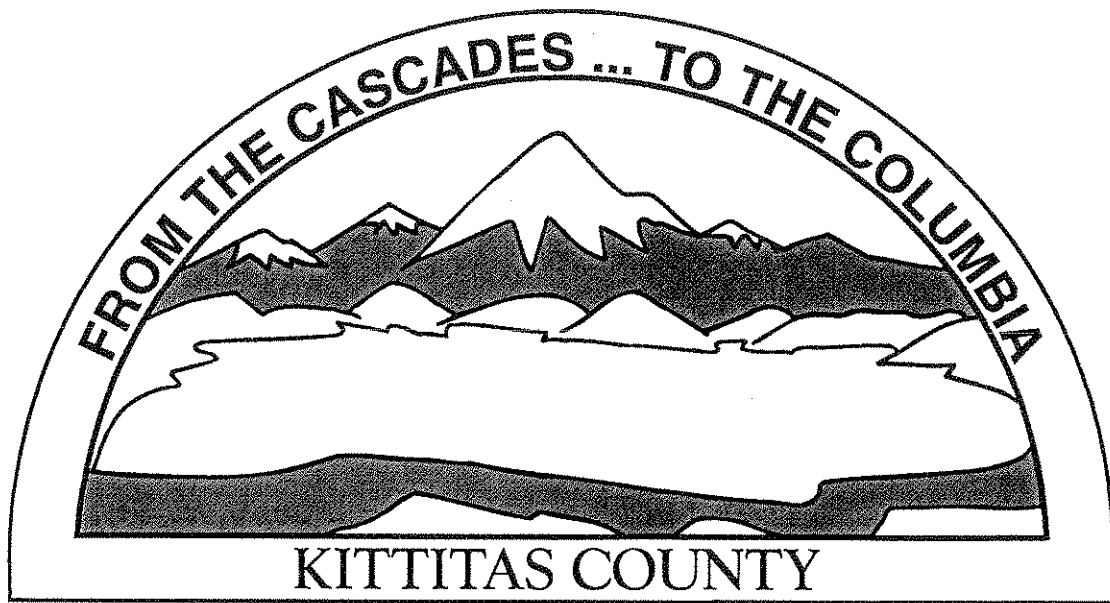


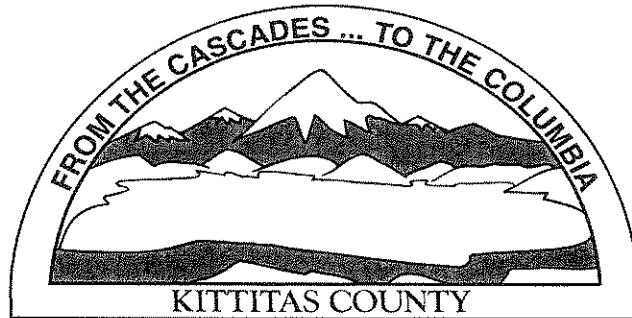
# Kittitas County



## Comprehensive Annual Financial Report

For Fiscal Year Ended  
December 31, 2009

# KITTITAS COUNTY, WASHINGTON



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For Fiscal Year Ended December 31, 2009**

**Jerald V. Pettit, County Auditor**

Prepared by:

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**Karen Hamel, Accountant**

**Kay Kresge, Accountant**

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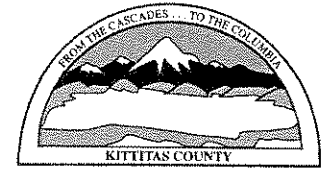
# KITTITAS COUNTY 2009 ANNUAL REPORT

Submitted pursuant to RCW 43.09.200  
to the  
State Auditor's Office

Certified correct this 28<sup>th</sup> day of May, 2010 to the best  
of my knowledge and belief

Jerald V Pettit  
Kittitas County Auditor

**Jerald V. Pettit**  
**Kittitas County Auditor**  
205 West 5<sup>th</sup> Ave – Suite 105  
Ellensburg, WA 98926  
509-962-7504 Fax 509-962-7687



May 30, 2010

To the Citizens of Kittitas County:

State law requires that the Annual Financial report be certified and filed with the State Auditor within 150 days after the close of each fiscal year. The legal reporting requirements prescribed by the State Auditor for local governments in Washington State are consistent with the national standards of financial reporting prescribed by the Governmental Accounting Standards Board (GASB). Pursuant to that requirement, we hereby issue the Annual Financial Report of Kittitas County for the fiscal year ended December 31, 2009.

The financial report includes the Management Discussion and Analysis (MD&A), Basic Financial Statements, Required Supplementary Information, Fund Financial Statements, Supplementary Financial Information and the Statistical Section.

#### **Profile of the Government**

Kittitas County was dedicated by the State of Washington as a public entity in November 1883 and operates under the laws of the State of Washington applicable to a fourth-class County with a commissioner form of government. Kittitas County has a land area of 2,315 square miles. The 2009 estimated population is 39,900.

Kittitas County is located approximately 100 miles east of Seattle in the center of the state. The incorporated cities in our county include Ellensburg, (the County Seat), Cle Elum, Kittitas, Roslyn, South Cle Elum, the unincorporated communities include Thorp, Vantage, Ronald, and Liberty.

Kittitas County is a general purpose government and provides public safety, road improvements, parks and recreation, judicial administration, health and social services and general administration services. In addition, the County owns a solid waste disposal system and an airport.

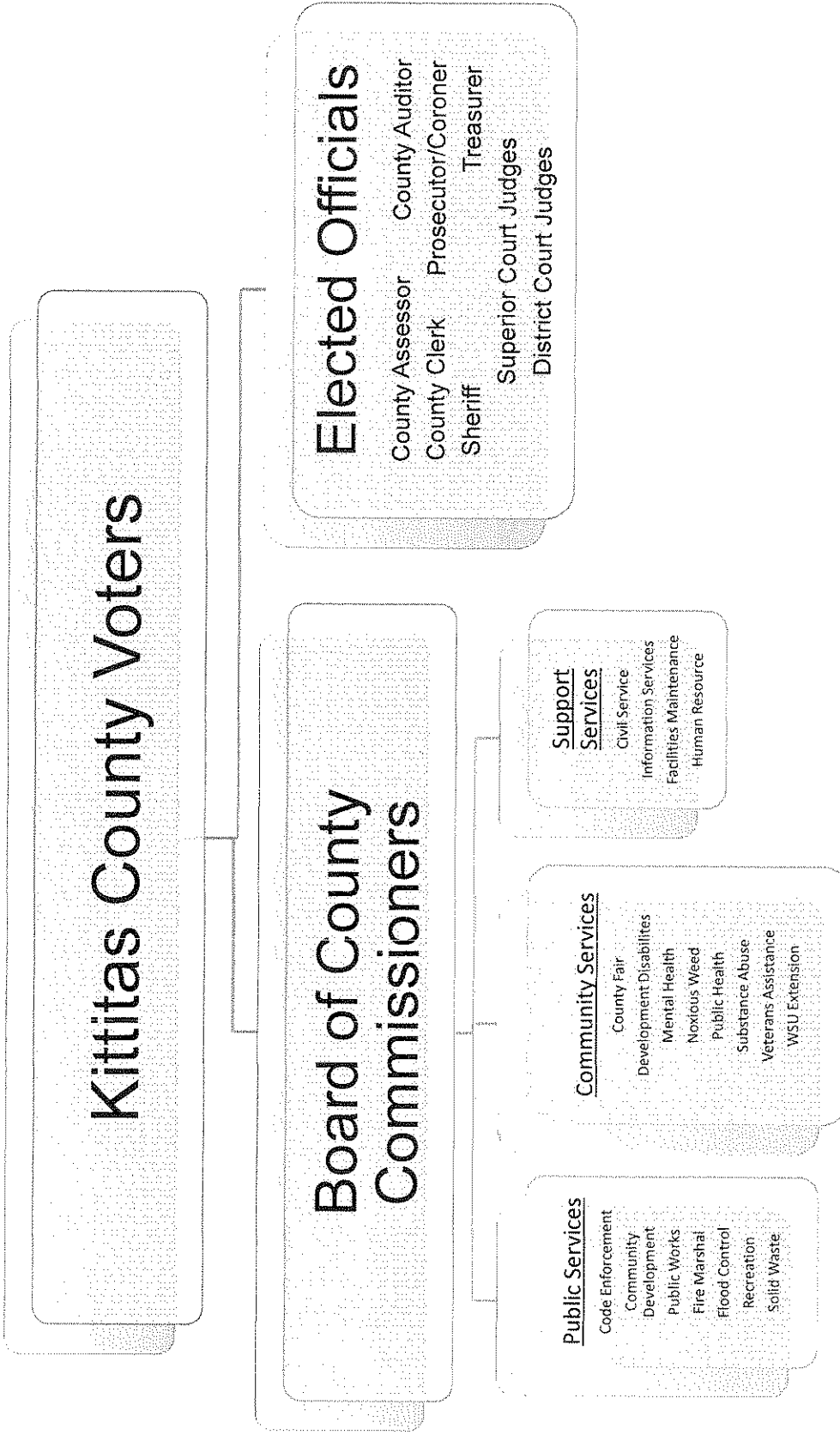
#### **Acknowledgements**

The preparation of this report would not have been possible without the efficient and dedicated services of the entire Auditor's finance staff; Public Works finance staff and the Treasurer's office. We would like to thank all departments who assisted and contributed to the preparation of this report.

Respectfully Submitted

Jerald V. Pettit  
Kittitas County Auditor

# Kittitas County Overview



# Kittitas County Overview

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## Elected Officials of Kittitas County

County Commissioners		Terms
District #1	Paul Jewell	Nov. 26, 2008 - Dec. 31, 2012
District #2	Alan Crankovich	Jan. 1, 2009 - Dec. 31, 2012
District #3	Mark McClain	Jan. 1, 2007 - Dec. 31, 2010
<b>Assessor</b>	Marsha Weyand	Jan. 1, 2007 - Dec. 31, 2010
<b>Auditor</b>	Jerald V. Pettit	Jan. 1, 2007 - Dec. 31, 2010
<b>Clerk</b>	Joyce Julsrud	Jan. 1, 2007 - Dec. 31, 2010
<b>Prosecuting Attorney</b>	Greg L. Zemple	Jan. 1, 2007 - Dec. 31, 2010
<b>Sheriff</b>	Eugene Dana	Jan. 1, 2007 - Dec. 31, 2010
<b>Treasurer</b>	Deanna Panattoni	Jan. 1, 2007 - Dec. 31, 2010
<b>Superior Court Judge</b>		
Presiding Judge	Michael E. Cooper	Jan. 1, 2009 - Dec. 31, 2012
	Scott Sparks	Jan. 1, 2009 - Dec. 31, 2012
<b>District Court Judge</b>		
Lower County	Thomas A. Haven	Jan. 1, 2007 - Dec. 31, 2010
Upper County	Darrell Ellis	Jan. 1, 2007 - Dec. 31, 2010

## APPOINTED OFFICIALS

<b>Director of County Fair</b>	Matthew Anderson
<b>Interim Director of Community Development Services</b>	Kirk Holmes
<b>Director of Computer Services</b>	Duke Senter
<b>Interim Director of Facilities Maintenance</b>	Matthew Anderson
<b>Interim Facilities Maintenance Project Manager</b>	Patti Johnson
<b>Director of Human Resources</b>	Joseph E Whalen, III
<b>Director of Probation Services</b>	William Holmes
<b>Director of Public Works</b>	Kirk Holmes
<b>Director of Solid Waste</b>	Patti Johnson
<b>Fire Marshal</b>	Brenda Larsen
<b>Public Health Administrator</b>	Cathy Bambrick
<b>Public Health Officer</b>	Dr. Mark Larson
<b>Weed Administrator</b>	Todd Davis
<b>WSU Extension</b>	Tip Hudson

# KITITAS COUNTY, WASHINGTON

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2009

### TABLE OF CONTENTS

#### FINANCIAL SECTION

Management Discussion and Analysis .....	1
--	---

#### BASIC FINANCIAL STATEMENTS

Statement of Net Assets .....	13
Statement of Activities .....	14
Balance Sheet Governmental Funds .....	15
Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds .....	16
Proprietary Funds Statement of Net Assets .....	18
Proprietary Funds Statement of Revenues, Expenditures and Changes in Fund Net Assets .....	19
Proprietary Funds Statement of Cash Flows .....	20
Statement of Fiduciary Net Assets .....	21
Statement of Change in Fiduciary Net Assets .....	22
Notes to the Basic Financial Statements .....	23

#### REQUIRED SUPPLEMENTARY INFORMATION

Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual General Fund .....	53
Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual County Road .....	54
Notes to Budgetary Comparison Schedule .....	55
LEOFF I Retiree Medical Benefits Schedule of Funding Progress .....	56
Infrastructure Assets Reported Using the Modified Approach .....	57

#### SPECIAL REVENUE NON-MAJOR FUNDS

Combining Balance Sheet .....	59
Combining Statement of Revenues, Expenditures and Changes in Fund Balance .....	63
Airport Comparative Balance Sheet .....	68
Airport Statement of Revenues, Expenditures & Changes in Fund Balance .....	69
Current Expense Vehicle Replacement Comparative Balance Sheet .....	70
Current Expense Vehicle Replacement Statement of Revenues, Expenditures & Changes in Fund Balance .....	71
Sheriff K-9 Unit Comparative Balance Sheet .....	72
Sheriff K-9 Unit Statement of Revenues, Expenditures and Changes in Fund Balance .....	73
Community Services Comparative Balance Sheet .....	74
Community Services Statement of Revenues, Expenditures and Changes in Fund Balance .....	75
Public Facilities Comparative Balance Sheet .....	76
Public Facilities Statement of Revenues, Expenditures and Changes in Fund Balance .....	77
EIS Trust Comparative Balance Sheet .....	78
EIS Trust Statement of Revenues, Expenditures and Changes in Fund Balance .....	79
Low Income Housing Comparative Balance Sheet .....	80
Low Income Housing Statement of Revenues, Expenditures and Changes in Fund Balance .....	81
Recreation Comparative Balance Sheet .....	82
Recreation Statement of Revenues, Expenditures and Changes in Fund Balance .....	83
Homeless Housing Assistance Comparative Balance Sheet .....	84
Homeless Housing Assistance Statement of Revenues, Expenditures & Changes in Fund Balance .....	85
Trial Court Improvements Comparative Balance Sheet .....	86

Trial Court Improvements Statement of Revenues, Expenditures & Changes in Fund Balance .....	87
Public Health Comparative Balance Sheet .....	88
Public Health Statement of Revenues, Expenditures & Changes in Fund Balance .....	89
Construction Performance Bond Comparative Balance Sheet .....	90
Construction Performance Bond Statement of Revenues, Expenditures & Changes in Fund Balance .....	91
Veteran's Assistance Comparative Balance Sheet .....	92
Veteran's Assistance Statement of Revenues, Expenditures & Changes in Fund Balance .....	93
911 Phone System Comparative Balance Sheet .....	94
911 Phone System Statement of Revenues, Expenditures & Changes in Fund Balance .....	95
3/10 <sup>th</sup> Criminal Justice Tax Comparative Balance Sheet .....	96
3/10 <sup>th</sup> Criminal Justice Tax Statement of Revenues, Expenditures & Changes in Fund Balance .....	97
Treasurer ULID/RID Comparative Balance Sheet .....	98
Treasurer ULID/RID Statement of Revenues, Expenditures & Changes in Fund Balance .....	99
Treasurer M&O Comparative Balance Sheet .....	100
Treasurer M&O Statement of Revenues, Expenditures & Changes in Fund Balance .....	101
Noxious Weed Comparative Balance Sheet .....	102
Noxious Weed Statement of Revenues, Expenditures & Changes in Fund Balance .....	103
Auditor Centennial Document Preservation Comparative Balance Sheet .....	104
Auditor Centennial Document Preservation Statement of Revenues, Expenditures & Changes in Fund Balance .....	105
Misdemeanant Probation Comparative Balance Sheet .....	106
Misdemeanant Probation Statement of Revenues, Expenditures & Changes in Fund Balance .....	107
Prosecutor Victim/Witness Comparative Balance Sheet .....	108
Prosecutor Victim/Witness Statement of Revenues, Expenditures & Changes in Fund Balance .....	109
Drug Enforcement Comparative Balance Sheet .....	110
Drug Enforcement Statement of Revenues, Expenditure & Changes in Fund Balance .....	111
Domestic Violence Comparative Balance Sheet .....	112
Domestic Violence Statement of Revenues, Expenditure & Changes in Fund Balance .....	113
Public Defense Comparative Balance Sheet .....	114
Public Defense Statement of Revenues, Expenditure & Changes in Fund Balance .....	115
Forfeited Drug Proceeds Comparative Balance Sheet .....	116
Forfeited Drug Proceeds Statement of Revenues, Expenditure & Changes in Fund Balance .....	117
Stadium Fund Comparative Balance Sheet .....	118
Stadium Fund Statement of Revenues, Expenditure & Changes in Fund Balance .....	119
Real Estate Excise Tax Comparative Balance Sheet .....	120
Real Estate Excise Tax Statement of Revenues, Expenditure & Changes in Fund Balance .....	121

## **DEBT SERVICE NON-MAJOR FUNDS**

Combining Balance Sheets .....	123
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance .....	124
2001 Fair Bond Balance Sheet .....	125
2001 Fair Bond Statement of Revenue, Expenditures & Changes in Fund Balance .....	126
County Refund Comparative Balance Sheet .....	127
County Refund Statement of Revenues, Expenditures & Changes in Fund Balance .....	128
CRID 96-1 Bond Comparative Balance Sheet .....	129
CRID 96-1 Bond Statement of Revenues, Expenditures & Changes in Fund Balance .....	130
CRID Guaranty Fund Comparative Balance Sheet .....	131
CRID Guaranty Fund Statement of Revenues, Expenditures & Changes in Fund Balance .....	132
1991 Fair Bond Comparative Balance Sheet .....	133
1991 Fair Bond Statement of Revenues, Expenditures & Changes in Fund Balance .....	134

## **CAPITAL PROJECT NON-MAJOR FUNDS**

Combining Balance Sheets .....	135
Combining Statement of Revenue, Expenditures and Changes in Fund Balance .....	136
Capital Improvements Comparative Balance Sheet .....	137
Capital Improvements Statement of Revenues, Expenditures & Changes in Fund Balance .....	138
Courthouse/Jail Facilities Expansion Comparative Balance Sheet .....	139
Courthouse/Jail Facilities Expansion Statement of Revenues, Expenditures & Changes in Fund Balance .....	140



County Fair Grandstand Restoration Comparative Balance Sheet .....	141
County Fair Grandstand Restoration Statement of Revenues, Expenditures & Changes in Fund Balance .....	142

**INTERNAL SERVICE FUNDS**

Internal Service Funds Combining Balance Sheet .....	143
Internal Service Funds Combining Statement of Revenues, Expenses & Changes in Fund Equities.....	144
Internal Service Funds Statement of Cash Flows - Direct Method.....	145
Equipment Rental & Revolving Comparative Balance Sheet .....	146
Equipment Rental & Revolving Statement of Revenues, Expenses & Changes in Fund Equities .....	147
Equipment Rental & Revolving Statement of Cash Flows - Direct Method.....	148
Unemployment Compensation Comparative Balance Sheet .....	149
Unemployment Compensation Statement of Revenues, Expenses & Changes in Fund Equity .....	150
Unemployment Compensation Statement of Cash Flows - Direct Method.....	151

**AGENCY FUNDS**

Combining Balance Sheet .....	153
Combining Statement of Changes in Assets & Liabilities .....	154

**SUPPLEMENTARY FINANCIAL INFORMATION**

Schedule of Federal Financial Assistance .....	163
Schedule of State Financial Assistance .....	166
Notes to the Schedule of Financial Assistance.....	170

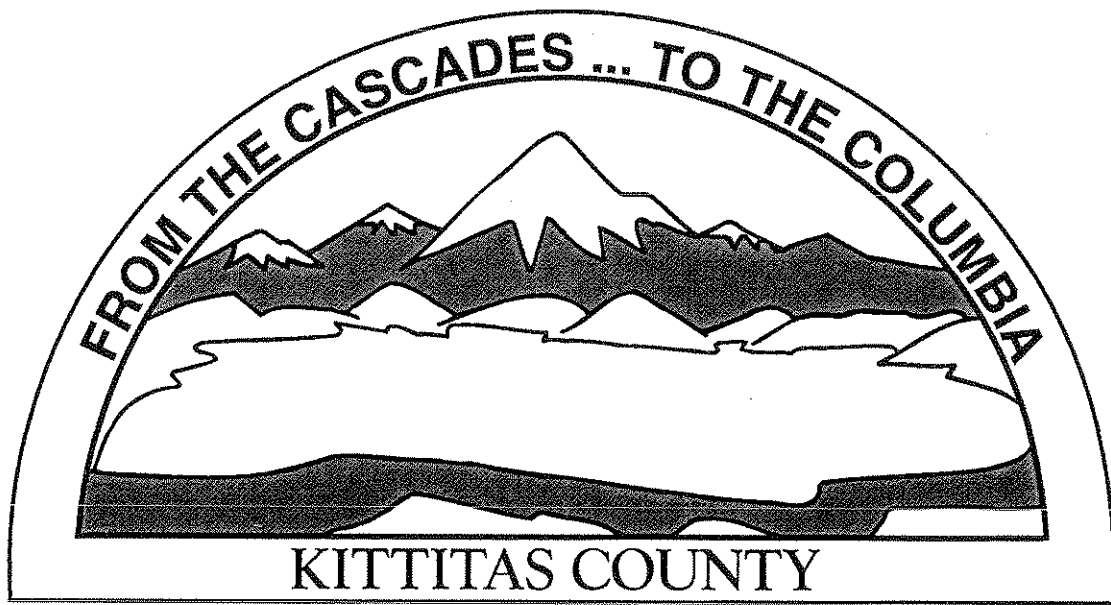
**CAPITAL ASSETS**

Schedule of Changes in General Capitalized Assets.....	171
Schedule of General Fixed Assets.....	173

**STATISTICAL SECTION (Unaudited)**

Introduction to Statistical Section .....	175
Net Assets by Component .....	176
General Government Tax Revenue by Source Last Ten Fiscal Years .....	177
Limitation of Indebtedness.....	178
Property Tax Rates .....	179
Property Tax Levies and Collections Last Ten Fiscal Years .....	180
Principal Tax Payers.....	181
Principal Employers, Current Year and Nine Years Ago .....	182
Demographic and Economic Statistics, Last Ten Calendar Years.....	183
Employees by Function .....	184
List of Elected Officials and Salaries .....	185
Surety Bond Coverage for Elected Officials .....	186
Operating Indicators by Department .....	187

# Financial Section



# KITTITAS COUNTY, WASHINGTON

## Management's Discussion and Analysis

Kittitas County's discussion and analysis offers readers of the County's financial statements, for the year ended December 31, 2009, a narrative overview and analysis for the financial activities of the County. We encourage readers to consider the information presented here in conjunction with additional information included in the financial statements and notes to the financial statements.

### FINANCIAL HIGHLIGHTS

- The total assets of Kittitas County exceeded its liabilities at December 31, 2009 by over \$113.1 million. Net Assets invested in capital assets (net of depreciation and related debt) account for 66% of this amount, with a value of \$74.6 million. Of the remaining net assets, \$35.3 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2009 Kittitas County's government activities reported combined ending net assets of \$106.0 million. Of that amount, \$70.2 million is invested in capital assets and \$386,989 are restricted funds.
- Fund Balance for the General Fund at December 31, 2009 was \$4.2 million.
- Fund Balance for the County Road Fund at December 31, 2009 was \$13.1 million.
- The County's total long term debt at December 31, 2009 was \$6.82 million, with a remaining capacity for non-voted debt at \$87.0 million. The Solid Waste Landfill Post-Closure costs are \$1.55 million and other debt is \$5.26 million.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Kittitas County's basic financial statements. The basic financial statements are comprised of three components:

- 1) Government-Wide Financial Statements
- 2) Fund Financial Statements
- 3) Notes to the Financial Statements

#### Government-Wide Financial Statements

There are two government-wide financial statements, which are designed to provide readers with a broad overview of Kittitas County's finances in a manner similar to a private-sector business. Both the government-wide financial statements distinguish functions of Kittitas

County that are principally supported by taxes and intergovernmental revenues (referred to as “governmental activities”) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (referred to as “business-type activities”). The government activities of the County include a full range of local government services provided to the public; such as law enforcement, jail and probation services, community development services, public health, road maintenance and construction, airport, and superior and district courts. Also included are property assessment and collections, elections, licensing and permits and county fair.

The business-type activity is Solid Waste, operating the two transfer stations and landfill.

The statement of net assets presents information on all Kittitas County’s assets and liabilities, with the difference between the two reported as net assets. This statement serves as a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decrease in net assets may service as a useful indicator of whether the financial position of the County is improving or deteriorating. However, this is just one indicator of financial health of the County. Other indicators include the condition of the County’s infrastructure systems (roads and bridges, etc), changes in property tax base, and general economic conditions within the County.

The statement of activities presents information showing how the County’s net assets changed during 2009. Because it separates program revenue (revenue generated by specific programs through charges for services, grants and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net assets are reported using the accrual basis of accounting, similar to the method used by most private-sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2009, and earned but unused employee leave, will be included in the statement of activities as revenue and expense, even though the cash associated with these items will not be received or distributed in 2009.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds in Kittitas County can be divided into three categories:

- 1) Government Funds
- 2) Proprietary Funds
- 3) Fiduciary Funds

Government Funds are used to account for most, if not all, of a government’s tax-supported activities. Proprietary Funds are used to account for a government’s business type activities, where all or part of the costs of activities are supported by fees and charges that are

paid directly by those who benefit from the activity. Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the County's own programs.

### **Government Funds**

The Governmental Fund Balance sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance present separate columns of financial data for the General Fund and County Road Fund both to be considered a major fund. A major fund is based on criteria established by GASB Statement 34. The statement defines a major fund as a fund whose assets, liabilities, revenues or expenditures comprise 1) at least 10% of the total dollar amount of the same category within either all government or all enterprise funds, as appropriate, and 2) at least 5% of the total dollar amount of all governmental and enterprise funds combined for the same category. Figures from the remaining governmental funds are combined into a single, aggregated presentation.

Government funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements use of accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term finance requirements in comparison to near-term resources available.

Because the focus of governmental fund financial statements is narrower than that of government-wide financial statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decision. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenses and changes in fund balances provide reconciliation to the governmental activities column in the government-wide statements, in order to facilitate this comparison.

The County maintains budgetary control over its operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. Budgets for governmental funds are established in accordance with state law, and are adopted on a fund level. Capital outlays are approved on an item by item basis or project basis. A budgetary comparison statement for the General Fund and County Road are included in the basic financial statements.

### **Proprietary Funds**

There are two types of proprietary funds. The first type an Enterprise Fund is used to report the same functions presented as a business-type activity in the government-wide financial statements. Kittitas County has one Enterprise fund, Solid Waste. The second type is an Internal Service fund, used to accumulate and allocate costs internally among the County's various functions. The revenues and expense of the internal service funds that are duplicated into other

funds through allocations are eliminated in the government-wide statements, with the remaining balances included in the governmental activities column.

Proprietary fund statements follow the government fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since both apply to the accrual basis of accounting. In comparing the Proprietary Fund Statement of Net Assets to the business-type column on the Government-Wide Statement of Net Assets, you will notice that the total assets agree, and therefore need no reconciliation. In comparing the total assets and total liabilities between the two statements, you will notice slightly different amounts. This is because the “internal balances” line on the government-wide statement combines the “due from other funds” and “due to other funds” from the proprietary fund statement in a single line in the asset section of the government-wide statement.

### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Kittitas County’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Kittitas County has two types of fiduciary funds: Private Purpose Trust and Agency funds, which are clearing accounts for assets held by Kittitas County in its role as custodian until the funds are allocated to the private parties, organizations or government agencies to which they belong. The basic fiduciary fund financial statements can be found following the proprietary fund financial statements.

### **Notes to the Financial Statements**

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements in this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

In accordance with GASB Statement 34, Kittitas County is not required to restate prior periods for the purposes of providing comparative information.

### **Statement of Net Assets**

The following is a summary of the Statement of Net Assets as of December 31, 2009, with 2008 comparative balances.

### Statement of Net Assets

	Governmental Activities		Business-type Activities		Total Primary Government	
	2009	2008	2009	2008	2009	2008
<b>Assets:</b>						
Current Assets	\$39,653,765	\$38,547,934	\$4,488,281	\$3,918,871	\$44,142,046	\$42,466,804
Capital Assets	72,397,006	71,432,611	5,399,439	4,000,648	77,796,445	75,433,259
<b>Total Assets</b>	<b>\$112,050,771</b>	<b>\$109,980,545</b>	<b>\$9,887,720</b>	<b>\$7,919,518</b>	<b>\$121,938,491</b>	<b>\$117,900,063</b>
<b>Liabilities</b>						
Other liabilities	\$1,802,605	\$1,719,531	\$ 132,853	\$ 202,904	\$1,935,458	\$1,922,435
Long-term liabilities	4,205,625	4,315,732	2,614,788	1,791,742	6,820,413	6,107,473
<b>Total Liabilities</b>	<b>\$6,008,229</b>	<b>\$6,035,263</b>	<b>\$2,747,641</b>	<b>\$1,994,646</b>	<b>\$8,755,870</b>	<b>\$8,029,909</b>
<b>Net Assets</b>						
Investment in Capital Assets	\$70,270,795	\$69,023,731	\$4,424,438	\$2,950,647	\$ 74,695,233	\$71,974,377
Reserved	386,989	411,247	0	567,198	386,989	978,445
Unreserved	35,384,757	34,510,304	2,715,641	2,407,028	38,100,399	36,917,332
<b>Total Net Asset</b>	<b>\$106,042,542</b>	<b>\$103,945,281</b>	<b>\$7,140,079</b>	<b>\$5,924,873</b>	<b>\$113,182,621</b>	<b>\$109,870,154</b>

Net Assets of the County's governmental funds were \$106.0 million. The County's unrestricted net assets, the part of the net assets that can be used to finance day-to-day operations \$35.3 million.

### Statement of Activities

For fiscal year ended December 31, 2009, the revenues from primary governmental funds totaled \$36.1 million. Property taxes are the largest revenue source at \$10.2 million, while Charges for Services are the second largest at \$7.3 million.

The expenses for governmental activities totaled \$34.4 million. Transportation was the county's highest commitment at \$9.91 million; Public Safety is the second highest expense for 2009 with \$8.93 million. The expenses for Transportation are contributed to the cost of road repair work due to the flood that occurred in January 2009, and construction costs.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2009	2008	2009	2008	2009	2008
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for Services	\$7,359,430	\$7,944,069	\$3,726,075	\$3,092,840	\$11,085,504	\$11,036,909
Operating Grants	7,101,502	6,205,663	0	0	7,101,502	6,205,663
Capital Grants	194,577	221,471	0	0	194,577	221,471
<b>General Revenues:</b>						
Property Taxes	10,226,923	9,236,181	0	0	10,226,923	9,236,181
Sales Taxes	5,668,214	5,925,867	0	0	5,668,214	5,925,867
Other Taxes	2,980,409	2,669,530	0	0	2,980,409	2,669,530
Unrestricted Grants & Contributions	1,904,157	1,948,248	0	0	1,904,157	1,948,248
Unrestricted Investment Earnings	562,900	1,293,203	-37,769	139,237	525,130	1,432,440
Gain on Disposal Capital Assets	125,088	63,546	0	0	125,088	63,546
<b>Total Revenues</b>	<b>\$36,123,200</b>	<b>\$35,507,778</b>	<b>\$3,688,306</b>	<b>\$3,232,077</b>	<b>\$39,811,506</b>	<b>\$38,739,855</b>

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2009	2008	2009	2008	2009	2008
<b>Expenses:</b>						
General Government	\$7,078,536	\$7,166,678	0	0	\$7,078,536	\$7,166,678
Judicial	2,709,469	2,018,756	0	0	2,709,469	2,018,756
Public Safety	8,939,260	8,556,265	0	0	8,939,260	8,556,265
Physical Environment	383,168	337,835	0	0	383,168	337,835
Transportation	9,912,608	6,040,349	0	0	9,912,608	6,040,349
Economic Environment	1,426,630	1,334,167	0	0	1,426,630	1,334,167
Mental & Public Health	2,368,058	3,036,772	0	0	2,368,058	3,036,772
Culture & Recreation	1,512,119	1,590,420	0	0	1,512,119	1,590,420
Interest on Long Term Debt	111,567	143,195	0	0	111,567	143,195
Garbage & Solid Waste	0	0	2,676,579	3,256,544	2,676,579	3,256,544
<b>Total Expenses</b>	<b>\$34,441,414</b>	<b>\$30,224,437</b>	<b>\$2,676,579</b>	<b>\$3,256,544</b>	<b>\$37,117,993</b>	<b>\$33,480,981</b>
<b>Excess (Deficiency) before Special Items and Transfers</b>						
Special Item-Gain on Disposal Capital Assets	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
<b>Increase (decrease) to net assets</b>	<b>\$1,681,786</b>	<b>\$5,283,342</b>	<b>\$1,011,726</b>	<b>\$-24,468</b>	<b>\$ 2,693,512</b>	<b>\$ 5,258,874</b>
<b>Net Assets as of January 1</b>	<b>\$103,945,281</b>	<b>\$57,069,908</b>	<b>\$5,924,873</b>	<b>\$5,849,614</b>	<b>\$109,870,154</b>	<b>\$62,919,522</b>
Prior Year Adjustments	415,474	41,592,032	203,480	99,727	618,954	41,691,759
<b>Net Assets as of December 31</b>	<b>\$106,042,542</b>	<b>\$103,945,281</b>	<b>\$7,140,079</b>	<b>\$5,924,873</b>	<b>\$113,182,621</b>	<b>\$109,870,154</b>

See the Notes to the Financial Statements, Note 19 on discussion for the Prior Year Adjustments

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

### Governmental Funds Balance Sheet Analysis

The General Fund and the County Road funds are the 2 major funds in 2009. Together these funds account for 66% of the total government assets and 65% of the total government fund balance. As of December 31, 2009, the county's government funds reported combined fund balances nearly \$28.0 million. Of this total amount, \$27.5 million is unreserved and available for spending within the designated funds.

In the total Assets, the Cash and Investments are down from the previous year by \$1.02 million, and receivables have increased by \$1.01 million and the due from other Governmental increased by \$1.12 million. The net change in all assets is 2.7% increase.

In the total Liabilities, the biggest increase is the deferred revenue which is the offset of property taxes and court receivables, by \$1.07 million. The net change in all liabilities is 22.4% increase.

Governmental Fund	2009	2008	Net Change
Total Assets	33,782,891	32,888,602	894,289
Total Liabilities	5,779,580	4,720,655	1,058,925
Total Fund Balance	28,003,311	28,167,947	-164,636

### Governmental Funds Revenues/Expenditure Analysis



The net change in fund balance for the General Fund in 2009 was \$-3.86 million. The net change in the County Road fund was a \$2.60 million. Governmental funds had an overall net change in fund balance of \$1.01 million for 2009. The changes in fund balances are due to reduced revenues and using fund balances to cover expenses.

The overall changes in Governmental Revenues were .38% increase. The biggest decreases in the revenues occurred Investment Interest a 63% decrease; 2009 \$446,458 compared to \$1,190,986 in 2008 showing a reduction of \$744,528; and a decrease in sales and retail taxes; 4% decrease; 2009 \$5,668,214; compared to 2008 \$5,925,867, showing a reduction of \$257,653. There is a significant increase in intergovernmental revenues 13.3% increase; 2009 \$11,615,603; compared to 2008 \$10,069,784, showing an increase of \$1,545,819. This increase is primarily the Federal Emergency Management Agency (FEMA) grant, due to the January 2009 Flood.

The overall expenditures increased 4.8%; the biggest expense was in capital in purchasing the new Sheriff Administration Building from the General Fund reserve in the amount of \$1.9 million.

<b>Governmental Funds</b>	<b>2009</b>	<b>2008</b>	<b>Net Change</b>
Revenues	35,706,124	35,568,183	137,941
Expenditures	36,022,860	34,355,843	1,667,017
Other Financing Sources	74,200	-166,316	240,516
Net Change in Fund Balance	-242,537	1,046,024	-1,288,561
Fund Balance Beginning	28,245,848	27,110,655	1,135,193
Prior Year Adjustments	77,901	11,269	66,632
Fund Balance Ending	28,003,312	28,167,947	-164,635

**Enterprise Funds Net Assets Analysis**

The net assets of the Solid Waste fund as of December 31, 2009 were \$7.1 million; with \$2.63 million in unrestricted funds. The internal service funds have net assets in the amount of \$8.4 million.

**Enterprise Funds Revenue/Expenditure Analysis**

The Solid Waste fund collected \$3.74 million in revenues and had an operating expense of \$2.67 million showing a net gain of \$1.07 million. The changes in net assets for 2009 after non-operating revenues and expenses are \$1.01 million.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

**General Fund Changes in Budget**

The following table shows the changes between the original and final General Fund budget as of December 31, 2009.

GENERAL FUND	2009 Original Budget	2009 Final Budget	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Taxes	9,504,000	9,589,000	85,000
Licenses & Permits	1,029,400	348,400	-681,000
Intergovernmental	2,355,102	3,108,180	753,078
Charges for Services	1,844,125	1,983,650	139,525
Fines & Forfeits	1,634,900	1,684,382	49,482
Miscellaneous	1,067,678	1,146,307	78,629
<b>Total Revenues</b>	<b>17,435,205</b>	<b>17,859,919</b>	<b>424,714</b>
<b>Expenditures</b>			
General Governmental	6,447,282	6,795,128	(347,846)
Judicial	2,639,601	2,709,571	(69,970)
Security of Persons and Property	7,194,072	8,044,175	(850,103)
Physical Environment	126,000	122,200	3,800
Transportation	3,717	3,717	-
Economic Environment	948,612	1,270,094	(321,482)
Mental & Physical Health	-	-	-
Culture & Recreation	1,233,902	1,239,327	(5,425)
Debt Service	100,838	146,338	(45,500)
Capital Outlay	659,927	2,841,848	(2,181,921)
<b>Total Expenditures</b>	<b>19,353,951</b>	<b>23,172,398</b>	<b>(3,818,447)</b>
<b>Excess (Deficit) Revenues over Expenditures</b>	<b>(1,918,746)</b>	<b>(5,312,479)</b>	<b>(3,393,733)</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds Capital Leases	-	-	-
Restitution	500	500	-
Sale of Fixed Assets	-	55,000	(55,000)
Transfers In	631,090	641,090	(10,000)
Transfers Out	(294,347)	(519,347)	225,000
<b>Total Other Financing Sources (Uses)</b>	<b>337,243</b>	<b>177,243</b>	<b>160,000</b>
<b>Net Change in Fund Balance</b>	<b>(1,581,503)</b>	<b>(5,135,236)</b>	<b>3,553,733</b>
Fund Balance, January 1	5,945,249	8,774,232	(2,828,983)
<b>Fund Balance, December 31</b>	<b>4,363,746</b>	<b>3,638,996</b>	<b>724,750</b>

Budget amendments and supplemental appropriations were made during the year to prevent budget overruns and to increase appropriations for unanticipated expenditures after adoption of the original budget. In March 2009, when it appeared the ending fund balance for 2008 and the revenues collected to date were not coming in as projected. The Board of County Commissioners met with the management team and everyone pitched in and cut their budgets based upon the revenue shortfall. The building permits budget was reduced by \$681,000.

The biggest expenditure supplemental budget increases were as follows:

General Government - \$347,846 for salary increase due to union settlements and grants awarded to the County.

Security of Persons & Property – \$850,103 for salary increase due to union settlements and new positions and the costs associated with them and the cost of advertising for security.

Capital Outlay- \$2,181,921 for new Sheriff Administrative building and other capital and facility improvements

### General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$17.8 and total revenues received \$17.7 million, or 1% below budget. The specific changes to report are taxes and licensing & permits. The taxes consist of the real and personal property taxes, timber harvest taxes, sales and use taxes, and excise taxes. Both the real and personal property taxes and sales and use tax collected are lower than the budgeted amount. Our property taxes did not come in as expected. The permits were approximately 59% above the final budget but under the original budget. Our changes in projections were a little under estimated when we reduced the budget.

The General Fund budgeted expenses vs. actual came in at 8% under budget. The biggest unspent budget was Economic Environment; Planning and Building Activities, due to reduction in employees and contracted services.

GENERAL FUND	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Taxes	9,589,000	9,257,930	(331,070)
Licenses & Permits	348,400	844,591	496,191
Intergovernmental	3,108,180	3,161,862	53,682
Charges for Services	1,983,650	1,940,023	(43,627)
Fines & Forfeits	1,684,382	1,691,278	6,896
Miscellaneous	1,146,307	813,343	(332,964)
<b>Total Revenues</b>	<b>17,859,919</b>	<b>17,709,027</b>	<b>(150,892)</b>
<b>Expenditures</b>			
General Governmental	6,795,128	6,372,296	422,832
Judicial	2,709,571	2,620,996	88,575
Security of Persons and Property	8,044,175	7,396,543	647,632
Physical Environment	122,200	111,777	10,423
Transportation	3,717	3,717	-
Economic Environment	1,270,094	987,275	282,819
Mental & Physical Health	-	-	-
Culture & Recreation	1,239,327	1,129,907	109,420
Debt Service	146,338	155,837	(9,499)
Capital Outlay	2,841,848	2,649,033	192,815
<b>Total Expenditures</b>	<b>23,172,398</b>	<b>21,427,381</b>	<b>1,745,017</b>
Excess (Deficit) Revenues over Expenditures	(5,312,479)	(3,718,354)	1,594,125
<b>Other Financing Sources (Uses)</b>			
Restitution	500	424	(76)
Sale of Fixed Assets	55,000	58,218	3,218
Transfers In	641,090	100,812	(540,278)
Transfers Out	(519,347)	(306,674)	212,673

Total Other Financing Sources (Uses)	177,243	(147,220)	(324,463)
Net Change in Fund Balance	(5,135,236)	(3,865,574)	1,269,662
Fund Balance, January 1	8,774,232	8,074,309	(699,923)
Fund Balance, December 31	3,638,996	4,208,735	569,739

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

Kittitas County's total investment in capital assets, including construction in progress, for its government and business type activities as of December 31, 2009, amounts to over \$77.7 million, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, infrastructure, and construction in progress on buildings and systems. Kittitas County has elected to use the modified approach to account for the infrastructure account; Gravel Roads, which eliminates the need to report depreciation expense. The major capital asset events during 2009 were increases Infrastructure. The 2009 ending balance for Infrastructure is \$49.5 million.

