



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.

Debt Service Funds

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

G.O. Maintenance Bond- 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.

City of Ellensburg, Washington

Combining Balance Sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

	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 AND DEFERRED OUTFLOWS OF						
Cash and cash equivalents	\$ 470,404	\$ 211,355	\$ 23,255	\$ 43,535	\$ 94,411	\$ 116,267
Deposits with other agents	-	-	-	-	-	-
Investments	500,104	99,994	-	-	-	199,990
Receivables(net)						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	19,069	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	56,211	83	-	-	149
Interfund loan receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Total assets	\$ 970,508	\$ 367,560	\$ 23,338	\$ 62,604	\$ 94,411	\$ 316,407
LIABILITIES, DEFERRED INFLOWS OF						
Accounts payable	-	10,110	-	1,021	5,309	7,461
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total liabilities	-	10,110	-	1,021	5,309	7,461
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCE						
Nonspendable	-	-	-	-	-	-
Restricted	966,755	352,291	22,648	-	-	307,679
Committed	-	-	-	60,757	87,561	-
Assigned	3,752	5,160	690	826	1,542	1,268
Unassigned	-	-	-	-	-	-
Total fund balance	970,508	357,450	23,338	61,583	89,102	308,946
Total liabilities & fund balances	\$ 970,508	\$ 367,560	\$ 23,338	\$ 62,604	\$ 94,411	\$ 316,407

Lodging Tax 165	CHIP Reserve 170	Total Special Revenue	Debt Service			Total Debt Service
			G.O. Bond 225	Library Construction 230	G.O. Bond 240	
\$ 472,289	\$ 7,403	\$ 1,438,918	\$ 39,915	\$ 46,914	\$ 11,004	\$ 97,833
-	-	-	-	-	-	-
-	-	800,088	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	11,905	-	11,905
-	-	19,069	-	-	-	-
-	-	-	-	-	-	-
25,117	-	81,562	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 497,406</u>	<u>\$ 7,403</u>	<u>\$ 2,339,637</u>	<u>\$ 39,915</u>	<u>\$ 58,819</u>	<u>\$ 11,004</u>	<u>\$ 109,738</u>
29,240	-	53,140	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>29,240</u>	<u>-</u>	<u>53,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	8,258	-	8,258
-	-	-	-	8,258	-	8,258
-	-	-	-	-	-	-
462,981	-	2,112,354	-	50,063	-	50,063
-	7,403	155,720	-	-	-	-
5,185	-	18,423	39,915	498	11,004	51,417
-	-	-	-	-	-	-
<u>468,166</u>	<u>7,403</u>	<u>2,286,497</u>	<u>39,915</u>	<u>50,561</u>	<u>11,004</u>	<u>101,480</u>
<u>\$ 497,406</u>	<u>\$ 7,403</u>	<u>\$ 2,339,637</u>	<u>\$ 39,915</u>	<u>\$ 58,819</u>	<u>\$ 11,004</u>	<u>\$ 109,738</u>

City of Ellensburg, Washington

**Combining Balance Sheet
Nonmajor Governmental Funds
For the Year Ended December 31, 2014**

	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 Trust Funds	
ASSETS AND DEFERRED OUTFLOWS OF								
Cash and cash equivalents	\$ 57,041	\$ 68,869	\$ 492,649	\$ 618,558	\$ 301,536	\$ 39,243	\$ 340,780	\$ 2,496,089
Deposits with other agents	-	-	-	-	-	427,963	427,963	427,963
Investments	-	-	26,500	26,500	-	-	-	826,588
Receivables(net)	-	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	11,905
Accounts	-	-	28,865	28,865	-	-	-	47,934
Due from other funds	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	81,562
Interfund loan receivable	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-	-	-
	<u>\$ 57,041</u>	<u>\$ 68,869</u>	<u>\$ 548,013</u>	<u>\$ 673,923</u>	<u>\$ 301,536</u>	<u>\$ 467,206</u>	<u>\$ 768,743</u>	<u>\$ 3,892,040</u>
LIABILITIES, DEFERRED INFLOWS OF								
Accounts payable	-	-	2,412	2,412	-	-	-	55,552
Due to other funds	-	-	1,808	1,808	-	-	-	1,808
Due to other governments	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>4,220</u>	<u>4,220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,360</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue- property	-	-	-	-	-	-	-	8,258
Total deferred inflows of resou	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,258</u>
FUND BALANCE								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	51,990	-	529,590	581,580	291,029	427,963	718,992	3,462,988
Committed	-	-	-	-	-	-	-	155,720
Assigned	5,051	68,869	14,204	88,124	10,507	-	10,507	168,471
Unassigned	-	-	-	-	-	39,243	39,243	39,243
	<u>57,041</u>	<u>68,869</u>	<u>543,794</u>	<u>669,703</u>	<u>301,536</u>	<u>467,206</u>	<u>768,743</u>	<u>3,826,423</u>
Total liabilities & fund balances	<u>\$ 57,041</u>	<u>\$ 68,869</u>	<u>\$ 548,013</u>	<u>\$ 673,923</u>	<u>\$ 301,536</u>	<u>\$ 467,206</u>	<u>\$ 768,743</u>	<u>\$ 3,892,041</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, 2014

