



## Nonmajor Funds

## 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, 2015

	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
<b>ASSETS AND DEFERRED OUTFLOWS OF</b>						
Cash and cash equivalents	\$ 921,446	\$ 325,568	\$ 22,390	\$ 70,501	\$ 35,569	\$ 231,732
Deposits with other agents	-	-	-	-	-	-
Investments	149,680	100,000	-	-	-	54,000
Receivables (net)	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	18,610	-	126,793
Due from other funds	-	-	-	-	-	3,821
Due from other governments	-	60,850	20	-	-	155
Interfund loan receivable	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,071,126</b>	<b>\$ 486,418</b>	<b>\$ 22,410</b>	<b>\$ 89,111</b>	<b>\$ 35,569</b>	<b>\$ 416,500</b>
<b>LIABILITIES, DEFERRED INFLOWS OF</b>						
Accounts payable	-	10,335	-	307	5,498	11,408
Due to other funds	3,821	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>3,821</b>	<b>10,335</b>	<b>-</b>	<b>307</b>	<b>5,498</b>	<b>11,408</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>						
Nonspendable	-	-	-	-	-	-
Restricted	1,059,828	469,079	21,695	-	-	401,753
Committed	-	-	-	87,143	28,442	-
Assigned	7,477	7,004	715	1,661	1,630	3,339
Unassigned	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>1,067,305</b>	<b>476,083</b>	<b>22,410</b>	<b>88,804</b>	<b>30,071</b>	<b>405,092</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 1,071,126</b>	<b>\$ 486,418</b>	<b>\$ 22,410</b>	<b>\$ 89,111</b>	<b>\$ 35,569</b>	<b>\$ 416,500</b>

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	
\$ 394,502	\$ 7,403	\$ 2,009,111	\$ 40,164	\$ 51,860	\$ 11,004	\$ 103,028
-	-	-	-	-	-	-
163,000	-	466,680	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	8,553	-	8,553
-	-	145,404	-	-	-	-
-	-	3,821	-	-	-	-
27,332	-	88,356	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 584,834</u>	<u>\$ 7,403</u>	<u>\$ 2,713,371</u>	<u>\$ 40,164</u>	<u>\$ 60,413</u>	<u>\$ 11,004</u>	<u>\$ 111,581</u>
107,646	-	135,194	275	275	-	550
-	-	3,821	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>107,646</u>	<u>-</u>	<u>139,015</u>	<u>275</u>	<u>275</u>	<u>-</u>	<u>550</u>
-	-	-	-	5,557	-	5,557
-	-	-	-	5,557	-	5,557
-	-	-	-	-	-	-
470,014	-	2,422,370	-	54,082	-	54,082
-	7,403	122,987	-	-	-	-
7,174	-	29,000	39,889	498	11,004	51,392
-	-	-	-	-	-	-
<u>477,187</u>	<u>7,403</u>	<u>2,574,356</u>	<u>39,889</u>	<u>54,580</u>	<u>11,004</u>	<u>105,474</u>
<u>\$ 584,834</u>	<u>\$ 7,403</u>	<u>\$ 2,713,371</u>	<u>\$ 40,164</u>	<u>\$ 60,413</u>	<u>\$ 11,004</u>	<u>\$ 111,581</u>

**City of Ellensburg, Washington**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2015**

	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	
<b>ASSETS AND DEFERRED OUTFLOWS OF</b>								
Cash and cash equivalents	\$ 57,103	\$ 21,629	\$ 608,551	\$ 687,283	\$ 299,514	\$ 39,243	\$ 338,758	\$ 3,138,180
Deposits with other agents	-	-	-	-	-	400,359	400,359	400,359
Investments	-	-	50,000	50,000	-	-	-	516,680
Receivables (net)	-	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	8,553
Accounts	-	-	-	-	-	-	-	145,404
Due from other funds	-	-	-	-	-	-	-	3,821
Due from other governments	-	-	14,043	14,043	-	-	-	102,399
Interfund loan receivable	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-	-	-
	<u>\$ 57,103</u>	<u>\$ 21,629</u>	<u>\$ 672,594</u>	<u>\$ 751,326</u>	<u>\$ 299,514</u>	<u>\$ 439,603</u>	<u>\$ 739,117</u>	<u>\$ 4,315,394</u>
<b>LIABILITIES, DEFERRED INFLOWS OF</b>								
Accounts payable	-	-	29,880	29,880	-	-	-	165,624
Due to other funds	-	-	312	312	-	-	-	4,133
Due to other governments	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>30,192</u>	<u>30,192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>169,757</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue- property	-	-	-	-	-	-	-	5,557
Total Deferred Inflows of Reso	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,557</u>
<b>FUND BALANCE</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	51,990	-	626,998	678,989	288,685	439,603	728,288	3,883,728
Committed	-	-	-	-	-	-	-	122,987
Assigned	5,113	21,629	15,403	42,145	10,829	-	10,829	133,366
Unassigned	-	-	-	-	-	-	-	-
	<u>57,103</u>	<u>21,629</u>	<u>642,402</u>	<u>721,134</u>	<u>299,514</u>	<u>439,603</u>	<u>739,117</u>	<u>4,140,080</u>
Total Liabilities & Fund Balanc	<u>\$ 57,103</u>	<u>\$ 21,629</u>	<u>\$ 672,594</u>	<u>\$ 751,326</u>	<u>\$ 299,514</u>	<u>\$ 439,603</u>	<u>\$ 739,117</u>	<u>\$ 4,315,395</u>