Additional information on Kittitas County's capital assets can be found in Note 6 in the Notes to the Financial Statements. The information regarding the Modified Approach for Graveled Roads is in the following Required Supplementary Information Schedule.

### Long-Term Debt

Kittitas County has a total outstanding bond debt as of December 31, 2009 of approximately \$940,000. Of this amount \$65,000 is for the RID-96-1 backed by an assessment to the property owners, the balance \$875,000 is for a revenue bond for the County Fairgrounds.

Additional information on Kittitas County's Long Term Debt can be found in Note 10 in the Notes to the Financial Statements.

Kittitas County has an assigned rating of "AA-/Stable" from the Standard & Poor's after a review and report issued on November 10, 2008. The prior rating from Standards & Poor's was affirmed an "A" underlining rating.

## ECONOMIC FACTORS

There have been a series of voter initiatives over the last several years, as well as State of Washington and Federal legal changes that will have an impact on the future finances of the County.

The Board of County Commissioners has elected over the past several years to increase property taxes by zero percent plus new construction. The additional revenue from new construction has not covered the additional expenditures required in union contracts and supply costs. This policy decision has resulted in a reduction in Kittitas County cash reserves and may need to be revisited in the 2011 tax rate decision.

Kittitas County has experienced a downfall in the construction business because of the state of the economy. The downturn in building permits has affected the revenue collections; not only in the issuing of permits, but the recording of documents, and Real Estate Excise Tax. The sales tax revenues have also decreased. We started noticing the revenue trends going down in late summer of 2008; the Board of County Commissioners during the 2009 budget process reduced the estimated amounts back to about 2005-2006 levels for permits and sales tax. In February 2009, the permits fell off again, so the Board of County Commissioners met and reduced the permit revenues and did drastic budget cuts. We are watching very carefully the revenues and all departments are watching and limiting travel and other expenses. The first quarter of 2010, the revenues projections seem to be stable.

Home sales rose strongly in the first quarter of 2010 according to the *Real Review Data Report; March 2010*. Between January and March 2009, the number of homes sold countywide was 40; but in the same period this year, home sales totaled 47. The dollar value of these sales jumped 35.1% between the first quarter of 2009 and 2010, from \$21.0 million to \$28.4 million, respectively.

The May 22, 2010 Ellensburg *Daily Record*, reported there are several new construction projects occurring in the county. There are scheduled to be 3 wind projects; Vantage Wind, Kittitas Valley Wind Power and Desert Claim Wind Power for a combined total of \$780 million to \$850 million, with about 560 construction workers. The Washington State Horse Park; 112 acres at the west end of Cle Elum which will include portable stalls, three large competition arenas with warm-up areas, customized footing material, RV parking with hook-ups and a dump station, restrooms and offices. Phase 1 cost is \$3.5 million scheduled to be completed in August 2010. Other major projects scheduled are road projects, county, cities and state. There are a number of other projects on hold waiting for financing.

As indicated in the Notes to the Financial Statements, Note 19 (B), the County is looking at obtaining financing to bond several projects totaling \$10.4 Million.

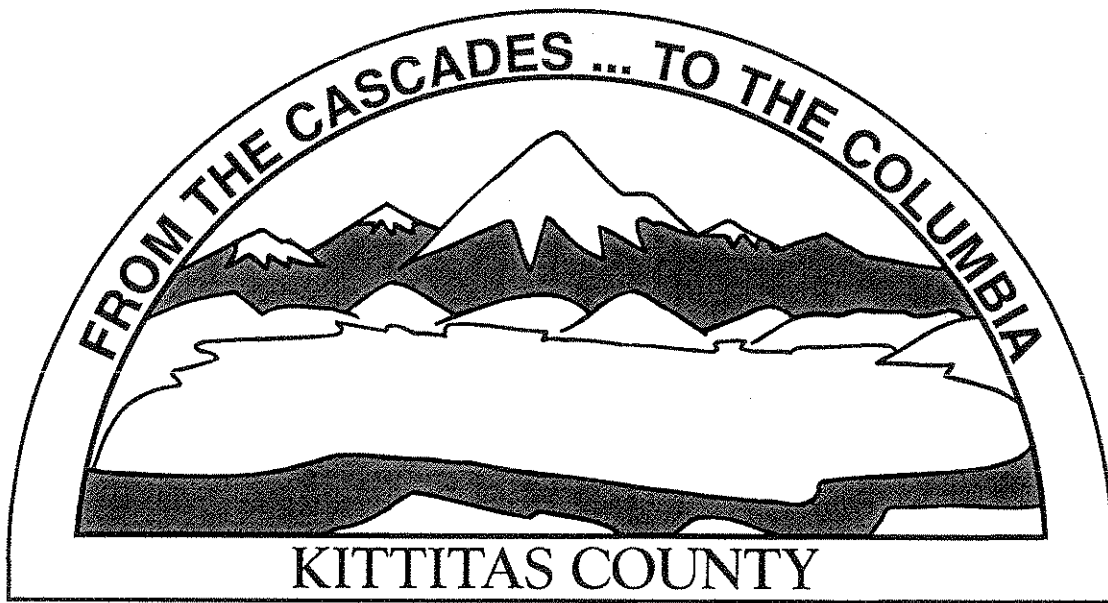
## REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of Kittitas County's finances for all those interested in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Judy Pless, CGFM, PFO  
Budget & Finance Manager  
Kittitas County Auditor's Office  
205 West 5<sup>th</sup> – Suite 105  
Ellensburg, WA 98926  
509-962-7502  
[www.co.kittitas.wa.us](http://www.co.kittitas.wa.us)

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# Basic Financial Statements



# KITITAS COUNTY, WASHINGTON

## Statement of Net Assets

December 31, 2009

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash & cash equivalents	\$ 19,530,548	\$ 1,178,884	\$ 20,709,433
investments	11,932,917	2,099,776	14,032,693
Receivables (net)	4,072,023	184,562	4,256,585
Internal Balances	(3,319)	3,319	-
Inventories	500,310	-	500,310
Due from other Governmental	3,609,506	33,974	3,643,481
Prepaid items	10,599	1,676	12,275
Customer deposits	1,181	-	1,181
Landfill Closure & Postclosure to be provided	-	986,089	986,089
Capital Assets (net of accumulated depreciation)			
Land	3,052,210	280,439	3,332,648
Buildings	12,911,080	922,197	13,833,276
Improvements	1,222,504	3,517,705	4,740,209
Equipment	3,867,472	679,099	4,546,570
Infrastructure	49,551,925	-	49,551,925
Construction in progress	1,791,816	-	1,791,816
<b>Total Assets</b>	<b>\$ 112,050,771</b>	<b>\$ 9,887,720</b>	<b>\$ 121,938,491</b>
<b>LIABILITIES</b>			
Accounts payable and accrued exp.	\$ 1,499,987	\$ 132,853	\$ 1,632,840
Unearned revenue	135,264	-	135,264
Other current liabilities	167,354	-	167,354
Liabilities payable from restricted assets	-	-	-
Non-Current Liabilities:			
Special Assessment Debt with Governmental Commitments			
Due within one year	340,523	75,000	415,523
Due in more than one year	3,865,102	2,539,788	6,404,890
Other Long Term Debt			
Due within one year	-	-	-
Due in more than one year	-	-	-
<b>Total Liabilities</b>	<b>\$ 6,008,229</b>	<b>\$ 2,747,641</b>	<b>\$ 8,755,870</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	\$ 70,270,795	\$ 4,424,438	\$ 74,695,233
Restricted for:			
Debt service	386,989	-	386,989
Capital projects	-	-	-
Other	-	-	-
Unrestricted	\$ 35,384,757	\$ 2,715,641	\$ 38,100,399
<b>Total Net Assets</b>	<b>\$ 106,042,542</b>	<b>\$ 7,140,079</b>	<b>\$ 113,182,621</b>

The notes to the financial statements are an integral part of this statement.



KITTITAS COUNTY, WASHINGTON

Statement of Activities

For the Year ended December 31, 2009

FUNCTIONS/PROGRAMS	Net (Expense) Revenue & Changes in Net Assets				
	Expenses	Charges for Services	Program Revenues Operating Grants & Contributions	Capital Grants & Contributions	Total
<b>Governmental Activities:</b>					
Judicial	\$ 2,709,469	\$ 2,183,925	\$ 61,100	\$ -	\$ (464,444)
General Government	7,078,536	1,797,420	354,832	-	(4,926,284)
Public Safety	8,939,260	1,364,870	613,588	194,577	(6,766,224)
Physical Environment	383,168	7,219	172,700	-	(203,250)
Transportation	9,912,608	195,684	4,003,691	-	(5,713,232)
Economic Environment	1,426,630	1,467,841	119,894	-	181,106
Mental & Physical Health	2,368,058	177,541	1,735,541	-	(454,976)
Culture & Recreation	1,512,119	144,929	40,156	-	(1,327,034)
Interest on long-term debt	111,567	-	-	-	(111,567)
Total Governmental Activities	\$ 34,441,414	\$ 7,359,430	\$ 7,101,502	\$ 194,577	\$ (19,785,905)
<b>Business-type Activities:</b>					
Garbage & Solid Waste	\$ 2,676,579	\$ 3,726,075	\$ -	\$ -	\$ 1,049,496
Total Business-Type Activities	\$ 2,676,579	\$ 3,726,075	\$ -	\$ -	\$ 1,049,496
<b>Total Primary Government</b>	\$ 37,117,993	\$ 11,085,504	\$ 7,101,502	\$ 194,577	\$ (18,736,409)
<b>General Revenues:</b>					
Property Taxes			\$ 10,226,923	\$ -	\$ 10,226,923
Sales Taxes			5,668,214	-	5,668,214
Other Taxes			2,980,409	-	2,980,409
Unrestricted Grants & Contributions			1,904,157	-	1,904,157
Unrestricted Investment Earnings			562,900	(37,769)	525,130
Gain on Disposition of Capital Assets			125,088	-	125,088
Special Item - Gain on Disposition of capital assets Transfers			-	-	-
<b>Total General Revenues, Special Items &amp; Transfers</b>			\$ 21,467,691	\$ (37,769)	\$ 21,429,922
<b>Change in Net Assets</b>			\$ 1,681,786	\$ 1,011,726	\$ 2,693,512
Net Assets as of January 1			\$ 103,945,281	\$ 5,924,873	\$ 109,870,154
Prior year adjustment			415,474	203,480	618,954
Net Assets as of December 31			\$ 106,042,542	\$ 7,140,079	\$ 113,182,621

The notes to the financial statements are an integral part of this statement.

KITTITAS COUNTY, WASHINGTON

Balance Sheet  
Governmental Funds  
December 31, 2009

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash & cash equivalents	\$ 4,220,955	\$ 5,812,714	\$ 7,045,824	\$ 17,079,493
Investments	-	5,177,253	3,687,742	8,864,994
Receivables (net)	2,767,743	829,748	452,231	4,049,722
Due from other funds	84,790	42,112	42,927	169,829
Due from Other Governmental	214,892	2,838,062	556,553	3,609,506
Prepaid items	3,780	224	4,160	8,165
Customer deposits	1,181	-	-	1,181
<b>Total assets</b>	<b>\$ 7,293,340</b>	<b>\$ 14,700,113</b>	<b>\$ 11,789,437</b>	<b>\$ 33,782,891</b>
<b>LIABILITIES</b>				
Accounts payable and accrued exp.	\$ 330,709	\$ 505,978	\$ 365,689	\$ 1,202,376
Payable to other governments	232	5,869	93,026	99,128
Due to other funds	80,835	293,817	70,085	444,737
Deferred revenue	2,654,588	708,360	367,773	3,730,721
Unearned revenue	702	-	134,562	135,264
Deposits payable	17,539	-	149,814	167,354
Other current liabilities	-	-	-	-
<b>Total liabilities</b>	<b>\$ 3,084,605</b>	<b>\$ 1,514,025</b>	<b>\$ 1,180,949</b>	<b>\$ 5,779,580</b>
<b>FUND BALANCE</b>				
Reserved for:				
Encumbrances, petty cash, inventory	\$ 19,806	\$ 1,224	\$ 5,681	\$ 26,711
Debt service	-	-	386,989	386,989
Other	-	-	-	-
Unreserved, reported in				
General Fund	4,188,929	-	-	4,188,929
Special revenue funds	-	13,184,864	7,540,311	20,725,175
Capital project funds	-	-	2,675,507	2,675,507
<b>Total fund balance</b>	<b>\$ 4,208,735</b>	<b>\$ 13,186,088</b>	<b>\$ 10,608,488</b>	<b>\$ 28,003,311</b>
<b>Total liabilities and fund balance</b>	<b>\$ 7,293,340</b>	<b>\$ 14,700,113</b>	<b>\$ 11,789,437</b>	<b>\$ 33,782,891</b>

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds	69,515,482
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	3,730,721
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(4,205,625)
Internal service funds are used by management to charge the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the state of net assets.	8,998,653
<b>Net assets of governmental activities</b>	<b>106,042,541</b>

KITTITAS COUNTY, WASHINGTON

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2009

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes:				
Property Sales	\$ 4,914,153	\$ 4,218,470	\$ 212,151	\$ 9,344,773
Other	3,883,293	-	1,784,922	5,668,214
Licenses & Permits	460,485	21,111	871,400	1,352,996
Intergovernmental	844,591	65	196,554	1,041,210
Charges for Services	3,161,862	6,008,508	2,445,233	11,615,603
Fines & Forfeitures	1,940,023	161,059	1,244,140	3,345,222
Investment Earnings	1,691,278	-	29,608	1,720,886
Miscellaneous Revenues	260,453	146,865	39,340	446,458
	552,889	5,032	612,841	1,170,761
Total revenues	\$ 17,709,027	\$ 10,560,909	\$ 7,436,187	\$ 35,706,124
<b>EXPENDITURES</b>				
Current:				
Judicial				
General Government	\$ 2,620,996	\$ -	\$ 63,093	\$ 2,684,089
Public Safety	6,372,296	283,255	741,049	7,396,600
Physical Environ	7,396,543	-	2,155,853	9,552,396
Transportation	111,777	-	265,660	377,438
Health & Human Services	3,717	5,825,161	343,074	6,171,952
Economic Environment	-	-	2,324,058	2,324,058
Culture & Recreation	987,275	-	409,928	1,397,203
	1,129,907	-	107,698	1,237,605
Debt Service:				
Principal	107,751	-	323,183	430,934
Interest/Other Expense	48,087	-	63,480	111,567
Capital Outlay:				
General government	1,938,349	-	-	1,938,349
Judicial	-	-	-	-
Public safety	684,447	-	50,695	735,142
Physical environment	-	-	-	-
Transportation	-	1,840,943	(214,477)	1,626,466
Health & Human services	-	-	12,826	12,826
Economic environment	-	-	-	-
Culture & recreation	26,237	-	-	26,237
Total expenditures	\$ 21,427,362	\$ 7,949,359	\$ 6,846,120	\$ 36,022,860
Excess (deficiency) of revenues over (under) expenditures	\$ (3,718,355)	\$ 2,611,551	\$ 790,068	\$ (316,736)

The notes to the financial statements are an integral part of this statement.

KITITITAS COUNTY, WASHINGTON

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2009

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 100,812	\$ -	468,146	\$ 568,958
Transfers out	(306,674)	(4,860)	(262,284)	(573,818)
Debt Proceeds & capital Leases				
Gain on Disposition of capital assets	58,542	(33)	20,451	79,060
Total other financing sources (uses)	\$ (147,220)	\$ (4,893)	\$ 226,313	\$ 74,200
<b>SPECIAL ITEMS</b>				
Gain on Disposition of Capital Assets				
Net change in fund balances	(3,865,574)	2,606,657	1,016,380	(242,537)
Fund balances--beginning	8,039,930	10,579,431	9,548,587	28,167,948
Prior Period Adjustments	34,379		43,521	77,901
Fund balances--ending	\$ 4,208,735	\$ 13,186,089	\$ 10,608,488	\$ 28,003,312
Net changes in fund balances for governmental funds				\$ (242,537)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Capital outlays	\$ 4,339,020
Depreciation	(3,570,971)
Changes in Construction in Progress	793,083
Cost of Assets Sold	(1,041,545)

The issuance of long-term debt (e.g., bonds, leases) is a resource and the repayment of bond principal is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net assets.

Debt Retired	\$ 430,934
--------------	------------

Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of most of these activities is reported with governmental activities.

Change in net assets of governmental activities \$ 1,681,786

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Assets  
December 31, 2009

	Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
	<u>Solid Waste</u>	
<b>ASSETS</b>		
Current assets:		
Cash & cash equivalents	\$ 1,178,884	\$ 2,451,055
Investments	2,099,776	3,067,923
Receivables	184,562	22,301
Prepayment for Services	1,676	2,434
Due From Funds	102,828	273,884
Inventories	-	500,310
Due From Other governments	33,974	-
Total Current Assets	<u>\$ 3,601,700</u>	<u>\$ 6,317,907</u>
Noncurrent assets:		
Landfill Closure & Postclosure to be provided	986,089	-
Total Non-Current Assets	<u>\$ 986,089</u>	<u>\$ -</u>
Capital assets:		
Land	\$ 280,439	\$ 26,024
Buildings	1,357,200	421,664
Improvements	4,513,052	128,957
Equipment	1,202,822	6,544,004
Construction in progress	-	231,570
Less Depreciation	<u>(1,954,074)</u>	<u>(4,470,696)</u>
Total Capital Assets (net of accumulated depreciation)	<u>\$ 5,399,439</u>	<u>\$ 2,881,524</u>
<b>Total assets</b>	<u>\$ 9,987,228</u>	<u>\$ 9,199,431</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable and accrued exp.	\$ 132,853	\$ 198,001
Due to other funds	99,508	2,296
Due to other governments	-	481
Compensated absences	-	-
Bonds, notes, loans payable	75,000	-
Total Current Liabilities	<u>\$ 307,361</u>	<u>\$ 200,778</u>
Noncurrent liabilities:		
Compensated absences	\$ 85,462	\$ -
Bonds, notes, loans payable	900,001	-
Landfill Closure Cost	1,554,325	-
Total Noncurrent Liabilities	<u>\$ 2,539,788</u>	<u>\$ -</u>
<b>Total Liabilities</b>	<u>\$ 2,847,149</u>	<u>\$ 200,778</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	\$ 4,424,438	\$ 2,881,524
Restricted for Other	81,988	-
Unrestricted	2,633,653	5,539,063
<b>Total net assets</b>	<u>\$ 7,140,079</u>	<u>\$ 8,420,587</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:	-	
<b>Net assets of business-type activities</b>	<u>\$ 7,140,079</u>	<u>\$ 8,420,587</u>

The notes to the financial statements are an integral part of this statement.

# KITITAS COUNTY, WASHINGTON

## Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Assets For the Year Ended December 31, 2009

	Business-type Activities-- Enterprise Funds	Governmental Activities- Internal Service funds
	Solid Waste	
<b>OPERATING REVENUES</b>		
Charges for Services:		
Garbage & Solid Waste	\$ 3,748,487	\$ -
Other services	-	1,677,544
Total operating revenues	\$ 3,748,487	\$ 1,677,544
<b>OPERATING EXPENSES</b>		
Maintenance & operations	\$ 2,379,654	\$ 1,221,517
Administrative & general	-	74,588
Depreciation	296,926	490,635
Total operating expenses	\$ 2,676,579	\$ 1,786,740
Operating income (loss)	\$ 1,071,907	\$ (109,196)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	\$ (37,769)	\$ 116,442
Gain (loss) on Disposition of Capital Assets	(8)	46,028
Landfill Closure Revenues (Cost)	(16,602)	-
Miscellaneous nonoperating revenues (expenses)	(5,801)	11,644
Total non-operating income (expense)	\$ (60,181)	\$ 174,114
Income before contributions & transfers	\$ 1,011,726	\$ 64,918
Transfers In	-	4,860
Change in net assets	\$ 1,011,726	\$ 69,778
Net assets--beginning	5,924,873	8,928,876
Prior Period Adjustment	109,636	-
Increase/Decrease Retained Earnings	93,844	-
Net assets--ending	\$ 7,140,079	\$ 8,998,654

The notes to the financial statements are an integral part of this statement.

KITTITAS COUNTY, WASHINGTON

Proprietary Funds  
Statement of Cash Flows  
For the Year Ended December 31, 2009

	Business - Type Activity	Governmental Activities
	Solid Waste	Internal Service funds
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash received from customers	\$ 3,744,820	\$ 1,747,595
Cash payments to suppliers	(2,459,322)	(1,435,152)
Cash payment for operating expenses	0	0
<b>Net cash provided (used) by operating activities</b>	<b>\$ 1,285,498</b>	<b>\$ 312,443</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>		
Non-Oper. Rents and Charges	\$ 0	\$ 11,643
Non-Oper. Expenses	(16,602)	0
<b>Net cash provided from noncapital activities</b>	<b>\$ (16,602)</b>	<b>\$ 11,643</b>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>		
Proceeds from Sale of Capital Assets	\$ (8)	\$ 17,700
Payments for Capital Acquisition	(1,586,081)	(421,276)
Payment on Long Term Debt	(75,000)	0
Residual Transfer in (Out)	0	4,860
<b>Net cash provided (used in) capital financing activities</b>	<b>\$ (1,661,089)</b>	<b>\$ (398,716)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Investment Interest	\$ 14,319	\$ 94,141
Purchase of Investment	536,881	(1,152,884)
<b>Net cash flows from investing activities</b>	<b>\$ 551,199</b>	<b>\$ (1,058,743)</b>
Net increase (decr.) in cash and cash equivalent	\$ 159,006	\$ (1,133,373)
Cash and cash equivalents at beginning of year	\$ 1,019,878	\$ 3,584,428
Cash and cash equivalents at end of year	<b>\$ 1,178,884</b>	<b>\$ 2,451,055</b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net operating income (loss)	\$ 1,071,907	\$ (109,196)
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Depreciation expense	\$ 296,926	\$ 490,635
(Increase) decrease in accounts receivable	(43,246)	0
(Increase) decrease in due from other funds	(8,210)	70,051
(Increase) decrease in due from other governmental	47,789	0
(Increase) decrease in Prepayment for Services	(1,301)	(2,434)
Increase (decrease) in Salaries payable	301	7,203
Increase (decrease) in vouchers payable	(70,515)	84,252
Increase (decrease) in due to other funds	(8,316)	(231,442)
Increase (decrease) in inventory	0	(25)
Increase (decrease) in Accounts Payable	0	3,398
Increase (decrease) in Due to other Governments	0	2
Increase (decrease) in Taxes Payable	163	0
<b>Total Adjustments</b>	<b>\$ 213,591</b>	<b>\$ 421,639</b>
<b>Net cash provided by operating activities</b>	<b>\$ 1,285,498</b>	<b>\$ 312,443</b>

The notes to the financial statements are an integral part of this statement.

KITTITAS COUNTY, WASHINGTON

Statement of Fiduciary Net Assets  
December 31, 2009

	Private Purpose Trust	Agency Funds	TOTAL
<b>ASSETS</b>			
Cash/Petty Cash	\$ 90	\$ 11,849,067	\$ 11,849,157
Cash with Fiscal Agency	-	547,286	547,286
Investments	1,942	11,045,096	11,047,038
Taxes Receivable	-	3,701,464	3,701,464
Other Receivables	<u>1</u>	<u>-</u>	<u>1</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,033</u></b>	<b><u>\$ 27,142,913</u></b>	<b><u>\$ 27,144,946</u></b>
<b>LIABILITIES</b>			
Warrants Payable	\$ -	\$ 3,237,052	\$ 3,237,052
Salary/Vouchers Payable	-	113,346	113,346
Custodial Accounts	-	20,058,805	20,060,838
Other Current Notes Payable	-	32,245	32,245
Deferred Revenues	<u>-</u>	<u>3,701,464</u>	<u>3,701,464</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ -</u></b>	<b><u>\$ 27,142,913</u></b>	<b><u>\$ 27,142,913</u></b>
<b>Net Assets</b>			
Restricted for:			
Trust Fund	<u>\$ 2,033</u>	<u>\$ 0</u>	<u>\$ 2,033</u>
<b>Total Net Assets</b>	<b><u>\$ 2,033</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 2,033</u></b>

The notes to the financial statements are an integral part of this statement.



KITTITAS COUNTY, WASHINGTON

Statement of Change in Fuduciary Net Assets  
Private Purpose Trust  
For the Year Ended December 31, 2009

		Jerry William Library Trust
<b>Additions</b>		
Investment Earnings	\$	14
Miscellaneous Revenues		-
Total Additions	\$	<u>14</u>
<b>Deductions</b>		
Culture & Recreation	\$	10
Total Deductions	\$	<u>10</u>
Net change in net assets		4
Fund balances--beginning		<u>2,029</u>
<b>Fund balances--ending</b>	\$	<u><u>2,033</u></u>

The notes to the financial statements are an integral part of this statement.

# KITTITAS COUNTY, WASHINGTON

## NOTES TO THE BASIC FINANCIAL STATEMENTS

Dated as of and for the Year Ended December 31, 2009

Index to the Notes

Note		Page
1	Summary of Significant Accounting Policies .....	24
	A. Reporting Entity.....	24
	B. Government-Wide & Fund Financial Statement.....	24
	C. Measurement Focus, Basis of Accounting & Financial Statement Presentation.....	25
	D. Budgetary Information.....	25
	E. Assets, Liabilities and Equities .....	26
2	Reconciliation of Government-Wide & Fund Financial Statements.....	29
3	Stewardship, Compliance & Accountability.....	29
4	Deposits & Investments.....	29
5	Property Taxes.....	30
6	Capital Assets.....	30
7	Pension Plans.....	32
8	Risk Management.....	38
9	Short-Term Debt.....	40
10	Long-Term Debt.....	40
11	Leases .....	42
12	Changes in Long-Term Liabilities.....	43
13	Contingencies and Litigations .....	44
14	Interfund Balances and Transfers .....	46
15	Receivable Balances.....	46
16	Joint Ventures.....	47
17	Postemployment Benefits .....	47
18	Closure and Postclosure Care Cost.....	48
19	Other Disclosures .....	50

**KITTITAS COUNTY, WASHINGTON**  
**Notes to the Basic Financial Statements**  
**Dated as of and for the year Ended December 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Kittitas County have been prepared in conformity with generally accepted accounting principles (GAAP), as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The chart of accounting conforms to the Budgeting, Accounting, and Reporting Systems (BARS) prescribed by the office of the State Auditor, to promote uniformity among cities and counties of Washington resulting in better comparability. The significant accounting policies are described below.

**A. REPORTING ENTITY**

Kittitas County was dedicated by the State of Washington as a public entity on November 28, 1883 and operates under the laws of the State of Washington applicable to a fourth-class County with a commissioner form of government. The accounting and reporting policies of the County conform to generally accepted accounting principles for local governments.

Kittitas County is a general purpose government and provides public safety, road improvement, parks and recreation, judicial administration, health and social services and general administration services. In addition, the County owns a solid waste disposal system and an airport. Kittitas County's combined financial statements include the financial positions and results of operations which are controlled by or dependent on the County (except that the operations of and equity in joint ventures are not included in the statements as explained in note 16). Control by the County was determined on the basis of budget adoption and resource allocation criteria. Dependence on the County was determined by the County's obligation to redeem the organization's debts, to finance the organization's deficits and the extent to which subsidies from the County constitute a major portion of the organizations' total non-grant resources. The financial statements include the assets and liabilities of all funds for which the county has a custodial responsibility.

The Agency funds, which include Irrigation, Fire, Hospital, PUD, School, Sewer, Cemetery, Water, Weed, Cities, and State Funds, are reported as Fiduciary funds. Kittitas County does not significantly contribute to or control the operations of these districts.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of Kittitas County. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Our policy is to allocate indirect costs to a specific function or segment. Expenses reported for functional activities include allocated indirect expenses. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements or a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

## C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Kittitas County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses, and interest associated within the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by Kittitas County.

Kittitas County reports the following major funds: the General Fund is the County's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The only major fund reported is County Road. Solid Waste is the only major proprietary fund. Additionally, reported are the following fund types: Internal service funds account for Equipment, Rental & Revolving and Unemployment Compensation provided to other departments of the county on a cost reimbursement basis.

The private-purpose trust fund is used to account for the Jerry Williams Library Trust.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The county has elected not to follow subsequent private-sector guidance.

As a general rule the effect of the interfund activity has been eliminated for the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Solid Waste fund is generated from refuse. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the county's policy to use non-restricted resources first, and then restricted resources as needed.

## D. BUDGETARY INFORMATION

### **1. SCOPE OF BUDGET**

Annual appropriated budgets are adopted for the General and Special Revenue Funds on the modified accrual basis of accounting. All Proprietary funds are budgeted on a full accrual basis. For Governmental Funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated

in fund ledgers for all budgeted funds, but the financial statements include budgetary comparisons for annually budgeted Governmental Funds only. NCGA Statement 1 does not require and the financial statements do not present budgetary comparisons for proprietary fund types.

Annual appropriated budgets are adopted at the level of each fund and the budget constitutes the legal authority for expenditures at that level. Subsidiary revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class. Appropriations for all funds lapse at year-end.

## **2. AMENDING THE BUDGET**

The County Auditor is authorized to transfer budget amounts between 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 County Commissioners.

When the County determines that it is in the best interest of the County to increase or decrease the appropriations for a particular fund/department it may do so by resolution approved by a simple majority after holding a public hearing. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The financial statements contain the original and final budget information. The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year.

## **E. ASSETS, LIABILITIES AND EQUITIES**

### **1. CASH AND EQUIVALENTS**

It is the County's policy to invest all temporary cash surplus. At December 31, 2009, the treasurer was holding \$32,211,983.60 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and equivalents in various funds. The interest on these investments is credited to the General Fund.

The amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered. The County Treasurer reports the average compensating balances maintained during 2009 were approximately \$3,610,000.

The County's deposits at year-end were entirely covered by Federal Depository Insurance and the State Public Deposit Protection Commission.

For purposes of the statement of cash flows the proprietary Funds consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

### **2. TEMPORARY INVESTMENTS**

See Investment Note 4.

### **3. RECEIVABLES**

Taxes receivable consist of property taxes and related interest and penalties, see Property Taxes Note 5. Taxes receivable are offset by deferred revenues.

Accrued interest receivables consist of amounts earned on investments, notes and contracts at the end of the year.

Accounts receivable consist of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared.

#### **4. AMOUNTS DUE TO/FROM OTHER FUNDS INTERFUND LOANS/ AND ADVANCES RECEIVABLE**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund loans receivable/payable" or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." A separate schedule of interfund loans receivable and payable is furnished in Interfund Balances and Transfers Note No. 14.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. For the year ended December 31, 2009, Kittitas County did not have any advances between funds.

#### **5. INVENTORIES**

Inventories in governmental funds consist of expendable supplies held for consumption. The cost is recorded as expenditure at the time individual inventory items are purchased.

Inventories in Proprietary Funds are valued at cost using the average cost method, which approximates the market value. Items that are inventoried are Pits, Central Stores, Mechanical Parts, Fuel Depot and Sign Inventory.

#### **6. CAPITAL ASSETS**

See Note Number 6.

Capital assets, which includes property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type columns in the government-wide financial statements. Capital assets are defined by the county as assets with an initial, individual cost of more than \$5,000.00 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Kittitas County has elected to use the modified approach to account for the infrastructure account; Gravel Roads, which eliminates the need to report depreciation expense.

Computer Software that is purchased with a cost of over \$5,000 is budgeted as a capital expense in the governmental funds, but is not capitalized.

Capital Leases are defined as long term debt to the county. The asset is tracked but there is not value placed in the Capital Assets. Capital Leases are determined by one of the following four criteria; 1) The lease transfers ownership of the property to the lessee by, or at, the end of the lease term; 2) The lease contains an option to purchase the leased property at a bargain price; 3) The lease is equal to or greater than 75% of the estimated economic life of the leased property; 4) The present value of rental and other minimum lease payments, excluding that portion representing executory costs to be paid by the lessor, equals or exceeds 90% of the fair value of the lease property. See Note Number 11

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of the capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings & Improvements	5-60
Improvements other than Buildings	5-50
Machinery & Equipment	3-20
Roads & Railroad Crossings	20
Bridges	50

## 7. OTHER PROPERTY AND INVESTMENTS

See Deposits and Investments Note No 4.

## 8. COMPENSATED ABSENCES

The County records all accumulated unused vacation and sick leave. In proprietary Funds, the expenses are accrued when incurred and the liability is recorded in the fund. At this time the liability to the Proprietary Funds for unused vacation and sick leave is \$85,462.

For Governmental Funds, unused vacation, comp time and sick leave as of December 31, 2009 is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. Total vacation and sick leave pay-off recorded during 2009 for all Governmental Funds was \$20,549. Vacation pay, which may be accumulated up to 30 days is payable upon resignation, retirement or death; sick leave may accumulate up to a maximum of 1056 - 1120 hours; twenty-five percent of outstanding sick leave is payable upon retirement, lay-off or death, depending on which bargaining unit the employee belongs. The following is a schedule of those bargaining units:

Washington State Council of County & City Employees  
 Local 792CH - Courthouse Employees  
     Vacation - accumulated to a total of 30 working days  
     Sick - accumulated to a total of 140 working days  
 Local 792 - County Road Employees  
     Vacation - accumulated to a total of 30 working days  
     Sick - accumulated to a total of 140 working days  
 Local 2658 - Appraisers  
     Vacation - accumulated to a total of 30 working days  
     Sick - accumulated to a total of 140 working days  
 Teamsters  
 Local 760 - Sheriff Deputies & Correction Officers & Misdemeanant Probation  
     Vacation - accumulated to a total of 30 working days  
     Sick - accumulated to a total of 132 working days  
 Non-Union Personnel Policies  
     Vacation - accumulated to a total of 30 working days  
     Sick - accumulated to a total of 140 working days

## 9. LONG-TERM DEBT

See Long-Term Debt and Leases Note No 10.

## 10. DEFERRED REVENUES

This account includes amounts received in the current fiscal period that are for the next fiscal period and is the offset account for taxes receivables. Also included are court receivables for the General fund and Misdemeanant Probation. This account includes amounts recognized as a receivable but not revenues in Governmental Funds because the revenue recognition criteria have not been met.

## 11. FUND RESERVES AND DESIGNATIONS

### A. Governmental Fund Types

#### Reservations of Fund Balance

Fund balance in Governmental Fund types is reserved for two purposes: 1) where certain amounts are legally committed for specific future uses, such as outstanding purchase orders (encumbrances), continuing

appropriations, capital projects, or debt service; and 2) where assets are not available for appropriation, because they are non-current receivables, or because they have been expended as inventories or prepayments.

**B. Designated Fund Balances and Restricted Net Assets**

This category is used to set aside Fund equity when County management has plans or tentative commitments to expend resources for certain purposes in future periods. Further legal action will be required to authorize the actual expenses or expenditures.

Currently, the General Fund has \$4,232,982.22 in the designated fund balance; these funds are set aside from the Law & Justice Sales tax and the Adult/Juvenile Sales tax. The General Fund also has in reserved fund balance \$16,025 in petty cash and \$3,780.48 in prepaid services.

For the Special Revenue Funds, County Road has in reserved fund balance \$1,000 in petty cash, \$224.40 in prepaid services, and \$92,417.04 in funds set aside for paths and trails. Public Health has in reserved fund balance \$910.00 in petty cash. Public Health also has in designated fund balance \$156,915.60 for equipment and \$1,720.83 in prepaid services. Misdemeanant Probation has in reserved fund balance \$50 in petty cash. The Drug fund has in reserved fund balance \$3,000 in petty cash. Airport has a reserve for prepaid services in the amount of \$2,439.36

Solid Waste currently has in reserved fund balance \$1,800 in petty cash, \$1,675.70 in prepaid services.

**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of Certain Differences between the Governmental Funds Balance Sheet and the Government-Wide Statement of Net Assets**

The governmental funds’ balance sheet includes reconciliation between fund balance – total governmental funds and net assets–governmental activities as reported in the government-wide statement of net assets.

**B. Explanation of Certain Differences between the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities**

The governmental funds’ statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities.

**NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

There have been no material violations of finance related legal or contractual provisions in any of the Funds of the County.

**NOTE 4 - DEPOSITS AND INVESTMENTS**

As required by state law, all deposits and investments of the County’s Funds are obligations of the U.S. Government, or deposits with Washington State Banks and Savings and Loan Institutions.

The County’s investments are categorized to give an indication of the risk assumed at year-end. Category I include investments that are either insured registered or held by the County or its agent in the County’s name.

	Category 1	Carrying Amount	Market Value
US Government Sec	\$19,823,419.04	\$19,823,419.04	\$19,229,946.99
State Pool	37,469,257.67	37,469,257.67	37,469,257.67
Total Investments	57,292,676.71	57,292,676.71	56,699,204.66
Less Co. Residual	-18,869,737.11	-18,869,737.11	-18,869,737.11
Net Investments	\$38,422,939.60	\$38,422,939.60	\$33,829,467.55



## NOTE 5 - 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 Calendar	
January 1	Taxes are levied and become an enforceable lien against properties.
February 14	Tax bills are mailed
April 30	First of two equal installment payments is due
May 31	Assessed value of property established for next year's levy at 100% of market value
October 31	Second installment is due

Property taxes are recorded as a receivable when levied, offset by deferred revenue. During the year, property tax revenues are recognized when cash is collected. At year-end, property tax revenues are recognized for collections expected to occur within 60 days. The balance of taxes receivable includes related interest and penalties. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible.

The County may levy up to \$1.80 per \$1,000 of assessed valuation for general governmental services, subject to two limitations:

A. Washington State Law RCW's 84.55.010 and 84.55.0101 limits the growth of regular property taxes to 1 percent or less per year, plus adjustments for new construction. If the assessed valuation increases due to revaluation, the levy rate will be decreased.

B. The Washington State Constitution limits the total regular property taxes to 1 percent of assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the 1 percent limit.

For 2008 for the 2009 tax County levied the following property taxes on an assessed value of \$6,128,464,393. The Road district property value assessed was \$4,273,617,206.

Fund	Levy	Amount
General fund	.854796	\$5,238,586.85
Mental Health	.024992	153,162.58
Veterans Relief	.012237	74,994.02
<b>Total General fund Levy</b>	<b>0.892025</b>	<b>\$5,466,743.45</b>
Road Levy	1.083042	\$4,628,506.93
County Road Diverted	.019889	84,997.97
<b>Total Road Levy</b>	<b>1.102931</b>	<b>\$4,713,504.90</b>
<b>GRAND TOTAL</b>	<b>1.994956</b>	<b>\$10,180,248.35</b>

## NOTE 6 – CAPITAL ASSETS

### A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 is shown by asset type in the following table. The biggest increases occurred under Government Activities when the county purchased a building for the Sheriff Administrative offices which shows under building & improvements in the amount of \$1,916,997 and updated infrastructure of the county roads, bridges and right-of-ways. The increases in construction in progress include \$137,669 in costs for the jail repair project and \$1,108,832 for road infrastructure.

The increases in Business Activity in Solid Waste include addition of the compost facility.

<b>GOVERNMENT ACTIVITES</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Adjustments</b>	<b>Ending Balance</b>
Assets not being depreciated					
Land	3,072,209	-	20,000	-	3,052,209
Construction in Progress	998,733	1,246,501	453,418	-	1,791,816
<b>Total</b>	<b>4,070,942</b>	<b>1,246,501</b>	<b>473,418</b>	<b>-</b>	<b>4,844,025</b>
Assets Being Depreciated					
Buildings & Improvement	15,681,339	2,134,888	83,679	3,727,084	21,459,632
Improvements	1,510,544	5,009	-	128,957	1,644,510
Equipment	10,406,082	805,314	467,348	212,152	10,956,200
Infrastructure	150,287,726	1,626,466	470,518	(3,856,042)	147,587,632
<b>Total</b>	<b>177,885,691</b>	<b>4,571,676</b>	<b>1,021,545</b>	<b>212,152</b>	<b>181,647,974</b>
<b>Grand Total</b>	<b>181,956,633</b>	<b>5,818,177</b>	<b>1,494,963</b>	<b>212,152</b>	<b>186,491,999</b>
<b>Less accumulated depreciation for:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Adjustments</b>	<b>Ending Balance</b>
Buildings & Improvements	6,832,127	585,762	42,969	1,173,633	8,548,552
Improvements	162,397	147,962	-	111,647	422,006
Equipment & Machinery	6,358,637	1,276,743	418,506	(128,145)	7,088,728
Infrastructure	97,170,861	2,618,003	468,318	(1,284,839)	98,035,707
<b>Total</b>	<b>110,524,022</b>	<b>4,628,469</b>	<b>929,794</b>	<b>(127,704)</b>	<b>114,094,993</b>
<b>Governmental activities Capital Assets, net</b>	<b>71,432,611</b>	<b>1,189,707</b>	<b>565,170</b>	<b>339,856</b>	<b>72,397,006</b>
<b>BUSINESS TYPE ACTIVITIES</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Adjustments</b>	<b>Ending Balance</b>
Assets not being depreciated					
Land	280,439	-	-	-	280,439
Construction in Progress	126,433	-	126,433	-	-
<b>Total</b>	<b>406,872</b>	<b>-</b>	<b>126,433</b>	<b>-</b>	<b>280,439</b>
Assets Being Depreciated					
Buildings & Improvement	1,142,364	214,836	-	-	1,357,200
Improvements	3,411,158	992,258	-	109,636	4,513,052
Equipment	697,402	505,420	-	-	1,202,822
<b>Total</b>	<b>5,250,925</b>	<b>1,712,514</b>	<b>-</b>	<b>109,636</b>	<b>7,073,074</b>
<b>Grand Total</b>	<b>5,657,796</b>	<b>1,712,514</b>	<b>126,433</b>	<b>109,636</b>	<b>7,353,513</b>
<b>Less accumulated depreciation for:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Adjustments</b>	<b>Ending Balance</b>
Buildings & Improvements	379,542	55,462	-	-	435,003
Improvements	842,894	152,452	-	-	995,346
Equipment & Machinery	434,712	89,012	-	-	523,724
<b>Total</b>	<b>1,657,148</b>	<b>296,926</b>	<b>-</b>	<b>-</b>	<b>1,954,074</b>
<b>Governmental activities Capital Assets, net</b>	<b>4,000,648</b>	<b>1,415,588</b>	<b>126,433</b>	<b>109,636</b>	<b>5,399,439</b>

### Adjustments

The Governmental Activities shows in the adjustment column \$212,152 as an increase. This was a prior year adjustment as an equipment disposal was recorded twice. This amount is adding the value back into equipment. The \$-127,704 is the related depreciation to the above equipment. The other entries in the adjustment column are a reclassification of an asset. The asset was recorded as infrastructure and it should have been reported as Buildings & Improvements and Improvements and the related depreciation on those assets.

