



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 paths 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 throughout 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.

City of Ellensburg, Washington

Combining Balance Sheet

Nonmajor Governmental Funds

December 31,2012

	Special Revenue Funds			Special Revenue Funds		
	Traffic	Criminal		CATV	CATV	Parks
	Impact Fee 125	Justice 130	Drug 137	O & M 150	Capital 155	Acquisitions 160
ASSETS						
Cash and cash equivalents	\$ 474,365	\$ 242,890	\$ 52,766	\$ 79,343	\$ 203,427	\$ 14,099
Deposits with fiscal agents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables(net)						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	16,009	26,403	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	48,832	56	-	-	100,148
Interfund loan receivable	-	-	-	-	-	-
Prepayments/inventory	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Total assets	\$ 474,365	\$ 291,722	\$ 52,823	\$ 95,352	\$ 229,830	\$ 114,247
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	-	21,321	-	-	-	-
Due to other funds	3,735	91	-	-	-	-
Due to other governments	-	783	-	14,771	1,187	-
Other liabilities	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total liabilities	3,735	22,195	-	14,771	1,187	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCE						
Nonspendable	-	-	-	-	-	-
Restricted	468,972	265,743	52,179	-	-	113,730
Committed	-	-	-	80,111	227,472	-
Assigned	1,659	3,784	643	470	1,171	517
Unassigned	-	-	-	-	-	-
Total liabilities & fund balances	\$ 474,365	\$ 291,723	\$ 52,823	\$ 95,353	\$ 229,831	\$ 114,248

Lodging Tax 165	CHIP Reserve 170	Total Special Revenue	Debt Service					Total Debt Service
			G.O. Bond 210	City Hall 220	G.O. Bond 225	Library Construction 230	G.O. Bond 240	
\$ 482,779	\$ 7,402	\$ 1,557,072	\$ -	\$ -	\$ 40,000	\$ 40,588	\$ 10,991	\$ 91,579
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,711	-	9,711
-	-	42,413	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
21,138	-	170,174	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 503,917	\$ 7,402	\$ 1,769,659	\$ -	\$ -	\$ 40,000	\$ 50,299	\$ 10,991	\$ 101,290
3,930	-	25,251	-	-	-	-	-	-
-	-	3,826	-	-	-	-	-	-
286	-	17,027	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,217	-	46,104	-	-	-	-	-	-
-	-	-	-	-	-	7,778	-	7,778
-	-	-	-	-	-	7,778	-	7,778
-	-	-	-	-	-	-	-	-
496,520	-	1,397,144	-	-	-	42,124	-	42,124
-	7,402	314,985	-	-	-	-	-	-
3,181	-	11,426	-	-	40,000	397	10,991	51,388
-	-	-	-	-	-	-	-	-
499,701	7,402	1,723,557	-	-	40,000	42,521	10,991	93,511
\$ 503,918	\$ 7,402	\$ 1,769,661	\$ -	\$ -	\$ 40,000	\$ 50,299	\$ 10,991	\$ 101,290

City of Ellensburg, Washington

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012**

	Capital Projects			Trust Funds			Total Nonmajor Governmental Funds	
	Bond	Capital	Sidewalk	Total	Library	Holmes		Total
	Maint 325	Projects 365	Improvements 366	Capital Projects	Trust 605	Trust 621		Trust Funds
ASSETS								
Cash and cash equivalents	\$ 156,991	\$ 145,527	\$ 282,852	\$ 585,369	\$ 301,488	\$ 39,085	\$ 340,573	\$ 2,574,594
Deposits with fiscal agents	-	-	-	-	-	402,598	402,598	402,598
Investments	-	-	-	-	-	-	-	-
Receivables(net)	-	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	9,711
Accounts	-	-	13,179	13,179	-	-	-	55,593
Due from other funds	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	170,174
Interfund loan receivable	-	-	-	-	-	-	-	-
Prepayments/inventory	-	-	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-	-	-
	<u>\$ 156,991</u>	<u>\$ 145,527</u>	<u>\$ 296,031</u>	<u>\$ 598,549</u>	<u>\$ 301,488</u>	<u>\$ 441,683</u>	<u>\$ 743,171</u>	<u>\$ 3,212,670</u>
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	85,019	79,018	2,479	166,515	536	-	536	192,302
Due to other funds	-	-	-	-	-	-	-	3,826
Due to other governments	-	-	-	-	20	-	20	17,049
Other liabilities	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>85,019</u>	<u>79,018</u>	<u>2,479</u>	<u>166,515</u>	<u>556</u>	<u>-</u>	<u>556</u>	<u>213,177</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue- property	-	-	-	-	-	-	-	7,778
Total deferred inflows of resou	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,778</u>
FUND BALANCE								
Nonspendable	0	0	0	0	0	0	0	-
Restricted	67,072	0	286,666	353,738	291,081	402,598	693,679	2,486,684
Committed	0	0	0	0	0	0	0	314,985
Assigned	4,900	66,509	6,887	78,295	9,851	39,085	48,936	190,045
Unassigned	0	0	0	0	0	0	0	-
	<u>71,972</u>	<u>66,509</u>	<u>293,553</u>	<u>432,033</u>	<u>300,931</u>	<u>441,683</u>	<u>742,615</u>	<u>2,991,714</u>
Total liabilities & fund balances	<u>\$ 156,991</u>	<u>\$ 145,527</u>	<u>\$ 296,031</u>	<u>\$ 598,549</u>	<u>\$ 301,488</u>	<u>\$ 441,683</u>	<u>\$ 743,171</u>	<u>\$ 3,212,670</u>