**CITY OF ELLENSBURG, WASHINGTON**

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2015

	Special Revenue Funds					Parks Acquisitions 160
	Traffic Impact Fee 125	Criminal Justice 130	Drug 137	CATV O & M 150	CATV Capital 155	
<b>REVENUES:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	803,842	-	-	-	-
Other taxes	-	-	-	95,440	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	128,742
Charges for services	101,758	-	-	778	-	69,506
Fines & forfeits	-	-	5,026	-	-	-
Investment earnings	3,725	1,844	25	57	88	2,072
Miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	<b>105,482</b>	<b>805,686</b>	<b>5,052</b>	<b>96,275</b>	<b>88</b>	<b>200,320</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Public safety	-	640,408	5,979	-	-	-
Utilities	-	-	-	-	-	-
Transportation	8,685	-	-	-	-	-
Social services	-	-	-	-	-	-
Natural and economic	-	46,644	-	69,055	31,656	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	27,463	104,174
<b>Total expenditures</b>	<b>8,685</b>	<b>687,053</b>	<b>5,979</b>	<b>69,055</b>	<b>59,119</b>	<b>104,174</b>
Excess(deficiency) of revenues over expenditures	<b>96,798</b>	<b>118,633</b>	<b>(928)</b>	<b>27,221</b>	<b>(59,031)</b>	<b>96,146</b>
<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	-	-	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>96,798</b>	<b>118,633</b>	<b>(928)</b>	<b>27,221</b>	<b>(59,031)</b>	<b>96,146</b>
Fund balances-beginning	970,508	357,450	23,338	61,583	89,102	308,946
<b>Fund balances-ending</b>	<b>\$ 1,067,305</b>	<b>\$ 476,083</b>	<b>\$ 22,410</b>	<b>\$ 88,804</b>	<b>\$ 30,071</b>	<b>\$ 405,092</b>

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
\$ -	\$ -	\$ -	\$ -	\$ 153,449	\$ -	\$ 153,449
472,175	-	1,276,017	-	-	-	-
-	-	95,440	-	-	-	-
-	-	-	-	-	-	-
-	-	128,742	-	-	-	-
-	-	172,041	-	-	-	-
-	-	5,026	-	-	-	-
1,989	-	9,799	-	-	-	-
-	-	-	-	-	-	-
474,164	-	1,687,066	-	153,449	-	153,449
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	646,388	-	-	-	-
-	-	-	-	-	-	-
-	-	8,685	-	-	-	-
-	-	-	-	-	-	-
465,143	-	612,498	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	110,000	115,000	-	225,000
-	-	-	103,979	34,430	-	138,408
-	-	131,637	-	-	-	-
465,143	-	1,399,207	213,979	149,430	-	363,408
9,021	-	287,859	(213,979)	4,019	-	(209,959)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	213,953	-	-	213,953
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	213,953	-	-	213,953
9,021	-	287,859	(26)	4,019	-	3,994
468,166	7,403	2,286,497	39,915	50,561	11,004	101,480
\$ 477,187	\$ 7,403	\$ 2,574,356	\$ 39,889	\$ 54,580	\$ 11,004	\$ 105,474

			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	
<b>REVENUES:</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,449
Retail sales & use taxes	-	-	-	-	-	-	-	1,276,017
Other taxes	-	-	226,546	226,546	-	-	-	321,986
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	1,452	1,452	-	-	-	130,194
Charges for services	-	-	-	-	-	-	-	172,041
Fines & forfeits	-	-	-	-	-	-	-	5,026
Investment earnings	62	56	1,199	1,318	322	(12,801)	(12,479)	(1,362)
Miscellaneous	-	-	9,726	9,726	8,138	-	8,138	17,864
<b>Total revenues</b>	<b>62</b>	<b>56</b>	<b>238,923</b>	<b>239,041</b>	<b>8,460</b>	<b>(12,801)</b>	<b>(4,341)</b>	<b>2,075,215</b>
<b>EXPENDITURES:</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-	-	-
Public safety	-	47,296	-	47,296	-	-	-	693,684
Utilities	-	-	-	-	-	-	-	-
Transportation	-	-	98,855	98,855	-	-	-	107,540
Social Service	-	-	-	-	-	-	-	-
Natural and Economic	-	-	-	-	-	-	-	612,498
Culture & recreation	-	-	-	-	4,285	-	4,285	4,285
Interest on long-term debt	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	225,000
Interest and other charges	-	-	-	-	-	-	-	138,408
Capital outlay	-	-	-	-	-	-	-	131,637
<b>Total expenditures</b>	<b>-</b>	<b>47,296</b>	<b>98,855</b>	<b>146,151</b>	<b>4,285</b>	<b>-</b>	<b>4,285</b>	<b>1,913,051</b>
Excess(deficiency) of revenues over expenditures	62	(47,240)	140,067	92,889	4,175	(12,801)	(8,626)	162,164
<b>OTHER FINANCING SOURCES (USES):</b>								
Refunding bonds issued	-	-	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-	-	-
Payment to bond refunding escrow age	-	-	-	-	-	-	-	-
Disposition of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	213,953
Transfers out	-	-	(41,459)	(41,459)	(6,197)	(14,803)	(21,000)	(62,459)
Other adjustments	-	-	-	-	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>(41,459)</b>	<b>(41,459)</b>	<b>(6,197)</b>	<b>(14,803)</b>	<b>(21,000)</b>	<b>151,494</b>
<b>Net change in fund balance</b>	<b>62</b>	<b>(47,240)</b>	<b>98,608</b>	<b>51,430</b>	<b>(2,022)</b>	<b>(27,604)</b>	<b>(29,626)</b>	<b>313,658</b>
Fund balances-beginning	57,041	68,869	543,794	669,703	301,536	467,206	768,743	3,826,423
<b>Fund balances-ending</b>	<b>\$ 57,103</b>	<b>\$ 21,629</b>	<b>\$ 642,402</b>	<b>\$ 721,134</b>	<b>\$ 299,514</b>	<b>\$ 439,603</b>	<b>\$ 739,117</b>	<b>\$ 4,140,080</b>

