300,000 | 364,848 | 64,848 |
| Other taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines & forfeits | - | - | - | - |
| Investment earnings | - | - | 963 | 963 |
| Miscellaneous | - | - | - | - |
| Total revenues | 300,000 | 300,000 | 365,811 | 65,811 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial services | - | - | - | - |
| Public safety | - | - | - | - |
| Physical environment | - | - | - | - |
| Transportation | - | - | - | - |
| Health & human services | - | - | - | - |
| Economic environment | 301,100 | 301,100 | 306,922 | (5,822) |
| Culture & recreation | 15,567 | 15,567 | - | 15,567 |
| Interest on long-term debt | - | - | - | - |
| Debt service | - | - | - | - |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | 100,000 | 100,000 | - | 100,000 |
| Total expenditures | 416,667 | 416,667 | 306,922 | 109,745 |
| Excess(deficiency) of revenues over expenditures | (116,667) | (116,667) | 58,889 | 175,556 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | (116,667) | (116,667) | 58,889 | 175,556 |
| Fund balances-beginning | 226,383 | 226,383 | 495,575 | 269,192 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 109,716 | \$ 109,716 | \$ 554,463 | \$ 444,748 |

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, 2011

| | 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 | - | - | 6,080 | 6,080 |
| Investment earnings | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total revenues | - | - | 6,080 | 6,080 |
| EXPENDITURES: | | | | |
| 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 | - | - | - | - |
| Total expenditures | - | - | - | - |
| Excess(deficiency) of revenues over expenditures | - | - | 6,080 | 6,080 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | - | - | 6,080 | 6,080 |
| Fund balances-beginning | 1,000 | 1,000 | 1,322 | 322 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 1,000 | \$ 1,000 | \$ 7,402 | \$ 6,402 |

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, 2011

| | 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 | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total revenues | - | - | - | - |
| EXPENDITURES: | | | | |
| 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 | 66,759 | 67,061 | 67,061 | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 166,759 | 167,061 | 167,061 | |
| Excess(deficiency) of revenues over expenditures | (166,759) | (167,061) | (167,061) | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 166,759 | 167,061 | 167,061 | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | 166,759 | 167,061 | 167,061 | - |
| Net change in fund balance | - | - | - | - |
| Fund balances-beginning | - | - | 257,814 | 257,814 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ - | \$ - | \$ 257,815 | \$ 257,814 |

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, 2011

| | 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 | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total revenues | - | - | - | - |
| EXPENDITURES: | | | | |
| 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 | 220,000 | 220,000 | 220,000 | - |
| Interest and other charges | 149,170 | 149,472 | 149,472 | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 369,170 | 369,472 | 369,472 | - |
| Excess(deficiency) of revenues over expenditures | (369,170) | (369,472) | (369,472) | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 409,170 | 409,472 | 409,472 | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | 409,170 | 409,472 | 409,472 | - |
| Net change in fund balance | 40,000 | 40,000 | 40,000 | - |
| Fund balances-beginning | - | - | 344 | 344 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 40,000 | \$ 40,000 | \$ 40,345 | \$ 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, 2011

| | 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 | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total revenues | - | - | - | - |
| EXPENDITURES: | | | | |
| 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 | 115,100 | 115,402 | 115,402 | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 215,100 | 215,402 | 215,402 | - |
| Excess(deficiency) of revenues over expenditures | (215,100) | (215,402) | (215,402) | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 255,100 | 255,402 | 255,402 | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | 255,100 | 255,402 | 255,402 | - |
| Net change in fund balance | 40,000 | 40,000 | 40,000 | - |
| Fund balances-beginning | - | - | - | - |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ - |

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, 2011

| | Budget | | Actual | Variance with Final Budget |
|---|-----------------|-----------------|------------------|-------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$ 148,000 | \$ 148,000 | \$ 149,282 | \$ 1,282 |
| Retail sales & use taxes | - | - | - | - |
| Other taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines & forfeits | - | - | - | - |
| Investment earnings | - | - | 116 | 116 |
| Miscellaneous | - | - | - | - |
| Total revenues | 148,000 | 148,000 | 149,398 | 1,397 |
| EXPENDITURES: | | | | |
| 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 | 80,000 | 80,000 | 80,000 | - |
| Interest and other charges | 64,388 | 64,690 | 64,689 | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 144,388 | 144,690 | 144,689 | - |
| Excess(deficiency) of revenues over expenditures | 3,612 | 3,310 | 4,709 | 1,399 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | 3,612 | 3,310 | 4,709 | 1,399 |
| Fund balances-beginning | - | - | 42,942 | 42,942 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 3,612 | \$ 3,310 | \$ 47,650 | \$ 44,341 |

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, 2011

| | 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 | 300 | 300 | 239 | (61) |
| Miscellaneous | - | - | - | - |
| Total revenues | 300 | 300 | 239 | (61) |
| EXPENDITURES: | | | | |
| 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 | - |
| Interest and other charges | 85 | 85 | 85 | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 8,559 | 8,559 | 8,559 | - |
| Excess(deficiency) of revenues over expenditures | (8,259) | (8,259) | (8,320) | (61) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 8,559 | 8,559 | 8,559 | - |
| Transfers out | - | (110,000) | (110,000) | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | 8,559 | (101,441) | (101,441) | - |
| Net change in fund balance | 300 | (109,700) | (109,761) | (61) |
| Fund balances-beginning | 3,396 | 3,396 | 120,722 | 117,326 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 3,696 | \$ (106,304) | \$ 10,962 | \$ 117,265 |

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, 2011

| | 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 | - | - | 2,605 | 2,605 |
| Miscellaneous | - | - | - | - |
| Total revenues | - | - | 2,605 | 2,605 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | - | 8 | 19,988 | (19,980) |
| Judicial services | - | - | - | - |
| Public safety | - | 8 | 8 | - |
| Physical environment | - | - | - | - |
| Transportation | - | 53,223 | 53,223 | - |
| Health & human services | - | - | - | - |
| Economic environment | - | - | - | - |
| Culture & recreation | - | 8 | 8 | - |
| Interest on long-term debt | - | - | - | - |
| Debt service | - | - | - | - |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | 1,740,000 | 1,386,753 | 196,480 | 1,190,273 |
| Total expenditures | 1,740,000 | 1,440,000 | 269,707 | 1,170,292 |
| Excess(deficiency) of revenues over expenditures | (1,740,000) | (1,440,000) | (267,103) | 1,172,897 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (840,000) | (1,140,000) | (968,576) | 171,424 |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | (840,000) | (1,140,000) | (968,576) | 171,424 |
| Net change in fund balance | (2,580,000) | (2,580,000) | (1,235,682) | 1,344,321 |
| Fund balances-beginning | 2,580,000 | 2,580,000 | 1,775,254 | (804,746) |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ - | \$ - | \$ 539,577 | \$ 539,576 |

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, 2011

| | 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 | - | - | 118 | 118 |
| Miscellaneous | - | - | - | - |
| Total revenues | - | - | 118 | 118 |
| EXPENDITURES: | | | | |
| 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 | - | - | - | - |
| Total expenditures | - | - | - | - |
| Excess(deficiency) of revenues over expenditures | - | - | 118 | 118 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | - | - | 118 | 118 |
| Fund balances-beginning | 47,300 | 47,300 | 66,134 | 18,834 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 47,300 | \$ 47,300 | \$ 66,252 | \$ 18,952 |

