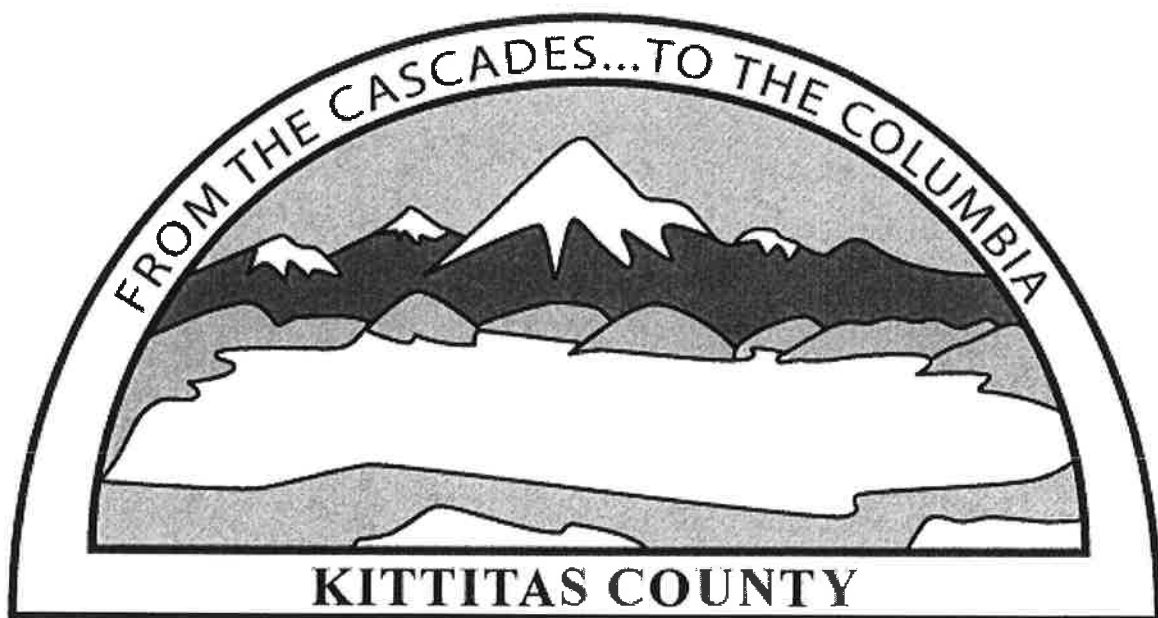


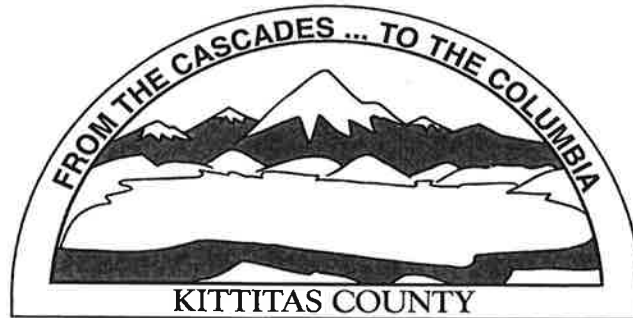
Kittitas County, Washington



Comprehensive Annual Financial Report

For Fiscal Year Ended
December 31, 2019

KITTITAS COUNTY, WASHINGTON



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2019

Jerald V. Pettit, County Auditor

Prepared by:

Judy Pless, Budget & Finance Manager, CGFM, PFO

Heidi Childs, Fiscal Analyst

Kay Kresge, Fiscal Analyst

Dora Van Epps, Fiscal Analyst

Lisa Bugni, Fiscal Technician II

Sue Patterson, Fiscal Clerk

KITTITAS COUNTY 2019 ANNUAL REPORT

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

Certified correct this 20th day of August 2020 to the best
of my knowledge and belief

Jerald V Pettit
Kittitas County Auditor



August 20th, 2020

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, 2019.

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 County with a commissioner form of government. Kittitas County has a land area of 2,315 square miles. The 2010 estimated population is 40,500.

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, and South Cle Elum. The unincorporated communities include Easton, 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

Jerry Pettit

Jerald V. Pettit
Kittitas County Auditor

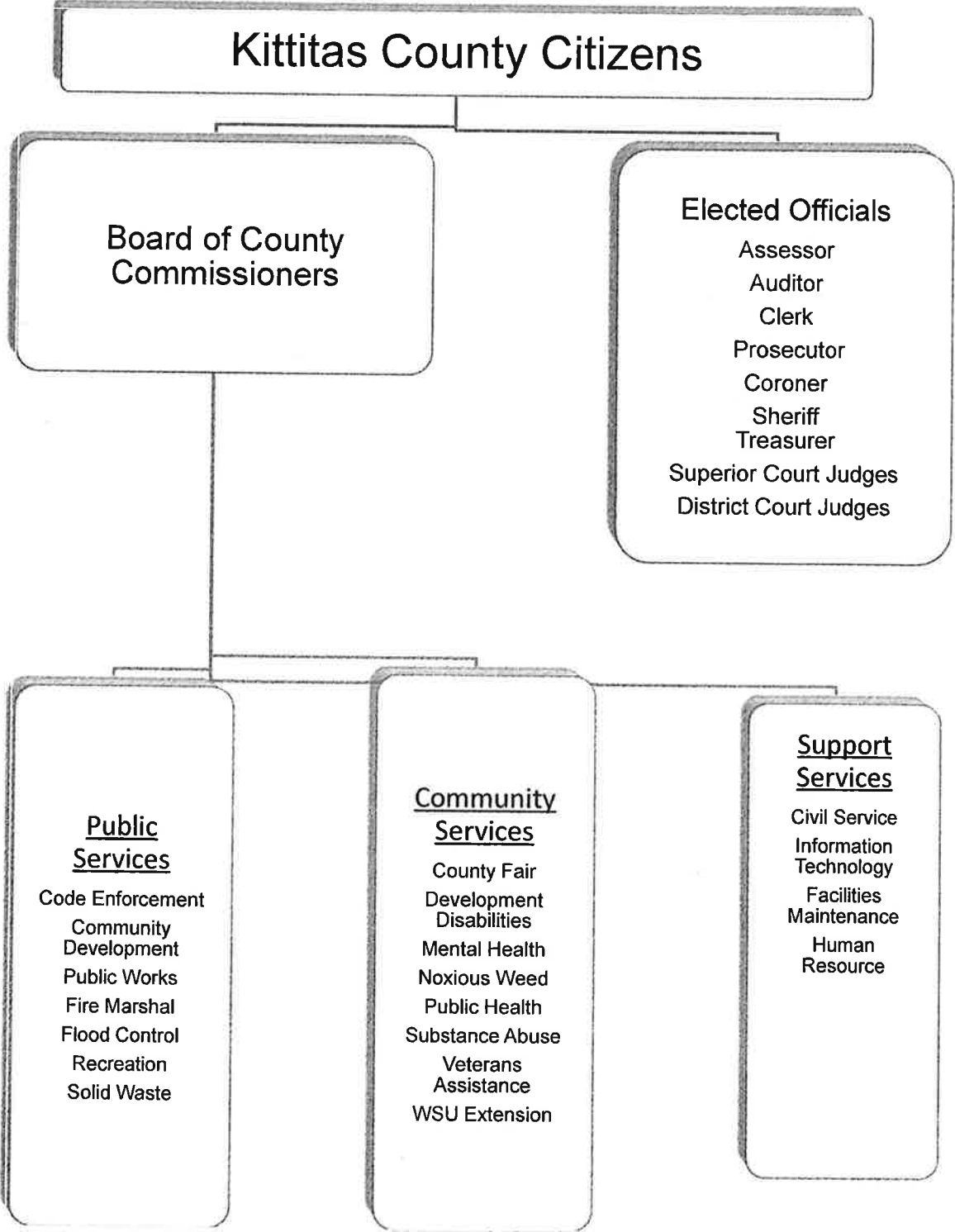
Elected Officials of Kittitas County

County Commissioners		Terms
District #1	Mr. Cory Wright	Jan. 1, 2017 - Dec. 31, 2020
District #2	Ms. Laura Osiadacz	Jan. 1, 2017 - Dec. 31, 2020
District #3	Mr. Brett Wachsmith	Jan. 1, 2019 - Dec. 31, 2022
Assessor	Mr. Mike Hougardy	Jan. 1, 2019 - Dec. 31, 2022
Auditor	Mr. Jerald V. Pettit	Jan. 1, 2019 - Dec. 31, 2022
Clerk	Ms. Val Barschaw	Jan. 1, 2019 - Dec. 31, 2022
Coroner	Mr. Nick Henderson	Jan. 1, 2019 - Dec. 31, 2022
Prosecuting Attorney	Mr. Greg L. Zempel	Jan. 1, 2019 - Dec. 31, 2022
Sheriff	Mr. Eugene Dana	Jan. 1, 2019 - October 31, 2019
	Mr. Clay Myers	Nov 1, 2019 - Nov 30, 2020
Treasurer	Ms. Amy Cziske	Jan. 1, 2019 - Dec. 31, 2022
Superior Court Judge		
Presiding Judge	Mr. Scott Sparks	Jan. 1, 2017 - Dec. 31, 2020
	Ms. Candace Hooper	Jan. 1, 2017 - Dec. 31, 2020
District Court Judge		
Lower County	Mr. Paul Sanders	Jan. 1, 2015 - Jan. 12, 2019
Upper County	Mr. Darrell Ellis	Jan. 1, 2015 - Dec. 31, 2018

APPOINTED OFFICIALS

Director of County Fair / Event Center	Kady Porter
Building Official	Mike Flory
Director of Computer Services	James Goeben
Director of Facilities Maintenance/Solid Waste	Patti Johnson
Facilities Maintenance Project Manager	Patti Johnson
Director of Human Resources	Lisa Young
Director of Probation Services	Katrina Mankus
Director of Public Works	Mark Cook
Fire Marshal	Patrick Nicholson
Director of Community Development Services	Dan Carlson
Public Health Administrator	Tristin Lamb
Public Health Officer	Dr. Mark Larson
Weed Administrator	Todd Davis
WSU Extension	Tip Hudson

Kittitas County Overview



KITITAS COUNTY, WASHINGTON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2018

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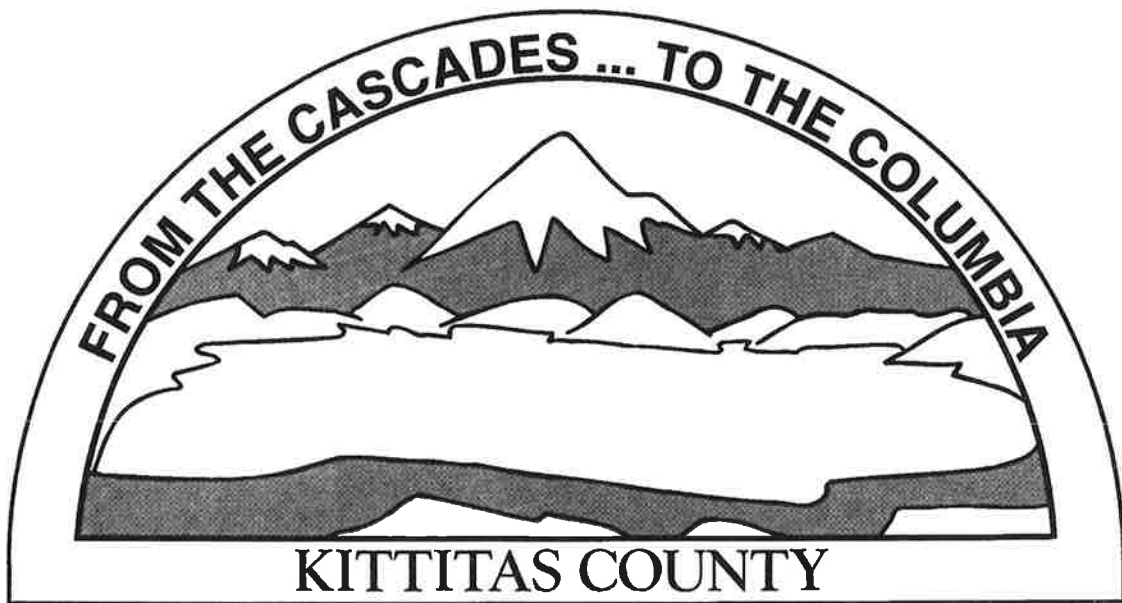
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Financial Section



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, 2019, 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, 2019 by over \$153.9 million. Net Investment in capital assets (net of depreciation and related debt) account for 63.5% of this amount, with a value of \$97.8 million. Of the remaining Net Position, \$11.8 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2019 Kittitas County's government activities reported combined ending Net Position of \$135.9 million. Of that amount, \$85.5 million is Investment in Capital Assets.
- Fund Balance for the General Fund at December 31, 2019 was \$25.3 million.
- Fund Balance for the County Road Fund at December 31, 2019 was \$7.5 million.
- The County's total long term debt at December 31, 2019 was \$22.7 million. The County's remaining debt capacity for non-voted debt is at \$90.6 million. The Solid Waste Landfill Post-Closure liability costs are \$1.17 million.
- The General Fund's fund balance increased 15.9% over 2019, showing an increase of \$3,465,086. The amount of unrestricted funds is \$10.28 million. The restricted and assigned fund balances have increased due to increases in restricted revenue and budgeted beginning fund balance.

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 of 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, 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 activities are Solid Waste, Community Development Services and Water Mitigation. Solid Waste operates the two transfer stations and two landfills. The Community Development Services as an Enterprise fund, which operates the Permit Center for Building, Planning and Code Enforcement. The Water Mitigation fund is created as an utility fund for Groundwater Mitigation.

The Statement of Net Position presents information on all Kittitas County's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as Net Position. This statement serves a purpose similar to that of the statement balance sheet in a private-sector business. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. However, this is just one indicator of the 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 position changed during 2019. 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 position 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 2019, 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 2019.

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 Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance present separate columns of financial data for the General Fund and County Road Fund, which are considered major funds. A major fund is based on criteria established by GASB Statement 34¹. The statement defines a major fund as a fund whose assets, liabilities, revenues or expenditures comprise of the following: 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 decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds 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.

¹ Governmental Accounting Standards Board, Statement 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments

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 three Enterprise funds, Solid Waste, Community Development Services and Water Mitigation. 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 Position to the business-type column on the Government-Wide Statement of Net Position, you will notice that the total Net Position 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 34², Kittitas County is not required to restate prior periods for the purposes of providing comparative information.

Statement of Net Position

The following is a summary of the Statement of Net Position as of December 31, 2019, with 2018 comparative balances.

Statement of Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Assets:						
Current Assets	\$65,578,951	\$62,872,988	\$5,821,277	\$5,255,059	\$71,400,229	\$68,128,047
Capital Assets	94,497,279	92,047,567	12,563,670	12,249,020	107,060,949	104,296,586
Deferred outflow of Resources -Pension	1,805,523	1,614,887	119,174	105,928	1,924,697	1,720,815
Deferred outflow of Resources -OPEB	0	75,015	0	0	0	75,015
Total Assets & Deferred outflows	161,881,753	156,610,457	18,504,122	17,610,008	180,385,875	174,220,464
Liabilities						
Other liabilities	1,603,432	2,689,595	298,182	326,730	\$1,901,615	\$3,016,324
Long-term liabilities	20,958,719	23,734,069	1,695,058	2,776,708	22,653,778	26,510,777
Deferred Inflows of Resources-OPEB	108,330	0	0	0	108,330	0
Deferred Inflows of Resources-Pension	3,284,934	3,008,781	265,374	246,796	3,550,308	3,255,577
Total Liabilities & Deferred Inflows	25,955,416	29,432,445	2,258,615	3,350,233	\$28,214,031	\$32,782,678
Net Position						
Investment in Capital Assets	85,460,821	82,249,481	12,330,826	11,068,408	97,791,647	93,317,889
Non Spendable	102,358	105,935	16,915	18,793	119,273	124,729
Restricted	27,532,668	27,163,919	0	0	27,532,668	27,163,919
Committed	3,678,921	3,572,616	0	0	3,678,921	3,572,616
Assigned	11,286,183	9,038,753	0	0	11,286,183	9,038,753
Unassigned	7,865,386	5,047,307	3,897,766	3,172,573	11,763,152	8,219,880
Total Net Position	\$135,926,336	\$127,178,012	\$16,245,507	\$14,259,774	152,171,844	141,437,786

Net Position of the County's governmental activities was \$135.9 million. The County's unrestricted Net Position, the part of the Net Position that can be used to finance day-to-day operations \$7,865,386.

Statement of Activities

For fiscal year ended December 31, 2019, the revenues of primary governmental activities totaled \$53.9 million. Property taxes are the largest revenue source at \$14.6 million, while Sales taxes are the second largest at \$13.6 million.

² Governmental Accounting Standards Board, Statement 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments

The expenses for governmental activities totaled \$45.2 million. Public Safety was the county's highest commitment at \$11.7 million; Transportation is the second highest expense for 2019 with \$10.98 million.

Statement of Activities

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for Services	\$10,935,459	\$9,473,904	\$7,383,938	\$7,580,109	\$18,319,398	\$17,054,013
Operating Grants	5,736,281	6,570,747	0	0	5,736,281	6,570,747
Capital Grants	1,130,616	0	0	250,000	1,130,616	250,000
General Revenues:						
Property Taxes	14,550,105	13,877,148	0	0	14,550,105	13,877,148
Sales Taxes	13,551,018	12,363,464	0	0	13,551,018	12,363,464
Other Taxes	5,541,804	6,045,056	0	0	5,541,804	6,045,056
Unrestricted Grants & Contributions	1,236,575	0	0	0	1,236,575	0
Unrestricted Investment Earnings	2,224,337	2,002,702	83,594	146,572	2,307,931	2,149,274
Proceeds on Disposition of Capital Assets	262,346	52,809	0	0	262,346	52,809
Transfers	(1,225,167)	(1,109,137)	1,225,167	1,109,137	0	0
Total Revenues	\$53,943,375	\$49,276,692	\$8,692,699	\$9,085,819	\$62,636,075	\$58,362,511

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Expenses:						
Judicial	\$2,593,510	\$2,849,956	0	0	\$2,593,510	\$2,849,956
General Government	9,979,510	11,808,269	0	0	9,979,510	11,808,269
Public Safety	11,748,176	13,268,126	0	0	11,748,176	13,268,126
Physical Environment	92,608	180,689	0	0	92,608	180,689
Transportation	10,979,307	13,078,278	0	0	10,979,307	13,078,278
Economic Environment	3,814,937	1,792,521	0	0	3,814,937	1,792,521
Mental & Physical Health	3,297,127	3,970,923	0	0	3,297,127	3,970,923
Culture & Recreation	2,402,290	3,049,361	0	0	2,402,290	3,049,361
Interest on Long Term Debt	308,069	367,812	0	0	308,069	367,812
Garbage & Solid Waste	0	0	4,776,151	4,325,688	4,776,151	4,325,688
Community Development Services	0	0	1,906,610	1,861,846	1,906,610	1,861,846
Water Mitigation	0	0	24,206	39,612	24,206	39,612
Total Expenses	\$45,215,534	\$50,365,936	\$6,706,967	\$6,227,147	\$51,922,501	\$56,593,082
Excess (Deficiency) before Special Items and Transfers						
Change in Net Position	8,727,841	(1,089,243)	1,985,733	2,858,672	10,713,574	1,769,429
Net Position as of January 1	127,178,012	126,225,127	14,259,774	13,392,318	141,437,786	139,617,445
Change in Accounting Principles-GASB 75	0	3,179,140	0	0	0	3,179,140
Prior Year Adjustments	20,484	(1,137,012)	0	(1,991,215)	20,484	(3,128,227)
Net Position as of December 31	\$135,926,336	\$127,178,012	\$16,245,507	\$14,259,774	\$152,171,844	\$141,437,786

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 County Road are the two major funds in 2019. Together these funds account for 63% of the total government assets and 62% of the total government fund balance. As of December 31, 2019, the county's government funds reported combined fund balances nearly \$52.88 million. Of this total amount, \$10.28 million is unassigned and available for spending within each of the designated funds. There are five types of fund balance as described in Note 1-11 and the breakdown of those fund balance types are below.

Fund Balance Type	Amount
Non Spendable	98,480
Restricted	27,532,668
Committed	3,678,921
Assigned	11,286,183
Unassigned	10,282,136

In the total Assets, the Cash and Investments have increased from the previous year by \$2,886,838; and receivables have increased by \$306,323 and the due from other Governmental decreased by \$872,397. The net change in all assets is a 4.4% increase.

In the total Liabilities, the biggest decrease is the Due to other funds/ Interfund Loans by \$662,244, and accounts payable and accrued exp. by a decrease of \$479,622. The net change in all liabilities is a 20.1% decrease.

Governmental Funds	2019	2018	Net Change
Total Assets	57,317,766	54,919,704	2,398,062
Total Liabilities	1,871,651	3,393,535	(1,521,884)
Total Fund Balance	52,878,388	49,237,014	3,641,374

Governmental Funds Revenues/Expenditure Analysis

The net change in fund balance for the General Fund in 2019 was \$3,465,086. The net change in the County Road fund was a (\$1,664,822). Other Governmental Funds had an overall net change in fund balance of \$1,793,629 for 2019. The changes in fund balances for the General Fund are the additional Sales Taxes collected; County Road is due to the completion of Transportation Construction Projects.

The overall changes in Governmental Revenues were 7.0% increase. The biggest change in the revenues occurred in Sales Taxes with a 9.6% increase; 2018 \$12.4 million compared to \$13.6 million in 2019; showing an increase of \$1,187,554.

The overall expenditures increased 9.5% from 2018. The biggest change in expenses was in Transportation-Capital, which increased \$4.6 Million.

Governmental Funds	2019	2018	Net Change
Revenues	54,452,945	50,913,853	3,539,092
Expenditures	(49,404,217)	(45,124,114)	(4,280,103)
Other Financing Sources	(1,454,835)	(1,419,907)	(34,928)
Net Change in Fund Balance	3,593,893	4,369,831	(775,938)
Fund Balance Beginning	49,237,013	44,862,442	4,374,571
Prior Year Adjustments	47,482	4,734	42,748
Fund Balance Ending	52,878,388	49,237,007	3,641,381

Proprietary Funds Net Position Analysis

The Net Position of the Solid Waste fund as of December 31, 2019 was \$8.49 million; with \$1.81 million in unrestricted funds. The Net Position of the Community Development Services fund as of December 31, 2019 was \$1.54 million. The Net Position of the Water Mitigation fund as of December 31, 2019 was \$6.22 million. The internal service funds have net position in the amount of \$12.94 million.

Proprietary Funds Revenue/Expenditure Analysis

The Solid Waste fund collected \$5.37 million in revenues and had an operating expense of \$4.83 million showing a net gain of \$536,294. The changes in net position for 2019 after non-operating revenues and expenses are \$654,708.

The Community Development Services fund collected \$1.88 million in revenues and had an operating expense of \$1.91 million showing a net loss of \$23,757. The changes in net position for 2019 after non-operating and expense are \$342,672.

The Water Mitigation fund collected \$121,387 in revenues and had an operating expense of \$4,109 showing a net gain of \$117,278. The changes in net position for 2019 after non-operating and expense are \$988,352.

Continued on the next page

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, 2019.

KITITAS COUNTY, WASHINGTON			
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2019			
General Fund			
	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	\$ 15,043,097	\$ 15,100,907	\$ 57,810
Licenses & Permits	230,750	261,350	30,600
Intergovernmental	3,230,055	3,329,792	99,737
Charges for Services	3,129,734	3,257,197	127,463
Fines & Forfeits	1,665,565	1,665,565	-
Miscellaneous	2,219,134	2,247,157	28,023
Total Revenues	\$ 25,518,335	\$ 25,861,968	\$ 343,633
Expenditures			
General Governmental	\$ 9,688,889	9,913,886	\$ 224,997
Judicial	2,532,565	2,613,926	81,361
Security of Persons and Property	10,221,286	10,377,707	156,421
Physical Environment	109,944	109,944	-
Transportation	-	-	-
Economic Environment	50,100	50,100	-
Mental & Physical Health	561,633	597,643	36,010
Culture & Recreation	2,093,232	2,632,097	538,865
Debt Service	87,605	91,805	4,200
Capital Outlay	644,775	1,294,964	650,189
Total Expenditures	\$ 25,990,029	\$ 27,682,072	\$ 1,692,043
Excess (Deficit) Revenues over Expenditures	\$ (471,694)	\$ (1,820,104)	\$ 2,035,676
Other Financing Sources (Uses)			
Restitution	\$ 700	9,800	9,100
Other Loan/Bond Proceeds	-	-	-
Sale of Fixed Assets	5,000	5,000	-
Transfers In	150,000	150,000	-
Transfers Out	(2,001,619)	(2,001,619)	-
Total Other Financing Sources (Uses)	\$ (1,845,919)	\$ (1,836,819)	\$ 9,100
Net Change in Fund Balance	\$ (2,317,613)	\$ (3,658,923)	\$ (1,339,310)
Fund Balance, January 1	\$ 14,394,067	\$ 15,733,377	\$ 1,339,310
Fund Balance, December 31	\$ 12,076,454	\$ 12,076,454	\$ -

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.

The biggest supplemental expenditure budget increase was in Capital Assets in the amount of \$650,189, which was mostly projects at the Event Center.

General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$25.86 million and total revenues received \$29.63 million, or 14.6% above budget. The specific changes to report are taxes and charges for services. 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 slightly above the budgeted amount. Our changes in projections were under estimated due to the additional revenue received in sales tax.

The General Fund budgeted expenses vs. actual came in at 12.07% under budget. The biggest unspent budget was Security of Persons and Property, due to reduction in filled positions and contracted services.

KITTITAS COUNTY, WASHINGTON			
Schedule of Revenues, Expenditures, and Changes in Fund Balance			
Budget (GAAP Basis) and Actual			
For the Year Ended December 31, 2019			
General Fund			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	\$ 15,100,907	\$ 18,140,211	\$ 3,039,304
Licenses & Permits	261,350	277,825	16,475
Intergovernmental	3,329,792	3,363,018	33,226
Charges for Services	3,257,197	3,561,129	303,932
Fines & Forfeits	1,665,565	1,709,620	44,055
Miscellaneous	2,247,157	2,585,429	338,272
Total Revenues	\$ 25,861,968	\$ 29,637,233	\$ 3,775,265
Expenditures			
General Governmental	\$ 9,913,886	\$ 8,818,142	\$ 1,095,744
Judicial	2,613,926	2,502,766	111,160
Security of Persons and Property	10,377,707	9,004,476	1,373,231
Physical Environment	109,944	109,169	775
Transportation	-	721	(721)
Economic Environment	50,100	29,227	20,873
Mental & Physical Health	597,643	506,076	91,567
Culture & Recreation	2,632,097	2,091,925	540,172
Debt Service	91,805	87,857	3,948
Capital Outlay	1,294,964	1,189,352	105,612
Total Expenditures	\$ 27,682,072	\$ 24,339,709	\$ 3,342,363
Excess (Deficit) Revenues over Expenditures	\$ (1,820,104)	\$ 5,297,523	\$ 7,117,627
Other Financing Sources (Uses)			
Restitution	\$ 9,800	\$ 10,614	\$ 814
Other Loan/Bond Proceeds	-	-	-
Sale of Fixed Assets	5,000	28,189	23,189
Transfers In	150,000	13,028	(136,972)
Transfers Out	(2,001,619)	(1,884,268)	117,351
Total Other Financing Sources (Uses)	\$ (1,836,819)	\$ (1,832,437)	\$ 4,382
Net Change in Fund Balance	\$ (3,656,923)	\$ 3,465,086	\$ 7,122,009
Fund Balance, January 1	\$ 15,733,377	\$ 21,844,072	\$ 6,110,695
Fund Balance, December 31	\$ 12,076,454	\$ 25,309,158	\$ 13,232,704

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, 2019, amounts to over \$97.8 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 category of Gravel Roads, which eliminates the need to report depreciation expense. The largest increase in the Governmental activities is in Infrastructure; \$6.83 million. This includes County Road projects, and Equipment Rental & Revolving Fund Projects. In the Business Type Activities, the largest increase was for construction in progress for the new transfer station for \$489,182.

Additional information on Kittitas County's capital assets can be found in Note 5 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 total outstanding liabilities as of December 31, 2019 of approximately \$22.65 million; of which Governmental was \$20.96million and Business type activities were \$1.70 million.

Additional information on Kittitas County's Long Term Debt can be found in Note 9 and Note 11 for Changes in Long-Term Liabilities 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 29, 2013. The prior rating from Standards & Poor's was affirmed an "AA-/Stable 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 one percent plus new construction. The additional revenue from new construction has not covered the additional expenditures required in union contracts and supply costs.

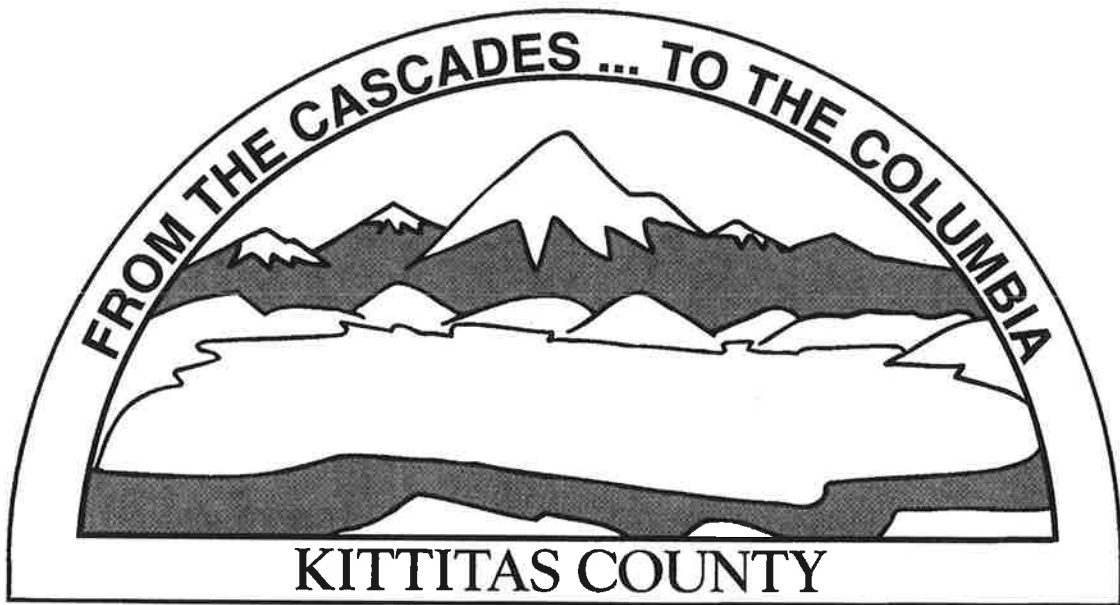
The sales tax revenues are increasing due to construction projects. We are continuing to watch very carefully the revenues and all departments are watching and limiting travel and other expenses. With the help of all the departments, not spending their total budgets increased the

fund balance of the General Fund. The 2018 ending fund balance for the General fund was \$21.84 million and the ending 2019 fund balance was \$25.3 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. Any questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Kittitas County Auditor's Office, Finance Department or visit our website at <http://www.co.kittitas.wa.us/auditor/default.aspx>

Basic Financial Statements



KITTITAS COUNTY, WASHINGTON

Statement of Net Position

December 31, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash & cash equivalents	\$ 27,886,935	\$ 1,239,482	\$ 29,126,416
Investments	28,367,250	3,288,395	31,655,646
Receivables (net)	2,901,077	362,550	3,263,628
Internal Balances	240,465	(240,465)	-
Inventories	385,191	-	385,191
Pension Assets	2,059,906	-	2,059,906
Due from other Governmental	3,637,992	46,325	3,684,317
Prepaid items	81,703	13,615	95,318
Cash restricted			
Cash	18,432	-	18,432
Investments		1,111,375	1,111,375
Capital Assets (net of accumulated depreciation)			-
Land, and non-depreciable infrastructure	16,735,766	3,786,518	20,522,284
Intangible Assets	2,004,345	6,665,368	8,669,713
Buildings	19,928,015	422,946	20,350,961
Improvements	743,876	593,084	1,336,960
Equipment	5,873,993	289,862	6,163,855
Infrastructure	45,806,848	-	45,806,848
Construction in progress	3,404,436	805,892	4,210,328
Total Assets	\$ 160,076,230	\$ 18,384,948	\$ 178,461,178
Deferred outflow of Resources			
Deferred outflow of Resources - Pension	1,805,523	119,174	1,924,697
COMBINED ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	161,881,753	18,504,122	180,385,875
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Accounts payable and accrued exp.	\$ 1,410,847	298,182	\$ 1,709,030
Unearned revenue	49,042	-	49,042
Other current liabilities	143,543	-	143,543
Liabilities payable from restricted assets			-
Non-Current Liabilities:			
Other Long Term Debt (See Note 11)			
Due within one year	1,040,255	176,118	1,216,374
Due in more than one year	19,918,464	1,518,940	21,437,404
Miscellaneous	-	-	-
Total Liabilities	\$ 22,562,152	\$ 1,993,241	\$ 24,555,393
Deferred Inflows of Resources			
Deferred Inflows of Resources - OPEB	108,330	-	108,330
Deferred Inflows of Resources-Pensions	3,284,934	265,374	3,550,308
Total Deferred Inflows of Resources	3,393,264	265,374	3,658,638
NET POSITION			
Net Investment in Capital Assets	\$ 85,460,821	\$ 12,330,826	\$ 97,791,647
Fund Balance			
Non Spendable	102,358	16,915	119,273
Restricted	27,532,668	-	27,532,668
Committed	3,678,921	-	3,678,921
Assigned	11,286,183	-	11,286,183
Unassigned/Unrestricted	7,865,386	3,897,766	11,763,152
Total Net Position	\$ 135,926,336	\$ 16,245,507	\$ 152,171,844

KITTITAS COUNTY, WASHINGTON
Statement of Activities
For the Year ended December 31, 2019

	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position		
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
FUNCTIONS/PROGRAMS							
Governmental Activities:							
Judicial	\$ 2,593,510	\$ 2,332,912	\$ 84,994	\$ -	\$ (175,604)	\$ -	\$ (175,604)
General Government	9,979,510	4,617,432	175,218	-	(5,186,860)	-	(5,186,860)
Public Safety	11,748,176	1,805,180	454,997	-	(9,487,998)	-	(9,487,998)
Physical Environment	92,608	339,131	-	-	246,523	-	246,523
Transportation	13,577,423	377,795	3,395,750	41,789	(9,762,089)	-	(9,762,089)
Economic Environment	3,814,937	870,729	146,203	1,130,616	(1,667,389)	-	(1,667,389)
Mental & Physical Health	3,297,127	270,739	1,379,119	-	(1,647,269)	-	(1,647,269)
Culture & Recreation	2,402,290	321,541	100,000	-	(1,980,749)	-	(1,980,749)
Interest on long-term debt	308,069	-	-	-	(308,069)	-	(308,069)
Total Government Activities	\$ 47,813,650	\$ 10,935,459	\$ 5,736,281	\$ 1,172,405	\$ (29,969,505)	\$ -	\$ (29,969,505)
Business-type Activities:							
Garbage & Solid Waste	\$ 4,776,151	\$ 5,370,784	\$ -	\$ -	\$ -	\$ 594,633	\$ 594,633
Community Development Services	1,906,610	1,891,768	-	-	-	(14,843)	(14,843)
Water Mitigation	24,206	121,387	-	-	-	97,181	97,181
Total Business-Type Activities	\$ 6,706,967	\$ 7,383,938	\$ -	\$ -	\$ -	\$ 676,971	\$ 676,971
Total Primary Government	\$ 54,520,617	\$ 18,319,398	\$ 5,736,281	\$ 1,172,405	\$ (29,969,505)	\$ 676,971	\$ (29,292,533)
General Revenues:							
Property Taxes				\$ 14,550,105	\$ -	\$ -	\$ 14,550,105
Sales Taxes				13,551,018	-	-	13,551,018
Other Taxes							
Motor Vehicle Excise Tax				2,358,251	-	-	2,358,251
Bureau of Land Management PILT				1,125,355	-	-	1,125,355
Real Estate Excise Tax - REET				1,134,404	-	-	1,134,404
Remaining Other Taxes				923,794	-	-	923,794
Unrestricted Grants and Contributions				1,236,575	-	-	1,236,575
Investment Earnings				2,224,337	-	83,594	2,307,931
Proceeds on Disposition of Capital Assets				262,346	-	-	262,346
Transfers				(1,225,167)	1,225,167	-	-
Total General Revenues, Special Items & Transfers				\$ 36,141,019	\$ 1,308,761	\$ -	\$ 37,449,780
Change in Net Position				\$ 6,171,514	\$ 1,985,733	\$ -	\$ 8,157,247
Net Position as of January 1				\$ 129,754,822	\$ 14,259,774	\$ -	\$ 144,014,597
Net Position as of December 31				\$ 135,926,336	\$ 16,245,507	\$ -	\$ 152,171,844

KITTITAS COUNTY, WASHINGTON

**Balance Sheet
Governmental Funds
December 31, 2019**

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash & cash equivalents	\$ 23,426,294	\$ 400,322	\$ 3,992,792	\$ 27,819,408
Investments	-	7,113,676	15,570,604	22,684,280
Receivables (net)	2,452,864	168,691	267,166	2,888,722
Due from other funds	190,873	18,571	95	209,540
Due from Other Governmental	1,855,938	533,805	1,248,249	3,637,992
Prepaid items	34,322	28,828	14,675	77,825
Total assets	\$ 27,960,292	\$ 8,263,893	\$ 21,093,582	\$ 57,317,766
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued exp.	\$ 372,341	\$ 443,822	\$ 432,475	\$ 1,248,639
Payable to other governments	1,873	230	56,090	58,193
Due to other funds	8,083	219,468	144,683	372,234
Interfund Loans Payable				-
Interest Payable				-
Unearned revenue	1,155	-	47,888	49,042
Deposits payable	30,721	7,896	104,926	143,543
Total liabilities	414,174	671,416	786,062	1,871,651
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources- Taxes	235,546	142,425	39,397	417,368,28
Deferred Inflows of Resources- Court Fines	1,996,161	-	148,945	2,145,105,97
Deferred Inflows of Resources- Revenues Advance	5,253	-	-	5,252,80
Total Deferred Inflow of Resources	2,236,960	142,425	188,343	2,567,727,05
FUND BALANCES				
Non Spendable	50,297	29,878	18,305	98,480
Restricted	5,969,341	7,420,174	14,143,153	27,532,668
Committed	1,456,010	-	2,222,910	3,678,921
Assigned	7,551,374	-	3,734,809	11,286,183
Unassigned	10,282,136	-	-	10,282,136
Total fund balances	25,309,158	7,450,052	20,119,177	52,878,388
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 27,960,292	\$ 8,263,893	\$ 21,093,582	\$ 57,317,766

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

Capital assets used in governmental activities are not financial resources and are not reported in the funds	88,028,282
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	2,567,727
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(20,486,554)
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 statement of net position.	12,938,494

Net Position of Governmental Activities

135,926,336

KITTITAS COUNTY, WASHINGTON
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 9,417,208	\$ 4,426,595	\$ 760,099	\$ 14,603,903
Sales	8,393,854	-	5,157,164	13,551,018
Other	329,150	7,002	1,144,883	1,481,035
Licenses & Permits	277,825	144,543	663,047	1,085,415
Intergovernmental	3,363,018	5,644,484	3,166,329	12,173,831
Charges for Services	3,561,129	377,795	2,205,097	6,144,021
Fines & Forfeitures	1,709,620	-	13,461	1,723,081
Investment Earnings	1,469,084	184,522	396,052	2,049,658
Miscellaneous Revenues				
Rentals	622,652	-	187,901	810,553
Other Miscellaneous Revenues	493,694	27,075	309,662	830,431
Total revenues	\$ 29,637,233	\$ 10,812,017	\$ 14,003,696	\$ 54,452,945
EXPENDITURES				
Current:				
Judicial	\$ 2,502,766	-	174,369	\$ 2,677,135
General Government	8,818,142	242,678	723,074	9,783,895
Public Safety	9,004,476	-	2,791,378	11,795,854
Physical Environ	109,169	-	-	109,169
Transportation	721	5,676,171	293,075	5,969,967
Economic Environment	29,227	-	3,785,710	3,814,937
Health & Human Services	506,076	-	2,967,870	3,473,946
Culture & Recreation	2,091,925	-	14,657	2,106,482
Debt Service:				
Principal	84,673	-	710,274	794,947
Interest	3,184	-	303,985	307,169
Debt Expense	-	-	900	900
Capital Outlay:				
General government	237,785	-	767	238,552
Judicial	910	-	-	910
Public safety	312,875	-	5,102	317,978
Physical environment	-	-	-	-
Transportation	-	6,291,961	-	6,291,961
Economic environment	-	-	1,082,636	1,082,636
Health & Human Services	18,472	-	-	18,472
Culture & recreation	619,310	-	-	619,310
Total expenditures	\$ 24,339,709	\$ 12,210,810	\$ 12,853,698	\$ 49,404,217
Excess (deficiency) of revenues over (under) expenditures	\$ 5,297,523	\$ (1,398,793)	\$ 1,149,997	\$ 5,048,728
Continued on Next Page				
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 13,028	-	\$ 1,393,739	\$ 1,406,766
Transfers out	(1,884,268)	(266,029)	(750,148)	(2,900,445)
Debt Proceeds	-	-	-	-
Proceeds on Disposition of capital assets	38,803	-	40	38,843
Total other financing sources (uses)	\$ (1,832,437)	\$ (266,029)	\$ 643,631	\$ (1,454,835)
SPECIAL ITEMS				
Gain on Disposition of Capital Assets	-	-	-	-
Net change in fund balances	3,465,086	(1,664,822)	1,793,629	3,593,893
Fund balances—beginning	21,844,072	9,114,874	18,278,067	49,237,013
Prior Period Adjustments	-	-	47,482	47,482
Fund balances—ending	\$ 25,309,158	\$ 7,450,052	\$ 20,119,177	\$ 52,878,388

Continued Next Page

KITTITAS COUNTY, WASHINGTON
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

Net changes in fund balances for governmental funds \$ 3,593,893

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	\$	8,528,028	
Depreciation		(5,374,130)	
Reduction Construction in Progress		(3,299,301)	
Cost of Assets Sold		(1,401,835)	
Adjustments to Assets		(52,777)	
Assets from Construction Progress		599,476	
Donation of Capital Assets		41,789	
			(958,750)

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 position.

Debt Proceeds	\$	-	
Debt Retired		794,947	794,947

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

278,572

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.

953,543

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.