# 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, 2015

	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	114,500	114,500	101,758	(12,742)
Fines & forfeits	-	-	-	-
Investment earnings	600	600	3,725	3,125
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>115,100</b>	<b>115,100</b>	<b>105,482</b>	<b>(9,618)</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	5,000	5,000	8,685	(3,685)
Social Services	-	-	-	-
Natural and Economic	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>8,685</b>	<b>(3,685)</b>
Excess(deficiency) of revenues over expenditures	110,100	110,100	96,798	(13,302)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(900,000)	(900,000)	-	(900,000)
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(900,000)</b>	<b>(900,000)</b>	<b>-</b>	<b>(900,000)</b>
<b>Net change in fund balance</b>	<b>(789,900)</b>	<b>(789,900)</b>	<b>96,798</b>	<b>(913,302)</b>
Fund balances-beginning	923,500	970,507	970,508	1
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 133,600</b>	<b>\$ 180,607</b>	<b>\$ 1,067,305</b>	<b>\$ (913,302)</b>

# 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, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	720,120	720,120	803,842	83,722
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	400	400	1,844	1,444
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>720,520</b>	<b>720,520</b>	<b>805,686</b>	<b>85,166</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	698,139	698,139	640,408	57,731
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	60,695	60,695	46,644	14,051
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>758,834</b>	<b>758,834</b>	<b>687,053</b>	<b>71,781</b>
Excess(deficiency) of revenues over expenditures	<b>(38,314)</b>	<b>(38,314)</b>	<b>118,633</b>	<b>156,947</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	<b>(38,314)</b>	<b>(38,314)</b>	<b>118,633</b>	<b>156,947</b>
Fund balances-beginning	289,071	357,451	357,450	(1)
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 250,757</b>	<b>\$ 319,137</b>	<b>\$ 476,083</b>	<b>\$ 156,946</b>

# 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, 2015

	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	1,600	1,600	5,026	3,426
Investment earnings	-	-	25	25
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,600</b>	<b>1,600</b>	<b>5,052</b>	<b>3,452</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	10,000	10,000	5,979	4,021
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	10,000	10,000	5,979	4,021
Excess(deficiency) of revenues over expenditures	(8,400)	(8,400)	(928)	7,472
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(8,400)	(8,400)	(928)	7,472
Fund balances-beginning	16,545	23,338	23,338	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 8,145</b>	<b>\$ 14,938</b>	<b>\$ 22,410</b>	<b>\$ 7,472</b>

# 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, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	93,200	93,200	95,440	2,240
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	778	778
Fines & forfeits	-	-	-	-
Investment earnings	-	-	57	57
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>93,200</b>	<b>93,200</b>	<b>96,275</b>	<b>3,075</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	95,501	95,501	69,055	26,446
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>95,501</b>	<b>95,501</b>	<b>69,055</b>	<b>26,446</b>
Excess(deficiency) of revenues over expenditures	(2,301)	(2,301)	27,221	29,522
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(2,301)	(2,301)	27,221	29,522
Fund balances-beginning	36,637	61,583	61,583	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 34,336</b>	<b>\$ 59,282</b>	<b>\$ 88,804</b>	<b>\$ 29,522</b>

# 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, 2015

	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	50	50	88	38
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>50</b>	<b>50</b>	<b>88</b>	<b>38</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	31,656	(31,656)
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	35,250	78,000	27,463	50,537
<b>Total expenditures</b>	<b>35,250</b>	<b>78,000</b>	<b>59,119</b>	<b>18,881</b>
Excess(deficiency) of revenues over expenditures	(35,200)	(77,950)	(59,031)	18,919
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(35,200)</b>	<b>(77,950)</b>	<b>(59,031)</b>	<b>18,919</b>
Fund balances-beginning	82,753	89,103	89,102	(1)
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 47,553</b>	<b>\$ 11,153</b>	<b>\$ 30,071</b>	<b>\$ 18,918</b>