	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	-	718,889	-	-	-	-
Other taxes	-	-	-	91,534	2,427	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,894
Charges for services	292,417	-	-	180	-	81,349
Fines & forfeits	-	-	2,862	-	-	-
Investment earnings	1,391	344	15	31	94	490
Miscellaneous	-	-	-	-	162	5,500
Total revenues	<u>293,808</u>	<u>719,232</u>	<u>2,877</u>	<u>91,745</u>	<u>2,684</u>	<u>89,233</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Public safety	-	612,779	574	-	-	-
Utilities	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Social services	-	-	-	-	-	-
Natural and economic	-	45,377	-	43,454	68,508	-
Culture & recreation	-	-	-	-	-	8,325
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	39,010	-	168,767
Total expenditures	<u>-</u>	<u>658,156</u>	<u>574</u>	<u>82,464</u>	<u>68,508</u>	<u>177,092</u>
Excess(deficiency) of revenues over expenditures	<u>293,808</u>	<u>61,076</u>	<u>2,303</u>	<u>9,281</u>	<u>(65,824)</u>	<u>(87,859)</u>
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Disposition of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	293,808	61,076	2,303	9,281	(65,824)	(87,859)
Fund balances-beginning	676,700	296,374	21,035	52,302	154,926	396,805
Fund balances-ending	<u>\$ 970,508</u>	<u>\$ 357,450</u>	<u>\$ 23,338</u>	<u>\$ 61,583</u>	<u>\$ 89,102</u>	<u>\$ 308,946</u>

Special Revenue Funds			Debt Funds			
Lodging Tax 165	CHIP Reserve 170	Total Special Revenue	G.O. Bond 225	Library Construction 230	G.O. Bond 240	Total Debt Funds
\$ -	\$ -	\$ -	\$ -	\$ 161,860	\$ -	\$ 161,860
445,036	-	1,163,925	-	-	-	-
-	-	93,962	-	-	-	-
-	-	-	-	-	-	-
-	-	1,894	-	-	-	-
-	-	373,946	-	-	-	-
-	-	2,862	-	-	-	-
964	0	3,329	12	11	1	24
-	-	5,662	-	-	-	-
446,000	0	1,645,579	12	161,871	1	161,884
-	-	-	-	418	-	418
-	-	-	-	-	-	-
-	-	613,353	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
419,347	-	576,686	-	-	-	-
-	-	8,325	-	-	-	-
-	-	-	-	-	-	-
-	-	-	100,000	1,460,000	-	1,560,000
-	-	-	106,952	78,010	-	184,962
-	-	207,777	-	-	-	-
419,347	-	1,406,141	206,952	1,538,428	-	1,745,379
26,652	0	239,438	(206,940)	(1,376,557)	1	(1,583,496)
-	-	-	-	1,386,479	-	1,386,479
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	206,953	-	-	206,953
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	206,953	1,386,479	-	1,593,431
26,652	0	239,438	13	9,922	1	9,936
441,514	7,402	2,047,059	39,902	40,639	11,003	91,544
\$ 468,166	\$ 7,403	\$ 2,286,497	\$ 39,915	\$ 50,561	\$ 11,004	\$ 101,480

