

**2014
ANNUAL FINANCIAL
REPORT**



CITY OF EPHRATA

ANNUAL REPORT CERTIFICATION

CITY OF EPHRATA, WASHINGTON

MCAG No. 0304

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended December 31, 2014

GOVERNMENT INFORMATION:

Official Mailing Address: 121 Alder Street SW; Ephrata, WA 98823

Official Website Address: Ephrata.org

Official E-mail Address: contact@ephrata.org

Official Phone Number: 509-754-4601

PREPARER INFORMATION and CERTIFICATION:

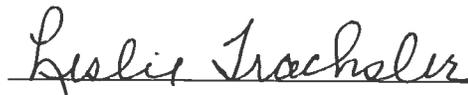
Preparer Name and Title: Leslie Trachsler, Finance Director

Contact Phone Number: 509-754-4601 ext 120

Contact E-mail Address: ltrachsler@ephrata.org

I certify this 15th day of May, 2015, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsible for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Preparer Signature:

_____



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

May 15, 2015

TO: Bruce Reim, Mayor
Ephrata City Council
Wes Craco, City Administrator

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, 2014.

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

Sincerely;

A handwritten signature in cursive script that reads "Leslie Trachsler".

Leslie Trachsler, CMC
City Clerk/Finance Director

CITY OF EPHRATA
 STATISTICAL INFORMATION
 DECEMBER 31, 2014

1. DATE OF INCORPORATION JUNE, 1909
2. DATE PRESENT CHARTER ADOPTED SEPTEMBER 1947
3. FORM OF GOVERNMENT STRONG MAYOR
4. POPULATION 7,870
5. NUMBER OF REGISTERED VOTERS 3,770
6. AREA - SQUARE MILES 10.09
7. EMPLOYEES FULL TIME (END OF YEAR PAYROLL)
 FIREMEN - 2 POLICEMEN - 14 OTHERS - 31
 TOTAL - 47
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	484	PARKS (ACRES)	140.07	OPEN SPACE (ACRES)	181.2
10. MUNICIPAL UTILITIES OR ENTERPRISES OWNED:
 - GARBAGE COLLECTION
 - SEWER SYSTEM
 - SEWER TREATMENT PLANT
 - WATER SYSTEM

CITY OF EPHRATA
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
 For the Year Ended December 31, 2014

BARS CODE		Total for All Funds ^{1/} Total Amount	1 Current Exp Actual Amnt	112 Street Actual Amnt	113 Sidewalk Const Actual Amnt
Beginning Cash and Investments:					
308.10	Reserved	\$827,537		\$100,500	\$3,576
308.80	Unreserved	\$4,205,095	\$1,096,007		
388.80 or 588.80	Prior Period Adjustments	\$0			
Revenues and Other Sources:					
310	Taxes	\$4,036,540	3,626,495	159,229	
320	Licenses and Permits	\$125,983	125,983		
330	Intergovernmental	\$956,594	253,730	702,864	
340	Charges for Goods and Services	\$5,550,099	260,923		
350	Fines and Penalties	\$8,144	8,144		
360	Miscellaneous	\$149,750	111,713	6	1,755
370	Capital Contributions	\$0	0		
390	Other Financing Sources	\$555,001	119,212		
Total Revenues and Other Financing Sources		\$11,382,111	4,506,200	862,099	1,755
Total Resources		16,414,742	5,602,206	962,599	5,330
Operating Expenditures:					
510	General Government	\$317,343	303,879		
520	Public Safety	\$2,876,459	2,876,459		
530	Physical Environment	\$3,801,276	0		
540	Transportation	\$956,797	144,478	412,648	
550	Economic Environment	\$261,906	191,307		
560	Mental and Physical Health	\$27,766	27,766		
570	Culture and Recreational	\$880,129	880,129		
Total Operating Expenditures		9,121,677	4,424,019	412,648	0
591-593	Debt Service	\$1,011,656			
594-595	Capital Outlay	\$512,574	38,312	411,960	
Total Expenditures		10,645,907	4,462,331	824,608	0
597-599	Other Financing Uses	\$214,562	95,350		
Total Expenditures and Other Financing Use		10,860,469	4,557,681	824,608	0
Excess (Deficit) of Resources Over Uses		5,554,273	1,044,525	137,991	5,330
380	Nonrevenues (Except 384)	\$43,353	24,874		
580	Nonexpenditures (Except 584)	\$27,277	26,416		
Ending Cash and Investments:					
508.10	Reserved	\$658,700			5,330
508.80	Unreserved	\$4,911,650	\$1,042,983	\$137,991	

1/ This column should summarize ALL reported funds, not just funds listed on this page

CITY OF EPHRATA
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
 For the Year Ended December 31, 2014

BARS CODE		115 Cemetery Actual Amnt	120 Convention Center Amount	153 Park Development Actual Amnt	155 Capital Improvement Actual Amnt
Beginning Cash and Investments:					
308.10	Reserved	\$64,686	\$24,946	\$93,187	\$359,548
308.80	Unreserved				
388.80 or 588.80	Prior Period Adjustments				
Revenues and Other Sources:					
310	Taxes	74,639	66,021		110,157
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services	43,111			
350	Fines and Penalties				
360	Miscellaneous	14,345	641	5,501	
370	Capital Contributions				
390	Other Financing Sources				
Total Revenues and Other Financing Sources		132,095	66,662	5,501	110,157
Total Resources		196,781	91,608	98,688	469,705
Operating Expenditures:					
510	General Government				
520	Public Safety				
530	Physical Environment	136,646			
540	Transportation				
550	Economic Environment		70,600		
560	Mental and Physical Health				
570	Culture and Recreational				
Total Operating Expenditures		136,646	70,600	0	0
591-593	Debt Service				
594-595	Capital Outlay			3,421	
Total Expenditures		136,646	70,600	3,421	0
597-599	Other Financing Uses				119,212
Total Expenditures and Other Financing Uses		136,646	70,600	3,421	119,212
Excess (Deficit) of Resources Over Uses		60,134	21,008	95,267	350,493
380	Nonrevenues (Except 384)	369			
580	Nonexpenditures (Except 584)	283			
Ending Cash and Investments:					
508.10	Reserved		21,008	95,267	350,493
508.80	Unreserved	\$60,221			

CITY OF EPHRATA
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For the Year Ended December 31, 2014

BARS CODE		299 Pool Bond Actual Amnt	340 CDBG Grant Actual Amnt	380 Downtown Improvement Actual Amnt	422 Sanitation Actual Amnt
Beginning Cash and Investments:					
308.10	Reserved				
308.80	Unreserved	\$4,547	\$7,763	\$335	\$1,366,024
388.80 or 588.80	Prior Period Adjustments				
Revenues and Other Sources:					
310	Taxes				
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services				1,020,678
350	Fines and Penalties				
360	Miscellaneous		469		
370	Capital Contributions				
390	Other Financing Sources	95,350			284,910
Total Revenues and Other Financing Sources		95,350	469	0	1,305,588
Total Resources		99,897	8,231	335	2,671,613
Operating Expenditures:					
510	General Government				4,488
520	Public Safety				
530	Physical Environment				1,283,568
540	Transportation				
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreational				
Total Operating Expenditures		0	0	0	1,288,056
591-593	Debt Service	95,265			
594-595	Capital Outlay				
Total Expenditures		95,265	0	0	1,288,056
597-599	Other Financing Uses				
Total Expenditures and Other Financing Uses		95,265	0	0	1,288,056
Excess (Deficit) of Resources Over Uses		4,633	8,231	335	1,383,557
380	Nonrevenues (Except 384)				
580	Nonexpenditures (Except 584)				
Ending Cash and Investments:					
508.10	Reserved				
508.80	Unreserved	\$4,633	\$8,231	\$335	\$1,383,557

CITY OF EPHRATA
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
 For the Year Ended December 31, 2014

BARS CODE		424 Water/Sewer Actual Amnt	523 Equipment Rental Actual Amnt	702 Cemetery Care Actual Amnt	
Beginning Cash and Investments:					
308.10	Reserved			\$181,094	
308.80	Unreserved	\$1,382,275	\$348,145		
388.80 or 588.80	Prior Period Adjustments				
Revenues and Other Sources:					
310	Taxes				
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services	3,733,277	492,111		
350	Fines and Penalties				
360	Miscellaneous	9,812		5,508	
370	Capital Contributions				
390	Other Financing Sources	55,529			
Total Revenues and Other Financing Sources		3,798,618	492,111	5,508	
Total Resources		5,180,892	840,255	186,602	
Operating Expenditures:					
510	General Government	8,976			
520	Public Safety				
530	Physical Environment	2,381,062			
540	Transportation		399,671		
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreational				
Total Operating Expenditures		2,390,038	399,671	0	
591-593	Debt Service	873,950	42,441		
594-595	Capital Outlay	28,790	30,091		
Total Expenditures		3,292,778	472,203	0	
597-599	Other Financing Uses				
Total Expenditures and Other Financing Uses		3,292,778	472,203	0	
Excess (Deficit) of Resources Over Uses		1,888,115	368,052	186,602	
380	Nonrevenues (Except 384)	18,110			
580	Nonexpenditures (Except 584)	578			
Ending Cash and Investments:					
508.10	Reserved			186,602	
508.80	Unreserved	\$1,905,647	\$368,052		

The Accompanying Notes Are An Integral Part Of This Statement.

**CITY OF EPHRATA
FROM CASH TRANSACTIONS**

For The Year Ending December 31, 2014

	Total for All Funds	615 Retirement Reserve		
	Total Amount	Actual Amount		
Beginning Cash and Investments	\$32,323	\$32,323		
Prior Period Adjustments				
Revenue and Other Financing Sources				
Total Resources	32,323	32,323		
Expenditures And Other Financing Uses				
Excess (Deficit) of Resources Over Uses	32,323	32,323		
Nonrevenues (Except 384)				
Nonexpenditures (Except 584)				
Ending Cash and Investments	\$32,323	\$32,323		

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA
NOTES TO FINANCIAL STATEMENTS
January 1, 2014 through December 31, 2014

Note 1 - Summary of Significant Accounting Policies

The City of Ephrata was incorporated in 1909 and operates under the laws of the state of Washington applicable to a non-charter code city. The City of Ephrata is a general purpose local government and provides public safety, fire prevention, street improvement, parks and recreation, general administrative services, a city owned cemetery, city owned water, sewer and sanitation utilities.