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CITY OF ELLENSBURG, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	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	-	629,112	-	-	-	-
Other taxes	-	-	-	61,006	47,125	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	101,888
Charges for services	85,371	-	-	-	-	98,725
Fines & forfeits	-	-	12,054	-	-	-
Investment earnings	713	369	93	142	355	234
Miscellaneous	-	2,958	-	-	-	-
Total revenues	86,085	632,439	12,147	61,148	47,480	200,848
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Public safety	-	551,685	3,487	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	4,295	-	-	-	-	-
Health & human services	-	-	-	-	-	-
Economic environment	-	44,269	-	65,451	22,097	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	217,026
Total expenditures	4,295	595,953	3,487	65,451	22,097	217,026
Excess(deficiency) of revenues over expenditures	81,790	36,486	8,660	(4,304)	25,383	(16,178)
OTHER FINANCING SOURCES (USES):						
Transfers in	-	-	-	10,000	-	-
Transfers out	-	-	(64,000)	-	(10,000)	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	-	-	(64,000)	10,000	(10,000)	-
Net change in fund balance	81,790	36,486	(55,340)	5,696	15,383	(16,178)
Fund balances-beginning	388,841	233,042	108,163	74,886	213,261	130,427
Fund balances-ending	\$ 470,630	\$ 269,528	\$ 52,823	\$ 80,582	\$ 228,644	\$ 114,248

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,445	\$ -	146,445
384,676	-	1,013,788	-	-	-	-	-	-
-	-	108,130	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	101,888	-	-	-	-	-	-
-	-	184,096	-	-	-	-	-	-
-	-	12,054	-	-	-	-	-	-
972	-	2,879	-	-	-	114	29	143
-	-	2,958	-	-	-	-	-	-
<u>385,648</u>	<u>-</u>	<u>1,425,793</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,560</u>	<u>29</u>	<u>146,588</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	555,173	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	4,295	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
440,410	-	572,228	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	276,996	270,344	100,000	90,000	-	737,340
-	-	-	22,784	139,572	113,403	61,689	-	337,448
-	-	217,026	-	-	-	-	-	-
<u>440,410</u>	<u>-</u>	<u>1,348,721</u>	<u>299,780</u>	<u>409,916</u>	<u>213,403</u>	<u>151,689</u>	<u>-</u>	<u>1,074,788</u>
(54,762)	-	77,071	(299,780)	(409,916)	(213,403)	(5,130)	29	(928,199)
-	-	10,000	41,965	369,572	213,402	-	-	624,939
-	-	(74,000)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(64,000)	41,965	369,572	213,402	-	-	624,939
(54,762)	-	13,072	(257,814)	(40,345)	(1)	(5,130)	29	(303,260)
554,463	7,402	1,710,484	257,814	40,345	40,000	47,650	10,962	396,772
<u>\$ 499,701</u>	<u>\$ 7,402</u>	<u>1,723,557</u>	<u>-</u>	<u>-</u>	<u>\$ 40,000</u>	<u>\$ 42,521</u>	<u>\$ 10,991</u>	<u>\$ 93,511</u>

