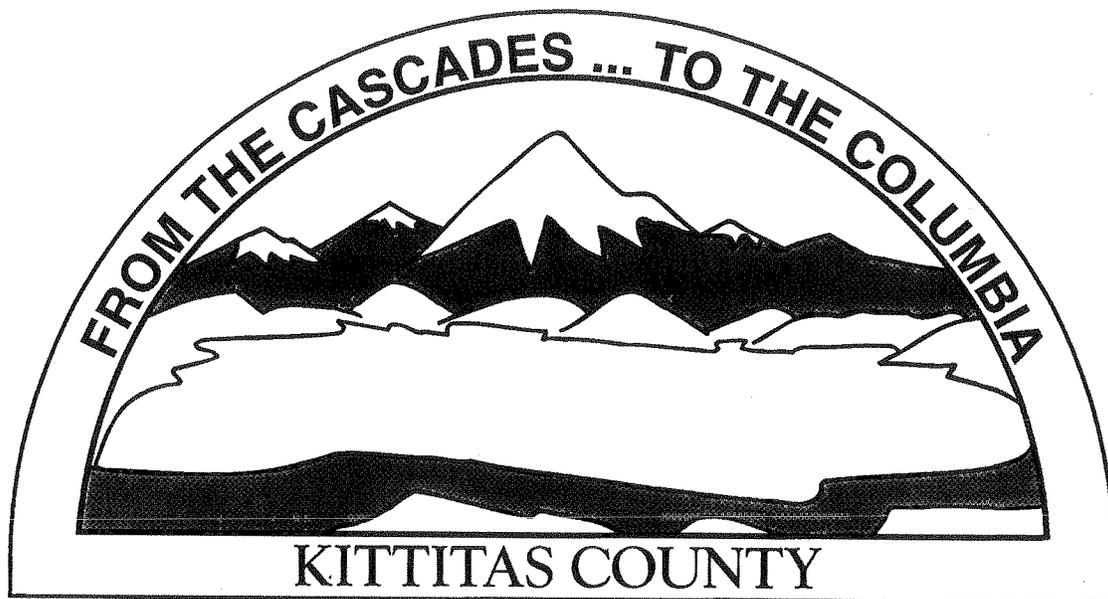


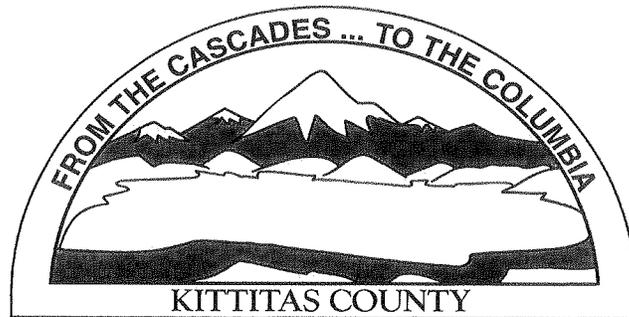
Kittitas County, Washington



Comprehensive Annual Financial Report

For Fiscal Year Ended
December 31, 2012

KITTITAS COUNTY, WASHINGTON



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2012

Jerald V. Pettit, County Auditor

Prepared by:

Judy Pless, Budget & Finance Manager, CGFM, PFO

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Heidi Childs, Accountant

Kay Kresge, Accountant

Ruth Baryo, Accounting Assistant II

KITTITAS COUNTY 2012 ANNUAL REPORT

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

Certified correct this 11th day of June, 2013 to the best
of my knowledge and belief

Jerald V Pettit
Kittitas County Auditor

KITITAS COUNTY, WASHINGTON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2012

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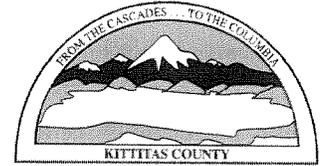
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June 11, 2013

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, 2012.

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.

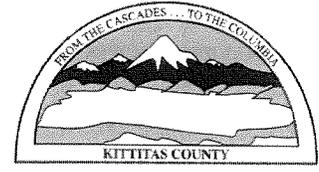
Kittitas County is located approximately 100 miles east of Seattle in the center of the state. The incorporated cities in our county include Ellensburg, (the County Seat), Cle Elum, Kittitas, Roslyn, and South Cle Elum. The unincorporated communities include Easton, Thorp, Vantage, Ronald, and Liberty.

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.

Awards

Kittitas County was awarded the Washington Finance Officers Association Distinguished Budget Award for 2010, 2011 and 2012. This award is patterned after the Government Finance Officers' Program and is the highest form of recognition in fiscal planning and budgeting within the State of Washington. The budget document is judged on meeting program criteria covering policies, operations, financial planning and communications. In order to earn this award, the budget documents are critiqued by no less than two reviewers who have rated the document as meeting or exceeding a proficiency level. Our budget document has met all the criteria for the award.

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



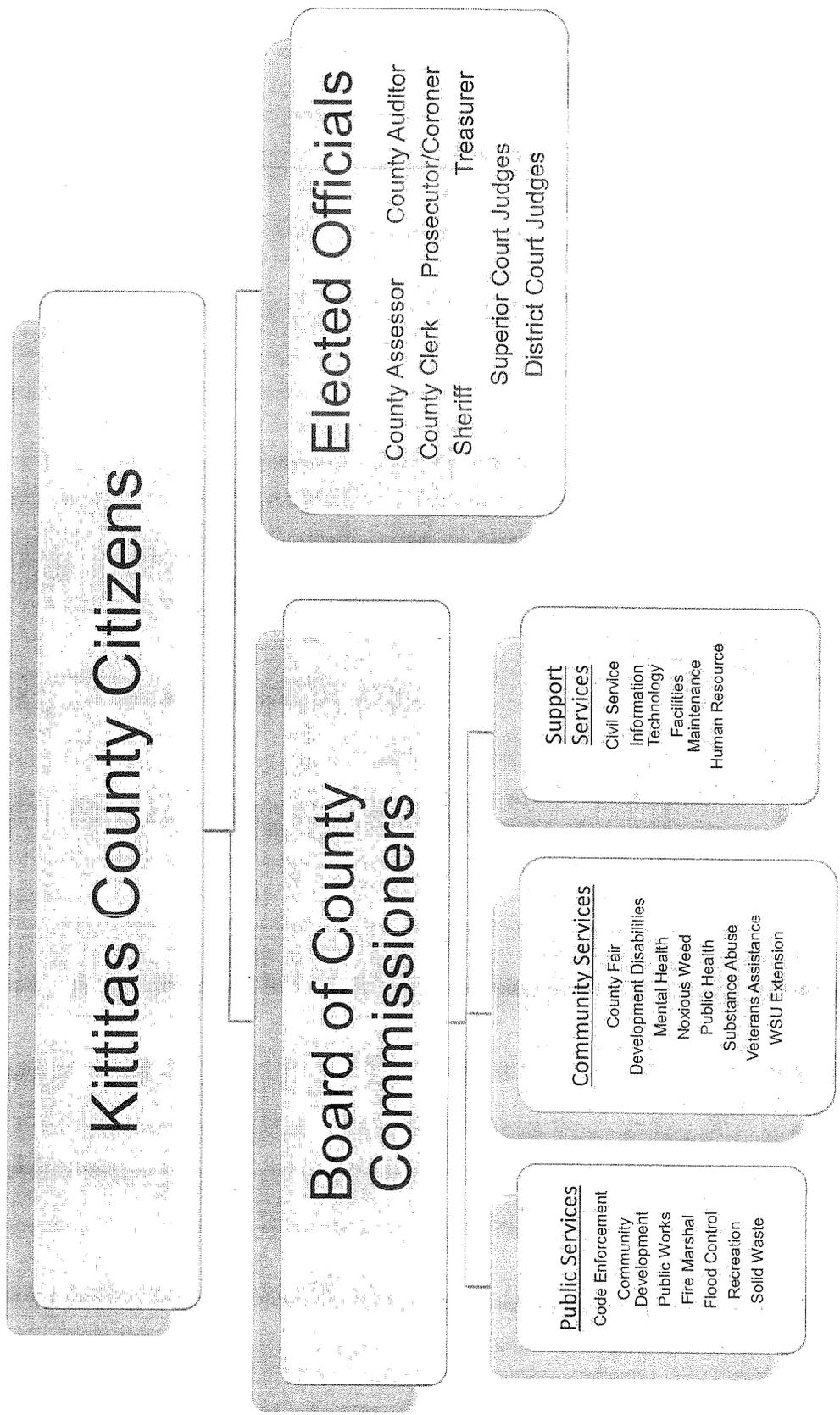
Acknowledgements

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

Respectfully Submitted

Jerald V. Pettit
Kittitas County Auditor

Kittitas County
Overview



Elected Officials of Kittitas County

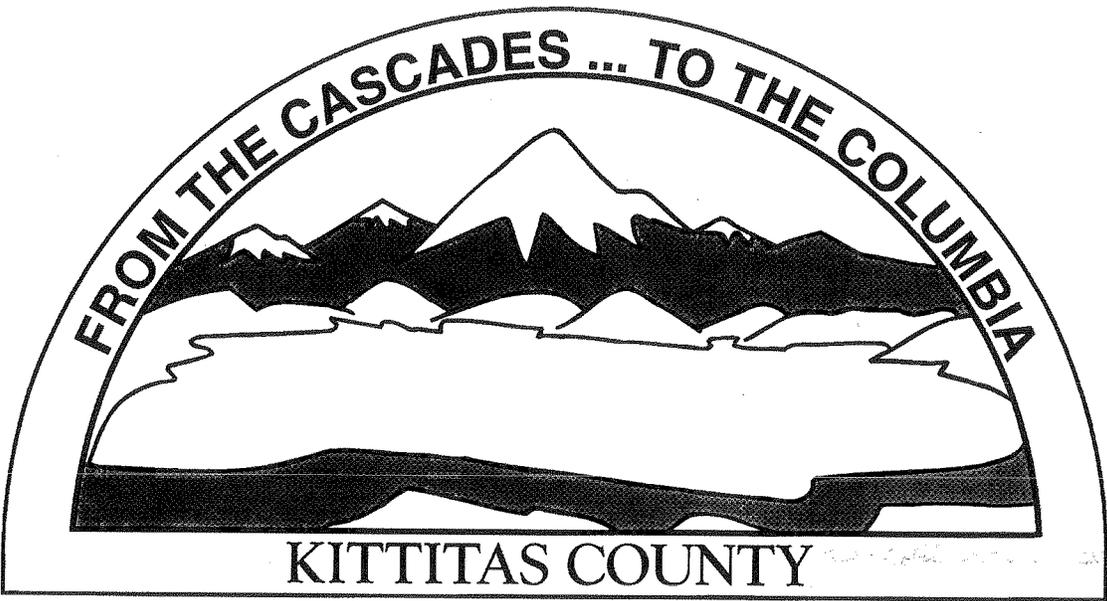
County Commissioners		Terms
District #1	Mr. Paul Jewell	Jan. 1, 2013 - Dec. 31, 2016
District #2	Mr. Gary Berndt	Jan. 1, 2013 - Dec. 31, 2016
District #3	Mr. Obie O'Brien	Jan. 1, 2011 - Dec. 31, 2014
Assessor	Ms. Marsha Weyand	Jan. 1, 2011 - Dec. 31, 2014
Auditor	Mr. Jerald V. Pettit	Jan. 1, 2011 - Dec. 31, 2014
Clerk	Ms. Joyce Julsrud	Jan. 1, 2011 - Dec. 31, 2014
Prosecuting Attorney	Mr. Greg L. Zempel	Jan. 1, 2011 - Dec. 31, 2014
Sheriff	Mr. Eugene Dana	Jan. 1, 2011 - Dec. 31, 2014
Treasurer	Ms. Deanna Panattoni	Jan. 1, 2011 - Dec. 31, 2014
Superior Court Judge		
Presiding Judge	Ms. Frances Chmielewski	Jan. 1, 2013 - Dec. 31, 2016
	Mr. Scott Sparks	Jan. 1, 2013 - Dec. 31, 2016
District Court Judge		
Lower County	Mr. James Hurson	Jan. 9, 2011 - Jan. 12, 2015
Upper County	Mr. Darrell Ellis	Jan. 1, 2011 - Dec. 31, 2014

APPOINTED OFFICIALS

Director of County Fair	Matthew Anderson
Interim Building Official	Kirk Holmes
Director of Computer Services	James Goeben
Director of Facilities Maintenance	Matthew Anderson
Facilities Maintenance Project Manager	Patti Johnson
Director of Human Resources	Lisa Young
Director of Probation Services	William Holmes
Director of Public Works	Kirk Holmes
Director of Solid Waste	Patti Johnson
Fire Marshal	Brenda Larsen
Planning Official	Robert "Doc" Hansen
Public Health Administrator	Dr. Mark Larson, Interim *
Public Health Officer	Dr. Mark Larson
Weed Administrator	Todd Davis
WSU Extension	Tip Hudson

*Robin Read was appointed Public Health Administrator on January 1, 2013

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, 2012, 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, 2012 by over \$120.2 million. Net Investment in capital assets (net of depreciation and related debt) account for 63% of this amount, with a value of \$76.0 million. Of the remaining Net Position, \$10.05 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2012 Kittitas County's government activities reported combined ending Net Position of \$113.2 million. Of that amount, \$72.09 million is Investment in in Capital Assets.
- Fund Balance for the General Fund at December 31, 2012 was \$10.4 million.
- Fund Balance for the County Road Fund at December 31, 2012 was \$15.4 million.
- The County's total long term debt at December 31, 2012 was \$15.3 million. The County's remaining debt capacity for non-voted debt is at \$87 million. The Solid Waste Landfill Post-Closure liability costs are \$1.18 million.
- The General Fund's fund balance increased 4% over 2011, showing an increase of \$414,665. The amount of unrestricted funds is \$4.06 million. This increase in fund balance is due to the Board of County Commissioners cutting expenses including not filling vacant positions, and each department head and elected official reducing their spending even further. This has helped the economic condition of the General Fund.

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, community development services, public health, road maintenance and construction, airport, and superior and district courts. Also included are property assessment and collections, elections, licensing and permits and county fair.

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

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 2012. 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 2012, 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 2012.

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, County Road Fund and Courthouse Jail Facilities Expansion 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 one Enterprise fund, Solid Waste. The second type is an Internal Service fund, used to accumulate and allocate costs internally among the County's various functions. The revenues and expense of the internal service funds that are duplicated into other funds through allocations are eliminated in the government-wide statements, with the remaining balances included in the governmental activities column.

Proprietary fund statements follow the government fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since both apply to the accrual basis of accounting. In comparing the Proprietary Fund Statement of Net 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.

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

Statement of Net Position

The following is a summary of the Statement of Net Position as of December 31, 2012, with 2011 comparative balances.

Statement of Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
Assets:						
Current Assets	\$46,812,066	\$51,313,431	\$4,596,225	\$4,179,252	\$51,408,289	\$55,492,684
Capital Assets	82,608,349	74,959,273	4,656,036	5,480,755	87,264,385	80,440,026
Total Assets	\$129,420,415	\$126,272,704	\$9,252,259	\$9,660,007	\$138,672,673	\$135,932,710
Liabilities						
Other liabilities	\$2,838,487	\$2,443,917	\$169,690	\$169,105	\$3,008,177	\$2,613,022
Long-term liabilities	13,352,446	14,445,843	2,025,705	2,106,806	15,378,150	16,552,649
Total Liabilities	\$16,190,932	\$16,889,760	\$2,195,394	\$2,275,911	\$18,386,327	\$19,165,671
Net Position						
Investment in Capital Assets	\$72,096,838	\$63,343,030	\$3,906,034	\$4,073,900	\$76,002,871	\$67,416,930
Non Spendable	54,046	32,274	0	0	54,046	32,274
Restricted	8,637,081	8,409,282	890,418	505,413	9,527,499	8,914,694
Committed	2,347,443	26,714,333	0	0	2,347,443	26,714,333
Assigned	20,043,347	696,076	0	0	20,043,347	696,076
Unassigned	10,050,728	10,187,949	2,260,412	2,222,930	12,311,140	12,410,879
Total Net Asset	\$113,229,482	\$109,382,944	\$7,056,864	\$6,802,242	\$120,286,346	\$116,185,186

Net Position of the County's governmental activities was \$113.2 million. The County's unrestricted Net Position, the part of the Net Position that can be used to finance day-to-day operations \$10.05 million.

Statement of Activities

For fiscal year ended December 31, 2012, the revenues from primary governmental activities totaled \$39.3 million. Property taxes are the largest revenue source at \$11.3 million, while Charges for Services are the second largest at \$8.4 million.

The expenses for governmental activities totaled \$35.2 million. Public Safety was the county's highest commitment at \$9.65 million; Transportation is the second highest expense for 2012 with \$8.85 million. The expenses for Public Safety were contributed to the jail repairs, construction costs and hiring of new personnel.

Continued on the next page

Statement of Activities

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program Revenues:						
Charges for Services	\$8,424,400	\$7,919,280	\$3,119,688	\$3,214,303	\$11,544,087	\$11,133,583
Operating Grants	7,986,310	4,037,014	0	0	7,986,310	4,037,014
Capital Grants	0	0	0	0	0	0
General Revenues:						
Property Taxes	11,323,742	10,053,920	0	0	11,323,742	10,053,920
Sales Taxes	6,308,685	6,303,059	0	0	6,308,685	6,303,059
Other Taxes	4,991,817	5,805,872	0	0	4,991,817	5,805,872
Unrestricted Grants & Contributions	40,260	716,861	0	0	40,260	716,861
Unrestricted Investment Earnings	115,572	278,061	12,515	7,129	128,087	285,190
Proceeds on Disposal Capital Assets	112,450	43,956	0	0	112,450	43,956
Total Revenues	\$39,303,236	\$35,158,022	\$3,132,203	\$3,221,432	\$42,435,438	\$38,379,454

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
Expenses:						
General Government	\$7,050,404	\$7,741,329			\$7,050,404	\$7,741,329
Judicial	3,101,412	2,782,936			3,101,412	2,782,936
Public Safety	9,651,756	9,299,240			9,651,756	9,299,240
Physical Environment	529,751	512,787			529,751	512,787
Transportation	8,859,963	7,784,299			8,859,963	7,784,299
Economic Environment	1,607,835	1,161,805			1,607,835	1,161,805
Mental & Public Health	2,357,544	2,301,800			2,357,544	2,301,800
Culture & Recreation	1,773,897	1,748,179			1,773,897	1,748,179
Interest on Long Term Debt	350,300	425,859			350,300	425,859
Garbage & Solid Waste	0	0	2,877,581	3,020,770	2,877,581	3,020,770
Total Expenses	\$35,282,861	\$33,758,235	\$2,877,581	\$3,020,770	\$38,160,443	\$36,779,005
Excess (Deficiency) before Special Items and Transfers						
Special Item-Gain on Disposal Capital Assets	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Increase (decrease) to Net Position	4,020,375	1,399,787	254,622	200,662	4,274,997	1,600,449
Net Position as of January 1	\$109,382,944	\$107,123,282	\$6,802,242	\$6,561,737	\$116,185,186	\$113,685,019
Prior Year Adjustments	(173,836)	859,875	0	39,844	(173,836)	899,719
Net Position as of December 31	\$113,229,482	\$109,382,944	\$7,056,864	\$6,802,242	120,286,347	116,185,186

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, County Road and Courthouse Jail Facilities Expansion are the three major funds in 2012. Together these funds account for 75% of the total government assets and 75% of the total government fund balance. As of December 31, 2012, the county's government funds reported combined fund balances nearly \$35.1 million. Of this total amount, \$4.06 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	54,046
Restricted	8,637,081
Committed	2,347,443
Assigned	20,043,347
Unassigned	4,069,082

In the total Assets, the Cash and Investments are down from the previous year by \$7.2 million; and receivables have decreased by \$163,651 and the due from other Governmental increased by \$3.01 million. The net change in all assets is a 9% decrease.

In the total Liabilities, the biggest increase is the payables by \$374,185. The net change in all liabilities is 10% increase.

Governmental Funds	2012	2011	Net Change
Total Assets	42,001,487	45,979,919	(3,978,432)
Total Liabilities	6,850,488	6,179,106	671,382
Total Fund Balance	35,150,999	39,800,814	(4,649,815)

Governmental Funds Revenues/Expenditure Analysis

The net change in fund balance for the General Fund in 2012 was \$588,501. The net change in the County Road fund was a \$612,950. Governmental funds had an overall net change in fund balance of \$4.4 million for 2012. The changes in fund balances are due construction projects which are spending the GO & Refunding Bond monies.

The overall changes in Governmental Revenues were 6% increase. The biggest increase in the revenues occurred in Intergovernmental with a 27% increase; 2011 \$9.1million compared to \$12.4 million in 2012; showing an increase of \$3.31 million.

The overall expenditures increased 16% from 2011. The biggest expense was in Transportation-Capital which increased \$3.73 Million.

Governmental Funds	2012	2011	Net Change
Revenues	39,374,061	37,021,395	2,352,666
Expenditures	(43,956,491)	(37,044,582)	(6,911,909)
Other Financing Sources	106,451	18,719	87,732
Net Change in Fund Balance	(4,475,979)	(4,468)	(4,471,511)
Fund Balance Beginning	39,800,813	38,945,408	855,405
Prior Year Adjustments	(173,836)	859,873	(1,033,709)
Fund Balance Ending	35,150,999	39,800,813	(4,649,814)

Enterprise Funds Net Position Analysis

The Net Position of the Solid Waste fund as of December 31, 2012 was \$7.05 million; with \$2.26 million in unrestricted funds. The internal service funds have net position in the amount of \$9.1 million.

Enterprise Funds Revenue/Expenditure Analysis

The Solid Waste fund collected \$3.12 million in revenues and had an operating expense of \$2.88 million showing a net gain of \$236,005. The changes in net position for 2012 after non-operating revenues and expenses are \$254,622.

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, 2012.

GENERAL FUND	2012 Original Budget	2012 Final Budget	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	10,834,858	10,834,858	0
Licenses & Permits	790,390	790,390	0
Intergovernmental	3,689,359	4,139,940	450,581
Charges for Services	1,987,801	1,995,301	7,500
Fines & Forfeits	1,695,667	1,688,167	(7,500)
Miscellaneous	605,036	755,036	150,000
Total Revenues	19,603,111	20,203,692	600,581
Expenditures			
General Governmental	6,491,977	6,654,431	(162,454)
Judicial	2,534,539	2,655,299	(120,760)
Public Safety	8,393,161	8,666,048	(272,887)
Physical Environment	591,423	599,229	(7,806)
Transportation	3,717	3,717	0
Economic Environment	1,039,039	1,519,204	(480,165)
Mental & Physical Health	0	0	0
Culture & Recreation	1,191,448	1,202,982	(11,534)
Debt Service	160,112	857,664	(697,552)
Capital Outlay	178,876	817,307	(638,431)
Total Expenditures	20,584,292	22,975,881	(2,391,589)
Excess (Deficit) Revenues over Expenditures	(981,181)	(2,772,189)	(1,791,008)
Other Financing Sources (Uses)			
Restitution	500	500	0
Proceeds Capital Leases	0	229,990	229,990
Sale of Fixed Assets	100	100	0
Transfers In	190,837	1,070,859	880,022
Transfers Out	(244,776)	(1,114,291)	(869,515)
Total Other Financing Sources (Uses)	(53,339)	187,158	240,497
Net Change in Fund Balance	(1,034,520)	(2,585,031)	(1,550,511)
Fund Balance, January 1	5,258,519	5,890,716	632,197
Fund Balance, December 31	4,223,999	3,305,685	(918,314)

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 increases were as follows:

Security of Persons & Property – \$272,887 for grants awarded to the County.
Economic Environment- \$480,165 for grants awarded to the County.

Debt Service- \$697,552 to pay off the balloon payment for the Permit Center.

Capital Outlay- \$638,431 increase for IT Server Revitalization Project and purchase of property at the Fair Grounds.

General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$20.2 million and total revenues received \$20.6 million, or 2% above budget. The specific changes to report are taxes and licensing & permits. The taxes consist of the real and personal property taxes, timber harvest taxes, sales and use taxes, and excise taxes. Both the real and personal property taxes and sales and use tax collected are slightly above the budgeted amount. Our changes in projections were a little under estimated when the budget was prepared.

The General Fund budgeted expenses vs. actual came in at 13% under budget. The biggest unspent budget was Public Safety, due to reduction in employees and contracted services.

GENERAL FUND	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	10,834,858	11,667,038	832,180
Licenses & Permits	790,390	932,913	142,523
Intergovernmental	4,139,940	3,828,780	(311,160)
Charges for Services	1,995,301	1,957,939	(37,362)
Fines & Forfeits	1,688,167	1,539,472	(148,695)
Miscellaneous	755,036	730,091	(24,945)
Total Revenues	20,203,692	20,656,232	452,540
Expenditures			
General Governmental	6,654,431	6,145,730	508,701
Judicial	2,655,299	2,474,500	180,799
Public Safety	8,666,048	7,321,404	1,344,644
Physical Environment	599,229	179,352	419,877
Transportation	3,717	3,717	0
Economic Environment	1,519,204	1,288,781	230,423
Mental & Physical Health	0	0	0
Culture & Recreation	1,202,982	1,173,238	29,744
Debt Service	857,664	828,511	29,153
Capital Outlay	817,307	662,477	154,830
Total Expenditures	22,975,881	20,077,711	2,898,170
Excess (Deficit) Revenues over Expenditures	(2,772,189)	578,521	3,350,710
Other Financing Sources (Uses)			
Restitution	500	364	(136)
Proceeds Capital Leases	229,990	229,983	(7)
Sale of Fixed Assets	100	1,104	1,004
Transfers In	1,070,859	909,154	(161,705)
Transfers Out	(1,114,291)	(1,130,625)	(16,334)
Total Other Financing Sources (Uses)	187,158	9,979	(177,179)
Net Change in Fund Balance	(2,585,031)	588,501	3,173,532
Fund Balance, January 1	5,890,716	9,870,118	3,979,402
Fund Balance, December 31	3,305,685	10,458,619	7,152,934

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, 2012, amounts to over \$87.2 million, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, infrastructure, and construction in progress on buildings and systems. Kittitas County has elected to use the modified approach to account for the infrastructure account Gravel Roads, which eliminates the need to report depreciation expense. The major capital asset events during 2012 were increases in Construction in Progress. The 2012 ending balance for Construction in Progress is \$14.3 million.

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

Long-Term Debt

Kittitas County has a total outstanding bond debt as of December 31, 2012 of approximately \$15.37 million.

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

Kittitas County has an assigned rating of "AA-/Stable" from the Standard & Poor's after a review and report issued on September 10, 2010. The prior rating from Standards & Poor's was affirmed an "AA-(SPUR/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 zero percent plus new construction. The additional revenue from new construction has not covered the additional expenditures required in union contracts and supply costs. The Board of County Commissioners during the 2010 Budget process elected to do a levy shift of \$1 million from the County Road fund to the General Fund. In 2011, the Board of County Commissioners elected to do another \$635,000 levy shift from County Road to the General Fund. During this process, the levy rate for the County Road fund declined so in 2012 the Board of County Commissioners reversed the previous levy shifts and increased the property taxes by 1%. For the budget year 2013, the Board of County Commissioners declined to do a levy shift from the County Road fund and continued with the property taxes increase of 1% in both the General Levy and County Road.

Kittitas County has experienced a downfall in the construction business because of the state of the economy. The downturn in building permits has affected the revenue collections; not only in the issuing of permits, but the recording of documents, and Real Estate Excise Tax. In August 2012, the County had a major fire start, the "Taylor Bridge Fire", which charred 23,500 acres between Cle Elum and Ellensburg and destroyed 61 homes; and in September 2012 the "Table Mountain Fire" started and burned more than 42,000 acres north of Ellensburg. Although the Board of County Commissioners elected to waive the building permits fees on the primary residential homes, many of these homes were vacation houses and cabins, so there may be some slight increase in building permits if these types of buildings were rebuilt.

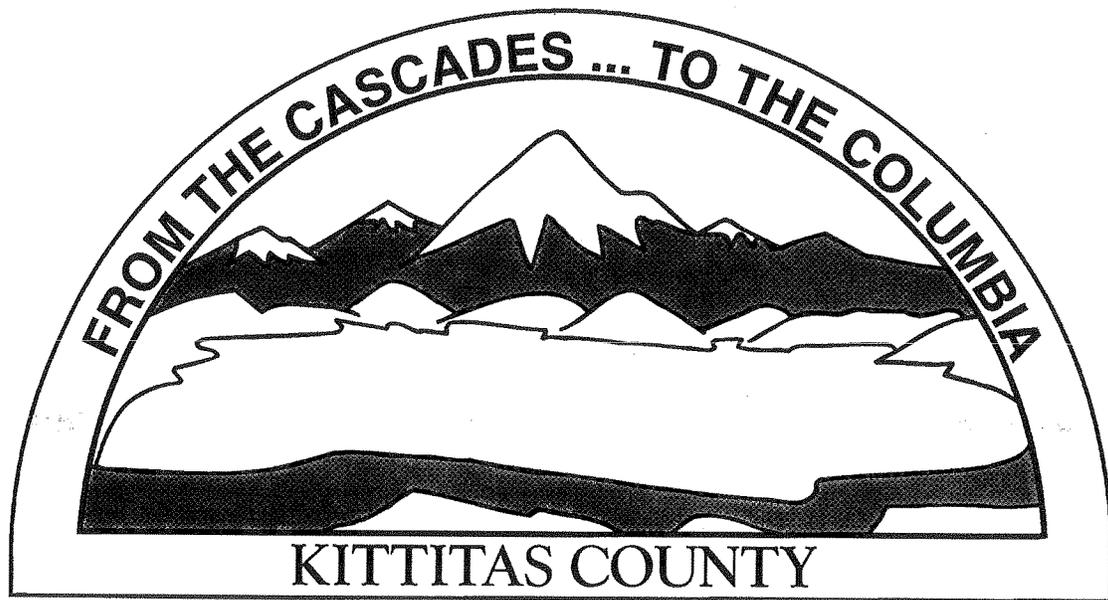
The sales tax revenues seem to be remaining stable. We are watching very carefully the revenues and all departments are watching and limiting travel and other expenses. With the help of all the departments, not spending their total budgets increased the fund balance of the General Fund. The 2011 ending fund balance for the General fund was \$10.04 million and the ending 2012 fund balance was \$10.45 million.

The Board of County Commissioners have stated during the budget process that new personnel will not be considered without specific funding for the positions, and they will not use existing fund balance to support operations. The number of positions in the county has decreased since 2009 by 6.6% or 21.2 positions.

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



KITITAS COUNTY, WASHINGTON

Statement of Net Position

December 31, 2012

ASSETS	Governmental Activities	Business-type Activities	Total
Cash & cash equivalents	\$ 16,381,405	\$ 1,713,733	\$ 18,095,137
Investments	20,231,778	1,997,472	22,229,249
Receivables (net)	3,363,886	227,489	3,591,375
Internal Balances	21,698	(21,698)	0
Inventories	452,497	-	452,497
Due from other Governmental	6,327,344	45,995	6,373,339
Prepaid items	33,458	-	33,458
Cash restricted for landfill closure & postclosure		633,234	633,234
Capital Assets (net of accumulated depreciation)			
Land	12,803,532	280,439	13,083,971
Intangible Assets	1,594,176	40,025	1,634,201
Buildings	14,374,965	787,829	15,162,794
Improvements	1,059,329	3,091,073	4,150,402
Equipment	3,019,757	456,670	3,476,427
Infrastructure	35,410,265	-	35,410,265
Construction in progress	14,346,325	-	14,346,325
Total Assets	\$ 129,420,415	\$ 9,252,259	\$ 138,672,673
LIABILITIES			
Accounts payable and accrued exp.	\$ 2,383,525	\$ 169,690	\$ 2,553,215
Unearned revenue	92,305	-	92,305
Other current liabilities	362,657	-	362,657
Other Long Term Debt			
Due within one year	705,942	209,678	915,620
Due in more than one year	12,646,504	1,816,027	14,462,530
Total Liabilities	\$ 16,190,932	\$ 2,195,394	\$ 18,386,327
NET POSITION			
Net Investment in Capital Assets	\$ 72,096,838	\$ 3,906,034	\$ 76,002,871
Fund Balance			
Non Spendable	54,046	-	54,046
Restricted	8,637,081	890,418	9,527,499
Committed	2,347,443	-	2,347,443
Assigned	20,043,347	-	20,043,347
Unassigned/Unrestricted	10,050,728	2,260,412	12,311,140
Total Net Position	\$ 113,229,482	\$ 7,056,864	\$ 120,286,346

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

KITTITAS COUNTY, WASHINGTON

Statement of Activities

For the Year ended December 31, 2012

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expense) Revenue & Changes in Net Position	
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total
Governmental Activities:					
Judicial	\$ 3,101,412	\$ 1,976,533	\$ 68,868	\$ -	\$ (1,056,011)
General Government	7,050,404	2,759,891	523,953	-	(3,766,759)
Public Safety	9,651,756	1,443,417	1,046,288	-	(7,162,050)
Physical Environment	529,751	146,297	27,654	-	(355,800)
Transportation	8,859,963	178,235	4,273,489	-	(4,408,240)
Economic Environment	1,607,835	1,587,180	609,505	-	588,849
Mental & Physical Health	2,357,544	144,731	1,399,234	-	(813,579)
Culture & Recreation	1,773,897	188,316	37,319	-	(1,548,262)
Interest on long-term debt	350,300	-	-	-	(350,300)
Total Governmental Activities	\$ 35,282,861	\$ 8,424,400	\$ 7,986,310	\$ -	\$ (18,872,151)
Business-type Activities:					
Garbage & Solid Waste	\$ 2,877,581	\$ 3,119,688	\$ -	\$ -	\$ 242,107
Total Business-Type Activities	\$ 2,877,581	\$ 3,119,688	\$ -	\$ -	\$ 242,107
Total Primary Government	\$ 38,160,442	\$ 11,544,087	\$ 7,986,310	\$ -	\$ (18,630,044)
General Revenues:					
Property Taxes					
Sales Taxes				\$ 11,323,742	\$ 11,323,742
Other Taxes				6,308,685	6,308,685
Unrestricted Grants & Contributions				4,991,817	4,991,817
Unrestricted Investment Earnings				40,260	40,260
Proceeds on Disposition of Capital Assets				115,572	115,572
Transfers				112,450	112,450
Total General Revenues, Special Items & Transfers				\$ 22,892,526	\$ 22,892,526
Change in Net Position				\$ 4,020,375	\$ 4,274,997
Net Position as of January 1				\$ 109,382,944	\$ 116,185,186
Prior year adjustment				(173,836)	(173,836)
Net Position as of December 31				\$ 113,229,482	\$ 120,286,347

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

KITTITAS COUNTY, WASHINGTON
Balance Sheet
Governmental Funds
December 31, 2012

	General Fund	County Road	Courthouse Jail Facilities Expansion	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & cash equivalents	\$ 9,248,589	\$ 997,929	\$ 530,510	\$ 4,616,850	\$ 15,393,878
Investments	-	11,671,634	123,323	4,400,879	16,195,836
Receivables (net)	2,749,686	385,965	73	198,687	3,334,411
Due from other funds	741,271	159,611	-	6,939	907,821
Due from Other Governmental	1,253,977	3,718,864	-	1,163,290	6,136,131
Prepaid items	31,194	1,905	-	311	33,411
Total assets	\$ 14,024,716	\$ 16,935,909	\$ 653,906	\$ 10,386,956	\$ 42,001,487
LIABILITIES					
Accounts payable and accrued exp.	\$ 427,519	\$ 874,319	\$ 78,808	\$ 569,569	\$ 1,950,214
Payable to other governments	-	-	-	92,144	92,144
Due to other funds	480,629	266,249	344	407,479	1,154,701
Deferred revenue	2,629,408	372,835	-	196,224	3,198,467
Unearned revenue	-	-	-	92,305	92,305
Deposits payable	28,542	7,896	-	326,219	362,657
Total liabilities	\$ 3,566,098	\$ 1,521,299	\$ 79,151	\$ 1,683,941	\$ 6,850,488
FUND BALANCE					
Non Spendable	\$ 46,819	\$ 2,955	\$ -	\$ 4,271	\$ 54,046
Restricted	1,657,766	112,215	574,754	6,292,346	8,637,081
Committed	838,725	-	-	1,508,718	2,347,443
Assigned	3,846,226	15,299,441	-	897,680	20,043,347
Unassigned	4,069,082	-	-	4,069,082	4,069,082
Total fund balance	\$ 10,458,619	\$ 15,414,610	\$ 574,754	\$ 8,703,016	\$ 35,150,999
Total liabilities and fund balance	\$ 14,024,716	\$ 16,935,909	\$ 653,906	\$ 10,386,956	\$ 42,001,487

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

Capital assets used in governmental activities are not financial resources and are not reported in the funds	79,124,229
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	3,198,467
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(13,352,446)
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 assets.	9,108,233
Net Position of Governmental Activities	113,229,482