814,425

Pension Expense

694,885

Change in Net Position of governmental activities \$ 6,171,514

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Position
December 31, 2019

	Solid Waste	Community Development Services	Water Mitigation	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
ASSETS					
Current assets:					
Cash & cash equivalents	\$ 657,722	\$ 466,003	\$ 115,757	\$ 1,239,482	\$ 67,527
Investments	1,551,107	1,236,786	500,502	3,288,395	5,682,970
Receivables	359,543	2,443	565	362,550	12,356
Due From Funds	-	1,175	-	1,175	418,561
Inventories	-	-	-	-	385,191
Due From Other governments	33,120	13,205	-	46,325	-
Prepayment for services	4,972	8,643	-	13,615	3,878
Total Current Assets	\$ 2,606,463	\$ 1,728,255	\$ 616,824	\$ 4,951,542	\$ 6,570,482
Noncurrent assets:					
Restricted Cash, Cash Equivalents and Investments:					
Cash restricted	-	-	-	-	18,432
Investments restricted	1,111,375	-	-	1,111,375	-
Total Restricted Assets	1,111,375	-	-	1,111,375	18,432
Capital assets:					
Land	3,786,518	-	-	3,786,518	447,473
Intangible Assets	1,062,311	2,590	5,600,467	6,665,368	-
Buildings	1,389,478	-	-	1,389,478	936,747
Improvements	4,775,159	-	-	4,775,159	268,738
Equipment	1,725,188	156,391	-	1,881,579	10,197,104
Construction in progress	805,892	-	-	805,892	1,019,534
Less Depreciation	(6,643,523)	(96,801)	-	(6,740,325)	(6,400,588)
Total Capital Assets	\$ 6,901,024	\$ 62,180	\$ 5,600,467	\$ 12,563,670	\$ 6,468,997
Total Noncurrent Assets	8,012,399	62,180	5,600,467	13,675,046	6,487,429
Deferred Outflow of Resources	-	-	-	-	-
Deferred Outflow of Resources-Pension	43,329	75,845	-	119,174	-
Total Assets and Deferred Outflows	\$ 10,662,191	\$ 1,866,280	\$ 6,217,290	\$ 18,745,762	\$ 13,057,911
LIABILITIES					
Current liabilities:					
Accounts payable and accrued exp.	\$ 271,293	\$ 26,675	\$ -	\$ 297,967	\$ 103,398
Due to other funds	230,743	10,897	-	241,640	15,401
Due to other governments	215	-	-	215	618
Unearned Revenue	-	-	-	-	-
Landfill Closure Cost	84,938	-	-	84,938	-
Compensated absences	4,435	8,977	-	13,412	-
Leases Payable	-	2,768	-	2,768	-
Bonds, notes, loans payable	75,000	-	-	75,000	-
Total Current Liabilities	\$ 666,624	\$ 49,317	\$ -	\$ 715,940	\$ 119,417
Noncurrent liabilities:					
Compensated absences	\$ 131,017	\$ 95,140	\$ -	\$ 226,157	\$ -
Leases Payable	-	5,075	-	5,075	-
Bonds, notes, loans payable	150,001	-	-	150,001	-
Pension Obligations	44,322	10,110	-	54,432	-
Landfill Closure Cost	1,083,276	-	-	1,083,276	-
Total Noncurrent Liabilities	\$ 1,408,616	\$ 110,325	\$ -	\$ 1,518,940	\$ -
DEFERRED INFLOW OF RESOURCES					
Deferred Inflow of Resources - Pensions	96,379	168,995	-	265,374	-
Total Deferred Inflows of Resources	\$ 96,379	\$ 168,995	\$ -	\$ 265,374	\$ -
NET POSITION					
Net Investment in Capital Assets	\$ 6,676,023	\$ 54,337	\$ 5,600,467	\$ 12,330,826	\$ 6,468,997
Restricted Net Position	7,872	9,043	-	16,915	-
Unrestricted Net Position	1,806,678	1,474,264	616,824	3,897,766	5,391,836
Total Net Position	\$ 8,490,573	\$ 1,537,644	\$ 6,217,290	\$ 16,245,507	\$ 11,860,833
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:					
	-	-	-	-	-
Net Position of business-type activities	\$ 8,490,573	\$ 1,537,644	\$ 6,217,290	\$ 16,245,507	\$ 11,860,833

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2019

	Solid Waste	Community Development Services	Water Mitigation	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
OPERATING REVENUES					
Charges for Services:					
Garbage & Solid Waste	\$ 5,370,784	\$ -	\$ -	\$ 5,370,784	\$ -
Other services	-	1,882,853	121,387	2,004,240	2,347,415
Total operating revenues	<u>\$ 5,370,784</u>	<u>\$ 1,882,853</u>	<u>\$ 121,387</u>	<u>\$ 7,375,024</u>	<u>\$ 2,347,415</u>
OPERATING EXPENSES					
Operations and Cost of Sales	\$ 4,599,736	\$ 1,934,214	\$ 4,109	\$ 6,538,059	\$ 1,352,262
Administrative, General & Maintenance	-	-	-	-	216,127
Depreciation	256,520	19,340	-	275,860	926,758
Compensated Absences	10,419	10,419	-	20,838	-
Pension Expense	(32,185)	(57,363)	-	(89,548)	-
Total operating expenses	<u>\$ 4,834,490</u>	<u>\$ 1,906,610</u>	<u>\$ 4,109</u>	<u>\$ 6,745,209</u>	<u>\$ 2,495,146</u>
Operating income (loss)	\$ 536,294	\$ (23,757)	\$ 117,278	\$ 629,815	\$ (147,732)
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	\$ 60,076	\$ 22,444	\$ 1,074	\$ 83,594	\$ 174,679
Debt Interest Expense	(1,500)	-	(20,097)	(21,597)	-
Gain (loss) on Disposition of Capital Assets	-	8,914	-	8,914	223,503
Landfill Closure Revenues (Cost)	-	-	-	-	-
Compensated Absences	-	-	-	-	-
Pension Expense	-	-	-	-	-
Miscellaneous nonoperating revenues (expenses)	<u>59,839</u>	<u>-</u>	<u>-</u>	<u>59,839</u>	<u>-</u>
Total non-operating income (expense)	<u>\$ 118,415</u>	<u>\$ 31,358</u>	<u>\$ (19,023)</u>	<u>\$ 130,750</u>	<u>\$ 398,182</u>
Income before contributions & transfers	\$ 654,708	\$ 7,602	\$ 98,255	\$ 760,565	\$ 250,451
Capital Grants	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Transfers In (Out)	<u>-</u>	<u>335,070</u>	<u>890,097</u>	<u>1,225,167</u>	<u>268,511</u>
Change in net assets	\$ 654,708	\$ 342,672	\$ 988,352	\$ 1,985,732	\$ 518,962
Net Position--beginning	7,835,864	1,194,972	5,228,938	14,259,774	11,368,868
Prior Year Adjustment	-	-	-	-	(26,998)
Net Position--ending	<u>\$ 8,490,573</u>	<u>\$ 1,537,644</u>	<u>\$ 6,217,290</u>	<u>\$ 16,245,507</u>	<u>\$ 11,860,832</u>

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2019

	Solid Waste	Community Development Services	Water Mitigation	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities
					Internal Service funds
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 5,552,378	\$ 2,179,455	\$ 341,387	\$ 8,073,219	\$ 2,347,367
Cash payments to employees	(791,591)	(1,323,762)	-	(2,115,354)	-
Cash payments to suppliers	(3,537,514)	(681,904)	(14,109)	(4,233,527)	(1,783,721)
Net cash provided (used) by operating activities	\$ 1,223,273	\$ 173,788	\$ 327,278	\$ 1,724,339	\$ 563,646
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Cash Received (Paid) on loans from other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds	-	335,070	-	335,070	2,483
Non-Operating Expenses	-	-	-	-	-
Net cash provided from noncapital activities	\$ -	\$ 335,070	\$ -	\$ 335,070	\$ 2,483
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from Sale of Capital Assets	\$ -	\$ 8,914	\$ -	\$ 8,914	\$ 223,503
Payments for Capital Acquisition	(528,805)	(61,706)	-	(590,510)	(1,430,680)
Construction in Progress	-	-	-	-	(342,502)
Proceeds from Capital Grant	-	-	-	-	-
Proceeds from Debt	-	-	-	-	-
Transfer from Other Funds In (Out)	-	-	890,097	890,097	266,029
Depreciation - prior year	-	-	-	-	-
Payment on Long Term Debt	(75,000)	(2,768)	(870,000)	(947,768)	-
Debt Interest Expense	(1,500)	-	(20,097)	(21,597)	-
Net cash provided (used in) capital financing activities	\$ (605,305)	\$ (55,559)	\$ -	\$ (660,864)	\$ (1,283,649)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Investment Interest	\$ 60,076	\$ 22,444	\$ 1,074	\$ 83,594	\$ 170,765
Interest Receivable	(457)	(277)	(526)	(1,260)	253
Balancing Item	-	-	-	-	-
Sale (Purchase) of Investment	(632,495)	(372,167)	(499,961)	(1,504,622)	404,509
Net cash flows from investing activities	\$ (572,876)	\$ (350,000)	\$ (499,412)	\$ (1,422,288)	\$ 575,527
Net increase (decrease) in cash and cash equivalent	\$ 45,092	\$ 103,299	\$ (172,134)	\$ (23,743)	\$ (141,994)
Cash and cash equivalents at January 1	\$ 612,630	\$ 362,704	\$ 287,891	\$ 1,263,225	\$ 227,953
Cash and cash equivalents at December 31	\$ 657,722	\$ 466,003	\$ 115,757	\$ 1,239,482	\$ 85,959
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Net operating income (loss)	\$ 536,294	\$ (23,757)	\$ 117,278	\$ 629,815	\$ (147,732)
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Depreciation expense	\$ 256,520	\$ 19,340	\$ -	\$ 275,860	\$ 926,758
Compensated Absences	10,419	10,419	-	20,838	-
Pension Expense	(32,185)	(57,363)	-	(89,548)	-
(Increase) decrease in Receivables	182,698	(492)	-	182,206	3,043
(Increase) decrease in Due from other Funds	-	299,071	220,000	519,071	6,890
(Increase) decrease in Due from other Governmental	(1,104)	(1,978)	-	(3,082)	-
(Increase) decrease in Prepayment for Services	1,062	916	-	1,978	501
Increase (decrease) in Non Current Liability	-	-	-	-	-
Increase (decrease) in Due to other Funds	224,831	917	(10,000)	215,748	800
Increase (decrease) in Inventory	-	-	-	-	(1,325)
Increase (decrease) in Payables	44,556	(73,285)	-	(28,729)	(225,288)
Increase (decrease) in Due to other Governments	-	-	-	-	-
Increase (decrease) in Taxes Payable	182	-	-	182	-
Total Adjustments	\$ 686,979	\$ 197,545	\$ 210,000	\$ 1,094,524	\$ 711,377
Net cash provided by operating activities	\$ 1,223,273	\$ 173,788	\$ 327,278	\$ 1,724,339	\$ 563,646

KITTITAS COUNTY, WASHINGTON

**Statement of Fiduciary Net Position
December 31, 2019**

	Private Purpose Trust	Investment Trust	Private Water Trust	Custodial
ASSETS				
Cash/Petty Cash	\$ -	\$ -	\$ 62,266	\$ 13,887,022
Cash with Fiscal Agency	-	-	-	409,781
Investments	7,398	-	-	-
Investment with Pool	-	75,566,006	-	0
Taxes Receivable	-	-	-	1,428,136
Other Receivables	12	-	-	533,902
	<u>12</u>	<u>-</u>	<u>-</u>	<u>533,902</u>
TOTAL ASSETS	\$ 7,411	\$ 75,566,006	\$ 62,266	\$ 16,258,841
DEFERRED OUTFLOWS of RESOURCES				
LIABILITIES				
Warrants Payable	\$ -	\$ -	\$ -	\$ 2,901,204
Salary/Vouchers Payable	-	-	62,266	1,154,185
Custodial Accounts	-	75,566,006	-	10,775,316
	<u>-</u>	<u>75,566,006</u>	<u>-</u>	<u>10,775,316</u>
TOTAL LIABILITIES	\$ -	\$ 75,566,006	\$ 62,266	\$ 14,830,705
DEFERRED INFLOWS of RESOURCES				
Deferred Inflows of Resources - Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,428,136</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	1,428,136
NET POSITION				
Held in Trust for Other Purposes	\$ 7,411	\$ -	\$ -	\$ -
Total Net Position	\$ 7,411	\$ -	\$ -	\$ (0)

KITTITAS COUNTY, WASHINGTON
Statement of Change in Fiduciary Net Position
Private Purpose Trust
For the Year Ended December 31, 2019

	Private Purpose Trust	Investment Trust	Private Water Trust
Additions			
Investment Earnings	\$ -	\$ (81,174)	\$ -
Charges for Services	-	-	173,519
Miscellaneous Revenues	169	-	-
Total Additions	<u>\$ 169</u>	<u>\$ (81,174)</u>	<u>\$ 173,519</u>
Deductions			
General Government	\$ -	\$ -	\$ 175,416
Culture & Recreation	-	-	-
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,416</u>
Change in Net Position			
Net Position--beginning	\$ 169	\$ (81,174)	\$ (1,897)
Net Position--ending	<u>7,242</u>	<u>81,174</u>	<u>1,897</u>
	<u>\$ 7,411</u>	<u>\$ 0</u>	<u>\$ -</u>

KITITAS COUNTY, WASHINGTON

NOTES TO THE BASIC FINANCIAL STATEMENTS

Dated as of and for the Year Ended December 31, 2019

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KITTITAS COUNTY, WASHINGTON
Notes to the Basic Financial Statements
Dated as of and for the year Ended December 31, 2019

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 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, airport and general administration services. In addition, the County owns a solid waste disposal system. 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, Parks & Recreation, Cities, and State Funds, are reported as Fiduciary funds. Kittitas County does not significantly contribute to or control the operations of these districts; however, the County Treasurer acts as the "bank" for these fund types and is charge with the collection of the taxes. The Agency funds are omitted from the government-wide financial statements.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) 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 is 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 collected. 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. Per RCW 36.40.20 all appropriations shall lapse at the end of the fiscal year: PROVIDED, That the appropriation accounts may remain open for a period of thirty days, and may, at the auditor's discretion, remain open for a period not to exceed sixty days thereafter for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After such period has expired all appropriations shall become null and void and any claim presented thereafter against any such appropriation shall be provided for in the next ensuing budget: PROVIDED that this shall not prevent payments upon uncompleted improvements in progress at the close of the fiscal year.

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 major fund reported is County Road. In the Proprietary funds, Solid Waste and Community Developmental Services are considered major funds, but we choose to report Solid Waste, Community Development Services and Water Mitigation. Additionally, reported are the following fund types: Internal service funds account for Equipment, Rental & Revolving, Dental Self Insurance, Unemployment Compensation and Computer Replacement provided to other departments of the county on a cost reimbursement basis.

Governmental Accounting Standards Board (GASB) defines major funds as those meeting the following criteria:

- Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, and other financing sources, or expenditures/expenses and other financing uses of the individual governmental or enterprise fund are equal to or greater than 10 percent of the corresponding element total (assets, liabilities, and so forth) for all funds that considered governmental funds or enterprise funds.
- Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Both criteria must be met in the same element (assets, liabilities, etc.) for both the 10 percent and 5 percent tests for a fund to be defined as major. However, Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund and to individually present its information in the basic financial statements,

even if it does not meet the criteria. However, a government does not have the option to NOT report a fund as major if it meets the criteria above.

It should be noted that in applying the major fund criteria to enterprise funds, the reporting entity should consider both operating and non-operating revenues and expenses, as well as gains, losses, capital contributions, additions to permanent endowments, and special items. When the major fund criteria are applied to governmental funds, revenues do not include other financing sources and expenditures do not include other financing uses. However, special items would be included.

The private-purpose trust funds are used to account for the Jerry Williams Library Trust, Investment Trust and the Private Water 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.

As required by GASB 34, Kittitas County's procedure was to use non-restricted resources first and then restricted resources as needed. With GASB 54 our procedure is to have committed amounts reduced first, followed by assigned amounts, and then unassigned, when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

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, except Treasurer Investment Revolving and Treasurer M&O as per RCW 36.29.024 and RCW 84.56.020 no budget is required. 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 budget 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 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. In, the Required Supplementary section is the comparison of original budget and the final budget.

E. ASSETS, LIABILITIES, FUND BALANCE, NET POSITION

1. CASH AND EQUIVALENTS

It is Kittitas County's policy to invest all temporary cash surpluses. At December 31, 2019, the treasurer was holding \$35,848,602 in cash and pool investments. The amount of \$27,055,882 is in short-term residual investments of surplus cash. The amounts are classified on the balance sheet as cash and equivalents in various funds. The interest on these investments is credited to the General Fund

The County's cash and cash equivalents are considered to be cash on hand and demand deposits. The county pools internal and external cash and investments into one pool for investment purposes with the County Treasurer, except as otherwise requested or necessary, in order to facilitate the management of cash. All securities are measured at fair value per the implementation of GASB 72.

The amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered. The average compensating balances maintained during 2019 were approximately \$8,200,000.

For purposes of the statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

2. TEMPORARY INVESTMENTS

See Note 3 - Investments

3. RECEIVABLES

Taxes receivable consists of property taxes and related interest and penalties (See Note 4, Property Tax). Special assessments are recorded when levied. Special assessments receivable consists of current and delinquent assessments and related interest and penalties. As of December 31, 2019, \$41,743 of special assessments receivable were delinquent. Taxes and Assessment receivables are offset by deferred inflow of resources.

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. Notes and contracts receivable consist of amounts owed on open account from private individuals or organizations for goods and services rendered.

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

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.

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. The reserve for inventory is equal to the (average/ending) amount of inventory to indicate that a portion of the fund balance is not available for future expenditures. A comparison to market value is not considered necessary.

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. The amount of the inventory will be recorded as reserved in Net Position. Inventories in proprietary funds are valued by the average method (which approximates the market value).

6. CAPITAL ASSETS

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 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition 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 is reported as Intangible Assets with a capitalization limit of \$5,000 and is not depreciated.

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 10.

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. There were no projects in 2018 that had interest allocated to an asset.

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

Assets	Years
Buildings & Improvements	5-60
Improvements other than Buildings	5-50
Machinery & Equipment	3-20
Roads, Guardrails & Traffic Signals	20
Bridges	51

See Note 5 – Capital Assets discloses the detail of capital assets.

7. OTHER PROPERTY AND INVESTMENTS

See Note 3 - Deposits and Investments

8. COMPENSATED ABSENCES

Compensated absences are absences for which employees will be paid, such as vacation, sick and compensatory time leave. All vacation, sick and compensatory time is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements.

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
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 132 working days
 - Local 760 - Misdemeanant Probation
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 140 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 Note 9 - Long-Term Debt and Leases

10. DEFERRED OUTFLOW/INFLOW OF RESOURCES

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of all state sponsored pension plans and additions to/deduction from those plans' fiduciary net position have been determined on the same basis as they are reported by the Washington State Department of Retirement Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at a fair value.

This account also includes amounts received in the current fiscal period that are for the next fiscal period and is the offset account for taxes and assessment 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.

Effective 2018 Kittitas County implemented GASB 75 for OPEB reporting. The deferred outflow is reporting the Payments subsequent to the measurement date June 30.

11. FUND RESERVES AND DESIGNATIONS

Kittitas County has an adopted policy to maintain unrestricted fund balance in the general fund of not less than two months of regular general fund operating expenditures

A. Governmental Fund Types

Fund Balance types for Governmental Fund Types and reporting practice

Non-spendable Fund Balance:

Non-spendable Fund Balance is the portion of fund balance including amounts that cannot be spent and are, therefore, not included in the current year appropriation. There are two components to this fund balance category: 1) not in spendable form and 2) legally or contractually required to be maintained intact.

Petty Cash, Revolving Funds and Till Accounts: The portion of fund balance that represents the asset amount of petty cash, held by a given fund as authorized by the Board of County Commissioners.

Inventories: The portion of fund balance that represents the asset amount of supply inventories, held by a given fund.

Prepaid Expenditures: The portion of fund balance that represents the asset amount of prepaid expenditures, held by a given fund.

Notes Receivable: The portion of fund balance that represents the asset amount of notes receivable, held by a given fund, as authorized by the Board of County Commissioners.

Advances to Other Funds: The portion of fund balance that represents the asset amount of cash advanced to other funds, held by a given fund, as authorized by the Board of County Commissioners.

Loans Receivable: The portion of fund balance that represents the asset amount of loans receivable, held by a given fund, as authorized by the Board of County Commissioners.

Restricted Fund Balance:

Restricted Fund Balance reports on resources that have spending constraints that are either 1) externally imposed by creditors, grantors, contributors or laws and regulation of other governments or 2) imposed by law through constitutional provisions or enabling legislation. The amounts represented by this fund balance category have very stringent conditions imposed by external parties or by law.

Debt Redemption: The portion of fund balance derived from those funds within a given fund that has been set aside for debt redemption.

Bond Reserve: The portion of fund balance derived from those funds that are set aside from debt proceeds and maintained as a security for holders of the debt.

Fund Balance Restricted: The portion of fund balance that is in any governmental fund that is restricted under the "Restricted Fund Balance" definition as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Committed Fund Balance:

Committed Fund Balance represents amounts that have internally imposed restrictions mandated by formal action by the government's highest level of decision-making authority, Board of County Commissioners. The committed amounts cannot be redeployed for other purposes unless the same type of

formal action is taken by the Board of County Commissioners to reverse or modify the previously imposed restriction.

Capital Projects: The portion of fund balance that has been appropriated for specified capital projects and remains unspent.

OPEB Expenditures: The portion of fund balance that is set aside each year during budget adoption to be used in future years to meet the County's OPEB obligations.

Fund Balance – Committed: The portion of fund balance that is in any governmental fund that is committed under the “Committed Fund Balance” as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Assigned Fund Balance:

Assigned Fund Balance reports amounts that are constrained by the governments’ intent that they will be used for specific purposes. Decision-making with regard to these amounts may be made by a committee or other governmental official.

GASB 31 Adjustment: Used to account for that portion of fund balance that is the result of unrealized investment gains that have been recorded in accordance with Governmental Accounting Standards Board Statement No. 31.

Encumbrances: Used to account for that portion of fund balance that portion of fund balance that is being used to fund appropriations being carried over from the prior year into the current fiscal year.

New Year Budget Appropriation – The appropriation of existing fund balance to eliminate the projected budgetary deficit in the subsequent year’s budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

Fund Balance – Assigned: The portion of fund balance that is in any governmental fund that is committed under the “Assigned Fund Balance” as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Unassigned Fund Balance (General Fund Only):

Unassigned Fund Balance is the residual fund balance for the General Fund. While the unassigned is intended to report exclusively by the General Fund, there is an exception that if any other fund type has a negative fund balance due to expenditures incurred exceeding the amount other fund balances types, then the funds would be reported as a negative unassigned fund balance.

Rainy Day Fund: Used to account for the rainy-day fund established by the management team in accordance with the current policy.

Prior Year Available Fund Balance: The portion of fund balance that is brought forward from the prior fiscal year and is available for appropriation to fund current fiscal year activities.

Fund Balance: Any portion of fund balance that does not fall under any of the fund balance definitions presented above.

Fund Balance Actuals

The following is the classifications for the Governmental funds fund balances as of December 31, 2019:

	General Fund	Road Fund	Other Funds	Total
Fund Balances:				
Nonspendable:				
Prepaid items	34,322	28,828	14,675	77,825
Petty Cash	15,975	1,050	3,630	20,655
Total Nonspendable	50,297	29,878	18,305	98,480
Restricted for:				
Law & Justice	5,969,341	-	-	5,969,341
Paths Trails	-	27,336	-	27,336
Special Revenue	-	7,380,148	11,070,853	18,451,001
Construction Performance Bond	-	12,691	697	13,388

Title 1 Roads	-	-	-	-
GO Refunding Bond	-	-	28,996	28,996
Refund Fund	-	-	402	402
206 CRID 96-1 Bond	-	-	-	-
CRID Guaranty Fund	-	-	-	-
Other Capital Projects	-	-	3,042,205	3,042,205
Total Restricted	5,969,341	7,420,174	14,143,153	27,532,668
Committed to:				
Vehicle Replacement	835,912	-	-	835,912
Special Revenue	-	-	2,203,891	2,203,891
County Capital Improvements	620,098	-	-	620,098
Rodeo Grounds Capital Improvements	-	-	19,020	19,020
Total Committed	1,456,010	-	2,222,910	3,678,921
Assigned to:				
NY Budget	7,461,595	-	-	7,461,595
Event Center Rentals	43,759	-	-	43,759
Sheriff Surplus Proceeds	3,765	-	-	3,765
HR Wellness	42,255	-	-	42,255
Special Revenue	-	-	1,691,346	1,691,346
New Courthouse Capital Projects	-	-	2,043,463	2,043,463
Total Assigned	7,551,374	-	3,734,809	11,286,183
Unassigned	10,282,136	-	-	10,282,136
Total Fund Balance	25,309,158	7,450,052	20,119,177	52,878,388

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 POSITION

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

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

December 31, 2019 Total Fund Balance	\$52,878,388
Capital assets used in governmental activities are not financial resources and are not reported in the funds	88,028,282
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	2,567,727
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(20,486,554)
Internal service funds are used by management to change the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net position	<u>12,938,494</u>
Net Position of Governmental Activities	<u>\$135,926,336</u>

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 position of governmental activities as reported in the government-wide statement of activities.

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

December 31, 2019 Net Changes in Fund Balances for Governmental Funds		\$3,593,893
Governmental funds report capital outlay as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		
Capital outlays	8,528,028	
Depreciation	(5,374,130)	
Reduction Construction in Progress	(3,299,301)	
Cost of Assets Sold	(1,401,835)	
Adjustments to Assets	(52,777)	
Donated Assets	41,789	
Assets from Construction in Progress	<u>599,476</u>	
		-958,750
The issuance of long-term debt (e.g., bonds, leases) is a resource and the repayment of bond principle is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net position.		
Debt Proceeds	-	
Debt Retired	794,947	794,947
Some revenues reported in the statement of activities are not yet available and therefore are not reported as revenues in the governmental funds		278,572
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 governmental funds		953,543
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		814,425
Pension Expense		694,885
Change in Net Position of governmental activities		<u>\$6,171,514</u>

NOTE 3 - DEPOSITS AND INVESTMENTS

Kittitas County adheres to GASB Statement *No. 40, Deposit and Investment Risk Disclosures – an amendment of GASB Statement No. 3*, which addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk, and foreign currency rate risk. As an element of interest rate risk, this Statement requires certain disclosures of investments that have fair values that are highly sensitive to changes in interest rate risks.

As required by law, all deposits and investments of the County's fund (except as noted below) are obligations of the U.S. Government, bankers' acceptances or deposits with Washington State banks and savings and loan institutions. Investments of trust funds are not subject to the preceding limitations.

The County Treasurer, acting in their legal capacity as Treasurer for the County and other taxing districts, receipts, disburses, and invests all cash.

A. DEPOSITS

The County maintains deposit relationships with several Washington State commercial banks and savings and loan institutions.

Cash on hand at December 31, 2019 was \$35,848,602 in cash residual. This amount includes \$27,055,882 of cash and pooled investments in the General Fund. The carrying amount of the County's deposits and investments was \$51,174,680 in the LGIP, and the bank balance was \$9,287,608 in various banks.

Custodial credit risk-Deposits The custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the County would not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. The county has a formal investment policy that addresses this risk. All deposits held at December 31, 2019 and throughout the year were insured or collateralized with securities held by the County Treasurer or by their agent in the County Treasurer's name.

The Public Deposit Protection Commission of the State of Washington (PDPC) covers all deposits not covered by the Federal Depository Insurance Corporation (FDIC). The PDPC is a statutory authority established under RCW 39.58. It constitutes a multiple financial institution collateral pool that insures public deposits. In such a pool, a group of financial institutions, holding public funds, pledge collateral to a common pool. The PDPC provides protection by maintaining strict standards as to the amount of public deposits financial institutions can accept, by monitoring the financial condition of all public depositories, and by optimizing collateralization requirements. In the event of a bank failure, claims for the County's deposits would be satisfied by the FDIC or from the sale of collateral held in the PDPC pool. No amount was exposed as uninsured or uncollateralized.

B. INVESTMENTS

Through the office of the County Treasurer, Kittitas County collects taxes, licenses, fees, and other revenues. It collects not only for the County but also for special purpose districts located within the County. In its custodial role, the Treasurer has the authority to deposit any public funds available for investment and to secure those funds by appropriate collateral.

Cash is deposited and invested on behalf of the County and local districts per its debt and investment policies. These investments are governed by State statute and county investment policy. All investment instruments are those allowed by statute, including U.S. Treasury Notes, Federal Agencies, bankers' acceptances, short-term commercial paper, municipal bonds, money market accounts, and the State Treasurer's Local Government Investment Pool (LGIP). Starting in 2016 the State Treasurer allowed counties the authority to purchase corporate notes and commercial paper.

The total fair market value of Kittitas County's investments was \$147,064,976.91 on December 31, 2019, including cash on hand invested in various banks and the LGIP. Fair market value for purchased securities is determined monthly using information from current market prices as reported by U.S. Bank, itemized by security. Fair market value for the LGIP and WA Fed money market accounts are the current monthly balance reported by those entities. Fair market value for the Kittitas School District #403 bond held by the County is based on the bond's actual current principal value.

Management intends to hold all time deposits and securities until maturity, unless a situation arises where we can reduce credit risk and purchase at a higher rate of return than what was currently being earned. In accordance with GAAP applicable to regulated industries and GASB Statement 31, changes in fair value are reflected as unrealized income in the financial statements. Other gains or losses on investments sold or exchanged are recognized at the time transactions are completed.

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Investments that are not measured at fair value include state pools and money market accounts. As of December 31, 2019, Kittitas County had the following investments which are reported at amortized cost:

Investment	Kittitas County	WA LGIP	Total
State Investment Pool	\$ -	\$ 51,174,679.87	\$ 51,174,679.87
WAFD Money Market	\$ -	\$ 5,211,475.56	\$ 5,211,475.56
Total Amortized Cost	\$ -	\$ 56,386,155.43	\$ 56,386,155.43

Investments are subject to the following risks:

Interest Rate Risk-Investments: Interest rate risk is the risk the county may face should interest rate variances affect the fair value of investments. The county has a formal policy that addresses interest rate risk.

In addition to the interest rate risk disclosed above, the county includes investments with fair value potentially highly sensitive to interest rate changes, such as bonds. However, fixed income securities and interest rates are inversely correlated; therefore, as interest rates rise, prices of these securities tend to fall. Through its investment policy, the County manages its exposure to the risk that the market value of securities in the portfolio will fall due to changes in market interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities. Occasionally, a need to make changes to the portfolio is determined to exist, such as described below in Section E wherein several securities were sold and replaced with better options; this decision served to decrease interest rate risk and improve the convexity of the portfolio.

The adopted investment policy limits investment maturities to those shown in the following table based on security type, with the exception of preapproval by the County Treasurer. During 2019 the County did not buy or own any securities earning interest at a rate which varied depending on an underlying rate or index. These maturity limits serve to limit the weighted average maturity of the investment portfolio to maturities that will fulfill the cash flow needs of Kittitas County and its junior taxing districts. The securities in the portfolio are managed to ensure enough cash is available to meet anticipated cash flow needs, based on historical information and expected bond payments. Any cash in excess of necessary liquidity needs is invested.

Investment Type	Maturity Limit
Any single security (unless matched to a specific cash flow requirement)	5 years
Commercial Paper	270 days

MATURITY REPORT AS OF 12/31/2019		Investment Maturities (in years)			
Investment Type	Fair Value	Less than 1	1 to 5	6 to 10	More than 10
Debt Securities					
Corporate Notes	\$ 13,422,163.00	\$ -	\$ 13,422,163.00	\$ -	\$ -
Federal Agency Callables	\$ 1,274,993.63	\$ 1,274,993.63	\$ -	\$ -	\$ -
Federal Agency Coupon	\$ 49,441,298.92	\$ 35,018,515.00	\$ 14,422,783.92	\$ -	\$ -
Federal Agency Disc-Amortizing	\$ 3,023,610.30	\$ 3,023,610.30	\$ -	\$ -	\$ -
Misc Coupon Securities-Kittitas SD #403 Bond	\$ 148,616.98	\$ -	\$ 148,616.98	\$ -	\$ -
Municipal Bonds	\$ 21,345,911.65	\$ 481,996.80	\$ 20,863,914.85	\$ -	\$ -
SUPRA Nationals	\$ 1,001,417.00	\$ 1,001,417.00	\$ -	\$ -	\$ -
Treasury Coupon Securities	\$ 1,020,810.00	\$ -	\$ 1,020,810.00	\$ -	\$ -
WA State LGIP	\$ 51,174,679.87	\$ 51,174,679.87	\$ -	\$ -	\$ -
Total Debt Securities	\$ 141,853,501.35	\$ 91,975,212.60	\$ 49,878,288.75	\$ -	\$ -
Other Securities					
Money Market Account	\$ 5,211,475.56	\$ 5,211,475.56	\$ -	\$ -	\$ -
Total Other Securities	\$ 5,211,475.56	\$ 5,211,475.56	\$ -	\$ -	\$ -
Grand Total Securities	\$ 147,064,976.91	\$ 97,186,688.16	\$ 49,878,288.75	\$ -	\$ -

Credit Risk-Investments: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy minimizes its credit risk by limiting investments to selected types of securities and pre-qualifying the financial institutions, broker/dealers, and intermediaries with which the County will do business. The credentials of these business partners are reviewed at least annually. Presented below is the minimum rating required by the state statute and the actual rating, as of December 31, 2019, for each type of investment in which the County participates.

Credit Ratings as of 12/31/2019			
Investment Type	Fair Value	Required Min Rating	Year End Rating
US Agency Security	\$ 53,739,902.85	AA+	AAA
US Treasury Bonds and Notes	\$ 1,020,810.00	AA+	AAA
Municipal Bonds	\$ 21,494,528.63	A-	AA- or better
Corporate Notes	\$ 13,422,163.00	A-	A or better
Supranationals	\$ 1,001,417.00	A-	AAA
Bank Deposits	\$ 5,211,475.56	NR	NR
WA State LGIP	\$ 51,174,679.87	NR	NR
Total	\$ 147,064,976.91		

Concentration of Credit Risk-Investments: Concentration of credit risk is the risk of loss attributable to the magnitude of an investment in a single issuer. The county has a formal policy for concentration of credit risk which requires diversification of the portfolio and limits the percentage of the total portfolio which may belong to federal and municipal bonds, repurchase agreements, bankers' acceptances, corporate notes, Supranationals, and registered warrants. The portfolio may consist of up to 100% in Treasury and Federal Agencies, Certificates of Deposit, Savings or Time accounts, and/or the Washington State Local Government Investment Pool (LGIP). The investment policy which was in effect as of December 31, 2019 sets forth maximum concentration guidelines whereby holdings of Treasury and Federal Agencies, Certificates of Deposit that meet state requirements, the Washington State Local Government Investment Pool, and Savings and Time Accounts may comprise up to 100% of the investment portfolio; repurchase agreements up to 40%, Bankers' Acceptances (A1 or P1) up to 15%; Bonds of any state of the United States or of any local Government in the United States up to 20%; Corporate notes up to 10%; Supranationals up to 5%; and Registered Warrants up to 5%.

Below is a list of investments held by the County as of December 31, 2019 and the type of investment. The County continues to work towards diversifying its portfolio and ensuring it best conforms to standard best practices as well as state and federal requirements.

Investment by Type - 12/31/2019	Market Value	Percentage	% Allowed	Difference
Corporate Notes	\$ 13,422,163	9.13%	10.00%	0.87%
Treasury Coupon Securities	\$ 1,020,810	0.69%	10.00%	9.31%
Federal Agency Callables	\$ 1,274,994	0.87%	100.00%	99.13%
Federal Agency Coupon	\$ 49,441,299	33.62%	100.00%	66.38%
Federal Agency Disc-Amortizing	\$ 3,023,610	2.06%	100.00%	97.94%
Misc Coupon Securities-Kittitas SD	\$ 148,617	0.10%	OK	OK
Money Market	\$ 5,211,476	3.54%	100.00%	96.46%
Municipal Bonds	\$ 21,345,912	14.51%	20.00%	5.49%
SUPRA National	\$ 1,001,417	0.68%	5.00%	4.32%
WA LGIP	\$ 51,174,680	34.80%	100.00%	65.20%
	\$ 147,064,977	100.00%		

Percent allowed per accepted county investment policy, dated 6/11/2018.

Kittitas School District has a \$200,000 face value bond dated 7/25/2018 carried by the County

Presented below are the two investments in any one issuer that represents 5% or more of securities in which the County participates.

Issuer - 5% or more	Investment Type	Amount	Percentage
Federal Home Loan Bank	Agency Security	\$ 38,427,367.92	26.13%
WA State LGIP	LGIP	\$ 51,174,679.87	34.80%
		\$ 89,602,047.79	

Portfolio total \$ 147,064,976.91

Investments in the Local Government Investment Pool (LGIP)

The County is a participant in the Local Government Investment Pool, which was authorized by Chapter 294, Laws of 1986, and is managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the pool and adopts rules. The State Treasurer is responsible for establishing the investment policy for the pool and reviews the policy annually and proposed changes are reviewed by the LGIP advisory Committee.

Investments in the LGIP, a qualified external investment pool, are reported at amortized cost which approximates fair value. The LGIP is an unrated external investment pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by the GASBS 79 for external investments pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at <http://www.tre.wa.gov>.

Investments in Kittitas County Investment Pool (KCIP)

For investment purposes, the County uses the fund by fund approach of cash balances of County funds and allows for participation by other legally separate entities such as special districts and public agencies, for which the County is *ex officio* treasurer. Kittitas County established an Investment Pool effective October 1, 2018. There are currently over 40 special districts and over 60 special district funds participating in the county's investment pool, with only one investment fund not participating as of December 31, 2019. As of December 31, 2019, there was \$75,566,066 invested on behalf of the external districts, with the remainder of \$38,724,550 invested on behalf of the county.

The County operates and is a participant in the Kittitas County Investment Pool, an external investment pool. The pool was initiated October 1, 2018. The county reports its investment in the KCIP at the fair value amount, which is the same as the value of the Pool per share. The responsibility for managing the pool resides with the County Treasurer. The County Treasurer, by law, is the Treasurer of most local governments and districts within the County, including schools, fire, and library districts. These districts do not have a legal option to have their cash handled by anyone other than the County Treasurer. The Pool is established per the RCW 36.29 which authorizes the County Treasurer to invest the funds of participants. The County Treasurer, the County Auditor and the Chairman of the Board of County Commissioners, as the statutory County Finance Committee, perform oversight of the pool's performance. The county's investment policy is established by the County Finance Committee consisting of the County Treasurer, County Auditor, and County Commissioner Chairperson.

The county external investment pool is not registered with the SEC and does not have a credit rating. It had a weighted average maturity of 417 days or 1.158 years as of December 31, 2019, an effective rate of return of 2.02% and an overall yield to market rate (at a 360-day equivalent) of 2.035%. The interest on these investments is allocated between all participating funds, including the General Fund, based on their percentage of participation, except where prohibited by statute or bond covenant. There was \$58,530.21 remaining in purchased accrued interest and \$1,400,000 in a pending redemption as of 12/31/2019.

The County does not currently contract with an investment advisor, instead relying on the Treasurer's Finance Officer to manage the portfolio. The Treasurer's Finance Officer works with several brokers who do business with the County to provide at least quarterly review of the portfolio and assist with the portfolio strategy on a regular basis.

There are no legally binding guarantees for the KCIP. Authorized investments for the KCIP are the same as investments held outside of the pool. These are defined in statute. The KCIP also has holdings in the State Treasurer's Local Government Investment Pool (LGIP). The LGIP portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB for external investment pools that elect to measure investments at amortized cost. The only limitations or restrictions with the money in LGIP are a minimum transaction size of \$5,000 for deposits and withdrawals and a request to notify LGIP of a deposit or withdrawal of ten million dollars (\$10,000,000) or more of at least one day prior to the transfer. All funds deposited in the KCIP are available to the participant at full face value without regard to current market values of the investment pool. Earnings

distributions, including any realized transactions in the pool, are allocated and distributed monthly, calculated on the average daily balance of the participant's cash balances.

Participation in the KCIP by districts and agencies is voluntary, with a signed Investment Service Agreement submitted to the Treasurer. The County and districts can take advantage of higher yielding investment opportunities by combining purchasing power while maintaining the County's objectives of safety, liquidity, and yield. Most of the Agreements were signed in September 2018, and the County now considers that pooling officially began effective October 1, 2018 for those districts which had submitted a completed Agreement by that date. Other districts are added in the month following completion of an Agreement.

Money from districts which have not directed the County Treasurer by written or electronic request to place individual investments, as well as County departments that cannot invest their own money, is not invested by the Treasurer as surplus cash.

Kittitas County measures and records its investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These guidelines recognize a three-tiered fair value hierarchy by: Level 1 Quoted prices in active markets for identical assets or liabilities, Level 2 Quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable, or Level 3 Unobservable inputs for an asset or liability. As of December 31, 2019, Kittitas County had the following fair value measurements, based on monthly market prices obtained via the County's securities custodian, US Bank, as well as stated values for the LGIP and WAFD accounts.

Investments by Fair Value Level as of December 31, 2019	Level 1-Quoted Prices in Active Markets for Identical Assets	Level 2-Significant Other Observable Inputs	Level 3-Significant Unobservable Inputs	Total
Corporate Notes	\$ 13,422,163	\$ -	\$ -	\$ 13,422,163.00
Treasury Coupon Securities	\$ 1,020,810	\$ -	\$ -	\$ 1,020,810.00
Federal Agency Callables	\$ 1,274,994	\$ -	\$ -	\$ 1,274,993.63
Federal Agency Coupon	\$ 49,441,299	\$ -	\$ -	\$ 49,441,298.92
Federal Agency Disc-Amortizing	\$ 3,023,610	\$ -	\$ -	\$ 3,023,610.30
Misc Coupon Securities-Kittitas SD	\$ 148,617	\$ -	\$ -	\$ 148,616.98
Municipal Bonds	\$ 21,345,912	\$ -	\$ -	\$ 21,345,911.65
Supranational	\$ 1,001,417	\$ -	\$ -	\$ 1,001,417.00
Investments Measured at the net asset value	\$ 90,678,821.48	\$ -	\$ -	\$ 90,678,821.48

Investments by Amortized Cost as of December 31, 2019	Level 1-Quoted Prices in Active Markets for Identical Assets
Money Market	\$ 5,211,476
WA LGIP	\$ 51,174,680
Investments Measured at amortized cost	\$ 56,386,155.43

Total Investments in Statement of Net Position	\$ 147,064,976.91
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C. GAINS AND LOSSES ON INVESTMENTS

In August of 2019, the Treasurer's Finance Officer decided to sell two callable agency bonds with negative convexity and one low-yielding municipal bond. This was done on a bidding basis between all four of the brokers used as fixed income advisors at the time. The focus, as always, was on risk reduction, cash flow timing, and earning potential. The winning bidder was Fifth Third Securities. It was decided to replace these three securities in question with two bank notes and two corporates with higher earning potential. This resulted in an overall gain on the sale of \$5,345.88. The purchases had an aggregated effective convexity of 0.19 and the change in overall net income was calculated by Fifth Third at \$124,510.

D. INVESTMENTS BY FUNDS

Fund	Total Investments
County Road	7,113,676
Special Revenue-Non-Major	10,979,879
Debt Service	28,279
Capital Projects	4,562,446
Total Governmental Funds	22,684,281
Enterprise Funds	4,399,771
Internal Service Funds	5,682,970
Total Proprietary Funds	10,082,741
Private Purpose Trust	7,398
External Investment Pool	75,566,006
TOTAL	108,340,427

Balance Sheet – Governmental Funds		
	County Road	Other Governmental Funds
Assets		
Investments	7,113,676	15,570,604

Proprietary Funds Statement of Net Position		
Assets		
Investments	\$4,399,771	\$5,682,970

Trust and Custodial Funds Combining Balance Sheet	
Assets	
Private Purpose Trust	7,398
External Investment Pool	\$75,566,006

The amount of funds investment in the External Investment Pool for reporting purposes is \$75,566,006, this amount is accounted in detailed in all the custodial accounts. The summary by fund category is listed below

Custodial Type	Amount
Irrigation	386,183
Fire	9,865,459
School	63,448,372
Utility	1,372,204
TV	72,713
Cemetery	95,862
Water	253,048
Weed	30,401
Clearing	41,764
Total	75,566,006

NOTE 4 - PROPERTY TAXES

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

Property Tax 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 inflows of resources. 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 2018 for the 2019 tax County levied the following property taxes on an assessed value of \$7,432,581,926. The Road district property value assessed was \$5,239,366,479.

Fund	Levy	Amount
General fund	1.219958	\$9,067,437.78
Mental Health/Development Disabilities	.025024	185,992.93
Veterans Relief	.006054	44,996.85
Total General fund Levy	1.251036	\$9,298,427.56
Road Levy	.828730	\$4,342,020.18
County Road Diverted	.041989	219,995.76
Total Road Levy	.870719	\$4,562,015.94
Flood Control Regular Levy	.070006	520,325.33
GRAND TOTAL	2.191761	\$14,380,768.83

NOTE 5 – CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 is shown by asset type in the following table. The largest increase in the Governmental activities was for the purchase of land in the amount of \$1,082,635. In the Business Type Activities, the largest increase is in Construction in Progress in the amount of \$489,182 for the new Transfer Station.

GOVERNMENTAL ACTIVITIES (including Internal Service Funds)	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
Assets not being depreciated					
Land	6,100,106	1,082,636	4,541	-	7,178,201
Infrastructure - Gravel Roads*	3,968,123	22,880	205,706	177,619	3,962,916
Land - Easements & Right of Ways	5,330,918	60,380	54,225	257,576	5,594,649
Intangible Assets	1,891,868	125,934	13,457	-	2,004,345
Intangible Assets - Water Banks	-	-	-	-	-
Construction in Progress	4,348,467	2,542,284	3,528,275	41,960	3,404,436
Total	21,639,482	3,834,114	3,806,203	477,154	22,144,546
Assets Being Depreciated					
Buildings & Improvement	38,525,092	566,709	-	-	39,091,801
Improvements	2,620,486	-	-	-	2,620,486
Equipment	14,516,188	1,900,291	1,197,901	211,855	15,430,433
Infrastructure	160,467,994	4,711,915	989,574	1,978,672	166,169,006
Total	216,129,760	7,178,915	2,187,475	2,190,527	223,311,727
Grand Total	237,769,242	11,013,028	5,993,678	2,667,681	245,456,273
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
Buildings & Improvements	17,970,343	1,193,442	-	-	19,163,786
Improvements	1,796,445	80,165	-	-	1,876,610
Equipment & Machinery	9,468,596	1,207,760	1,197,122	77,206	9,556,440
Infrastructure	116,486,291	3,001,942	892,896	1,766,821	120,362,158
Total	145,721,675	5,483,310	2,090,018	1,844,028	150,958,994
Total Government Activities, net	92,047,567	5,529,719	3,903,660	823,654	94,497,279
BUSINESS TYPE ACTIVITIES	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
Assets not being depreciated					
Land	3,786,518	-	-	-	3,786,518
Intangible Assets	6,664,556	812	-	-	6,665,368
Construction in Progress	316,710	489,182	-	-	805,892
Total	10,767,784	489,994	-	-	11,257,778
Assets Being Depreciated					
Buildings & Improvement	1,389,478	-	-	-	1,389,478
Improvements	4,775,159	-	-	-	4,775,159
Equipment	1,805,980	100,516	24,917	-	1,881,579
Total	7,970,618	100,516	24,917	-	8,046,217
Grand Total	18,738,402	590,510	24,917	-	19,303,995
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease		Ending Balance
Buildings & Improvements	915,059	51,473	-	-	966,532
Improvements	4,067,268	114,807	-	-	4,182,075
Equipment & Machinery	1,507,054	109,580	24,917	-	1,591,717
Total	6,489,381	275,860	24,917	-	6,740,325
Business Activities Capital Assets, net	12,249,020	314,650	-	-	12,563,670

B. ADJUSTMENTS

Prior year adjustments were made in the amount of \$2,556,327.07 due to roads being added in 2019 that should have been added in 2018 and 2012. Depreciation was also adjusted in the amount of \$2,013,600.00. County Road had donated infrastructure assets in the amount of \$41,789.

C. DEPRECIATION EXPENSE

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

Government Activities	
Function/Program	Amount
Government activities	\$708,006
Judicial Services	22,819
Public Safety	218,055
Physical Environment	4,193
Transportation	3,944,503
Health and Human Service	9,966
Culture and Recreation	329,777
Total	\$5,237,319

Depreciation expense was charged to the business activities as follows:

Business Activities	
	Amount
Solid Waste & Garbage	\$256,520
Community Development Services Public Safety	5,075
Community Development Services Economic Environment	(10,652)
Total	\$250,943

NOTE 6 - PENSION PLANS

The following table represents the aggregate pension amounts for all plans for the year 2019:

Aggregate Pension Amounts – All Plans	
Pension liabilities	\$(5,445,900)
Pension assets	\$2,059,906
Deferred outflows of resources	\$1,924,697
Deferred inflows of resources	\$(3,550,308)
Pension expense/expenditures	\$507,003

State Sponsored Pension 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 state Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

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 98540-8380

Or the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

Public Employees' Retirement System (PERS)

PERS members include elected officials; state employees; employees of the Supreme, Appeals and Superior Courts; employees of the legislature; employees of district and municipal courts; employees of local governments; and higher education employees not participating in higher education retirement programs. PERS is comprised of three separate pension plans for membership purposes. PERS plans 1 and 2 are defined benefit plans, and PERS plan 3 is a defined benefit plan with a defined contribution component.

PERS Plan 1 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service. The AFC is the average of the member's 24 highest consecutive service months. Members are eligible for retirement from active status at any age with at least 30 years of service, at age 55 with at least 25 years of service, or at age 60 with at least five years of service. Members retiring from active status prior to the age of 65 may receive actuarially reduced benefits. Retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PERS 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2019 were as follows:

PERS Plan 1		
Actual Contribution Rates	Employer	Employee*
January – June 2019		
PERS Plan 1	7.52%	6.00%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Total	12.83%	6.00%
July – December 2019		
PERS Plan 1	7.92%	6.00%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Total	12.86%	6.00%

* For employees participating in JBM, the contribution rate was 12.26%.

PERS Plan 2/3 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service for Plan 2 and 1 percent of AFC for Plan 3. The AFC is the average of the member's 60 highest-paid consecutive service months. There is no cap on years of service credit. Members are eligible for retirement with a full benefit at 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. PERS Plan 2/3 members who have at least 20 years of service credit and are 55 years of age or older, are eligible for early retirement with a benefit that is reduced by a factor that varies according to age for each year before age 65. PERS Plan 2/3 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

- With a benefit that is reduced by three percent for each year before age 65; or
- With a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

PERS Plan 2/3 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service credit. PERS Plan 2/3 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other PERS Plan 2/3 benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty related death benefit, if found eligible by the Department of Labor and Industries. PERS 2 members are vested after completing five years of eligible service. 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 12 months of that service are earned after age 44.

PERS Plan 3 defined contribution benefits are totally dependent on employee contributions and investment earnings on those contributions. PERS Plan 3 members choose their contribution rate upon joining membership and have a chance to change rates upon changing employers. As established by statute, Plan 3 required defined contribution rates are set at a minimum of 5 percent and escalate to 15 percent with a choice of six options. Employers do not contribute to the defined contribution benefits. PERS Plan 3 members are immediately vested in the defined contribution portion of their plan.

Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent.

Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2019 were as follows:

PERS Plan 2/3		
Actual Contribution Rates	Employer 2/3	Employee 2*
January – June 2019		
PERS Plan 2/3	7.52%	7.41%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
Total	12.83%	7.41%
July – December 2019		
PERS Plan 2/3	7.92%	7.90%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
Total	12.86%	7.90%

* For employees participating in JBM, the contribution rate was 18.53% to 19.75%.

The county actual PERS plan contributions were \$806,157 to PERS Plan 1 and \$1,026,501 to PERS Plan 2/3 for the year ended December 31, 2019.

Public Safety Employees' Retirement System (PSERS)

PSERS Plan 2 was created by the 2004 Legislature and became effective July 1, 2006. To be eligible for membership, 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 membership includes:

- PERS 2 or 3 employees hired by a covered employer before July 1, 2006, who met at least one of the PSERS eligibility criteria and elected membership during the period of July 1, 2006 to September 30, 2006; and
- Employees hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

PSERS covered employers include:

- Certain State of Washington agencies (Department of Corrections, Department of Natural Resources, Gambling Commission, Liquor and Cannabis Board, Parks and Recreation Commission, and Washington State Patrol),
- Washington State Counties,
- Washington State Cities (except for Seattle, Spokane, and Tacoma),
- Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.

PSERS Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) for each year of service. The AFC is based on the member's 60 consecutive highest creditable months of service. Benefits are actuarially reduced for each year that the member's age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years). There is no cap on years of service credit. Members are eligible for retirement 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; or at age 53 with 20 years of service. Retirement before age 60 is considered an early retirement. PSERS 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. PSERS Plan 2 retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PSERS Plan 2 members are vested after completing five years of eligible service.

Contributions

The **PSERS Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The Plan 2 employer rates include components to address the PERS Plan 1 unfunded actuarial accrued liability and administrative expense currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates.

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2019 were as follows:

PSERS Plan 2		
Actual Contribution Rates	Employer	Employee
January – June 2019		
PSERS Plan 2	7.07%	7.07%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Total	12.38%	7.07%
July – December 2019		
PSERS Plan 2	7.20%	7.20%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Total	12.14%	7.20%

The county actual plan contributions were \$119,202 to PSERS Plan 2 and \$83,261 to PERS Plan 1 for the year ended December 31, 2019.

Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)

LEOFF membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters, and as of July 24, 2005, emergency medical technicians. LEOFF is comprised of two separate defined benefit plans.

LEOFF Plan 1 provides retirement, disability and death benefits. Retirement benefits are determined per year of service calculated as a percent of final average salary (FAS) as follows:

- 20+ years of service – 2.0% of FAS
- 10-19 years of service – 1.5% of FAS
- 5-9 years of service – 1% of FAS

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. Members are eligible for retirement with five years of service at the age of 50. Other benefits include duty and non-duty disability payments, a cost-of living adjustment (COLA),

and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions

Starting on July 1, 2000, **LEOFF Plan 1** employers and employees contribute zero percent, as long as the plan remains fully funded. The LEOFF Plan I had no required employer or employee contributions for fiscal year 2019. Employers paid only the administrative expense of 0.18 percent of covered payroll.

LEOFF Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the final average salary (FAS) per year of service (the FAS is based on the highest consecutive 60 months). Members are eligible for retirement with a full benefit at 53 with at least five years of service credit. Members who retire prior to the age of 53 receive reduced benefits. 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. Otherwise, the benefits are actuarially reduced for each year prior to age 53. LEOFF 2 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 2 members are vested after the completion of five years of eligible service.

Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate includes an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF 2 basic salary earned for those services. The state contribution rate (expressed as a percentage of covered payroll) was 3.44% as of July 1, 2019.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2019 were as follows:

LEOFF Plan 2		
Actual Contribution Rates	Employer	Employee
January -- June 2019		
State and local governments	5.25%	8.75%
Administrative Fee	0.18%	
Total	5.43%	8.75%
Ports and Universities	8.75%	8.75%
Administrative Fee	0.18%	
Total	8.93%	8.75%
July -- December 2019		
State and local governments	5.15%	8.59%
Administrative Fee	0.18%	
Total	5.33%	8.59%
Ports and Universities	8.59%	
Administrative Fee	0.18%	
Total	8.77%	8.59%

The county actual contributions to the plan were \$144,507 for the year ended December 31, 2019.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ending June 30, 2019, the state contributed \$72,959,897 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$95,979.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2019 with a valuation date of June 30, 2018. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2007-2012 Experience Study* and the *2017 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2018 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2019. Plan liabilities were rolled forward from June 30, 2018, to June 30, 2019, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 2.75% total economic inflation; 3.50% salary inflation
- **Salary increases:** In addition to the base 3.50% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.4%

Mortality rates were based on the RP-2000 report's Combined Healthy Table and Combined Disabled Table, published by the Society of Actuaries. The OSA applied offsets to the base table and recognized future improvements in mortality by projecting the mortality rates using 100 percent Scale BB. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime.