The Business Type Activities includes an adjustment of \$109,636. This amount was for the compost facility costs in 2008 that were not reported, with no depreciation attached to this cost.

Depreciation expense was charged to the functions of the primary government as follows:

<b>Government Activities</b>	
Function/Program	Amount
Government activities	\$ 388,932
Judicial Services	8,824
Public Safety	563,837
Physical Environment	0
Transportation	2,465,572
Health and Human Service	-22,341
Economic Environment	28,790
Culture and Recreation	137,356
<b>Total</b>	<b>\$ 3,570,970</b>

Depreciation expense was charged to the business activities as follows:

<b>Business Activities</b>	
	Amount
Solid Waste & Garbage	\$296,926
<b>Total</b>	<b>\$296,926</b>

## **NOTE 7 - PENSION PLANS**

### **A. WASHINGTON STATE RETIREMENT PLANS**

Substantially all county full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to: Department of Retirement Systems, Communications Unit, P.O. Box 48380, Olympia, WA 98504-8380. The following disclosures are made pursuant to GASB Statements No. 27, *Accounting for Pensions by State and Local Government Employers* and No. 50, *Pension Disclosures, an Amendment of GASB Statements No. 25 and No. 27*.

#### **Public Employees' Retirement System (PERS) Plans 1, 2, and 3**

##### Plan Description

PERS is a cost-sharing multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a defined benefit plan with a defined contribution component.

Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts (other than judges currently in a judicial retirement system); employees of legislative committees; community and technical colleges, college and university employees not participating in national higher education retirement programs; judges of district and municipal courts; and employees of local governments.

PERS participants who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercise an option to transfer their membership to Plan 3. PERS participants joining the system on or after March 1, 2002 for state and higher education employees, or September 1, 2002 for local government employees have the irrevocable option of choosing membership in either PERS Plan 2 or PERS Plan 3. The option must be exercised within 90 days of employment. An employee is reported in Plan 2 until a choice is made. Employees who fail to choose within 90 days default to PERS Plan 3. Notwithstanding, PERS Plan 2 and Plan 3 members may opt out of plan membership if terminally ill, with less than five years to live.

PERS defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions. PERS retirement benefit provisions are established in state statute and may be amended only by the State Legislature.

PERS Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. The annual benefit is two percent of the average final compensation (AFC) per year of service, capped at 60 percent. (The AFC is based on the greatest compensation during any 24 eligible consecutive compensation months.) Plan 1 members who retire from inactive status prior to the age of 65 may receive actuarially reduced benefits. The benefit is actuarially reduced to reflect the choice of a survivor option. A cost-of living allowance (COLA) is granted at age 66 based upon years of service times the COLA amount, increased by three percent annually. Plan 1 members may also elect to receive an optional COLA amount that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at three percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members may retire at the age of 65 with five years of service with an allowance of two percent of the AFC per year of service. (The AFC is based on the greatest compensation during any eligible consecutive 60-month period.) Plan 2 members who retire prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a three percent per year reduction applies; otherwise an actuarial reduction will apply. The benefit is also actuarially reduced to reflect the choice of a survivor option. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at three percent annually.

Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component, and member contributions finance a defined contribution component. The defined benefit portion provides a benefit calculated at 1 percent of the AFC per year of service. (The AFC is based on the greatest compensation during any eligible consecutive 60-month period.) Effective June 7, 2006, Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service, if twelve months of that service are earned after age 44; or after five service credit years earned in PERS Plan 2 prior to June 1, 2003. Plan 3 members are immediately vested in the defined contribution portion of their plan. Vested Plan 3 members are eligible to retire with full benefits at age 65, or they may retire at age 55 with 10 years of service. Plan 3 members who retire prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a three percent per year reduction applies; otherwise an actuarial reduction will apply. The benefit is also actuarially reduced to reflect the choice of a survivor option. There is no cap on years of service credit, and Plan 3 provides the same cost-of-living allowance as Plan 2.

The defined contribution portion can be distributed in accordance with an option selected by the member, either as a lump sum or pursuant to other options authorized by the Employee Retirement Benefits Board.

#### *Judicial Benefit Multiplier*

Beginning January 1, 2007 through December 31, 2007, judicial members of PERS were given the choice to participate in the Judicial Benefit Multiplier Program (JBM). Justices and judges in PERS Plan 1 and 2 were able to make a one-time irrevocable election to pay increased contributions that would fund a retirement benefit with a 3.5% multiplier. The benefit would be capped at 75% of AFC. Judges in PERS Plan 3 could elect a 1.6% of pay per year of service benefit, capped at 37.5% of average compensation.

Members who chose to participate in JBM would: accrue service credit at the higher multiplier beginning with the date of their election, be subject to the benefit cap of 75% of AFC, pay higher contributions, stop contributing to the Judicial Retirement Account (JRA), and be given the option to increase the multiplier on past judicial service. Members who did not choose to participate would: continue to accrue service credit at the regular multiplier; continue to participate in JRA, if applicable; never be a participant in the JBM Program; and continue to pay contributions at the regular PERS rate.

Newly elected or appointed justices and judges who chose to become PERS members on or after January 1, 2007, or who had not previously opted into PERS membership, were required to participate in the JBM Program. Members required into the JBM program would: return to prior PERS Plan if membership had previously been established; be mandated into Plan 2 and not have a Plan 3 transfer choice, if a new PERS member; accrue the higher multiplier for all judicial service; not contribute to JRA; and not have the option to increase the multiplier for past judicial service.

There are 1,192 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	73,122
Terminated Plan Members Entitled to but not yet Receiving Benefits	27,267
Active Plan Members Vested	105,212
Active Plan Members Non-vested	56,456
<b>Total</b>	<b>262,057</b>

Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates, Plan 2 employer and employee contribution rates, and Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at six percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. All employers are required to contribute at the level established by the Legislature. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan, and member contributions finance the defined contribution portion. The Employee Retirement Benefits Board sets Plan 3 employee contribution rates. Six rate options are available ranging from 5 to 15 percent; two of the options are graduated rates dependent on the employee's age. As a result of the implementation of the Judicial Benefit Multiplier Program in January 2007, a second tier of employer and employee rates was developed to fund, along with investment earnings, the increased retirement benefits of those justices and judges that participate in the program. The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.40 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2009, were as follows:

Members Not Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer*	5.31%**	5.31%**	5.31%***
Employee	6.00%****	3.90%****	*****

\* The employer rates include the employer administrative expense fee currently set at 0.16%.

\*\* The employer rate for state elected officials is 7.89% for Plan 1 and 5.31% for Plan 2 and Plan 3.

\*\*\* Plan 3 defined benefit portion only.

\*\*\*\* The employee rate for state elected officials is 7.50% for Plan 1 and 3.90% for Plan 2.

\*\*\*\*\* Variable from 5.0% minimum to 15.0% maximum based on rate selected by the PERS 3 member.

Members Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer-State Agency*	7.81%	7.81%	7.81%**
Employer-Local Gov.*	5.31%	5.31%	5.31%**
Employee-State Agency	9.76%	7.25%	7.50%***
Employee-Local Gov.	12.26%	9.75%	7.50%***

\* The employer rates include the employer administrative expense fee currently set at 0.16%.

\*\* Plan 3 defined benefit portion only.

\*\*\*Minimum rate.

Both county and the employees made the required contributions. The county's required contributions for the years ended December 31 were as follows:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
2009	\$30,385	\$573,233	\$91,835
2008	\$37,123	\$609,539	\$110,000
2007	\$31,638	\$452,501	\$89,329

### Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plans 1 and 2

#### Plan Description

LEOFF is a cost-sharing multiple-employer retirement system comprised of two separate defined benefit plans. LEOFF participants who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members. Membership in the system includes all full-time, fully compensated, local law enforcement officers, firefighters and, as of July 24, 2005, those emergency medical technicians who were given the option and chose LEOFF Plan 2 membership. LEOFF membership is comprised primarily of non-state employees, with Department of Fish and Wildlife enforcement officers, who were first included prospectively effective July 27, 2003, being an exception.

Effective July 1, 2003, the LEOFF Plan 2 Retirement Board was established by Initiative 790 to provide governance of LEOFF Plan 2. The Board's duties include adopting contribution rates and recommending policy changes to the Legislature for the LEOFF Plan 2 retirement plan.

LEOFF defined benefit retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations. LEOFF retirement benefit provisions are established in state statute and may be amended by the State Legislature.

LEOFF Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50. The benefit per year of service calculated as a percent of final average salary (FAS) is as follows:

Term of Service	Percent of Final Average Salary
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last ten years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

LEOFF Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members may retire at the age of 50 with 20 years of service, or at the age of 53 with five years of service, with an allowance of two percent of the FAS per year of service. The FAS is based on the highest consecutive 60 months. Plan 2 members who retire prior to the age of 53 receive reduced benefits. Benefits are actuarially reduced for each year that the benefit commences prior to age 53 and to reflect the choice of a survivor option. If the member has at least 20 years of service and is age 50, the reduction is three percent for each year prior to age 53. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at three percent annually.

There are 375 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	9,268
Terminated Plan Members Entitled to but not yet Receiving Benefits	650

Active Plan Members Vested	13,120
Active Plan Members Non-vested	3,927
<b>Total</b>	<b>26,965</b>

### Funding Policy

Starting on July 1, 2000, LEOFF Plan 1 employers and employees contribute zero percent as long as the plan remains fully funded. Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plan. LEOFF Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board. All employers are required to contribute at the level required by state law. The Legislature, by means of a special funding arrangement, appropriated money from the state General Fund to supplement the current service liability and fund the prior service costs of LEOFF Plan 2 in accordance with the requirements of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2009, were as follows:

	<b>LEOFF Plan 1</b>	<b>LEOFF Plan 2</b>
Employer*	0.16%	5.24%**
Employee	0.00%	8.46%
State	N/A	3.38%

\*The employer rates include the employer administrative expense fee currently set at 0.16%.

\*\* The employer rate for ports and universities is 8.99%.

Both county and the employees made the required contributions. The county's required contributions for the years ended December 31 were as follows:

	<b>LEOFF Plan 1</b>	<b>LEOFF Plan 2</b>
2009	\$0	\$110,309
2008	\$0	\$94,143
2007	\$0	\$79,231

### **Public Safety Employees' Retirement System (PSERS) Plan 2**

#### Plan Description

PSERS is a cost-sharing multiple-employer retirement system comprised of a single defined benefit plan, PSERS Plan 2. PSERS was created by the 2004 Legislature and became effective July 1, 2006.

PSERS Plan 2 membership includes full-time employees of a covered employer on or before July 1, 2006, who met at least one of the PSERS eligibility criteria, and elected membership during the election period of July 1, 2006 to September 30, 2006; and those full-time employees, hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

A *covered employer* is one that participates in PSERS. Covered employers include: State of Washington agencies: Department of Corrections, Department of Natural Resources, Parks and Recreation Commission, Gambling Commission, Washington State Patrol, and Liquor Control Board; Washington state counties; and Washington state cities except for Seattle, Tacoma and Spokane.

To be eligible for PSERS, an employee must work on a full-time basis and:

- have completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington, and carry a firearm as part of the job; OR

- have primary responsibility to ensure the custody and security of incarcerated or probationary individuals; OR
- function as a limited authority Washington peace officer, as defined in RCW 10.93.020; OR
- have primary responsibility to supervise eligible members who meet the above criteria.

PSERS defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions. PSERS retirement benefit provisions are established in state statute and may be amended only by the State Legislature.

PSERS Plan 2 members are vested after the completion of five years of eligible service. PSERS Plan 2 members may retire at the age of 65 with five years of service, or at the age of 60 with at least ten years of PSERS service credit, with an allowance of two percent of the average final compensation (AFC) per year of service. The AFC is the monthly average of the member's 60 consecutive highest-paid service credit months, excluding any severance pay such as lump-sum payments for deferred sick leave, vacation or annual leave. Plan 2 members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a three percent per year reduction for each year between the age at retirement and age 60 applies. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at three percent annually.

There are 73 participating employers in PSERS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	1
Terminated Plan Members Entitled to but not yet Receiving Benefits	0
Active Plan Members Vested	0
Active Plan Members Nonvested	3,981
<b>Total</b>	<b>3,982</b>

#### Funding Policy

Each biennium, the state Pension Funding Council adopts PSERS Plan 2 employer and employee contribution rates. The employer and employee contribution rates for Plan 2 are developed by the Office of the State Actuary to fully fund Plan 2. All employers are required to contribute at the level established by the Legislature. The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.37 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payrolls, as of December 31, 2009, were as follows:

	PSERS Plan 2
Employer*	7.85%
Employee	6.55%

- The employer rate includes an employer administrative expense fee of 0.16%.

Both the county and the employees made the required contributions. The county's required contributions for the years ended December 31 were as follows:

	PSERS Plan 2
2009	\$61,330
2008	\$52,974
2007	\$45,612



## **B. DEFERRED COMPENSATION PLAN**

The County offers its employees 3 deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are with Great West Life & Annuity Insurance Company, Nationwide Retirement Solutions and the DRS Deferred Compensation Program. The plans, which are available to all eligible employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. As of December 31, 2009, the County had 58 active participants and Fire District #2 had 14 active participants in the Great West and Nationwide Retirement plans with contributions totaling \$2,567,064. The County had 4 active participants in the DRS Deferred Compensation Program with contributions totaling \$66,917.

## **NOTE 8 - RISK MANAGEMENT**

### **A. GENERAL LIABILITY & PROPERTY INSURANCE**

Kittitas County was one of the twenty-eight members of the Washington Counties Risk Pool ("Pool") during 2009. Other members included: Adams, Benton, Chelan, Clallam and Clark, Columbia, Cowlitz, Douglas and Franklin, Garfield, Grays Harbor, Island and Jefferson, Kitsap, Lewis and Mason, Okanogan, Pacific, Pend Oreille and San Juan, Skagit, Skamania, Spokane and Thurston, Walla Walla, Whatcom and Yakima Counties. Klickitat and Whitman Counties were former Pool members, but terminated their memberships effective October 2002 and 2003 respectively.

The Pool was formed August 18, 1988 when several Washington counties signed an Interlocal (Cooperative) Agreement. It was established to provide its member counties with "joint" programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling and risk management. The Pool operates under Washington's "pooling" laws, more specifically Chapters 48.62 RCW and 82.60 WAC and implemented via Chapter 39.34 RCW. It is overseen by the State Risk Manager and is subject to fiscal audits performed annually by the State Auditor.

The enabling Interlocal Agreement was amended once in 2000 to add the Membership Compact, a commitment to strengthen the Pool by helping its member counties implement and/or enhance local risk management efforts to reduce losses and support the best management of the Pool and its resources. The Compact established obligations to support these goals through three major elements; membership involvement, risk control practices, and a targeted risk management program.

The Pool's mission is: To provide comprehensive and economical risk coverage; to reduce the frequency and severity of losses; and to decrease costs incurred in the managing and litigation of claims. The Pool's core values include: being committed to learn, understand and respond to the member counties' insurance needs; being committed to establish working relationships with all members that identify business issues and jointly develop solutions; member counties commit to allocate necessary resources to risk management in their own operations; the Pool's board of directors and professional staff share a commitment to manage the organization based on sound business principles, benchmarked industry standards and measurable outcomes; and being committed to continuous planning and innovation in product development and service delivery.

New members are required to pay the Pool modest admittance fees to cover the members' share of organizational expenses and the costs to analyze their loss data and risk profile. Members contract initially to remain in the Pool for at least five years. Counties may terminate their memberships at the conclusion of any Pool fiscal year following the initial term if the county timely files its required advance written notice. Otherwise, the Interlocal Agreement is renewed automatically for another year. Even after termination, a former member remains responsible for reassessments from the Pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The Pool is governed by a board of directors consisting of one director (and at least one alternate director) designated by each member county. The Pool's board of directors, made up of both elected and appointed county officials, meets three times each year with the summer meeting being the Annual Meeting. The board of directors is responsible for determining the 3<sup>rd</sup>-party liability coverage to be offered (approving the insuring agreement or coverage document), the reinsurance program to acquire, the excess insurances to be jointly purchased or offered for optional purchase, and approving the Pool's annual operating budgets and work programs, and the member deposit assessment formulas.

Regular oversight of the Pool's operations is furnished by an 11-person executive committee. The committee members are elected by the Pool's board of directors from its membership to staggered 3-year terms during each Annual Meeting. The committee meets several times throughout the year to approve all Pool disbursements and examine the Pool's financial health; to approve case settlements exceeding the members' deductibles by at least \$50,000 and to review all claims with incurred loss estimates exceeding \$100,000; to evaluate the Executive Director and the Pool's operations and program deliverables; and to participate in the board's standing committees (finance, personnel, risk management, and underwriting) for development or review/revision of the organization's policies and coverage documents.

The following constitute the highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2008 through September 2009):

- *Operating Income* was experienced during the year of \$1.15 million, a 40% increase from FY-2008.
- *Interest Income* slipped to just \$0.22 million (-65%) due to the nearly non-existent interest rates associated with the national and worldwide recession.
- *Total Assets* grew by \$4.64 million (15%) to more than \$35.71 million. Specifically, current assets increased \$4.69 million (16%) while non-current assets decreased \$0.05 million (-4%).
- 966 cases were added to the Risk Pool's claims-related database during the year which raised the to-date (Oct. 1988 – Sep. 2009) total of third-party liability claims and lawsuits submitted by WCRP member counties to 16,470. Only 492 cases remained classified as "open" at year's end. Independent actuarial estimates suggest another 553 claims may be filed for covered occurrences from all years-to-date through September 2009.
- *Net Assets* (also referred to as *Members' Equity*) increased nearly \$1.38 million to more than \$8.16 million at September 30, 2009. \$6.35 million is classified as 'Restricted' to satisfy the Section D provisions of the WCRP Underwriting Policy that were enhanced by the Board of Directors in March 2007. Another \$1.06 million is invested in *Capital Assets* (net of debt). The remaining \$0.76 million is listed as 'Non-Restricted' and is available. The WCRP Board of Directors is the authority to decide if, how much, and when distributions of any (Non-Restricted) *Net Assets* are to be made.

Professionals from some of the most respected organizations worldwide are called upon regularly to address specific needs of the Pool. For example, independent actuarial services are furnished by PricewaterhouseCoopers, LLP; insurance brokerage and advanced loss control services are provided by Arthur J. Gallagher Risk Management Services, Inc.; coverage counsel is provided by Stafford Frey Cooper; and special claims audits are frequently performed by the Pool's insurers and re-insurers. These professionals are in addition to the many contracted and in-county counselors assigned to defend Pool cases, as well as the ongoing oversight provided by the State Risk Manager and the annual financial audits performed by the State Auditor.

Over half of the Pool's 9-person staff handles and/or manages the several hundred liability cases filed upon and submitted by the Pool's member counties each year. These claims professionals have more than eighty years combined claims-handling experience. The Pool's "open" file count remains fairly constant between 400 and 500 cases. Other staffers provide various member services including conducting risk assessments and compliance audits, coordinating numerous trainings, researching other coverages and marketing, with some simply supporting the organization's administrative needs.

Pool member counties presently acquire \$20 million (with another \$5 million optional) of joint liability coverage on a "per occurrence" basis for 3<sup>rd</sup>-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, and includes public officials' errors and omissions. Annually, members select a per occurrence deductible amount of \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. The initial \$10 million of coverage, less the retention (the greater of the member's deductible or \$100,000), is fully reinsured by superior-rated commercial carriers. The remaining insurance, up to \$15 million, is acquired from superior-rated commercial carriers as "following form" excess insurance. There are no aggregate limits to the payments made for any one member county or all member counties combined.

Property insurance, with composite limits of \$500 million for normal ("All Other Perils") coverage and \$250 million for catastrophe coverage and participant deductibles between \$5,000 and \$50,000, was added to the Pool coverage lines a few years ago as an individual county option. Coverage is for structures, vehicles, mobile equipment, EDP equipment, and equipment breakdown, etc. Participants are responsible for their claims' deductibles. The commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. Twenty-six counties purchased this program during 2009.

Additionally, many members use the Pool's producer (broker) services for other insurance placements, e.g. public officials bonds, and crime & fidelity, special events/concessionaires, and environmental hazards coverages.

The Washington Counties Risk Pool is a cooperative program, so there is joint liability amongst its participating members. Contingent liabilities are established when assets are not sufficient to cover liabilities. Pool member counties are required to timely submit their 3<sup>rd</sup>-party liability claims which are handled by the Pool's staff. This includes establishing reserves for both reported and unreported covered events, as well as estimates of the undiscounted future cash payments for losses and related claims adjustment expenses. Deficits resulting from any Pool fiscal year are financed by proportional reassessments against that year's membership. **The Pool's reassessments receivable balance at December 31, 2009 remains at ZERO.**

## **B. WORKERS COMPENSATION**

The County pays premiums to State of Washington Department of Labor and Industries based on hours worked for each employee. The County belongs to the Retrospective Rating program with Labor & Industries in which we joined in 1988. Each year the County selects a rate plan, showing the maximum refund/maximum premium the County is willing to risk based upon claims management. January 2009, the County had a credit account balance of \$32,197 and subsequently we received a refund for the year 2008 in the amount of \$18,785 leaving an accumulated credit balance of \$50,982.

## **C. UNEMPLOYMENT COMPENSATION**

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$129,526 in unemployment charges in 2009. The County also contracts with TALX Corporation to assist with the claims handling, and in 2009 we paid \$1,681.

## **NOTE 9 – SHORT TERM DEBT**

Kittitas County had no outstanding short term debt as of December 31, 2009 and no short-term debt activities during 2009.

## **NOTE 10 - LONG-TERM DEBT**

### **A. LONG TERM DEBT**

#### **1. REVENUE BONDS**

Kittitas County has issued revenue bonds to finance the construction and renovation of the fairgrounds grandstands. The revenue bonds are being repaid by revenues generated from the fairgrounds. The federal arbitrage regulations apply to the Grandstand Renovation debt.

The revenue bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
Grandstand Renovation	4.25% - 5.10%	\$875,000
<b>TOTAL</b>		<b>\$875,000</b>

The variable interest rate is set by the bond resolution, 2002-2007 at 4.25%; 2008 at 4.30%; 2009 at 4.50% then increasing .10% each year until 2015.

The bond debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2010	\$130,000	\$40,250
2011	135,000	35,015
2012	140,000	29,280
2013	150,000	23,030
2014	155,000	16,000
2015-2019	165,000	8,415
<b>TOTAL</b>	<b>\$875,000</b>	<b>\$151,990</b>

## 2. CUMMINGS/BERRY PURCHASE LOAN

The Cummings/Berry loan to purchase property at 411 N. Ruby, Ellensburg, WA has a maturity date of September, 2012. The contract includes a balloon payment of \$688,028.34 in September, 2012. The amount of the loan currently outstanding is:

Purpose	Interest Rate	Amount
Cummings/Berry Purchase	5.5%	\$819,139
<b>TOTAL</b>		<b>\$819,139</b>

The Cummings/Berry purchase debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2010	\$46,959	\$43,878
2011	49,608	41,229
2012	722,572	26,015
<b>TOTAL</b>	<b>\$819,139</b>	<b>\$111,122</b>

## 3. SOLID WASTE PUBLIC WORKS TRUST FUND LOAN

The Solid Waste Public Works Trust Fund Loan debt currently outstanding:

Purpose	Interest Rate	Amount
Solid Waste Loan	5%	\$975,000
<b>TOTAL</b>		<b>\$975,000</b>

The Solid Waste Public Works Trust Fund Loan debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2010	\$75,000	\$4,875
2011	75,000	4,500
2012	75,000	4,125
2013	75,000	3,750
2014	75,000	3,375
2015-2019	375,000	11,250
2020-2022	225,000	2,250
<b>TOTAL</b>	<b>\$975,000</b>	<b>\$34,125</b>

## 4. SPECIAL ASSESSMENT

The Kittitas County Hyak Bond Fund was established in 1997 for the redemption of debt incurred by property owners within the Hyak County Road Improvement District. The initial aggregate principal amount of the bonds issued on June 15, 1997 was \$2,087,070. The bonds bear interest at the rate of 6.44% per annum. The bonds are called annually on July 1<sup>st</sup> and shall mature on July 1, 2014.

In addition to the Hyak Bond Fund, Kittitas County also maintains the Hyak Bond Guaranty Fund. We are required to maintain a balance equal to 7% of the outstanding principal bond amount. The guaranty fund may be used for any defaulted assessments within the road improvement district. The County Treasurer currently invests funds and all

interest remains in the guaranty fund.

Funds in excess of the mandatory 7% reserve remain with the county and will be used for Hyak RID issues and maintenance. For example, excess funds may be used for a 7-year cycle ACP overlay or other extraordinary costs associated with the roads within the Hyak Road Improvement District.

The RID assessment debt currently outstanding

Purpose	Interest Rate	Amount
RID 96-1	6.44%	\$65,000
<b>TOTAL</b>		<b>\$65,000</b>

The RID assessment debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2010	\$65,000	\$3,933
<b>TOTAL</b>	<b>\$65,000</b>	<b>\$3,933</b>

At December 31, 2009, Kittitas County has \$386,989.42 available in debt service funds to service the general bonded debt.

#### **4. DEBT LIMITS**

State Law provides that debt cannot be incurred in excess of the following percentages of the value of taxable property of the County:

- 1.5% - Without a vote of the people
- 2.5% - With a vote of the people

The total tax property value was \$6,128,464,393 and the debt limits for the County as of December 31, 2009 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$87,047,868
General Purposes – with a vote of the people	\$153,211,610

## **NOTE 11 – LEASES**

### **A. OPERATING LEASES**

The county leases a copier under non-cancelable operating leases. Total cost for such leases was \$15,921 for the year ended December 31, 2009. The future minimum lease payments for these leases are as follows:

Year Ending December 31	Amount
2010	\$9,423
2011	7,257
2012	7,257
2013	605
2014-	0
<b>Total</b>	<b>\$24,542</b>

### **B. CAPITAL LEASES**

The county leases office equipment under non-cancelable capital leases for governmental activities. These lease agreements qualify as capital leases for accounting purposes, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. We do not depreciate capital leases. There were no leases for Business-Type Activities to report.

The following table is a listing of the outstanding debt on the capital leases for 2009.

Asset	Governmental Activities
Mail Machine	\$16,066
OCE CM4521 Copier-PH	17,406
Sharp AR-M 280U Digital Copier	1,698
DM 500 Mail Machine System	1,872
OCE-IM 5530 Copier-Treasurer	7,259
Sharp MX-5500N Copier-Pros	12,073
IM 4511 Doc Feeder-Pros	7,650
IM4511-Prosecutor Support Div.	2,703
Sharp ARM-455N Copier-Sheriff	11,647
Dish Machine Lease	540
Kyocera Mita-Fair	169
Konica Minolta-CDS	9,858
Ricoh 760D Scanner	5,852
Kyocera Mita-Sheriff	3,624
<b>Total</b>	<b>\$98,417</b>

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2009, are as follows:

Year Ending December 31	Governmental Activities
2010	\$47,045
2011	33,339
2012	13,647
2013	4,267
2014	119
Total Minimum Lease Payments	\$98,417
Less: Interest	0
<b>Present Value of Minimum Lease Payments</b>	<b>\$98,417</b>

## **NOTE 12 – CHANGES IN LONG-TERM LIABILITIES**

During the year ended December 31, 2009, the following changes occurred in long-term liabilities: The payoff amount for the 2006 Sheriff Vehicle – Lease #2 was \$1.00 higher than the ending balance as of December 31, 2008. The Kyocera Mita Copier was transferred from Community Development Services to the Sheriff's office in 2009. The Public Health Department bought a new copier – OCE CM4521 and had the old copier - Kyocera Mita KM5035 balance paid off by the new leasing company. The old copier (Kyocera Mita KM5035) was then surplused. The total amount redeemed for Capital Leases equals lease payments made during the year not including sales tax. The amount reported for Capital Leases on the General Ledger includes sales tax. Effective January 2008, the County's Other Post Employment Benefit (OPEB) liability was required to be reported per GASB 45 (See Note 17).

	Beginning Balance 01/01/09	Additions	Adjustments	Reductions	Ending Balance 12/31/09	Due Within One Year
<b>Governmental Activities</b>						
Bonds Payable: Revenue/Assessment Bonds	\$1,259,630	\$0	\$0	\$319,630	\$940,000	\$195,000
Capital Leases	148,818	32,183	-9,727	72,857	98,417	47,045
Compensated Absences	1,906,851	193,112	0	20,549	2,079,414	51,519
Long Term Liabilities	863,326	0	0	44,187	819,139	46,959
Other Post Employment Benefits	137,106	131,549	0	0	268,655	0
<b>Total</b>	<b>\$4,315,731</b>	<b>\$354,259</b>	<b>\$-9,727</b>	<b>\$454,638</b>	<b>\$4,205,625</b>	<b>\$340,523</b>
<b>Business-Type Activities</b>						
Compensated Absences	\$ 79,661	\$5,801	\$0	\$0	\$85,462	\$0
Long-Term Liabilities	1,050,000	0	0	75,000	975,000	75,000
<b>Total</b>	<b>\$1,129,661</b>	<b>\$5,801</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$1,060,462</b>	<b>\$75,000</b>
<b>GRAND TOTAL</b>	<b>\$5,445,392</b>	<b>\$360,060</b>	<b>\$-9,727</b>	<b>\$529,638</b>	<b>\$5,266,087</b>	<b>\$415,523</b>

## NOTE 13 – CONTINGENCIES AND LITIGATIONS

Amounts received or receivables from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable Funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Kittitas County is named as the defendant in a few legal actions. Claims which have been classified as "reasonably possible" by the Prosecuting Attorney's office for 2009 are expected to be immaterial at this time.

Civil Actions Pending in which Kittitas County, its Officers and Agents are parties as of December 31, 2009.

### County Contingent Liability Litigation Cases

1. Manna Funding, LLC v. Kittitas County: Plaintiffs allege that the County's denial of a rezone application will cause Plaintiffs to incur substantial financial damages. The matter was referred to the Washington Counties Risk Pool and the Superior Court remanded the matter to the Kittitas County Planning Commission with directions to conduct a "meaningful open record hearing". The rezone application was once again denied and a Land Use Petition for Review has been filed in Kittitas County Superior Court. The matter has been forwarded to the Washington Counties Risk Pool. Superior Court remanded the case back the Kittitas County Board of Commissioners on February 5, 2009. The Board issued the rezone promptly. The applicant later moved forward with an action for damages that is being handled by the Risk Pool.
2. Sierra Holdings, et al. v. Kittitas County: Plaintiffs allege that the County's denial of a rezone application will cause Plaintiffs to incur substantial financial damages. Although this is a petition under the Land Use Petition Act, the Plaintiffs alleged violations of their substantive and procedural due process rights and violations of 42 USC § 1983 and chapter 64.40 RCW. The matter has been referred to the Washington Counties Risk Pool. The parties stipulated that this action would be treated the same as whatever happened with Manna Funding. We have not heard from the applicant if they want to move forward.
3. Cameron, Gleason Properties, LLC, Fremmerlid & Taylor, et al v. Kittitas County – Consolidated under 08-2-00161-2 (Cameron): Plaintiffs allege that County's denial of their (all four petitioners) Lot Performance Based

Cluster Plat will cause Plaintiffs to incur substantial financial damages. Although this is a petition under the Land Use Petition Act, the Plaintiffs alleged violations of their substantive and procedural due process rights and violations of 42 USC § 1983 and chapter 64.40 RCW. The matter has been referred to the Washington Counties Risk Pool. The County was successful and the developer appealed to the Court of Appeals. This case is currently with the Court of Appeals under cause number 275922, also handled by the Washington Counties Risk Pool. It is stayed pending a subsequent development application.

4. Haley E. Weeks v. Kittitas County: Plaintiff alleges personal injury and damages resulting from the alleged negligence of Kittitas County and the county's Public Works Department by failing to maintain safe driving conditions, which caused Ms. Weeks to become involved in a motor vehicle collision after she lost control of her vehicle in ice and snow conditions. This matter has been referred to the Washington Counties Risk Pool.
5. Chuck Ferrell v. Kittitas County Community Development Services (09-2-00460-1): Plaintiff alleges that the Kittitas County Community Development Department failed to properly handle a public disclosure request made by attorney Jean Jorgensen on behalf of his client Chuck Ferrell. The matter has been referred to the Washington Counties Risk Pool. Settlement negotiations are ongoing.
6. Darryl Piercy v. Kittitas County; Mark McClain, Alan Crankovich and Mark Jewell (09-2-038484-4; Yakima County): Plaintiff alleges wrongful termination by Kittitas County in ending Mr. Piercy's employment with the County. This matter has been referred to the Washington Counties Risk Pool.
7. Dickson & Dawn v. Kittitas County (09-2-04684-0): Land use Petition and Complaint for Damages where Plaintiffs allege damages by unnecessary delay caused by the County's unlawful actions as stated in LUPA incurring recoverable damages that include, at a minimum, loss of use, increased construction costs and lost profits. This matter is being handled by Chief Civil Deputy A. Neil Caulkins with the Kittitas County Prosecutor's Office.
8. James Harum v. Kittitas County (10-2-00289-4): Lawsuit filed in Grant County Superior Court March 3, 2010 as continuation of claim filed by James Harum against Kittitas County on October 7, 2009, Kittitas County Claim No. 200910070014. Plaintiff alleges that Sheriff Gene Dana and his staff at the Kittitas County Sheriff's Office created a harassing and hostile work environment at the Sheriff's Office. This matter has been referred to the Washington Counties Risk Pool.
9. Giselle Niblock v. Kittitas County and Deanna Panattoni, Kittitas County Treasurer (CV-09-3085-EFS): Lawsuit filed in U.S. District Court, Eastern District of Washington, September 2, 2009, as action for declaratory and injunctive relief and money damages under 42 U.S.C. ss 1983 and 1988, U.S. and Washington State Constitutions, and RCW 84.64.080 (excess proceeds from real property foreclosure sale). Plaintiff's attorney alleged failure to pay excess proceeds to attorney instead of record owner as required by RCW 84.64.080, where record owner did not sign Treasurer's request for excess proceeds. Treasurer's office continued attempts to locate Plaintiff and obtain Plaintiff's signature in order to pay the excess proceeds, or to have Plaintiff's attorney obtain Plaintiff's signature. The matter was referred to the Washington Counties Risk Pool. Plaintiff died, Plaintiff's attorney moved to withdraw from case, and the matter is pending anticipated court dismissal on or about May 17, 2010.

#### Civil Claims Pending

10. Megan Blaisdell

Claimant states that she was hit by a Sheriff's employee (in her vehicle) while waiting for a pedestrian to cross the street. Claimant sought monetary damages for car repairs, medications, therapy and pain and suffering. Claim was submitted to risk pool. The claim was still open on December 31, 2009, with \$6,066.59 having been paid for vehicle damages, but the claim for personal injuries remained unresolved as of that date. A total of \$8,048.20 was paid through February 14, 2010, including amounts paid for vehicle damages plus the remaining claims for personal injuries. As of December 31, 2009 the case was still open pending resolution of the personal injuries, but as of February 14, 2010 the matter was closed.



## NOTE 14 – INTERFUND BALANCES AND TRANSFERS

Interfund balances and transfers are activities between the funds of Kittitas County. Interfund activities are divided into two broad categories: reciprocal and non-reciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Non-reciprocal interfund activity comprises interfund transfers and interfund reimbursements.

### A. Interfund Balances

Interfund balances at December 31, 2009 included billings for items such as postage, scan/phone, building rents, copies, central services, computer hardware/software, advertising, and shared copier leases. The balances are as follows:

		Due From					
Due To		General Fund	County Road	Non Major Government	Solid Waste	Internal service	TOTAL
	General Fund	\$38,547	\$19,842	\$10,503	\$8,180	\$3,763	\$80,835
	County Road	4,186	22,006	0	30	267,595	\$293,817
	Non-Major Governmental	37,431	0	32,418	0	236	\$70,085
	Solid Waste	4,626	264	0	94,618	0	\$99,508
	Internal Service Funds	0	0	6	0	2,290	\$2,296
	<b>TOTAL</b>	<b>\$84,790</b>	<b>\$42,112</b>	<b>\$42,927</b>	<b>\$102,828</b>	<b>\$273,884</b>	<b>\$546,541</b>

### B. Interfund Transfers

Interfund transfers during 2009 included contributions between funds. The balances were as follows:

		Transfer From			
Transfer To		General fund	County Road	All Others	Total
	General Fund	\$ -	\$ -	\$306,674	\$306,674
	All Others	100,812	4,860	161,472	267,144
	<b>Total</b>	<b>\$100,812</b>	<b>\$ 4,860</b>	<b>\$468,146</b>	<b>\$573,818</b>

## NOTE 15 – RECEIVABLE BALANCES

### A. RECEIVABLES

Receivables at December 31, 2009 were as follows:

	Accounts	Taxes	Total
Total Government	\$2,600,481	\$1,471,542	\$4,072,023
Total Business	\$ 184,562	0	\$ 184,562

On December 1, 2009, the Board of County Commissioners signed on interlocal agreement for a short term loan of funds from Kittitas County to the Kittitas County Television Reception Improvement District for the amount of \$40,000.00 to be paid in full with interest by December 15, 2011. The actual amount borrowed was \$37,395.17. The

interest rate is .30% (Thirty One Hundredths of a percent). The amount is included in the Total Government accounts column above.

## **NOTE 16 - JOINT VENTURES**

Kittitas County and the City of Ellensburg entered into a cooperative service enterprise to purchase and operate the facility known as the City/County Community Center effective July 19, 1987. The \$62,500 in initial costs of the facility were split \$15,625 to the County and \$46,875 to the City.

The City is responsible for operations and maintenance of the facility. The operating costs are allocated between the City and County based upon the percent of non-city resident users. Complete financial information can be obtained from the City of Ellensburg, 501 N. Anderson Street, Ellensburg, WA 98926.

The City accounts for the operations of the facility in the Recreation Department of the General Fund. The 2009 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$ 45,850	\$45,820
City of Ellensburg Support	71,713	30,391
Tour Fees	17,000	13,286
Other	<u>8,750</u>	<u>20,892</u>
Total Revenues	<u>\$143,313</u>	<u>\$110,389</u>

## **NOTE 17 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS**

### **A. PLAN DESCRIPTION**

In addition to the retirement described in the Pension note 7 above, the County provides certain medical insurance benefits for retired public safety employees. Substantially the entire County's LEOFF 1 employees may be come eligible for these benefits if they reach normal retirement age while working for the County. Kittitas County does not currently have any active LEOFF 1 employees employed. There are 8 retired LEOFF 1 employees who are eligible to receive these benefits.

### **B. FUNDING POLICY**

In 2009, expenditures of \$62,368.19 for medical premiums and billings were recognized for post employment health benefits. The program is funded "pay as you go".

### **C. ANNUAL OPEB COST AND NET OPEB OBLIGATION**

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The County has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

The net OPEB obligation of \$268,655 is included as a noncurrent liability on the Statement of Net Assets.

Annual Required Contribution (ARC)	\$ 193,917
Interest on net OPEB obligation	0
Annual OPEB cost	<u>\$ 193,917</u>
Less: Contributions made	(62,368)
Increase in net OPEB obligation	<u>\$ 131,549</u>

Net OPEB Obligation beginning of year 2009  
 Net OPEB Obligation end of year 2009 (NOO)

137,106  
 \$268,655

The County's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2008	204,692	33.0%	137,106
12/31/2009	193,917	32.0%	131,549
		TOTAL	268,655

**D. FUNDING STATUS**

As of December 31, 2009, the most recent actuarial valuation date, the plan was 0% funded. The accrued liability for benefits was \$2,082,585 and the actuarial value of the assets was \$0 resulting in a UAAL of \$2,082,585. Historically, Kittitas County has used a pay-as-you-go approach to funding.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. As 2008 was the first year Kittitas County implemented GASB 45, only two years are presented.

**E. ACTUARIAL METHODS AND ASSUMPTIONS**

We have used the alternative measurement method permitted under GASB Statement No. 45. A single retirement age of 56.22 was assumed for all active members for the purpose of determining the actuarial accrued liability. Termination and mortality rates were assumed to follow the LEOFF 1 termination and mortality rates used in the September 30, 2006 actuarial valuation report issued by the Office of the State Actuary (OSA). Healthcare costs and trends were determined by Milliman and used by OSA in the state-wide LEOFF 1 medical study performed in 2007. The results were based on grouped data with 4 active groupings and 4 inactive groupings. The actuarial cost method used to determine the actuarial accrued liability was Projected Unit Credit. These assumptions are individually and collectively reasonable for the purposes of this valuation.