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

KITTITAS COUNTY, WASHINGTON

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	General Fund	County Road	Courthouse Jail Facilities Expansion	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property Sales	\$ 6,950,961	\$ 4,158,856	\$ -	\$ 248,443	\$ 11,358,260
Other	3,919,627	-	-	2,389,058	6,308,685
Licenses & Permits	791,773	10,376	-	768,498	1,570,647
Intergovernmental	932,913	13,335	-	299,424	1,245,672
Charges for Services	3,833,456	6,267,006	-	2,327,058	12,427,520
Fines & Forfeitures	1,957,939	90,743	-	1,300,101	3,348,783
Investment Earnings	1,539,472	-	-	32,657	1,572,129
Miscellaneous Revenues	71,015	25,018	2,389	9,237	107,659
	659,076	68,833	60,208	646,591	1,434,707
Total revenues	\$ 20,656,232	\$ 10,634,166	\$ 62,597	\$ 8,021,066	\$ 39,374,061
EXPENDITURES					
Current:					
Judicial					
General Government	\$ 2,474,500	\$ -	\$ -	\$ 164,476	\$ 2,638,977
Public Safety	6,145,730	217,224	-	747,870	7,110,824
Physical Environ	7,321,404	-	-	2,024,264	9,345,668
Transportation	179,352	-	-	361,043	540,395
Health & Human Services	3,717	4,991,911	-	79,932	5,075,559
Economic Environment	1,288,781	-	-	2,354,189	2,354,189
Culture & Recreation	1,173,238	-	-	318,462	1,607,243
Debt Service:					
Principal Interest/Other Expense	797,145	-	-	221,466	1,394,705
Capital Outlay:					
General government	31,366	-	-	565,246	1,362,391
Judicial	267,537	-	-	318,934	350,300
Public safety	-	-	-	10,000	277,537
Physical environment	70,035	-	1,074,109	2,149	1,076,258
Transportation	-	-	3,720,427	73,666	3,864,129
Health & Human services	-	-	-	-	-
Economic environment	-	5,086,028	-	507,739	5,593,767
Culture & recreation	209	-	-	626	626
Total expenditures	\$ 324,695	\$ -	\$ 1,039,018	\$ -	\$ 1,363,714
	20,077,711	10,295,163	5,833,555	7,750,063	43,956,491
Excess (deficiency) of revenues over (under) expenditures	\$ 578,521	\$ 339,004	\$ (5,770,958)	\$ 271,003	\$ (4,582,429)

Continued on Next Page

KITITAS COUNTY, WASHINGTON

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	General Fund	County Road	Courthouse Jail Facilities Expansion	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 909,154	\$ 273,946	\$ 869,514	\$ 1,035,475	\$ 3,088,089
Transfers out	(1,130,625)	-	-	(2,082,464)	(3,213,089)
Inception of Capital Lease	229,983	-	-	-	229,983
Proceeds on Disposition of capital assets	1,468	-	-	-	1,468
Total other financing sources (uses)	\$ 9,979	\$ 273,946	\$ 869,514	\$ (1,046,989)	\$ 106,451
SPECIAL ITEMS					
Gain on Disposition of Capital Assets	-	-	-	-	-
Net change in fund balances	588,501	612,950	(4,901,443)	(775,986)	(4,475,979)
Fund balances--beginning	10,043,954	14,801,660	5,476,197	9,479,002	39,800,813
Prior Period Adjustments	(173,836)	-	-	-	(173,836)
Fund balances--ending	\$ 10,458,619	\$ 15,414,610	\$ 574,754	\$ 8,703,016	\$ 35,150,999
Net changes in fund balances for governmental funds					\$ (4,475,979)

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	\$ 12,176,239
Depreciation	(3,324,599)
Reduction Construction in Progress	(3,003,193)
Addition of Asset from Construction in Progress	1,648,456
Cost of Assets Sold	(426,968)
Donated Assets	5,000

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

Debt Proceeds	\$ (229,983)
Debt Retired	1,362,391

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

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

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

Change in Net Position of governmental activities

\$ 4,020,375

KITTITAS COUNTY, WASHINGTON

**Proprietary Funds Statement of Net Position
December 31, 2012**

	Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
	<u>Solid Waste</u>	
ASSETS		
Current assets:		
Cash & cash equivalents	\$ 1,713,733	\$ 987,527
Investments	1,997,472	4,035,941
Receivables	227,489	29,475
Prepayment for Services	-	48
Due From Funds	200,613	311,393
Inventories	-	452,497
Due From Other governments	45,995	191,214
Total Current Assets	<u>\$ 4,185,301</u>	<u>\$ 6,008,095</u>
Noncurrent assets:		
Restricted Cash, Cash Equivalents and Investments:		
Cash restricted for landfill closure & postclosure	633,234	-
Total Restricted Assets	<u>633,234</u>	<u>-</u>
Capital assets:		
Land	280,439	46,227
Intangible Assets	40,025	-
Buildings	1,389,478	733,210
Improvements	4,513,633	170,216
Equipment	1,111,792	6,828,718
Construction in progress	-	584,373
Less Depreciation	(2,679,331)	(4,878,626)
Total Capital Assets (net of accumulated depreciation)	<u>\$ 4,656,035</u>	<u>\$ 3,484,119</u>
Total Noncurrent Assets	<u>5,289,268</u>	<u>3,484,119</u>
Total assets	<u>\$ 9,474,570</u>	<u>\$ 9,492,214</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued exp.	\$ 172,467	\$ 341,166
Due to other funds	222,311	42,814
Due to other governments	(2,778)	-
Landfill Closure Cost	134,678	-
Bonds, notes, loans payable	75,000	-
Total Current Liabilities	<u>\$ 601,679</u>	<u>\$ 383,981</u>
Noncurrent liabilities:		
Compensated absences	\$ 97,737	\$ -
Bonds, notes, loans payable	675,001	-
Landfill Closure Cost	1,043,289	-
Total Noncurrent Liabilities	<u>\$ 1,816,027</u>	<u>\$ -</u>
Total Liabilities	<u>\$ 2,417,705</u>	<u>\$ 383,981</u>
NET POSITION		
Net Investment in Capital Assets	\$ 3,906,034	\$ 3,484,119.25
Restricted Net Assets	890,418	2,050,539.61
Unrestricted	2,260,412	3,573,574.00
Total Net Position	<u>\$ 7,056,864</u>	<u>\$ 9,108,232.86</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:	-	-
Net Position of business-type activities	\$ 7,056,864	\$ 9,108,233

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

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Position For the Year Ended December 31, 2012

	Business-type Activities-- Enterprise Funds	Governmental Activities- Internal Service funds
	Solid Waste	
OPERATING REVENUES		
Charges for Services:		
Garbage & Solid Waste	\$ 3,119,688	\$ -
Other services	-	1,962,797
Total operating revenues	\$ 3,119,688	\$ 1,962,797
OPERATING EXPENSES		
Maintenance & operations	\$ 2,623,669	\$ 1,483,715
Administrative & general	-	80,663
Depreciation	260,013	493,648
Total operating expenses	\$ 2,883,682	\$ 2,058,027
Operating income (loss)	\$ 236,005	\$ (95,230)
NONOPERATING REVENUES (EXPENSES)		
Investment earnings	\$ 12,515	\$ 7,913
Gain (loss) on Disposition of Capital Assets	-	110,982
Landfill Closure Revenues (Cost)	3,135	192,005
Miscellaneous nonoperating revenues (expenses)	2,966	125,000
Total non-operating income (expense)	\$ 18,616	\$ 435,900
Income before contributions & transfers	\$ 254,622	\$ 340,670
Transfers In	-	-
Change in net assets	\$ 254,622	\$ 340,670
Net Position--beginning	6,802,242	8,767,563
Prior Period Adjustment	-	-
Net Position--ending	\$ 7,056,864	\$ 9,108,233

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

KITTITAS COUNTY, WASHINGTON
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2012

	<u>Business - Type Activity</u>	<u>Governmental Activities</u>
	Solid Waste	<u>Internal Service funds</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 3,080,792	\$ 1,920,059
Cash payments to suppliers	(2,422,518)	(1,678,131)
Net cash provided (used) by operating activities	\$ 658,274	\$ 241,928
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Non-Operating Rents and Charges	\$ -	\$ 791
Net cash provided from noncapital activities	\$ -	\$ 791
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Proceeds from Sale of Capital Assets	\$ -	\$ 187,008
Payments for Capital Acquisition	(17,148)	(1,143,815)
Payment on Long Term Debt	(75,000)	-
Construction in Progress	-	191,214
Residual Equity Transfer In (Out)	-	125,000
Net cash provided (used in) capital financing activities	\$ (92,148)	\$ (640,593)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment Interest	\$ 11,164	\$ 11,669
Purchase of Investment	416,317	742,377
Net cash flows from investing activities	\$ 427,480	\$ 754,046
Net increase (decrease) in cash and cash equivalent	\$ 993,607	\$ 356,172
Cash and cash equivalents at beginning of year	\$ 733,744	\$ 665,857
Cash and cash equivalents at end of year	\$ 1,727,350	\$ 1,022,030
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net operating income (loss)	\$ 236,005	\$ (95,230)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation expense	\$ 260,013	\$ 493,648
(Increase) decrease in Accounts Receivable	(13,442)	(28,709)
(Increase) decrease in Due from other Funds	(35,021)	177,085
(Increase) decrease in Due from other Governmental	9,568	(191,114)
(Increase) decrease in Prepayment for Services	881	1,137
Increase (decrease) in Salaries payable	(552)	1,304
Increase (decrease) in Vouchers Payable	786	180,440
Increase (decrease) in Retainage Payable	-	16,291
Increase (decrease) in Due to other Funds	199,684	(115,385)
Increase (decrease) in Inventory	-	(30,829)
Increase (decrease) in Accounts Payable	-	(161,103)
Increase (decrease) in Due to other Governments	-	(5,607)
Increase (decrease) in Taxes Payable	351	-
Total Adjustments	\$ 422,269	\$ 337,158
Net cash provided by operating activities	\$ 658,274	\$ 241,928

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

KITTITAS COUNTY, WASHINGTON

**Statement of Fiduciary Net Position
December 31, 2012**

	Private Purpose Trust	Agency Funds
ASSETS		
Cash/Petty Cash	\$ 116	\$ 7,865,163
Cash with Fiscal Agency	-	182,768
Investments	1,955	17,728,923
Taxes Receivable	-	3,433,086
Other Receivables	<u>0</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 2,072</u>	<u>\$ 29,209,940</u>
DEFERRED OUTFLOWS of RESOURCES		
LIABILITIES		
Warrants Payable	\$ -	\$ 2,678,635
Salary/Vouchers Payable	-	361,334
Custodial Accounts	-	22,736,885
Deferred Revenues	<u>-</u>	<u>3,433,086</u>
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 29,209,940</u>
DEFERRED INFLOWS of RESOURCES		
NET POSITION		
Held in Trust for Other Purposes	<u>\$ 2,072</u>	<u>\$ 0</u>
Total Net Position	<u>\$ 2,072</u>	<u>\$ 0</u>

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

KITTITAS COUNTY, WASHINGTON
Statement of Change in Fiduciary Net Position
Private Purpose Trust
For the Year Ended December 31, 2012

		Private Purpose Trust
Additions		
Investment Earnings	\$	4
Miscellaneous Revenues		100
Total Additions	\$	<u>104</u>
Deductions		
Culture & Recreation	\$	36
Total Deductions	\$	<u>36</u>
Change in Net Position		
Net Position--beginning		67
Net Position--ending	\$	<u><u>2,004</u></u>
		<u><u>2,072</u></u>

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

KITITAS COUNTY, WASHINGTON

NOTES TO THE BASIC FINANCIAL STATEMENTS

Dated as of and for the Year Ended December 31, 2012

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KITTITAS COUNTY, WASHINGTON
Notes to the Basic Financial Statements
Dated as of and for the year Ended December 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

Kittitas County is a general purpose government and provides public safety, road improvement, parks and recreation, judicial administration, health and social services, 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, 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.

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment 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 levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

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

- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
- Total assets, liabilities, 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 fund is used to account for the Jerry Williams Library Trust.

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

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

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

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 M&O as per 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 original and final budget information. The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year.

E. ASSETS, LIABILITIES, FUND BALANCE, NET POSITION

1. CASH AND EQUIVALENTS

It is the County's policy to invest all temporary cash surplus. 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 amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered.

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

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

2. TEMPORARY INVESTMENTS

See Investment Note 4.

3. RECEIVABLES

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

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

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

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

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

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

5. INVENTORIES

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

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

6. CAPITAL ASSETS

See Note Number 6.

Capital assets, which includes property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type columns in the government-wide financial statements. Capital assets are defined by the county as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Kittitas County has elected to use the modified approach to account for the infrastructure account; Gravel Roads, which eliminates the need to report depreciation expense.

Computer Software is reported as an Intangible Asset 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 11

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

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

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

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

7. OTHER PROPERTY AND INVESTMENTS

See Deposits and Investments Note No 4.

8. COMPENSATED ABSENCES

The County records all accumulated unused vacation, sick leave and compensatory time. For Governmental Funds, unused vacation, sick leave and compensatory time are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. In Proprietary funds, the expenses are accrued when incurred and the liability is recorded in the fund.

Vacation pay, which may be accumulated up to 30 days is payable upon resignation, retirement or death; sick leave may accumulate up to a maximum of 1056 - 1120 hours; twenty-five percent of outstanding sick leave is payable upon retirement, lay-off or death, depending on which bargaining unit the employee belongs. The following is a schedule of those bargaining units:

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

9. LONG-TERM DEBT

See Long-Term Debt and Leases Note No 10.

10. DEFERRED REVENUES

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

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.

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

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.

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.

The following is the classifications for the Governmental funds fund balances as of December 31, 2012

	General Fund	Road Fund	Cthse/Jail Facilities Expansion	Other Funds	Total
Fund Balances:					
Nonspendable:					
Prepaid items	31,194	1,905	-	311	33,410
Petty Cash	15,625	1,050	-	3,960	20,635
Total Nonspendable	46,819	2,955	-	4,271	54,046
Restricted for:					
Law & Justice	1,607,766	-	-	-	1,607,766
Paths Trails	-	112,215	-	-	112,215
Information Technology	50,000	-	-	-	50,000
Special Revenue	-	-	-	4,983,491	4,983,491
Construction Performance Bond	-	-	-	855	855
2010 Go & Refunding Bond	-	-	-	131,073	131,073
County Refund	-	-	-	356	356
206 CRID 96-1 Bond	-	-	-	290,880	290,880
CRID Guaranty Fund	-	-	-	7,062	7,062
Other Capital Projects	-	-	574,754	878,629	1,453,383
Total Restricted	1,657,766	112,215	574,754	6,292,346	8,637,081
Committed to:					
Vehicle Replacement	838,725	-	-	-	838,725
Special Revenue	-	-	-	1,485,786	1,485,786
County Capital Improvements	-	-	-	-	0
Rodeo Grounds Capital Improvements	-	-	-	22,932	22,932
Total Committed	838,725	0	0	1,508,718	2,347,443
Assigned to:					
Rainey Day	538,419	-	-	-	538,419
NY Budget	3,307,807	-	-	-	3,307,807
Special Revenue	-	15,299,441	-	-	15,299,441
Equipment Reserve	-	-	-	897,680	897,680
Total Assigned	3,846,226	15,299,441	-	897,680	20,043,347
Unassigned	4,069,082	-	-	-	4,069,082
Total Fund Balance	10,458,619	15,414,610	574,754	8,703,015	35,150,999

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 assets–governmental activities as reported in the government-wide statement of net assets.

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

December 31, 2012 Total Fund Balance	\$35,150,999
Capital assets used in governmental activities are not financial resources and are not reported in the funds	\$79,124,229
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	\$3,198,467
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	\$(13,352,446)
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>\$9,108,233</u>
Net adjustment to increase total governmental funds to arrive at net position-governmental activities	<u>\$113,229,482</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 assets 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, 2012 Net Changes in Fund Balances for Governmental Funds	4,475,978
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	\$12,176,239
Depreciation	(3,324,599)
Reduction Construction in Progress	(3,003,193)
Addition of Asset from Construction in Progress	1,648,456
Cost of Assets Sold	(426,968)
Donated Assets	<u>5,000</u>
	7,074,936

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 assets.

Debt Proceeds	\$ (229,983)
---------------	--------------

Debt Retired	1,362,391	1,132,408
Some revenues reported in the statement of activities are not yet available and therefore are not reported as revenues in the governmental funds		(12,650)
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		(39,011)
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		340,670
Change in Net Position of governmental activities		<u>\$4,020,375</u>

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

NOTE 4 - DEPOSITS AND INVESTMENTS

A. DEPOSITS

The County deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

B. INVESTMENTS

It is the County's policy to invest all temporary cash surplus. At December 31, 2012, the treasurer was holding \$16,249,513.99 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and equivalents in various funds. Investments are reported on the statements at fair value. The interest on these investments is credited to the General Fund. The County Treasurer reports the average compensating balances maintained during 2012 were approximately \$3,610,000.

As of December 31, 2012, the County had the following investments:

Investment Maturities	Fair value of Investments
State Investment Pool	\$52,719,257.67
U.S. Government Securities	\$4,109,999.24
Total	\$56,829,256.91
Less Co. Residual	(\$16,249,513.99)
Net Investments	\$40,579,742.92

C. CREDIT RISK

Washington State statutes authorize the County to invest in obligations of the U.S. Treasury, U.S. Government agencies and instrumentalities, bankers acceptances, primary certificates of deposit issued by qualified public depositories, the state treasurer's Local Government Investment Pool (LGIP), municipal bonds issued by Washington State or its local

governments, and repurchase agreements collateralized by any previously authorized investments. Accordingly, credit risk, if any, is extremely limited.

Kittitas County's Investment Policy states that cash shall be invested in accordance with three objectives, listed in priority:

1. Safety

Safety of principal is the foremost objective of the investment program. Each investment of the Kittitas County Treasurer shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. Each investment transaction shall seek to first insure that capital losses are avoided, whether they are from security defaults or erosion of market value.

2. Liquidity

The County's portfolio will remain sufficiently liquid to enable the County to meet all operating requirements which might be reasonably anticipated.

3. Return on Investment

Kittitas County's investment portfolio shall attain a market-average rate of return throughout budgetary and economic cycles, taking into account the cash flow characteristics of the County and shall be in keeping with accepted financial management practices and procedures.

Investments by Fund

Fund	Total Investments
County Road	11,671,634.20
Special Revenue-Non Major	3,690,962.37
Debt Service	194,821.61
Capital Projects	638,417.95
Total Governmental Funds	\$16,195,836.13
Solid Waste- Proprietary Fund	2,617,087.28
Internal Service Funds	4,035,941.39
Total Proprietary Funds	\$6,653,028.67
Agency Funds	17,730,878.12
TOTAL	\$40,579,742.92

Balance Sheet – Governmental Funds				
	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
Assets				
Investments	\$ -	\$11,671,634	\$4,524,202	\$16,195,836

Proprietary Funds Statement of Net Assets		
	Business-type Activities Enterprise Funds	Governmental Activities Internal Service Funds
Assets		
Investments	\$2,617,087	\$4,035,941

Agency Funds Combining Balance Sheet	
Assets	
Investments	\$17,730,878

NOTE 5 - PROPERTY TAXES

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

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

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

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

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

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

For 2011 for the 2012 tax County levied the following property taxes on an assessed value of \$6,670,622,914. The Road district property value assessed was \$4,855,095,807.

Fund	Levy	Amount
General fund	1.004078	\$6,697,825.71
Mental Health	.025000	166,765.57
Veterans Relief	.011243	74,997.81
Total General fund Levy*	1.040321	\$6,939,589.09
Road Levy	.854770	\$4,149,990.24
County Road Diverted	.041193	199,995.96
Total Road Levy*	.895963	\$4,349,986.20
GRAND TOTAL	1.936284	\$11,289,575.29

*Levy Shift of \$300,000 from Road Levy to General Fund

NOTE 6 – CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012 is shown by asset type in the following table. The biggest increases occurred under Government Activities for construction in progress. This includes the construction on the new Jail Pod, Upper District Court, the Armory and Road Construction in the amount of \$10,703,460.

GOVERNMENT ACTIVITIES (including Internal Service Funds)	Beginning Balance	Increase	Decrease	Ending Balance
Assets not being depreciated				
Land	3,363,710	221,038	0	3,584,748
Gravel Roads*	4,079,872	0	21,368	4,058,505
Easements & Right of Ways	5,160,279	0	0	5,160,279
Intangible Assets	1,520,428	76,522	2,774	1,594,176
Construction in Progress	6,872,403	10,703,460	3,229,538	14,346,325
Total	20,996,693	11,001,020	3,253,680	28,744,033
Assets Being Depreciated				
Buildings & Improvement	22,383,359	2,737,258	203,900	24,916,718
Improvements	1,909,396	0	0	1,909,396
Equipment	11,075,567	1,052,809	601,135	11,527,240
Infrastructure	139,928,463	408,769	198,927	140,138,305
Total	175,296,785	4,198,836	1,003,962	178,491,659
Grand Total	196,293,478	15,199,856	4,257,642	207,235,692
Less accumulated depreciation for:				
	Beginning Balance	Increase	Decrease	Ending Balance
Buildings & Improvements	9,768,880	786,810	13,937	10,541,753
Improvements	701,935	148,133	0	850,068
Equipment & Machinery	8,234,894	797,698	525,109	8,507,483
Infrastructure	102,628,496	2,298,471	198,927	104,728,040
Total	121,334,205	4,031,111	737,973	124,627,343
Total Government Activities, net	74,959,273	11,168,744	3,519,669	82,608,348
BUSINESS TYPE ACTIVITIES				
	Beginning Balance	Increase	Decrease	Ending Balance
Assets not being depreciated				
Land	280,439	0	0	280,439
Intangible Assets	39,844	181	0	40,025
Construction in Progress	0	0	0	0
Total	320,283	181	0	320,463
Assets Being Depreciated				
Buildings & Improvement	1,389,478	0	0	1,389,478
Improvements	4,513,052	581	0	4,513,633
Equipment	1,095,406	16,386	0	1,111,792
Total	6,997,936	16,967	0	7,014,903
Grand Total	7,318,219	17,148	0	7,335,366
Less accumulated depreciation for:				
	Beginning Balance	Increase	Decrease	Ending Balance
Buildings & Improvements	549,335	52,314	0	601,649
Improvements	1,287,482	135,078	0	1,422,560
Equipment & Machinery	582,501	72,621	0	655,122
Total	2,419,318	260,013	0	2,679,331
Business Activities Capital Assets, net	4,898,901	(242,866)	0	4,656,035

B. DEPRECIATION EXPENSE

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

Government Activities	
Function/Program	Amount
Government activities	\$469,290
Judicial Services	30,381
Public Safety	233,935
Physical Environment	1,665
Transportation	2,359,993
Health and Human Service	18,874
Economic Environment	1,527
Culture and Recreation	177,473
Total	\$3,293,138

Depreciation expense was charged to the business activities as follows:

Business Activities	
	Amount
Solid Waste & Garbage	\$260,013
Total	\$260,013

*See Required Supplementary Information

NOTE 7 - PENSION PLANS

A. WASHINGTON STATE RETIREMENT PLANS

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

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

A. Plan Description

The Legislature established PERS in 1947. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts; employees of legislative committees; community and technical colleges, college and university employees not participating in higher education retirement programs; employees of district and municipal courts; and employees of local governments. Approximately 50 percent of PERS salaries are accounted for by state employment. PERS retirement benefit provisions are established in Chapters 41.34 and 41.40 RCW and may be amended only by the State Legislature.

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

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

PERS is comprised of and reported as three separate plans for accounting purposes: Plan 1, Plan 2/3, and Plan 3. Plan 1 accounts for the defined benefits of Plan 1 members. Plan 2/3 accounts for the defined benefits of Plan 2 members and the defined benefit portion of benefits for Plan 3 members. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries, as defined by the terms of the plan. Therefore, Plan 2/3 is considered to be a single plan for accounting purposes.

PERS Plan 1 and Plan 2 retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the PERS Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' Fiscal Year 2012, the rate was five and one-half percent compounded quarterly. Members in PERS Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest thereon upon separation from PERS-covered employment.

PERS Plan 1 members are vested after the completion of five years of eligible service.

PERS Plan 1 members are eligible for retirement after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. The monthly benefit is 2 percent of the average final compensation (AFC) per year of service, but the benefit may not exceed 60 percent of the AFC. The AFC is the monthly average of the 24 consecutive highest-paid service credit months.

The monthly benefit is subject to a minimum for retirees who have 25 years of service and have been retired 20 years, or who have 20 years of service and have been retired 25 years. If a survivor option is chosen, the benefit is reduced. Plan 1 members retiring from inactive status prior to the age of 65 may also receive actuarially reduced benefits. Plan 1 members may elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 provides duty and non-duty disability benefits. Duty disability retirement benefits for disablement prior to the age of 60 consist of a temporary life annuity. The benefit amount is \$350 a month, or two-thirds of the monthly AFC, whichever is less. The benefit is reduced by any workers' compensation benefit and is payable as long as the member remains disabled or until the member attains the age of 60, at which time the benefit is converted to the member's service retirement amount. A member with five years of covered employment is eligible for non-duty disability retirement. Prior to the age of 55, the benefit amount is 2 percent of the AFC for each year of service reduced by 2 percent for each year that the member's age is less than 55. The total benefit is limited to 60 percent of the AFC and is actuarially reduced to reflect the choice of a survivor option. Plan 1 members may elect to receive an optional COLA amount (based on the Consumer Price Index), capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 members can receive credit for military service while actively serving in the military if such credit makes them eligible to retire. Members can also purchase up to 24 months of service credit lost because of an on-the-job injury.

The survivor of a PERS Plan 1 member who dies after having earned ten years of service credit has the option, upon the member's death, of either a monthly survivor benefit or the lump sum of contributions plus interest.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members are eligible for normal retirement at the age of 65 with five years of service. The monthly benefit is 2 percent of the AFC per year of service. The AFC is the monthly average of the 60 consecutive highest- paid service months. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

PERS Plan 2 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 reduced benefit. The benefit is reduced by an early retirement factor (ERF) that varies according to age, for each year before age 65.

PERS Plan 2 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 3 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 retirement benefits are also actuarially reduced to reflect the choice, if made, of a survivor option. The surviving spouse or eligible child(ren) of a PERS Plan 2 member who dies after having earned ten years of service credit has the option of either a monthly benefit or a lump sum payment of the member's contributions plus interest.

PERS Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component and member contributions finance a defined contribution component. As established by Chapter 41.34 RCW, employee contribution rates to the defined contribution component range from 5 percent to 15 percent of salaries, based on member choice. There are currently no requirements for employer contributions to the defined contribution component of PERS Plan 3.

PERS Plan 3 defined contribution retirement benefits are dependent upon the results of investment activities. Members may elect to self-direct the investment of their contributions. Any expenses incurred in conjunction with self-directed investments are paid by members. Absent a member's self-direction, PERS Plan 3 investments are made in the same portfolio as that of the PERS 2/3 defined benefit plan.

For DRS' fiscal year 2012, PERS Plan 3 employee contributions were \$95.2 million, and plan refunds paid out were \$66.2 million.

The defined benefit portion of PERS Plan 3 provides members a monthly benefit that is 1 percent of the AFC per year of service. The AFC is the monthly average of the 60 consecutive highest-paid service months. There is no cap on years of service credit, and Plan 3 provides the same cost-of-living allowance as Plan 2.

Effective June 7, 2006, PERS Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service, if twelve months of that service are earned after age 44; or after five service credit years earned in PERS Plan 2 by June 1, 2003. Plan 3 members are immediately vested in the defined contribution portion of their plan.

Vested Plan 3 members are eligible for normal retirement at age 65, or they may retire early with the following conditions and benefits:

- If they have at least ten service credit years and are 55 years old, the benefit is reduced by an ERF that varies with age, for each year before age 65.
- If they have 30 service credit years and are at least 55 years old, they have the choice of a benefit that is reduced by 3 percent for each year before age 65; or a benefit with a smaller (or no) reduction factor (depending on age) that imposes stricter return-to-work rules.

PERS Plan 3 benefit retirement benefits are also actuarially reduced to reflect the choice, if made, of a survivor option.

PERS Plan 2 and Plan 3 provide disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 monthly benefit amount is 2 percent of the AFC per year of service. For Plan 3, the monthly benefit amount is 1 percent of the AFC per year of service. These disability benefit amounts are actuarially reduced for each year that the member's age is less than 65, and to reflect the choice of a survivor option. There is no cap on years of service credit, and a cost-of-living allowance is granted (based on the Consumer Price Index) capped at 3 percent annually.

PERS Plan 2 and Plan 3 members may have up to ten years of interruptive military service credit; five years at no cost and five years that may be purchased by paying the required contributions.

PERS Plan 2 and Plan 3 members who become totally incapacitated for continued employment while serving the uniformed services, or a surviving spouse or eligible child(ren), may request interruptive military service credit.

PERS Plan 2 and Plan 3 members can purchase up to 24 months of service credit lost because of an on-the-job injury.

PERS members may also purchase up to five years of additional service credit once eligible for retirement. This credit can only be purchased at the time of retirement and can be used only to provide the member with a monthly annuity that is paid in addition to the member's retirement benefit.

Beneficiaries of a PERS Plan 2 or Plan 3 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction. This provision applies to any member killed in the course of employment, on or after June 10, 2004, if found eligible by the Director of the Department of Labor and Industries.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a PERS member who dies in the line of service as a result of injuries sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

B. Judicial Benefit Multiplier

From January 1, 2007 through December 31, 2007, judicial members of PERS were given the choice to elect participation in the Judicial Benefit Multiplier (JBM) Program enacted in 2006. Justices and judges in PERS Plan 1 and Plan 2 were able to make an irrevocable election to pay increased contributions that would fund a retirement benefit with a 3.5 percent multiplier. The benefit would be capped at 75 percent of AFC. Judges in PERS Plan 3 could elect a 1.6 percent of pay per year of service benefit, capped at 37.5 percent of AFC.

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

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

There are 1,184 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2011:

Retirees and Beneficiaries Receiving Benefits	79,363
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	29,925
Active Plan Members Vested	105,578
Active Plan Members Non-vested	46,839
Total	261,705

C. Funding Policy

Each biennium, the state Pension Funding Council adopts PERS Plan 1 employer contribution rates, PERS Plan 2 employer and employee contribution rates, and PERS Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan and member contributions finance the defined contribution portion. The Plan 3 employee contribution rates range from 5 percent to 15 percent, based on member choice. Two of the options are graduated rate dependent on the employee's age.

As a result of the implementation of the Judicial Benefit Multiplier Program in January 2007, a second tier of employer and employee rates was developed to fund, along with investment earnings, the increased retirement benefits of those justices and judges that participate in the program.

The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.40 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2012, are as follows:

Members Not Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer*	7.21%**	7.21%**	7.21%***
Employee	6.00%****	4.64%****	*****

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

** The employer rate for state elected officials is 10.74% for Plan 1 and 7.21% for Plan 2 and Plan 3.

*** Plan 3 defined benefit portion only.

**** The employee rate for state elected officials is 7.50% for Plan 1 and 4.64% for Plan 2.

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

Members Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer-State Agency*	9.71%	9.71%	9.71%**
Employer-Local Government*	7.21%	7.21%	7.21%**
Employee-State Agency	9.76%	9.10%	7.50%***

Employee-Local Government	12.26%	11.60%	7.50%***
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* The employer rates include the employer administrative expense fee currently set at 0.16%.

** Plan 3 defined benefit portion only.

***Minimum rate.

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

	PERS Plan 1	PERS Plan 2	PERS Plan 3
2012	\$ 26,008	\$ 587,185	\$ 104,601
2011	\$ 29,407	\$ 510,854	\$ 97,230
2010	\$ 19,383	\$ 320,316	\$ 71,482

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

A. Plan Description

LEOFF was established in 1970 by the Legislature. Membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters and, as of July 24, 2005, emergency medical technicians. LEOFF membership is comprised primarily of non-state employees, with Department of Fish and Wildlife enforcement officers, who were first included prospectively effective July 27, 2003, being an exception. LEOFF retirement benefit provisions are established in Chapter 41.26 RCW and may be amended only by the State Legislature.

LEOFF is a cost-sharing multiple-employer retirement system comprised of two separate defined benefit plans. LEOFF members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members.

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

LEOFF retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations. Employee contributions to the LEOFF Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' fiscal year 2012, the rate was five and one-half percent compounded quarterly. Members in LEOFF Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest earnings upon separation from LEOFF-covered employment.

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

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

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same

position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last 10 years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

LEOFF Plan 1 provides death and disability benefits. Death benefits for survivors of Plan 1 members on active duty consist of the following: (1) If eligible spouse, 50 percent of the FAS, plus 5 percent of FAS for each eligible surviving child, with a limitation on the combined benefit of 60 percent of the FAS; or (2) If no eligible spouse, eligible children receive 30 percent of FAS for the first child plus 10 percent for each additional child, subject to a 60 percent limitation of FAS, divided equally.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 1 member who dies as a result of injuries or illness sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

The LEOFF Plan 1 disability allowance is 50 percent of the FAS plus 5 percent for each child up to a maximum of 60 percent. Upon recovery from disability before the age of 50, a member is restored to service with full credit for service while disabled. Upon recovery after the age of 50, the benefit continues as the greater of the member's disability benefit or service retirement benefit.

LEOFF Plan 1 members may purchase up to five years of additional service credit once eligible for retirement. This credit can only be purchased at the time of retirement and can be used only to provide the member with a monthly annuity that is paid in addition to the member's benefit.

LEOFF Plan 2 members are vested after the completion of five years of eligible service.

Plan 2 members are eligible for retirement at the age of 53 with five years of service, or at age 50 with 20 years of service. Plan 2 members receive a benefit of 2 percent of the FAS per year of service (the FAS is based on the highest consecutive 60 months), actuarially reduced to reflect the choice of a survivor option. 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 3 percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. A cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

LEOFF Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 benefit amount is 2 percent of the FAS for each year of service. Benefits are reduced to reflect the choice of survivor option and for each year that the member's age is less than 53, unless the disability is duty-related. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53.

A disability benefit equal to 70 percent of their FAS, subject to offsets for workers' compensation and Social Security disability benefits received, is also available to those LEOFF Plan 2 members who are catastrophically disabled in the line of duty and incapable of future substantial gainful employment in any capacity. Effective June 2010, benefits to LEOFF Plan 2 members who are catastrophically disabled include payment of eligible health care insurance premiums.

Members of LEOFF Plan 2 who leave service because of a line of duty disability are allowed to withdraw 150 percent of accumulated member contributions. This withdrawal benefit is not subject to federal income tax. Alternatively, members of LEOFF Plan 2 who leave service because of a line of duty disability may be eligible to receive a retirement benefit of at least 10 percent of FAS and 2 percent per year of service beyond five years. The first 10 percent of the FAS is not subject to federal income tax.

LEOFF Plan 2 retirees may return to work in an eligible position covered by another retirement system, choose membership in that system and suspend their pension benefits, or not choose membership and continue receiving pension benefits without interruption.

LEOFF Plan 2 members who apply for retirement may purchase up to five years of additional service credit. The

cost of this credit is the actuarial equivalent of the resulting increase in the member's benefit.

LEOFF Plan 2 members can receive service credit for military service that interrupts employment. Additionally, LEOFF Plan 2 members who become totally incapacitated for continued employment while serving in the uniformed services, or a surviving spouse or eligible child(ren), may request interruptive military service credit.

LEOFF Plan 2 members may also purchase up to 24 consecutive months of service credit for each period of temporary duty disability.

Beneficiaries of a LEOFF Plan 2 member who is killed in the course of employment receive retirement benefits without actuarial reduction, if found eligible by the Director of the Department of Labor and Industries. Benefits to eligible surviving spouses and dependent children of LEOFF Plan 2 members killed in the course of employment include the payment of on-going health care insurance premiums paid to the Washington state Health Care Authority.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 2 member who dies as a result of injuries or illness sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

Legislation passed in 2009 provides to the Washington-state-registered domestic partners of LEOFF Plan 2 members the same treatment as married spouses, to the extent that the treatment is not in conflict with federal laws.

There are 373 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2011:

Retirees and Beneficiaries Receiving Benefits	9,947
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	656
Active Plan Members Vested	13,942
Active Plan Members Nonvested	3,113
Total	27,658

B. Funding Policy

Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plans. Starting on July 1, 2000, Plan 1 employers and employees contribute zero percent as long as the plan remains fully funded. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

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. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute. For DRS' fiscal year 2012, the state contributed \$52.8 million to LEOFF Plan 2.

The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.26 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2012, are as follows:

	LEOFF Plan 1	LEOFF Plan 2
Employer*	0.16%	5.24%**

Employee	0.00%	8.46%
State	N/A	3.38%

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

** The employer rate for ports and universities is 8.62%.

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

	LEOFF Plan 1	LEOFF Plan 2
2012	\$ 0	\$ 116,685
2011	\$ 0	\$ 113,024
2010	\$ 0	\$ 108,189

3. Public Safety Employees' Retirement System (PSERS) Plan 2

A. Plan Description

PSERS was created by the 2004 Legislature and became effective July 1, 2006. PSERS retirement benefit provisions have been established by Chapter 41.37 RCW and may be amended only by the State Legislature.

PSERS is a cost-sharing multiple-employer retirement system comprised of a single defined benefit plan, PSERS Plan 2.