The City of Ephrata reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. 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 specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

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 government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

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

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

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.

C. Budgets

The city adopts annual appropriated budgets for 18 funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated	Actual Expenditures	Variance
General Fund	\$ 3,836,155	\$ 3,653,688	\$ 182,467
Library Fund	\$ 222,150	\$ 211,190	\$ 10,960
Park Fund	\$ 773,605	\$ 712,714	\$ 60,891
Fire Equip Reserve Fund	\$ 6,150	\$ 6,125	\$ 25
Police Reserve Fund	\$ 1,000	\$ 380	\$ 620
Street Fund	\$ 1,099,250	\$ 824,608	\$ 274,642
Cemetery Fund	\$ 152,950	\$ 136,929	\$ 16,021
Convention Center Fund	\$ 71,750	\$ 70,600	\$ 1,150
Park Development Fund	\$ 59,000	\$ 3,421	\$ 55,579
Capital Improvement Fund	\$ 119,212	\$ 119,212	\$ -0-
GO Pool Redemption Fund	\$ 95,350	\$ 95,265	\$ 85
Sanitation Fund	\$ 1,384,110	\$ 1,288,056	\$ 96,054
Water/Sewer Fund	\$ 3,670,350	\$ 3,555,769	\$ 114,581
Water/Sewer Construction Fund	\$ 1,144,650	\$ 878,286	\$ 266,364
Public Works Trust Fund	\$ 600,000	\$ 599,309	\$ 691
SRF Redemption Fund	\$ 274,650	\$ 274,641	\$ 9
Equipment Rental Fund	\$ 514,250	\$ 472,203	\$ 42,047
Cemetery Care Fund	\$ 2,000	\$ -0-	\$ 2,000

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; 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 and Investments

See Note 3, *Deposits and Investments*.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 35 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 of 480 hours. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The government's *Other Financing Sources* or *Uses* consist of interfund transfers in/out .

I. Risk Management

The city is a member of the Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program 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 program 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. As of December 1, 2014, there are 223 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including automobile comprehensive, and collision, equipment breakdown and crime protection; and liability, including general, automobile, and wrongful acts, are included to fit members' various needs.

The program acquires liability insurance through their Administrator, Canfield that is subject to a per-occurrence self-insured retention of \$100,000. The standard member deductible is \$1,000 for each claim (deductible may vary per member), while the program is responsible for the \$100,000 self-insured retention. Insurance carriers cover insured losses over \$101,000 to the limits of each policy. Since the program is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$100,000 of the self-insured retention. The program also purchases a Stop Loss Policy with an attachment point of \$3,259,396 to cap the total claims paid by the program in any one policy term.

Property insurance is subject to a per-occurrence self-insured retention of \$25,000. Members are responsible for a \$1,000 deductible for each claim. The program bears the \$25,000 self-insured retention, in addition to the deductible.

Equipment breakdown insurance is subject to a per-occurrence deductible of the \$2,500, which may vary per member with the exception of Pumps & Motors which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program self-insured retention on the coverage, with the exception of Pumps & Motors which is \$15,000 and is covered by CIAW.

Members contract to remain in the program for a minimum of one year, and must give notice before August 31 terminating participation the following September 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program. On July 21, 2014, the Board passed a resolution changing the CIAW's renewal date from September 1, to December 1 beginning with the 2014-15 policy term. An endorsement was added to the 2013-14 Memorandum of Coverage, extending coverage to December 1, 2014. The

next full policy year will begin on December 1, 2014. Premiums were prorated for the extension period. Invoices and certificates were issued.

The program has no employees. Claims are filed by members/brokers with Canfield, who has been contracted to perform program administration, claims adjustment, administration, and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ending December 1, 2014 were \$1,817,654.59.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance or resolution of the City Council. When expenditures that meet restrictions are incurred, the city intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

- | | | |
|-----------------------------|---------------|---------------------------|
| • Sidewalk Construction | \$ 5,330.33 | Ordinance 13-05 |
| • Tourism – Hotel/Motel Tax | \$ 21,008.03 | RCW 67.28.180 |
| • Park Development | \$ 95,267.12 | EMC 18.04.780C |
| • Capital Projects-REET | \$350,492.67 | RCW 82.46.010 & 82.46.035 |
| • Cemetery Endowment Care | \$ 186,602.07 | EMC 14.24.020 |

Note 2 - Property Tax

The county treasurer acts as an agent to collect property tax 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 city. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The city's regular levy for the year 2014 was \$2.925961 per \$1,000 on an assessed valuation of \$388,033,090 for a total regular levy of \$1,135,370.

Note 3 – Deposits and Investments

Deposits and Investments

It is the city's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by Washington Public Deposit Protection Commission. All investments are insured, registered or held by the city or its agent in the government's name.

Investments are reported at original cost. Investments by type at December 31, 2014 are as follows:

Type of Investment	City's Own Investments	Total
L.G.I.P.	\$ 77,899.68	\$ 77,899.68
Grant County Investment Pool	\$3,539,729.40	\$3,539,729.40
Certificate of Deposit	\$ 106,844.27	\$ 106,844.27
TOTAL	\$3,724,472.35	\$3,724,472.35

Note 4 – Debt Service Requirements

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for year ended December 31, 2014.

The debt service requirements for general obligation bonds, revenue bonds, and lease purchasing contracts, including both principle and interest, are as follows:

	<u>General Obligation Debt</u>	<u>Revenue Debt</u>	<u>Other Debt</u>	<u>Total Debt</u>
2015	\$ 93,333	\$ 860,729	\$42,441	\$ 996,503
2016	\$ 96,760	\$ 857,987		\$ 954,747
2017	\$ 89,735	\$ 855,246		\$ 944,981
2018	\$ 92,610	\$ 852,502		\$ 945,112
2019		\$ 849,762		\$ 849,762
2020 – 2024		\$2,962,120		\$2,962,120
2025 – 2029		\$2,003,847		\$2,003,847
2030 – 2031		\$ 244,679		\$ 244,679
TOTALS	\$372,438	\$9,486,872	\$42,441	\$9,901,751

Note 5 - Pension Plans

Substantially all city full-time and qualifying part-time employees participate in Public Employees Retirement System (PERS) or Law Enforcement and Fire Fighters (LEOFF) Plan administered by the Washington State Department of Retirement Systems, 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
PO Box 48380

Note 6 – Post Employment Benefits

Other Post-Employment Benefits (OPEB) are benefits that are provided to those employees retired from the Law Enforcement Officers and Fire Fighters Retirement Plan I (LEOFF I). Such benefits include medical, prescription drug, dental, vision, disability and long-term care. Employers pay 100% of “necessary medical services” for LEOFF I retirees. The city has four retirees which received benefits in 2014 for a total amount of \$48,105.36. Benefits provided were medical insurance premiums, reimbursement of Medicare Part B insurance premium, long-term care insurance premiums and qualified out-of-pocket medical expenses. Long-term care policies have been purchased for three of the four retirees to limit the city’s potential future costs.

Note 7 – Pollution Dispute

The City of Ephrata and Grant County have been named potentially liable persons by the Department of Ecology at the Grant County Landfill for the alleged release of hazardous substances at the County Landfill. The City has adequate insurance coverage to mitigate against any exposure incurred. At present, there has not been an agreement or assignment of Post Closure Costs to the city. Grant County has reported their future Post Closure Costs estimated at \$12,500,000 over the next 29 years. The worst case scenario, the city would be responsible for 50% of that costs which is highly unlikely and yet to be determined.

Note 8 – Accounting

In compliance with State Auditor requirements, the following funds were rolled into the General Fund (001):

- 014 – Library
- 016 – Park
- 054 – Fire Reserve
- 057 – Police Reserve
- 170 – Cooperative Growth

The following funds were rolled into the Water/Sewer Fund (424):

- 425 – Water/Sewer Construction
- 426 – Public Works Trust Fund
- 427 – SRF Reserve Fund
- 428 – SRF Redemption Fund

The following funds were rolled into the Equipment Rental Fund (523):

- 525 – Equipment Rental Reserve Fund

Note 9 – CIAW Assessment

The Cities Insurance Association of Washington, as directed by the Office of Financial Management, assessed their membership an additional reassessment fee for the years of 2002-2006. City was required to pay an additional \$5,958 per year for the years of 2010 thru 2014.

Note 10 – Citizens Committee

There is a Community Trails Committee that is working on the development of a city-wide trail system in connection with the Healthy Communities Initiative. The Community Trails Committee is comprised of twelve to fifteen citizen, one Council member, the Parks & Recreation Director and the Public Works

Director. They have raised funds from private individuals and organizations which are held by the Columbia Basin Foundation.

