2007
ANNUAL FINANCIAL REPORT

CITY OF EPHRATA

ANNUAL REPORT

CITY OF EPHRATA

MCAG 0304

Submitted pursuant to RCW 43.09.230

to the

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2007

CERTIFIED CORRECT THIS 30th DAY OF APRIL, 2008 TO THE BEST OF MY KNOWLEDGE AND BELIEF:

SIGNATURE Leslie Trachsler

LESLIE TRACHSLER, CMC
CITY CLERK/FINANCE DIRECTOR

PREPARED BY LESLIE TRACHSLER, CITY CLERK/FINANCE DIRECTOR

TELEPHONE NUMBER (509)754-4601, ext. 120

City of Ephrata
121 Alder Street Southwest
Ephrata, Washington 98823

Phone: 509-754-4601
Fax: 509-754-0912
Voice: 1800-833-6384
TDD: 1800-833-6388

April 30, 2008

TO: Chris Jacobson, Mayor
Wes Crago, City Administrator
Ephrata City Council

I submit for your information and review the Annual Report for the financial transactions of the City of Ephrata for the year ended December 31, 2007.

This report constitutes the reporting requirements prescribed by the State Auditor in accordance with R.C.W. 43.09.230.

Sincerely;

Leslie Trachsler

Leslie Trachsler, CMC
City Clerk/Finance Director

CITY OF EPHRATA
STATISTICAL INFORMATION
DECEMBER 31, 2007

1. DATE OF INCORPORATION — JUNE, 1909

2. DATE PRESENT CHARTER ADOPTED — SEPTEMBER 1947

3. FORM OF GOVERNMENT — STRONG MAYOR

4. POPULATION — 6,950

5. NUMBER OF REGISTERED VOTERS — 3,230

6. AREA - SQUARE MILES — 10.09

7. EMPLOYEES FULL TIME (END OF YEAR PAYROLL)

FIREMEN - 1 POLICEMEN - 14 OTHERS - 31
TOTAL - 46

8. VOLUNTEERS: FIREMEN - 30

9. MUNICIPAL FACILITIES OWNED:

AMBULANCE	1	FIRE STATIONS	1	POLICE STATIONS	1
AUDITORIUMS	1	GOLF COURSE	1	SHOPS(GARAGES)	2
CEMETERIES	1	LIBRARIES	1	SWIMMING POOL	1
FIRE HYDRANTS	417	PARKS (ACRES)	122.6		

10. MUNICIPAL UTILITIES OR ENTERPRISES OWNED:

GARBAGE COLLECTION
SEWER SYSTEM
SEWER TREATMENT PLANT
WATER SYSTEM

CITY OF EPHRATA

NOTES TO THE FINANCIAL STATEMENTS
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

The following notes are an integral part of the accompanying financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Ephrata uses the revenue and expenditure classifications contained in the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The City of Ephrata was incorporated in June, 1909 and operates under the laws of the State of Washington applicable to a non-charter code city with a mayor/council form of government. The city is a general purpose government and provides public safety, fire prevention, general administration, street improvement, parks and recreation. In addition, the city owns and operates water, sewer and garbage services. The city uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

A. Fund Accounting

The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The city resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the city.

GOVERNMENT FUND TYPES:

Current Expense Fund

This fund is the primary operating fund of the city. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for revenues that are legally restricted or designated to finance particular activities of the city.

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects.

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the city on a cost-reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the city in a trustee capacity or as an agent on behalf of others.

Pension Trust Funds

These funds are used to account for the operations of trusts established for employee retirement benefits. They are accounted for in essentially the same manner as proprietary funds because of the need for determining the periodic income of the trust.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

In accordance with state law the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United State of America.

C. Budgets

Annual appropriated budgets are adopted for Current Expense, Special Revenue, Debt Service, Capital Project, Proprietary and Fiduciary Funds. The financial statements include budgetary comparisons for those funds.

Annual appropriated budgets are adopted at the fund level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for all funds lapse at the fiscal period end.

The Mayor is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the city's legislative body.

D. Cash

It is the city's policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

E. Deposits

The city deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and the Washington Public Deposit Protection Commission.

F. Investments - See Note 3

G. Capital Assets

Capital assets are long-lived assets of the city and are recorded as expenditures when purchased.

H. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement.

Sick leave may be accumulated indefinitely. Upon separation or retirement, employees receive payment for 50% of unused sick leave, once they reach a threshold of 200 hours, up to a maximum cash out of 480 hours.

I. Long-Term Debt - See Note 5

J. Other Financing Sources or Uses

The city's "other financing sources or uses" consist of transfers in and transfers out.

K. Risk Management

The city is a member of the Cities Insurance Association of Washington. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The pool was formed on September 1, 1988 when 34 cities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. Currently, the CIAW has 95 member cities and 161 associate members.

The pool allows members to jointly purchase insurance coverage and provide related services, such as administration, risk management, claims administration, etc. Coverage for Public Officials Liability is on a "claims made basis". All other coverage's are on an "occurrence basis". The pool provides the following forms of group purchased insurance coverage for its members: Property, liability, vehicle liability, other mobile equipment, boiler and machinery, bonds of various types, excess liability and public official liability.

The pool acquires liability insurance from unrelated underwriters that are subject to a per-occurrence deductible of $100,000. Members are responsible for the first $1,000 of the deductible amount of each claim, while the pool is responsible for the remaining $99,000. Insurance carriers cover insured losses over $100,000 to the limits of each policy. Since the pool is a cooperative program, there is a joint liability among the participating members towards the sharing of the $99,000 portion of the deductible. The pool, however, purchases a Stop Loss Policy in the amount of $5,500,000 to eliminate any risk to members and funds the stop loss in the budget.

Property insurance is subject to a per-occurrence deductible of $10,000. Members are responsible for the first $1,000 of the deductible amount of each claim, while the pool is responsible for the remaining $9,000.

Boiler and machinery insurance is subject to a per-occurrence deductible of $2,500. Members are responsible for the deductible amount of each claim.

Each new member now pays the pool an admittance fee. This amount covers the member's share of unrestricted reserves. Members contract to remain in the pool for a minimum of one year, and must give notice before August 31 before terminating participation the following September 1. The Interlocal Governmental Agreement is renewed automatically each year. Even after termination, a member remains responsible for contributions to the pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Governmental Agreement.

The pool is fully funded by its member participants. Claims are filed by members with Canfield & Associates, which has been contracted to perform pool administration, claims adjustment and administration and loss prevention for the pool. Fees paid to the third party administrator and loss prevention for the pool. Fees paid to the third party administrator under this arrangement for the year ended August 31, 2006 and 2007 were $1,153,031 and $1,242,382 respectively.

A governing board is selected by the membership and is responsible for conducting the business affairs of the pool. The Board of Directors has contracted with Canfield & Associates to perform day-to-day administration of the pool. This pool has no employees. Copies of the pool's annual report may be obtained by writing to 451 Diamond Drive, Ephrata, WA 98823.

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions. There are expenditures exceeding legal appropriations in the Sanitation Fund (Fund 422) in the amount of $59,922.39 as a result of unknown and unanticipated professional services fees related to the landfill cleanup. These expenses are recoverable from our insurance carrier at the time of exposure.

NOTE 3 – INVESTMENTS

The city's investments are either insured, registered or held by the city or its agent in the city's name.

Investments by type at December 31, 2007 are as follows:

Type of Investment	Balance
L.G.I.P.	$1,798,429
Grant County Investment Pool	$3,939,861
Time Deposit	$ 88,277
TOTAL	$5,826,567

Investments are at cost which approximates market.

NOTE 4 – PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the city. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The city's regular levy for the year 2007 was $3.19566 per $1,000 on an assessed valuation of $294,706,027 for a total regular levy of $941,781.

NOTE 5 – LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the city and summarizes the city's debt transactions for 2007. The debt service requirements, including interest, are as follows:

	General Obligation Bonds	Inter Gov't Debt	Other Debt	Total Debt
2008	$ 102,745	$ 503,130	$100,870	$ 706,745
2009	$ 99,985	$ 501,443	$ 78,032	$ 679,460
2010	$ 102,165	$ 499,753	$ 78,032	$ 679,950
2011	$ 104,045	$ 498,065	$ 78,032	$ 680,142
2012	$ 100,615	$ 496,376	$ 78,032	$ 675,023
2013-2017	$ 514,101	$1,840,110	$ 78,032	$2,432,243
2018-2022	$ 100,083	$1,279,629	$ -0-	$1,379,712
2023-2026	$ -0-	$ 47,439	$ -0-	$ 47,439
TOTAL	$1,123,739	$5,665,945	$491,030	$7,280,714

NOTE 6 – PENSION PLANS

Substantially all city full-time and qualifying part-time employees participate in Law Enforcement and Fire Fighters (LEOFF) or Public Employees Retirement System (PERS) administered by the Washington State Department of Retirement System, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the city's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98504-8380

OTHER DISCLOSURES

Prior period adjustment was made affecting the 2006 ending fund balances for funds 112 (Street Fund) and 424 (Water/Sewer Fund) and 425 (Water/Sewer Construction). Expenses posted to 112 and 424 in 2006 for Waterline Replacement/Roadway Project Planning Phase should have been charged to fund 425. This is due to receiving a $36,859 no interest Planning Loan from the Public Works Trust Fund to cover these expenses. Total prior period adjustments as follows:

112 – Street Fund	$-11,408.81
424 – Water/Sewer Fund	$-11,408.52
425 – Water/Sewer Construction Fund	$ 22,817.33

In early 2008, City successfully received a $6,605,727, one-half percent interest (0.50%), 20 year loan from Public Works Trust Fund requiring a $1,165,717 local revenue match for a three year phased Waterline Replacement/Roadway Project which is scheduled to begin summer of 2008.

CITY OF EPHRATA

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2007

BARS CODE		Fund Number and Name 001 Current Expense		Fund Number and Name 112 Street Fund	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		$311,231	$923,083	$215,000	$236,610
Revenues and Other Sources					
310	Taxes	2,135,300	2,214,041	229,750	229,871
320	Licenses and Permits	102,000	103,662		
330	Intergovernmental	333,174	420,925	225,000	243,447
340	Charges for Goods and Services	7,600	16,503		
350	Fines and Forfeits	9,750	9,800		
360	Miscellaneous	79,900	141,023	64,200	65,183
370	Capital Contributions				
390	Other Financing Sources				
	Total Revenues and Other Sources	2,667,724	2,905,954	518,950	538,501
	Total Resources	2,978,955	3,829,037	733,950	775,111
Operating Expenditures:					
510	General Government	261,700	250,051		
520	Public Safety	1,976,250	1,936,994		
530	Physical Environment	105,800	94,954		
540	Transportation			463,950	427,823
550	Economic Environment	208,050	197,581		
560	Mental and Physical Health	8,500	8,343		
570	Culture and Recreation				
	Total Operating Expenditures	2,560,300	2,487,923	463,950	427,823
591-593	Debt Service	0	0		
594-595	Capital Outlay	138,185	125,585	270,000	247,826
	Total Expenditures	2,698,485	2,613,508	733,950	675,649
597-599	Other Financing Uses	280,470	280,470		
	Total Expenditures and Other Uses	2,978,955	2,893,978	733,950	675,649
Excess (Deficit) of Resources Over Uses		0	935,059	0	99,462
380	Nonrevenues (Except 384 and 388.80)		5,975		
580	Nonexpenditures (Except 584 and 588.80)		(3,779)		
Ending Net Cash and Investments		$0	$937,255	$0	$99,462

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2007

BARS CODE		Fund Number and Name 424 Water/Sewer		Fund Number and Name 425 W/S Construction	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		$78,250	$671,861	$8,000	$1,031,383
Revenues and Other Sources					
310	Taxes				
320	Licenses and Permits				
330	Intergovernmental			49,000	49,000
340	Charges for Goods and Services	2,412,750	2,494,434		
350	Fines and Forfeits				
360	Miscellaneous		40		12,760
370	Capital Contributions				
390	Other Financing Sources			624,100	1,054,947
	Total Revenues and Other Sources	2,412,750	2,494,474	673,100	1,116,707
	Total Resources	2,491,000	3,166,335	681,100	2,148,090
Operating Expenditures:					
510	General Government	16,400	16,453		
520	Public Safety				
530	Physical Environment	1,816,600	1,688,241	49,000	49,000
540	Transportation				
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreation				
	Total Operating Expenditures	1,833,000	1,704,694	49,000	49,000
591-593	Debt Service				
594-595	Capital Outlay	58,000	27,508	32,100	28,582
	Total Expenditures	1,891,000	1,732,202	81,100	77,582
597-599	Other Financing Uses	600,000	600,000	384,170	109,520
	Total Expenditures and Other Uses	2,491,000	2,332,202	465,270	187,102
Excess (Deficit) of Resources Over Uses		0	834,133	215,830	1,960,988
380	Nonrevenues (Except 384 and 388.80)			21,000	21,000
580	Nonexpenditures (Except 584 and 588.80)			(21,000)	(21,000)
Ending Net Cash and Investments		$0	$834,133	$215,830	$1,960,988

