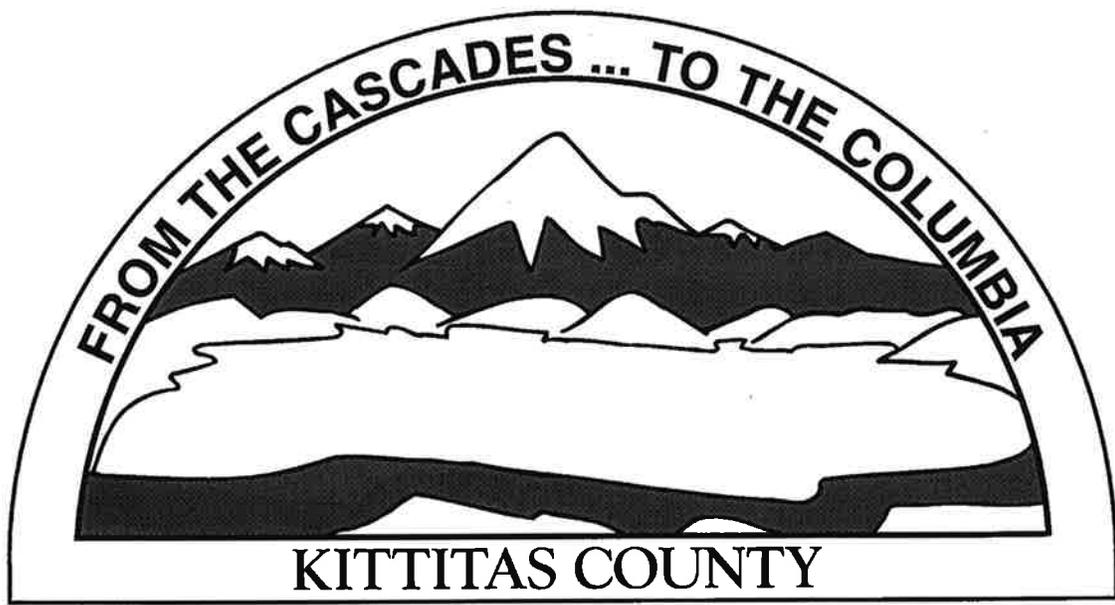


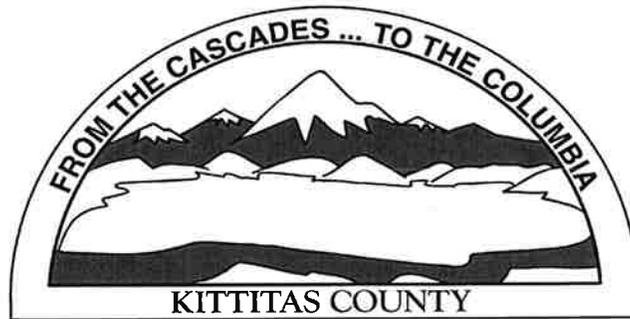
Kittitas County, Washington



Comprehensive Annual
Financial Report

For Fiscal Year Ended
December 31, 2014

KITTITAS COUNTY, WASHINGTON



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2014

Jerald V. Pettit, County Auditor

Prepared by:

Judy Pless, Budget & Finance Manager, CGFM, PFO

Heidi Childs, Fiscal Analyst

Kay Kresge, Fiscal Analyst

Dora Van Epps, Fiscal Analyst

Lisa Bugni, Fiscal Technician II

KITTITAS COUNTY 2014 ANNUAL REPORT

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

Certified correct this 11th day of June, 2015 to the best
of my knowledge and belief

Jerald V Pettit
Kittitas County Auditor



June 11, 2015

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, 2014.