CITY OF EPHRATA
DETAIL OF REVENUES AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

MCAG NO. 0304

Account	Description	Actual Amount
COMBINED CURRENT EXPENSE FUNDS		
REVENUES		
FUND BALANCE		
001-000-000-308-80-00-00	Unreserved Fund Balance	\$ 1,096,006.63
	TOTAL FUND BALANCE	\$ 1,096,006.63
TAXES		
001-000-000-311-10-00-00	Real & Personal Property	\$ 890,685.97
001-000-000-313-11-00-00	Local Sales & Use Tax	\$ 1,335,415.20
001-000-000-316-40-34-00	City Utility Tax-Water	\$ 409,133.14
001-000-000-316-40-35-00	City Utility Tax-Sewer	\$ 317,083.22
001-000-000-314-40-37-00	City Utility Tax-Sanitation	\$ 78,884.44
001-000-000-316-40-45-00	Garbage Solid Waste	\$ 343.42
001-000-000-316-40-46-00	TV Cable Tax	\$ 11,770.12
001-000-000-316-40-47-00	Telephone Occupation Tax	\$ 247,713.43
001-000-000-316-40-48-00	PUD Tax	\$ 321,792.23
001-000-000-316-81-00-00	Punch Board And Pull Tabs	\$ 13,673.50
	TOTAL TAXES	\$ 3,626,494.67
LICENSE & PERMITS		
001-000-00-321-70-00-00	Amusement Game Fees	\$ 517.50
001-000-00-321-91-00-00	Franchise Fees	\$ 16,864.54
001-000-00-321-99-00-00	Business License & Permits	\$ 32,699.91
001-000-00-322-10-00-00	Bldg Permits & Misc Licenses	\$ 72,397.55
001-000-00-322-30-00-00	Dog Licenses	\$ 3,451.00
001-000-00-322-40-00-00	Street And Curb Permits	\$ 52.00
	TOTAL LICENSE & PERMITS	\$ 125,982.50
INTERGOVERNMENTAL REVENUE		
001-000-000-331-16-60-00	Fed Grant-Bulletproof Vests	\$ -
001-000-000-333-20-60-00	Traffic Safety Grant-WASPC	\$ 5,307.64
001-000-000-334-30-50-00	School Zone Enforcement Grant	\$ -
001-000-000-334-40-90-00	Dept of Health/EMS Grant	\$ 1,473.00
001-000-000-334-40-60-00	BOLD DSHS Program	\$ -
001-000-000-334-05-10-00	BOLD OSPI Food Program	\$ -
001-000-000-335-00-91-00	PUD Excise Tax	\$ 39,176.63
001-000-000-336-00-98-00	City-County Assistance	\$ 90,804.67
001-000-000-336-01-29-00	Municipal Court Judge Reimb	\$ 179.00
001-000-000-336-06-20-00	Criminal Justice/High Crime	\$ 20,906.36
001-000-000-336-06-21-00	Criminal Justice-Violent Crime	\$ 2,049.45
001-000-000-336-06-26-00	Criminal Justice-Special Progr	\$ 7,498.16

001-000-000-336-06-51-00	DUI/Criminal Justice - Cities	\$	1,416.96
001-000-000-336-06-94-00	Liquor Tax	\$	14,788.24
001-000-000-336-06-95-00	Liquor Profits	\$	69,927.80
001-000-000-337-10-00-00	In Lieu Of Property Tax State	\$	202.56
	TOTAL INTERGOVERNMENTAL REVENUE	\$	253,730.47

CHARGES FOR SERVICES

001-000-000-341-81-10-00	Copies/Misc Fees	\$	494.64
001-000-000-341-81-21-00	Police Reports/Law Enf Svcs	\$	959.05
001-000-000-341-93-00-00	Charges For Services - NCRL	\$	40,125.00
001-000-000-342-10-00-00	County Reimb for OT Law Enforcement	\$	3,252.76
001-000-000-342-21-00-00	Fire Control Services	\$	10,696.49
001-000-000-342-60-00-00	Ambulance Service Fees	\$	409.82
001-000-000-345-23-00-00	Animal Control & Shelter Fees	\$	1,922.30
001-000-000-345-81-10-00	Subdivision Fees	\$	350.00
001-000-000-345-81-20-00	Zone Fees	\$	100.00
001-000-000-345-83-00-00	Building Plan Check Fee	\$	26,085.43
001-000-000-346-70-00-00	BOLD Program	\$	16,963.23
001-000-000-347-30-10-00	Swimming Pool Admissions	\$	36,719.25
001-000-000-347-30-20-00	Swimming Pool Passes	\$	26,036.50
001-000-000-347-30-30-00	Birthday Pool Parties	\$	530.00
001-000-000-347-60-00-00	Recreation Programs	\$	56,199.15
001-000-000-347-60-10-00	Recreation Programs Taxable	\$	18,604.68
001-000-000-347-60-30-00	Swimming Lessons	\$	21,474.36
	TOTAL CHARGES FOR SERVICES	\$	260,922.66

FINES & PENALTIES

001-000-000-353-40-00-00	Non Traffic/Animal Penalties	\$	2,898.45
001-000-000-354-10-00-00	Parking Infraction Penalties	\$	2,340.34
001-000-000-355-20-00-00	DUI Fines	\$	1,520.10
001-000-000-355-80-00-00	Other Crim Traffic Penalties	\$	522.00
001-000-000-359-80-00-00	Business License Penalties	\$	863.00
	TOTAL FINES & PENALTIES	\$	8,143.89

MISCELLANEOUS REVENUE

001-000-000-361-11-00-00	Investment Interest	\$	45,991.65
001-000-000-361-40-00-00	Sales Tax Interest	\$	652.57
001-000-000-362-40-10-00	Swimming Pool Rental	\$	3,465.59
001-000-000-362-40-20-00	Facilities Rental Short Term	\$	10,266.30
001-000-000-362-50-00-00	Long Term Lease Payments	\$	5,050.00
001-000-000-362-80-00-00	Swimming Pool Concessions	\$	22,177.84
001-000-000-362-80-10-00	Swimming Pool Misc Sales	\$	92.19
001-000-000-367-11-00-00	Donation From Private Sources	\$	2,829.62
001-000-000-361-11-10-00	Donations/Grants Recreation	\$	4,619.62
001-000-000-369-10-00-00	Sale Of Scrap & Junk	\$	701.60
001-000-000-369-20-00-00	Unclaimed Property	\$	164.97
001-000-000-369-30-00-00	Evidence Confiscations	\$	3,420.00
001-000-000-369-40-00-00	Charges for Damages	\$	1,170.00
001-000-000-369-81-00-00	Cash Over (Under)	\$	8.57

001-000-000-369-90-00-00	Misc Rev-Ephrata Youth Assets	\$	3,867.95
001-000-000-369-90-10-00	Miscellaneous Revenue	\$	<u>7,234.97</u>
	TOTAL MISCELLANEOUS REVENUE	\$	111,713.44

NONREVENUES

001-000-000-386-00-00-00	Agency Deposits	\$	10,722.52
001-000-000-386-10-00-00	Sales Tax on Rec Activities	\$	8,598.58
001-000-000-386-20-00-00	Rec Program Pass Thru	\$	4,957.00
001-000-000-386-30-00-00	Tax-Leasehold Excise	\$	571.38
001-000-000-389-90-00-00	Refunds	\$	<u>24.82</u>
	TOTAL NONREVENUES	\$	24,874.30

OTHER FINANCING SOURCES

001-000-000-397-07-00-00	Transfer from Cap Improv 155	\$	94,512.00
001-000-000-397-10-00-00	Transfer from Cap Improv 155	\$	<u>24,700.00</u>
	TOTAL OTHER FINANCING SOURCES	\$	119,212.00

TOTAL COMBINED CURRENT EXPENSE FUNDS \$ 5,627,080.56

EXPENSES

FUND BALANCE

001-000-000-508-80-00-00	Account Title Unreserved Fund Balance	\$	<u>1,042,983.26</u>
		Fund Balance \$	1,042,983.26

LEGISLATIVE

001-000-000-511-30-49-00	Publishing	\$	7,475.91
001-000-000-511-60-10-00	Salaries & Wages Council	\$	16,800.00
001-000-000-511-60-20-00	Personnel Benefits	\$	1,337.28
001-000-000-511-60-43-00	Travel Education Training	\$	75.11
001-000-000-511-60-46-00	Insurance	\$	4,349.37
001-000-000-511-60-49-00	Dues & Subscriptions	\$	<u>529.83</u>
	TOTAL LEGISLATIVE	\$	30,567.50

JUDICIAL

001-000-000-512-50-51-00	Pmt To Gr Co For Municipal	\$	<u>6,000.00</u>
	TOTAL JUDICIAL	\$	6,000.00

EXECUTIVE

001-000-000-513-10-10-00	Salaries & Wages Mayor	\$	6,000.00
001-000-000-513-10-20-00	Personnel Benefits	\$	<u>477.00</u>
	TOTAL EXECUTIVE	\$	6,477.00

FINANCIAL

001-000-000-514-20-10-00	Salaries & Wages	\$	52,848.66
001-000-000-514-20-12-00	Overtime	\$	155.32
001-000-000-514-20-20-00	Personnel Benefits	\$	15,879.16
001-000-000-514-20-35-00	Equipment	\$	253.56
001-000-000-514-20-43-00	Travel & Training Costs	\$	1,928.52
001-000-000-514-20-49-00	Dues & Subscriptions	\$	3,009.06
001-000-000-514-23-31-00	Office Supplies	\$	1,628.04
001-000-000-514-23-31-00	Computer Supplies		
001-000-000-514-23-41-00	Professional Services	\$	<u>4,982.12</u>

001-000-000-514-23-44-00	Leasehold Excise Tax	\$	77.04
001-000-000-514-40-51-00	Election Costs	\$	1,839.92
001-000-000-514-81-49-00	Admin Services/Licensing	\$	100.00
	TOTAL FINANCIAL	\$	82,701.40

LEGAL

001-000-000-515-30-41-00	City Attorney	\$	29,793.16
	TOTAL LEGAL	\$	29,793.16

EMPLOYEE BENEFIT PROGRAMS

001-000-000-517-20-20-00	LEOFF I Retiree Benefits	\$	54,693.62
001-000-000-517-90-31-00	Uniforms	\$	554.73
	TOTAL EMPLOYEE BENEFITS	\$	55,248.35

CENTRALIZED SERVICES/CITY HALL

001-000-000-518-10-41-00	Substance Testing	\$	4,008.50
001-000-000-518-20-49-00	BNSF Lease	\$	506.17
001-000-000-518-30-10-00	Salaries & Wages City Hall	\$	26,684.28
001-000-000-518-30-12-00	Overtime	\$	6.90
001-000-000-518-30-20-00	Personnel Benefits	\$	11,999.90
001-000-000-518-30-31-00	Operating Supplies	\$	7,958.36
001-000-000-518-30-42-00	Telephone	\$	3,473.96
001-000-000-518-30-45-00	Transfer To Equipment Rental	\$	3,266.40
001-000-000-518-30-46-00	Insurance	\$	8,263.29
001-000-000-518-30-47-00	PUD	\$	11,134.12
001-000-000-518-30-48-00	Repairs City Hall	\$	897.07
001-000-000-518-30-49-00	Dues & Subscriptions	\$	-
001-000-000-518-70-45-00	Office Equip Rentals/Leases	\$	690.99
001-000-000-518-80-41-00	Professional Services	\$	9,337.07
001-000-000-518-90-49-00	Association Of Wa Cities	\$	4,865.00
	TOTAL CENTRALIZED/CITY HALL SERVICES	\$	93,092.01