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2007

BARS CODE		Fund Number and Name 428 SRF Redemption		Fund Number and Name 523 Equipment Rental	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments			$545,455	$25,000	$173,294
Revenues and Other Sources					
310	Taxes				
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services			800	1,935
350	Fines and Forfeits				
360	Miscellaneous			361,300	383,075
370	Capital Contributions				
390	Other Financing Sources	274,650		14,800	14,828
	Total Revenues and Other Sources	274,650	0	376,900	399,838
	Total Resources	274,650	545,455	401,900	573,132
Operating Expenditures:					
510	General Government				
520	Public Safety				
530	Physical Environment				
540	Transportation			267,900	296,041
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreation				
	Total Operating Expenditures	0	0	267,900	296,041
591-593	Debt Service				
594-595	Capital Outlay			134,000	102,275
	Total Expenditures	0	0	401,900	398,316
597-599	Other Financing Uses				
	Total Expenditures and Other Uses	0	0	401,900	398,316
Excess (Deficit) of Resources Over Uses		274,650	545,455	0	174,816
380	Nonrevenues (Except 384 and 388.80)				
580	Nonexpenditures (Except 584 and 588.80)	(274,650)	(274,641)		
Ending Net Cash and Investments		$0	$270,814	$0	$174,816

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2007

BARS CODE		Fund Number and Name 116 Park Fund		Fund Number and Name 422 Sanitation Fund	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		$50,000	$116,464	$81,000	$139,894
Revenues and Other Sources					
310	Taxes	419,250	419,472		
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services	190,400	185,305	960,000	963,332
350	Fines and Forfeits				
360	Miscellaneous	31,650	27,687	79,600	80,762
370	Capital Contributions				
390	Other Financing Sources			50,000	50,000
	Total Revenues and Other Sources	641,300	632,464	1,089,600	1,094,094
	Total Resources	691,300	748,928	1,170,600	1,233,988
Operating Expenditures:					
510	General Government			298,000	296,415
520	Public Safety				
530	Physical Environment			848,600	920,471
540	Transportation				
550	Economic Environment	5,000	5,000		
560	Mental and Physical Health				
570	Culture and Recreation	686,300	658,276		
	Total Operating Expenditures	691,300	663,276	1,146,600	1,216,886
591-593	Debt Service				
594-595	Capital Outlay			24,000	13,636
	Total Expenditures	691,300	663,276	1,170,600	1,230,522
597-599	Other Financing Uses				
	Total Expenditures and Other Uses	691,300	663,276	1,170,600	1,230,522
Excess (Deficit) of Resources Over Uses		0	85,652	0	3,466
380	Nonrevenues (Except 384 and 388.80)		15,162		
580	Nonexpenditures (Except 584 and 588.80)		(12,734)		
Ending Net Cash and Investments		$0	$88,080	$0	$3,466

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2007

	Fund Number and Name 114 Library		Fund Number and Name 115 Cemetery	
Fund Type: Special Revenue Funds	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	$2,000	$53,380		$284,668
Revenue and Other Financing Sources	170,039	170,214	117,200	129,192
Total Resources	172,039	223,594	117,200	413,860
Expenditures And Other Financing Uses	172,039	168,135	117,200	111,094
Excess (Deficit) of Resources Over Uses	0	55,459	0	302,766
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$55,459	$0	$302,766

	Fund Number and Name 120 Convention Fund		Fund Number and Name 140 Street Light Fund	
Fund Type:	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	$5,000	$244,521	$11,000	$38,166
Revenue and Other Financing Sources	57,000	98,789	130,000	130,000
Total Resources	62,000	343,310	141,000	168,166
Expenditures And Other Financing Uses	62,000	61,123	141,000	138,565
Excess (Deficit) of Resources Over Uses	0	282,187	0	29,601
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$282,187	$0	$29,601

	Fund Number and Name 153 Park Development		Fund Number and Name 154 Fire Reserve	
Fund Type:	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		$40,735	$7,252	$51,762
Revenue and Other Financing Sources		6,744	120,648	164,302
Total Resources	0	47,479	127,900	216,064
Expenditures And Other Financing Uses	0	0	127,900	120,332
Excess (Deficit) of Resources Over Uses	0	47,479	0	95,732
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$47,479	$0	$95,732

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2007

	Fund Number and Name 340 CDBG Fund		Fund Number and Name 380 Downtons Improv.	
Fund Type:	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		$4,644		$335
Revenue and Other Financing Sources	0	675	0	
Total Resources	0	5,319	0	335
Expenditures And Other Financing Uses	0	0	0	0
Excess (Deficit) of Resources Over Uses	0	5,319	0	335
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$5,319	$0	$335

	Fund Number and Name 412 Geo Thermal		Fund Number and Name 426 PWTF	
Fund Type:	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		$14,668		$9,635
Revenue and Other Financing Sources	0	0	128,140	128,884
Total Resources	0	14,668	128,140	138,519
Expenditures And Other Financing Uses	0	0	128,140	127,590
Excess (Deficit) of Resources Over Uses	0	14,668	0	10,929
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$14,668	$0	$10,929

	Fund Number and Name 427 SRF Reserve		Fund Number and Name 525 Equip Reserve	
Fund Type:	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	$0	$150,000	$0	$144,385
Revenue and Other Financing Sources	0	0	0	0
Total Resources	0	150,000	0	144,385
Expenditures And Other Financing Uses	0	0	0	0
Excess (Deficit) of Resources Over Uses	0	150,000	0	144,385
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$150,000	$0	$144,385

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2007

	Fund Number and Name 155 Capital Improvement		Fund Number and Name 157 Police Reserve	
Fund Type:	**Budget**	**Actual**	**Budget**	**Actual**
Beginning Net Cash and Investments		$228,601	$3,600	$8,168
Revenue and Other Financing Sources	60,000	81,667		30
Total Resources	60,000	310,268	3,600	8,198
Expenditures And Other Financing Uses	60,000	60,000	3,600	0
Excess (Deficit) of Resources Over Uses	0	250,268	0	8,198
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$250,268	$0	$8,198

	Fund Number and Name 170 CoOp Growth		Fund Number and Name 234 90 GO Park Bond	
Fund Type:	**Budget**	**Actual**	**Budget**	**Actual**
Beginning Net Cash and Investments		$19,357		$25,525
Revenue and Other Financing Sources	0	1,500		3,710
Total Resources	0	20,857	0	29,235
Expenditures And Other Financing Uses	0	0	0	0
Excess (Deficit) of Resources Over Uses	0	20,857	0	29,235
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$20,857	$0	$29,235

	Fund Number and Name 296 94 GO Bond		Fund Number and Name 299 Pool Bond	
Fund Type:	**Budget**	**Actual**	**Budget**	**Actual**
Beginning Net Cash and Investments		$5,595		$706
Revenue and Other Financing Sources	0	830	100,470	100,470
Total Resources	0	6,425	100,470	101,176
Expenditures And Other Financing Uses	0	0	100,470	100,220
Excess (Deficit) of Resources Over Uses	0	6,425	0	956
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$6,425	$0	$956

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2007

Fund Type:	Fund Number and Name 602 Cemetery Care		Fund Number and Name 615 Retirement Resv	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	$0	$146,460	$21,000	$89,408
Revenue and Other Financing Sources		4,070		0
Total Resources	0	150,530	21,000	89,408
Expenditures And Other Financing Uses	0	0	21,000	20,744
Excess (Deficit) of Resources Over Uses	0	150,530	0	68,664
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$150,530	$0	$68,664

Fund Type:	Fund Number and Name		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments				
Revenue and Other Financing Sources				
Total Resources	0	0	0	0
Expenditures And Other Financing Uses				
Excess (Deficit) of Resources Over Uses	0	0	0	0
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$0	$0	$0

Fund Type:	Fund Number and Name		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments				
Revenue and Other Financing Sources				
Total Resources	0	0	0	0
Expenditures And Other Financing Uses				
Excess (Deficit) of Resources Over Uses	0	0	0	0
Nonrevenues (Except 384 and 388.80)				
Nonexpenditures (Except 584 and 588.80)				
Ending Net Cash and Investments	$0	$0	$0	$0

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA

MCAG NO. 0304 SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2007

BARS REVENUE ACCOUNT NO.	DESCRIPTION	ACTUAL REVENUES
CURRENT EXPENSE FUND		
001 000 000 308 00 00 00	BEGINNING FUND BALANCE	923,082.85
	TOTAL BEGINNING FUND BALANCE	923,082.85
TAXES		
001 000 000 311 10 00 00	REAL & PERSONAL PROPERTY TAX	37,412.53
001 000 000 313 10 00 00	LOCAL SALES & USE TAX	1,255,408.87
001 000 000 314 52 00 00	CITY UTILITY TAX-WATER	163,447.31
001 000 000 314 54 00 00	CITY UTILITY TAX-SEWER	164,548.06
001 000 000 314 55 00 00	CITY UTILITY TAX-SANITATION	70,804.65
001 000 000 316 20 00 00	ADMISSIONS TAX	209.52
001 000 000 316 45 00 00	GARBAGE SOLID WASTE	361.48
001 000 000 316 46 00 00	TV CABLE TAX	30,748.78
001 000 000 316 47 00 00	TELEPHONE OCCUPATION TAX	224,175.63
001 000 000 316 51 00 00	PUD TAX	256,851.92
001 000 000 317 51 00 00	PUNCH BOARD AND PULL TABS	9,522.95
001 000 000 319 60 00 00	PENALTY ON BUSINESS TAXES	549.13
	TOTAL TAXES	2,214,040.83
LICENSE & PERMITS		
001 000 000 321 70 00 00	AMUSEMENT GAME TAX	1,063.50
001 000 000 321 80 00 00	BUSINESS LICENSE PENALTIES	800.00
001 000 000 321 90 00 00	BUSINESS LICENSE & PERMITS	25,880.00
001 000 000 322 10 00 00	BLDG PERMITS & MISC LICENSES	62,623.23
001 000 000 322 10 00 01	BUILDING PLAN CHECK FEES	9,284.94
001 000 000 322 30 00 00	DOG LICENSES	1,829.00
001 000 000 322 30 10 00	DOG LICENSE	9.00
001 000 000 322 40 00 00	STREET AND CURB PERMITS	425.00
001 000 000 322 90 00 00	OTHER NON BUSINESS LICENSES	1,747.00
	TOTAL LICENSE & PERMITS	103,661.67
INTERGOVERNMENTAL REVENUE		
001 000 000 331 97 07 00	HOMELAND SECRTY-2007 FIRE DEPT	76,174.00
001 000 000 333 10 60 00	FIRE ASSISTANCE - DNR GRANT	15,650.00
001 000 000 333 16 50 00	DEPT. OF JUSTICE - INET	48,460.34
001 000 000 333 16 60 00	DOJ-BULLETPROOF VEST PROGRAM	3,263.97

BARS REVENUE ACCOUNT NO.	DESCRIPTION	ACTUAL REVENUES
INTERGOVERNMENTAL REVENUE CONT.		
001 000 000 333 16 70 00	METH INITIATIVE ENFORCEMENT	2,992.29
001 000 000 333 20 60 40	TRAFFIC SAFETY GRANT-WASPC	2,810.97
001 000 000 333 97 06 00	EMERGENCY MANAGEMENT - LETPP	6,354.10
001 000 000 334 03 50 01	SCHOOL ZONE ENFORCEMENT GRANT	275.24
001 000 000 334 03 50 04	EPD TRAFFIC SAFETY EQUIPMENT	1,000.00
001 000 000 335 00 91 00	PUD EXCISE TAX	30,570.98
001 000 000 336 00 98 00	CITY ASSISTANCE (REET)	105,552.50
001 000 000 336 01 29 00	MUNICIPAL COURT JUDGE REIMB	117.00
001 000 000 336 06 10 00	CRIM JUSTICE HI CRIM	28,131.59
001 000 000 336 06 21 00	CRIM JUS POP	1,372.02
001 000 000 336 06 26 00	CRIMINAL JUSTICE-SPECIAL PROGM	5,355.38
001 000 000 336 06 51 00	DUI CITIES	1,605.86
001 000 000 336 06 94 00	LIQUOR TAX	31,663.43
001 000 000 336 06 95 00	LIQUOR PROFITS	50,841.11
001 000 000 338 21 00 00	COUNTY REIMB FOR OT LAW ENF	8,095.09
001 000 000 338 22 00 00	FIRE CONTROL SERVICES	639.71
	TOTAL INTERGOVERNMENTAL REVENUE	420,925.58
CHARGES FOR SERVICES		
001 000 000 341 60 00 00	COPY MACHINE	141.10
001 000 000 342 10 00 00	POLICE REPORTS	1,735.40
001 000 000 342 60 00 00	AMBULANCE SERVICE FEES	1,325.41
001 000 000 342 91 00 00	INCIDENT COMMAND TRAINING SL	7,200.00
001 000 000 343 20 00 00	SUBDIVISION FEES	4,910.00
001 000 000 343 93 00 00	ANIMAL CONTROL & SHELTER FEES	1,191.42
	TOTAL CHARGES FOR SERVICES	16,503.33
FINES & FORFEITURES		
001 000 000 353 70 00 00	NON TRAFFIC/ANIMAL PENALTIES	461.48
001 000 000 354 00 00 00	PARKING INFRACTION PENALTIES	7,094.75
001 000 000 355 20 00 00	DUI FINES	2,203.30
001 000 000 359 90 00 00	N.S.F. CHECKS	40.00
	TOTAL FINES & FORFEIT	9,799.53
MISCELLANEOUS REVENUE		
001 000 000 361 11 00 00	INVESTMENT INTEREST	130,591.77
001 000 000 361 40 00 00	SALES TAX INTEREST	5,075.16
001 000 000 362 50 00 00	RENTS/LEASES	1,220.00
001 000 000 367 11 00 00	DONATION FROM PRIVATE SOURCES	1,000.00
001 000 000 369 00 00 00	OTHER MISCELLANEOUS	1,439.42
001 000 000 369 10 00 00	SALE OF SCRAP & JUNK	179.55
001 000 000 369 20 00 00	UNCLAIMED PROPERTY	309.43
001 000 000 369 90 00 00	OTHER MISCELLANEOUS REVENUE	1,207.54
	TOTAL MISCELLANEOUS REVENUE	141,022.87