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, 2011

| | Budget | | Actual | Variance with Final Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Retail sales & use taxes | - | - | - | - |
| Other taxes | 80,000 | 80,000 | 124,594 | 44,594 |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Fines & forfeits | - | - | - | - |
| Investment earnings | 1,000 | 1,000 | 515 | (485) |
| Miscellaneous | - | - | - | - |
| Total revenues | 81,000 | 81,000 | 125,109 | 44,109 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial services | - | - | - | - |
| Public safety | - | - | - | - |
| Physical environment | - | - | - | - |
| Transportation | - | - | 85,808 | (85,808) |
| Health & human services | - | - | - | - |
| Economic environment | - | - | - | - |
| Culture & recreation | - | - | - | - |
| Interest on long-term debt | - | - | - | - |
| Debt service | - | - | - | - |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | 80,000 | 91,000 | - | 91,000 |
| Total expenditures | 80,000 | 91,000 | 85,808 | 5,192 |
| Excess(deficiency) of revenues over expenditures | 1,000 | (10,000) | 39,301 | 49,301 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | 1,000 | (10,000) | 39,301 | 49,301 |
| Fund balances-beginning | 161,000 | 161,000 | 274,645 | 113,645 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 162,000 | \$ 151,000 | \$ 313,947 | \$ 162,947 |

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, 2011

| | Budget | | Actual | Variance with Final Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| | Original | Final | | |
| REVENUES: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Retail sales & use taxes | - | - | - | - |
| Other taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | 163 | 163 |
| Fines & forfeits | - | - | - | - |
| Investment earnings | 1,400 | 1,400 | 450 | (950) |
| Miscellaneous | 6,100 | 6,100 | 4,072 | (2,028) |
| Total revenues | 7,500 | 7,500 | 4,686 | (2,813) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| City General | - | - | - | - |
| Finance | - | - | - | - |
| Managers | - | - | - | - |
| Library | - | - | - | - |
| Total General Government | - | - | - | - |
| Culture & recreation | 8,800 | 8,800 | 4,060 | 4,740 |
| Interest on long-term debt | - | - | - | - |
| Debt service | - | - | - | - |
| Principal | - | - | - | - |
| Interest and other charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | 8,800 | 8,800 | 4,060 | 4,740 |
| Excess(deficiency) of revenues over expenditures | (1,300) | (1,300) | 625 | 1,925 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | (1,300) | (1,300) | 625 | 1,925 |
| Fund balances-beginning | 228,700 | 228,700 | 252,043 | 23,343 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ 227,400 | \$ 227,400 | \$ 252,669 | \$ 25,269 |

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, 2011

| | 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 | - | - | (18,538) | (18,538) |
| Miscellaneous | - | - | - | - |
| Total revenues | - | - | (18,538) | (18,538) |
| EXPENDITURES: | | | | |
| 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 | - | - | - | - |
| Total expenditures | - | - | - | - |
| Excess(deficiency) of revenues over expenditures | - | - | (18,538) | (18,538) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Other adjustments | - | - | - | - |
| Total other financing sources & uses | - | - | - | - |
| Net change in fund balance | - | - | (18,538) | (18,538) |
| Fund balances-beginning | - | - | 489,402 | 489,402 |
| Prior period adjustments | - | - | - | - |
| Fund balances-ending | \$ - | \$ - | \$ 470,864 | \$ 470,864 |

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.