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

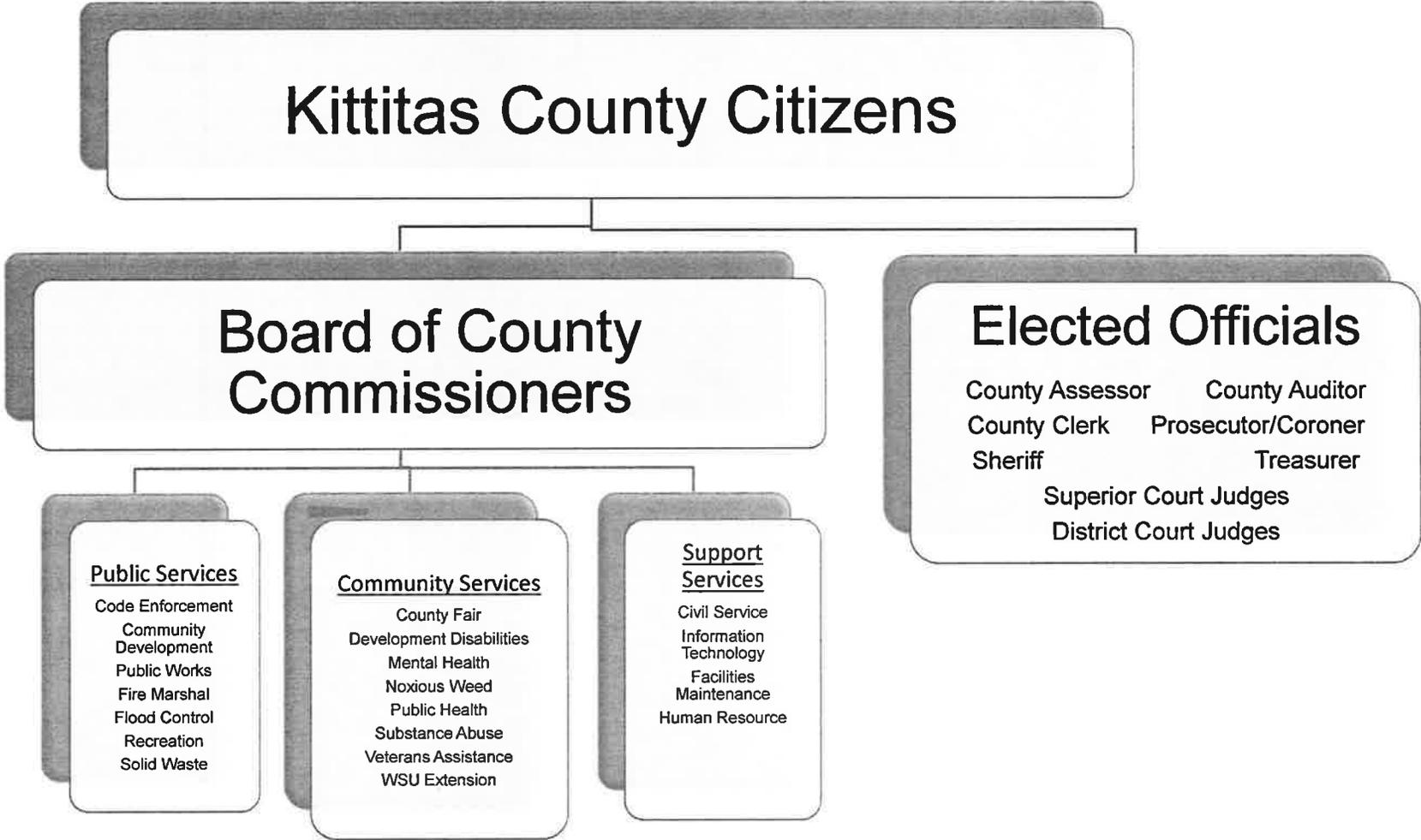
The preparation of this report would not have been possible without the efficient and dedicated services of the entire Auditor's finance staff; Public Works finance staff and the Treasurer's office. We would like to thank all departments who assisted and contributed to the preparation of this report.

Respectfully Submitted

Jerry Pettit

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, 2015 - Dec. 31, 2018
Assessor		Ms. Marsha Weyand	Jan. 1, 2015 - Dec. 31, 2018
Auditor		Mr. Jerald V. Pettit	Jan. 1, 2015 - Dec. 31, 2018
Clerk		Ms. Vai Barschaw	Jan. 1, 2015 - Dec. 31, 2018
Coroner		Mr. Nick Henderson	Jan. 1, 2015 - Dec. 31, 2018
Prosecuting Attorney		Mr. Greg L. Zempel	Jan. 1, 2015 - Dec. 31, 2018
Sheriff		Mr. Eugene Dana	Jan. 1, 2015 - Dec. 31, 2018
Treasurer		Mr. Brett Wachsmith	Jan. 1, 2015 - Dec. 31, 2018
Superior Court Judge			
	Presiding Judge	Ms. Frances Chmelewski	Jan. 1, 2013 - Dec. 31, 2016
		Mr. Scott Sparks	Jan. 1, 2013 - Dec. 31, 2016
District Court Judge			
	Lower County	Mr. James Hurson	Jan. 1, 2015 - Jan. 12, 2019
	Upper County	Mr. Darrell Ellis	Jan. 1, 2015 - Dec. 31, 2018