BARS REVENUE ACCOUNT NO.	DESCRIPTION	ACTUAL REVENUES
NON-REVENUES		
001 000 000 386 00 00 00	AGENCY DEPOSITS	5,975.46
	TOTAL NON-REVENUES	5,975.46
	GRAND TOTAL CURRENT EXPENSE	3,835,012.12

STREET FUND

112 000 000 308 00 00 00	BEGINNING FUND BALANCE	236,609.97
112 000 000 311 10 00 00	REAL & PERSONAL PROPERTY	229,871.41
112 000 000 336 00 87 00	FUEL TAX	168,401.78
112 000 000 337 00 88 00	COUNTY SHARED FUEL TAX	75,045.00
112 000 000 361 90 00 00	OTHER INTEREST EARNINGS	565.71
112 000 000 367 12 00 00	PLAN/DEVELOPMENT CONTRIBUTIONS	64,617.00
	GRAND TOTAL STREET	775,110.87

LIBRARY FUND

114 000 000 308 00 00 00	BEGINNING FUND BALANCE	53,379.89
114 000 000 311 10 00 00	REAL & PERSONAL PROPERTY	158,885.79
114 000 000 341 93 00 00	CHARGES FOR SERVICES - NCRL	10,937.50
114 000 000 361 90 00 00	OTHER INTEREST EARNINGS	391.02
	GRAND TOTAL LIBRARY	223,594.20

CEMETERY FUND

115 000 000 308 00 00 00	BEGINNING FUND BALANCE	284,668.26
115 000 000 311 10 00 00	REAL & PERSONAL PROPERTY	34,718.13
115 000 000 343 61 00 00	SALE OF SPACES	8,851.83
115 000 000 343 61 02 00	SALE OF COLUMBARIUM SPACES	800.00
115 000 000 343 62 00 00	INSTALL LINERS	4,844.40
115 000 000 343 63 00 00	SERVICE OPENING & CLOSING	20,300.00
115 000 000 343 64 00 00	MAINTENANCE CONTRACT CATHOLIC	1,000.00
115 000 000 361 11 00 00	INVESTMENT INTEREST	58,592.55
115 000 000 361 90 00 00	OTHER INTEREST EARNINGS	85.44
	GRAND TOTAL CEMETERY	413,860.61

BARS REVENUE ACCOUNT NO.	DESCRIPTION	ACTUAL REVENUES

PARK FUND

116 000 000 308 00 00 00	BEGINNING FUND BALANCE	116,464.15
116 000 000 311 10 00 00	REAL & PERSONAL PROPERTY	419,471.56
116 000 000 347 30 00 00	SWIMMING LESSONS	21,232.21
116 000 000 347 30 00 01	SWIMMING POOL ADMISSIONS	38,362.35
116 000 000 347 30 00 02	SWIMMING POOL CONCESSIONS	21,966.71
116 000 000 347 30 00 03	SWIMMING POOL PASSES	19,240.16
116 000 000 347 30 00 04	SWIMMING POOL RENTAL	989.50
116 000 000 347 30 00 07	SWIMMING POOL MISC SALES	297.16
116 000 000 347 30 00 08	FIRST AID CLASSES	71.40-
116 000 000 347 30 00 09	BIRTHDAY POOL PARTIES	462.26
116 000 000 347 60 00 00	RECREATION PROGRAMS	71,381.95
116 000 000 347 60 00 07	BOYS BASKETBALL CAMP	146.39
116 000 000 347 60 00 13	BEEZLEY BURN BIKE RACE	4,215.00
116 000 000 347 60 00 17	DAY CAMP	4,616.41
116 000 000 347 90 10 00	CHARGES FOR DAMAGES TO ERC	2,465.84
116 000 000 361 90 00 00	OTHER INTEREST EARNINGS	1,032.31
116 000 000 362 40 00 00	FACILITIES RENTAL SHORT TERM	10,345.00
116 000 000 367 00 00 00	PRIVATE CONTRIB/RECREATION	260.00
116 000 000 367 11 00 01	DONATIONS/GRANTS RECREATION	11,052.00
116 000 000 369 81 00 00	CASH OVER (UNDER)	79.31
116 000 000 369 90 00 00	MISC REV-EPHRATA YOUTH ASSETS	4,499.52
116 000 000 369 91 00 00	CONCESSION SUPPLIES REIMB.	418.80
116 000 000 386 00 00 00	DAMAGE DEPOSIT	14,634.16
116 000 000 389 90 00 00	REFUNDS	528.36
	GRAND TOTAL PARK FUND	764,089.71

STADIUM CONVENTION FUND

120 000 000 308 00 00 00	BEGINNING FUND BALANCE	244,521.29
120 000 000 313 30 00 00	HOTEL/MOTEL TRANSIENT TAX	62,833.70
120 000 000 361 11 00 00	INVESTMENT INTERST	35,954.55
	GRAND TOTAL STADIUM CONVENTION	343,309.54

STREET LIGHT FUND

140 000 000 308 00 00 00	BEGINNING FUND BALANCE	38,166.12
140 000 000 397 33 00 00	TRANSFER FROM 001	130,000.00
	GRAND TOTAL STREET LIGHTS	168,166.12

BARS REVENUE ACCOUNT NO.	DESCRIPTION	ACTUAL REVENUES

PARK DEVELOPMENT FUND

153 000 000 308 00 00 00	BEGINNING FUND BALANCE	40,734.78
153 000 000 345 85 00 00	IMPACT FEES- PARK DEVELOPMENT	775.91
153 000 000 361 11 00 00	INVESTMENT INTEREST	5,968.34
	GRAND TOTAL PARK DEVELOPMENT	47,479.03

FIRE EQUIPMENT RESERVE

154 000 000 308 00 00 00	BEGINNING FUND BALANCE	51,762.15
154 000 000 311 10 00 00	PROPERTY TAXES	53,576.17
154 000 000 331 97 01 00	2006 FEMA FIRE STOPPERS GRANT	44,961.00
154 000 000 338 22 00 00	FIRE CONTROL SERVICES	5,632.75
154 000 000 361 90 00 00	PROPERTY TAXES-INTEREST	131.86
154 000 000 397 12 00 00	TRANSFER FROM 155	60,000.00
	FIRE EQUIPMENT RESERVE	216,063.93

CAPITAL IMPROVEMENT FUND

155 000 000 308 00 00 00	BEGINNING FUND BALANCE	228,601.28
155 000 000 317 34 00 00	GRANT COUNTY EXCISE TAX	81,667.38
	GRAND TOTAL CAPITAL IMPROVEMENT	310,268.66

POLICE RESERVE

157 000 000 308 00 00 00	BEGINNING FUND BALANCE	8,168.38
157 000 000 367 11 00 00	DONATIONS FROM PRIVATE SOURCES	30.00
	GRAND TOTAL POLICE RESERVE	8,198.38

COOPERATIVE GROWTH PLANNING

170 000 000 308 00 00 00	BEGINNING FUND BALANCE	19,357.20
170 000 000 334 04 22 00	DEPT COMM DEV/GROWTH MANAGEMEN	1,500.00
	GRAND TOTAL COOP GRW PLANNING	20,857.20

90 GO PARK BOND REDEMPTION

234 000 000 308 00 00 00	BEGINNING FUND BALANCE	25,525.52
234 000 000 361 11 00 00	INVESTMENT INTEREST	3,710.09
	GRAND TOTAL 90 GO PARK REDEMPT	29,235.61

BARS REVENUE ACCOUNT NO.	DESCRIPTION	ACTUAL REVENUES
94 GO BOND REDEMPTION FUND		
296 000 000 308 00 00 00	BEGINNING FUND BALANCE	5,595.34
296 000 000 311 10 00 00	SPECIAL PROPERTY TAX	15.56
296 000 000 361 11 00 00	INTEREST EARNINGS	814.28
	GRAND TOTAL 94 GO BOND REDEMPT	6,425.18
GO REDEMPTION SWIMMING POOL		
299 000 000 308 00 00 00	BEGINNING FUND BALANCE	705.42
299 000 000 397 00 00 41	OPERATING TRANSFER FROM 001	100,470.00
	GRAND TOTAL GO SWIM POOL FUND	101,175.42
CDBG GRANT		
340 000 000 308 00 00 00	BEGINNING FUND BALANCE	4,643.76
340 000 000 361 11 00 00	INVESTMENT INTEREST	674.94
	GRAND TOTAL CDBG GRANT	5,318.70
DOWNTOWN IMPROVEMENT FUND		
380 000 000 308 00 00 00	BEGINNING FUND BALANCE	334.87
	GRAND TOTAL DOWNTOWN IMPROVE	334.87
GEO THERMAL FUND		
412 000 000 308 00 00 00	BEGINNING FUND BALANCE	14,668.28
	GRAND TOTAL GEO THERMAL	14,668.28
SANITATION FUND		
422 000 000 308 00 00 00	BEGINNING FUND BALANCE	139,893.67
422 000 000 343 70 10 00	CUSTOMER ACCOUNTS	963,332.29
422 000 000 363 00 00 00	LANDFILL INSURANCE RECOVERY	80,762.19
422 000 000 397 37 00 00	TRANSFER IN FROM 001	50,000.00
	GRAND TOTAL SANITATION	1,233,988.15

BARS REVENUE ACCOUNT NO.	DESCRIPTION	ACTUAL REVENUES

WATER & SEWER FUND

424 000 000 308 00 00 00	BEGINNING FUND BALANCE	671,860.75
424 000 000 343 40 10 00	CUSTOMER WATER ACCOUNTS	1,193,446.92
424 000 000 343 40 17 00	LATE CHARGES	17,736.00
424 000 000 343 40 20 00	CHARGES FOR SERVICES	80,288.75
424 000 000 343 40 90 00	MISCELLANEOUS WATER SALES	7,140.00
424 000 000 343 50 10 00	CUSTOMER SEWER ACCOUNTS	1,195,822.25
424 000 000 369 81 00 00	CASHIERS OVERAGE/SHORTAGE	40.19
	GRAND TOTAL WATER & SEWER FUND	3,166,334.86

WATER & SEWER CONSTRUCTION

425 000 000 308 00 00 00	BEGINNING FUND BALANCE	1,031,382.66
425 000 000 337 00 47 00	COUNTY SIP GRANT-PORT WATER EX	49,000.00
425 000 000 361 11 00 00	INVESTMENT INTEREST	12,760.07
425 000 000 382 80 47 00	COUNTY SIP-LOAN PORT WATER EXT	21,000.00
425 000 000 391 80 00 00	PWTF LOAN PLANNING UTILITY PRJ	7,240.59-
425 000 000 391 80 02 00	PWTF LOAN-ENGINR UTILITY PROJ	462,187.50
425 000 000 397 85 00 00	TRANSFER FROM 424	600,000.00
	GRAND TOTAL WATER/SEWER CONSTR	2,169,089.64

PUBLIC WORKS TRUST FUND

426 000 000 308 00 00 00	BEGINNING FUND BALANCE	9,635.36
426 000 000 361 11 00 00	INVESTMENT INTEREST	1,258.36
426 000 000 391 80 00 00	PORT SEWER PWTF LOAN REPAYMENT	18,105.50
426 000 000 397 94 00 00	TRANSFER FROM 425	109,520.00
	GRAND TOTAL PUBLIC WORKS TRUST	138,519.22

SRF RESERVE FUND

427 000 000 308 00 00 00	BEGINNING FUND BALANCE	150,000.00
	GRAND TOTAL SRF RESERVE FUND	150,000.00

SRF REDEMPTION FUND

428 000 000 308 00 00 00	BEGINNING FUND BALANCE	545,455.39
	GRAND TOTAL SRF REDEMPTION	545,455.39

BARS REVENUE ACCOUNT NO.	DESCRIPTION	ACTUAL REVENUES
EQUIPMENT RENTAL		
523 000 000 308 00 00 00	BEGINNING FUND BALANCE	173,293.82
523 000 000 348 30 00 00	VEHICLE REPAIR CHARGES	1,935.23
523 000 000 365 11 00 00	TRANSFER FROM CURRENT EXPENSE	103,294.00
523 000 000 365 12 00 00	TRANSFER FROM PARK	37,836.00
523 000 000 365 13 00 00	TRANSFER FROM CEMETERY	14,484.00
523 000 000 365 15 00 00	TRANSFER FROM SANITATION	34,558.00
523 000 000 365 16 00 00	TRANSFER FROM STREET	113,636.00
523 000 000 365 17 00 00	TRANSFER FROM WATER	34,395.00
523 000 000 365 18 00 00	TRANSFER FROM SEWER	42,694.00
523 000 000 365 22 00 00	TRANSFER FROM LIBRARY	2,178.00
523 000 000 395 10 00 00	SALE OF FIXED ASSETS	14,828.03
	GRAND TOTAL EQUIPMENT RENTAL	573,132.08
EQUIPMENT RESERVE		
525 000 000 308 00 00 00	BEGINNING FUND BALANCE	144,385.20
	GRAND TOTAL EQUIPMENT RESERVE	144,385.20
CEMETERY CARE FUND		
602 000 000 308 00 00 00	BEGINNING FUND BALANCE	146,460.07
602 000 000 343 60 00 00	CHARGES FOR SERVICES	4,070.00
	GRAND TOTAL CEMETERY CARE	150,530.07
RETIREMENT RESERVE		
615 000 000 308 00 00 00	BEGINNING FUND BALANCE	89,408.27
	GRAND TOTAL RETIREMENT RESERVE	89,408.27