**NOTE 18 - CLOSURE AND POST CLOSURE CARE COSTS**

Kittitas County's only municipal landfill was established in 1980 to accept mixed solid waste. The landfill, owned by the county, was established on a parcel of 640 acres of arid land reserved for the landfill and related activities. The following table depicts events affecting Ryegrass landfill operations:

Date	Change/Modification
November 1993	Promulgation of new State Landfill Regulation WAC 173-351
December 1995	A new operations contractor was chosen in the bid process to operate each transfer Station and the balefill. A three year contract was signed.
February 1996	Major Flooding at the Ellensburg transfer station
March 1996	Leachate observed flowing from the southern tip of Ryegrass balefill

August 1996	Fire at balefill
December 1996	Record snowfall and snowload resulted in the collapse of the Ellensburg transfer station baler building
December 1996	A major fire broke out at Ryegrass balefill
January 1998	Flooding at Ellensburg transfer station
June 1998	Department of Ecology Air Quality Program issued an Order under RCW 70.94 requiring corrective action in operations of the balefill.
September and December 1998	Chloride levels in ground watering monitoring Well B-4 exceeded groundwater standards.
April 1998	Began discussion/negotiations on an Agreed order under the Model Toxics Control Act for closure of the landfill with the Department of Ecology.
April 1998	The Landfill is closed and not accepting any more garbage. The landfill has been covered and must be monitored for 30 years.
December 21, 2004	Resolution 2004-132 Established Reserve Fund 401-011 CDL Post Closure. This money is to be used for the closure and post closure care of the Limited Purpose Landfill which the County operates.
January 2005	CDL post Closure account was started with \$200,000

The Ryegrass landfill was closed to new garbage waste in 1998 due to a Washington Department of Ecology Agreed Order. The closed bale fill will be monitored through 2028. The County still continues to accept construction demolition at its limited purpose landfill. The limited purpose landfill is expected to be operational until 2021 after which time it will be monitored for 20 years. State and federal laws and regulations including WAC 1273.350 required Kittitas County to place a final cover on its landfill site when it stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. GASB 18 establishes the standards for accounting and financial reporting for municipal solid waste landfill closure and post-closure costs.

As a result of the Department of Ecology Agreed Order, a Remedial Action Grant was allocated to Kittitas County for landfill closure/cleanup. This grant funds 75% of the total landfill closures costs. Landfill Closure operations began in July 2000 with construction scheduled to be completed in accordance with the Agreed Order. In August 2000, the Board of County Commissioners adopted Resolution 99-81 reserving solid waste funds for the purpose of post-closure for Ryegrass Landfill. In January 2005, a CDL post Closure account was established with \$200,000 from the Ryegrass Closure Account.

In addition to the Remedial Action Grant, \$1.55 per ton of the tip fee and \$2.44 per ton for the construction debris goes to the post-closure account each year. Each year the Solid Waste budget includes the annual post-closure costs needed for the Ryegrass landfill. Post closure care is funded as a regular part of the Solid Waste budget process.

In 2008 the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$662,080. The 2009 actual costs for post-closure care was \$16,602 leaving a liability of \$645,478. As required by federal, state, and local regulations, cash in the amount of \$326,209 has been restricted for post-closure care with the difference of \$319,269 recorded as an amount to be provided. A contracted professional estimate for the Ryegrass post-closure care costs will be completed in 2010.

In 2004 an estimate for post-closure care cost for the Limited purpose landfill was done by RW Beck Inc. The estimated liability for post closure cost was determined to be \$908,847. As required by federal, state, and local regulations, cash in the amount of \$242,027 has been restricted for post-closure care with the difference of \$666,820 recorded as an amount to be provided.

The future liability estimates are subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations.

## NOTE 19 – OTHER DISCLOSURES

### A. ACCOUNTING AND REPORTING CHANGES

#### 1. NEW FUND – Forfeited Drug Proceeds

The Board of County Commissioners adopted Resolution 2009-01, to establish the Forfeited Drug Proceeds Fund as per R.C.W 69-50-0505 (10), which requires “that forfeited property and net proceeds not required to be paid to the state treasurer be retained by the seizing law enforcement agency exclusively for the expansion and improvement of controlled substances related to law enforcement activity.” And, that “money retained under this section may not be used to supplant preexisting funding sources.”

#### 2. PRIOR PERIOD ADJUSTMENT TO CAPITALIZED ASSETS

The Capitalized Assets had prior period adjustments, reflected in the adjustment column. As stated in Note 6, the Governmental Activities shows in the adjustment column \$212,152 as an increase. This was a prior year adjustment as an equipment disposal was recorded twice. This amount is adding the value back into equipment. The \$-127,704 is the related depreciation to the above equipment. The other entries in the adjustment column are a reclassification of an asset. The asset was recorded as infrastructure and it should have been reported as Buildings & Improvements and Improvements and the related depreciation on those assets. The total prior period adjustment was \$339,856.

The Business Type Activities includes an adjustment of \$109,636. This amount was for the compost facility costs in 2008 that were not reported, with no depreciation attached to this cost.

#### 3. PRIOR YEAR ADJUSTMENTS TO FUND BALANCE

The following list of funds had prior period adjustments. The adjustments will reflect differences in ending and beginning balances on the Statement of Net Assets; Net Activity and Revenue, Expenditures and Changes in Fund Balance for Government funds.

General Fund had a change in prior year receivables in the amount of \$34,379  
EIS Trust had an increase in Reserves in the amount of \$51,458  
Public Health increase in Reserves in the amount of \$50.00  
Construction Performance decrease in Reserves in the amount \$-7,987  
Drug Enforcement prior year adjustment in the amount of \$-20,787  
Forfeited Drug Proceeds increase in prior year in the amount of \$20,787  
for a total of prior year changes in the amount of \$77,900

#### 4. PRIOR YEAR ADJUSTMENT TO NET ASSETS – GOVERNMENTAL ACTIVITIES

The Net Assets had prior year adjustments to the Governmental Activities based upon the above Note 19 A-2, Capitalized Assets in the amount of \$339,856.. In addition there was prior year adjustment of \$2,282.63, and the adjustments to fund balance as indicated in Note 19 A-3 in the amount of \$77,900.77. The total net asset prior year adjustment is \$415,474.14.

#### 5. PRIOR YEAR ADJUSTMENT TO NET ASSETS – BUSINESS TYPE

Kittitas County needed to report the liability of the Solid Waste Landfill Closure. As indicated in Note 18, the landfill was closed in April 1998. It has been determined the prior Landfill Closure liability should be \$1,554,324.69; with \$662,080.00 recorded in 2008 and amount to be provided of \$986,088.94, leaving an amount of \$93,844.25; to be recorded as a liability and a prior year adjustment to net assets.

The Net Assets were also adjusted as prior year based upon the changes in the Capital Assets as discussed in Note 19 A-2, in the amount of \$109,636 is adjusted as a prior year. This amount was for the compost facility and should have been recorded as Construction in Progress in 2008; therefore there is no depreciation for 2008. The total net prior

year adjustment is \$203,480.

## 6. ADJUSTMENTS TO EXPENSED CAPITAL OUTLAY

Kittitas County's budget policy is to show in the actual budget any asset that is over \$5,000. The Washington State Auditor requires all government entities to use the Budgeting, Accounting and Reporting System (BARS). Because of this requirement there are several items that are actually treated as a capital items but are not capitalized, i.e.; see Note 1- E(6). The following amounts were adjusted for reporting purposes from capital to operating expenses totaling \$223,405.81.

General Fund	
General Government – Auditor	5,153.26
General Government – Treasurer	5,396.43
General Government – Information Services	12,158.37
Culture & Recreation – Fair	-23,901.04
Airport	
Transportation	376.46
County Road	
Transportation	214,477.49
Auditor Centennial Document Preservation	
General Government	9,744.84

## 7. Fairgrounds bond payment

The 1991 Revenue Bond for the Kittitas County Fairgrounds, in the amount of \$350,000.00 with an interest rate of 5.875% had a maturity date of October 29, 2031. In September 2009, Kittitas County paid this revenue bond off with a final principal payment of \$79,629.87. We have been making additional principal payments each year to achieve the payoff of this debt.

## B. SUBSEQUENT EVENTS

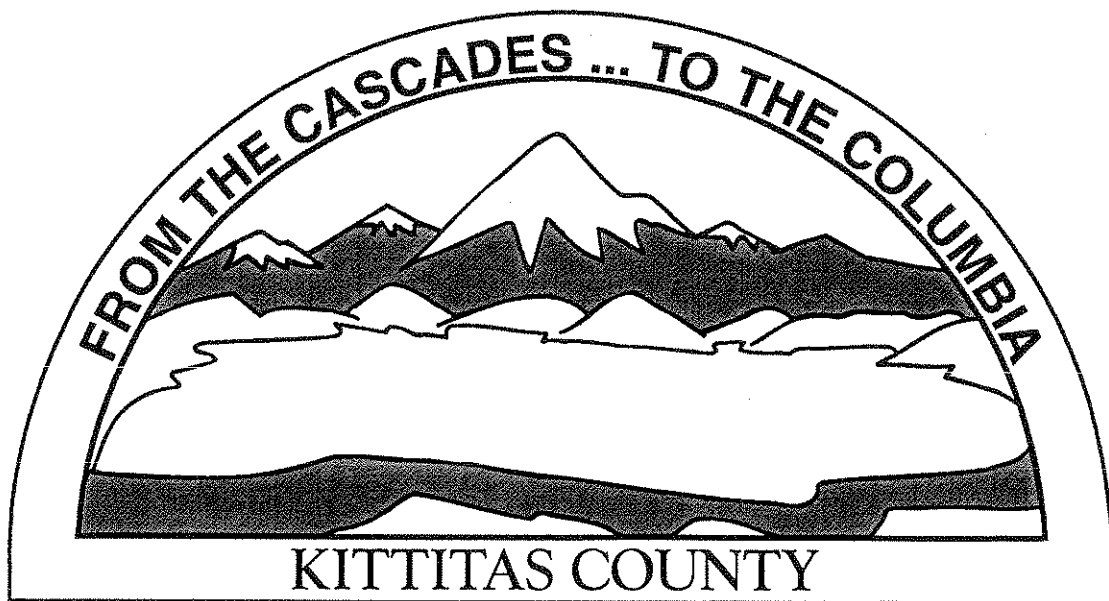
The Board of County Commissioners are looking at obtaining financing to bond several projects. Those projects are:

Jail Repairs & Maintenance	\$ 1.3 Million
Jail Expansion	\$ 6.1 Million
Armory Project	\$ 1.5 Million
Upper District Court	\$ 1.5 Million
<b>Total</b>	<b>\$10.4 Million</b>

The Jail Repairs & Maintenance Project started on May 25, 2010. The funding sources are anticipated to be REET (Real Estate Excise Tax), Hotel Motel Tax, 1/10<sup>th</sup> sales tax and current budgeted. The bonding project is expected to start in June 2010.

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# Required Supplementary Information





KITTITAS COUNTY, WASHINGTON

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2009

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 9,504,000	\$ 9,589,000	\$ 9,257,930	\$ (331,070)
Licenses & Permits	1,029,400	348,400	844,591	496,191
Intergovernmental	2,355,102	3,108,180	3,161,862	53,682
Charges for Services	1,844,125	1,983,650	1,940,023	(43,627)
Fines & Forfeits	1,634,900	1,684,382	1,691,278	6,896
Miscellaneous	1,067,678	1,146,307	813,343	(332,964)
<b>Total Revenues</b>	<b>\$ 17,435,205</b>	<b>\$ 17,859,919</b>	<b>\$ 17,709,027</b>	<b>\$ (150,892)</b>
<b>Expenditures</b>				
General Governmental	\$ 6,447,282	\$ 6,795,128	\$ 6,372,296	\$ 422,832
Judicial	2,639,601	2,709,571	2,620,996	88,575
Security of Persons and Property	7,194,072	8,044,175	7,396,543	647,632
Physical Environment	126,000	122,200	111,777	10,423
Transportation	3,717	3,717	3,717	-
Economic Environment	948,612	1,270,094	987,275	282,819
Mental & Physical Health	-	-	-	-
Culture & Recreation	1,233,902	1,239,327	1,129,907	109,420
Debt Service	100,838	146,338	155,837	(9,499)
Capital Outlay	659,927	2,841,848	2,649,033	192,815
<b>Total Expenditures</b>	<b>\$ 19,353,951</b>	<b>\$ 23,172,398</b>	<b>\$ 21,427,381</b>	<b>\$ 1,745,017</b>
<b>Excess (Deficit) Revenues over Expenditures</b>	<b>\$ (1,918,746)</b>	<b>\$ (5,312,479)</b>	<b>\$ (3,718,354)</b>	<b>\$ 1,594,125</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds Capital Leases	\$ -	\$ -	\$ -	\$ -
Restitution	500	500	424	(76)
Sale of Fixed Assets	-	55,000	58,218	3,218
Transfers In	631,090	641,090	100,812	(540,278)
Transfers Out	(294,347)	(519,347)	(306,674)	212,673
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 337,243</b>	<b>\$ 177,243</b>	<b>\$ (147,220)</b>	<b>\$ (324,463)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,581,503)</b>	<b>\$ (5,135,236)</b>	<b>\$ (3,865,574)</b>	<b>\$ 1,269,662</b>
Fund Balance, January 1	\$ 5,945,249	\$ 8,774,232	\$ 8,074,309	\$ (699,923)
<b>Fund Balance, December 31</b>	<b>\$ 4,363,746</b>	<b>\$ 3,638,996</b>	<b>\$ 4,208,735</b>	<b>\$ 569,739</b>

The notes to the financial statements are an integral part of this statement.

KITTITAS COUNTY, WASHINGTON

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2009

County Road

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 4,152,000	\$ 4,657,000	\$ 4,239,581	\$ (417,419)
Licenses & Permits	200	200	65	(135)
Intergovernmental	8,551,749	8,551,749	6,008,508	(2,543,241)
Charges for Services	56,100	56,100	161,059	104,959
Miscellaneous	140,000	140,000	151,696	11,696
Total Revenues	\$ 12,900,049	\$ 13,405,049	\$ 10,560,909	\$ (2,844,140)
<b>Expenditures</b>				
General Governmental	\$ 178,000	\$ 178,000	\$ 283,255	\$ (105,255)
Transportation	7,031,300	7,031,300	5,825,161	1,206,139
Capital Outlay	7,184,500	7,689,500	1,840,943	5,848,557
Total Expenditures	\$ 14,393,800	\$ 14,898,800	\$ 7,949,359	\$ 6,949,441
Excess (Deficit) Revenues over Expenditures	\$ (1,493,751)	\$ (1,493,751)	\$ 2,611,550	\$ 4,105,301
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	\$ -	\$ -	\$ (33)	\$ (33)
Transfers In	330,000	330,000		(330,000)
Transfers Out			(4,860)	(4,860)
Total Other Financing Sources (Uses)	\$ 330,000	\$ 330,000	\$ (4,893)	\$ (334,893)
Net Change in Fund Balance	\$ (1,163,751)	\$ (1,163,751)	\$ 2,606,657	\$ 3,770,408
Fund Balance, January 1	\$ 7,715,000	\$ 7,715,000	\$ 10,579,432	\$ 2,864,432
Fund Balance, December 31	\$ 6,551,249	\$ 6,551,249	\$ 13,186,089	\$ 6,634,840

The notes to the financial statements are an integral part of this statement.

**Required Supplemental Information**  
**Notes to Budgetary Comparison Schedule**  
**Year Ended December 31, 2009**

**A. Budgetary Basis**

Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects and all proprietary funds on the modified accrual basis of accounting. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles.

**B. Material Violations**

There were no material violations of finance-related legal or contractual provisions in the general fund and special revenue funds. In addition, these fund's expenditures did not exceed legal appropriation for 2009.

Required Supplemental Information  
 Kittitas County  
 LEOFF I Retiree Medical Benefits  
 Schedule of Funding Progress  
 Year Ended December 31, 2009

Fiscal Year Ended	Actuarial Value of Assets	Actuarial Accrued Liability Entry Age	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/08	\$ -	\$2,198,297	\$2,198,297	0%	-	-
12/31/09	\$ -	\$2,082,585	\$2,082,585	0%	-	-

\*2008 is the first year Kittitas County implemented GASB 45, and only two years are presented.

# KITITAS COUNTY

## Required Supplementary Information

### December 31, 2009

#### Information about Infrastructure Assets Reported Using the Modified Approach

As allowed by GASB Statement No. 34, Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments, the County has adopted an alternative process for recording depreciation expense on selected infrastructure assets. Under this alternative method, referred to as the modified approach, the County expenses certain maintenance and preservation costs and does not report depreciation expense.

Full assessment of these infrastructure assets was completed in July, 2008 by County Staff. Through 2008, graveled roads were assessed on a yearly basis for the purpose of hard surfacing prioritization. Beginning in 2009, a full condition assessment will be done on a yearly basis in July. Detailed documentation of disclosed assessment levels is kept on file.

In order to utilize the modified approach, the County is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the assets at the condition level established and disclosed by the County.
- Document that the assets are being preserved approximately at, or above, the established condition level.

#### ROADS

##### Measurement Scale

The County's graveled roads are scored based on the following point system. The number of structures on the road can be up to 41% of the total score.

	<b>Max. Points</b>
<b>Structures</b>	40
<i>Based on number of residences access road</i>	
<i>2 points per residence</i>	
<i>No. of houses _____</i>	
<b>Traffic ADT</b>	10
<i>Based on a comparative ride roughness.</i>	
<i>Rating:</i>	
<i>Under 49=0</i>	
<i>50 to 99 = 2 pts</i>	
<i>100 to 149 = 4pts</i>	
<i>150 to 250 = 6 pts</i>	
<i>Over 250 = 10 pts</i>	
<b>Speed Limit</b>	4
<i>Based on a posted speed.</i>	
<i>0-35 mph = 2 pts</i>	
<i>over 35 mph = 4 pts</i>	

<b>Routes</b>	10
<i>Based on a reported school and mail routes.</i>	
<i>School Bus Route= 5</i>	
<i>US Mail= 5</i>	
<b>Classification</b>	8
<i>Based on Federal Functional Classification.</i>	
<i>Access (Class 09) =0</i>	
<i>Minor Collector (Class 08) =4</i>	
<i>Major Collector (Class 07) =8</i>	
<b>Connector</b>	10
<b>Maintenance Costs</b>	15
<i>≤ 1000 = 5 pts, ≤ 2000 = 6 pts, ≤ 3000 = 7 pts ,</i>	
<i>≤ 4000 = 8 pts, ≤ 5000 = 9 pts, ≤ 6000 = 10 pts,</i>	
<i>&lt; 7000 = 11pts, &lt;8000 = 12pts, &lt;9000 = 13 pts,</i>	
<i>&lt;10,000 = 14 pts, &gt;10,000 = 15 pts</i>	
<b>Total Possible Points</b>	<b>97</b>

**Assessed Conditions**

The following table reports the rating of the County's graveled roads by the number of miles by rating score. The ratings are used to prioritize the graveled roads for paving in the future.

Miles of Gravel Roads	Rating Score
4.21	50-65
1.14	41-49
7.3	31-40
5.16	21-30
28.16	11-20
21.9	0-10

**Condition Level**

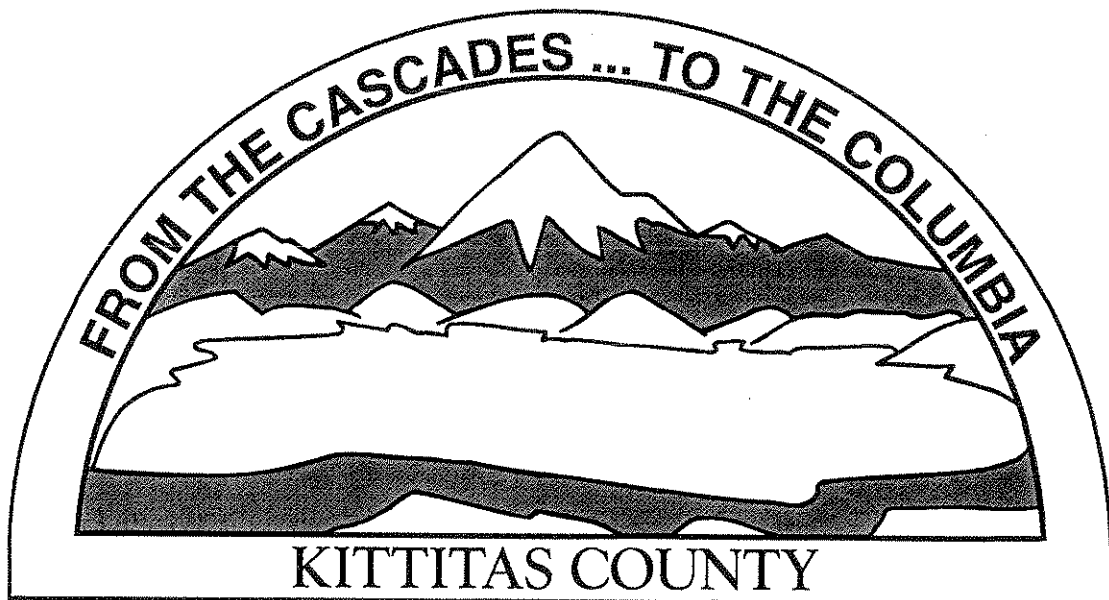
The condition level which we budget to preserve condition level is equal to \$5,000 per mile in maintenance/preservation costs. (\$325,000 annual budget/64 miles of gravel roads).

**BUDGETED AND ESTIMATED COSTS TO MAINTAIN INFRASTRUCTURE**

The following table presents the County's estimate of spending necessary to preserve and maintain the roads and bridges at, or above, the "Established Condition Levels" cited above, and the actual amount spent during the past five fiscal years:

Fiscal Year	Estimated Spending	Actual Spending
2005	292,000	78,169
2006	327,000	208,278
2007	312,000	193,131
2008	335,500	246,629
2009	372,000	218,576

# Special Revenue Non-Major Funds



KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE  
NON-MAJOR FUNDS  
COMBINING BALANCE SHEET  
For Year Ended December 31, 2009

With Comparative Totals for Year Ended December 31, 2008

	CE					
	Airport	Vehicle Rep. Res.	Sheriff K9 Unit	Community Services	Public Facilities	EIS Trust
<b>ASSETS</b>						
Cash/Petty Cash	\$ 355,914	\$ 824,724	\$ 401	\$ 288,494	\$ 1,237,706	\$ 104,940
Cash in Bank - Retainage	-	-	-	-	-	-
Investments	140,602	-	-	-	878,997	7
Taxes Receivable	-	-	-	20,335	-	-
Accounts Receivable	21,487	-	-	35,376	-	-
Court Receivables	-	-	-	-	-	-
Interest Receivable	1,188	0	0	1,415	243	0
Interfunds Loans Receivable	-	-	-	-	-	-
Due From Other Funds	6	-	-	-	-	-
Due From Other Governmental	4,750	-	-	199,573	(16,370)	-
Prepayment for Services	2,439	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 526,385</b>	<b>\$ 824,724</b>	<b>\$ 401</b>	<b>\$ 545,192</b>	<b>\$ 2,100,577</b>	<b>\$ 104,947</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Vouchers Payable	\$ 4,205	\$ -	\$ -	\$ 128,601	\$ 1,081	\$ 2,088
Accounts Payable	-	-	-	-	-	-
Salaries Payable	5,731	-	-	-	-	-
Due To Other Funds	2,254	-	-	439	2	20
Interfund Loans Payable	-	-	-	-	-	-
Due To Other Governmental Units	903	-	-	92,144	-	-
Accrued Interest Payable	-	-	-	-	-	-
Deferred Revenues	-	-	-	20,335	-	-
Revenues Collected in Advance	25,041	-	-	-	-	-
Deposits Payable	195	-	-	-	-	102,840
Taxes Payable	(0)	-	-	-	-	-
Contract Retainage Payable	1,214	-	-	-	-	-
Construction Escrow Payable	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 39,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 241,519</b>	<b>\$ 1,083</b>	<b>\$ 104,947</b>
<b>FUND BALANCE</b>						
Reserve for Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved for Prepaid Items	2,439	-	-	-	-	-
Unreserved:						
Designated	-	-	-	-	-	-
Undesignated	484,402	824,724	401	303,673	2,099,494	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 486,841</b>	<b>\$ 824,724</b>	<b>\$ 401</b>	<b>\$ 303,673</b>	<b>\$ 2,099,494</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 526,385</b>	<b>\$ 824,724</b>	<b>\$ 401</b>	<b>\$ 545,192</b>	<b>\$ 2,100,577</b>	<b>\$ 104,947</b>



KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE  
NON-MAJOR FUNDS  
COMBINING BALANCE SHEET  
For Year Ended December 31, 2009

With Comparative Totals for Year Ended December 31, 2008

	Low Income Housing	Recreation	Homelessness Housing Assist	Trial Court Improvements	Public Health	Construction Perf Bond	Veteran's Assistance
<b>ASSETS</b>							
Cash/Petty Cash	\$ 48,696	\$ 9,525	\$ 148,420	\$ 22,558	\$ 337,182	\$ 8,606	\$ 55,686
Cash in Bank - Retainage	-	-	-	-	-	-	-
Investments	309,040	10,736	393,430	64,671	156,915	28,714	-
Taxes Receivable	-	-	-	-	-	-	10,307
Accounts Receivable	-	-	-	-	21,676	-	19
Court Receivables	-	-	-	-	-	-	-
Interest Receivable	86	3	109	18	43	11	0
Interfunds Loans Receivable	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	10,194	290	-	-
Due From Other Governmental	-	9,304	-	10,194	190,487	-	-
Prepayment for Services	-	-	-	-	1,721	-	-
<b>TOTAL ASSETS</b>	<b>\$ 357,821</b>	<b>\$ 29,567</b>	<b>\$ 541,959</b>	<b>\$ 107,635</b>	<b>\$ 708,313</b>	<b>\$ 47,330</b>	<b>\$ 66,012</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Vouchers Payable	\$ 3,090	\$ 138	\$ 7,535	\$ -	\$ 13,723	\$ -	\$ 2,174
Accounts Payable	-	-	-	-	-	-	-
Salaries Payable	-	-	-	-	8,431	-	-
Due To Other Funds	49	1	19	-	12,422	-	-
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	7	-	-
Accrued Interest Payable	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	10,307
Revenues Collected in Advance	-	-	-	-	62,838	-	-
Deposits Payable	-	-	-	-	-	46,780	-
Taxes Payable	-	-	-	-	236	-	-
Contract Retainage Payable	-	-	-	-	-	-	-
Construction Escrow Payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 3,139</b>	<b>\$ 139</b>	<b>\$ 7,555</b>	<b>\$ -</b>	<b>\$ 95,656</b>	<b>\$ 46,780</b>	<b>\$ 12,481</b>
<b>FUND BALANCE</b>							
Reserve for Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ 910	\$ -	\$ -
Reserved for Prepaid Items	-	-	-	-	1,721	-	-
Unreserved:							
Designated	-	-	-	-	156,915	-	-
Undesignated	354,682	29,429	534,405	107,635	453,111	550	53,531
<b>TOTAL FUND BALANCE</b>	<b>\$ 354,682</b>	<b>\$ 29,429</b>	<b>\$ 534,405</b>	<b>\$ 107,635</b>	<b>\$ 612,657</b>	<b>\$ 550</b>	<b>\$ 53,531</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 357,821</b>	<b>\$ 29,567</b>	<b>\$ 541,959</b>	<b>\$ 107,635</b>	<b>\$ 708,313</b>	<b>\$ 47,330</b>	<b>\$ 66,012</b>

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE  
NON-MAJOR FUNDS  
COMBINING BALANCE SHEET  
For Year Ended December 31, 2009

With Comparative Totals for Year Ended December 31, 2008

	"911" Phone System	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O	Noxious Weed	Auditor Centennial Doc. Pres.	Misdemeanant Probation
<b>ASSETS</b>							
Cash/Petty Cash	\$ 21,929	\$ 213,012	\$ -	\$ 16,414	\$ 56,917	\$ 53,615	\$ 35,557
Cash in Bank - Retainage	-	-	-	-	-	-	-
Investments	-	488,865	51,525	33,108	50,228	365,295	51,360
Taxes Receivable	-	-	-	-	27,335	-	-
Accounts Receivable	-	-	-	-	2,316	-	-
Court Receivables	-	-	-	-	-	-	314,310
Interest Receivable	0	135	14	9	14	101	14
Interfunds Loans Receivable	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	19
Due From Other Governmental	143,093	(18,427)	-	-	-	-	-
Prepayment for Services	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 165,023</b>	<b>\$ 683,585</b>	<b>\$ 51,540</b>	<b>\$ 49,532</b>	<b>\$ 136,810</b>	<b>\$ 419,012</b>	<b>\$ 401,260</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Vouchers Payable	\$ 165,023	\$ 3,994	\$ -	\$ 281	\$ 369	\$ -	\$ 2,921
Accounts Payable	-	-	-	-	-	-	-
Salaries Payable	-	-	-	-	-	-	-
Due To Other Funds	-	6,804	-	91	1,780	1,219	5,615
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	27,335	-	314,310
Revenues Collected in Advance	-	-	-	-	-	-	1,615
Deposits Payable	-	-	-	-	-	-	-
Taxes Payable	-	74	-	-	29	-	-
Contract Retainage Payable	-	-	-	-	-	-	-
Construction Escrow Payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 165,023</b>	<b>\$ 10,872</b>	<b>\$ -</b>	<b>\$ 372</b>	<b>\$ 29,514</b>	<b>\$ 1,219</b>	<b>\$ 324,461</b>
<b>FUND BALANCE</b>							
Reserve for Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Reserved for Prepaid Items	-	-	-	-	-	-	-
Unreserved:							
Designated	-	-	-	-	-	-	-
Undesignated	-	672,713	51,540	49,160	107,296	417,793	76,750
<b>TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 672,713</b>	<b>\$ 51,540</b>	<b>\$ 49,160</b>	<b>\$ 107,296</b>	<b>\$ 417,793</b>	<b>\$ 76,800</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 165,023</b>	<b>\$ 683,585</b>	<b>\$ 51,540</b>	<b>\$ 49,532</b>	<b>\$ 136,810</b>	<b>\$ 419,012</b>	<b>\$ 401,260</b>

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE  
NON-MAJOR FUNDS  
COMBINING BALANCE SHEET  
For Year Ended December 31, 2009

With Comparative Totals for Year Ended December 31, 2008

	Prosecutor V/W	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	Stadium Fund	Real Estate Tax Tech	Total 2009	Total 2008
<b>ASSETS</b>									
Cash/Petty Cash	\$ 29,259	\$ 97,439	\$ 3,923	\$ 53,223	\$ 2,043	\$ 124,686	\$ 119,107	\$ 4,269,977	\$ 3,451,766
Cash in Bank - Retainage	-	-	-	-	-	-	-	-	-
Investments	116,810	-	-	90,299	-	151,057	-	3,391,658	2,986,283
Taxes Receivable	-	-	-	-	-	-	-	57,977	12,046
Accounts Receivable	-	-	-	-	-	-	-	80,874	181,611
Court Receivables	-	-	-	-	-	-	-	314,310	324,040
Interest Receivable	32	0	0	25	-	42	0	3,502	24,731
Interfunds Loans Receivable	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	22,902	9,516	-	42,927	15,436
Due From Other Governmental	6,036	-	-	-	-	27,913	-	556,553	702,292
Prepayment for Services	-	-	-	-	-	-	-	4,160	-
<b>TOTAL ASSETS</b>	<b>\$ 152,137</b>	<b>\$ 97,439</b>	<b>\$ 3,923</b>	<b>\$ 143,547</b>	<b>\$ 24,946</b>	<b>\$ 313,214</b>	<b>\$ 119,107</b>	<b>\$ 8,721,938</b>	<b>\$ 7,698,205</b>
<b>LIABILITIES AND FUND BALANCE</b>									
<b>LIABILITIES</b>									
Vouchers Payable	\$ 624	\$ 1,900	\$ -	\$ 1,725	\$ -	\$ 12,459	\$ -	\$ 351,930	\$ 274,074
Accounts Payable	-	-	-	-	-	-	-	-	-
Salaries Payable	-	-	-	-	-	-	-	12,162	12,863
Due To Other Funds	4,972	23,207	-	-	-	1,675	-	60,568	55,350
Interfund Loans Payable	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	-	-	93,054	93,192
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-	372,287	336,085
Revenues Collected in Advance	-	-	-	45,067	-	-	-	134,562	91,308
Deposits Payable	-	-	-	-	-	-	-	149,814	140,812
Taxes Payable	17	-	-	-	-	-	-	356	-
Contract Retainage Payable	-	-	-	-	-	-	-	1,214	1,214
Construction Escrow Payable	-	-	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 5,612</b>	<b>\$ 25,107</b>	<b>\$ -</b>	<b>\$ 46,792</b>	<b>\$ -</b>	<b>\$ 14,134</b>	<b>\$ -</b>	<b>\$ 1,175,947</b>	<b>\$ 1,004,898</b>
<b>FUND BALANCE</b>									
Reserve for Petty Cash	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,960	\$ 4,060
Reserved for Prepaid Items	-	-	-	-	-	-	-	4,160	-
Unreserved:									
Designated	-	-	-	-	-	-	-	156,915	15,643
Undesignated	146,525	69,333	3,923	96,755	24,946	299,080	119,107	7,380,957	6,533,604
<b>TOTAL FUND BALANCE</b>	<b>\$ 146,525</b>	<b>\$ 72,333</b>	<b>\$ 3,923</b>	<b>\$ 96,755</b>	<b>\$ 24,946</b>	<b>\$ 299,080</b>	<b>\$ 119,107</b>	<b>\$ 7,545,992</b>	<b>\$ 6,553,307</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 152,137</b>	<b>\$ 97,439</b>	<b>\$ 3,923</b>	<b>\$ 143,547</b>	<b>\$ 24,946</b>	<b>\$ 313,214</b>	<b>\$ 119,107</b>	<b>\$ 8,721,938</b>	<b>\$ 7,558,205</b>

# KITITAS COUNTY, WASHINGTON

## NON-MAJOR SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended December 31, 2009 With Comparative Actual Amounts for Year Ended December 31, 2008

	Airport	CE Vehicle Rep Res	Sheriff K-9 Unit	Community Services	Public Facilities	EIS Trust	Low Income Housing
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ 141,259	\$ 627,603	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	7,273	-	-	866,951	-	-	-
Charges for Services	-	-	-	-	-	133,311	56,145
Fines and Forfeits	-	-	-	-	-	-	-
Miscellaneous Revenue	157,714	-	100	3,541	21,453	0	2,801
Non-Revenues	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 164,987</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 1,011,752</b>	<b>\$ 649,055</b>	<b>\$ 133,311</b>	<b>\$ 58,946</b>
<b>EXPENDITURES</b>							
General Government Services	\$ -	\$ -	\$ -	\$ -	\$ 277,307	\$ -	\$ -
Judicial Services	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-
Transportation	128,596	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	192,814	123,480
Mental and Physical Health	-	-	-	900,170	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Non Expenditures	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 128,596</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,170</b>	<b>\$ 277,307</b>	<b>\$ 192,814</b>	<b>\$ 123,480</b>
<b>EXCESS (DEFICIT)</b>							
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 36,390</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 111,582</b>	<b>\$ 371,749</b>	<b>\$ (59,503)</b>	<b>\$ (64,534)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ 5,000	\$ (124,093)	\$ -	\$ -
Intergovernmental Agreements	-	-	-	-	-	-	-
Fixed Asset Disposal	-	11,911	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 11,911</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ (124,093)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>							
<b>RESOURCES OVER USES</b>	<b>\$ 36,390</b>	<b>\$ 11,911</b>	<b>\$ 100</b>	<b>\$ 116,582</b>	<b>\$ 247,656</b>	<b>\$ (59,503)</b>	<b>\$ (64,534)</b>
Fund Balance - January 1	\$ 450,451	\$ 812,813	\$ 301	\$ 187,091	\$ 1,851,838	\$ 8,045	\$ 419,216
Increase (Decrease) in Reserves	-	-	-	-	-	51,458	-
Prior Period Corrections	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 486,842</b>	<b>\$ 824,724</b>	<b>\$ 401</b>	<b>\$ 303,673</b>	<b>\$ 2,099,494</b>	<b>\$ 0</b>	<b>\$ 354,682</b>

# KITTITAS COUNTY, WASHINGTON

## NON-MAJOR SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended December 31, 2009 With Comparative Actual Amounts for Year Ended December 31, 2008

	<u>Recreation</u>	<u>Homelessness Housing Asst</u>	<u>Trial Court Improvements</u>	<u>Public Health</u>	<u>Construction Perf Bond</u>	<u>Veteran's Assistance</u>	<u>"911" Phone Systems</u>
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	69,546	261,967
Licenses & Permits	-	-	-	196,554	-	-	-
Intergovernmental Revenues	5,854	-	40,880	871,050	-	6	356,410
Charges for Services	-	174,825	-	177,541	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Miscellaneous Revenue	102	910	266	49,442	538	-	-
Non-Revenues	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 5,956</b>	<b>\$ 175,735</b>	<b>\$ 41,146</b>	<b>\$ 1,294,586</b>	<b>\$ 538</b>	<b>\$ 69,551</b>	<b>\$ 618,378</b>
<b>EXPENDITURES</b>							
General Government Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	-	63,093	-	-	-	-
Public Safety	-	-	-	-	-	-	871,058
Physical Environment	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Economic Environment	-	26,291	-	-	-	67,343	-
Mental and Physical Health	-	-	-	1,423,888	-	-	-
Culture and Recreation	40,397	-	-	-	-	-	-
Non Expenditures	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	3,553	-	-	-
Other Expenditures	-	-	-	12,826	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,397</b>	<b>\$ 26,291</b>	<b>\$ 63,093</b>	<b>\$ 1,440,267</b>	<b>\$ -</b>	<b>\$ 67,343</b>	<b>\$ 871,058</b>
<b>EXCESS (DEFICIT)</b>							
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (34,441)</b>	<b>\$ 149,444</b>	<b>\$ (21,947)</b>	<b>\$ (145,681)</b>	<b>\$ 538</b>	<b>\$ 2,208</b>	<b>\$ (252,681)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer In (Out)	\$ 32,840	\$ -	\$ 40,880	\$ 211,847	\$ -	\$ -	\$ -
Intergovernmental Agreements	-	-	-	-	-	-	-
Fixed Asset Disposal	-	-	-	6,206	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 32,840</b>	<b>\$ -</b>	<b>\$ 40,880</b>	<b>\$ 218,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>							
<b>RESOURCES OVER USES</b>	<b>\$ (1,601)</b>	<b>\$ 149,444</b>	<b>\$ 18,933</b>	<b>\$ 72,371</b>	<b>\$ 538</b>	<b>\$ 2,208</b>	<b>\$ (252,681)</b>
Fund Balance - January 1	\$ 31,030	\$ 384,961	\$ 88,702	\$ 540,235	\$ 7,999	\$ 51,323	\$ 252,681
Increase (Decrease) in Reserves	-	-	-	50	(7,987)	-	-
Prior Period Corrections	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 29,429</b>	<b>\$ 534,405</b>	<b>\$ 107,635</b>	<b>\$ 612,657</b>	<b>\$ 550</b>	<b>\$ 53,531</b>	<b>\$ (0)</b>

# KITITAS COUNTY, WASHINGTON

## NON-MAJOR SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended December 31, 2009 With Comparative Actual Amounts for Year Ended December 31, 2008

	<u>3/10th Criminal Justice Tax</u>	<u>Treasurer ULID</u>	<u>Treasurer M &amp; O</u>	<u>Noxious Weed Board</u>	<u>Auditor Centennial Doc Pre</u>	<u>Misdemeanant Probation</u>
<b><u>REVENUES</u></b>						
Taxes	\$ 1,157,319	\$ -	\$ -	\$ 2,105	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenues	1,025	-	-	127,746	71,409	-
Charges for Services	-	-	-	7,219	29,215	602,981
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	1,568	357	47,726	166,758	1,920	716
Non-Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,159,912</b>	<b>\$ 357</b>	<b>\$ 47,726</b>	<b>\$ 303,828</b>	<b>\$ 102,545</b>	<b>\$ 603,698</b>
<b><u>EXPENDITURES</u></b>						
General Government Services	\$ 203,398	\$ 188	\$ 70,425	\$ -	\$ 31,068	\$ -
Judicial Services	-	-	-	-	-	-
Public Safety	564,959	-	-	-	-	678,389
Physical Environment	-	-	-	265,660	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Mental and Physical Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Non Expenditures	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-
Other Expenditures	50,695	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 819,051</b>	<b>\$ 188</b>	<b>\$ 70,425</b>	<b>\$ 265,660</b>	<b>\$ 31,068</b>	<b>\$ 678,389</b>
<b>EXCESS (DEFICIT)</b>						
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 340,861</b>	<b>\$ 169</b>	<b>\$ (22,698)</b>	<b>\$ 38,168</b>	<b>\$ 71,477</b>	<b>\$ (74,692)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Agreements	-	-	-	-	-	-
Fixed Asset Disposal	-	-	-	1,398	-	(7)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,398</b>	<b>\$ -</b>	<b>\$ (7)</b>
<b>EXCESS (DEFICIT)</b>						
<b>RESOURCES OVER USES</b>	<b>\$ 340,861</b>	<b>\$ 169</b>	<b>\$ (22,698)</b>	<b>\$ 39,566</b>	<b>\$ 71,477</b>	<b>\$ (74,699)</b>
Fund Balance - January 1	\$ 331,852	\$ 51,371	\$ 71,858	\$ 67,730	\$ 346,316	\$ 151,498
Increase (Decrease) in Reserves	-	-	-	-	-	-
Prior Period Corrections	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 672,713</b>	<b>\$ 51,540</b>	<b>\$ 49,160</b>	<b>\$ 107,296</b>	<b>\$ 417,793</b>	<b>\$ 76,800</b>