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,860
Retail sales & use taxes	-	-	-	-	-	-	-	1,163,925
Other taxes	-	-	185,673	185,673	-	-	-	279,635
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	1,894
Charges for services	-	-	-	-	20	-	20	373,966
Fines & forfeits	-	-	-	-	-	-	-	2,862
Investment earnings	48	48	972	1,067	209	2,398	2,608	7,028
Miscellaneous	-	-	-	-	2,048	-	2,048	7,710
Total revenues	48	48	186,645	186,740	2,278	2,398	4,676	1,998,879
EXPENDITURES:								
Current:								
General government	-	-	-	-	-	-	-	418
Judicial services	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	613,353
Utilities	-	-	-	-	-	-	-	-
Transportation	-	-	81,434	81,434	-	-	-	81,434
Social Service	-	-	-	-	-	-	-	-
Natural and Economic	-	-	-	-	-	-	-	576,686
Culture & recreation	0	-	-	0	1,968	-	1,968	10,294
Interest on long-term debt	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	1,560,000
Interest and other charges	-	-	-	-	-	-	-	184,962
Capital outlay	15,082	-	-	15,082	-	-	-	222,859
Total expenditures	15,082	-	81,434	96,516	1,968	-	1,968	3,250,005
Excess(deficiency) of revenues over expenditures	(15,034)	48	105,210	90,224	309	2,398	2,707	(1,251,127)
OTHER FINANCING SOURCES (USES):								
Refunding bonds issued	-	-	-	-	-	-	-	1,386,479
Capital -related debt issued	-	-	-	-	-	-	-	-
Payment to bond refunding escrow age	-	-	-	-	-	-	-	-
Disposition of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	206,953
Transfers out	-	-	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-	-	-
Total other financing sources & uses	-	-	-	-	-	-	-	1,593,431
Net change in fund balance	(15,034)	48	105,210	90,224	309	2,398	2,707	342,305
Fund balances-beginning	72,075	68,821	438,583	579,480	301,227	464,808	766,035	3,484,118
Fund balances-ending	\$ 57,041	\$ 68,869	\$ 543,794	\$ 669,703	\$ 301,536	\$ 467,206	\$ 768,743	\$ 3,826,423

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, 2014

	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	292,417	260,917
Fines & forfeits	-	-	-	-
Investment earnings	300	300	1,391	1,091
Miscellaneous	-	-	-	-
Total revenues	<u>31,800</u>	<u>31,800</u>	<u>293,808</u>	<u>262,008</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	1,800	1,800	-	1,800
Social Services	-	-	-	-
Natural and Economic	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Excess(deficiency) of revenues over expenditures	<u>30,000</u>	<u>30,000</u>	<u>293,808</u>	<u>263,808</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(476,000)	476,000	-	476,000
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>(476,000)</u>	<u>476,000</u>	<u>-</u>	<u>476,000</u>
Net change in fund balance	<u>(446,000)</u>	<u>506,000</u>	<u>293,808</u>	<u>739,808</u>
Fund balances-beginning	121,017	676,700	676,700	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (324,983)</u>	<u>\$ 1,182,700</u>	<u>\$ 970,508</u>	<u>\$ 739,808</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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	614,000	614,000	718,889	104,889
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	400	400	344	(56)
Miscellaneous	-	-	-	-
Total revenues	<u>614,400</u>	<u>614,400</u>	<u>719,232</u>	<u>104,832</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	607,585	654,596	612,779	41,817
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	27,685	59,382	45,377	14,005
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>635,270</u>	<u>713,978</u>	<u>658,156</u>	<u>55,822</u>
Excess(deficiency) of revenues over expenditures	<u>(20,870)</u>	<u>(99,578)</u>	<u>61,076</u>	<u>160,654</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>(20,870)</u>	<u>(99,578)</u>	<u>61,076</u>	<u>160,654</u>
Fund balances-beginning	23,155	296,374	296,374	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 2,285</u>	<u>\$ 196,796</u>	<u>\$ 357,450</u>	<u>\$ 160,654</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, 2014

	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	-	-	2,862	2,862
Investment earnings	-	-	15	15
Miscellaneous	-	-	-	-
Total revenues	-	-	2,877	2,877
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	6,075	6,075	574	5,501
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	6,075	6,075	574	5,501
Excess(deficiency) of revenues over expenditures	(6,075)	(6,075)	2,303	8,378
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(6,075)	(6,075)	2,303	8,378
Fund balances-beginning	6,075	21,035	21,035	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 14,960	\$ 23,338	\$ 8,378