CITY OF EPHRATA

MCAG NO. 0304 SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2007

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
CURRENT EXPENSE		
001 000 000 508 00 00 00	ENDING FUND BALANCE	937,255.55
	TOTAL ENDING FUND BALANCE	937,255.55
GENERAL GOVERNMENT		
LEGISLATIVE		
001 000 000 511 10 41 01	WEB SITE ENHANCEMENT	1,284.35
001 000 000 511 10 49 00	DUES & SUBSCRIPTIONS	25.00
001 000 000 511 50 35 00	COMPUTER EQUIPMENT	602.81
001 000 000 511 60 10 00	SALARIES & WAGES COUNCIL	16,800.00
001 000 000 511 60 20 00	PERSONNEL BENEFITS	1,319.22
001 000 000 511 60 43 00	TRAVEL EDUCATION TRAINING	6,824.97
001 000 000 511 60 46 00	INSURANCE	2,022.60
001 000 000 511 60 49 00	PUBLISHING	5,104.52
001 000 000 511 70 00 00	ELECTION COSTS	1,683.58
001 000 000 512 50 50 00	PMT TO GR CO FOR MUNICIPAL	6,000.00
	TOTAL LEGISLATIVE	41,667.05
EXECUTIVE		
001 000 000 513 10 10 00	SALARIES & WAGES MAYOR	6,000.00
001 000 000 513 10 20 00	PERSONNEL BENEFITS	470.58
	TOTAL EXECUTIVE	6,470.58
FINANCIAL & ADMINISTRATIVE		
001 000 000 514 10 10 00	SALARIES & WAGES	40,147.97
001 000 000 514 10 12 00	OVERTIME	9.94
001 000 000 514 10 20 00	PERSONNEL BENEFITS	4,359.75
001 000 000 514 10 43 00	TRAVEL & TRAINING COSTS	5,280.34
001 000 000 514 10 49 00	MISCELLANEOUS	6,340.27
001 000 000 514 23 31 10	OFFICE SUPPLIES	4,270.15
001 000 000 514 23 31 11	COMPUTER SUPPLIES	4,256.70
001 000 000 514 23 41 10	STATE EXAMINATION	5,518.44
001 000 000 514 23 41 20	BANK SERVICE CHARGE	5,394.46
001 000 000 514 23 41 30	COMPUTER PROGRAMMING SERVICE	2,349.56

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
FINANCIAL & ADMINISTRATIVE CONT.		
001 000 000 514 23 45 00	OFFICE EQUIP RENTALS/LEASES	5,851.15
001 000 000 514 23 48 00	MAINTENANCE CONTRACT	2,928.73
001 000 000 514 40 49 00	DUES & SUBSCRIPTIONS	1,831.75
001 000 000 514 50 53 00	TAXES	156.65
	TOTAL FINANCE & ADMINISTRATION	88,695.86
LEGAL SERVICES		
001 000 000 515 20 41 10	CITY ATTORNEY	38,414.00
	TOTAL LEGAL SERVICES	38,414.00
SUBSTANCE TESTING		
001 000 000 516 10 00 00	SUBSTANCE TESTING PROGRAM	5,044.50
001 000 000 516 10 21 00	SUBSTANCE TESTING - POLICE	1,820.35
	TOTAL SUBSTANCE TESTING	6,864.85
EMPLOYEE BENEFIT PROGRAM		
001 000 000 517 10 31 00	UNIFORMS	2,052.59
	TOTAL EMPLOYEE BENEFIT PROGRAM	2,052.59
CITY HALL		
001 000 000 518 30 10 00	SALARIES & WAGES CITY HALL	16,077.60
001 000 000 518 30 12 00	OVERTIME	11.59
001 000 000 518 30 20 00	PERSONNEL BENEFITS	4,540.70
001 000 000 518 30 31 10	OPERATING SUPPLIES	1,958.82
001 000 000 518 30 31 11	OPERATING SUPPLIES - MARK	7,236.71
001 000 000 518 30 31 20	OPERATING SUPPLIES AMTRAK	618.63
001 000 000 518 30 42 10	TELEPHONE	3,351.36
001 000 000 518 30 46 00	INSURANCE	5,056.49
001 000 000 518 30 47 10	PUD	9,882.14
001 000 000 518 30 47 20	PUD AMTRAK	1,329.99
001 000 000 518 30 48 10	REPAIRS CITY HALL - MARK	1,437.66
001 000 000 518 30 48 11	REPAIRS CITY HALL	499.58
001 000 000 518 30 49 10	INTERNET SERVICE	1,569.20
001 000 000 518 30 95 10	TRANSFER TO EQUIPMENT RENTAL	2,244.00
	TOTAL CITY HALL	55,814.47
GENERAL FACILITIES		
001 000 000 519 70 49 00	DEPT OF CORRECTIONS-WORK CREW	1,700.00
001 000 000 519 90 49 10	ASSOCIATION OF WA CITIES	3,900.39
001 000 000 519 90 49 21	G.C.E.D.C.	3,630.45
001 000 000 519 90 49 30	CHAMBER OF COMMERCE	841.00
	TOTAL GENERAL FACILITIES	10,071.84
	TOTAL GENERAL GOVERNMENT	250,051.24

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES

SECURITY OF PERSONS & PROPERTY

LAW ENFORCEMENT

001 000 000 521 10 10 00	SALARIES & WAGES ADMINISTRATIO	16,672.88
001 000 000 521 10 20 00	PERSONNEL BENEFITS - ADMIN	4,382.95
001 000 000 521 10 31 00	GENERAL OFFICE SUPPLIES	6,158.90
001 000 000 521 10 35 00	SMALL EQUIPMENT	4,598.11
001 000 000 521 10 41 00	PROFESSIONAL SERVICES	10,568.10
001 000 000 521 10 41 01	INVESTIGATIONS	1,859.74
001 000 000 521 10 42 00	COMMUNICATION	19,814.86
001 000 000 521 10 44 00	ADVERTISING	1,283.00
001 000 000 521 10 46 01	INSURANCE - CLAIMS	1,250.00
001 000 000 521 10 46 02	INSURANCE - PREMIUMS	48,726.25
001 000 000 521 10 49 00	DUES & SUBSCRIPTIONS	2,382.61
001 000 000 521 22 10 00	SALARIES & WAGES POLICE	124,108.87
001 000 000 521 22 12 00	OVERTIME	11,046.30
001 000 000 521 22 20 00	PERSONNEL BENEFITS	80,562.80
001 000 000 521 22 21 00	UNIFORMS	15,551.24
001 000 000 521 22 31 00	OFFICER SUPPLIES	445.32
001 000 000 521 22 35 00	SMALL EQUIPMENT	10,109.49
001 000 000 521 22 35 01	EQUIPMENT-PATROL RIFLES	15,097.11
001 000 000 521 22 49 00	MISCELLANEOUS	407.53
001 000 000 521 25 10 00	SALARIES & WAGES GAMBLING	6,532.17
001 000 000 521 25 12 00	OVERTIME	581.32
001 000 000 521 25 20 00	PERSONNEL BENEFITS	2,613.47
001 000 000 521 30 31 00	SUPPLIES	283.15
001 000 000 521 40 31 00	SHOOTING RANGE SUPPLIES	7,283.72
001 000 000 521 40 41 00	RANGE REPAIRS	153.23
001 000 000 521 40 43 00	TRAVEL EDUCATION TRAINING	8,710.66
001 000 000 521 40 49 00	OTHER SERVICES & CHARGES	4,019.65
001 000 000 521 49 21 00	LAUNDRY SUPPLIES	2,590.09
001 000 000 521 50 41 00	FACILITIES OPERATIONS	974.33
001 000 000 521 50 48 00	RADIO REPAIR & MAINTENANCE	1,013.11
001 000 000 521 70 10 00	SALARIES & WAGES TRAFFIC	539,237.01
001 000 000 521 70 12 00	OVERTIME	46,510.34
001 000 000 521 70 20 00	PERSONNEL BENEFITS	217,525.74
001 000 000 521 70 31 00	VEHICLE SUPPLIES	896.17
001 000 000 521 70 35 00	TOOL & MINOR EQUIPMENT	8,822.23
001 000 000 521 70 49 01	TOWING CHARGE	415.42
001 000 000 521 70 95 00	TRANSFER TO EQUIPMENT RENTAL	92,800.00
001 000 000 521 90 31 00	IMPOUND ENCLOSURE	1,565.57
	TOTAL LAW ENFORCEMENT	1,317,553.44

FIRE CONTROL

001 000 000 522 10 10 00	SALARIES - SUPPORT STAFF	19,973.05
001 000 000 522 10 20 00	BENEFITS-SUPPORT STAFF	9,301.91
001 000 000 522 10 31 00	OFFICE SUPPLIES	4,678.94
001 000 000 522 10 40 00	OTHER SERVICES - FIREMANS FUND	1,560.00
001 000 000 522 10 46 00	INSURANCE	16,088.85

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
FIRE CONTROL CONT.		
001 000 000 522 20 31 10	OP SUPPLIES - SMALL EQUIPMENT	6,277.72
001 000 000 522 20 31 15	MAINT & OPERATION VEHICLES	16,505.85
001 000 000 522 20 31 72	PROTECTIVE CLOTHING	66,148.82
001 000 000 522 20 32 00	FUEL & PETROLEUM PRODUCTS	12,437.86
001 000 000 522 20 41 10	FIRE CALLS	29,000.00
001 000 000 522 20 41 11	SLEEPER FIRE HALL	3,225.00
001 000 000 522 20 48 20	REPAIR FIRE FIGHTING EQUIP.	1,300.14
001 000 000 522 20 48 30	REPAIR & MAINTENANCE VEHICLES	13,007.74
001 000 000 522 30 10 00	SALARIES & WAGES FIRE PREVENT	59,522.80
001 000 000 522 30 20 00	PERSONNEL BENEFITS FIRE	38,015.65
001 000 000 522 30 21 00	UNIFORM ALLOWANCE	2,791.32
001 000 000 522 30 24 00	UNIFORM CLEANING	9.71
001 000 000 522 30 31 10	FIRE PREVENTION SUPPLIES	5,120.64
001 000 000 522 30 31 13	INVESTIGATION SUPPLIES	460.44
001 000 000 522 40 31 00	TRAINING SUPPLIES	5,739.20
001 000 000 522 40 43 00	TRAVEL EDUCATION TRAINING	9,519.63
001 000 000 522 40 43 01	VOLUNTEER-EDUCATION/TRAINING	1,512.64
001 000 000 522 40 49 00	DUES & SUBSCRIPTIONS	2,145.77
001 000 000 522 50 30 00	FACILITY SUPPLIES	6,308.11
001 000 000 522 50 31 00	LAUNDRY SUPPLIES	199.58
001 000 000 522 50 32 00	TELEPHONE	1,819.10
001 000 000 522 50 35 01	MONITORS/PAGERS - FIRE DEPT.	10,197.06
001 000 000 522 50 35 02	NOZZLE/FIRE HOSE - FIRE DEPT.	9,040.86
001 000 000 522 50 35 03	AIR TANKS - FIRE DEPT.	5,728.19
001 000 000 522 50 35 04	TIRES - FIRE DEPT.	3,495.18
001 000 000 522 50 42 00	OTHER SERVICES & CHARGES	2,509.77
001 000 000 522 50 47 00	PUD	5,890.23
001 000 000 522 50 48 00	RADIO REPAIR & MAINTENANCE	3,394.30
001 000 000 522 50 48 01	FIRE HALL REPAIRS	9,539.35
001 000 000 522 60 44 00	ADVERTISING/MARKETING	3,100.00
	TOTAL FIRE CONTROL	385,565.41
AMBULANCE		
001 000 000 526 90 31 00	EMS SUPPLIES/EQUIPMENT	4,630.46
001 000 000 526 90 41 01	AMBULANCE CALL REFUNDS	2,638.51
001 000 000 526 90 53 00	B & O TAXES	21.38
	TOTAL AMBULANCE	7,290.35
COMMUNICATIONS		
001 000 000 528 80 10 00	SALARIES & WAGES CLERKS	77,622.60
001 000 000 528 80 12 00	OVERTIME CLERKS	140.25
001 000 000 528 80 20 00	PERSONNEL BENEFITS CLERKS	36,610.45
001 000 000 528 80 40 00	E911 CHARGES POLICE	102,895.08
001 000 000 528 80 40 01	E911 CHARGES FIRE	9,316.20
	TOTAL COMMUNICATIONS	226,584.58
	TOTAL SEC OF PERSONS & PROPERTY	1,936,993.78