# 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, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	151,800	151,800	128,742	(23,058)
Charges for services	35,000	35,000	69,506	34,506
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2,072	2,072
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>186,800</b>	<b>186,800</b>	<b>200,320</b>	<b>13,520</b>
<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	362,760	312,760	104,174	208,586
<b>Total expenditures</b>	<b>362,760</b>	<b>312,760</b>	<b>104,174</b>	<b>208,586</b>
Excess(deficiency) of revenues over expenditures	(175,960)	(125,960)	96,146	222,106
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(175,960)</b>	<b>(125,960)</b>	<b>96,146</b>	<b>222,106</b>
Fund balances-beginning	177,605	308,947	308,946	(1)
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,645</b>	<b>\$ 182,987</b>	<b>\$ 405,092</b>	<b>\$ 222,105</b>

# 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, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	452,000	452,000	472,175	20,175
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,000	1,000	1,989	989
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>453,000</b>	<b>453,000</b>	<b>474,164</b>	<b>21,164</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	451,996	451,996	465,143	(13,147)
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	125,000	125,000	-	125,000
<b>Total expenditures</b>	<b>576,996</b>	<b>576,996</b>	<b>465,143</b>	<b>111,853</b>
Excess(deficiency) of revenues over expenditures	(123,996)	(123,996)	9,021	133,017
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(123,996)	(123,996)	9,021	133,017
Fund balances-beginning	395,909	468,166	468,166	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 271,913</b>	<b>\$ 344,170</b>	<b>\$ 477,187</b>	<b>\$ 133,017</b>

# 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, 2015

	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>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	7,403	7,403
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 7,403	\$ 7,403

# 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, 2015

	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	110,000	110,000	110,000	-
Interest and other charges	103,953	103,953	103,979	(26)
Capital outlay				
Total expenditures	213,953	213,953	213,979	(26)
Excess(deficiency) of revenues over expenditures	(213,953)	(213,953)	(213,979)	26
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	213,953	213,953	213,953	0
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	213,953	213,953	213,953	0
Net change in fund balance	-	-	(26)	26
Fund balances-beginning	39,902	39,915	39,915	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 39,902	\$ 39,915	\$ 39,889	\$ 26

# 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, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 150,000	\$ 150,000	\$ 153,449	\$ 3,449
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>150,000</b>	<b>150,000</b>	<b>153,449</b>	<b>3,449</b>
<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	132,050	132,050	115,000	17,050
Interest and other charges	17,352	17,352	34,430	-
Capital outlay				
Total expenditures	149,402	149,402	149,430	17,050
Excess(deficiency) of revenues over expenditures	598	598	4,019	3,421
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	598	598	4,019	3,421
Fund balances-beginning	50,486	50,561	50,561	(0)
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 51,084</b>	<b>\$ 51,159</b>	<b>\$ 54,580</b>	<b>\$ 3,421</b>

# 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, 2015

	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>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	11,004	11,004
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, 2015

	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	75	75	62	(13)
Miscellaneous	-	-	-	-
Total revenues	<u>75</u>	<u>75</u>	<u>62</u>	<u>(13)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	57,067	57,067	-	57,067
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	<u>57,067</u>	<u>57,067</u>	<u>-</u>	<u>57,067</u>
Excess(deficiency) of revenues over expenditures	<u>(56,992)</u>	<u>(56,992)</u>	<u>62</u>	<u>57,054</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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>(56,992)</u>	<u>(56,992)</u>	<u>62</u>	<u>57,054</u>
Fund balances-beginning	<u>57,042</u>	<u>57,041</u>	<u>57,041</u>	<u>(0)</u>
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 50</u>	<u>\$ 49</u>	<u>\$ 57,103</u>	<u>\$ 57,054</u>

# 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, 2015

	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	-	-	56	56
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>56</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	47,296	(47,296)
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	75,146	75,146	-	75,146
Total expenditures	75,146	75,146	47,296	27,850
Excess(deficiency) of revenues over expenditures	(75,146)	(75,146)	(47,240)	27,906
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	47,296	47,296	-	(47,296)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	47,296	47,296	-	(47,296)
Net change in fund balance	(27,850)	(27,850)	(47,240)	(19,390)
Fund balances-beginning	61,321	68,869	68,869	(0)
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 33,471</b>	<b>\$ 41,019</b>	<b>\$ 21,629</b>	<b>\$ (19,390)</b>

# 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, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	150,000	150,000	226,546	76,546
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,452	1,452
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	400	400	1,199	799
Miscellaneous	-	-	9,726	9,726
<b>Total revenues</b>	<b>150,400</b>	<b>150,400</b>	<b>238,923</b>	<b>88,523</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	98,855	(98,855)
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	186,000	186,000	-	186,000
Total expenditures	186,000	186,000	98,855	87,145
Excess(deficiency) of revenues over expenditures	(35,600)	(35,600)	140,067	175,667
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(45,000)	(45,000)	(41,459)	3,541
Other adjustments	-	-	-	-
Total other financing sources & uses	(45,000)	(45,000)	(41,459)	-
Net change in fund balance	(80,600)	(80,600)	98,608	175,667
Fund balances-beginning	381,859	543,794	543,794	(0)
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 301,259</b>	<b>\$ 463,194</b>	<b>\$ 642,402</b>	<b>\$ 179,208</b>