PSERS membership includes:

- Full-time 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
- Full-time employees, hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

A *covered employer* is one that participates in PSERS. Covered employers include the following:

- State of Washington agencies: Department of Corrections, Department of Natural Resources, Gambling Commission, Liquor Control Board, Parks and Recreation Commission, and Washington State Patrol;
- Washington State counties;
- Washington State cities except for Seattle, Tacoma and Spokane; and
- Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.

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

- Have completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington and carry a firearm as part of the job; or
- Have primary responsibility to ensure the custody and security of incarcerated or probationary individuals; or
- Function as a limited authority Washington peace officer, as defined in RCW 10.93.020; or
- Have primary responsibility to supervise eligible members who meet the above criteria.

PSERS retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the plan accrue interest at a rate specified by the Director of DRS. During DRS' fiscal year 2012, the rate was five and one-half percent compounded quarterly. Members in PSERS Plan 2 can elect to withdraw total employee contributions and interest thereon upon separation from PSERS-covered employment.

PSERS Plan 2 members are vested after completing five years of eligible service.

PSERS members may retire with a monthly benefit of 2 percent of the average final compensation (AFC) at the age of 65 with five years of service, or at the age of 60 with at least 10 years of PSERS service credit, or at age 53 with 20 years of service. The AFC is the monthly average of the member's 60 consecutive highest-paid service credit months. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

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 3 percent per year reduction for each year between the age at retirement and age 60 applies.

PSERS Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The monthly benefit is 2 percent of the 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, and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

PSERS Plan 2 members can receive service credit for military service that interrupts employment. Additionally, PSERS members who become totally incapacitated for continued employment while serving in the uniformed services, or a surviving spouse or eligible child(ren), may request interruptive military service credit.

PSERS members may also purchase up to 24 consecutive months of service credit for each period of temporary duty disability.

Beneficiaries of a PSERS Plan 2 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction. This provision applies to any member killed in the course of employment, if found eligible by the Director of the Department of Labor and Industries.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a PSERS member who dies as a result of injuries or illness sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

There are 76 participating employers in PSERS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2011:

Retirees and Beneficiaries Receiving Benefits	15
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	1
Active Plan Members Vested	167
Active Plan Members Nonvested	4,020
Total	4,203

B. Funding Policy

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

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2012, are as follows:

	PSERS Plan 2
Employer*	8.87%

Employee	6.36%
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*The employer rate includes an employer administrative expense fee of 0.16%.

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

	PSERS Plan 2
2012	\$ 89,149
2011	\$ 62,641
2010	\$ 57,101

B. DEFERRED COMPENSATION PLAN

The County offers its employees three deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are with Great West Life & Annuity Insurance Company, Nationwide Retirement Solutions and the Washington State Department Retirement Systems Deferred Compensation Program. The plans, which are available to all eligible employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

Pursuant to Governmental Accounting Standards Board (GASB) Statement 32, local governments do not own either the amounts deferred by employee or related income on those amounts.

NOTE 8 - RISK MANAGEMENT

A. GENERAL LIABILITY & PROPERTY INSURANCE

Kittitas County is one of twenty-seven member counties of the Washington Counties Risk Pool ("Pool"). Other members include: Adams, Benton, Chelan and Clallam, Clark, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Lewis and Mason, Okanogan, Pacific, Pend Oreille and San Juan, Skagit, Skamania, Spokane and Thurston, Walla Walla, Whatcom and Yakima Counties. Kitsap, Klickitat and Whitman Counties are former Pool members, having terminated their memberships September 30th of 2010, 2002 and 2003 respectively.

Contingent Liability: The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits resulting from any of the Pool's fiscal years are financed by proportional reassessments (aka retroactive assessments) amongst the deficient year's membership. The Pool's reassessments receivable balance at December 31, 2012 was ZERO (\$0) as no contingent liabilities were known to exist at that time.

Joint Self-Insurance Liability Program: The Pool has provided its member counties occurrence-based, jointly self-insured and/or jointly purchased liability coverage since October 1, 1988 for 3rd-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, including public officials' errors and omissions. Total coverage limits have grown over time, from the \$1 million limit during the Pool's initial two months to \$5 million, then to \$10 million and onto \$15 million before reaching the \$20 million limit existing the past eight years. (Note: Additional limits of \$5 million were offered the past several years for acquisition as a member-by-member option.)

Except for the Pool's self insured retention (the greater of the member's deductible or \$100,000), the initial coverage of at least \$10 million has been fully reinsured since October 1994 by superior-rated commercial carriers. Members annually select a deductible amount of \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000 for each occurrence. The remaining insurance (up to \$15 million) is acquired as "following form" excess insurance, also from superior-rated commercial carriers. There are no aggregate limits to the payments made for any one member county or all member counties combined.

The Pool's claims database increased during Py2012 with the addition of 634 new claims (and lawsuits) raising the 3rd-party liability claims to-date total submitted by member counties to 18,616. Estimates of total incurred losses (payments made plus reserved estimates for *open* claims) increased \$5.4 million during the year to \$242.8 million. The Py2012 amount represents just 34% of the corresponding \$16.0M increase in Py2011, 30% of the \$17.8M in Py2010, and only 26% of the \$20.8M annual average during Py2007 – Py2009.

Washington Counties Property Program (“WCPP”): Since the Pool began offering the jointly-purchased, fully-insured property insurance coverage to its membership as an individual county option in October 2005, participation has grown by more than 50% and the total value of covered properties has nearly doubled. Twenty six member counties with covered properties totaling nearly \$2.67 billion participated in this program during Py2012.

Coverage is for structures, vehicles, mobile equipment, EDP equipment, etc., and composite limits include \$500 million for normal (All Other Perils) exposures and \$200 million for catastrophe (Flood / Earthquake) exposures. Occurrence deductibles, which the participating counties select annually and which the counties are solely responsible for paying, range between \$5,000 and \$50,000 for the AOP coverage.

Superior-rated commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. There were 7 claims filed during Py2012 by participating counties with incurred loss estimates totaling \$0.35 million. During the WCPP's first seven years as a WCRP optional insuring program, there have been 85 property claims filed with incurred-to-date losses totaling slightly more than \$11 million. With to-date premiums for this coverage totaling nearly \$16.5 million, the program's cumulative loss ratio is 0.667.

Other Insurances: Several member counties also use the Pool's producer (broker) for other insurance placements. Public officials bonds, crime (& fidelity), special events/concessionaires, Underground Storage Tanks and other environmental hazards insurance coverages are examples.

Background: The Pool was formed August 18, 1988 when several Washington counties approved an Interlocal (Cooperative) Agreement under Chapter 39.34 RCW to provide its member counties with “joint” programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling and risk management. Washington's pools operate under Washington's “pooling” laws, more specifically Chapters 48.62 RCW and 200.100 WAC. They are overseen by the State Risk Manager and subject to fiscal audits performed annually by the State Auditor.

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

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

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

Governance / Oversight: The Pool is governed by a board of directors consisting of one director (and at least one alternate director) appointed by each member county. The Pool's board of directors, made up of both elected and appointed county officials, meets three times each year, with the summer meeting being the Pool's Annual Meeting. The board of directors is responsible for determining the 3rd-party liability coverage to be offered (approving the insuring document or coverage form), the reinsurance program(s) to acquire and the excess insurance(s) to be jointly purchased or

offered for optional purchase by the member counties, for approval of the Pool's annual operating budget(s) and work program(s), and for approval of the member deposit assessment formulas applicable to the ensuing policy year.

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

Staffing and Support Teams: The Pool's 6-person claims staff with more than ninety years of combined claims-handling experience handles or oversees the handling of the several hundred liability cases filed upon the Pool's member counties each year. This includes establishing reserves for covered events and estimating undiscounted future cash payments for losses and their related claims adjustment expenses. Other Pool staffers provide various member services, e.g. conducting risk assessments and compliance audits, coordinating numerous trainings, researching other coverages and marketing. Some address and support the organization's administrative needs.

Also, professionals from some of the most respected organizations worldwide are called upon regularly to address specific needs of the Pool. For example, independent actuarial services are furnished by PricewaterhouseCoopers, LLP; independent claims auditing is performed by Startegic Claims Direction with special claims audits frequently performed by the Pool's commercial reinsurers / insurers; insurance producer (broker) and advanced loss control services are provided by Arthur J. Gallagher Risk Management Services, Inc.; and coverage counsel is provided by J. William Ashbaugh of Hackett Beecher & Hart. These professionals are in addition to the many contracted and in-county attorneys assigned to defend Pool cases, as well as the examinations by and services from the State Risk Manager and the State Auditor.

Financial Summary: The following constitute the most significant highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2011 through September 2012):

- *Net Operating Income* realized was \$1.8 million, a 132% year-over-year increase and nearly triple the annual average from the past ten years, 2002-11.
- *Total Assets* grew \$1.0 million (2%) to \$42.1 million. Current assets increased \$1.2 million (3%) while non-current assets decreased \$0.2 million (16%).
- Total *Claims Reserves* for the Pool's direct reserving exposures decreased 2% to \$14.7 million. This total includes: \$4.3 million for losses in the coverage layer retained by the Pool, down 23%; \$9.4 million for the aggregated stop losses in the retained layers associated with the "corridor" program for automobile and general liabilities, up 10%; and \$1.0 million for unallocated loss adjustment expenses, up 17% from one year ago. *NOTE: The corridor program referenced is now six years old yet still not fully matured. Further, its occurrence coverage maximum was increased to \$1.0 million beginning with Py2010, up from the \$0.5 million level that existed during the program's first three years, while the program's occurrence minimum remains the greater of the applicable member's deductible or \$100,000.*
- *Net Position* (formerly referred to as *Net Assets* and also known as *Members' Equity*) increased \$1.8 million to nearly \$12.9 million as of September 30, 2012. Of that total, \$4.8 million is classified as *Restricted Net Position*—\$0.8 million to satisfy the State's solvency provisions (WAC 200.100.03001) plus \$4.0 million for the Pool's Underwriting Policy requirements—and another \$1.0 million is held as *Capital Assets* (net of debt). The remaining \$7.1 million held as *Non-Restricted Net Position*, up from \$4.4 million one year before, is available for use as directed by the Pool's Board of Directors.

B. WORKERS COMPENSATION

The County pays premiums to State of Washington Department of Labor and Industries based on hours worked for each employee. The County belongs to the Retrospective Rating program with Labor & Industries in which we joined in 1988. Each year the County selects a rate plan, showing the maximum refund/maximum premium the County is willing to risk based upon claims management. January 2012, the County had a credit account balance of \$74,724 and subsequently we owed for the year 2011 in the amount of \$32,898 leaving an accumulated credit balance of \$41,826.

C. UNEMPLOYMENT COMPENSATION

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$43,922 in unemployment charges in 2012. The County also contracts with TALX Corporation to assist with the claims handling, and in 2012 we paid \$1,699.

NOTE 9 – SHORT TERM DEBT

Kittitas County had no outstanding short term debt as of December 31, 2012 and no short-term debt activities during 2012.

NOTE 10 - LONG-TERM DEBT

A. LONG TERM DEBT

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	Interest Rate	Amount
Limited Tax General Obligation and Refunding Bonds, 2010	2%-3.75%	\$10,130,000

The bond debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2013	575,000	307,431
2014	580,000	295,931
2015	600,000	284,331
2016	450,000	272,331
2017	455,000	263,331
2018-2020	1,470,000	701,882
2021-2025	2,760,000	835,913
2026-2030	3,240,000	356,825
TOTAL	\$10,130,000	\$3,317,975

B. LONG TERM LIABILITIES

1. CUMMINGS/BERRY PURCHASE LOAN

The Cummings/Berry loan to purchase property at 411 N. Ruby, Ellensburg, WA had a maturity date of September, 2012. The contract included a balloon payment of \$688,028.34 in September, 2012.

The amount of the loan currently outstanding is:

Purpose	Interest Rate	Amount
Cummings/Berry Purchase	5.5%	\$ 0
TOTAL		\$ 0

2. 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	Interest Rate	Amount
Solid Waste Loan	5%	\$750,000
TOTAL		\$750,000

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

Year Ending December 31	Principal	Interest
2013	75,000	3,750
2014	75,000	3,375
2015	75,000	3,000
2016	75,000	2,625
2017	75,000	2,250
2018-2020	225,000	4,500
2021-2022	150,000	1,125
TOTAL	\$750,000	\$20,625

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 \$6,670,622,914 and the debt limits for the County as of December 31, 2012 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$ 87,038,533
General Purposes – with a vote of the people	\$166,765,573

NOTE 11 – LEASES

A. OPERATING LEASES

The county leased copiers and a postage machine under non-cancelable operating leases. Total cost for such leases was \$9,639 for the year ended December 31, 2012. The future minimum lease payments for these leases are as follows:

Year Ending December 31	Amount
2013	4,723
2014	4,458
2015	4,458
2016	4,458
2017	1,596
Total	\$19,693

B. CAPITAL LEASES

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

The following table is a listing of the outstanding debt on the capital leases for 2012:

Asset	Governmental Activities
DM 525 Mail Machine System-UDC	7,440
Sharp MX-C401 Copier-UDC	5,245
Sharp MX-M623N-Treasurer	17,660
Ricoh 760D Scanner - Prosecutor	1,838
Sharp MX-C311(1) & Xerox W5655PT(2)-Prosecutors	12,018
Sharp MX-5111-Prosecutor	16,311
Mail Machine-Centormail 140 - Auditor	30,521
Sharp MX-3100N(2) & MX-M453N(1)- Sheriff	17,935
Sharp MX-3100N - Sheriff	14,125
Sharp MX M453N (2) Copiers-Sheriff	26,877
Sharp MX-M453N – Sheriff	13,251
Xerox W5655PT - Juvenile/Clerk/Sup Court	6,561
NetApp IT Server	208,669
OCE CM4521 Copier - Public Health	3,060
Total	\$381,511

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2012, are as follows:

Year Ending December 31	Governmental Activities
2013	107,200
2014	102,526
2015	86,388
2016	73,901
2017	27,471
Total Minimum Lease Payments	\$397,486
Less: Interest	(15,974)
Present Value of Minimum Lease Payments	\$381,511

NOTE 12 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2012, the following changes occurred in long-term liabilities: The Prosecutor office returned Sharp MX-500N Copier and replaced it with a Sharp MX-5111 Copier with a yearly savings of \$1,870.68. The Sheriff's office added a copier to the Corrections department as an addition to the new Jail Pod in October 2012. In November 2012, Community Development Services traded in a Konica Minolta Copier in exchange for a Kyocera 550ci operating lease. Information Technologies added a Net App server as part of a server restoration project that began in July of 2012. The total adjustment to Capital Leases in 2012 was \$-1,685. The amount reported for Capital Leases on the following chart and on the General Ledger includes sales tax.

Effective January 2008, the County's Other Post Employment Benefit (OPEB) liability was required to be reported per GASB 45 (See Note 17). During 2010, the County issued bonds in the amount of \$11,241,850. 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 2001 Limited Tax General Obligation Bonds, paying the costs of issuance of the Bonds, and other legal purposes of the County.

Compensated absences are recorded using the actual leave balances accumulated for each employee. The liability for the governmental funds for 2012 is \$2,249,813. 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 \$65,180 and the Business type was estimated at zero due within one year. Total vacation, sick leave and compensatory time pay-off recorded during 2012 for all Governmental Funds was \$72,468. At this time, the liability to the Proprietary Funds for unused vacation, sick leave and compensatory time is \$97,737.

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

	Beginning Balance 01/01/12	Additions	Adjustments	Reductions	Ending Balance 12/31/12	Due Within One Year
Governmental Activities						
Bonds Payable: Revenue/Assessment Bonds	\$10,690,000	\$ 0	\$ 0	\$560,000	\$10,130,000	\$ 575,000
Capital Leases	203,769	260,047	(1,685)	80,621	381,511	65,762
Compensated Absences	2,331,441	0	0	81,628	2,249,813	65,180
Long Term Liabilities	722,473	0	0	722,473	0	0
Other Post Employment Benefits	498,159	92,963	0	0	591,122	0
Total	\$14,445,842	\$353,010	(\$ 1,685)	\$1,444,722	\$13,352,446	\$ 705,942
Business-Type Activities						
Compensated Absences	\$ 100,703	\$ 0	\$ 0	\$ 2,966	\$ 97,737	\$ 0
Long-Term Liabilities	825,001	0	0	75,000	750,001	75,000
Landfill Closure Cost	1,181,102	43,022	0	46,157	1,177,967	134,678
Total	\$ 2,106,806	\$43,022	\$0	\$124,123	\$ 2,025,705	\$ 209,678
GRAND TOTAL	\$16,552,648	\$396,032	(\$ 1,685)	\$1,568,845	\$15,378,151	\$915,620

NOTE 13 – CONTINGENCIES AND LITIGATIONS

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

Kittitas County is named as the defendant in a few legal actions. Claims which have been classified as "reasonably possible" by the Prosecuting Attorney's office for 2012 are expected to be immaterial at this time.

A. CIVIL CLAIMS PENDING FOR KITTITAS COUNTY AS OF DECEMBER 31, 2012

1. Puget Sound Energy: Claim for damages filed July 30, 2013 stating that Kittitas County broke a power pole with an asphalt roller which caused damages of \$16, 804.21.
2. Wayne T. Bell: Claim for damages filed November 28, 2012 stating that Kittitas County dug a ditch that he

inadvertently backed into, causing damage to his vehicle of \$1,833.46

B. LAWSUITS PENDING IN WHICH KITTITAS COUNTY, ITS OFFICERS AND/OR AGENTS ARE PARTIES AND MONEY DAMAGES ARE SOUGHT AS OF DECEMBER 31, 2012.

1. Manna Funding, LLC v. Kittitas County (07-2-00340-4; 08-2-00425-5): Plaintiffs allege that the County's denial of a rezone application would cause Plaintiffs to incur substantial financial damages. The matter was referred to the Washington Counties Risk Pool and the Superior Court remanded the matter to the Kittitas County Planning Commission with directions to conduct a "meaningful open record hearing." The rezone application was again denied and a Land Use Petition for Review was filed in Kittitas County Superior Court. The matter was forwarded to the Washington Counties Risk Pool. The Superior Court remanded the case back to the Kittitas County Board of Commissioners on February 5, 2009. The Board issued the rezone promptly. The applicant later moved forward with an action for damages that is being handled by the Risk Pool.
2. Summer Seasons LLC v. Kittitas County (11-2-00198-1): Plaintiff seeks refund of 2010 and 2011 real estate taxes paid under protest, including attorney fees and costs, and other relief as the court deems proper. Coverage by risk pool was denied because the matter concerns refund of taxes. County won partial summary judgment. Discovery nearly complete; summary judgment motion expected to be brought by Plaintiffs and the matter is pending.
3. ABC Holdings, Inc.. and Chem Safe Environmental, Inc. (11-2-00234-1): Plaintiff appeals the decision of the Kittitas County Hearings Examiner regarding Kittitas County Code violations, Notice of Violation and Order of Abatement. The Plaintiffs sought reversal of these decisions and any other such relief, including an award of fees and costs as the court deems appropriate. Plaintiffs' appeal was denied and Plaintiffs appealed to the Court of Appeals, Division Three. Plaintiffs brought motions for stay in the superior court and in the Court of Appeals, both of which were denied. Plaintiffs then brought large public records requests against the County, seeking to supplement the record on appeal. The County filed an action for declaratory and injunctive relief in superior court, to protect documents which are attorney-client privileged and attorney work product, and obtained a temporary restraining order. The County also has filed a motion for contempt of court order. All aspects of this case are pending.
4. Estate of Joshua Hathorne: Claimant states that Joshua Hawthorne was transferred from Kittitas County Jail to Republic, where he committed suicide on 1-17-2010, due to Kittitas County being aware of, but not having notified Republic of suicide attempts while in jail and immediately prior to his incarceration.
5. Allen et al v. Kittitas County: The initial claim for damages submitted on January 6, 2011 was denied, so the parties filed a lawsuit against Kittitas County seeking damages for flooding they allege the county has control of. These claims asserted that the County owned and maintained a system of flood control dykes and levees along the Teanaway River that were to protect their property and that in early January of 2009, those dykes and levees failed resulting in flooding to their property. Kittitas County does not own or maintain any dykes or levees along the Teanaway River. Many of the claimants do own property in the FEMA designated 100-year floodplain. The Allen's property is not considered part of this designated 100-year floodplain. The property was flooded as a result of a levee breach. It is not clear what the levee failure mode was.
6. Summer Seasons LLC v. Kittitas County (2012 case): Plaintiff seeks refund of 2010 and 2011 real estate taxes paid under protest, including attorney fees and costs, and other relief as the court deems proper. Coverage by risk pool was denied because the matter concerns refund of taxes. The matter is pending.
7. Warren et al v. Kittitas County: Plaintiff seeks refund of 2010 and 2011 real estate taxes paid under protest, including attorney fees and costs, and other relief as the court deems proper. Coverage by risk pool was denied because the matter concerns refund of taxes. The matter is pending.

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, 2012 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	CTHSE/Jail Facilities Expansion	Solid Waste	Equipment Rental & Revolving	All Others	Total
Due To							
General Fund	\$319,880	\$80,002	\$344	\$172,735	\$41,139	\$127,171	\$741,271
County Road	3,831	0	0	70	1,615	2,095	\$7,611
Solid Waste	0	1,107	0	49,506	0	0	\$50,613
Equipment Rental & Revolving	0	185,139	0	0	40	126,214	\$311,393
All Others	6,919	0	0	0	20	0	\$6,939
Total	\$330,629	\$266,249	\$344	\$222,311	\$42,814	\$255,479	\$1,117,826

B. INTERFUND TRANSFERS

Interfund transfers during 2012 included contributions between funds. The balances were as follows:

	Transfer From					
	General Fund	County Road	Non Major Government	CTHSE/Jail Facilities Expansion	Equipment Rental & Revolving	TOTAL
Transfer To						
General Fund	\$0	\$0	\$261,111	\$869,514	\$0	\$1,130,625
Non-Major Governmental	909,154	273,946	774,364	0	125,000	\$2,082,464
TOTAL	\$909,154	\$273,946	\$1,035,475	\$869,514	\$125,000	\$3,213,089

C. INTERFUND LOANS

Interfund Loans between funds for 2012 were as follows:

	Loan From			
	County Road	Solid Waste	Total	Loan Purpose
Loan To				
General Fund	0	150,000	\$150,000	Property purchase (913 East 8 th Ave, Ellensburg)
Airport	152,000	0	\$152,000	Airport Apron Improvement Project
Total	\$152,000	\$150,000	\$302,000	

NOTE 15 – RECEIVABLE AND PAYABLE BALANCES

A. RECEIVABLES

Receivables at December 31, 2012 were as follows:

		Type							
		Accounts	Court	Employee	Interest	Recording Unbilled	Rent	Taxes	Total
Funds	General	\$90,540	\$2,002,147	\$6,234	\$2,269	\$5,989	\$15,245	\$627,261	\$2,749,686
	Non Major Governmental	1,584	156,129	0	879	0	0	40,095	\$198,687
	Road	10,483	0	0	2,647	0	0	372,835	\$385,965
	CTHSE/Jail Facilities Expansion	50	0	0	23	0	0	0	\$73
	Solid Waste	225,877	0	0	1,612	0	0	0	\$227,489
	Equipment Rental & Revolving	28,709	0	0	765	0	0	0	\$29,475
	Total	\$357,245	\$2,158,277	\$6,234	\$8,195	\$5,989	\$15,245	\$1,040,190	\$3,591,375

B. PAYABLES

Payables at December 31, 2012 were as follows:

		Type							Total
		Vouchers	Salaries	Accrued Interest	Retainage	Custodial Account	Deposits	Taxes	
Funds	General	\$380,656	\$24,591	\$1,115	\$17,811	\$16,733	\$11,809	\$3,346	\$456,061
	Non Major Governmental	542,043	7,951	0	17,577	0	227,062	69	\$794,702
	Road	715,042	148,263	0	10,916	0	108,982	97	\$983,301
	CTHSE/Jail Facilities Expansion	37,460	0	0	41,347	0	0	0	\$78,808
	Solid Waste	166,767	5,700	0	0	0	0	(2,778)	\$169,690
	Equipment Rental & Revolving	284,053	24,381	0	16,291	0	0	300	\$325,025
	Unemployment	16,141	0	0	0	0	0	0	\$16,141
	Total	\$2,142,163	\$210,887	\$1,115	\$103,942	\$16,733	\$347,854	\$1,034	\$2,823,728

NOTE 16 - JOINT VENTURES

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

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

The City accounts for the operations of the facility in the Recreation Department of the General Fund. The 2012 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$38,000	\$45,478
Tour Fees	5,500	5,152
Other	23,900	26,110
Total Revenues	67,400	76,740
City of Ellensburg Support	77,023	71,763

NOTE 17 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

A. PLAN DESCRIPTION

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

B. FUNDING POLICY

In 2012, expenditures of \$65,357 for medical premiums and billings were recognized for post employment health benefits. The program is funded "pay as you go".

C. ANNUAL OPEB COST AND NET OPEB OBLIGATION

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

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

The net OPEB obligation of \$591,122 is included as a noncurrent liability on the Statement of Net Assets.

Annual Required Contribution (ARC)	\$ 182,289
Net OPEB Obligation Interest	22,417
Net OPEB Obligation Amortization	(46,385)
Annual OPEB cost	\$ 158,320
Less: Contributions made	(65,357)
Increase in net OPEB obligation	\$ 92,963
Net OPEB Obligation beginning of year 2012	498,159

The County's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation through 2012 were as follows:

Fiscal Year Ended	Annual OBEB Cost	Percentage of Annual OBEB Cost Contributed	Net OPEB Obligation
12/31/2008	204,692	33.0%	137,106
12/31/2009	193,917	32.0%	131,549
12/31/2010	187,723	41.1%	110,570
12/31/2011	185,991	36.1%	118,934
12/31/2012	158,320	41.3%	92,963
		TOTAL	591,122

D. FUNDING STATUS

As of December 31, 2012, the most recent actuarial valuation date, the plan was 0% funded. The accrued liability for benefits was \$1,957,698 and the actuarial value of the assets was \$0 resulting in a UAAL of \$1,957,698. Historically, Kittitas County has used a pay-as-you-go approach to funding.

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

E. ACTUARIAL METHODS AND ASSUMPTIONS

We have used the alternative measurement method permitted under GASB Statement No. 45. A single retirement age of 56.24 was assumed for all active members for the purpose of determining the actuarial accrued liability and normal cost. Retirement, disablement, termination and mortality rates were assumed to follow the LEOFF 1 termination and mortality rates used in the June 30, 2009 actuarial valuation report issued by the Office of the State Actuary (OSA). Healthcare costs and trends were determined by Milliman and used by OSA in the state-wide LEOFF 1 medical study performed in 2011. The results were based on grouped data with 4 active groupings and 4 inactive groupings. The actuarial cost method used to determine the actuarial accrued liability was Projected Unit Credit. The Actuarial Accrued Liability and Net OPB Obligation are amortized on an open basis as a level dollar over 15 years. These assumptions are individually and collectively reasonable for the purposes of this valuation.

NOTE 18 - CLOSURE AND POST CLOSURE CARE COSTS

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

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

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

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

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

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

A. RYEGRASS LANDFILL POST CLOSURE

In 2011, the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$545,781. The 2012 actual costs for post-closure care was \$46,157 leaving a liability of \$499,623. As required by federal, state, and local regulations, cash in the amount of \$326,209 has been restricted for post-closure care. The tip fee for the post-closure cash reserve for 2012 was \$42,334.22 (27,312.40 tons of garbage at \$1.55 per ton), which will be placed into the reserve in 2013. A plan update was completed in 2012 for regulating compliance with Department of Ecology.

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			

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 470,258 cubic yards. The total amount of capacity used through December 31, 2012 is 277,001.

The recorded liability for December 31, 2012 is calculated as follows:

Total Closure Cost	\$1,151,607.00	(\$908,847 + 242,760 post-closure)
X	<u>277,001.00</u>	Cumulative capacity used in 2012
	318,996,290,607.00	
÷	<u>470,258.00</u>	Total landfill capacity
	678,343.14	Estimated liability for post-closure
-	<u>635,321.16</u>	2009 thru 2011 Total recorded liability
	43,021.98	2012 Total liability recorded

As required by federal, state, and local regulations, cash in the amount of \$255,645 has been restricted for post-closure care. The tip fee for the post-closure cash reserve for 2012 was \$7,171.35 (2,939.08 tons of garbage at \$2.44 per ton), which will be placed into the reserve in 2013.

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. PRIOR YEAR ADJUSTMENTS TO FUND BALANCE

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

General Fund had a change in prior year receivables in the amount of \$-173,836.

2. PRIOR YEAR ADJUSTMENT TO NET ASSETS – GOVERNMENTAL ACTIVITIES

There was a prior year adjustment of \$-173,836, to fund balance as indicated in Note 19 A-1.

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 actually treated as a capital items but are not capitalized, i.e.; see Note 1- E (6). The following amounts were adjusted for reporting purposes from operating to capital totaling \$1,286,457.14.

General Fund	
General Government	(3,352.37)
Economic Environment	208.62
Culture & Recreation	26,449.84
Airport	
Transportation	(39,970.60)
County Road	
Transportation	1,299,845.00

Trial Court Improvement Judicial	2,149.20
Public Health Mental & Public Health	625.86
Misdemeanant Probation Public Safety	501.59

4. NEW FUND –FLOOD CONTROL

The Board of County Commissioners formed a Flood Control Zone District (FCZD) by resolution on July 17, 2012. On August 7, 2012, the BOCC approved a resolution placing a measure on the November 6, 2012 ballot to ask the county residents whether the district should be funded. Voters approved funding of the FCZD authorizing the District to collect a regular property levy of \$0.07 per \$1000 of assessed value for a period of 7 years. The 2013 Budget is \$734,228.

The county-wide Flood Control Zone District is responsible for carrying out activities to:

- Reduce reliance on general funds for flood fighting and recovery.
- Lower the flood risk to public and private infrastructure through proactive flood management.
- Prevent the creation of new flooding problems.
- Ensure that the existing flood protection systems are properly maintained.
- Enhance the understanding of floodplain and river systems to provide direction on the best use of Kittitas County resources.
- Match and leverage federal and state funds and existing flood control efforts.

The costs for the Flood Control operations were paid in prior years from the General Fund. The 2012 budget for the Flood Control in the General Fund was 452,120.

5. STATEMENT GASB 63 – FINANCIAL REPORTING OF DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

This statement is effective for financial statements for period beginning after December 31, 2011. The objective of this Statement is to provide guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The Government-Wide presented statements have reflected the changes; Statement of Net Assets has changed to Statement of Net Position, and Balance Sheets has changed to Statement of Financial Position. The County does not have any items that are considered Outflows of Resources or Deferred Inflows of Resources.

B. SUBSEQUENT EVENTS

1. 2010 GO & REFUNDING BOND CONSTRUCTION PROJECTS

The Jail pod project closed in July 2012, however there are still some outstanding issues and the asset has not been moved from Construction in Progress, this will conclude in 2013. January 2012 the Upper District has purchased a new building in the amount of \$1,000,000 and remodeling will be scheduled in the near future. The Armory is in the construction phase.

2. NEW FUND – COMMUNITY DEVELOPMENT SERVICES

In January 2013, the Board of County Commissioners created fund 402, Community Development Services, moving all of the Community Development Department from the General Fund into an Enterprise fund.

3. NEW FUND – ENERGY GRANT

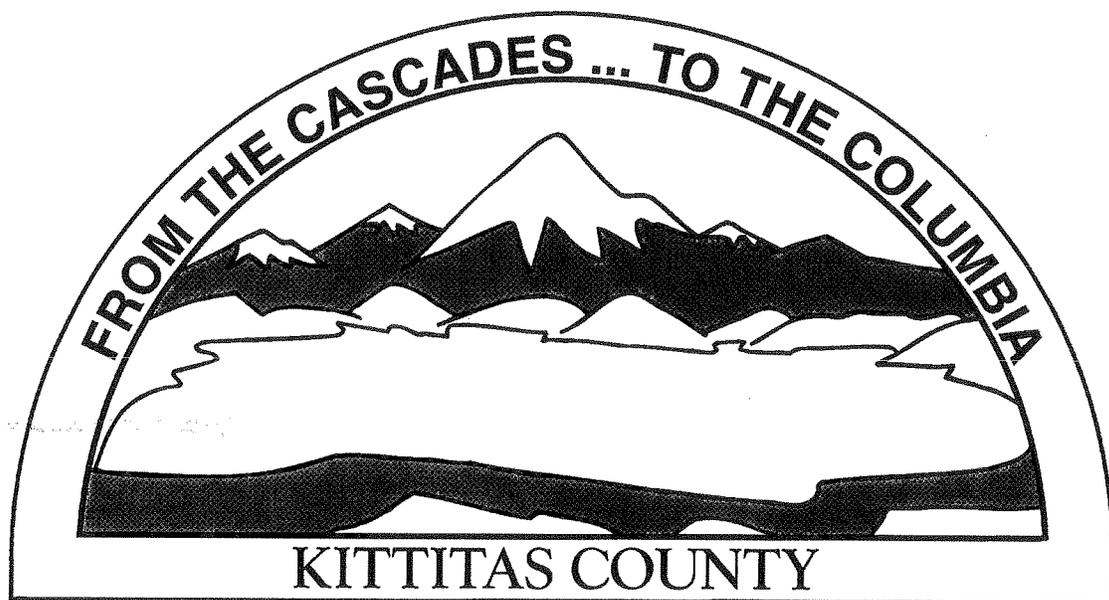
Kittitas County applied for funding for an energy project through Department of Commerce. This project will upgrade lighting systems throughout the County facilities; improve the elevators in the Courthouse and Jail; commission the HVAC controls in the Jail; and replace leaky wall and window construction in a portion of the Courthouse with a modern, insulated wall and window system.

The total project cost is \$1,321,618. The county was awarded \$330,384 in grant funding. The project has been awarded to Ameresco. The difference will be funded from local dollars and about \$850,000 in financing, through the Washington State Treasurer LOCAL program.

4. HYAK MAINTENANCE SHOP

The E. R. & R. Fund and the Snoqualmie Pass Utility District is building a joint shop at Hyak. We will each own ½ of the building and have joint responsibility for the small common entrance area. A condominium agreement will be 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.

Required Supplementary Information



KITITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2012

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 10,834,858	\$ 10,834,858	\$ 11,667,038	\$ 832,180
Licenses & Permits	790,390	790,390	932,913	142,523
Intergovernmental	3,689,359	4,139,940	3,828,780	(311,160)
Charges for Services	1,987,801	1,995,301	1,957,939	(37,362)
Fines & Forfeits	1,695,667	1,688,167	1,539,472	(148,695)
Miscellaneous	605,036	755,036	730,091	(24,945)
Total Revenues	\$ 19,603,111	\$ 20,203,692	\$ 20,656,232	\$ 452,540
Expenditures				
General Governmental	\$ 6,491,977	\$ 6,654,431	\$ 6,145,730	\$ 508,701
Judicial	2,534,539	2,655,299	2,474,500	180,799
Security of Persons and Property	8,393,161	8,666,048	7,321,404	1,344,644
Physical Environment	591,423	599,229	179,352	419,877
Transportation	3,717	3,717	3,717	-
Economic Environment	1,039,039	1,519,204	1,288,781	230,423
Culture & Recreation	1,191,448	1,202,982	1,173,238	29,744
Debt Service	160,112	857,664	828,511	29,153
Capital Outlay	178,876	817,307	662,477	154,830
Total Expenditures	\$ 20,584,292	\$ 22,975,881	\$ 20,077,711	\$ 2,898,170
Excess (Deficit) Revenues over Expenditures	\$ (981,181)	\$ (2,772,189)	\$ 578,521	\$ 3,350,710
Other Financing Sources (Uses)				
Restitution	\$ 500	\$ 500	\$ 364	\$ (136)
Proceeds Capital Leases	-	229,990	229,983	(7)
Sale of Fixed Assets	100	100	1,104	1,004
Transfers In	190,837	1,070,859	909,154	(161,705)
Transfers Out	(244,776)	(1,114,291)	(1,130,625)	(16,334)
Total Other Financing Sources (Uses)	\$ (53,339)	\$ 187,158	\$ 9,979	\$ (177,179)
Net Change in Fund Balance	\$ (1,034,520)	\$ (2,585,031)	\$ 588,501	\$ 3,173,532
Fund Balance, January 1	\$ 5,258,519	\$ 5,890,716	\$ 9,870,118	\$ 3,979,402
Fund Balance, December 31	\$ 4,223,999	\$ 3,305,685	\$ 10,458,619	\$ 7,152,934

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

KITITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2012

County Road

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 4,169,002	4,169,002	\$ 4,173,041	\$ 4,039
Licenses & Permits	10,500	10,500	13,335	2,835
Intergovernmental	7,972,374	7,972,374	6,263,196	(1,709,178)
Charges for Services	532,271	532,271	90,743	(441,528)
Miscellaneous	24,000	24,000	93,851	69,851
Total Revenues	<u>\$ 12,708,147</u>	<u>\$ 12,708,147</u>	<u>\$ 10,634,166</u>	<u>\$ (2,073,981)</u>
Expenditures				
General Governmental	\$ 599,521	\$ 599,521	\$ 217,224	\$ 382,297
Transportation	6,146,475	6,146,475	4,902,882	1,243,593
Capital Outlay	7,669,000	7,669,000	5,175,056	2,493,944
Total Expenditures	<u>\$ 14,414,996</u>	<u>\$ 14,414,996</u>	<u>\$ 10,295,163</u>	<u>\$ 4,119,834</u>
Excess (Deficit) Revenues over Expenditures	\$ (1,706,849)	\$ (1,706,849)	\$ 339,004	\$ 2,045,853
Other Financing Sources (Uses)				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	466,200	466,200	273,946	(192,254)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 466,200</u>	<u>\$ 466,200</u>	<u>\$ 273,946</u>	<u>\$ (192,254)</u>
Net Change in Fund Balance	\$ (1,240,649)	\$ (1,240,649)	\$ 612,950	\$ 1,853,599
Fund Balance, January 1	\$ 15,584,025	\$ 15,584,025	\$ 14,801,660	\$ (782,365)
Fund Balance, December 31	<u>\$ 14,343,376</u>	<u>\$ 14,343,376</u>	<u>\$ 15,414,610</u>	<u>\$ 1,071,234</u>

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

Kittitas County, Washington
Required Supplemental Information
Notes to Budgetary Comparison Schedule
Year Ended December 31, 2012

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 2012.