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES

PHYSICAL ENVIRONMENTAL

ENGINEERING SERVICES

001 000 000 532 10 10 00	SALARIES & WAGES ENGINEERING	16,066.87
001 000 000 532 10 20 00	PERSONNEL BENEFITS ENGINEERING	6,916.25
001 000 000 532 20 00 00	ENGINEERING - PLANS & SERVICES	174.00
001 000 000 532 20 30 00	SUPPLIES	436.64
001 000 000 532 20 31 00	SUPPLIES MAPS MISCELLANEOUS	234.00
001 000 000 532 30 41 00	PROFESSIONAL SERVICES	1,383.72-
001 000 000 532 40 00 00	ENGINEERING TRAINING	100.00
	TOTAL ENGINEERING SERVICES	22,544.04

ANIMAL CONTROL

001 000 000 539 30 10 00	SALARIES & WAGES ANIMAL CONTRO	42,217.50
001 000 000 539 30 12 00	OVERTIME ANIMAL CONTROL	5,863.45
001 000 000 539 30 20 00	PERSONNEL BENEFITS	21,748.46
001 000 000 539 30 31 00	DOG POUND	809.99
001 000 000 539 30 41 00	VET SERVICES	376.85
001 000 000 539 30 41 01	ADOPTION SERVICES	755.00
001 000 000 539 50 30 00	BUILDING MAINTENANCE	638.45
	TOTAL ANIMAL CONTROL	72,409.70
	TOTAL PHYSICAL ENVIRONMENT	94,953.74

FINES & FORFEITS

INFORMATION & OUTREACH

001 000 000 557 10 10 00	SALARIES & WAGES	6,164.31
001 000 000 557 10 20 00	PERSONNEL BENEFITS	2,380.53
	TOTAL INFORMATION & OUTREACH	8,544.84

PLANNING & ECONOMIC DEVELOPMNT

001 000 000 558 10 10 00	SALARIES & WAGES	55,452.00
001 000 000 558 10 10 01	SALARIES - SUPPORT STAFF	7,150.48
001 000 000 558 10 20 00	PERSONNEL BENEFITS	23,349.47
001 000 000 558 10 20 01	BENEFITS - SUPPORT STAFF	4,256.71
001 000 000 558 10 49 00	DUES AND SUBSCRIPTIONS	4,555.55
001 000 000 558 30 31 00	COMPUTER UPGRADES	1,329.05
001 000 000 558 40 43 00	TRAVEL EDUCATION TRAINING	1,278.47
001 000 000 558 60 51 00	EMERGENCY MANAGEMENT PLANNING	1,000.00
001 000 000 558 70 31 00	SUPPLIES	3,683.12
001 000 000 558 70 40 00	OTHER SERVICES & CHARGES	89.96
	TOTAL PLANNING & ECONOMIC DEV	102,144.81

BUILDING DEPARTMENT

001 000 000 559 10 10 00	SALARIES & WAGES	55,611.69
001 000 000 559 10 20 00	PERSONNEL BENEFITS	14,208.66
001 000 000 559 10 31 00	OFFICE EQUIP & SUPPLIES	5,064.50
001 000 000 559 10 35 00	MISC SMALL TOOLS	341.31
001 000 000 559 10 95 00	TRANSFER TO EQUIP RENTAL	8,250.00
001 000 000 559 40 00 00	TRAVEL EDUCATION TRAINING	2,772.13
001 000 000 559 60 31 00	BUILDING PERMIT SUPPLIES	642.85
	TOTAL FINES & FORFEITS	197,580.79

MENTAL & PHYSICAL HEALTH

PUBLIC HEALTH

001 000 000 562 00 50 00	GR CO HEALTH DISTRICT	6,930.00
	TOTAL PUBLIC HEALTH	6,930.00

SUBSTANCE ABUSE

001 000 000 566 00 51 00	GR CO SUBSTANCE ABUSE PROGRAM	1,413.52
	TOTAL SUBSTANCE ABUSE	1,413.52
	TOTAL PUBLIC HEALTH	8,343.52
	TOTAL ACTUAL EXPENSES	2,487,923.07

NON-EXPENDITURES

001 000 000 586 00 00 00	PASS THRU	3,778.96
	TOTAL NON-EXPENDITURES	3,778.96

OTHER FINANCING USES

001 000 000 594 14 64 00	FINANCE SOFTWARE	13,634.98
001 000 000 594 22 35 00	EQUIPMENT - FIRE DEPT.	28,986.80
001 000 000 594 22 62 71	FIRE AND AMB HALL IMPROVEMENTS	29,914.50
001 000 000 594 22 64 01	EQUIPMENT-EMRG SVCS 2007 TRK	41,055.96
001 000 000 594 58 64 00	COMPUTER EQUIPMENT-PLANNING	11,992.30
001 000 000 597 00 00 41	OPERATING TRANSFER TO 299	100,470.00
001 000 000 597 33 00 00	TRANSFER TO 140	130,000.00
001 000 000 597 37 00 00	TRANSFER OUT TO 422	50,000.00
	TOTAL OTHER FINANCIAL USES	406,054.54

GRAND TOTAL CURRENT EXPENSE 3,835,012.12

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES

STREET FUND

112 000 000 508 00 00 00	ENDING FUND BALANCE	99,462.26
	TOTAL ENDING FUND BALANCE	99,462.26

ROADWAY CONSTRUCTION

112 000 000 542 30 10 00	SALARIES & WAGES ROADWAY	45,766.34
112 000 000 542 30 10 01	SALARY SUMMER HIRE MAINTENANCE	2,596.00
112 000 000 542 30 12 00	OVERTIME	591.53
112 000 000 542 30 20 00	PERSONNEL BENEFITS	21,486.12
112 000 000 542 30 20 01	BENEFITS SUMMER HIRE MAINT	325.49
112 000 000 542 30 31 00	OPERATING SUPPLIES	16,905.33
112 000 000 542 30 95 00	EQUIPMENT RENTAL	46,747.00
	TOTAL ROADWAY CONSTRUCTION	134,417.81

STORM DRAINAGE CONSTRUCTION

112 000 000 542 40 10 00	SALARIES & WAGES STORM DRAIN	9,891.98
112 000 000 542 40 12 00	OVERTIME	147.89
112 000 000 542 40 20 00	PERSONNEL BENEFITS	4,905.12
112 000 000 542 40 31 00	OPERATING SUPPLIES	2,025.74
112 000 000 542 40 95 10	TRANSFER TO EQUIPMENT RENTAL	275.00
	TOTAL STORM DRAINAGE CONSTR	17,245.73

SIDEWALK CONSTRUCTION

112 000 000 542 61 10 00	SALARIES & WAGES SIDEWALKS	8,910.38
112 000 000 542 61 12 00	OVERTIME	147.89
112 000 000 542 61 20 00	PERSONNEL BENEFITS	4,480.05
112 000 000 542 61 31 00	OPERATING SUPPLIES	1,364.91
112 000 000 542 61 48 00	SIDEWALK REPAIR & MAINTENANCE	1,175.61
112 000 000 542 61 95 00	TRANSFER TO EQUIPMENT RENTAL	175.00
	TOTAL SIDEWALK CONSTR	16,253.84

OTHER CONSTRUCTION

112 000 000 542 64 10 00	SALARIES & WAGES TRAFFIC CONTR	17,329.92
112 000 000 542 64 12 00	OVERTIME	295.81
112 000 000 542 64 20 00	PERSONNEL BENEFITS	8,747.74
112 000 000 542 64 31 00	OPERATING SUPPLIES	23,760.86
112 000 000 542 64 95 00	TRANSFER TO EQUIPMENT RENTAL	1,698.00
	TOTAL OTHER CONSTRUCTION	51,832.33

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
SNOW & ICE		
112 000 000 542 66 10 00	SALARIES & WAGES SNOW & ICE	20,369.37
112 000 000 542 66 12 00	OVERTIME	339.05
112 000 000 542 66 20 00	PERSONNEL BENEFITS	10,237.15
112 000 000 542 66 31 00	OPERATING SUPPLIES	3,700.48
112 000 000 542 66 95 00	TRANSFER TO EQUIPMENT RENTAL	6,833.00
	TOTAL SNOW & ICE	41,479.05
CLEANING		
112 000 000 542 67 10 00	SALARIES & WAGES CLEANING	26,155.57
112 000 000 542 67 12 00	OVERTIME	403.92
112 000 000 542 67 20 00	PERSONNEL BENEFITS	13,002.88
112 000 000 542 67 95 00	TRANSFER TO EQUIPMENT RENTAL	24,302.00
	TOTAL CLEANING	63,864.37
VEGETATION - ROADSIDE		
112 000 000 542 70 10 00	SALARIES & WAGES VEGETATION	27,355.10
112 000 000 542 70 12 00	OVERTIME	389.30
112 000 000 542 70 20 00	PERSONNEL BENEFITS	13,471.16
112 000 000 542 70 31 00	OPERATING SUPPLIES	19,852.14
112 000 000 542 70 95 00	TRANSFER TO EQUIPMENT RENTAL	2,586.00
	TOTAL VEGETATION - ROADSIDE	63,653.70
INSURANCE		
112 000 000 542 90 46 01	INSURANCE - CLAIMS	856.31
112 000 000 542 90 46 02	INSURANCE - PREMIUM	6,435.54
112 000 000 542 90 95 00	TRANSFER TO EQUIP RENTAL(FLAT)	31,020.00
	TOTAL INSURANCE	38,311.85
ADMINISTRATION		
112 000 000 543 60 00 00	TRAVEL EDUCATION TRAINING	763.97
	TOTAL ADMINISTRATION	763.97
OTHER FINANCING USES		
112 000 000 595 10 41 01	ENGINEERING-WALMART ROUNDABOUT	19,614.53
112 000 000 595 30 65 01	PAVING PROJECTS MISC	2,024.20
112 000 000 595 30 65 24	"A" STREET NE IMPROVEMENT	226,187.23
	TOTAL OTHER FINANCING USES	247,825.96
	GRAND TOTAL STREET FUND	775,110.87

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
LIBRARY		
114 000 000 508 00 00 00	ENDING FUND BALANCE	55,459.08
114 000 000 572 10 10 00	SALARIES & WAGES	16,564.80
114 000 000 572 10 12 00	OVERTIME	11.94
114 000 000 572 10 20 00	PERSONNEL BENEFITS	4,773.22
114 000 000 572 20 51 00	NORTH CENTRAL REGIONAL LIBRARY	136,242.60
114 000 000 572 20 95 10	TRANSFER TO EQUIPMENT RENTAL	2,178.00
114 000 000 572 50 31 00	SUPPLIES & MAINTENANCE	2,899.05
114 000 000 572 50 46 00	INSURANCE LIBRARY	1,782.65
114 000 000 572 50 47 00	PUD LIBRARY	3,682.86
	GRAND TOTAL LIBRARY	223,594.20
CEMETERY		
115 000 000 508 00 00 00	ENDING FUND BALANCE	302,766.33
115 000 000 536 10 10 00	SALARIES & WAGES	52,533.93
115 000 000 536 10 12 00	OVERTIME	428.58
115 000 000 536 10 20 00	PERSONNEL BENEFITS	24,649.33
115 000 000 536 20 00 00	CEMETERY SERVICES	3,761.52
115 000 000 536 20 30 00	FERTILIZER & HERBACIDES	601.00
115 000 000 536 20 31 10	OPERATING SUPPLIES	1,313.03
115 000 000 536 20 31 30	NEW LINERS	1,755.00
115 000 000 536 20 42 10	TELEPHONE	605.10
115 000 000 536 20 46 00	INSURANCE	1,654.86
115 000 000 536 20 47 10	PUD	955.88
115 000 000 536 20 95 00	TRANSFER TO EQUIPMENT RENTAL	14,484.00
115 000 000 536 50 31 11	SPRINKLER REPAIR & REPLACEMENT	1,509.98
115 000 000 536 50 31 20	REPAIR & MAINTENANCE	18.11
115 000 000 536 50 49 00	TREE TRIMMING	90.59
115 000 000 536 50 53 00	TAXES	381.77
115 000 000 594 36 63 01	CANOPY	6,351.60
	GRAND TOTAL CEMETERY	413,860.61
PARK FUND		
116 000 000 508 00 00 00	ENDING FUND BALANCE	88,079.69
	TOTAL ENDING FUND BALANCE	88,079.69
AGING/ADULT SERVICES		
116 000 000 555 50 40 10	SENIORS PROGRAM	5,000.00
	TOTAL AGING/ADULT SERVICES	5,000.00
NATIONAL YOUTH CONGRESS		
116 000 000 571 23 10 00	NYC - SALARY & WAGES	3,198.16
116 000 000 571 23 20 00	NYC - BENEFITS	2,197.74