# 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, 2015

	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	-	-	322	322
Miscellaneous	7,500	15,600	8,138	(7,462)
<b>Total revenues</b>	<b>7,500</b>	<b>15,600</b>	<b>8,460</b>	<b>(7,140)</b>
<b>EXPENDITURES:</b>				
Current:				
Current:	-	-	-	-
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	8,800	8,800	4,285	4,515
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	8,800	8,800	4,285	4,515
Excess(deficiency) of revenues over expenditures	(1,300)	6,800	4,175	(2,625)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	(21,000)	(6,197)	14,803
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(21,000)	(6,197)	14,803
Net change in fund balance	(1,300)	(14,200)	(2,022)	12,178
Fund balances-beginning	289,649	289,649	301,536	11,887
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 288,349</b>	<b>\$ 275,449</b>	<b>\$ 299,514</b>	<b>\$ 24,065</b>

# City of Ellensburg, Washington

## Hal Holmes Trust Fund 621

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	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	-	-	(12,801)	(12,801)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>(12,801)</b>	<b>(12,801)</b>
<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	-	-	(12,801)	(12,801)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	21,000	-	(21,000)
Transfers out	(60,243)	(60,243)	(14,803)	45,440
Other adjustments	-	-	-	-
Total other financing sources & uses	(60,243)	(39,243)	(14,803)	24,440
Net change in fund balance	(60,243)	(39,243)	(27,604)	11,639
Fund balances-beginning	39,243	39,243	467,206	427,963
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ (21,000)</b>	<b>\$ -</b>	<b>\$ 439,603</b>	<b>\$ 439,603</b>

## **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, 2015

	Enterprise Funds			
	Utility Deposit	Telecom	Storm Water	Total
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 438,797	\$ 87,871	\$ 398,795	\$ 925,463
Deposits with fiscal agents	-	-	-	-
Investments	200,000	-	-	200,000
Receivables(net)	-	-	-	-
Accounts	99	3,133	109,013	112,245
Due from other funds	-	-	-	-
Due from other governments	-	7,805	71,199	79,003
Total current assets	<u>638,896</u>	<u>98,809</u>	<u>579,007</u>	<u>1,316,712</u>
Noncurrent assets:				
Capital assets, net (Note1)				
Land	-	-	-	-
Buildings	-	-	458,451	458,451
Improvements	-	1,529,046	892,729	2,421,774
Machinery & equipment	-	214,086	-	214,086
Construction in progress	-	-	163,840	163,840
Less accumulated depreciation	-	(138,556)	(140,656)	(279,212)
Total noncurrent assets	<u>-</u>	<u>1,604,576</u>	<u>1,374,364</u>	<u>2,978,940</u>
Total Assets	<u>638,896</u>	<u>1,703,385</u>	<u>1,953,371</u>	<u>4,295,652</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources pension	-	-	16,197	16,197
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>16,197</u>	<u>16,197</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued expenses	-	19,627	5,739	25,365
Due to other funds	-	-	19	19
Due to other governments	-	-	-	-
Interfund Loan Payable	-	283,943	-	283,943
Other liabilities	604,582	-	-	604,582
Due within one year	-	-	15,527	15,527
Total current liabilities	<u>604,582</u>	<u>303,570</u>	<u>21,284</u>	<u>929,436</u>
Non current liabilities (Note 2):				
Due in more than one year	-	-	8,270	8,270
Net Pension Liability	-	-	137,754	137,754
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>146,024</u>	<u>146,024</u>
Total Liabilities	<u>604,582</u>	<u>303,570</u>	<u>167,308</u>	<u>1,075,460</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred gain on refunding	-	-	-	-
Deferred inflows of resources pension	-	-	23,560	23,560
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>23,560</u>	<u>23,560</u>
<b>NET POSITION</b>				
Net Investment in capital assets	-	1,604,576	1,374,364	2,978,940
Restricted:				
Debt service	-	-	-	-
Unrestricted	34,314	(204,761)	404,335	233,889
Total Net Position	<u>\$ 34,314</u>	<u>\$ 1,399,815</u>	<u>\$ 1,778,700</u>	<u>\$ 3,212,828</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, 2015