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2011

| | Enterprise Funds | | | |
|---------------------------------------|--------------------|-------------------|---------------------|---------------------|
| | Utility Deposit | I-Net | Storm Water | Total |
| ASSETS | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | \$ 527,693 | \$ 317,313 | \$ 379,956 | \$ 1,224,962 |
| Deposits with fiscal agents | - | - | - | - |
| Investments | - | - | - | - |
| Receivables(net) | - | - | - | - |
| Accounts | - | - | 67,256 | 67,256 |
| Due from other funds | - | - | - | - |
| Due from other governments | - | - | 39,244 | 39,244 |
| Total current assets | <u>527,693</u> | <u>317,313</u> | <u>486,456</u> | <u>1,331,462</u> |
| Noncurrent assets: | | | | |
| Capital assets, net (Note1) | | | | |
| Land | - | - | - | - |
| Buildings | - | - | - | - |
| Improvements | - | - | 300,697 | 300,697 |
| Machinery & equipment | - | 562,583 | - | 562,583 |
| Construction in progress | - | - | 299,519 | 299,519 |
| Less accumulated depreciation | - | (562,583) | (1,200) | (563,783) |
| Total noncurrent assets | <u>-</u> | <u>-</u> | <u>599,016</u> | <u>599,016</u> |
| Total assets | <u>527,693</u> | <u>317,313</u> | <u>1,085,472</u> | <u>1,930,478</u> |
| LIABILITIES | | | | |
| Current liabilities: | | | | |
| Accounts payable and accrued expenses | - | - | 2,571 | 2,571 |
| Due to other funds | - | - | 800 | 800 |
| Due to other governments | - | - | 1,640 | 1,640 |
| Other liabilities | 497,733 | - | - | 497,733 |
| Due within one year | - | - | 2,612 | 2,612 |
| Total current liabilities | <u>497,733</u> | <u>-</u> | <u>7,623</u> | <u>505,356</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>497,733</u> | <u>-</u> | <u>7,623</u> | <u>505,356</u> |
| NET ASSETS | | | | |
| Invested in capital assets | - | - | 599,016 | 599,016 |
| Unrestricted | 29,960 | 317,313 | 478,833 | 826,106 |
| Total net assets | <u>\$ 29,960</u> | <u>\$ 317,313</u> | <u>\$ 1,077,849</u> | <u>\$ 1,425,122</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, 2011

| | Enterprise Funds | | | |
|---|--------------------|------------|----------------|--------------|
| | Utility Deposit | I-Net | Storm Water | Total |
| Operating revenues: | | | | |
| Intergovernmental revenues | \$ - | \$ 49,477 | \$ 1,029 | \$ 50,506 |
| Charges for services | - | 30,523 | 574,314 | 604,837 |
| Miscellaneous | - | - | - | - |
| Total operating revenues | - | 80,000 | 575,343 | 655,343 |
| Operating expenses: | | | | |
| Operating expenses | - | 40,000 | 140,714 | 180,714 |
| Maintenance | - | - | - | - |
| Depreciation | - | - | 1,200 | 1,200 |
| Taxes | - | - | 9,868 | 9,868 |
| Total operating expenses | - | 40,000 | 151,782 | 191,782 |
| Operating income | - | 40,000 | 423,561 | 463,561 |
| Nonoperating revenue (expenses) | | | | |
| Intergovernmental revenues | - | - | - | - |
| Interest and investment revenue | 462 | 508 | 491 | 1,461 |
| Miscellaneous revenue | - | - | - | - |
| Interest expense | - | - | - | - |
| Miscellaneous expense | - | - | - | - |
| Total nonoperating expenses | 462 | 508 | 491 | 1,461 |
| Income (loss) before contributions & transfers | 462 | 40,508 | 424,052 | 465,022 |
| Capital contributions | - | - | 270,697 | 270,697 |
| Transfers in | - | - | 128,576 | 128,576 |
| Transfers out | - | - | (296,000) | (296,000) |
| Change in net assets | 462 | 40,508 | 527,325 | 568,295 |
| Total net assets - beginning | 29,498 | 276,805 | 550,524 | 856,827 |
| Prior period adjustments | - | - | - | - |
| Total net assets - ending | \$ 29,960 | \$ 317,313 | \$ 1,077,849 | \$ 1,425,122 |