There were changes in methods and assumptions since the last valuation.

- OSA updated modeling to reflect providing benefit payments to the date of the initial retirement eligibility for terminated vested members who delay application for retirement benefits.
- OSA updated COLA programming to reflect legislation signed during the 2018 legislative session that provides PERS and TRS Plan 1 annuitants who are not receiving a basic minimum, alternate minimum, or temporary disability benefit with a one-time permanent 1.5% increase to their monthly retirement benefit, not to exceed a maximum of \$62.50 per month.

Discount Rate

The discount rate used to measure the total pension liability for all DRS plans was 7.4 percent.

To determine that rate, an asset sufficiency test included an assumed 7.5 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. (All plans use 7.5 percent except LEOFF 2, which has assumed 7.4 percent). Consistent with the long-term expected rate of return, a 7.4 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue being made at contractually required rates (including PERS 2/3, PSERS 2, SERS 2/3, and TRS 2/3 employers, whose rates include a component for the PERS 1, and TRS 1 plan liabilities). Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.4 percent was used to determine the total liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on the DRS pension plan investments of 7.4 percent was determined using a building-block-method. In selecting this assumption, the Office of the State Actuary (OSA) reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered capital market assumptions and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns over various time horizons.

Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	2.20%
Tangible Assets	7%	5.10%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%
	100%	

Sensitivity of the Net Pension Liability/(Asset)

The table below presents the county proportionate share of the net pension liability calculated using the discount rate of 7.4 percent, as well as what the county proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.4 percent) or 1-percentage point higher (8.4 percent) than the current rate.

	1% Decrease (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PERS 1	\$11,399,076	\$9,102,378	\$7,109,691
PERS 2/3	21,297,912	2,776,925	(12,420,769)
PSERS 2	373,619	(36,190)	(358,129)
LEOFF 1	(2,329,444)	(2,847,545)	(3,294,877)
LEOFF 2	(2,507,837)	(13,487,184)	(22,448,845)

Pension Plan Fiduciary Net Position

Detailed information about the State's pension plans' fiduciary net position is available in the separately issued DRS financial report.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the county reported a total pension liability of \$5,445,900 and total pension assets of \$2,059,906 for its proportionate share of the net pension liabilities and assets as follows:

	Liability	Assets
PERS 1	\$4,293,531	-
PERS 2/3	1,152,369	-
PSERS 2	-	47,320
LEOFF 1	-	170,977
LEOFF 2	-	1,841,609
TOTAL	5,445,900	2,059,906

The amount of the asset reported above for LEOFF Plans 1 and 2 reflects a reduction for State pension support provided to the county. The amount recognized by the county as its proportionate share of the net pension asset, the related State support, and the total portion of the net pension asset that was associated with the county were as follows:

	LEOFF 1 Asset	LEOFF 2 Asset	Total LEOFF Assets
Employer's proportionate share	170,977	1,841,609	2,012,586
State's proportionate share of the net pension asset associated with the employer	1,156,483	1,206,007	2,362,490
TOTAL	1,327,460	3,047,616	4,375,076

At June 30, the county proportionate share of the collective net pension liabilities was as follows:

	Proportionate Share 6/30/18	Proportionate Share 6/30/19	Change in Proportion
PERS 1	.111934%	.111655%	.000279%
PERS 2/3	.118055%	.118637%	(.000582%)
PSERS 2	.390713%	.363890%	.026823%
LEOFF 1	.008598%	.008650%	(.000052%)
LEOFF 2	.083794%	.079493%	.004301%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the DRS in the *Schedules of Employer and Nonemployer Allocations* for all plans except LEOFF 1.

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2019. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2019, the state of Washington contributed 87.12 percent of LEOFF 1 employer contributions, and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2019, the state of Washington contributed 39.57 percent of LEOFF 2 employer contributions pursuant to RCW 41.26.725 and all other employers contributed the remaining 60.43 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2019, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2018, with update procedures used to roll forward the total pension liability to the measurement date.

Pension Expense

For the year ended December 31, 2019, the county recognized pension expense as follows:

	Pension Expense
PERS 1	\$183,321
PERS 2/3	211,699
PSERS 2	76,628
LEOFF 1	(9,828)
LEOFF 2	45,184
TOTAL	\$507,003

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2019, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Net difference between projected and actual investment earnings on pension plan investments	\$ -	\$ (286,844)
Changes of assumptions	\$ -	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ -
Contributions subsequent to the measurement date	\$ 401,352	\$ -
TOTAL	\$ 401,352	\$ (286,844)

PERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 330,156	\$ (247,753)
Net difference between projected and actual investment earnings on pension plan investments	\$ -	\$ (1,677,379)
Changes of assumptions	\$ 29,508	\$ (483,495)
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 199,666	\$ (32,793)
Contributions subsequent to the measurement date	\$ 538,965	\$ -
TOTAL	\$ 1,098,296	\$ (2,441,421)

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 39,961	\$ (4,185)
Net difference between projected and actual investment earnings on pension plan investments	\$ -	\$ (82,174)
Changes of assumptions	\$ 381	\$ (25,431)
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 5,670	\$ (8,908)
Contributions subsequent to the measurement date	\$ 59,845	\$ -
TOTAL	\$ 105,857	\$ (120,698)

LEOFF 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Net difference between projected and actual investment earnings on pension plan investments	\$ -	\$ (17,725)
Changes of assumptions	\$ -	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ -
Contributions subsequent to the measurement date	\$ -	\$ -
TOTAL	\$ -	\$ (17,725)

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 132,520	\$ (33,117)
Net difference between projected and actual investment earnings on pension plan investments	\$ -	\$ (377,587)
Changes of assumptions	\$ 3,034	\$ (207,240)
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 113,228	\$ (65,675)
Contributions subsequent to the measurement date	\$ 70,410	\$ -
TOTAL	\$ 319,192	\$ (683,619)
GRAND TOTAL ALL PLANS	\$ 1,924,697	\$ (3,550,307)

Deferred outflows of resources related to pensions resulting from the county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	PERS 1
2020	\$ (63,322)
2021	\$ (149,993)
2022	\$ (53,526)
2023	\$ (20,003)
2024	\$ -
Thereafter	\$ -

Year ended December 31:	PERS 2/3
2020	\$ (486,854)
2021	\$ (819,293)
2022	\$ (340,198)
2023	\$ (162,737)
2024	\$ (83,041)
Thereafter	\$ 10,031

Year ended December 31:	PSERS 2
2020	\$ (14,548)
2021	\$ (27,470)
2022	\$ (17,250)
2023	\$ (8,783)
2024	\$ (1,190)
Thereafter	\$ (5,446)

Year ended December 31:	LEOFF 1
2020	\$ (4,117)
2021	\$ (9,074)
2022	\$ (3,293)
2023	\$ (1,241)
2024	\$ -
Thereafter	\$ -

Year ended December 31:	LEOFF 2
2020	\$ (87,287)
2021	\$ (164,279)
2022	\$ (85,502)
2023	\$ (45,458)
2024	\$ (15,204)
Thereafter	\$ (37,108)

*See Required Supplementary Information

NOTE 7 - RISK MANAGEMENT

A. GENERAL LIABILITY & PROPERTY INSURANCE

Kittitas County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2019, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$25 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2019, Kittitas County selects a per-occurrence deductible of \$25,000.

Members make an annual contribution to fund the Pool. The Pool acquires excess and reinsurance for further protection from larger losses. For the first \$10,000,000 of coverage, the Pool acquires reinsurance. The reinsurance agreements are written with self-insured retentions ("SIRs") equal to the amount of the layer of coverage below. For 2018-19, the Pool's SIR was \$1,000,000 (for 2019-20, the Pool's SIR increased to \$2,000,000). More recent years' reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2018-19, the "corridor" increased the SIR to \$2,000,000, with losses between \$1,000,000 and \$2,000,000 having an annual aggregated stop loss of \$2.5 million. The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$20 million (lowest reinsured layer), \$30 million, (second layer), and \$50 million (third layer). The Pool purchases excess coverage for the additional \$10,000,000 with an aggregate limit of \$100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. Sixteen of the Pool's 26 member counties group purchase an additional \$5,000,000 policy in excess of the pooled \$20,000,000.

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year's assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the six staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third-party administrators for claims adjustment or loss prevention services.

During 2018-19, Kittitas County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Kittitas County also participates in the jointly purchased cyber risk and security coverage from a highly-rated commercial insurer.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool being held in summer. The Board approves the extent of risk-sharing, approves the Pool's self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool's annual operating budget.

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and reviews the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by at least \$50,000, c) review all claims with incurred loss estimates exceeding \$100,000, and d) evaluate the Pool's operations, program deliverables, and the Executive Director's performance. Committee members are expected to participate in the Board's standing committees (finance, personnel, risk management, and underwriting) which develop or review/revise proposals for and/or recommendations to the association's policies and its coverages for the Board to consider and act upon

During 2018-19, the WCRP's assets increased to \$60.6 million while its liabilities increased to \$40.6 million. The Pool's net position remained at \$19.8 million. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2019 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

B. WORKERS COMPENSATION

The County pays premiums to State of Washington Department of Labor and Industries based on hours worked for each employee.

C. UNEMPLOYMENT COMPENSATION

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$39,433 in unemployment charges in 2019. The County also contracts with TALX Corporation to assist with the claims handling, and in 2018, we paid \$2,132.

NOTE 8 – SHORT TERM DEBT

Kittitas County had no outstanding short term debt as of December 31, 2019 and no short-term debt activities during 2019.

NOTE 9 - LONG-TERM DEBT

A. LONG TERM DEBT – GOVERNMENTAL TYPE

LIMITED TAX G.O. & REFUNDING BONDS 2010

During 2010, the County issued bonds in the amount of \$11,185,000. The Bonds are being issued for the purpose of construction of repairs and expansion of the County Jail, acquisition of a building for court facilities, remodel of a building on the County fairgrounds, refunding of an advanced basis the County's Limited Tax General Obligation Bonds, 2001, paying the costs of issuance of the Bonds, and other legal purposes of the County. The federal arbitrage regulations apply to the 2010 GO & Refund Bonds debt.

The Limited Tax General Obligation and Refunding Bonds currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Limited Tax General Obligation and Refunding Bonds, 2010	20 years Dec 2010-2030	2%-3.75%	\$11,185,000	\$485,000

The bond debt service requirement to maturity is as follows:

Year Ending December 31	Principal	Interest
2020	510,000	214,694
2021	520,000	199,394
2022	530,000	183,794
2023	555,000	167,894
2024	565,000	151,244
2025	590,000	133,588
2026-2030	3,240,000	356,825
TOTAL	\$6,510,000	\$1,407,433

LIMITED TAX G.O. & REFUNDING BONDS 2016A

During 2016, the County issued bonds in the amount of \$1,511,000. The Bonds are being issued for the purpose of construction of repairs to the Jail HVAC. The federal arbitrage regulations apply to the 2016 General Obligation Bond Series 2016A debt.

The Limited Tax General Obligation currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Limited Tax General Obligation Bond Series 2016A (Jail HVAC System)	10 years Dec 2016-2026	1.080%- 2.780%	\$1,511,000	\$144,000

The bond debt service requirement to maturity is as follows:

Year Ending December 1	Principal	Interest
2020	147,000	24,899
2021	149,000	22,385
2022	152,000	19,584
2023	155,000	16,483
2024	158,000	12,934
2025-2026	329,000	13,611
TOTAL	\$1,090,000	\$109,896

LIMITED TAX G.O. & REFUNDING BONDS 2016C

During 2016, the County issued bonds in the amount of \$1,511,000. The Bonds are being issued for the purpose of purchasing the Mobile Home Park (Taxable) The federal arbitrage regulations apply to the 2016 General Obligation Bond Series 2016C debt.

The Limited Tax General Obligation Bonds currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Limited Tax General Obligation Bond Series 2016C (Mobile Home Park)	16 years Dec 2016-2032	1.660%- 2.890%	\$1,511,000	\$79,000

The bond debt service requirement to maturity is as follows:

Year Ending December 1	Principal	Interest
2020	81,000	41,008
2021	83,000	38,877
2022	85,000	36,479
2023	88,000	33,810
2024	91,000	30,712
2025-2027	295,000	69,705
2028-2032	560,000	49,419
TOTAL	\$1,283,000	\$300,010

B. LONG TERM LIABILITIES – BUSINESS TYPE

LIMITED TAX G.O. & REFUNDING BONDS 2017B

During 2016, the County issued bonds in the amount of \$2,517,000. The Bonds are being issued for the purpose of Water Bank Purchases (Taxable). The federal arbitrage regulations apply to the 2016 General Obligation Bond Series 2016B debt.

The Limited Tax General Obligation and Refunding Bonds currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Limited Tax General Obligation Bond Series 2016B (Water Bank Purchases)	3 years Dec 2016-2019	1.660%- 2.310%	\$2,517,000	\$870,000

The bond debt service requirement to maturity is as follows:

Year Ending December 1	Principal	Interest
TOTAL	\$0	\$0

SOLID WASTE PUBLIC WORKS TRUST FUND LOAN

The Solid Waste Public Works Trust Fund Loan debt currently outstanding for the Upper County Transfer Station:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount
Solid Waste Loan	March 2002 – July 2022	5%	\$1,425,000	\$75,000

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

Year Ending December 31	Principal	Interest
2020	75,000	1,125
2021	75,000	750
2022	75,000	375
TOTAL	\$225,000	\$2,250

C. 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 \$7,432,581,926 and the debt limits for the County as of December 31, 2019 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$ 90,559,407
General Purposes – with a vote of the people	185,814,548

NOTE 10 – LEASES

A. OPERATING LEASES

The county ended the only non-cancelable operating lease of a postage machine in 2018. Total cost for operating leases was \$3,281.52 for the year ended December 31, 2019. There will be no non-cancelable operating leases in 2020.

B. CAPITAL LEASES

The county leases office equipment under non-cancelable capital leases for governmental activities. There were no down payments processed for any of the current leases. 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.

The following table is a listing of the outstanding debt on the capital leases for 2019:

Asset	Governmental Activities
Postbase 65-UDC	966
Sharp MX-3640N-UDC	1,112
Canon IR6565-Treasurer	2,174
Xerox W7855PT-Prosecutor	5,686
Canon IR-ADV C5250-Prosecutor	246
Election System-Auditor	60,832
Mail Machine-Centormail 140-Auditor	14,724
Sharp MX3070N (1), MXM465N (2) Copiers-Sheriff	23,252
Sharp MX465N Copier – Sheriff	5,182
Canon IR 6565III- Juvenile/Clerk/Sup Court	10,118
Canon IRC5540I- Event Center	6,099
Canon c5550A -- Public Health	5,306
Canon IR-ADV C3530IV2-Assessor	6,527
Canon IR-ADV C5560IV2+4 scanners	11,232
Total	\$153,458

Asset	Business-Type Activities
Konica Minolta BH, C558-CDS	7,843
Total	\$7,843

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2019, are as follows:

Year Ending December 31	Governmental Activities
2020	79,108
2021	66,723
2022	13,286
2023	4,624
2024	582
Total Minimum Lease Payments	\$164,324
Less: Interest	(3,023)
Present Value of Minimum Lease Payments	\$161,301

NOTE 11 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2019, the following changes occurred in long-term liabilities: A portion of the Limited Tax General Obligation bond Series 2016B for Water Bank Purchases was paid off. There were three departments that upgraded their copiers for an increase in leases of \$34,597. The amount reported for Capital Leases on the following chart and on the General Ledger includes sales tax.

Compensated absences are recorded using the actual leave balances accumulated for each employee. The liability for the governmental funds for 2019 is \$3,057,691. The due within one year amount is the average of the past three year payoff to separated employees. The average due within one year for Governmental Activities is \$104,332 and the Business type was estimated at \$13,412 due within one year. Total vacation, sick leave and compensatory time pay-off recorded during 2019 for all Governmental Funds was \$146,232. At this time, the liability to the Proprietary Funds for unused vacation, sick leave and compensatory time is \$239,568.

The landfill closure cost liability has been reported for Business-Type Activities (See Note 18).

	Beginning Balance 01/01/19	Additions	Adjustments	Reductions	Ending Balance 12/31/19	Due Within One Year
Governmental Activities						
Bonds Payable: Revenue/Assessment Bonds	\$9,591,000	-	-	\$708,000	\$8,883,000	\$738,000
Capital Leases	207,086	34,597	(1,278)	86,947	153,458	74,335
Compensated Absences	2,959,133	98,558	-	-	3,057,691	104,332
Other Post Employment Benefits-GASB 75	3,058,708	414,397	-	-	3,473,105	123,588
Pension Liabilities	6,870,224	-	-	1,478,758	5,391,466	-
Total	\$22,686,150	\$547,552	\$(1,278)	\$2,273,705	\$20,958,719	\$ 1,040,255
Business-Type Activities						
Limited Tax General Obligation Bond Series 2016B	\$870,000	\$0	\$0	\$870,000	\$0	\$0
Capital Leases	10,611	-	-	2,768	7,843	2,768
Compensated Absences	218,731	20,838	-	-	239,568	\$13,412
Pension Liabilities	149,312	-	-	94,880	54,432	-
Long-Term Liabilities	300,001	-	-	75,000	225,001	75,000
Landfill Closure Cost	1,228,053	-	-	59,839	1,168,214	84,938
Total	\$ 2,776,708	\$20,838	\$0	\$1,102,487	\$ 1,695,059	\$176,118
GRAND TOTAL	\$25,462,858	\$568,390	\$(1,278)	\$3,376,192	\$22,653,778	\$1,216,374

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. Kittitas County's internal service funds did not have any short or long term liabilities. Also, for the governmental activities, claims and judgments and compensated absences are generally liquidated by the general fund.

NOTE 12 – CONTINGENCIES AND LITIGATIONS

Kittitas County has recorded in its financial statements all material liabilities, including an estimate for situations which are not yet resolved but where, based on available information, management believes it is probable that the Kittitas County will have to make payment. In the opinion of management, the County's insurance policies and/or self-insurance reserves are adequate to pay all known or pending claims.

As discussed in Note 9, Long-Term Debt, the County is contingently liable for repayment of refunded debt.

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 2019 are expected to be immaterial at this time.

LAWSUITS PENDING IN WHICH KITTITAS COUNTY, ITS OFFICERS AND/OR AGENTS ARE PARTIES AND MONEY DAMAGES ARE SOUGHT AS OF DECEMBER 31, 2019

1. Allen et al v. Kittitas County
Yakima County Superior Court Case No. 11-2-00887-7

A claim for damages was initially filed and subsequently denied on January 6, 2011. The parties proceeded to file a summons and complaint for damages asserting that the County owned and maintained a system of flood control dykes and levees along the Teanaway River that were to protect the parties' property from flooding. Weather caused flooding in the area of the parties' properties and some of those properties are in

the FEMA 100 year flood plain. The parties believe that the County is responsible for the flooding and damages to their properties. Risk Pool retained counsel is handling the matter.

2. Kittitas County v. Sky Allphin, Chem-Safe Environmental, Inc. and the Washington State Department of Ecology
Kittitas County Superior Court Case No. 13-2-00074-4

Sky Allphin submitted a broad public records request in October of 2012 to the County. The County filed a complaint for declaratory judgment and injunctive relief to enjoin disclosure of confidential work product and to protect attorney-client privileged records. The appeal has been concluded and is being referred back to the Superior Court for any penalties resulting from that courts determination.

3. Joseph A. Richmond
United States District Court – Eastern District Court Case No. 1:15-CV-3147-SAB

Plaintiff filed Civil Right Complaint by a Prisoner under 42 U.S.C. ~ 1983 alleging that Kittitas County Corrections staff were negligent in dealing with his dental issues while incarcerated in Kittitas County Corrections Center. Risk Pool retained counsel is handling the matter.

4. Kittitas County v Deanna Jo Panattoni and Western Surety Company
Kittitas County Superior Court Case No. 16-2-00095-1

Plaintiff Kittitas County filed a complaint for forfeiture of \$150,000.00 official bond of a public officer, alleging that Deanna Jo Panattoni, appointed Kittitas County Treasurer, did not faithfully perform the duties of the elected office. Ms. Panattoni filed counterclaims against Kittitas County. Risk Pool retained counsel are handling the matter.

5. OneEnergy and Iron Horse SEPA Appeal
Kittitas County Superior Court Case No. 17-2-00075-5

This is a Land Use Petition and Claim for Damages related to the construction of a solar photovoltaic facility. The relief requested is an award of monetary damages and attorney fees and costs, and equitable relief regarding the County's denial of a Conditional Use Permit. The matter was heard in Kittitas County Superior Court and the county prevailed. The plaintiff has appealed the matter to the Court of Appeals. The plaintiff then sought direct review with the Supreme Court, to which that court reviewed the briefing and sent the matter back down to the Court of Appeals. This matter is being handled jointly by Risk Pool retained counsel and the Kittitas County Prosecutor's Office. Remanded back to Commissioners for further action

6. Shady Acres Home Owners Association v. Kittitas County
United States District Court for the Eastern District of Washington
Cause No.: 1:18-cv-03016-RMP

Case has been appealed to the 9th Circuit Court of Appeals.

Northwest Justice Project filed a summons and complaint in Federal Court asserting discrimination in the provision of housing under the Federal Fair Housing Act and unlawful discrimination in the provision of housing under the Washington Law Against Discrimination relating to Kittitas County purchasing a mobile home park in Ellensburg, WA and alleged displacement of the Hispanic community that lives within the park. The matter is being handled by Risk Pool retained counsel.

7. Paula Hocter vs Kittitas County
United States District Court for the Eastern District of Washington – Civil Action 1:19-cv-03201-SAB – KC
Claim #201909090025.

This started as a claim for damages with Kittitas County in the amount of \$850,000.00. Claim for Damages was denied by Kittitas county and a formal complaint was filed with the US District Court at Yakima. Paula Hocter had some health issues that caused her to take leave from her job. While she was on leave, she decided to not come back due to the requirements of the position she was assigned to. The matter is being handled by Risk Pool.

**PENDING CLAIMS FOR DAMAGES AGAINST KITTITAS COUNTY
THROUGH DECEMBER 31, 2019**

1. Dodd, Robby R. and Barbara J.:

Claim for Damages filed September 11, 2017, for the amount of \$1,700 (travel expenses), plus \$10,522.38 (funeral costs), for a total of \$12,222.38, plus other unspecified amounts, alleging the county was negligent in maintaining safety at a particular county intersection, resulting in the death of their son in a car/bicycle accident, on June 27, 2017. The claim was referred to Risk Pool.

2. Robert Kugen:

Result of an accident with a Deputy of the Sheriff's Office on September 20, 2019. Mr. Kugen was reimbursed \$1,601.65 on January, 15 2020 for the cost of a rental car and license plates. This claim is being handled by risk pool with an outstanding property damage and medical claim of over \$14,000.

NOTE 13 – CONSTRUCTION & OTHER SIGNIFICANT COMMITMENTS

Kittitas County has active construction projects as of December 31, 2019 which have arrangements for future projects. Those projects include:

At year-end the Kittitas County commitments with contractors are as follows:

Project	Start Date	End Date	Estimated amount of Project
SW-Ellensburg Transfer Station Siting Project	2016	2020	\$734,989
SW-Paving office parking lot	2019	2020	38,663
SW-Pump Septage Pond	2019	2020	232,544
TOTAL			1,006,196

At year end the Kittitas County commitments with contractors are as follows:

Project	Spent to date		Remaining Commitment
SW-Ellensburg Transfer Station Siting Project	\$730,138		\$4,851
SW-Paving office parking lot	36,878		1,785
SW-Pump Septage Pond	221,778		10,766
		TOTAL	\$17,402

Of the committed balance, Kittitas County will not need to raise the \$17,402 for future financing, the funds are available.

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, 2019 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						
		General fund	County Road	Community Development Services	Equipment Rental & Revolving	Dental Trust	All Others	Total
Due To	General Fund	-	-	-	-	\$2,483	\$95	\$2,578
	County Road	26,147	-	1,175	192,146	-	-	\$219,468
	Solid Waste	8,422	-	-	222,321	-	-	\$230,743
	Community Development Services	10,897	-	-	-	-	-	\$10,897
	Equipment Rental & Revolving	3,661	11,740	-	-	-	-	\$15,401
	All Others	136,240	6,831	-	1,612	-	-	\$144,683
	Total	\$185,368	\$18,571	\$1,175	\$416,078	\$2,483	\$95	\$623,770

B. INTERFUND TRANSFERS

Interfund transfers during 2019 included contributions between funds. The balances were as follows:

		Transfer From			
		General Fund	Road	Non Major Government	TOTAL
Transfer To	General Fund	-	-	\$13,028	\$13,028
	Community Development Services	335,070	-	-	\$335,070
	Water Mitigation	890,097	-	-	\$890,097
	ER&R	-	266,029	-	\$266,029
	Dental Self Insurance Program	2,483	-	-	\$2,483
	Non-Major Governmental	656,619	-	737,120	\$1,393,739
	TOTAL	\$1,884,268	\$266,029	\$750,148	\$2,900,445

NOTE 15 – RECEIVABLE AND PAYABLE BALANCES

A. RECEIVABLES

Receivables at December 31, 2019 were as follows:

		Type								
		Accounts	Court	Employee	Interest	Unbilled	Assessments	Rent	Taxes	Total
Funds	General	\$109,129	\$1,996,161	\$1,315	\$62,979	\$9,987	\$22,546	\$35,723	\$213,001	\$2,450,839
	Non Major Governmental	34,241	148,945	-	32,620	-	19,198	12,178	20,199	267,382
	Road	14,293	-	-	11,973	-	-	-	142,425	168,691
	Solid Waste	288,895	-	-	4,431	-	-	66,217	-	359,543
	Community Development Services	492	-	-	1,951	-	-	-	-	2,443
	Water Mitigation	-	-	-	565	-	-	-	-	565
	Equipment Rental & Revolving	-	-	-	11,561	-	-	-	-	11,561
	Dental Self Insurance Program	310	-	-	-	-	-	-	-	579
	Unemployment	-	-	-	270	-	-	-	-	270
	Total	\$447,360	\$2,145,106	\$1,315	\$126,349	\$9,987	\$41,744	\$114,118	\$375,625	\$3,261,603

B. PAYABLES

Payables at December 31, 2019 were as follows:

	Type						Total
	Vouchers	Salaries	Retainage	Due to Other Governmental	Deposits		
General	\$306,466	\$35,369	\$30,506	\$1,873	\$30,721		\$404,936
Non Major Governmental	410,143	21,485	848	56,090	104,474		593,039
Road	142,052	289,079	12,691	230	7,896		451,948
Solid Waste	235,107	21,349	14,836	215	-		271,508
Community Development Services	25,925	750	-	-	-		26,675
Equipment Rental & Revolving	42,338	28,717	-	618	-		71,674
Dental Self Insurance Program	24,904	-	-	-	-		24,904
Unemployment	7,439	-	-	-	-		7,439
Total	\$1,194,373	\$396,751	\$58,880	\$59,026	\$143,091		\$1,852,121

NOTE 16 - JOINT VENTURES

A. City of Ellensburg

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 2019 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$49,000	\$59,008
Tour Fees	8,000	13,952
Other	33,800	34,186
Total Revenues	90,800	107,146
City of Ellensburg Support	\$96,760	\$101,916

B. Snoqualmie Pass Utility District

The E. R. & R. Fund and the Snoqualmie Pass Utility District constructed a joint shop at Hyak. We each own ½ of the building and have joint responsibility for the small common entrance area. A condominium agreement was filed and an owner’s association/board formed for legal purposes. The county will manage the reserves for future repairs and maintenance of the common parts of the building, grounds, etc. The current amount in reserve is \$38,726

C. Related Parties

The Board of County Commissioners has the appointment authority of the several governing boards. The

Board has no responsibility or influence in each of their financial transactions. Those boards include Housing Authority of Kittitas County, Television Improvement District, and the Water Conservancy Board.

NOTE 17 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

The following table represents the aggregate OPEB amounts for all plans subject to the requirements for GASB Statement 75 for the year 2019:

Aggregate OPEB Amounts-LEOFF 1	
OPEB liabilities	\$3,473,105
OPEB assets	-
Deferred outflows of resources	61,792
Deferred inflows of resources	-
OPEB expenses/expenditures	\$522,727

A. PLAN DESCRIPTION

In addition to the retirement described in the Pension note 6 above, the County provides certain medical insurance benefits for retired LEOFF 1 employees. Substantially the entire County's LEOFF 1 employees may become eligible for these benefits if they reach normal retirement age while working for the County. Benefits include: LEOFF 1 supplemental premiums, Reimbursement of Medicare Plan B and payments of Medical claims approved by the Kittitas County Disability Board as authorized by RCW 41.26.110.

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	7
Inactive employees entitled to but not yet receiving benefits	0
Active employees	0
Total	7

In 2019, expenditures of \$60,099 for medical premiums and billings were recognized for post-employment health benefits. The program is funded "pay as you go" there is no qualifying trust.

B. ASSUMPTIONS AND OTHER INPUTS

Kittitas County pays medical supplemental premiums which increased on 1/1/2019 from \$393.00 to \$416.00 per retiree. Premium renewal adjustments are usually known October or November 2019 and are factored into the 2020 Budget. The Office of the State Actuary (OSA) provided an AMM Online Tool in the form of a downloadable spreadsheet that allows eligible employers to determine their Other Post-Employment Benefits (OPEB) liability under the Governmental Accounting Standards Board (GASB) Statement No. 75. The AMM Online Tool is intended to be used by local employers in Washington State who cover less than 100 total LEOFF1 members and do not have a dedicated OPEB Trust Fund for LEOFF1. The total utilizes the measurement date of 6/30/19. We have utilized this tool here.

Amounts determined are developed from the 2007-2012 Demographic Experience Study and 2017 Economic Experience Study performed by OSA. OSA will complete a new economic and demographic experience study in the fall of 2019 and 2020.

The following presents the total OPEB liability of Kittitas County calculated using the current healthcare cost trend rate of 6.8 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.8 percent) or 1-percentage point higher (7.8 percent) than the current rate.

	1% Decrease (5.8%)	Current Healthcare Cost Trend Rate (6.8%)	1% Increase (7.8%)
Total OPEB Liability	\$3,087,864	\$3,473,105	\$3,925,510

The following presents the total OPEB liability of Kittitas County calculated using the discount rate of 3.5 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.5 percent) or 1-percentage point higher (4.5 percent) than the current rate.

	1% Decrease (2.5%)	Current Discount Rate (3.5%)	1% Increase (4.5%)
Total OPEB Liability	\$3,953,159	\$3,473,105	\$3,073,962

The source of assumptions is as follows:

Discount Rate	
Beginning of Measurement Year	3.87%
End of Measurement Year	3.5%
Healthcare Trend Rates	
Medical Costs	Initial rate is 6%, trends down to about 5% in the 2020's
Long-Term Care	4.5%
Medicare Part B Premiums	Approximately 5%, varies by year
Mortality Rates (assume 100% male population)	
Base Mortality Table	RP-2000 Mortality Table
Age Setback	+1 year Healthy / -2 year Disabled Blended 50% / 50% Healthy/ Disabled
Mortality Improvements	100% Scale BB
Project Period	Generational
Medical Participation Rate	100%

C. CHANGES IN THE TOTAL OPEB LIABILITY

The County has elected to calculate the OPEB Liability and related information using the alternative measurement method permitted by GASB Statement 75 for employers in plans with fewer than one hundred total plan members.

LEOFF 1	
Total OPEB Liability at 01/01/2019	\$3,058,708
Interest	116,296
*changes of assumptions	406,431
Benefit payments	(108,330)
Total OPEB Liability at 12/31/2019	\$3,473,105

At December 31, 2019, the County's reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Payments subsequent to the measurement date	\$61,792	\$0
TOTAL	\$61,792	\$0

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 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.

A. RYEGRASS LANDFILL POST CLOSURE

In 2018, the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$166,604. The 2019 actual costs for post-closure care was \$59,839 leaving a liability of \$106,765. As required by federal, state, and local regulations, cash in the amount of \$748,389 has been restricted for post-closure care. The tip fee for the post-closure cash reserve for 2019 was \$61,309 (39,748 tons of garbage at \$1.55 per ton), which will be placed into the reserve in 2020. A plan update was completed in 2012 for regulating compliance with Department of Ecology for monitoring. A plan for cost and air space analysis is to be updated in 2020.

Rye Grass Closure Account	Recorded Liability	Actual Costs	Year	Cash Reserve
12/31/08	\$662,080	\$(16,602)	2009	\$326,209
12/31/09	645,477	(51,108)	2010	326,209
12/31/10	594,369	(48,589)	2011	326,209

12/31/11	545,781	(46,157)	2012	326,209
12/31/12	499,623	(55,396)	2013	418,259
12/31/13	444,227	(46,280)	2014	462,856
12/31/14	397,947	(54,345)	2015	507,561
12/31/15	343,601	(49,640)	2016	554,406
12/31/16	293,962	(72,636)	2017	608,487
12/31/17	221,326	(54,722)	2018	673,024
12/31/18	166,604	(59,839)	2019	748,389
12/31/19	106,765			

B. LIMITED LANDFILL POST CLOSURE

In 2004 an estimate for post-closure care cost for the Limited purpose landfill was done by RW Beck Inc. Based upon the report from RW Beck, the estimated closure costs are \$908,847. The closure is estimated to be 2021 with post-closure activities to occur through 2041. The total cost of completing post-closure for the 20 year period is \$242,760 (2004 dollars). The total landfill capacity is 698,157 cubic yards. The total amount of capacity used through December 31, 2019 is 457,140 cubic yards.

The recorded liability for December 31, 2019 is calculated as follows:

Total Closure Cost	\$1,151,607.00	(\$908,847 + 242,760 post-closure)
X	<u>457,140.00</u>	Cumulative capacity used in 2018
	526,445,623,980.00	
÷	<u>698,157.00</u>	Total landfill capacity
	754,050.48	Estimated liability for post-closure
-	<u>1,061,448.91</u>	2009 thru 2018 Total recorded liability
	\$(307,398.43)	2019 Total liability
	\$0	2019 Total liability recorded

As required by federal, state, and local regulations, cash in the amount of \$367,438 has been restricted for post-closure care. The tip fee of \$2.44 per ton for the post-closure cash reserve for 2019 was \$16,870, which will be placed into the reserve in 2020.

The future liability costs are estimates and 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. COVID-19 PANDEMIC

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function. In May 2020, the Governor announced a county-based phased reopening plan that allows for flexibility and local control to address COVID-19 activity. The secretary of the state's Department of Health reviews and approves county applications to move to a new phase. The secretary may approve a county to move entirely to a new phase or may approve only partial or modified reopening. Kittitas County has been monitoring their fiscal health regarding the loss of any revenue due to any economic outcome. With the help of the CARES federal funding we are going to be stable through 2020.

2. DELAY OF IMPLEMENTATION OF GASB STATEMENT 84 - FIDUCIARY ACTIVITIES

The implementation date for GASB Statement 84 – Fiduciary activities was for reporting periods beginning after December 15, 2018. The Governmental Accounting Standards Board proposed April 15 to postpone the effective dates of provision in almost all Statements and Implementation Guides due to be implemented by state and local governments for fiscal years 2019 and later. Considering the COVID-19

pandemic, the postponement will be by one year; effective the reporting year ending 2020.

3. 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 treated as capital items but are not capitalized, i.e.; see Note 1- E (6). The following amounts were adjusted for reporting purposes from operating to capital totaling the following:

County Road	
Transportation	\$6,250,171

4. PRIOR PERIOD ADJUSTMENTS GOVERNMENTAL FUNDS

The governmental activities prior period adjustment of \$20,484 is made up of a prior year adjustment in the Capital Asset Accounts from the internal service funds and the special revenue funds as follows:

- Adjustments of (\$26,998) in the Equipment Rental and Revolving fund which included recording assets that were not reported in 2016, adjustment to depreciation as a result of the 2016 state audit and internal audit of equipment.
- In fund 140 Stadium Fund increased by \$47,482, because we created the liability account Contracts Payable to enable us to monitor the balances of projects that have been awarded by the Lodging Tax Advisory Board. This amount debited out of Fund Balance and credited to Contract Payable.
- In fund 106 County Road a prior year adjustment in the amount of \$2,556,327 due to roads being added in 2019 that should have been added in 2018 and 2012.

5. PRIOR PERIOD ADJUSTMENT – PROPRIETARY FUNDS

The Net Position account was adjusted in the Proprietary funds – Internal Service funds in the amount of (\$26,998). The adjustments are as a result of the 2016 state audit and internal audit of equipment.

B. SUBSEQUENT EVENTS

1. FUND ACTIVITY

NEW UPPER COUNTY PUBLIC WORKS SHOP

On August 31, 2018, the County purchased property in the Upper County for the location of a new Public Works shop, in the amount of \$349,765.86. The construction has started on the building.

2. SOLID WASTE PROJECTS

The Board of County Commissioners has approved for a feasibility study performed by CH2M for the relocation of the current transfer station. The current Ellensburg transfer station was built in 2001 to service the lower Kittitas County area. Since its construction the services provided at the facility have grown and the need for material diversion has changed. With the current facility we are limited on space which in turn limits the types of services we can provide. The first phase of the project has been completed which provided the size and layout of the property needed. Phase two will look closely at areas of the lower county which would be able to accommodate the facility and the necessary infrastructure.

Kittitas County selected the US 97/Old Highway 10 site for the new Ellensburg Transfer Station in August 2018. The relocated station will provide all the same services (transfer station, compost facility,

moderate risk waste facility, and recycling depot) that are at the existing Ellensburg Transfer Station, will be closed. As of April 2019, permitting for the new solid waste transfer station site is currently underway. Kittitas County is working to obtain environmental and land use permits necessary for development of the proposed solid waste transfer station at the new site. Additionally, the Public Works department plans to take advantage of the new site by re-locating its Lower County Maintenance Shop to the northeast corner of the site.

3. BOND REFINANCING

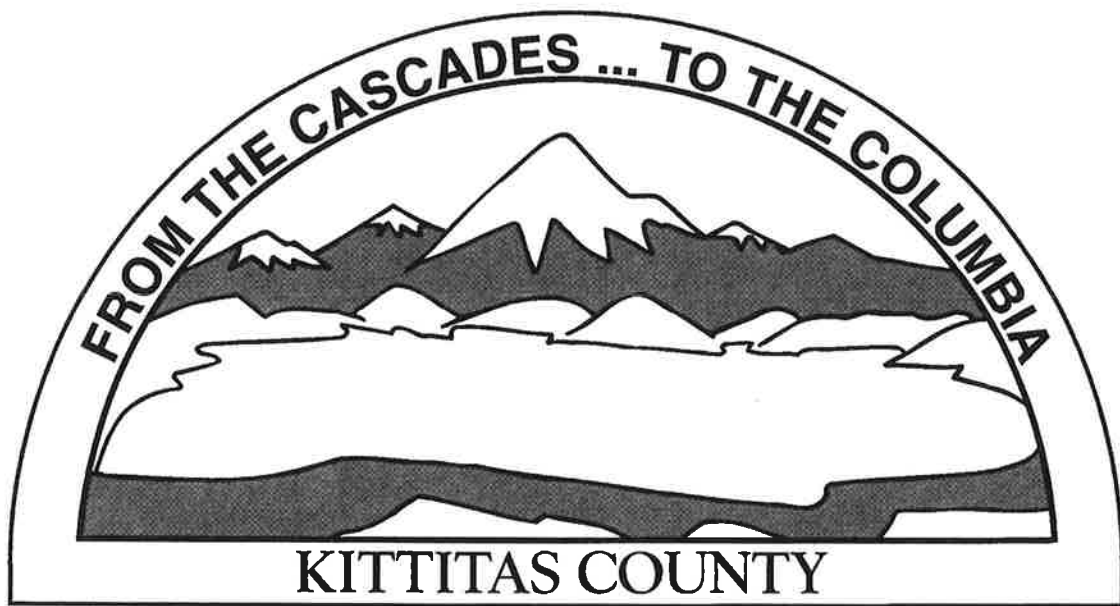
Kittitas County has outstanding Limited Tax General Obligation and Refunding Bonds, 2010, issued on September 30, 2010, pursuant to Resolution No. 2010-099 adopted by the Board of County Commissioners on September 22, 2010, which remain outstanding as follows:

Maturity Year (December 1)	Principal Amount	Interest Rate
2020	\$ 510,000	3.000%
2021	520,000	3.000
2022	530,000	3.000
2023	555,000	3.000
2024	565,000	3.125
2025	590,000	3.250
2026	610,000	3.375
2027	625,000	3.375
2028	650,000	3.500
2029	665,000	3.625
2030	690,000	3.750

The County has received the offer of U.S. Bank National Association, dated January 8, 2020, to purchase the Bond, and the Board accepted with the interest rate of 1.19%. The new principal amounts are as follows:

Maturity Year (December 1)	Principal Amount	Interest Rate
2020	\$ 582,000	1.910%
2021	556,000	1.910
2022	561,000	1.910
2023	581,000	1.910
2024	585,000	1.910
2025	604,000	1.910
2026	616,000	1.910
2027	622,000	1.910
2028	638,000	1.910
2029	642,000	1.910
2030	656,000	1.910

Required Supplementary Information



KITTITAS COUNTY, WASHINGTON

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2019**

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 15,043,097	\$ 15,100,907	\$ 18,140,211	\$ 3,039,304
Licenses & Permits	230,750	261,350	277,825	16,475
Intergovernmental	3,230,055	3,329,792	3,363,018	33,226
Charges for Services	3,129,734	3,257,197	3,561,129	303,932
Fines & Forfeits	1,665,565	1,665,565	1,709,620	44,055
Miscellaneous	2,219,134	2,247,157	2,585,429	338,272
Total Revenues	\$ 25,518,335	\$ 25,861,968	\$ 29,637,233	\$ 3,775,265
Expenditures				
General Governmental	\$ 9,688,889	\$ 9,913,886	\$ 8,818,142	\$ 1,095,744
Judicial	2,532,565	2,613,926	2,502,766	111,160
Security of Persons and Property	10,221,286	10,377,707	9,004,476	1,373,231
Physical Environment	109,944	109,944	109,169	775
Transportation	-	-	721	(721)
Economic Environment	50,100	50,100	29,227	20,873
Mental & Physical Health	561,633	597,643	506,076	91,567
Culture & Recreation	2,093,232	2,632,097	2,091,925	540,172
Debt Service	87,605	91,805	87,857	3,948
Capital Outlay	644,775	1,294,964	1,189,352	105,612
Total Expenditures	\$ 25,990,029	\$ 27,682,072	\$ 24,339,709	\$ 3,342,363
Excess (Deficit) Revenues over Expenditures	\$ (471,694)	\$ (1,820,104)	\$ 5,297,523	\$ 7,117,627
Other Financing Sources (Uses)				
Restitution	\$ 700	\$ 9,800	\$ 10,614	\$ 814
Other Loan/Bond Proceeds	-	-	-	-
Sale of Fixed Assets	5,000	5,000	28,189	23,189
Transfers In	150,000	150,000	13,028	(136,972)
Transfers Out	(2,001,619)	(2,001,619)	(1,884,268)	117,351
Total Other Financing Sources (Uses)	\$ (1,845,919)	\$ (1,836,819)	\$ (1,832,437)	\$ 4,382
Net Change in Fund Balance	\$ (2,317,613)	\$ (3,656,923)	\$ 3,465,086	\$ 7,122,009
Fund Balance, January 1	\$ 14,394,067	\$ 15,733,377	\$ 21,844,072	\$ 6,110,695
Fund Balance, December 31	\$ 12,076,454	\$ 12,076,454	\$ 25,309,158	\$ 13,232,704

KITTITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2019

County Road

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 4,401,903	4,401,903	\$ 4,433,597	\$ 31,694
Licenses & Permits	151,650	151,650	144,543	(7,107)
Intergovernmental	5,051,605	5,051,605	5,644,484	592,879
Charges for Services	359,115	359,115	377,795	18,680
Miscellaneous	116,475	116,475	211,597	95,122
Total Revenues	<u>\$ 10,080,748</u>	<u>\$ 10,080,748</u>	<u>\$ 10,812,017</u>	<u>\$ 731,269</u>
Expenditures				
General Governmental	\$ 132,410	\$ 132,410	\$ 242,678	\$ (110,268)
Transportation	6,392,610	6,392,610	5,717,960	674,650
Capital Outlay	6,756,000	6,756,000	6,250,172	505,828
Total Expenditures	<u>\$ 13,281,020</u>	<u>\$ 13,281,020</u>	<u>\$ 12,210,810</u>	<u>\$ 1,070,210</u>
Excess (Deficit) Revenues over Expenditures	\$ (3,200,272)	\$ (3,200,272)	\$ (1,398,793)	\$ 1,801,479
Other Financing Sources (Uses)				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-
Transfers Out	-	0	(266,029)	(266,029)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (266,029)</u>	<u>\$ (266,029)</u>
Net Change in Fund Balance	\$ (3,200,272)	\$ (3,200,272)	\$ (1,664,822)	\$ 1,535,450
Fund Balance, January 1	\$ 8,780,097	\$ 8,780,097	\$ 6,558,547	\$ (2,221,550)
Prior Period Adjustment	-	-	2,556,327	2,556,327
Fund Balance, December 31	<u><u>\$ 5,579,825</u></u>	<u><u>\$ 5,579,825</u></u>	<u><u>\$ 7,450,052</u></u>	<u><u>\$ 1,870,227</u></u>

Kittitas County, Washington
Required Supplemental Information
Notes to Budgetary Comparison Schedule
Year Ended December 31, 2019

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 2019

KITTITAS COUNTY
Required Supplementary Information
2019 Annual Report

Information about Infrastructure Assets Reported Using the Modified Approach

Asset Management System

Kittitas County maintains an Asset Management System that includes an up-to-date inventory of all gravel roads. This inventory also identifies the condition of gravel roads owned by the County. The County's Public Works Department assesses the condition of gravel roads on an annual basis.

Required Documentation

The Governmental Accounting Standards Board (GASB) Statement #34 requires the County to report infrastructure capital assets. The County has elected to use the "Modified Approach", as defined by GASB Statement #34, for reporting its gravel roads, thereby forgoing depreciation of these assets. Under this alternative method, the County reports certain maintenance and preservation costs and does not report depreciation expenses. In order to utilize the modified approach, the County is required to:

- Maintain an up-to-date asset management system and inventory.
- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Estimate the annual cost 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.

Condition Assessment Methods

Kittitas County's Public Works Department had previously used maintenance and financial records to determine the condition level of gravel roads. In 2012, Kittitas County's Public Works Department began a new assessment system (see Attachment A). This rating system is conducted by the Road Log Engineering Technician who fills out rating forms for each gravel road while doing a field assessment. This new rating system is more robust and thorough because each gravel road is physically surveyed and scored by one person, instead of relying on maintenance and financial records provided by various maintenance personnel.

Gravel Roads in Kittitas County

Kittitas County owns and maintains over 63 miles of gravel roads, of which about 20 miles are standard gravel roads (non-primitive) and about 43 miles are primitive gravel roads. The standard gravel roads (non-primitive) are those roads that have an average of 101 or more annual daily vehicles and have road signs and warning signs placed along the roadway in accordance with the Manual on Uniform Traffic Control Devices. Primitive gravel roads have 100 or less annual daily vehicles and no design, signing, or maintenance standards are required other than the requirement that warning signs be placed that apply to primitive roads.

Budgeted and Estimated Costs to Maintain Infrastructure

The County's estimate of spending to preserve and maintain gravel roads at or above the established condition levels is shown in Table A below. This table indicates the estimated budgeted amount and the actual amount spent during the past six fiscal years.

Table A		
Costs to Maintain Gravel Roads in Kittitas County		
<i>Fiscal Year</i>	<i>Estimated Spending</i>	<i>Actual Spending</i>
2010	\$347,000	\$311,164
2011	\$225,000	\$158,237
2012	\$241,016	\$229,327
2013	\$363,466	\$281,487
2014	\$552,324	\$275,667
2015	\$457,378	\$299,906
2016	\$555,756	\$391,388
2017	\$333,582	\$449,649
2018	\$500,000	\$281,399
2019	\$350,000	\$343,888

Condition Level Description

Kittitas County manages its gravel road network using a priority array program. The gravel road condition rating is a numerical condition scale ranging from 1 (severely deficient) to 5 (excellent condition). The ratings are described as follows:

Table B		
Gravel Road Condition Rating Description		
<i>Score</i>	<i>Attribute</i>	<i>Description</i>
1	Severely Impaired and load restricted	Impassable for heavy loads and requires load restrictions or road closure until repaired.
2	Poor Condition	Rough ride in places, requires spot grading, spot graveling, shoulder damage repair, or roadside flood damage repair.
3	Fair Condition	Road surface is in fair condition, rough ride in places but does not require grading or graveling.
4	Good Condition	Road surface is not new but in good condition and no maintenance needed.
5	Excellent Condition	New road surface, no maintenance needed.

Established Condition Level

The County has established an acceptable condition level of 3 (Fair Condition) and preserves 80% of its assets (non-primitive gravel roads) at or above this level. The condition of some gravel roads may drop below fair condition due to very limited use of the section of road.

The established condition level has been revised for gravel roads that are classified as primitive roads. Primitive roads do not have an established condition level because they are, by definition, not required to have any design, signing, or maintenance standards or requirements other than the requirement that warning signs be placed as provided in RCW 36.75.300. The condition of primitive roads is assessed and shown in Table E for general information.

Detailed documentation of disclosed assessment levels is kept on file.