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	62,000	87,000	91,534	4,534
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	180	180
Fines & forfeits	-	-	-	-
Investment earnings	-	-	31	31
Miscellaneous	-	-	-	-
Total revenues	<u>62,000</u>	<u>87,000</u>	<u>91,745</u>	<u>4,745</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	65,000	107,000	43,454	63,546
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	27,050	39,010	(11,960)
Total expenditures	<u>65,000</u>	<u>134,050</u>	<u>82,464</u>	<u>51,586</u>
Excess(deficiency) of revenues over expenditures	<u>(3,000)</u>	<u>(47,050)</u>	<u>9,281</u>	<u>56,331</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>(3,000)</u>	<u>(47,050)</u>	<u>9,281</u>	<u>56,331</u>
Fund balances-beginning	73,180	51,687	52,302	615
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 70,180</u>	<u>\$ 4,637</u>	<u>\$ 61,583</u>	<u>\$ 56,946</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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	14,100	2,427	2,427	0
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	150	94	(56)
Miscellaneous	-	162	162	0
Total revenues	<u>14,100</u>	<u>2,739</u>	<u>2,684</u>	<u>(55)</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	68,508	(68,508)
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	14,600	73,465	-	73,465
Total expenditures	<u>14,600</u>	<u>73,465</u>	<u>68,508</u>	<u>4,957</u>
Excess(deficiency) of revenues over expenditures	<u>(500)</u>	<u>(70,726)</u>	<u>(65,824)</u>	<u>4,902</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(500)</u>	<u>(70,726)</u>	<u>(65,824)</u>	<u>4,902</u>
Fund balances-beginning	122,800	153,479	154,926	1,447
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 122,300</u>	<u>\$ 82,753</u>	<u>\$ 89,102</u>	<u>\$ 6,349</u>

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, 2014

	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	1,894	94
Charges for services	35,000	35,000	81,349	46,349
Fines & forfeits	-	-	-	-
Investment earnings	-	-	490	490
Miscellaneous	-	5,500	5,500	-
Total revenues	<u>36,800</u>	<u>42,300</u>	<u>89,233</u>	<u>46,933</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	8,325	(8,325)
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	94,000	296,500	168,767	127,733
Total expenditures	<u>94,000</u>	<u>296,500</u>	<u>177,092</u>	<u>119,408</u>
Excess(deficiency) of revenues over expenditures	<u>(57,200)</u>	<u>(254,200)</u>	<u>(87,859)</u>	<u>166,341</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>(57,200)</u>	<u>(254,200)</u>	<u>(87,859)</u>	<u>166,341</u>
Fund balances-beginning	79,027	396,805	396,805	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 21,827</u>	<u>\$ 142,605</u>	<u>\$ 308,946</u>	<u>\$ 166,341</u>

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	374,316	374,316	445,036	70,720
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,000	1,000	964	(36)
Miscellaneous	-	-	-	-
Total revenues	<u>375,316</u>	<u>375,316</u>	<u>446,000</u>	<u>70,684</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	375,316	420,921	419,347	1,574
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>375,316</u>	<u>420,921</u>	<u>419,347</u>	<u>1,574</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>(45,605)</u>	<u>26,652</u>	<u>72,257</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>-</u>	<u>(45,605)</u>	<u>26,652</u>	<u>72,257</u>
Fund balances-beginning	361,570	441,514	441,514	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 361,570</u>	<u>\$ 395,909</u>	<u>\$ 468,166</u>	<u>\$ 72,257</u>

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, 2014

	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	-	-	0	0
Miscellaneous	-	-	-	-
Total revenues	-	-	0	0
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	0	0
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	0	0
Fund balances-beginning	-	7,402	7,402	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 7,402	\$ 7,403	\$ 1

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, 2014

	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	-	-	12	12
Miscellaneous	-	-	-	-
Total revenues	-	-	12	12
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	100,000	100,000	100,000	-
Interest and other charges	106,953	106,953	106,952	1
Capital outlay	-	-	-	-
Total expenditures	206,953	206,953	206,952	1
Excess(deficiency) of revenues over expenditures	(206,953)	(206,953)	(206,940)	(13)
OTHER FINANCING SOURCES (USES):				
Transfers in	206,953	206,953	206,953	(0)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	206,953	206,953	206,953	(0)
Net change in fund balance	-	-	13	(13)
Fund balances-beginning	40,000	39,900	39,902	2
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 40,000	\$ 39,900	\$ 39,915	\$ (12)

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 162,000	\$ 162,000	\$ 161,860	\$ (140)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	11	11
Miscellaneous	-	-	-	-
Total revenues	<u>162,000</u>	<u>162,000</u>	<u>161,871</u>	<u>(129)</u>
EXPENDITURES:				
Current:				
General government	-	418	418	0
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	105,000	1,480,240	1,460,000	20,240
Interest and other charges	54,937	57,770	78,010	-
Capital outlay	-	-	-	-
Total expenditures	<u>159,937</u>	<u>1,538,428</u>	<u>1,538,428</u>	<u>20,240</u>
Excess(deficiency) of revenues over expenditures	<u>2,063</u>	<u>(1,376,428)</u>	<u>(1,376,557)</u>	<u>(129)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>1,386,479</u>	<u>1,386,479</u>	<u>1,386,479</u>
Net change in fund balance	<u>2,063</u>	<u>10,051</u>	<u>9,922</u>	<u>1,386,350</u>
Fund balances-beginning	43,960	40,435	40,639	204
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 46,023</u>	<u>\$ 50,486</u>	<u>\$ 50,561</u>	<u>\$ 1,386,554</u>