TOTAL GENERAL GOV'T \$ 303,879.42

LAW ENFORCEMENT

001-000-000-521-10-10-00	Salaries & Wages Clerks	\$	180,067.80
001-000-000-521-10-12-00	Overtime Clerks	\$	34.57
001-000-000-521-10-20-00	Personnel Benefits Clerks	\$	87,878.70
001-000-000-521-10-31-00	General Office Supplies	\$	2,556.58
001-000-000-521-10-35-00	Small Equipment	\$	10,436.84
001-000-000-521-10-41-00	Professional Services	\$	15,434.04
001-000-000-521-10-42-00	Communication	\$	14,075.19
001-000-000-521-10-44-00	Taxes	\$	210.95
001-000-000-521-10-46-00	Insurance - Premiums	\$	79,482.75
001-000-000-521-10-49-00	Dues & Subscriptions	\$	830.00
001-000-000-521-20-49-00	Laundry Supplies	\$	1,364.26
001-000-000-521-20-51-00	E911 Charges Police	\$	136,836.00
001-000-000-521-22-10-00	Salaries & Wages Police	\$	198,091.87
001-000-000-521-22-12-00	Overtime	\$	14,346.86

001-000-000-521-22-20-00	Personnel Benefits	\$	75,964.78
001-000-000-521-22-21-00	Uniforms	\$	10,451.98
001-000-000-521-22-31-00	Officer Supplies	\$	1,290.02
001-000-000-521-22-35-00	Small Equipment	\$	17,588.47
001-000-000-521-22-49-00	Miscellaneous	\$	1,485.96
001-000-000-521-25-10-00	Salaries & Wages Gambling	\$	10,425.75
001-000-000-521-25-12-00	Overtime	\$	755.04
001-000-000-521-25-20-00	Personnel Benefits	\$	3,997.41
001-000-000-521-30-31-00	Supplies	\$	42.66
001-000-000-521-40-31-00	Shooting Range Supplies	\$	11,124.35
001-000-000-521-40-43-00	Travel Education Training	\$	3,389.89
001-000-000-521-40-48-00	Weapons Maintenance/Armoring	\$	1,404.49
001-000-000-521-40-49-00	Tuition Fees	\$	4,368.86
001-000-000-521-50-49-00	Facilities Operations	\$	1,061.83
001-000-000-521-70-10-00	Salaries & Wages Traffic	\$	858,900.91
001-000-000-521-70-12-00	Overtime	\$	60,407.51
001-000-000-521-70-20-00	Personnel Benefits	\$	332,378.62
001-000-000-521-70-31-00	Vehicle Supplies	\$	52.00
001-000-000-521-70-35-00	Tool & Minor Equipment	\$	2,289.26
001-000-000-521-70-45-00	Transfer To Equipment Rental	\$	161,956.17
001-000-000-521-70-48-00	Radio Repair & Maintenance	\$	45.86
001-000-000-521-70-49-00	Towing Charge	\$	-
001-000-000-521-80-31-00	Evidence/Property Supplies	\$	1,177.59

TOTAL LAW ENFORCEMENT \$ 2,302,205.82

FIRE CONTROL

001-000-000-522-10-10-00	Salaries - Support Staff	\$	41,976.00
001-000-000-522-10-20-00	Benefits-Support Staff	\$	25,996.34
001-000-000-522-10-29-00	Other Services - Firemans Fund	\$	1,770.00
001-000-000-522-10-31-00	Office Supplies	\$	3,469.94
001-000-000-522-10-44-00	B & O Taxes	\$	1.76
001-000-000-522-10-46-00	Insurance	\$	31,797.86
001-000-000-522-10-49-00	Dues & Subscriptions	\$	4,564.37
001-000-000-522-20-10-00	Salaries - Fire Suppression	\$	62,035.83
001-000-000-522-20-20-00	Benefits - Fire Suppression	\$	26,048.49
001-000-000-522-20-31-00	Protective Clothing	\$	10,236.22
001-000-000-522-20-32-00	Fuel & Petroleum Products	\$	10,880.36
001-000-000-522-20-35-00	Op Supplies - Small Equipment	\$	5,789.75
001-000-000-522-20-41-00	Professional Services	\$	44,995.00
001-000-000-522-20-48-00	Maint & Operation Vehicles & Equip	\$	14,746.16
001-000-000-522-20-51-00	E911 Charges Fire	\$	9,909.00
001-000-000-522-30-10-00	Salaries & Wages Fire Prevent	\$	87,593.40
001-000-000-522-30-20-00	Personnel Benefits Fire	\$	29,336.45
001-000-000-522-30-25-00	Uniform Allowance	\$	1,770.59
001-000-000-522-30-31-00	Fire Prevention Supplies	\$	1,330.42
001-000-000-522-30-35-00	Computer Equipment	\$	2,973.84
001-000-000-522-30-49-00	Uniform Cleaning	\$	32.37

001-000-000-522-41-31-00	Training Supplies	\$	1,395.34
001-000-000-522-41-43-00	Volunteer-Education/Training	\$	75.00
001-000-000-522-45-43-00	Travel Education Training	\$	7,018.43
001-000-000-522-50-31-00	Facility Supplies	\$	4,671.46
001-000-000-522-50-42-00	Telephone	\$	5,878.65
001-000-000-522-50-47-00	PUD	\$	5,513.58
001-000-000-522-50-48-00	Fire Hall Repairs	\$	2,541.68
001-000-000-522-60-35-00	Tires - Fire Dept.	\$	1,803.37
001-000-000-522-60-48-00	Fire Truck Repairs	\$	2,052.00
001-000-000-522-70-31-00	Ems Supplies/Equipment	\$	2,518.17

TOTAL FIRE CONTROL \$ 450,721.83

BUILDING DEPARTMENT

001-000-000-524-20-10-00	Salaries & Wages	\$	72,223.18
001-000-000-524-20-12-00	Overtime	\$	-
001-000-000-524-20-20-00	Personnel Benefits	\$	33,199.68
001-000-000-524-20-31-00	Office Equip & Supplies	\$	664.08
001-000-000-524-20-40-00	Transfer To Equip Rental	\$	5,640.00
001-000-000-524-20-41-00	Prof Service - Plan Reviews	\$	1,309.81
001-000-000-524-20-43-00	Travel Ed Training-BLDG	\$	3,021.07
001-000-000-524-60-41-00	Property Abatement	\$	6,474.00

TOTAL BUILDING DEPARTMENT \$ 122,531.82

DISASTER SERVICES

001-000-000-525-60-49-00	Grant County Emergency Services	\$	1,000.00
--------------------------	---------------------------------	----	----------

TOTAL DISASTER SERVICES \$ 1,000.00

TOTAL PUBLIC SAFETY \$ 2,876,459.47

STREET LIGHTING

001-000-000-542-63-47-00	PUD	\$	144,478.15
--------------------------	-----	----	------------

TOTAL STREET LIGHTS \$ 144,478.15

TOTAL TRANSPORTATION \$ 144,478.15

ANIMAL CONTROL

001-000-000-554-30-31-00	Dog Pound	\$	372.50
001-000-000-554-30-41-00	Vet Services	\$	1,152.00
001-000-000-554-30-48-00	Building Maintenance	\$	36.68

TOTAL ANIMAL CONTROL \$ 1,561.18

COMMUNITY SERVICES

001-000-000-557-20-10-00	Salaries & Wages	\$	7,652.78
001-000-000-557-20-12-00	Overtime	\$	155.28
001-000-000-557-20-20-00	Personnel Benefits	\$	3,364.46

TOTAL COMMUNITY SERVICE \$ 11,172.52

PLANNING & ECONOMIC DEVELOPMENT

001-000-000-558-60-10-00	Salaries & Wages - Planning	\$	98,359.51
--------------------------	-----------------------------	----	-----------

001-000-000-558-60-20-00	Personnel Benefits	\$	39,994.33
001-000-000-558-60-31-00	Supplies	\$	347.45
001-000-000-558-60-35-00	Computer Upgrades	\$	297.26
001-000-000-558-60-41-00	Professional Services	\$	184.48
001-000-000-558-60-43-00	Travel Education Trg-Planning	\$	1,505.28
001-000-000-558-60-49-00	Dues And Subscriptions	\$	5,327.00
	TOTAL PLANNING	\$	146,015.31

ENGINEERING

001-000-000-558-65-10-00	Salaries & Wages Engineering	\$	19,832.10
001-000-000-558-65-20-00	Personnel Benefits Engineering	\$	7,718.90
001-000-000-558-65-31-00	Supplies	\$	529.57
001-000-000-558-65-41-00	Professional Services	\$	123.01
001-000-000-558-65-43-00	Travel/Training	\$	104.07
001-000-000-558-70-49-00	G.C.E.D.C./Chamber of Commerce	\$	4,250.00
	TOTAL ENGINEERING	\$	32,557.65

TOTAL ECONOMIC ENVIRONMENT \$ 191,306.66

PUBLIC HEALTH

001-000-000-562-00-51-00	Gr Co Health District	\$	7,870.00
	TOTAL PUBLIC HEALTH	\$	7,870.00

SUBSTANCE ABUSE

001-000-000-566-00-51-00	Gr Co Substance Abuse Program	\$	1,617.22
	TOTAL SUBSTANCE ABUSE	\$	1,617.22

CHILDRENS SERVICES

001-000-000-567-30-10-00	Salaries & Wages -BOLD	\$	13,734.10
001-000-000-567-30-20-00	Personnel Benefits-BOLD	\$	1,230.47
001-000-000-567-30-31-00	Operating Supplies-BOLD	\$	814.27
	TOTAL CHILDRENS SERVICES	\$	15,778.84