	Capital Projects			Trust Funds			Total Nonmajor Governmental Funds	
	Maint Bond Projects-325	Capital Projects 365	Sidewalk Improvements 366	Total Capital Funds	Library Trust 605	Holmes Trust 621		Total Permanent Fund
REVENUES:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,445
Retail sales & use taxes	-	-	-	-	-	-	-	1,013,788
Other taxes	-	-	151,670	151,670	-	-	-	259,801
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	101,888
Charges for services	-	-	-	-	154	-	154	184,250
Fines & forfeits	-	-	-	-	-	-	-	12,054
Investment earnings	713	157	377	1,247	444	(49,023)	(48,578)	(44,309)
Miscellaneous	-	-	21,214	21,214	52,672	98,960	151,632	175,804
Total revenues	713	157	173,262	174,132	53,269	49,937	103,207	1,849,721
EXPENDITURES:								
Current:								
General government	2,206	-	-	2,206	-	-	-	2,206
Judicial services	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	555,173
Physical environment	-	-	-	-	-	-	-	-
Transportation	-	-	193,656	193,656	-	-	-	197,951
Health & human services	-	-	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-	572,228
Culture & recreation	4,065	79,018	-	83,083	5,007	-	5,007	88,090
Interest on long-term debt	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	737,340
Interest and other charges	-	-	-	-	-	-	-	337,448
Capital outlay	462,047	-	-	462,047	-	-	-	679,073
Total expenditures	468,318	79,018	193,656	740,992	5,007	-	5,007	3,169,508
Excess(deficiency) of revenues over expenditures	(467,605)	(78,861)	(20,395)	(566,860)	48,263	49,937	98,200	(1,319,787)
OTHER FINANCING SOURCES (USES):								
Transfers in	-	79,118	-	79,118	-	-	-	714,057
Transfers out	-	-	-	-	-	(79,118)	(79,118)	(153,118)
Other adjustments	-	-	-	-	-	-	-	-
Total other financing sources & uses	-	79,118	-	79,118	-	(79,118)	(79,118)	560,939
Net change in fund balance	(467,605)	257	(20,395)	(487,742)	48,263	(29,181)	19,082	(758,848)
Fund balances-beginning	539,577	66,252	313,947	919,776	252,668	470,864	723,533	3,750,564
Fund balances-ending	\$ 71,972	\$ 66,509	\$ 293,553	\$ 432,033	\$ 300,931	\$ 441,683	\$ 742,615	\$ 2,991,714

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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	31,500	31,500	85,371	53,871
Fines & forfeits	-	-	-	-
Investment earnings	300	300	713	413
Miscellaneous	-	-	-	-
Total revenues	<u>31,800</u>	<u>31,800</u>	<u>86,085</u>	<u>54,285</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	3,000	4,295	(1,295)
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	3,000	-	-	-
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>4,295</u>	<u>(1,295)</u>
Excess(deficiency) of revenues over expenditures	<u>28,800</u>	<u>28,800</u>	<u>81,790</u>	<u>52,990</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(150,000)	(150,000)	-	(150,000)
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>	<u>(150,000)</u>
Net change in fund balance	<u>(121,200)</u>	<u>(121,200)</u>	<u>81,790</u>	<u>(97,010)</u>
Fund balances-beginning	310,841	310,841	388,841	78,000
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 189,641</u>	<u>\$ 189,641</u>	<u>\$ 470,630</u>	<u>\$ (19,011)</u>

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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	540,000	540,000	629,112	89,112
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	400	400	369	(31)
Miscellaneous	-	-	2,958	2,958
Total revenues	<u>540,400</u>	<u>540,400</u>	<u>632,439</u>	<u>92,039</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	632,926	632,926	551,685	81,241
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	46,549	46,549	44,269	2,280
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>679,475</u>	<u>679,475</u>	<u>595,954</u>	<u>83,521</u>
Excess(deficiency) of revenues over expenditures	<u>(139,075)</u>	<u>(139,075)</u>	<u>36,485</u>	<u>175,560</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(139,075)</u>	<u>(139,075)</u>	<u>36,485</u>	<u>175,560</u>
Fund balances-beginning	<u>145,000</u>	<u>145,000</u>	<u>233,042</u>	<u>88,042</u>
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 5,925</u>	<u>\$ 5,925</u>	<u>\$ 269,528</u>	<u>\$ 263,602</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, 2012

	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	-	-	12,054	12,054
Investment earnings	-	-	93	93
Miscellaneous	-	-	-	-
Total revenues	-	-	12,147	12,147
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	10,000	10,000	3,487	6,513
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	10,000	10,000	3,487	6,513
Excess(deficiency) of revenues over expenditures	(10,000)	(10,000)	8,660	18,660
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(64,000)	(64,000)	(64,000)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(64,000)	(64,000)	(64,000)	-
Net change in fund balance	(74,000)	(74,000)	(55,340)	18,660
Fund balances-beginning	106,882	106,882	108,163	1,281
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 32,882	\$ 32,882	\$ 52,823	\$ 19,941