CITY OF ELLENSBURG, WASHINGTON

G.O. Bond Debt Fund 240

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1	1
Miscellaneous	-	-	-	-
Total revenues	-	-	1	1
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	1	1
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	1	1
Fund balances-beginning	-	-	11,003	11,003
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 11,004	\$ 11,004

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, 2014

	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	-	-	48	48
Miscellaneous	-	-	-	-
Total revenues	-	-	48	48
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	15,083	0	15,083
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	15,082	(15,082)
Total expenditures	-	15,083	15,082	1
Excess(deficiency) of revenues over expenditures	-	(15,083)	(15,034)	49
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(15,083)	(15,034)	49
Fund balances-beginning	-	72,075	72,075	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 56,992	\$ 57,041	\$ 49

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, 2014

	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	-	-	48	48
Miscellaneous	-	-	-	-
Total revenues	-	-	48	48
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	7,500	7,500	-	7,500
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	7,500	7,500	-	7,500
Excess(deficiency) of revenues over expenditures	(7,500)	(7,500)	48	7,548
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(7,500)	(7,500)	48	7,548
Fund balances-beginning	54,752	68,821	68,821	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 47,252	\$ 61,321	\$ 68,869	\$ 7,548

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	100,000	100,000	185,673	85,673
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	400	400	972	572
Miscellaneous	-	-	-	-
Total revenues	<u>100,400</u>	<u>100,400</u>	<u>186,645</u>	<u>86,245</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	81,434	(81,434)
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	215,000	225,402	-	225,402
Total expenditures	<u>215,000</u>	<u>225,402</u>	<u>81,434</u>	<u>143,968</u>
Excess(deficiency) of revenues over expenditures	<u>(114,600)</u>	<u>(125,002)</u>	<u>105,210</u>	<u>230,212</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>(114,600)</u>	<u>(125,002)</u>	<u>105,210</u>	<u>230,212</u>
Fund balances-beginning	189,488	431,861	438,583	6,722
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 74,888</u>	<u>\$ 306,859</u>	<u>\$ 543,794</u>	<u>\$ 236,935</u>

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	20	20
Fines & forfeits	-	-	-	-
Investment earnings	1,400	1,400	209	(1,191)
Miscellaneous	6,100	6,100	2,048	(4,052)
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>2,278</u>	<u>(5,223)</u>
EXPENDITURES:				
Current:				
Current:	-	-	-	-
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	8,800	8,800	1,968	6,832
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>8,800</u>	<u>8,800</u>	<u>1,968</u>	<u>6,832</u>
Excess(deficiency) of revenues over expenditures	<u>(1,300)</u>	<u>(1,300)</u>	<u>309</u>	<u>1,609</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(1,300)</u>	<u>(1,300)</u>	<u>309</u>	<u>1,609</u>
Fund balances-beginning	250,068	290,949	301,227	10,278
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 248,768</u>	<u>\$ 289,649</u>	<u>\$ 301,536</u>	<u>\$ 11,887</u>

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, 2014

	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	-	20,000	2,398	(17,602)
Miscellaneous	-	-	-	-
Total revenues	-	20,000	2,398	(17,602)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial services	-	-	-	-
Public safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	20,000	2,398	(17,602)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	20,000	2,398	(17,602)
Fund balances-beginning	-	19,243	464,808	445,565
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 39,243	\$ 467,206	\$ 427,963

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.

Telecommunications- 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, 2014

	Enterprise Funds			
	Utility Deposit	Telecom	Storm Water	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 576,945	\$ 506,518	\$ 236,350	\$ 1,319,813
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables(net)	-	-	-	-
Accounts	-	-	75,728	75,728
Due from other funds	-	-	109	109
Due from other governments	-	4,058	8,378	12,435
Total current assets	<u>576,945</u>	<u>510,576</u>	<u>320,565</u>	<u>1,408,086</u>
Noncurrent assets:				
Capital assets, net (Note1)				
Land	-	-	-	-
Buildings	-	-	458,451	458,451
Improvements	-	-	892,729	892,729
Machinery & equipment	-	184,901	-	-
Construction in progress	-	1,086,927	13,448	1,086,756
Less accumulated depreciation	-	(46,811)	(87,587)	(87,587)
Total noncurrent assets	<u>-</u>	<u>1,225,017</u>	<u>1,277,041</u>	<u>2,350,348</u>
Total assets	<u>576,945</u>	<u>1,735,593</u>	<u>1,597,606</u>	<u>3,758,434</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued expenses	-	117,006	3,877	120,882
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Interfund Loan Payable	-	283,943	-	283,943
Other liabilities	545,044	-	-	545,044
Due within one year	-	-	25,677	25,677
Total current liabilities	<u>545,044</u>	<u>400,949</u>	<u>29,554</u>	<u>975,547</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>545,044</u>	<u>400,949</u>	<u>29,554</u>	<u>975,547</u>
NET POSITION				
Net Investment in capital assets	-	1,225,017	1,277,041	2,502,058
Unrestricted	31,901	109,628	291,011	280,830
Total net position	<u>\$ 31,901</u>	<u>\$ 1,334,645</u>	<u>\$ 1,568,052</u>	<u>\$ 2,782,888</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, 2014