Table C							
Condition Rating of All Gravel Roads in Kittitas County							
Prior to New Assessment Methodology							
Year	Total Miles	Gravel Road Condition Rating Scores as a Percentage					
		1	2	3	4	5	% Rated 3 +
2008	67.84	0	19.7	45.7	34.6	0	80%
2009	67.84	0	19.7	42.9	37.4	0	80%
2010	67.84	0	0	0	98.4	1.6	100%
2011	67.84	0	10.6	56.9	32.5	0	89%

Table D		
Condition Rating of		
Standard Gravel Roads (non-primitive) in Kittitas County		
Year	Total Miles	Gravel Road Condition Rating Scores as a Percentage

		1	2	3	4	5	% Rated 3 +
2012	22.69	.09mi 0.44%	0.26mi 1.15%	1.68mi 7.40%	15.03mi 66.24%	5.63mi 24.77%	22.34mi 98.41%
2013	23.16	0	0.05mi 0.22%	4.06mi 17.53%	16.06mi 69.34%	2.45mi 10.57%	22.57mi 97.44%
2014	22.52	0	.05 mi 0.22%	1.12mi 4.97%	7.91mi 35.12%	13.44mi 59.68%	22.47mi 99.78%
2015	20.63	.05 mi 1 %	0	.07 mi 1%	3.85 mi 18%	16.54mi 80%	20.46mi 99%
2016	20.04	0	0	1.01mi 5.039%	10.92mi 54.491%	8.11mi 40.469%	20.04mi 100%
2017	20.11	0.22mi 1.09%	.08mi 0.40%	4.43mi 22.03%	5.28mi 26.26%	10.10mi 50.22%	19.81mi* 98.51%
2018	19.09	0	0.15mi 0.79%	1.22mi 6.39%	10.69mi 56.00%	7.03mi 36.83%	18.94mi 99.21%
2019	20.26	0	0.08mi 0.004%	5.57mi 27.49%	9.8mi 48.37%	4.81mi 23.74%	20.18mi 99.6%

*Corrected value from previous report

Table E							
Condition Rating of							
Primitive Gravel Roads in Kittitas County							
Year	Total Miles	Primitive Gravel Road Condition Rating Scores as a Percentage					
		1	2	3	4	5	% Rated 3 +
2012	44.13	2.87mi 6.50%	15.02mi 34.03%	8.82mi 19.99%	11.56mi 26.20%	5.86mi 13.28%	26.24mi 59.47%

2013	42.76	1.81mi 4.25%	17.57mi 41.29%	13.29mi 31.22%	9.27mi 21.79%	0.62mi 1.45%	23.18mi 54.46%
2014	43.40*	0.87mi 2.01%	13.5mi 31.25%	3.47mi 8.26%	12.42mi 28.75%	12.84mi 29.72%	28.83mi 66.74%
2015	43.40	.87mi 2%	13.5mi 31%	1.49mi 3%	11.47mi 26%	16.07mi 38%	29.03mi 67%
2016	43.40	0	20.64mi 47.55%	3.06mi 7.05%	4.15mi 9.56%	15.55mi 35.82%	26.91mi 62%
2017	43.20*	0	19.48mi 45.09%	5.41mi 12.52%	9.17mi 21.23%	9.14mi 21.16%	23.72mi* 54.91%
2018	45.45	0	26.08mi 58.97%	3.91mi 8.60%	9.28mi 20.42%	5.46mi 12.01%	18.65mi 41.03%
2019	43.29	18.59mi 42.94%	1.67mi 3.85%	8.06mi 18.61%	13.51mi 31.2%	1.46mi 3.37%	23.03mi 53.19%

*Corrected value from previous report

Attachment A
Gravel Road Condition Rating Form

Kittitas County
Department of Public Works 8/14/2020
Gravel Road Rating Worksheet

Road Name: _____ Road No. _____

From: _____ to _____

ADT _____ FFC _____ Posted Speed Limit _____ Scorer _____

Check the following:

CROWN

DRAINAGE

GRAVEL LAYER

SURFACE DEFORMATION

SURFACE DEFECTS

ROUTES :

US Mail Route ?

School Bus Route?

CONNECTOR

MAINTENANCE COSTS

<p>5 Excellent</p>	<p>No distress. Dust controlled. Excellent surface condition and ride.</p>	<p>New construction or total reconstruction. Excellent drainage. Little or no maintenance needed.</p>
<p>4 Good</p>	<p>Dust under dry conditions. Moderate loose aggregate. Slight wash boarding.</p>	<p>Recently re-graded. Good crown & drainage. Adequate gravel for traffic. Routine grading & dust control may be needed.</p>
<p>3 Fair</p>	<p>Good crown(3"-6"). Adequate ditches on more than 50% of road. Gravel layer mostly adequate/ additional may be needed to correct wash boarding or potholes/ ruts. Some culvert cleaning needed. Moderate wash boarding (1"-2" deep) over 10%-25%. Moderate dust. None or slight rutting. Occasional small potholes. Some loose aggregate.</p>	<p>Shows traffic effects. Re-grading (re-working) needed to maintain. Needs some ditch improvement and culvert maintenance. Some areas may need additional gravel</p>
<p>2 Poor</p>	<p>Little or no roadway crown (less than 3"). Adequate ditches on less than 50% of road. Portions of ditches may be filled / overgrown / eroded. 25% with little or no aggregate. Culverts partially full of debris. Moderate to severe wash boarding (over 3" deep) over 25% of area. Moderate rutting (1" - 3") over 10%-25% . Severe loose aggregate.</p>	<p>Travel at slow speeds (less than 25mph) required. Needs additional new aggregate. Major ditch construction and culvert maintenance also required.</p>
<p>1 Failed</p>	<p>No roadway crown or roadway is bowl shaped with extensive ponding. Little if any ditching. Filled or damaged culverts. Severe rutting (over 3" deep), over 25% of the area. Severe potholes (over 4" deep), no aggregate.</p>	<p>Travel is difficult and road may be closed at times. Needs complete rebuilding and/ or new culverts.</p>

TOTAL PROJECT RATING _____ DATE _____

Kittitas County
Schedule of Changes in Total OPEB Liability and Related Ratios
LEOFF 1
For the year ended June 30
Last 10 Fiscal Years*

	2018	2019
Total OPEB liability - beginning	\$ 3,179,140	3058708
Interest	111,355	116296
Changes of assumptions	(93,264)	406431
Benefit payments	(138,523)	-108330
Total OPEB liability - ending	\$ 3,058,708	\$ 3,473,105
 Covered-employee payroll	 0	 0
 Total OPEB liability as a % of covered payroll	 0.00%	 0.00%

Notes to Schedule:

- * Until a full 10-year trend is compiled, only information for those years available is presented.
No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

KITTITAS COUNTY, WASHINGTON
Required Supplemental Information
Notes to Pension – OPEB Retired LEOFF 1 Employees
As of June 30

Note 1: Information Provided

GASB 75 was implemented for the year ended December 31, 2018, therefore there is no data available for years prior to 2018. Prior to GASB 75 was GASB 45.

Note 2:

Kittitas County's OPEB plan is not administered through a qualifying trust.

Note 3: Significant Factors

There were no changes of benefit terms, significant changes in the employees covered under the benefit terms or in the use of different assumptions.

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

KITTITAS COUNTY, WASHINGTON

Schedule of Employer Contributions

Pension Plans; PERS 1, PERS 2 &3, PSERS 2, LEOFF 1, LEOFF 2

As of December 31

	2015	2016	2017	2018	2019
PERS 1					
Statutorily or contractually required contributions	\$ 566,744	638,541	718,780	778,452	806,157
Contributions in relation to the statutorily or contractually required contributions	\$ (566,744)	(638,541)	(718,780)	(778,452)	(806,157)
Contribution deficiency (excess)	\$ 0	0	0	0	0
Covered employer payroll	\$ 12,275,361	12,751,139	14,048,798	14,688,420	15,582,618
Contributions as a percentage of covered employee payroll	% 4.62%	5.01%	5.12%	5.30%	5.17%
PERS 2 & 3					
Statutorily or contractually required contributions	\$ 593,742	683,790	831,911	945,949	1,026,501
Contributions in relation to the statutorily or contractually required contributions	\$ (593,742)	(683,790)	(831,911)	(945,949)	(1,026,501)
Contribution deficiency (excess)	\$ 0	0	0	0	0
Covered employer payroll	\$ 10,547,981	10,975,818	12,132,058	12,617,276	13,430,653
Contributions as a percentage of covered employee payroll	% 5.63%	6.23%	6.86%	7.50%	7.64%
PSERS 2					
Statutorily or contractually required contributions	\$ 78,916	84,928	98,035	112,323	119,202
Contributions in relation to the statutorily or contractually required contributions	\$ (78,916)	(84,928)	(98,035)	(112,323)	(119,202)
Contribution deficiency (excess)	\$ 0	0	0	0	0
Covered employer payroll	\$ 1,219,050	1,288,743	1,470,961	1,638,087	1,678,150
Contributions as a percentage of covered employee payroll	% 6.47%	6.59%	6.66%	6.86%	7.10%
LEOFF 1					
Statutorily or contractually required contributions	\$ 0	0	0	0	0
Contributions in relation to the statutorily or contractually required contributions	\$ 0	0	0	0	0
Contribution deficiency (excess)	\$ 0	0	0	0	0
Covered employer payroll	\$ 0	0	0	0	0
Contributions as a percentage of covered employee payroll	% 0.00%	0.00%	0.00%	0.00%	0.00%
LEOFF 2					
Statutorily or contractually required contributions	\$ 130,605	119,395	140,709	143,682	144,507
Contributions in relation to the statutorily or contractually required contributions	\$ (130,605)	(119,395)	(140,709)	(143,682)	(144,507)
Contribution deficiency (excess)	\$ 0	0	0	0	0
Covered employer payroll	\$ 2,586,232	2,364,248	2,666,191	2,671,628	2,697,044
Contributions as a percentage of covered employee payroll	% 5.05%	5.05%	5.28%	5.38%	5.36%

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

KITTITAS COUNTY, WASHINGTON
Schedule of Proportionate Share of the Net Pension Liability
Pension Plans; PERS 1, PERS 2 & 3, PSERS 2, LEOFF 1, LEOFF 2
As of June 30

	2015	2016	2017	2018	2019
PERS 1					
Total Net Pension Liability	\$ 5,230,930,000	\$ 5,370,471,000	\$ 4,745,078,000	\$ 4,466,034,000	\$ 3,845,355,000
Employer's proportion of the net pension liability (asset)	0.110864%	0.106396%	0.112327%	0.111934%	0.111655%
Employer's proportionate share of the net pension liability	\$ 5,799,218	\$ 5,713,966	\$ 5,330,004	\$ 4,999,010	\$ 4,293,531
TOTAL	\$ 5,799,218	\$ 5,713,966	\$ 5,330,004	\$ 4,999,010	\$ 4,293,531
Employer's covered employee payroll	\$ 12,275,361	\$ 12,751,139	\$ 13,743,477	\$ 14,220,577	\$ 15,397,734
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	211.67%	223.16%	257.85%	284.47%	358.63%
Plan fiduciary net position as a percentage of the total pension liability	59.10%	57.03%	61.24%	63.22%	67.12%
PERS 2 & 3					
Total Net Pension Liability	\$ 3,573,057,000	\$ 5,034,921,000	\$ 3,474,522,000	\$ 1,707,411,000	\$ 971,340,000
Employer's proportion of the net pension liability (asset)	0.118491%	0.111397%	0.118686%	0.118055%	0.118637%
Employer's proportionate share of the net pension liability	\$ 4,233,751	\$ 5,608,751	\$ 4,123,771	\$ 2,015,684	\$ 1,152,369
TOTAL	\$ 4,233,751	\$ 5,608,751	\$ 4,123,771	\$ 2,015,684	\$ 1,152,369
Employer's covered employee payroll	\$ 10,519,395	\$ 10,975,818	\$ 11,826,723	\$ 12,244,306	\$ 13,265,123
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	248.47%	195.69%	286.79%	607.45%	1151.12%
Plan fiduciary net position as a percentage of the total pension liability	89.20%	85.82%	90.97%	95.77%	97.77%
PSERS 2					
Total Net Pension Liability	\$ 18,252,000	\$ 42,498,000	\$ 19,593,000	\$ 1,239,000	\$ 13,004,000
Employer's proportion of the net pension liability (asset)	0.424215%	0.362730%	0.401565%	0.390713%	0.363890%
Employer's proportionate share of the net pension liability	\$ 77,428	\$ 154,153	\$ 78,679	\$ 4,841	\$ 47,320
TOTAL	\$ 77,428	\$ 154,153	\$ 78,679	\$ 4,841	\$ 47,320
Employer's covered employee payroll	\$ 1,242,054	\$ 1,288,743	\$ 1,441,466	\$ 1,547,780	\$ 1,674,597
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	1604.14%	836.02%	1832.09%	31972.33%	3538.88%
Plan fiduciary net position as a percentage of the total pension liability	90.92%	90.41%	96.26%	99.79%	101.85%
LEOFF 1					
Total Net Pension Liability	\$ (1,205,221,000)	\$ (1,030,286,000)	\$ (1,517,220,000)	\$ (1,815,502,000)	\$ (1,976,611,000)
Employer's proportion of the net pension liability (asset)	0.009538%	0.009641%	0.009522%	0.008598%	0.008500%
Employer's proportionate share of the net pension liability	\$ (114,954)	\$ (99,330)	\$ (144,925)	\$ (156,097)	\$ (170,977)
TOTAL	\$ (114,954)	\$ (99,330)	\$ (144,925)	\$ (156,097)	\$ (170,977)
Employer's covered employee payroll	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	127.36%	123.74%	135.96%	144.42%	148.78%
LEOFF 2					
Total Net Pension Liability	\$ (1,027,800,000)	\$ (581,630,000)	\$ (1,387,676,000)	\$ (2,030,218,000)	\$ (2,316,693,000)
Employer's proportion of the net pension liability (asset)	0.0099703%	0.078567%	0.078824%	0.083794%	0.79493%
Employer's proportionate share of the net pension liability	\$ (1,024,747)	\$ (456,969)	\$ (1,093,822)	\$ (1,701,201)	\$ (1,841,609)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ (58,166)	\$ (297,911)	\$ (709,542)	\$ (1,101,495)	\$ (1,206,007)
TOTAL	\$ (1,082,913)	\$ (754,880)	\$ (1,803,364)	\$ (2,802,696)	\$ (3,047,616)
Employer's covered employee payroll	\$ 2,894,005	\$ 2,364,248	\$ 2,487,299	\$ 2,687,908	\$ 2,661,286
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	-267.24%	-313.20%	-137.93%	-95.90%	-87.32%
Plan fiduciary net position as a percentage of the total pension liability	111.67%	106.04%	113.36%	118.50%	119.43%

KITTITAS COUNTY, WASHINGTON
Required Supplemental Information
Notes to Pension – State Sponsored Plans
As of December 31
Last Four Fiscal Years

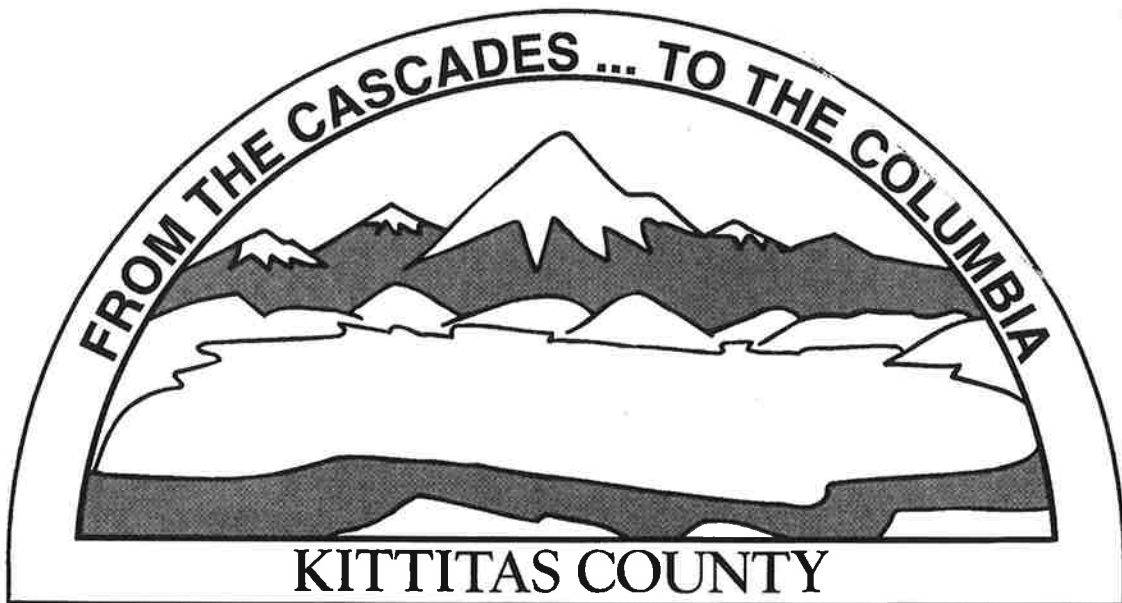
Note 1: Information Provided

GASB 68 was implemented for the year ended December 31, 2015, therefore there is no data available for years prior to 2014.

Note 2: Significant Factors

There were no changes of benefit terms, significant changes in the employees covered under the benefit terms or in the use of different assumptions.

Special Revenue Non-Major Funds



KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
 NON-MAJOR FUNDS
 COMBINING BALANCE SHEET
 For Year Ended December 31, 2019
 With Comparative Totals for Year Ended December 31, 2018

	Airport	Amateur Sports Activity	Community Services	Flood Control	Public Facilities	EIS Trust
ASSETS						
Cash/Petty Cash	18,631	1,470	787,459	12,732	106,845	91,442
Investments	667,114	2,004	-	1,479,928	3,231,680	-
Taxes Receivable	-	-	5,858	12,473	-	-
Accounts Receivable	12,178	-	-	-	-	-
Court Receivables	-	-	-	-	-	-
Special Assessment Receivable	-	-	-	-	-	-
Interest Receivable	1,075	2	-	2,501	5,037	-
Due From Other Funds	-	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-
Due From Other Governmental Units	27,259	942	46,822	82,635	206,371	-
Prepayment for Services	-	-	-	165	-	-
TOTAL ASSETS	726,256	4,418	840,139	1,590,434	3,549,933	91,442
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Vouchers Payable	11,981	750	44,006	27,781	121,729	-
Salaries Payable	3,372	-	-	16,887	334	-
Contract Retainage Payable	848	-	-	-	-	-
Due To Other Funds	2,907	-	584	8,272	219	-
Interfund Loans Payable	-	-	-	-	-	-
Due To Other Governmental Units	2,026	-	54,000	-	-	-
Revenues Collected in Advance	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	91,442
Unearned Revenues	47,715	-	-	-	-	-
TOTAL LIABILITIES	68,849	750	98,590	52,940	122,281	91,442
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows of Resources - Taxes	-	-	5,858	12,473	-	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	68,849	750	104,448	65,413	122,281	91,442
FUND BALANCE						
Non Spendable	-	-	-	165	-	-
Restricted	848	3,668	-	1,524,856	3,427,652	-
Committed	656,560	-	-	-	-	-
Assigned	-	-	735,691	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	657,408	3,668	735,691	1,525,021	3,427,652	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	726,256	4,418	840,139	1,590,434	3,549,933	91,442

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
 NON-MAJOR FUNDS
 COMBINING BALANCE SHEET
 For Year Ended December 31, 2019
 With Comparative Totals for Year Ended December 31, 2018

	Low Income Housing	Recreation	Homelessness Housing Assist	Trial Court Improvements	Public Health	Construction Perf Bond	Veteran's Assistance	"911" Phone System
ASSETS								
Cash/Petty Cash	52,798	1,404	98,254	29,522	763,213	1,725	20,621	31,144
Investments	105,038	3,000	954,862	214,518	133,110	14,158	113,791	-
Taxes Receivable	-	-	-	-	-	-	1,860	-
Accounts Receivable	-	-	-	-	33,840	-	401	-
Court Receivables	-	-	-	-	-	-	-	-
Special Assessment Receivable	-	-	-	-	-	-	-	-
Interest Receivable	161	2	1,535	346	221	24	176	-
Due From Other Funds	-	-	-	-	95	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-
Due From Other Governmental Units	-	-	-	-	131,307	-	-	62,112
Prepayment for Services	-	-	-	-	1,326	-	-	-
TOTAL ASSETS	157,998	4,406	1,054,651	244,386	1,063,113	15,906	136,848	93,255
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Vouchers Payable	-	215	28,743	-	13,238	1,725	1,058	31,144
Salaries Payable	-	40	-	-	851	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-
Due To Other Funds	0	19	55	51	13,436	-	-	-
Interfund Loans Payable	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	4	-	-	-
Revenues Collected in Advance	-	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	13,484	-	-
Unearned Revenues	-	173	-	-	-	-	-	-
TOTAL LIABILITIES	0	447	28,798	51	27,529	15,209	1,058	31,144
DEFERRED INFLOWS OF RESOURCES								
Deferred Inflows of Resources - Taxes	-	-	-	-	-	-	1,860	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	0	447	28,798	51	27,529	15,209	2,918	31,144
FUND BALANCE								
Non Spendable	-	-	-	-	1,956	-	-	-
Restricted	157,997	-	1,025,853	-	82,752	697	-	62,112
Committed	-	-	-	244,335	133,110	-	-	-
Assigned	-	3,959	-	-	817,766	-	133,931	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	157,997	3,959	1,025,853	244,335	1,035,585	697	133,931	62,112
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	157,998	4,406	1,054,651	244,386	1,063,113	15,906	136,848	93,255

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2019
With Comparative Totals for Year Ended December 31, 2018

	3/10th Criminal Justice Tax	Treasurer Invest Revolve	Treasurer M & O	Noxious Weed	Auditor Centennial Doc. Pres.	Leased Water	Misdemeanant Probation	Prosecutor V/W	Drug Enforcement
ASSETS									
Cash/Petty Cash	575,759	10,662	6,604	95,298	32,552	-	186	29,125	19,536
Investments	1,831,929	-	145,976	180,968	330,633	-	117,097	74,244	75,936
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	148,945	-	-
Special Assessment Receivable	-	-	-	11,084	-	-	-	-	-
Interest Receivable	2,887	7,593	243	301	523	-	229	102	126
Due From Other Funds	-	-	-	-	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-
Due From Other Governmental Units	387,327	-	-	13,164	-	-	-	15,332	-
Prepayment for Services	2,492	-	-	80	10,612	-	-	-	-
TOTAL ASSETS	2,800,394	18,255	152,823	300,896	374,320	-	266,457	118,804	95,599
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES									
Vouchers Payable	2,734	-	457	75	4,679	-	2,366	-	-
Salaries Payable	-	-	-	-	-	-	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-	-
Due To Other Funds	13,366	-	25	1,434	-	-	5,463	4,422	-
Interfund Loans Payable	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	4	-	-	-	-	-	16	-	-
Revenues Collected in Advance	-	-	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-	-	-	-
Unearned Revenues	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	16,104	-	482	1,509	4,679	-	7,845	4,422	-
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows of Resources - Taxes	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	11,084	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	148,945	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	16,104	-	482	12,593	4,679	-	156,790	4,422	-
FUND BALANCE									
Non Spendable	2,492	-	-	80	10,612	-	-	-	3,000
Restricted	2,781,798	-	-	-	-	-	-	-	-
Committed	-	18,255	152,342	288,223	359,028	-	109,667	114,382	92,599
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	2,784,290	18,255	152,342	288,303	369,640	-	109,667	114,382	95,599
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	2,800,394	18,255	152,823	300,896	374,320	-	266,457	118,804	95,599

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2019

With Comparative Totals for Year Ended December 31, 2018

	Domestic Violence	Public Defense	Forfeited Drug Proceeds	Stadium Fund	Real Estate Tax Tech	Total 2019	Total 2018
ASSETS							
Cash/Petty Cash	34	13,053	442	634,381	22,804	3,457,696	3,996,962
Investments	11,125	214,397	24,237	1,054,134	-	10,979,879	9,758,744
Taxes Receivable	-	-	-	-	-	20,191	20,255
Accounts Receivable	-	-	-	-	-	46,419	25,600
Court Receivables	-	-	-	-	-	148,945	148,972
Special Assessment Receivable	-	-	-	-	-	11,084	12,874
Interest Receivable	18	349	51	1,485	-	24,989	23,140
Due From Other Funds	-	-	-	-	-	95	13,625
Interfund Loans Receivable	-	-	-	-	-	-	-
Due From Other Governmental Units	-	-	-	274,979	-	1,248,249	1,174,174
Prepayment for Services	-	-	-	-	-	14,675	12,445
TOTAL ASSETS	11,177	227,799	24,730	1,964,980	22,804	15,952,223	15,186,790
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Vouchers Payable	-	3,175	477	113,812	-	410,143	451,671
Salaries Payable	-	-	-	-	-	21,485	10,399
Contract Retainage Payable	-	-	-	-	-	648	47,482
Due To Other Funds	-	-	-	94,297	134	144,683	39,512
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	40	-	-	56,090	93,046
Revenues Collected in Advance	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	104,926	423,338
Unearned Revenues	-	-	-	-	-	47,888	72,939
TOTAL LIABILITIES	-	3,175	517	208,109	134	786,062	1,138,387
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows of Resources - Taxes	-	-	-	-	-	20,191	20,255
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	11,084	12,874
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	148,945	148,972
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	3,175	517	208,109	134	966,282	1,320,487
FUND BALANCE							
Non Spendable	-	-	-	-	-	18,305	16,185
Restricted	-	224,624	-	1,756,871	22,671	11,072,398	10,189,859
Committed	11,177	-	24,213	-	-	2,203,891	2,198,113
Assigned	-	-	-	-	-	1,691,346	1,462,147
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	11,177	224,624	24,213	1,756,871	22,671	14,985,940	13,866,303
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	11,177	227,799	24,730	1,964,980	22,804	15,952,223	15,186,790

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2019

With Comparative Actual Amounts for Year Ended December 31, 2018

	Airport	Youth Amatuer Sports	Community Services	Flood Control	Public Facilites	EIS Trust	Low Income Housing
<u>REVENUES</u>							
Taxes	-	6,040	190,132	526,883	1,174,430	-	-
Licenses & Permits	-	-	-	17,500	-	-	-
Intergovernmental Revenues	109,516	-	592,889	1,194,394	-	-	-
Charges Good/Services	-	-	-	87,250	-	-	80,186
Fines & Penalties	-	-	-	-	-	-	-
Miscellaneous Revenue	207,280	5	25	32,272	67,797	-	1,185
TOTAL REVENUES	316,796	6,044	783,046	1,858,299	1,242,227	-	81,372
<u>EXPENDITURES</u>							
General Government Services	-	5,000	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Utilities & Enviroment	-	-	-	-	-	-	-
Transportation	285,675	-	-	-	-	-	-
Economic Environment	-	-	-	485,485	863,393	-	-
Mental and Physical Health	-	-	665,225	-	-	-	144
Culture and Recreation	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	1,082,636	-	-	-
Road Construction Infrastructure	-	-	-	-	-	-	-
TOTAL EXPENDITURES	285,675	5,000	665,225	1,568,121	863,393	-	144
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	31,121	1,044	117,822	290,178	378,834	-	81,228
<u>OTHER FINANCING SOURCES (USES)</u>							
Fixed Asset Disposal	-	-	-	-	-	-	-
Operating Transfer In (Out)	-	-	-	-	(121,832)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	(121,832)	-	-
NET CHANGE IN FUND BALANCES	31,121	1,044	117,822	290,178	257,001	-	81,228
Fund Balance - January 1	626,287	2,624	617,869	1,234,843	3,170,651	-	76,770
Prior Period Adjustment	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	657,408	3,668	735,691	1,525,021	3,427,652	-	157,997

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2019

With Comparative Actual Amounts for Year Ended December 31, 2018

	Recreation	Housing Asst	Trial Court Improvement	Public Health	Construction Perf Bond	Veterans Assistance	911 Phone Systems	3/10th Criminal Justice Tax	Treasurer Invest Revolving
REVENUES									
Taxes	-	-	-	-	-	53,560	368,440	2,210,436	-
Licenses & Permits	-	-	-	645,547	-	-	-	-	-
Intergovernmental Revenues	-	-	41,052	780,706	-	-	261,873	-	-
Charges Good/Services	-	508,136	-	270,439	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	387	19,799	4,555	12,187	4,091	1,865	619	33,380	84,598
TOTAL REVENUES	387	527,935	45,607	1,708,879	4,091	55,425	630,931	2,243,817	84,598
EXPENDITURES									
General Government Services	-	-	-	2	-	-	-	273,224	72,581
Judicial Services	-	-	66,573	-	-	-	-	64,503	-
Public Safety	-	-	-	-	-	-	630,473	1,337,034	-
Utilities & Environment	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	7,400	-	-	-	-
Economic Environment	-	14	-	-	-	-	-	-	-
Mental and Physical Health	-	328,391	-	1,940,387	-	33,724	-	-	-
Culture and Recreation	11,747	-	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	2,274	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-	5,102	-
Road Construction Infrastructure	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	11,747	328,404	66,573	1,942,663	7,400	33,724	630,473	1,679,863	72,581
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(11,360)	199,531	(20,966)	(233,784)	(3,308)	21,702	458	563,953	12,017
OTHER FINANCING SOURCES (USES)									
Fixed Asset Disposal	-	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	5,000	-	29,249	335,702	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	5,000	-	29,249	335,702	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(6,360)	199,531	8,284	101,918	(3,308)	21,702	458	563,953	12,017
Fund Balance - January 1	10,318	826,322	236,051	933,667	4,005	112,229	61,653	2,220,336	6,238
Prior Period Adjustment	-	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	3,959	1,025,853	244,335	1,035,585	697	133,931	62,112	2,784,290	18,255

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2019

With Comparative Actual Amounts for Year Ended December 31, 2018

	Treasurer M & O	Noxious Weed Board	Auditor Centennial Doc Preser	Leased Water	Misdemeanant Probation	Prosecutor V/W	Drug Enforcement	Domestic Violence
REVENUES								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	1,863	47,449	-	-	79,076	-	-
Charges Good/Services	(40)	251,881	33,169	-	761,917	110,516	-	479
Fines & Penalties	-	-	-	-	-	-	11,302	15
Miscellaneous Revenue	77,703	200,288	6,154	-	3,673	857	1,575	143
TOTAL REVENUES	77,663	454,032	86,772	-	765,590	190,449	12,877	637
EXPENDITURES								
General Government Services	104,100	-	73,818	-	-	149,313	10,000	-
Judicial Services	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	823,871	-	-	-
Utilities & Environment	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	-	458,016	-	-	-	-	-	-
Mental and Physical Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	-	-	-	-	-
Capital Expenditures	(143)	-	910	-	-	-	-	-
Road Construction Infrastructure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	103,957	458,016	74,728	-	823,871	149,313	10,000	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(26,295)	(3,983)	12,044	-	(58,282)	41,136	2,877	637
OTHER FINANCING SOURCES (USES)								
Fixed Asset Disposal	-	-	-	-	40	-	-	-
Operating Transfer In (Out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	40	-	-	-
NET CHANGE IN FUND BALANCES	(26,295)	(3,983)	12,044	-	(58,242)	41,136	2,877	637
Fund Balance - January 1	178,636	292,287	357,596	-	167,909	73,246	92,722	10,540
Prior Period Adjustment	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	152,342	288,303	369,640	-	109,667	114,382	95,599	11,177

KITTITAS COUNTY, WASHINGTON

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

**Year Ended December 31, 2019
With Comparative Actual Amounts for Year Ended December 31, 2018**

	Public Defense	Forfeited Drug Proceeds	Stadium Fund	Real Estate Excise Tax Tech	Total 2019	Total 2018
REVENUES						
Taxes	-	-	1,397,818	-	5,927,740	5,422,299
Licenses & Permits	-	-	-	-	663,047	662,235
Intergovernmental Revenues	46,914	-	-	10,597	3,166,329	2,025,878
Charges Good/Services	-	-	94,366	6,798	2,205,097	1,841,391
Fines & Penalties	-	2,144	-	-	13,461	18,547
Miscellaneous Revenue	4,189	611	27,705	-	792,943	734,098
TOTAL REVENUES	51,103	2,755	1,519,889	17,395	12,768,616	10,704,448
EXPENDITURES						
General Government Services	-	16,617	-	18,420	723,074	606,340
Judicial Services	43,293	-	-	-	174,369	206,410
Public Safety	-	-	-	-	2,791,378	2,838,841
Utilities & Environment	-	-	-	-	0	40,171
Transportation	-	-	-	-	293,075	430,228
Economic Environment	-	-	1,978,802	-	3,785,710	1,329,566
Mental and Physical Health	-	-	-	-	2,967,870	3,302,837
Culture and Recreation	-	-	2,810	-	14,557	474,225
Debt Interest Other Expense	-	-	-	-	2,274	2,274
Capital Expenditures	-	-	-	-	1,088,505	159,551
Road Construction Infrastructure	-	-	-	-	0	-
TOTAL EXPENDITURES	43,293	16,617	1,981,612	18,420	11,840,813	9,390,444
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	7,810	(13,862)	(461,723)	(1,025)	927,803	1,314,005
OTHER FINANCING SOURCES (USES)						
Fixed Asset Disposal	-	-	-	-	40	9,306
Operating Transfer In (Out)	-	-	(103,806)	-	144,312	212,784
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(103,806)	-	144,352	222,091
NET CHANGE IN FUND BALANCES	7,810	(13,862)	(565,530)	(1,025)	1,072,156	1,536,095
Fund Balance - January 1	216,814	38,075	2,274,919	23,696	13,866,303	12,330,208
Prior Period Adjustment	-	-	47,482	-	47,482	0
FUND BALANCE - DECEMBER 31	224,624	24,213	1,756,871	22,671	14,985,940	13,866,303

KITTITAS COUNTY, WASHINGTON

AIRPORT
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 18,631	\$ 3,717
Investments	667,114	696,504
Accounts Receivable	12,178	489
Interest Receivable	1,075	1,373
Due From Other Funds	-	-
Due From Other Governmental Units	27,259	38,541
Prepayment For Services	-	-
TOTAL ASSETS	\$ 726,256	\$ 740,624
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 11,981	\$ 37,613
Salaries Payable	3,372	2,273
Contract Retainage Payable	848	-
Due To Other Funds	2,907	1,325
Due To Other Governmental	2,026	112
Deposits Payable	-	75
Unearned Revenues	47,715	72,939
TOTAL LIABILITIES	68,849	114,337
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	68,849	114,337
<u>FUND BALANCES</u>		
Non-Spendable For Prepaid Items	-	-
Restricted	848	-
Committed	656,560	626,287
TOTAL FUND BALANCE	657,408	626,287
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 726,256	\$ 740,624

KITTITAS COUNTY, WASHINGTON

AIRPORT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2019
With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental Revenues	\$ 319,136	\$ 109,516	\$ (209,620)	\$ 279,342
Miscellaneous Revenue	224,261	207,280	(16,981)	199,955
TOTAL REVENUES	543,397	316,796	(226,601)	479,297
<u>EXPENDITURES</u>				
Transportation	619,972	285,675	334,297	430,228
Debt: Interest Other Expense	-	-	-	-
Capital Expenditures	-	-	-	5,919
TOTAL EXPENDITURES	619,972	285,675	334,297	436,147
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(76,575)	31,121	107,696	43,150
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(76,575)	31,121	107,696	43,150
Fund Balances - January 1	532,769	626,287	93,518	583,137
Prior Period Adjustment	-	-	-	-
FUND BALANCES - DECEMBER 31	\$ 456,194	\$ 657,408	\$ 201,214	\$ 626,287

KITTITAS COUNTY, WASHINGTON

**YOUTH AMATUER SPORTS ACTIVITY
COMPARATIVE BALANCE SHEET**

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
	<u>ASSETS</u>	
Cash/Petty Cash	\$ 1,470	\$ 1,802
Investments	2,004	1
Interest Receivable	2	-
Due From Other Governmental	<u>942</u>	<u>820</u>
TOTAL ASSETS	\$ <u>4,418</u>	\$ <u>2,624</u>
	<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	
	<u>LIABILITIES</u>	
Vouchers Payable	\$ <u>750</u>	\$ <u>-</u>
TOTAL LIABILITIES	<u>750</u>	<u>-</u>
	<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Inflows of Resources - Property Taxes	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>750</u>	<u>-</u>
	<u>FUND BALANCES</u>	
Restricted	<u>3,668</u>	<u>2,624</u>
TOTAL FUND BALANCE	<u>3,668</u>	<u>2,624</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>4,418</u>	\$ <u>2,624</u>

KITTITAS COUNTY, WASHINGTON

YOUTH AMATUER SPORTS ACTIVITY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<u>REVENUES</u>				
Taxes	\$ 5,500	\$ 6,040	\$ 540	\$ 5,715
Miscellaneous Revenue	100	5	(95)	57
TOTAL REVENUES	5,600	6,044	444	5,772
<u>EXPENDITURES</u>				
General Government	4,279	5,000	(721)	10,000
TOTAL EXPENDITURES	4,279	5,000	(721)	10,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1,321	1,044	(277)	(4,228)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	1,321	1,044	(277)	(4,228)
Fund Balances - January 1	3,579	2,624	(956)	6,852
FUND BALANCES - DECEMBER 31	\$ 4,900	\$ 3,668	\$ (1,232)	\$ 2,624

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES
COMPARATIVE BALANCE SHEET

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 787,459	\$ 700,531
Taxes Receivable	5,858	5,823
Accounts Receivable	-	-
Due From Other Governmental	46,822	96,485
Other Prepayments	-	200
	<hr/>	<hr/>
TOTAL ASSETS	\$ 840,139	\$ 803,038
	<hr/>	<hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 44,006	\$ 86,904
Salaries Payable	-	-
Due To Other Funds	584	298
Due To Other Governmental Units	54,000	92,144
	<hr/>	<hr/>
TOTAL LIABILITIES	98,590	179,346
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	5,858	5,823
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	104,448	185,169
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Non Spendable for Prepaid Items Assigned	-	200
	735,691	617,669
	<hr/>	<hr/>
TOTAL FUND BALANCE	735,691	617,869
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 840,139	\$ 803,038
	<hr/>	<hr/>

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<u>REVENUES</u>				
Taxes	\$ 186,250	\$ 190,132	\$ 3,882	\$ 159,847
Intergovernmental Revenue	804,027	592,889	(211,138)	597,198
Charges Goods /Services	-	-	-	191
Miscellaneous Revenue	-	25	25	12
TOTAL REVENUES	990,277	783,046	(207,231)	757,247
<u>EXPENDITURES</u>				
Mental & Physical Health	965,247	665,225	300,022	680,702
TOTAL EXPENDITURES	965,247	665,225	300,022	680,702
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	25,030	117,822	92,792	76,545
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	2,500
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	2,500
NET CHANGE IN FUND BALANCES	25,030	117,822	92,792	79,045
Fund Balances - January 1	358,000	617,869	259,869	538,824
FUND BALANCES - DECEMBER 31	\$ 383,030	\$ 735,691	\$ 352,661	\$ 617,869

KITTITAS COUNTY, WASHINGTON

FLOOD CONTROL
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash	\$ 12,732	\$ 8,054
Investments	1,479,928	1,233,849
Taxes Receivable	12,473	12,430
Accounts Receivable	-	-
Interest Receivable	2,501	2,361
Due From Other Funds	-	-
Due From Other Governmental Units	82,635	45,212
Other Prepayments	<u>165</u>	<u>240</u>
TOTAL ASSETS	\$ <u>1,590,434</u>	\$ <u>1,302,146</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 27,781	\$ 45,195
Salaries Payable	16,887	6,516
Due To Other Funds	8,272	3,162
Due To Other Governmental Unit	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>52,940</u>	<u>54,873</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	<u>12,473</u>	<u>12,430</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>65,413</u>	<u>67,303</u>
<u>FUND BALANCES</u>		
Nonspendable	165	240
Restricted	<u>1,524,856</u>	<u>1,234,603</u>
TOTAL FUND BALANCE	<u>1,525,021</u>	<u>1,234,843</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>1,590,434</u>	\$ <u>1,302,146</u>

KITTITAS COUNTY, WASHINGTON

FLOOD
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
Taxes	\$ 525,050	526,883	\$ 1,833	\$ 459,392
Licenses & Permits	10,000	17,500	7,500	11,000
Intergovernmental Revenue	5,406,000	1,194,394	(4,211,606)	99,056
Charges Goods/Services	50,000	87,250	37,250	13,750
Miscellaneous Revenue	30,000	32,272	2,272	17,943
TOTAL REVENUES	6,021,050	1,858,299	(4,162,751)	601,141
EXPENDITURES				
Economic Environment	1,238,883	485,485	753,398	369,965
Debt - Interest, Debt Expense	-	-	-	-
Capital Expense	5,265,000	1,082,636	4,182,364	-
TOTAL EXPENDITURES	6,503,883	1,568,121	4,935,762	369,965
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(482,833)	290,178	773,011	231,175
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(482,833)	290,178	773,011	231,175
Fund Balances - January 1	1,031,000	1,234,843	203,843	1,003,667
FUND BALANCES - DECEMBER 31	\$ 548,167	\$ 1,525,021	\$ 976,854	\$ 1,234,843

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 106,845	\$ 95,517
Investments	3,231,680	2,980,028
Interest Receivable	5,037	5,392
Due From Other Funds	-	-
Due From Other Governmental Units	<u>206,371</u>	<u>196,482</u>
TOTAL ASSETS	\$ <u>3,549,933</u>	\$ <u>3,277,419</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Voucher Payable	\$ 121,729	\$ 106,275
Salaries Payable	334	309
Due To Other Funds	219	183
Due To Other Governmental	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>122,281</u>	<u>106,768</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>122,281</u>	<u>106,768</u>
<u>FUND BALANCES</u>		
Restricted	<u>3,427,652</u>	<u>3,170,651</u>
TOTAL FUND BALANCE	<u>3,427,652</u>	<u>3,170,651</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>3,549,933</u>	\$ <u>3,277,419</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ 1,100,000	\$ 1,174,430	\$ 74,430	\$ 1,087,421
Miscellaneous Revenue	25,000	67,797	42,797	46,596
TOTAL REVENUES	1,125,000	1,242,227	117,227	1,134,017
<u>EXPENDITURES</u>				
General Government	-	-	-	-
Economic Environment	2,022,631	863,393	1,159,238	523,579
Capital Expense	-	-	-	-
TOTAL EXPENDITURES	2,022,631	863,393	1,159,238	523,579
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(897,631)	378,834	1,276,465	610,438
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	(122,000)	(121,832)	168	(121,372)
TOTAL OTHER FINANCING SOURCES (USES)	(122,000)	(121,832)	168	(121,372)
NET CHANGE IN FUND BALANCES	(1,019,631)	257,001	1,276,632	489,065
Fund Balances - January 1	2,118,375	3,170,651	1,052,276	2,681,585
FUND BALANCES - DECEMBER 31	\$ 1,098,744	\$ 3,427,652	\$ 2,328,908	\$ 3,170,651

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>91,442</u>	\$ <u>91,052</u>
TOTAL ASSETS	\$ <u>91,442</u>	\$ <u>91,052</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	-	-
Customer Deposits	<u>91,442</u>	<u>91,052</u>
TOTAL LIABILITIES	<u>91,442</u>	<u>91,052</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>91,442</u>	<u>91,052</u>
<u>FUND BALANCES</u>		
Restricted	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>91,442</u>	\$ <u>91,052</u>

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019
 With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Charges For Goods and Services	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Economic Environment	93,000	-	93,000	452
TOTAL EXPENDITURES	93,000	-	93,000	452
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(93,000)	-	93,000	(452)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(93,000)	-	93,000	(452)
Fund Balances - January 1	93,000	-	(93,000)	452
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 52,798	\$ 72,760
Investments	105,038	4,006
Interest Receivable	<u>161</u>	<u>8</u>
TOTAL ASSETS	\$ <u>157,998</u>	\$ <u>76,774</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>0</u>	<u>4</u>
TOTAL LIABILITIES	<u>0</u>	<u>4</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>0</u>	<u>4</u>
<u>FUND BALANCES</u>		
Restricted	<u>157,997</u>	<u>76,770</u>
TOTAL FUND BALANCE	<u>157,997</u>	<u>76,770</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>157,998</u>	\$ <u>76,774</u>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Charges for Goods and Services	\$ 52,708	\$ 80,186	\$ 27,478	\$ 64,153
Miscellaneous Revenue	300	1,185	885	1,575
TOTAL REVENUES	53,008	81,372	28,364	65,727
EXPENDITURES				
Economic Environment	41	-	41	-
Mental & Physical Health	859	144	715	195,842
TOTAL EXPENDITURES	900	144	756	195,842
NET CHANGE IN FUND BALANCES	52,108	81,228	29,120	(130,114)
Fund Balances - January 1	38,780	76,770	37,990	206,884
FUND BALANCES - DECEMBER 31	\$ 90,888	\$ 157,997	\$ 67,109	\$ 76,770

KITTITAS COUNTY, WASHINGTON

**RECREATION
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018**

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 1,404	\$ 7,586
Investments	3,000	3,040
Interest Receivable	2	8
Due From Other Funds	-	-
TOTAL ASSETS	\$ 4,406	\$ 10,634
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 215	\$ 253
Salaries Payable	40	43
Due To Other Funds	19	20
Unearned Revenue	173	-
TOTAL LIABILITIES	446.96	316
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	447	316
 <u>FUND BALANCES</u>		
Assigned	3,959	10,318
TOTAL FUND BALANCE	3,959	10,318
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,406	\$ 10,634

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	464	387	(77)	472
TOTAL REVENUES	464	387	(77)	472
EXPENDITURES				
Culture and Recreation	10,219	11,747	(1,528)	3,528
Capital Expense	-	-	-	-
TOTAL EXPENDITURES	10,219	11,747	(1,528)	3,528
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(9,755)	(11,360)	(1,605)	(3,056)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	5,000	5,000	-	7,500
TOTAL OTHER FINANCING SOURCES (USES)	5,000	5,000	-	7,500
NET CHANGE IN FUND BALANCES	(4,755)	(6,360)	(1,605)	4,444
Fund Balances - January 1	7,332	10,318	2,986	5,874
FUND BALANCES - DECEMBER 31	\$ 2,577	\$ 3,959	\$ 1,382	\$ 10,318

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSIST
COMPARATIVE BALANCE SHEET

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 98,254	\$ 42,040
Investments	954,862	810,031
Interest Receivables	<u>1,535</u>	<u>1,567</u>
TOTAL ASSETS	\$ <u>1,054,651</u>	\$ <u>853,638</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 28,743	\$ 27,289
Due To Other Funds	<u>55</u>	<u>27</u>
TOTAL LIABILITIES	<u>28,798</u>	<u>27,316</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>28,798</u>	<u>27,316</u>
<u>FUND BALANCES</u>		
Restricted	<u>1,025,853</u>	<u>826,322</u>
TOTAL FUND BALANCE	<u>1,025,853</u>	<u>826,322</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>1,054,651</u>	\$ <u>853,638</u>

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
REVENUES				
Charges Goods/Services	\$ 281,597	\$ 508,136	\$ 226,539	\$ 380,763
Fines & Penalties	-	-	-	-
Miscellaneous Revenue	2,000	19,799	17,799	14,683
TOTAL REVENUES	283,597	527,935	244,338	395,446
EXPENDITURES				
Economic Environment	25	14	11	
Mental & Physical Health	38,075	328,391	(290,316)	659,679
TOTAL EXPENDITURES	38,100	328,404	(290,304)	659,679
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	245,497	199,531	(45,966)	(264,233)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	245,497	199,531	(45,966)	(264,233)
Fund Balances - January 1	710,607	826,322	115,715	1,090,555
FUND BALANCES - DECEMBER 31	\$ 956,104	\$ 1,025,853	\$ 69,749	\$ 826,322

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
COMPARATIVE BALANCE SHEET

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash	\$ 29,522	\$ 50,120
Investments	214,518	189,945
Interest Receivable	<u>346</u>	<u>368</u>
TOTAL ASSETS	\$ <u>244,386</u>	\$ <u>240,433</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ (23)
Due to Other Funds	<u>51</u>	<u>4,406</u>
TOTAL LIABILITIES	<u>51</u>	<u>4,382</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>51</u>	<u>4,382</u>
<u>FUND BALANCES</u>		
Committed	<u>244,335</u>	<u>236,051</u>
TOTAL FUND BALANCE	<u>244,335</u>	<u>236,051</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>244,386</u>	\$ <u>240,433</u>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
REVENUES				
Intergovernmental Revenue	\$ 40,000	\$ 41,052	\$ 1,052	\$ 39,208
Miscellaneous Revenue	3,000	4,555	1,555	3,165
TOTAL REVENUES	43,000	45,607	2,607	42,373
EXPENDITURES				
General Government	-	-	-	129
Judicial Services	48,000	66,573	(18,573)	79,051
Capital Expenditures	-	-	-	-
TOTAL EXPENDITURES	48,000	66,573	(18,573)	79,180
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(5,000)	(20,966)	(15,966)	(36,807)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	40,000	29,249	(10,751)	39,208
TOTAL OTHER FINANCING SOURCES (USES)	40,000	29,249	(10,751)	39,208
NET CHANGE IN FUND BALANCES	35,000	8,284	(26,716)	2,401
Fund Balances - January 1	254,000	236,051	(17,949)	233,650
FUND BALANCES - DECEMBER 31	\$ 289,000	\$ 244,335	\$ (44,665)	\$ 236,051