AGING & ADULT SERVICES

001-000-000-569-10-49-00	Seniors Program	\$	2,500.00
	TOTAL AGING & ADULT SERVICES	\$	2,500.00

TOTAL SOCIAL SERVICES \$ 27,766.06

EDUCATION & RECREATIONAL ACTIVITIES

001-000-000-571-10-10-00	Rec/Pr/Tourism Director-Wages	\$	73,950.40
001-000-000-571-10-20-00	Rec/Pr/Tourism Director-Benies	\$	33,516.85
001-000-000-571-10-31-00	Office Equipment/Supplies	\$	2,641.31
001-000-000-571-10-41-00	Bank Service Fees	\$	4,672.53
001-000-000-571-10-49-00	Tuition/Background Cks/Membership	\$	16,917.20
001-000-000-571-20-10-00	Salaries-Rec Instructors	\$	47,244.35
001-000-000-571-20-20-00	Personnel Benefits-Rec Instruc	\$	3,692.37
001-000-000-571-20-31-00	Rec Prog Expenses	\$	20,982.93
001-000-000-571-20-41-00	Advertising	\$	6,304.38
001-000-000-571-20-42-00	Telephone - Recreation	\$	595.13

001-000-000-571-20-43-00	Travel Education Training	\$	794.51
001-000-000-571-20-45-00	Transfer To Equipment Rental	\$	1,266.00
	TOTAL EDUCATION & RECREATION ACTIVITIES	\$	212,577.96

LIBRARY SERVICES

001-000-000-572-10-10-00	Salaries & Wages	\$	17,885.40
001-000-000-572-10-12-00	Overtime	\$	-
001-000-000-572-10-20-00	Personnel Benefits	\$	8,082.04
001-000-000-572-20-51-00	North Central Regional Library	\$	174,658.35
001-000-000-572-50-31-00	Supplies & Maintenance	\$	1,808.28
001-000-000-572-50-45-00	Transfer To Equipment Rental	\$	1,804.80
001-000-000-572-50-46-00	Insurance Library	\$	4,071.44
001-000-000-572-50-47-00	Pud Library	\$	2,880.13
	TOTAL LIBRARY SERVICES	\$	211,190.44

CULTURE & RECREATIONAL FACILITIES

001-000-000-575-50-10-00	Salaries & Wages ERC	\$	23,042.18
001-000-000-575-50-12-00	Overtime ERC	\$	-
001-000-000-575-50-20-00	Personnel Benefits ERC	\$	10,065.60
001-000-000-575-50-31-00	Operating Supplies ERC	\$	1,200.90
001-000-000-575-50-42-00	Telephone ERC	\$	71.33
001-000-000-575-50-45-00	Transfer To Equipment Rental	\$	3,854.60
001-000-000-575-50-46-00	Insurance	\$	4,553.16
001-000-000-575-50-47-00	Pud ERC	\$	7,070.68
001-000-000-575-50-48-00	Repairs & Maintenance ERC	\$	7,514.36
	TOTAL CULTURE & RECREATIONAL FACILITIES	\$	57,372.81

POOL PARK FACILITY

001-000-000-576-20-10-00	Salaries & Wages Swim Pool	\$	122,673.01
001-000-000-576-20-12-00	Overtime Swim Pool	\$	58.61
001-000-000-576-20-20-00	Personnel Benefits	\$	10,868.98
001-000-000-576-20-31-00	Operating Supplies Swim Pool	\$	27,416.69
001-000-000-576-20-34-00	Pool Concession Supplies	\$	15,085.46
001-000-000-576-20-35-00	Minor Pool Equipment	\$	3,874.09
001-000-000-576-20-42-00	Telephone Swim Pool	\$	1,991.04
001-000-000-576-20-43-00	Pool Travel Education Training	\$	1,000.00
001-000-000-576-20-46-00	Insurance Swim Pool	\$	2,867.16
001-000-000-576-20-47-00	Pud Swim Pool	\$	932.70
001-000-000-576-20-48-00	Pool Repairs	\$	6,556.21
	TOTAL POOL PARK FACILITY	\$	193,323.95

PARKS

001-000-000-576-80-10-00	Salaries & Wages Park	\$	101,512.80
001-000-000-576-80-12-00	Overtime Park	\$	358.92
001-000-000-576-80-20-00	Personnel Benefits	\$	43,922.25
001-000-000-576-80-31-00	Operating Supplies Park	\$	9,476.15
001-000-000-576-80-35-00	Park Improvements	\$	-
001-000-000-576-80-43-00	Travel Education Training	\$	196.68
001-000-000-576-80-45-00	Transfer To Equipment Rental	\$	37,493.40
001-000-000-576-80-46-00	Insurance - Premiums	\$	6,480.01

001-000-000-576-80-47-00	Pud Oasis Park Restrooms	\$	2,957.57
001-000-000-576-80-48-00	Repairs & Maintenance Parks	\$	1,524.46
001-000-000-576-80-49-00	DOC Work Crew	\$	20.31
001-000-000-576-90-44-00	Excise Taxes/B&O Taxes	\$	711.35
001-000-000-576-90-49-00	Beezley Hill Lease	\$	1,010.00
	TOTAL PARKS	\$	205,663.90

TOTAL CULTURE & RECREATION \$ 880,129.06

AGENCY DEPOSITS

001-000-000-586-00-00-00	Deposit Returns	\$	12,308.02
001-000-000-586-10-00-00	Tax on Rec Activities	\$	8,579.78
001-000-000-586-20-00-00	Rec Program Pass Thru	\$	4,957.00
001-000-000-586-30-00-00	Tax-Leasehold Excise	\$	571.38
	TOTAL AGENCY DEPOSITS	\$	26,416.18

CAPITAL PURCHASES

001-000-000-594-22-64-00	Fire Department Equipment	\$	31,673.42
001-000-000-592-22-83-00	ADA Lift at Pool	\$	6,638.88
	TOTAL DEBT SERVICE	\$	38,312.30

FUND TRANSFERS

001-000-000-597-04-00-00	Transfer To 299	\$	95,350.00
	TOTAL TRANSFERS	\$	95,350.00

TOTAL COMBINED CURRENT EXPENSE FUNDS \$ 5,627,080.56

STREET FUND

REVENUES

112-000-000-308-10-00-00	Reserved Fund Balance	\$	100,500.24
112-000-000-311-10-00-00	Real & Personal Property	\$	159,228.95
112-000-000-334-03-80-00	TIB Grant - Frey Road/1st Ave NW	\$	370,604.70
112-000-000-336-00-87-00	Fuel Tax	\$	162,336.12
112-000-000-337-00-88-00	County Shared Fuel Tax	\$	169,923.00
112-000-000-361-40-00-00	Other Interest Earnings	\$	5.82
112-000-000-369-90-00-00	Other Miscellaneous	\$	-
	TOTAL STREET FUND	\$	962,598.83

EXPENSES

112-000-000-508-80-00-00	Unrestricted Fund Balance	\$	137,990.89
112-000-000-542-30-10-00	Salaries & Wages Roadway	\$	105,400.84
112-000-000-542-30-12-00	Overtime	\$	47.69
112-000-000-542-30-20-00	Personnel Benefits	\$	46,854.63
112-000-000-542-30-31-00	Operating Supplies	\$	12,713.44
112-000-000-542-40-10-00	Salaries & Wages Storm Drain	\$	1,654.21
112-000-000-542-40-12-00	Overtime	\$	1.08
112-000-000-542-40-20-00	Personnel Benefits	\$	771.21

112-000-000-542-40-31-00	Operating Supplies	\$	1,574.70
112-000-000-542-61-10-00	Salaries & Wages Sidewalks	\$	1,654.20
112-000-000-542-61-12-00	Overtime	\$	1.10
112-000-000-542-61-20-00	Personnel Benefits	\$	771.36
112-000-000-542-61-31-00	Operating Supplies	\$	1,154.53
112-000-000-542-61-48-00	Sidewalk Repair & Maintenance	\$	-
112-000-000-542-63-48-00	Street Light Repairs	\$	1,483.63
112-000-000-542-64-10-00	Salaries & Wages Traffic Cont	\$	17,749.87
112-000-000-542-64-12-00	Overtime	\$	10.84
112-000-000-542-64-20-00	Personnel Benefits	\$	8,345.42
112-000-000-542-64-31-00	Operating Supplies	\$	8,288.58
112-000-000-542-66-10-00	Salaries & Wages Snow & Ice	\$	5,005.62
112-000-000-542-66-12-00	Overtime	\$	3.25
112-000-000-542-66-20-00	Personnel Benefits	\$	2,358.92
112-000-000-542-66-31-00	Operating Supplies	\$	1,949.97
112-000-000-542-67-10-00	Salaries & Wages Cleaning	\$	18,325.24
112-000-000-542-67-12-00	Overtime	\$	11.92
112-000-000-542-67-20-00	Personnel Benefits	\$	8,620.07
112-000-000-542-70-10-00	Salaries & Wages Vegetation	\$	29,404.66
112-000-000-542-70-12-00	Overtime	\$	35.88
112-000-000-542-70-20-00	Personnel Benefits	\$	13,712.32
112-000-000-542-70-31-00	Operating Supplies	\$	13,936.15
112-000-000-542-70-43-00	Travel Education Training	\$	188.34
112-000-000-542-90-45-00	Transfer To Equip Rental(Flat)	\$	95,752.40
112-000-000-543-30-46-00	Insurance - Premium	\$	14,386.75
112-000-000-543-30-48-00	Computer Repair & Maint	\$	377.65
112-000-000-544-70-30-00	Miscellaneous Supplies	\$	101.38
112-000-000-595-30-63-00	Road Construction Project	\$	411,960.09

TOTAL STREET FUND \$ 962,598.83

SIDEWALK CONSTRUCTION

REVENUES

113-000-000-308-10-00-00	Reserved Fund Balance	\$	3,575.54
113-000-000-368-10-00-00	Fee In Lieu of Construction	\$	1,754.79
TOTAL SIDEWALK CONSTRUCTION		\$	5,330.33