APPOINTED OFFICIALS

Director of County Fair / Event Center	Mickey Webb
Interim Building Official	Mike Flory
Director of Computer Services	James Goeben
Director of Facilities Maintenance	Interim Patti Johnson
Facilities Maintenance Project Manager	Patti Johnson
Director of Human Resources	Lisa Young
Director of Probation Services	William Holmes
Director of Public Works	Interim Kathy Jurgens
Director of Solid Waste	Patti Johnson
Fire Marshal	Brenda Larsen
Planning Official	Robert "Doc" Hansen
Public Health Administrator	Robin Read
Public Health Officer	Dr. Mark Larson
Weed Administrator	Todd Davis
WSU Extension	Tip Hudson

KITTTAS COUNTY, WASHINGTON COMPREHENSIVE ANNUAL FINANCIAL REPORT Year Ended December 31, 2014

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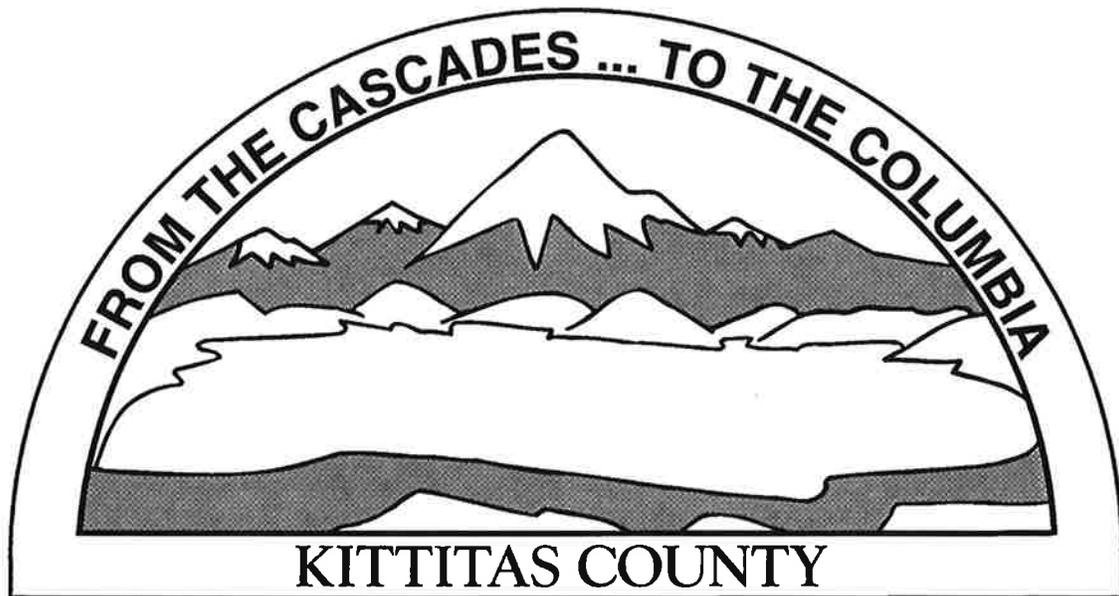
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Financial Section