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 763,213	\$ 669,449
Investments	133,110	129,981
Accounts Receivable	33,840	24,714
Interest Receivable	221	252
Due From Other Funds	95	-
Due From Other Governmental	131,307	135,603
Other Prepayments	<u>1,326</u>	<u>2,523</u>
TOTAL ASSETS	\$ <u>1,063,113</u>	\$ <u>962,522</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 13,238	\$ 16,020
Salaries Payable	851	1,258
Due To Other Funds	13,436	11,247
Due To Other Governmental Unit	<u>4</u>	<u>330</u>
TOTAL LIABILITIES	<u>27,529</u>	<u>28,854</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Grants Received in Advance	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>27,529</u>	<u>28,854</u>
<u>FUND BALANCES</u>		
Non Spendable - Prepaid Items	1,326	2,523
Non Spendable - Petty Cash	630	740
Restricted	82,752	78,493
Committed	133,110	129,981
Assigned	<u>817,766</u>	<u>721,930</u>
TOTAL FUND BALANCE	<u>1,035,585</u>	<u>933,667</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>1,063,113</u>	\$ <u>962,522</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
REVENUES				
Licenses & Permits	\$ 556,210	\$ 645,547	\$ 89,337	\$ 653,240
Intergovernmental Revenues	841,282	780,706	(60,576)	601,229
Charges for Goods and Services	275,353	270,439	(4,914)	284,412
Miscellaneous Revenue	18,762	12,187	(6,575)	32,405
TOTAL REVENUES	1,691,607	1,708,879	17,272	1,571,286
EXPENDITURES				
General Government	-	2	(2)	-
Mental and Physical Health	2,005,289	1,940,387	64,902	1,734,139
Debt Service - Principal	2,400	2,274	126	2,274
Capital Expenditures	6,625	-	6,625	-
TOTAL EXPENDITURES	2,014,314	1,942,663	71,651	1,736,413
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(322,707)	(233,784)	88,923	(165,127)
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	-	-	-	(1)
Operating Transfers In (Out)	312,103	335,702	(23,599)	377,933
TOTAL OTHER FINANCING SOURCES (USES)	312,103	335,702	(23,599)	377,932
NET CHANGE IN FUND BALANCES	(10,604)	101,918	112,522	212,805
Fund Balances - January 1	19,235	933,667	914,432	720,862
FUND BALANCES - DECEMBER 31	\$ 8,631	\$ 1,035,585	\$ 1,026,954	\$ 933,667

KITTITAS COUNTY, WASHINGTON

**CONSTRUCTION PERFORMANCE BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018**

	<u>2019</u>	<u>2018</u>
	<u>ASSETS</u>	
Cash/Petty Cash	\$ 1,725	\$ 17,651
Investments	14,158	317,951
Interest Receivables	<u>24</u>	<u>615</u>
TOTAL ASSETS	<u>\$ 15,906</u>	<u>\$ 336,217</u>
	<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	
	<u>LIABILITIES</u>	
Vouchers Payable	\$ 1,725	\$ -
Customer Deposits	<u>13,484</u>	<u>332,212</u>
TOTAL LIABILITIES	<u>15,209</u>	<u>332,212</u>
	<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>15,209</u>	<u>332,212</u>
	<u>FUND BALANCES</u>	
Restricted	<u>697</u>	<u>4,005</u>
TOTAL FUND BALANCE	<u>697</u>	<u>4,005</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 15,906</u>	<u>\$ 336,217</u>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 4,091	\$ 4,091	\$ 4,007
TOTAL REVENUES	-	4,091	4,091	4,007
<u>EXPENDITURES</u>				
General Government	4,500	-	4,500	-
Transportation	4,000	7,400	(3,400)	-
TOTAL EXPENDITURES	8,500	7,400	1,100	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(8,500)	(3,308)	5,192	4,007
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	(3)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(3)
NET CHANGE IN FUND BALANCES	(8,500)	(3,308)	5,192	4,004
Restricted Fund Balances - January 1	8,500	4,005	(4,495)	1
Prior Year Adjustment	-	-	-	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 697	\$ 697	\$ 4,005

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 20,621	\$ 50,282
Investments	113,791	61,987
Taxes Receivable	1,860	2,002
Accounts Receivable	401	397
Interest Receivable	<u>176</u>	<u>120</u>
TOTAL ASSETS	\$ <u>136,848</u>	\$ <u>114,789</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 1,058	\$ 556
Due to Other Funds	<u>-</u>	<u>1</u>
TOTAL LIABILITIES	<u>1,058</u>	<u>557</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	<u>1,860</u>	<u>2,002</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>2,918</u>	<u>2,560</u>
<u>FUND BALANCES</u>		
Assigned	<u>133,931</u>	<u>112,229</u>
TOTAL FUND BALANCE	<u>133,931</u>	<u>112,229</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>136,848</u>	\$ <u>114,789</u>

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
REVENUES				
Taxes	\$ 45,075	\$ 53,560	\$ 8,485	\$ 45,921
Miscellaneous Revenue	250	1,865	1,615	1,113
TOTAL REVENUES	45,325	55,425	10,100	47,034
EXPENDITURES				
Mental & Physical Health	62,925	33,724	29,201	32,475
TOTAL EXPENDITURES	62,925	33,724	29,201	32,475
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(17,600)	21,702	39,302	14,559
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(17,600)	21,702	39,302	14,559
Fund Balances - January 1	80,000	112,229	32,229	97,670
FUND BALANCES - DECEMBER 31	\$ 62,400	\$ 133,931	\$ 71,531	\$ 112,229

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 COMPARATIVE BALANCE SHEET
 As of December 31, 2018 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 31,144	\$ 30,904
Due From Other Governmental Units	<u>62,112</u>	<u>61,653</u>
TOTAL ASSETS	\$ <u>93,255</u>	\$ <u>92,558</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>31,144</u>	\$ <u>30,904</u>
TOTAL LIABILITIES	<u>31,144</u>	<u>30,904</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>31,144</u>	<u>30,904</u>
<u>FUND BALANCES</u>		
Restricted	<u>62,112</u>	<u>61,653</u>
TOTAL FUND BALANCE	<u>62,112</u>	<u>61,653</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>93,255</u>	\$ <u>92,558</u>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ 440,000	368,440	\$ (71,560)	\$ 430,809
Intergovernmental Revenue	850,000	261,873	(588,127)	218,172
Misc Revenue	500	619	119	477
TOTAL REVENUES	1,290,500	630,931	(659,569)	649,458
<u>EXPENDITURES</u>				
Public Safety	1,290,500	630,473	660,027	587,804
TOTAL EXPENDITURES	1,290,500	630,473	660,027	587,804
NET CHANGE IN FUND BALANCES	-	458	458	61,653
Fund Balances - January 1	-	61,653	61,653	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 62,112	\$ 62,112	\$ 61,653

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 575,759	\$ 660,271
Investments	1,831,929	1,199,321
Interest Receivable	2,887	2,321
Due From Other Govt Units	387,327	370,662
Other Prepayments	<u>2,492</u>	<u>1,027</u>
TOTAL ASSETS	\$ <u>2,800,394</u>	\$ <u>2,233,602</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,734	\$ 2,436
Due To Other Funds	13,366	10,369
Due to Other Governmental	<u>4</u>	<u>461</u>
TOTAL LIABILITIES	<u>16,104</u>	<u>13,265</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>16,104</u>	<u>13,265</u>
<u>FUND BALANCES</u>		
Nonspendable	2,492	1,027
Restricted	<u>2,781,798</u>	<u>2,219,310</u>
TOTAL FUND BALANCE	<u>2,784,290</u>	<u>2,220,336</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>2,800,394</u>	\$ <u>2,233,602</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ 1,700,000	\$ 2,210,436	\$ 510,436	\$ 2,047,530
Miscellaneous Revenue	20,125	33,380	13,255	21,210
TOTAL REVENUES	<u>1,720,125</u>	<u>2,243,817</u>	<u>523,692</u>	<u>2,068,740</u>
<u>EXPENDITURES</u>				
General Government Services	280,859	273,224	7,635	264,937
Judicial Services	139,187	64,503	74,684	65,985
Public Safety	1,654,564	1,337,034	317,530	1,445,201
Capital Expenditures	72,500	5,102	67,398	115,279
TOTAL EXPENDITURES	<u>2,147,110</u>	<u>1,679,863</u>	<u>467,247</u>	<u>1,891,401</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>(426,985)</u>	<u>563,953</u>	<u>990,938</u>	<u>177,338</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	-	-	6,600
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,600</u>
NET CHANGE IN FUND BALANCES	<u>(426,985)</u>	<u>563,953</u>	<u>990,938</u>	<u>183,938</u>
Fund Balances - January 1	1,489,956	2,220,336	730,380	2,036,398
FUND BALANCES - DECEMBER 31	<u>\$ 1,062,971</u>	<u>\$ 2,784,290</u>	<u>\$ 1,721,319</u>	<u>\$ 2,220,336</u>

KITTITAS COUNTY, WASHINGTON

TREASURER INVESTMENT REVOLVING
COMPARATIVE BALANCE SHEET

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 10,662	\$ 1,981
Interest Receivable	<u>7,593</u>	<u>4,627</u>
TOTAL ASSETS	<u>\$ 18,255</u>	<u>\$ 6,608</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>-</u>	<u>370</u>
TOTAL LIABILITIES	<u>-</u>	<u>370</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>370</u>
<u>FUND BALANCES</u>		
Committed	<u>18,255</u>	<u>6,238</u>
TOTAL FUND BALANCE	<u>18,255</u>	<u>6,238</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 18,255</u>	<u>\$ 6,608</u>

KITTITAS COUNTY, WASHINGTON

TREASURER INVESTMENT REVOLVING
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellanoues Revenue	\$ -	\$ 84,598	\$ 84,598	\$ 19,824
TOTAL REVENUES	-	84,598	84,598	19,824
<u>EXPENDITURES</u>				
General Government Services	-	72,581	(72,581)	13,586
TOTAL EXPENDITURES	-	72,581	(72,581)	13,586
NET CHANGE IN FUND BALANCES	-	12,017	12,017	6,238
Fund Balances - January 1	-	6,238	6,238	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 18,255	\$ 18,255	\$ 6,238

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 6,604	\$ 14,810
Investments	145,976	166,284
Interest Receivable	<u>243</u>	<u>322</u>
TOTAL ASSETS	<u>\$ 152,823</u>	<u>\$ 181,415</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 457	\$ 2,268
Due To Other Funds	<u>25</u>	<u>511</u>
TOTAL LIABILITIES	<u>482</u>	<u>2,779</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>482</u>	<u>2,779</u>
<u>FUND BALANCES</u>		
Committed	<u>152,342</u>	<u>178,636</u>
TOTAL FUND BALANCE	<u>152,342</u>	<u>178,636</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 152,823</u>	<u>\$ 181,415</u>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019
 With Comparative Actual Amounts For Year Ended December 31, 2018

	2019		Variance Favorable (Unfavorable)	2018
	Budget	Actual		Actual
REVENUES				
Charges Goods/Services	\$ -	\$ (40)	\$ (40)	\$ -
Miscellanoues Revenue	-	77,703	77,703	136,617
TOTAL REVENUES	-	77,663	77,663	136,617
EXPENDITURES				
General Government Services	-	104,100	(104,100)	99,833
Capital Expenditures	-	(143)	143	27,420
TOTAL EXPENDITURES	-	103,957	(103,957)	127,253
NET CHANGE IN FUND BALANCES	-	(26,294.61)	(26,295)	9,365
Fund Balances - January 1	-	178,636	178,636	169,272
FUND BALANCES - DECEMBER 31	\$ -	\$ 152,342	\$ 152,342	\$ 178,636

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 95,298	\$ 100,677
Investments	180,968	181,612
Assessments Receivable	11,084	12,874
Interests Receivable	301	351
Due From Other Governmental Unit	13,164	11,407
Other Prepayments	<u>80</u>	<u>80</u>
TOTAL ASSETS	\$ <u>300,896</u>	\$ <u>307,002</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 75	\$ 572
Salaries Payable	-	-
Due To Other Funds	1,434	1,269
Due To Other Governmental Unit	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>1,509</u>	<u>1,841</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	<u>11,084</u>	<u>12,874</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>12,593</u>	<u>14,715</u>
<u>FUND BALANCES</u>		
Non Spendable	80	80
Committed	<u>288,223</u>	<u>292,207</u>
TOTAL FUND BALANCE	<u>288,303</u>	<u>292,287</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>300,896</u>	\$ <u>307,002</u>

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019		Variance Favorable (Unfavorable)	2018
	Budget	Actual		Actual
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Services	-	1,863	1,863	1,863
Charges Goods/Services	225,000	251,881	26,881	233,081
Miscellaneous Revenues	195,000	200,288	5,288	202,511
TOTAL REVENUES	420,000	454,032	34,032	437,456
<u>EXPENDITURES</u>				
Economic Environment	460,000	458,016	1,984	435,570
Capital Expenditures	5,000	-	5,000	9,634
TOTAL EXPENDITURES	465,000	458,016	6,984	445,203
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(45,000)	(3,983)	41,017	(7,747)
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	-	-	2,700
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	2,700
NET CHANGE IN FUND BALANCES	(45,000)	(3,983)	41,017	(5,047)
Fund Balances - January 1	140,000	292,287	152,287	297,334
FUND BALANCES - DECEMBER 31	\$ 95,000	\$ 288,303	\$ 193,303	\$ 292,287

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 32,552	\$ 124,421
Investments	330,633	224,602
Interest Receivable	523	435
Due From Other Funds	-	-
Other Prepayments	<u>10,612</u>	<u>8,375</u>
TOTAL ASSETS	<u>\$ 374,320</u>	<u>\$ 357,833</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 4,679	\$ 237
Due To Other Funds	-	-
Due To Other Governments	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>4,679</u>	<u>237</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>4,679</u>	<u>237</u>
<u>FUND BALANCES</u>		
Nonspendable	10,612	8,375
Committed	<u>359,028</u>	<u>349,221</u>
TOTAL FUND BALANCE	<u>369,640</u>	<u>357,596</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 374,320</u>	<u>\$ 357,833</u>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental Revenues	\$ 51,000	\$ 47,449	\$ (3,551)	\$ 51,750
Charges Goods/Services	26,500	33,169	6,669	28,835
Miscellaneous Revenues	1,200	6,154	4,954	4,033
TOTAL REVENUES	78,700	86,772	8,072	84,618
<u>EXPENDITURES</u>				
General Government Services	101,881	73,818	28,063	29,259
Debt Service - Principal	5,000	-	5,000	-
Capital Expense	50,000	910	49,090	1,299
TOTAL EXPENDITURES	156,881	74,728	82,153	30,559
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(78,181)	12,044	90,225	54,059
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(78,181)	12,044	90,225	54,059
Fund Balances - January 1	295,900	357,596	61,696	303,537
FUND BALANCES - DECEMBER 31	\$ 217,719	\$ 369,640	\$ 151,921	\$ 357,596

KITTITAS COUNTY, WASHINGTON

**LEASED WATER
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018**

	<u>2019</u>	<u>2018</u>
	<u>ASSETS</u>	
Cash/Petty Cash	\$ -	\$ -
TOTAL ASSETS	\$ -	\$ -
	<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	
	<u>LIABILITIES</u>	
Vouchers Payable	\$ -	\$ -
Due to Other Funds	-	-
TOTAL LIABILITIES	-	-
	<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
	<u>FUND BALANCES</u>	
Restricted	-	-
TOTAL FUND BALANCE	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

LEASED WATER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Licenses and Permits	\$ -	\$ -	\$ -	\$ (2,005)
TOTAL REVENUES	-	-	-	(2,005)
<u>EXPENDITURES</u>				
Utilities & Environment	-	-	-	40,171
TOTAL EXPENDITURES	-	-	-	40,171
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	(42,176)
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL TOHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	(42,176)
Fund Balances - January 1	-	-	-	42,176
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION
COMPARATIVE BALANCE SHEET

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 186	\$ 19,286
Investments	117,097	155,343
Court Receivable	148,945	148,972
Interest Receivable	229	304
Due From Other Funds	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 266,457	\$ 323,904
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,366	\$ 1,826
Due To Other Funds	5,463	5,198
Due to Other Governments	16	-
	<hr/>	<hr/>
TOTAL LIABILITIES	7,845	7,024
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Court Receivables	<hr/> 148,945	<hr/> 148,972
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED	156,790	155,995
<u>FUND BALANCES</u>		
Non Spendable Petty Cash	-	-
Committed	<hr/> 109,667	<hr/> 167,909
	<hr/>	<hr/>
TOTAL FUND BALANCE	109,667	167,909
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 266,457	\$ 323,904
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019		Variance Favorable (Unfavorable)	2018
	Budget	Actual		Actual
REVENUES				
Charges Goods/Services	\$ 800,525	\$ 761,917	\$ (38,608)	\$ 751,147
Miscellaneous Revenues	1,025	3,673	2,648	2,974
TOTAL REVENUES	801,550	765,590	(35,960)	754,121
EXPENDITURES				
Public Safety	879,141	823,871	55,270	805,836
Capital Expense	-	-	-	-
TOTAL EXPENDITURES	879,141	823,871	55,270	805,836
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(77,591)	(58,282)	19,309	(51,715)
OTHER FINANCING SOURCES (USES)				
Dispositon of Fixed Assets	50	40	(10)	20
Operating Transfers In (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	50	40	(10)	20
NET CHANGE IN FUND BALANCES	(77,541)	(58,242)	19,299	(51,695)
Fund Balances - January 1	227,103	167,909	(59,194)	219,604
FUND BALANCES - DECEMBER 31	\$ 149,562	\$ 109,667	\$ (39,895)	\$ 167,909

KITTITAS COUNTY, WASHINGTON

**PROSECUTOR VICTIM/WITNESS
COMPARATIVE BALANCE SHEET**

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 29,125	\$ 24,429
Investments	74,244	33,439
Interest Receivable	102	65
Due From Other Governmental	<u>15,332</u>	<u>16,250</u>
TOTAL ASSETS	\$ <u>118,804</u>	\$ <u>74,183</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>4,422</u>	<u>937</u>
TOTAL LIABILITIES	<u>4,422</u>	<u>937</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>4,422</u>	<u>937</u>
 <u>FUND BALANCES</u>		
Committed	<u>114,382</u>	<u>73,246</u>
TOTAL FUND BALANCE	<u>114,382</u>	<u>73,246</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>118,804</u>	\$ <u>74,183</u>

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental Services	\$ 81,500	\$ 79,076	\$ (2,424)	\$ 80,503
Charges Goods/Services	52,786	110,516	57,730	57,468
Fines & Penalties	1	-	(1)	1
Miscellaneous Revenue	230	857	627	658
TOTAL REVENUES	134,517	190,449	55,932	138,630
<u>EXPENDITURES</u>				
General Government Services	160,367	149,313	11,054	141,006
TOTAL EXPENDITURES	160,367	149,313	11,054	141,006
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(25,850)	41,136	66,986	(2,376)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(25,850)	41,136	66,986	(2,376)
Fund Balances - January 1	50,000	73,246	23,246	75,622
FUND BALANCES - DECEMBER 31	\$ 24,150	\$ 114,382	\$ 90,232	\$ 73,246

KITTITAS COUNTY, WASHINGTON

**DRUG ENFORCEMENT
COMPARATIVE BALANCE SHEET**

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 19,536	\$ 92,722
Investments	75,936	-
Interest Receivable	126	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 95,599	\$ 92,722
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Non Spendable Petty Cash	3,000	3,000
Committed	92,599	89,722
	<hr/>	<hr/>
TOTAL FUND BALANCE	95,599	92,722
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 95,599	\$ 92,722
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Fines & Penalties	\$ 15,000	\$ 11,302	\$ (3,698)	\$ 18,459
Miscellaneous Revenues	-	1,575	1,575	495
TOTAL REVENUES	15,000	12,877	(2,123)	18,954
<u>EXPENDITURES</u>				
General Governmental Services	25,000	10,000	15,000	10,000
TOTAL EXPENDITURES	25,000	10,000	15,000	10,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(10,000)	2,877	12,877	8,954
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(10,000)	2,877	12,877	8,954
Fund Balances - January 1	90,000	92,722	2,722	83,768
FUND BALANCES - DECEMBER 31	\$ 80,000	\$ 95,599	\$ 15,599	\$ 92,722

KITTITAS COUNTY, WASHINGTON

**DOMESTIC VIOLENCE
COMPARATIVE BALANCE SHEET**

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash	\$ 34	\$ 10,540
Investments	11,125	-
Interest Receivable	18	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 11,177	\$ 10,540
	<hr/>	<hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Committed	11,177	10,540
	<hr/>	<hr/>
TOTAL FUND BALANCE	11,177	10,540
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 11,177	\$ 10,540
	<hr/>	<hr/>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Charges Goods/Services	\$ -	\$ 479	\$ 479	\$ 532
Fines & Penalties	-	15	15	87
Miscellaneous Revenue	-	143	143	-
TOTAL REVENUES	-	637	637	619
<u>EXPENDITURES</u>				
General Government Services	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	637	637	619
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	637	637	619
Fund Balances - January 1	-	10,540	10,540	9,921
FUND BALANCES - DECEMBER 31	\$ -	\$ 11,177	\$ 11,177	\$ 10,540

KITTITAS COUNTY, WASHINGTON

**PUBLIC DEFENSE
COMPARATIVE BALANCE SHEET**

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash	\$ 13,053	\$ 73,457
Investments	214,397	145,276
Interest Receivable	<u>349</u>	<u>281</u>
TOTAL ASSETS	\$ <u>227,799</u>	\$ <u>219,014</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>3,175</u>	\$ <u>2,200</u>
TOTAL LIABILITIES	<u>3,175</u>	<u>2,200</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Grant Received in Advance	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>3,175</u>	<u>2,200</u>
<u>FUND BALANCES</u>		
Restricted	<u>224,624</u>	<u>216,814</u>
TOTAL FUND BALANCE	<u>224,624</u>	<u>216,814</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>227,799</u>	\$ <u>219,014</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 46,521	\$ 46,914	\$ 393	\$ 46,521
Miscellaneous Revenue	1,000	4,189	3,189	2,609
TOTAL REVENUES	47,521	51,103	3,582	49,130
<u>EXPENDITURES</u>				
Judicial Services	117,000	43,293	73,707	61,375
TOTAL EXPENDITURES	117,000	43,293	73,707	61,375
NET CHANGE IN FUND BALANCES	(69,479)	7,810	77,289	(12,245)
Fund Balances - January 1	229,049	216,814	(12,235)	229,059
FUND BALANCES - DECEMBER 31	\$ 159,570	\$ 224,624	\$ 65,054	\$ 216,814

KITTITAS COUNTY, WASHINGTON
FORFEITED DRUG PROCEEDS FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash	\$ 442	\$ 38,200
Investments	24,237	-
Interest Receivable	51	-
	24,730	38,200
TOTAL ASSETS	\$ 24,730	\$ 38,200
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 477	\$ 125
Due to Other Governments	40	-
	517	125
TOTAL LIABILITIES	517	125
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	517	125
<u>FUND BALANCES</u>		
Committed	24,213	38,075
	24,213	38,075
TOTAL FUND BALANCE	24,213	38,075
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 24,730	\$ 38,200

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019		Variance Favorable (Unfavorable)	2018
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<u>REVENUES</u>				
Fines & Penalties	\$ 7,500	\$ 2,144	\$ (5,356)	\$ -
Miscellaneous Revenues	-	511	511	30
Deposits	-	100	100	-
TOTAL REVENUES	7,500	2,755	(4,745)	30
<u>EXPENDITURES</u>				
General Government Expenditures	45,500	16,617	28,883	2,149
TOTAL EXPENDITURES	45,500	16,617	28,883	2,149
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	(38,000)	(13,862)	(33,629)	(2,119)
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	-	-	(12)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(12)
NET CHANGE IN FUND BALANCES	(38,000)	(13,862)	24,138	(2,132)
Fund Balances - January 1	38,000	38,075	75	40,207
FUND BALANCES - DECEMBER 31	\$ -	\$ 24,213	\$ 24,213	\$ 38,075

KITTITAS COUNTY, WASHINGTON

**STADIUM FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018**

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 634,381	\$ 970,886
Investments	1,054,134	1,225,543
Interest Receivable	1,485	2,371
Due From Other Funds	-	13,625
Due From Other Governmental	<u>274,979</u>	<u>201,059</u>
TOTAL ASSETS	<u>\$ 1,964,980</u>	<u>\$ 2,413,485</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 113,812	\$ 91,021
Contract Payable	-	47,482
Due To Other Funds	<u>94,297</u>	<u>63</u>
TOTAL LIABILITIES	<u>208,109</u>	<u>138,566</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>208,109</u>	<u>138,566</u>
<u>FUND BALANCES</u>		
Restricted	<u>1,756,871</u>	<u>2,274,919</u>
TOTAL FUND BALANCE	<u>1,756,871</u>	<u>2,274,919</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,964,980</u>	<u>\$ 2,413,485</u>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Taxes	\$ 1,190,000	\$ 1,397,818	\$ 207,818	\$ 1,185,665
Charges Goods/Services	60,000	94,366	34,366	20,032
Miscellaneous Revenues	15,000	27,705	12,705	20,677
TOTAL REVENUES	1,265,000	1,519,889	254,889	1,226,373
EXPENDITURES				
Economic Environment	2,000,293	1,978,802	21,491	470,697
Culture & Recreation	10,900	2,810	8,090	-
Capital Expense	-	-	-	-
TOTAL EXPENDITURES	2,011,193	1,981,612	29,581	470,697
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(746,193)	(461,723)	284,470	755,677
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	(353,807)	(103,806)	250,001	(92,981)
TOTAL OTHER FINANCING SOURCES (USES)	(353,807)	(103,806)	250,001	(92,981)
NET CHANGE IN FUND BALANCES	(1,100,000)	(565,530)	534,470	662,696
Fund Balances - January 1	2,000,000	2,274,919	274,919	1,612,223
Prior Period Adjustment	-	47,482	47,482	-
FUND BALANCES - DECEMBER 31	\$ 900,000	\$ 1,756,871	\$ 856,871	\$ 2,274,919

KITTITAS COUNTY, WASHINGTON

**REAL ESTATE EXCISE TAX
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018**

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 22,804	\$ 23,818
Other Prepayments	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>22,804</u>	\$ <u>23,818</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due to Other Funds	<u>134</u>	<u>122</u>
TOTAL LIABILITIES	<u>134</u>	<u>122</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>134</u>	<u>122</u>
<u>FUND BALANCES</u>		
Non Spendable for Prepaid Items		-
Restricted	<u>22,671</u>	<u>23,696</u>
TOTAL FUND BALANCE	<u>22,671</u>	<u>23,696</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>22,804</u>	\$ <u>23,818</u>

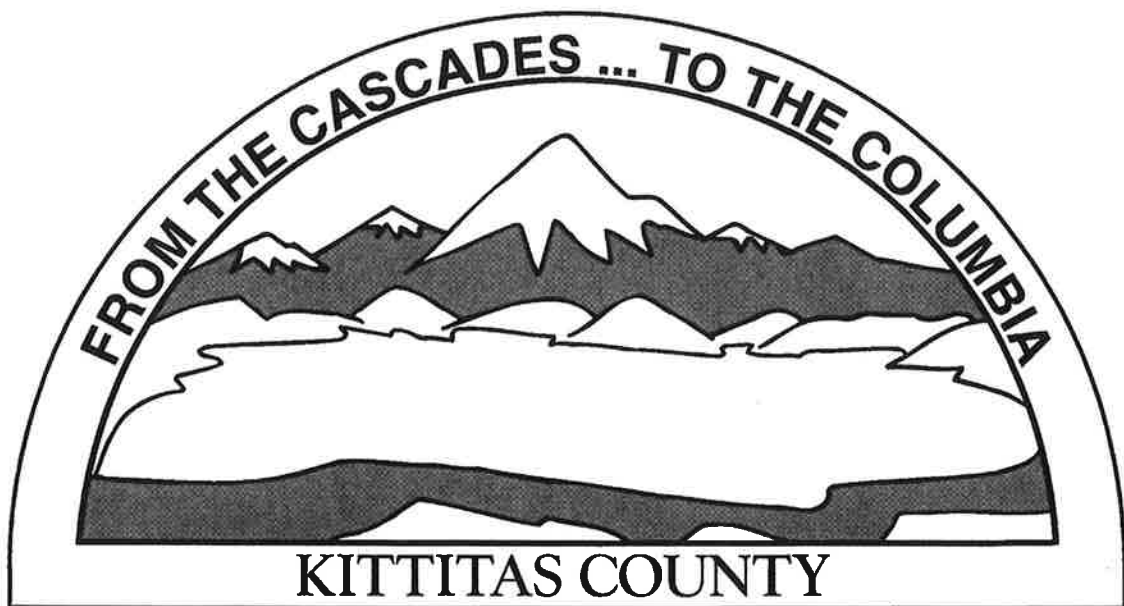
KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenue	\$ 6,000	\$ 10,597	\$ 4,597	\$ 11,037
Charges for Services	10,000	6,798	(3,203)	7,028
TOTAL REVENUES	16,000	17,395	1,395	18,064
EXPENDITURES				
General Government	18,956	18,420	536	35,440
Capital Expense	-	-	-	-
TOTAL EXPENDITURES	18,956	18,420	536	35,440
NET CHANGE IN FUND BALANCES	(2,956)	(1,025)	1,931	(17,376)
Fund Balances - January 1	20,000	23,696	3,696	41,072
FUND BALANCES - DECEMBER 31	\$ 17,044	\$ 22,671	\$ 5,627	\$ 23,696

Debt Services Non-Major Funds



KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2019

With Comparative Totals for Year Ended December 31, 2018

	2016 GO BOND	2010 GO & REFUNDING BOND	Co. REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2019 TOTALS	2018 TOTALS
ASSETS							
Cash/Petty Cash	315	310	402	-	-	1,026	17,400
Investments	3,872	24,407	-	-	-	28,279	1,567
Taxes/Assessments Receivable	-	-	8	8,114	-	8,122	8,125
Accounts Receivable Accrual	-	-	-	-	-	-	-
Interest Receivable	20	73	-	-	-	93	112
Due from Other Funds	-	-	-	-	-	-	-
TOTAL ASSETS	4,206	24,790	410	8,114	-	37,519	27,204
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Vouchers Payable	-	-	-	-	-	-	-
Due To Other Funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows of Resources	-	-	8	8,114	-	8,122	8,125
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-	8	8,114	-	8,122	8,125
FUND BALANCES							
Restricted	4,206	24,790	402	-	-	29,397	19,079
TOTAL FUND BALANCES	4,206	24,790	402	-	-	29,397	19,079
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND	4,206	24,790	410	8,114	-	37,519	27,204

KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
 NON-MAJOR FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 Year Ended December 31, 2019
 With Comparative Totals for Year Ended December 31, 2018

	2016 GO BOND	2010 GO & REFUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2019 TOTALS	2018 TOTALS
REVENUES							
Taxes	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ 3	\$ 34
Miscellaneous Revenues	3,288	7,927	0	-	-	11,215	7,077
TOTAL REVENUES	3,288	7,927	3	-	-	11,218	7,112
EXPENDITURES							
General Government	-	-	-	-	-	-	-
Debt Service Principal	223,000	485,000	-	-	-	708,000	695,000
Debt Service Interest	69,891	234,094	-	-	-	303,985	326,554
Debt Service Debt Costs	900	-	-	-	-	900	300
TOTAL EXPENDITURES	293,791	719,094	-	-	-	1,012,885	1,021,854
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(290,503)	(711,167)	3	-	-	(1,001,667)	(1,014,742)
OTHER FINANCING SOURCES (USES)							
Operating Transfer In (Out)	292,891	719,094	-	-	-	1,011,985	843,524
TOTAL OTHER FINANCING SOURCES (USES)	292,891	719,094	-	-	-	1,011,985	843,524
NET CHANGE IN FUND BALANCES	2,388	7,927	3	-	-	10,318	(171,218)
Fund Balances - January 1	1,818	16,862	398	-	-	19,079	190,297
FUND BALANCES - DECEMBER 31	\$ 4,206	\$ 24,790	\$ 402	\$ -	\$ -	\$ 29,397	\$ 19,079

KITTITAS COUNTY, WASHINGTON

2016 GO BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 315	\$ 1,326
Investments	3,872	459
Interest Receivable	<u>20</u>	<u>33</u>
TOTAL ASSETS	\$ <u>4,206</u>	\$ <u>1,818</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Restricted	<u>4,206</u>	<u>1,818</u>
TOTAL FUND BALANCES	<u>4,206</u>	<u>1,818</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>4,206</u>	\$ <u>1,818</u>

KITTITAS COUNTY, WASHINGTON

2016 GO BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019
 With Comparative Actual Amount For Year Ended December 31, 2018

	2019		<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	2019
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 1,500	\$ 3,288	\$ 1,788	\$ 1,987
TOTAL REVENUES	1,500	3,288	1,788	1,987
<u>EXPENDITURES</u>				
Debt Service - Principal	223,000	223,000	-	220,000
Debt Service - Interest	70,642	69,891	751	73,460
Debt Service - Other Debt Costs	750	900	(150)	-
TOTAL EXPENDITURES	294,392	293,791	601	293,460
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	292,892	292,891	(1)	293,290
TOTAL OTHER FINANCING SOURCES (USES)	292,892	292,891	(1)	293,290
NET CHANGE IN FUND BALANCES	-	2,388	2,388	1,817
Fund Balances - January 1	-	1,818	1,818	1
FUND BALANCES - DECEMBER 31	\$ -	\$ 4,206	\$ 4,206	\$ 1,818

KITTITAS COUNTY, WASHINGTON

**2010 GO & REFUNDING BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 2018**

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 310	\$ 15,676
Investments	24,407	1,108
Interest Receivable	<u>73</u>	<u>79</u>
TOTAL ASSETS	<u>\$ 24,790</u>	<u>\$ 16,862</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	-	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
 <u>FUND BALANCES</u>		
Restricted Fund Balance	<u>24,790</u>	<u>16,862</u>
TOTAL FUND BALANCES	<u>24,790</u>	<u>16,862</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 24,790</u>	<u>\$ 16,862</u>

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amount For Year Ended December 31, 2018

	<u>2019</u>		<u>Variance Favorable (Unfavorable)</u>	<u>2018</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 500	\$ 7,927	\$ 7,427	\$ 4,233
TOTAL REVENUES	500	7,927	7,427	4,233
<u>EXPENDITURES</u>				
Debt Service - Principal	485,000	485,000	-	475,000
Debt Service - Interest	234,096	234,094	2	253,094
Debt Service - Other Debt Costs	500	-	500	300
TOTAL EXPENDITURES	719,596	719,094	502	728,394
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	719,096	719,094	(2)	728,094
TOTAL OTHER FINANCING SOURCES (USES)	719,096	719,094	(2)	728,094
NET CHANGE IN FUND BALANCES	-	7,927	7,927	3,933
Fund Balances - January 1	-	16,862	16,862	12,929
FUND BALANCES - DECEMBER 31	\$ -	\$ 24,790	\$ 24,790	\$ 16,862

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 402	\$ 398
Taxes Receivable	8	11
	<hr/>	<hr/>
TOTAL ASSETS	\$ 410	\$ 410
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	8	11
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	8	11
<u>FUND BALANCES</u>		
Restricted	402	398
Unassigned	-	-
	<hr/>	<hr/>
TOTAL FUND BALANCES	402	398
	<hr/> <hr/>	<hr/> <hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 410	\$ 410

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amount For Year Ended December 31, 2018

	2019		Variance Favorable (Unfavorable)	2018
	Budget	Actual		Actual
<u>REVENUES</u>				
Taxes	\$ -	\$ 3	\$ 3	\$ 34
Miscellaneous Revenue	-	0	0	-
TOTAL REVENUES	-	3	3	34
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	3	3	34
Fund Balances - January 1	-	398	398	364
FUND BALANCES - DECEMBER 31	\$ -	\$ 402	\$ 402	\$ 398

KITTITAS COUNTY, WASHINGTON

**CRID 96-1 BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018**

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ -
Investments	-	-
Assessments Receivable	8,114	8,114
Interest Receivable	-	-
TOTAL ASSETS	\$ <u>8,114</u>	\$ <u>8,114</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	8,114	8,114
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	8,114	8,114
<u>FUND BALANCES</u>		
Restricted	-	-
TOTAL FUND BALANCES	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>8,114</u>	\$ <u>8,114</u>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019
 With Comparative Actual Amount For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	-	857
TOTAL REVENUES	-	-	-	857
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	-	-	-	(177,801)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(177,801)
NET CHANGE IN FUND BALANCES	-	-	-	(176,944)
Fund Balances - January 1	-	-	-	176,944
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
COMPARATIVE BALANCE SHEET

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash	\$ -	\$ -
Investments	-	-
Interest Receivable	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>-</u>	\$ <u>-</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Restricted	-	-
	<hr/>	<hr/>
TOTAL FUND BALANCE	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND	\$ <u>-</u>	\$ <u>-</u>

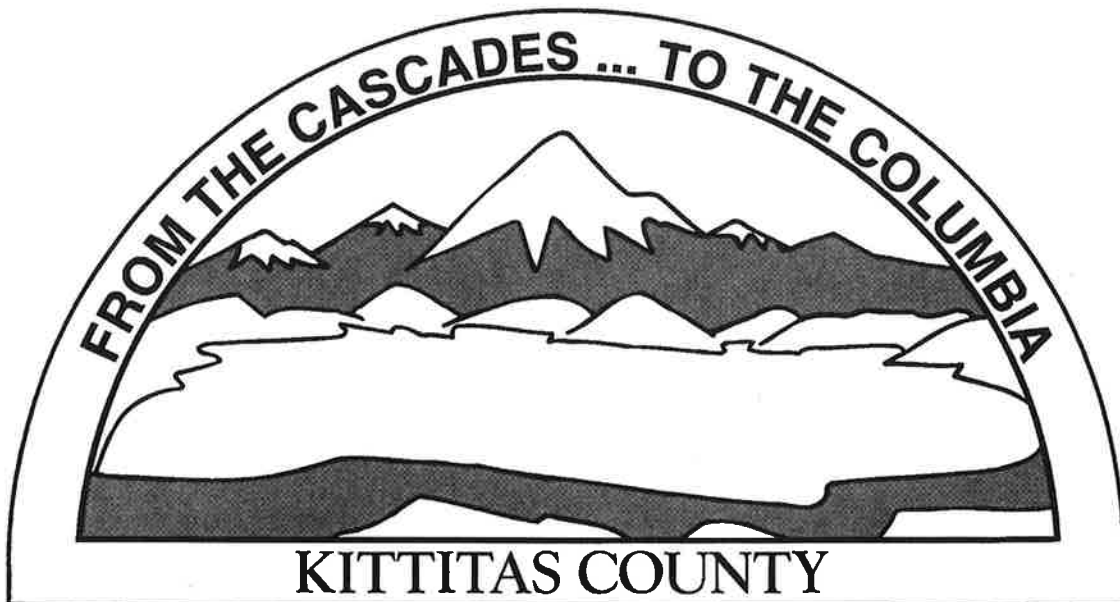
KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amount For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 0
TOTAL REVENUES	-	-	-	0
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service -Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	0
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	(59)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(59)
NET CHANGE IN FUND BALANCES	-	-	-	(59)
Fund Balances - January 1	-	-	-	59
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2019

With Comparative Totals for Year Ended December 31, 2018

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>NEW COURTHOUSE CAPITAL PROJECT</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2019 TOTALS</u>	<u>2018 TOTALS</u>
ASSETS						
Cash/Petty Cash	\$ 367,681	\$ 163,326	\$ -	\$ 3,063	\$ 534,070	\$ 2,577,373
Investments	2,506,448	-	2,040,069	15,930	4,562,446	1,801,826
Interest Receivable	3,902	-	3,394	27	7,323	3,487
Due From Other Funds	-	-	-	-	-	10,000
TOTAL ASSETS	\$ 2,878,031	\$ 163,326	\$ 2,043,463	\$ 19,020	\$ 5,103,840	\$ 4,392,685
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Other Funds	-	-	-	-	-	-
Contracts Retainage Payable	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows of Resources	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-
FUND BALANCES						
Restricted	\$ 2,878,031	\$ 163,326	\$ -	\$ -	\$ 3,041,357	\$ 2,374,037
Committed	-	-	-	19,020	19,020	18,649
Assigned	-	-	2,043,463	-	2,043,463	2,000,000
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 2,878,031	\$ 163,326	\$ 2,043,463	\$ 19,020	\$ 5,103,840	\$ 4,392,685
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,878,031	\$ 163,326	\$ 2,043,463	\$ 19,020	\$ 5,103,840	\$ 4,392,685

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2019**

With Comparative Totals for Year Ended December 31, 2018

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>NEW COURTHOUSE CAPITAL PROJECT</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2019 TOTALS</u>	<u>2018 TOTALS</u>
REVENUES						
Taxes	\$ 1,134,404	\$ -	\$ -	\$ -	\$ 1,134,404	\$ 1,092,426
Miscellaneous Revenues	45,623	-	43,463	371	89,457	23,488
TOTAL REVENUES	1,180,027	-	43,463	371	1,223,861	1,115,914
EXPENDITURES						
Capital Expenditures	-	-	-	-	-	95,547
Debt Service Principal & Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	95,547
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1,180,027	-	43,463	371	1,223,861	1,020,366
OTHER FINANCING SOURCES (USES)						
Bond Proceeds	-	-	-	-	-	-
Operating Transfer In (out)	(512,706)	-	-	-	(512,706)	1,458,895
TOTAL OTHER FINANCING SOURCES (USES)	(512,706)	-	-	-	(512,706)	1,458,895
NET CHANGE IN FUND BALANCES	667,320	-	43,463	371	711,154	2,479,261
Fund Balance - January 1	2,210,710	163,326	2,000,000	18,649	4,392,685	1,913,424
FUND BALANCES - DECEMBER 31	\$ 2,878,031	\$ 163,326	\$ 2,043,463	\$ 19,020	\$ 5,103,840	\$ 4,392,685

KITTITAS COUNTY, WASHINGTON

**CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018**

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 367,681	\$ 410,984
Investments	2,506,448	1,786,270
Interest Receivable	3,902	3,456
Due From Other Funds	<u>-</u>	<u>10,000</u>
TOTAL ASSETS	\$ <u>2,878,031</u>	\$ <u>2,210,710</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Restricted	<u>2,878,031</u>	<u>2,210,710</u>
TOTAL FUND BALANCE	<u>2,878,031</u>	<u>2,210,710</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>2,878,031</u>	\$ <u>2,210,710</u>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
REVENUES				
Taxes	\$ 100,000	\$ 1,134,404	\$ 1,034,404	\$ 1,092,426
Miscellaneous Revenues	15,000	45,623	30,623	23,208
TOTAL REVENUES	115,000	1,180,027	1,065,027	1,115,634
EXPENDITURES				
Capital Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	115,000	1,180,027	1,065,027	1,115,634
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	(661,482)	(512,706)	148,776	(541,105)
TOTAL OTHER FINANCING SOURCES (USES)	(661,482)	(512,706)	148,776	(541,105)
NET CHANGE IN FUND BALANCES	(546,482)	667,320	1,213,802	574,529
Fund Balances - January 1	2,000,000	2,210,710	210,710	1,636,181
FUND BALANCES - DECEMBER 31	\$ 1,453,518	\$ 2,878,031	\$ 1,424,513	\$ 2,210,710

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 163,326	\$ 163,326
Due From Other Funds	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>163,326</u>	\$ <u>163,326</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Contract Retainage Payable	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Restricted	163,326	163,326
Unassigned	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>163,326</u>	<u>163,326</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>163,326</u>	\$ <u>163,326</u>

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
REVENUES				
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Capital Expenditures	163,326	-	163,326	95,547
TOTAL EXPENDITURES	163,326	-	163,326	95,547
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(163,326)	-	163,326	(95,547)
OTHER FINANCING SOURCES (USES)				
Debt	-	-	-	-
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(163,326)	-	163,326	(95,547)
Fund Balances - January 1	163,326	163,326	0	258,873
FUND BALANCES - DECEMBER 31	\$ -	\$ 163,326	\$ 163,326	\$ 163,326

KITTITAS COUNTY, WASHINGTON

**NEW COURTHOUSE CAPITAL PROJECT
COMPARATIVE BALANCE SHEET**

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ 2,000,000
Investments	2,040,069	-
Interest Receivable	3,394	-
Due From Other Funds	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>2,043,463</u>	\$ <u>2,000,000</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Contract Retainage Payable	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
 <u>FUND BALANCES</u>		
Assigned	2,043,463	2,000,000
Unassigned	-	-
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>2,043,463</u>	<u>2,000,000</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>2,043,463</u>	 \$ <u>2,000,000</u>

KITTITAS COUNTY, WASHINGTON

NEW COURTHOUSE CAPITAL PROJECT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenues	\$ -	\$ 43,463	\$ 43,463	\$ -
TOTAL REVENUES	-	43,463	43,463	-
<u>EXPENDITURES</u>				
Capital Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	43,463	43,463	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Debt	-	-	-	-
Operating Transfers In (Out)	-	-	-	2,000,000
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	2,000,000
NET CHANGE IN FUND BALANCES	-	43,463	43,463	2,000,000
Fund Balances - January 1	-	2,000,000	2,000,000	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 2,043,463	\$ 2,043,463	\$ 2,000,000

KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET

As of December 31, 2019 and December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 3,063	\$ 3,063
Investment	15,930	15,555
Interest Receivable	<u>27</u>	<u>30</u>
TOTAL ASSETS	\$ <u>19,020</u>	\$ <u>18,649</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Payables	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Committed	<u>19,020</u>	<u>18,649</u>
TOTAL FUND BALANCE	<u>19,020</u>	<u>18,649</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>19,020</u>	\$ <u>18,649</u>

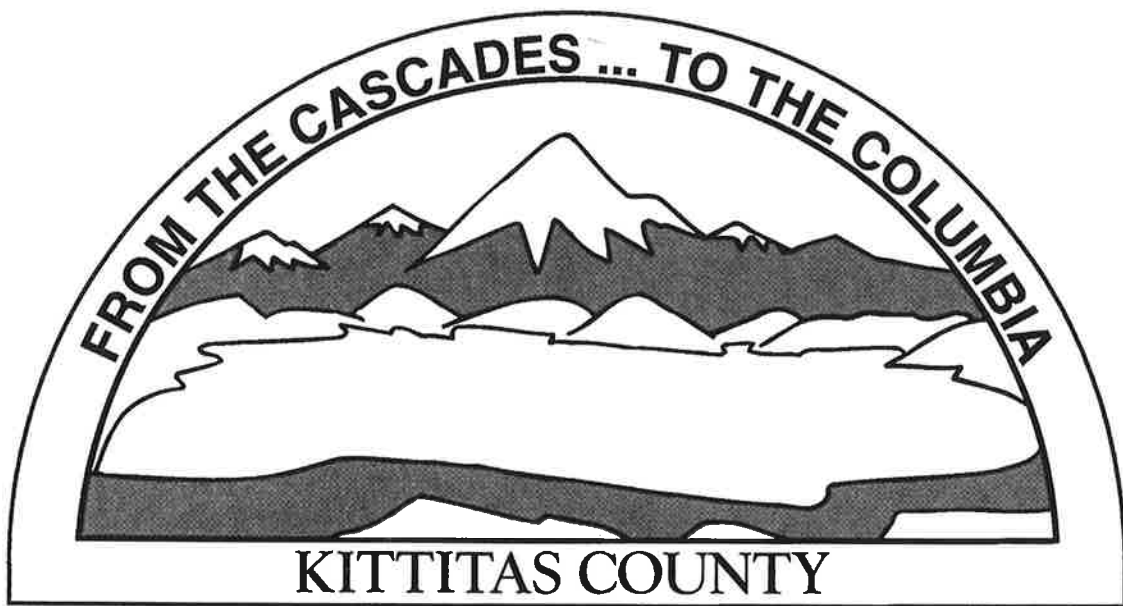
KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	2019			2018
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenues	\$ -	\$ 371	\$ 371	\$ 279
TOTAL REVENUES	-	371	371	279
<u>EXPENDITURES</u>				
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	371	371	279
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	371	371	279
Fund Balances - January 1	-	18,649	18,649	18,369
FUND BALANCES - DECEMBER 31	\$ -	\$ 19,020	\$ 19,020	\$ 18,649