Kittitas County, Washington
 Required Supplemental Information
 LEOFF I Retiree Medical Benefits
 Schedule of Funding Progress
 Year Ended December 31, 2012

Fiscal Year Ended	Actuarial Value of Assets	Actuarial Accrued Liability Entry Age	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/08	\$ -	\$2,198,297	\$2,198,297	0%	-	-
12/31/09	\$ -	\$2,082,585	\$2,082,585	0%	-	-
12/31/10	\$ -	\$2,016,062	\$2,016,062	0%	-	-
12/31/11	\$ -	\$2,193,414	\$2,193,414	0%	-	-
12/31/12	\$ -	\$1,957,698	\$1,957,698	0%	-	-

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

KITTITAS COUNTY
Required Supplementary Information
2012 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 expenses certain maintenance and preservation costs and does not report depreciation expense. 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 67 miles of gravel roads, of which about 23 miles are standard gravel roads (non-primitive) and about 44 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 five fiscal years.

Table A Costs to Maintain Gravel Roads in Kittitas County		
<i>Fiscal Year</i>	<i>Estimated Spending</i>	<i>Actual Spending</i>
2008	\$335,500	\$246,629
2009	\$372,000	\$218,576
2010	\$347,000	\$311,164
2011	\$225,000	\$158,237
2012	\$241,016	\$229,327

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	0.44	1.15	7.4	66.24	24.77	98%

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	6.5	34.03	19.99	26.2	13.28	59%



Attachment A Gravel Road Condition Rating Form

Kittitas County
Department of Public Works 11/1/2013
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?

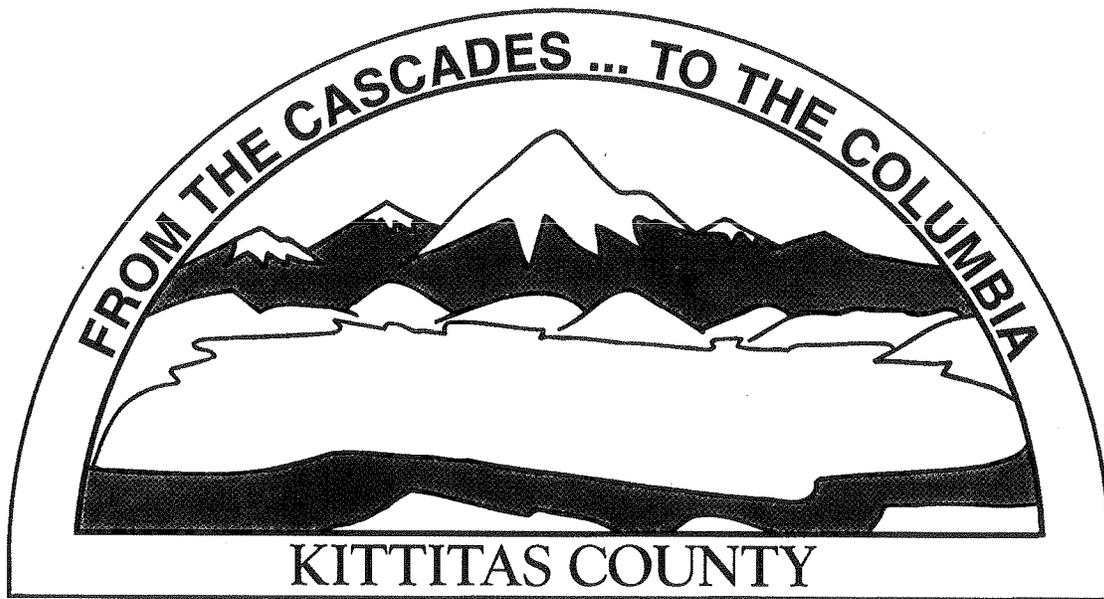
CONNECTOR

MAINTENANCE COSTS

5 Excellent	No distress. Dust controlled. Excellent surface condition and ride.	New construction or total reconstruction. Excellent drainage. Little or no maintenance needed.
4 Good	Dust under dry conditions. Moderate loose aggregate. Slight wash boarding.	Recently re-graded. Good crown & drainage. Adequate gravel for traffic. Routine grading & dust control may be needed.
3 Fair	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.	Shows traffic effects. Re-grading (re-working) needed to maintain. Needs some ditch improvement and culvert maintenance. Some areas may need additional gravel
2 Poor	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.	Travel at slow speeds (less than 25mph) required. Needs additional new aggregate. Major ditch construction and culvert maintenance also required.
1 Failed	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.	Travel is difficult and road may be closed at times. Needs complete rebuilding and/ or new culverts.

TOTAL PROJECT RATING _____ DATE _____

Special Revenue Non-Major Funds



KITTITAS COUNTY, WASHINGTON

**SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2012**

With Comparative Totals for Year Ended December 31, 2011

<u>ASSETS</u>	<u>Airport</u>	<u>Community Services</u>	<u>Flood Control</u>	<u>Public Facilities</u>	<u>EIS Trust</u>	<u>Low Income Housing</u>	<u>Recreation</u>	<u>Homelessness Housing Assist</u>	<u>Trial Court Improvements</u>
Cash/Petty Cash	11,792	661,800	-	16,050	279,461	11,403	8,228	245,859	129,494
Investments	5	-	-	1,505,778	-	190,791	10,324	396,006	65,094
Taxes Receivable	-	15,186	-	-	-	-	-	-	-
Accounts Receivable	1,288	-	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	-	-	-
Interest Receivable	-	-	-	307	0	36	2	75	12
Due From Other Funds	-	-	6,919	-	-	-	20	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-
Due From Other Governmental	388,873	167,307	8,480	113,282	-	-	7,206	-	-
Prepayment for Services	129	-	182	-	-	-	-	-	-
TOTAL ASSETS	402,086	844,293	15,581	1,635,417	279,461	202,230	25,780	641,939	194,601
<u>LIABILITIES AND FUND BALANCE</u>									
<u>LIABILITIES</u>									
Vouchers Payable	5,614	334,344	-	12,520	-	19,362	469	8,228	2,579
Accounts Payable	-	-	-	-	-	-	-	-	-
Salaries Payable	6,448	398	936	-	-	-	170	-	-
Contract Retainage Payable	17,577	-	-	-	-	-	-	-	-
Due To Other Funds	4,102	2,880	7,206	2	154	37	163	83	-
Interfund Loans Payable	152,000	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	92,144	-	-	-	-	-	-	-
Revenues Collected in Advance	1,172	-	-	-	-	-	-	-	-
Taxes Payable	2,088	-	-	4	-	-	4	-	(437)
Deposits Payable	185	-	-	-	279,307	-	-	-	-
Deferred Revenues	-	15,186	-	-	-	-	-	-	-
TOTAL LIABILITIES	189,186	444,952	8,142	12,526	279,461	19,399	806	8,311	2,142
<u>FUND BALANCE</u>									
Non Spendable	129	-	182	-	-	-	-	-	-
Restricted	-	-	7,257	1,622,890	-	182,830	-	633,628	-
Committed	212,772	-	-	-	-	-	-	-	192,458
Assigned	-	399,341	-	-	-	-	24,974	-	-
Fund Balance	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	212,901	399,341	7,439	1,622,890	-	182,830	24,974	633,628	192,458
TOTAL LIABILITIES AND FUND BALANCE	402,086	844,293	15,581	1,635,417	279,461	202,230	25,780	641,939	194,601

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2012

With Comparative Totals for Year Ended December 31, 2011

	Public Health	Construction Perf Bond	Veteran's Assistance	"911" Phone System	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O	Noxious Weed	Auditor Centennial Doc. Pres.	Misdemeanant Probation
ASSETS										
Cash/Petty Cash	375,328	8,606	55,289	145,712	770,029	-	84,420	58,904	78,812	78,284
Investments	157,942	38,969	30,001	-	492,065	7,349	61,467	125,731	247,365	51,696
Taxes Receivable	-	-	6,959	-	-	-	-	22,464	-	-
Accounts Receivable	-	-	297	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	-	-	-	156,129
Interest Receivable	30	7	6	0	93	1	12	24	47	10
Due From Other Funds	0	-	-	-	-	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-	-
Due From Other Governmental	89,102	-	-	67,562	215,291	-	-	9,110	-	-
Prepayment for Services	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	622,402	47,582	92,552	213,274	1,477,478	7,351	145,899	216,234	326,224	286,119
LIABILITIES AND FUND BALANCE										
LIABILITIES										
Vouchers Payable	3,430	-	3,645	78,150	8,356	-	-	-	-	3,055
Accounts Payable	-	-	-	-	-	-	-	-	-	-
Salaries Payable	-	-	-	-	-	-	-	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	21,884	-	58	-	19,054	-	687	11,070	-	12,419
Interfund Loans Payable	-	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	-	-	-	-	-
Revenues Collected in Advance	46,753	-	-	-	-	-	-	-	-	-
Taxes Payable	8	-	-	-	294	-	-	37	-	-
Deposits Payable	-	46,727	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	6,959	-	-	-	-	22,464	-	156,129
TOTAL LIABILITIES	72,075	46,727	10,662	78,150	27,703	-	687	33,571	-	171,603
FUND BALANCE										
Non Spendable	910	-	-	-	-	-	-	-	-	50
Restricted	-	855	-	135,125	1,449,775	-	-	-	-	-
Committed	157,942	-	-	-	-	7,351	145,212	182,663	326,224	114,466
Assigned	391,475	-	81,890	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	550,327	855	81,890	135,125	1,449,775	7,351	145,212	182,663	326,224	114,516
TOTAL LIABILITIES AND FUND BALANCE	622,402	47,582	92,552	213,274	1,477,478	7,351	145,899	216,234	326,224	286,119

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2012

With Comparative Totals for Year Ended December 31, 2011

	Prosecutor V/W	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	ADULT MISD P - CH DIVERSION	Stadium Fund	Real Estate Tax Tech	Total 2012	Total 2011
ASSETS										
Cash/Petty Cash	6,525	8,410	6,307	105,816	24,266	37,550	567,065	95,582	3,870,993	3,175,628
Investments	67,443	-	-	90,890	-	-	152,045	-	3,690,962	4,057,556
Taxes Receivable	-	-	-	-	-	-	-	-	44,609	46,174
Accounts Receivable	-	-	-	-	-	-	-	-	1,584	66,655
Court Receivables	-	-	-	-	-	-	-	-	156,129	157,301
Interest Receivable	13	-	0	17	-	-	29	0	721	403
Due From Other Funds	-	-	-	-	-	-	-	-	6,939	91,732
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-	0
Due From Other Governmental	-	-	-	-	-	-	97,076	-	1,163,290	971,358
Prepayment for Services	-	-	-	-	-	-	-	-	311	129
TOTAL ASSETS	73,981	8,410	6,307	196,723	24,266	37,550	816,216	95,582	8,935,538	8,566,937
LIABILITIES AND FUND BALANCE										
LIABILITIES										
Vouchers Payable	-	-	-	450	163	-	61,679	-	542,043	419,685
Accounts Payable	-	-	-	-	-	-	-	-	-	5,265
Salaries Payable	-	-	-	-	-	-	-	-	7,951	6,088
Contract Retainage Payable	-	-	-	-	-	-	-	-	17,577	-
Due To Other Funds	653	-	-	-	-	-	50,027	-	130,479	135,198
Interfund Loans Payable	-	-	-	-	-	-	-	-	152,000	-
Due To Other Governmental Units	-	-	-	-	-	-	-	-	92,144	92,144
Revenues Collected in Advance	-	-	-	44,380	-	-	-	-	92,305	99,656
Taxes Payable	-	-	-	-	-	-	-	-	1,999	1,945
Deposits Payable	-	-	-	-	-	-	-	-	326,219	345,671
Deferred Revenues	-	-	-	-	-	-	-	-	200,738	203,475
TOTAL LIABILITIES	653	-	-	44,830	163	-	111,706	-	1,563,454	1,309,128
FUND BALANCE										
Non Spendable	-	3,000	-	-	-	-	-	-	4,271	4,089
Restricted	-	-	-	151,893	-	-	704,510	95,582	4,984,346	771
Committed	73,328	5,410	6,307	-	24,103	37,550	-	-	1,485,786	7,095,292
Assigned	-	-	-	-	-	-	-	-	897,680	157,657
Fund Balance	-	-	-	-	-	-	-	-	-	0
TOTAL FUND BALANCE	73,328	8,410	6,307	151,893	24,103	37,550	704,510	95,582	7,372,084	7,257,809
TOTAL LIABILITIES AND FUND BALANCE	73,981	8,410	6,307	196,723	24,266	37,550	816,216	95,582	8,935,538	8,566,937

KITITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2012
With Comparative Actual Amounts for Year Ended December 31, 2011

	Airport	Community Services	Flood Control	Public Facilities	EIS Trust	Low Income Housing	Recreation	Housing Asst.	Trial Court Improvement
REVENUES									
Taxes	-	168,588	-	629,811	-	-	-	-	-
Licenses & Permits	-	-	3,240	-	-	-	-	-	-
Intergovernmental Revenues	388,631	892,875	8,480	-	-	-	7,206	-	40,260
Charges Good/Services	-	-	-	-	-	51,277	-	236,849	-
Fines & Penalties	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	162,945	-	-	3,067	-	367	22	751	123
TOTAL REVENUES	551,575	1,061,464	11,720	632,877	-	51,644	7,228	237,800	40,383
EXPENDITURES									
General Government Services	-	-	-	272,735	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-	45,426
Public Safety	-	-	-	-	-	-	-	-	-
Utilities & Environment	-	-	30,855	-	-	-	-	-	-
Transportation	168,960	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-
Mental and Physical Health	-	1,222,129	-	-	-	101,915	-	143,440	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	13,636	-	-
Capital Expenditures	418,711	-	-	-	-	-	-	-	2,149
TOTAL EXPENDITURES	587,671	1,222,129	30,855	272,735	-	101,915	13,636	143,440	47,575
EXCESS (DEFICIT)	(36,095)	(160,665)	(19,135)	360,142	-	(50,270)	(6,409)	94,161	(7,192)
OTHER FINANCING SOURCES (USES)									
Fixed Asset Disposal	-	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	-	2,500	26,574	(431,246)	-	-	6,750	-	40,260
TOTAL OTHER FINANCING SOURCES (USES)	-	2,500	26,574	(431,246)	-	-	6,750	-	40,260
EXCESS (DEFICIT)	(36,095)	(158,165)	7,439	(71,104)	-	(50,270)	341	94,161	33,068
RESOURCES OVER USES									
Fund Balance - January 1	-	-	-	-	-	-	-	-	-
Nonspendable Fund Balance - January 1	129	-	182	-	-	-	-	-	-
Restricted Fund Balance - January 1	-	-	(182)	1,693,995	-	233,101	-	539,468	-
Committed Fund Balance - January 1	248,867	-	-	-	-	-	-	-	159,390
Assigned Fund Balance - January 1	-	657,607	-	-	-	-	24,633	-	-
Increase (Decrease) in Reserves	-	-	-	-	-	-	-	-	-
Prior Period Corrections	-	-	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	212,901	399,341	7,439	1,622,890	-	182,830	24,974	633,628	192,458

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2012

With Comparative Actual Amounts for Year Ended December 31, 2011

	Public Health	Construction Perf Bond	Veterans Assistance	911 Phone Systems	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O	Noxious Weed Board	Auditor Centennial Doc Preser	Misdemeanor Probation
REVENUES										
Taxes	-	-	76,003	361,420	1,188,221	-	-	4,490	-	-
Licenses & Permits	296,184	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	506,359	-	-	228,795	-	-	-	146,297	48,181	-
Charges Good/Services	155,266	-	-	-	-	-	-	8,571	27,339	741,888
Fines & Penalties	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	63,747	84	7	121	966	14	145,876	183,812	491	112
TOTAL REVENUES	1,021,555	84	76,010	590,336	1,189,187	14	145,876	343,171	76,012	742,000
EXPENDITURES										
General Government Services	-	-	-	-	-	43	114,198	-	22,436	-
Judicial Services	-	-	-	-	180,958	-	-	-	-	-
Public Safety	-	-	-	561,515	731,565	-	-	-	-	731,184
Utilities & Environment	-	-	-	-	-	-	-	330,188	-	-
Economic Environment	-	-	-	-	-	-	-	-	-	-
Mental and Physical Health	1,132,061	-	73,108	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Debt Service Principal	5,246	-	-	-	-	-	-	-	-	-
Capital Expenditures	626	-	-	-	73,165	-	-	-	-	502
TOTAL EXPENDITURES	1,137,932	-	73,108	561,515	1,080,512	43	114,198	330,188	22,436	731,686
EXCESS (DEFICIT)										
REVENUES OVER EXPENDITURES	(116,377)	84	2,902	28,822	108,675	(29)	31,677	12,982	53,576	10,314
OTHER FINANCING SOURCES (USES)										
Fixed Asset Disposal	-	-	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	82,087	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	82,087	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIT)										
RESOURCES OVER USES	(34,289)	84	2,902	28,822	108,675	(29)	31,677	12,982	53,576	10,314
Fund Balance - January 1										
Nonspendable Fund Balance - January 1	910	-	-	-	-	-	-	-	-	50
Restricted Fund Balance - January 1	-	771	-	106,303	1,341,100	-	-	-	-	-
Committed Fund Balance - January 1	157,942	-	-	-	-	7,380	113,535	169,680	272,648	104,152
Assigned Fund Balance - January 1	425,764	-	78,988	-	-	-	-	-	-	-
Increase (Decrease) in Reserves	-	-	-	-	-	-	-	-	-	-
Prior Period Corrections	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	550,327	855	81,890	135,125	1,449,775	7,351	145,212	182,663	326,224	114,516

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2012
With Comparative Actual Amounts for Year Ended December 31, 2011

	Prosecutor V/W	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	ADULT MISD P. CH DIVERSION FUND	Stadium Fund	Real Estate Excise Tax Tech	Total 2012	Total 2011
REVENUES										
Taxes	-	-	-	-	-	-	571,026	-	2,999,560	2,931,626
Licenses & Permits	-	-	-	-	-	-	-	-	299,424	193,887
Intergovernmental Revenues	15,062	-	-	44,760	-	-	-	-	2,326,896	2,351,845
Charges Good/Services	63,458	-	652	-	-	24,800	-	-	1,300,101	1,340,114
Fines & Penalties	-	31,226	151	-	1,280	-	-	-	32,657	33,762
Miscellaneous Revenue	146	-	-	172	-	-	288	-	563,111	568,963
TOTAL REVENUES	68,667	31,226	803	44,922	1,280	24,800	571,314	-	7,521,748	7,420,197
EXPENDITURES										
General Government Services	103,143	51,343	-	-	3,014	-	-	-	747,870	1,177,892
Judicial Services	-	-	-	24,225	-	-	-	-	164,476	120,574
Public Safety	-	-	-	-	-	-	-	-	2,024,264	1,905,965
Utilities & Environment	-	-	-	-	-	-	-	-	361,043	324,500
Transportation	-	-	-	-	-	-	-	-	168,960	263,105
Economic Environment	-	-	-	-	-	-	-	-	318,462	479,417
Mental and Physical Health	-	-	-	-	-	-	-	-	2,354,189	2,269,873
Culture and Recreation	-	-	-	-	-	-	207,830	-	221,466	287,134
Debt Service Principal	-	-	-	-	-	-	-	-	5,246	5,246
Capital Expenditures	-	-	-	-	-	-	-	10,000	505,152	626,456
TOTAL EXPENDITURES	103,143	51,343	-	24,225	3,014	-	207,830	10,000	6,871,129	7,460,162
EXCESS (DEFICIT)	(34,477)	(20,117)	803	20,697	(1,734)	24,800	363,484	(10,000)	650,619	(39,966)
OTHER FINANCING SOURCES (USES)										
Fixed Asset Disposal	-	-	-	-	-	-	-	-	-	265,933
Operating Transfer In (Out)	-	-	-	-	-	-	(263,269)	-	(636,344)	(1,336,685)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	(263,269)	-	(636,344)	(1,070,752)
EXCESS (DEFICIT)	(34,477)	(20,117)	803	20,697	(1,734)	24,800	100,216	(10,000)	114,276	(1,110,717)
RESOURCES OVER USES										
Fund Balance - January 1	-	-	-	-	-	-	-	-	-	8,113,556
Nonspendable Fund Balance - January 1	-	3,000	-	-	-	-	-	-	4,271	-
Restricted Fund Balance - January 1	-	-	-	131,196	-	-	604,295	105,582	4,755,628	-
Committed Fund Balance - January 1	107,805	25,527	5,505	-	25,837	12,750	-	-	1,411,018	-
Assigned Fund Balance - January 1	-	-	-	-	-	-	-	-	1,086,891	-
Increase (Decrease) in Reserves	-	-	-	-	-	-	-	-	-	(123,391)
Prior Period Corrections	-	-	-	-	-	-	-	-	-	378,361
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	73,328	8,410	6,307	151,893	24,103	37,550	704,510	95,582	7,372,084	7,257,809

KITTITAS COUNTY, WASHINGTON
AIRPORT
COMPARATIVE BALANCE SHEET
As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 11,792	\$ 50,861
Investments	5	171,798
Accounts Receivable	1,288	4,361
Interest Receivable	-	17
Due From Other Funds	-	2,890
Due From Other Governmental Units	388,873	57,345
Prepayment For Services	129	129
	<hr/>	<hr/>
TOTAL ASSETS	\$ 402,086	\$ 287,402
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ 5,265
Vouchers Payable	5,614	8,733
Salaries Payable	6,448	5,491
Contract Retainage Payable	17,577	-
Due To Other Funds	4,102	16,910
Interfund Loans Payable	152,000	-
Revenue Collected In Advance	1,172	340
Taxes Payable	2,088	1,472
Deposits Payable	185	195
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ 189,186	\$ 38,406
<u>FUND BALANCE</u>		
Non-Spendable For Prepaid Items Committed	\$ 129	\$ 129
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ 212,901	\$ 248,996
	<hr/> <hr/>	<hr/> <hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$ 402,086	\$ 287,402

KITTITAS COUNTY, WASHINGTON

AIRPORT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
REVENUES				
Intergovernmental Revenues	\$ 577,431	\$ 388,631	\$ (188,800)	\$ 110,808
Miscellaneous Revenue	150,064	162,945	12,881	192,675
TOTAL REVENUES	\$ 727,495	\$ 551,575	\$ (175,920)	\$ 303,483
EXPENDITURES				
Transportation	\$ 163,300	\$ 168,960	\$ (5,660)	\$ 263,105
Capital Expenditures	592,237	418,711	173,526	341,919
TOTAL EXPENDITURES	\$ 755,537	\$ 587,671	\$ 167,866	\$ 605,024
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (28,042)	\$ (36,095)	\$ (8,053)	\$ (301,541)
OTHER FINANCING SOURCES (USES)				
Interfund Loans Received	\$ -	\$ -	\$ -	\$ -
Operating Transfer In (Out)	-	-	-	250,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 250,000
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (28,042)	\$ (36,095)	\$ (8,053)	\$ (51,541)
Non-Spendable Fund Balance - January 1		129	129	129
Committed Fund Balance - January 1	\$ 229,806	\$ 248,867	\$ 19,061	\$ 300,407
FUND BALANCE - DECEMBER 31	\$ 201,764	\$ 212,901	\$ 11,137	\$ 248,996

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES COMPARATIVE BALANCE SHEET As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 661,800	\$ 436,882
Taxes Receivable	15,186	16,233
Due From Other Governmental	<u>167,307</u>	<u>266,303</u>
TOTAL ASSETS	\$ <u>844,293</u>	\$ <u>719,418</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 334,344	\$ 51,094
Salaries Payable	398	-
Due To Other Funds	2,880	2,441
Due To Other Governmental Units	92,144	92,144
Deferred Revenues	<u>15,186</u>	<u>16,233</u>
TOTAL LIABILITIES	\$ <u>444,952</u>	\$ <u>161,912</u>
<u>FUND BALANCE</u>		
Committed	\$ -	\$ 557,507
Assigned	<u>399,341</u>	<u>-</u>
TOTAL FUND BALANCE	\$ <u>399,341</u>	\$ <u>557,507</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>844,293</u>	\$ <u>719,418</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

<u>REVENUES</u>	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
Taxes	\$ 187,220	\$ 168,588	\$ (18,632)	\$ 172,570
Intergovernmental Revenue	1,110,150	892,875	(217,275)	1,017,501
Miscellaneous Revenue	647	-	(647)	(121)
TOTAL REVENUES	\$ 1,298,017	\$ 1,061,464	\$ (236,553)	\$ 1,189,950
 <u>EXPENDITURES</u>				
Mental & Physical Health	\$ 1,793,142	\$ 1,222,129	\$ 571,013	\$ 1,068,228
TOTAL EXPENDITURES	\$ 1,793,142	\$ 1,222,129	\$ 571,013	\$ 1,068,228
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (495,125)	\$ (160,665)	\$ 334,460	\$ 121,722
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (492,625)	\$ (158,165)	\$ 334,460	\$ 124,222
Committed Fund Balance - January 1	\$ -	\$ -	\$ -	\$ 433,284
Assigned Fund Balance - January 1	492,625	557,507	64,882	-
FUND BALANCE - DECEMBER 31	\$ -	\$ 399,341	\$ 399,341	\$ 557,507

KITTITAS COUNTY, WASHINGTON

FLOOD CONTROL
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Due From Other Funds	\$ 6,919	\$ -
Due From Other Governmental Units	8,480	-
Other Prepayments	<u>182</u>	<u>-</u>
TOTAL ASSETS	\$ <u>15,581</u>	\$ <u>-</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Salaries Payable	\$ 936	\$ -
Due To Other Funds	<u>7,206</u>	<u>-</u>
TOTAL LIABILITIES	\$ 8,142	\$ -
 <u>FUND BALANCE</u> 		
Nonspendable	\$ 182	\$ -
Restricted	<u>7,257</u>	<u>-</u>
TOTAL FUND BALANCE	\$ <u>7,439</u>	\$ <u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>15,581</u>	\$ <u>-</u>

KITTITAS COUNTY, WASHINGTON

FLOOD
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Licenses & Permits	\$ 2,500	\$ 3,240	\$ 740	\$ -
Intergovernmental Revenue	360,518	8,480	(352,038)	-
TOTAL REVENUES	\$ 363,018	\$ 11,720	\$ (351,298)	\$ -
EXPENDITURES				
Utilities & Environment	\$ 437,271	\$ 30,855	\$ 406,416	\$ -
TOTAL EXPENDITURES	\$ 437,271	\$ 30,855	\$ 406,416	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (74,253)	\$ (19,135)	\$ 55,118	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ 74,253	\$ 26,574	\$ (47,679)	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ 74,253	\$ 26,574	\$ (47,679)	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	\$ 7,439	\$ 7,439	\$ -
Nonspendable Fund Balance - January 1	\$ -	\$ 182	\$ 182	\$ -
Restricted Fund Balance - January 1	-	(182)	(182)	-
FUND BALANCE - DECEMBER 31	\$ -	\$ 7,439	\$ 7,439	\$ -

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 16,050	\$ 82,745
Investments	1,505,778	1,617,857
Interest Receivable	307	161
Due From Other Governmental	<u>113,282</u>	<u>111,317</u>
TOTAL ASSETS	\$ <u>1,635,417</u>	\$ <u>1,812,080</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Voucher Payable	\$ 12,520	\$ 86,362
Due To Other Funds	2	31,714
Use Tax Payable	<u>4</u>	<u>8</u>
TOTAL LIABILITIES	\$ 12,526	\$ 118,085
 <u>FUND BALANCE</u> 		
Restricted	\$ 1,622,890	\$ -
Committed	<u>-</u>	<u>1,693,995</u>
TOTAL FUND BALANCE	\$ <u>1,622,890</u>	\$ <u>1,693,995</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>1,635,417</u>	\$ <u>1,812,080</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes	\$ 486,000	\$ 629,811	\$ 143,811	\$ 619,523
Miscellaneous Revenue	3,000	3,067	67	3,540
TOTAL REVENUES	\$ 489,000	\$ 632,877	\$ 143,877	\$ 623,062
EXPENDITURES				
General Government	\$ 1,481,200	\$ 272,735	\$ 1,208,465	\$ 692,385
TOTAL EXPENDITURES	\$ 1,481,200	\$ 272,735	\$ 1,208,465	\$ 692,385
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (992,200)	\$ 360,142	\$ 1,352,342	\$ (69,323)
OTHER FINANCING SOURCES (USES)				
Operating Transfer In (Out)	\$ (157,300)	\$ (431,246)	\$ (273,946)	\$ (444,490)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (157,300)	\$ (431,246)	\$ (273,946)	\$ (444,490)
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (1,149,500)	\$ (71,104)	\$ 1,078,396	\$ (513,813)
Restricted Fund Balance - January 1	\$ 1,770,500	\$ 1,693,995	\$ (76,505)	-
Committed Fund Balance - January 1	-	-	-	\$ 2,087,864
Prior Year Adjustment	-	-	-	119,944
FUND BALANCE - DECEMBER 31	\$ 621,000	\$ 1,622,890	\$ 1,001,890	\$ 1,693,995

1,622,890
\$ -

KITITAS COUNTY, WASHINGTON

EIS TRUST COMPARATIVE BALANCE SHEET As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 279,461	\$ 336,690
Investment	-	7
Accounts Receivable	-	60,050
	-	60,050
TOTAL ASSETS	\$ <u>279,461</u>	\$ <u>396,746</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 117,286
Due To Other Funds	154	154
Customer Deposits	279,307	279,307
	279,307	279,307
TOTAL LIABILITIES	\$ 279,461	\$ 396,746
<u>FUND BALANCE</u>		
Restricted	\$ -	\$ -
	-	-
TOTAL FUND BALANCE	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>279,461</u>	\$ <u>396,746</u>

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012
 With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges For Goods and Services	\$ -	\$ -	\$ -	\$ 85,729
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 85,729
<u>EXPENDITURES</u>				
Economic Environment	\$ 336,894	\$ -	\$ 336,894	\$ 122,064
TOTAL EXPENDITURES	\$ 336,894	\$ -	\$ 336,894	\$ 122,064
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (336,894)	\$ -	\$ 336,894	\$ (36,335)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$ (336,894)	\$ -	\$ 336,894	\$ (36,335)
Restricted Fund Balance - January 1	\$ 336,894	\$ -	\$ (336,894)	\$ 159,726
Increase (Decrease) in Reserves	-	-	-	(123,391)
FUND BALANCE - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
COMPARATIVE BALANCE SHEET
As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 11,403	\$ 2,535
Investments	190,791	240,436
Interest Recievable	36	24
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>202,230</u>	\$ <u>242,995</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 19,362	\$ 9,887
Due To Other Funds	37	7
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ <u>19,399</u>	\$ <u>9,894</u>
 <u>FUND BALANCE</u>		
Restricted	\$ 182,830	\$ -
Committed	-	233,101
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ <u>182,830</u>	\$ <u>233,101</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>202,230</u>	\$ <u>242,995</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
REVENUES				
Charges for Goods and Services	\$ 45,000	\$ 51,277	\$ 6,277	\$ 47,470
Miscellaneous Revenue	-	367	367	520
TOTAL REVENUES	\$ 45,000	\$ 51,644	\$ 6,644	\$ 47,989
EXPENDITURES				
Economic Environment	\$ 205,000	\$ 101,915	\$ 103,085	\$ 110,770
TOTAL EXPENDITURES	\$ 205,000	\$ 101,915	\$ 103,085	\$ 110,770
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (160,000)	\$ (50,270)	\$ 109,730	\$ (62,781)
Restricted Fund Balance - January 1	\$ 224,096	\$ 233,101	\$ 9,005	\$ -
Committed Fund Balance - January 1	-	-	-	295,881
	<u>224,096</u>	<u>233,101</u>	<u>9,005</u>	<u>295,881</u>
FUND BALANCE - DECEMBER 31	\$ <u>64,096</u>	\$ <u>182,830</u>	\$ <u>118,734</u>	\$ <u>233,101</u>

KITTITAS COUNTY, WASHINGTON

**RECREATION
COMPARATIVE BALANCE SHEET
As of December 31, 2012 and December 31, 2011**

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 8,228	\$ 4,578
Investments	10,324	11,803
Interest Receivable	2	1
Due From Other Funds	20	3,750
Due From Other Governmental Units	<u>7,206</u>	<u>6,244</u>
TOTAL ASSETS	\$ <u>25,780</u>	\$ <u>26,376</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 469	\$ 475
Salaries Payable	170	597
Due To Other Funds	163	662
Use Tax Payable	<u>4</u>	<u>8</u>
TOTAL LIABILITIES	\$ 806	\$ 1,744
 <u>FUND BALANCE</u>		
Committed	\$ -	\$ 24,633
Assigned	<u>\$ 24,974</u>	<u>\$ -</u>
TOTAL FUND BALANCE	\$ <u>24,974</u>	\$ <u>24,633</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>25,780</u>	\$ <u>26,376</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenue	\$ 7,000	\$ 7,206	\$ 206	\$ 6,244
Miscellaneous Revenue	50	22	(28)	22
TOTAL REVENUES	\$ 7,050	\$ 7,228	\$ 178	\$ 6,265
EXPENDITURES				
Culture and Recreation	\$ 28,800	\$ 13,636	\$ 15,164	\$ 32,901
TOTAL EXPENDITURES	\$ 28,800	\$ 13,636	\$ 15,164	\$ 32,901
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (21,750)	\$ (6,409)	\$ 15,341	\$ (26,636)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ 6,750	\$ 6,750	\$ -	\$ 23,750
TOTAL OTHER FINANCING SOURCES (USES)	\$ 6,750	\$ 6,750	\$ -	\$ 23,750
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (15,000)	\$ 341	\$ 15,341	\$ (2,886)
Committed Fund Balance - January 1	\$ -	\$ -	\$ -	\$ 30,968
Assigned Fund Balance - January 1	15,000	24,633	9,633	-
Prior Year Adjustment	-	-	-	(3,450)
FUND BALANCE - DECEMBER 31	\$ -	\$ 24,974	\$ 24,974	\$ 24,633

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSIST
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 245,859	\$ 149,004
Investments	396,006	395,291
Interest Receivables	75	39
TOTAL ASSETS	\$ <u>641,939</u>	\$ <u>544,334</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable Control	\$ 8,228	\$ 4,845
Due To Other Funds	83	22
TOTAL LIABILITIES	\$ <u>8,311</u>	\$ <u>4,866</u>
<u>FUND BALANCE</u>		
Restricted	\$ 633,628	\$ -
Committed	-	539,468
TOTAL FUND BALANCE	\$ <u>633,628</u>	\$ <u>539,468</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>641,939</u>	\$ <u>544,334</u>

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

<u>REVENUES</u>	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
Charges Goods/Services	\$ 195,000	\$ 236,849	\$ 41,849	\$ 206,673
Miscellaneous Revenue	-	751	751	721
TOTAL REVENUES	\$ 195,000	\$ 237,600	\$ 42,600	\$ 207,395
<u>EXPENDITURES</u>				
Economic Environment	\$ 278,558	\$ 143,440	\$ 135,119	\$ 182,463
TOTAL EXPENDITURES	\$ 278,558	\$ 143,440	\$ 135,119	\$ 182,463
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (83,558)	\$ 94,161	\$ 177,719	\$ 24,932
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$ (83,558)	\$ 94,161	\$ 177,719	\$ 24,932
Restricted Fund Balance - January 1	\$ 532,552	\$ 539,468	\$ 6,916	\$ -
Committed Fund Balance - January 1	-	-	-	514,536
FUND BALANCE - DECEMBER 31	\$ 448,994	\$ 633,628	\$ 184,634	\$ 539,468