	Enterprise Funds			
	Utility Deposit	Telecom	Storm Water	Total
Operating revenues:				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
Charges for services	-	364,562	940,027	1,304,589
Miscellaneous	-	746	-	746
Total operating revenues	-	365,308	940,027	1,305,335
Operating expenses:				
Operating expenses	-	205,892	405,383	611,276
Maintenance	-	-	95,665	95,665
Depreciation	-	91,746	53,068	144,814
Taxes	-	-	13,811	13,811
Total operating expenses	-	297,638	567,928	865,565
Operating income	-	67,670	372,099	439,769
Nonoperating revenue (expenses)				
Intergovernmental revenues	-	-	112,062	112,062
Interest and investment revenue	2,413	339	291	3,044
Miscellaneous revenue	-	-	-	-
Interest expense	-	(2,839)	-	(2,839)
Miscellaneous expense	-	-	-	-
Gain/Loss on Assets	-	-	-	-
Total nonoperating expenses	2,413	(2,500)	112,353	112,267
Income (loss) before contributions & transfers	2,413	65,170	484,453	552,036
Capital contributions	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(120,000)	(120,000)
Change in net position	2,413	65,170	364,453	432,036
Total net position - beginning	31,901	1,334,645	1,568,052	2,934,598
Cumulative effect of a change in accounting principle	-	-	(153,805)	(153,805)
Beginning net position as restated	31,901	1,334,645	1,414,247	2,780,793
Prior period adjustments	-	-	-	-
Total net position - ending	\$ 34,314	\$ 1,399,815	\$ 1,778,700	\$ 3,212,829

# CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

December 31, 2015

	Utility Deposit	Telecom	Storm Water	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ (99)	\$ 342,869	\$ 840,836	\$ 1,183,606
Receipts for interfund services provided	-	15,559	3,194	18,753
Payments to suppliers	59,538	(284,885)	(110,349)	(335,696)
Payment for interfund services used	-	-	(200,121)	(200,121)
Payments to employees	-	(18,386)	(213,076)	(231,462)
Net Cash Provided by Operating Activities	59,438	55,157	320,484	435,080
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating grants received	-	-	3,106	3,106
Operating transfer in	-	-	-	-
Operating transfer out	-	-	(120,000)	(120,000)
Net Cash Provided by Noncapital Activities	-	-	(116,894)	(116,894)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	-	-	-	-
Capital grant	-	-	108,957	108,957
Proceeds from sales and maturities of investments	-	-	-	-
Proceeds from Interfund Loan	-	-	-	-
Purchases of capital assets	-	(471,304)	(150,392)	(621,696)
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	(2,839)	-	(2,839)
Net Cash from Related Financing Activities	-	(474,143)	(41,435)	(515,579)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investment	-	-	-	-
Interest and dividends	2,413	339	291	3,044
Net Cash Provided by Investing Activities	2,413	339	291	3,044
Net (decrease) in cash and cash equivalents	61,852	(418,647)	162,445	(194,350)
Balances - beginning of the year	576,945	506,518	236,350	1,319,813
Balances - end of the year	\$ 638,797	\$ 87,871	\$ 398,795	\$ 1,125,463
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	-	67,670	372,099	439,769
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	-	91,746	53,068	144,814
Pension expense	-	-	-	-
Change in assets and liabilities:				
Receivables, net	(99)	(3,133)	(33,284)	(36,517)
DFOF	-	-	109	109
DFOG	-	(3,747)	(62,821)	(66,568)
Inventories	-	-	-	-
Prepaid	-	-	-	-
Accounts and other payables	59,538	(97,379)	1,862	(35,979)
DTOF	-	-	19	19
DTOG	-	-	-	-
Employee benefits	-	-	-	-
Accrued expenses	-	-	-	-
Employee leave benefits	-	-	(1,881)	(1,881)
Deferred outflows of resources	-	-	(16,197)	(16,197)
Deferred inflows of resources	-	-	23,560	23,560
Net pension liability	-	-	137,754	137,754
Restatement GASB 68	-	-	(153,805)	(153,805)
Net Cash Provided by Operating Activities	\$ 59,438	\$ 55,157	\$ 320,483	\$ 435,079