Enterprise Fund



KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2019 and December 31, 2018

ASSETS	COMMUNITY DEVELOPMENT SERVICES			2019 TOTAL	2018 TOTAL
	SOLID WASTE	WATER MITIGATION			
CURRENT ASSETS					
Cash/Petty Cash	\$ 657,722	\$ 466,003	\$ 115,757	\$ 1,239,482	\$ 1,263,225
Investments	1,551,107	1,236,786	500,502	3,288,395	1,881,700
Account Receivable	355,111	492	-	355,604	543,496
Interest Receivable	4,431	1,951	565	6,947	-
Due From Other Funds	-	1,175	-	1,175	520,246
Interfund Loans Receivable	-	-	-	-	-
Due From Other Governmental	33,120	13,205	-	46,325	43,243
Other Prepayments	4,972	8,643	-	13,615	15,593
TOTAL CURRENT ASSETS	2,606,463	1,728,255	616,824	4,951,542	4,267,503
NON-CURRENT ASSETS					
Cash restricted for Debt	-	-	-	-	-
Cash restricted for landfill closure & postclosure	-	-	-	-	-
Investments restricted for landfill closure & post closure	1,111,375	-	-	1,111,375	1,013,449
TOTAL NON-CURRENT ASSETS	1,111,375	-	-	1,111,375	1,013,449
PROPERTY, PLANT & EQUIPMENT					
Land	3,786,518	-	-	3,786,518	3,786,518
Buildings	1,389,478	-	-	1,389,478	1,382,534
Improvements	4,775,159	-	-	4,775,159	4,782,104
Equipment	1,725,188	156,391	-	1,881,579	1,805,980
Intangible assets	1,062,311	2,590	5,600,467	6,665,368	6,664,556
Construction in Progress	805,892	-	-	805,892	316,710
TOTAL PROPERTY, PLANT & EQUIPMENT	13,544,547	158,981	5,600,467	19,303,995	18,738,402
Less Accumulated Depreciation	(6,643,523)	(96,801)	-	(6,740,325)	(6,489,381)
NET PROPERTY, PLANT & EQUIPMENT	6,901,024	62,180	5,600,467	12,563,670	12,249,020
DEFERRED OUTFLOW OF RESOURCES					
Deferred Outflow of Resources - Pension	43,329	75,845	-	119,174	105,928
TOTAL OUTFLOW OF RESOURCES	43,329	75,845	-	119,174	105,928
TOTAL ASSETS	\$ 10,662,191	\$ 1,866,280	\$ 6,217,290	\$ 18,745,762	\$ 17,635,900
LIABILITIES AND FUND EQUITY					
Payables	\$ 271,293	\$ 26,675	\$ -	\$ 297,967	\$ 326,697
Due To Other Funds	230,743	10,897	-	241,640	25,892
Due To Other Governments	215	-	-	215	33
Non Current Liabilities:					
Due within one year					1,104,887
Compensated Absences	4,435	8,977	-	13,412	-
Landfill Closure	84,938	-	-	84,938	-
Note/Lease Payment	75,000	2,768	-	77,768	-
Due in more than one year					1,671,821
Compensated Absences	131,017	95,140	-	226,157	-
Landfill Closure	1,083,276	-	-	1,083,276	-
Note/Lease Payment	150,001	5,075	-	155,076	-
Pension Obligation	44,322	10,110	-	54,432	-
TOTAL LIABILITIES	2,075,239	159,641	-	2,234,881	3,129,330
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources- Pension	96,379	168,995	-	265,374	246,796
TOTAL DEFERRED INFLOWS OF RESOURCES	96,379	168,995	-	265,374	246,796
NET ASSETS					
Contributed Capital	-	-	2,496,651	2,496,651	2,496,651
Reserved for Petty Cash	2,900	400	-	3,300	3,200
Reserved for Prepaid Items	4,972	8,643	-	13,615	15,593
Reserved	-	-	-	-	-
Unrestricted	8,482,701	1,528,601	3,720,639	13,731,941	11,744,330
TOTAL FUND EQUITY	8,490,573	1,537,644	6,217,290	16,245,507	14,259,774
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,662,191	\$ 1,866,280	\$ 6,217,290	\$ 18,745,762	\$ 17,635,900

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND EQUITIES
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	WATER MITIGATION	2019 TOTALS	2018 TOTALS
OPERATING REVENUES					
Licenses & Permits	\$ -	\$ 1,549,948	\$ -	\$ 1,549,948	\$ 1,622,022
Intergovernmental Revenue	98,905	92,184	-	191,089	229,710
Charges for Services	5,148,029	238,047	121,387	5,507,463	5,469,210
Fines & Forfeitures	-	4,722	-	4,722	1,868
Miscellaneous Revenue	123,849	(2,049)	-	121,801	189,889
TOTAL OPERATING REVENUES	5,370,784	1,882,853	121,387	7,375,024	7,512,699
OPERATING EXPENSES:					
General Operations	4,599,736	1,934,214	4,109	6,538,059	5,833,263
Compensated Absences	10,419	10,419	-	20,838	-
Pension Expense	(32,185)	(57,363)	-	(89,548)	-
Depreciation, Amortization	256,520	19,340	-	275,860	354,702
TOTAL OPERATING EXPENSE	4,834,490	1,906,610	4,109	6,745,209	6,187,965
OPERATING INCOME (LOSS)	536,294	(23,757)	117,278	629,815	1,324,734
NON-OPERATING REVENUES (EXPENSES):					
Interest Revenues	60,076	22,444	1,074	83,594	146,572
Debt Interest Expense	(1,500)	-	(20,097)	(21,597)	(39,182)
Landfill Closure Revenues (Cost)	59,839	-	-	59,839	(37,878)
Compensated Absences	-	-	-	-	(5,505)
Pension Expense	-	-	-	-	113,063
Gain (Loss) on Disposal of Assets	-	8,914	-	8,914	(2,270)
TOTAL NON-OPERATING REVENUES (EXPENSES)	118,415	31,358	(19,023)	130,750	174,801
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	654,709	7,602	98,255	760,566	1,499,535
Transfer In	-	335,070	890,097	1,225,167	1,109,137
Contributed Capital	-	-	-	-	-
Capital Grant	-	-	-	-	250,000
CHANGE IN NET POSITION	654,709	342,672	988,352	1,985,733	2,858,672
Total net position - beginning	7,835,864	1,194,972	5,228,938	14,259,774	13,392,318
Prior Year Adjustment	-	-	-	-	(1,977,837)
TOTAL NET POSITION - ENDING	\$ 8,490,573	\$ 1,537,644	\$ 6,217,290	16,245,507	\$ 14,273,153

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2019
 With Comparative Totals for Year Ended December 31, 2018

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	WATER MITIGATION	2019 TOTALS	2018 TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 5,552,378	2,179,455	341,387	8,073,219	\$ 6,969,837
Cash payments to suppliers	(4,329,105)	(2,005,666)	(14,109)	(6,348,880)	(5,931,644)
Net cash provided (used) by operating activities	1,223,273	173,788	327,278	1,724,339	1,038,192
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfer from Other Funds	-	335,070	-	335,070	-
Cash Received (Paid) on loans from other funds	-	-	-	-	1,231,584
Landfill Closure Revenues/Costs	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	335,070	-	335,070	1,231,584
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:					
Acquisition of Capital Assets	(528,805)	(61,706)	-	(590,510)	(5,121,906)
Debt Interest Expense	(1,500)	-	(20,097)	(21,597)	(39,182)
Proceeds from Capital Grant	-	-	-	-	250,000
Payments on Long Term Debt	(75,000)	(2,766)	(870,000)	(947,766)	(929,767)
Operating Transfer In (Out)	-	-	890,097	890,097	1,109,137
Depreciation - prior year	-	-	-	-	3,445
Proceeds from Sale of Capital Assets	-	8,914	-	8,914	(2,270)
Net cash provided (used) by capital financing activities	(605,305)	(55,559)	-	(660,864)	(4,730,544)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest on Investments	60,076	22,444	1,074	83,594	146,572
Interest Receivables	(457)	(277)	(526)	(1,260)	(269)
Balancing Item	-	-	-	-	514
(Purchase)/Sales of Investments	(632,495)	(372,167)	(499,961)	(1,504,622)	2,290,851
Net cash provided (used) by investing activities	(572,876)	(350,000)	(499,412)	(1,422,288)	2,437,669
Net increase (decrease) in cash	45,092	103,299	(172,134)	(23,743)	(23,098)
Cash and cash equivalents at January 1	612,630	362,704	287,891	1,263,225	1,286,323
Cash and cash equivalents at December 31	\$ 657,722	\$ 466,003	115,757	\$ 1,239,482	\$ 1,263,225
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Net Operating Income (Loss)	\$ 536,294	\$ (23,757)	117,278	\$ 629,815	\$ 1,324,734
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Depreciation Expense	256,520	19,340	-	275,860	354,702
Pension Expense	(32,185)	(57,363)	-	(89,548)	-
Compensated Absence	10,419	10,419	-	20,838	-
(Increase) Decrease in Receivables	182,698	(492)	-	182,206	(34,087)
(Increase) Decrease in Due From Other Funds	-	299,071	220,000	519,071	(520,246)
(Increase) Decrease in Due From Other Governmental	(1,104)	(1,978)	-	(3,082)	11,471
(Increase) Decrease in Prepayment for Services	1,062	916	-	1,978	589
Increase (Decrease) in Payables	44,556	(73,285)	-	(28,729)	(104,473)
Increase (Decrease) in Taxes Payable	182	-	-	182	(206)
Increase (Decrease) in Due To Other Funds	224,831	917	(10,000)	215,748	5,709
Total Adjustments	686,979	197,545	210,000	1,094,524	(286,542)
Net cash provided by operating activities	\$ 1,223,273	\$ 173,788	327,278	\$ 1,724,339	\$ 1,038,192

KITTITAS COUNTY, WASHINGTON

SOLID WASTE
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 657,722	\$ 612,630
Investments	1,551,107	1,016,538
Accounts Receivable	355,111	537,809
Interest Receivable	4,431	3,974
Due From Other Funds	-	-
Interfund Loans Receivable	-	-
Due From Other Governmental	33,120	32,016
Other Prepayments	4,972	6,034
TOTAL CURRENT ASSETS	\$ 2,606,463	\$ 2,209,002
<u>NON-CURRENT ASSETS</u>		
Cash restricted for landfill closure & post closure	-	-
Investments restricted for landfill closure & post closure	1,111,375	1,013,449
TOTAL NON-CURRENT ASSETS	\$ 1,111,375	\$ 1,013,449
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	3,786,518	3,786,518
Buildings	1,389,478	1,382,534
Improvements	4,775,159	4,782,104
Equipment	1,725,188	1,686,378
Intangible assets	1,062,311	1,061,499
Constructon in Progress	805,892	316,710
TOTAL PROPERTY, PLANT & EQUIPMENT	\$ 13,544,547	\$ 13,015,742
Less Accumulated Depreciation	(6,643,523)	(6,387,003)
NET PROPERTY, PLANT & EQUIPMENT	\$ 6,901,024	\$ 6,628,739
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Outflow of Resources - Pension	43,329	38,568
TOTAL OUTFLOW OF RESOURCES	43,329	38,568
TOTAL ASSETS	\$ 10,662,191	\$ 9,889,758
<u>LIABILITIES AND FUND EQUITY</u>		
Payables	\$ 271,293	\$ 226,737
Due To Other Funds	230,743	5,912
Due to Other Governments	215	33
Current Portion Long Term Debt	-	222,518
Compensated Absences	4,435	-
Landfill Closure	84,938	-
Note Payment	75,000	-
Non Current Liabilities	-	1,508,992
Compensated Absences	131,017	-
Landfill Closure	1,083,276	-
Note Payment	150,001	-
Penson Obligation	44,322	-
TOTAL LIABILITIES	2,075,239	1,964,192
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources- Pension	\$ 96,379	\$ 89,701
TOTAL DEFERRED INFLOWS OF RESOURCES	96,379	89,701
<u>NET POSITION</u>		
Reserved for Petty Cash	\$ 2,900	\$ 2,900
Reserved for Prepaid Items	4,972	6,034
Reserved for Fixed Asset Rep.	-	-
Reserved for Landfill Closure	-	-
Unrestricted	8,482,701	7,826,930
TOTAL FUND EQUITY	\$ 8,490,573	\$ 7,835,864
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,662,191	\$ 9,889,758

KITTITAS COUNTY, WASHINGTON

SOLID WASTE
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>OPERATING REVENUES</u>		
Intergovernmental Revenue	\$ 98,905	\$ 131,722
Charges for Services	5,148,029	4,713,546
Miscellaneous Revenue	<u>123,849</u>	<u>187,276</u>
TOTAL OPERATING REVENUES	\$ 5,370,784	\$ 5,032,544
<u>OPERATING EXPENSES:</u>		
General Operations	\$ 4,599,736	\$ 3,988,054
Compensated Absenses	10,419	-
Pension Expense	(32,185)	-
Depreciation, Amortization	<u>256,520</u>	<u>335,760</u>
TOTAL OPERATING EXPENSE	<u>4,834,490</u>	<u>4,323,813</u>
OPERATING INCOME (LOSS)	\$ 536,294	\$ 708,730
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ 60,076	\$ 127,216
Debt Interest Expense	(1,500)	(1,875)
Landfill Closure Revenues (Cost)	59,839	(37,878)
Compensated Absences	-	(2,679)
Pension Expense	-	40,637
Gain (Loss) on Disposal of Assets	<u>-</u>	<u>(2,270)</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ <u>118,415</u>	\$ <u>123,151</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 654,709	\$ 831,881
Capital Contributions	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	\$ 654,709	\$ 831,881
Total net position - beginning	\$ 7,835,864	\$ 8,981,820
Prior Period Adjustment	<u>-</u>	<u>(1,977,837)</u>
TOTAL NET POSITION - ENDING	\$ <u><u>8,490,573</u></u>	\$ <u><u>7,835,864</u></u>

KITTITAS COUNTY, WASHINGTON

**SOLID WASTE
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2019
With Comparative Totals for Year Ended December 31, 2018**

	<u>2019</u>	<u>2018</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 5,552,378	\$ 4,973,556
Cash payments to suppliers	<u>(4,329,105)</u>	<u>(4,166,972)</u>
Net cash provided (used) by operating activities	\$ <u>1,223,273</u>	\$ <u>806,584</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Cash Received (Paid) on loans from other funds	\$ <u>0</u>	\$ <u>1,231,584</u>
Net cash provided (used) by noncapital financing activities	\$ <u>0</u>	\$ <u>1,231,584</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Capital Assets	\$ (528,805)	\$ (4,653,188)
Depreciation - prior year	0	3,445
Debt Interest Expense	(1,500)	(1,875)
Payments on Long Term Debt	(75,000)	(75,000)
Proceeds from Sale of Fixed Assets	<u>0</u>	<u>(2,270)</u>
Net cash provided (used) by capital financing activities	\$ <u>(605,305)</u>	\$ <u>(4,728,888)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 60,076	\$ 127,216
Interest Receivables	(457)	882
Balancing Item	0	514
(Purchase)/Sales of Investments	<u>(632,495)</u>	<u>2,603,782</u>
Net cash provided (used) by investing activities	\$ <u>(572,876)</u>	\$ <u>2,732,394</u>
Net increase (decrease) in cash	\$ 45,092	\$ 41,674
Cash and cash equivalents at January 1	<u>612,630</u>	<u>570,955</u>
Cash and cash equivalents at December 31	\$ <u>657,722</u>	\$ <u>612,630</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET		
<u>CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 536,294	\$ 708,730
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS)		
<u>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 256,520	\$ 335,760
Pension Expense	(32,185)	0
Compensated Absence	10,419	0
(Increase) Decrease in Receivables	182,698	(34,087)
(Increase) Decrease in Due From Other Funds	0	0
(Increase) Decrease in Due From Other Governmental	(1,104)	(24,901)
(Increase) Decrease in Prepayment for Services	1,062	812
Increase (Decrease) in Payables	44,556	(173,268)
Increase (Decrease) in Taxes Payable	182	(206)
Increase (Decrease) in Due To Other Funds	<u>224,831</u>	<u>(6,256)</u>
Total Adjustments	\$ <u>686,979</u>	\$ <u>97,853</u>
Net cash provided by operating activities	\$ <u>1,223,273</u>	\$ <u>806,584</u>

KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 466,003	\$ 362,704
Investments	1,236,786	864,620
Accounts Receivable	492	-
Interest Receivable	1,951	1,673
Due From Other Funds	1,175	300,246
Due From Other Governmental	13,205	11,227
Prepayment For Services	8,643	9,559
Total Current Assets	\$ 1,728,255	\$ 1,550,029
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Equipment	156,391	119,602
Intangible assets	2,590	2,590
Total Property, Plant & Equip.	\$ 158,981	\$ 122,193
Less Accumulated Depreciation	(96,801)	(102,378)
Net Property, Plant & Equipment	\$ 62,180	\$ 19,814
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Outflow of Resources - Pension	75,845	67,360
Total Outflow of Resources	75,845	67,360
TOTAL ASSETS	\$ 1,866,280	\$ 1,637,204
<u>LIABILITIES AND FUND EQUITY</u>		
Payables	\$ 26,675	\$ 99,960
Due To Other Funds	10,897	9,980
Current Portion Long Term Debt		12,369
Compensated Absences	8,977	-
Lease Payment	2,768	-
Non Current Liabilities		162,828
Compensated Absences	95,140	-
Lease Payment	5,075	-
Pension Obligation	10,110	-
TOTAL LIABILITIES	\$ 159,641	\$ 285,137
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources- Pension	\$ 168,995	\$ 157,095
TOTAL DEFERRED INFLOWS OF RESOURCES	168,995	157,095
<u>NET ASSETS</u>		
Reserved for Petty Cash	\$ 400	\$ 300
Reserved for Prepaid	8,643	9,559
Unrestricted	1,528,601	1,185,113
TOTAL FUND EQUITY	\$ 1,537,644	\$ 1,194,972
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,866,280	\$ 1,637,204

KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	<u>2019</u>		<u>2018</u>
<u>OPERATING REVENUES</u>			
Licenses and Permits	\$ 1,549,948	\$	1,622,022
Intergovernmental Revenues	92,184		97,989
Charges for Services	238,047		507,827
Fines & Forfeitures	4,722		1,868
Miscellaneous Revenue	<u>(2,049)</u>		<u>2,613</u>
TOTAL OPERATING REVENUES	\$ 1,882,853	\$	2,232,318
<u>OPERATING EXPENSES:</u>			
General Operations	\$ 1,934,214	\$	1,842,904
Compensated Absences	10,419		-
Pension Expense	(57,363)		-
Depreciation, Amortization	<u>19,340</u>		<u>18,942</u>
TOTAL OPERATING EXPENSE	<u>1,906,610</u>		<u>1,861,846</u>
OPERATING INCOME (LOSS)	\$ (23,757)	\$	370,472
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Interest Revenues	\$ 22,444	\$	13,501
Debt Interest Expense	-		-
Pension Expense	-		72,426
Compensated Absences	-		(2,825)
Gain (Loss) on Disposal of Assets	<u>8,914</u>		<u>-</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ <u>31,358</u>	\$	<u>83,102</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 7,602	\$	453,574
Transfer In	<u>335,070</u>	\$	<u>-</u>
CHANGE IN NET POSITION	\$ <u>342,672</u>	\$	<u>453,574</u>
Total net position - beginning	\$ 1,194,972	\$	754,776
Prior Period Adjustment Beginning Balance Previous Year Debt	<u>-</u>		<u>(13,379)</u>
TOTAL NET POSITION - ENDING	\$ <u><u>1,537,644</u></u>	\$	<u><u>1,194,972</u></u>

KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2019
With Comparative Totals for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 2,179,455	\$ 1,968,444
Cash payments to suppliers	<u>(2,005,666)</u>	<u>(1,772,367)</u>
Net cash provided (used) by operating activities	\$ <u>173,788</u>	\$ <u>196,077</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ <u>335,070</u>	\$ <u>-</u>
Net cash provided (used) by noncapital financing activities	\$ <u>335,070</u>	\$ <u>-</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Capital Assets	\$ (61,706)	\$ -
Payments on Long Term Debt	(2,768)	(2,767)
Proceeds from Sale of Fixed Assets	<u>8,914</u>	<u>-</u>
Net cash provided (used) by capital financing activities	\$ <u>(55,559)</u>	\$ <u>(2,767)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 22,444	\$ 13,501
Interest Receivables	(277)	(1,111)
(Purchase)/Sales of Investments	<u>(372,167)</u>	<u>(312,390)</u>
Net cash provided (used) by investing activities	\$ <u>(350,000)</u>	\$ <u>(300,000)</u>
Net increase (decrease) in cash	\$ 103,299	\$ (106,690)
Cash and cash equivalents at January 1	<u>362,704</u>	<u>469,395</u>
Cash and cash equivalents at December 31	\$ <u><u>466,003</u></u>	\$ <u><u>362,704</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (23,757)	\$ 370,472
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 19,340	\$ 18,942
Compensation Absenses	10,419	-
Pension Expense	(57,363)	-
(Increase) Decrease in Receivables	(492)	-
(Increase) Decrease in Due From Other Funds	299,071	(300,246)
(Increase) Decrease in Due From Other Governmental	(1,978)	36,372
(Increase) Decrease in Prepayment for Services	916	(223)
Increase (Decrease) in Payables	(73,285)	68,795
Increase (Decrease) in Due To Other Funds	<u>917</u>	<u>1,965</u>
Total Adjustments	\$ <u>197,545</u>	\$ <u>(174,395)</u>
Net cash provided by operating activities	\$ <u><u>173,788</u></u>	\$ <u><u>196,077</u></u>

KITTITAS COUNTY, WASHINGTON

WATER MITIGATION
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 115,757	287,891
Investments	500,502	541
Interest Receivable	565	39
Due From Other Funds	-	220,000
Due From Other Governmental	-	-
Total Current Assets	\$ 616,824	\$ 508,471
Non Current Assets		
Restricted Cash - Debt	-	-
Total Non-Current Assets	\$ -	\$ -
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Water Rights	5,600,467	5,600,467
Total Property, Plant & Equip.	\$ 5,600,467	\$ 5,600,467
Less Accumulated Depreciation	-	-
Net Property, Plant & Equipment	\$ 5,600,467	\$ 5,600,467
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Outflow of Resources - Pension	-	-
Total Outflow of Resources	-	-
TOTAL ASSETS	\$ 6,217,290	\$ 6,108,938
<u>LIABILITIES AND FUND EQUITY</u>		
Due to Other Funds	-	10,000
Non Current Liabilities:		
Due within one year	-	870,000
Due in more than one year	-	-
TOTAL LIABILITIES	\$ -	\$ 880,000
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources- Pension	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-
<u>NET ASSETS</u>		
Contributed Capital	2,496,651	2,496,651
Unrestricted	3,720,639	2,732,287
TOTAL FUND EQUITY	\$ 6,217,290	\$ 5,228,938
TOTAL LIABILITIES AND FUND EQUITY	\$ 6,217,290	\$ 6,108,938

KITTITAS COUNTY, WASHINGTON

**WATER MITIGATION
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES**

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

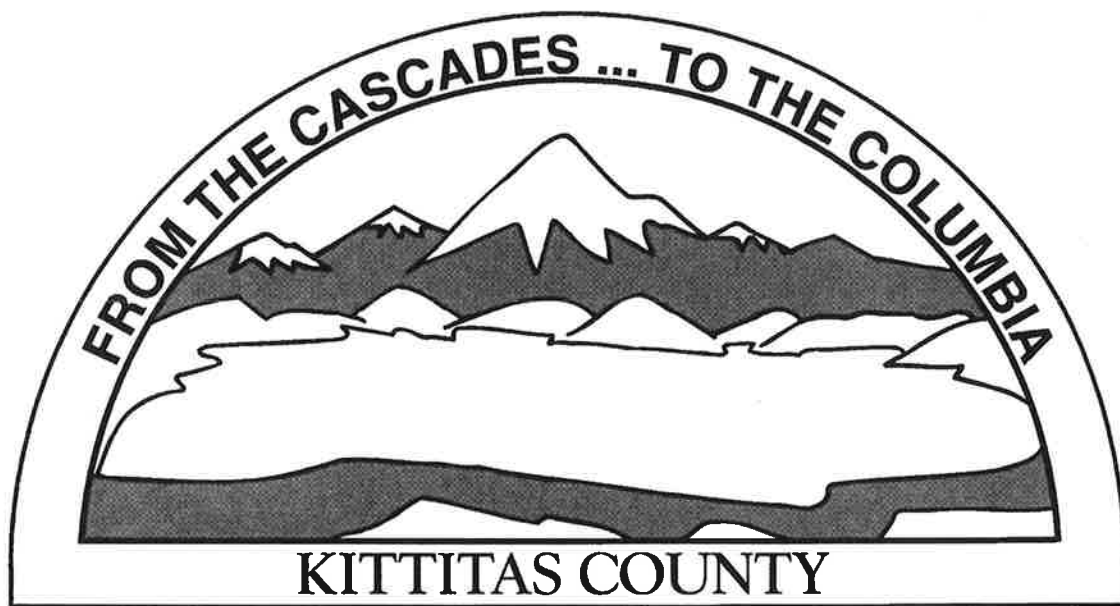
	<u>2019</u>		<u>2018</u>
<u>OPERATING REVENUES</u>			
Licenses and Permits	\$ -	\$	-
Intergovernmental Revenues	-		-
Charges for Services	121,387		247,837
Fines & Forfeitures	-		-
Miscellaneous Revenue	-		-
	<hr/>		<hr/>
TOTAL OPERATING REVENUES	\$ 121,387	\$	247,837
<u>OPERATING EXPENSES:</u>			
General Operations	\$ 4,109	\$	2,305
Depreciation, Amortization	-		-
	<hr/>		<hr/>
TOTAL OPERATING EXPENSE	4,109		2,305
OPERATING INCOME (LOSS)	\$ 117,278	\$	245,532
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Interest Revenues	\$ 1,074	\$	5,855
Debt Interest Expense	(20,097)		(37,307)
Debt Payment	-		-
	<hr/>		<hr/>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ (19,023)	\$	(31,452)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 98,255	\$	214,080
Transfer In	\$ 890,097	\$	1,109,137
Contributed Capital	-		-
Capital Grant	-		250,000
	<hr/>		<hr/>
CHANGE IN NET POSITION	\$ 988,352	\$	1,573,217
Total net position - beginning	\$ 5,228,938	\$	3,655,721
	<hr/>		<hr/>
TOTAL NET POSITION - ENDING	\$ 6,217,290	\$	5,228,938

KITTITAS COUNTY, WASHINGTON

**WATER MITIGATION
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2019
With Comparative Totals for Year Ended December 31, 2018**

	<u>2019</u>	<u>2018</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ \$ 341,387	\$ \$ 27,837
Cash payments to suppliers	<u>\$ (14,109)</u>	<u>\$ 7,695</u>
Net cash provided (used) by operating activities	<u>\$ \$ 327,278</u>	<u>\$ \$ 35,532</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ \$ -	\$ \$ -
Net cash provided (used) by noncapital financing activities	<u>\$ \$ -</u>	<u>\$ \$ -</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Capital Assets	\$ \$ -	\$ \$ (468,718)
Debt Interest Expense	\$ (20,097)	\$ (37,307)
Proceeds from Capital Grant	\$ -	\$ 250,000
Payments on Long Term Debt	\$ (870,000)	\$ (852,000)
Operating Transfer In (out)	\$ 890,097	\$ 1,109,137
Proceeds from Debt	<u>\$ -</u>	<u>\$ -</u>
Net cash provided (used) by capital financing activities	<u>\$ \$ -</u>	<u>\$ \$ 1,112</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ \$ 1,074	\$ \$ 5,855
Interest Receivable	\$ (526)	\$ (39)
(Purchase)/Sales of Investments	<u>\$ \$ (499,961)</u>	<u>\$ \$ (541)</u>
Net cash provided (used) by investing activities	<u>\$ \$ (499,412)</u>	<u>\$ \$ 5,274</u>
Net increase (decrease) in cash	\$ \$ (172,134)	\$ \$ 41,918
Cash and cash equivalents at January 1	<u>\$ 287,891</u>	<u>\$ 245,973</u>
Cash and cash equivalents at December 31	<u>\$ \$ 115,757</u>	<u>\$ \$ 287,891</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ \$ 117,278	\$ \$ 245,532
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ \$ -	\$ \$ -
Pension Expense	\$ -	\$ -
(Increase) Decrease in Receivables	\$ -	\$ -
(Increase) Decrease in Due From Other Funds	\$ 220,000	\$ (220,000)
(Increase) Decrease in Due From Other Governmental	\$ -	\$ -
Increase (Decrease) in Payables	\$ -	\$ -
Increase (Decrease) in Due To Other Funds	<u>\$ (10,000)</u>	<u>\$ 10,000</u>
Total Adjustments	<u>\$ \$ 210,000</u>	<u>\$ \$ (210,000)</u>
Net cash provided by operating activities	<u>\$ \$ 327,278</u>	<u>\$ \$ 35,532</u>

Internal Service Funds



KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

As of December 31, 2019 and December 31, 2018

	Equipment Rental Revolving	DENTAL SELF INSURANCE	UNEMPLOYMENT COMPENSATION	COMPUTER REPLACEMENT INTERNAL SERVICE	2019 TOTALS	2018 TOTALS
ASSETS						
CURRENT ASSETS						
Cash/Petty Cash	\$ 43,555	\$ 4,032	\$ 15,333	\$ 4,606	\$ 67,527	\$ 209,521
Investments	5,390,298	-	162,000	130,672	5,682,970	6,085,728
Receivables	11,561	310	270	215	12,356	15,039
Due From Other Funds	416,078	2,483	-	-	418,561	425,450
Interfund Loans Receivable	-	-	-	-	-	-
Due From Other Governmental	-	-	-	-	-	-
Inventory	385,191	-	-	-	385,191	386,516
Prepayment for Services	3,878	-	-	-	3,878	4,379
TOTAL CURRENT ASSETS	\$ 6,250,561	\$ 6,824	\$ 177,603	\$ 135,494	\$ 6,570,482	\$ 7,126,633
NON CURRENT ASSETS						
Cash restricted	\$ -	\$ 18,432	\$ -	\$ -	\$ 18,432	\$ 18,432
TOTAL NON CURRENT ASSETS	\$ -	\$ 18,432	\$ -	\$ -	\$ 18,432	\$ 18,432
PROPERTY, PLANT AND EQUIPMENT						
Land	\$ 447,473	\$ -	\$ -	\$ -	\$ 447,473	\$ 447,473
Buildings	936,747	-	-	-	936,747	936,747
Improvements	268,738	-	-	-	268,738	268,738
Equipment	10,197,104	-	-	-	10,197,104	9,828,196
Construction In Progress	1,019,534	-	-	-	1,019,534	673,118
TOTAL PROPERTY, PLANT AND EQUIPMENT	\$ 12,869,595	\$ -	\$ -	\$ -	\$ 12,869,595	\$ 12,154,271
Less Accumulated Depreciation	\$ (6,400,598)	\$ -	\$ -	\$ -	\$ (6,400,598)	\$ (6,537,410)
NET PROPERTY, PLANT AND EQUIPMENT	\$ 6,468,997	\$ -	\$ -	\$ -	\$ 6,468,997	\$ 5,616,861
TOTAL ASSETS	\$ 12,719,558	\$ 25,256	\$ 177,603	\$ 135,494	\$ 13,057,911	\$ 12,761,926
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES						
Payables	\$ 71,055	\$ 24,904	\$ 7,439	\$ -	\$ 103,398	\$ 329,304
Due To Other Funds	15,401	-	-	-	15,401	14,602
Due To Other Governmental	618	-	-	-	618	1,233
Unearned Revenue	-	-	-	-	-	-
TOTAL CURRENT LIABILITIES	\$ 87,075	\$ 24,904	\$ 7,439	\$ -	\$ 119,417	\$ 345,139
NON-CURRENT LIABILITIES						
Condo Reserves	\$ 1,077,661	\$ -	\$ -	\$ -	\$ 1,077,661	\$ 1,047,919
TOTAL NON-CURRENT LIABILITIES	\$ 1,077,661	\$ -	\$ -	\$ -	\$ 1,077,661	\$ 1,047,919
FUND EQUITY						
CONTRIBUTED CAPITAL						
Contributed Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Accumulated Amortization	-	-	-	-	-	-
NET CONTRIBUTED CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET ASSETS						
Reserve Pre-Paid Expenses	\$ 3,878	\$ -	\$ -	\$ -	\$ 3,878	\$ 4,379
Reserved Net Assets	-	353	-	-	353	16,450
Unrestricted Net Assets	11,550,944	-	170,164	135,494	11,856,602	11,348,039
NET RETAINED EARNINGS	\$ 11,554,822	\$ 353	\$ 170,164	\$ 135,494	\$ 11,860,832	\$ 11,368,868
TOTAL FUND EQUITY	\$ 11,554,822	\$ 353	\$ 170,164	\$ 135,494	\$ 11,860,832	\$ 11,368,868
TOTAL LIABILITIES AND FUND EQUITY	\$ 12,719,558	\$ 25,256	\$ 177,603	\$ 135,494	\$ 13,057,911	\$ 12,761,926

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES
 As of December 31, 2019
 With Comparative Totals for December 31, 2018

	EQUIPMENT RENTAL REVOLVING	DENTAL SELF INSURANCE PROGRAM	UNEMPLOYMENT COMPENSATION	COMPUTER REPLACEMENT INTERNAL SERVICE	2019	2018
OPERATING REVENUES						
Sales of Merchandise	\$ 86,653	\$ -	\$ -	\$ -	\$ 86,653	\$ 73,542
Other Charges for Services	10,765	173,612	36,041	139,933	360,350	558,529
Rents, Parking, Concessions	1,900,339	-	-	-	1,900,339	1,946,640
Miscellaneous Revenues	26	-	-	47	73	25
TOTAL OPERATING REVENUES	\$ 1,997,782	\$ 173,612	\$ 36,041	\$ 139,980	\$ 2,347,415	\$ 2,578,735
OPERATING EXPENSES:						
General Operations	\$ 1,030,060	\$ 192,192	\$ 41,565	\$ 87,735	\$ 1,351,552	\$ 1,704,439
Cost of Sale & Services	709	-	-	-	709	22,176
Maintenance	21,144	-	-	-	21,144	23,531
Administration-General	194,982	-	-	-	194,982	78,929
Depreciation, Amortization	926,758	-	-	-	926,758	785,633
TOTAL OPERATING EXPENSE	\$ 2,173,654	\$ 192,192	\$ 41,565	\$ 87,735	\$ 2,495,146	\$ 2,614,709
OPERATING INCOME (LOSS)	\$ (175,871)	\$ (18,580)	\$ (5,525)	\$ 52,245	\$ (147,732)	\$ (35,973)
NON-OPERATING REVENUES (EXPENSES):						
Interest Revenues	\$ 170,222	\$ -	\$ 2,270	\$ 2,187	\$ 174,679	\$ 92,896
Gain (Loss) on Fixed Asset Disposal	218,991	-	-	4,512	223,503	19,350
Other Non-Oper. Revenues (Expense)	-	-	-	-	-	6
Operating Transfer In	266,029	2,483	-	-	268,511	344,229
TOTAL NON-OPERATING REVENUES	\$ 655,242	\$ 2,483	\$ 2,270	\$ 6,699	\$ 666,693	\$ 456,482
NET INCOME (LOSS)	\$ 479,370	\$ (16,098)	\$ (3,255)	\$ 58,944	\$ 518,962	\$ 420,508
Fund Equity - January 1	\$ 11,102,450	\$ 16,450	\$ 173,419	\$ 76,550	\$ 11,368,869	\$ 12,080,638
Prior Period Adjustment	(26,998)	-	-	-	(26,998)	(1,132,278)
FUND EQUITY - DECEMBER 31	\$ 11,554,822	\$ 353	\$ 170,164	\$ 135,494	\$ 11,860,832	\$ 11,368,868

KITTITAS COUNTY, WASHINGTON
INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2019
With Comparative Totals for Year Ended December 31, 2018

					2019	2018
	EQUIPMENT RENTAL REVOLVING	DENTAL TRUST	UNEMPLOYMENT COMPENSATION	COMPUTER REPLACEMENT INTERNAL SERVICE	TOTALS	TOTALS
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>						
Cash received from customers	\$ 1,997,787	\$ 173,559	\$ 36,041	\$ 139,980	\$ 2,347,367	\$ 2,325,105
Cash payments to suppliers	(1,467,175)	(181,018)	(48,984)	(86,544)	(1,783,721)	(1,378,387)
Net cash provided (used) by operating activities	\$ 530,613	\$ (7,459)	\$ (12,943)	\$ 53,436	\$ 563,646	\$ 946,718
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>						
Non-Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6
Transfer from Other Funds	-	2,483	-	-	2,483	27,852
Net cash provided from noncapital activities	\$ -	\$ 2,483	\$ -	\$ -	\$ 2,483	\$ 27,858
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>						
Proceeds from sale of fixed assets	\$ 218,991	\$ -	\$ -	\$ 4,512	\$ 223,503	\$ 19,350
Payments for Capital Acquisition	(1,430,680)	-	-	-	(1,430,680)	(686,197)
Construction in Progress	(342,502)	-	-	-	(342,502)	(625,395)
Interfund Loan Principle	-	-	-	-	-	-
Operating Transfer In (Out)	266,029	-	-	-	266,029	316,377
Net cash provided (used in) capital financing activities	\$ (1,288,162)	\$ -	\$ -	\$ 4,512	\$ (1,283,649)	\$ (975,864)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>						
Investment Interest	\$ 166,308	\$ -	\$ 2,270	\$ 2,187	\$ 170,765	\$ 92,896
Interest Receivable	613	-	(270)	(90)	253	(103)
Interfund Loan Receivables	-	-	-	-	-	-
Proceeds Reserves Condominium	-	-	-	-	-	-
Purchase of Investment	632,606	-	(162,000)	(66,097)	404,509	(3,352,727)
Net cash flows from investing activities	\$ 799,527	\$ -	\$ (160,000)	\$ (64,000)	\$ 575,527	\$ (3,259,933)
Net increase (decr.) in cash and cash equivalent	\$ 41,978	\$ (4,977)	\$ (172,943)	\$ (6,052)	\$ (141,994)	\$ (3,261,222)
Cash and cash equivalents at beginning of year	\$ 1,577	\$ 27,441	\$ 188,276	\$ 10,658	\$ 227,953	\$ 3,489,174
Cash and cash equivalents at end of year	\$ 43,555	\$ 22,464	\$ 15,333	\$ 4,606	\$ 85,959	\$ 227,953
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>						
Net operating income (loss)	\$ (175,871)	\$ (18,580)	\$ (5,525)	\$ 52,245	\$ (147,732)	\$ 425,526
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>						
Depreciation Expense	\$ 926,758	\$ -	\$ -	\$ -	\$ 926,758	\$ 659,184
Decrease (Increase) in Accounts Receivable	613	2,429	-	-	3,043	(84,650)
(Increase) Decrease in Due From Other Funds	9,372	(2,483)	-	-	6,890	(53,525)
(Increase) Decrease in Due From Other Govts	-	-	-	-	-	-
(Increase) Decrease in Prepayment for Services	(690)	-	-	1,191	501	1,761
Increase (Decrease) in Inventory	(1,325)	-	-	-	(1,325)	(200,777)
Increase (Decrease) in Payables	(229,043)	11,174	(7,419)	-	(225,288)	(70,881)
Increase (Decrease) in Due To Other Funds	800	-	-	-	800	336,692
Increase (Decrease) in Non-Current Misc Liability	-	-	-	-	-	2,744
Increase (Decrease) in Due To Other Governments	-	-	-	-	-	116
Total Adjustments	\$ 706,484	\$ 11,121	\$ (7,419)	\$ 1,191	\$ 711,377	\$ 590,661
Net cash provided by operating activities	\$ 530,613	\$ (7,459)	\$ (12,943)	\$ 53,436	\$ 563,646	\$ 1,016,187

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
COMPARATIVE BALANCE SHEET

As of December 31, 2019 and December 31, 2018

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 43,555	\$ 1,577
Investments	5,390,298	6,021,152
Receivables	11,561	12,175
Due From Other Funds	416,078	425,450
Due from Other Governments	-	-
Inventory	385,191	386,516
Prepayment for Services	3,878	3,188
Total Current Assets	\$ 6,250,561	\$ 6,850,059
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	\$ 447,473	\$ 447,473
Buildings	936,747	936,747
Improvements	268,738	268,738
Equipment	10,197,104	9,828,196
Construction in Progress	1,019,534	673,118
Total Property, Plant & Equipment	\$ 12,869,595	\$ 12,154,271
Less Accumulated Depreciation	\$ (6,400,598)	\$ (6,537,410)
Net Property, Plant & Equipment	\$ 6,468,997	\$ 5,616,861
TOTAL ASSETS	\$ 12,719,558	\$ 12,466,920
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ 71,055	\$ 300,717
Due To Other Funds	15,401	14,602
Due To Other Governmental	618	1,233
Unearned Revenue	-	-
TOTAL CURRENT LIABILITIES	\$ 87,075	\$ 316,552
<u>NON-CURRENT LIABILITIES</u>		
Condo Reserves	\$ 1,077,661	\$ 1,047,919
TOTAL NON-CURRENT LIABILITIES	\$ 1,077,661	\$ 1,047,919
<u>FUND EQUITY</u>		
<u>CONTRIBUTED CAPITAL</u>		
Contributed Capital	\$ -	\$ -
Less Accumulated Amortization	-	-
NET CONTRIBUTED CAPITAL	\$ -	\$ -
<u>NET ASSETS</u>		
Reserved Pre-paid Expenses	\$ 3,878	\$ 3,188
Reserved Net Assets	-	-
Unrestricted Net Assets	11,550,944	11,099,261
NET RETAINED EARNINGS	11,554,822	11,102,449
TOTAL FUND EQUITY	\$ 11,554,822	\$ 11,102,449
TOTAL LIABILITIES AND FUND EQUITY	\$ 12,719,558	\$ 12,466,920

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES		
Sales of Merchandise	\$ 86,653	\$ 73,542
Other Charges for Services	10,765	261,721
Rents, Parking, Concessions	1,900,339	1,946,640
Miscellaneous Revenues	<u>26</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 1,997,782	\$ 2,281,903
OPERATING EXPENSES:		
General Operations	\$ 1,030,060	\$ 1,386,913
Cost of Sales and Services	709	22,176
Maintenance	21,144	23,531
Administration-General	194,982	78,929
Depreciation, Amortization	<u>926,758</u>	<u>785,633</u>
TOTAL OPERATING EXPENSE	\$ 2,173,654	\$ 2,297,182
OPERATING INCOME (LOSS)	\$ (175,871)	\$ (15,279)
NON-OPERATING REVENUES (EXPENSES):		
Interest Revenues	\$ 170,222	\$ 92,252
Gain (Loss) on Fixed Asset Disposal	218,991	12,839
Other Non-Operating Revenues (Expense)	-	6
Operating Transfer In (Out)	<u>266,029</u>	<u>316,377</u>
TOTAL NON-OPERATING REVENUES	\$ 655,242	\$ 421,475
NET INCOME	\$ 479,370	\$ 406,195
Fund Equity - January 1	\$ 11,102,450	\$ 11,828,532
Adjust to Fund Equity		
Prior Period Adjustment	<u>(26,998)</u>	<u>(1,132,278)</u>
FUND EQUITY - DECEMBER 31	\$ 11,554,822	\$ 11,102,449

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2019
With Comparative Totals for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash Received From Customers	\$ 1,997,787	\$ 2,030,977
Cash Payments To Suppliers	(1,467,175)	(1,074,361)
NET CASH PROVIDED (USED) BY OPER. ACTIVITIES	\$ 530,613	\$ 956,616
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Non-Operating Expenses	\$ -	\$ 6
Non-Operating Rents and Charges	-	-
NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES	\$ -	\$ 6
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Proceeds From Sale of Fixed Assets	\$ 218,991	\$ 12,839
Payments for Capital Acquisitions	(1,430,680)	(686,197)
Construction in Progress	(342,502)	(625,395)
Interfund Loan Principle	-	-
Operating Transfer in (Out)	266,029	316,377
NET CASH PROVIDED (USED IN) CAPITAL FINANCIAL ACTIVITIES	\$ (1,288,162)	\$ (982,375)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment Interest	\$ 166,308	\$ 92,252
Interest Receivables	613	-
Proceeds Reserves Condominium	-	-
Purchase of Investment	632,606	(3,288,185)
Net Cash Flows From Investing Activities	\$ 799,527	\$ (3,195,933)
Net Increase (Decr.) in Cash and Cash Equivalent	\$ 41,978	\$ (3,221,686)
Cash and Cash Equivalents at Beginning of Year	\$ 1,577	\$ 3,223,263
Cash and Cash Equivalents At End Of Year	\$ 43,555	\$ 1,577
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (175,871)	\$ (15,279)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 926,758	\$ 785,633
Decrease (Increase) in Accounts Receivable	613	73,824
Decrease (Increase) in Due From Other Funds	9,372	(27,679)
Decrease (Increase) in Due From Other Govts	-	-
(Increase) Decrease in Prepayment Services	(690)	627
Decrease (Increase) in Inventory	(1,325)	250,374
Increase (Decrease) in Payables	(229,043)	209,242
Increase (Decrease) in Due To Other Funds	800	(332,147)
Increase (Decrease) in Non-Current Misc Liability	-	12,022
Increase (Decrease) in Due to Other Govts	-	-
Total Adjustments	\$ 706,484	\$ 971,895
NET CASH PROVIDED BY OPERATIONAL ACTIVITIES	\$ 530,613	\$ 956,616

KITTITAS COUNTY, WASHINGTON

DENTAL SELF INSURANCE PROGRAM
 COMPARATIVE BALANCE SHEET
 As of December 31, 2019 and December 31, 2018

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 4,032	\$ 9,009
Accounts Receivable	310	2,739
Due From Other Funds	<u>2,483</u>	<u>-</u>
TOTAL CURRENT ASSETS	\$ <u>6,824</u>	\$ <u>11,748</u>
<u>NON CURRENT ASSETS</u>		
Cash restricted	\$ 18,432	\$ 18,432
TOTAL NON CURRENT ASSETS	\$ 18,432	\$ 18,432
TOTAL ASSETS	<u>25,256</u>	<u>30,180</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ <u>24,904</u>	\$ <u>13,730</u>
TOTAL LIABILITIES	\$ <u>24,904</u>	\$ <u>13,730</u>
<u>FUND EQUITY</u>		
Net Assets Restricted	\$ <u>353</u>	\$ <u>16,450</u>
TOTAL FUND EQUITY	\$ <u>353</u>	\$ <u>16,450</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>25,256</u>	\$ <u>30,180</u>

KITTITAS COUNTY, WASHINGTON

DENTAL SELF INSURANCE PROGRAM
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND EQUITIES
 Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>OPERATING REVENUES</u>		
Charges for Services	\$ 173,612	\$ 148,348
Miscellaneous Revenue	-	-
TOTAL OPERATING REVENUES	\$ 173,612	\$ 148,348
<u>OPERATING EXPENSES:</u>		
General Operations	\$ 192,192	\$ 178,182
TOTAL OPERATING EXPENSE	192,192	178,182
OPERATING INCOME (LOSS)	\$ (18,580)	\$ (29,834)
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ -	\$ -
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ -	\$ -
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ (18,580)	\$ (29,834)
Transfer In	\$ 2,483	\$ 27,852
CHANGE IN NET POSITION	\$ (16,098)	\$ (1,982)
Total net position - beginning	\$ 16,450	\$ 18,432
TOTAL NET POSITION - ENDING	\$ 353	\$ 16,450

KITTITAS COUNTY, WASHINGTON

**DENTAL TRUST
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2019
With Comparative Totals for Year Ended December 31, 2018**

	<u>2019</u>	<u>2018</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 173,559	\$ 145,609
Cash payment for Supplier	<u>(181,018)</u>	<u>(164,452)</u>
Net cash provide (used) by operating activities	\$ <u>(7,459)</u>	\$ <u>(18,843)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	<u>2,483</u>	<u>27,852</u>
Net cash provided (used) by noncapital financing activities	\$ <u>2,483</u>	\$ <u>27,852</u>
Net increase (decrease) in cash and cash equivalents	\$ (4,977)	\$ 9,009
Cash and cash equivalents, January 1	<u>27,441</u>	<u>18,432</u>
Cash and cash equivalents, December 31	\$ <u><u>22,464</u></u>	\$ <u><u>27,441</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (18,580)	\$ (29,834)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
(Increase) Decrease in Accounts Receivable	\$ 2,429	\$ (2,739)
(Increase) Decrease in Due from other funds	(2,483)	-
Increase (Decrease) in vouchers payable	11,174	13,730
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	\$ <u>11,121</u>	\$ <u>10,991</u>
Net cash provided by operating activities	\$ <u><u>(7,459)</u></u>	\$ <u><u>(18,843)</u></u>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 15,333	\$ 188,276
Investments	162,000	-
Interest Receivables	270	-
TOTAL CURRENT ASSETS	\$ <u>177,603</u>	\$ <u>188,276</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ <u>7,439</u>	\$ <u>14,858</u>
TOTAL LIABILITIES	\$ <u>7,439</u>	\$ <u>14,858</u>
 <u>FUND EQUITY</u>		
Net Assets Unrestricted	\$ <u>170,164</u>	\$ <u>173,419</u>
TOTAL FUND EQUITY	\$ <u>170,164</u>	\$ <u>173,419</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>177,603</u>	\$ <u>188,276</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES		
Other Charges for Services	\$ <u>36,041</u>	\$ <u>19,705</u>
TOTAL OPERATING REVENUES	\$ 36,041	\$ 19,705
OPERATING EXPENSES:		
General Operations	\$ <u>41,565</u>	\$ <u>30,160</u>
TOTAL OPERATING EXPENSE	\$ <u>41,565</u>	\$ <u>30,160</u>
OPERATING INCOME (LOSS)	\$ (5,525)	\$ (10,455)
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	<u>2,270</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	2,270	-
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	(3,255)	-
CHANGE IN NET POSITION	\$ (3,255)	\$ (10,455)
Fund Equity - January 1	\$ <u>173,419</u>	\$ <u>183,874</u>
TOTAL NET POSITION - ENDING	\$ <u><u>170,164</u></u>	\$ <u><u>173,419</u></u>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2019
 With Comparative Totals for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 36,041	\$ 19,705
Cash payment for Supplier	<u>(48,984)</u>	<u>(29,198)</u>
Net cash provide (used) by operating activities	\$ <u>(12,943)</u>	\$ <u>(9,494)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 2,270	\$ -
Interest Receivable	(270)	-
(Purchase)/Sales of Investments	<u>\$ (162,000)</u>	<u>\$ -</u>
Net cash provided (used) by investing activities	\$ <u>(160,000)</u>	\$ -
Net increase (decrease) in cash and cash equivalents	\$ (172,943)	\$ (9,494)
Cash and cash equivalents, January 1	<u>\$ 188,276</u>	<u>\$ 197,770</u>
Cash and cash equivalents, December 31	\$ <u><u>15,333</u></u>	\$ <u><u>188,276</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO</u>		
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (5,525)	\$ (10,455)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS)</u>		
<u>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
(Increase) Decrease in Accounts Receivable	\$ -	\$ -
(Increase) Decrease in Due from other funds	-	-
Increase (Decrease) in vouchers payable	(7,419)	962
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	\$ <u>(7,419)</u>	\$ <u>962</u>
Net cash provided by operating activities	\$ <u><u>(12,943)</u></u>	\$ <u><u>(9,494)</u></u>