EXPENSES

113-000-000-508-10-00-00	Reserved End Fund Balance	\$	5,330.33
113-000-000-595-61-63-00	Sidewalk Construction	\$	-
TOTAL SIDEWALK CONSTRUCTION		\$	5,330.33

CEMETERY FUND

REVENUES

115-000-000-308-10-00-00	Reserved Fund Balance	\$	64,686.05
115-000-000-311-10-00-00	Real & Personal Property Tax	\$	74,638.88
115-000-000-343-61-10-00	Sale Of Spaces	\$	10,492.00
115-000-000-343-61-20-00	Sale Of Columbarium Spaces	\$	867.00
115-000-000-343-61-30-00	Install Liners	\$	3,315.65
115-000-000-343-61-40-00	Service Opening & Closing	\$	27,436.00
115-000-000-343-61-90-00	Maintenance Contract Catholic	\$	1,000.00
115-000-000-361-11-00-00	Investment Interest	\$	14,342.46
115-000-000-361-40-00-00	Other Interest Earnings	\$	2.72
115-000-000-367-11-00-00	Donations	\$	-
115-000-000-369-70-10-00	Sick Leave Buy Back	\$	-
115-000-000-386-00-00-00	Sales Tax on Sale of Liners	\$	368.98
	TOTAL CEMETERY FUND	\$	197,149.74

EXPENSES

115-000-000-508-80-00-00	Unreserved Fund Balance	\$	60,220.87
115-000-000-536-10-10-00	Salaries & Wages	\$	69,800.75
115-000-000-536-10-12-00	Overtime	\$	308.87
115-000-000-536-10-20-00	Personnel Benefits	\$	31,977.50
115-000-000-536-10-44-00	B&O State Tax	\$	619.06
115-000-000-536-50-31-00	Operating Supplies	\$	1,947.17
115-000-000-536-50-44-00	Taxes	\$	50.01
115-000-000-536-50-48-00	Tree Trimming	\$	-
115-000-000-536-50-48-00	Repair & Maintenance	\$	851.84
115-000-000-536-50-49-00	DOC Work Crew	\$	49.04
115-000-000-536-80-31-00	New Liners	\$	1,440.00
115-000-000-536-80-41-00	Cemetery Services	\$	6,816.54
115-000-000-536-80-42-00	Telephone	\$	1,262.03
115-000-000-536-80-45-00	Transfer To Equipment Rental	\$	16,875.00
115-000-000-536-80-46-00	Insurance	\$	3,589.70
115-000-000-536-80-47-00	PUD	\$	1,058.81
115-000-000-586-00-00-00	Sales Tax on Sale of Liners	\$	282.55
115-000-000-594-36-64-00	Software Program	\$	-
	TOTAL CEMETERY	\$	197,149.74

CONVENTION CENTER FUND

REVENUES

120-000-000-308-10-00-00	Reserved Fund Balance	\$	24,945.61
120-000-000-313-31-00-00	Hotel/Motel Transient Tax	\$	33,010.46
120-000-000-313-32-00-00	Hotel/Motel Stadium Tax	\$	33,010.46
120-000-000-361-11-00-00	Investment Interst	\$	641.27
	TOTAL CONVENTION CENTER FUND	\$	91,607.80

EXPENSES

120-000-000-508-10-00-00	Reserved Fund Balance	\$	21,008.03
120-000-000-557-30-10-00	Rec/Pr/Tourism Director	\$	28,646.40

120-000-000-557-30-20-00	Benies Rec/Pr/Tourism Director	\$	11,403.42
120-000-000-557-30-31-00	Event Support - City	\$	813.85
120-000-000-557-30-41-00	Tourism Promotion	\$	29,736.10
	TOTAL CONVENTION CENTER	\$	91,607.80

PARK DEVELOPMENT FUND

REVENUES

153-000-000-308-10-00-00	Reserved Fund Balance	\$	93,187.24
153-000-000-345-85-00-00	Impact Fees- Park Development	\$	-
153-000-000-361-11-00-00	Investment Interest	\$	5,500.80
	TOTAL PARK DEVELOPMENT FUND	\$	98,688.04

EXPENSES

153-000-000-508-10-00-00	Reserved Fund Balance	\$	95,267.12
153-000-000-594-76-62-00	Playground Equipment	\$	3,420.92
	TOTAL PARK DEVELOPMENT	\$	98,688.04

CAPITAL IMPROVEMENT FUND

REVENUES

155-000-000-308-10-00-00	Reserved Fund Balance	\$	359,548.01
155-000-000-318-34-00-00	REET 1st Qtrr Percent	\$	55,078.33
155-000-000-318-35-00-00	REET 2nd Qtrr Percent	\$	55,078.33
155-000-000-361-11-00-00	Investment Interest	\$	-
	TOTAL CAPITAL IMPROVEMENT	\$	469,704.67

EXPENSES

155-000-000-508-10-00-00	Reserved Fund Balance	\$	350,492.67
155-000-000-594-18-62-00	City Hall Remodel		
155-000-000-597-07-00-00	Transfer to 001-Current Expense	\$	94,512.00
155-000-000-597-08-00-00	Transfer to 112-Street Fund		
155-000-000-597-09-00-00	Transfer to 014-Library Fund		
155-000-000-597-10-00-00	Transfer to 016-Park Fund	\$	24,700.00
	TOTAL CAPITAL IMPROVEMENT	\$	469,704.67

GO SWIMMING POOL REDEMPTION

REVENUES

299-000-000-308-80-00-00	Unreserved Fund Balance	\$	4,547.33
299-000-000-397-04-00-00	Operating Transfer From 001	\$	95,350.00
	TOTAL GO SWIMMING POOL BOND	\$	99,897.33

EXPENSES

299-000-000-508-80-00-00	Unreserved Fund Balance	\$	4,632.69
299-000-000-591-76-71-00	99 Go Bond Principal	\$	85,000.00

299-000-000-592-76-83-00	99 Go Bond Interest	\$	9,735.00
299-000-000-592-76-89-00	Other Debt Service Costs	\$	529.64
	TOTAL GO SWIMMING POOL BOND	\$	99,897.33

CDBG GRANT FUND

REVENUES

340-000-000-308-80-00-00	Unreserved Fund Balance	\$	7,762.52
340-000-000-361-11-00-00	Investment Interest	\$	468.97
	TOTAL CDBG GRANT FUND	\$	8,231.49

EXPENSES

340-000-000-508-80-00-00	Unreserved Fund Balance	\$	8,231.49
	TOTAL CDBG GRANT FUND	\$	8,231.49

DOWNTOWN IMPROVEMENT

REVENUES

380-000-000-308-80-00-00	Unreserved Fund Balance	\$	334.87
	TOTAL DOWNTOWN IMPROVEMENT	\$	334.87

EXPENSES

380-000-000-508-80-00-00	Unreserved Fund Balance	\$	334.87
	TOTAL DOWNTOWN IMPROVEMENT	\$	334.87

SANITATION FUND

REVENUES

422-000-000-308-80-00-00	Unreserved Fund Balance	\$	1,366,024.44
422-000-000-334-03-10-00	Dept of Ecology Grant	\$	-
422-000-000-343-70-10-00	Customer Accounts	\$	1,020,677.93
422-000-000-372-00-00-00	Landfill Insurance Recovery	\$	284,910.19
	TOTAL SANITATION FUND	\$	2,671,612.56

EXPENSES

422-000-000-508-80-00-00	Unreserved Fund Balance	\$	1,383,556.94
422-000-000-514-23-41-00	State Examination	\$	4,487.88
422-000-000-537-10-10-00	Salaries & Wages Administratio	\$	71,322.88
422-000-000-537-10-12-00	Overtime	\$	310.68
422-000-000-537-10-20-00	Personnel Benefits	\$	28,243.01
422-000-000-537-10-31-00	Supplies	\$	-
422-000-000-537-10-41-00	Landfill Professional Service	\$	508,880.75
422-000-000-537-10-44-00	Utility Taxes	\$	129,334.50
422-000-000-537-60-41-00	Services (Contractor Account)	\$	310,331.63
422-000-000-537-70-10-00	Salaries & Wages Customer Ser	\$	26,585.09
422-000-000-537-70-12-00	Overtime	\$	63.96
422-000-000-537-70-20-00	Personnel Benefits	\$	14,447.87
422-000-000-537-70-31-00	Customer Service Forms	\$	3,126.79
422-000-000-537-70-35-00	Computer Equipment	\$	1,101.97
422-000-000-537-70-41-00	Customer Service Prof Serv	\$	9,038.45

422-000-000-537-70-42-00	Postage Billing	\$	5,109.98
422-000-000-537-70-42-00	Telephone	\$	1,190.24
422-000-000-537-70-43-00	Travel/Training	\$	225.00
422-000-000-537-70-45-00	Office Equip Rentals/Leases	\$	8,112.63
422-000-000-537-80-45-00	Transfer To Equipment Rental	\$	7,722.20
422-000-000-537-80-46-00	Insurance - Premiums	\$	12,019.71
422-000-000-537-80-51-00	County Disposal Charges	\$	146,373.71
422-000-000-537-90-49-00	Miscellaneous	\$	26.69
422-000-000-594-14-64-00	Equipment - Finance	\$	-
	TOTAL SANITATION	\$	2,671,612.56

COMBINED WATER/SEWER FUNDS

REVENUES

FUND BALANCE

424-000-000-308-80-00-00	Unreserved Fund Balance	\$	1,382,274.55
	TOTAL FUND BALANCE	\$	1,382,274.55

WATER FEES

424-000-000-343-40-10-00	Customer Water Accounts	\$	2,042,763.15
424-000-000-343-40-17-00	Late Charges	\$	28,765.31
424-000-000-343-40-50-00	Charges For Services	\$	59,507.15
424-000-000-343-40-90-00	Miscellaneous Water Sales	\$	5,708.15
424-000-000-343-49-00-00	Fines	\$	-
	TOTAL WATER FEES	\$	2,136,743.76