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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	62,000	62,000	61,006	(994)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	142	142
Miscellaneous	-	-	-	-
Total revenues	<u>62,000</u>	<u>62,000</u>	<u>61,148</u>	<u>(852)</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	72,000	72,000	65,451	6,549
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>72,000</u>	<u>72,000</u>	<u>65,451</u>	<u>6,549</u>
Excess(deficiency) of revenues over expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>(4,304)</u>	<u>5,696</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>5,696</u>	<u>5,696</u>
Fund balances-beginning	82,272	82,272	74,886	(7,386)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 82,272</u>	<u>\$ 82,272</u>	<u>\$ 80,582</u>	<u>\$ (1,690)</u>

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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	29,600	29,600	47,125	17,525
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	355	355
Miscellaneous	-	-	-	-
Total revenues	29,600	29,600	47,480	17,879
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	40,000	40,000	22,097	17,903
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	40,000	40,000	22,097	17,903
Excess(deficiency) of revenues over expenditures	(10,400)	(10,400)	25,383	35,783
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	(20,400)	(20,400)	15,383	35,783
Fund balances-beginning	156,313	156,313	213,261	56,948
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 135,913	\$ 135,913	\$ 228,644	\$ 92,731

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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	101,800	101,800	101,888	88
Charges for services	35,000	35,000	98,725	63,725
Fines & forfeits	-	-	-	-
Investment earnings	-	-	234	234
Miscellaneous	-	-	-	-
Total revenues	136,800	136,800	200,848	64,047
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	215,000	225,000	217,026	7,974
Total expenditures	215,000	225,000	217,026	7,974
Excess(deficiency) of revenues over expenditures	(78,200)	(88,200)	(16,178)	72,022
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(78,200)	(88,200)	(16,178)	72,022
Fund balances-beginning	117,945	117,945	130,427	12,482
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 39,745	\$ 29,745	\$ 114,248	\$ 84,503

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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	384,676	384,676
Other taxes	325,000	325,000	-	(325,000)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	972	972
Miscellaneous	-	-	-	-
Total revenues	325,000	325,000	385,648	60,648
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	315,537	420,200	440,410	(20,210)
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	100,000	100,000	-	100,000
Total expenditures	415,537	520,200	440,410	79,790
Excess(deficiency) of revenues over expenditures	(90,537)	(195,200)	(54,762)	140,438
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(90,537)	(195,200)	(54,762)	140,438
Fund balances-beginning	406,679	511,342	554,463	43,121
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 316,142	\$ 316,142	\$ 499,701	\$ 183,559

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, 2012

	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	1,321	1,321	7,402	6,081
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,321	\$ 1,321	\$ 7,402	\$ 6,081

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, 2012

	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	105,000	276,996	276,996	0
Interest and other charges	62,861	22,785	22,784	-
Capital outlay	-	-	-	-
Total expenditures	167,861	299,781	299,780	-
Excess(deficiency) of revenues over expenditures	(167,861)	(299,781)	(299,780)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	167,861	41,965	41,965	0
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	167,861	41,965	41,965	-
Net change in fund balance	-	(257,816)	(257,815)	-
Fund balances-beginning	257,814	257,814	257,814	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 257,814	\$ (2)	\$ 0	\$ (0)

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, 2012

	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	230,000	270,344	270,344	-
Interest and other charges	139,572	139,572	139,572	-
Capital outlay	-	-	-	-
Total expenditures	369,572	409,916	409,916	-
Excess(deficiency) of revenues over expenditures	(369,572)	(409,916)	(409,916)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	369,572	369,572	369,572	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	369,572	369,572	369,572	-
Net change in fund balance	-	(40,344)	(40,345)	-
Fund balances-beginning	-	40,344	40,345	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

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, 2012

	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	113,402	113,403	113,403	-
Capital outlay	-	-	-	-
Total expenditures	213,402	213,403	213,403	-
Excess(deficiency) of revenues over expenditures	(213,402)	(213,403)	(213,403)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	213,402	213,402	213,402	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	213,402	213,402	213,402	-
Net change in fund balance	-	(1)	(1)	-
Fund balances-beginning	-	1	40,000	39,999
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 40,000	\$ 39,999

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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 148,000	\$ 148,000	\$ 146,445	\$ (1,555)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	114	114
Miscellaneous	-	-	-	-
Total revenues	148,000	148,000	146,561	(1,440)
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	90,000	90,000	90,000	-
Interest and other charges	61,690	61,690	61,689	-
Capital outlay	-	-	-	-
Total expenditures	151,690	151,690	151,689	-
Excess(deficiency) of revenues over expenditures	(3,690)	(3,690)	(5,129)	(1,439)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(3,690)	(3,690)	(5,129)	(1,439)
Fund balances-beginning	49,169	49,169	47,650	(1,519)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 45,479	\$ 45,479	\$ 42,521	\$ (2,957)

