



Other Supplemental Schedules For  
GASB 54

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# 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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	251,801	251,801	256,156	4,355
Charges for services	81,000	81,000	56,358	(24,642)
Fines & forfeits	-	-	-	-
Investment earnings	600	600	960	360
Miscellaneous	500	500	5,491	4,991
Total revenues	<u>333,901</u>	<u>333,901</u>	<u>318,964</u>	<u>(14,937)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	58,000	58,000	38,549	19,451
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	1,716,816	1,716,816	1,369,546	347,270
Social Services	-	-	-	-
Natural and Economic	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,774,816</u>	<u>1,774,816</u>	<u>1,408,095</u>	<u>366,721</u>
Excess(deficiency) of revenues over expenditures	<u>(1,440,915)</u>	<u>(1,440,915)</u>	<u>(1,089,131)</u>	<u>351,784</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,120,000	1,120,000	1,120,000	(0)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>1,120,000</u>	<u>1,120,000</u>	<u>1,120,000</u>	<u>(0)</u>
Net change in fund balance	<u>(320,915)</u>	<u>(320,915)</u>	<u>30,869</u>	<u>351,784</u>
Fund balances-beginning	403,981	804,587	848,895	44,308
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 83,066</u>	<u>\$ 483,672</u>	<u>\$ 879,764</u>	<u>\$ 396,092</u>

# CITY OF ELLENSBURG, WASHINGTON

## Ellensburg Public Transit Fund 127

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	75,000	75,000	75,000	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	33	33
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>75,000</b>	<b>75,000</b>	<b>75,033</b>	<b>33</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	159,912	159,912	100,378	59,534
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>159,912</b>	<b>159,912</b>	<b>100,378</b>	<b>59,534</b>
Excess(deficiency) of revenues over expenditures	(84,912)	(84,912)	(25,345)	59,567
<b>OTHER FINANCING SOURCES (USES):</b>				
Bond Issue Proceeds	-	-	-	-
Transfers in	84,912	84,912	84,912	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>84,912</b>	<b>84,912</b>	<b>84,912</b>	<b>-</b>
Net change in fund balance	-	-	59,567	59,567
Fund balances-beginning	-	-	46,454	46,454
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,021</b>	<b>\$ 106,021</b>

# City of Ellensburg, Washington

## Sales Tax Fund 140

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes				\$ -
Special assessments				-
Retail sales & use taxes	3,100,000	3,100,000	3,659,804	559,804
Other taxes				-
Licenses and permits				-
Intergovernmental				-
Charges for services				-
Fines & forfeits				-
Investment earnings	5,000	5,000	2,643	(2,357)
Miscellaneous				-
<b>Total revenues</b>	<b>3,105,000</b>	<b>3,105,000</b>	<b>3,662,446</b>	<b>557,446</b>
<b>EXPENDITURES:</b>				
Current:				
General government				-
Judicial services				-
Public safety				-
Utilities				-
Excess(deficiency) of revenues over expenditures	3,105,000	3,105,000	3,662,446	557,446
<b>OTHER FINANCING SOURCES (USES):</b>				
Bond Issue Proceeds				-
Transfers out	(3,725,935)	(4,136,004)	(3,811,004)	325,000
Other adjustments				
<b>Total other financing sources &amp; uses</b>	<b>(3,725,935)</b>	<b>(4,136,004)</b>	<b>(3,811,004)</b>	<b>325,000</b>
<b>Net change in fund balance</b>	<b>(620,935)</b>	<b>(1,031,004)</b>	<b>(148,558)</b>	<b>882,446</b>
Fund balances-beginning	1,209,629	1,283,293	1,283,954	661
<b>Fund balances-ending</b>	<b>\$ 588,694</b>	<b>\$ 252,289</b>	<b>\$ 1,135,397</b>	<b>\$ 883,108</b>

# CITY OF ELLENSBURG, WASHINGTON

## Police Vehicles Fund 159

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	28	28
Miscellaneous	-	-	5,577	5,577
Total revenues	-	-	5,605	5,605
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	56,900	56,900	53,132	3,768
Total expenditures	56,900	56,900	53,132	3,768
Excess(deficiency) of revenues over expenditures	(56,900)	(56,900)	(47,527)	9,373
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Transfers in	30,000	30,000	30,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	30,000	30,000	30,000	-
Net change in fund balance	(26,900)	(26,900)	(17,527)	9,373
Fund balances-beginning	38,014	47,912	47,912	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 11,114	\$ 21,012	\$ 30,384	\$ 9,372

# CITY OF ELLENSBURG, WASHINGTON

## Geddis Fund 175

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	75	75
Investment earnings	-	-	-	-
Miscellaneous	-	127,360	98,357	(29,003)
Total revenues	-	127,360	98,432	(28,928)
<b>EXPENDITURES:</b>				
Current:				
General government	-	73,340	50,674	(22,666)
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	70,000	70,000	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	143,340	120,674	(22,666)
Excess(deficiency) of revenues over expenditures	-	(15,980)	(22,242)	(6,262)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Transfers in	100,000	-	-	-
Transfers out	(100,000)	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(15,980)	(22,242)	(6,262)
Fund balances-beginning	-	71,939	71,939	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 55,959	\$ 49,697	\$ (6,262)

# 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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	2,011	2,011	4,205	2,194
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2,011	\$ 2,011	\$ 4,205	\$ 2,194