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Cash Flows
 Nonmajor Enterprise Funds
 December 31, 2011

| | Utility Deposit | I-Net | Storm Water | Total |
|---|--------------------|------------|----------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts from customers | \$ 32,857 | \$ 49,477 | \$ 590,161 | \$ 672,495 |
| Receipts for interfund services provided | - | 30,523 | 4,968 | 35,491 |
| Payments to suppliers | - | (30,000) | (41,174) | (71,174) |
| Payment for interfund services used | - | (10,000) | (25,145) | (35,145) |
| Payments to employees | - | - | (100,575) | (100,575) |
| Net cash provided by operating activities | 32,857 | 40,000 | 428,235 | 501,092 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Operating grants received | - | - | - | - |
| Operating transfer in | - | - | 128,576 | 128,576 |
| Operating transfer out | - | - | (296,000) | (296,000) |
| Net cash provided by noncapital activities | - | - | (167,424) | (167,424) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Capital contributions | - | - | - | - |
| capital grant | - | - | - | - |
| Proceeds from sales and maturities of investments | - | - | - | - |
| Purchases of capital assets | - | - | (125,211) | (125,211) |
| Principal paid on capital debt | - | - | - | - |
| Interest paid on capital debt | - | - | - | - |
| Net cash from related financing activities | - | - | (125,211) | (125,211) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Proceeds from sales and maturities of investments | - | - | - | - |
| Purchase of Investment | - | - | - | - |
| Interest and dividends | 462 | 508 | 491 | 1,461 |
| Net cash provided by investing activities | 462 | 508 | 491 | 1,461 |
| Net (decrease) in cash and cash equivalents | 33,319 | 40,508 | 136,091 | 209,918 |
| Balances - beginning of the year | 494,374 | 276,805 | 243,865 | 1,015,044 |
| Balances - end of the year | \$ 527,693 | \$ 317,313 | \$ 379,956 | \$ 1,224,962 |

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

| | | | | |
|--|-----------|-----------|------------|------------|
| Operating income (loss) | - | 40,000 | 423,560 | 463,560 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | | | | |
| Depreciation expense | - | - | 1,200 | 1,200 |
| Change in assets and liabilities: | | | | |
| Receivables, net | - | - | (1,206) | (1,206) |
| DFOF | - | - | - | - |
| DFOG | - | - | 20,992 | 20,992 |
| Inventories | - | - | - | - |
| Prepaid | - | - | - | - |
| Accounts and other payables | 32,857 | - | (17,096) | 15,761 |
| DTOF | - | - | (2,294) | (2,294) |
| DTOG | - | - | 1,640 | 1,640 |
| Employee benefits | - | - | 1,439 | 1,439 |
| Accrued expenses | - | - | - | - |
| Employee leave benefits | - | - | - | - |
| Net cash provided by operating activities | \$ 32,857 | \$ 40,000 | \$ 428,235 | \$ 501,092 |

Noncash Investing, capital, and financing activities:

| | |
|---------------------------------------|---------|
| Borrowing under capital lease | |
| Contributions of capital assets | 270,697 |
| 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.

Risk Management – This fund accounts for claims made against the City that is not covered by insurance and also for the allocation of property insurance expense.

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Net Assets
Internal Service Funds
December 31, 2011