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 129,494	\$ 95,071
Investments	65,094	64,977
Interest Recievable	12	6
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>194,601</u>	\$ <u>160,054</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,579	\$ -
Due To Other Funds	0	664
Use Tax Payable	(437)	-
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ <u>2,142</u>	\$ <u>664</u>
<u>FUND BALANCE</u>		
Committed	\$ 192,458	\$ 159,390
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ <u>192,458</u>	\$ <u>159,390</u>
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>194,601</u>	\$ <u>160,054</u>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
REVENUES				
Intergovernmental Revenue	\$ 50,000	\$ 40,260	\$ (9,740)	\$ 39,020
Miscellaneous Revenue	75	123	48	119
TOTAL REVENUES	\$ 50,075	\$ 40,383	\$ (9,692)	\$ 39,139
EXPENDITURES				
General Government, Judicial Capital Expenditures	\$ 160,000	\$ 45,426	\$ 114,574	\$ 60,223
	-	2,149	(2,149)	-
TOTAL EXPENDITURES	\$ 160,000	\$ 47,575	\$ 112,425	\$ 60,223
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (109,925)	\$ (7,192)	\$ 102,733	\$ (21,084)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ 50,000	\$ 40,260	\$ (9,740)	\$ 39,020
TOTAL OTHER FINANCING SOURCES (USES)	\$ 50,000	\$ 40,260	\$ (9,740)	\$ 39,020
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (59,925)	\$ 33,068	\$ 92,993	\$ 17,936
Committed Fund Balance - January 1	\$ 125,000	\$ 159,390	\$ 34,390	\$ 141,455
FUND BALANCE - DECEMBER 31	\$ 65,075	\$ 192,458	\$ 127,383	\$ 159,390

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
COMPARATIVE BALANCE SHEET

As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 375,328	\$ 303,551
Investments	157,942	157,657
Accounts Receivable	-	2,156
Interest Receivable	30	16
Due From Other Funds	0	85,092
Due From Other Governmental	89,102	123,977
Prepayment For Services	-	0
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>622,402</u>	\$ <u>672,448</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 3,430	\$ 3,560
Due To Other Funds	21,884	7,164
Revenues Collected in Advance	46,753	76,941
Taxes Payable	8	167
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ <u>72,075</u>	\$ <u>87,832</u>
 <u>FUND BALANCE</u> 		
Non Spendable - Petty Cash	\$ 910	\$ 910
Committed	157,942	426,049
Assigned	391,475	157,657
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ <u>550,327</u>	\$ <u>584,616</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>622,402</u>	\$ <u>672,448</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
REVENUES				
Licenses & Permits	\$ 231,507	\$ 296,184	\$ 64,677	\$ 193,887
Intergovernmental Revenues	573,918	506,359	(67,559)	618,271
Charges for Goods and Services	192,004	155,266	(36,738)	175,167
Fines & Penalty	-	-	-	500
Miscellaneous Revenue	62,427	63,747	1,320	41,795
TOTAL REVENUES	\$ 1,059,856	\$ 1,021,555	\$ (38,301)	\$ 1,029,620
EXPENDITURES				
Mental and Physical Health	\$ 1,759,792	\$ 1,132,061	\$ 627,731	\$ 1,201,645
Debt Service - Principal	5,250	5,246	4	5,246
Capital Expenditures	-	626	(626)	-
TOTAL EXPENDITURES	\$ 1,765,042	\$ 1,137,932	\$ 627,110	\$ 1,206,891
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (705,186)	\$ (116,377)	\$ 588,809	\$ (177,270)
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	\$ -	\$ -	\$ -	\$ 40
Operating Transfers In (Out)	92,769	82,087	10,682	85,592
TOTAL OTHER FINANCING SOURCES (USES)	\$ 92,769	\$ 82,087	\$ 10,682	\$ 85,632
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (612,417)	\$ (34,289)	\$ 578,128	\$ (91,638)
Non-Spendable Fund Balance - January 1	\$ -	\$ 910	\$ 910	\$ 910
Committed Fund Balance - January 1	-	157,942	157,942	517,688
Assigned Fund Balance - January 1	612,417	425,764	(186,653)	157,657
Increase/Decrease Changes Fund Balance	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ -	\$ 550,327	\$ 550,327	\$ 584,616

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND COMPARATIVE BALANCE SHEET As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 8,606	\$ 8,606
Investments	38,969	58,329
Interest Receivables	7	6
TOTAL ASSETS	\$ <u>47,582</u>	\$ <u>66,940</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Customer Deposits	\$ 46,727	\$ 66,170
TOTAL LIABILITIES	\$ <u>46,727</u>	\$ <u>66,170</u>
<u>FUND BALANCE</u>		
Restricted	\$ 855	\$ 771
TOTAL FUND BALANCE	\$ <u>855</u>	\$ <u>771</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>47,582</u>	\$ <u>66,940</u>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 84	\$ 84	\$ 106
TOTAL REVENUES	\$ -	\$ 84	\$ 84	\$ 106
<u>EXPENDITURES</u>				
General Government	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ 84	\$ 84	\$ 106
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	\$ 84	\$ 84	\$ 106
Restricted Fund Balance - January 1	\$ -	\$ 771	\$ 771	\$ 664
Increase/Decrease Fund Balance	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ -	\$ 855	\$ 855	\$ 771

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 55,289	\$ 81,482
Investments	30,001	-
Taxes Receivable	6,959	7,628
Accounts Receivable	297	88
Interest Receivable	6	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 92,552	\$ 89,197

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Vouchers Payable	\$ 3,645	\$ 2,582
Due to Other Funds	58	-
Deferred Revenues	6,959	7,628
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ 10,662	\$ 10,210

FUND BALANCE

Committed	\$ -	\$ 78,988
Assigned	81,890	-
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ 81,890	\$ 78,988
TOTAL LIABILITIES AND FUND BALANCE	\$ 92,552	\$ 89,197

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 75,000	\$ 76,003	\$ 1,003	\$ 81,006
Miscellaneous Revenue-Investment Interest	-	7	7	-
TOTAL REVENUES	\$ 75,000	\$ 76,010	\$ 1,010	\$ 81,006
<u>EXPENDITURES</u>				
Economic Environment	\$ 100,000	\$ 73,108	\$ 26,892	\$ 64,120
TOTAL EXPENDITURES	\$ 100,000	\$ 73,108	\$ 26,892	\$ 64,120
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (25,000)	\$ 2,902	\$ 27,902	\$ 16,886
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (25,000)	\$ 2,902	\$ 27,902	\$ 16,886
Committed Fund Balance - January 1	\$ -	\$ -	\$ -	\$ 62,102
Assigned Fund Balance - January 1	25,000	78,988	53,988	-
FUND BALANCE - DECEMBER 31	\$ -	\$ 81,890	\$ 81,890	\$ 78,988

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 145,712	\$ 29,379
Due From Other Governmental Units	<u>67,562</u>	<u>106,303</u>
TOTAL ASSETS	\$ <u>213,274</u>	\$ <u>135,682</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>78,150</u>	\$ <u>29,379</u>
TOTAL LIABILITIES	\$ 78,150	\$ 29,379
 <u>FUND BALANCE</u> 		
Restricted	\$ 135,125	\$ -
Committed	<u>-</u>	<u>106,303</u>
TOTAL FUND BALANCE	\$ <u>135,125</u>	\$ <u>106,303</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>213,274</u>	\$ <u>135,682</u>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 265,000	\$ 361,420	\$ 96,420	\$ 333,159
Intergovernmental Revenue	450,000	228,795	(221,205)	298,531
Misc Revenue	-	121	121	190
TOTAL REVENUES	\$ 715,000	\$ 590,336	\$ (124,664)	\$ 631,879
<u>EXPENDITURES</u>				
Public Safety	\$ 715,000	\$ 561,515	\$ 153,485	\$ 525,576
TOTAL EXPENDITURES	\$ 715,000	\$ 561,515	\$ 153,485	\$ 525,576
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ 28,822	\$ 28,822	\$ 106,303
Restricted Fund Balance - January 1	\$ -	\$ 106,303	\$ 106,303	\$ -
FUND BALANCE - DECEMBER 31	\$ -	\$ 135,125	\$ 135,125	\$ 106,303

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX COMPARATIVE BALANCE SHEET As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 770,029	\$ 658,042
Investments	492,065	491,177
Interest Receivable	93	49
Due From Other Govt Units	<u>215,291</u>	<u>211,127</u>
TOTAL ASSETS	\$ <u>1,477,478</u>	\$ <u>1,360,395</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 8,356	\$ 14,148
Due To Other Funds	19,054	4,866
Use Tax Payable	<u>294</u>	<u>281</u>
TOTAL LIABILITIES	\$ 27,703	\$ 19,295
 <u>FUND BALANCE</u>		
Restricted	\$ 1,449,775	\$ -
Committed	<u>-</u>	<u>1,341,100</u>
TOTAL FUND BALANCE	\$ <u>1,449,775</u>	\$ <u>1,341,100</u>
 TOTAL LIABILITIES AND FUND BALANCE	 \$ <u>1,477,478</u>	 \$ <u>1,360,395</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, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 1,100,000	\$ 1,188,221	\$ 88,221	\$ 1,180,290
Miscellaneous Revenue	1,000	966	(34)	896
TOTAL REVENUES	\$ 1,101,000	\$ 1,189,187	\$ 88,187	\$ 1,181,186
<u>EXPENDITURES</u>				
General Government Services	\$ 185,174	\$ 180,958	\$ 4,216	\$ 159,855
Judicial Services	101,443	94,826	6,617	50,102
Public Safety	931,186	731,565	199,621	677,131
Capital Expenditures	49,500	73,165	(23,665)	188,688
TOTAL EXPENDITURES	\$ 1,267,303	\$ 1,080,512	\$ 186,791	\$ 1,075,776
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (166,303)	\$ 108,675	\$ 274,978	\$ 105,410
Restricted Fund Balance - January 1	\$ 1,168,675	\$ 1,341,100	\$ 172,425	\$ -
Committed Fund Balance - January 1	-	-	-	1,019,609
Prior Year Adjustment	-	-	-	216,081
	<u>1,168,675</u>	<u>1,341,100</u>	<u>172,425</u>	<u>1,235,690</u>
FUND BALANCE - DECEMBER 31	\$ <u>1,002,372</u>	\$ <u>1,449,775</u>	\$ <u>447,403</u>	\$ <u>1,341,100</u>

1,449,775
\$ -

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE
COMPARATIVE BALANCE SHEET

As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ -	\$ 1,964.05
Investments	7,349	5,417
Interest Receivable	<u>1</u>	<u>1</u>
TOTAL ASSETS	\$ <u>7,351</u>	\$ <u>7,381</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>1</u>
TOTAL LIABILITIES	\$ -	\$ 1
 <u>FUND BALANCE</u> 		
Committed	\$ <u>7,351</u>	\$ <u>7,380</u>
TOTAL FUND BALANCE	\$ <u>7,351</u>	\$ <u>7,380</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>7,351</u>	\$ <u>7,381</u>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 14	\$ 14	\$ 2,001
TOTAL REVENUES	\$ -	\$ 14	\$ 14	\$ 2,001
<u>EXPENDITURES</u>				
General Government Services	\$ 5,415	\$ 43	\$ 5,372	\$ 1,153
Capital Expenditure	-	-	-	44,950
TOTAL EXPENDITURES	\$ 5,415	\$ 43	\$ 5,372	\$ 46,103
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
REVENUES OVER EXPENDITURES	\$ (5,415)	\$ (29)	\$ 5,386	\$ (44,103)
Committed Fund Balance - January 1	\$ 5,415	\$ 7,380	\$ 1,965	\$ 51,483
FUND BALANCE - DECEMBER 31	\$ -	\$ 7,351	\$ 7,351	\$ 7,380

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O COMPARATIVE BALANCE SHEET As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 84,420	\$ 566
Investments	61,467	113,941
Interest Receivable	<u>12</u>	<u>11</u>
TOTAL ASSETS	\$ <u>145,899</u>	\$ <u>114,519</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 86
Due To Other Funds	<u>687</u>	<u>898</u>
TOTAL LIABILITIES	\$ 687	\$ 984
 <u>FUND BALANCE</u>		
Committed	\$ <u>145,212</u>	\$ <u>113,535</u>
TOTAL FUND BALANCE	\$ <u>145,212</u>	\$ <u>113,535</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>145,899</u>	\$ <u>114,519</u>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012
 With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 145,876	\$ 145,876	\$ 121,458
TOTAL REVENUES	\$ -	\$ 145,876	\$ 145,876	\$ 121,458
<u>EXPENDITURES</u>				
General Government Services	\$ -	\$ 114,198	\$ (114,198)	\$ 69,155
Capital Expenditures	-	-	-	500
TOTAL EXPENDITURES	\$ -	\$ 114,198	\$ (114,198)	\$ 69,655
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ 31,677	\$ 31,677	\$ 51,803
Committed Fund Balance - January 1	\$ -	\$ 113,535	\$ 113,535	\$ 61,732
FUND BALANCE - DECEMBER 31	\$ -	\$ 145,212	\$ 145,212	\$ 113,535

145,212

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 58,904	\$ 56,532
Investments	125,731	100,547
Special Assessments Receivable	22,464	22,314
Interests Receivable	24	10
Due from Other Governmental Units	<u>9,110</u>	<u>13,512</u>
TOTAL ASSETS	\$ <u>216,234</u>	\$ <u>192,916</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 18
Due To Other Funds	11,070	895
Use Tax Payable	37	9
Deferred Rev Spec Assessments	<u>22,464</u>	<u>22,314</u>
TOTAL LIABILITIES	\$ 33,571	\$ 23,235
Committed	<u>\$ 182,663</u>	<u>\$ 169,680</u>
TOTAL FUND BALANCE	\$ <u>182,663</u>	\$ <u>169,680</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>216,234</u>	\$ <u>192,916</u>

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 4,000	\$ 4,490	\$ 490	\$ -
Intergovernmental Services	144,000	146,297	2,297	148,519
Charges Goods/Services	10,000	8,571	(1,429)	10,463
Miscellaneous Revenues	172,000	183,812	11,812	203,802
TOTAL REVENUES	\$ 330,000	\$ 343,171	\$ 13,171	\$ 362,785
<u>EXPENDITURES</u>				
Utilities & Environment	\$ 330,000	\$ 330,188	\$ (188)	\$ 324,500
Capital Expenditures	-	-	-	6,659
TOTAL EXPENDITURES	\$ 330,000	\$ 330,188	\$ (188)	\$ 331,160
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ 12,982	\$ 12,982	\$ 31,625
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	\$ -	\$ -	\$ -	\$ 499
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 499
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$ -	\$ 12,982	\$ 12,982	\$ 32,125
Committed Fund Balance - January 1	\$ 10,000	\$ 169,680	\$ 159,680	\$ 137,556
FUND BALANCE - DECEMBER 31	\$ 10,000	\$ 182,663	\$ 172,663	\$ 169,680

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION COMPARATIVE BALANCE SHEET

As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 78,812	\$ 69,553
Investments	247,365	266,898
Interest Receivable	47	27
TOTAL ASSETS	\$ <u>326,224</u>	\$ <u>336,478</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 216
Due To Other Funds	-	63,614
TOTAL LIABILITIES	\$ -	\$ 63,830
 <u>FUND BALANCE</u> 		
Committed	\$ <u>326,224</u>	\$ <u>272,648</u>
TOTAL FUND BALANCE	\$ <u>326,224</u>	\$ <u>272,648</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>326,224</u>	\$ <u>336,478</u>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenues	\$ 70,000	\$ 48,181	\$ (21,819)	\$ 51,723
Charges Goods/Services	10,000	27,339	17,339	24,766
Miscellaneous Revenues	-	491	491	535
TOTAL REVENUES	\$ 80,000	\$ 76,012	\$ (3,988)	\$ 77,024
EXPENDITURES				
General Government Services	\$ 100,000	\$ 22,436	\$ 77,564	\$ 111,071
Capital Expense	-	-	-	17,280
TOTAL EXPENDITURES	\$ 100,000	\$ 22,436	\$ 77,564	\$ 128,351
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (20,000)	\$ 53,576	\$ 73,576	\$ (51,326)
Committed Fund Balance - January 1	\$ 334,068	\$ 272,648	\$ (61,420)	\$ 323,975
FUND BALANCE - DECEMBER 31	\$ 314,068	\$ 326,224	\$ 12,156	\$ 272,648

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION COMPARATIVE BALANCE SHEET As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 78,284	\$ 59,219
Investments	51,696	51,603
Court Receivable	156,129	157,301
Interest Receivable	10	5
TOTAL ASSETS	\$ 286,119	\$ 268,129
 <u>LIABILITIES AND FUND BALANCE</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 3,055	\$ 2,245
Due To Other Funds	12,419	4,381
Deferred Revenues	156,129	157,301
TOTAL LIABILITIES	\$ 171,603	\$ 163,927
 <u>FUND BALANCE</u>		
Non Spendable Petty Cash	\$ 50	\$ 50
Committed	114,466	104,152
TOTAL FUND BALANCE	\$ 114,516	\$ 104,202
TOTAL LIABILITIES AND FUND BALANCE	\$ 286,119	\$ 268,129

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges Goods/Services	\$ 664,500	\$ 741,888	\$ 77,388	\$ 720,876
Miscellaneous Revenues	75	112	37	94
TOTAL REVENUES	\$ 664,575	\$ 742,000	\$ 77,425	\$ 720,970
<u>EXPENDITURES</u>				
Public Safety	\$ 804,465	\$ 731,184	\$ 73,281	\$ 702,757
Capital Expense	20,000	502	19,498	-
TOTAL EXPENDITURES	\$ 824,465	\$ 731,686	\$ 92,779	\$ 702,757
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (159,890)	\$ 10,314	\$ 170,204	\$ 18,213
Non-Spendable Fund Balance - January 1	\$ -	\$ 50	\$ 50	\$ 50
Committed Fund Balance - January 1	159,890	104,152	(55,738)	85,938
FUND BALANCE - DECEMBER 31	\$ -	\$ 114,516	\$ 114,516	\$ 104,202

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 6,525	\$ 40,993
Investments	67,443	67,321
Interest Receivable	13	7
Due From Other Governmental	<u>-</u>	<u>18</u>
TOTAL ASSETS	\$ <u>73,981</u>	\$ <u>108,339</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 11
Due To Other Funds	<u>653</u>	<u>523</u>
TOTAL LIABILITIES	\$ 653	\$ 534
 <u>FUND BALANCE</u> 		
Committed	\$ <u>73,328</u>	\$ <u>107,805</u>
TOTAL FUND BALANCE	\$ <u>73,328</u>	\$ <u>107,805</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>73,981</u>	\$ <u>108,339</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Intergovernmental Services	\$ 10,000	\$ 15,062	\$ 5,062	\$ 14,514
Charges Goods/Services	53,600	53,458	(142)	55,613
Fines & Penalties	-	-	-	8
Miscellaneous Revenue	150	146	(4)	168
TOTAL REVENUES	\$ 63,750	\$ 68,667	\$ 4,917	\$ 70,302
<u>EXPENDITURES</u>				
General Government Services	\$ 120,909	\$ 103,143	\$ 17,766	\$ 85,687
TOTAL EXPENDITURES	\$ 120,909	\$ 103,143	\$ 17,766	\$ 85,687
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (57,159)	\$ (34,477)	\$ 22,682	\$ (15,384)
Committed Fund Balance - January 1	\$ 117,384	\$ 107,805	\$ (9,579)	\$ 123,189
FUND BALANCE - DECEMBER 31	\$ 60,225	\$ 73,328	\$ 13,103	\$ 107,805

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
COMPARATIVE BALANCE SHEET
As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ <u>8,410</u>	\$ <u>28,810</u>
TOTAL ASSETS	\$ <u><u>8,410</u></u>	\$ <u><u>28,810</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
 <u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>282</u>
TOTAL LIABILITIES	\$ <u>-</u>	\$ <u>282</u>
 <u>FUND BALANCE</u>		
Non Spendable Petty Cash	\$ 3,000	\$ 3,000
Committed	<u>5,410</u>	<u>25,527</u>
TOTAL FUND BALANCE	\$ <u><u>8,410</u></u>	\$ <u><u>28,527</u></u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>8,410</u></u>	\$ <u><u>28,810</u></u>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Fines & Penalties	\$ 38,130	\$ 31,226	\$ (6,904)	\$ 30,633
TOTAL REVENUES	\$ 38,130	\$ 31,226	\$ (6,904)	\$ 30,633
<u>EXPENDITURES</u>				
General Governmental Services	\$ 58,130	\$ 51,343	\$ 6,787	\$ 56,316
TOTAL EXPENDITURES	\$ 58,130	\$ 51,343	\$ 6,787	\$ 56,316
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (20,000)	\$ (20,117)	\$ (117)	\$ (25,683)
Non-Spendable Fund Balance - January 1	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Committed Fund Balance - January 1	20,000	25,527	5,527	51,210
Prior Year Adjustment	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ -	\$ 8,410	\$ 8,410	\$ 28,527

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
COMPARATIVE BALANCE SHEET
As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ <u>6,307</u>	\$ <u>5,505</u>
TOTAL ASSETS	\$ <u><u>6,307</u></u>	\$ <u><u>5,505</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>
<u>FUND BALANCE</u>		
Committed	\$ <u>6,307</u>	\$ <u>5,505</u>
TOTAL FUND BALANCE	\$ <u><u>6,307</u></u>	\$ <u><u>5,505</u></u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>6,307</u></u>	\$ <u><u>5,505</u></u>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges Goods/Services	\$ -	\$ 652	\$ 652	\$ 607
Fines & Penalties	-	151	151	213
TOTAL REVENUES	\$ -	\$ 803	\$ 803	\$ 820
<u>EXPENDITURES</u>				
Other Expenditures	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ 803	\$ 803	\$ 820
Committed Fund Balance - January 1	\$ -	\$ 5,505	\$ 5,505	\$ 4,685
FUND BALANCE - DECEMBER 31	\$ -	\$ 6,307	\$ 6,307	\$ 5,505

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 105,816	\$ 64,286
Investments	90,890	90,726
Interest Receivable	17	9
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>196,723</u>	\$ <u>155,021</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 450	\$ 1,450
Revenue Collected In Advance	44,380	22,375
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ <u>44,830</u>	\$ <u>23,825</u>
 <u>FUND BALANCE</u>		
Restricted	\$ 151,893	\$ -
Committed	-	131,196
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ <u>151,893</u>	\$ <u>131,196</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>196,723</u>	\$ <u>155,021</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 45,000	\$ 44,750	\$ (250)	\$ 46,713
Miscellaneous Revenue	200	172	(28)	166
TOTAL REVENUES	\$ 45,200	\$ 44,922	\$ (278)	\$ 46,879
<u>EXPENDITURES</u>				
Judicial	\$ 50,000	\$ 24,225	\$ 25,775	\$ 10,249
TOTAL EXPENDITURES	\$ 50,000	\$ 24,225	\$ 25,775	\$ 10,249
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (4,800)	\$ 20,697	\$ 25,497	\$ 36,629
Restricted Fund Balance - January 1	\$ 140,000	\$ 131,196	\$ (8,804)	\$ -
Committed Fund Balance - January 1	-	-	-	94,566
FUND BALANCE - DECEMBER 31	\$ 135,200	\$ 151,893	\$ 16,693	\$ 131,196

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ <u>24,266</u>	\$ <u>25,837</u>
TOTAL ASSETS	\$ <u>24,266</u>	\$ <u>25,837</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>163</u>	\$ <u>0</u>
TOTAL LIABILITIES	\$ <u>163</u>	\$ <u>0</u>
<u>FUND BALANCE</u>		
Committed	\$ <u>24,103</u>	\$ <u>25,837</u>
TOTAL FUND BALANCE	\$ <u>24,103</u>	\$ <u>25,837</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>24,266</u>	\$ <u>25,837</u>

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Fines & Penalties	\$ -	\$ 1,280	\$ 1,280	\$ 2,408
TOTAL REVENUES	\$ -	\$ 1,280	\$ 1,280	\$ 2,408
<u>EXPENDITURES</u>				
General Government Expenditures	\$ 25,000	\$ 3,014	\$ 21,986	\$ 2,271
TOTAL EXPENDITURES	\$ 25,000	\$ 3,014	\$ 21,986	\$ 2,271
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (25,000)	\$ (1,734)	\$ 23,266	\$ 137
Committed	\$ 25,000	\$ 25,837	\$ 837	\$ 25,700
FUND BALANCE - DECEMBER 31	\$ -	\$ 24,103	\$ 24,103	\$ 25,837

KITTITAS COUNTY, WASHINGTON

ADULT MISD P - CH DIVERSION FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ <u>37,550</u>	\$ <u>12,750</u>
TOTAL ASSETS	\$ <u><u>37,550</u></u>	\$ <u><u>12,750</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	\$ <u>-</u>	\$ <u>-</u>
<u>FUND BALANCE</u>		
Committed	\$ <u>37,550</u>	\$ <u>12,750</u>
TOTAL FUND BALANCE	\$ <u><u>37,550</u></u>	\$ <u><u>12,750</u></u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>37,550</u></u>	\$ <u><u>12,750</u></u>

KITTITAS COUNTY, WASHINGTON

ADULT MISD P-CH DIVERSION FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges Goods /Services	\$ 15,000	\$ 24,800	\$ 9,800	\$ 12,750
TOTAL REVENUES	\$ 15,000	\$ 24,800	\$ 9,800	\$ 12,750
<u>EXPENDITURES</u>				
General Government Expenditures	\$ 15,000	\$ -	\$ 15,000	\$ -
TOTAL EXPENDITURES	\$ 15,000	\$ -	\$ 15,000	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ 24,800	\$ 24,800	\$ 12,750
Committed Fund Balance - January 1	\$ -	\$ 12,750	\$ 12,750	\$ -
FUND BALANCE - DECEMBER 31	\$ -	\$ 37,550	\$ 37,550	\$ 12,750

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 567,065	\$ 464,605
Investments	152,045	151,771
Interest Receivable	29	15
Due From Other Governmental	<u>97,076</u>	<u>75,212</u>
TOTAL ASSETS	<u>\$ 816,216</u>	<u>\$ 691,602</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 61,679	\$ 87,308
Due To Other Funds	<u>50,027</u>	<u>-</u>
TOTAL LIABILITIES	\$ 111,706	\$ 87,308
 <u>FUND BALANCE</u> 		
Restricted	\$ 704,510	\$ -
Committed	<u>-</u>	<u>604,295</u>
TOTAL FUND BALANCE	<u>\$ 704,510</u>	<u>\$ 604,295</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 816,216</u>	<u>\$ 691,602</u>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
REVENUES				
Taxes	\$ 421,000	\$ 571,026	\$ 150,026	\$ 545,078
Miscellaneous Revenues	200	288	88	277
TOTAL REVENUES	\$ 421,200	\$ 571,314	\$ 150,114	\$ 545,355
EXPENDITURES				
Culture & Recreation	\$ 250,200	\$ 207,830	\$ 42,370	\$ 254,233
TOTAL EXPENDITURES	\$ 250,200	\$ 207,830	\$ 42,370	\$ 254,233
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ 171,000	\$ 363,484	\$ 192,484	\$ 291,122
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ (209,269)	\$ (263,269)	\$ (54,000)	\$ (202,939)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (209,269)	\$ (263,269)	\$ (54,000)	\$ (202,939)
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (38,269)	\$ 100,216	\$ 138,485	\$ 88,183
Restricted Fund Balance - January 1	\$ 536,072	\$ 604,295	\$ 68,223	\$ -
Committed Fund Balance - January 1	-	-	-	470,325
Prior Year Adjustment	-	-	-	45,786
FUND BALANCE - DECEMBER 31	\$ 497,803	\$ 704,510	\$ 206,707	\$ 604,295

KITITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX COMPARATIVE BALANCE SHEET As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>95,582</u>	\$ <u>105,582</u>
TOTAL ASSETS	\$ <u><u>95,582</u></u>	\$ <u><u>105,582</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	\$ <u>-</u>	\$ <u>-</u>
<u>FUND BALANCE</u>		
Restricted	\$ 95,582	-
Committed	<u>-</u>	\$ <u>105,582</u>
TOTAL FUND BALANCE	\$ <u><u>95,582</u></u>	\$ <u><u>105,582</u></u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>95,582</u></u>	\$ <u><u>105,582</u></u>

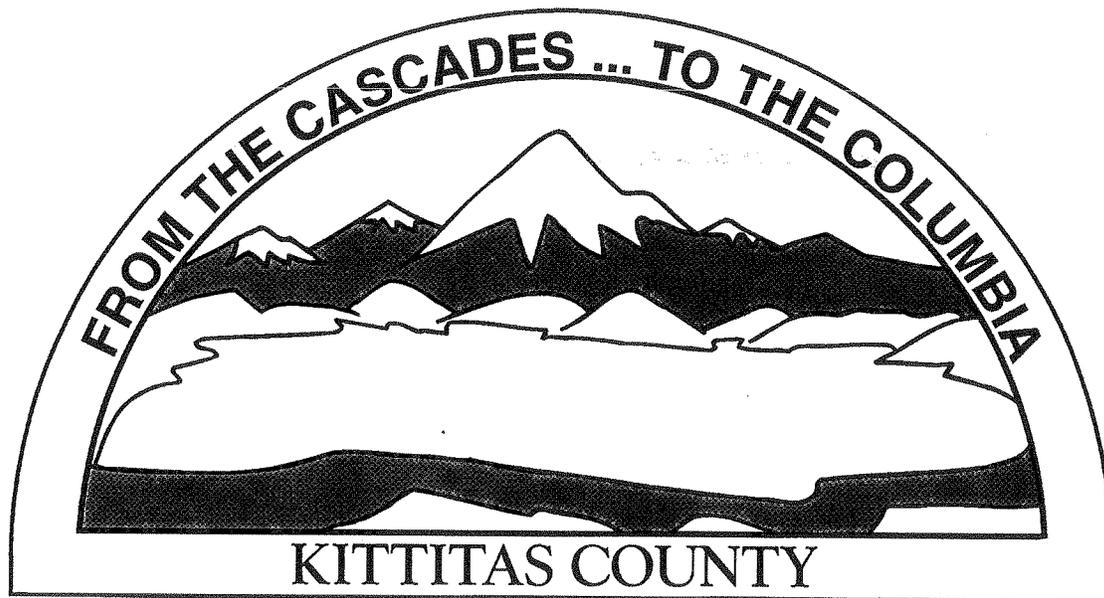
KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
General Government	\$ 100,000	\$ -	\$ 100,000	\$ -
Capital Expense	-	10,000	(10,000)	26,460
TOTAL EXPENDITURES	\$ 100,000	\$ 10,000	\$ 90,000	\$ 26,460
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (100,000)	\$ (10,000)	\$ 90,000	\$ (26,460)
Restricted Fund Balance - January 1	\$ 100,000	\$ 105,582	\$ 5,582	\$ -
Committed Fund Balance - January 1	-	-	-	132,042
FUND BALANCE - DECEMBER 31	\$ -	\$ 95,582	\$ 95,582	\$ 105,582

Debt Services Non-Major Funds



KITITITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
December 31, 2012

With Comparative Totals for Year Ended December 31, 2011

	2010 GO & Co. REFUNDING FUND	CRID 96-1 FUND	CRID GUARANTY	2012 TOTALS	2011 TOTALS
ASSETS					
Cash/Petty Cash	131,073	103,061	125,000	359,490	133,060
Investments	-	187,784	7,038	194,822	319,257
Taxes/Assessments Receivable	-	(4,514)	-	(4,514)	(4,514)
Accounts Receivable Accrual	-	-	-	-	-
Interest Receivable	-	36	24	60	32
Due from Other Funds	-	-	-	-	-
TOTAL ASSETS	131,073	286,367	132,062	549,858	447,835
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Deferred Revenues	-	(4,514)	-	(4,514)	(4,514)
Due To other Funds	-	-	125,000	125,000	-
TOTAL LIABILITIES	(0)	(4,514)	125,000	120,486	(4,514)
FUND BALANCE					
Restricted	131,073	290,880	7,062	429,372	452,349
TOTAL FUND BALANCE	131,073	290,880	7,062	429,372	452,349
TOTAL LIABILITIES AND FUND BALANCE	131,073	286,367	132,062	549,858	447,835

KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE

Year Ended December 31, 2012

With Comparative Totals for Year Ended December 31, 2011

	2010 GO & REFUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2012 TOTALS	2011 TOTALS
REVENUES						
Taxes	-	-	11,996	-	11,996	18,523
Miscellaneous Revenues	-	-	91,407	249	91,657	90,205
TOTAL REVENUES	-	-	103,404	249	103,653	108,728
EXPENDITURES						
Debt Service Principal	560,000	-	-	-	560,000	495,000
Debt Service Interest & Other Debt Costs	318,934	-	-	-	318,934	384,551
TOTAL EXPENDITURES	878,934	-	-	-	878,934	879,551
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(878,934)	-	103,404	249	(775,281)	(770,823)
OTHER FINANCING SOURCES (USES)						
Operating Transfer In (Out)	877,303	-	-	(125,000)	752,303	879,199
TOTAL OTHER FINANCING SOURCES (USES)	877,303	-	-	(125,000)	752,303	879,199
EXCESS (DEFICIT) RESOURCES OVER USES	(1,631)	-	103,404	(124,751)	(22,978)	108,376
Restricted Fund Balance - January 1	132,704	356	187,476	131,813	452,349	343,974
Increase & Decrease Reserves	-	-	-	-	-	(1)
FUND BALANCE - DECEMBER 31	131,073	356	290,880	7,062	429,372	452,349

KITITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND COMPARATIVE BALANCE SHEET As of December 31, 2012 and December 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>131,073</u>	\$ <u>132,704</u>
TOTAL ASSETS	\$ <u><u>131,073</u></u>	\$ <u><u>132,704</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	\$ <u>131,073</u>	\$ <u>132,704</u>
TOTAL FUND BALANCE	\$ <u>131,073</u>	\$ <u>132,704</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>131,073</u></u>	\$ <u><u>132,704</u></u>

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amount For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
REVENUES				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 1,073
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 1,073
EXPENDITURES				
Debt Service - Principal	\$ 560,000	\$ 560,000	\$ -	\$ 495,000
Debt Service - Interest & Other Expense	319,132	318,934	198	384,551
TOTAL EXPENDITURES	\$ 879,132	\$ 878,934	\$ 198	\$ 879,551
OTHER FINANCING SOURCES (USES)				
Operating Transfer In (Out)	\$ 877,303	\$ 877,303	\$ 0	\$ 1,009,813
TOTAL OTHER FINANCING SOURCES (USES)	\$ 877,303	\$ 877,303	\$ 0	\$ 1,009,813
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (1,829)	\$ (1,631)	\$ 198	\$ 131,334
Restricted Fund Balance - January 1	\$ 1,829	\$ 132,704	\$ 130,875	\$ 1,370
FUND BALANCE - DECEMBER 31	\$ -	\$ 131,073	\$ 131,073	\$ 132,704

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 356	\$ 356
Taxes Receivable	<u>(0)</u>	<u>(0)</u>
TOTAL ASSETS	\$ <u>356</u>	\$ <u>356</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Deferred Revenues	\$ <u>(0)</u>	\$ <u>(0)</u>
TOTAL LIABILITIES	\$ (0)	\$ (0)
 <u>FUND BALANCE</u>		
Restricted	\$ <u>356</u>	\$ <u>356</u>
TOTAL FUND BALANCE	\$ <u>356</u>	\$ <u>356</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>356</u>	\$ <u>356</u>

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012
 With Comparative Actual Amount For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
General Government	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Restricted Fund Balance - January 1	\$ -	\$ 356	\$ 356	\$ 356
FUND BALANCE - DECEMBER 31	\$ -	\$ 356	\$ 356	\$ 356

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 103,061	\$ -
Investments	187,784	187,458
Special Assessments Receivable	(4,514)	(4,514)
Interest Receivable	36	19
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>286,367</u>	\$ <u>182,963</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Deferred Revenues Spec Assessments	\$ (4,514)	\$ (4,514)
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ (4,514)	\$ (4,514)
 <u>FUND BALANCE</u>		
Restricted	\$ 290,880	\$ 187,476
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ 290,880	\$ 187,476
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>286,367</u>	\$ <u>182,963</u>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amount For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ -	\$ 11,996	\$ 11,996	\$ 18,523
Miscellaneous Revenue	-	91,407	91,407	88,797
TOTAL REVENUES	\$ -	\$ 103,404	\$ 103,404	\$ 107,320
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ 103,404	\$ 103,404	\$ 107,320
Restricted Fund Balance - January 1	\$ -	\$ 187,476	\$ 187,476	\$ 80,156
FUND BALANCE - DECEMBER 31	\$ -	\$ 290,880	\$ 290,880	\$ 187,476