	Enterprise Funds			
	Utility Deposit	Telecom	Storm Water	Total
Operating revenues:				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Charges for services	-	484,966	702,792	1,187,758
Miscellaneous	-	-	-	-
Total operating revenues	-	484,966	702,792	1,187,758
Operating expenses:				
Operating expenses	-	6,957	443,436	450,393
Maintenance	-	-	78,309	78,309
Depreciation	-	27,618	45,353	72,971
Taxes	-	-	9,813	9,813
Total operating expenses	-	34,575	576,911	611,485
Operating income	-	450,392	125,881	576,273
Nonoperating revenue (expenses)				
Intergovernmental revenues	-	-	81,250	81,250
Interest and investment revenue	713	245	183	1,141
Miscellaneous revenue	-	-	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Gain/Loss on Assets	-	-	-	(179,328)
Total nonoperating expenses	713	245	81,433	(96,936)
Income (loss) before contributions & transfers	713	450,637	207,315	658,665
Capital contributions	-	-	121,178	121,178
Transfers in	-	461,398	-	461,398
Transfers out	-	-	(208,000)	(208,000)
Change in net position	713	912,035	120,493	1,033,241
Total net position - beginning	31,187	422,610	1,447,559	1,901,357
Prior period adjustments	-	-	-	-
Total net position - ending	\$ 31,901	\$ 1,334,645	\$ 1,568,052	\$ 2,934,597

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

December 31, 2014

	Utility Deposit	Telecom	Storm Water	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 35,482	\$ 40,578	\$ 781,889	\$ 857,950
Receipts for interfund services provided	-	440,330	4,113	444,443
Payments to suppliers	-	119,426	(181,616)	(62,191)
Payment for interfund services used	-	(10,000)	(173,664)	(183,664)
Payments to employees	-	-	(177,603)	(177,603)
Net cash provided by operating activities	35,482	590,334	253,118	878,935
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating grants received	-	-	81,250	81,250
Operating transfer in	-	-	-	-
Operating transfer out	-	-	(208,000)	(208,000)
Net cash provided by noncapital activities	-	-	(126,750)	(126,750)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	-	461,398	-	461,398
capital grant	-	-	-	-
Proceeds from sales and maturities of investments	-	(179,328)	-	(179,328)
Proceeds from Interfund Loan	-	283,943	-	283,943
Purchases of capital assets	-	(893,980)	(13,448)	(907,428)
Net cash from related financing activities	-	(327,967)	(13,448)	(625,358)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investment	-	-	-	-
Interest and dividends	714	245	183	1,142
Net cash provided by investing activities	714	245	183	1,142
Net (decrease) in cash and cash equivalents	36,196	262,613	113,104	127,969
Balances - beginning of the year	540,749	243,905	123,247	907,901
Balances - end of the year	\$ 576,945	\$ 506,518	\$ 236,350	\$ 1,035,870
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	-	478,010	125,881	603,891
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	-	-	45,353	45,353
Change in assets and liabilities:				
Receivables, net	-	-	2,602	2,602
DFOF	-	-	(109)	(109)
DFOG	-	-	80,718	80,718
Accounts and other payables	35,482	116,382	(23,153)	128,711
DTOF	-	-	-	-
DTOG	-	(4,058)	(2,379)	(6,437)
Employee benefits	-	-	24,206	24,206
Net cash provided by operating activities	\$ 35,482	\$ 590,334	\$ 253,118	\$ 878,934
Noncash Investing, capital, and financing activities:				
Borrowing under capital lease				
Contributions of capital assets			121,178	121,178
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, 2014