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
NATIONAL YOUTH CONGRESS CONT.		
116 000 000 571 23 30 00	NYC - SUPPLIES	15,824.33
116 000 000 571 23 43 00	NYC - TRAVEL/TRAINING COSTS	2,446.94
116 000 000 571 23 44 00	NYC - ADVERTISING/PRINTING	262.36
	TOTAL NATIONAL YOUTH CONGRESS	23,929.53
ADMINISTRATION		
116 000 000 573 20 41 00	CONCERTS/PROFESSIONAL SERVICES	5,839.57
	TOTAL ADMINISTRATION	5,839.57
RECREATION PROGRAMS		
116 000 000 574 10 10 00	REC/PR/TOURISM DIRECTOR-WAGES	48,633.36
116 000 000 574 10 10 05	WAGES-EYA COORDINATOR	4,582.00
116 000 000 574 10 12 00	OVERTIME	863.31
116 000 000 574 10 20 00	REC/PR/TOURISM DIRECTOR-BENIES	27,241.04
116 000 000 574 10 20 05	PERSONNEL BENEFIT-EYA COORDNA	381.56
116 000 000 574 10 31 00	OFFICE EQUIPMENT/SUPPLIES	9.76
116 000 000 574 10 41 01	WEB SITE ENHANCEMENT	466.51
116 000 000 574 20 00 00	REC PROG EXPENSES	37,961.76
116 000 000 574 20 00 13	BIKE RACE EXPD	2,199.59
116 000 000 574 20 00 18	DAY CAMP	409.68
116 000 000 574 20 10 00	SALARIES-REC INSTRUCTORS	44,113.10
116 000 000 574 20 14 00	ADVERTISING	9,136.95
116 000 000 574 20 20 00	PERSONNEL BENEFITS-REC INSTRUC	2,885.28
116 000 000 574 20 30 00	SUPPLIES & EQUIPMENT	6,172.58
116 000 000 574 20 42 00	TELEPHONE - RECREATION	243.62
116 000 000 574 20 44 00	ADVERTISING/BROCHURES	1,969.65
116 000 000 574 40 43 00	TRAVEL EDUCATION TRAINING	4,584.49
116 000 000 574 90 49 00	BEEZLY BURN PRIZE PAYOUT	1,000.00
	TOTAL RECREATION ACTIVITIES	192,854.24
ERC		
116 000 000 575 50 10 00	SALARIES & WAGES ERC	16,077.60
116 000 000 575 50 12 00	OVERTIME ERC	11.60
116 000 000 575 50 20 00	PERSONNEL BENEFITS ERC	4,565.39
116 000 000 575 50 31 00	OPERATING SUPPLIES ERC	5,084.44
116 000 000 575 50 46 00	INSURANCE	2,298.41
116 000 000 575 50 47 00	PUD ERC	5,691.48
116 000 000 575 50 48 00	REPAIRS & MAINTENANCE ERC	4,000.53
116 000 000 575 50 95 00	TRANSFER TO EQUIPMENT RENTAL	12,230.00
	TOTAL ERC	49,959.45
PARK ADMINISTRATION		
116 000 000 576 10 10 00	SALARIES & WAGES PARK	63,985.98
116 000 000 576 10 12 00	OVERTIME PARK	627.36
116 000 000 576 10 20 00	PERSONNEL BENEFITS	26,985.65
116 000 000 576 10 31 10	OPERATING SUPPLIES PARK	11,598.47
116 000 000 576 10 31 12	PARK WEED CONTROL	488.97

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
PARK ADMINISTRATION CONT.		
116 000 000 576 10 41 02	PARK & OPEN SPACE PLAN EXPSES	202.66
116 000 000 576 10 43 00	TRAVEL EDUCATION TRAINING	1,188.97
116 000 000 576 10 46 11	INSURANCE - CLAIMS	664.30
116 000 000 576 10 46 12	INSURANCE - PREMIUMS	2,758.08
116 000 000 576 10 47 10	PUD OASIS PARK RESTROOMS	931.38
116 000 000 576 10 49 00	TREE TRIMMING	1,236.23
116 000 000 576 10 49 01	DUES,SUBSCRIPTION,MEMBERSHIP	1,002.00
116 000 000 576 10 49 10	SPRINKLER REPAIR & REPLACE	1,314.41
116 000 000 576 10 53 00	EXCISE TAX/ B & O TAX	449.40
116 000 000 576 10 95 00	TRANSFER TO EQUIPMENT RENTAL	25,606.00
	TOTAL PARK ADMINISTRATION	139,039.86
SWIM POOL		
116 000 000 576 20 10 00	SALARIES & WAGES SWIM POOL	139,882.22
116 000 000 576 20 12 00	OVERTIME SWIM POOL	7,826.97
116 000 000 576 20 20 00	PERSONNEL BENEFITS	12,745.71
116 000 000 576 20 31 00	POOL UNIFORMS	5,761.16
116 000 000 576 20 31 20	OPERATING SUPPLIES SWIM POOL	10,427.04
116 000 000 576 20 31 23	CHEMICALS SWIM POOL	11,624.52
116 000 000 576 20 34 00	POOL CONCESSION SUPPLIES	12,787.04
116 000 000 576 20 35 00	MINOR POOL EQUIPMENT	5,064.52
116 000 000 576 20 42 00	TELEPHONE SWIM POOL	2,165.59
116 000 000 576 20 43 00	POOL TRAVEL EDUCATION TRAINING	190.00
116 000 000 576 20 46 00	INSURANCE SWIM POOL	1,654.86
116 000 000 576 20 47 00	PUD SWIM POOL	576.55
116 000 000 576 20 48 10	POOL REPAIRS	4,506.62
	TOTAL SWIMMING POOL	215,212.80
OTHER EXPENSES		
116 000 000 576 65 40 00	PROF SERVICES-DOWNTOWN PARK	1,970.00
116 000 000 576 65 40 01	PROF SERVICES-PARK MASTER PLN	10,430.53
116 000 000 576 80 63 01	TRAIL - AUTISM SOCIETY	12,362.53
116 000 000 576 90 53 00	TAXES	6,677.35
116 000 000 586 00 00 00	DEPOSIT RETURNS	12,734.16
	OTHER FINANCING USES	44,174.57
	GRAND TOTAL PARK FUND	764,089.71

STADIUM CONVENTION FUND

120 000 000 508 00 00 00	ENDING BALANCE	282,186.70
120 000 000 557 20 44 00	INFO OUTREACH/ADVERTISING CITY	10,654.39
120 000 000 557 30 10 00	REC/PR/TOURISM DIRECTOR	15,044.40
120 000 000 557 30 20 00	BENIES REC/PR/TOURISM DIRECTOR	7,387.62
120 000 000 557 30 49 01	TOURISM PROMO/COMMITTEE APRVD	28,036.43
	GRAND TOTAL STADIUM CONVENTION	343,309.54

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
STREET LIGHT FUND		
140 000 000 508 00 00 00	ENDING FUND BALANCE	29,600.68
140 000 000 538 50 47 00	PUD	138,565.44
	GRAND TOTAL STREET LIGHT	168,166.12
PARK DEVELOPMENT FUND		
153 000 000 508 00 00 00	ENDING FUND BALANCE	47,479.03
	GRAND TOTAL PARK DEVELOPMENT	47,479.03
FIRE EQUIPMENT RESERVE		
154 000 000 508 00 00 00	ENDING FUND BALANCE	95,731.68
154 000 000 522 30 35 00	TOOLS & EQUIPMENT FIRE PREVNTN	12,989.32
154 000 000 522 30 40 00	TRAINING, MATERIALS & SERVICES	4,941.66
154 000 000 591 22 64 00	FIRE TRUCK PRINCIPAL-1999	20,525.36
154 000 000 591 22 75 00	FIRE TRK-LEASE PRINCIPAL-2003	59,832.20
154 000 000 592 22 64 00	FIRE TRUCK INTEREST - 1999	2,311.38
154 000 000 592 22 83 00	FIRE TRK-LEASE INTEREST-2003	18,200.16
154 000 000 594 25 64 00	COMPUTER EQUIPMEMT	1,532.17
	GRAND TOTAL FIRE EQ RESERVE	216,063.93
CAPITAL IMPROVEMENT FUND		
155 000 000 508 00 00 00	ENDING FUND BALANCE	250,268.66
155 000 000 597 12 00 00	TRANSFER TO 154	60,000.00
	GRAND TOTAL CAPITAL IMPROVEMENT	310,268.66
POLICE RESERVE		
157 000 000 508 00 00 00	ENDING FUND BALANCE	8,198.38
	GRAND TOTAL POLICE RESERVE	8,198.38
COOPERATIVE GROWTH PLANNING		
170 000 000 508 00 00 00	ENDING FUND BALANCE	20,857.20
	GRAND TOTAL COOP GROWTH PLAN	20,857.20

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
90 GO PARK BOND REDEMPTION		
234 000 000 508 00 00 00	ENDING FUND BALANCE	29,235.61
	GRAND TOTAL 90 GO PARK REDEMPT	29,235.61
94 GO BOND REDEMPTION FUND		
296 000 000 508 00 00 00	ENDING FUND BALANCE	6,425.18
	GRAND TOTAL 94 GO BOND REDEMPT	6,425.18
GO REDEMPTION SWIMMING POOL		
299 000 000 508 00 00 00	ENDING FUND BALANCE	955.42
299 000 000 591 76 71 00	99 GO BOND PRINCIPAL	55,000.00
299 000 000 592 76 83 00	99 GO BOND INTEREST	45,220.00
	GRAND TOTAL GO SWIMM POOL FUND	101,175.42
CDBG GRANT		
340 000 000 508 00 00 00	ENDING FUND BALANCE	5,318.70
	GRAND TOTAL CDBG GRANT	5,318.70
DOWNTOWN IMPROVEMENT FUND		
380 000 000 508 00 00 00	ENDING FUND BALANCE	334.87
	GRAND TOTAL DOWNTOWN IMPROVEMENT	334.87
GEO THERMAL FUND		
412 000 000 508 00 00 00	ENDING FUND BALANCE	14,668.28
	GRAND TOTAL GEO THERMAL	14,668.28
SANITATION FUND		
422 000 000 508 00 00 00	ENDING FUND BALANCE	3,465.76
422 000 000 514 23 40 00	SERVICES (CONTRACTOR ACCOUNT)	292,302.38
422 000 000 514 23 41 10	STATE EXAMINATION	4,113.25
422 000 000 537 10 10 00	SALARIES & WAGES ADMINISTRATIO	70,753.70
422 000 000 537 10 12 00	OVERTIME	287.77
422 000 000 537 10 20 00	PERSONNEL BENEFITS	31,761.33
422 000 000 537 10 53 00	B & O STATE TAXES	49,138.84
422 000 000 537 10 54 00	CITY UTILITY TAX	70,804.65
422 000 000 537 20 40 00	LANDFILL PROFESSIONAL SERVICES	422,407.45
422 000 000 537 50 30 00	SUPPLIES	2,141.74
422 000 000 537 70 10 00	SALARIES & WAGES CUSTOMER SER	40,706.04

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES

SANITATION FUND CONT.

422 000 000 537 70 20 00	PERSONNEL BENEFITS	17,465.41
422 000 000 537 70 35 00	COMPUTER EQUIPMENT	1,374.81
422 000 000 537 70 42 00	POSTAGE BILLING	4,531.65
422 000 000 537 70 45 00	OFFICE EQUIP RENTALS/LEASES	3,326.66
422 000 000 537 70 45 20	COMPUTER EQUIPMENT-MAINTENANCE	2,633.78
422 000 000 537 80 46 02	INSURANCE - PREMIUMS	5,516.18
422 000 000 537 80 51 00	COUNTY DISPOSAL CHARGES	163,062.69
422 000 000 537 80 95 00	TRANSFER TO EQUIPMENT RENTAL	34,558.00
422 000 000 594 14 64 00	FINANCE SOFTWARE	13,636.06
	GRAND TOTAL SANITATION	1,233,988.15

WATER/SEWER FUND

ADMINISTRATIVE

424 000 000 508 00 00 00	ENDING FUND BALANCE	834,133.32
424 000 000 514 23 41 10	STATE EXAMINATION WATER	8,226.53
424 000 000 514 23 41 20	STATE EXAMINATION SEWER	8,226.53
	TOTAL ADMIN WATER/SEWER	850,586.38

WATER

424 000 000 534 10 10 00	SALARIES & WAGES ADMINISTRATIO	88,911.74
424 000 000 534 10 20 00	PERSONNEL BENEFITS	34,318.16
424 000 000 534 10 21 00	UNIFORMS	150.00
424 000 000 534 10 46 01	INSURANCE CLAIMS	98.72
424 000 000 534 10 46 02	INSURANCE - PREMIUMS	10,572.67
424 000 000 534 10 49 00	WATER TESTS	13,459.75
424 000 000 534 10 53 10	B & O STATE TAX	57,002.14
424 000 000 534 10 53 20	CITY UTILITY TAX	163,447.31
424 000 000 534 50 48 20	REPAIR & MAINTENANCE	76,139.07
424 000 000 534 70 00 00	MISCELLANEOUS	1,040.35
424 000 000 534 70 10 00	SALARIES & WAGES CUSTOMER SERV	86,775.41
424 000 000 534 70 12 00	OVERTIME	287.77
424 000 000 534 70 20 00	PERSONNEL BENEFITS	41,685.48
424 000 000 534 70 35 00	COMPUTER EQUIPMENT	1,374.83
424 000 000 534 70 42 00	POSTAGE BILLING	4,757.38
424 000 000 534 70 44 00	CONSUMER AWARENESS/PUB EDUCATN	1,266.84
424 000 000 534 70 45 00	OFFICE EQUIP RENTALS/LEASES	3,326.66
424 000 000 534 70 45 20	COMPUTER EQUIPMENT-MAINTENANCE	2,934.78
424 000 000 534 80 10 00	SALARIES & WAGES OPERATIONS	121,589.85
424 000 000 534 80 12 00	OVERTIME	1,925.51
424 000 000 534 80 20 00	PERSONNEL BENEFITS	54,382.68
424 000 000 534 80 31 00	MISC OFFICE SUPPLIES	5,167.42
424 000 000 534 80 35 00	MISC TOOLS	4,218.96
424 000 000 534 80 42 10	TELEPHONE	1,888.67
424 000 000 534 80 42 20	TELEMETERING	5,352.87
424 000 000 534 80 43 00	TRAVEL EDUCATION TRAINING	1,820.04

