



Required Supplementary Information

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**CITY OF ELLENSBURG
SCHEDULE OF FUNDING PROGRESS
2011**

Fire Relief and Pension Fund

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL-Unit Credit Cost (b)	unfunded AAL(UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll ©	UAAL as a percentage of Covered Payroll (b- a)/c)
12/31/1997	693	612	(81)	113%	0	N/A
12/31/2000	543	454	(89)	120%	0	N/A
12/31/2002	410	404	(6)	101%	0	N/A
12/31/2004	276	600	324	46%	0	N/A
12/31/2006	66	745	679	9%	0	N/A
1/1/2008	(152)	842	994	-18%	0	N/A
1/1/2010	37	890	853	4%	0	N/A

rounded to the nearest thousands

LEOFF 1 POLICE

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL-Unit Credit Cost (b)	unfunded AAL(UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll ©	UAAL as a percentage of Covered Payroll (b- a)/c)
12/31/2008	0	3,025,152	3,025,152	0%	0	N/A
12/31/2009	0	2,827,154	2,827,154	0%	0	N/A
12/31/2010	0	2,772,993	2,772,993	0%	0	N/A

LEOFF 1 FIRE FIGHTERS

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL-Unit Credit Cost (b)	unfunded AAL(UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll ©	UAAL as a percentage of Covered Payroll (b- a)/c)
12/31/2008	0	2,693,297	2,693,297	0%	0	N/A
12/31/2009	0	2,486,597	2,486,597	0%	0	N/A
12/31/2010	0	2,473,554	2,473,554	0%	0	N/A

**CITY OF ELLENSBURG
REQUIRED SUPPLEMENTARY INFORMATION
PENSION FUND
2011**

Schedule of Employer Contributions for 6 years

Fire Relief and Pension Fund

Fiscal Year Ending	Employer Contribution*	Fire Insurance Premiums	Total Employer Contribution*	Annual Required Contributions (ARC)**	Percentage of ARC Contributions
August 31st 2006	(48,750)	15,564	(33,186)	26,527	(125)
December 31st 2006**	(63,009)	-	(63,009)	17,592	(358)
December 31st 2007	(113,623)	16,049	(97,574)	52,775	(185)
December 31st 2008	126,885	16,689	143,574	77,535	185
December 31st 2009	133,939	15,914	149,853	77,535	193
December 31st 2010	176,217	23,723	199,940	64,903	308

rounded to the nearest thousands

* Employer Contributions for pensions are total contributions to the Fund net of disbursements from the Fund for medical expenses under RCW 41.26.150 and administrative expenses.

**September 1,2006 through December 31,2006

***The 2005 information is not available

CITY OF ELLENSBURG, WASHINGTON

Street Fund 120

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	252,007	260,484	281,125	20,641
Charges for services	70,800	70,800	91,787	20,987
Fines & forfeits	-	-	-	-
Investment earnings	600	600	1,145	545
Miscellaneous	100	100	7,649	7,549
Total revenues	<u>323,507</u>	<u>331,984</u>	<u>381,707</u>	<u>49,723</u>
EXPENDITURES:				
Current:				
General government	52,000	52,000	66,646	(14,646)
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	1,489,675	1,499,364	1,301,230	198,134
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,541,675</u>	<u>1,551,364</u>	<u>1,367,876</u>	<u>183,488</u>
Excess(deficiency) of revenues over expenditures	<u>(1,218,168)</u>	<u>(1,219,380)</u>	<u>(986,169)</u>	<u>233,211</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,217,855	1,217,855	1,217,855	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>1,217,855</u>	<u>1,217,855</u>	<u>1,217,855</u>	<u>-</u>
Net change in fund balance	<u>(313)</u>	<u>(1,525)</u>	<u>231,686</u>	<u>233,211</u>
Fund balances-beginning	23,886	23,886	441,801	417,915
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 23,573</u>	<u>\$ 22,361</u>	<u>\$ 673,487</u>	<u>\$ 651,126</u>

City of Ellensburg, Washington

Sales Tax Fund 140

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes				\$ -
Retail sales & use taxes	2,820,000	2,820,000.00	3,189,873	369,873
Other taxes				-
Licenses and permits				-
Intergovernmental				-
Charges for services				-
Fines & forfeits				-
Investment earnings	5,000	5,000.00	3,189	(1,811)
Miscellaneous				-
Total revenues	<u>2,825,000</u>	<u>2,825,000.00</u>	<u>3,193,062</u>	<u>368,062</u>
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	<u>-</u>	<u>0.00</u>	<u>-</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>2,825,000</u>	<u>2,825,000.00</u>	<u>3,193,062</u>	<u>368,062</u>
OTHER FINANCING SOURCES (USES):				
Transfers in				-
Transfers out	(3,004,443)	(3,005,349.00)	(3,005,349)	-
Other adjustments				-
Total other financing sources & uses	<u>(3,004,443)</u>	<u>(3,005,349)</u>	<u>(3,005,349)</u>	<u>-</u>
Net change in fund balance	<u>(179,443)</u>	<u>(180,349)</u>	<u>187,713</u>	<u>368,062</u>
Fund balances-beginning	<u>550,000</u>	<u>550,000</u>	<u>722,394</u>	<u>172,394</u>
Fund balances-ending	<u><u>370,557</u></u>	<u><u>369,651</u></u>	<u><u>910,107</u></u>	<u><u>\$ 540,456</u></u>

CITY OF ELLENSBURG, WASHINGTON

Police Vehicles Fund 159

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 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	-	-	108	108
Miscellaneous	-	-	992	992
Total revenues	-	-	1,100	1,100
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Capital outlay	47,500	47,500	42,877	4,623
Total expenditures	47,500	47,500	42,877	4,623
Excess(deficiency) of revenues over expenditures	(47,500)	(47,500)	(41,777)	5,723
OTHER FINANCING SOURCES (USES):				
Transfers in	47,500	47,500	47,500	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	47,500	47,500	47,500	-
Net change in fund balance	-	-	5,723	5,723
Fund balances-beginning	-	-	54,291	54,291
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 60,014	\$ 60,014

CITY OF ELLENSBURG, WASHINGTON

EUREDRF Fund 175

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 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	70,000	70,000	70,000	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	70,000	70,000	70,000	-
Excess(deficiency) of revenues over expenditures	(70,000)	(70,000)	(70,000)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	70,000	70,000	70,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	70,000	70,000	70,000	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

CITY OF ELLENSBURG, WASHINGTON

Special Project Fund 198

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 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	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	7,011	7,011
Prior period adjustments				
Fund balances-ending	\$ -	\$ -	\$ 7,011	\$ 7,011

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