| ASSETS | Equipment Rental and Revolving | Information Services | Health & Benefits Fund | Risk Management Fund | Total |
|---|--------------------------------------|-------------------------|------------------------------|----------------------------|---------------------|
| Current Assets: | | | | | |
| Cash and cash equivalents | \$ 3,019,960 | \$ 605,686 | \$ 542,737 | \$ 38,390 | \$ 4,206,773 |
| Deposits with fiscal agents | - | - | 75,637 | - | 75,637 |
| Receivables(net) | - | - | 7,202 | 278 | 7,480 |
| Due from other funds | 4,714 | - | - | - | 4,714 |
| Due from other governments | - | - | - | - | - |
| Inventories | 83,042 | - | - | - | 83,042 |
| Other current receivables | - | - | - | - | - |
| Prepayments | - | - | - | - | - |
| Total Current Assets | <u>3,107,716</u> | <u>605,686</u> | <u>625,576</u> | <u>38,668</u> | <u>4,377,646</u> |
| Noncurrent Assets | | | | | |
| Land | 346,711 | - | - | - | 346,711 |
| Buildings | 1,193,373 | - | - | - | 1,193,373 |
| Improvements | 338,919 | - | - | - | 338,919 |
| Machinery & equipments | 4,936,328 | 632,872 | - | - | 5,569,200 |
| Less accumulated depreciation | (4,131,807) | (569,646) | - | - | (4,701,453) |
| Construction In progress | - | - | - | - | - |
| Net property plant & equipment | <u>2,683,524</u> | <u>63,226</u> | <u>-</u> | <u>-</u> | <u>2,746,751</u> |
| Total Assets | <u>5,791,240</u> | <u>668,912</u> | <u>625,576</u> | <u>38,668</u> | <u>7,124,397</u> |
| Liabilities: | | | | | |
| Current Liabilities: | | | | | |
| Accounts payable and accrued expenses | 55,378 | 13,565 | 19,837 | 4,350 | 93,130 |
| Due to other funds | 1,838 | 1 | - | - | 1,839 |
| Interfund Loan Payable | - | - | - | - | - |
| Other liabilities | - | - | - | - | - |
| Due within one year | 27,026 | 8,812 | - | - | 35,838 |
| Total Current Liabilities | <u>84,242</u> | <u>22,378</u> | <u>19,837</u> | <u>4,350</u> | <u>130,807</u> |
| Long-Term Liabilities: | | | | | |
| Due in more than one year | 80,251 | 2,291 | - | - | 82,542 |
| Total Long-Term Liabilities | <u>80,251</u> | <u>2,291</u> | <u>-</u> | <u>-</u> | <u>82,542</u> |
| Total Liabilities | <u>164,493</u> | <u>24,669</u> | <u>19,837</u> | <u>4,350</u> | <u>213,349</u> |
| NET ASSETS | | | | | |
| Invested in capital assets, Restricted | 2,683,525 | 63,226 | - | - | 2,746,751 |
| For Health Benefits | - | - | - | - | - |
| Unrestricted | 2,943,222 | 581,017 | 605,739 | 34,318 | 4,164,294 |
| Total Net Assets | <u>\$ 5,626,745</u> | <u>\$ 644,243</u> | <u>\$ 605,739</u> | <u>\$ 34,318</u> | <u>\$ 6,911,047</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, 2011

| | Equipment Rental and Revolving | Information Services | Health & Benefits Fund | Risk Management Fund | Total |
|---|--------------------------------------|-------------------------|------------------------------|----------------------------|---------------------|
| Operating revenues: | | | | | |
| Intergovernmental revenues | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for services | 303,129 | 620,240 | - | - | 923,369 |
| Miscellaneous | 1,204,921 | 541 | 1,689,270 | - | 2,894,732 |
| Total operating revenues | <u>1,508,050</u> | <u>620,781</u> | <u>1,689,270</u> | <u>-</u> | <u>3,818,101</u> |
| Operating expenses: | | | | | |
| Operating expenses | 363,288 | 580,827 | 1,536,782 | - | 2,480,897 |
| Maintenance | 622,346 | - | - | 48,327 | 670,673 |
| Depreciation | 337,817 | 26,560 | - | - | 364,377 |
| Taxes | - | - | - | - | - |
| Total operating expenses | <u>1,323,451</u> | <u>607,387</u> | <u>1,536,782</u> | <u>48,327</u> | <u>3,515,946</u> |
| Operating income | <u>184,599</u> | <u>13,394</u> | <u>152,488</u> | <u>(48,327)</u> | <u>302,155</u> |
| Nonoperating revenue (expenses) | | | | | |
| Intergovernmental revenues | - | - | - | - | - |
| Interest and investment rev. | 5,010 | 1,185 | 906 | 59 | 7,160 |
| Miscellaneous revenue | 28,056 | - | - | 13,373 | 41,429 |
| Interest expense | - | - | - | - | - |
| Miscellaneous expense | - | - | - | - | - |
| Total nonoperating exp. | <u>33,066</u> | <u>1,185</u> | <u>906</u> | <u>13,432</u> | <u>48,590</u> |
| Income (loss) before contributions & transfers | 217,665 | 14,579 | 153,394 | (34,894) | 350,744 |
| Capital contributions | - | - | - | - | - |
| Transfers in | - | - | - | 67,000 | 67,000 |
| Transfers out | - | - | - | - | - |
| Change in net assets | <u>217,665</u> | <u>14,579</u> | <u>153,394</u> | <u>32,106</u> | <u>417,744</u> |
| Total net assets - beginning | <u>5,409,082</u> | <u>629,664</u> | <u>452,345</u> | <u>2,214</u> | <u>6,493,305</u> |
| Total net assets - ending | <u>\$ 5,626,747</u> | <u>\$ 644,243</u> | <u>\$ 605,739</u> | <u>\$ 34,318</u> | <u>\$ 6,911,047</u> |