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, 2012

	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	-	-	29	29
Miscellaneous	-	-	-	-
Total revenues	-	-	29	29
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	-	-	29	29
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	29	29
Fund balances-beginning	8,766	8,766	10,962	2,196
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,766	\$ 8,766	\$ 10,991	\$ 2,225

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, 2012

	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	-	-	713	713
Miscellaneous	-	-	-	-
Total revenues	-	-	713	713
EXPENDITURES:				
Current:				
General government	-	7,000	2,206	4,794
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	4,065	(4,065)
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	528,685	462,047	66,638
Total expenditures	-	535,685	468,318	67,366
Excess(deficiency) of revenues over expenditures	-	(535,685)	(467,605)	68,080
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(535,685)	(467,605)	68,081
Fund balances-beginning	-	536,685	539,577	2,892
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 1,000	\$ 71,972	\$ 70,974

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, 2012

	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	-	-	157	157
Miscellaneous	-	-	-	-
Total revenues	-	-	157	157
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	79,118	79,018	100
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	79,118	79,018	100
Excess(deficiency) of revenues over expenditures	-	(79,118)	(78,861)	257
OTHER FINANCING SOURCES (USES):				
Transfers in	-	79,118	79,118	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	79,118	79,118	-
Net change in fund balance	-	-	257	257
Fund balances-beginning	66,135	66,135	66,252	117
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 66,135	\$ 66,135	\$ 66,509	\$ 374

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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	80,000	80,000	151,670	71,670
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	500	500	377	(123)
Miscellaneous	-	27,000	21,214	(5,786)
Total revenues	80,500	107,500	173,262	65,762
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	193,656	(193,656)
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	177,000	204,000	-	204,000
Total expenditures	177,000	204,000	193,656	10,344
Excess(deficiency) of revenues over expenditures	(96,500)	(96,500)	(20,395)	76,105
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(96,500)	(96,500)	(20,395)	76,105
Fund balances-beginning	276,292	276,292	313,947	37,655
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 179,792	\$ 179,792	\$ 293,553	\$ 113,761

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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	154	154
Fines & forfeits	-	-	-	-
Investment earnings	1,400	1,400	444	(956)
Miscellaneous	6,100	56,100	52,672	(3,428)
Total revenues	7,500	57,500	53,269	(4,230)
EXPENDITURES:				
Current:				
Current:	-	-	-	-
General government	-	-	-	-
City General	-	-	-	-
Finance	-	-	-	-
Managers	-	-	-	-
Library	-	-	-	-
Total General Government	-	-	-	-
Culture & recreation	8,800	8,800	5,007	3,794
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	8,800	8,800	5,007	3,794
Excess(deficiency) of revenues over expenditures	(1,300)	48,700	48,263	(437)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(1,300)	48,700	48,263	(437)
Fund balances-beginning	250,743	250,743	252,668	1,925
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 249,443	\$ 299,443	\$ 300,931	\$ 1,488

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, 2012

	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	-	-	(49,023)	(49,023)
Miscellaneous	-	98,960	98,960	-
Total revenues	-	98,960	49,937	(49,023)
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	-	98,960	49,937	(49,023)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(79,118)	(79,118)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(79,118)	(79,118)	-
Net change in fund balance	-	19,842	(29,181)	(49,023)
Fund balances-beginning	-	-	470,864	470,864
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 19,842	\$ 441,683	\$ 421,841

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 Position

Nonmajor Enterprise Funds

December 31, 2012

	Enterprise Funds			
	Utility Deposit	I-Net	Storm Water	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 660,870	\$ 242,514	\$ 259,067	\$ 1,162,451
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables(net)	-	-	-	-
Accounts	-	-	73,539	73,539
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Total current assets	<u>660,870</u>	<u>242,514</u>	<u>332,606</u>	<u>1,235,990</u>
Noncurrent assets:				
Capital assets, net (Note1)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements	-	-	700,207	700,207
Machinery & equipment	-	754,509	-	754,509
Construction in progress	-	-	-	-
Less accumulated depreciation	-	(562,583)	(14,226)	(576,810)
Total noncurrent assets	<u>-</u>	<u>191,926</u>	<u>685,980</u>	<u>877,906</u>
Total assets	<u>660,870</u>	<u>434,439</u>	<u>1,018,586</u>	<u>2,113,896</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued expenses	-	1,914	21,749	23,663
Due to other funds	-	-	247	247
Due to other governments	-	-	1,000	1,000
Other liabilities	630,437	-	-	630,437
Due within one year	-	-	2,387	2,387
Total current liabilities	<u>630,437</u>	<u>1,914</u>	<u>25,382</u>	<u>657,733</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>630,437</u>	<u>1,914</u>	<u>25,382</u>	<u>657,733</u>
NET POSITION				
Invested in capital assets	-	191,926	685,980	877,906
Unrestricted	30,433	240,600	307,223	578,258
Total net position	<u>\$ 30,433</u>	<u>\$ 432,526</u>	<u>\$ 993,204</u>	<u>\$ 1,456,163</u>