# 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, 2015

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Risk Management Fund	Total
<b>ASSETS</b>					
Current Assets					
Cash and cash equivalents	\$ 3,779,781	\$ 766,843	\$ 1,048,313	\$ 562,556	\$ 6,157,493
Deposits with fiscal agents	-	-	75,637	-	75,637
Investments	853,528	-	-	-	853,528
Receivables(net)	-	-	-	-	-
Due from other funds	7,916	2,753	-	-	10,669
Due from other governments	5,252	-	-	-	5,252
Inventories	72,726	-	-	-	72,726
Other current receivables	-	-	-	-	-
Interfund loan receivables	283,943	-	-	-	283,943
Total Current Assets	<u>5,003,146</u>	<u>769,596</u>	<u>1,123,950</u>	<u>562,556</u>	<u>7,459,248</u>
Noncurrent Assets					
Land	440,725	-	-	-	440,725
Buildings	1,340,345	-	-	-	1,340,345
Improvements	265,595	-	-	-	265,595
Machinery & equipments	5,574,544	619,146	-	-	6,193,689
Less accumulated depreciation	(5,056,126)	(597,995)	-	-	(5,654,121)
Construction In progress	44,373	-	-	-	44,373
Net property plant & equipment	<u>2,609,456</u>	<u>21,151</u>	<u>-</u>	<u>-</u>	<u>2,630,607</u>
Total Assets	<u>7,612,602</u>	<u>790,746</u>	<u>1,123,950</u>	<u>562,556</u>	<u>10,089,855</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows of resources pension	11,530	11,530	-	-	23,060
Total Deferred Outflows of Resources	<u>11,530</u>	<u>11,530</u>	<u>-</u>	<u>-</u>	<u>23,060</u>
<b>LIABILITIES</b>					
Current Liabilities					
Accounts payable and accrued expenses	39,678	96,392	50,033	-	186,103
Due to other funds	78	-	-	-	78
Due to other Governments	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Due within one year	15,126	13,292	-	-	28,418
Total Current Liabilities	<u>54,882</u>	<u>109,685</u>	<u>50,033</u>	<u>-</u>	<u>214,599</u>
Long-Term Liabilities:					
Net Pension Liability	60,453	60,453	-	-	120,907
Due in more than one year	55,586	4,648	-	-	60,235
Total Long-Term Liabilities	<u>116,040</u>	<u>65,102</u>	<u>-</u>	<u>-</u>	<u>181,141</u>
Total Liabilities	<u>170,921</u>	<u>174,786</u>	<u>50,033</u>	<u>-</u>	<u>395,740</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred gain on refunding	-	-	-	-	-
Deferred pension inflows	18,567	18,567	-	-	37,135
Total Deferred Inflows of Resources	<u>18,567</u>	<u>18,567</u>	<u>-</u>	<u>-</u>	<u>37,135</u>
<b>NET POSITION</b>					
Net Investment in capital assets, Restricted	2,609,456	21,151	-	-	2,630,607
For Health Benefits	-	-	-	-	-
Unrestricted	4,825,187	587,772	1,073,917	562,556	7,049,433
Total Net Position	<u>\$ 7,434,643</u>	<u>\$ 608,923</u>	<u>\$ 1,073,917</u>	<u>\$ 562,556</u>	<u>\$ 9,680,040</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, 2015

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Risk Management Fund	Total
<b>Operating revenues:</b>					
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	291,807	1,169,178	-	638,105	2,099,090
Miscellaneous	1,535,386	2,798	1,845,604	43,050	3,426,839
Total operating revenues	<u>1,827,193</u>	<u>1,171,977</u>	<u>1,845,604</u>	<u>681,155</u>	<u>5,525,929</u>
<b>Operating expenses:</b>					
Operating expenses	388,248	969,541	1,672,823	595,463	3,626,075
Maintenance	497,941	-	-	-	497,941
Depreciation	372,492	5,598	-	-	378,090
Taxes	-	-	-	-	-
Total operating expenses	<u>1,258,680</u>	<u>975,139</u>	<u>1,672,823</u>	<u>595,463</u>	<u>4,502,106</u>
Operating income	<u>568,513</u>	<u>196,837</u>	<u>172,781</u>	<u>85,692</u>	<u>1,023,823</u>
<b>Nonoperating revenue (expenses)</b>					
Intergovernmental revenues	-	-	-	-	-
Interest and investment rev.	12,889	583	2,430	966	16,868
Miscellaneous revenue	-	20,185	-	6,433	26,618
Interest expense	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-
Gain/Loss on sale of Assets	2,019	-	-	-	2,019
Total nonoperating revenue (expenses)	<u>14,908</u>	<u>20,768</u>	<u>2,430</u>	<u>7,399</u>	<u>45,505</u>
Income (loss) before contributions & transfers	583,421	217,605	175,211	93,091	1,069,328
Capital contributions	-	-	-	-	-
Transfers in	49,079	-	-	-	49,079
Transfers out	-	-	-	-	-
Change in net assets	632,500	217,605	175,211	93,091	1,118,406
Total net position - beginning	6,871,806.19	460,980.79	898,706.90	469,464.87	8,700,958.75
Cumulative effect of a change in accounting principle	(69,662.96)	(69,662.96)	-	-	(139,325.92)
Beginning net position as restated	6,802,143.23	391,317.83	898,706.90	469,464.87	8,561,632.83
Total net position - ending	<u>\$ 7,434,643</u>	<u>\$ 608,923</u>	<u>\$ 1,073,918</u>	<u>\$ 562,556</u>	<u>\$ 9,680,039</u>