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Risk Management Fund	Total
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 2,003,015	\$ 525,313	\$ 329,480	\$ 369,468	\$ 3,227,277
Deposits with fiscal agents	-	-	75,637	-	75,637
Investments	555,063	-	500,000	99,997	1,155,060
Receivables(net)	-	-	60,729	-	60,729
Due from other funds	12,940	-	-	-	12,940
Due from other governments	327	-	-	-	327
Inventories	76,631	-	-	-	76,631
Other current receivables	-	-	-	-	-
Interfund loan receivables	1,683,943	-	-	-	1,683,943
Total Current Assets	4,331,919	525,313	965,847	469,465	6,292,544
Noncurrent Assets					
Land	346,711	-	-	-	346,711
Buildings	1,340,345	-	-	-	1,340,345
Improvements	359,609	-	-	-	359,609
Machinery & equipments	5,407,916	609,070	-	-	6,016,986
Less accumulated depreciation	(4,829,400)	(604,714)	-	-	(5,434,114)
Construction In progress	39,604	-	-	-	39,604
Net property plant & equipment	2,664,786	4,356	-	-	2,669,142
Total Assets	6,996,705	529,669	965,847	469,465	8,961,686
Liabilities:					
Current Liabilities:					
Accounts payable and accrued expenses	32,856	54,080	67,140	-	154,076
Due to other funds	461	-	-	-	461
Due to other Governments	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Due within one year	25,632	10,583	-	-	36,215
Total Current Liabilities	58,949	64,663	67,140	-	190,752
Long-Term Liabilities:					
Due in more than one year	65,949	4,025	-	-	69,975
Total Long-Term Liabilities	65,949	4,025	-	-	69,975
Total Liabilities	124,899	68,688	67,140	-	260,727
NET Position					
Net Investment in capital assets, Restricted	2,664,786	4,356	-	-	2,669,142
For Health Benefits	-	-	-	-	-
Unrestricted	4,207,020	456,625	898,707	469,465	6,031,817
Total Net Position	\$ 6,871,806	\$ 460,981	\$ 898,707	\$ 469,465	\$ 8,700,959

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2014

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Risk Management Fund	Total
Operating revenues:					
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	283,972	638,226	-	754,308	1,676,506
Miscellaneous	1,370,829	68	2,415,264	-	3,786,160
Total operating revenues	<u>1,654,801</u>	<u>638,294</u>	<u>2,415,264</u>	<u>754,308</u>	<u>5,462,666</u>
Operating expenses:					
Operating expenses	372,262	811,018	2,604,012	576,141	4,363,433
Maintenance	617,919	-	-	-	617,919
Depreciation	375,222	13,876	-	-	389,098
Taxes	-	-	-	-	-
Total operating expenses	<u>1,365,403</u>	<u>824,893</u>	<u>2,604,012</u>	<u>576,141</u>	<u>5,370,450</u>
Operating income	<u>289,397</u>	<u>(186,600)</u>	<u>(188,748)</u>	<u>178,167</u>	<u>92,217</u>
Nonoperating revenue (expenses)					
Intergovernmental revenues	-	-	-	-	-
Interest and investment rev.	17,796	443	3,500	752	22,492
Miscellaneous revenue	-	-	-	-	-
Interest expense	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-
Gain/Loss on sale of Assets	9,160	-	-	-	9,160
Total nonoperating exp.	<u>26,955</u>	<u>443</u>	<u>3,500</u>	<u>752</u>	<u>31,651</u>
Income (loss) before contributions & transfers	316,353	(186,156)	(185,248)	178,919	123,868
Capital contributions	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(400,000)	-	-	(400,000)
Change in net assets	<u>316,353</u>	<u>(586,156)</u>	<u>(185,248)</u>	<u>178,919</u>	<u>(276,132)</u>
Total net Position - beginning	<u>6,555,453</u>	<u>1,047,137</u>	<u>1,083,954</u>	<u>290,546</u>	<u>8,977,090</u>
Total net position - ending	<u>\$ 6,871,806</u>	<u>\$ 460,981</u>	<u>\$ 898,706</u>	<u>\$ 469,465</u>	<u>\$ 8,700,958</u>

CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Cash Flows

Internal Service Funds

December 31, 2014

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Risk Management Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 51,834	\$ 15,458	\$ 669,258	\$ -	\$ 736,550
Receipt for interfund service provided	1,610,717	624,140	1,714,630	754,308	4,703,795
Payments to suppliers	(546,770)	(449,508)	(2,583,279)	(576,141)	(4,155,698)
Payment for interfund service used	(71,715)	(16,139)	-	-	(87,854)
Payments to employees	(391,857)	(323,537)	-	-	(715,394)
Net cash provided by operating activities	652,209	(149,586)	(199,392)	178,167	481,398
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating grants received	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(400,000)	-	-	(400,000)
Interfund Loan Receivable	(283,943)	-	-	-	(283,943)
Misc Revenue	-	-	-	-	-
Net cash provided by noncapital activities	(283,943)	(400,000)	-	-	(683,943)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital contributions	-	-	-	-	-
Capital grant	-	-	-	-	-
Proceed from sale assets	9,160	-	-	-	9,160
Proceed from bond sale	-	-	-	-	-
Purchases of capital assets	(198,925)	-	-	-	(198,925)
Principal paid on capital debt	-	-	-	-	-
Interest paid on capital debt	-	-	-	-	-
Net cash from related financing activities	(189,765)	-	-	-	(189,765)
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investments	-	-	-	-	-
Purchase of investment	-	-	-	32,613	32,613
Interest and dividends	17,796	443	3,500	752	22,492
Net cash provided by investing activities	17,796	443	3,500	33,365	55,105
Net (decrease) in cash and cash equivalents	196,296	(549,143)	(195,891)	211,532	(337,206)
Balances - beginning of the year	2,361,782	1,074,456	601,010	157,936	4,195,183
Balances - end of the year	2,558,078	525,313	405,119	369,468	3,857,978
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	289,397	(186,600)	(188,748)	178,167	92,217
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	375,222	13,876	-	-	389,098
Change in assets and liabilities:					
Receivables, net	13,586	1,305	(31,376)	-	(16,485)
Due from other funds	(11,821)	-	-	-	(11,821)
Due from other governments	5,985	-	-	-	5,985
Inventories	4,337	-	-	-	4,337
Prepaid	-	-	-	-	-
Accounts and other payables	(16,359)	24,682	20,732	-	29,055
Due to other funds	418	-	-	-	418
Due to other government	(5,153)	(3,156)	-	-	(8,309)
Employee benefits	(3,405)	-	-	-	(3,405)
Accrued expenses	-	307	-	-	307
Net cash provided by operating activities	\$ 652,209	-\$ 149,586	-\$ 199,392	\$ 178,167	\$ 481,398

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, 2014

	LID Guarantee Fund	LID Fund	Clearing Fund	Total Agency Funds
ASSETS				
Cash	\$ 130,777	\$ 40,771	\$ 3,402	\$ 174,950
Receivable, net			53	53
Special assessments		386,496		386,496
TOTAL ASSETS	<u>130,777</u>	<u>427,267</u>	<u>3,455</u>	<u>561,499</u>
 LIABILITIES				
Notes Payables		386,496		386,496
Other liabilities	130,777	40,771	3,455	175,003
TOTAL LIABILITIES	<u>\$ 130,777</u>	<u>\$ 427,267</u>	<u>\$ 3,455</u>	<u>561,499</u>

City of Ellensburg, Washington

Combining Statement of Changes in Assets and Liabilities

Agency Funds

December 31, 2014

DESCRIPTION	Balance	Additions	Deductions	Balance
LID Guarantee Fund				
ASSETS				
Cash	\$ 154,191	\$ 38,003	\$ 61,418	\$ 130,777
TOTAL ASSETS	<u>154,191</u>	<u>38,003</u>	<u>61,418</u>	<u>130,777</u>
LIABILITIES				
Other liabilities	<u>154,191</u>		<u>23,415</u>	<u>130,777</u>
TOTAL LIABILITIES	<u>154,191</u>	<u>-</u>	<u>23,415</u>	<u>130,777</u>
LID Fund				
ASSETS				
Cash	59,266	73,448	91,943	40,771
Investments	18,532		18,532	-
Special assessments	422,668	-	36,172	386,496
TOTAL ASSETS	<u>500,466</u>	<u>73,448</u>	<u>146,647</u>	<u>427,267</u>
LIABILITIES				
Notes payable	422,715	-	36,172	386,543
Other Liabilities	77,750		37,026	40,724
TOTAL LIABILITIES	<u>500,465</u>	<u>-</u>	<u>73,198</u>	<u>427,267</u>
Clearing Fund				
ASSETS				
Cash	2,785	7,776,717	7,776,100	3,402
Receivables-net	3,301	39,390	42,638	53
TOTAL ASSETS	<u>6,086</u>	<u>7,816,107</u>	<u>7,818,738</u>	<u>3,455</u>
LIABILITIES				
Accounts payable				
Deferred Revenue				
Other Liabilities	6,086	7,778,526	7,781,157	3,455
TOTAL LIABILITIES	<u>\$ 6,086</u>	<u>\$ 7,778,526</u>	<u>\$ 7,781,157</u>	<u>\$ 3,455</u>