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
WATER CONT.		
424 000 000 534 80 47 00	PUD	69,023.48
424 000 000 534 80 95 00	TRANSFER TO EQUIPMENT RENTAL	34,395.00
	TOTAL WATER	887,313.54
SEWER		
424 000 000 535 10 10 00	SALARIES & WAGES ADMINISTRATIO	79,211.67
424 000 000 535 10 20 00	PERSONNEL BENEFITS	31,658.58
424 000 000 535 10 21 00	UNIFORMS	100.00
424 000 000 535 10 41 00	PERMITS	8,081.14
424 000 000 535 10 46 01	INSURANCE - CLAIMS	2,129.48
424 000 000 535 10 46 02	INSURANCE - PREMIUMS	12,043.65
424 000 000 535 10 49 00	SEWAGE TESTS	1,791.25
424 000 000 535 10 53 10	B & O STATE TAX	24,578.45
424 000 000 535 10 53 20	CITY UTILITY TAX	164,548.06
424 000 000 535 20 41 00	PROFESSIONAL SERVICES	1,000.00
424 000 000 535 50 10 00	SALARIES & WAGES MAINTENANCE	46,853.89
424 000 000 535 50 12 00	OVERTIME	443.68
424 000 000 535 50 20 00	PERSONNEL BENEFITS	22,152.66
424 000 000 535 50 31 01	VEGITATION CONTROL-CHEMICALS	2,421.62
424 000 000 535 50 31 20	OPERATING SUPPLIES (LAB)	7,927.38
424 000 000 535 50 31 30	U.V. LIGHT REPLACEMENT	7,386.09
424 000 000 535 50 31 40	REPAIR & MAINTENANCE	34,013.31
424 000 000 535 70 00 00	MISCELLANEOUS	6.18
424 000 000 535 70 10 00	SALARIES & WAGES CUSTOMER SERV	42,323.23
424 000 000 535 70 12 00	OVERTIME	287.77
424 000 000 535 70 20 00	PERSONNEL BENEFITS	20,946.30
424 000 000 535 70 35 00	COMPUTER EQUIPMENT	2,048.58
424 000 000 535 70 42 00	POSTAGE BILLING	4,534.75
424 000 000 535 70 45 00	OFFICE EQUIP RENTALS/LEASES	3,363.64
424 000 000 535 70 45 20	COMPUTER EQUIPMENT-MAINTENANCE	2,836.68
424 000 000 535 80 00 49	BIO-SOLIDS REMOVAL	22,761.44
424 000 000 535 80 10 00	SALARIES & WAGES OPERATIONS	98,308.00
424 000 000 535 80 12 00	OVERTIME	9,865.53
424 000 000 535 80 20 00	PERSONNEL BENEFITS	46,585.00
424 000 000 535 80 31 00	OPERATING SUPPLIES & CHEMICALS	21,174.34
424 000 000 535 80 35 00	COMPUTER EQUIPMENT	656.03
424 000 000 535 80 42 10	TELEPHONE	4,158.03
424 000 000 535 80 42 20	TELEMETERING	955.83
424 000 000 535 80 43 00	TRAVEL EDUCATION TRAINING	2,442.62
424 000 000 535 80 47 00	PUD	28,638.55
424 000 000 535 80 95 00	TRANSFER TO EQUIPMENT RENTAL	42,694.00
	TOTAL SEWER	2,538,827.33

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
OTHER FINANCING USES		
424 000 000 594 14 64 00	FINANCE SOFTWARE	27,272.12
424 000 000 594 34 41 00	ENGINEERING-CITY WIDE BOND	235.41
424 000 000 597 00 00 30	OPERATING TRANSFER OUT TO 425	600,000.00
	TOTAL OTHER FINANCING USES	275,507.53
	GRAND TOTAL WATER/SEWER	3,166,334.86

WATER SEWER CONSTRUCTION FUND

425 000 000 508 00 00 00	ENDING FUND BALANCE	1,960,987.28
425 000 000 534 90 00 47	SIP GRANT/PORT WATER LINE EXT	49,000.00
425 000 000 582 34 78 47	SIP LOAN/PORT WATER LINE EXT	21,000.00
425 000 000 594 34 41 02	PLAN CITY WIDE UTILITY PROJECT	7,897.68
425 000 000 594 34 41 03	WATER LINE PROJ-ENG DESIGN	16,638.43
425 000 000 594 35 63 01	SEWER LINE CONSTRUCT	4,046.25
425 000 000 597 00 00 02	TRANSFER TO 426	109,520.00
	GRAND TOTAL WATER SEWER CONSTR	2,169,089.64

PUBLIC WORKS TRUST FUND

426 000 000 508 00 00 00	ENDING FUND BALANCE	10,929.05
426 000 000 582 34 78 00	DEBT PRINCIPAL (GRANDVIEW)	73,010.53
426 000 000 582 35 70 00	DEBT PRINCIPAL (OASIS)	25,960.41
426 000 000 582 35 78 00	DEBT PRINCIPAL (PORT SEWER)	16,552.64
426 000 000 592 34 83 00	DEBT INTEREST (GRANDVIEW)	5,840.85
426 000 000 592 35 80 00	DEBT INTEREST (OASIS)	4,672.88
426 000 000 592 35 83 00	DEBT INTEREST (PORT SEWER)	1,552.86
	GRAND TOTAL PUBLIC WORKS TRUST	138,519.22

SRF RESERVE

427 000 000 508 00 00 00	ENDING FUND BALANCE	150,000.00
	GRAND TOTAL SRF RESERVE	150,000.00

SRF REDEMPTION

428 000 000 508 00 00 00	ENDING FUND BALANCE	270,814.37
428 000 000 582 35 78 01	PAYMENT ON CONSTRUCTION WWTP	274,641.02
	GRAND TOTAL SRF REDEMPTION	545,455.39

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
EQUIPMENT RENTAL FUND		
523 000 000 508 00 00 00	ENDING FUND BALANCE	174,815.79
523 000 000 548 68 10 00	SALARIES & WAGES	88,380.20
523 000 000 548 68 12 00	OVERTIME	451.26
523 000 000 548 68 20 00	PERSONNEL BENEFITS	37,607.77
523 000 000 548 68 21 00	UNIFORMS	629.23
523 000 000 548 68 31 30	LUBRICANT & OIL	7,755.33
523 000 000 548 68 31 40	TIRES	15,499.70
523 000 000 548 68 31 70	PARTS & SUPPLIES	38,397.54
523 000 000 548 68 31 80	SHOP MAINTENANCE	6,118.37
523 000 000 548 68 32 10	FUEL	66,589.12
523 000 000 548 68 42 00	TELEPHONE	1,693.04
523 000 000 548 68 46 02	INSURANCE - PREMIUMS	27,580.91
523 000 000 548 68 47 00	PUD	4,740.30
523 000 000 548 69 49 00	MISCELLANEOUS EXPENSES	288.16
523 000 000 548 80 43 00	TRAVEL & EDUCATION	310.00
523 000 000 594 14 64 00	FINANCE SOFTWARE	13,636.06
523 000 000 594 41 64 00	CRACK SEALING MACHINE	12,760.50
523 000 000 594 48 64 01	FLEET VEHICLE	26,299.35
523 000 000 594 48 64 12	POLICE CARS	45,855.72
523 000 000 594 48 75 00	PAINT MACHINE	3,723.73
	GRAND TOTAL EQUIPMENT RENTAL	573,132.08
EQUIPMENT RESERVE		
525 000 000 508 00 00 00	ENDING FUND BALANCE	144,385.20
	TOTAL EQUIPMENT RESERVE	144,385.20
CEMETERY CARE FUND		
602 000 000 508 00 00 00	ENDING FUND BALANCE	150,530.07
	GRAND TOTAL CEMETERY CARE	150,530.07
RETIREMENT RESERVE		
615 000 000 508 00 00 00	ENDING FUND BALANCE	68,664.13
615 000 000 511 10 20 00	EXCESS RETIREMENT COMPENSATION	20,744.14
	GRAND TOTAL RETIREMENT RESERVE	89,408.27

MCAG NO. 0304

SCHEDULE 9

CITY OF EPHRATA

SCHEDULE OF LONG TERM DEBT

For the Year Ended December 31, 2007

X G.O. Debt
_____ Revenue Debt
_____ Assessment Debt

ID No.	Date of Original Issuance	Date of Maturity	Beginning Outstanding Debt 01/01/07 (Ending Outstanding Debt Balance from Prior Year)	Amount Issued in Current Year	Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	Ending Outstanding Debt 12/31/07
251.11	3/1/1999	12/1/2018	$ 895,000.00		$ 55,000.00	591.76.71	299	$ 840,000.00

CITY OF EPHRATA

SCHEDULE OF LONG TERM DEBT

For the Year Ended December 31, 2007

_____ G.O. Debt

X Revenue Debt

_____ Assessment Debt

ID No.	Date of Original Issuance	Date of Maturity	Beginning Outstanding Debt 01/01/07 (Ending Outstanding Debt Balance from Prior Year)	Amount Issued in Current Year	Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	Ending Outstanding Debt 12/31/07
263.82	7/1/1992	7/1/2012	$ 155,764.00		$ 25,961.00	582.35.70	426	$ 129,803.00
263.82	9/1/1999	9/1/2019	$ 3,844,974.00		$ 274,641.00	582.35.78.01	428	$ 3,570,333.00
263.82	7/1/2003	7/1/2022	$ 1,168,167.00		$ 73,010.00	582.34.78	426	$ 1,095,157.00
263.54	2/1/1999	2/1/2008	$ 42,176.00		$ 20,525.00	591.22.64	154	$ 21,651.00
263.54	2/1/2003	2/1/2013	$ 470,667.00		$ 59,833.00	591.22.75	154	$ 410,834.00
263.82	7/1/2004	7/1/2023	$ 22,816.00		$ 1,342.00	582.35.78	426	$ 21,474.00
263.82	7/1/2005	7/1/2025	$ 289,000.00		$ 15,211.00	582.35.78	426	$ 273,789.00
263.82	7/1/2006	7/1/2012	$ 44,100.00	$ (7,241.00)		582.34.78.01	426	$ 36,859.00
263.82	8/20/2007	7/1/2013	$ -	$ 462,188.00		582.34.78.02	426	$ 462,188.00
			$ 6,037,664.00	$ 454,947.00	$ 470,523.00			$ 6,022,088.00

CITY OF EPHRATA
SCHEDULE OF LIMITATION OF INDEBTEDNESS

For the Year Ended December 31, 2007

Total Taxable Property Value	$ 294,706,027			
I. General Purpose Indebtedness (Legal Limit 2.5% Of Taxable Property Value)				$ 7,367,651
A. General Purpose Indebtedness Without A Vote (Legal Limit 1.5%)			$ 4,420,590	
Indebtedness (Liabilities):				
GO Bonds		$ 840,000		
Others		-		
Less Assets Available		36,616		
Indebtedness Incurred - Section A			803,384	
Indebtedness Margin - Section A			$ 3,617,206	
B. Capital Lease Without A Vote (Legal Limit 1.5%)			$ 4,420,590	
Capital Leases Payable		$ 432,485		
Less Assets Available		349,032		
Indebtedness Incurred - Section B			83,453	
Indebtedness Margin - Section B			$ 4,337,137	
C. General Purpose Indebtedness With A Vote (Legal Limit 2.5%)			$ 7,367,651	
Indebtedness (Liabilities):				
GO Bonds		$ -		
Others		-		
Less Assets Available		-		
Indebtedness Incurred - Section C			-	
Indebtedness Margin - Section C			$ 7,367,651	
Less: Indebtedness Incurred - General Purposes (Sections A+B+C)				886,837
Less: Indebtedness From Section II In Excess of 2.5% Of Property Value				-
Less: Indebtedness From Section III In Excess of 2.5% of Property Value				-
Margin Of Indebtedness Available - General Purposes				$ 6,480,814

II. Indebtedness For Utility Purposes With 3/5 Vote (Legal Limit 2.5%)		$ 7,367,651	
Indebtedness (Liabilities):			
GO Bonds	$ -		
Others	-		
Less Assets Available	-		
Indebtedness Incurred - Utility		-	
Indebtedness Margin - Utility Purposes		$ 7,367,651	
III. Indebtedness For Open Space And Parks Facilities With 3/5 Vote (Legal Limit 2.5%)		$ 7,367,651	
Indebtedness (Liabilities):			
GO Bonds	$ -		
Others	-		
Less Assets Available	-		
Indebtedness Incurred - Open Space, Park Facilities, and Capital Facilities		-	
Indebtedness Margin - Open Space, Parks Facilities and Capital Facilities		$ 7,367,651	
Total Indebtedness Allowable (Legal Limit 7.5%)			$ 22,102,952
Less: Indebtedness Incurred - General Purposes			886,837
Less: Indebtedness Incurred - Utility Purposes			-
Less: Indebtedness Incurred - Open Space and Parks Facilities			-
MARGIN OF INDEBTEDNESS AVAILABLE			$ 21,216,115