# KITITAS COUNTY, WASHINGTON

## NON-MAJOR SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended December 31, 2009

With Comparative Actual Amounts for Year Ended December 31, 2008

	<u>Prosecutor V/W</u>	<u>Drug Enforcement</u>	<u>Domestic Violence</u>	<u>Public Defense</u>	<u>Forfeited Drug Proceeds</u>	<u>Stadium Fund</u>
<b><u>REVENUES</u></b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,729
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenues	32,397	-	-	43,556	-	-
Charges for Services	62,184	-	719	-	-	-
Fines and Forfeits	-	26,205	188	-	3,215	-
Miscellaneous Revenue	807	-	-	443	-	591
Non-Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 95,388</b>	<b>\$ 26,205</b>	<b>\$ 906</b>	<b>\$ 43,999</b>	<b>\$ 3,215</b>	<b>\$ 233,320</b>
<b><u>EXPENDITURES</u></b>						
General Government Services	\$ 91,802	\$ 56,887	\$ -	\$ 9,975	\$ -	\$ -
Judicial Services	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Mental and Physical Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	67,301
Non Expenditures	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 91,802</b>	<b>\$ 56,887</b>	<b>\$ -</b>	<b>\$ 9,975</b>	<b>\$ -</b>	<b>\$ 67,301</b>
<b>EXCESS (DEFICIT)</b>						
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 3,586</b>	<b>\$ (30,682)</b>	<b>\$ 906</b>	<b>\$ 34,024</b>	<b>\$ 3,215</b>	<b>\$ 166,019</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,015)
Intergovernmental Agreements	-	-	-	-	-	-
Fixed Asset Disposal	-	-	-	-	943	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 943</b>	<b>\$ (22,015)</b>
<b>EXCESS (DEFICIT)</b>						
<b>RESOURCES OVER USES</b>	<b>\$ 3,586</b>	<b>\$ (30,682)</b>	<b>\$ 906</b>	<b>\$ 34,024</b>	<b>\$ 4,158</b>	<b>\$ 144,004</b>
Fund Balance - January 1	\$ 142,939	\$ 123,802	\$ 3,017	\$ 62,731	\$ -	\$ 155,076
Increase (Decrease) in Reserves	-	-	-	-	-	-
Prior Period Corrections	-	(20,787)	-	-	20,787	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 146,525</b>	<b>\$ 72,333</b>	<b>\$ 3,923</b>	<b>\$ 96,755</b>	<b>\$ 24,946</b>	<b>\$ 299,080</b>

**KITTITAS COUNTY, WASHINGTON**

**NON-MAJOR SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

Year Ended December 31, 2009

With Comparative Actual Amounts for Year Ended December 31, 2008

	Real Estate Excise Tax Tech	Total 2009	Total 2008
<b><u>REVENUES</u></b>			
Taxes	\$ -	\$ 2,492,528	\$ 2,146,859
Licenses & Permits	-	196,554	202,263
Intergovernmental Revenues	20,676	2,445,233	2,502,567
Charges for Services	-	1,244,140	1,324,626
Fines and Forfeits	-	29,608	37,505
Miscellaneous Revenue	-	457,753	461,273
Non-Revenues	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 20,676</b>	<b>\$ 6,865,816</b>	<b>\$ 6,675,093</b>
<b><u>EXPENDITURES</u></b>			
General Government Services	\$ -	\$ 741,049	\$ 583,259
Judicial Services	-	63,093	-
Public Safety	-	2,114,406	1,092,294
Physical Environment	-	265,660	246,634
Transportation	-	128,596	130,134
Economic Environment	-	409,928	202,858
Mental and Physical Health	-	2,324,058	3,066,539
Culture and Recreation	-	107,698	116,300
Non Expenditures	-	-	-
Debt Service Principal	-	3,553	2,682
Other Expenditures	-	63,521	447,894
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 6,221,563</b>	<b>\$ 5,888,594</b>
<b>EXCESS (DEFICIT)</b>			
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 20,676</b>	<b>\$ 644,253</b>	<b>\$ 786,499</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfer In (Out)	\$ -	\$ 144,460	\$ 195,611
Intergovernmental Agreements	-	-	-
Fixed Asset Disposal	-	20,451	15,348
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 164,911</b>	<b>\$ 210,959</b>
<b>EXCESS (DEFICIT)</b>			
<b>RESOURCES OVER USES</b>	<b>\$ 20,676</b>	<b>\$ 809,164</b>	<b>\$ 997,458</b>
Fund Balance - January 1	\$ 98,431	\$ 6,693,307	\$ 5,698,301
Increase (Decrease) in Reserves	-	43,521	(61,754)
Prior Period Corrections	-	-	50,485
Residual Equity Transfer In (Out)	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 119,107</b>	<b>\$ 7,545,992</b>	<b>\$ 6,684,490</b>



KITTITAS COUNTY, WASHINGTON

AIRPORT  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 355,914	182,376
Investments	140,602	250,000
Accounts Receivable	21,487	36,738
Interest Receivable	1,188	2,756
Due From Other Funds	6	2,059
Due From Other Governmental Units	4,750	33,238
Prepayment For Services	2,439	-
<b>TOTAL ASSETS</b>	<b>\$ <u>526,385</u></b>	<b>\$ <u>507,168</u></b>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 4,205	\$ 7,650
Salaries Payable	5,731	5,727
Due To Other Funds	2,254	15,898
Due To Other Governmental Units	903	945
Contract Retainage Payable	1,214	1,214
Revenue Collected In Advance	25,041	25,087
Taxes Payable	(0)	-
Deposits Payable	195	195
<b>TOTAL LIABILITIES</b>	<b>\$ 39,544</b>	<b>\$ 56,716</b>
 <u>FUND BALANCE</u> 		
Reserved for Prepaid Items	2,439	-
Unreserved:		
Undesignated	\$ 484,402	\$ 450,451
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>486,841</u></b>	<b>\$ <u>450,451</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>526,385</u></b>	<b>\$ <u>507,168</u></b>

KITTITAS COUNTY, WASHINGTON

**AIRPORT**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**  
**Year Ended December 31, 2009**  
**With Comparative Actual Amounts For Year Ended December 31, 2008**

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Intergovernmental Revenues	\$ 5,000	7,273	\$ 2,273	\$ 33,238
Miscellaneous Revenue	196,317	157,714	(38,603)	179,672
<b>TOTAL REVENUES</b>	<b>\$ 201,317</b>	<b>\$ 164,987</b>	<b>\$ 466,330</b>	<b>\$ 212,910</b>
<b><u>EXPENDITURES</u></b>				
Transportation	\$ 165,250	128,596	\$ 36,654	\$ 130,134
Capital Expenditures	440,050	-	440,050	37,498
<b>TOTAL EXPENDITURES</b>	<b>\$ 605,300</b>	<b>\$ 128,596</b>	<b>\$ 476,704</b>	<b>\$ 167,631</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ (403,983)	36,390	\$ 440,373	\$ 45,279
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Sale of Fixed Assets	\$ -	-	-	-
Operating Transfer In (Out)	430,000	-	(430,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 430,000</b>	<b>\$ -</b>	<b>\$ (430,000)</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
RESOURCES OVER USES	\$ 26,017	36,390	\$ 10,373	\$ 45,279
Fund Balance - January 1	\$ 420,000	450,451	\$ 30,451	\$ 405,173
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 446,017</b>	<b>\$ 486,842</b>	<b>\$ 40,825</b>	<b>\$ 450,451</b>

KITTITAS COUNTY, WASHINGTON

CURRENT EXPENSE VEHICLE REPLACEMENT RESERVE  
COMPARATIVE BALANCE SHEET

As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 824,724	\$ 812,813
Due From Other Funds	<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS</b>	<b>\$ <u>824,724</u></b>	<b>\$ <u>812,813</u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
Due To Other Funds	\$ <u>                    </u>	\$ <u>                    </u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>                    </u></b>	<b>\$ <u>                    </u></b>
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>824,724</u>	\$ <u>812,813</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>824,724</u></b>	<b>\$ <u>812,813</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>824,724</u></b>	<b>\$ <u>812,813</u></b>

KITTITAS COUNTY, WASHINGTON

CURRENT EXPENSE VEHICLE REPLACEMENT RESERVE  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Proceeds of General Fixed Assets	\$ -	11,911	\$ 11,911	\$ 11,226
Operating Transfers In (Out)	(51,500)	-	51,500	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (51,500)</b>	<b>\$ 11,911</b>	<b>\$ 63,411</b>	<b>\$ 11,226</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (51,500)</b>	<b>\$ 11,911</b>	<b>\$ 63,411</b>	<b>\$ 11,226</b>
Fund Balance - January 1	\$ 800,000	812,813	\$ 12,813	\$ 801,587
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 748,500</b>	<b>\$ 824,724</b>	<b>\$ 76,224</b>	<b>\$ 812,813</b>

KITTITAS COUNTY, WASHINGTON

SHERIFF K-9 UNIT  
COMPARATIVE BALANCE SHEET  
As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>401</u>	\$ <u>301</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>401</u></u></b>	<b>\$ <u><u>301</u></u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>
 <u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ <u>401</u>	\$ <u>301</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>401</u></b>	<b>\$ <u>301</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>401</u></u></b>	<b>\$ <u><u>301</u></u></b>

KITTITAS COUNTY, WASHINGTON

SHERIFF K-9 UNIT  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ _____	\$ 100	\$ 100	\$ 100
<b>TOTAL REVENUES</b>	\$ -	\$ 100	\$ 100	\$ 100
<b><u>EXPENDITURES</u></b>				
Public Safety	100	-	(100)	-
<b>TOTAL EXPENDITURES</b>	\$ 100	\$ -	\$ (100)	\$ -
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	\$ (100)	\$ 100	\$ -	\$ 100
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Proceeds of General Fixed Assets	\$ -	\$ -	\$ -	\$ -
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ -	\$ -	\$ -
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	\$ (100)	\$ 100	\$ 200	\$ 100
Fund Balance - January 1	\$ 100	\$ 301	\$ 201	\$ 201
<b>FUND BALANCE - DECEMBER 31</b>	\$ -	\$ 401	\$ 401	\$ 301

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 288,494	\$ 192,815
Taxes Receivable	20,335	7,586
Accounts Receivable	35,376	53,157
Interest Receivable	1,415	2,126
Due From Other Governmental	<u>199,573</u>	<u>111,801</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>545,192</u></b>	<b>\$ <u>367,485</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 128,601	\$ 80,593
Due To Other Funds	439	72
Due To Other Governmental Units	92,144	92,144
Deferred Revenues	<u>20,335</u>	<u>7,586</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>241,519</u></b>	<b>\$ <u>180,394</u></b>
 <u>FUND BALANCE</u>  		
Unreserved:		
Undesignated	<u>\$ 303,673</u>	<u>\$ 187,091</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>303,673</u></b>	<b>\$ <u>187,091</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>545,192</u></b>	<b>\$ <u>367,485</u></b>

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

<u>REVENUES</u>	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
Taxes	\$ 155,420	\$ 141,259	\$ (14,161)	\$ 122,270
Intergovernmental Revenue	905,421	866,951	(38,470)	936,907
Miscellaneous Revenue	-	3,541	3,541	7,696
<b>TOTAL REVENUES</b>	<b>\$ 1,060,841</b>	<b>\$ 1,011,752</b>	<b>\$ (49,089)</b>	<b>\$ 1,066,873</b>
 <u>EXPENDITURES</u>				
Mental & Physical Health	\$ 1,104,599	900,170	\$ 204,429	\$ 1,138,208
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,104,599</b>	<b>\$ 900,170</b>	<b>\$ 204,429</b>	<b>\$ 1,138,208</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (43,758)</b>	<b>111,582</b>	<b>\$ 155,340</b>	<b>\$ (71,335)</b>
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (38,758)</b>	<b>116,582</b>	<b>\$ 155,340</b>	<b>\$ (66,335)</b>
Fund Balance - January 1	\$ 38,758	187,091	\$ 148,333	\$ 202,941
Prior Year Correction	-	-	-	50,485
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 303,673</b>	<b>\$ 303,673</b>	<b>\$ 187,091</b>



KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 1,237,706	\$ 711,403
Investments	878,997	1,201,705
Interest Receivable	243	17,500
Due From Other Funds	-	-
Due From Other Governmental	<u>(16,370)</u>	<u>(19,875)</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>2,100,577</u></b>	<b>\$ <u>1,910,732</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Voucher Payable	\$ 1,081	\$ 58,893
Salaries Payable	-	-
Due To Other Funds	2	2
Due To Other Governmental	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 1,083</b>	<b>\$ 58,894</b>
 <u>FUND BALANCE</u>  		
Unreserved:		
Undesignated	\$ <u>2,099,494</u>	\$ <u>1,851,838</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>2,099,494</u></b>	<b>\$ <u>1,851,838</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>2,100,577</u></b>	<b>\$ <u>1,910,732</u></b>

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Taxes	\$ 660,000	627,603	\$ 32,397	\$ 695,346
Miscellaneous Revenue	15,000	21,453	(6,453)	38,080
<b>TOTAL REVENUES</b>	<b>\$ 675,000</b>	<b>\$ 649,055</b>	<b>\$ 25,945</b>	<b>\$ 733,427</b>
<b><u>EXPENDITURES</u></b>				
General Government	\$ 965,725	277,307	\$ 688,418	\$ 239,729
Economic Environment	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 965,725</b>	<b>\$ 277,307</b>	<b>\$ 688,418</b>	<b>\$ 239,729</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (290,725)</b>	<b>371,749</b>	<b>\$ 714,363</b>	<b>\$ 493,698</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfer In (Out)	\$ (150,000)	(124,093)	\$ 25,908	\$ (146,673)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (150,000)</b>	<b>\$ (124,093)</b>	<b>\$ 25,908</b>	<b>\$ (146,673)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (440,725)</b>	<b>247,656</b>	<b>\$ (688,381)</b>	<b>\$ 347,025</b>
Fund Balance - January 1	\$ 1,431,000	1,851,838	\$ (420,838)	\$ 1,504,812
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 990,275</b>	<b>\$ 2,099,494</b>	<b>\$ (1,109,219)</b>	<b>\$ 1,851,838</b>

KITTITAS COUNTY, WASHINGTON

EIS TRUST  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 104,940	\$ 27,371
Investment	7	7
Accounts Receivable	-	77,744
Interest Receivable	-	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>104,947</u></b>	<b>\$ <u>105,121</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,088	\$ (2,221)
Due To Other Funds	20	-
Customer Deposits	102,840	99,298
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ 104,947</b>	<b>\$ 97,076</b>
 <u>FUND BALANCE</u>		
Undesignated	\$ -	\$ 8,045
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 8,045</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>104,947</u></b>	<b>\$ <u>105,121</u></b>

KITTITAS COUNTY, WASHINGTON

EIS TRUST  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009  
 With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Charges For Goods and Services	\$ 200,000	133,311	\$ (66,689)	\$ 137,826
Miscellaneous Revenue	-	0	0	472
<b>TOTAL REVENUES</b>	<b>\$ 200,000</b>	<b>\$ 133,311</b>	<b>\$ (66,689)</b>	<b>\$ 138,297</b>
<b>EXPENDITURES</b>				
Economic Environment	\$ 200,000	192,814	\$ 7,186	\$ 80,550
<b>TOTAL EXPENDITURES</b>	<b>\$ 200,000</b>	<b>\$ 192,814</b>	<b>\$ 7,186</b>	<b>\$ 80,550</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (59,503)</b>	<b>\$ (59,503)</b>	<b>\$ 57,747</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>\$ (59,503)</b>	<b>\$ (59,503)</b>	<b>\$ 57,747</b>
Fund Balance - January 1	\$ -	8,045	\$ 8,045	\$ 11,036
Increase (Decrease) in Reserves	-	51,458	51,458	(60,737)
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 8,045</b>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING  
COMPARATIVE BALANCE SHEET  
As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 48,696	\$ 12,946
Investments	309,040	415,706
Interest Receivable	86	618
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>357,821</u></b>	<b>\$ <u>429,271</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Vouchers Payable	\$ 3,090	\$ 10,055
Due To Other Funds	49	-
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ 3,139</b>	<b>\$ 10,055</b>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	\$ <u>354,682</u>	\$ <u>419,216</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>354,682</u></b>	<b>\$ <u>419,216</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>357,821</u></b>	<b>\$ <u>429,271</u></b>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009  
 With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges for Goods and Services	\$ 56,800	56,145	\$ (655)	\$ 62,016
Miscellaneous Revenue	7,000	2,801	(4,199)	10,510
<b>TOTAL REVENUES</b>	<b>\$ 63,800</b>	<b>58,946</b>	<b>\$ (4,854)</b>	<b>\$ 72,526</b>
<u>EXPENDITURES</u>				
Economic Environment	\$ 150,000	123,480	\$ (26,520)	\$ 61,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 150,000</b>	<b>\$ 123,480</b>	<b>\$ (26,520)</b>	<b>\$ 61,000</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ (86,200)	\$ (64,534)	\$ 21,666	\$ 11,526
Fund Balance - January 1	\$ 431,200	\$ 419,216	\$ (11,984)	\$ 407,690
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 345,000</b>	<b>\$ 354,682</b>	<b>\$ 9,682</b>	<b>\$ 419,216</b>

KITTITAS COUNTY, WASHINGTON

RECREATION  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 9,525	\$ 7,693
Investments	10,736	14,974
Interest Receivable	3	22
Due From Other Governmental Units	<u>9,304</u>	<u>9,483</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>29,567</u></b>	<b>\$ <u>32,172</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 138	\$ 422
Due To Other Funds	<u>1</u>	<u>721</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 139</b>	<b>\$ 1,142</b>
 <u>FUND BALANCE</u>  		
Unreserved: Undesignated	<u>\$ 29,429</u>	<u>\$ 31,030</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>29,429</u></b>	<b>\$ <u>31,030</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>29,567</u></b>	<b>\$ <u>32,172</u></b>

KITTITAS COUNTY, WASHINGTON

RECREATION  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009  
 With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 5,000	5,854	\$ 854	\$ 9,483
Miscellaneous Revenue	300	102	(198)	384
<b>TOTAL REVENUES</b>	<b>\$ 5,300</b>	<b>5,956</b>	<b>\$ 656</b>	<b>\$ 9,868</b>
<u>EXPENDITURES</u>				
Culture and Recreation	\$ 52,800	40,397	\$ 12,403	\$ 79,523
<b>TOTAL EXPENDITURES</b>	<b>\$ 52,800</b>	<b>40,397</b>	<b>\$ 12,403</b>	<b>\$ 79,523</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (47,500)</b>	<b>(34,441)</b>	<b>\$ 13,059</b>	<b>\$ (69,656)</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ 33,500	32,840	\$ (660)	\$ 71,149
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 33,500</b>	<b>32,840</b>	<b>\$ (660)</b>	<b>\$ 71,149</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (14,000)</b>	<b>\$ (1,601)</b>	<b>\$ 12,399</b>	<b>\$ 1,494</b>
Fund Balance - January 1	\$ 14,000	\$ 31,030	\$ 17,030	\$ 29,536
Prior Year Adjustment	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 29,429</b>	<b>\$ 29,429</b>	<b>\$ 31,030</b>



KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSIST  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 148,420	\$ 292,331
Investments	393,430	92,492
Interest Receivables	109	138
<b>TOTAL ASSETS</b>	<b>\$ <u>541,959</u></b>	<b>\$ <u>384,961</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Vouchers Payable Control	\$ 7,535	\$ -
Due To Other Funds	19	-
<b>TOTAL LIABILITIES</b>	<b>\$ 7,555</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	\$ <u>534,405</u>	\$ <u>384,961</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>534,405</u></b>	<b>\$ <u>384,961</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>541,959</u></b>	<b>\$ <u>384,961</u></b>

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

REVENUES	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
Charges Goods/Services	\$ 110,000	\$ 174,825	\$ 64,825	\$ 142,234
Miscellaneous Revenue	3,000	910	(2,090)	3,539
<b>TOTAL REVENUES</b>	<b>\$ 113,000</b>	<b>\$ 175,735</b>	<b>\$ 62,735</b>	<b>\$ 145,773</b>
<b>EXPENDITURES</b>				
Economic Environment	\$ 100,000	26,291	\$ 73,709	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 100,000</b>	<b>\$ 26,291</b>	<b>\$ 73,709</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ 13,000</b>	<b>149,444</b>	<b>\$ 136,444</b>	<b>\$ 145,773</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ 13,000</b>	<b>\$ 149,444</b>	<b>\$ 136,444</b>	<b>\$ 145,773</b>
Fund Balance - January 1	\$ 200,000	\$ 384,961	\$ 184,961	\$ 239,188
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 213,000</b>	<b>\$ 534,405</b>	<b>\$ 321,405</b>	<b>\$ 384,961</b>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>ASSETS</u></b>		
Cash	\$ 22,558	\$ 55,413
Investments	64,671	34,372
Interest Recievable	18	51
Due From Other Funds	10,194	-
Due From Other Governmental Units	10,194	-
	<u>107,635</u>	<u>89,836</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>107,635</u></b>	<b>\$ <u>89,836</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Vouchers Payable	\$ -	\$ 1,134
	<u>-</u>	<u>1,134</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>-</u></b>	<b>\$ <u>1,134</u></b>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	\$ <u>107,635</u>	\$ <u>88,702</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>107,635</u></b>	<b>\$ <u>88,702</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>107,635</u></b>	<b>\$ <u>89,836</u></b>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue	\$ 25,000	40,880	\$ 15,880	\$ 42,287
Miscellaneous Revenue	1,500	266	(1,234)	1,154
<b>TOTAL REVENUES</b>	<b>\$ 26,500</b>	<b>\$ 41,146</b>	<b>\$ 14,646</b>	<b>\$ 43,441</b>
<b><u>EXPENDITURES</u></b>				
General Government, Judicial Capital Expenditures	\$ 110,500	63,093	\$ 47,407	\$ 27,977
	-	-	-	38,674
<b>TOTAL EXPENDITURES</b>	<b>\$ 110,500</b>	<b>\$ 63,093</b>	<b>\$ 47,407</b>	<b>\$ 66,651</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (84,000)</b>	<b>(21,947)</b>	<b>\$ 62,053</b>	<b>\$ (23,210)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	\$ 25,000	40,880	\$ 15,880	\$ 42,287
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 25,000</b>	<b>\$ 40,880</b>	<b>\$ 15,880</b>	<b>\$ 42,287</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (59,000)</b>	<b>\$ 18,933</b>	<b>\$ 77,933</b>	<b>\$ 19,077</b>
Fund Balance - January 1	\$ 59,000	88,702	\$ 29,702	\$ 69,625
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 107,635</b>	<b>\$ 107,635</b>	<b>\$ 88,702</b>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 337,182	\$ 148,428
Investments	156,915	155,643
Accounts Receivable	21,676	8,453
Interest Receivable	43	232
Due From Other Funds	290	4,350
Due From Other Governmental	190,487	286,679
Prepayment For Services	<u>1,721</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>708,313</u></b>	<b>\$ <u>603,784</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 13,723	\$ 26,261
Salaries Payable	6,431	48
Due To Other Funds	12,422	16,736
Due To Other Governmental Units	7	103
Revenues Collected in Advance	62,838	20,400
Use Tax Payable	<u>236</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 95,656</b>	<b>\$ 63,548</b>
 <u>FUND BALANCE</u>  		
Reserve for Petty Cash/Prepaid items	\$ 910	\$ 1,010
Reserve for Prepaid Items	1,721	-
Unreserved:		
Designated	156,915	155,643
Undesignated	<u>453,111</u>	<u>383,583</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>612,657</u></b>	<b>\$ <u>540,236</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>708,313</u></b>	<b>\$ <u>603,784</u></b>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009  
 With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Licenses & Permits	\$ 187,500	196,554	\$ 9,054	\$ 202,263
Intergovernmental Revenues	993,333	871,050	(122,283)	967,591
Charges for Goods and Services	293,872	177,541	(116,331)	346,301
Miscellaneous Revenue	60,000	49,442	(10,558)	13,474
<b>TOTAL REVENUES</b>	<b>\$ 1,534,705</b>	<b>\$ 1,294,586</b>	<b>\$ (240,119)</b>	<b>\$ 1,529,630</b>
<b><u>EXPENDITURES</u></b>				
Mental and Physical Health	\$ 1,659,682	1,423,888	\$ 235,794	\$ 1,928,331
Debt Service - Principal	-	3,553	(3,553)	2,682
Capital Expenditures	92,500	12,826	79,674	104,184
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,752,182</b>	<b>\$ 1,440,267</b>	<b>\$ 311,915</b>	<b>\$ 2,035,197</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (217,477)</b>	<b>(145,681)</b>	<b>\$ 71,796</b>	<b>\$ (505,567)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Disposition of Fixed Assets	\$ -	6,206	\$ 6,206	\$ 881
Operating Transfers In (Out)	211,847	211,847	-	261,764
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 211,847</b>	<b>\$ 218,053</b>	<b>\$ 6,206</b>	<b>\$ 262,644</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (5,630)</b>	<b>72,371</b>	<b>\$ 78,001</b>	<b>\$ (242,923)</b>
Fund Balance - January 1	\$ 5,630	\$ 540,235	\$ 534,605	\$ 783,158
Increase/Decrease Changes Fund Balance	-	50	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 612,657</b>	<b>\$ 612,607</b>	<b>\$ 540,235</b>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 8,606	\$ 8,606
Investments	38,714	40,653
Interest Receivables	11	60
<b>TOTAL ASSETS</b>	<b>\$ <u>47,330</u></b>	<b>\$ <u>49,319</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Customer Deposits	\$ <u>46,780</u>	\$ <u>41,320</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 46,780</b>	<b>\$ 41,320</b>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	\$ <u>550</u>	\$ <u>7,999</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>550</u></b>	<b>\$ <u>7,999</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>47,330</u></b>	<b>\$ <u>49,319</u></b>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ 538	\$ 538	\$ 1,453
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 538</b>	<b>\$ 538</b>	<b>\$ 1,453</b>
<b><u>EXPENDITURES</u></b>				
General Government	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 538</b>	<b>\$ 538</b>	<b>\$ 1,453</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>\$ 538</b>	<b>\$ 538</b>	<b>\$ 1,453</b>
Fund Balance - January 1	\$ -	\$ 7,999	\$ 7,999	\$ 7,563
Increase/Decrease Fund Balance	-	(7,987)	-	(1,017)
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 550</b>	<b>\$ 8,537</b>	<b>\$ 7,999</b>



KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 55,686	\$ 54,369
Taxes Receivable	10,307	4,458
Accounts Receivable	19	
Due From Other Funds	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 66,012</b>	<b>\$ 58,827</b>
	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Vouchers Payable	2,174	3,046
Due To Other Funds	-	-
Deferred Revenues	10,307	4,458
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ 12,481</b>	<b>\$ 7,504</b>
 <u>FUND BALANCE</u>  		
Unreserved: Undesignated	\$ 53,531	\$ 51,323
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ 53,531</b>	<b>\$ 51,323</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 66,012</b>	<b>\$ 58,827</b>

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Taxes	\$ 75,000	69,546	\$ (5,454)	\$ 73,504
Intergovernmental Revenue	-	6	6	7
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 69,551</b>	<b>\$ (5,449)</b>	<b>\$ 73,511</b>
<b><u>EXPENDITURES</u></b>				
Economic Environment	\$ 75,000	67,343	\$ 7,657	\$ 61,307
<b>TOTAL EXPENDITURES</b>	<b>\$ 75,000</b>	<b>\$ 67,343</b>	<b>\$ 7,657</b>	<b>\$ 61,307</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>2,208</b>	<b>\$ 2,208</b>	<b>\$ 12,204</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	\$ -	-	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>\$ 2,208</b>	<b>\$ 2,208</b>	<b>\$ 12,204</b>
Fund Balance - January 1	\$ -	\$ 51,323	\$ 51,323	\$ 39,120
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 53,531</b>	<b>\$ 53,531</b>	<b>\$ 51,323</b>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 21,929	\$ 46,655
Due From Other Governmental Units	<u>143,093</u>	<u>252,681</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 165,023</u></b>	<b><u>\$ 299,336</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>165,023</u>	\$ <u>46,655</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 165,023</b>	<b>\$ 46,655</b>
 <u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ <u>-</u>	\$ <u>252,681</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>-</u></b>	<b>\$ <u>252,681</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 165,023</u></b>	<b><u>\$ 299,336</u></b>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Taxes	\$ 310,000	261,967	\$ (48,033)	\$ 262,628
Intergovernmental Revenue	<u>590,000</u>	<u>356,410</u>	<u>(233,590)</u>	<u>254,027</u>
<b>TOTAL REVENUES</b>	<b>\$ 900,000</b>	<b>\$ 618,378</b>	<b>\$ (281,622)</b>	<b>\$ 516,655</b>
<b><u>EXPENDITURES</u></b>				
Public Safety	\$ <u>900,000</u>	<u>871,058</u>	\$ <u>28,942</u>	\$ <u>263,975</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>900,000</u></b>	<b>\$ <u>871,058</u></b>	<b>\$ <u>28,942</u></b>	<b>\$ <u>263,975</u></b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>(252,681)</b>	<b>\$ (252,681)</b>	<b>\$ 252,681</b>
Fund Balance - January 1	\$ -	\$ 252,681	\$ 252,681	\$ -
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ <u>252,681</u></b>

# KITITAS COUNTY, WASHINGTON

## 3/10TH CRIMINAL JUSTICE TAX COMPARATIVE BALANCE SHEET

As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 213,012	\$ 316,680
Investments	488,865	37,377
Interest Receivable	135	56
Due From Other Funds	-	25
Due From Other Govt Units	<u>(18,427)</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>683,585</u></b>	<b>\$ <u>354,137</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 3,994	\$ 16,358
Salaries Payable	-	1,746
Due To Other Funds	6,804	4,181
Use Tax Payable	<u>74</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 10,872</b>	<b>\$ 22,285</b>
 <u>FUND BALANCE</u>  		
Unreserved:		
Undesignated	\$ <u>672,713</u>	\$ <u>331,852</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>672,713</u></b>	<b>\$ <u>331,852</u></b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b>\$ <u>683,585</u></b>	 <b>\$ <u>354,137</u></b>

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Taxes	\$ 1,200,000	\$ 1,157,319	\$ (42,681)	\$ 827,785
Intergovernmental Revenue	-	1,025	1,025	-
Miscellaneous Revenue	-	1,568	1,568	443
<b>TOTAL REVENUES</b>	<b>\$ 1,200,000</b>	<b>\$ 1,159,912</b>	<b>\$ (40,088)</b>	<b>\$ 828,228</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	\$ 281,181	\$ 155,810	\$ 125,371	\$ 83,348
Judicial Services	49,452	47,588	1,864	22,351
Security of Persons & Property	617,661	564,959	52,702	170,212
Capital Expenditures	251,000	50,695	200,305	242,816
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,199,294</b>	<b>\$ 819,051</b>	<b>\$ 380,243</b>	<b>\$ 518,727</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ 706</b>	<b>\$ 340,861</b>	<b>\$ 340,155</b>	<b>\$ 309,501</b>
Fund Balance - January 1	\$ 300,000	\$ 331,852	\$ 31,852	\$ -
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 300,706</b>	<b>\$ 672,713</b>	<b>\$ 372,007</b>	<b>\$ 309,501</b>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE  
COMPARATIVE BALANCE SHEET

As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ -	\$ -
Investments	51,525	51,295
Interest Receivable	<u>14</u>	<u>76</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>51,540</u></b>	<b>\$ <u>51,371</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>FUND BALANCE</u>  		
Unreserved: Undesignated	\$ <u>51,540</u>	\$ <u>51,371</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>51,540</u></b>	<b>\$ <u>51,371</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>51,540</u></b>	<b>\$ <u>51,371</u></b>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<b>REVENUES</b>				
Charges for Goods and Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	2,080	357	(1,723)	1,317
<b>TOTAL REVENUES</b>	<b>\$ 2,080</b>	<b>357</b>	<b>\$ (1,723)</b>	<b>\$ 1,317</b>
<b>EXPENDITURES</b>				
General Government Services	\$ 45,580	\$ 188	\$ 45,392	\$ 137
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,580</b>	<b>\$ 188</b>	<b>\$ 45,392</b>	<b>\$ 137</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (43,500)</b>	<b>\$ 169</b>	<b>\$ 43,669</b>	<b>\$ 1,180</b>
Fund Balance - January 1	\$ 43,500	\$ 51,371	\$ 7,871	\$ 50,191
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 51,540</b>	<b>\$ 51,540</b>	<b>\$ 51,371</b>



KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 16,414	\$ (663)
Investments	33,108	72,497
Interest Receivable	9	103
	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<b>\$ <u>49,532</u></b>	<b>\$ <u>71,937</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
 <b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 281	\$ -
Due To Other Funds	91	78
	<u>          </u>	<u>          </u>
<b>TOTAL LIABILITIES</b>	<b>\$ 372</b>	<b>\$ 78</b>
 <b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	\$ <u>49,160</u>	\$ <u>71,858</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>49,160</u></b>	<b>\$ <u>71,858</u></b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b>\$ <u>49,532</u></b>	 <b>\$ <u>71,937</u></b>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	<u>Budget</u>	<u>Actual</u>		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ 47,726	\$ 47,726	\$ 31,703
<b>TOTAL REVENUES</b>	\$ -	\$ 47,726	\$ 47,726	\$ 31,703
<b><u>EXPENDITURES</u></b>				
General Government Services	\$ -	\$ 70,425	\$ (70,425)	\$ 28,468
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 70,425	\$ (70,425)	\$ 28,468
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	\$ -	\$ (22,698)	\$ (22,698)	\$ 3,235
Fund Balance - January 1	\$ -	\$ 71,858	\$ 71,858	\$ 68,623
<b>FUND BALANCE - DECEMBER 31</b>	\$ -	\$ 49,160	\$ 49,160	\$ 71,858

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 56,917	\$ 61,943
Investments	50,228	-
Accounts Receivable	2,316	4,602
Special Assessments Receivable	27,335	
Interests Receivable	14	-
Due from Other Governmental Units	<u>-</u>	<u>9,948</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>136,810</u></b>	<b>\$ <u>76,492</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 369	\$ 26
Due To Other Funds	1,780	8,735
Use Tax Payable	29	-
Deferred Rev Spec Assessments	<u>27,335</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 29,514</b>	<b>\$ 8,761</b>
 <u>FUND BALANCE</u>  		
Reserve for Petty Cash	\$ -	\$ -
Unreserved:		
Undesignated	<u>107,296</u>	<u>67,730</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>107,296</u></b>	<b>\$ <u>67,730</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>136,810</u></b>	<b>\$ <u>76,491</u></b>

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Taxes	\$ -	2,105	\$ 2,105	\$ 1,190
Intergovernmental Services	114,500	127,746	13,246	112,292
Charges For Goods and Services	-	7,219	7,219	13,315
Miscellaneous Revenues	160,500	166,758	6,258	151,882
<b>TOTAL REVENUES</b>	<b>\$ 275,000</b>	<b>\$ 303,828</b>	<b>\$ 28,828</b>	<b>\$ 278,678</b>
<b><u>EXPENDITURES</u></b>				
Physical Environment	\$ 266,500	265,660	\$ 840	\$ 246,634
Capital Expenditures	8,500	-	8,500	5,519
<b>TOTAL EXPENDITURES</b>	<b>\$ 275,000</b>	<b>\$ 265,660</b>	<b>\$ 9,340</b>	<b>\$ 252,153</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>38,168</b>	<b>\$ 38,168</b>	<b>\$ 26,525</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Dispositon of Fixed Assets	\$ -	\$ 1,398	\$ (1,398)	\$ 615
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 1,398</b>	<b>\$ (1,398)</b>	<b>\$ 615</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>39,566</b>	<b>\$ 39,566</b>	<b>\$ 27,140</b>
Fund Balance - January 1	\$ -	\$ 67,730	\$ 67,730	\$ 40,591
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 107,296</b>	<b>\$ 107,296</b>	<b>\$ 67,730</b>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 53,615	\$ 104,804
Investments	365,295	263,085
Interest Receivable	101	391
Due From Other Funds	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>419,012</u></b>	<b>\$ <u>368,280</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 18,798
Due To Other Funds	<u>1,219</u>	<u>3,166</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 1,219</b>	<b>\$ 21,964</b>
 <u>FUND BALANCE</u>  		
Unreserved: Undesignated	<u>\$ 417,793</u>	<u>\$ 346,316</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>417,793</u></b>	<b>\$ <u>346,316</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>419,012</u></b>	<b>\$ <u>368,280</u></b>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Intergovernmental Revenues	\$ 70,000	71,409	\$ 1,409	\$ 57,065
Charges for Goods and Services	42,000	29,215	(12,785)	31,334
Miscellaneous Revenues	7,000	1,920	(5,080)	7,024
<b>TOTAL REVENUES</b>	<b>\$ 119,000</b>	<b>\$ 102,545</b>	<b>\$ (16,455)</b>	<b>\$ 95,423</b>
<b>EXPENDITURES</b>				
General Government Services	\$ 182,385	31,068	\$ 151,317	\$ 55,416
Capital Expense	50,000	-	50,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 232,385</b>	<b>\$ 31,068</b>	<b>\$ 201,317</b>	<b>\$ 55,416</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (113,385)</b>	<b>71,477</b>	<b>\$ 184,862</b>	<b>\$ 40,008</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Fixed Assets	\$ -		\$ -	\$ -
Operating Transfers In (Out)	(30,000)		30,000	(4,917)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (30,000)</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ (4,917)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (143,385)</b>	<b>71,477</b>	<b>\$ 214,862</b>	<b>\$ 35,091</b>
Fund Balance - January 1	\$ 303,000	346,316	\$ 43,316	\$ 311,225
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 159,615</b>	<b>\$ 417,793</b>	<b>\$ 258,178</b>	<b>\$ 346,316</b>

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION  
COMPARATIVE BALANCE SHEET

As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 35,557	\$ 55,367
Investments	51,360	105,429
Accounts Receivable	-	-
Court Receivable	314,310	324,040
Interest Receivable	14	229
Due From Other Funds	19	-
<b>TOTAL ASSETS</b>	<b>\$ <u>401,260</u></b>	<b>\$ <u>485,065</u></b>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,921	\$ 2,496
Salaries Payable	-	-
Revenues Collected in Advance	1,615	2,265
Due To Other Funds	5,615	4,766
Deferred Revenues	314,310	324,040
<b>TOTAL LIABILITIES</b>	<b>\$ 324,461</b>	<b>\$ 333,567</b>

FUND BALANCE

Reserved For Petty Cash	50	50
Unreserved:		
Undesignated	\$ 76,750	\$ 151,448
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>76,800</u></b>	<b>\$ <u>151,498</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>401,260</u></b>	<b>\$ <u>485,065</u></b>

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges for Goods and Services	\$ 491,000	\$ 602,981	\$ 111,981	\$ 535,899
Miscellaneous Revenues	6,000	716	(5,284)	6,083
<b>TOTAL REVENUES</b>	<b>\$ 497,000</b>	<b>\$ 603,698</b>	<b>\$ 106,698</b>	<b>\$ 541,983</b>
<b><u>EXPENDITURES</u></b>				
Public Safety	\$ 793,945	678,389	\$ 115,556	\$ 658,107
Other Expenditures	3,055	-	3,055	10,387
<b>TOTAL EXPENDITURES</b>	<b>\$ 797,000</b>	<b>\$ 678,389</b>	<b>\$ 118,611</b>	<b>\$ 668,495</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (300,000)</b>	<b>(74,692)</b>	<b>\$ 225,308</b>	<b>\$ (126,512)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Disposition of Fixed Assets	\$ -	\$ (7)	\$ (7)	\$ 2,627
Restitution	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ (7)</b>	<b>\$ (7)</b>	<b>\$ 2,627</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (300,000)</b>	<b>(74,699)</b>	<b>\$ 225,301</b>	<b>\$ (123,885)</b>
Fund Balance - January 1	\$ 300,000	\$ 151,498	\$ (148,502)	\$ 275,383
Increase (Decrease) Reserves	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 76,800</b>	<b>\$ 76,800</b>	<b>\$ 151,498</b>



KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS  
COMPARATIVE BALANCE SHEET

As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 29,259	\$ 23,280
Investments	116,810	115,863
Accounts Receivable	-	-
Interest Receivable	32	172
Due From Other Governmental	<u>6,036</u>	<u>10,052</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>152,137</u></b>	<b>\$ <u>149,367</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 624	\$ 92
Salaries Payable	-	5,341
Use Tax Payable	17	-
Due To Other Funds	<u>4,972</u>	<u>995</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 5,612</b>	<b>\$ 6,428</b>
 <u>FUND BALANCE</u>  		
Unreserved:		
Undesignated	\$ <u>146,525</u>	\$ <u>142,939</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>146,525</u></b>	<b>\$ <u>142,939</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>152,137</u></b>	<b>\$ <u>149,367</u></b>

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Intergovernmental Services	\$ 9,000	32,397	\$ 23,397	\$ 22,930
Charges for Goods & Services	58,000	62,184	4,184	55,036
Fines & Forfeits	-	-	-	(10)
Miscellaneous Revenue	-	807	807	2,974
<b>TOTAL REVENUES</b>	<b>\$ 67,000</b>	<b>\$ 95,388</b>	<b>\$ 28,388</b>	<b>\$ 80,929</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	\$ 98,400	91,802	\$ 6,598	\$ 92,830
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,400</b>	<b>\$ 91,802</b>	<b>\$ 6,598</b>	<b>\$ 92,830</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (31,400)</b>	<b>3,586</b>	<b>\$ 34,986</b>	<b>\$ (11,901)</b>
Fund Balance - January 1	\$ 150,000	142,939	\$ (7,061)	\$ 154,840
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 118,600</b>	<b>\$ 146,525</b>	<b>\$ 27,925</b>	<b>\$ 142,939</b>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 97,439	\$ 117,868
Due From Other Funds	<u>-</u>	<u>9,002</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>97,439</u></b>	<b>\$ <u>126,870</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 1,900	\$ 3,068
Due To Other Funds	<u>23,207</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 25,107</b>	<b>\$ 3,068</b>
 <u>FUND BALANCE</u>  		
Reserve For Petty Cash	\$ 3,000	\$ 3,000
Unreserved:		
Undesignated	<u>69,333</u>	<u>120,802</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>72,333</u></b>	<b>\$ <u>123,802</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>97,439</u></b>	<b>\$ <u>126,870</u></b>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Fines & Forfeits	\$ 40,000	26,205	\$ (13,795)	\$ 37,378
Miscellaneous Revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 40,000</b>	<b>\$ 26,205</b>	<b>\$ (13,795)</b>	<b>\$ 37,378</b>
<b>EXPENDITURES</b>				
General Governmental Services	\$ 87,900	56,887	\$ 31,013	\$ 52,205
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 87,900</b>	<b>\$ 56,887</b>	<b>\$ 31,013</b>	<b>\$ 52,205</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (47,900)</b>	<b>(30,682)</b>	<b>\$ 17,218</b>	<b>\$ (14,826)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Disposition of Fixed Assets	\$ -	-	\$ -	\$ -
Operating Transfer In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (47,900)</b>	<b>(30,682)</b>	<b>\$ 17,218</b>	<b>\$ (14,826)</b>
Fund Balance - January 1	\$ 110,000	\$ 123,802	\$ 13,802	\$ 138,629
Prior Year Adjustment	-	(20,787)	(20,787)	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 62,100</b>	<b>\$ 72,333</b>	<b>\$ 10,233</b>	<b>\$ 123,802</b>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE  
COMPARATIVE BALANCE SHEET  
As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash	\$ <u>3,923</u>	\$ <u>3,017</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>3,923</u></u></b>	<b>\$ <u><u>3,017</u></u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>3,923</u>	\$ <u>3,017</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u><u>3,923</u></u></b>	<b>\$ <u><u>3,017</u></u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>3,923</u></u></b>	<b>\$ <u><u>3,017</u></u></b>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges For Goods and Services	\$ -	\$ 719	\$ 719	\$ 665
Fines & Forfeits	-	188	188	138
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 906</b>	<b>\$ 906</b>	<b>\$ 803</b>
<b><u>EXPENDITURES</u></b>				
Other Expenditures	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ -	\$ 906	\$ 906	\$ 803
Fund Balance - January 1	\$ -	\$ 3,017	\$ 3,017	\$ 2,214
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 3,923</b>	<b>\$ 3,923</b>	<b>\$ 3,017</b>