KITTITAS COUNTY, WASHINGTON

Management's Discussion and Analysis

Kittitas County's discussion and analysis offers readers of the County's financial statements, for the year ended December 31, 2014, 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, 2014 by over \$125.8 million. Net Investment in capital assets (net of depreciation and related debt) account for 64% of this amount, with a value of \$81.1 million. Of the remaining Net Position, \$8.5 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2014 Kittitas County's government activities reported combined ending Net Position of \$117.6 million. Of that amount, \$77.0 million is Investment in Capital Assets.
- Fund Balance for the General Fund at December 31, 2014 was \$10.5 million.
- Fund Balance for the County Road Fund at December 31, 2014 was \$15.7 million.
- The County's total long term debt at December 31, 2014 was \$14.5 million. The County's remaining debt capacity for non-voted debt is at \$71.97 million. The Solid Waste Landfill Post-Closure liability costs are \$1.13 million.
- The General Fund's fund balance decreased 3.5% over 2013, showing a decrease of (\$368,065). The amount of unrestricted funds is \$3.29 million. This decrease in fund balance is due to the construction projects that had cost overruns; including the Upper District Court Building, Armory and the County's share of an Energy grant to install energy efficient lights throughout all the buildings, upgrade the elevators and a building retrofit over the East wing of the courthouse.

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 activities are Solid Waste and Community Development Services. Solid Waste operates the two transfer stations and two landfills. In 2013, we created the Community Development Services as an Enterprise fund, moving it from the General Fund which operates the Permit Center for Building, Planning and Code Enforcement.

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 2014. 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 2014, 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 2014.

Fund Financial Statements

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

in Kittitas County can be divided into three categories:

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

Government Funds are used to account for most, if not all, of a government's tax-supported activities. Proprietary Funds are used to account for a government's business type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activity. Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the County's own programs.

Government Funds

The Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance present separate columns of financial data for the General Fund and County Road Fund, which are considered major funds. A major fund is based on criteria established by GASB Statement 34¹. The statement defines a major fund as a fund whose assets, liabilities, revenues or expenditures comprise of the following: 1) at least 10% of the total dollar amount of the same category within either all government or all enterprise funds, as appropriate, and 2) at least 5% of the total dollar amount of all governmental and enterprise funds combined for the same category. Figures from the remaining governmental funds are combined into a single, aggregated presentation.

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

Because the focus of governmental fund financial statements is narrower than that of government-wide financial statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenses and changes in fund balances provide reconciliation to the governmental activities column in the government-wide statements, in order to facilitate this comparison.

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

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

project basis. A budgetary comparison statement for the General Fund and County Road are included in the basic financial statements.

Proprietary Funds

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

In accordance with GASB Statement 34², Kittitas County is not required to restate prior periods for the purposes of providing comparative information.

Statement of Net Position

The following is a summary of the Statement of Net Position as of December 31, 2014, with 2013 comparative balances.

Statement of Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2014	2013	2014	2013	2014	2013
Assets:						
Current Assets	\$46,414,204	\$46,334,246	\$5,753,404	\$5,845,333	\$52,167,608	\$52,179,579
Capital Assets	86,227,425	84,631,104	4,613,094	4,558,609	90,840,519	89,189,712
Total Assets	132,641,629	130,965,351	10,366,498	10,403,943	143,008,127	141,369,293
Liabilities						
Other liabilities	2,468,981	2,668,142	226,417	460,368	\$2,695,398	3,128,510
Long-term liabilities	12,573,401	12,285,336	1,950,542	1,825,086	14,523,944	14,110,422
Total Liabilities	15,042,382	14,953,478	2,176,960	2,285,453	\$17,219,342	17,238,931
Net Position						
Investment in Capital Assets	77,051,529	74,785,338	4,013,093	3,883,608	81,064,622	78,668,945
Non Spendable	30,544	260,527	0	0	30,544	260,527
Restricted	12,684,817	9,241,694	998,714	633,234	13,683,532	9,874,928
Committed	2,705,549	2,664,176	0	0	2,705,549	2,664,176
Assigned	19,763,977	18,666,429	0	0	19,763,977	18,666,429
Unassigned	5,362,831	10,393,709	3,177,731	3,601,648	8,540,563	13,995,357
Total Net Position	\$117,599,247	\$116,011,873	\$8,189,538	\$8,118,490	\$125,788,785	\$124,130,362

Net Position of the County's governmental activities was \$117.6 million. The County's unrestricted Net Position, the part of the Net Position that can be used to finance day-to-day operations \$5.36 million.

Statement of Activities

For fiscal year ended December 31, 2014, the revenues from primary governmental activities totaled \$39.4 million. Property taxes are the largest revenue source at \$13.2 million, while Charges for Services are the second largest at \$8.5 million.

The expenses for governmental activities totaled \$37.7 million. Public Safety was the county's highest commitment at \$10.41 million; General Government is the seconded highest expense for 2014 with \$9.29 million.

