



Other Supplemental
Schedules For GASB 54

CITY OF ELLENSBURG, WASHINGTON

Street Fund 120

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	253,036	253,036	273,508	20,472
Charges for services	81,000	81,000	61,903	(19,097)
Fines & forfeits	-	-	-	-
Investment earnings	600	600	1,681	1,081
Miscellaneous	500	500	3,562	3,062
Total revenues	<u>335,136</u>	<u>335,136</u>	<u>340,653</u>	<u>5,517</u>
EXPENDITURES:				
Current:				
General Government	53,000	53,000	40,551	12,449
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	1,811,223	1,852,544	1,540,131	312,413
Social Services	-	-	-	-
Natural and Economic	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	<u>1,864,223</u>	<u>1,905,544</u>	<u>1,580,683</u>	<u>324,861</u>
Excess(deficiency) of revenues over expenditures	<u>(1,529,087)</u>	<u>(1,570,408)</u>	<u>(1,240,029)</u>	<u>330,379</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,320,000	1,320,000	1,320,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>1,320,000</u>	<u>1,320,000</u>	<u>1,320,000</u>	<u>-</u>
Net change in fund balance	<u>(209,087)</u>	<u>(250,408)</u>	<u>79,971</u>	<u>330,379</u>
Fund balances-beginning	479,591	843,575	879,764	36,189
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 270,504</u>	<u>\$ 593,167</u>	<u>\$ 959,735</u>	<u>\$ 366,568</u>

CITY OF ELLENSBURG, WASHINGTON

Ellensburg Public Transit Fund 127

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	75,000	75,000	79,377	4,377
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>79,377</u>	<u>4,377</u>
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	107,500	157,584	101,009	56,575
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	39,573	(39,573)
Total expenditures	<u>107,500</u>	<u>157,584</u>	<u>140,582</u>	<u>17,002</u>
Excess(deficiency) of revenues over expenditures	<u>(32,500)</u>	<u>(82,584)</u>	<u>(61,205)</u>	<u>21,379</u>
OTHER FINANCING SOURCES (USES):				
Bond Issue Proceeds	-	-	-	-
Transfers in	32,500	32,500	32,500	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>32,500</u>	<u>32,500</u>	<u>32,500</u>	<u>-</u>
Net change in fund balance	-	(50,084)	(28,705)	21,379
Fund balances-beginning	-	-	106,021	106,021
Fund balances-ending	<u>\$ -</u>	<u>\$ (50,084)</u>	<u>\$ 77,317</u>	<u>\$ 127,401</u>

City of Ellensburg, Washington

Sales Tax Fund 140

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	3,575,000	3,575,000	3,958,205	383,205
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	5,000	5,000	5,327	327
Miscellaneous	-	-	-	-
Total revenues	<u>3,580,000</u>	<u>3,580,000</u>	<u>3,963,532</u>	<u>383,532</u>
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>3,580,000</u>	<u>3,580,000</u>	<u>3,963,532</u>	<u>383,532</u>
OTHER FINANCING SOURCES (USES):				
Bond Issue Proceeds	-	-	-	-
Bond Premiums	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,449,668)	(3,449,668)	(3,449,668)	(0)
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>(3,449,668)</u>	<u>(3,449,668)</u>	<u>(3,449,668)</u>	<u>(0)</u>
Net change in fund balance	130,332	130,332	513,864	383,532
Fund balances-beginning	853,051	1,135,397	1,135,397	(1)
Fund balances-ending	<u>\$ 983,383</u>	<u>\$ 1,265,729</u>	<u>\$ 1,649,260</u>	<u>\$ 383,531</u>

CITY OF ELLENSBURG, WASHINGTON

Police Vehicles Fund 159

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	6,835	6,835
Total revenues	-	-	6,835	6,835
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	126	(126)
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	50,700	50,700	49,121	1,579
Total expenditures	50,700	50,700	49,247	1,453
Excess(deficiency) of revenues over expenditures	(50,700)	(50,700)	(42,412)	8,288
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Transfers in	30,000	30,000	30,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	30,000	30,000	30,000	-
Net change in fund balance	(20,700)	(20,700)	(12,412)	8,288
Fund balances-beginning	289,071	357,451	30,384	(327,067)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 268,371	\$ 336,751	\$ 17,972	\$ (318,779)

CITY OF ELLENSBURG, WASHINGTON

Geddis Fund 175

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	127,360	19,433	19,434	1
Total revenues	127,360	19,433	19,434	1
EXPENDITURES:				
Current:				
General Government	40,340	21,607	21,274	(333)
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	40,340	21,607	21,274	(333)
Excess(deficiency) of revenues over expenditures	87,020	(2,174)	(1,841)	333
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(47,523)	(47,856)	(333)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(47,523)	(47,856)	(333)
Net change in fund balance	87,020	(49,697)	(49,697)	(0)
Fund balances-beginning	55,959	49,697	49,697	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 142,979	\$ -	\$ -	\$ -

CITY OF ELLENSBURG, WASHINGTON

Special Project Fund 198

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

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
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	-	-	-	-
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	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	4,205	4,205	4,205	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 4,205	\$ 4,205	\$ 4,205	\$ 0