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash	\$ 53,223	\$ 47,156
Investments	90,299	59,792
Interest Receivable	25	89
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 143,547</b>	<b>\$ 107,037</b>
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable	\$ 1,725	\$ 750
Revenue Collected In Advance	45,067	43,556
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ 46,792</b>	<b>\$ 44,306</b>
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ 96,755	\$ 62,731
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ 96,755</b>	<b>\$ 62,731</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 143,547</b>	<b>\$ 107,037</b>
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KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Intergovernmental Revenue	\$ -	\$ 43,556	\$ 43,556	\$ 44,049
Miscellaneous Revenue	1,000	443	(557)	1,496
<b>TOTAL REVENUES</b>	<b>\$ 1,000</b>	<b>\$ 43,999</b>	<b>\$ 42,999</b>	<b>\$ 45,545</b>
<b>EXPENDITURES</b>				
General Government	\$ -	\$ 9,975	\$ 9,975	\$ 3,150
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 9,975</b>	<b>\$ 9,975</b>	<b>\$ 3,150</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 1,000</b>	<b>\$ 34,024</b>	<b>\$ 33,024</b>	<b>\$ 42,395</b>
Fund Balance - January 1	\$ 49,000	\$ 62,731	\$ 13,731	\$ 20,336
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 50,000</b>	<b>\$ 96,755</b>	<b>\$ 46,755</b>	<b>\$ 62,731</b>



KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>ASSETS</u></b>		
Cash	\$ 2,043	\$ 0
Due From Other Funds	22,902	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 24,946</b>	<b>\$ 0</b>
	<hr/> <hr/>	<hr/> <hr/>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Vouchers Payable	\$ 0	\$ 0
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ 0</b>	<b>\$ 0</b>
	<hr/> <hr/>	<hr/> <hr/>
<b><u>FUND BALANCE</u></b>		
Unreserved:		
Undesignated	\$ 24,946	\$ 0
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ 24,946</b>	<b>\$ 0</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 24,946</b>	<b>\$ 0</b>
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges For Goods and Services	\$ -	\$ -	\$ -	\$ -
Fines & Penalties	-	3,215	3,215	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 3,215</b>	<b>\$ 3,215</b>	<b>\$ -</b>
<b><u>EXPENDITURES</u></b>				
Other Expenditures	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ -	\$ 3,215	\$ 3,215	\$ -
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Fixed Assets	\$ -	\$ 943	\$ 943	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>943</b>	<b>943</b>	<b>-</b>
Prior Year Adjustment	\$ -	\$ 20,787	\$ 20,787	\$ -
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 24,946</b>	<b>\$ 24,002</b>	<b>\$ -</b>

# KITTITAS COUNTY, WASHINGTON

## STADIUM FUND COMPARATIVE BALANCE SHEET As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 124,686	\$ 70,365
Investments	151,057	75,395
Accounts Receivable	-	918
Interest Receivable	42	112
Due From Other Funds	9,516	
Due From Other Governmental	<u>27,913</u>	<u>8,286</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>313,214</u></b>	<b>\$ <u>155,076</u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 12,459	\$ -
Due To Other Funds	<u>1,675</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 14,134</b>	<b>\$ -</b>
<u>FUND BALANCE</u>		
Unreserved:		
Designated	\$ -	\$ -
Undesignated	<u>299,080</u>	<u>155,076</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>299,080</u></b>	<b>\$ <u>155,076</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>313,214</u></b>	<b>\$ <u>155,076</u></b>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Taxes	\$ 80,000	\$ 232,729	\$ 152,729	\$ 164,136
Miscellaneous Revenues	800	591	(209)	1,815
<b>TOTAL REVENUES</b>	<b>\$ 80,800</b>	<b>\$ 233,320</b>	<b>\$ 152,520</b>	<b>\$ 165,950</b>
<b>EXPENDITURES</b>				
Culture & Recreation	\$ 85,200	\$ 67,301	\$ (17,899)	\$ 36,777
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 85,200</b>	<b>\$ 67,301</b>	<b>\$ 17,899</b>	<b>\$ 36,777</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (4,400)</b>	<b>\$ 166,019</b>	<b>\$ 170,419</b>	<b>\$ 129,174</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	\$ (16,500)	\$ (22,015)	\$ (5,515)	\$ (33,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (16,500)</b>	<b>\$ (22,015)</b>	<b>\$ (5,515)</b>	<b>\$ (33,000)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (20,900)</b>	<b>\$ 144,004</b>	<b>\$ 164,904</b>	<b>\$ 96,174</b>
Fund Balance - January 1	\$ 30,200	\$ 155,076	\$ 103,976	\$ 58,902
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 9,300</b>	<b>\$ 299,080</b>	<b>\$ 268,880</b>	<b>\$ 155,076</b>

KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX  
COMPARATIVE BALANCE SHEET  
As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>119,107</u>	\$ <u>98,431</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>119,107</u></b>	<b>\$ <u>98,431</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>
 <u>FUND BALANCE</u>		
Unreserved:		
Designated	\$ <u>-</u>	\$ <u>-</u>
Undesignated	<u>119,107</u>	<u>98,431</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>119,107</u></b>	<b>\$ <u>98,431</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>119,107</u></b>	<b>\$ <u>98,431</u></b>

KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

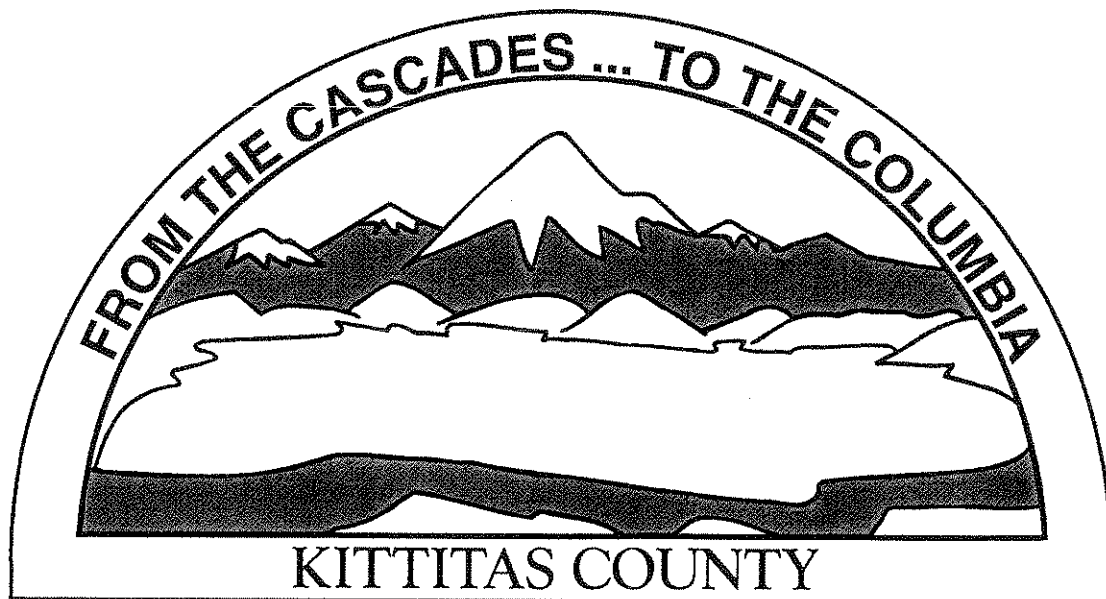
Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ -	-	\$ -	\$ -
Intergovernmental Revenue	-	20,676	20,676	22,691
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 20,676</b>	<b>\$ 20,676</b>	<b>\$ 22,691</b>
<u>EXPENDITURES</u>				
Culture & Recreation	\$ -	-	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 20,676</b>	<b>\$ 20,676</b>	<b>\$ 22,691</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	-	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>\$ 20,676</b>	<b>\$ 20,676</b>	<b>\$ 22,691</b>
Fund Balance - January 1	\$ -	98,431	98,431	75,740
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 119,107</b>	<b>\$ 119,107</b>	<b>\$ 98,431</b>

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# Debt Services Non-Major Funds





KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS  
 COMBINING BALANCE SHEET  
 December 31, 2009  
 With Comparative Totals for Year Ended December 31, 2008

	<u>2001 FAIR</u> <u>BOND FUND</u>	<u>Co. REFUND</u> <u>FUND</u>	<u>CRID 96-1</u> <u>FUND</u>	<u>CRID</u> <u>GUARANTY</u>	<u>1991 FAIR</u> <u>BOND FUND</u>	<u>2009</u> <u>TOTALS</u>	<u>2008</u> <u>TOTALS</u>
<b>ASSETS</b>							
Cash/Petty Cash	\$ 100,000	\$ 356	\$ 5,417	\$ -	\$ 9,516	\$ 115,290	\$ 383,454
Investments	123,523	-	26,437	131,179	-	281,138	27,752
Taxes/Assessments Receivable	-	0	(4,514)	-	-	(4,513)	-
Interest Receivable	34	-	7	36	-	78	41
Due from Other Funds	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 223,557</b>	<b>\$ 356</b>	<b>\$ 27,348</b>	<b>\$ 131,215</b>	<b>\$ 9,516</b>	<b>\$ 391,993</b>	<b>\$ 411,247</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Deferred Revenues	\$ -	\$ 0	\$ (4,514)	\$ -	\$ -	\$ (4,513)	\$ (0)
Vouchers Payable	-	-	-	-	-	-	-
Due To other Funds	-	-	-	-	9,516	9,516	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (4,514)</b>	<b>\$ -</b>	<b>\$ 9,516</b>	<b>\$ 5,003</b>	<b>\$ (0)</b>
<b>FUND BALANCE</b>							
Unreserved:							
Undesignated	\$ 223,557	\$ 356	\$ 31,861	\$ 131,215	\$ -	\$ 386,989	\$ 411,247
<b>TOTAL FUND BALANCE</b>	<b>\$ 223,557</b>	<b>\$ 356</b>	<b>\$ 31,861</b>	<b>\$ 131,215</b>	<b>\$ -</b>	<b>\$ 386,989</b>	<b>\$ 411,247</b>
<b>TOTAL LIABILITIES</b> <b>AND FUND BALANCE</b>	<b>\$ 223,557</b>	<b>\$ 356</b>	<b>\$ 27,348</b>	<b>\$ 131,215</b>	<b>\$ 9,516</b>	<b>\$ 391,993</b>	<b>\$ 411,246</b>

KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 Year Ended December 31, 2009  
 With Comparative Totals for Year Ended December 31, 2008

	2001 FAIR BOND FUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	1991 FAIR BOND FUND	2009 TOTALS	2008 TOTALS
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ 28,397	\$ -	\$ -	\$ 28,397	\$ 41,574
Miscellaneous Revenues	75,299	-	92,947	849	25,229	194,324	256,987
<b>TOTAL REVENUES</b>	<b>\$ 75,299</b>	<b>\$ -</b>	<b>\$ 121,343</b>	<b>\$ 849</b>	<b>\$ 25,229</b>	<b>\$ 222,721</b>	<b>\$ 298,561</b>
<b>EXPENDITURES</b>							
Debt Service Principal	\$ 125,000	\$ -	\$ 115,000	\$ -	\$ 79,630	\$ 319,630	\$ 283,379
Debt Service Interest	48,489	-	10,890	-	4,101	63,480	78,703
<b>TOTAL EXPENDITURES</b>	<b>\$ 173,489</b>	<b>\$ -</b>	<b>\$ 125,890</b>	<b>\$ -</b>	<b>\$ 83,731</b>	<b>\$ 383,110</b>	<b>\$ 362,082</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (98,189)</b>	<b>\$ -</b>	<b>\$ (4,547)</b>	<b>\$ 849</b>	<b>\$ (58,503)</b>	<b>\$ (160,389)</b>	<b>\$ (63,521)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfer In (Out)	\$ 124,093	\$ -	\$ -	\$ -	\$ 12,040	\$ 136,132	\$ 119,919
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 124,093</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,040</b>	<b>\$ 136,132</b>	<b>\$ 119,919</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ 25,903</b>	<b>\$ -</b>	<b>\$ (4,547)</b>	<b>\$ 849</b>	<b>\$ (46,463)</b>	<b>\$ (24,257)</b>	<b>\$ 56,398</b>
Fund Balance - January 1	\$ 197,653	\$ 356	\$ 36,408	\$ 130,366	\$ 46,463	\$ 411,247	\$ 354,849
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 223,557</b>	<b>\$ 356</b>	<b>\$ 31,861</b>	<b>\$ 131,215</b>	<b>\$ -</b>	<b>\$ 386,989</b>	<b>\$ 411,247</b>

KITTITAS COUNTY, WASHINGTON

2001 FAIR BOND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 100,000	\$ 197,653
Investments	123,523	-
Interest Receivable	34	-
Due From Other Funds	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>223,557</u></b>	<b>\$ <u>197,653</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	-	-
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>223,557</u>	\$ <u>197,653</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>223,557</u></b>	<b>\$ <u>197,653</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>223,557</u></b>	<b>\$ <u>197,653</u></b>

KITTITAS COUNTY, WASHINGTON

2001 FAIR BOND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ 25,100	\$ 75,299	\$ 50,199	\$ 125,588
<b>TOTAL REVENUES</b>	<b>\$ 25,100</b>	<b>\$ 75,299</b>	<b>\$ 50,199</b>	<b>\$ 125,588</b>
<b><u>EXPENDITURES</u></b>				
Debt Service - Principal	\$ 120,000	\$ 125,000	\$ (5,000)	\$ 120,000
Debt Service - Interest & Other Expense	63,000	48,489	14,512	53,345
<b>TOTAL EXPENDITURES</b>	<b>\$ 183,000</b>	<b>\$ 173,489</b>	<b>\$ 9,512</b>	<b>\$ 173,345</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ (157,900)	(98,189)	\$ 59,711	\$ (47,757)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfer In (Out)	\$ 175,000	\$ 124,093	\$ (50,908)	\$ 171,673
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 175,000</b>	<b>124,093</b>	<b>\$ (50,908)</b>	<b>\$ 171,673</b>
<b>EXCESS (DEFICIT)</b>				
RESOURCES OVER USES	\$ 17,100	25,903	\$ 8,803	\$ 123,915
Fund Balance - January 1	\$ -	\$ 197,653	\$ 197,653	\$ 73,738
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 17,100</b>	<b>\$ 223,557</b>	<b>\$ 206,457</b>	<b>\$ 197,653</b>

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 356	\$ 356
Taxes Receivable	<u>0</u>	<u>(0)</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>356</u></b>	<b>\$ <u>356</u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Deferred Revenues	\$ <u>0</u>	\$ <u>(0)</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 0</b>	<b>\$ (0)</b>
<u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ <u>356</u>	\$ <u>356</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>356</u></b>	<b>\$ <u>356</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>356</u></b>	<b>\$ <u>356</u></b>

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amount For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>EXPENDITURES</u></b>				
General Government	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Fund Balance - January 1	\$ 100	\$ 356	\$ 456	\$ 356
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 100</b>	<b>\$ 356</b>	<b>\$ 456</b>	<b>\$ 356</b>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 5,417	\$ 36,408
Investments	26,437	-
Special Assessments Receivable	(4,514)	-
Interest Receivable	7	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>27,348</u></b>	<b>\$ <u>36,408</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Deferred Revenues Spec Assessments	\$ (4,514)	\$ -
Bonds Payable	-	-
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ (4,514)</b>	<b>\$ -</b>
 <b><u>FUND BALANCE</u></b>		
Unreserved: Undesignated	\$ 31,861	\$ 36,408
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>31,861</u></b>	<b>\$ <u>36,408</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>27,348</u></b>	<b>\$ <u>36,408</u></b>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009  
 With Comparative Actual Amount For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Taxes	\$ -	\$ 28,397	\$ 28,397	\$ 41,574
Miscellaneous Revenue	114,000	92,947	(21,053)	100,418
<b>TOTAL REVENUES</b>	<b>\$ 114,000</b>	<b>\$ 121,343</b>	<b>\$ 7,343</b>	<b>\$ 141,991</b>
<b>EXPENDITURES</b>				
Debt Service - Principal	\$ 100,000	\$ 115,000	\$ (15,000)	\$ 115,000
Debt Service - Interest	14,000	10,890	3,110	17,840
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,000</b>	<b>\$ 125,890</b>	<b>\$ (11,890)</b>	<b>\$ 132,840</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ -	(4,547)	(4,547)	9,151
Fund Balance - January 1	25,000	36,408	11,408	27,257
<b>FUND BALANCE - DECEMBER 31</b>	<b>25,000</b>	<b>31,861</b>	<b>6,861</b>	<b>36,408</b>



KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash	\$ -	\$ 130,366
Investments	131,179	-
Interest Receivable	36	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>131,215</u></b>	<b>\$ <u>130,366</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ 131,215	\$ 130,366
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>131,215</u></b>	<b>\$ <u>130,366</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>131,215</u></b>	<b>\$ <u>130,366</u></b>

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009  
 With Comparative Actual Amount For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 2,000	849	\$ (1,151)	\$ 5,268
<b>TOTAL REVENUES</b>	<b>\$ 2,000</b>	<b>\$ 849</b>	<b>\$ (1,151)</b>	<b>\$ 5,268</b>
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ -	-	\$ -	\$ -
Debt Service -Interest	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ 2,000</b>	<b>849</b>	<b>\$ 1,151</b>	<b>\$ 5,268</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	\$ -	-	\$ -	\$ (84,754)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (84,754)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ 2,000</b>	<b>\$ 849</b>	<b>\$ 1,151</b>	<b>\$ (79,485)</b>
Fund Balance - January 1	\$ 130,200	130,366	\$ (166)	\$ 209,852
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 132,200</b>	<b>\$ 131,215</b>	<b>\$ 985</b>	<b>\$ 130,366</b>

KITTITAS COUNTY, WASHINGTON

1991 FAIR BOND FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 9,516	\$ 18,670
Investments	-	27,752
Interest Receivable	-	41
Due from other Funds	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>9,516</u></b>	<b>\$ <u>46,463</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>9,516</u>	\$ <u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>9,516</u></b>	<b>\$ <u>-</u></b>
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>-</u>	\$ <u>46,463</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>-</u></b>	<b>\$ <u>46,463</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>9,516</u></b>	<b>\$ <u>46,463</u></b>

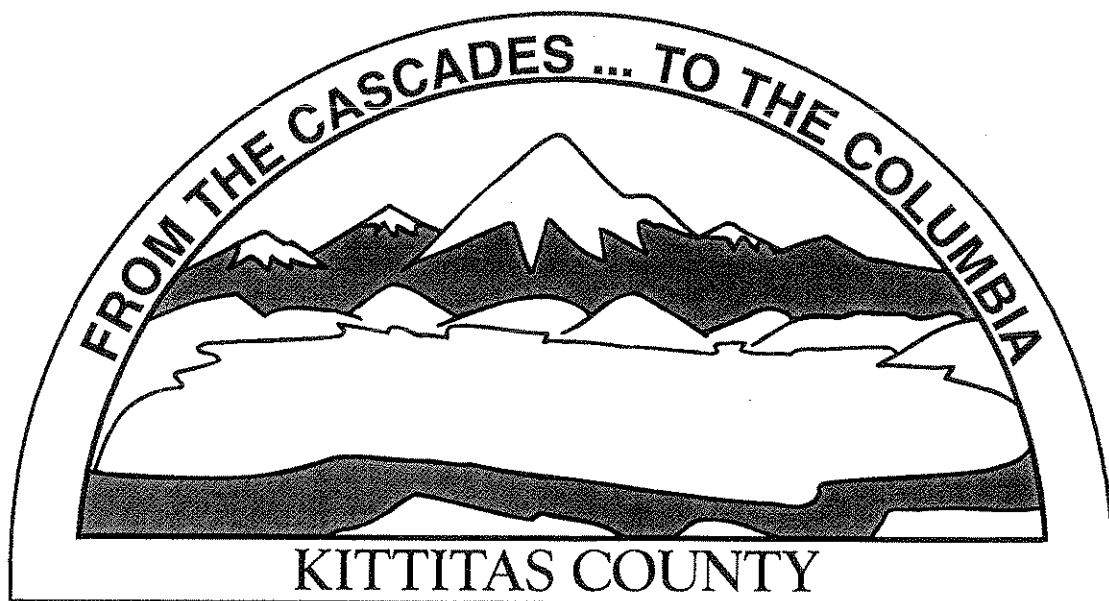
KITTITAS COUNTY, WASHINGTON

1991 FAIR BOND FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

<u>REVENUES</u>	2009			2008 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
Miscellaneous Revenues	\$ 25,567	\$ 25,229	\$ (338)	\$ 25,714
<b>TOTAL REVENUES</b>	<b>\$ 25,567</b>	<b>\$ 25,229</b>	<b>\$ (338)</b>	<b>\$ 25,714</b>
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ 46,000	\$ 79,630	\$ 33,630	\$ 48,379
Debt Service - Interest	18,500	4,101	(14,399)	7,518
<b>TOTAL EXPENDITURES</b>	<b>\$ 64,500</b>	<b>\$ 83,731</b>	<b>\$ (19,231)</b>	<b>\$ 55,897</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (38,933)</b>	<b>\$ (58,503)</b>	<b>\$ (19,570)</b>	<b>\$ (30,183)</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	\$ 16,500	\$ 12,040	\$ (4,461)	\$ 33,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 16,500</b>	<b>\$ 12,040</b>	<b>\$ (4,461)</b>	<b>\$ 33,000</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (22,433)</b>	<b>\$ (46,463)</b>	<b>\$ (24,030)</b>	<b>\$ 2,817</b>
Fund Balance - January 1	\$ 70,000	\$ 46,463	\$ 116,463	\$ 43,646
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 47,567</b>	<b>\$ -</b>	<b>\$ 92,433</b>	<b>\$ 46,463</b>

# Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET  
December 31, 2009

With Comparative Totals for Year Ended December 31, 2008

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2009 TOTALS</u>	<u>2008 TOTALS</u>
<u>ASSETS</u>					
Cash/Petty Cash	\$ 2,652,672	\$ -	\$ 7,886	\$ 2,660,558	\$ 2,429,187
Investments	-	-	14,945	14,945	14,824
Interest Receivables	-	-	4	4	22
<b>TOTAL ASSETS</b>	<b>\$ 2,652,672</b>	<b>\$ -</b>	<b>\$ 22,835</b>	<b>\$ 2,675,507</b>	<b>\$ 2,444,033</b>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Voucher Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Other Funds	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>FUND BALANCE</u>					
Unreserved:					
Undesignated	\$ 2,652,672	\$ -	\$ 22,835	\$ 2,675,507	\$ 2,444,033
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,652,672</b>	<b>\$ -</b>	<b>\$ 22,835</b>	<b>\$ 2,675,507</b>	<b>\$ 2,444,033</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,652,672</b>	<b>\$ -</b>	<b>\$ 22,835</b>	<b>\$ 2,675,507</b>	<b>\$ 2,444,033</b>

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Year Ended December 31, 2009  
With Comparative Totals for Year Ended December 31, 2008**

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2009 TOTALS</u>	<u>2008 TOTALS</u>
<b><u>REVENUES</u></b>					
Taxes	\$ 347,548	\$ -	\$ -	\$ 347,548	\$ 705,629
Charges For Services	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	103	103	2,277
<b>TOTAL REVENUES</b>	<b>\$ 347,548</b>	<b>\$ -</b>	<b>\$ 103</b>	<b>\$ 347,651</b>	<b>\$ 707,906</b>
<b><u>EXPENDITURES</u></b>					
Public Safety	\$ -	\$ 41,447	\$ -	\$ 41,447	\$ -
Culture & Recreation	-	-	-	-	-
Debt Service Principal & Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 41,447</b>	<b>\$ -</b>	<b>\$ 41,447</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ 347,548</b>	<b>\$ (41,447)</b>	<b>\$ 103</b>	<b>\$ 306,204</b>	<b>\$ 707,906</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating Transfer In (out)	\$ (116,177)	\$ 41,447	\$ -	\$ (74,731)	\$ (841,771)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (116,177)</b>	<b>\$ 41,447</b>	<b>\$ -</b>	<b>\$ (74,731)</b>	<b>\$ (841,771)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ 231,371</b>	<b>\$ -</b>	<b>\$ 103</b>	<b>\$ 231,474</b>	<b>\$ (133,865)</b>
Fund Balance - January 1	\$ 2,421,301	\$ -	\$ 22,732	\$ 2,444,033	\$ 2,577,898
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 2,652,672</b>	<b>\$ -</b>	<b>\$ 22,835</b>	<b>\$ 2,675,507</b>	<b>\$ 2,444,033</b>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ <u>2,652,672</u>	\$ <u>2,421,301</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>2,652,672</u></b>	<b>\$ <u>2,421,301</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ -	\$ -
Vouchers Payable	-	-
Due To Other Funds	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>		
Unreserved: Undesignated	\$ <u>2,652,672</u>	\$ <u>2,421,301</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>2,652,672</u></b>	<b>\$ <u>2,421,301</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>2,652,672</u></b>	<b>\$ <u>2,421,301</u></b>



KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Taxes	\$ 300,000.00	\$ 347,547.86	\$ 47,547.86	\$ 705,629.15
Charges For Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 300,000.00</b>	<b>\$ 347,547.86</b>	<b>\$ 47,547.86</b>	<b>\$ 705,629.15</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ 300,000.00</b>	<b>347,547.86</b>	<b>\$ 47,547.86</b>	<b>\$ 705,629.15</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	\$ (520,837.00)	\$ (116,177.12)	\$ 404,659.88	\$ (763,021.18)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (520,837.00)</b>	<b>\$ (116,177.12)</b>	<b>\$ 404,659.88</b>	<b>\$ (763,021.18)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (220,837.00)</b>	<b>231,370.74</b>	<b>\$ 452,207.74</b>	<b>\$ (57,392.03)</b>
Fund Balance - January 1	\$ 450,000.00	2,421,300.94	\$ 1,971,300.94	\$ 2,478,692.97
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 229,163.00</b>	<b>\$ 2,652,671.68</b>	<b>\$ 2,423,508.68</b>	<b>\$ 2,421,300.94</b>

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ _____ -	\$ _____ -
<b>TOTAL ASSETS</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ _____ -	\$ _____ -
Vouchers Payable	_____ -	_____ -
Due To Other Funds	_____ -	_____ -
<b>TOTAL LIABILITIES</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
 <u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ _____ -	\$ _____ -
<b>TOTAL FUND BALANCE</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Charges For Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Public Safety	\$ 250,000.00	\$ 41,446.60	\$ 208,553.40	\$ -
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 250,000.00</b>	<b>\$ 41,446.60</b>	<b>\$ 208,553.40</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (250,000.00)</b>	<b>\$ (41,446.60)</b>	<b>\$ 208,553.40</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	\$ 250,000.00	\$ 41,446.60	\$ (208,553.40)	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 250,000.00</b>	<b>\$ 41,446.60</b>	<b>\$ (208,553.40)</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fund Balance - January 1	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS  
COMPARATIVE BALANCE SHEET

As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 7,886	\$ 7,886
Investment	14,945	14,824
Interest Receivable	<u>4</u>	<u>22</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>22,835</u></u></b>	<b>\$ <u><u>22,732</u></u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>FUND BALANCE</u>  		
Unreserved:		
Undesignated	\$ <u>22,835</u>	\$ <u>22,732</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u><u>22,835</u></u></b>	<b>\$ <u><u>22,732</u></u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>22,835</u></u></b>	<b>\$ <u><u>22,732</u></u></b>

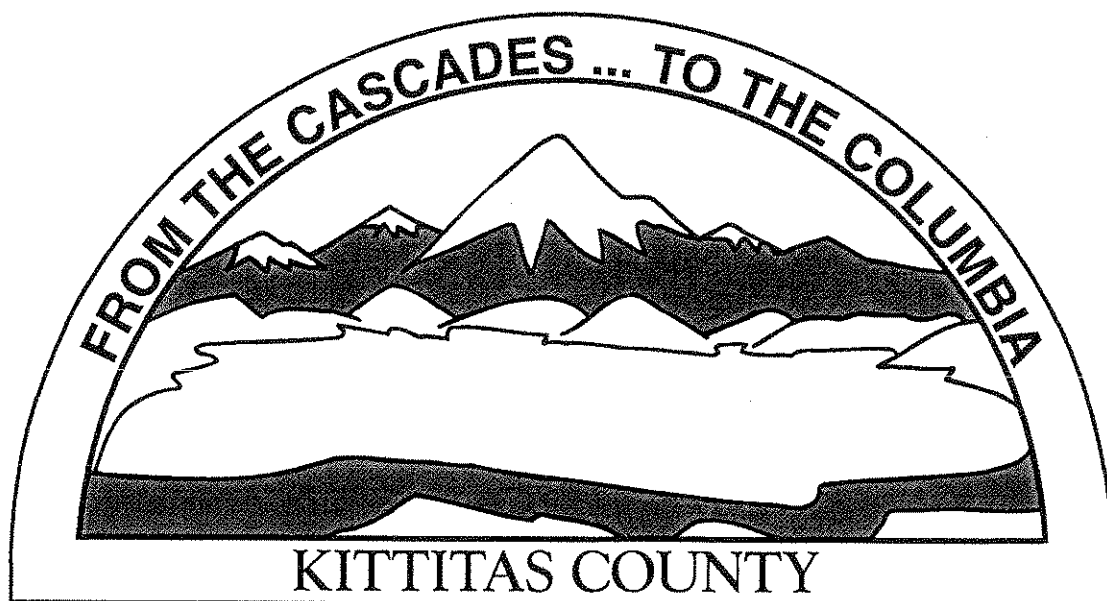
KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges For Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues		103.22	103.22	2,276.57
<b>TOTAL REVENUES</b>	\$ -	103.22	\$ 103.22	\$ 2,276.57
<u>EXPENDITURES</u>				
Culture and Recreation	\$ -	\$ -	\$ -	\$ -
Other Expenditures				
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	\$ -	103.22	\$ 103.22	\$ 2,276.57
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)				(78,749.32)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ -	\$ -	\$ -	\$ (78,749.32)
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	\$ -	103.22	\$ 103.22	\$ (76,472.75)
Fund Balance - January 1	\$ 50,000.00	22,731.81	(27,268.19)	99,204.56
<b>FUND BALANCE - DECEMBER 31</b>	\$ <u>50,000.00</u>	\$ <u>22,835.03</u>	\$ <u>(27,164.97)</u>	\$ <u>22,731.81</u>

# Internal Service Funds



KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS  
COMBINING BALANCE SHEET  
As of December 31, 2009 and December 31, 2008

	<u>E. R. &amp; R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2009 TOTALS</u>	<u>2008 TOTALS</u>
<b>ASSETS</b>				
<b><u>CURRENT ASSETS</u></b>				
Cash/Petty Cash	\$ 2,300,665	\$ 150,390	\$ 2,451,055	\$ 3,584,427
Investments	3,067,923	-	3,067,923	1,915,039
Accounts Receivable	-	-	-	-
Interest Receivable	22,301	-	22,301	-
Due From Other Funds	273,884	-	273,884	343,935
Due From Other Gov't	-	-	-	-
Prepayment for Services	2,434	-	2,434	-
Inventory	500,310	-	500,310	500,285
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 6,167,517</b>	<b>\$ 150,390</b>	<b>\$ 6,317,907</b>	<b>\$ 6,343,687</b>
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>				
Land	\$ 26,024	\$ -	\$ 26,024	\$ 26,024
Buildings	421,664	-	421,664	441,344
Improvements	128,957	-	128,957	128,957
Equipment	6,544,004	-	6,544,004	6,653,285
Construction In Progress	231,570	-	231,570	-
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>\$ 7,352,220</b>	<b>\$ -</b>	<b>\$ 7,352,220</b>	<b>\$ 7,249,610</b>
Less Accumulated Depreciation	\$ (4,470,696)	\$ -	\$ (4,470,696)	\$ (4,327,056)
<b>NET PROPERTY, PLANT AND EQUIPMENT</b>	<b>\$ 2,881,524</b>	<b>\$ -</b>	<b>\$ 2,881,524</b>	<b>\$ 2,922,554</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,049,041</b>	<b>\$ 150,390</b>	<b>\$ 9,199,431</b>	<b>\$ 9,266,241</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>				
<b><u>CURRENT LIABILITIES</u></b>				
Salaries Payable	\$ 30,603	\$ -	\$ 30,603	23,400
Accounts Payable	3,398	-	3,398	-
Vouchers Payable	150,136	13,864	164,000	79,749
Taxes Payable	-	-	-	-
Due To Other Funds	2,296	-	2,296	233,738
Due To Other Gov't	481	-	481	479
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 186,914</b>	<b>\$ 13,864</b>	<b>\$ 200,778</b>	<b>\$ 337,365</b>
<b><u>FUND EQUITY</u></b>				
<b><u>CONTRIBUTED CAPITAL</u></b>				
Contributed Capital	\$ 799,590	\$ 136,526	\$ 936,116	\$ 991,578
Less Accumulated Amortization	(358,050)	-	(358,050)	(353,941)
<b>NET CONTRIBUTED CAPITAL</b>	<b>\$ 441,540</b>	<b>\$ 136,526</b>	<b>\$ 578,066</b>	<b>\$ 637,637</b>
<b><u>RETAINED EARNINGS</u></b>				
Unreserved:				
Designated	\$ 2,312,019	\$ -	\$ 2,312,019	\$ 2,407,063
Undesignated	6,108,568	-	6,108,568	5,884,176
<b>NET RETAINED EARNINGS</b>	<b>\$ 8,420,587</b>	<b>\$ -</b>	<b>\$ 8,420,587</b>	<b>\$ 8,291,239</b>
<b>TOTAL FUND EQUITY</b>	<b>\$ 8,862,127</b>	<b>\$ 136,526</b>	<b>\$ 8,998,653</b>	<b>\$ 8,928,876</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,049,041</b>	<b>\$ 150,390</b>	<b>\$ 9,199,431</b>	<b>\$ 9,266,241</b>

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES  
 As of December 31, 2009  
 With Comparative Totals for December 31, 2008

	<u>E.R.&amp;R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2009</u>	<u>2008</u>
<b><u>OPERATING REVENUES</u></b>				
Sales of Merchandise	\$ 243,402	\$ -	\$ 243,402	\$ 173,455
Other Charges for Services	187,126	77,469	264,595	287,979
Rents, Parking, Concessions	1,165,944	-	1,165,944	1,263,146
Miscellaneous Revenues	3,603	-	3,603	4,982
	<u>1,600,075</u>	<u>77,469</u>	<u>1,677,544</u>	<u>1,729,562</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,600,075</b>	<b>\$ 77,469</b>	<b>\$ 1,677,544</b>	<b>\$ 1,729,562</b>
<b><u>OPERATING EXPENSES:</u></b>				
General Operations	\$ 893,438	\$ 131,207	\$ 1,024,645	\$ 1,140,167
Cost of Sale & Services	190,287	-	190,287	141,139
Maintenance	6,585	-	6,585	7,347
Administration-General	74,588	-	74,588	66,308
Depreciation, Amortization	490,635	-	490,635	472,794
	<u>1,655,533</u>	<u>131,207</u>	<u>1,786,740</u>	<u>1,827,755</u>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,655,533</b>	<b>\$ 131,207</b>	<b>\$ 1,786,740</b>	<b>\$ 1,827,755</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (55,458)</b>	<b>\$ (53,738)</b>	<b>\$ (109,196)</b>	<b>\$ (98,193)</b>
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>				
Interest Revenues	\$ 116,442	\$ -	\$ 116,442	\$ 102,217
Gain (Loss) on Fixed Asset Disposal	46,028	-	46,028	35,202
Other Non-Oper. Revenues	11,644	-	11,644	10,222
Operating Transfer In	4,860	-	4,860	194,660
	<u>178,974</u>	<u>-</u>	<u>178,974</u>	<u>342,301</u>
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 178,974</b>	<b>\$ -</b>	<b>\$ 178,974</b>	<b>\$ 342,301</b>
<b>NET INCOME</b>	<b>\$ 123,516</b>	<b>\$ (53,738)</b>	<b>\$ 69,778</b>	<b>\$ 244,108</b>
Fund Equity - January 1	\$ 8,738,611	\$ 190,265	\$ 8,928,876	\$ 8,684,768
Other Changes Fund Equity Inventory	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY - DECEMBER 31</b>	<b>\$ 8,862,127</b>	<b>\$ 136,527</b>	<b>\$ 8,998,654</b>	<b>\$ 8,928,876</b>



KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS  
STATEMENT OF CASH FLOWS - DIRECT METHOD  
YEAR ENDED DECEMBER 31, 2009  
With Comparative Totals for Year Ended December 31, 2008

	<u>E.R.&amp;R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2009 TOTALS</u>	<u>2008 TOTALS</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>				
Cash received from customers	\$ 1,670,126	\$ 77,469	\$ 1,747,595	\$ 1,841,779
Cash payments to suppliers	(1,297,416)	(137,736)	(1,435,152)	(1,718,942)
Cash payment for operating expenses	-	-	-	-
<b>Net cash provided (used) by operating activities</b>	<b>\$ 372,710</b>	<b>\$ (60,267)</b>	<b>\$ 312,443</b>	<b>\$ 122,837</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>				
Non-Oper. Rents and Charges	\$ 11,643	\$ -	\$ 11,643	\$ 10,222
Non-Oper. Expenses	-	-	-	-
<b>Net cash provided from noncapital activities</b>	<b>\$ 11,643</b>	<b>\$ -</b>	<b>\$ 11,643</b>	<b>\$ 10,222</b>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>				
Proceeds from sale of fixed assets	\$ 17,700	\$ -	\$ 17,700	\$ 35,202
Payments for Capital Acquisition	(421,276)	-	(421,276)	(706,145)
Acquisition (disposition) of fixed assets	-	-	-	-
Construction in progress	-	-	-	-
Changes to Fund Equity - Inventory	-	-	-	-
Changes to Fund Equity - Amortization/Sale Contributed Cap	-	-	-	-
Residual equity transfer in (Out)	4,860	-	4,860	194,660
<b>Net cash provided (used in) capital financing activities</b>	<b>\$ (398,716)</b>	<b>\$ -</b>	<b>\$ (398,716)</b>	<b>\$ (476,283)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>				
Investment interest	\$ 94,141	\$ -	\$ 94,141	\$ 102,217
Purchase of investment	(1,152,884)	-	(1,152,884)	577,499
<b>Net cash flows from investing activities</b>	<b>\$ (1,058,743)</b>	<b>\$ -</b>	<b>\$ (1,058,743)</b>	<b>\$ 679,716</b>
<b>Net increase (decr.) in cash and cash equivalent</b>	<b>\$ (1,073,106)</b>	<b>\$ (60,267)</b>	<b>\$ (1,133,373)</b>	<b>\$ 336,492</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>\$ 3,373,771</b>	<b>\$ 210,657</b>	<b>\$ 3,584,428</b>	<b>\$ 3,247,936</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 2,300,665</b>	<b>\$ 150,390</b>	<b>\$ 2,451,055</b>	<b>\$ 3,584,428</b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>				
Net operating income (loss)	\$ (55,458)	\$ (53,738)	\$ (109,196)	\$ (98,193)
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>				
Depreciation Expense	\$ 490,635	\$ -	\$ 490,635	\$ 472,794
(Increase) Decrease in Accounts Receivable	-	-	-	94,532
(Increase) Decrease in Due From Other Funds	70,051	-	70,051	17,685
(Increase) Decrease in Prepayment for Services	(2,434)	-	(2,434)	-
Increase (Decrease) in Inventory	(25)	-	(25)	(4,211)
Increase (Decrease) in Accounts Payable	3,398	-	3,398	-
Increase (Decrease) in Salaries Payable	7,203	-	7,203	706
Increase (Decrease) in Vouchers Payable	90,780	(6,528)	84,252	(156,306)
Increase (Decrease) in Taxes Payable	-	-	-	479
Increase (Decrease) in Due To Other Funds	(231,442)	-	(231,442)	(204,649)
Increase (Decrease) in Due To Other Governments	2	-	2	-
<b>Total Adjustments</b>	<b>\$ 428,168</b>	<b>\$ (6,528)</b>	<b>\$ 421,639</b>	<b>\$ 221,030</b>
<b>Net cash provided by operating activities</b>	<b>\$ 372,710</b>	<b>\$ (60,267)</b>	<b>\$ 312,443</b>	<b>\$ 122,837</b>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING  
COMPARATIVE BALANCE SHEET  
As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 2,300,665	\$ 3,373,770
Investments	3,067,923	1,915,039
Account Receivable	0	-
Interest Receivable	22,301	-
Due from Other Funds	273,884	343,935
Prepayment for Services	2,434	-
Due from Other Governments	0	-
Inventory	500,310	500,285
	<hr/>	<hr/>
Total Current Assets	\$ 6,167,517	\$ 6,133,030
<u>PROPERTY, PLANT &amp; EQUIPMENT</u>		
Land	\$ 26,024	\$ 26,024
Buildings	421,664	441,344
Improvements	128,957	128,957
Equipment	6,544,004	6,653,285
Construction in Progress	231,570	-
	<hr/>	<hr/>
Total Property, Plant & Equip.	\$ 7,352,220	\$ 7,249,610
Less Accumulated Depreciation	\$ (4,470,696)	\$ (4,327,056)
	<hr/>	<hr/>
Net Property, Plant & Equipment	\$ 2,881,524	\$ 2,922,554
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 9,049,041</b>	<b>\$ 9,055,584</b>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 3,398	\$ -
Salaries Payable	30,603	23,400
Vouchers Payable	150,136	59,356
Taxes Payable	0	-
Due to Other Funds	2,296	233,738
Due to other Governmental Unit	481	479
	<hr/>	<hr/>
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 186,914</b>	<b>\$ 316,973</b>
<u>FUND EQUITY</u>		
<u>CONTRIBUTED CAPITAL</u>		
Contributed Capital	\$ 799,590	\$ 801,313
Less Accumulated Amortization	(358,050)	(353,941)
	<hr/>	<hr/>
<b>NET CONTRIBUTED CAPITAL</b>	<b>\$ 441,540</b>	<b>\$ 447,372</b>
<u>RETAINED EARNINGS</u>		
Unreserved:		
Designated	\$ 2,312,019	\$ 2,407,063
Undesignated	6,108,568	5,884,176
	<hr/>	<hr/>
<b>NET RETAINED EARNINGS</b>	<b>8,420,587</b>	<b>8,291,239</b>
	<hr/>	<hr/>
<b>TOTAL FUND EQUITY</b>	<b>\$ 8,862,127</b>	<b>\$ 8,738,611</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,049,041</b>	<b>\$ 9,055,584</b>
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KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL & REVOLVING  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND EQUITIES

Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	<u>2009</u>	<u>2008</u>
<b>OPERATING REVENUES</b>		
Sales of Merchandise	\$ 243,402	\$ 173,455
Other Charges for Services	187,126	210,792
Rents, Parking, Concessions	1,165,944	1,263,146
Miscellaneous Revenues	<u>3,603</u>	<u>4,982</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,600,075</b>	<b>\$ 1,652,375</b>
<b>OPERATING EXPENSES:</b>		
General Operations	\$ 893,438	\$ 1,108,259
Cost of Sales and Services	190,287	141,139
Maintenance	6,585	7,347
Administration-General	74,588	66,308
Depreciation, Amortization	<u>490,635</u>	<u>472,794</u>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,655,533</b>	<b>\$ 1,795,847</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (55,458)</b>	<b>\$ (143,472)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
Interest Revenues	\$ 116,442	\$ 102,217
Gain (Loss) on Fixed Asset Disposal	46,028	35,202
Other Non-Operating Revenues	11,644	10,222
Operating Transfer In	<u>4,860</u>	<u>194,660</u>
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 178,974</b>	<b>\$ 342,301</b>
<b>NET INCOME</b>	<b>\$ 123,516</b>	<b>\$ 198,829</b>
Fund Equity - January 1	\$ 8,738,611	\$ 8,539,782
Other Changes Fund Equity Inventory	0	-
Residual Equity Transfer In (Out)	<u>0</u>	<u>-</u>
<b>FUND EQUITY - DECEMBER 31</b>	<b>\$ <u>8,862,127</u></b>	<b>\$ <u>8,738,611</u></b>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING  
STATEMENT OF CASH FLOWS - DIRECT METHOD  
YEAR ENDED DECEMBER 31, 2009  
With Comparative Totals for Year Ended December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash Received From Customers	\$ 1,670,126	\$ 1,764,592
Cash Payments To Suppliers	(1,297,416)	(1,702,930)
Cash Payment For Operating Expenses	-	-
<b>NET CASH PROVIDED (USED) BY OPER. ACTIVITIES</b>	<b>\$ 372,710</b>	<b>\$ 61,662</b>
<b>CASH FLOWS FROM NONCAPITAL</b>		
<b><u>FINANCING ACTIVITIES:</u></b>		
Non-Operating Expenses	\$ -	\$ -
Non-Operating Rents and Charges	11,643	10,222
<b>NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES</b>	<b>\$ 11,643</b>	<b>\$ 10,222</b>
<b>CASH FLOWS FROM CAPITAL AND</b>		
<b><u>RELATED FINANCING ACTIVITIES:</u></b>		
Proceeds From Sale Of Fixed Assets	\$ 17,700	\$ 35,202
Payments for Capital Acquisitions	(421,276)	(706,145)
Acquisition (Disposition) of Fixed Assets	-	-
Construction in Progress	-	-
Residual Equity Transfer In (Out)	4,860	194,660
<b>NET CASH PROVIDED (USED IN)</b>	<b>\$ (398,716)</b>	<b>\$ (476,283)</b>
<b>CAPITAL FINANCIAL ACTIVITIES</b>		
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Investment Interest	\$ 94,141	\$ 102,217
Purchase of Investment	(1,152,884)	577,499
<b>Net Cash Flows From Investing Activities</b>	<b>\$ (1,058,743)</b>	<b>\$ 679,716</b>
<b>Net increase (Decr.) in Cash and Cash Equivalent</b>	<b>\$ (1,073,106)</b>	<b>\$ 275,317</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>\$ 3,373,771</b>	<b>\$ 3,098,454</b>
<b>Cash and Cash Equivalents At End Of Year</b>	<b>\$ 2,300,665</b>	<b>\$ 3,373,771</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET</b>		
<b><u>CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net Operating Income (Loss)	\$ (55,458)	\$ (143,472)
<b>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS)</b>		
<b><u>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Depreciation Expense	\$ 490,635	\$ 472,794
Decrease (Increase) in Due From Other Funds	70,051	17,685
(Increase) Decrease in Prepayment Services	(2,434)	94,532
Decrease (Increase) in Inventory	(25)	(4,211)
Increase (Decrease) in Accounts Payable	3,398	-
Increase (Decrease) in Salaries Payable	7,203	706
Increase (Decrease) in Vouchers Payable	90,780	(172,202)
Increase (Decrease) in Due To Other Funds	(231,442)	(204,649)
Increase (Decrease) in Due to Other Govts	2	479
<b>Total Adjustments</b>	<b>\$ 428,168</b>	<b>\$ 205,134</b>
<b>NET CASH PROVIDED BY OPERATIONAL ACTIVITIES</b>	<b>\$ 372,710</b>	<b>\$ 61,662</b>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION  
COMPARATIVE BALANCE SHEET

As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 150,390	\$ 210,657
Accounts Receivable	<u>0</u>	<u>-</u>
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 150,390</u></b>	<b><u>\$ 210,657</u></b>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Voucher Payable	\$ 13,864	\$ 20,393
Due To Other Funds	<u>0</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 13,864</u></b>	<b><u>\$ 20,393</u></b>
 <u>FUND EQUITY</u>		
Contributed Capital	\$ <u>136,526</u>	\$ <u>190,265</u>
<b>TOTAL FUND EQUITY</b>	<b><u>\$ 136,526</u></b>	<b><u>\$ 190,265</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 150,390</u></b>	<b><u>\$ 210,657</u></b>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND EQUITIES

Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	<u>2009</u>	<u>2008</u>
<b>OPERATING REVENUES</b>		
Other Charges for Services	\$ <u>77,469</u>	\$ <u>77,187</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 77,469</b>	<b>\$ 77,187</b>
<b>OPERATING EXPENSES:</b>		
General Operations	\$ <u>131,207</u>	\$ <u>31,908</u>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ <u>131,207</u></b>	<b>\$ <u>31,908</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (53,738)</b>	<b>\$ 45,279</b>
<b>NET INCOME</b>	<b>\$ (53,738)</b>	<b>\$ 45,279</b>
Fund Equity - January 1	\$ 190,265	\$ 144,986
Increase in Fund Equity	<u>0</u>	<u>-</u>
<b>FUND EQUITY - DECEMBER 31</b>	<b>\$ <u><u>136,527</u></u></b>	<b>\$ <u><u>190,265</u></u></b>

KITTITAS COUNTY, WASHINGTON

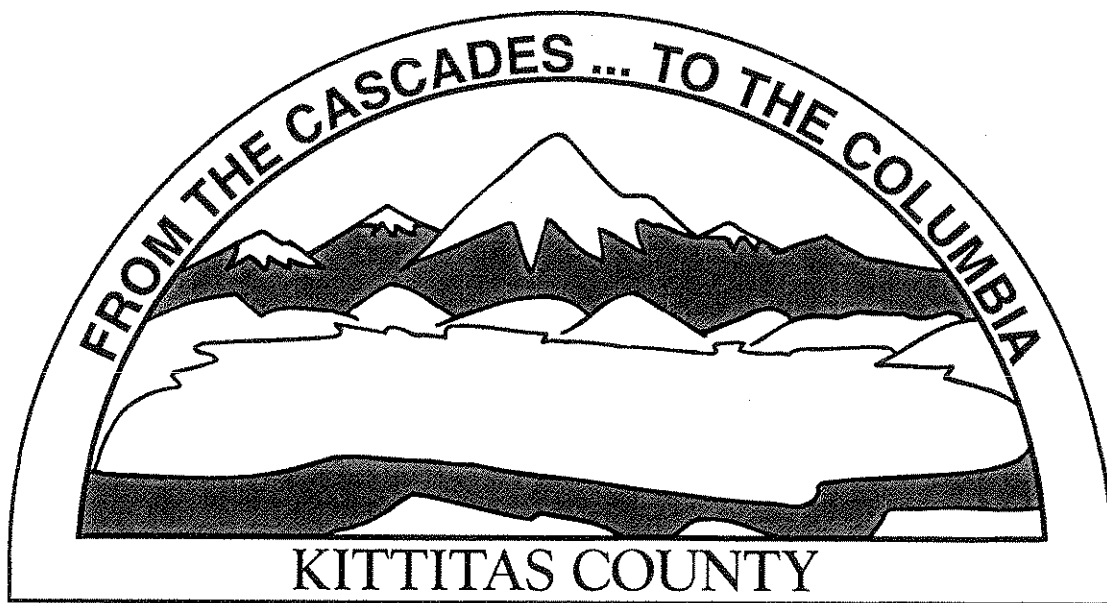
UNEMPLOYMENT COMPENSATION  
 STATEMENT OF CASH FLOWS - DIRECT METHOD  
 YEAR ENDED DECEMBER 31, 2009  
 With Comparative Totals for Year Ended December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash received from customers	\$ 77,469	\$ 77,187
Cash payment for Supplier	<u>(137,736)</u>	<u>(16,012)</u>
Net cash provide (used) by operating activities	\$ <u>(60,267)</u>	\$ <u>61,175</u>
Net increase (decrease) in cash and cash equivalents	\$ (60,267)	\$ 61,175
Cash and cash equivalents, January 1	<u>\$ 210,657</u>	<u>\$ 149,482</u>
Cash and cash equivalents, December 31	<u>\$ 150,390</u>	<u>\$ 210,657</u>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net Operating Income (Loss)	\$ (53,738)	\$ 45,279
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
(Increase) Decrease in Accounts Receivable	\$ -	\$ -
(Increase) Decrease in Due from other funds	-	-
Increase (Decrease) in vouchers payable	(6,528)	15,896
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	\$ <u>(6,528)</u>	\$ <u>15,896</u>
Net cash provided by operating activities	\$ <u><u>(60,267)</u></u>	\$ <u><u>61,175</u></u>

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# Agency Funds



KITITITAS COUNTY, WASHINGTON

AGENCY FUNDS

COMBINING BALANCE SHEET

As of December 31, 2009

With Comparative Totals for December 31, 2008

ASSETS	IRRIGATION/ CONSERVATION DISTRICTS		PARKS & RECREATION		FIRE DISTRICTS		HOSPITAL DISTRICTS		PUD #1		SCHOOL DISTRICTS		SEWER DISTRICT		TV DISTRICT	
Cash	\$	257,422	\$	0	\$	1,021,888	\$	46,794	\$	5,955,491	\$	2,518,227	\$	66,861	\$	7,578
Cash with Fiscal Agent		0		0		0		0		0		0		0		0
Investments		296,226		0		4,050,687		0		522,767		5,247,222		647,269		0
Due From Others		0		0		0		0		0		0		0		0
Taxes Receivable		0		0		501,388		249,565		0		906,041		0		0
Other Receivables		0		0		0		0		0		0		0		0
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>553,648</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>5,573,963</b>	<b>\$</b>	<b>296,358</b>	<b>\$</b>	<b>6,478,257</b>	<b>\$</b>	<b>8,671,490</b>	<b>\$</b>	<b>716,130</b>	<b>\$</b>	<b>7,578</b>
<b>LIABILITIES</b>																
Warrants Payable	\$	0	\$	0	\$	73,222	\$	0	\$	63,564	\$	2,022,708	\$	4,556	\$	7,578
Salary/Vouchers Payable		0		0		0		0		0		0		0		0
Custodial Accounts		553,648		0		4,999,353		46,794		6,414,693		5,742,741		711,574		(32,245)
Due to Other Funds		0		0		0		0		0		0		0		0
Other Current Notes Payable		0		0		0		0		0		0		0		0
Deferred Revenues		0		0		501,388		249,565		0		906,041		0		32,245
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>553,648</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>5,573,963</b>	<b>\$</b>	<b>296,358</b>	<b>\$</b>	<b>6,478,257</b>	<b>\$</b>	<b>8,671,490</b>	<b>\$</b>	<b>716,130</b>	<b>\$</b>	<b>7,578</b>

ASSETS	CEMETERY DISTRICT		WATER DISTRICT		WEED DISTRICT		CLEARING FUNDS		CITIES		STATE FUNDS		EXPENDIBLE TRUST		2009 TOTALS		2008 TOTALS	
Cash	\$	19,814	\$	327,252	\$	21,031	\$	1,240,702	\$	45,163	\$	318,844	\$	90	\$	11,849,157	\$	11,535,648
Cash with Fiscal Agent		0		0		0		547,286		0		0		0		547,286		353,470
Investments		65,092		135,941		55,327		24,566		0		0		1,942		11,047,038		10,937,063
Due from Others		0		0		0		0		0		0		0		0		0
Taxes Receivable		730		0		0		0		312,988		1,730,753		0		3,701,464		1,786,372
Other Receivables		0		0		0		0		0		0		0		0		0
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>85,636</b>	<b>\$</b>	<b>463,193</b>	<b>\$</b>	<b>76,358</b>	<b>\$</b>	<b>1,812,554</b>	<b>\$</b>	<b>358,151</b>	<b>\$</b>	<b>2,049,597</b>	<b>\$</b>	<b>2,033</b>	<b>\$</b>	<b>27,144,946</b>	<b>\$</b>	<b>24,617,898</b>
<b>LIABILITIES</b>																		
Warrants Payable	\$	925	\$	30,065	\$	9	\$	1,034,424	\$	0	\$	0	\$	0	\$	3,237,052	\$	3,952,493
Salary/Vouchers Payable		0		0		0		113,346		0		0		0		113,346		200,734
Custodial Accounts		83,980		433,128		76,349		664,784		45,163		318,844		2,033		20,060,838		18,678,298
Due to Other Funds		0		0		0		0		0		0		0		0		0
Other Current Notes Payable		0		0		0		0		0		0		0		32,245		0
Deferred Revenues		730		0		0		0		312,988		1,730,753		0		3,701,464		1,786,372
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>85,636</b>	<b>\$</b>	<b>463,193</b>	<b>\$</b>	<b>76,358</b>	<b>\$</b>	<b>1,812,554</b>	<b>\$</b>	<b>358,151</b>	<b>\$</b>	<b>2,049,597</b>	<b>\$</b>	<b>2,033</b>	<b>\$</b>	<b>27,144,946</b>	<b>\$</b>	<b>24,617,898</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2009**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2009</u>
<u>Irrigation/Conservation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 192,945	\$ 1,499,206	\$ 1,434,729	\$ 257,422
Investments	302,781	2,445	9,000	296,226
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 495,726</b>	<b>\$ 1,501,651</b>	<b>\$ 1,443,729</b>	<b>\$ 553,648</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ 644,157	\$ 644,157	\$ -
Vouchers Payable	-	644,157	644,157	-
Custodial Accounts	495,726	1,037,792	979,870	553,648
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 495,726</b>	<b>\$ 2,326,105</b>	<b>\$ 2,268,183</b>	<b>\$ 553,648</b>
<u>Parks &amp; Recreation Districts</u>				
<u>ASSETS</u>				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	-	-	-	-
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2009**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2009</u>
<b><u>Fire District Combining</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 603,528	\$ 19,192,685	\$ 18,774,325	\$ 1,021,888
Investments	3,622,241	4,550,118	4,121,671	4,050,687
Taxes Receivable	<u>245,097</u>	<u>5,255,759</u>	<u>4,999,468</u>	<u>501,388</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,470,866</u></b>	<b><u>\$ 28,998,561</u></b>	<b><u>\$ 27,895,464</u></b>	<b><u>\$ 5,573,963</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 70,551	\$ 6,166,817	\$ 6,164,146	\$ 73,222
Vouchers Payable	-	6,191,899	6,191,899	-
Custodial Accounts	4,155,218	9,680,223	8,836,088	4,999,353
Other Current Notes Payable	-	-	-	-
Deferred Revenues	<u>245,097</u>	<u>5,255,759</u>	<u>4,999,468</u>	<u>501,388</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 4,470,866</u></b>	<b><u>\$ 27,294,698</u></b>	<b><u>\$ 26,191,601</u></b>	<b><u>\$ 5,573,963</u></b>
<b><u>Hospital Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 11,436	\$ 1,822,540	\$ 1,787,183	\$ 46,794
Investments	-	-	-	-
Taxes Receivable	<u>92,610</u>	<u>1,971,872</u>	<u>1,814,917</u>	<u>249,565</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 104,046</u></b>	<b><u>\$ 3,794,412</u></b>	<b><u>\$ 3,602,100</u></b>	<b><u>\$ 296,358</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	11,436	2,169,271	2,133,913	46,794
Other Current Notes Payable	-	-	-	-
Deferred Revenues	<u>92,610</u>	<u>1,971,872</u>	<u>1,814,917</u>	<u>249,565</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 104,046</u></b>	<b><u>\$ 4,141,142</u></b>	<b><u>\$ 3,948,830</u></b>	<b><u>\$ 296,358</u></b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2009**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2009</u>
<b><u>PUD #1</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 5,273,062	\$ 23,295,972	\$ 22,613,544	\$ 5,955,491
Investments	-	8,023,117	7,500,350	522,767
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 5,273,062</u></b>	<b><u>\$ 31,319,089</u></b>	<b><u>\$ 30,113,894</u></b>	<b><u>\$ 6,478,257</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 294,780	\$ 8,504,569	\$ 8,735,786	\$ 63,564
Vouchers Payable	-	-	-	-
Custodial Accounts	4,978,281	15,394,660	13,958,249	6,414,693
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>\$ 5,273,062</u></b>	<b><u>\$ 23,899,230</u></b>	<b><u>\$ 22,694,035</u></b>	<b><u>\$ 6,478,257</u></b>
 <b><u>School Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 2,772,031	\$ 67,219,434	\$ 67,473,238	\$ 2,518,227
Investments	5,698,314	10,497,036	10,948,128	5,247,222
Taxes Receivable	479,701	11,488,165	11,061,826	906,041
<b>TOTAL ASSETS</b>	<b><u>\$ 8,950,046</u></b>	<b><u>\$ 89,204,635</u></b>	<b><u>\$ 89,483,191</u></b>	<b><u>\$ 8,671,490</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 2,149,291	\$ 25,928,883	\$ 26,055,465	\$ 2,022,708
Vouchers Payable	-	-	-	-
Custodial Accounts	6,321,054	56,137,990	56,716,304	5,742,741
Other Current Notes Payable	-	-	-	-
Deferred Revenues	479,701	11,488,165	11,061,826	906,041
<b>TOTAL LIABILITIES</b>	<b><u>\$ 8,950,046</u></b>	<b><u>\$ 93,555,039</u></b>	<b><u>\$ 93,833,595</u></b>	<b><u>\$ 8,671,490</u></b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2009

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2009</u>
<b><u>Sewer District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 50,905	\$ 2,840,335	\$ 2,822,378	\$ 68,861
Investments	1,023,685	476,267	852,683	647,269
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,074,589</b>	<b>\$ 3,316,602</b>	<b>\$ 3,675,061</b>	<b>\$ 716,130</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 14,821	\$ 1,083,345	\$ 1,093,609	\$ 4,556
Vouchers Payable	-	1,083,707	1,083,707	-
Custodial Accounts	1,059,769	904,605	1,252,800	711,574
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 1,074,589</b>	<b>\$ 3,071,657</b>	<b>\$ 3,430,116</b>	<b>\$ 716,130</b>
<b><u>TV District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 22,361	\$ 86,079	\$ 100,861	\$ 7,578
Investments	26	0	26	-
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 22,386</b>	<b>\$ 86,079</b>	<b>\$ 100,887</b>	<b>\$ 7,578</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 824	\$ 53,808	\$ 47,053	\$ 7,578
Vouchers Payable	-	53,808	53,808	-
Custodial Accounts	21,562	0	53,808	(32,245)
Other Current Notes Payable	-	32,245	-	32,245
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 22,386</b>	<b>\$ 139,861</b>	<b>\$ 154,668</b>	<b>\$ 7,578</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2009**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2009</u>
<b><u>Cemetery District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 13,846	\$ 25,478	\$ 19,510	\$ 19,814
Investments	64,564	528		65,092
Taxes Receivable	524	11,141	10,934	730
<b>TOTAL ASSETS</b>	<b>\$ 78,934</b>	<b>\$ 37,146</b>	<b>\$ 30,444</b>	<b>\$ 85,636</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 944	\$ 9,474	\$ 9,492	\$ 925
Vouchers Payable		9,474	9,474	-
Custodial Accounts	77,466	21,612	15,097	83,980
Other Current Notes Payable	-	-	-	-
Deferred Revenues	524	11,141	10,934	730
<b>TOTAL LIABILITIES</b>	<b>\$ 78,934</b>	<b>\$ 51,700</b>	<b>\$ 44,997</b>	<b>\$ 85,636</b>
<b><u>Water Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 356,341	\$ 1,287,230	\$ 1,316,319	\$ 327,252
Cash with Fiscal Agent	-	-	-	-
Investments	164,978	37,293	66,330	135,941
<b>TOTAL ASSETS</b>	<b>\$ 521,318</b>	<b>\$ 1,324,523</b>	<b>\$ 1,382,649</b>	<b>\$ 463,193</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 40,262	\$ 534,529	\$ 544,727	\$ 30,065
Vouchers Payable	-	536,178	536,178	-
Custodial Accounts	481,056	688,517	736,445	433,128
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 521,318</b>	<b>\$ 1,759,225</b>	<b>\$ 1,817,350</b>	<b>\$ 463,193</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2009**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2009</u>
<b><u>Weed District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 49,717	\$ 238,003	\$ 266,689	\$ 21,031
Investments	58,449	2,478	5,600	55,327
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 108,167</b>	<b>\$ 240,481</b>	<b>\$ 272,289</b>	<b>\$ 76,358</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 9,956	\$ 125,622	\$ 135,569	\$ 9
Vouchers Payable	-	140,778	140,778	-
Custodial Accounts	98,210	137,049	158,910	76,349
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 108,167</b>	<b>\$ 403,449</b>	<b>\$ 435,258</b>	<b>\$ 76,358</b>
<b><u>Clearing Funds</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 1,763,145	\$ 45,806,747	\$ 46,329,190	\$ 1,240,702
Cash with Fiscal Agent	353,470	553,099	359,283	547,286
Investments	-	24,566	-	24,566
Due From Funds	-	-	-	-
Taxes Receivable	-	-	-	-
Other Receivables	5,341	-	5,341	-
<b>TOTAL ASSETS</b>	<b>\$ 2,121,957</b>	<b>\$ 46,384,411</b>	<b>\$ 46,693,814</b>	<b>\$ 1,812,554</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 1,371,064	\$ 34,528,029	\$ 34,864,669	\$ 1,034,424
Salary/Vouchers Payable	200,714	38,255,281	38,342,650	113,346
Custodial Accounts	550,179	1,543,553	1,428,948	664,784
Due To Other Funds	-	-	-	-
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 2,121,957</b>	<b>\$ 74,326,863</b>	<b>\$ 74,636,266</b>	<b>\$ 1,812,554</b>



KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2009

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
<u>Cities</u>				
<u>ASSETS</u>				
Cash	\$ 39,447	\$ 3,911,690	\$ 3,905,974	\$ 45,163
Investments		353,297	353,297	-
Taxes Receivable	199,493	3,418,685	3,305,190	312,988
<b>TOTAL ASSETS</b>	<b>\$ 238,940</b>	<b>\$ 7,683,672</b>	<b>\$ 7,564,461</b>	<b>\$ 358,151</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	39,447	4,042,440	4,036,724	45,163
Other Current Notes Payable	-	-	-	-
Deferred Revenues	199,493	3,418,685	3,305,190	312,988
<b>TOTAL LIABILITIES</b>	<b>\$ 238,940</b>	<b>\$ 7,461,124</b>	<b>\$ 7,341,914</b>	<b>\$ 358,151</b>
<u>State Funds</u>				
<u>ASSETS</u>				
Cash	\$ 386,885	\$ 16,479,215	\$ 16,547,256	\$ 318,844
Investments		-	-	-
Taxes Receivable	768,948	12,563,079	11,601,273	1,730,753
<b>TOTAL ASSETS</b>	<b>\$ 1,155,833</b>	<b>\$ 29,042,294</b>	<b>\$ 28,148,529</b>	<b>\$ 2,049,597</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	20	32	52	-
Custodial Accounts	386,865	18,542,807	18,610,828	318,844
Other Current Notes Payable	-	-	-	-
Deferred Revenues	768,948	12,563,079	11,601,273	1,730,753
<b>TOTAL LIABILITIES</b>	<b>\$ 1,155,833</b>	<b>\$ 31,105,918</b>	<b>\$ 30,212,153</b>	<b>\$ 2,049,597</b>

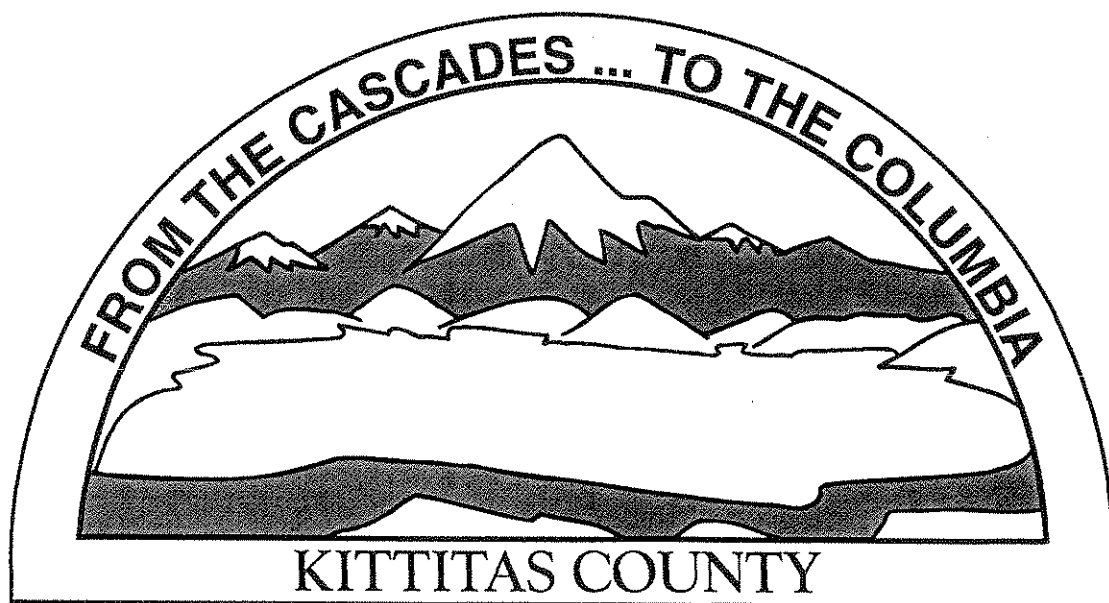
KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2009

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2009</u>
<u>Expendible Trust</u>				
<u>ASSETS</u>				
Cash	\$ -	\$ 117	\$ 26	\$ 90
Investments	2,026	17	100	1,942
Due From Others	-	-	-	-
Other Receivable	3	1	3	1
<b>TOTAL ASSETS</b>	<b>\$ 2,029</b>	<b>\$ 134</b>	<b>\$ 129</b>	<b>\$ 2,033</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	10	10	-
Custodial Accounts	2,029	17	13	2,033
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 2,029</b>	<b>\$ 27</b>	<b>\$ 22</b>	<b>\$ 2,033</b>
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$ 11,535,648	\$ 183,704,729	\$ 183,391,220	\$ 11,849,157
Cash with Fiscal Agency	353,470	553,099	359,283	547,286
Investments	10,937,063	23,967,160	23,857,185	11,047,038
Due From Others	-	-	-	-
Taxes Receivable	1,786,372	34,708,700	32,793,608	3,701,464
Other Receivables	5,344	1	5,344	1
<b>TOTAL ASSETS</b>	<b>\$ 24,617,898</b>	<b>\$ 242,933,689</b>	<b>\$ 240,406,641</b>	<b>\$ 27,144,946</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ 3,952,493	\$ 77,579,232	\$ 78,294,673	\$ 3,237,052
Salary/Vouchers Payable	200,734	46,915,324	47,002,712	113,346
Custodial Accounts	18,678,298	110,300,536	108,917,996	20,060,838
Due To Other Funds	-	-	-	-
Other Current Notes Payable	-	32,245	-	32,245
Deferred Revenues	1,786,372	34,708,700	32,793,608	3,701,464
<b>TOTAL LIABILITIES</b>	<b>\$ 24,617,898</b>	<b>\$ 269,536,037</b>	<b>\$ 267,008,990</b>	<b>\$ 27,144,946</b>

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# Supplementary Financial Information



Kittitas County  
2009 Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2009

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other ID Number	2009 Expenditures			Notes
				From Pass Through Awards	From Direct Awards	Total	
U.S. Department of Agriculture - Forest Service Pass through WA Office of the State Treasurer	Schools and Roads - Grants to States	10.665	N/A	353,655		353,655	4
U.S. Department of Housing and Urban Development - Pass through WA State Community, Trade & Economic Development	Community Development Block Grants	14.228	09-64009-005	110,965		110,965	
U.S. Department of Justice - Pass through Washington State Patrol	Domestic Cannabis Eradication/Suppression Law Enforcement Assistance-Narcotics and Dangerous Drugs- Laboratory Analysis	16.000	WSP #C081635FED	19,604		19,604	5
U.S. Department of Justice	Laboratory Analysis	16.001	N/A		1,487	1,487	4
U.S. Department of Justice - Pass through WA Department of Social & Health Services	Juvenile Accountability Incentive Block Grants - JRA Juvenile Accountability Incentive Block Grants - JRA	16.523	0663-98328-2 0663-98328-4 Subtotal	9,399 564 9,963		9,963	
	Juvenile Justice and Delinquency Prevention_ Allocation to States Juvenile Justice and Delinquency Prevention_ Allocation to States	16.540	1-100-00708 1-100-00909 Subtotal	4,850 4,659 9,509		9,509	
U.S. Department of Justice - Pass through WA Department of Community, Trade and Economic Development	Violence Against Women Formula Grant Program Violence Against Women Formula Grant Program	16.588	F04-30304-019 F09-31103-019 Subtotal	10,718 3,880 14,598		14,598	
U.S. Department of Justice - Bureau of Justice Assistance	State Criminal Alien Assistance Program	16.606	2009-AP-BX-0643		13,908	13,908	
U.S. Department of Justice - Pass through Kittitas County Community Public Health and Safety Network/Traffic Safety	Enforcing Underage Drinking Laws Program	16.727	N/A	4,877		4,877	4
U.S. Department of Transportation, Federal Highway Administration- Pass through WA Department of Transportation	Highway Planning and Construction: Bridge BHS- Charlton Road Bridge - Bridge BHS - West Fork Teanaway Road Bridge - ARRA Yakima River Canyon Center -PH1 - ARRA Guardrail Hazard Elimination	20.205	BRS-19CK(001)LA5462 BROS-19BG(001)LA5768 ARRA-BROS-2019(024)LA6911 ARRA-BROS-2019(025)LA6912 Subtotal	470,444 693,715 41,755 390,013 1,595,927		1,595,927	9 8 9 8

Kittitas County  
2008 Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2009

U.S. Department of Transportation-National Highway Traffic Safety Administration: Pass through Washington Traffic Safety Commission and Kittitas County Community Public Health and Safety Network and Kittitas County Traffic Safety	Alcohol Impaired Driving Countermeasures Incentive Grants I - Drive Hammered get Nailed - X-52 Sustained Enforcement, DUI & Speeding Traffic Safety Emphasis - Drive Hammered Get Nailed, Multi-jurisdictional DUI Patrols	20.601	N/A N/A N/A Subtotal	3,148 2,972 592 6,712			4 4 4
U.S. Environmental Protection Agency- Pass through WA Department of Health	Capitalization Grants for Drinking Water State Revolving Funds	66.468	C14952	2,500			2,500
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Public Health Emergency Preparedness	93.069	C14952	90,698			90,698
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Immunization Grants Immunization Grant - Non Cash	93.268	C14952 N/A Subtotal	18,089 74,168 92,257		U.S. Departm	3,67 3,4,6 92,257
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Center for Disease Control and Prevention, Investigations and Technical Assistance PHEPR UHJ Shape Up Tobacco Prevention and Control Program Community Mobilization Program	93.283	C14952 C14952 C14952 7000200063 Subtotal	59,440 45,019 3,648 539 108,747			108,747
U.S. Department of Health and Human Services- Administration for Children and Families- Pass through WA Department of Social and Health Services	Promoting Safe and Stable Families Child Support Enforcement Child Support Enforcement	93.556 93.563	0963-6612 N/A N/A Subtotal	957 13,105 96,202 109,307			957 4 4 109,307
U.S. Department of Health and Human Services - Pass through Washington Department of Health U.S. Department of Health and Human Services: Pass-through WA Secretary of State	Child Care and Development Block Grant	93.575	C14952	12,484			12,484
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Voting Access for Individuals with Disabilities - Grants to States - Elections Assistance for Individuals with Disabilities (EAD)	93.617	G-3980	10,755			10,755
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Medical Assistance Program - MAM Match Medical Assistance Program - MAM Match Interpreters Medical Assistance Program - MAM Match Vaccine	93.778	0963-53332 0963-53332 0963-53332 Subtotal	3,294 221 507 4,021			4,021
U.S. Department of Health and Human Services - Pass through Washington Department of Health	National Bioterrorism Hospital Preparedness Program	93.889	C14952	1,958			1,958

Kittitas County  
2009 Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2009

U.S. Department of Health and Human Services - Centers for Disease Control and Prevention - Pass through Yakima Health District	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Program	93.919	KCHD 09-10 KCHD 08-09 Subtotal	6,000 14,258 20,258	20,258	
U.S. Department of Health and Human Services - Pass through the WA Department of Social and Health Services - Division of Alcohol and Substance Abuse	Block Grants for Prevention and Treatment of Substance Abuse - DASA Block Grants for Prevention and Treatment of Substance Abuse - DASA	93.959	9505-00763-20318 0863-680044-01	78,488 17,266 95,753	95,753	5 5
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Maternal and Child Health Federal Consolidated Program	93.994	C14952	41,945	41,945	
U.S. Department of Homeland Security - Pass through WA State Parks and Recreation Commission	Boating Safety Financial Assistance	97.012	Agreement #2009-48	9,161	9,161	
U.S. Department of Homeland Security - Pass through Washington State Military Department - 2009 Flood	Department of Homeland Security - Public Assistance pass through State of Washington Military Department - Emergency Management	97.036	Snow DSR#1825 (Road) Flood DSR#1817 (Road) Flood DSR#1817 (Solid Waste) Flood DSR#1817 (CDS) Flood DSR#1817 (Sheriff) Flood DSR#1817 (Public Health) Subtotal	13,373 1,255,696 2,465 5,351 15,370 873 1,293,128	1,293,128	
U.S. Department of Homeland Security - Pass through Washington State Military Department, Management	Law Enforcement Terrorism Prevention Program	97.074	C080642 FED LETPP	60,014	60,014	5
	Homeland Security Grant Program - Domestic Preparedness	97.067	E08-099 /2007-GE-T7-0017 E09-131 K299 Citizen Corps Program Subtotal	65,625 64,333 4,605 134,563	134,563	5
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				<b>4,214,316</b>	<b>15,395</b>	<b>4,229,711</b>

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE  
For The Year Ended December 31, 2009

Grant	Identification Number	Current Year Expenditures	Notes
<b>State Legislature and Its Committees</b>			
Prosecutor Salary	N/A	74,416	4
<b><u>Total State Legislature and Its Committees</u></b>		<b><u>74,416</u></b>	
<b>State of Washington - Department of Agriculture</b>			
Apple Maggot Eradication and Control Program	K256	44,954	
<b><u>Total State of Washington - Department of Agriculture</u></b>		<b><u>44,954</u></b>	
<b>Department of Parks and Recreation</b>			
Boating Safety Program	N/A	14,029	4
<b><u>Total Department of Parks and Recreation</u></b>		<b><u>14,029</u></b>	
<b>Department of Ecology</b>			
Department of Ecology - Coordinated Prevention Grant	G0800407	39,311	
Department of Ecology - Coordinated Prevention Grant	G0900146	7,500	
Department of Ecology - Exempt Well	C09600003	133,968	
Department of Ecology - Exempt Well	C1080153	35,336	
Department of Ecology - Litter Grant	C0800030	9,084	
Department of Ecology - Litter Grant	C1000030	20,109	
Department of Ecology - Coordinated Prevention Grant Offset Cycle Agreement	G0900149	210,000	
Department of Ecology - Coordinated Prevention Grant Alternative to Burning	G0800403	718,076	
Department of Ecology - Coordinated Prevention Grant	G0800300	77,200	
Well Delegation Grant	N/A	14,675	4
<b><u>Total Department of Ecology</u></b>		<b><u>1,265,259</u></b>	
<b>County Road Administration Board (CRAB)</b>			
Washington State Rural Arterial Program - Nelson Road	1905-01	154,924	
Washington State County Arterial Preservation Program CAPP	CAPP	354,285	8
<b><u>Total County Road Administration Board (CRAB)</u></b>		<b><u>509,209</u></b>	
<b>Administrative Office of the Courts</b>			
Children's Administration BECCA	IAA-08021	5,335	
Children's Administration BECCA	IAA-10174	5,670	
<b><u>Total Administrative Office of the Courts</u></b>		<b><u>11,005</u></b>	



KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE  
For The Year Ended December 31, 2009

Grant	Identification Number	Current Year Expenditures	Notes
<b>Department of Social and Health Services</b>			
4D Non-support - Child Support	N/A	2,277	4
4D Non-support - Child Support	N/A	45,853	4
Chemical Dependency Disposition Alternative	0863-34068	216	
Chemical Dependency Disposition Alternative	0963-67949	77	
CJAA	0863-34068	9,885	
CJAA	0963-67949	12,342	
Division of Developmental Disabilities	0763-21311	294,971	
Division of Developmental Disabilities	0963-68108	304,318	
Special Sex Offender Disposition Alternative	0863-34068	11,381	
Special Sex Offender Disposition Alternative	0963-67949	7,322	
Evidence Based Epansion	0763-30334 (1)	18,372	
Evidence Based Epansion	0963-66970	11,858	
Consolidated Juvenile Services	0863-34068	14,944	
Consolidated Juvenile Services	0963-67949	13,165	
Juvenile Rehabilitation Administration 3900	0863-34091	6,250	
Juvenile Rehabilitation Administration 3900	0963-67949	6,240	
Div. Alcohol/Substance Abuse pass through to Cascade Recovery	0763-20318/9505-0	1,844	
Div. Alcohol/Substance Abuse pass through to Cascade Recovery	0963-680044-01	11,395	
Div. Alcohol/Substance Abuse pass through to Alcohol Drug Dependency Services	0963-680044-01	91,970	
Div. Alcohol/Substance Abuse pass through to Alcohol Drug Dependency Services	0763-20318/9505-0	65,085	
<b><u>Total Department of Social and Health Services</u></b>		<b><u>929,766</u></b>	
<b>Washington Secretary of State</b>			
Archiving and Records Management	07CE033R G-3733-1	2,800	
Archiving and Records Management	819K-928 G-3730	18,264	
Archiving and Records Management	G-3731	22,937	
Archiving and Records Management	07CE154R G-3885	27,941	
<b><u>Total Washington Secretary of State</u></b>		<b><u>71,941</u></b>	

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE  
For The Year Ended December 31, 2009

Grant	Identification Number	Current Year Expenditures	Notes
<b>Department of Community, Trade and Economic Development</b>			
Restitution Specialist	S09-31100-719	8,637	
Restitution Specialist	S09-31100-719	8,637	
Restitution Specialist	S10-31102-718	9,163	
Restitution Specialist	S10-31102-718	9,163	
<b><u>Total Department of Community Trade and Economic Development</u></b>		<b><u>35,599</u></b>	
<b>Military Department</b>			
911 Grant Wireland/Wireless	E10-062	267,847	
911 Grant Wireland/Wireless	E09-039	88,563	
Emergency Management - Road	Snow DSR #1825	2,229	8
Emergency Management - Road	Flood DSR #1817	209,266	9
Emergency Management - Solid Waste	Flood DSR #1817	411	8
Emergency Management - CDS	Flood DSR #1817	892	8
Emergency Management - Sheriff	Flood DSR #1817	2,562	8
Emergency Management - Public Health	Flood DSR #1817	146	8
<b><u>Total Military Department</u></b>		<b><u>571,916</u></b>	
<b>Department of Health</b>			
Blue ribbon Local Health Funds - 5930 Public Health Funding	C14952	79,170	
Adult Viral Hepatitis Strategic Plan	C14952	1,212	
Hepatitis C Awareness	C14952	8,500	
GFS Nutrition and Physical Activity	C14952	2,500	
HIV Omnibus Grant - Pass through Yakima Health District	N11531	34,628	
Local Capacity Development Funds-Assessments	C14952	45,956	
Oral Health Program	C14952	6,160	
Tobacco Prevention and Control Program -Youth Tobacco Prevention	C14952	7,062	
Tobacco Prevention and Control Program - TPC Account	C14952	36,223	
Immunization - Non Cash	N/A	30,429	3,4,7
Child Death Review	C14952	489	
Office of Drinking Water Group A Safe Drinking Water	C14952	2,250	
Office of Drinking Water Group B Safe Drinking Water	C14952	4,000	
<b><u>Total Department of Health</u></b>		<b><u>258,578</u></b>	

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE  
For The Year Ended December 31, 2009

Grant	Identification Number	Current Year Expenditures	Notes
<b>Department of Transportation</b>			
Transportation Planning - QUADCO	QUADCO RY08/09	29,122	8
Bowers Field Vegetation Control	Bow-01-08	4,687	8
Aviation Division - Bowers Field Taxiway, PAPI Lighting	BOW-01-09	<u>4,750</u>	8
<b><u>Total Department of Transportation</u></b>		<b><u>38,559</u></b>	
<b>Total State Assistance</b>		<b>3,825,233</b>	

## Kittitas County, Washington

### NOTES TO THE 2009 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### NOTE 1 - BASIS OF ACCOUNTING

This Schedule is prepared on the same basis of accounting as the Kittitas County financial statements. The County uses the modified accrual system of accounting.