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Revenues, Expenses, and Changes in Fund Net position
 Nonmajor Enterprise Funds
 For the Year Ended December 31, 2012

	Enterprise Funds			
	Utility Deposit	I-Net	Storm Water	Total
Operating revenues:				
Intergovernmental revenues	\$ -	\$ 124,712	\$ -	\$ 124,712
Charges for services	-	30,523	568,551	599,074
Miscellaneous	-	-	-	-
Total operating revenues	-	155,235	568,551	723,786
Operating expenses:				
Operating expenses	-	40,568	156,573	197,141
Maintenance	-	-	89,483	89,483
Depreciation	-	-	13,026	13,026
Taxes	-	-	10,275	10,275
Total operating expenses	-	40,568	269,357	309,926
Operating income	-	114,667	299,193	413,860
Nonoperating revenue (expenses)				
Intergovernmental revenues	-	-	165,799	165,799
Interest and investment revenue	473	546	375	1,395
Miscellaneous revenue	-	-	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating expenses	473	546	166,174	167,194
Income (loss) before contributions & transfers	473	115,213	465,368	581,054
Capital contributions	-	-	22,935	22,935
Transfers in	-	-	-	-
Transfers out	-	-	(572,948)	(572,948)
Change in net position	473	115,213	(84,645)	31,041
Total net position - beginning	29,960	317,313	1,077,849	1,425,122
Prior period adjustments	-	-	-	-
Total net position - ending	\$ 30,433	\$ 432,526	\$ 993,204	\$ 1,456,163

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Cash Flows
 Nonmajor Enterprise Funds
 December 31, 2012

	Utility Deposit	I-Net	Storm Water	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 136,851	\$ 124,711	\$ 596,530	\$ 858,092
Receipts for interfund services provided	-	30,523	4,982	35,505
Payments to suppliers	(4,148)	(28,654)	(96,948)	(129,750)
Payment for interfund services used	-	(10,000)	(34,581)	(44,581)
Payments to employees	-	-	(107,043)	(107,043)
Net cash provided by operating activities	132,703	116,580	362,940	612,223
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating transfer in	-	-	-	-
Operating transfer out	-	-	(572,948)	(572,948)
Net cash provided by noncapital activities	-	-	(572,948)	(572,948)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	-	(191,926)	88,744	(103,182)
Net cash from related financing activities	-	(191,926)	88,744	(103,182)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	473	546	375	1,394
Net cash provided by investing activities	473	546	375	1,394
Net (decrease) in cash and cash equivalents	133,176	(74,800)	(120,889)	(62,513)
Balances - beginning of the year	527,694	317,313	379,956	1,224,963
Balances - end of the year	\$ 660,870	\$ 242,514	\$ 259,067	\$ 1,162,451

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

Operating income (loss)	-	114,667	299,193	413,860
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	-	-	13,026	13,026
Change in assets and liabilities:				
Receivables, net	-	-	(6,283)	(6,283)
DFOG	-	-	39,244	39,244
Accounts and other payables	132,703	1,913	19,178	153,794
DTOF	-	-	(553)	(553)
DTOG	-	-	(640)	(640)
Employee benefits	-	-	(225)	(225)
Net cash provided by operating activities	\$ 132,703	\$ 116,580	\$ 362,940	\$ 612,223

Noncash Investing, capital, and financing activities:

Borrowing under capital lease				
Contributions of capital assets			22,935	22,935
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 Position
Internal Service Funds
December 31, 2012