KITTITAS COUNTY, WASHINGTON

COMPUTER REPLACEMENT INTERNAL SERVICE
COMPARATIVE BALANCE SHEET
As of December 31, 2019 and December 31, 2018

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 4,606	\$ 10,658
Investments	130,672	64,576
Interest Receivable	215	125
Due from Other Funds	-	-
Prepayments	-	1,191
TOTAL CURRENT ASSETS	\$ <u>135,494</u>	\$ <u>76,550</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND EQUITY</u>		
Non Spendable-Prepaid	\$ -	\$ 1,191
Net Assets Unrestricted	135,494	75,359
TOTAL FUND EQUITY	\$ <u>135,494</u>	\$ <u>76,550</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>135,494</u>	\$ <u>76,550</u>

KITTITAS COUNTY, WASHINGTON

COMPUTER REPLACEMENT INTERNAL SERVICE
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES
Year Ended December 31, 2019

With Comparative Actual Amounts For Year Ended December 31, 2018

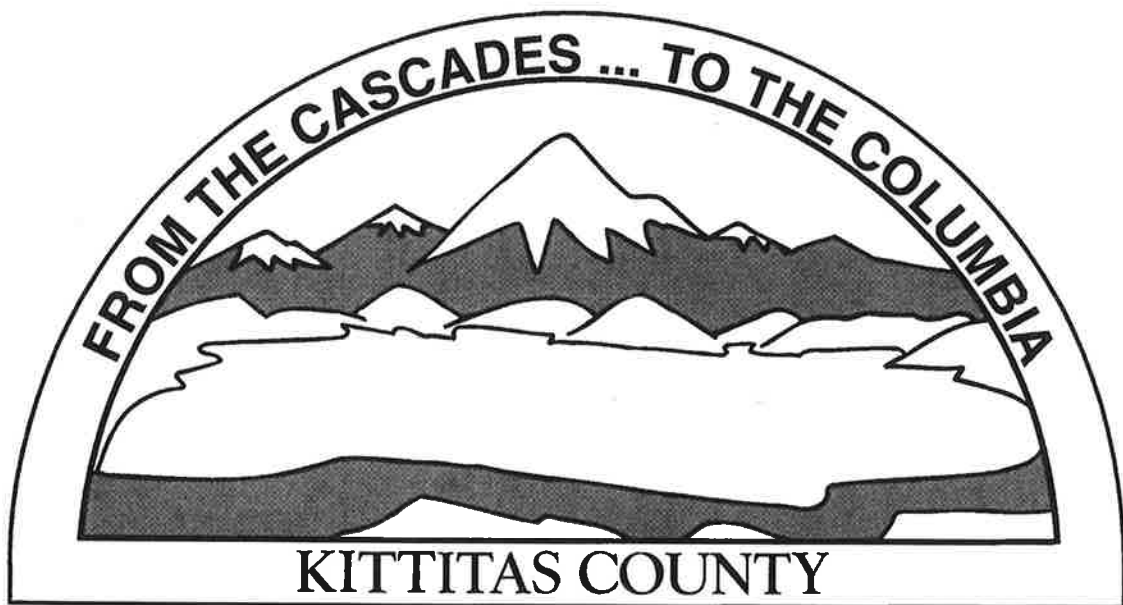
	<u>2019</u>	<u>2018</u>
<u>OPERATING REVENUES</u>		
Charges for Services	\$ 139,933	\$ 128,756
Miscellaneous Revenue	47	25
	<hr/>	<hr/>
TOTAL OPERATING REVENUES	\$ 139,980	\$ 128,780
<u>OPERATING EXPENSES:</u>		
General Operations	\$ 87,735	\$ 109,185
	<hr/>	<hr/>
TOTAL OPERATING EXPENSE	87,735	109,185
	<hr/>	<hr/>
OPERATING INCOME (LOSS)	\$ 52,245	\$ 19,595
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ 2,187	\$ 644
Gain (Loss) on Fixed Asset Disposal	4,512	6,511
	<hr/>	<hr/>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ 6,699	\$ 7,155
	<hr/>	<hr/>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 58,944	\$ 26,750
	<hr/>	<hr/>
Transfer In	\$ -	\$ -
	<hr/>	<hr/>
CHANGE IN NET POSITION	\$ 58,944	\$ 26,750
	<hr/>	<hr/>
Total net position - beginning	\$ 76,550	\$ 49,800
	<hr/>	<hr/>
TOTAL NET POSITION - ENDING	\$ 135,494	\$ 76,550
	<hr/>	<hr/>

KITTITAS COUNTY, WASHINGTON

COMPUTER REPLACEMENT INTERNAL SERVICE
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2019
With Comparative Totals for Year Ended December 31, 2018

	<u>2019</u>	<u>2018</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 139,980	\$ 128,815
Cash payments to suppliers	<u>(86,544)</u>	<u>(110,377)</u>
Net cash provided (used) by operating activities	\$ 53,436	\$ 18,438
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ -	\$ -
Net cash provided (used) by noncapital financing activities	\$ -	\$ -
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Fixed Assets	\$ -	\$ -
Proceeds from Sale of Fixed Assets	<u>4,512</u>	<u>6,511</u>
Net cash provided (used) by capital financing activities	\$ 4,512	\$ 6,511
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 2,187	\$ 644
Interest Receivable	(90)	(103)
(Purchase)/Sales of Investments	<u>(66,097)</u>	<u>(64,542)</u>
Net cash provided (used) by investing activities	\$ (64,000)	\$ (64,000)
Net increase (decrease) in cash	\$ (6,052)	\$ (39,051)
Cash and cash equivalents at January 1	<u>10,658</u>	<u>49,709</u>
Cash and cash equivalents at December 31	\$ 4,606	\$ 10,658
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 52,245	\$ 19,595
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ -	\$ -
(Increase) Decrease in Receivables	-	-
(Increase) Decrease in Due From Other Funds	-	35
(Increase) Decrease in Prepayment Services	1,191	(1,191)
Increase (Decrease) in Payables	-	-
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	\$ 1,191	\$ (1,157)
Net cash provided by operating activities	\$ 53,436	\$ 18,438

Agency Funds



KITTITAS COUNTY, WASHINGTON

PRIVATE-PURPOSE TRUST FUNDS AND CUSTODIAL FUNDS

COMBINING BALANCE SHEET

As of December 31, 2019

With Comparative Totals for December 31, 2018

ASSETS	Custodial Accounts						
	IRRIGATION/ CONSERVATION DISTRICTS	PARKS & RECREATION	FIRE DISTRICTS	HOSPITAL DISTRICTS	SCHOOL DISTRICTS	SEWER DISTRICTS	TV DISTRICT
Cash	\$ 202,249	\$ 14,565	\$ 2,594,988	\$ 34,301	\$ 7,120,264	\$ 743,229	\$ 1,734
Cash with Fiscal Agent	-	-	-	-	-	-	-
Investments	386,183	-	9,865,459	-	63,448,372	1,372,204	72,713
Taxes Receivable	21,691	-	199,739	38,391	272,027	-	-
Other Receivables	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 610,124	\$ 14,565	\$ 12,660,186	\$ 72,693	\$ 70,840,663	\$ 2,115,434	\$ 74,447
LIABILITIES							
Warrants Payable	\$ -	\$ -	\$ 186,928	\$ -	\$ 2,244,293	\$ 57,035	\$ 0
Salary/Vouchers Payable	-	-	-	-	-	-	-
Custodial Accounts	588,432	14,565	12,273,519	34,301	68,324,344	2,058,398	74,447
Deferred Inflows - Taxes	21,691	-	199,739	38,391	272,027	-	-
Restricted Fund Balance	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 610,124	\$ 14,565	\$ 12,660,186	\$ 72,693	\$ 70,840,663	\$ 2,115,434	\$ 74,447

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ASSETS	Custodial Accounts							2019 TOTALS	2018 TOTALS
	CEMETERY DISTRICT	WATER DISTRICT	WEED DISTRICT	CLEARING FUNDS	CITIES	STATE FUNDS	PRIVATE PURPOSE TRUST		
Cash	\$ 5,202	\$ 719,249	\$ 82,812	\$ 1,816,962	\$ 90,887	\$ 660,578	\$ 62,266	\$ 13,949,288	\$ 11,770,153
Cash with Fiscal Agent	-	-	-	409,781	-	-	-	409,781	244,103
Cash in Investment Pool	-	-	-	-	-	-	-	-	-
Investments	95,862	253,048	30,401	41,764	-	-	7,398	75,573,405	24,849,629
Taxes Receivable	801	-	10,218	-	171,067	714,203	-	1,428,136	1,554,620
Other Receivables	-	-	-	533,902	-	-	12	533,914	331,207
TOTAL ASSETS	\$ 101,865	\$ 972,297	\$ 123,431	\$ 2,602,409	\$ 261,954	\$ 1,374,781	\$ 69,677	\$ 91,894,524	\$ 38,749,712
LIABILITIES									
Warrants Payable	\$ 1,176	\$ 25,294	\$ -	\$ 386,478	\$ -	\$ -	\$ -	\$ 2,901,204	\$ 3,898,432
Salary/Vouchers Payable	-	-	-	1,154,185	-	-	-	1,216,451	912,489
Custodial Accounts	99,888	947,002	113,213	1,061,747	90,887	660,578	62,266	86,341,322	32,293,858
Deferred Inflows - Taxes	801	-	10,218	-	171,067	714,203	-	1,428,136	1,554,620
Restricted Fund Balance	-	-	-	-	-	-	7,411	7,411	90,313
TOTAL LIABILITIES	\$ 101,865	\$ 972,297	\$ 123,431	\$ 2,602,409	\$ 261,954	\$ 1,374,781	\$ 69,677	\$ 91,894,524	\$ 38,749,712

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL PRIVATE-PURPOSE TRUST FUNDS AND CUSTODIAL FUNDS
 For The Year Ended December 31, 2019

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2019</u>
<u>Irrigation/Conservation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 515,575	\$ 1,774,518	\$ (2,087,844)	\$ 202,249
Investments	127,613	308,570	(50,000)	386,183
Taxes-Assessments Receivable	28,903	1,015,482	(1,022,694)	21,691
	-	-	-	-
TOTAL ASSETS	\$ 672,091	\$ 3,098,571	\$ (3,160,538)	\$ 610,124
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (279,374)	\$ 279,374	\$ -
Vouchers Payable	-	(279,374)	279,374	-
Custodial Accounts	643,188	(1,505,425)	1,450,670	588,432
Deferred Outflows-Taxes	28,903	(1,022,694)	1,015,482	21,691
	-	-	-	-
TOTAL LIABILITIES	\$ 672,091	\$ (3,086,866)	\$ 3,024,899	\$ 610,124
<u>Parks & Recreation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 7,436	\$ 61,651	\$ (54,522)	\$ 14,565
Investments	-	-	-	-
Taxes-Assessments Receivable	-	-	-	-
	-	-	-	-
TOTAL ASSETS	\$ 7,436	\$ 61,651	\$ (54,522)	\$ 14,565
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (20,251)	\$ 20,251	\$ -
Vouchers Payable	-	(25,598)	25,598	-
Custodial Accounts	7,436	(39,618)	46,747	14,565
Other Current Notes Payable	-	-	-	-
Deferred Outflows-Taxes	-	-	-	-
	-	-	-	-
TOTAL LIABILITIES	\$ 7,436	\$ (85,467)	\$ 92,596	\$ 14,565

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL PRIVATE-PURPOSE TRUST FUNDS AND CUSTODIAL FUNDS
For The Year Ended December 31, 2019**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2019</u>
<u>Fire District</u>				
<u>ASSETS</u>				
Cash	\$ 2,211,318	\$ 31,820,084	\$ (31,436,414)	\$ 2,594,988
Investments	4,327,947	12,214,369	(6,676,857)	9,865,459
Taxes-Assessments Receivable	196,294	8,039,908	(8,036,463)	199,739
TOTAL ASSETS	\$ 6,735,559	\$ 52,074,360	\$ (46,149,733)	\$ 12,660,186
<u>LIABILITIES</u>				
Warrants Payable	\$ 81,770	\$ (5,249,196)	\$ 5,354,355	\$ 186,928
Vouchers Payable	-	(5,374,373)	5,374,373	-
Custodial Accounts	6,457,496	(14,051,498)	19,867,522	12,273,519
Deferred Outflows-Taxes	196,294	(8,036,463)	8,039,908	199,739
TOTAL LIABILITIES	\$ 6,735,559	\$ (32,711,531)	\$ 38,636,158	\$ 12,660,186
<u>Hospital Districts</u>				
<u>ASSETS</u>				
Cash	\$ 56,500	\$ 1,454,502	\$ (1,476,701)	\$ 34,301
Taxes-Assessments Receivable	64,645	1,402,062	(1,428,316)	38,391
TOTAL ASSETS	\$ 121,145	\$ 2,856,565	\$ (2,905,017)	\$ 72,693
<u>LIABILITIES</u>				
Custodial Accounts	\$ 56,500	\$ (1,476,701)	\$ 1,454,502	\$ 34,301
Deferred Outflows-Taxes	64,645	(1,428,316)	1,402,062	38,391
TOTAL LIABILITIES	\$ 121,145	\$ (2,905,017)	\$ 2,856,565	\$ 72,693
<u>School Districts</u>				
<u>ASSETS</u>				
Cash	\$ 5,834,039	\$ 204,749,010	\$ (203,462,785)	\$ 7,120,264
Investments	18,379,495	62,960,318	(17,891,441)	63,448,372
Taxes-Assessments Receivable	357,728	19,749,569	(19,835,271)	272,027
TOTAL ASSETS	\$ 24,571,263	\$ 287,458,897	\$ (241,189,497)	\$ 70,840,663
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,915,388	\$ (38,512,752)	\$ 37,841,656	\$ 2,244,293
Custodial Accounts	21,298,146	(140,122,056)	187,148,253	68,324,344
Deferred Outflows-Taxes	357,728	(19,835,271)	19,749,569	272,027
TOTAL LIABILITIES	\$ 24,571,263	\$ (198,470,079)	\$ 244,739,479	\$ 70,840,663

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL PRIVATE-PURPOSE TRUST FUNDS AND CUSTODIAL FUNDS
 For The Year Ended December 31, 2019

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2019</u>
<u>Sewer District</u>				
<u>ASSETS</u>				
Cash	\$ 127,570	\$ 4,232,084	\$ (3,616,424)	\$ 743,229
Investments	1,535,115	337,089	(500,000)	1,372,204
Taxes-Assessments Receivable	-	-	-	-
TOTAL ASSETS	\$ 1,662,685	\$ 4,569,173	\$ (4,116,424)	\$ 2,115,434
<u>LIABILITIES</u>				
Warrants Payable	\$ 18,587	\$ (1,719,942)	\$ 1,758,390	\$ 57,035
Vouchers Payable	-	(1,780,286)	1,780,286	-
Custodial Accounts	1,644,098	(1,778,615)	2,192,915	2,058,398
Deferred Outflows-Taxes	-	-	-	-
TOTAL LIABILITIES	\$ 1,662,685	\$ (5,278,843)	\$ 5,731,592	\$ 2,115,434
<u>TV District</u>				
<u>ASSETS</u>				
Cash	\$ 22,134	\$ 94,765	\$ (115,165)	\$ 1,734
Investments	71,003	1,709	-	72,713
TOTAL ASSETS	\$ 93,138	\$ 96,474	\$ (115,165)	\$ 74,447
<u>LIABILITIES</u>				
Warrants Payable	\$ 773	\$ (55,292)	\$ 54,520	\$ 0
Vouchers Payable	-	(54,520)	54,520	-
Custodial Accounts	92,365	(58,163)	40,246	74,447
TOTAL LIABILITIES	\$ 93,138	\$ (167,976)	\$ 149,285	\$ 74,447

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL PRIVATE-PURPOSE TRUST FUNDS AND CUSTODIAL FUNDS
 For The Year Ended December 31, 2019

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2019</u>
<u>Cemetery District</u>				
<u>ASSETS</u>				
Cash	\$ 6,584	\$ 38,516	\$ (39,898)	\$ 5,202
Investments	93,608	2,253		95,862
Taxes-Assessments Receivable	915	15,113	(15,227)	801
TOTAL ASSETS	\$ 101,108	\$ 55,883	\$ (55,125)	\$ 101,865
<u>LIABILITIES</u>				
Warrants Payable	\$ 743	\$ (18,600)	\$ 19,033	\$ 1,176
Vouchers Payable	-	(19,130)	19,130	-
Custodial Accounts	99,450	(19,645)	20,082	99,888
Deferred Outflows-Taxes	915	(15,227)	15,113	801
TOTAL LIABILITIES	\$ 101,108	\$ (72,602)	\$ 73,359	\$ 101,865
<u>Water Districts</u>				
<u>ASSETS</u>				
Cash	\$ 755,200	\$ 1,293,053	\$ (1,329,004)	\$ 719,249
Investments	216,221	41,826	(5,000)	253,048
Taxes-Assessments Receivable	-			-
TOTAL ASSETS	\$ 971,422	\$ 1,334,879	\$ (1,334,004)	\$ 972,297
<u>LIABILITIES</u>				
Warrants Payable	\$ 61,875	\$ (489,596)	\$ 453,016	\$ 25,294
Vouchers Payable	-	(453,017)	453,017	-
Custodial Accounts	909,547	(802,883)	840,339	947,002
Deferred Outflows-Taxes	-			-
TOTAL LIABILITIES	\$ 971,422	\$ (1,745,496)	\$ 1,746,371	\$ 972,297

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL PRIVATE-PURPOSE TRUST FUNDS AND CUSTODIAL FUNDS
For The Year Ended December 31, 2019**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2019</u>
<u>Weed District</u>				
<u>ASSETS</u>				
Cash	\$ 88,019	\$ 184,123	\$ (189,330)	\$ 82,812
Investments	29,685	716		30,401
Taxes-Assessments Receivable	10,295	176,697	(176,774)	10,218
TOTAL ASSETS	\$ 127,999	\$ 361,535	\$ (366,104)	\$ 123,431
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (4,552)	\$ 4,552	\$ -
Vouchers Payable	-	(4,552)	4,552	-
Custodial Accounts	117,704	(184,062)	179,571	113,213
Deferred Outflows-Taxes	10,295	(176,774)	176,697	10,218
TOTAL LIABILITIES	\$ 127,999	\$ (369,940)	\$ 365,371	\$ 123,431
<u>Clearing Funds</u>				
<u>ASSETS</u>				
Cash	\$ 1,558,418	\$ 80,563,261	\$ (80,504,716)	\$ 1,616,962
Cash with Fiscal Agent	244,103	409,781	(244,103)	409,781
Investments	61,862	1,264	(21,362)	41,764
Other Receivables	250,019	535,100	(251,217)	533,902
TOTAL ASSETS	\$ 2,114,402	\$ 81,509,405	\$ (81,021,398)	\$ 2,602,409
<u>LIABILITIES</u>				
Warrants Payable	\$ 819,296	\$ (42,813,371)	\$ 42,380,553	\$ 386,478
Salary/Vouchers Payable	886,065	(35,620,078)	35,888,198	1,154,185
Custodial Accounts	409,041	(21,411,175)	22,063,881	1,061,747
TOTAL LIABILITIES	\$ 2,114,402	\$ (99,844,624)	\$ 100,332,632	\$ 2,602,409

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL PRIVATE-PURPOSE TRUST FUNDS AND CUSTODIAL FUNDS
 For The Year Ended December 31, 2019

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2019</u>
		<u>Cities</u>		
<u>ASSETS</u>				
Cash	\$ 95,624	\$ 5,047,858	\$ (5,052,595)	\$ 90,887
Investments	0			0
Taxes-Assessments Receivable	179,388	4,456,011	(4,464,333)	171,067
TOTAL ASSETS	\$ 275,013	\$ 9,503,869	\$ (9,516,928)	\$ 261,954
<u>LIABILITIES</u>				
Custodial Accounts	\$ 95,624	\$ (5,052,599)	\$ 5,047,863	\$ 90,887
Deferred Outflows-Taxes	179,388	(4,464,333)	4,456,011	171,067
TOTAL LIABILITIES	\$ 275,013	\$ (9,516,932)	\$ 9,503,874	\$ 261,954

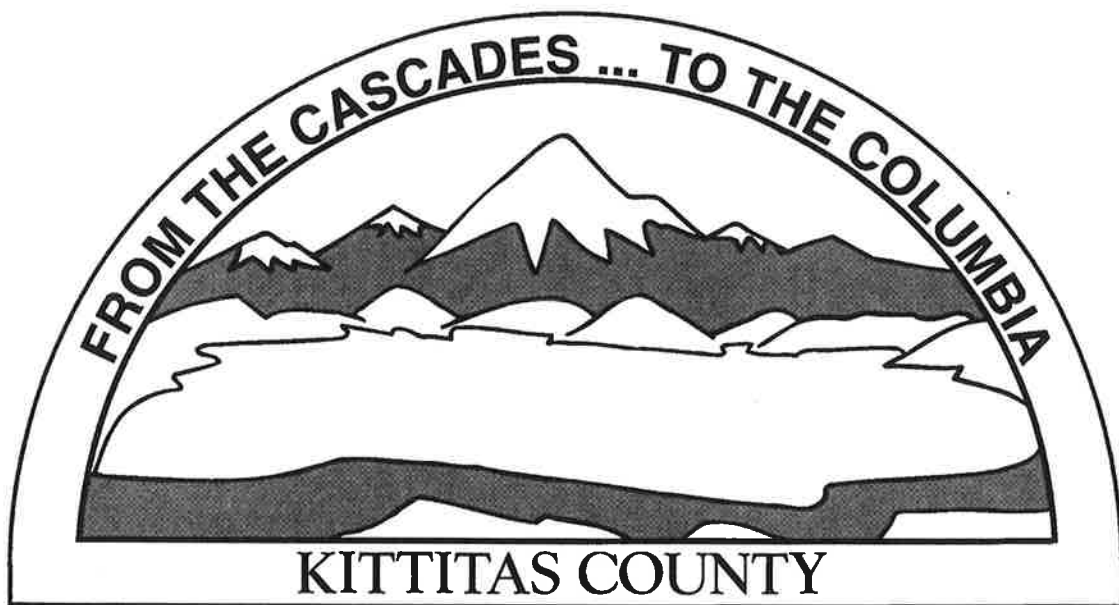
		<u>State Funds</u>		
<u>ASSETS</u>				
Cash	\$ 463,264	\$ 31,892,857	\$ (31,695,543)	\$ 660,578
Taxes-Assessments Receivable	716,451	21,070,141	(21,072,389)	714,203
TOTAL ASSETS	\$ 1,179,715	\$ 52,962,998	\$ (52,767,932)	\$ 1,374,781
<u>LIABILITIES</u>				
Vouchers Payable	\$ -	\$ (7)	\$ 7	\$ -
Custodial Accounts	463,264	(31,696,222)	31,893,536	660,578
Deferred Outflows-Taxes	716,451	(21,072,389)	21,070,141	714,203
TOTAL LIABILITIES	\$ 1,179,715	\$ (52,768,618)	\$ 52,963,683	\$ 1,374,781

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL PRIVATE-PURPOSE TRUST FUNDS AND CUSTODIAL FUNDS
For The Year Ended December 31, 2019**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2019</u>
<u>Private Purpose Trust</u>				
<u>ASSETS</u>				
Cash	\$ 28,471	\$ 108,963,223	\$ (108,929,428)	\$ 62,266
Cash in Investment Pool	-	44,297,659	(44,297,659)	-
Investments	7,078	153,128,038	(153,127,718)	7,398
Other Receivable	<u>81,188</u>	<u>254,791</u>	<u>(335,967)</u>	<u>12</u>
TOTAL ASSETS	\$ <u>116,737</u>	\$ <u>306,643,711</u>	\$ <u>(306,690,771)</u>	\$ <u>69,677</u>
<u>LIABILITIES</u>				
Vouchers Payable	\$ 26,424	\$ (142,386)	\$ 178,228	\$ 62,266
Reserve Fund Balance	<u>90,313</u>	<u>(41,538,317)</u>	<u>41,455,414</u>	<u>7,411</u>
TOTAL LIABILITIES	\$ <u>116,737</u>	\$ <u>(41,680,703)</u>	\$ <u>41,633,642</u>	\$ <u>69,677</u>
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$ 11,770,153	\$ 472,169,504	\$ (469,990,369)	\$ 13,949,288
Cash with Fiscal Agency	244,103	409,781	(244,103)	409,781
Cash in Investment Pool	-	44,297,659	(44,297,659)	-
Investments	24,849,629	228,996,153	(178,272,378)	75,573,405
Taxes-Assessments Receivable	1,554,620	55,924,983	(56,051,467)	1,428,136
Other Receivables	<u>331,207</u>	<u>789,891</u>	<u>(587,183)</u>	<u>533,914</u>
TOTAL ASSETS	\$ <u>38,749,712</u>	\$ <u>802,587,971</u>	\$ <u>(749,443,159)</u>	\$ <u>91,894,524</u>
<u>LIABILITIES</u>				
Warrants Payable	\$ 3,898,432	\$ (89,162,927)	\$ 88,165,699	\$ 2,901,204
Salary/Vouchers Payable	912,489	(43,753,319)	44,057,281	1,216,451
Custodial Accounts	32,293,858	(218,198,663)	272,246,127	86,341,322
Deferred Outflows-Taxes	1,554,620	(56,051,467)	55,924,983	1,428,136
Reserve Fund Balance	<u>90,313</u>	<u>(41,538,317)</u>	<u>41,455,414</u>	<u>7,411</u>
TOTAL LIABILITIES	\$ <u>38,749,712</u>	\$ <u>(448,704,693)</u>	\$ <u>501,849,505</u>	\$ <u>91,894,524</u>

Supplementary Financial Information



Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
SNAP Cluster								
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Department Health)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CLH18249-10	6,002	-	6,002	-	
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Department Health)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CLH18249-4	14,698	-	14,698	-	
Total SNAP Cluster:				20,700	-	20,700	-	
Forest Service Schools and Roads Cluster								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665	FORMULA GRANT	-	279,254	279,254	-	
Total Forest Service Schools and Roads Cluster:				-	279,254	279,254	-	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA State Department Commerce)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	18-62210-008	34,614	-	34,614	32,864	8
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA State Department Commerce)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	19-62210-008	47,811	-	47,811	46,061	8
Total CFDA 14.228:				82,425	-	82,425	78,925	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Department Commerce)	Crime Victim Assistance	16.575	19-31101-517	5,567	-	5,567	-	8

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Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Department Commerce)	Crime Victim Assistance	16.575	20-31101-513	16,352	-	16,352	-	8
			Total CFDA 16.575:	21,919	-	21,919	-	
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Central Washington Comprehensive Mental Health)	Violence Against Women Formula Grants	16.588	2019stopgrantss ubaward	15,912	-	15,912	-	8
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	State Criminal Alien Assistance Program	16.606	SH18-056	-	8,534	8,534	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	State Criminal Alien Assistance Program	16.606	SH18-034	-	7,205	7,205	-	
			Total CFDA 16.606:	-	15,739	15,739	-	
OJP BUREAU OF JUSTICE ASSISTANCE, JUSTICE, DEPARTMENT OF (via WA State Patrol)	Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	K14497	5,524	-	5,524	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program	20.106	3-53-0026-013- 2018	-	103,753	103,753	-	
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Highway Planning and Construction	20.205	BROS-2019 (026)	-	716,291	716,291	-	

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Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department Transportation)	Highway Planning and Construction	20.205	STPUS- 6900(008) LA 9461	57,461	-	57,461	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department Transportation)	Highway Planning and Construction	20.205	STPR-19AA(001) LA 9468	5,949	-	5,949	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department Transportation)	Highway Planning and Construction	20.205	STRP-19CS(001) LA 9463	3,950	-	3,950	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department Transportation)	Highway Planning and Construction	20.205	HSIP-STPR- 0005(5005) LA 9409	395,866	-	395,866	-	
			Total CFDA 20.205:	463,226	716,291	1,179,517	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Federal Lands Access Program	20.224	DTFH7017E3001 1	-	858,686	858,686	-	
	Total Highway Planning and Construction Cluster:			463,226	1,574,977	2,038,203	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Traffic Safety)	State and Community Highway Safety	20.600	2019-HVE-3249- REGION12 TZM SH19-001	11,830	-	11,830	-	
	Total Highway Safety Cluster:			11,830	-	11,830	-	

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Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Health)	Public Health Emergency Preparedness	93.069	CLH18249-5	34,643	-	34,643	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Health)	Public Health Emergency Preparedness	93.069	CLH18249-10	13,257	-	13,257	-	
			Total CFDA 93.069:	47,900	-	47,900	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Health)	Immunization Cooperative Agreements	93.268	CH Federal Non Cash	10,315	-	10,315	-	3,5,6
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Health)	Immunization Cooperative Agreements	93.268	CLH18249-4	313	-	313	-	3,5,6,8
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Health)	Immunization Cooperative Agreements	93.268	CLH18249-9	4,272	-	4,272	-	
			Total CFDA 93.268:	14,900	-	14,900	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via National Assn County City Health)	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation?s Health	93.421	2019-031201	5,000	-	5,000	-	

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Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Health)	State Physical Activity and Nutrition (SPAN	93.439	CLH18249-8	55,344	-	55,344	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Health)	State Physical Activity and Nutrition (SPAN	93.439	CLH18249-10	10,504	-	10,504	-	
Total CFDA 93.439:				65,848	-	65,848	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Social Health Services)	Child Support Enforcement	93.563	2110-80579	19,471	-	19,471	-	8
Medicaid Cluster								
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Health)	Medical Assistance Program	93.778	K3069	30,563	-	30,563	-	8
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Medical Assistance Program	93.778	K2747	4,750	-	4,750	-	
Total Medicaid Cluster:				35,313	-	35,313	-	

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Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	HP 42990	58,546	-	58,546	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	K3924	30,122	-	30,122	-	
			Total CFDA 93.959:	88,668	-	88,668	-	
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Yakima Neighborhood Health Services)	Maternal and Child Health Services Block Grant to the States	93.994	HP 43809	9,686	-	9,686	-	8
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department Health)	Maternal and Child Health Services Block Grant to the States	93.994	CLH18249-4	30,189	-	30,189	-	8
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Grant County Health)	Maternal and Child Health Services Block Grant to the States	93.994	CLH18249-10	10,657	-	10,657	-	8
			Total CFDA 93.994:	50,532	-	50,532	-	
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via WA State Parks)	Boating Safety Financial Assistance	97.012	MLE1072	13,390	-	13,390	-	

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Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Department Military)	Emergency Management Performance Grants	97.042	E19-136	23,726	-	23,726	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Cooperating Technical Partners	97.045	EMS-2018-CA- 00020-S01	-	27,355	27,355	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Cooperating Technical Partners	97.045	EMS2019CA000 25S01	-	24,340	24,340	-	
Total CFDA 97.045:				-	51,695	51,695	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Department Military)	Pre-Disaster Mitigation	97.047	E17-062	2,479	-	2,479	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Department Military)	Pre-Disaster Mitigation	97.047	PA-01-WA-4249- PW-00039	4,128	-	4,128	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Department Military)	Pre-Disaster Mitigation	97.047	037-99037-00	94,862	-	94,862	-	
Total CFDA 97.047:				101,469	-	101,469	-	

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Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

<u>Federal Agency (Pass-Through Agency)</u>	<u>Federal Program</u>	<u>CFDA Number</u>	<u>Other Award Number</u>	<u>Expenditures</u>			<u>Passed through to Subrecipients</u>	<u>Note</u>
				<u>From Pass- Through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Department Military)	Homeland Security Grant Program	97.067	E19-111	2,160	-	2,160	-	
Total Federal Awards Expended:				1,089,913	2,025,418	3,115,331	78,925	

KITTITAS COUNTY

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2019

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the county's financial statements. The county uses the modified accrual system of accounting.

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the county's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Noncash Awards - Vaccinations

The amount of \$10,314.76 reported on the schedule is the value of vaccine received by the county during current year and priced as prescribed by Washington State Department of Health.

Note 4 – Not Available (N/A)

The county was unable to obtain other identification number.

Note 5 – Vaccine for Children's Programs

Vaccine supplied by Federal Government for vaccine for children program

Note 6 – Vaccine for 317 Programs

Vaccine supplied by Federal Government for vaccine for 317 programs.

Note 7 – Indirect Cost Rate

County: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 12.75 percent.

Public Health: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 28.25 percent

The county has not elected to use the 10-percent de minimis indirect cost rate allowed under the uniform guidance.

Note 8 – Project has been completed or expired

Project has been completed or expired.

Note 9 – In-Lieu of Taxes/Unrestricted Funds

In-lieu of taxes, unrestricted funds used for general operations of County Road Fund.

Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Secretary of State			
	Prepaid Ballot Postage	k2284	4,022
			Sub-total: 4,022
State Grant from Military Department			
	Washington State Enhanced 911 Program	E19-025	97,970
	Washington State Enhanced 911 Program	E20-014	163,902
	2015 Flood Event Emergency Mgt	PA-10-WA-4249-PW-00039	661
	2011 Flood Event Emergency Mgt	037-99037-00	100
			Sub-total: 262,633
State Grant from Conservation Commission			
	Voluntary Stewardship Program	K1816	59,299
	Voluntary Stewardship Program	K2013	32,885
			Sub-total: 92,184
State Grant from Other Judicial Agencies			
	LFO - ESSB 6032	LFO	15,210
	BECCA	IAA 20077	6,813
	BECCA	IAA 19062	10,962
			Sub-total: 32,985

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Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Social and Health Services			
	Child Support Enforcement	2110-80579	3,399
	Consolidated	1763-96341	32,597
	Consolidated	1963-59052	25,991
	DDA County Services	1963-58859	280,832
	DDA County Services	1763-98187 No 03	309,446
	Behavioral Health Administration	HP 42990	11,863
		Sub-total:	664,128
State Grant from Department of Agriculture			
	Capital Improvements	K2501	100,000
		Sub-total:	100,000
1/2 County Prosecutor's Salary			
	Prosecutor Salary	Prosecutor Salary	90,889
		Sub-total:	90,889
State Grant from Department of Commerce			
	Victim/Witness Assistance	19-31101-517	26,933
	Victim/Witness Assistance	20-31101-513	14,312
		Sub-total:	41,245

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Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Ecology			
	Local Solid Waste Financial Assistance	W2RLSWFA-1719-KiCPHD-00022	36,478
	Water Meter Pilot Project	C1800153	93,756
	Local Solid Waste Financial Assistance	SWMLSWFA-2019-KiCPHD-00034	18,015
	Well Delegation Program	C1500167	13,275
	DOE-Shorelands Floodplain by Design	SEAFBD-2019-KiCPWD-00081	1,130,616
	LSWFA (CPG)	W2RLSWFA-17-19	23,260
	CLCP	W2RCLCP-17-19-KiCoSW-00006	10,872
	LSWFA	SMLSWFA-2019-KiCoSW-00077	45,466
	Litter & Illegal Dump Cleanup and Prevention Project	SWMCLCP-1921-KiCoSW-00003	19,308
		Sub-total:	1,391,046
State Grant from Department of Health			
	Tobacco & Vapor Pduct Prevention & Control	HP 44139	3,608
	Tobacco & Vapor21	19-20	1,307
	Office of Drinking Water Group B Program	CLH18249-3	5,000
	Zoonotics WNV Mosquito	CLH18249-9	224
	Zoonotics WNV Mosquito	CLH18249-9	1,975
		Sub-total:	12,114

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Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Other State Agencies			
	Youth Marijuana Prevention & Education Program	hp 43808 #18-42	8,573
	Youth Marijuana Prevention & Education Program	19-33	4,867
	Behaviorial Health Administration	K3924	18,429
	ABC Dental	K2747	4,750
			Sub-total: 36,619
State Grant from Department of Transportation			
	Washington Airport Aid Program: Bowers Field EA & Pavement Break	ELL-01-18	5,763
			Sub-total: 5,763
Rural Arterial Program (RAP)			
	No 6 Road Bridge #79051	1915-01	206,509
	Manastash Road Bridge #76131	1917-01	128,530
	CAPP2019	Formula Grant	442,873
	RAP-Vantage Overlay	1919-01	395
			Sub-total: 778,307
State Grant from Recreation and Conservation Office			
	RCO-Coleman Creek @ Vantage Passage Design	19-1628P	90,719
			Sub-total: 90,719

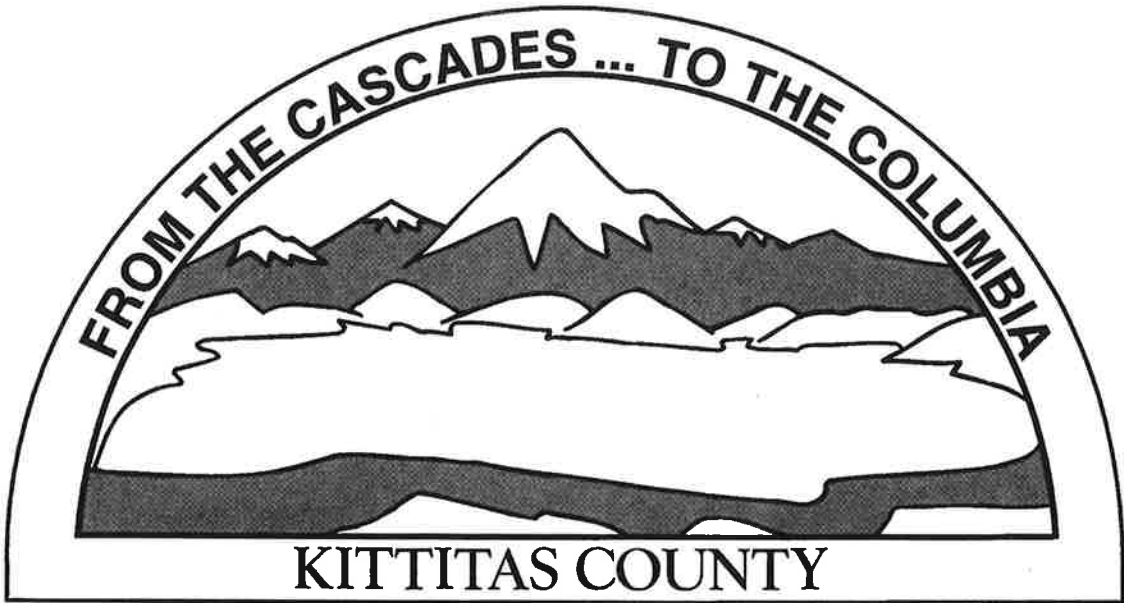
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Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Criminal Justice Training Commission			
	WASPC (RSO) Program	RS018-19-Kittitas	37,500
	WASPC (RSO) Program	RSO 2019-200	36,000
		Sub-total:	73,500
State Grant from Traffic Safety Commission			
	WA ST Traffic Safety Commission- DRE	SH19-036	1,368
		Sub-total:	1,368
			Grand total: 3,677,522

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Capital Assets used in the Operating of Governmental Funds



KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS

By Fund

FOR YEAR ENDED DECEMBER 31, 2019

GOVERNMENTAL ACTIVITIES	BALANCE JAN. 1, 2019	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2019
GENERAL FUND					
Assessor	\$ 105,229	\$ -	\$ -	\$ -	\$ 105,229
Assessor Intangible Asset	-	-	-	-	-
Auditor	192,567	-	30,881	-	161,686
Auditor Intangible Asset	535,418	-	-	-	535,418
Clerk	-	-	-	-	-
Clerk Intangible Asset	1,633	-	-	-	1,633
Commissioners	69,000	-	-	-	69,000
Commissioners Intangible Asset	-	-	-	-	-
Community Development Services	70,745	-	-	-	70,745
Community Development Services Intangible Asset	-	-	-	-	-
Information Technology	526,683	113,918	-	-	640,601
Information Technology Intangible Asset	598,388	-	-	-	598,388
Coop Extension	5,790	-	-	-	5,790
Facilities Maintenance	216,498	50,298	27,310	-	239,486
Facilities Maintenance Land	1,507,700	-	4,541	-	1,503,159
Facilities Maintenance Buildings/Improvements	20,530,388	22,694	-	-	20,553,082
Facilities Maintenance Improvements	415,310	-	-	-	415,310
Facilities Maintenance Construction in Progress	22,694	-	22,694	-	-
Fire Marshal	94,307	-	-	-	94,307
Fire Marshal Intangible Asset	-	-	-	-	-
Judge	-	-	-	-	-
Judge Intangible Asset	26,719	-	-	-	26,719
Juvenile	13,999	-	-	-	13,999
Juvenile Intangible Asset	-	-	-	-	-
Law Library	-	-	-	-	-
Lower District Court	51,242	-	8,550	-	42,691
Lower District Court Intangible Asset	-	-	-	-	-
Prosecutor	10,530	-	-	-	10,530
Prosecutor Intangible Asset	13,457	94,673	13,457	-	94,673
Prosecutor Construction in Progress	50,346	-	50,346	-	-
Sheriff	2,288,745	286,608	59,706	-	2,515,648
Sheriff Intangible Asset	49,537	-	-	-	49,537
Sheriff Buildings/Improvements	75,491	-	-	-	75,491
Sheriff Construction in Progress	-	31,369	-	-	31,369
Treasurer	14,865	-	-	-	14,865
Treasurer Intangible Asset	314,062	29,241	-	-	343,303
Upper District Court	18,433	-	5,448	-	12,986
Upper District Court Intangible Asset	-	-	-	-	-
Upper District Court Land	143,559	-	-	-	143,559

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS

By Fund

FOR YEAR ENDED DECEMBER 31, 2019

	BALANCE JAN. 1, 2019	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2019
Upper District Court Building/Improvements	1,537,158	-	-	-	1,537,158
Upper District Court Construction in Progress	-	-	-	-	-
Human Resources	-	-	-	-	-
Human Resources Intangible Asset	-	-	-	-	-
Law and Justice Intangible Asset	12,951	-	-	-	12,951
County Fair	313,952	210,514	7,539	-	516,927
County Fair Intangible Asset	5,395	200	-	-	5,595
County Fair Land	3,259,770	-	-	-	3,259,770
County Fair Buildings/Improvements	10,054,140	544,015	-	-	10,598,155
County Fair Improvements	322,261	-	-	-	322,261
County Fair Construction in Progress	431,044	475,340	531,768	-	374,616
TOTAL GENERAL FUND	\$ 43,900,006	\$ 1,858,871	\$ 762,240	\$ -	\$ 44,996,637
<u>SPECIAL REVENUE FUNDS</u>					
Airport	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Land	279,580	-	-	-	279,580
Airport Buildings/Improvements	5,360,804	-	-	-	5,360,804
Airport Improvements	1,614,178	-	-	-	1,614,178
Airport Construction in Progress	-	-	-	-	-
Airport Intangible Assets	-	-	-	-	-
Road	52,778	-	-	-	52,778
Road Intangible Asset	94,473	-	-	-	94,473
Road Infrastructure	169,767,036	7,584,698	1,625,162	-	175,726,572
Road Construction in Progress	3,171,265	1,496,786	2,689,134	-	1,978,916
Flood Land	429,477	1,082,636	-	-	1,512,112
Misdemeanor Probation	38,931	-	-	-	38,931
Misdemeanor Probation Intangible Asset	15,645	-	-	-	15,645
Public Health	192,256	-	-	-	192,256
Public Health Intangible Asset	11,445	-	-	-	11,445
REET Tech Intangible Asset	33,105	-	-	-	33,105
Trial Court Improvements Intangible Asset	1,298	-	-	-	1,298
Auditor Historical Document Intangible Asset	175,096	1,819	-	-	176,916
Lodging Tax Intangible Asset	3,246	-	-	-	3,246
Noxious Weed	110,495	-	-	-	110,495
Noxious Weed Intangible	-	-	-	-	-
3/10th Criminal Justice Tax	273,526	5,102	-	-	278,628
Treasurer M & O	27,420	-	-	-	27,420
Parks	-	-	-	-	-
Parks Land	32,547	-	-	-	32,547
Parks Buildings/Improvements	30,364	-	-	-	30,364
TOTAL SPECIAL REVENUE FUNDS	\$ 181,714,965	\$ 10,171,041	\$ 4,314,296	\$ -	\$ 187,571,709
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	\$ 225,614,971	\$ 12,029,912	\$ 5,076,536	\$ -	\$ 232,568,346

KITTITAS COUNTY, WASHINGTON
SCHEDULE OF CAPITAL ASSETS
For Year Ended December 31, 2019

FUNDS	LAND	BUILDINGS	BUILDING IMPROVE- MENTS	OTHER IMPROVE- MENTS	CONST. IN PROGRESS	EQUIPMENT	INFRA STRUCTURE	INTANGIBLE ASSET
General Fund	4,906,488	20,381,798	12,382,088	737,571	405,986	4,532,963	-	1,882,782
Airport	279,580	980,180	4,380,624	1,614,178	-	-	-	-
Parks	32,547	30,364	-	-	-	-	-	-
Road	-	-	-	-	1,978,916	52,779	175,726,572	94,473
3/10's	-	-	-	-	-	278,628	-	-
Misdemeanor Probation	-	-	-	-	-	38,931	-	15,645
Public Health	-	-	-	-	-	192,256	-	11,445
Noxious Weed	-	-	-	-	-	110,495	-	-
Flood	1,512,112	-	-	-	-	-	-	-
E R & R	-	-	-	-	-	-	-	-
Treasurer M&O	-	-	-	-	0	27,277	-	-
TOTAL GOVERNMENTAL CAPITAL ASSETS	6,730,727	21,392,342	16,762,712	2,351,749	2,384,902	5,233,330	175,726,572	2,004,345
Community Development Services	-	-	-	-	-	156,391	-	2,590
Solid Waste	3,786,518	1,382,534	6,945	4,775,159	805,892	1,725,188	-	1,062,311
TOTAL COUNTY CAPITAL ASSETS	10,517,245	22,774,876	16,769,656	7,126,908	3,190,794	7,114,909	175,726,572	3,069,246

KITTITAS COUNTY, WASHINGTON

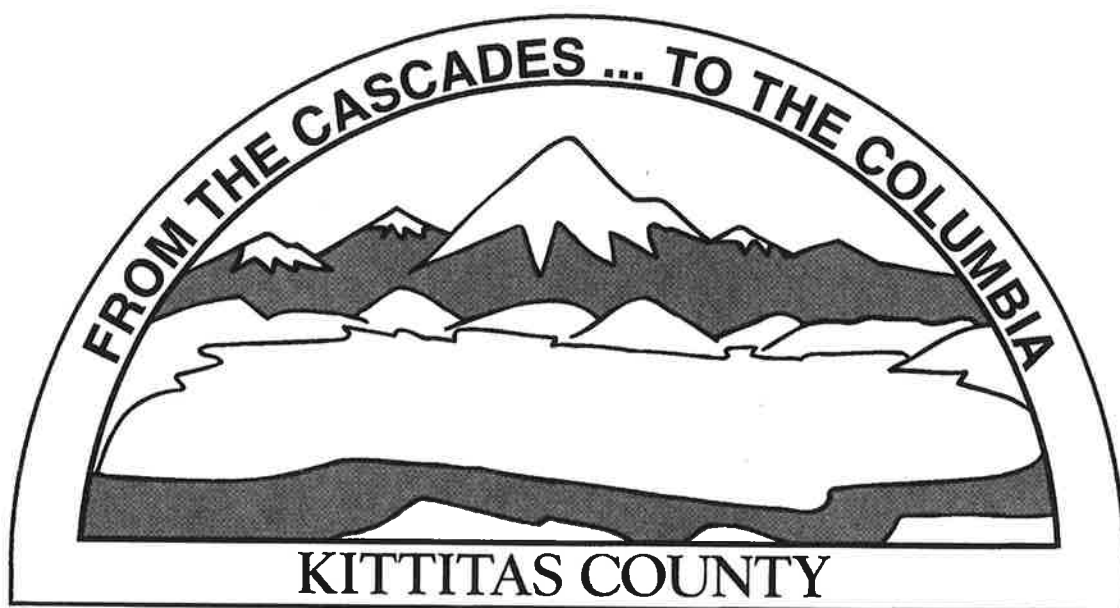
SCHEDULE OF CAPITAL ASSETS - BY SOURCE
For Year Ended December 31, 2019

GENERAL FIXED ASSETS:	General Government
Land	\$
Gravel Roads	3,962,916.43
Easements & Right of Ways	5,594,648.77
Intangible Assets	2,004,344.70
Buildings	21,392,342.43
Building Improvements	16,762,711.73
Other Improvements	2,351,748.62
Equipment	46,404,916.74
Construction in Progress	2,384,902.07
Infrastructure	<u>166,169,006.38</u>
TOTAL GENERAL FIXED ASSETS	\$ <u>267,027,537.87</u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund Revenue	\$	47,201,444.73
Special Revenue Fund Revenue		217,842,242.74
Other Sources		1,943,457.22
Private Contributions		<u>40,393.18</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$	<u>267,027,537.87</u>

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.