CITY OF EPHRATA
ANNUAL SCHEDULE OF CASH ACTIVITY
12/31/07
OPERATION OF CASH IN

FUND	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENT SALES	TRANSFERS IN	TOTAL AVAILABLE
001	CURRENT EXPENSE	923,082.85	2,527,649.08	.00	398,800.02	3,849,531.95
112	STREET	236,609.97	538,774.38	.00	.00	775,384.35
114	LIBRARY	53,379.89	170,214.31	.00	.00	223,594.20
115	CEMETERY	284,668.26	129,192.35	.00	.00	413,860.61
116	PARK	116,464.15	656,699.57	.00	.00	773,163.72
120	CONVENTION CENTER	244,521.29	98,788.25	.00	.00	343,309.54
140	STREET LIGHTS	38,166.12	.00	.00	130,000.00	168,166.12
153	PARK DEVELOPMENT	40,734.78	6,744.25	.00	.00	47,479.03
154	FIRE EQUIPMENT RESERVE	51,762.15	104,301.78	.00	60,000.00	216,063.93
155	CAPITAL IMPROVEMENT	228,601.28	81,667.38	.00	.00	310,268.66
156	AMBULANCE RESERVE	.00	.00	.00	.00	.00
157	POLICE RESERVE	8,168.38	30.00	.00	.00	8,198.38
170	COOPERATIVE GROWTH	19,357.20	1,500.00	.00	.00	20,857.20
234	PARK BOND REDEMPTION	25,525.52	3,710.09	.00	.00	29,235.61
236	79 GO BOND REDEMPTION	.00	.00	.00	.00	.00
250	LID 12 REDEMPTION	.00	.00	.00	.00	.00
251	LID 12 GUARANTY	.00	.00	.00	.00	.00
280	80 GO WARRANT REDEMPTION	.00	.00	.00	.00	.00
292	92 GO BOND REDEMPTION	.00	.00	.00	.00	.00
296	94 GO BOND REDEMPTION	5,595.34	829.84	.00	.00	6,425.18
299	GO SWIMMING POOL REDEMPTION	705.42	.00	.00	100,470.00	101,175.42
340	CDBG GRANT	4,643.76	674.94	.00	.00	5,318.70
380	DOWNTOWN IMPROVEMENT	334.87	.00	.00	.00	334.87
412	GEO-THERMAL	14,668.28	.00	.00	.00	14,668.28
422	SANITATION	139,893.67	1,044,181.60	.00	50,000.00	1,234,075.27
424	WATER-SEWER	671,860.75	2,495,032.15	.00	.00	3,166,892.90
425	WATER-SEWER CONSTRUCTION	946,295.50	544,947.57	.00	600,000.00	2,091,243.07
426	PUBLIC WORKS TRUST FUND	9,635.36	19,363.86	.00	109,520.00	138,519.22
427	SRF RESERVE FUND	150,000.00	.00	.00	.00	150,000.00
428	SRF REDEMPTION FUND	545,455.39	.00	.00	.00	545,455.39
435	WATER-SEWER REDEMPTION	.00	.00	.00	.00	.00
437	WATER-SEWER BOND RESERVE	.00	.00	.00	.00	.00
523	EQUIPMENT RENTAL	173,293.82	14,828.03	.00	385,010.23	573,132.08
525	EQUIPMENT RESERVE	144,385.20	.00	.00	.00	144,385.20
602	CEMETERY CARE	146,460.07	4,185.00	.00	.00	150,645.07
615	RETIREMENT RESERVE	89,408.27	.00	.00	.00	89,408.27
900	GENERAL FIXED ASSETS	.00	.00	.00	.00	.00
950	LONG TERM DEBT ACCOUNT GROUP	.00	.00	.00	.00	.00
999	RESIDUAL INVESTMENT	3,895,091.68-	.00	.00	.00	3,895,091.68-
	TOTALS	1,418,585.86	8,443,314.43	.00	1,833,800.25	11,695,700.54

CITY OF EPHRATA
ANNUAL SCHEDULE OF CASH ACTIVITY
12/31/07
OPERATION OF CASH OUT

FUND	INVESTMENTS PURCHASED	TRANSFERS OUT TO CLAIMS/PAYROLL	OTHER TRANSFERS OUT	DISBURSEMENTS	TOTAL USED	ENDING BALANCE
001	.00	.00	385,699.23	2,526,577.17	2,912,276.40	937,255.55
112	.00	.00	113,636.00	562,286.09	675,922.09	99,462.26
114	.00	.00	2,178.00	165,957.12	168,135.12	55,459.08
115	.00	.00	14,484.00	96,610.28	111,094.28	302,766.33
116	.00	.00	37,836.00	647,248.03	685,084.03	88,079.69
120	.00	.00	.00	61,122.84	61,122.84	282,186.70
140	.00	.00	.00	138,565.44	138,565.44	29,600.68
153	.00	.00	.00	.00	.00	47,479.03
154	.00	.00	.00	120,332.25	120,332.25	95,731.68
155	.00	.00	60,000.00	.00	60,000.00	250,268.66
156	.00	.00	.00	.00	.00	.00
157	.00	.00	.00	.00	.00	8,198.38
170	.00	.00	.00	.00	.00	20,857.20
234	.00	.00	.00	.00	.00	29,235.61
236	.00	.00	.00	.00	.00	.00
250	.00	.00	.00	.00	.00	.00
251	.00	.00	.00	.00	.00	.00
280	.00	.00	.00	.00	.00	.00
292	.00	.00	.00	.00	.00	.00
296	.00	.00	.00	.00	.00	6,425.18
299	.00	.00	.00	100,220.00	100,220.00	955.42
340	.00	.00	.00	.00	.00	5,318.70
380	.00	.00	.00	.00	.00	334.87
412	.00	.00	.00	.00	.00	14,668.28
422	.00	.00	105,362.65	1,125,246.86	1,230,609.51	3,465.76
424	.00	.00	1,005,084.37	1,327,675.21	2,332,759.58	834,133.32
425	3,189.37	.00	109,520.00	105,822.95	218,532.32	1,872,710.75
426	.00	.00	.00	127,590.17	127,590.17	10,929.05
427	.00	.00	.00	.00	.00	150,000.00
428	.00	.00	.00	274,641.02	274,641.02	270,814.37
435	.00	.00	.00	.00	.00	.00
437	.00	.00	.00	.00	.00	.00
523	.00	.00	.00	398,316.29	398,316.29	174,815.79
525	.00	.00	.00	.00	.00	144,385.20
602	.00	.00	.00	115.00	115.00	150,530.07
615	.00	.00	.00	20,744.14	20,744.14	68,664.13
900	.00	.00	.00	.00	.00	.00
950	.00	.00	.00	.00	.00	.00
999	1,843,198.41	.00	.00	.00	1,843,198.41	5,738,290.09-
TOTALS	1,846,387.78	.00	1,833,800.25	7,799,070.86	11,479,258.89	216,441.65

CITY OF EPHRATA
ANNUAL OPERATION OF INVESTMENTS
12/31/07

FUND	DESCRIPTION	BEGINNING BALANCE	INVESTMENTS ACQUIRED	INVESTMENTS LIQUIDATED	ENDING BALANCE
001	CURRENT EXPENSE	.00	.00	.00	.00
112	STREET	.00	.00	.00	.00
114	LIBRARY	.00	.00	.00	.00
115	CEMETERY	.00	.00	.00	.00
116	PARK	.00	.00	.00	.00
120	CONVENTION CENTER	.00	.00	.00	.00
140	STREET LIGHTS	.00	.00	.00	.00
153	PARK DEVELOPMENT	.00	.00	.00	.00
154	FIRE EQUIPMENT RESERVE	.00	.00	.00	.00
155	CAPITAL IMPROVEMENT	.00	.00	.00	.00
156	AMBULANCE RESERVE	.00	.00	.00	.00
157	POLICE RESERVE	.00	.00	.00	.00
170	COOPERATIVE GROWTH	.00	.00	.00	.00
234	PARK BOND REDEMPTION	.00	.00	.00	.00
236	79 GO BOND REDEMPTION	.00	.00	.00	.00
250	LID 12 REDEMPTION	.00	.00	.00	.00
251	LID 12 GUARANTY	.00	.00	.00	.00
280	80 GO WARRANT REDEMPTION	.00	.00	.00	.00
292	92 GO BOND REDEMPTION	.00	.00	.00	.00
296	94 GO BOND REDEMPTION	.00	.00	.00	.00
299	GO SWIMMING POOL REDEMPTION	.00	.00	.00	.00
340	CDBG GRANT	.00	.00	.00	.00
380	DOWNTOWN IMPROVEMENT	.00	.00	.00	.00
412	GEO-THERMAL	.00	.00	.00	.00
422	SANITATION	.00	.00	.00	.00
424	WATER-SEWER	.00	.00	.00	.00
425	WATER-SEWER CONSTRUCTION	85,087.16	3,189.37	.00	88,276.53
426	PUBLIC WORKS TRUST FUND	.00	.00	.00	.00
427	SRF RESERVE FUND	.00	.00	.00	.00
428	SRF REDEMPTION FUND	.00	.00	.00	.00
435	WATER-SEWER REDEMPTION	.00	.00	.00	.00
437	WATER-SEWER BOND RESERVE	.00	.00	.00	.00
523	EQUIPMENT RENTAL	.00	.00	.00	.00
525	EQUIPMENT RESERVE	.00	.00	.00	.00
602	CEMETERY CARE	.00	.00	.00	.00
615	RETIREMENT RESERVE	.00	.00	.00	.00
900	GENERAL FIXED ASSETS	.00	.00	.00	.00
950	LONG TERM DEBT ACCOUNT GROUP	.00	.00	.00	.00
999	RESIDUAL INVESTMENT	3,895,091.68	1,843,198.41	.00	5,738,290.09
	TOTALS	3,980,178.84	1,846,387.78	.00	5,826,566.62

CITY OF EPHRATA

SCHEDULE OF CASH AND INVESTMENT ACTIVITY, SHORT TERM INTEREST BEARING DEBT

For the Year Ended December 31, 2007

	Amount At End Of Fiscal Year (omit cents)		
	ALL MONEY HELD FOR REDEMPTION OF LONG-TERM DEBT	UNEXPENDED PROCEEDS OF BOND ISSUES	ALL OTHER MONEYS
SCHEDULE 13: CASH AND INVESTMENT AT YEAR-END			
Include proprietary fund assets and most trust funds, but exclude pension trust and agency funds.			
A. CASH AND DEPOSITS - Cash on hand and demand, time or saving deposits.	$ 457,431.00		$ 5,585,578.00
B. FEDERAL SECURITIES - Obligations of U.S. Treasury (including short-term notes) and Federal Financing Bank.			
C. FEDERAL AGENCY SECURITIES - Obligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service and TVA.			
D. STATE AND LOCAL GOVERNMENT SECURITIES			
E. OTHER SECURITIES - Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former federal agencies: FHLB, FLB, FNMA, Banks for Cooperatives and Federal Intermediate Credit Banks. Exclude accounts receivable, value of real property and any other nonsecurity assets.			

	BALANCE AS OF BEGINNING OF YEAR	BALANCE AS OF END OF YEAR
SCHEDULE 14: SHORT-TERM INTEREST BEARING DEBT		
Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations. Include proprietary and most trust funds but exclude pension trusts and agency funds.	NONE	NONE

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 2007

Grantor/Program Title	Identification Number	Current Year Expenditures
State of Washington - Traffic Safety Commission		$1,000
Total State and Local Financial Assistance		$1,000

The Accompanying Notes To The Schedule Of State and Local Financial Assistance Are An Integral Part Of This Schedule.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2007

Grantor /Pass-Through Grantor/ Program Title	CFDA Number	Other Identification Number	Current Year Expenditures
INET	16.57	96374006	$ 48,460.34
Washington Association of Sheriffs & Police Chiefs	16.71	Meth Initiative	$ 2,992.29
Department of Natural Resources	10.664	FY07-135/K233-USFS-06CPG-ONZ	$ 15,650.00
FEMA-Dept of Homeland Security	97.044	EMW-2006-FG-00409	$ 76,174.00
Washington Association of Sheriffs & Police Chiefs	20.6	Traffic Safety	$ 1,984.05
Emergency Management - Homeland Security	97.067	LETPP FY05	$ 6,354.10
Homeland Security - SAFER	97.044	EMW-2006-FF-03168	$ 4,612.64
Department of Justice	16.607	Bullet Proof Vest Program	$ 1,909.19
Washington Traffic Safety Commission	20.602	Night Time Seat Belt Enforcement	$ 826.92
FEMA - Dept of Homeland Security	97.044	EMW-2005-FP-00953	$ 17,930.98
Emergency Management - LETPP	97.074	C070734FED LETPP FY06	$ 4,224.60
Total Expenditures of Federal Awards			$ 181,119.11

The Accompanying Notes To The Schedule Of Expenditures of Federal Awards Are An Integral Part Of This Schedule.

MCAG NO. 0304 SCHEDULE 19

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2007

Has your government engaged labor relations consultants? ____ Yes __X____ No

If yes, please provide the following information for each consultant(s):

Name Of Firm:
Name Of Consultant:
Business Address:
Amount Paid To Consultant During Fiscal Year:
Terms And Conditions, As Applicable, Including: Rates (E.g., Hourly, Etc: Maximum Compensations Allowed: Duration Of Service: Services Provided:

Certified Correct this 30th day of April, 2008 to the best of my knowledge and belief: Leslie Trachsler	
Signature	
Name	Leslie Trachsler
Title	City Clerk