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Cash Flows
Internal Service Funds
December 31, 2011

| | Equipment Rental and Revolving | Information Services | Health & Benefits Fund | Risk Management Fund | Total |
|---|--------------------------------------|-------------------------|------------------------------|----------------------------|-------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| Receipts from customers | \$ 31,198 | \$ 541 | \$ 113,375 | \$ - | \$ 145,114 |
| Receipt for interfund service provided | 1,480,937 | 620,952 | 1,573,301 | - | 3,675,190 |
| Payments to suppliers | (520,487) | (301,544) | (1,556,824) | (43,977) | (2,422,832) |
| Payment for interfund service used | (77,701) | - | - | - | (77,701) |
| Payments to employees | (365,082) | (274,627) | - | - | (639,709) |
| Net cash provided by operating activities | 548,865 | 45,322 | 129,852 | (43,977) | 680,062 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | |
| Operating grants received | - | - | - | - | - |
| Transfers in | - | - | - | 67,000 | 67,000 |
| Transfers out | - | - | - | - | - |
| Misc Revenue | - | - | - | 13,095 | 13,095 |
| Net cash provided by noncapital activities | - | - | - | 80,095 | 80,095 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | |
| Capital contributions | - | - | - | - | - |
| Capital grant | - | - | - | - | - |
| Proceed from sale assets | (174,277) | - | - | - | (174,277) |
| Proceed from bond sale | - | - | - | - | - |
| Purchases of capital assets | (57,451) | (17,424) | - | - | (74,875) |
| Principal paid on capital debt | - | - | - | - | - |
| Interest paid on capital debt | - | - | - | - | - |
| Net cash from related financing activities | (231,728) | (17,424) | - | - | (249,152) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| Proceeds from sales and maturities of investments | - | - | - | - | - |
| Purchase of investment | - | - | - | - | - |
| Interest and dividends | 5,010 | 1,185 | 906 | 59 | 7,160 |
| Net cash provided by investing activities | 5,010 | 1,185 | 906 | 59 | 7,160 |
| Net (decrease) in cash and cash equivalents | 322,147 | 29,083 | 130,758 | 36,177 | 518,165 |
| Balances - beginning of the year | 2,697,813 | 576,603 | 487,616 | 2,213 | 3,764,245 |
| Balances - end of the year | 3,019,960 | 605,686 | 618,374 | 38,390 | 4,282,410 |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | | |
| Operating income (loss) | 184,599 | 13,394 | 152,488 | (48,327) | 302,155 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | | | | | |
| Depreciation expense | 337,817 | 26,560 | - | - | 364,377 |
| Change in assets and liabilities: | | | | | |
| Receivables, net | 719 | - | (2,594) | - | (1,875) |
| Due from other funds | 281 | - | - | - | 281 |
| Due from other governments | 3,084 | 712 | - | - | 3,796 |
| Inventories | (11,865) | - | - | - | (11,865) |
| Prepaid | - | - | - | - | - |
| Accounts and other payables | 9,864 | 2,444 | (20,043) | 4,350 | (3,385) |
| Due to other funds | 1,745 | (4) | - | - | 1,741 |
| Due to other government | - | - | - | - | - |
| Employee benefits | 22,621 | 2,216 | - | - | 24,837 |
| Accrued expenses | - | - | - | - | - |
| Net cash provided by operating activities | \$ 548,865 | \$ 45,322 | \$ 129,851 | \$ (43,977) | \$ 680,062 |

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.