Contents	Page
Financial Trends	245
These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective.	
Revenue Capacity	248
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.	
Debt Capacity	253
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.	
Demographic and Economic Information	254
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.	
Operating Information	256
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 activities it performs. The County will be expanding the disclosure of operating information in future years.	

KITITAS COUNTY, WASHINGTON

Net Assets by Component

	2010	2011*	2012	2013 ¹	2014	2015 ²	2016	2017	2018	2019
Governmental Activities										
Invested in capital assets, net of related debt	60,353,996	63,343,030	72,096,838	74,785,338	77,051,529	85,483,191	83,246,034	83,539,377	82,249,481	85,460,821
Restricted for:										
Special Revenue	22,863,901	-	-	-	-	-	-	-	-	-
Debt service	1,125,550	-	-	-	-	-	-	-	-	-
Capital projects	10,823,655	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Non-Spendable	n/a	32,274	54,046	260,527	30,544	81,746	69,518	142,908	105,935	102,358
Restricted	n/a	8,409,282	8,637,081	9,241,694	12,684,817	24,507,104	26,701,951	25,428,413	27,163,919	27,532,668
Committed	n/a	26,714,333	2,347,443	2,664,176	2,705,549	2,790,479	3,167,309	3,477,527	3,572,616	3,678,921
Assigned	n/a	696,076	20,043,347	18,666,429	19,763,977	6,655,284	5,924,463	6,373,552	9,038,753	11,286,183
Unassigned	n/a	10,187,949	10,050,728	10,393,709	5,362,831	603,090	4,139,763	7,263,349	5,047,307	7,865,386
Unrestricted	11,956,180	-	-	-	-	-	-	-	-	-
Total Governmental Activities Net Assets	107,123,282	109,382,944	113,229,483	116,011,873	117,599,247	120,120,894	123,249,038	126,225,127	127,178,011	135,926,336
Business Type activities										
Invested in capital assets, net of related debt	4,197,503	4,073,900	3,906,034	3,883,608	4,013,093	3,990,595	4,063,188	7,366,612	11,068,408	12,330,826
Restricted	648,548	505,413	890,418	633,234	998,714	622,033	1,153,926	1,169,118	18,793	16,915
Unrestricted	1,715,686	-	-	-	-	-	-	-	-	-
Unassigned	n/a	2,222,930	2,260,412	3,601,648	3,177,731	3,640,827	3,595,426	4,856,588	3,172,573	3,897,766
Total Business-Type Activities Net Assets	6,561,737	6,802,243	7,056,864	8,118,490	8,189,538	8,253,455	8,812,540	13,392,318	14,259,774	16,245,507
Primary Government										
Invested in capital assets, net of related debt	64,551,499	67,416,930	76,002,872	78,668,946	81,064,622	89,473,785	87,309,221	90,905,989	93,317,889	97,791,647
Restricted	12,597,753	-	-	-	-	-	-	-	-	-
Unrestricted	13,671,866	-	-	-	-	-	-	-	-	-
Non-Spendable	n/a	32,274	54,046	260,527	30,544	81,746	69,518	142,908	124,729	119,273
Restricted	n/a	8,914,695	9,527,499	9,874,928	13,683,531	25,129,137	27,855,877	26,597,531	27,163,919	27,532,668
Committed	n/a	26,714,333	2,347,443	2,664,176	2,705,549	2,790,479	3,167,309	3,477,527	3,572,616	3,678,921
Assigned	n/a	696,076	20,043,347	18,666,429	19,763,977	6,655,284	5,924,463	6,373,552	9,038,753	11,286,183
Unassigned	n/a	12,410,879	12,311,140	13,995,357	8,540,562	4,243,917	7,735,189	12,119,937	8,219,880	11,763,152
Total Primary Government Net Assets	90,821,118	116,185,187	120,286,347	124,130,363	125,788,785	128,374,348	132,061,577	139,617,445	141,437,786	152,171,844

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

* Due to GASB 54 the reporting of Fund Balance Classification changed

1 In, 2013, Community Development Services was moved from the General Fund into its own Enterprise (Business Type) Fund

2 In, 2015, the County implemented GASB 68, Pension reporting

Kittitas County, Washington
Changes In Net Assets
Last Ten Fiscal Years

	2010	2011	2012	2013 ¹	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities:										
Judicial	2,693,876	2,782,936	3,101,412	2,714,872	2,780,081	2,872,052	3,000,668	2,884,680	2,849,956	2,593,510
General Government	7,472,895	7,741,329	7,050,404	7,788,544	9,294,818	8,330,564	8,576,946	12,292,485	11,808,269	9,979,510
Public Safety	7,784,756	9,299,240	9,651,756	9,364,079	10,412,970	10,424,863	10,931,105	10,889,664	13,268,126	11,748,176
Physical Environment	389,247	512,787	529,751	506,401	741,028	603,505	727,667	800,779	180,689	92,608
Transportation	7,122,699	7,784,299	8,859,963	9,194,874	9,215,814	9,281,243	10,394,310	11,056,316	13,078,278	13,577,423
Economic Environment	1,204,789	1,161,805	1,607,835	992,246	648,897	901,723	928,496	981,781	1,792,521	3,814,937
Mental & Physical Health	2,329,857	2,301,800	2,357,544	2,396,732	2,391,916	2,730,715	2,734,111	2,728,721	3,970,923	3,297,127
Culture & Recreation	1,599,225	1,748,179	1,773,897	1,968,976	1,920,730	2,150,742	2,131,806	2,396,379	3,049,361	2,402,290
Interest on long-term debt	84,779	425,859	350,300	315,423	301,162	299,918	304,964	393,146	367,812	308,069
Total governmental activities expenses	30,682,123	33,758,234	35,282,862	35,242,147	37,707,416	37,595,325	39,730,073	44,423,951	50,365,935	47,813,650
Business-type activities:										
Garbage & Solid Waste	2,800,597	3,020,770	2,877,581	3,239,146	3,336,810	3,247,727	3,657,715	4,189,734	4,325,688	4,776,151
Community Development Services	-	-	-	1,276,174	1,467,169	1,398,657	1,657,448	1,517,775	1,861,846	1,906,610
Water Mitigation	-	-	-	-	-	-	-	-	39,612	24,206
Total business-type activities expenses	2,800,597	3,020,770	2,877,581	4,515,320	4,803,979	4,646,384	5,315,163	5,707,509	6,227,146	6,706,967
Total primary governmental expenses	33,482,720	36,779,004	38,160,443	39,757,467	42,511,395	42,241,709	45,045,236	50,131,460	56,593,081	54,520,617
Program Revenues										
Governmental activities:										
Charges for services:										
Judicial	1,822,507	2,069,622	1,976,533	1,777,559	1,864,903	1,704,863	2,007,225	2,032,541	1,710,803	2,332,912
General Government	2,721,455	2,101,005	2,759,691	2,932,851	2,803,523	3,133,120	2,755,785	3,125,002	4,251,181	4,617,432
Public Safety	1,472,747	1,521,475	1,443,417	931,666	2,367,040	1,918,780	1,542,486	1,632,974	1,681,856	1,805,180
Physical Environment	6,136	151,253	146,297	176,178	186,682	196,317	220,196	242,027	248,695	339,131
Transportation	217,439	300,203	178,235	205,128	229,337	148,918	281,509	281,905	338,746	377,795
Economic Environment	813,199	1,434,032	1,587,180	794,399	670,404	791,400	559,179	613,226	735,242	870,729
Mental & Physical Health	178,377	166,379	144,731	150,393	152,084	183,888	171,545	279,950	284,603	270,739
Culture & Recreation	155,754	175,311	188,316	189,272	232,147	203,877	226,733	219,191	222,778	321,541
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	3,669,378	4,037,014	7,986,310	6,017,473	4,638,879	11,448,725	4,912,991	-	6,570,747	5,736,281
Capital grants and contributions	122,747	-	-	367,246	123,482	-	-	-	-	1,172,405
Total governmental activities program revenues	11,179,739	11,956,294	16,410,710	13,542,165	13,268,481	19,729,888	12,677,649	8,426,816	16,044,651	17,844,145
Business-type activities:										
Charges for services:										
Garbage & Solid Waste	2,853,756	3,214,303	3,119,688	3,336,603	3,507,622	3,720,912	4,285,903	4,712,810	5,030,353	5,370,764
Community Development Services	-	-	-	1,321,390	1,265,187	1,424,547	1,563,947	1,903,085	2,301,919	1,891,768
Water Mitigation	-	-	-	-	-	-	-	-	247,837	121,387
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	10,837	-	-	-	-	-	-
Water Mitigation	-	-	-	-	-	-	-	172,605	250,000	-
Total business-type activities program revenues	2,853,756	3,214,303	3,119,688	4,668,830	4,772,809	5,145,459	5,849,850	6,788,500	7,830,109	7,383,939
Total primary government program revenues	14,033,495	15,170,597	19,530,398	18,210,995	18,041,290	24,875,347	18,527,499	15,215,316	23,874,760	25,228,084
Net (expense) / Revenue										
Governmental activities	(19,502,384)	(21,801,940)	(18,872,152)	(21,699,982)	(24,438,936)	(17,865,436)	(27,052,424)	(35,997,135)	(34,321,284)	(29,969,505)
Business-type activities	53,159	193,533	242,107	153,510	(31,169)	499,074	534,687	1,080,991	1,602,963	676,972
Total primary government net expense	(19,449,225)	(21,608,407)	(18,630,045)	(21,546,472)	(24,470,105)	(17,366,362)	(26,517,737)	(34,916,144)	(32,718,321)	(29,292,533)

Kittitas County, Washington

Changes In Net Assets Last Ten Fiscal Years

	2010	2011	2012	2013 ¹	2014	2015	2016	2017	2018	2019
General Revenue and other changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	10,347,920	10,053,920	11,323,742	12,115,316	13,198,114	13,416,172	12,942,207	13,550,745	13,877,148	14,550,105
Sales taxes	5,878,636	6,303,059	6,308,685	6,785,011	6,844,132	7,702,930	10,349,121	11,709,468	12,363,464	13,551,018
Other taxes	4,946,562	5,805,872	4,991,817	4,925,174	4,367,118	4,482,628	4,621,109	5,009,067	-	-
Motor Vehicle Excise Tax	-	-	-	-	-	-	-	-	2,515,940	2,358,251
Bureau of Land Management PILT	-	-	-	-	-	-	-	-	1,315,861	1,125,355
Real Estate Excise Tax REET	-	-	-	-	-	-	-	-	1,092,426	1,134,404
Remaining Other Taxes	-	-	-	-	-	-	-	-	1,120,829	923,794
Unrestricted grants and contributions	274,255	716,861	40,260	780,543	845,070	992,530	1,014,739	1,030,027	-	1,236,575
Investment earnings	277,184	278,061	115,572	947,859	837,664	943,671	1,130,332	1,281,811	2,002,702	2,224,337
Gain on Disposition of capital assets	23,264	43,956	112,450	22,944	85,554	141,860	139,859	85,130	52,809	262,346
Transfers	-	-	-	(903,258)	(100,000)	-	-	475,662	(1,109,137)	(1,225,167)
Total governmental activities	21,747,821	23,201,729	22,892,526	24,673,589	26,077,652	27,679,791	30,197,367	33,141,910	33,232,042	36,141,019
Business-type activities:										
Investment earnings	6,063	7,129	12,515	4,856	3,218	4,783	27,605	73,139	146,572	83,594
Transfers	-	-	-	903,258	100,000	-	-	472,737	1,109,137	1,225,167
Total business-type activities	6,063	7,129	12,515	908,114	103,218	4,783	27,605	545,876	1,255,709	1,308,761
Total primary government	21,753,884	23,208,858	22,905,041	25,581,703	26,180,870	27,684,574	30,224,972	33,687,786	34,487,751	37,449,780
Changes in Net Assets										
Governmental activities	2,245,439	1,399,787	4,020,375	2,973,605	1,638,716	9,814,355	3,144,943	(2,855,225)	(1,089,242)	6,171,513
Business-type activities	59,221	200,662	254,622	1,061,625	72,048	503,857	562,292	1,626,867	2,858,672	1,985,733
Total primary government	2,304,660	1,600,449	4,274,997	4,035,230	1,710,764	10,318,212	3,707,235	(1,228,358)	1,769,430	8,157,247

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

¹ In, 2013, Community Development Services was moved from the General Fund into its own Enterprise (Business Type) Fund

KITTITAS COUNTY, WASHINGTON

GENERAL GOVERNMENT TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

YEAR	GENERAL PROPERTY TAX	RETAIL SALES	OTHER TAX	TOTAL
2010	9,859,895	5,878,636	1,356,925	17,095,456
2011	10,974,316	6,303,059	2,563,466	19,840,841
2012	11,358,260	6,308,685	1,570,647	19,237,592
2013 ¹	12,115,316	6,785,011	4,925,174	23,825,501
2014	13,234,740	6,844,132	1,076,055	21,154,927
2015	13,521,830	7,702,930	1,190,450	22,415,210
2016	13,180,881	10,349,121	1,130,173	24,660,175
2017	13,555,253	11,709,468	1,342,213	26,606,934
2018	13,940,233	12,363,464	1,400,595	27,704,292
2019	14,603,925	13,551,018	1,481,521	29,636,464
Percent of Change 2010 to 2019	32.48%	56.62%	8.41%	42.32%

¹ In 2013, there were account code changes prescribed by the State Auditor resulting in an increase in other taxes

KITTITAS COUNTY, WASHINGTON

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

ASSESSMENT FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		**RATIO OF TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	**ESTIMATED ACTUAL VALUE	
2010	6,003,550,192	6,003,550,192	138,470,111	140,151,934	6,142,020,303	6,143,702,126	99.97%
2011	5,955,436,573	5,985,363,390	398,476,498	415,079,685	6,353,913,071	6,400,443,075	99.27%
2012	5,184,617,978	5,210,671,335	367,745,661	383,068,397	5,552,363,639	5,593,739,732	99.26%
2013	4,933,245,803	5,451,100,335	330,353,201	343,045,899	5,263,599,004	5,794,146,234	90.84%
2014	5,033,569,710	5,519,265,033	333,966,837	366,191,707	5,367,536,547	5,885,456,740	91.20%
2015	5,235,197,920	6,159,056,376	340,462,247	353,910,860	5,575,660,167	6,512,967,236	85.61%
249 2016	5,343,468,670	6,500,570,158	285,742,547	297,029,675	5,629,211,217	6,797,599,833	82.81%
2017	5,651,178,530	6,908,531,210	283,314,840	285,887,830	5,934,493,370	7,194,419,041	82.49%
2018	6,618,554,360	7,759,149,308	281,903,533	281,903,533	6,900,457,893	8,041,052,841	85.82%
2019	7,810,508,670	8,936,508,776	280,152,964	280,152,964	8,090,661,634	9,216,661,740	87.78%

* Individual Real and Personal Ratio amounts were provided by State of Washington, Department of Revenue, Research and Statistics.

** The Ratio applied is an overall percentage rate.

Source: Kittitas County Assessor

KITTITAS COUNTY, WASHINGTON

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

ASSESSMENT YEAR	STATE OF WASHINGTON	STATE PT2 MCCLEARY	KITTITAS COUNTY	ROAD DISTRICT	FLOOD CONTROL DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
2010****	2.064551		1.049420	0.726993		1.092294	2.355377	1.034421	0.363483	0.060734	0.000000	0.000000	8.747273
2011	2.222759		1.040321	0.895963		1.985160	2.356978	1.027996	0.360471	0.061257	0.000000	0.000000	9.950905
2012	2.337409		1.155171	1.118627	0.069946	2.996969	2.827749	1.165830	0.388063	0.065306	0.000000	0.000000	12.125070
2013	2.484058		1.241223	1.226361	0.071750	2.301974	3.022925	1.223797	0.409690	0.068179	0.000000	0.000000	12.049957
2014	2.355088		1.425122	0.944736	0.070054	2.312788	3.159609	1.316412	0.988105	0.066136	0.000000	0.000000	12.638050
2015***	2.320632		1.402961	0.934465	0.069401	2.418684	3.305572	1.297389	0.415203	0.066658	0.000000	0.000000	12.230965
2016***	2.261775		1.436958	0.952639	0.070500	2.443630	3.494619	1.307675	0.429360	0.068341	0.000000	0.000000	12.465498
2017^	2.082801	1.133647	1.378469	0.972656	0.070209	2.221612	3.165087	1.260522	0.421951	0.068666	0.000000	0.000000	12.775620
2018^^	2.022501	0.75306	1.251036	0.870719	0.070060	1.187958	1.329226	0.797891	0.128343	0.063782	0.000000	0.000000	8.474576
2019	1.987212	1.069901	1.022848	1.030608	0.093316	1.093469	0.978538	0.719160	0.120424	0.054563	0.000000	0.000000	8.170039

*** \$1,000,000 levy shift from Road to County General

****\$635,000 levy shift from Road to County General 2010 for 2011 Tax

^\$889,137 Levy Shift from Road to County General / Implementation of HB2242 (McCleary)

^^\$890,097 Levy Shift from Road to County General

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KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS
Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2018 Assessment for 2019 Tax			2009 Assessment for 2010 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 7,432,581,926	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 6,411,783,255	RANK
Puget Sound Energy/Electric	Electrical Utility	288,213,686	3.8777%	1	-	0.000%	
Vantage Wind Engery LLC	Wind Farm	79,254,947	1.0663%	2	-	0.000%	
New Suncadia LLC	Destination Resort	60,425,330	0.8130%	3	234,315,440	3.654%	1
BNSF Railroad Co	Railroad	55,819,655	0.7510%	4	26,156,816	0.408%	4
Puget Sound Energy/Gas	Gas Utility	49,010,827	0.6594%	5	158,687,945	2.475%	2
Sagebrush Power Partners	Wind Farm	47,314,292	0.6366%	6	-	0.000%	
New Suncadia Hospitality LLC	Destination Resort	28,361,850	0.3816%	7	-	0.000%	
Campus Crest at Ellensburg LLC	Multi-residentail Housing	21,669,120	0.2915%	8	18,232,340	0.284%	8
Ellensburg Telephone Co Inc	Telephone Company	19,197,918	0.2583%	9	19,477,461	0.304%	7
Barclay Ellensburg LLC	Residential Apartments	18,712,160	0.2518%	10	-	0.000%	
AFC Ranch 2 LLC	Agriculture	-	0.0000%	-	-	0.000%	
East AHM Development LLC	Destination Resort Condos	-	0.0000%	-	16,255,040	0.254%	10
CNL Income Snoqualmie	Ski Resort	-	0.0000%	-	16,546,270	0.258%	9
Tumble Creek Golf LLC	Destination Resort	-	0.0000%	-	21,728,650	0.339%	6
Washington Federal Savings	Bank	-	0.0000%	-	23,124,650	0.361%	5
Roslyn Lodge LLC	Destination Resort	-	0.0000%	-	76,746,520	1.197%	3
TOTAL		\$ 667,979,785	8.9872%		\$ 611,271,132	9.534%	

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*Kittitas County Assessor TerraScan Report dated 02/6/18

**County Assessed Value Includes Utilities

KITTITAS COUNTY, WASHINGTON

PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

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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
2010	\$ 10,471,612	\$ 9,412,150	89.88%	\$ 443,661	\$ 9,855,810	\$ 1,959,567	94.12%	18.71%
2011	\$ 10,053,848	\$ 9,441,826	93.91%	\$ 1,532,312	\$ 10,974,137	\$ 1,039,202	109.15%	10.34%
2012	\$ 11,319,309	\$ 10,766,936	95.12%	\$ 586,890	\$ 11,353,827	\$ 1,004,760	100.30%	8.88%
2013	\$ 12,115,034	\$ 11,635,654	96.04%	\$ 606,107	\$ 12,241,761	\$ 878,033	101.05%	7.25%
2014	\$ 12,394,752	\$ 11,935,852	96.30%	\$ 606,107	\$ 12,541,959	\$ 821,002	101.19%	6.62%
2015	\$ 12,663,181	\$ 12,390,906	97.85%	\$ 356,968	\$ 12,747,874	\$ 715,145	100.67%	5.65%
2016	\$ 13,068,707	\$ 12,810,401	98.02%	\$ 438,802	\$ 13,249,203	\$ 476,554	101.38%	3.65%
2017	\$ 13,632,346	\$ 13,386,743	98.20%	\$ 309,163	\$ 13,695,906	\$ 472,564	100.47%	3.47%
2018	\$ 14,066,762	\$ 13,838,905	98.38%	\$ 288,913	\$ 14,127,818	\$ 409,509	100.43%	2.91%
2019	\$ 14,676,641	\$ 14,439,956	98.39%	\$ 248,984	\$ 14,688,940	\$ 375,617	100.08%	2.56%

Source: Kittitas County Treasurer
February 25, 2020

KITTITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS

LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total Property Value	6,411,783,255	6,437,116,147	6,670,622,914	5,890,213,462	5,629,046,903	5,782,294,144	6,037,489,794	6,104,189,818	6,434,855,673
2.5% General Purpose limit allocation between:									
Up to 1.5 debt without a vote	96,176,749	96,556,742	100,059,344	88,353,202	84,435,704	86,734,412	90,562,347	91,562,847	96,522,835
Less: Outstanding Debt	(15,686,021)	(15,371,547)	(13,450,183)	(13,216,345)	(12,783,012)	(22,212,362)	(14,869,074)	(23,464,885)	(22,686,150)
Less: Excess of Debt with a vote	-	-	-	-	-	-	-	-	0
Add: Available Assets	339,459	452,349	429,372	322,884	317,018	333,222	330,221	190,297	19,079
Equals: Remaining Debt capacity without a vote	80,830,187	81,637,544	87,038,533	75,459,741	71,969,710	64,855,272	76,023,494	68,288,259	73,855,764
Up to 2.5% Debt with a vote	160,294,581	160,927,904	166,765,573	147,255,337	140,726,173	144,557,354	150,937,245	152,604,745	160,871,392
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-
Equals: remaining Debt Capacity with a vote	160,294,581	160,927,904	166,765,573	147,255,337	140,726,173	144,557,354	150,937,247	152,604,745	160,871,392

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

<u>Calendar Year</u>	<u>Population</u>	<u>Total Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2009	39,900	1,270,931	32,149	33.0	5,022	9.4
2010	40,500	1,313,666	32,010	33.4	4,938	8.5
2011	41,300	1,375,042	33,031	32.4	4,837	8.6
2012	41,500	1,484,764	35,630	31.9	4,758	8.1
2013	41,900	1,577,653	37,775	31.5	4,868	7.4
2014	42,100	1,605,659	37,761	31.5	4,940	7.2
2015	42,670	1,694,280	39,157	31.0	5,028	6.2
2016	44,866	1,801,883	40,161	33.7	5,068	6.0
2017	44,730	1,798,951	40,218	32.1	5,174	5.7
2018	45,600	N/A	N/A	N/A	5,329	6.0

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

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

Employer	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University		1	0.00%	1,320	1	6.26%
Kittitas Valley Community Hospital		2	0.00%	407	3	1.93%
Ellensburg School District	682	3	3.08%	380	4	1.80%
Kittitas County	316	4	1.43%	363	5	1.72%
Anderson Hay Grain/Agri	250	5	1.13%	417	2	1.98%
Elmview		6	0.00%	199	7	0.90%
Fred Meyer		7	0.00%	190	8	0.90%
City of Ellensburg	250	8	1.13%	223	6	1.06%
Suncadia		9	0.00%	0	9	0.00%
Auvil Fruit Company		10	0.00%	0	10	0.00%
	1,498		6.76%	3,499		16.59%
Total County Working Population (2017)	22,163					
Total County Working Population (2008)	21,090					

Source: Washington State Employment Security Department and Individual Employers

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Assessor (Assessment Year)										
Number of Taxable Real Property Parcels	33,413	33,525	33,672	33,573	33,728	33,812	33,866	33,995	34,207	34,476
Number of New Construction Parcels	1,179	779	951	1,384	1,140	1,030	974	1,160	1,573	1,690
New Construction Assessed Value	82,672,445	62,135,393	73,032,086	87,921,135	87,495,125	\$ 116,981,735	\$ 103,004,138	106,607,436	177,211,926	247,297,329
State Assessed Utility Value	\$ 295,095,844		\$ 337,849,823	\$ 365,447,899	414,757,597	\$ 461,829,627	\$ 433,410,500	464,116,285	491,026,853	465,370,632
County Total Assessed Value	\$ 6,437,116,147	\$ 6,670,622,914	\$ 5,890,213,462	\$ 5,629,046,903	578,294,144	\$ 6,037,489,794	\$ 6,104,189,818	6,282,408,302	7,432,581,926	8,556,026,525
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	0.09508 (prior to levy shift)	0.995349 (prior to levy shift)	1.155171	1.241223	1.252180 (prior to levy shift)	1.237329 (prior to levy shift)	1.273136 (prior to levy shift)	1.240293 (prior to levy shift)	1.13 to levy shift)	1.02 Prior to Levy shift)
	1.04942 (after levy shift)	1.040321 (after levy shift)	(no levy shift)	(no levy shift)	1.425122 (after levy shift)	1.402961 (after levy shift)	1.436958 (after levy shift)	1.378469 (after levy shift)	1.251036 (after levy shift)	
Public Disclosure Requests	N/A	N/A	N/A	N/A	5	7	24	12	9	7
Auditor										
Recording										
Total Documents Recording	11,482	11,061	12,259	13,023	10,469	11,970	12,236	12,524	12,453	13,748
Total Fees Collected	\$ 674,952	\$ 682,520	\$ 980,483	\$ 854,266	\$ 804,449	\$ 818,115	\$ 831,421	\$ 857,448	993,599	n/a
Licensing										
Vehicle Title Transactions	8,187	8,121	8,169	8,657	8,936	8,937	8,183	N/A (System upgrade)	N/A (System upgrade)	3,390
Vehicle Non Title Transactions	44,878	44,860	44,592	45,132	46,462	44,655	44,651	N/A (System upgrade)	N/A (System upgrade)	98,427
Vessel Title	194	199	196	221	216	213	203	N/A (System upgrade)	N/A (System upgrade)	100
Vessel Non Title Transactions	1,038	1,018	984	1,036	953	1,030	1,053	N/A (System upgrade)	N/A (System upgrade)	843
Total Fees Collected	\$ 4,287,613	\$ 4,109,934	\$ 4,092,786	\$ 4,176,357	\$ 4,288,142	4,791,347	5,592,496	N/A (System upgrade)	N/A (System upgrade)	N/A (System upgrade)
Auditor Fees Collected	\$ 194,278	\$ 191,030	\$ 187,804	181,486	\$ 195,436	199,883	201,739	N/A (System upgrade)	N/A (System upgrade)	307,086
Voter Registration										
New Registrants	2,200	1,649	3,094	1,833	2,124	2,291	3,836	2,216	N/A (System upgrade)	N/A (System upgrade)
Cancelled Registrants	2,025	352	1,462	947	299	376	4236	355	N/A (System upgrade)	N/A (System upgrade)
Elections										
Elections Conducted	3	5	3	4	4		5	2	4	3
Ballots Counted General Election	15,466	11,809	18,479	10,783	13,227	9,115	19,934	11,916	19,686	13,625
# Registered Voters @ General Election	20,195	20,566	22,062	21,906	21,950	22,329	24,521	24,605	25,836	26,780
Accounting										
Accounts Payable Warrants Issued	11,773	12,761	12,834	13,752	14,226	13,277	12,574	12,662	11,380	11,951
Accounts Payable County Warrants	\$ 19,050,029	\$ 23,209,683	\$ 27,682,992	28,726,219	26,117,184	29,274,395	24,771,263	27,589,715	25,272,230	28,504,078
Accounts Payable District Warrants	\$ 11,363,153	\$ 11,450,961	\$ 8,407,315	\$ 8,930,448	9,540,211	11,326,083	9,740,759	6,536,044	6,251,997	7,942,993
Payroll Totals	\$ 13,373,111	\$ 13,580,666	\$ 13,908,308	\$ 14,174,743	\$ 15,050,201	14,302,116	\$ 15,612,515	\$ 17,250,806	\$ 18,228,073	19,319,162
Number of Employees (W-2's issued)	446	445	467	447	461	465	456	480	498	513
Public Disclosure Requests	N/A	N/A	N/A	N/A	23	28	19	19	9	10

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KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Community Development Services										
Plats	4	2	2	n/a	1	1	2	7	4	n/a
Short Plats	15	17	8	3	5	10	5	3	11	n/a
Building Permits										
Accessory	130	132	142	171	143	141	153	221		170
Alteration/Addition	105	87	71	96	76	80	79	77	20	25
Renewal	55	19	18	27	5	4	12			
Revision	46	23	24	38	47	47	46	22	43	41
Residential - Alteration/Remodel										22
Foundation	42	39	49	9	121	78	65	79	91	94
Manufactured Home Placement	8	2	7	22	17	8	10	20	11	19
Mechanical	105	118	111	93	129	113	136	130	113	75
Master Plan Residence Issuance										43
New Residence	132	139	132	206	209	302	207	260	285	180
Other Type	44	7	11	23	74	142	75	0	0	
Retaining Wall										
Reroof	9	22	9	23	32	25	18	30	6	25
Change of Occupancy	1	9	10	21	18	11	10	14	12	13
Commercial	52	33	28	10	28	40	17	21	14	15
Plumbing	6	7	9	11	11	22	11	12	7	5
Repair	2	8	1	11	10	3	0	17	10	14
Cargo Container										6
Cell Tower										5
Garage	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7
Outbuilding	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Demolition	12	5	14	14	16	15	12	19	12	17
Solar										29
Swimming Pool - Spa-Hot Tub	4	2	5	2	3	5	4		6	14
Preliminary Site Analysis										573
Multi-Family	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Natural Gas	n/a	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sign	n/a	n/a	1	n/a	n/a	5	1	1	0	1
Duplex	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1
Public	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Relocation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Modular Building										1
Fence	n/a	n/a	1	n/a	n/a	2	0		1	6
Commercial Alteration	11	4	2	3	5	8	4	9	2	1
Commercial Tenant Improvement	n/a	2	2	1	2	1	0		1	1
Over the Counter										60
Outbuilding Alteration	n/a	n/a	n/a	n/a	n/a	na	n/a	n/a	n/a	n/a
Master Building Plan	n/a	19	6	n/a	n/a	16	15	47	26	7
Public Disclosure Requests	N/A	N/A	N/A	N/A		78	73	103	119	198

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Clerk										
Cases Filed										
Criminal	293	310	339	363	332	359	324	342	415	336
Civil	920	859	669	709	649	613	528	733	693	686
Domestic	198	195	234	215	212	205	192	193	208	179
Probate	82	92	92	112	105	112	125	125	118	131
Pat/Adop	38	34	30	33	21	31	20	27	40	34
Mental	17	25	7	17	2	-	-	-	-	-
Dep/At Risk	58	83	66	89	84	76	102	89	85	108
Juvenile Offenders	120	114	87	54	49	41	51	59	68	59
Pleadings Filed										
Criminal	27,222	26,579	29,787	25,694	33,235	18,291	29,293	33,847	30,198	29,442
Civil	12,393	11,939	10,337	11,851	9,213	7,919	8,679	9,096	8,719	8,367
Domestic	8,435	7,415	8,222	7,940	8,224	6,008	8,228	7,885	8,124	7,190
Probate	2,212	1,765	1,924	2,143	1,936	1,914	2,021	2,124	1,990	2,313
Pat/Adop	1,396	968	886	991	701	747	659	682	1,089	804
Mental	83	134	44	96	14	-	-	-	-	-
Dep/At Risk	3,882	3,913	2,989	3,336	4,753	2,856	3,833	4,665	3,690	3,819
Juvenile Offenders	6,714	6,248	5,187	6,423	4,013	2,218	2,784	3,317	2,692	2,957
Public Disclosure Requests	N/A	N/A	N/A	N/A	2	32	23	31	17	18
County Commissioners										
Resolutions approved	139	147	168	160	186	188	177	206	229	204
Ordinances approved	14	14	9	14	17	9	25	10	21	13
Public Disclosure Requests	N/A	N/A	N/A	N/A	32	37	40	22	25	45
Coroner										
Total Cases	n/a	n/a	n/a	n/a	n/a	211	197	226	221	n/a
Autopsies	n/a	n/a	n/a	n/a	n/a	34	34	45	52	n/a
Accidents	n/a	n/a	n/a	n/a	n/a	n/a	19	27	18	n/a
Overdose	n/a	n/a	n/a	n/a	n/a	3	3	9	2	n/a
Drowning	n/a	n/a	n/a	n/a	n/a	3	1	2	2	n/a
Vehicle	n/a	n/a	n/a	n/a	n/a	8	18	13	11	n/a
Fall	n/a	n/a	n/a	n/a	n/a	1	1	0	1	n/a
Labor & Industry	n/a	n/a	n/a	n/a	n/a	3	0	0	1	n/a
Train	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Snowmobile	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Hanging	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Homicide	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Suicide	n/a	n/a	n/a	n/a	n/a	5	7	8	15	n/a

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Undetermine	n/a	n/a	n/a	n/a	n/a	3	1	2	1	n/a
Natural	n/a	n/a	n/a	n/a	n/a	185	161	184	177	n/a
Hospice	n/a	n/a	n/a	n/a	n/a	106	112	118	45	n/a
Deaths in Upper County	n/a	n/a	n/a	n/a	n/a	66	76	56	31	n/a
Deaths in Lower County	n/a	n/a	n/a	n/a	n/a	145	136	170	190	n/a
Fire Marshal										
Fire Sprinkler	n/a	44	40	51	66	73	70	106	137	118
Fire Sprinkler Revision	n/a	4	n/a	n/a	n/a	n/a	3	-	-	-
Fuel Tank Placement	n/a	116	79	150	182	127	75	102	88	-
WUIC Inspection	n/a	9	5	8	280	264	111	153	242	260
Fire Alarm										5
Fire Alarm System	n/a	7	5	2	4	4	0	2	2	18
Public Disclosure Requests	N/A	N/A	N/A	N/A	6	7	6	2	3	
Information Technology										
Service Request Processed	2,796	2,945	3,710	4,300	4,289	3,938	3,510	3,801	3,981	4,703
WWW site average monthly visits		37,802	42,024	39,724	52,539	56,466	59,387	66,818	73,200	76,997
GIS site average monthly visits			4,817	5,141	7,596	9,760	10,300	11,079	12,800	13,511
Public Disclosure Requests	N/A	N/A	N/A	N/A	4	5	9	4	5	2
WSU Extension										
4-H Members	377	454	396	420	413	391	413	490	409	436
Extension Volunteers	116	119	120	115	116	123	123	117	109	106
Volunteer Hours	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volunteer Hours-4-H Leaders	6515	3998	4415	3907	3797	4391	4620	3401	2,444	2,444
Volunteer Hours-Master Gardeners	1464	1390	1363	1405	1090	1061	1366	1354	1,632	1,632
Master Gardener Plant Clinic Clients	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Agricultural Public Contacts	6550	10,565	12,088	3,879				12,512	18,882	18,882
Public Disclosure Requests	N/A	N/A	N/A	N/A	1	1	2	2	-	-
Juvenile Court Services										
CJAA Programs										
WJCA CMAP Risk Assessments Performed	94	63	78	61	31	29	80-21	71 full/24 pre	69	n/a
Aggression Replacement Training, # Youth	8	19	8	-	-	-	-	-	-	n/a
CJS Programs (other)										
# of UA'S/# Positives From Total Taken	46-40	46-43	48-36	100-57	114-45	43-41	63/53	37/31	33	n/a
Work Crews-Youth	21	26	17	15	14	-	-	-	-	-
Work Crews-Hours	330	269	319	177	168	-	-	-	-	-
Work Crews-Sites	8	9	14	8	8	-	-	-	-	-
# UA Pre Screens	79	97	114	100	114	135	182	96	88	n/a
# of Positives From Total Taken	43	36	42	67	51	44	64	43	22	n/a
Healthy Choices participants	9	18	16	-	-	-	-	14 youth/12 sessions	-	-

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
CJS Programs										
Community Service Youth-DIVS	27	20	12	17	15	15	7	3	16	n/a
Community Service Hours-DIVS	472	426	281	270	370	194	175	75	284	n/a
Community Service Youth-Ct.	65	60	46	33	29	33	23	27		
Community Service Hours-Ct.	1,531	1,761	799	938	621	379	368	555	26	n/a
Community Service Sites Served	35	60	28	37	41	28	31	27	46	n/a
Diversion Program										
Youth Accountable	76	57	31	33	34	24	14	18	30	n/a
Community Accountability Boards	53	43	24	26	26	22	12	14	20	n/a
Volunteer Hours	477	387	144	156	159	243	56	51	87	n/a
Cases Referred for Supervision	131	114	87	59	49	42	51	59	60	n/a
Cases Referred for BECCA (ARY, Truancy, CHINS) Si	35	25	27	39	38	42	73	33	46	n/a
Cases Referred for DIVERSION	76	57	51	51	44	38	15	34	40	n/a
Public Disclosure Requests	N/A	N/A	N/A	N/A	3	3	2	2	-	
Lower District Court										
Cases filed										
Traffic Infractions	8,596	8,608	7,124	8,090	8,270	8,549	8,616	8,954	12,209	13,744
Non-Traffic Infractions	428	350	340	475	395	381	284	273	188	160
DUI/Physical Control	360	396	367	346	304	280	291	260	280	294
Other Criminal Traffic	720	688	537	571	542	554	685	590	768	851
Criminal Non-Traffic	1,150	1,235	1,029	839	852	762	868	719	713	660
Civil Protection Orders	87	71	74	60	61	58	54	68	65	55
Civil	1,051	959	888	826	866	850	733	756	880	828
Small Claims	46	63	52	64	55	46	62	45	49	33
Parking	179	170	223	257	218	141	161	220	246	283
Public Disclosure Requests	N/A	N/A	N/A	N/A	3	3	2	4	-	569
Prosecutor										
Felony Cases	325	277	339	364	332	359	290	317	380	336
Sex Cases	30	11	11	9	17	10	14	30	38	18
Juvenile Cases	199	114	87	83	49	41	49	55	68	59
Upper District Cases	1,272	1,438	651	573	728	461	455	344	559	819
Lower District	1,205	1,432	1,098	1,080	676	807	601	587	830	1,368
Infractions (UDC and LDC combined)						n/a	10,080	13,991	19,136	18,155
Public Disclosure Requests	N/A	N/A	N/A	N/A	25	34	77	76	43	75
Sheriff										
Total Calls	15,753	17,485	14,859	13,767	15,977	10,906	12,899	13,875	14,077	13,759
Traffic Stops	5,130	6,018	4,940	4,577	5,295	2,602	2,977	2,742	3,132	3,600
Civil Papers	1,922	1,927	1,456	547	693	540	696	770	797	784
Jail Bed Days	39,706	34,099	35,444	36,436	31,645	32,488	30,321	32,488	41,732	34,928
Warrants	441	485	428	439	471	381	370	240	266	201
Public Disclosure Requests	N/A	N/A	N/A	N/A	235	433	625	675	736	899

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Treasurer										
Excise Tax Affidavits	1,964	2,020	2,093	2,336	2,364	2,505	2,771	2995	2818	n/a
Delq Parcel as of 12/31 for Current Year Only		6%	5%	3%	3%	4%	3%	3%	0.033	n/a
Foreclosure/Liens										
June Warning - Real	198	332	372	298	243	311	187	210	111	n/a
June Warning - Irrigation	23	45	36	20	18	10	3	3	2	n/a
June Warning - Mobile Homes	81	27		83	40	70	42	200	200	n/a
June Warning - Personal Property	332	241	265	174	166	202	184	462	300	n/a
Original Certificate of Delinquency - Real	33	44	111	90	62	22	12	15	20	n/a
Original Certificate of Delinquency - RID	-	-		5	-	-	-	-	-	-
Original Certificate of Delinquency - Irrigation	4	10	15	9	2	-	-	-	2	n/a
Sold at Foreclosure Auction	na	9		12	8	3	-	2	1	n/a
New Tax Title	-	35	12	2	2	-	-	0	2	n/a
Liens Filed - Mobile Homes	73	7		16	15	9	12	17	10	n/a
Liens Filed - Personal Property	145	69	183	31	52	19	29	26	45	n/a
Public Disclosure Requests	N/A	N/A	N/A	N/A	24	10	15	14	8	5
Upper County District Court (including Cle Elum & Roslyn Muni)										
Traffic Violations Filed	na	na	6,852	7328	6980	6982	7517	11480	8257	7,085
Non-Traffic Violations Filed	na	na	221	283	272	161	387	266	268	238
Parking Violations Filed	na	na	933	418	432	295	445	335	226	350
DUI/Physical Control Violations Filed	na	na	122	139	99	102	105	101	112	96
Other Criminal Traffic Violations Filed	na	na	217	297	303	278	275	372	291	244
Non-Traffic Misdemeanors Filed	na	na	192	169	182	176	137	138	156	129
DV Petitions	na	na	11	9	10	14	14	13	22	10
Anti-Harassment Petitions	na	na	44	38	41	35	33	27	35	32
Sexual Assault Petitions	na	na	-	0	0	0	0	1	0	0
Stalking Protection Orders	na	na na		na	0	4	0	2	6	2
Civil Cases Filed	na	na	112	135	193	177	207	180	179	205
Small Claims	na	na	31	20	24	22	30	12	21	22
Public Disclosure Requests	N/A	N/A	N/A	N/A	4	4	2	2	0	0
Human Resources										
Employees Hired	139	135	134	126	137	167	109	157	198	n/a
Full Time Employees	15	39	32	35	38	45	41	45	51	n/a
Public Disclosure Requests	N/A	N/A	N/A	N/A	5	5	6	11	7	15
Fair										
Adult/Youth Exhibits (Includes no show *2016)	8,186	7,112	7,890	8,145	7,514	5,661	6,968	6,659	6,337	6,100
Attendance	69,349	73,544	67,355	64,654	68,139	65,970	66,667	64,920	66,407	65,306

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Event Center										
Rentals (# spaces) free, discounted, and paying cus	282	274	412	535	542	747	1,008	1,085	938	1,459
Monthly Haul In Passes (Oct - Jan) (no passes April - Sept. - incide 1/2 mo HIP)	134	127	175	155	200	104	127	121	112	29
Rodeo Arena and Bloom	414	507	517	469	545	657	636	664	663	538
Pavillon Rentals (4-H incld) HOURS & DAYS										
Public Disclosure Requests	N/A	N/A	N/A	N/A	2	3	13	4	1	
Noxious Weed										
Weed District Contract Rate	\$ 25.60	\$ 25.62	\$ 26.60	\$ 26.74	\$ 26.87	\$ 27.51	\$ 27.67	\$ 31.70	\$ 32.59	\$ 33.54
Weed District Contracted Hours	4,810	4,810	4,985	4,985	4,967	5,000	5,010	5,010	5,010	1,560
Total Employees	9	9	9	10	10	10	10	10	10	11
Public Disclosure Requests	N/A	N/A	N/A	N/A	1	2	3	3	1	
Airport										
Acres (Total)	n/a	1,300	1300	1300	1300	1300	1300	1300	1301	1,301
Runways	n/a	2	2	2	2	2	2	2	1	1
Taxiways	n/a	6	6	6	6	6	6	6	4	4
Based Aircraft	n/a	55	55	55	50	50	64	64	65	65
T-Hangers (# County Owned)	n/a	12	12	12	12	12	12	12	12	12
Tie Downs (# Spaces Available)	n/a	20	28	28	28	28	28	28	25	25
Aeronautical Leases (#)	n/a	15	15	15	15	16	16	18	17	17
Industrial Leases (#)	n/a	9	10	10	10	8	8	10	10	10
Agricultural Lease (# Acres)	n/a	805	805	805	805	805	805	805	805	805
Road										
Pavement Type										
Grade/Drain	18	18	18	18	18	18	18	18	5	19
Gravel	50	50	49	47	47	45	45	45	59	45
Total Miles Gravel Roads	68	68	67	66	66	64	63	63	46	64
BST	470	478	481	480	479	463	461	461	468	469
ACP	26	18	16	16	18	36	36	36	32	31
PCC	-	-	-	-	-	-	-	-	-	-
Total Miles Surfaced Roads	496	496	497	497	497	498	497	498	500	628
Total Miles All Roads	564	564	563	562	563	562	560	561	564	564
Miles - Chip Sealed	18	53	54	64	72	69	63	64	67	73
Access Permits	195	10	16	24	19	17	45	113	156	152
Exempt Access Applications (No Fee)	-	175	198	248	44	196	86	86	111	81
Address Permits	53	123	102	147	153	215	72	111	120	120
Access/Address Combined Permits	113	30	27	35	237	55	109	183	173	148
Public Disclosure Requests	-	-	-	-	-	-	-	-	21	24
Flood Control Fund										
Floodplain Management Permits	-	-	-	42	54	40	19	17	23	36
Shoreline Substantial Development Permits	-	-	-	-	-	-	-	-	1	3
Shoreline Exemption Requests	-	-	-	-	-	-	-	-	13	14

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Misdemeanant Probation										
Total Annual Pre Trial Cases Supervised	149	276	274	230	231	594*	742	1,288	872	793
Total Annual Conviction Cases Supervised	2,238	2,166	2,324	2,476	2,282	2,171	3,250	2,163	790	782
Total Annual Warrant Cases Monitored	1,004	1,010	1,205	1,123	1,161	1,192	1,202	1,092	1,384	1,441
Total Annual New Supervision Cases In	2,220	2,346	2,174	1,186	1,875	1,343	1,677	2,264	1,170	1,511
Total Annual Supervision Cases Cleared Out	2,346	2,270	2,196	2,100	1,945	1,432	1,459	1,500	1,138	1,770
Total Annual Telephone Calls Received	47,705	46,210	50,302	42,800	40,358	41,100	24,068	23,947	22,000	20,377
Total Annual Office Contacts	4,883	4,090	3,826	3,597	38,656	3,347	3,112	3,451	3,513	3,326
Total Annual Court Hearings Attended	7,424	8,202	8,178	8,050	8,125	9,122	10,477	13,343		9,984
Total Annual Probation Violations Filed	1,881	1,704	1,899	1,938	1,817	1,759	1,826	1,877	1,976	1,772
Total Annual Treatment Reports Filed	8,578	9,062	9,487	6,002	5,639	4,280	3,589	10,918	3,130	2,762
Total Annual Evaluations Filed	1,279	1,156	1,220	890	809	900	858	836	798	667
Total Annual Community Service Timesheets Filed	1,075	978	1,050	879	767	729	762	665	602	619
Total Annual Community Service Hours Verified as	-	28,932	26,694	21,099	16,728	15,883	15,269	13,102		
Total Annual PSI's/Review of No Contact Orders	38	58	54	46	44	57	72	78	109	68
Total Annual UA Tests Administered	142	85	46	80	139	382	543	299	136	152
Total Annual In Custody/Walk In Hearings Attende	-	1,166	1,139	1,133	1,131	964	1,086	1,131	1,169	1,003
Public Disclosure Requests	N/A	N/A	N/A	N/A	6	6	2	4	2	-
Public Health										
Birth Certificates Issued	1,078	1,308	1,042	934	903	1,012	1,112	1,131	1,258	1,244
Communicable Disease Cases Confirmed	84	48	80	62	69	53	57	66	52	42
TB Tests Performed	138	130	106	105	107	143	102	90	48	46
Food Handler Permits Issued	2,067	2,092	2,347	2,490	2,555	3,056	2,982	3,077	2,826	3,164
Site Evaluations Performed	135	113	150	157	177	232	167	276	226	220
New Grants and Fund Sources	-	3	5	5	3	5	1	5	1	4
Death Certificates Issued		1,060	861	1,009	1,013	1,076	1,231	1,397	1,417	1,610
Access to Baby and Child Dentistry Outreach Contacts		-	-	-	376	466	196	1,018	1,608	3,617
Communicable Disease Investigations		104	213	117	139	270	153	198	191	108
Vaccinations Given		1,384	844	729	1,524	1,045	828	648	704	555
Syringes Exchanged		1,566	2,999	1,349	1,928	9,382	15,551	23,681	43,381	57,010
Water Mitigation Certificates Issued		-	-	-	31	108	23	65	93	122
Adequate Water Supply Determinations Issued		151	179	443	317	374	239	267	314	290
Environmental Health Inspections Performed		869	809	861	755	1,090	1,025	1,055	1,167	1,072
Public Disclosure Requests	N/A	N/A	N/A	N/A	36	69	33	22	14	27
Solid Waste										
Ellensburg Garbage Tons	21,650	22,139	21,234	22,391	21,823	22,383	24,075	25,657	26,386	25,741
Cle Elum Garbage Tons	6,962	6,207	6,098	6,145	6,681	6,847	8,516	9,696	10,678	13,809
Ellensburg CDL Tons	836	1,085	839	1,283	1,529	1,769	1,728	2,244	1,920	1,626
Cle Elum CDL Tons	359	625	765	856	1,125	1,081	1,227	1,411	1,047	985
Ryegrass CDL Cubic Yards	6,202	8,665	7,944	11,018	9,779	11,120	25,896	27,052	20,014	27,351
Ellensburg Yard Waste Tons	1,505	1,438	1,548	1,725	1,847	2,001	2,356	2,119	2,246	2,141
Cle Elum Yard Waste Tons	238	210	188	270	276	338	346	367	412	434
Septage Gallons	784,764	778,841	807,071	959,378	375,398	118,7842	119,0228	1,195,208	1,354,261	1,427,115
Compost Sold Tons	271	324	288.6	647.44	1,125	1536.94	907.11	769	1,354	8.04
Public Disclosure Requests	N/A	N/A	N/A	N/A	10	5	12	6	5	2