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Risk Management Fund	Total
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 1,965,024	\$ 1,066,543	\$ 836,236	\$ 73,410	\$ 3,941,213
Deposits with fiscal agents	-	-	75,637	-	75,637
Receivables(net)	-	-	5,440	-	5,440
Due from other funds	1,892	-	8,378	-	10,270
Due from other governments	-	335	-	-	335
Inventories	71,537	-	-	-	71,537
Other current receivables	-	-	-	-	-
Interfund loan receivables	1,400,000	-	-	-	1,400,000
Total Current Assets	<u>3,438,454</u>	<u>1,066,878</u>	<u>925,691</u>	<u>73,410</u>	<u>5,504,433</u>
Noncurrent Assets					
Land	346,711	-	-	-	346,711
Buildings	1,193,373	-	-	-	1,193,373
Improvements	338,919	-	-	-	338,919
Machinery & equipments	5,448,870	609,070	-	-	6,057,939
Less accumulated depreciation	(4,342,321)	(567,217)	-	-	(4,909,538)
Construction In progress	-	-	-	-	-
Net property plant & equipment	<u>2,985,551</u>	<u>41,852</u>	<u>-</u>	<u>-</u>	<u>3,027,405</u>
Total Assets	<u>6,424,006</u>	<u>1,108,731</u>	<u>925,691</u>	<u>73,410</u>	<u>8,531,837</u>
Liabilities:					
Current Liabilities:					
Accounts payable and accrued expenses	87,910	26,079	31,979	-	145,968
Due to other funds	255	542	-	-	797
Due to other Governments	1,275	66	-	-	1,341
Interfund Loan Payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Due within one year	<u>40,173</u>	<u>9,521</u>	<u>-</u>	<u>-</u>	<u>49,693</u>
Total Current Liabilities	<u>129,612</u>	<u>36,208</u>	<u>31,979</u>	<u>-</u>	<u>197,799</u>
Long-Term Liabilities:					
Due in more than one year	<u>42,001</u>	<u>1,582</u>	<u>-</u>	<u>-</u>	<u>43,583</u>
Total Long-Term Liabilities	<u>42,001</u>	<u>1,582</u>	<u>-</u>	<u>-</u>	<u>43,583</u>
Total Liabilities	<u>171,613</u>	<u>37,790</u>	<u>31,979</u>	<u>-</u>	<u>241,382</u>
NET Position					
Invested in capital assets, Restricted	2,985,552	41,852	-	-	3,027,405
For Health Benefits			-		-
Unrestricted	3,266,840	1,029,089	893,712	73,410	5,263,050
Total Net Position	<u>\$ 6,252,392</u>	<u>\$ 1,070,941</u>	<u>\$ 893,712</u>	<u>\$ 73,410</u>	<u>\$ 8,290,456</u>

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
 Internal Service Funds
 For the Year Ended December 31, 2012

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Risk Management Fund	Total
Operating revenues:					
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	290,056	1,048,266	-	754,308	2,092,630
Miscellaneous	1,340,267	-	1,984,993	-	3,325,259
Total operating revenues	<u>1,630,323</u>	<u>1,048,266</u>	<u>1,984,993</u>	<u>754,308</u>	<u>5,417,889</u>
Operating expenses:					
Operating expenses	403,839	579,707	1,698,313	715,341	3,397,200
Maintenance	657,131	-	-	-	657,131
Depreciation	343,876	21,374	-	-	365,250
Taxes	-	-	-	-	-
Total operating expenses	<u>1,404,845</u>	<u>601,081</u>	<u>1,698,313</u>	<u>715,341</u>	<u>4,419,581</u>
Operating income	<u>225,478</u>	<u>447,185</u>	<u>286,679</u>	<u>38,967</u>	<u>998,308</u>
Nonoperating revenue (expenses)					
Intergovernmental revenues	-	-	-	-	-
Interest and investment rev.	5,240	1,494	1,294	125	8,153
Miscellaneous revenue	8,000	-	-	-	8,000
Interest expense	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-
Total nonoperating exp.	<u>13,240</u>	<u>1,494</u>	<u>1,294</u>	<u>125</u>	<u>16,153</u>
Income (loss) before contributions & transfers	238,718	448,679	287,973	39,092	1,014,462
Capital contributions	-	-	-	-	-
Transfers in	386,929	-	-	-	386,929
Transfers out	-	(21,981)	-	-	(21,981)
Change in net assets	625,646	426,698	287,973	39,092	1,379,410
Total net Position - beginning	<u>5,626,746</u>	<u>644,243</u>	<u>605,739</u>	<u>34,319</u>	<u>6,911,046</u>
Total net position - ending	<u>\$ 6,252,392</u>	<u>\$ 1,070,941</u>	<u>\$ 893,712</u>	<u>\$ 73,410</u>	<u>\$ 8,290,456</u>

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Cash Flows
Internal Service Funds
December 31, 2012