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 125,000	\$ -
Investments	7,038	131,800
Interest Receivable	24	13
	<hr/>	<hr/>
TOTAL ASSETS	\$ 132,062	\$ 131,813
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ 125,000	\$ -
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ 125,000	\$ -
	<hr/>	<hr/>
<u>FUND BALANCE</u>		
Restricted	\$ 7,062	\$ 131,813
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ 7,062	\$ 131,813
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$ 132,062	\$ 131,813
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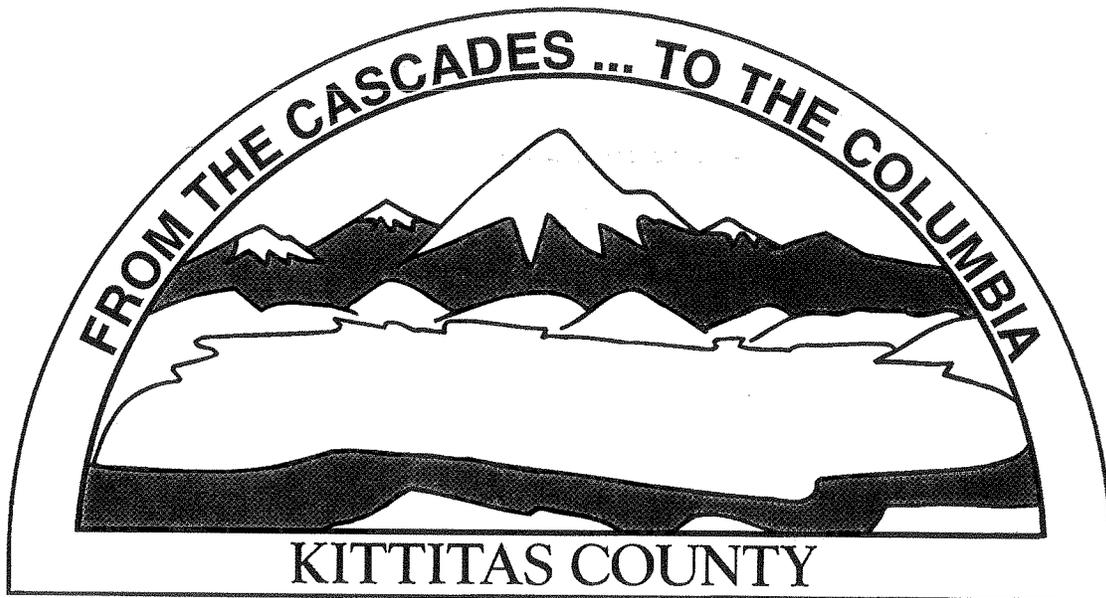
KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amount For Year Ended December 31, 2011

	2012		Variance Favorable (Unfavorable)	2011 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 1,000	\$ 249	\$ (751)	\$ 241
TOTAL REVENUES	\$ 1,000	\$ 249	\$ (751)	\$ 241
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -
Debt Service -Interest	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ 1,000	249	\$ (751)	\$ 241
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	\$ (125,000)	\$ (125,000)	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ (125,000)	\$ (125,000)	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (124,000)	\$ (124,751)	\$ (751)	\$ 241
Restricted Fund Balance - January 1	\$ 131,758	\$ 131,813	\$ 55	\$ 131,572
FUND BALANCE - DECEMBER 31	\$ 7,758	\$ 7,062	\$ (696)	\$ 131,813

Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2012

With Comparative Totals for Year Ended December 31, 2011

	<u>CAPITAL</u> <u>IMPROVEMENTS</u>	<u>FAIR/RODEO</u> <u>CAPITAL IMP</u>	<u>2012</u> <u>TOTALS</u>	<u>2011</u> <u>TOTALS</u>
<u>ASSETS</u>				
Cash/Petty Cash	\$ 378,481	\$ 7,886	\$ 386,367	\$ 1,065,122
Investments	500,053	15,043	515,095	703,652
Accounts Receivable	95	3	98	70
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 878,629</u>	<u>\$ 22,932</u>	<u>\$ 901,560</u>	<u>\$ 1,768,844</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Payables	\$ -	\$ -	\$ -	\$ -
Due To Other Funds	-	-	-	-
Contracts Retainage Payable	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>FUND BALANCE</u>				
Restricted	\$ 878,629	\$ -	\$ 878,629	\$ 1,768,844
Committed	-	22,932	22,932	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>\$ 878,629</u>	<u>\$ 22,932</u>	<u>\$ 901,560</u>	<u>\$ 1,768,844</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 878,629</u>	<u>\$ 22,932</u>	<u>\$ 901,560</u>	<u>\$ 1,768,844</u>

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS FUNDS
NON MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2012
With Comparative Totals for Year Ended December 31, 2011**

	<u>CAPITAL IMPROVEMENTS</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2012 TOTALS</u>	<u>2011 TOTALS</u>
<u>REVENUES</u>				
Taxes	\$ 394,605	\$ -	\$ 394,605	\$ 297,245
Miscellaneous Revenues	1,031	29	1,060	732
TOTAL REVENUES	\$ 395,636	\$ 29	\$ 395,665	\$ 297,977
<u>EXPENDITURES</u>				
General Government	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	-	-	-	75
Debt Service Principal & Interest	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 75
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ 395,636	\$ 29	\$ 395,665	\$ 297,902
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In (out)	(1,262,949)	-	(1,262,949)	(621,933)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,262,949)	\$ -	\$ (1,262,949)	\$ (621,933)
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (867,312)	\$ 29	\$ (867,284)	\$ (324,031)
Restricted Fund Balance - January 1	\$ 1,745,941	\$ -	\$ -	\$ -
Committed Fund Balance - January 1	-	22,903	22,903	2,092,875
FUND BALANCE - DECEMBER 31	\$ 878,629	\$ 22,932	\$ 901,560	\$ 7,245,041

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 378,481	\$ 1,057,237
Investments	500,053	688,636
Interest Receivable	95	68
TOTAL ASSETS	\$ 878,629	\$ 1,745,941
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Payables	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND BALANCE</u>		
Restricted	\$ 878,629	\$ -
Committed	-	1,745,941
TOTAL FUND BALANCE	\$ 878,629	\$ 1,745,941
TOTAL LIABILITIES AND FUND BALANCE	\$ 878,629	\$ 1,745,941

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes	\$ 270,000	\$ 394,605	\$ 124,605	\$ 297,245
Miscellaneous Revenues	-	1,031	1,031	704
TOTAL REVENUES	\$ 270,000	\$ 395,636	\$ 125,636	\$ 297,949
EXPENDITURES				
Capital Expenditures	-	-	-	75
TOTAL EXPENDITURES	-	-	-	75
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ 270,000	\$ 395,636	\$ 125,636	\$ 297,874
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$(1,303,632)	\$(1,262,949)	\$ 40,683	\$(621,933)
TOTAL OTHER FINANCING SOURCES (USES)	\$(1,303,632)	\$(1,262,949)	\$ 40,683	\$(621,933)
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$(1,033,632)	\$(867,312)	\$ 166,320	\$(324,058)
Restricted Fund Balance - January 1	\$ 1,333,632	\$ 1,745,941	\$ 412,309	\$ -
Committed Fund Balance - January 1	-	-	-	2,069,999
FUND BALANCE - DECEMBER 31	\$ 300,000	\$ 878,629	\$ 578,629	\$ 1,745,941

KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
 COMPARATIVE BALANCE SHEET
 As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash/Petty Cash	\$ 7,886	\$ 7,886
Investment	15,043	15,016
Interest Receivable	<u>3</u>	<u>1</u>
TOTAL ASSETS	\$ <u>22,932</u>	\$ <u>22,903</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Payables	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND BALANCE</u> 		
Committed	\$ <u>22,932</u>	\$ <u>22,903</u>
TOTAL FUND BALANCE	\$ <u>22,932</u>	\$ <u>22,903</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>22,932</u>	\$ <u>22,903</u>

KITTITAS COUNTY, WASHINGTON

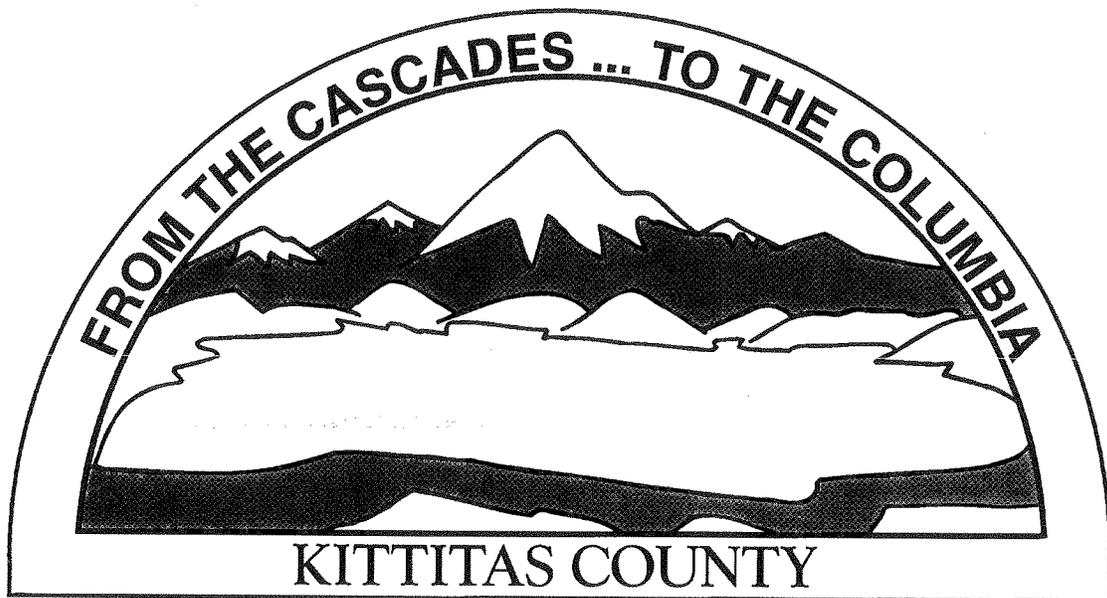
FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	2012			2011 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenues	\$ -	\$ 29	\$ 29	\$ 27
TOTAL REVENUES	\$ -	\$ 29	\$ 29	\$ 27
<u>EXPENDITURES</u>				
Other Expenditures	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ 29	\$ 29	\$ 27
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	\$ 29	\$ 29	\$ 27
Committed Fund Balance - January 1	\$ 22,899	\$ 22,903	\$ 4	\$ 22,876
FUND BALANCE - DECEMBER 31	\$ 22,899	\$ 22,932	\$ 33	\$ 22,903

Internal Service Funds



KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>E. R. & R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2012 TOTALS</u>	<u>2011 TOTALS</u>
<u>CURRENT ASSETS</u>				
Cash/Petty Cash	\$ 818,863	\$ 168,664	\$ 987,527	\$ 631,355
Investments	4,035,941	-	4,035,941	4,778,318
Accounts Receivable	28,709	-	28,709	4,521
Interest Receivable	765	-	765	-
Due From Other Funds	311,393	-	311,393	488,478
Due From Other Gov't	191,214	-	191,214	100
Prepayment for Services	48	-	48	1,184
Inventory	452,497	-	452,497	421,668
TOTAL CURRENT ASSETS	\$ 5,839,431	\$ 168,664	\$ 6,008,095	\$ 6,325,624
<u>PROPERTY, PLANT AND EQUIPMENT</u>				
Land	\$ 46,227	\$ -	\$ 46,227	\$ 46,227
Buildings	733,210	-	733,210	733,210
Improvements	170,216	-	170,216	170,216
Equipment	6,828,718	-	6,828,718	6,642,874
Construction In Progress	584,373	-	584,373	227,538
TOTAL PROPERTY, PLANT AND EQUIPMENT	\$ 8,362,745	\$ -	\$ 8,362,745	\$ 7,820,065
Less Accumulated Depreciation	\$ (4,878,626)	\$ -	\$ (4,878,626)	\$ (4,910,086)
NET PROPERTY, PLANT AND EQUIPMENT	\$ 3,484,119	\$ -	\$ 3,484,119	\$ 2,909,979
TOTAL ASSETS	\$ 9,323,550	\$ 168,664	\$ 9,492,214	\$ 9,235,604
<u>LIABILITIES AND FUND EQUITY</u>				
<u>CURRENT LIABILITIES</u>				
Payables	\$ 325,025	\$ 16,141	\$ 341,166	303,934
Due To Other Funds	42,814	-	42,814	158,199
Due To Other Gov't	-	-	-	5,907
TOTAL CURRENT LIABILITIES	\$ 367,839	\$ 16,141	\$ 383,981	\$ 468,041
<u>FUND EQUITY</u>				
<u>CONTRIBUTED CAPITAL</u>				
Contributed Capital	\$ 657,926	\$ -	\$ 657,926	\$ 657,926
Less Accumulated Amortization	(139,088)	-	(139,088)	(139,088)
NET CONTRIBUTED CAPITAL	\$ 518,837	\$ -	\$ 518,837	\$ 518,837
<u>NET ASSETS</u>				
Restricted Net Assets	\$ 2,050,540	\$ -	\$ 2,050,540	\$ 2,125,561
Unrestricted Net Assets	6,386,334	152,523	6,538,856	6,123,164
NET RETAINED EARNINGS	\$ 8,436,873	\$ 152,523	\$ 8,589,396	\$ 8,248,726
TOTAL FUND EQUITY	\$ 8,955,711	\$ 152,523	\$ 9,108,233	\$ 8,767,563
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,323,550	\$ 168,664	\$ 9,492,214	\$ 9,235,604

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES
 As of December 31, 2012
 With Comparative Totals for December 31, 2011

<u>OPERATING REVENUES</u>	<u>E.R.& R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2012</u>	<u>2011</u>
Sales of Merchandise	\$ 242,152	\$ -	\$ 242,152	\$ 200,452
Other Charges for Services	216,764	80,552	297,316	265,913
Rents, Parking, Concessions	1,403,623	-	1,403,623	1,155,484
Miscellaneous Revenues	19,706	-	19,706	109,215
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OPERATING REVENUES	\$ 1,882,245	\$ 80,552	\$ 1,962,797	\$ 1,731,064
 <u>OPERATING EXPENSES:</u>				
General Operations	\$ 1,223,973	\$ 45,621	\$ 1,269,594	\$ 1,163,503
Cost of Sale & Services	194,476	-	194,476	162,183
Maintenance	19,645	-	19,645	37,853
Administration-General	80,663	-	80,663	69,076
Depreciation, Amortization	493,648	-	493,648	496,389
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OPERATING EXPENSE	\$ 2,012,406	\$ 45,621	\$ 2,058,027	\$ 1,929,004
OPERATING INCOME (LOSS)	\$ (130,161)	\$ 34,932	\$ (95,230)	\$ (197,940)
 <u>NON-OPERATING REVENUES (EXPENSES):</u>				
Interest Revenues	\$ 7,913	\$ -	\$ 7,913	\$ 5,604
Gain (Loss) on Fixed Asset Disposal	110,982	-	110,982	25,237
Other Non-Oper. Revenues	192,005	-	192,005	560
Operating Transfer In	125,000	-	125,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL NON-OPERATING REVENUES	\$ 435,900	\$ -	\$ 435,900	\$ 31,401
NET INCOME	\$ 305,738	\$ 34,932	\$ 340,670	\$ (166,539)
Fund Equity - January 1	\$ 8,649,972	\$ 117,591	\$ 8,767,563	\$ 8,934,102
	<hr/>	<hr/>	<hr/>	<hr/>
FUND EQUITY - DECEMBER 31	\$ 8,955,711	\$ 152,523	\$ 9,108,233	\$ 8,767,563

KITTITAS COUNTY, WASHINGTON

**INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2012
With Comparative Totals for Year Ended December 31, 2011**

	<u>E.R.&R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2012 TOTALS</u>	<u>2011 TOTALS</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash received from customers	\$ 1,839,507	\$ 80,552	\$ 1,920,059	\$ 1,640,820
Cash payments to suppliers	<u>(1,632,081)</u>	<u>(46,050)</u>	<u>(1,678,131)</u>	<u>(1,195,523)</u>
Net cash provided (used) by operating activities	\$ 207,426	\$ 34,503	\$ 241,928	\$ 445,297
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Non-Oper. Rents and Charges	\$ 791	\$ -	\$ 791	\$ 560
Net cash provided from noncapital activities	\$ 791	\$ -	791	560
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>				
Proceeds from sale of fixed assets	\$ 187,008	\$ -	\$ 187,008	\$ 25,237
Payments for Capital Acquisition	<u>(1,143,815)</u>	<u>-</u>	<u>(1,143,815)</u>	<u>(363,211)</u>
Construction in Progress	191,214	-	191,214	-
Residual equity transfer in (Out)	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
Net cash provided (used in) capital financing activities	\$ (640,593)	\$ -	\$ (640,593)	\$ (337,974)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Investment Interest	\$ 11,669	\$ -	\$ 11,669	\$ 1,905
Purchase of Investment	<u>742,377</u>	<u>-</u>	<u>742,377</u>	<u>(1,811,471)</u>
Net cash flows from investing activities	\$ 754,046	\$ -	\$ 754,046	\$ (1,809,566)
Net increase (decr.) in cash and cash equivalent	\$ 321,670	\$ 34,503	\$ 356,172	\$ (1,701,683)
Cash and cash equivalents at beginning of year	\$ 497,193	\$ 168,664	\$ 665,857	\$ 2,333,037
Cash and cash equivalents at end of year	\$ 818,863	\$ 203,167	\$ 1,022,030	631,354
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Net operating income (loss)	\$ (130,161)	\$ 34,932	\$ (95,230)	\$ (197,940)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Depreciation Expense	\$ 493,648	\$ -	\$ 493,648	\$ 496,389
Decrease (Increase) in Accounts Receivable	(28,709)	-	(28,709)	-
(Increase) Decrease in Due From Other Funds	177,085	-	177,085	(90,144)
(Increase) Decrease in Due From Other Govts	(191,114)	-	(191,114)	(100)
(Increase) Decrease in Prepayment for Services	1,137	-	1,137	-
Increase (Decrease) in Inventory	(30,829)	-	(30,829)	9,498
Increase (Decrease) in Accounts Payable	(161,103)	-	(161,103)	185,016
Increase (Decrease) in Salaries Payable	1,304	-	1,304	(45,901)
Increase (Decrease) in Vouchers Payable	180,869	(429)	180,440	36,511
Increase (Decrease) in Retainage Payable	16,291	-	16,291	-
Increase (Decrease) in Due To Other Funds	(115,385)	-	(115,385)	46,239
Increase (Decrease) in Due To Other Governments	<u>(5,607)</u>	<u>-</u>	<u>(5,607)</u>	<u>5,729</u>
Total Adjustments	\$ 337,587	\$ (429)	\$ 337,158	\$ 643,237
Net cash provided by operating activities	\$ 207,426	\$ 34,503	\$ 241,928	\$ 445,297

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
COMPARATIVE BALANCE SHEET
As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 818,863	\$ 497,193
Investments	4,035,941	4,778,318
Account Receivable	28,709	4,521
Interest Receivable	765	-
Due from Other Funds	311,393	488,478
Prepayment for Services	48	1,184
Due from Other Governments	191,214	100
Inventory	452,497	421,668
Total Current Assets	\$ 5,839,431	\$ 6,191,463
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	\$ 46,227	\$ 46,227
Buildings	733,210	733,210
Improvements	170,216	170,216
Equipment	6,828,718	6,642,874
Construction in Progress	584,373	227,538
Total Property, Plant & Equip.	\$ 8,362,745	\$ 7,820,065
Less Accumulated Depreciation	\$ (4,878,626)	\$ (4,910,086)
Net Property, Plant & Equipment	\$ 3,484,119	\$ 2,909,979
TOTAL ASSETS	\$ 9,323,550	\$ 9,101,442
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ 324,726	\$ 287,364
Taxes Payable	300	-
Due to Other Funds	42,814	158,199
Due to other Governmental Unit	-	5,907
TOTAL CURRENT LIABILITIES	\$ 367,839	\$ 451,470
<u>FUND EQUITY</u>		
<u>CONTRIBUTED CAPITAL</u>		
Contributed Capital	\$ 657,926	\$ 657,926
Less Accumulated Amortization	(139,088)	(139,088)
NET CONTRIBUTED CAPITAL	\$ 518,837	\$ 518,837
<u>NET ASSETS</u>		
Reserved Net Assets	\$ 2,050,540	\$ 2,125,561
Unrestricted	6,386,334	6,005,573
NET RETAINED EARNINGS	8,436,873	8,131,134
TOTAL FUND EQUITY	\$ 8,955,711	\$ 8,649,972
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,323,550	\$ 9,101,442

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES		
Sales of Merchandise	\$ 242,152	\$ 200,452
Other Charges for Services	216,764	208,876
Rents, Parking, Concessions	1,403,623	1,155,484
Miscellaneous Revenues	<u>19,706</u>	<u>109,215</u>
TOTAL OPERATING REVENUES	\$ 1,882,245	\$ 1,674,027
OPERATING EXPENSES:		
General Operations	\$ 1,223,973	\$ 1,107,672
Cost of Sales and Services	194,476	162,183
Maintenance	19,645	37,853
Administration-General	80,663	69,076
Depreciation, Amortization	<u>493,648</u>	<u>496,389</u>
TOTAL OPERATING EXPENSE	\$ 2,012,406	\$ 1,873,173
OPERATING INCOME (LOSS)	\$ (130,161)	\$ (199,146)
NON-OPERATING REVENUES (EXPENSES):		
Interest Revenues	\$ 7,913	\$ 5,604
Gain (Loss) on Fixed Asset Disposal	110,982	25,237
Other Non-Operating Revenues	192,005	560
Operating Transfer In	<u>125,000</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 435,900	\$ 31,401
NET INCOME	\$ 305,738	\$ (167,745)
Fund Equity - January 1	\$ 8,649,972	\$ 8,817,717
Other Changes Fund Equity Inventory		
Residual Equity Transfer In (Out)	<u>0</u>	<u>-</u>
FUND EQUITY - DECEMBER 31	\$ <u>8,955,711</u>	\$ <u>8,649,972</u>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2012

With Comparative Totals for Year Ended December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash Received From Customers	\$ 1,839,506.55	\$ 1,583,783
Cash Payments To Suppliers	(1,632,081.03)	(1,125,474)
Cash Payment For Operating Expenses		
NET CASH PROVIDED (USED) BY OPER. ACTIVITIES	\$ 207,425.52	\$ 458,309
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Non-Operating Expenses	\$ -	\$ -
Non-Operating Rents and Charges	791.30	560
NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES	\$ 791.30	\$ 560
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Proceeds From Sale Of Fixed Assets	\$ 187,008.26	\$ 25,237
Payments for Capital Acquisitions	(1,143,814.88)	(363,211)
Construction in Progress	191,213.73	-
Residual Equity Transfer In (Out)	125,000.00	-
NET CASH PROVIDED (USED IN) CAPITAL FINANCIAL ACTIVITIES	\$ (640,592.89)	\$ (337,974)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment Interest	\$ 11,668.72	\$ 1,905
Purchase of Investment	742,377.05	(1,811,471)
Net Cash Flows From Investing Activities	\$ 754,045.77	\$ (1,809,566)
Net Increase (Decr.) in Cash and Cash Equivalent	\$ 321,669.70	\$ (1,688,671)
Cash and Cash Equivalents at Beginning of Year	\$ 497,193.29	\$ 2,185,864
Cash and Cash Equivalents At End Of Year	\$ 818,862.99	\$ 497,193
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (130,161.24)	\$ (199,146)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 493,648.47	\$ 496,389
Decrease (Increase) in Accounts Receivable	(28,709.34)	
Decrease (Increase) in Due From Other Funds	177,084.92	(90,144)
Decrease (Increase) in Due From Other Govts	(191,113.73)	(100)
(Increase) Decrease in Prepayment Services	1,136.52	-
Decrease (Increase) in Inventory	(30,829.15)	9,498
Increase (Decrease) in Accounts Payable	(161,103.20)	185,016
Increase (Decrease) in Salaries Payable	1,304.17	(45,901)
Increase (Decrease) in Vouchers Payable	180,869.29	50,381
Increase (Decrease) in Retainage Payable	16,291.10	
Increase (Decrease) in Due To Other Funds	(115,384.92)	46,587
Increase (Decrease) in Due to Other Govts	(5,607.37)	5,729
Total Adjustments	\$ 337,586.76	\$ 657,455
NET CASH PROVIDED BY OPERATIONAL ACTIVITIES	\$ 207,425.52	\$ 458,309

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
COMPARATIVE BALANCE SHEET

As of December 31, 2012 and December 31, 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ <u>168,664</u>	\$ <u>134,161</u>
TOTAL CURRENT ASSETS	\$ <u>168,664</u>	\$ <u>134,161</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Voucher Payable	\$ <u>16,141</u>	\$ <u>16,570</u>
TOTAL LIABILITIES	\$ <u>16,141</u>	\$ <u>16,570</u>
 <u>FUND EQUITY</u>		
Net Assets Unrestricted	\$ <u>152,523</u>	\$ <u>117,591</u>
TOTAL FUND EQUITY	\$ <u>152,523</u>	\$ <u>117,591</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>168,664</u>	\$ <u>134,161</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2012

With Comparative Actual Amounts For Year Ended December 31, 2011

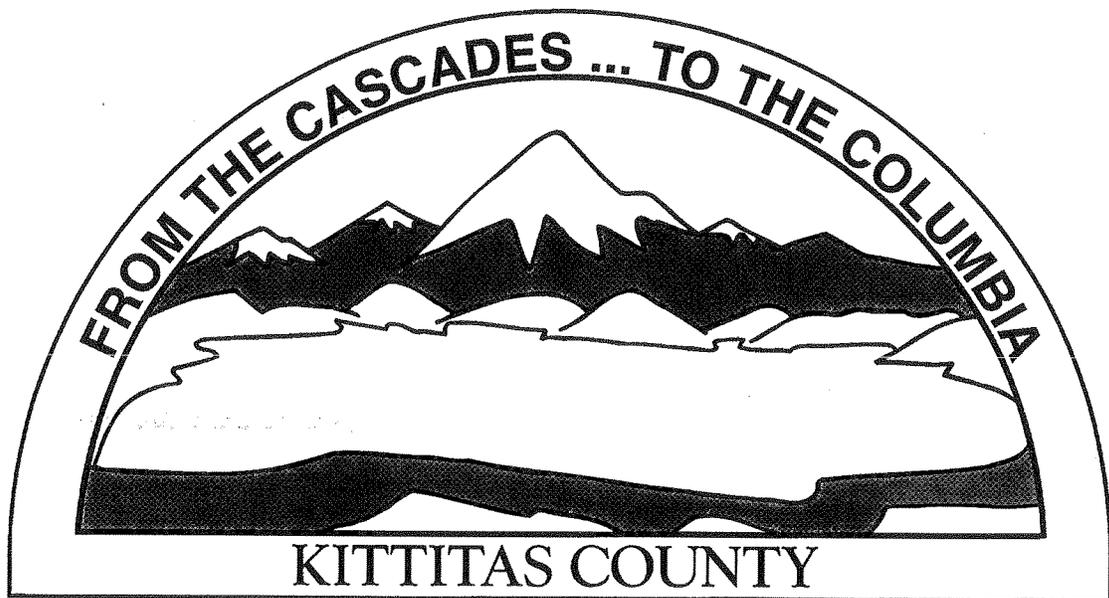
	<u>2012</u>	<u>2011</u>
OPERATING REVENUES		
Other Charges for Services	\$ <u>80,552</u>	\$ <u>57,037</u>
TOTAL OPERATING REVENUES	\$ 80,552	\$ 57,037
OPERATING EXPENSES:		
General Operations	\$ <u>45,621</u>	\$ <u>55,831</u>
TOTAL OPERATING EXPENSE	\$ <u>45,621</u>	\$ <u>55,831</u>
OPERATING INCOME (LOSS)	\$ 34,932	\$ 1,206
NET INCOME	\$ 34,932	\$ 1,206
Fund Equity - January 1	\$ 117,591	\$ 116,385
Increase in Fund Equity	<u>-</u>	<u>-</u>
FUND EQUITY - DECEMBER 31	\$ <u><u>152,523</u></u>	\$ <u><u>117,591</u></u>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2012
 With Comparative Totals for Year Ended December 31, 2011

	<u>2012</u>	<u>2011</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 80,552	\$ 57,037
Cash payment for Supplier	<u>(46,050)</u>	<u>(70,049)</u>
Net cash provide (used) by operating activities	\$ <u>34,503</u>	\$ <u>(13,012)</u>
Net increase (decrease) in cash and cash equivalents	\$ 34,503	\$ (13,012)
Cash and cash equivalents, January 1	\$ <u>168,664</u>	\$ <u>147,173</u>
Cash and cash equivalents, December 31	\$ <u><u>203,167</u></u>	\$ <u><u>134,161</u></u>
 <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 34,932	\$ 1,206
 <u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) 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	(429)	(13,870)
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>(348)</u>
Total Adjustments	\$ <u>(429)</u>	\$ <u>(14,218)</u>
Net cash provided by operating activities	\$ <u><u>34,503</u></u>	\$ <u><u>(13,012)</u></u>

Agency Funds



KITTITAS COUNTY, WASHINGTON
AGENCY FUNDS

COMBINING BALANCE SHEET

As of December 31, 2012

With Comparative Totals for December 31, 2011

ASSETS	IRRIGATION/ CONSERVATION/ DISTRICTS	PARKS & RECREATION	FIRE DISTRICTS	HOSPITAL DISTRICTS	PUD #1	SCHOOL DISTRICTS	SEWER DISTRICT	TV DISTRICT
Cash	\$ 363,462	\$ -	\$ 1,814,460	\$ 29,105	\$ 498,638	\$ 2,732,490	\$ 112,561	\$ 23,208
Cash with Fiscal Agent	-	-	-	-	-	-	-	-
Investments	298,165	-	4,375,736	-	3,725,940	8,542,574	559,174	-
Taxes Receivable	60,491	-	501,710	184,406	-	959,607	(2,120)	-
Other Receivables	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 722,118	\$ -	\$ 6,691,906	\$ 213,511	\$ 4,224,578	\$ 12,234,672	\$ 669,614	\$ 23,208
LIABILITIES								
Warrants Payable	\$ -	\$ -	\$ 182,525	\$ -	\$ 18,984	\$ 2,000,083	\$ 15,466	\$ 292
Salary/Vouchers Payable	-	-	-	-	-	-	-	-
Custodial Accounts	661,627	-	6,007,671	29,105	4,205,594	9,274,982	656,268	22,915
Deferred Revenues	60,491	-	501,710	184,406	-	959,607	(2,120)	-
Restricted Fund Balance	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 722,118	\$ -	\$ 6,691,906	\$ 213,511	\$ 4,224,578	\$ 12,234,672	\$ 669,614	\$ 23,208

ASSETS	CEMETERY DISTRICT	WATER DISTRICT	WEED DISTRICT	CLEARING FUNDS	CITIES	STATE FUNDS	EXPENDIBLE TRUST	2012 TOTALS	2011 TOTALS
Cash	\$ 33,336	\$ 424,781	\$ 51,302	\$ 1,239,388	\$ 69,429	\$ 473,004	\$ 116	\$ 7,865,279	\$ 10,666,886
Cash with Fiscal Agent	-	-	-	182,768	-	-	-	182,768	201,641
Investments	65,518	120,395	31,904	9,517	-	-	1,955	17,730,878	15,097,242
Taxes Receivable	1,377	(0)	17,686	-	326,890	1,383,039	-	3,433,086	3,460,354
Other Receivables	-	-	-	-	-	-	0	0	-
TOTAL ASSETS	\$ 100,231	\$ 545,176	\$ 100,891	\$ 1,431,673	\$ 396,319	\$ 1,856,043	\$ 2,072	\$ 29,212,012	\$ 29,426,123
LIABILITIES									
Warrants Payable	\$ 980	\$ 28,333	\$ -	\$ 431,972	\$ -	\$ -	\$ -	\$ 2,678,635	\$ 2,822,318
Salary/Vouchers Payable	-	-	0	361,334	-	-	(0)	361,334	409,713
Custodial Accounts	97,874	516,843	83,206	638,367	69,429	473,004	-	22,736,885	22,731,734
Deferred Revenues	1,377	(0)	17,686	-	326,890	1,383,039	-	3,433,086	3,460,353
Restricted Fund Balance	-	-	-	-	-	-	2,072	2,072	2,004
TOTAL LIABILITIES	\$ 100,231	\$ 545,176	\$ 100,891	\$ 1,431,673	\$ 396,319	\$ 1,856,043	\$ 2,072	\$ 29,212,012	\$ 29,426,123

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2012

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2012</u>
<u>Irrigation/Conservation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 328,791	\$ 1,464,857	\$ (1,430,187)	\$ 363,462
Investments	297,627	538	-	298,165
Taxes-Assessments Receivable	68,689	796,547	(804,744)	60,491
TOTAL ASSETS	\$ 695,107	\$ 2,261,942	\$ (2,234,931)	\$ 722,118
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (638,582)	\$ 638,582	\$ -
Vouchers Payable	-	(638,582)	638,582	-
Custodial Accounts	626,418	(791,067)	826,276	661,627
Deferred Revenues	68,689	(804,744)	796,547	60,491
TOTAL LIABILITIES	\$ 695,107	\$ (2,872,974)	\$ 2,899,986	\$ 722,118
<u>Parks & Recreation Districts</u>				
<u>ASSETS</u>				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Taxes-Assessments Receivable	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	-	-	-	-
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2012

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2012</u>
Fire District Combining				
<u>ASSETS</u>				
Cash	\$ 934,290	\$ 22,103,490	\$ (21,223,321)	\$ 1,814,460
Investments	5,344,105	4,413,224	(5,381,593)	4,375,736
Taxes-Assessments Receivable	474,796	5,703,333	(5,676,419)	501,710
TOTAL ASSETS	\$ 6,753,192	\$ 32,220,047	\$ (32,281,332)	\$ 6,691,906
<u>LIABILITIES</u>				
Warrants Payable	\$ 135,051	\$ (5,876,485)	\$ 5,923,959	\$ 182,525
Vouchers Payable	-	(6,014,705)	6,014,705	-
Custodial Accounts	6,143,344	(11,012,558)	10,876,885	6,007,671
Deferred Revenues	474,796	(5,676,419)	5,703,333	501,710
TOTAL LIABILITIES	\$ 6,753,192	\$ (28,580,167)	\$ 28,518,881	\$ 6,691,906
Hospital Districts				
<u>ASSETS</u>				
Cash	\$ 28,330	\$ 2,434,988	\$ (2,434,213)	\$ 29,105
Taxes-Assessments Receivable	195,338	2,426,710	(2,437,641)	184,406
TOTAL ASSETS	\$ 223,667	\$ 4,861,698	\$ (4,871,854)	\$ 213,511
<u>LIABILITIES</u>				
Custodial Accounts	\$ 28,330	\$ (2,435,007)	\$ 2,435,782	\$ 29,105
Deferred Revenues	195,338	(2,437,641)	2,426,710	184,406
TOTAL LIABILITIES	\$ 223,667	\$ (4,872,648)	\$ 4,862,492	\$ 213,511

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2012

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2012</u>
<u>PUD #1</u>				
<u>ASSETS</u>				
Cash	\$ 4,689,767	\$ 15,252,748	\$ (19,443,877)	\$ 498,638
Investments	250,000	6,538,982	(3,063,042)	3,725,940
TOTAL ASSETS	\$ 4,939,767	\$ 21,791,731	\$ (22,506,919)	\$ 4,224,578
<u>LIABILITIES</u>				
Warrants Payable	\$ 78,707	\$ (6,764,935)	\$ 6,705,212	\$ 18,984
Custodial Accounts	4,861,060	(12,871,533)	12,216,066	4,205,594
TOTAL LIABILITIES	\$ 4,939,767	\$ (19,636,467)	\$ 18,921,279	\$ 4,224,578
 <u>School Districts</u>				
<u>ASSETS</u>				
Cash	\$ 2,461,859	\$ 62,894,851	\$ (62,624,220)	\$ 2,732,490
Investments	8,364,319	9,476,389	(9,298,134)	8,542,574
Taxes-Assessments Receivable	964,503	15,744,118	(15,749,014)	959,607
TOTAL ASSETS	\$ 11,790,681	\$ 88,115,358	\$ (87,671,368)	\$ 12,234,672
<u>LIABILITIES</u>				
Warrants Payable	\$ 1,907,974	\$ (26,433,932)	\$ 26,526,040	\$ 2,000,083
Custodial Accounts	8,918,203	(53,424,154)	53,780,933	9,274,982
Deferred Revenues	964,503	(15,749,014)	15,744,118	959,607
TOTAL LIABILITIES	\$ 11,790,681	\$ (95,607,100)	\$ 96,051,091	\$ 12,234,672

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2012

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2012</u>
<u>Sewer District</u>				
<u>ASSETS</u>				
Cash	\$ 78,580	\$ 2,008,451	\$ (1,974,471)	\$ 112,561
Investments	605,347	202,349	(248,522)	559,174
Taxes-Assessments Receivable	(2,120)	-	-	(2,120)
TOTAL ASSETS	\$ 681,806	\$ 2,210,800	\$ (2,222,992)	\$ 669,614
<u>LIABILITIES</u>				
Warrants Payable	\$ 8,160	\$ (760,174)	\$ 767,479	\$ 15,466
Vouchers Payable	-	(767,479)	767,479	-
Custodial Accounts	675,766	(1,011,948)	992,450	656,268
Deferred Revenues	(2,120)	-	-	(2,120)
TOTAL LIABILITIES	\$ 681,806	\$ (2,539,601)	\$ 2,527,409	\$ 669,614
<u>TV District</u>				
<u>ASSETS</u>				
Cash	\$ 1,179	\$ 86,366	\$ (64,338)	\$ 23,208
Investments	-	-	-	-
TOTAL ASSETS	\$ 1,179	\$ 86,366	\$ (64,338)	\$ 23,208
<u>LIABILITIES</u>				
Warrants Payable	\$ 42	\$ (30,622)	\$ 30,872	\$ 292
Vouchers Payable	-	(30,872)	30,872	-
Custodial Accounts	1,137	(30,962)	52,740	22,915
TOTAL LIABILITIES	\$ 1,179	\$ (92,455)	\$ 114,483	\$ 23,208