SEWER FEES

424-000-000-343-50-10-00	Customer Sewer Accounts	\$	1,594,509.62
424-000-000-343-50-50-00	Charge for Services-Sewer	\$	2,023.78
	TOTAL SEWER FEES	\$	1,596,533.40

MISCELLANEOUS FEES

424-000-000-361-11-00-00	Investment Interest	\$	213.47
424-000-000-362-50-00-00	Sewer Property	\$	4,500.00
424-000-000-369-10-00-00	Sale of Scrap & Junk	\$	3,913.92
424-000-000-369-40-00-00	Judgements/Restitution	\$	800.00
424-000-000-369-81-00-00	Cashiers Overage/Shortage	\$	2.38
424-000-000-369-90-00-00	Miscellaneous Revenue	\$	382.02
	TOTAL MISCELLANEOUS FEES	\$	9,811.79

NON-REVENUES

424-000-000-386-30-00-00	Tax-Leasehold Excise	\$	577.80
424-000-000-389-00-90-00	Port Sewer PWTF Loan	\$	17,532.37
	TOTAL NON-REVENUES	\$	18,110.17

OTHER FINANCING SOURCES

424-000-000-391-80-04-00	PWTF Loan-Const Prjct IV	\$	55,528.68
	TOTAL OTHER	\$	55,528.68

TOTAL COMBINED WATER/SEWER FUNDS \$ 5,199,002.35

EXPENSES**FUND BALANCE**

424-000-000-508-80-00-00	Unreserved Fund Balance	\$	1,905,646.94
	TOTAL FUND BALANCE	\$	1,905,646.94

ADMINISTRATION

424-000-000-514-23-41-00	State Examination	\$	8,975.73
	TOTAL ADMINISTRATION	\$	8,975.73

WATER

424-000-000-534-10-10-00	Salaries & Wages Administratio	\$	88,858.19
424-000-000-534-10-20-00	Personnel Benefits	\$	33,006.98
424-000-000-534-10-44-00	Utility Tax	\$	508,962.70
424-000-000-534-10-45-00	RR Pipe Easement	\$	146.16
424-000-000-534-10-46-00	Insurance - Premiums	\$	25,012.36
424-000-000-534-70-10-00	Salaries & Wages Customer Ser	\$	100,921.13
424-000-000-534-70-12-00	Overtime	\$	1,124.60
424-000-000-534-70-20-00	Personnel Benefits	\$	50,502.14
424-000-000-534-70-31-00	Customer Serv Forms/Supplies	\$	6,141.47
424-000-000-534-70-35-00	Computer Equipment	\$	1,073.07
424-000-000-534-70-41-00	Customer Service Prof Serv	\$	8,803.56
424-000-000-534-70-42-00	Postage Billing	\$	5,197.02
424-000-000-534-70-43-00	Travel/Training	\$	744.68
424-000-000-534-70-45-00	Office Equip Rentals/Leases	\$	10,699.91
424-000-000-534-70-49-00	Miscellaneous	\$	25.91
424-000-000-534-80-10-00	Salaries & Wages Operations	\$	125,455.12
424-000-000-534-80-12-00	Overtime	\$	1,296.21
424-000-000-534-80-20-00	Personnel Benefits	\$	57,145.76
424-000-000-534-80-31-00	Supplies	\$	8,127.27
424-000-000-534-80-35-00	Meters/Hydrants/Equipment	\$	28,857.34
424-000-000-534-80-42-00	Telephone	\$	4,946.02
424-000-000-534-80-43-00	Travel Education Training	\$	1,266.00
424-000-000-534-80-45-00	Transfer To Equipment Rental	\$	62,623.80
424-000-000-534-80-47-00	PUD	\$	78,995.43
424-000-000-534-80-48-00	Repair & Maintenance-Water	\$	39,489.70
424-000-000-534-80-49-00	Water Tests	\$	4,969.96
	TOTAL WATER	\$	1,254,392.49

SEWER

424-000-000-535-10-10-00	Salaries & Wages Administration	\$	88,858.19
424-000-000-535-10-20-00	Personnel Benefits	\$	33,007.86
424-000-000-535-10-41-00	Professional Services	\$	16,315.05
424-000-000-535-10-44-00	Utility Tax	\$	346,023.67
424-000-000-535-10-45-00	RR Pipe Easement	\$	146.15
424-000-000-535-10-46-00	Insurance - Premiums	\$	28,351.53
424-000-000-535-50-10-00	Salaries & Wages Maintenance	\$	47,099.29
424-000-000-535-50-12-00	Overtime	\$	17.34
424-000-000-535-50-20-00	Personnel Benefits	\$	21,581.02
424-000-000-535-50-31-00	Crushed Gravel	\$	10,349.84

424-000-000-535-50-48-00	Repair & Maintenance - Sewer	\$	29,419.78
424-000-000-535-70-10-00	Salaries & Wages Customer Ser	\$	45,591.15
424-000-000-535-70-12-00	Overtime	\$	374.33
424-000-000-535-70-20-00	Personnel Benefits	\$	23,373.67
424-000-000-535-70-31-00	Customer Serv Forms/Supplies	\$	3,014.73
424-000-000-535-70-35-00	Computer Equipment	\$	1,074.71
424-000-000-535-70-41-00	Customer Service Prof Serv	\$	8,853.08
424-000-000-535-70-42-00	Postage Billing	\$	4,994.98
424-000-000-535-70-43-00	Travel/Training (Customer Ser)	\$	225.00
424-000-000-535-70-45-00	Office Equip Rentals/Leases	\$	8,563.06
424-000-000-535-70-49-00	Miscellaneous	\$	25.90
424-000-000-535-80-10-00	Salaries & Wages OPERATIONS	\$	134,546.94
424-000-000-535-80-12-00	Overtime	\$	6,253.45
424-000-000-535-80-20-00	Personnel Benefits	\$	58,870.40
424-000-000-535-80-31-00	Operating Supplies & Chemical	\$	43,053.92
424-000-000-535-80-35-00	Computer Equipment	\$	9,706.62
424-000-000-535-80-41-00	Bio-Solids Removal	\$	10,868.13
424-000-000-535-80-42-00	Telephone	\$	8,071.60
424-000-000-535-80-43-00	Travel Educ Trng (WWTP)	\$	1,623.55
424-000-000-535-80-45-00	Transfer To Equipment Rental	\$	90,811.40
424-000-000-535-80-47-00	PUD	\$	41,806.55
424-000-000-535-80-49-00	Sewage Tests	\$	3,796.40

TOTAL SEWER \$ 1,126,669.29

NON-EXPENDITURES

424-000-000-586-30-00-00	Tax-Leasehold Excise	\$	577.80
--------------------------	----------------------	----	--------

TOTAL NON-EXPENSES \$ 577.80

REDEMPTION OF LONG-TERM DEBT

424-000-000-591-34-78-00	Debt Principal (Grandview)	\$	73,010.53
424-000-000-591-34-78-03	Debt Principal(Const Wtr/Strt)	\$	337,342.53
424-000-000-591-34-78-04	Debt Principal (Const Wtr/St IV)	\$	121,428.92
424-000-000-591-35-78-01	Debit Principal (Sewer)	\$	291,193.65

TOTAL REDEM OF LONG-TERM DEBT \$ 822,975.63

INTEREST ON DEBT

424-000-000-592-34-83-00	Debt Interest (Grandview)	\$	3,285.47
424-000-000-592-34-83-03	Debt Interest(Const Wtr/Strt)	\$	25,300.69
424-000-000-592-34-83-04	Debt Interest (Const Wtr/St Ph IV)	\$	21,408.91
424-000-000-592-35-83-01	Debt Interest (Sewer)	\$	979.74

TOTAL INTEREST ON DEBT \$ 50,974.81

CAPITAL EXPENDITURES

424-000-000-594-34-64-00	New Equipment		
424-000-000-594-34-63-00	Waterline Proj Phase IV		
424-000-000-594-35-41-00	Sewer Comp Plan Update	\$	3,636.05
424-000-000-594-35-63-00	Sewer Plant Improvements	\$	8,114.34
424-000-000-594-35-64-00	Sewer System Machinery/Equipment	\$	17,039.27

TOTAL CAPITAL EXPENDITURES \$ 28,789.66

TOTAL COMBINED WATER/SEWER FUNDS \$ 5,199,002.35

EQUIPMENT RENTAL FUNDS

REVENUES

523-000-000-308-80-00-00	Unreserved Fund Balance	\$	348,144.56
523-000-000-348-01-00-00	Transfer From Current Expense	\$	171,254.40
523-000-000-348-12-00-00	Transfer From Street	\$	95,752.40
523-000-000-348-14-00-00	Transfer From Library	\$	1,804.80
523-000-000-348-15-00-00	Transfer From Cemetery	\$	16,875.00
523-000-000-348-16-00-00	Transfer From Park	\$	42,614.00
523-000-000-348-25-00-00	Trans From 425	\$	-
523-000-000-348-34-00-00	Transfer From Water	\$	62,623.80
523-000-000-348-35-00-00	Transfer From Sewer	\$	90,811.40
523-000-000-348-37-00-00	Transfer From Sanitation	\$	7,722.20
523-000-000-348-90-00-00	Vehicle Repair Charges	\$	2,652.53
523-000-000-369-90-00-00	Miscellaneous Revenue	\$	-
523-000-000-395-10-00-00	Sale Of Fixed Assets	\$	-