#### NOTE 2 – PROGRAM COSTS

The amount shown as current year expenditures represent only federal and state grant portion of the program costs. Entire program costs, including the county's portion, may be more than shown.

#### NOTE 3 - NON CASH AWARDS

The amount of vaccines reported on the schedule is the value of vaccine distributed by the county Health Department during the current year.

#### NOTE 4 - NOT AVAILABLE (N/A)

The County was unable to obtain other identification number.

#### NOTE 5 – EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL DOLLARS

Federal dollars used to purchase equipment and supplies.

#### NOTE 6 – VACCINE FOR CHILDRENS PROGRAMS

Vaccine supplied by Federal Government for Vaccine for Children Program.

#### NOTE 7 – VACCINE FOR 317 PROGRAMS

Vaccine supplied by Federal Government for Vaccine for 317 Program.

#### NOTE 8 – PROJECT HAS BEEN COMPLETED OR EXPIRED

Project has been completed or expired.

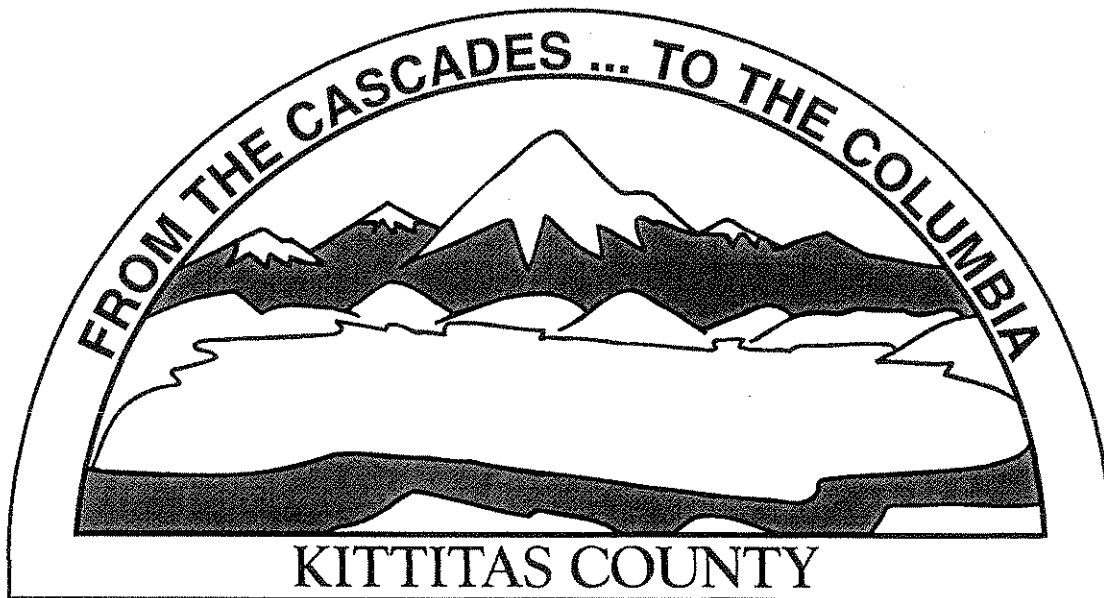
#### NOTE 9 – PROJECT CARRIED OVER

Project carried over pending construction funding.

#### NOTE 10 – IN-LIEU Of Tax

Kittitas County received \$676,135.00 from the Bureau of Land Management. We did not include this on our 2008 Schedule of Expenditures of Federal Awards because they are not subject to an audit under the OMB Circular A-133.

# Capital Assets used in the operation of Governmental Funds



KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN GENERAL CAPITALIZED ASSETS  
For Year Ended December 31, 2009

	BALANCE JAN. 1, 2009	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2009
<b>GENERAL FUND</b>					
Assessor Equipment	\$ 139,587				139,587
Auditor	261,111				261,111
Community Development Services	161,365				161,365
Clerk	-				-
Commissioners	37,191	11,125			48,316
Computer Services	417,585	5,819			423,404
Coop Extension	10,628				10,628
Facilities Maintenance	84,340				84,340
Facilities Maintenance Land	1,564,409				1,564,409
Facilities Maintenance Buildings	7,701,755	2,134,888			9,836,643
Facilities Maintenance Improvements	127,651	3,453			131,104
Facilities Maintenance Construction in Progress	-	137,670			137,670
Judge	-				-
Juvenile	47,796				47,796
Law Library	-				-
Lower District Court	48,904				48,904
Prosecutor	38,436				38,436
Sheriff	2,135,088				2,135,088
Treasurer	-	518,205		22,469	530,674
Upper District Court	5,961				5,961
Human Resources	-				-
County Fair	193,274				193,274
County Fair Land	1,169,649	24,682	48,063		1,149,649
County Fair Buildings	5,898,737		20,000		5,878,737
County Fair Improvements	238,149	1,555	64,000		175,704
County Fair Construction in Progress	-				-
Computer Replacement	-				-
<b>TOTAL GENERAL FUND</b>	<b>\$ 20,281,618</b>	<b>\$ 2,837,398</b>	<b>\$ 154,532</b>	<b>\$ -</b>	<b>\$ 22,964,482</b>

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN GENERAL CAPITALIZED ASSETS

For Year Ended December 31, 2009

	BALANCE JAN. 1, 2009	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2009
<b>SPECIAL REVENUE FUNDS</b>					
Airport	\$ 5,000				5,000
Airport Land	279,580				279,580
Airport Buildings	980,180				980,180
Airport Improvements	5,500,787				5,500,787
Airport Construction in Progress	-				-
Road	65,663				65,663
Road Infrastructure	146,431,684	3,302,179	2,146,231		147,587,632
Road Construction in Progress	998,733	877,261	453,418		1,422,576
Misdemeanor Probation	41,999				41,999
Public Health	216,967	12,826	54,879		174,914
Noxious Weed	54,052				54,052
Parks	-				-
Parks Land	32,547				32,547
Parks Buildings	30,364				30,364
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 154,637,557</b>	<b>\$ 4,192,266</b>	<b>\$ 2,654,528</b>	<b>\$ -</b>	<b>\$ 156,175,294</b>
<b>TOTAL CAPITALIZED ASSETS</b>	<b>\$ 174,919,175</b>	<b>\$ 7,029,663</b>	<b>\$ 2,809,060</b>	<b>\$ -</b>	<b>\$ 179,139,776</b>
Asset System					

KITTITAS COUNTY, WASHINGTON

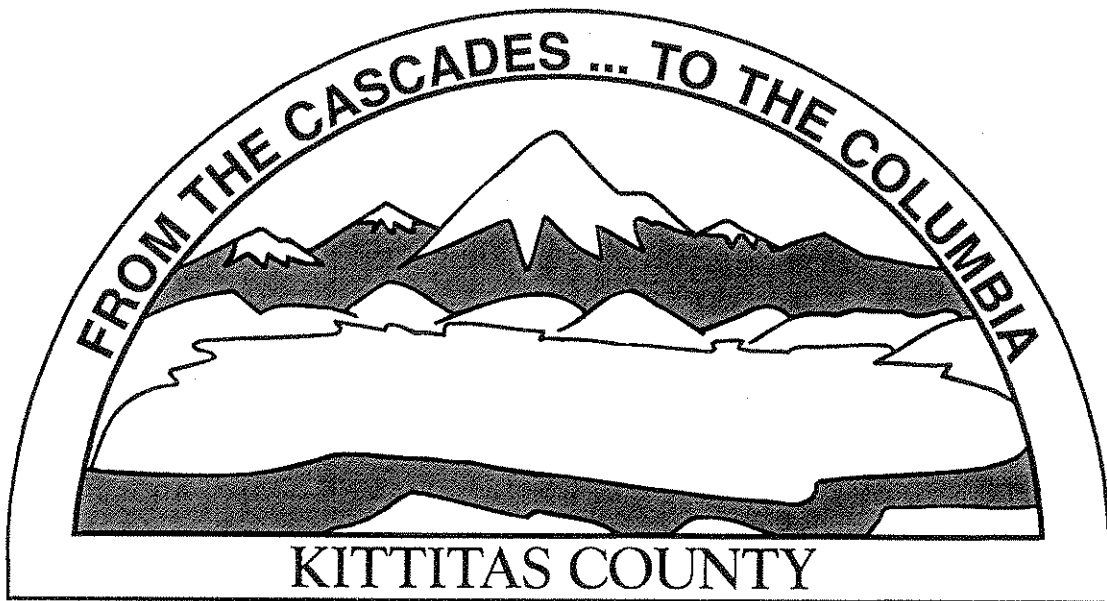
SCHEDULE OF GENERAL FIXED ASSETS  
For Year Ended December 31, 2009

	LAND	BUILDINGS	BUILDING IMPROVEMENTS	OTHER IMPROVEMENTS	CONST. IN PROGRESS
Courthouse	\$ 5	\$ 4,809,898	\$ 1,593,439	\$ 3,453	137,670
Airport	279,580	980,180	4,356,043	1,144,744	-
Fair	1,149,649	3,563,382	2,271,355	239,705	-
Parks	32,547	30,364	-	-	-
Sorensen Building	1	158,681	11,702	-	-
Parking Lot/Vacant	1,001,030	-	22,451	127,651	-
Permit Center	563,373	777,991	26,467	-	-
Sheriff Office	-	1,916,998	519,016	-	-
Upper Co. Property	-	-	-	-	-
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 3,026,185</b>	<b>\$ 12,237,494</b>	<b>\$ 8,800,474</b>	<b>\$ 1,515,553</b>	<b>\$ 137,670</b>



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# Statistical Section



# Kittitas County

## Introduction to Statistical Section

This part of Kittitas County's comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. This information is unaudited.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	<b>176</b>
These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective.	
<b>Revenue Capacity</b>	<b>177</b>
These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.	
<b>Debt Capacity</b>	<b>178</b>
These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. The County has not had any general obligation bonds outstanding for the last ten fiscal years.	
<b>Demographic and Economic Information</b>	<b>181</b>
These tables present demographic and economic information intended (1) to assist users in understanding the social economic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.	
<b>Operating Information</b>	<b>185</b>
These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the	

### **Data Source:**

Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial report for the applicable year. The County implemented GASB Statement No. 34 in fiscal year 2003, therefore tables presenting government-wide financial data include only seven years of information.

# KITITAS COUNTY, WASHINGTON

## Net Assets by Component

Last Six Fiscal Years

	2003	2004	2005	2006	2007	2008	2009
<b>Governmental Activities</b>							
Invested in capital assets, net of related debt	\$ 18,095,736	\$ 20,901,607	\$ 22,772,279	\$ 22,493,815	\$ 23,785,894	\$ 71,974,377	70,270,795
Restricted for:							
Debt service	397,669	315,637	376,790	349,422	354,849	411,247	389,989
Capital projects		1,002,778					
Other		74,819					
Unrestricted	\$ 19,887,649	\$ 22,132,837	\$ 24,875,602	\$ 27,249,781	\$ 32,929,165	\$ 96,917,332	35,384,757
<b>Total Governmental Activities Net Assets</b>	<b>\$ 38,381,054</b>	<b>\$ 44,427,678</b>	<b>\$ 48,024,671</b>	<b>\$ 50,093,018</b>	<b>\$ 57,069,908</b>	<b>\$ 109,870,154</b>	<b>106,045,541</b>
<b>Business Type activities</b>							
Invested in capital assets, net of related debt	\$ 2,754,034	\$ 2,771,713	\$ 2,352,472	\$ 2,414,426	\$ 2,403,358	\$ 2,950,647	4,424,438
Restricted	122,607	188,187	371,682		462,625	567,198	
Unrestricted	\$ 1,351,577	\$ 1,828,725	\$ 2,264,002	\$ 2,891,128	\$ 2,983,631	\$ 2,407,028	\$ 2,715,641
<b>Total Business-Type Activities Net Assets</b>	<b>\$ 4,228,218</b>	<b>\$ 4,788,625</b>	<b>\$ 4,988,156</b>	<b>\$ 5,305,554</b>	<b>\$ 5,849,614</b>	<b>\$ 5,924,873</b>	<b>7,140,079</b>
<b>Primary Government</b>							
Invested in capital assets, net of related debt	\$ 20,849,770	\$ 23,673,320	\$ 25,124,751	\$ 24,908,241	\$ 26,189,252	\$ 74,925,024	74,695,233
Restricted	520,276	1,581,421	748,472	349,422	817,474	1,545,643	386,989
Unrestricted	\$ 21,299,226	\$ 23,961,562	\$ 27,139,604	\$ 30,140,909	\$ 35,912,796	\$ 39,324,360	\$ 38,100,359
<b>Total Primary Government Net Assets</b>	<b>\$ 42,669,272</b>	<b>\$ 49,216,303</b>	<b>\$ 53,012,827</b>	<b>\$ 55,398,572</b>	<b>\$ 62,919,522</b>	<b>\$ 115,795,027</b>	<b>113,182,621</b>

Note: Kittitas County started reporting under GASB 34 requirements in 2003

# KITITAS COUNTY, WASHINGTON

## GENERAL GOVERNMENT TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS

YEAR	GENERAL PROPERTY TAX	RETAIL SALES	OTHER TAX	TOTAL
2000	5,414,362	2,431,206	1,082,001	8,927,569
2001	5,568,086	2,393,192	1,288,295	9,249,573
2002	6,177,265	2,556,658	1,054,288	9,788,211
2003	6,279,492	2,735,197	1,278,587	10,293,276
2004	6,350,858	3,515,697	1,761,085	11,627,640
2005	7,045,789	3,757,763	2,200,044	13,003,596
2006	7,493,412	5,187,720	2,036,610	14,717,742
2007	7,982,493	5,748,087	2,644,877	16,375,457
2008	8,987,926	5,925,867	1,495,794	16,409,587
2009	9,344,773	5,668,214	1,352,996	16,365,983
Percent of Change				
2000 to 2009	42.06%	57.11%	20.03%	45.45%

KITTITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS  
LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Total Property Value	2,051,876,530	2,175,470,313	2,355,405,068	2,529,688,941	2,660,085,451	3,000,309,391	3,333,464,639	3,936,776,085	4,964,949,052	6,128,464,393
2.5% General Purpose limit allocation between:										
Up to 1.5 debt without a vote	51,296,913	54,386,758	58,885,127	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610
Less: Outstanding Debt	(3,608,189)	(4,991,789)	(4,834,864)	(6,099,302)	(4,929,495)	(6,609,482)	(6,360,576)	(5,934,547)	(5,308,117)	(5,266,087)
Less: Excess of Debt with a vote	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	306,573	386,045	370,963	355,378	315,940	355,378	349,422	355,152	411,246	386,989
<b>Equals: Remaining Debt capacity without a vote</b>	<b>27,476,532</b>	<b>28,036,311</b>	<b>30,767,375</b>	<b>32,201,110</b>	<b>35,287,727</b>	<b>38,750,537</b>	<b>43,990,816</b>	<b>53,472,246</b>	<b>69,577,365</b>	<b>87,047,868</b>
Up to 2.5% Debt with a vote	51,296,913	54,386,758	58,885,127	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-	-
<b>Equals: remaining Debt Capacity with a vote</b>	<b>51,296,913</b>	<b>54,386,758</b>	<b>58,885,127</b>	<b>63,241,724</b>	<b>66,502,136</b>	<b>75,007,735</b>	<b>83,336,616</b>	<b>98,419,402</b>	<b>124,123,726</b>	<b>153,211,610</b>

KITTITAS COUNTY, WASHINGTON

PROPERTY TAX RATES  
(PER \$1000 OF ASSESSED VALUE)  
LAST TEN FISCAL YEARS  
(UNAUDITED)

ASSESSMENT YEAR	STATE OF WASHINGTON	KITTITAS COUNTY	ROAD DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
1997	3.349000	1.522100	1.864000	2.461400	2.870100	1.038400	0.173000	0.094800	0.652800	0.000000	14.025600
1998	3.311800	1.533400	1.877500	2.495700	2.638100	1.094900	0.476400	0.095400	0.000000	0.000000	14.025600
1999	3.237600	1.477500	1.845200	2.420600	2.920300	1.145200	0.047440	0.087900	0.500000	0.000000	13.523200
2000	3.213500	1.436800	1.794400	2.430100	2.889300	1.168900	0.048380	0.083700	0.000000	0.000000	14.108700
2001	2.997400	1.382300	1.703200	2.442000	3.358500	1.138500	0.466800	0.078200	0.000000	0.000000	13.500500
2002	2.884700	1.340600	1.631000	2.455600	3.221100	1.083100	0.462300	0.076500	0.000000	0.000000	13.566900
2003	2.958700	1.314000	1.616100	2.553100	3.337800	1.107700	0.468000	0.077100	0.000000	0.000000	13.432500
2004	2.998000	1.264000	1.544700	2.441300	3.260000	1.080100	0.449600	0.070500	0.000000	0.000000	13.108200
2005	2.951747	1.192675	1.416916	2.477125	3.069108	1.002948	0.436525	0.062747	0.000000	0.000000	12.609791
2006	2.725828	1.097245	1.253564	2.556000	2.842000	0.910000	0.368000	0.061357	0.000000	0.000000	11.813994
2007	2.382814	1.002890	1.225605	2.172944	2.079221	1.152369	0.336896	0.062426	0.000000	0.000000	10.415165
2008	2.018444	0.892025	1.102931	1.741646	1.849461	1.011480	0.315973	0.061202	0.000000	0.000000	8.993162

Source: Kittitas County Assessor

\*Average rate calculation: total amount of all taxes collected locally for Districts that levied divided by total assessed value of Districts that levied.

\*\* An actual total levy would include State, County, Road or City, School and may, or may not, include Fire, Hospital, Cemetery, Water or Sewer.

KITTITAS COUNTY, WASHINGTON

PROPERTY TAXES LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTION	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTION	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECT TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
1998	\$ 5,088,294.92	\$ 4,793,114.76	94.20%	\$ 240,320.16	\$ 5,033,434.92	\$ 351,574.75	98.92%	6.91%
1999	\$ 5,272,961.17	\$ 5,125,717.80	97.21%	\$ 220,612.07	\$ 5,346,329.87	\$ 334,402.73	101.39%	6.34%
2000	\$ 5,374,855.40	\$ 5,215,972.75	97.04%	\$ 190,707.53	\$ 5,406,680.28	\$ 349,183.53	100.59%	6.50%
2001	\$ 5,552,667.60	\$ 5,398,539.71	97.22%	\$ 167,795.60	\$ 5,566,335.31	\$ 587,240.24	100.25%	10.58%
2002	\$ 5,993,218.39	\$ 5,755,833.63	96.04%	\$ 420,680.67	\$ 6,176,514.30	\$ 402,660.79	103.06%	6.72%
2003	\$ 6,251,499.93	\$ 6,023,977.96	96.36%	\$ 254,419.50	\$ 6,278,397.46	\$ 374,037.74	100.43%	5.98%
2004	\$ 6,248,257.99	\$ 6,113,977.34	97.85%	\$ 236,187.11	\$ 6,350,164.45	\$ 422,867.88	101.63%	6.77%
2005	\$ 6,806,803.34	\$ 6,756,137.35	99.26%	\$ 275,459.58	\$ 7,031,596.93	\$ 231,991.66	103.30%	3.41%
2006	\$ 7,357,093.19	\$ 7,154,639.11	97.25%	\$ 274,811.01	\$ 7,429,450.12	\$ 318,675.89	100.98%	4.33%
2007	\$ 7,982,948.79	\$ 7,770,202.90	97.33%	\$ 180,532.77	\$ 7,950,735.67	\$ 342,474.52	99.60%	4.29%
2008	\$ 9,245,273.05	\$ 8,834,411.65	95.56%	\$ 153,246.57	\$ 8,987,658.22	\$ 589,398.21	97.21%	6.38%
2009	\$ 9,930,010.92	\$ 9,059,005.50	91.23%	\$ 283,369.19	\$ 9,342,374.69	\$ 1,471,547.98	94.08%	14.82%

Source: Kittitas County Treasurer  
Information is for County Funds, General Fund, County Road, and Refund Levies



KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS  
Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2008 Assessment for 2009 Tax			1998 Assessment for 1999 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK
			6,128,464,393		2,051,876,530		
Suncadia LLC	Destination Resort	269,184,430	4.392%	1	-	-	-
Puget Sound Energy/Electric	Electrical Utility	193,547,942	3.158%	2	28,192,386	1.374%	1
Roslyn Lodge LLC	Destination Resort	97,408,950	1.589%	3	-	-	-
Prospector's Reach	Destination Resort	26,145,590	0.427%	4	-	-	-
BNSF Railroad Co	Railroad	23,786,521	0.388%	5	15,132,953	0.738%	3
Ellensburg Telephone Co Inc	Telephone Company	22,942,889	0.374%	6	19,128,598	0.932%	2
Tumble Creek Golf	Destination Resort	21,728,650	0.355%	7	-	-	-
Campus Crest at Ellensburg LLC	Multi-residential Housing	20,916,500	0.341%	8	-	-	-
Puget Sound Energy/Gas	Gas Utility	18,816,484	0.307%	9	-	-	-
CNL Income Snoqualmie	Ski Resort	16,551,130	0.270%	10	-	-	-
Auvil Fruit Co Inc	Orchard	-	-	-	11,563,220	0.564%	4
Twin City Foods	Food Processing	-	-	-	14,025,998	0.684%	5
Plum Creek Timber	Wood Processing	-	-	-	9,074,720	0.442%	6
Fairway Investments	Multi-Residential Housing	-	-	-	5,616,280	0.274%	7
Boise Cascade Lumber Co	Wood Processing	-	-	-	5,205,120	0.254%	8
MCI Worldcomm	Communications	-	-	-	5,109,441	0.249%	9
Hearthstone Associates	Retirement Housing	-	-	-	4,953,300	0.241%	10
<b>TOTAL</b>		<b>\$ 711,029,086</b>	<b>11.60%</b>		<b>\$ 88,043,155</b>	<b>4.29%</b>	

Source: Kittitas County Assessor TerraScan Report dated 2/14/2008  
Assessed Value Includes Utilities

# Kittitas County, Washington Principal Employers, Current Year and Nine Years Ago

2009

2000

Employer	2009			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,333	1	6.85%	1,067	1	6.54%
Kittitas Valley Community Hospital	463	2	2.38%	350	2	2.15%
Ellensburg School District	340	3	1.75%	300	3	1.84%
Kittitas County	310	4	1.59%	251	4	1.54%
Anderson Hay Grain/Agri	270	5	1.39%	115	6	0.71%
Fred Meyer	192	6	0.99%	0	0	0.00%
City of Ellensburg	148	7	0.76%	151	5	0.93%
Elmview	117	8	0.60%	50	9	0.31%
WDA Department Natural Resources	95	9	0.49%	104	7	0.64%
Cle Elum Roslyn School District	94	10	0.48%	102	8	0.63%
	<u>3,362</u>		<u>17.29%</u>	<u>2,490</u>		<u>15.27%</u>

Total County Working Population (2009) 19,450  
 Total County Working Population (2000) 16,310

Source: Washington State Employment Security Department and Individual Employers

Kittitas County, Washington  
Demographic and Economic Statistics  
Last Ten Calendar Years

Calendar Year	Population	Total Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2000	33,362	771,196	23,024	31.4	n/a	5.5
2001	34,000	792,876	23,475	31.6	4,751	6.6
2002	34,800	817,207	23,642	31.8	4,710	7.2
2003	35,200	837,385	23,850	32.1	4,807	7.7
2004	35,800	887,892	24,583	32.2	4,792	6.9
2005	36,600	931,918	25,370	32.4	4,873	5.9
2006	37,400	1,011,643	26,732	32.5	4,856	5.2
2007	38,300	1,100,675	28,841	32.6	5,038	4.8
2008	39,400	n/a	n/a	32.8	5,378	5.8
2009	39,900	n/a	n/a	33.0	n/a	9.4

Sources: Washington State Employment Security Department  
Washington State Department of Public Schools  
Bureau of Economic Analysis  
Office of Financial Management

# Kittitas County, Washington

## Employees by Function Last Ten Fiscal Years

		Full-time Equivalent Employees as of December 31, 2009									
Function	Department(s)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Governmental Activities: Judicial	Lower District Court	9	9	9	10	10	13	14.5	15	15.5	14.5
	Upper District Court	7	7	7	7	7	8	8	8	8	8
	Clerk	4.6	5	4.4	4.4	5	5	5.5	6	6	6
	Superior Court	4	4	4	4	4	4	4	4	4	4
	Assessor	15	15	15	15	15	14	15	16	15	15
	Auditor	13.6	13.2	13.6	14	13	13	13.5	13.5	14.75	14.75
	Commissioners	6	6	5.6	5.6	6	5	5	5.5	5.5	6.5
	Information Services	3.5	3.5	3.5	4.5	5	4.5	5	5	7	7
	Facilities Maintenance	6	6	6	6	9	7	10	9.5	9.5	9.5
	Prosecutor	17.6	16.6	18.6	17.6	17	17.6	20	20	23.5	23.5
Treasurer	8	8	8	8	7	7	7	7.75	8	8	
Human Resources	2	2	2.5	3	3	3	3	4	4	4	
Public Safety	Juvenile Probation	7	7	7	7	7	7	7	7	7	7
	Sheriff	47	48	50	53	53	54	60	61	62	62
	Misdemeanant Probation	5	5	6	6	7	7	7	9	9	9
	Fire Marshal	0	0	0	0	0	0	0	0	0	1
	Community Development Services-(Building/ Code Enforcement)	10.5	11.5	11.5	14	14	14	14	16	16	17
Economic Environment		4	5	5	5	5	5	5	5	7	4
Physical Environment	Community Development Services-(Planning)										
	Noxious Weed	1	1	1	1.5	2	2	2	2	2	2
Transportation	Public Works	44	44	43	41	41	42	42	42	46	50
	Public Health	19.3	19.7	20.3	23.8	23	23	24	24.04	25.64	17.64
Culture & Recreation	Co-Operative Extension	2.5	2.5	3	3	3	3.35	3.35	3.36	3.36	3.36
	County Fair	6	6	6	6	3	3	3	3	3	3
Business-Type Activities: Physical Environment	Solid Waste	5	6	9.6	6.6	7	7	8.5	8.5	8.5	8.5
	<b>TOTAL</b>	<b>247.6</b>	<b>251</b>	<b>259.6</b>	<b>266</b>	<b>266</b>	<b>268.45</b>	<b>288.35</b>	<b>295.15</b>	<b>311.25</b>	<b>304.25</b>

Note: A full-time employee is scheduled to work 260 days per year. At eight hours per day, 2080 hours are scheduled per year (including vacation, sick or comp leave). The above summary does not include part time personnel who do not work a regular schedule.

# KITTITAS COUNTY, WASHINGTON

## LIST OF ELECTED OFFICIALS AND SALARIES December 31, 2009

<b>Title</b>	<b>Incumbent</b>	<b>Annual Salary</b>
Assessor	Marsha Weyand	\$ 60,300.00
Auditor	Jerald V Pettit	\$ 60,300.00
Clerk	Joyce Julsrud	\$ 60,300.00
Treasurer	Deanna Panattoni	\$ 60,300.00
Commissioner, District 1	Paul Jewell	\$ 61,776.00
Commissioner, District 2	Alan Crankovich	\$ 61,776.00
Commissioner, District 3	Mark McClain	\$ 61,776.00
District Court Judge (Upper)	Darrel Ellis	\$ 92,111.52
District Court Judge (Lower)	Thomas Haven	\$ 141,710.04
Prosecuting Attorney	Greg Zempel	\$ 121,563.96
Sheriff	Gene Dana	\$ 78,420.00
Superior Court Judge	Micheal Cooper	\$ 148,832.16
Superior Court Judge	Scott Sparks	\$ 148,832.16

\*\*50% of Superior Court Judges' Salary Paid Directly by the State of Washington.

**KITITITAS COUNTY, WASHINGTON**  
**SURETY BOND COVERAGE FOR ELECTED OFFICIALS**

<b>Title</b>	<b>Insurance Company</b>	<b>Policy Dates From</b>	<b>To</b>	<b>Policy Number</b>	<b>Amount of Coverage</b>	<b>Brokerage Firm</b>
Assessor	Old Republic Insurance Company	01/01/99	Until Released	YP0262533	\$ 2,000.00	Herb Snowden Insurance
Auditor	Western Surety Insurance	02/03/05	02/11/10	69853417	\$ 10,000.00	Gary Guzzie Insurance Agency
Clerk	Old Republic Insurance Company	01/01/10	01/01/11	52138590	\$ 150,000.00	Blue Ridge Insurance
Treasurers	Old Republic Insurance Company	10/08/01	12/31/09	70589455	\$ 150,000.00	Herb Snowden Insurance
Commissioner Dist. 1 (Robert P Jewell)	Western Surety Insurance	01/01/05	12/31/12	70625837	\$ 15,000.00	Gary Guzzie Insurance Agency
Commissioner Dist. 2 (Alan Crankovich)	Western Surety Insurance	01/01/97	01/01/13	53745734	\$ 15,000.00	Gary Guzzie Insurance Agency
Commissioner Dist. 3 (Mark McClain)	Western Surety Insurance	01/05/99	01/01/11	14917803	\$ 15,000.00	Gary Guzzie Insurance Agency
District Court Judge (Upper)	Western Surety Insurance	01/01/99	12/31/10	52138595	\$ 10,000.00	Gary Guzzie Insurance Agency
District Court Judge (Lower)	Old Republic Insurance Company	02/04/91	12/31/10	YPO218794	\$ 50,000.00	Snowden Insurance Agency
Sheriff	Old Republic Insurance Company	01/11/99	Until Cancelled	YP0237399	\$ 15,000.00	Herb Snowden Insurance
Prosecuting Attorney	Western Surety Company	01/01/03	12/31/10	52138591	\$ 5,000.00	Herb Snowden Insurance

**KITITAS COUNTY, WASHINGTON**  
Operating Indicators by Function/Department

	2003	2004	2005	2006	2007	2008	2009
<b>Office</b>							
<b>GENERAL GOVERNMENT</b>							
<b>Assessor (Assessment Year)</b>							
Number of Taxable Real Property Parcels	26,922	28,118	29,341	31,518	32,271	32,867	33,290
Number of New Construction Parcels	2,046	2,512	2,264	2,302	2,575	2,146	1,747
New Construction Assessed Value	83,899,873	226,771,899	144,272,126	241,340,763	441,010,523	486,056,572	163,470,140
State Assessed Utility Value	114,669,458	113,916,038	120,299,737	157,528,498	318,208,940	304,125,436	262,899,279
County Total Assessed Value	2,660,085,451	3,000,309,391	3,333,464,639	3,936,776,085	4,964,949,052	6,128,464,393	6,411,783,255
County Current Expense/Community Services/Veterans Levy Rate for the Following							
Year's Tax Collection	1.31400	1.26400	1.19268	1.09725	1.00289	0.89203	0.875351
<b>Auditor</b>							
<b>Recording</b>							
Total Documents Recording	18,382	16,305	18,397	17,787	16,863	13,969	12,947
Total Fees Collected	367,494	332,201	478,676	560,308	650,864	611,505	661,518
<b>Licensing</b>							
Vehicle Title Transactions	8,894	8,765	8,883	9,071	9,684	8,695	7,850
Vehicle Non Title Transactions	38,696	39,595	39,360	40,428	41,597	43,815	43,872
Vessel Title	230	220	202	208	248	188	221
Vessel Non Title Transactions	1,076	1,143	1,141	1,194	1,218	1,283	1,276
Total Fees Collected	3,653,633	3,821,030	3,917,973	4,454,213	4,448,999	4,113,385	4,111,905
Auditor Fees Collected	206,976	210,172	211,219	216,482	231,093	206,701	199,796
<b> Voter Registration</b>							
New Registrants	n/a	n/a	880	1,511	1,258	3,642	3,639
Cancelled Registrants	n/a	n/a	368	646	380	485	1,033
<b> Elections</b>							
Elections Conducted	2	3	3	4	5	4	2
Ballots Counted	10,654	30,993	15,387	26,650	22,692	38,962	12,680
# Registered Voters @ General	17,474	19,817	19,903	18,246	18,341	20,631	19,903
<b> Accounting</b>							
Accounts Payable Checks	19,421,980	19,862,130	21,002,360	21,202,212	20,278,198	22,195,523	24,826,753
Payroll Checks	9,523,157	9,700,340	10,407,064	11,096,978	12,321,984	13,400,343	13,358,343
Number of Employees	436	440	468	486	508	514	467
<b>County Commissioners</b>							
Resolutions	163	136	174	194	167	183	165
Ordinances	21	45	40	63	38	24	25
<b>Information Services</b>							
Service Request Processed	1,303	1,556	2,412	2,774	3,034	3,113	2,865
<b>Prosecutor</b>							
Felony	383	414	359	387	371	448	345
Sex	10	14	13	43	21	25	18
Juvenile	324	300	278	216	202	482	241
Upper District	757	887	781	703	664	593	1,266
Lower District	2,623	2,496	2,136	1,876	1,950	1,743	1,286

KITITAS COUNTY, WASHINGTON  
Operating Indicators by Function/Department

Office	2003	2004	2005	2006	2007	2008	2009
<b>Treasurer</b>							
Excise Tax Affidavits	2,809	3,296	3,701	3,299	2,753	2,023	1,805
<b>Human Resources</b>							
Employees Hired	124	142	167	153	171	149	152
Full Time Employees	20	46	59	52	51	40	16
<b>JUDICIAL</b>							
<b>Clerk</b>							
Cases Filed							
Criminal	414	359	386	367	347	339	345
Civil	819	781	811	753	785	871	955
Domestic	175	229	199	182	212	189	201
Probate	72	97	87	86	88	109	94
Pat/Adop	51	39	41	42	32	33	29
Mental	11	10	5	8	10	14	8
Dep/At Risk	64	81	72	130	108	105	54
Juvenile Offenders	139	132	124	138	126	142	115
Pleadings Filed							
Criminal	13,715	17,038	19,227	23,982	24,998	27,525	29,248
Civil	2,651	1,883	5,375	10,260	11,323	14,078	15,696
Domestic	1,096	2,431	3,644	7,331	8,687	8,425	8,712
Probate	468	946	992	1,563	1,726	2,094	1,883
Pat/Adop	480	764	806	1,237	1,161	1,318	1,087
Mental	56	53	26	33	72	80	35
Dep/At Risk	340	901	1,994	2,963	3,869	4,222	3,628
Juvenile Offenders	2,138	1,926	2,845	4,375	6,258	6,533	7,576
<b>Lower District Court</b>							
Cases filed							
Traffic Infractions							
Non-Traffic Infractions	10,404	11,019	11,019	9,221	9,650	10,946	9,485
DUI/Physical Control	493	474	474	512	485	408	428
Other Criminal Traffic	487	413	395	382	382	393	333
Criminal Non-Traffic	653	383	383	282	582	692	750
Domestic Violence	1,354	1,338	1,338	1,199	1,207	1,395	1,436
Civil	90	77	77	70	79	80	109
Small Claims	843	805	805	773	904	933	1,040
Parking	77	85	85	93	78	73	73
	273	258	258	224	254	204	149
<b>Upper County District Court</b>							
Tickets Filed (parking, traffic, non-traffic, criminal, non-criminal)	8,556	7,727	7,334	8,688	8,189	7,352	8,843



KITITAS COUNTY, WASHINGTON  
Operating Indicators by Function/Department

	2003	2004	2005	2006	2007	2008	2009
<b>Office of PUBLIC SAFETY</b>							
<b>Juvenile Court Services</b>							
CIAA Programs							
Risk Assessments	53	77	66	73	80	99	47
Aggression Replacement Training	20	20	16	15	16	18	16
JABIG/JABG Programs							
UA S/Positives	194-53	113-70	152-111	38-30	53-42		59-56
Work Crews-Youth	36	16	24	24	32	32	37
Work Crews-Hours	202	265	303	414	384	355	519
Work Crews-Sites	11	11	9	9	18	10	14
UA Pre Screens/Positives	not established	113-70	256-134	93-41	105-50		173-59
Healthy Choices participants	not established	not established	14	22	8	16	22
CIS Programs							
Community Service Youth-DIV5	In 29 Out 31	In 30 Out 36	In 22 Out 17	In 46 Out 37	In 36 Out 37		In 23 Out 25
Community Service Hours-DIV5	648	644	429	761	745	704	605
Community Service Youth-Ct.	In 45 Out 52	In 83 Out 71	In 27 Out 44	In 61 Out 44	In 61 Out 50		In 70 Out 58
Community Service Hours-Ct.	2,131	2,836	2,135	2,655	2,084	2,433	2,432
Community Service Sites Served	51	57	71	88	69	72	78
Diversion Program							
Youth Accountable	118	90	73	114	80	127	94
Community Accountability Boards	44	45	35	65	53	54	53
Volunteer Hours	1,672	1,215	945	594	477	486	477
Cases Referred for Supervision	144	133	122	137	127	145	115
<b>Sheriff</b>							
Total Calls	14,813	11,683	10,637	12,983	14,251	17,653	16,369
Traffic Stops	3,940	2,370	2,088	4,090	4,776	6,401	4,739
Civil Papers	2,636	1,794	1,067	676	1,083	2,369	2,428
Jail Bed Days	36,868	32,631	31,263	35,535	36,986	41,712	43,081
Warrants	470	344	274	391	423	597	613
<b>Misdemeanant Probation</b>							
Pre Trial Cases	510	732	750	504	466	183	315+
Conviction Cases	3,977	3,320	3,325	2,664	2,782	2,340	2,737+
Warrants Cases	727	830	890	916	916	931	1,031
Total Cases In&Out	1-3,019 O-2,535	1-2,555 O-2,724	1-2,208 O-2,608	1-2,469 O-2,399	1-2,493 O-2,373	1-2,510 O-2,516	1-2,532 O-2,691
<b>PHYSICAL ENVIRONMENT</b>							
<b>Noxious Weed</b>							
Contract Rate	19	21	21	21	23	25	26.6
Contracted Hours	3,256	3,256	3,344	3,665	4,200	4,376	4,600
Total Employees	7	7	6	7	7	7	8

KITTITAS COUNTY, WASHINGTON  
Operating Indictors by Function/Department

Office	2003	2004	2005	2006	2007	2008	2009
<b>Solid Waste</b>							
Ellensburg Garbage Tons	21,290	24,136	23,857	24,589	25,101	23,818	22,492
Cle Elum Garbage Tons	6,055	6,386	7,480	8,176	10,540	8,457	7,368
Ellensburg CDL Tons	716	511	668	582	768	558	587
Cle Elum CDL Tons	242	313	393	174	254	181	221
Ryegrass CDL Cubic Yards	9,437	3,552	16,693	12,563	19,592	24,114	8,303
Ellensburg Yard Waste Tons	1,270	1,394	1,536	1,555	1,694	1,577	1,616
Cle Elum Yard Waste Tons	144	149	125	140	227	427	314
Septage Gallons	861,084	958,129	840,204	974,556	1,118,099	893,801	986,459

**TRANSPORTATION**

Road Statistical Data	2003	2004	2005	2006	2007	2008	2009
<b>Pavement Type</b>							
Grade/Drain	18	18	18	18	18	18	18
Gravel	53	52	53	50	50	50	50
TOTAL MILES GRAVEL ROADS	72	71	71	69	69	68	68
BST	442	437	429	440	439	470	470
ACP	43	48	62	53	57	26	26
PCC	3	3	-	-	-	-	-
TOTAL MILES SURFACED ROADS	489	489	491	493	496	496	496
TOTAL MILES ALL ROADS	560	560	562	562	565	564	564
MILES - CHIP SEALED	68	68	73	67	78	66	77
ACCESS PERMITS	734	755	851	962	781	557	176
ADDRESS PERMITS	446	384	483	653	392	227	322

**ECONOMIC ENVIRONMENT**

Community Development Services	2003	2004	2005	2006	2007	2008	2009
Plats	14	11	41	48	63	33	8
Short Plats	53	59	97	136	168	58	20

**MENTAL & PHYSICAL HEALTH**

Public Health	2003	2004	2005	2006	2007	2008	2009
Birth Certificates Issued	900	910	992	n/a	1,021	1,076	1,137
Communicable Disease Cases Confirmed	31	14	37	n/a	25	83	89
TB Tests	316	319	312	n/a	290	279	254
Food Handler Permits Issued	1,426	1,509	1,781	n/a	1,857	1,844	2,308
Site Evaluations Performed	312	380	378	n/a	461	224	111

**CULTURE & RECREATION**

Fair	2003	2004	2005	2006	2007	2008	2009
Adult/Youth Exhibits Attendance	8,778	8,328	8,317	7,703	7,976	8,182	8,298
	65,743	63,574	64,250	71,514	72,293	67,503	66,609

KITTITAS COUNTY, WASHINGTON  
 Operating Indicators by Function/Department

	2003	2004	2005	2006	2007	2008	2009
<b>Office</b>							
<b>Event Center</b>							
Rentals (# of rooms)	117	239	202	214	209	334	230
Monthly Haul In Passes (no passes April - Sept.)	97	125	151	221	129	90	137
Rodeo Arena and Bloom Pavilion Rentals	514	419	398	399	399	497	426
<b>WSU Extension</b>							
4-H Members	318	328	326	339	348	409	411
Extension Volunteers	111	119	122	142	142	134	142
Volunteer Hours	18,219	20,036	20,400	23,563	23,719	21,680	23,475
Master Gardener Plant Clinic Clients	540	473	640	361	770	460	612
Agricultural Public Contacts	128	7,710	8,892	12,018	5,570	8,436	5,996

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