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2012

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2012</u>
<u>Cemetery District</u>				
<u>ASSETS</u>				
Cash	\$ 30,676	\$ 35,284	\$ (32,624)	\$ 33,336
Investments	65,399	118	-	65,518
Taxes-Assessments Receivable	1,362	12,740	(12,724)	1,377
TOTAL ASSETS	\$ 97,437	\$ 48,141	\$ (45,348)	\$ 100,231
<u>LIABILITIES</u>				
Warrants Payable	\$ 626	\$ (15,885)	\$ 16,239	\$ 980
Vouchers Payable	-	(16,892)	16,892	-
Custodial Accounts	95,449	(16,709)	19,134	97,874
Deferred Revenues	1,362	(12,724)	12,740	1,377
TOTAL LIABILITIES	\$ 97,437	\$ (62,210)	\$ 65,004	\$ 100,231
<u>Water Districts</u>				
<u>ASSETS</u>				
Cash	\$ 349,982	\$ 1,994,084	\$ (1,919,285)	\$ 424,781
Investments	109,669	70,296	(59,569)	120,395
Taxes-Assessments Receivable	(0)	-	-	(0)
TOTAL ASSETS	\$ 459,650	\$ 2,064,379	\$ (1,978,853)	\$ 545,176
<u>LIABILITIES</u>				
Warrants Payable	\$ 34,502	\$ (790,901)	\$ 784,732	\$ 28,333
Vouchers Payable	-	(839,096)	839,096	-
Custodial Accounts	425,148	(1,101,970)	1,193,665	516,843
Deferred Revenues	(0)	-	-	(0)
TOTAL LIABILITIES	\$ 459,650	\$ (2,731,967)	\$ 2,817,493	\$ 545,176

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2012

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2012</u>
<u>Weed District</u>				
<u>ASSETS</u>				
Cash	\$ 38,005	\$ 285,779	\$ (272,482)	\$ 51,302
Investments	49,325	79	(17,500)	31,904
Taxes-Assessments Receivable	9,779	138,133	(130,226)	17,686
TOTAL ASSETS	\$ 97,109	\$ 423,990	\$ (420,208)	\$ 100,891
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (136,187)	\$ 136,187	\$ -
Vouchers Payable	10,248	(136,187)	125,939	0
Custodial Accounts	77,082	(125,969)	132,092	83,206
Deferred Revenues	9,779	(130,226)	138,133	17,686
TOTAL LIABILITIES	\$ 97,109	\$ (528,568)	\$ 532,350	\$ 100,891
<u>Clearing Funds</u>				
<u>ASSETS</u>				
Cash	\$ 1,313,851	\$ 49,691,208	\$ (49,765,670)	\$ 1,239,388
Cash with Fiscal Agent	201,641	182,768	(201,641)	182,768
Investments	9,500	17	-	9,517
TOTAL ASSETS	\$ 1,524,992	\$ 49,873,993	\$ (49,967,312)	\$ 1,431,673
<u>LIABILITIES</u>				
Warrants Payable	\$ 657,255	\$ (38,010,621)	\$ 37,785,338	\$ 431,972
Salary/Vouchers Payable	399,445	(28,883,245)	28,845,134	361,334
Custodial Accounts	468,292	(2,740,381)	2,910,457	638,367
TOTAL LIABILITIES	\$ 1,524,992	\$ (69,634,248)	\$ 69,540,929	\$ 1,431,673

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2012

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2012</u>
Cities				
<u>ASSETS</u>				
Cash	\$ 27,212	\$ 4,393,656	\$ (4,351,439)	\$ 69,429
Investments	-	464,925	(464,925)	-
Taxes-Assessments Receivable	330,874	3,617,385	(3,621,368)	326,890
TOTAL ASSETS	\$ 358,085	\$ 8,475,966	\$ (8,437,733)	\$ 396,319
<u>LIABILITIES</u>				
Custodial Accounts	\$ 27,212	\$ (3,886,526)	\$ 3,928,743	\$ 69,429
Deferred Revenues	330,874	(3,621,368)	3,617,385	326,890
TOTAL LIABILITIES	\$ 358,085	\$ (7,507,895)	\$ 7,546,128	\$ 396,319
State Funds				
<u>ASSETS</u>				
Cash	\$ 384,292	\$ 20,304,710	\$ (20,215,998)	\$ 473,004
Taxes-Assessments Receivable	1,417,134	15,172,922	(15,207,017)	1,383,039
TOTAL ASSETS	\$ 1,801,426	\$ 35,477,632	\$ (35,423,015)	\$ 1,856,043
<u>LIABILITIES</u>				
Vouchers Payable	\$ -	\$ (109)	\$ 109	\$ -
Custodial Accounts	384,292	(20,241,117)	20,329,829	473,004
Deferred Revenues	1,417,134	(15,207,017)	15,172,922	1,383,039
TOTAL LIABILITIES	\$ 1,801,426	\$ (35,448,244)	\$ 35,502,861	\$ 1,856,043

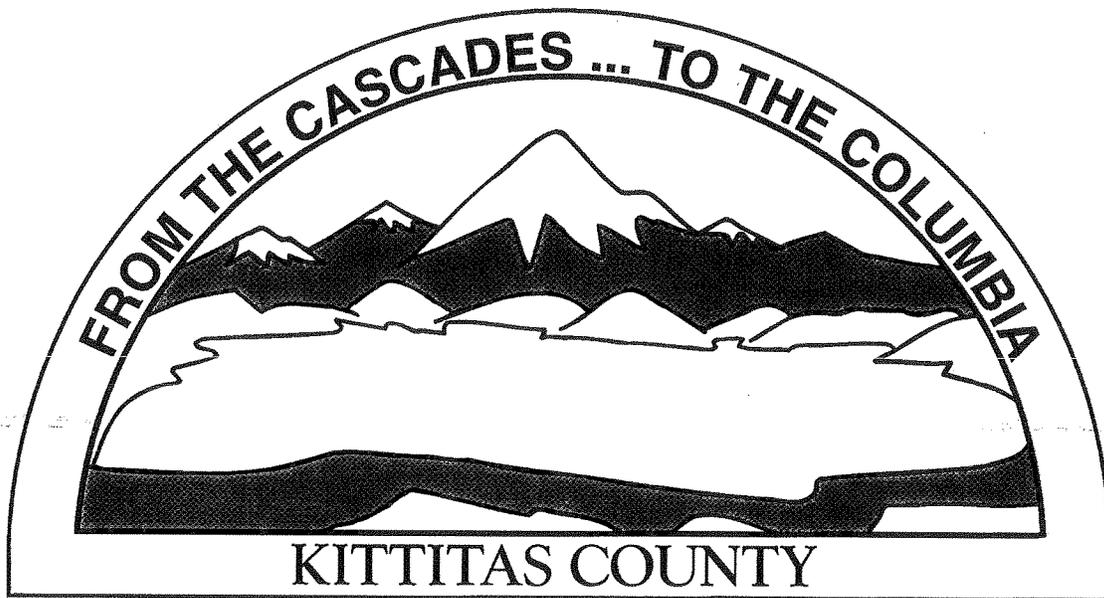
KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2012

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2012</u>
<u>Expendible Trust</u>				
<u>ASSETS</u>				
Cash	\$ 73	\$ 104	\$ (60)	\$ 116
Investments	1,951	4	-	1,955
Other Receivable	0	0	(0)	0
TOTAL ASSETS	\$ 2,025	\$ 107	\$ (61)	\$ 2,072
<u>LIABILITIES</u>				
Vouchers Payable	\$ 21	\$ (57)	\$ 36	\$ (0)
Reserve Fund Balance	2,004	(46)	114	2,072
TOTAL LIABILITIES	\$ 2,025	\$ (103)	\$ 150	\$ 2,072
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$ 10,666,886	\$ 182,950,576	\$ (185,752,184)	\$ 7,865,279
Cash with Fiscal Agency	201,641	182,768	(201,641)	182,768
Investments	15,097,242	21,166,921	(18,533,285)	17,730,878
Taxes-Assessments Receivable	3,460,353	43,611,887	(43,639,154)	3,433,086
Other Receivables	0	0	(0)	0
TOTAL ASSETS	\$ 29,426,123	\$ 247,912,152	\$ (248,126,264)	\$ 29,212,012
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,822,318	\$ (79,458,323)	\$ 79,314,640	\$ 2,678,635
Salary/Vouchers Payable	409,713	(37,327,222)	37,278,843	361,334
Custodial Accounts	22,731,734	(109,689,901)	109,695,052	22,736,885
Deferred Revenues	3,460,353	(43,639,154)	43,611,887	3,433,086
Reserve Fund Balance	2,004	(46)	114	2,072
TOTAL LIABILITIES	\$ 29,424,119	\$ (270,114,646)	\$ 269,900,535	\$ 29,212,012

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Supplementary Financial Information



Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2012

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other ID Number	2012 Expenditures			Notes	Dept
				Pass Through Awards	Direct Awards	Total		
U.S. Department of Agriculture - Forest Service Pass through WA Office of the State Treasurer	Schools and Roads - Grants to States	10.885	N/A	340,175		340,175	10	106-PW
U.S. Department of Housing and Urban Development Pass through WA State Community, Trade & Economic Development	Community Development Block Grants HopeSource	14.228	1265400-005	37,145			5	26-non dept
	Community Development Block Grants HopeSource		1164100-005	55,482			5	26-non dept
	Community Development Block Grants Water 6		GP64100-0035	114,219			5	
	Subtotal			206,846		206,846		
U.S. Department of Justice - Pass through Washington State Patrol	Domestic Cannabis Eradication/Suppression	16.000	WSP Contract # C120818FED	9,988		9,988	15	
U.S. Department of Justice - Pass through WA State Department Social & Health Services	Juvenile Accountability Block Grants - JRA	16.523	0663-98328 #6 & #7	10,421		10,421		30-sher 22-juv
U.S. Department of Justice - Pass through WA Department of Community, Trade and Economic Development - Pass through ASPEN	Violence Against Women Formula Grant Program		F11-31103-018					
U.S. Department of Justice - Bureau of Justice Assistance	State Criminal Alien Assistance Program	16.588		15,062		15,062	15	29-pros
U.S. Department of Justice - Bureau of Justice Assistance	Bulletproof Vest Program	16.606	F10-52110-033		7,934	7,934	15	30-sher
		16.607	N/A		4,408	4,408	4	30-sher
U.S. Department of Justice - Office of Community Oriented Policing Services Pass through WA Association of Sheriff and Police Chiefs	ARRA Public safety Partnership and Community Policing Grant Equipment	16.710	WSMI 10104	17,499		17,499	13	30-sher
U.S. Department of Transportation, Federal Aviation Administration (FAA)	Airport Improvement Program - Bowers Field Apron Imprv, Beacon Replacement	20.106	DOT-FA12NM-0073		379,102	379,102		101-airport
U.S. Department of Transportation, Federal Highway Administration	Highway Planning and Construction:							
	- FHWA Salmon La Sac Preservation	20.205	DTFH70-12-E-00026		447,119	447,119		
Pass through WA State Department Transportation	STPD Kittitas Hwy Safety Improvement		STPD-C190(003)	249,167				106-PW
	HSIP Kittitas Co Road Safety Systems		HSP-000S(261)	35,274				106-pw
	ER Hanson Road Flood Damage May 2011		ER-1106(017)	290,838				106-pw
	Subtotal			575,279	447,119	1,022,398	11	

Kittitas County
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2012

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other ID Number	2012 Expenditures			Notes	Dept
				Pass Through Awards	Direct Awards	Total		
U.S. Department of Transportation-National Highway Traffic Safety Administration; Pass through Washington Traffic Safety Commission and Kittitas County Community Public Health and Pass through WA Traffic Safety Commission	Alcohol Impaired Driving Countermeasures Incentive Grants - High Visibility Enforcement	20.601	N/A	3,517		3,517	4,15	30-sher
U.S. Environmental Protection Agency - Pass through WA Department of Health	ARRA-Capitalization Grants for Drinking Water State Revolving Funds	66.468	C16889	2,250		2,250	13	116-ph
Department of Energy - Pass through WA Department of Commerce	ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	F10-52110-033	4,808		4,808	8,11,13	106-pw
U.S. Election Assistance Commission-Pass through Office of the Secretary of State	Help America Vote Act Requirements Payments	90.401	G2844-#4	1,890		1,890		11-auditor
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Voting Access for Individual with Disabilities	93.617	G12/013	36,346		36,346		
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Public Health Emergency Preparedness	93.069	C16889	58,695		58,695	15	116-ph
U.S. Department of Health and Human Services - Center for Disease Control and Prevention - Pass through Washington Department of Health	Immunization Grants	93.268	C16889	13,405		13,405	6,7,15	116-ph
	Immunization Grant - Non Cash		N/A	20,371		20,371	3,4,6	116-ph
			Subtotal	33,776		33,776		
U.S. Department of Health and Human Services - Center for Disease Control and Prevention - Pass through Washington Department of Health	Center for Disease Control and Prevention - Technical Assistance	93.283	N/A	7,721		7,721	4,15	116-ph
PPHF 2012 National Public Health Improvement Initiative - Pass through Washington Department of Health	PPHF 2012 National Public Health Improvement Initiative	93.507	C16889	11,228		11,228		116-PH
U.S. Department of Health and Human Services- Administration for Children and Families- Pass through WA Department of Social and Health Services	Child Support Reimbursement	93.563	N/A	15,591		15,591	4,15	15-clerk
	Child Support Reimbursement	93.563	2110-80577	89,668		89,668		29-pros
			Subtotal	105,259		105,259		
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Medical Assistance Program - MAM Match	93.778	0963-53332	49,993		49,993		116-ph
	Medical Assistance Program - Medicaid Title XIX		1166-33934	4,875		4,875		116-ph
			Subtotal	54,868		54,868		

Kittitas County
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2012

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other ID Number	2012 Expenditures			Notes	Dept
				Pass Through Awards	Direct Awards	Total		
U.S. Department of Health and Human Services - Pass through Washington Department of Health	National Bioterrorism Hospital Preparedness Program	93.989	C16889	3,210		3,210	15	116-ph
U.S. Department of Health and Human Services - Centers for Disease Control and Prevention-Pass through Yakima Health District	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Program	93.919	N15850-11-12 N15850 FY 12-13 Subtotal	12,807 8,687 21,493		21,493	15 15	116-ph 116-ph
U.S. Department of Health and Human Services - Pass through the WA Department of Social and Health Services -Division of Alcohol and Substance Abuse	Block Grants for Prevention and Treatment of Substance Abuse - DASA	93.959	1163-27314	80,369		80,369	5	105-comm svcs
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Maternal and Child Health Federal Consolidated Program	93.994	C16889	43,634		43,634	5,15	116-PH
U.S. Department of Homeland Security- Pass through from WA State Parks and Recreation Commission	Boating Safety Financial Assistance	97.012	N/A N/A Subtotal	7,591 11,318 18,909		18,909	4;15 4;15	30-sher 30-sher
U.S. Department of Homeland Security - Pass through from Washington State Military Department- Disaster Grants	Disaster Grants - Public Assistance	97.036	1817-DR-WA 2009 (Road) 1817-DR-WA 2009 (Gen Fund) 1817-DR-WA 2009 (Flood) 1963-DR-WA (2011)(Road) Subtotal	55,054 27,205 7,268 89,661 179,189		179,189	9,11,12,17 9,12,17 9,12,17 9,11,12,17	106-pw 001-flood 107-flood 106-pw
U.S. Department of Homeland Security - Pass through from Washington State Military Department	Emergency Management - Hazard Mitigation	97.039	1817-DR-WA-7-P	8,232		8,232	9	106-pw
U.S. Department of Homeland Security - Pass through from Washington State Military Department	Interoperable Emergency Communications	97.055	E11-202	66,414		66,414		30-sher
U.S. Department of Homeland Security - Pass through from Washington State Military Department, Pass through Grant County Emergency Management, US Department of General Services Administration	Homeland Security Grant Program- Domestic Preparedness	97.067	E11-109	91,331		91,331	15	30-sher
U.S. Department of Homeland Security - Pass through Washington State Department of Enterprise Services	Donation of Federal Surplus Personal Property - Non Cash	39.003	N/A	111,600		111,600	4,16	
TOTAL FEDERAL FINANCIAL ASSISTANCE				2,120,008	838,563	2,958,571		

2,008,408.15
 111,600.00
 964,954.87
 (126,392.00)
 (14,792.00)

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For The Year Ended December 31, 2012

Grant	Identification Number	Current Year Expenditures	Notes
State Legislature and Its Committees			
Prosecutor Salary	N/A	74,416	4
<u>Total State Legislature and Its Committees</u>		<u>74,416</u>	
Administrative Office of the Courts			
Children's Administration BECCA	IAA-13073	4,288	
Children's Administration BECCA	IAA-12037	10,748	11
<u>Total Administrative Office of the Courts</u>		<u>15,035</u>	
Military Department			
911 Grant Wireline/Wireless	E12-027	228,795	
Emergency Management - Road	1963-DR-WA-(2011 LG)	14,944	8
Emergency Management - Road	1817-DR-WA-7-P	9,177	8
Emergency Management - General Fund	1817-DR-WA (2009)	4,534	
Emergency Management - Flood	1817-DR-WA (2009)	1,211	
Emergency Management - Hazard Mitigation	1817-DR-WA-7-P	1,372	8
<u>Total Military Department</u>		<u>260,033</u>	
State of Washington - Department of Agriculture			
Apple Maggot Eradication and Control Program	K757	14,723	
<u>Total State of Washington - Department of Agriculture</u>		<u>14,723</u>	
Department of Ecology			
Department of Ecology - Coordinated Prevention Grant	G1200225	113,652	
Department of Ecology - Coordinated Prevention Grant	G1200233	53,280	
Department of Ecology - Litter Grant	C1200047	23,015	
Well Delegation Grant	N/A	6,125	4
Department of Ecology - SEA	N/A	402,659	
<u>Total Department of Ecology</u>		<u>598,731</u>	
Department of Transportation			
Aviation Division - Bowers Field - Needs Assessment	ELL01-10	51	11
Aviation Division - Bowers Field - Apron Improvements	ELL01-12	9,479	
<u>Total Department of Transportation</u>		<u>9,530</u>	
County Road Administration Board (CRAB)			
Washington State Rural Arterial Program - Nelson Road	1905-01	2,141,078	8
Washington State Rural Arterial Program - Westside Road	1907-01	104,522	11
Washington State County Arterial Preservation Program CAPP	2012-CAPP	438,409	8
<u>Total County Road Administration Board (CRAB)</u>		<u>2,684,009</u>	
Department of Community, Trade and Economic Development			
Restitution Specialist	S11-31102-517	36,726	
<u>Total Department of Community Trade and Economic Development</u>		<u>36,726</u>	

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For The Year Ended December 31, 2012

Grant	Identification Number	Current Year Expenditures	Notes
Department of Social and Health Services			
4D Non-support - Child Support	2110-80579	2,739	15
4D Non-support - Child Support	2110-80577	42,854	15
Immunization - Non Cash	N/A	8,730	3;4;7
Consolidated Juvenile Services	1263-43052 & Amend 1	55,322	11
Div. Alcohol/Substance Abuse pass through to Elmview	1163-35806	325,787	5
Div. Alcohol/Substance Abuse pass through to Elmview	1263-53749	295,055	5
Div. Alcohol/Substance Abuse pass through to Alcohol Drug Dependency Services	1163-27314	188,381	5
<u>Total Department of Social and Health Services</u>		<u>918,869</u>	
Department of Health			
Blue ribbon Local Health Funds - 5930 Public Health Funding	C16889	86,878	15
Local Capacity Development Funds-Assessments	C16889	36,022	15
ABCD DENTAL STATE	1166-33934	4,875	15
Tobacco Prevention and Control Program -Youth Tobacco Prevention	C16889	7,214	15
Office of Drinking Water Group A Safe Drinking Water	C16889	2,250	15
<u>Total Department of Health</u>		<u>137,239</u>	
State of Washington - Department of Revenue			
Annual Revaluation Program	DOR	83,349	
<u>Total State of Washington - Department of Revenue</u>		<u>83,349</u>	
Total State Assistance		4,832,659	

KITTITAS COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2012

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 – PROGRAM COSTS

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

NOTE 3 - NON CASH AWARDS

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

NOTE 4 - NOT AVAILABLE (N/A)

The County was unable to obtain other identification number.

NOTE 5 – PASSED-THROUGH TO SUBRECIPIENTS

Passed-through dollars to Subrecipients.

NOTE 6 – VACCINE FOR CHILDRENS PROGRAMS

Vaccine supplied by Federal Government for Vaccine for Children Program.

NOTE 7 – VACCINE FOR 317 PROGRAMS

Vaccine supplied by Federal Government for Vaccine for 317 Program.

NOTE 8 – PROJECT HAS BEEN COMPLETED OR EXPIRED

Project has been completed or expired.

NOTE 9 – ADJUST CURRENT YEAR EXPENSES

Adjust current year expenses to reconcile balance at year end, difference due to variance between county rate and FEMA eligible rates

NOTE 10 –IN-LIEU OF TAXES/UNRESTRICTED FUNDS

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

NOTE 11 – PRIOR YEAR

Amendment to correct prior year correction, total grant award

2012 Supplemental Grant award includes prior year grant expenditures:

FDA#: 20.205, STPD Kittitas Hwy Safety Improv; \$133,832.43 of the \$249,167 reported on the SEFA are expenditures incurred in 2011

KITTITAS COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2012

CFDA#: 97.036, 1817-DR-WA 2009 (Road); \$4,641.75 of the \$55,054 are expenditures incurred from 2009-11; \$37,720 was a Lambert Road Large Project and \$17,334 was a Lambert Road Small Project for a total of \$55,054. Both projects were approved by FEMA in 2012 of which \$4,641.75 of the Large Project costs were from 2009-2011 when the project began.

CFDA#: 97.036, 1963-DR-WA (2011)(Road); \$85,876 of the \$89,661 are expenditures incurred in 2011; \$85,876 was for the Riverbottom Rd project approved by FEMA in 2012 of which project costs are for 2011 when the project began.

NOTE 12 – GRANT PROJECT SHARED

This grant is shared between County Funds.

NOTE 13 – AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009

Expenditures for this program were funded by ARRA.

NOTE 14 – PROJECT CARRYOVER

Large project carryover: Project pending environmental review and permits.

NOTE 15 – INDIRECT COST RATE

Public Health: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 35.5 percent.

Sheriff's Department: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 11.25 percent.

Prosecutor Department: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 11.25 percent.

NOTE 16 – DONATION and LOAN OF FEDERAL SURPLUS PERSONAL PROPERTY

Property is first offered for reutilization within the Department of Defense, transfer to other Federal Agencies, or donation to state and local governments and other qualified organizations. The amount reported on the schedule is the value of the property, minus 23.4%, on the date it was received by Kittitas County and priced by Federal Surplus. The program is administered by Washington State Department of Enterprise Services.

Asset Number	Description	Price
18804	1986 Humvee	\$36,054.85
18802	1986 Cargo Truck	\$7,660.00
18544	2007 Humvee	\$26,607.01
18545	1992 Panel Truck	\$20,682.00
18543	Fork Lift	\$19,150.00
18803	Box Generator Trailer	\$723.10
18801	Cargo Trailer	\$723.10
	Total	\$111,600.06

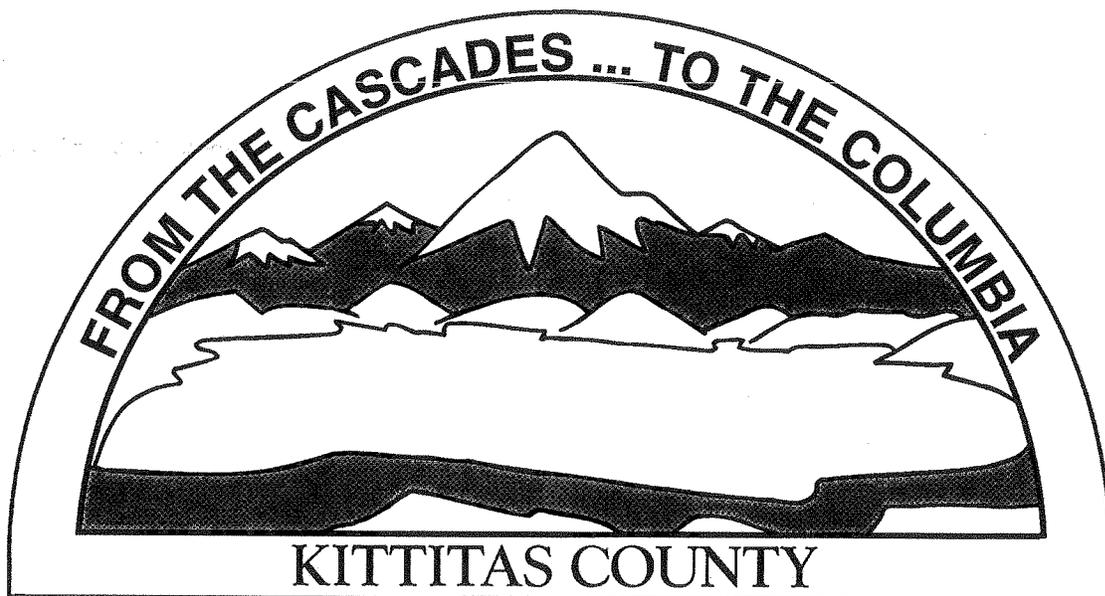
KITTITAS COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2012

NOTE 17 – FEMA DISASTER ASSISTANCE

Disaster assistance is usually classified by FEMA as either a "small" or "large" project. Some grantees might experience a long delay from the time they incur costs to recover from a disaster and the date they actually are approved to receive federal disaster relief funding for projects. As with other federal awards, grantees should report the disaster-related costs in the year they are incurred.

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Capital Assets used in the Operating of Governmental Funds



KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CAPITAL ASSETS - BY SOURCE
For Year Ended December 31, 2012

GENERAL FIXED ASSETS:		General Government
Land	\$	3,538,521.34
Gravel Roads		4,058,504.92
Easements & Right of Ways		5,160,278.98
Intangible Assets		1,594,175.87
Buildings		13,587,096.45
Building Improvements		10,596,410.79
Other Improvements		1,739,179.89
Equipment		4,698,522.26
Construction in Progress		13,761,951.53
Infrastructure		140,138,304.87
TOTAL GENERAL FIXED ASSETS	\$	<u>198,872,946.90</u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund Revenue	\$	28,075,010.15
Special Revenue Fund Revenue		160,506,028.19
Other Sources		10,270,832.13
Private Contributions		21,076.43
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$	<u>198,872,946.90</u>

KITTITAS COUNTY, WASHINGTON
 SCHEDULE OF CAPITAL ASSETS
 For Year Ended December 31, 2012

FUNDS	LAND	BUILDINGS	BUILDING IMPROVEMENTS	OTHER IMPROVEMENTS	CONST. IN PROGRESS	EQUIPMENT	INFRASTRUCTURE	INTANGIBLE ASSET
General Fund	3,226,394	12,576,552	6,221,052	594,436	8,602,509	4,110,114	-	1,503,848
Airport	279,580	980,180	4,375,359	1,144,744	399,186	-	-	209
Parks	32,547	30,364	-	-	-	-	-	-
Road	-	-	-	-	4,760,257	52,779	149,357,089	57,398
3/10's	-	-	-	-	-	258,004	-	-
Trial Court Improvement	-	-	-	-	-	-	-	7,450
Real Estate Excise Tax Tech	-	-	-	-	-	-	-	10,000
Misdemeanor Probation	-	-	-	-	-	41,999	-	11,154
Public Health	-	-	-	-	-	174,914	-	3,293
Noxious Weed	-	-	-	-	-	60,711	-	825
E R & R	46,227	470,775	262,435	170,216	584,373	6,828,718	-	-
TOTAL GOVERNMENTAL CAPITAL ASSETS	3,584,748	14,057,872	10,858,846	1,909,396	14,346,325	11,527,240	149,357,089	1,594,176
Solid Waste	280,439	1,382,534	6,945	4,513,633	-	1,111,792	-	40,025
TOTAL COUNTY CAPITAL ASSETS	3,865,187	15,440,406	10,865,790	6,423,029	14,346,325	12,639,032	149,357,089	1,634,201

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS

By Fund

For Year Ended December 31, 2012

	BALANCE		ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE	
	JAN. 1, 2012	DEC. 31, 2012					
GOVERNMENTAL ACTIVITIES							
GENERAL FUND							
Assessor	\$ 125,099	\$ -	-	-	-	\$ -	125,099
Assessor Intangible Asset	1,049	-	-	-	-	-	1,049
Auditor	276,301	-	-	-	-	-	276,301
Auditor Intangible Asset	380,292	22,681	-	-	-	-	402,973
Community Development Services	151,348	-	-	-	-	-	151,348
Community Development Services Intangible Asset	121,095	209	-	-	-	-	121,304
Clerk	-	-	-	-	-	-	-
Clerk Intangible Asset	24,155	181	-	-	-	-	24,336
Commissioners	35,046	-	-	-	-	-	35,046
Commissioners Intangible Asset	7,195	-	-	-	-	-	7,195
Computer Services	397,108	128,330	-	-	-	-	525,438
Computer Services Intangible Asset	589,967	29,400	-	-	-	-	619,366
Coop Extension	10,628	5,790	-	-	-	-	16,418
Facilities Maintenance	84,340	-	-	-	-	-	84,340
Facilities Maintenance Land	1,503,159	-	-	-	-	-	1,503,159
Facilities Maintenance Buildings/Improvements	9,911,425	1,701,839	-	-	-	-	11,613,264
Facilities Maintenance Improvements	354,731	-	-	-	-	-	354,731
Facilities Maintenance Construction in Progress	1,651,239	55,809	-	1,648,556	-	-	58,492
Fire Marshal	-	181	-	-	-	-	181
Judge	-	-	-	-	-	-	-
Judge Intangible Asset	26,719	-	-	-	-	-	26,719
Juvenile	32,994	-	-	-	-	-	32,994
Juvenile Intangible Asset	1,816	-	-	-	-	-	1,816
Law Library	-	-	-	-	-	-	-
Lower District Court	51,242	-	-	-	-	-	51,242
Lower District Court Intangible Asset	157	-	-	-	-	-	157
Prosecutor	19,594	-	-	-	-	-	19,594
Prosecutor Intangible Asset	16,978	-	-	-	-	-	16,978
Sheriff	2,554,339	37,200	-	-	-	-	2,591,538
Sheriff Intangible Asset	16,700	3,445	-	-	-	-	20,145
Sheriff Construction in Progress	3,429,234	3,720,477	-	-	-	-	7,149,711
Treasurer	-	14,865	-	-	-	-	14,865
Treasurer Intangible Asset	255,228	701	-	-	-	-	255,930
Upper District Court	12,986	-	-	-	-	-	12,986
Upper District Court Intangible Asset	1,325	209	-	-	-	-	1,534
Upper District Court Land	-	143,559	-	-	-	-	143,559

KITITAS COUNTY, WASHINGTON

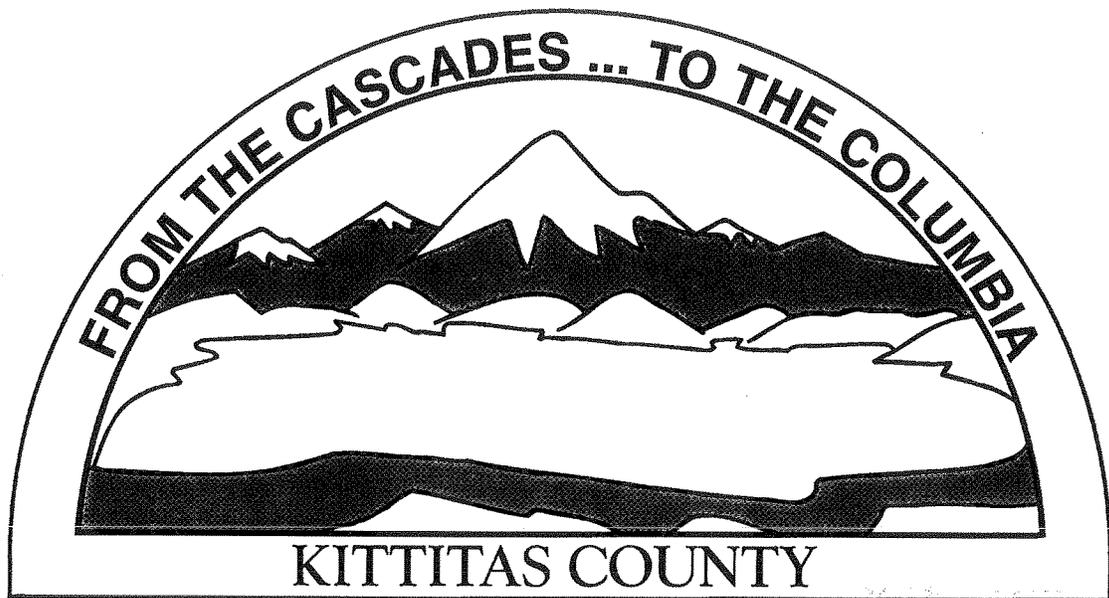
SCHEDULE OF CHANGES IN CAPITALIZED ASSETS

By Fund

For Year Ended December 31, 2012

	BALANCE JAN. 1, 2012	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2012
Upper District Court Building/Improvements	-	876,763	-	-	876,763
Upper District Court Construction in Progress	-	53,787	-	-	53,787
Human Resources	-	-	-	-	-
Human Resources Intangible Asset	207	-	-	-	207
County Fair	166,426	6,480	-	-	172,906
County Fair Intangible Asset	3,959	-	-	-	3,959
County Fair Land	1,502,197	77,479	-	-	1,579,676
County Fair Buildings/Improvements	6,372,137	139,340	203,900	-	6,307,577
County Fair Improvements	239,705	-	-	-	239,705
County Fair Construction in Progress	209,656	1,130,864	-	-	1,340,519
TOTAL GENERAL FUND	\$ 30,537,773	\$ 8,149,587	\$ 1,852,456	\$ -	\$ 36,834,905
SPECIAL REVENUE FUNDS					
Airport	-	-	-	-	-
Airport Land	279,580	-	-	-	279,580
Airport Buildings/Improvements	5,336,223	19,316	-	-	5,355,539
Airport Improvements	1,144,744	-	-	-	1,144,744
Airport Construction in Progress	5,422	399,186	5,422	-	399,186
Airport Intangible Assets	-	209	-	-	209
Road	52,779	-	-	-	52,779
Road Intangible Asset	54,141	6,030	2,774	-	57,397
Road Infrastructure	149,168,614	408,769	220,295	-	149,357,088
Road Construction in Progress	1,349,315	4,760,257	1,349,315	-	4,760,257
Misdemeanor Probation	41,999	-	-	-	41,999
Misdemeanor Probation Intangible Asset	10,653	502	-	-	11,154
Public Health	174,914	-	-	-	174,914
Public Health Intangible Asset	2,667	626	-	-	3,293
REET Tech Intangible Asset	-	10,000	-	-	10,000
Trial Court Improvements Intangible Asset	5,301	2,149	-	-	7,450
Noxious Weed	60,711	-	-	-	60,711
Noxious Weed Intangible	825	-	-	-	825
3/10th Criminal Justice Tax	184,839	73,165	-	-	258,004
Parks	-	-	-	-	-
Parks Land	32,547	-	-	-	32,547
Parks Buildings/Improvements	30,364	-	-	-	30,364
TOTAL SPECIAL REVENUE FUNDS	\$ 157,935,639	\$ 5,680,208	\$ 1,577,805	\$ -	\$ 162,038,040
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	\$ 188,473,411	\$ 13,829,796	\$ 3,430,261	\$ -	\$ 198,872,944

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	180
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	183
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	188
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	189
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	191
These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the	

Data Source:

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

KITITAS COUNTY, WASHINGTON

Net Assets by Component

Last Ten Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011*	2012
Governmental Activities										
Invested in capital assets, net of related debt	18,095,736	20,901,607	22,772,279	22,493,815	23,785,894	71,974,377	70,270,795	60,353,996	63,343,030	72,096,838
Restricted for:										
Special Revenue	-	315,637	-	-	-	-	-	22,863,901	-	-
Debt service	-	1,002,778	376,790	349,422	354,849	411,247	389,989	1,125,550	-	-
Capital projects	-	74,819	-	-	-	567,198	-	10,823,655	-	-
Other	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	32,274	54,046
Non-Spendable	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8,409,282	8,637,081
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	26,714,333	2,347,443
Committed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	696,076	20,043,347
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	10,187,949	10,050,728
Unassigned	19,887,649	22,132,837	24,875,602	27,249,781	32,929,165	36,917,332	35,384,757	11,956,180	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Net Assets	38,381,054	44,427,678	48,024,671	50,093,018	57,069,908	109,870,154	106,045,541	107,123,282	109,382,944	113,229,483
Business Type activities										
Invested in capital assets, net of related debt	2,754,034	2,771,713	2,352,472	2,414,426	2,403,358	2,950,647	4,424,438	4,197,503	4,073,900	3,906,034
Restricted	122,607	188,187	371,682	-	462,625	567,198	-	648,548	505,413	890,418
Unrestricted	1,351,577	1,828,725	2,264,002	2,891,128	2,983,631	2,407,028	2,715,641	1,715,686	-	-
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,222,930	2,260,412
Total Business-Type Activities Net Assets	4,228,218	4,788,625	4,988,156	5,305,554	5,849,614	5,924,873	7,140,079	6,561,737	6,802,243	7,056,864
Primary Government										
Invested in capital assets, net of related debt	20,849,770	23,673,320	25,124,751	24,908,241	26,189,252	74,925,024	74,695,233	64,551,499	67,416,930	76,002,872
Restricted	520,276	1,581,421	748,472	349,422	817,474	1,545,643	389,989	12,597,753	-	-
Unrestricted	21,239,226	23,961,562	27,139,604	30,140,909	35,912,796	39,324,360	38,100,398	13,671,866	-	-
Non-Spendable	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	32,274	54,046
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8,914,695	9,627,499
Committed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	26,714,333	2,347,443
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	696,076	20,043,347
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	12,410,879	12,311,140
Total Primary Government Net Assets	42,609,272	49,216,303	53,012,827	55,398,572	62,919,522	115,795,027	113,185,620	90,821,118	116,185,187	120,286,347