## CITY OF ELLENSBURG, WASHINGTON

Combining Statement of Cash Flows  
Internal Service Funds  
December 31, 2015

	Equipment Rental and Revolving	Information Services	Health & Benefits Fund	Risk Management Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 27,139	\$ 17,553	\$ -	\$ 43,050	\$ 87,742
Receipt for interfund service provided	1,800,153	1,154,423	1,906,333	638,105	5,499,015
Payments to suppliers	(379,372)	(542,996)	(1,689,930)	(595,463)	(3,207,762)
Payment for interfund service used	(115,420)	-	-	-	(115,420)
Payments to employees	(404,094)	(385,825)	-	-	(789,919)
Net Cash Provided by Operating Activities	928,406	243,155	216,403	85,692	1,473,656
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Operating grants received	-	-	-	-	-
Transfers in	49,079	-	-	-	49,079
Transfers out	-	-	-	-	-
Interfund loan receivable	1,400,000	-	-	-	1,400,000
Misc revenue	-	-	-	6,433	6,433
Net Cash Provided by Noncapital Activities	1,449,079	-	-	6,433	1,455,512
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital contributions	-	-	-	-	-
Capital grant	-	-	-	-	-
Proceed from sale assets	2,019	-	-	-	2,019
Proceed from bond sale	-	-	-	-	-
Purchases of capital assets	(317,162)	(2,208)	-	-	(319,370)
Principal paid on capital debt	-	-	-	-	-
Interest paid on capital debt	-	-	-	-	-
Net Cash from Related Financing Activities	(315,143)	(2,208)	-	-	(317,351)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Proceeds from sales and maturities of investments	-	-	-	99,997	99,997
Purchase of investment	-	-	-	-	-
Interest and dividends	12,889	583	2,430	966	16,868
Net Cash Provided by Investing Activities	12,889	583	2,430	100,963	116,865
Net (decrease) in cash and cash equivalents	2,075,231	241,530	218,833	193,088	2,728,681
Balances - beginning of the year	2,558,078	525,313	405,119	369,468	3,857,978
Balances - end of the year	4,633,309	766,843	623,952	562,556	6,586,659
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	568,513	196,837	172,781	85,692	1,023,823
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	372,492	5,598	-	-	378,090
Pension expense	-	-	-	-	-
Change in assets and liabilities:					
Receivables, net	-	-	60,729	-	60,729
Due from other funds	5,023	(2,753)	-	-	2,270
Due from other governments	(4,924)	-	-	-	(4,924)
Inventories	3,905	-	-	-	3,905
Prepaid	-	-	-	-	-
Accounts and other payables	13,472	42,312	(17,107)	-	38,677
Due to other funds	(383)	-	-	-	(383)
Due to other government	-	-	-	-	-
Employee benefits	(20,870)	3,332	-	-	(17,537)
Accrued expenses	(6,649)	-	-	-	(6,649)
Deferred outflows of resources	-	-	-	-	-
Deferred inflows of resources	-	-	-	-	-
Net pension liability	-	-	-	-	-
Net Cash Provided by Operating Activities	\$ 930,578	\$ 245,327	\$ 216,403	\$ 85,692	\$ 1,478,000

## 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

## Combining Statement of Fiduciary Net Position

Agency Funds

December 31, 2015

	<u>LID Guarantee Fund</u>	<u>LID Fund</u>	<u>Clearing Fund</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>				
Cash	\$ 130,916	\$ 47,495	\$ 2,458	\$ 180,868
Receivable, (Net)		81		81
Special Assessments		350,325		350,325
Total Assets	<u>130,916</u>	<u>397,901</u>	<u>2,458</u>	<u>531,275</u>
<b>LIABILITIES</b>				
Notes Payable		350,325		350,325
Other Liabilities	130,916	47,576	2,458	180,950
Total Liabilities	<u>\$ 130,916</u>	<u>\$ 397,901</u>	<u>\$ 2,458</u>	<u>\$ 531,275</u>

# City of Ellensburg, Washington

## Combining Statement of Changes in Assets and Liabilities

Agency Funds

December 31, 2015

	<u>Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u>
<b>LID Guarantee Fund</b>				
<b>ASSETS</b>				
Cash	\$ 130,777	\$ 139	\$ -	\$ 130,916
Total Assets	<u>130,777</u>	<u>139</u>	<u>-</u>	<u>130,916</u>
<b>LIABILITIES</b>				
Other Liabilities	<u>130,777</u>	<u>139</u>		<u>130,916</u>
Total Liabilities	<u>130,777</u>	<u>139</u>	<u>-</u>	<u>130,916</u>
<b>LID Fund</b>				
<b>ASSETS</b>				
Cash	40,771	59,091	52,367	47,495
Investments				-
Receivables (Net)		59,121	59,040	81
Special Assessments	<u>386,496</u>		<u>36,171</u>	<u>350,325</u>
Total Assets	<u>427,267</u>	<u>118,213</u>	<u>147,578</u>	<u>397,901</u>
<b>LIABILITIES</b>				
Notes Payable	386,543		36,171	350,372
Other Liabilities	<u>40,724</u>	<u>6,805</u>		<u>47,529</u>
Total Liabilities	<u>427,267</u>	<u>6,805</u>	<u>36,171</u>	<u>397,901</u>
<b>Clearing Fund</b>				
<b>ASSETS</b>				
Cash	3,402	10,145,526	10,146,470	2,458
Receivables (Net)	<u>53</u>	<u>29,332</u>	<u>29,385</u>	<u>-</u>
Total Assets	<u>3,455</u>	<u>10,174,858</u>	<u>10,175,855</u>	<u>2,458</u>
<b>LIABILITIES</b>				
Accounts Payable	-			-
Deferred Revenue				
Other Liabilities	<u>3,455</u>	<u>10,150,385</u>	<u>10,149,272</u>	<u>2,458</u>
Total Liabilities	<u>\$ 3,455</u>	<u>\$ 10,150,385</u>	<u>\$ 10,149,272</u>	<u>\$ 2,458</u>