Continued on the next page

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

Statement of Activities

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program Revenues:						
Charges for Services	\$8,506,119	\$7,157,446	\$4,772,810	\$4,657,994	\$13,278,929	\$11,815,439
Operating Grants	4,638,879	6,017,473	0	0	4,638,879	6,017,473
Capital Grants	123,482	367,246	0	10,837	123,482	378,083
General Revenues:						
Property Taxes	13,198,114	12,115,316	0	0	13,198,114	12,115,316
Sales Taxes	6,844,132	6,785,010	0	0	6,844,132	6,785,010
Other Taxes	4,367,118	4,925,174	0	0	4,367,118	4,925,174
Unrestricted Grants & Contributions	845,070	780,543	0	0	845,070	780,543
Unrestricted Investment Earnings	837,664	947,859	3,218	4,856	840,882	952,715
Proceeds on Disposition of Capital Assets	85,554	22,944	0	0	85,554	22,944
Total Revenues	\$39,446,132	\$39,119,012	\$4,776,028	\$4,673,687	\$44,222,160	\$43,792,699

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2014	2013	2014	2013	2014	2013
Expenses:						
Judicial	\$2,780,081	\$2,714,872	0	0	\$2,780,081	\$2,714,872
General Government	9,294,818	7,788,544	0	0	9,294,818	7,788,544
Public Safety	10,412,970	9,364,079	0	0	10,412,970	9,364,079
Physical Environment	741,028	506,401	0	0	741,028	506,401
Transportation	9,215,814	9,194,874	0	0	9,215,814	9,194,874
Economic Environment	648,897	992,246	0	0	648,897	992,246
Mental & Public Health	2,391,916	2,396,732	0	0	2,391,916	2,396,732
Culture & Recreation	1,920,730	1,968,976	0	0	1,920,730	1,968,976
Interest on Long Term Debt	301,162	315,423	0	0	301,162	315,423
Garbage & Solid Waste	0	0	3,336,810	3,239,146	3,336,810	3,239,146
Community Development Services	0	0	1,467,169	1,276,174	1,467,169	1,276,174
Total Expenses	\$37,707,415	\$35,242,148	\$4,803,979	\$4,515,320	\$42,511,395	\$39,757,467
Excess (Deficiency) before Special Items and Transfers						
Change in Net Position	1,638,716	2,973,605	72,048	1,061,625	1,710,764	4,035,231
Net Position as of January 1	116,011,873	113,229,482	8,118,490	7,056,864	124,130,362	120,286,347
Prior Year Adjustments	(51,342)	(191,214)	(1,000)	0	(52,342)	(191,214)
Net Position as of December 31	\$117,599,247	\$116,011,873	\$8,189,538	\$8,118,490	\$125,788,785	\$124,130,363

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

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds Balance Sheet Analysis

The General Fund and County Road are the two major funds in 2014. Together these funds account for 75% of the total government assets and 73% of the total government fund balance. As of December 31, 2014, the county's government funds reported combined fund balances nearly \$35.73 million. Of this total amount, \$3.29 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	30,544
Restricted	9,944,349
Committed	2,705,549
Assigned	19,763,977
Unassigned	3,281,451

In the total Assets, the Cash and Investments have increased from the previous year by \$5.56 million; and receivables have decreased by \$91,922 and the due from other Governmental decreased by \$1.77 million. The net change in all assets is a 7.8% increase.

In the total Liabilities, the biggest increase is the Due to other funds by \$2.14 million, due to the interfund loan. The net change in all liabilities is 96.8% increase.

Governmental Funds	2014	2013	Net Change
Total Assets	44,429,326	41,205,562	3,223,764
Total Liabilities	5,540,470	2,814,885	2,725,585
Total Fund Balance	35,725,869	35,259,317	466,552

Governmental Funds Revenues/Expenditure Analysis

The net change in fund balance for the General Fund in 2014 was (\$368,065). The net change in the County Road fund was a \$1,122,900. Governmental funds had an overall net change in fund balance of \$517,894 for 2014. The changes in fund balances are due to construction projects completion of the projects that are funded through the GO & Refunding Bond monies.