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

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

Kititas County, Washington
Changes in Net Assets
Last Ten Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
Judicial	1,795,827	2,629,203	1,932,121	2,169,034	2,294,480	2,018,756	2,709,469	2,693,876	2,782,936	3,101,412
General Government	4,436,979	3,591,814	5,213,227	5,892,835	5,674,627	7,166,678	7,078,536	7,472,895	7,741,329	7,050,404
Public Safety	6,121,867	6,127,234	8,092,689	6,946,030	8,002,395	8,556,265	8,939,260	7,784,756	9,299,240	9,651,756
Physical Environment	277,262	535,961	272,238	281,247	298,935	337,835	363,168	389,247	512,787	529,751
Transportation	4,487,738	7,245,093	7,709,325	10,496,268	7,478,554	6,040,349	9,912,608	7,784,299	7,784,299	8,859,963
Economic Environment	1,332,308	1,247,716	770,955	1,037,891	1,285,506	1,334,167	1,426,630	1,204,789	1,161,805	1,607,895
Mental & Physical Health	2,344,315	2,246,240	2,483,379	2,444,566	2,758,181	3,036,772	2,368,058	2,329,857	2,301,800	2,367,544
Culture & Recreation	1,161,705	1,040,701	1,277,126	1,901,704	1,632,021	1,590,420	1,512,119	1,599,225	1,748,179	1,773,897
Interest on long-term debt	157,549	197,859	124,571	120,892	166,747	143,195	111,567	84,779	425,859	350,300
Total governmental activities expenses	22,115,550	24,861,821	27,875,631	31,290,467	29,591,446	30,224,437	34,441,415	30,682,123	33,758,234	35,282,862
Business-type activities:										
Garbage & Solid Waste	2,620,126	2,255,219	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770	2,877,581
Total business-type activities expenses	2,620,126	2,255,219	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770	2,877,581
Total primary governmental expenses	24,735,676	27,117,040	30,503,443	34,046,304	32,543,891	33,480,981	37,117,994	33,482,720	36,779,004	38,160,443
Program Revenues										
Governmental activities:										
Charges for services:										
Judicial	3,078,351	1,795,474	1,605,987	1,820,429	1,956,592	2,203,744	2,183,925	1,822,507	2,069,622	1,976,533
General Government	1,708,870	1,852,009	2,205,520	1,987,361	2,375,979	1,808,247	1,797,420	2,721,455	2,101,005	2,759,691
Public Safety	1,109,620	1,485,668	856,004	1,024,213	1,049,701	1,121,042	1,364,870	1,472,747	1,521,475	1,443,417
Physical Environment	23,395	132,012	82,861	84,599	98,197	13,315	7,219	6,136	151,253	146,297
Transportation	357,484	281,685	208,609	187,286	199,576	146,990	195,684	217,439	300,203	178,235
Economic Environment	1,535,109	1,795,847	2,053,074	2,699,689	3,017,496	2,148,437	1,487,819	813,199	1,434,032	1,587,180
Mental & Physical Health	212,697	473,301	315,380	897,591	265,286	346,301	177,541	178,377	166,379	144,731
Culture & Recreation	175,334	185,060	197,060	204,991	145,424	155,994	144,929	155,754	175,311	188,316
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	6,475,584	9,905,818	8,746,605	7,260,973	7,902,687	6,205,663	7,101,502	3,669,378	4,037,014	7,986,310
Capital grants and contributions	505,375	10,674	-	-	1,075,746	221,471	194,577	122,747	-	-
Total governmental activities program revenues	15,181,819	17,917,548	16,271,100	16,167,132	18,086,684	14,371,204	14,655,508	11,179,739	11,956,294	16,410,710
Business-type activities:										
Charges for services:										
Garbage & Solid Waste	2,478,274	2,793,274	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303	3,119,688
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	2,478,274	2,793,274	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303	3,119,688
Total primary government program revenues	17,660,093	20,710,822	19,237,307	19,124,978	21,458,761	17,464,044	18,381,583	14,033,495	15,170,597	19,530,398
Net (expense) / Revenue										
Governmental activities	(6,933,744)	(6,944,273)	(11,604,530)	(15,123,337)	(11,504,762)	(15,853,234)	(19,785,905)	(19,502,384)	(21,801,940)	(18,872,152)
Business-type activities	-	-	-	-	-	-	-	53,159	193,533	242,107
Total primary government net expense	\$(6,933,744)	\$(6,944,273)	\$(11,604,530)	\$(15,123,337)	\$(11,504,762)	\$(15,853,234)	\$(19,785,905)	\$(19,449,225)	\$(21,608,407)	\$(18,630,045)

Kittitas County, Washington

Changes in Net Assets
Last Ten Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Revenue and other changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	6,653,530	6,399,688	6,997,538	7,429,517	7,982,493	9,236,181	10,226,923	10,347,920	10,053,920	11,323,742
Sales taxes	2,302,224	3,515,697	3,757,763	5,187,720	5,748,087	5,925,867	5,668,214	5,878,636	6,303,059	6,308,685
Other taxes	2,410,234	2,603,081	2,952,743	2,931,434	2,644,877	2,669,531	2,980,409	4,946,562	5,805,872	4,991,817
Unrestricted grants and contributions	-	-	-	-	93,431	1,948,248	1,904,157	274,255	716,861	40,260
Investment earnings	411,063	428,912	894,523	1,609,405	1,956,040	1,293,203	562,900	277,184	278,061	115,572
Gain on Disposition of capital assets	119,691	43,520	608,095	33,608	56,721	63,546	125,088	23,264	43,956	112,450
Transfers	(19,611)	-	-	-	-	-	-	-	-	-
Total governmental activities	11,877,131	12,990,898	15,210,662	17,191,684	18,481,649	21,136,576	21,467,691	21,747,821	23,201,729	22,892,526
Business-type activities:										
Investment earnings										
Transfers	17,058	22,351	60,331	115,390	124,427	139,237	(37,769)	6,063	7,129	12,515
Total business-type activities	17,058	22,351	60,331	115,390	124,427	139,237	(37,769)	6,063	7,129	12,515
Total primary government	11,894,189	13,013,249	15,270,993	17,307,074	18,606,076	21,275,813	21,429,922	21,753,884	23,208,858	22,905,041
Changes in Net Assets										
Governmental activities	4,943,388	6,046,625	3,606,133	2,068,347	6,976,888	5,283,342	1,681,786	2,245,439	1,399,787	4,020,375
Business-type activities	(124,794)	560,407	398,726	317,399	544,060	(24,468)	1,011,726	59,221	200,662	254,622
Total primary government	4,818,594	6,607,032	4,004,859	2,385,746	7,520,948	5,258,874	2,693,512	2,304,660	1,600,449	4,274,997

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

KITTITAS COUNTY, WASHINGTON

GENERAL GOVERNMENT TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

YEAR	GENERAL PROPERTY TAX	RETAIL SALES	OTHER TAX	TOTAL
2003	6,279,492	2,735,197	1,278,587	10,293,276
2004	6,350,858	3,515,697	1,761,085	11,627,640
2005	7,045,789	3,757,763	2,200,044	13,003,596
2006	7,493,412	5,187,720	2,036,610	14,717,742
2007	7,982,493	5,748,087	2,644,877	16,375,457
2008	8,987,926	5,925,867	1,495,794	16,409,587
2009	9,344,773	5,668,214	1,352,996	16,365,983
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

Percent of Change

2003 to 2012 80.88% 130.65% 22.84% 86.89%

KITITITAS 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	
2002	2,287,077,595	2,515,483,496	114,711,684	114,711,684	2,401,789,279	2,630,195,180	91.32%
2003	2,429,494,764	2,792,522,717	115,947,182	115,947,182	2,545,441,946	2,908,469,899	87.52%
2004	2,773,325,731	3,309,458,271	113,086,122	116,945,007	2,886,411,853	3,426,403,278	84.24%
2005	3,100,161,254	4,000,208,070	113,003,648	116,498,606	3,213,164,902	4,116,706,676	78.05%
2006	3,656,755,617	5,023,015,957	122,491,970	127,595,802	3,779,247,587	5,150,611,759	73.37%
2007	4,525,793,697	6,066,747,583	120,946,415	124,687,026	4,646,740,112	6,191,434,609	75.05%
2008	5,695,284,875	6,630,133,731	129,051,112	134,428,242	5,824,335,987	6,764,561,973	86.10%
2009	6,006,299,870	6,564,262,153	142,584,106	145,197,664	6,148,883,976	6,709,459,817	91.64%
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%

* 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

KITITAS COUNTY, WASHINGTON

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

ASSESSMENT YEAR	STATE OF WASHINGTON	KITITAS COUNTY	ROAD DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
2002	2.8847	1.3406	1.6310	2.4556	3.2211	1.0831	0.4623	0.0765	0.0000	0.0000	13.5669
2003	2.9587	1.3140	1.6161	2.5531	3.3378	1.1077	0.4680	0.0771	0.0000	0.0000	13.4325
2004	2.9980	1.2640	1.5447	2.4413	3.2600	1.0801	0.4496	0.0705	0.0000	0.0000	13.1082
2005	2.951747	1.192675	1.416916	2.477125	3.069108	1.002948	0.436525	0.062747	0.000000	0.000000	12.609791
2006	2.725828	1.097245	1.253564	2.556000	2.842000	0.910000	0.368000	0.061357	0.000000	0.000000	11.813994
2007	2.382814	1.002890	1.225605	2.172944	2.079221	1.152369	0.338896	0.062426	0.000000	0.000000	10.415165
2008	2.018444	0.892025	1.102931	1.741646	1.849461	1.011480	0.315973	0.061202	0.000000	0.000000	8.993162
2009***	2.049845	1.031313	0.850459	1.867457	1.829062	0.996065	0.226651	0.059820	0.000000	0.000000	8.910672
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

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

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

*** \$1,000,000 levy shift from Road County General 2009 for 2010 Tax

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

Source: Kittitas County Assessor

KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS

Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2011 Assessment for 2012 Tax			2002 Assessment for 2003 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK
Suncadia LLC	Destination Resort	228,435,890	3.878%	1	7,076,650	0.266%	9
Puget Sound Energy/Electric	Electrical Utility	178,493,114	3.030%	2	-	-	-
Kittitas Valley Wind	Wind Farm	136,733,810	2.321%	3	-	0.000%	-
Vantage Wind Energy LLC	Wind Farm	126,030,034	2.140%	4	-	-	-
Roslyn Lodge LLC	Destination Resort	70,244,650	1.193%	5	-	-	-
Puget Sound Energy/Gas	Gas Utility	37,248,761	0.632%	6	30,963,905	1.164%	1
BNSF Railroad Co	Railroad	37,136,794	0.630%	7	10,449,110	0.393%	4
Campus Crest at Ellensburg LLC	Multi-residential Housing	17,772,580	0.302%	8	-	-	-
East AHM Development LLC	Destination Resort	17,039,510	0.289%	9	-	-	-
CNL Income Snoqualmie	Ski Resort	16,540,130	0.281%	10	-	-	-
Twin City Foods	Food Processing	-	-	-	9,228,790	0.347%	5
Fred Meyer Stores, Inc	Retail Food	-	-	-	9,167,710	0.345%	6
Safeway Stores, Inc 432	Retail Food	-	-	-	7,046,960	0.265%	10
Fairway Investments	Multi-Residential Housing	-	-	-	8,559,200	0.322%	7
Twin City Foods	Food Processing	-	-	-	8,377,848	0.315%	8
Ellensburg Telephone Co Inc	Telephone Company	-	-	-	16,128,135	0.606%	2
Auvil Fruit Co Inc	Orchard	-	-	-	13,572,920	0.510%	3
TOTAL		\$ 865,675,273	14.697%		\$ 120,571,228	4.533%	

Source: Kittitas County Assessor TerraScan Report dated 1-30-2012
Assessed Value Includes Utilities

KITTITAS COUNTY, WASHINGTON

PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTION	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTION	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECTED TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
2003	\$ 6,251,499.93	\$ 6,023,977.96	96.36%	\$ 254,419.50	\$ 6,278,397.46	\$ 374,037.74	100.43%	5.98%
2004	\$ 6,248,257.99	\$ 6,113,977.34	97.85%	\$ 236,187.11	\$ 6,350,164.45	\$ 422,867.88	101.63%	6.77%
2005	\$ 6,806,803.34	\$ 6,756,137.35	99.26%	\$ 275,459.58	\$ 7,031,596.93	\$ 231,991.66	103.30%	3.41%
2006	\$ 7,357,093.19	\$ 7,154,639.11	97.25%	\$ 274,811.01	\$ 7,429,450.12	\$ 318,675.89	100.98%	4.33%
2007	\$ 7,982,948.79	\$ 7,770,202.90	97.33%	\$ 180,532.77	\$ 7,950,735.67	\$ 342,474.52	99.60%	4.29%
2008	\$ 9,245,273.05	\$ 8,834,411.65	95.56%	\$ 153,246.57	\$ 8,987,658.22	\$ 589,398.21	97.21%	6.38%
2009	\$ 9,930,010.92	\$ 9,059,005.50	91.23%	\$ 283,369.19	\$ 9,342,374.69	\$ 1,471,547.98	94.08%	14.82%
2010	\$ 10,471,611.92	\$ 9,412,149.59	89.88%	\$ 443,660.70	\$ 9,855,810.29	\$ 1,959,567.43	94.12%	18.71%
2011	\$ 10,053,848.13	\$ 9,441,825.62	93.91%	\$ 1,532,311.63	\$ 10,974,137.25	\$ 1,039,201.66	109.15%	10.34%
2012	\$ 11,319,308.69	\$ 10,766,936.03	95.12%	\$ 586,890.49	\$ 11,353,826.52	\$ 1,004,760.48	100.30%	8.88%

Source: Kittitas County Treasurer
December 31, 2012

KITITITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS
LAST TEN FISCAL YEARS

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Property Value	2,529,668,941	2,660,085,451	3,000,309,391	3,333,464,639	3,936,776,085	4,964,949,052	6,128,464,393	6,411,783,255	6,437,116,147	#####
2.5% General Purpose limit allocation between:										
Up to 1.5 debt without a vote	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573
Less: Outstanding Debt	37,945,034	39,901,282	45,004,641	50,001,970	59,051,641	74,474,236	91,926,966	96,176,749	96,556,742	100,059,344
Less: Excess of Debt with a vote	(6,099,302)	(4,929,495)	(6,609,482)	(6,360,576)	(5,934,547)	(5,308,117)	(5,266,087)	(15,686,021)	(15,371,547)	(13,450,163)
Add: Available Assets	355,378	315,940	355,378	349,422	355,152	411,246	386,989	339,459	452,349	429,372
Equals: Remaining Debt capacity without a vote	32,201,110	35,287,727	38,750,537	43,990,816	53,472,246	69,577,365	87,047,868	80,830,187	81,637,544	87,038,533
Up to 2.5% Debt with a vote	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-	-
Equals: remaining Debt Capacity with a vote	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573

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>
2003	35,200	837,385	23,850	32.1	4,807	7.7
2004	35,800	887,892	24,583	32.2	4,792	6.9
2005	36,600	931,918	25,370	32.4	4,873	5.9
2006	37,400	1,011,643	26,732	32.5	4,856	5.2
2007	38,300	1,100,675	28,841	32.6	5,038	4.8
2008	39,400	1,258,269	32,139	32.8	5,378	5.8
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	n/a	n/a	31.9	4,758	8.1

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

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

Employer	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,438	1	7.13%	1,133	1	6.07%
Kititas Valley Community Hospital	470	2	2.33%	300	3	1.61%
Ellensburg School District	380	3	1.88%	332	2	1.78%
Kititas County	310	4	1.54%	294	4	1.58%
Anderson Hay Grain/Agri	240	5	1.19%	119	7	0.64%
Elmview	200	6	0.99%	82	9	0.44%
Fred Meyer	198	7	0.98%	159	6	0.85%
Suncadia	152	8	0.75%	35	10	0.19%
Auvil Fruit Company	150	9	0.74%	87	8	0.47%
City of Ellensburg	150	10	0.74%	162	5	0.87%
	<u>3,688</u>		<u>18.28%</u>	<u>2,703</u>		<u>14.49%</u>

Total County Working Population (2012) 20,170
 Total County Working Population (2003) 18,660

**Source: Washington State Employment Security Department and Individual Employers
 Economic Development Group of Kititas County**

KITITAS COUNTY, WASHINGTON
Operating Indicators by Department

Assessor (Assessment Year)	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Number of Taxable Real Property Parcels	26,922	28,118	29,941	31,518	32,271	32,867	33,290	33,413	33,525	33,672
Number of New Construction Parcels	2,046	2,512	2,264	2,302	2,575	2,146	1,747	1,179	779	951
New Construction Assessed Value	83,899,873	226,771,899	144,272,126	241,340,763	441,010,523	486,056,572	163,470,140	82,672,445	62,135,393	73,032,086
State Assessed Utility Value	114,669,458	113,916,038	120,299,737	157,528,498	318,208,940	304,125,436	262,899,279	295,095,844		337,849,823
County Total Assessed Value	2,660,085,451	3,000,309,391	3,333,464,639	3,936,776,085	4,964,949,052	6,128,464,393	6,411,783,255	6,437,116,147	6,670,622,914	5,890,213,462
County Current Expense/Community Services/Veterans Levy	1.31400	1.26400	1.49268	1.09725	1.00289	0.89203	0.875351	0.09508	0.995349	1.155171
Rate for the Following Year's Tax Collection							(prior to levy shift)	(prior to levy shift)	(prior to levy shift)	(no levy shift)
							(after levy shift)	(after levy shift)	(after levy shift)	
							1.031313	1.04942	1.040321	
Auditor										
Recording										
Total Documents Recording	18,382	16,305	18,397	17,787	16,863	13,969	12,947	11,482	11,061	12,259
Total Fees Collected	\$ 367,494	\$ 332,201	\$ 473,676	\$ 560,308	\$ 650,864	\$ 611,505	\$ 661,518	\$ 674,952	\$ 682,520	\$ 980,483
Licensing										
Vehicle Title Transactions	8,894	8,765	8,883	9,071	9,684	8,695	7,850	8,187	8,121	8,169
Vehicle Non Title Transactions	38,696	39,585	39,360	40,428	41,597	43,815	43,872	44,878	44,860	44,592
Vessel Title	230	220	202	208	248	188	221	194	199	196
Vessel Non Title Transactions	1,076	1,143	1,141	1,194	1,218	1,283	1,276	1,038	1,018	984
Total Fees Collected	\$ 3,653,633	\$ 3,821,030	\$ 3,917,973	\$ 4,454,213	\$ 4,448,999	\$ 4,113,385	\$ 4,111,905	\$ 4,287,613	\$ 4,109,934	\$ 4,092,786
Auditor Fees Collected	\$ 206,976	\$ 210,172	\$ 211,219	\$ 216,482	\$ 231,093	\$ 206,701	\$ 199,796	\$ 194,278	\$ 191,030	\$ 187,804
Voter Registration										
New Registrants	n/a	n/a	880	1,511	1,258	3,642	3,639	2,200	1,649	3,094
Cancelled Registrants	n/a	n/a	368	646	380	485	1,033	2,025	352	1,462
Elections										
Elections Conducted	2	3	3	4	5	4	2	3	5	3
Ballots Counted	10,654	30,993	15,387	26,950	22,692	38,962	17,680	35,432	19,915	34,800
# Registered Voters @ General	17,474	19,817	19,903	18,246	18,341	20,631	19,903	20,195	20,566	22,062
Accounting										
Accounts Payable Warrants		n/a	n/a	n/a	12,257	12,353	13,012	11,773	12,761	12,834
Accounts Payable County Warrants	\$ 19,421,980	\$ 19,862,130	\$ 21,002,360	\$ 21,202,212	\$ 20,450,050	\$ 22,272,803	\$ 24,042,005	\$ 19,050,029	\$ 23,209,683	\$ 27,682,992
Accounts Payable District Warrants		n/a	n/a	n/a	7,050,834	8,420,075	8,617,750	11,363,153	11,450,961	8,407,315
Payroll Totals	\$ 9,523,157	\$ 9,700,340	\$ 10,407,064	\$ 11,096,978	\$ 12,321,984	\$ 13,400,343	\$ 13,358,343	\$ 13,373,111	\$ 13,580,666	\$ 13,908,308
Number of Employees (W-2's issued)	436	440	468	486	508	514	467	446	445	455

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Office										
Community Development Services										
Plats	14	11	41	48	63	33	8	4	2	2
Short Plats	53	59	97	136	168	58	20	15	17	8
Building Permits										
Accessory	n/a	n/a	n/a	n/a	n/a	29	143	130	132	142
Alteration/Addition	n/a	n/a	70	76	71	98	76	105	87	71
Renewal	n/a	n/a	n/a	n/a	77	110	35	55	19	18
Revision	n/a	n/a	13	73	111	81	32	46	23	24
Foundation	n/a	n/a	n/a	n/a	n/a	49	65	42	39	49
Manufactured Home Placement	n/a	n/a	63	43	21	22	20	8	2	7
Mechanical	n/a	n/a	n/a	n/a	n/a	118	99	105	118	111
New Residence	n/a	n/a	333	396	313	217	117	132	139	132
Other Type	n/a	n/a	115	178	140	52	26	44	7	11
Reroof	n/a	n/a	3	2	5	10	12	9	22	9
Change of Occupancy	n/a	n/a	n/a	n/a	n/a	8	6	1	9	10
Commercial	n/a	n/a	55	165	57	32	17	52	33	28
Plumbing	n/a	n/a	n/a	n/a	n/a	10	10	6	7	9
Repair	n/a	n/a	5	2	5	8	5	2	8	1
Garage	n/a	n/a	141	110	118	60	n/a	n/a	n/a	n/a
Outbuilding	n/a	n/a	128	157	123	87	n/a	n/a	n/a	n/a
Demolition	n/a	n/a	11	17	21	10	15	12	5	14
Swimming Pool	n/a	n/a	2	5	4	2	1	4	2	5
Multi-Family	n/a	n/a	n/a	42	20	n/a	n/a	n/a	n/a	0
Natural Gas	n/a	n/a	8	6	86	1	n/a	n/a	n/a	n/a
Sign	n/a	n/a	6	4	3	n/a	n/a	n/a	n/a	1
Duplex	n/a	n/a	2	n/a	1	n/a	n/a	n/a	n/a	0
Public	n/a	n/a	3	n/a	5	n/a	n/a	n/a	n/a	n/a
Relocation	n/a	n/a	1	n/a	n/a	n/a	n/a	n/a	n/a	0
Fence	n/a	n/a	n/a	n/a	2	n/a	n/a	n/a	n/a	1
Commercial Alteration	n/a	n/a	n/a	n/a	n/a	6	n/a	n/a	n/a	2
Commercial Tenant Improvement	n/a	n/a	n/a	n/a	n/a	2	n/a	11	4	4
Outbuilding Alteration	n/a	n/a	n/a	n/a	n/a	11	n/a	n/a	2	2
Master Building Plan	n/a	n/a	n/a	n/a	n/a	n/a	2	n/a	n/a	n/a
							2	n/a	19	6

KITTITAS COUNTY, WASHINGTON

Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Clerk										
Cases Filed										
Criminal	414	359	386	367	347	339	345	293	310	339
Civil	819	781	811	753	785	871	955	920	859	669
Domestic	175	229	199	182	212	189	201	198	195	234
Probate	72	97	87	86	88	109	94	82	92	92
Pat/Adop	51	39	41	42	32	33	29	38	34	30
Mental	11	10	5	8	10	14	8	17	25	7
Dep/At Risk	64	81	72	130	108	105	54	58	83	66
Juvenile Offenders	139	132	124	138	126	142	115	120	114	87
Pleadings Filed										
Criminal	13,715	17,088	19,227	23,982	24,998	27,525	29,248	27,222	26,579	29,787
Civil	2,651	1,883	5,375	10,260	11,323	14,078	15,696	12,393	11,939	10,337
Domestic	1,096	2,431	3,644	7,331	8,687	8,425	8,712	8,435	7,415	8,222
Probate	468	946	992	1,563	1,726	2,094	1,883	2,212	1,765	1,924
Pat/Adop	480	764	806	1,237	1,161	1,318	1,087	1,396	988	886
Mental	56	53	26	33	72	80	35	83	134	44
Dep/At Risk	340	901	1,994	2,963	3,869	4,222	3,628	3,882	3,913	2,989
Juvenile Offenders	2,138	1,926	2,845	4,375	6,258	6,593	7,576	6,714	6,248	5,187
County Commissioners										
Resolutions approved	163	136	174	194	167	183	165	139	147	168
Ordinances approved	21	45	40	63	38	24	25	14	14	9
Fire Marshal										
Fire Sprinkler	n/a	n/a	27	65	97	105	44	n/a	44	40
Fire Sprinkler Revision	n/a	n/a	n/a	n/a	n/a	n/a	5	n/a	4	n/a
Fuel Tank Placement	n/a	n/a	108	84	82	25	54	n/a	116	79
WUIC Inspection	n/a	n/a	n/a	n/a	n/a	4	2	n/a	9	5
Fire Alarm System	n/a	n/a	2	12	9	4	1	n/a	7	5
Information Services										
Service Request Processed	1,303	1,556	2,412	2,774	3,034	3,113	2,865	2,796	2,945	3,710
WSU Extension										
4-H Members	318	328	326	339	348	409	411	377	454	396
Extension Volunteers	111	119	122	142	142	134	142	116	119	120
Volunteer Hours	18,219	20,036	20,400	23,563	23,719	21,680	23,475	n/a	n/a	n/a
Volunteer Hours-4-H Leaders	n/a	6515	3998	4415						
Volunteer Hours-Master Gardeners	n/a	1464	1390	1363						
Master Gardener Plant Clinic Clients	540	473	640	361	770	460	612	n/a	n/a	n/a
Agricultural Public Contacts	128	7,710	8,892	12,018	5,570	8,436	5,996	6550	10,565	12,088

KITITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Juvenile Court Services										
CIAA Programs										
WAICA CMAP Risk Assessments Performed	53	77	66	73	80		99	94	63	78
Aggression Replacement Training, # Youth	20	20	16	15	16		18	8	19	8
JAIBG/JABG Programs										
# of UA'S/# Positives From Total Taken	194-53	113-70	152-111	38-30	53-42		32	46-40	46-43	48-36
Work Crews-Youth	36	16	24	24	32		37	21	26	17
Work Crews-Hours	202	265	303	414	384		519	330	269	319
Work Crews-Sites	11	11	11	9	18		10	8	9	14
# UA Pre Screens/# of Positives From Total Taken	not established	113-70	256-134	93-41	105-50		173-59	79-43	97-36	114-42
Healthy Choices participants	not established	not established	14	22	8		16	9	18	16
CIS Programs										
Community Service Youth-DIVS	In 29 Out 31	In 30 Out 36	In 22 Out 17	In 46 Out 37	In 36 Out 37		In 23 Out 25	27	20	12
Community Service Hours-DIVS	648	644	429	761	745		704	472	426	281
Community Service Youth-Ct.	In 45 Out 52	In 83 Out 71	In 27 Out 44	In 61 Out 44	In 61 Out 50		65	65	60	46
Community Service Hours-Ct.	2,131	2,836	2,135	2,655	2,084		2,433	1,531	1,761	799
Community Service Sites Served	51	57	71	88	69		72	35	60	28
Diversions Program										
Youth Accountable	118	90	73	114	80		127	76	57	31
Community Accountability Boards	44	45	35	65	53		54	53	43	24
Volunteer Hours	1,672	1,215	945	594	477		477	477	387	144
Cases Referred for Supervision	144	133	122	137	127		146	131	114	87
Cases Referred for BECCA (ARY, Truancy, CHINS) SFY	49	61	58	75	94		64	35	25	27
Lower District Court										
Cases filed										
Traffic Infractions	10,404	11,019	9,221	9,650	10,946		9,473	8,596	8,608	7,124
Non-Traffic Infractions	493	474	512	485	408		340	428	350	340
DUJ/Physical Control	487	413	395	382	393		420	360	396	367
Other Criminal Traffic	653	383	282	582	692		745	750	688	537
Criminal Non-Traffic	1,354	1,338	1,199	1,207	1,395		1,431	1,436	1,235	1,029
Domestic Violence	90	77	70	79	80		103	109	71	74
Civil	843	805	773	904	933		1,012	1,040	959	888
Small Claims	77	85	93	78	73		64	46	63	52
Parking	273	258	224	254	204		149	179	170	223
Total Annual Filings	14,674	14,852	12,769	13,621	15,124		13,735	12,617	12,540	10,634
Prosecutor										
Felony Cases	383	414	359	387	371		448	325	277	339
Sex Cases	10	14	13	43	21		25	30	11	11
Juvenile Cases	324	300	278	216	202		482	199	114	87
Upper District Cases	757	887	781	703	664		1,266	1,272	1,438	651
Lower District	2,623	2,496	2,136	1,876	1,850		1,286	1,205	1,432	1,098

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Sheriff										
Total Calls	14,813	11,683	10,637	12,983	14,251	17,653	16,369	15,753	17,485	14,859
Traffic Stops	3,940	2,370	2,088	4,090	4,776	6,401	4,739	5,130	6,018	4,940
Civil Papers	2,636	1,794	1,067	676	1,083	2,369	2,428	1,922	1,927	1,456
Jail Bed Days	36,868	32,631	31,263	35,535	36,986	41,712	43,081	39,706	34,099	35,444
Warrants	470	344	274	391	423	597	613	441	485	428
Treasurer										
Excise Tax Affidavits	2,809	3,296	3,701	3,299	2,753	2,023	1,805	1,964	2,020	2,093
Upper County District Court										
Tickets Filed (parking, traffic, non-traffic, criminal, non-criminal)	8,556	7,727	7,334	8,688	8,189	7,352	8,843	9,180	10,031	8,744
Traffic Infractions Filed										6,852
Non-Traffic Infractions Filed										221
Parking Infractions Filed										933
DUI/Physical Control Citations Filed										122
Other Criminal Traffic Citations Filed										217
Non-Traffic Misdemeanors Filed										192
DV Petitions										11
Anti-Harassment Petitions										44
Sexual Assault Petitions										-
Civil Cases Filed - Under \$10,000										106
Civil Cases Filed - Over \$10,000										6
Small Claims										31
Human Resources										
Employees Hired	124	142	167	153	171	149	152	139	135	134
Full Time Employees	20	46	59	52	51	40	16	15	39	32
Fair										
Adult/Youth Exhibits Attendance	8,778	8,328	8,317	7,703	7,976	8,182	8,298	8,186	7,112	7,890
	65,743	63,574	64,250	71,514	72,293	67,503	66,609	69,349	73,544	67,355
Event Center										
Rentals (# of rooms)	117	239	202	214	209	334	230	282	274	412
Monthly Haul In Passes (no passes April - Sept.)	97	125	151	221	129	90	137	134	127	175
Rodeo Arena and Bloom Pavilion Rentals	514	419	398	399	399	497	425	414	507	517
Noxious Weed										
Contract Rate	19.28 \$	20.89 \$	20.89 \$	21.45 \$	22.94 \$	25.00 \$	26.60 \$	25.60 \$	25.62 \$	26.60 \$
Contracted Hours	3,256	3,256	3,344	3,665	4,200	4,376	4,600	4,810	4,810	4,985
Total Employees	7	7	6	7	7	7	8	9	9	9

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Airport											
Acres (Total)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,300	1,300
Runways	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2	2
Taxiways	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6	6
Based Aircraft	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	55	55
T-Hangers (# County Owned)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	12	12
Tie Downs (# Spaces Available)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	20	20
Aeronautical Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	15	15
Industrial Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	9	10
Agricultural Lease (# Acres)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	805	805
Road											
Pavement Type											
Grade/Drain	18	18	18	18	18	18	18	18	18	18	18
Gravel	53	52	53	50	50	50	50	50	50	50	49
Total Miles Gravel Roads	72	71	71	69	69	68	68	68	68	67	67
BST	442	437	429	440	439	470	470	470	478	481	481
ACP	43	48	62	53	57	26	26	26	18	16	16
PCC	3	3	-	-	-	-	-	-	-	-	-
Total Miles Surfaced Roads	489	489	491	493	496	496	496	496	496	497	497
Total Miles All Roads	560	560	562	562	565	564	564	564	564	563	563
Miles - Chip Sealed	68	68	73	67	78	66	45	18	53	54	54
Access Permits	734	755	851	962	781	557	176	195	10	16	16
Exempt Access Applications (No Fee)	-	-	-	-	-	-	-	-	175	198	198
Address Permits	446	384	483	653	392	227	322	53	123	102	102
Access/Address Combined Permits	-	-	-	-	-	-	-	113	30	27	27
Misdemeanor Probation											
Total Annual Pre Trial Cases Supervised	510	732	750	504	466	183	315+	149	276	274	274
Total Annual Conviction Cases Supervised	3,977	3,320	3,325	2,664	2,782	2,340	2,737+	2,238	2,166	2,324	2,324
Total Annual Warrant Cases Monitored	727	830	890	916	916	931	1,031	1,004	1,010	1,205	1,205
Total Annual New Supervision Cases In	3,019	2,555	2,208	2,469	2,493	2,510	2,532	2,220	2,346	2,174	2,174
Total Annual Supervision Cases Cleared Out	2,535	2,724	2,608	2,399	2,373	2,516	2,691	2,346	2,270	2,196	2,196
Total Annual Telephone Calls Received	-	-	34,113	36,943	48,392	47,914	49,436	47,705	46,210	50,302	50,302
Total Annual Office Contacts	-	-	4,863	4,617	5,786	5,235	5,592	4,883	4,090	3,826	3,826
Total Annual Court Hearings Attended	-	-	6,362	7,084	8,055	7,718	8,076	7,424	8,202	8,178	8,178
Total Annual Probation Violations Filed	-	-	1,458	1,585	1,895	1,812	2,007	1,881	1,704	1,899	1,899
Total Annual Treatment Reports Filed	-	-	6,575	5,192	9,349	8,982	8,901	8,578	9,062	9,487	9,487
Total Annual Evaluations Filed	-	-	1,129	1,278	1,557	1,511	1,580	1,279	1,156	1,220	1,220
Total Annual Community Service Timesheets Filed	-	-	-	-	-	-	1,228	1,075	978	1,050	1,050
Total Annual Community Service Hours Verified as Served	-	-	-	-	-	-	-	-	-	26,694	26,694
Total Annual PSI's/Review of No Contact Orders	-	-	-	-	-	-	-	-	-	54	54
Total Annual UA Tests Administered	-	-	-	59	81	88	96	88	85	46	46
Total Annual In Custody/Walk In Hearings Attended	-	-	-	-	-	-	-	142	1,166	1,139	1,139

KITITAS COUNTY, WASHINGTON

Operating Indicators by Department

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public Health										
Office										
Birth Certificates Issued	900	910	992	n/a	1,021	1,076	1,137	1,078	1,308	1,042
Communicable Disease Cases Confirmed	31	14	37	n/a	25	83	89	84	48	80
TB Tests	316	319	312	n/a	290	279	254	138	130	106
Food Handler Permits Issued	1,426	1,509	1,781	n/a	1,857	1,844	2,308	2,067	2,092	2,347
Site Evaluations Performed	312	380	378	n/a	461	224	111	135	113	150
Solid Waste										
Ellensburg Garbage Tons	21,290	24,136	23,857	24,589	25,101	23,818	22,492	21,550	22,139	21,234
Cle Elum Garbage Tons	6,055	6,386	7,480	8,176	10,540	8,457	7,368	6,962	6,207	6,098
Ellensburg CDL Tons	716	511	668	582	768	558	587	836	1,085	839
Cle Elum CDL Tons	242	313	393	174	254	181	221	359	625	765
Ryegrass CDL Cubic Yards	9,437	3,552	15,693	12,563	19,592	24,114	8,303	6,202	8,665	7,944
Ellensburg Yard Waste Tons	1,270	1,394	1,536	1,555	1,694	1,577	1,616	1,505	1,438	1,548
Cle Elum Yard Waste Tons	144	149	125	140	227	427	314	238	210	188
Septage Gallons	861,084	958,129	840,204	974,556	1,118,099	893,801	986,459	784,764	778,841	807,071
Compost Sold Tons	n/a	n/a	n/a	n/a	n/a	n/a	n/a	271	324	288.6