TOTAL EQUIPMENT RENTAL FUNDS \$ 840,255.09

EXPENSES

523-000-000-508-80-00-00	Unreserved Fund Balance	\$	368,051.95
523-000-000-548-68-10-00	Salaries & Wages	\$	124,532.43
523-000-000-548-68-12-00	Overtime	\$	715.32
523-000-000-548-68-20-00	Personnel Benefits	\$	58,307.10
523-000-000-548-68-31-00	Parts & Supplies	\$	64,789.67
523-000-000-548-68-32-00	Fuel	\$	70,531.67
523-000-000-548-68-42-00	Telephone	\$	595.13
523-000-000-548-68-43-00	Travel & Education	\$	60.00
523-000-000-548-68-46-00	Insurance - Premiums	\$	54,934.40
523-000-000-548-68-47-00	PUD	\$	5,384.13
523-000-000-548-68-48-00	Equipment Repair	\$	19,521.93
523-000-000-548-69-49-00	Miscellaneous Expenses	\$	299.42
523-000-000-591-48-75-00	Street Sweeper- Principal	\$	38,976.49
523-000-000-592-48-83-00	Street Sweeper- Interest	\$	3,464.71
523-000-000-594-48-64-00	Vehicle Purchases	\$	30,090.74

TOTAL EQUIPMENT RENTAL FUNDS \$ 840,255.09

RETIREMENT RESERVE FUND

REVENUES

615-000-000-308-10-00-00	Reserved Fund Balance	\$	32,322.88
--------------------------	-----------------------	----	-----------

RETIREMENT RESERVE FUND \$ 32,322.88

EXPENSES

615-000-000-508-10-00-00	Reserved Fund Balance	\$	32,322.88
--------------------------	-----------------------	----	-----------

615-000-000-517-20-20-00	Excess Retirement Compensation	\$	-
--------------------------	--------------------------------	----	---

TOTAL RETIREMENT RESERVE \$ 32,322.88

CEMETERY CARE

REVENUES

702-000-000-308-10-00-00	Reserved Fund Balance	\$	181,094.07
702-000-000-368-51-00-00	Charges For Services	\$	5,508.00
	TOTAL CEMETERY CARE	\$	<u>186,602.07</u>

EXPENSES

702-000-000-508-10-00-00	Reserved Fund Balance	\$	186,602.07
	TOTAL CEMETERY CARE	\$	<u>186,602.07</u>

Total Revenue less Beginning Fund Balance \$ 11,425,464.07

Total Expenses less Ending Fund Balance \$ 10,887,745.61

**SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2014**

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year 2014	Redeemed During the Year 2014	Canceled During the Year 2014	Ending Outstanding Items 12/31/2014	Prior Year Open Period Items 2013	Current Year Open Period Items 2014	Disbursements 12/31/2014
1	Current Expense	\$ 206,361	\$ 4,481,903	\$ 4,531,380		\$ 163,728	\$ 46,635	\$ 53,480	\$ 4,488,747
112	Street Fund	\$ 13,049	\$ 804,950	\$ 810,100		\$ 27,557	\$ 37	\$ 19,695	\$ 824,608
113	Sidewalk Construction	\$ -				\$ -		\$ -	\$ -
115	Cemetery	\$ 4,501	\$ 136,832	\$ 135,548		\$ 5,882	\$ 294	\$ 390	\$ 136,929
120	Convention Center	\$ 5,885	\$ 70,600	\$ 73,557		\$ 2,928	\$ 2,000	\$ 2,000	\$ 70,600
153	Park Development	\$ -	\$ 3,421	\$ 3,421		\$ -		\$ -	\$ 3,421
155	Capital Improvement	\$ 307	\$ 307	\$ 307		\$ -	\$ 307	\$ -	\$ -
299	GO Swim Pool Redemption	\$ -	\$ 95,211	\$ 95,211		\$ 54		\$ 54	\$ 95,265
422	Sanitation	\$ 75,239	\$ 1,295,173	\$ 1,297,815		\$ 65,480	\$ 68,374	\$ 61,256	\$ 1,288,056
424	Water/Sewer	\$ 116,252	\$ 3,321,070	\$ 3,337,835		\$ 71,773	\$ 45,320	\$ 17,606	\$ 3,293,355
523	Equipment Rental	\$ 26,941	\$ 477,078	\$ 480,611		\$ 18,534	\$ 12,527	\$ 7,653	\$ 472,203
	TOTAL - all funds	\$ 448,536	\$ 10,686,544	\$ 10,765,785	\$ -	\$ 355,935	\$ 175,494	\$ 162,134	\$ 10,673,184

CITY OF EPHRATA
SCHEDULE OF LIABILITIES
For the Year Ended December 31, 2014

ID No.	Description	Maturity/Payment Due Date	Beginning Balance 01/01/14	Additions	Reductions	BARS Code for Redemption of Debt Only	Ending Balance Debt 12/31/2014
251.11	3/1/1999 - Nonvoted GO Debt-Splashzone Refunded 2011.	12/1/2018	\$435,000.00	\$0.00	\$85,000.00	591.76.71.00	\$350,000.00
263.52	2/15/2011 - Lease/Purchase Street Sweeper	4/15/2015	\$79,648.00	\$0.00	\$38,976.00	591.48.75.00	\$40,672.00
263.82	9/1/1999 - Dept of Ecology WWTP	8/1/2020	\$1,922,487.00	\$0.00	\$274,641.00	591.35.78.01	\$1,647,846.00
263.82	7/1/2003 - PWTF Loan-Grandview Water Line	7/1/2022	\$657,094.00	\$0.00	\$73,011.00	591.34.78.00	\$584,083.00
263.82	7/1/2004 - PWTF Loan Port of Ephrata Engineering	7/1/2023	\$13,421.00	\$0.00	\$1,342.00	591.35.78.01	\$12,079.00
263.82	7/1/2005 - PWTF Loan - Port of Ephrata Construction	7/1/2025	\$182,526.00	\$0.00	\$15,210.00	591.35.78.01	\$167,316.00
263.82	3/7/2008 - PWTF Loan - Waterline/Street Project - Construction Phase I, II & III	7/1/2028	\$5,060,138.00	\$0.00	\$337,343.00	591.34.78.03	\$4,722,795.00
263.82	10/17/2011 - PWTF Loan - Waterline/Street Project - Construction Phase IV	6/1/2031	\$2,130,192.00	\$55,529.00	\$121,429.00	591.34.78.04	\$2,064,292.00
259.11	Compensated Absences - Governmental		\$440,105.00	\$33,896.00			\$474,001.00
259.12	Compensated Absences - Proprietary Sanitation		\$18,787.00	\$1,946.00			\$20,733.00
259.12	Compensated Absences - Proprietary Water/Sewer		\$131,136.00	\$11,947.00			\$143,083.00
259.12	Compensated Absences - Proprietary Equipment Rental		\$26,125.00	\$3,725.00			\$29,850.00
263.98	Risk Pool Assessment	10/1/2014	\$5,958.00		\$5,958.00		\$0.00
263.97	Grant County Landfill Remedial Action	12/1/1930	\$67,491.00	\$182,611.00	\$250,102.00		\$0.00
TOTAL			\$11,170,108.00	\$289,654.00	\$1,203,012.00		\$10,256,750.00

CITY OF EPHRATA
Schedule of Limitation of Indebtedness
As of December 31, 2014

		Remaining Debt Capacity
Total Taxable Property Value	\$ 388,033,090	
2.5% General purpose limit is allocated between:	9,700,827	
Up to 1.5% debt without a vote	5,820,496	
Less: Outstanding Debt	824,001	
Less: Excess of Debt with a Vote	0	
Add: Available Assets	1,047,616	
Equals remaining debt capacity without a vote		\$6,044,111
Up to 2.5% debt with a vote	9,924,442	
Less: Outstanding Debt		
Add: Available Assets		
Equals remaining debt capacity with a vote		\$9,924,442
2.5% Utility purpose limit, voted	9,700,827	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
Equals remaining debt capacity- Utility purpose, voted		\$9,700,827.25
2.5% Open Space, park & capital facilities, voted	9,700,827	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
Equals remaining debt capacity - Open space, park & capital facilities voted		\$9,700,827.25

CITY OF EPHRATA
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2014

State BARS Account No.	Grantor	Program Title	Identification Number	Current Year Expenditures
3340490	Department of Health	Trauma Grant	AMBV.ES.00000115	\$ 1,473.00
3340380	Transportation Improvement Board	Frey Road/1st Avenue NW	Project 3-E-164(002)-1	\$ 370,604.70
3340310	Department of Ecology	Remediation Project	Grant County Landfill Remediation	\$ -

CITY OF EPHRATA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2014

Federal Agency Name/ Pass-Through Agency Name	Federal Program Name	CFDA Number	Other I.D. Number	Current Year Expenditures			Foot-note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
Department of Justice	Bulletproof Vest Partnership Program	16.607	BPV		\$ 1,134.85	\$ 1,134.85	1,2
National Highway Traffic Safety Administration/ Washington Traffic Safety Commission	State & Community Highway Safety	20.600	Safety Equipment	\$ 2,689.95		\$ 2,689.95	1
National Highway Traffic Safety Administration/ Washington Traffic Safety Commission	Occupant Protection Incentive	20.600	Distracted Driving Enforcement	\$ 433.32		\$ 433.32	1
Environmental Protection Agency/Department of Ecology	Clean Water Act/ State Revolving Fund	66.458	WQC-2015-Ephr PW-00095	\$ 3,636.05		\$ 3,636.05	1,2
Total Federal Awards Expended				\$ 6,759.32	\$ 1,134.85	\$ 7,894.17	

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

CITY OF EPHRATA, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014**

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the city's financial statements. The city uses the cash basis of accounting.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the city's portion, are more than shown.

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2014

Has your government engaged labor relations consultants? Yes 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 _____ _____

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2014**

Program Manager: Leslie Trachsler

Address: 121 Alder Street SW

Phone: 509-754-4601

Email: ltrachsler@ephrata.org

1. yes Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
- i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. Unemployment Compensation
 - v. Workers' Compensation
 - vi. Other - please describe: _____
- b. yes Does the entity self-insure as an individual program? (yes/no)
- i. no If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.
If so, list the entity or entities: _____
- c. no Does the entity self-insure as a joint program? (yes/no)
- i. If answered YES, list the other member(s): _____

2. no Does the entity administer its own claims? (yes/no)
3. no Does the entity contract with a third party administrator for claims administration? (yes/no)
4. no Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. yes Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. no Did the program use an actuary to determine its liabilities? (yes/no)

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
UNEMPLOYMENT	0	0	\$0.00