The overall changes in Governmental Revenues were 1% increase. The biggest change in the revenues occurred in Intergovernmental Revenues with a 10% decrease; 2013 \$11.12 million compared to \$10.00 million in 2014; showing a decrease of \$1.12 million.

The overall expenditures increased 2% from 2013. The biggest change in expenses was in Transportation-Capital which increased \$4.45 Million.

Governmental Funds	2014	2013	Net Change
Revenues	39,568,890	39,157,317	411,573
Expenditures	(38,955,025)	(38,168,684)	(786,341)
Other Financing Sources	(95,971)	(880,314)	784,343
Net Change in Fund Balance	517,894	108,319	409,575
Fund Balance Beginning	35,259,317	35,150,999	108,318
Prior Year Adjustments	(51,342)	0	(51,342)
Fund Balance Ending	35,725,869	35,259,317	466,552

Enterprise Funds Net Position Analysis

The Net Position of the Solid Waste fund as of December 31, 2014 was \$7.34 million; with \$2.38 million in unrestricted funds. The Net Position of the Community Development Services fund as of December 31, 2014 was \$846,793. This fund was created January 1, 2013, moving from the General Fund. The internal service funds have net position in the amount of \$9.09 million.

Enterprise Funds Revenue/Expenditure Analysis

The Solid Waste fund collected \$3.51 million in revenues and had an operating expense of \$3.37 million showing a net gain of \$139,274. The changes in net position for 2014 after non-operating revenues and expenses are \$174,030.

The Community Development Services fund collected \$1.27 million in revenues and had an operating expense of \$1.44 million showing a net loss of (\$176,629). The changes in net position for 2014 after non-operating and expense are (\$101,982).

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, 2014.

	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	10,858,130	10,858,130	-
Licenses & Permits	112,800	115,400	2,600
Intergovernmental	3,069,573	3,804,616	735,043
Charges for Services	1,879,527	2,542,985	663,458
Fines & Forfeits	1,674,300	1,674,300	-
Miscellaneous	1,474,102	1,503,647	29,545
Total Revenues	19,068,432	20,499,078	1,430,646
Expenditures			
General Governmental	6,970,864	8,374,710	1,403,846
Judicial	2,650,286	2,633,988	(16,298)
Security of Persons and Property	8,217,436	9,021,850	804,414
Physical Environment	71,759	81,148	9,389
Transportation	3,717	3,717	-
Economic Environment	300,245	399,320	99,075
Mental & Physical Health	33,595	48,923	15,328
Culture & Recreation	1,222,091	1,434,069	211,978
Debt Service	113,425	113,425	-
Capital Outlay	362,713	1,394,063	1,031,350
Total Expenditures	19,946,131	23,505,213	3,559,082
Excess (Deficit) Revenues over Expenditures	(877,699)	(3,006,135)	(2,128,436)
Other Financing Sources (Uses)			
Restitution	500	500	-
Other Loan Proceeds	-	2,581,570	2,581,570
Sale of Fixed Assets	3,000	6,613	3,613
Transfers In	150,000	167,206	17,206
Transfers Out	(422,901)	(1,258,541)	(835,640)
Total Other Financing Sources (Uses)	(269,401)	1,497,348	1,766,749
Net Change in Fund Balance	(1,147,100)	(1,508,787)	(361,687)
Fund Balance, January 1	5,864,711	6,286,398	421,687
Fund Balance, December 31	4,717,611	4,777,611	60,000

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:

General Government - \$1,403,846 increase in the purchase of water trust banks and increase in maintenance and repair costs

Security of Persons & Property – \$804,414 for grants awarded to the County.

General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$20.49 million and total revenues received \$21.7 million, or 6% above budget. The specific changes to report are taxes and charges for services. The taxes consist of the real and personal property taxes, timber harvest taxes, sales and use taxes, and excise taxes. Both the real and personal property taxes

and sales and use tax collected are slightly above the budgeted amount. Our changes in projections were a little under estimated when the budget was prepared. The charges for services are above up because of charges increased in the Sheriff and Treasurers offices.

The General Fund budgeted expenses vs. actual came in at 11% under budget. The biggest unspent budget was Security of Persons and Property, due to reduction in filled positions and contracted services.