City of Ellensburg, Washington

Agency Funds

Combining Statement of Fiduciary Net Assets

December 31, 2011

| | LID Guarantee Fund | LID Fund | Clearing Fund | Total Agency Funds |
|--------------------------|-------------------------------|-------------------|--------------------------|-----------------------------------|
| ASSETS | | | | |
| Cash | 153,737 | 39,518 | 3,008 | 196,262 |
| Investments | - | - | - | - |
| Receivable, net | - | 152 | 673 | 825 |
| Special assessments | - | 502,518 | - | 502,518 |
| TOTAL ASSETS | <u>153,737</u> | <u>542,188</u> | <u>3,681</u> | <u>699,606</u> |
| LIABILITIES | | | | |
| Accounts payable | - | | - | - |
| Deferred revenue | - | 502,518 | - | 502,518 |
| Other liabilities | 153,737 | 39,670 | 3,681 | 197,088 |
| TOTAL LIABILITIES | <u>\$ 153,737</u> | <u>\$ 542,188</u> | <u>\$ 3,681</u> | <u>699,606</u> |

City of Ellensburg, Washington

Combining Statement of Changes in Assets and Liabilities

Agency Funds

December 31, 2011

| DESCRIPTION | Balance | Additions | Deductions | Balance |
|---------------------------|----------------|----------------------|----------------------|-----------------|
| LID Guarantee Fund | | | | |
| ASSETS | | | | |
| Cash | \$ 153,464 | \$ 273 | \$ - | \$ 153,737 |
| Investments | | | | - |
| Receivables-net | | | | - |
| Special assessments | | | | - |
| TOTAL ASSETS | <u>153,464</u> | <u>273</u> | <u>-</u> | <u>153,737</u> |
| LIABILITIES | | | | |
| Accounts payable | | | | |
| Deferred Revenue | | | | |
| Other liabilities | 153,464 | 273 | - | 153,737 |
| TOTAL LIABILITIES | <u>153,464</u> | <u>273</u> | <u>-</u> | <u>153,737</u> |
| LID Fund | | | | |
| ASSETS | | | | |
| Cash | 26,734 | 124,961 | 112,177 | 39,518 |
| Investments | | | | |
| Receivables-net | - | - | | |
| Special assessments | 586,218 | - | 83,700 | 502,518 |
| TOTAL ASSETS | <u>612,952</u> | <u>124,961</u> | <u>195,877</u> | <u>542,037</u> |
| LIABILITIES | | | | |
| Accounts payable | | | | |
| Deferred Revenue | 586,218 | | 83,700 | 502,518 |
| Other Liabilities | 26,734 | 124,961 | 112,177 | 39,518 |
| TOTAL LIABILITIES | <u>586,218</u> | <u>124,961</u> | <u>195,877</u> | <u>542,036</u> |
| Clearing Fund | | | | |
| ASSETS | | | | |
| Cash | 383 | 20,774,268 | 20,771,644 | 3,008 |
| Investments | | | | - |
| Receivables-net | 303 | 36,501 | 36,131 | 673 |
| Special assessments | | | | |
| TOTAL ASSETS | <u>686</u> | <u>20,810,769</u> | <u>20,807,774</u> | <u>3,681</u> |
| LIABILITIES | | | | |
| Accounts payable | | | | |
| Deferred Revenue | | | | |
| Other Liabilities | 687 | 20,810,769 | 20,807,774 | 3,682 |
| TOTAL LIABILITIES | <u>\$ 687</u> | <u>\$ 20,810,769</u> | <u>\$ 20,807,774</u> | <u>\$ 3,682</u> |

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