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Risk Management Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 28,770	\$ 10,230	\$ 246,650	\$ 278	\$ 285,928
Receipt for interfund service provided	1,604,376	1,037,701	1,731,726	754,308	5,128,111
Payments to suppliers	(555,604)	(268,232)	(1,686,171)	(719,691)	(3,229,698)
Payment for interfund service used	(65,920)	480	-	-	(65,440)
Payments to employees	(420,821)	(298,835)	-	-	(719,656)
Net cash provided by operating activities	590,801	481,344	292,205	34,895	1,399,245
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating grants received	-	-	-	-	-
Transfers in	386,929	-	-	-	386,929
Transfers out	-	(21,981)	-	-	(21,981)
Interfund Loan Receivable	(1,400,000)	-	-	-	(1,400,000)
Misc Revenue	-	-	-	-	-
Net cash provided by noncapital activities	(1,013,071)	(21,981)	-	-	(1,035,052)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital contributions	-	-	-	-	-
Capital grant	-	-	-	-	-
Proceed from sale assets	(125,369)	-	-	-	(125,369)
Proceed from bond sale	-	-	-	-	-
Purchases of capital assets	(512,537)	-	-	-	(512,537)
Principal paid on capital debt	-	-	-	-	-
Interest paid on capital debt	-	-	-	-	-
Net cash from related financing activities	(637,906)	-	-	-	(637,906)
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investments	-	-	-	-	-
Purchase of investment	-	-	-	-	-
Interest and dividends	5,240	1,494	1,294	125	8,153
Net cash provided by investing activities	5,240	1,494	1,294	125	8,153
Net (decrease) in cash and cash equivalents	(1,054,936)	460,857	293,499	35,020	(265,560)
Balances - beginning of the year	3,019,960	605,686	618,374	38,390	4,282,410
Balances - end of the year	1,965,024	1,066,543	911,873	73,410	4,016,850
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	225,478	447,185	286,679	38,967	998,308
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	343,875	21,374	-	-	365,249
Change in assets and liabilities:					
Receivables, net	-	-	1,762	278	2,040
Due from other funds	2,823	-	(8,378)	-	(5,555)
Due from other governments	-	(335)	-	-	(335)
Inventories	11,505	-	-	-	11,505
Prepaid	-	-	-	-	-
Accounts and other payables	32,532	12,515	12,142	(4,350)	52,839
Due to other funds	(1,583)	540	-	-	(1,043)
Due to other government	1,275	66	-	-	1,341
Employee benefits	(25,104)	(1)	-	-	(25,105)
Accrued expenses	-	-	-	-	-
Net cash provided by operating activities	\$ 590,801	\$ 481,344	\$ 292,205	\$ 34,895	\$ 1,399,245

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 Position

December 31, 2012

	LID Guarantee		Clearing	Total
	Fund	LID Fund	Fund	Agency
ASSETS				Funds
Cash	153,996	50,372	2,311	206,679
Investments	-	-	-	-
Receivable, net	-	-	51	51
Special assessments	-	460,438	-	460,438
TOTAL ASSETS	<u>153,996</u>	<u>510,810</u>	<u>2,362</u>	<u>667,168</u>
LIABILITIES				
Accounts payable	-		-	-
Deferred revenue	-	460,438	-	460,438
Other liabilities	153,996	50,372	2,362	206,730
TOTAL LIABILITIES	<u>\$ 153,996</u>	<u>\$ 510,810</u>	<u>\$ 2,362</u>	<u>667,168</u>

City of Ellensburg, Washington

Combining Statement of Changes in Assets and Liabilities

Agency Funds
December 31, 2012

DESCRIPTION	Balance	Additions	Deductions	Balance
LID Guarantee Fund				
ASSETS				
Cash	\$ 153,737	\$ 259	\$ -	\$ 153,996
Investments				-
Receivables-net				-
Special assessments				-
TOTAL ASSETS	<u>153,737</u>	<u>259</u>	<u>-</u>	<u>153,996</u>
LIABILITIES				
Accounts payable				
Deferred Revenue				
Other liabilities	153,737	259	-	153,996
TOTAL LIABILITIES	<u>153,737</u>	<u>259</u>	<u>-</u>	<u>153,996</u>
LID Fund				
ASSETS				
Cash	39,518	72,393	61,539	50,372
Investments				
Receivables-net	-	-		
Special assessments	502,518	-	42,080	460,438
TOTAL ASSETS	<u>542,036</u>	<u>72,393</u>	<u>103,619</u>	<u>510,810</u>
LIABILITIES				
Accounts payable				
Deferred Revenue	502,518		42,080	460,438
Other Liabilities	39,518	72,393	61,539	50,372
TOTAL LIABILITIES	<u>542,036</u>	<u>72,393</u>	<u>103,619</u>	<u>510,810</u>
Clearing Fund				
ASSETS				
Cash	3,008	10,008,140	10,008,836	2,311
Investments				-
Receivables-net	673	28,775	29,397	51
Special assessments				
TOTAL ASSETS	<u>3,681</u>	<u>10,036,914</u>	<u>10,038,233</u>	<u>2,362</u>
LIABILITIES				
Accounts payable				
Deferred Revenue				
Other Liabilities	3,682	10,036,914	10,038,233	2,362
TOTAL LIABILITIES	<u>\$ 3,682</u>	<u>\$ 10,036,914</u>	<u>\$ 10,038,233</u>	<u>\$ 2,362</u>