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	10,858,130	11,816,194	958,064
Licenses & Permits	115,400	148,561	33,161
Intergovernmental	3,804,616	3,860,146	55,530
Charges for Services	2,542,985	2,853,211	310,226
Fines & Forfeits	1,674,300	1,492,388	(181,912)
Miscellaneous	1,503,647	1,619,894	116,247
Total Revenues	20,499,078	21,790,394	1,291,316
Expenditures			
General Governmental	8,374,710	7,360,157	1,014,553
Judicial	2,633,988	2,537,110	96,878
Security of Persons and Property	9,021,850	7,611,876	1,409,974
Physical Environment	81,148	105,711	(24,563)
Transportation	3,717	-	3,717
Economic Environment	399,320	296,040	103,280
Mental & Physical Health	48,923	43,376	5,547
Culture & Recreation	1,434,069	1,369,638	64,431
Debt Service	113,425	102,945	10,480
Capital Outlay	1,394,063	1,582,751	(188,688)
Total Expenditures	23,505,213	21,009,604	2,495,609
Excess (Deficit) Revenues over Expenditures	(3,006,135)	780,790	3,786,925
Other Financing Sources (Uses)			
Restitution	500	208	(292)
Other Loan Proceeds	2,581,570	-	(2,581,570)
Sale of Fixed Assets	6,613	3,519	(3,094)
Transfers In	167,206	167,206	-
Transfers Out	(1,258,541)	(1,319,789)	(61,248)
Total Other Financing Sources (Uses)	1,497,348	(1,148,856)	(2,646,204)
Net Change in Fund Balance	(1,508,787)	(368,066)	1,140,721
Fund Balance, January 1	6,286,398	10,895,251	4,608,853
Fund Balance, December 31	4,777,611	10,527,185	5,749,574

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, 2014, amounts to over \$90.8 million, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, infrastructure, and construction in progress on buildings and systems. Kittitas County has elected to use the modified approach to account for the infrastructure category of Gravel Roads, which eliminates the need to report depreciation expense. The biggest decrease occurred under Government Activities for construction in progress with the completion of the Upper District Court and Armory buildings being move to an asset in the amount of \$2.77 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 total outstanding liabilities as of December 31, 2014 of approximately \$14.5 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 November 29, 2013. The prior rating from Standards & Poor's was affirmed an "AA-/Stable underlining rating.

ECONOMIC FACTORS

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

The Board of County Commissioners has elected over the past several years to increase property taxes by one percent plus new construction. The additional revenue from new construction has not covered the additional expenditures required in union contracts and supply costs.

The sales tax revenues 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 2013 ending fund balance for the General fund was \$10.89 million and the ending 2014 fund balance was \$10.52 million.

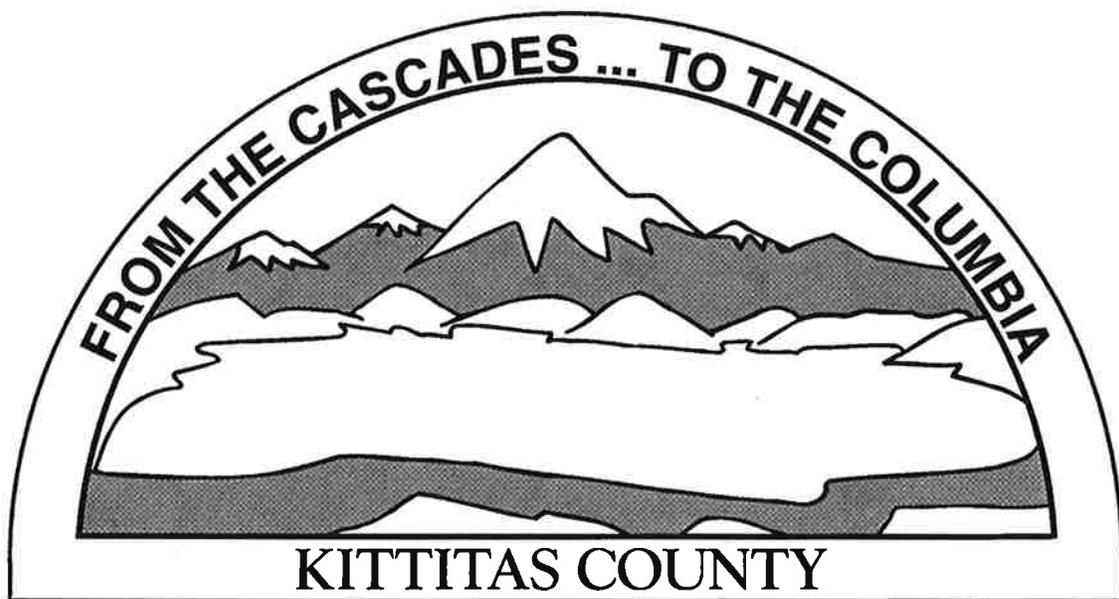
The Board of County Commissioners have stated during the budget process that new personnel will not be considered without specific funding for the positions, and they will not use existing fund balance to support operations. The number of positions in the county has increase in 2015 from 2014 by 8 positions, primarily in the Community Development Services Department and the newly established elected Coroner position.

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>

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Basic Financial Statements



KITITAS COUNTY, WASHINGTON

Statement of Net Position December 31, 2014

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash & cash equivalents	\$ 18,306,765	\$ 2,493,955	\$ 20,800,720
Investments	21,471,968	1,998,460	23,470,428
Receivables (net)	3,115,333	298,614	3,413,947
Internal Balances	(162,613)	162,613	-
Inventories	465,596	-	465,596
Due from other Governmental	3,204,525	61,462	3,265,987
Prepaid items	12,629	200	12,829
Cash restricted			
Cash-landfill closure & postclosure	-	116,932	116,932
Investments restricted for landfill closure & post	-	621,169	621,169
Capital Assets (net of accumulated depreciation)			
Land, and non-depreciable infrastructure	13,107,053	280,439	13,387,492
Intangible Assets	2,673,148	39,704	2,712,852
Buildings	23,965,103	683,799	24,648,902
Improvements	1,308,278	2,899,835	4,208,113
Equipment	3,898,876	709,318	4,608,194
Infrastructure	37,992,502	-	37,992,502
Construction in progress	3,282,464	-	3,282,464
Total Assets	\$ 132,641,629	\$ 10,366,498	\$ 143,008,127
Deferred outflow of Resources	-	-	-
COMBINED ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	132,641,629	10,366,498	143,008,127
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Accounts payable and accrued exp.	\$ 2,001,335	\$ 226,417	\$ 2,227,753
Unearned revenue	2,969	-	2,969
Other current liabilities	464,676	-	464,676
Liabilities payable from restricted assets	-	-	-
Non-Current Liabilities:			
Other Long Term Debt			
Due within one year	754,871	127,073	881,944
Due in more than one year	11,811,332	1,823,469	13,634,801
Miscellaneous	7,199	-	7,199
Total Liabilities	\$ 15,042,382	\$ 2,176,960	\$ 17,219,342
Deferred Inflows of Resources	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	15,042,382	2,176,960	17,219,342
NET POSITION			
Net Investment in Capital Assets	\$ 77,051,529	\$ 4,013,093	\$ 81,064,622
Fund Balance			
Non Spendable	30,544	-	30,544
Restricted	12,684,817	998,714	13,683,532
Committed	2,705,549	-	2,705,549
Assigned	19,763,977	-	19,763,977
Unassigned/Unrestricted	5,362,831	3,177,731	8,540,563
Total Net Position	\$ 117,599,247	\$ 8,189,538	\$ 125,788,785

KITTITAS COUNTY, WASHINGTON

Statement of Activities
For the Year ended December 31, 2014

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position		
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Judicial	\$ 2,780,081	\$ 1,864,903	\$ 686,032	\$ -	\$ (229,146)	\$ -	\$ (229,146)
General Government	9,294,818	2,803,523	256,041	-	(6,235,255)	-	(6,235,255)
Public Safety	10,412,970	2,367,040	256,422	-	(7,789,508)	-	(7,789,508)
Physical Environment	741,028	186,682	84,580	-	(469,766)	-	(469,766)
Transportation	9,215,814	229,337	1,930,793	-	(7,055,684)	-	(7,055,684)
Economic Environment	648,897	670,404	82,296	123,482	227,285	-	227,285
Mental & Physical Health	2,391,916	152,084	1,342,716	-	(897,116)	-	(897,116)
Culture & Recreation	1,920,730	232,147	-	-	(1,688,583)	-	(1,688,583)
Interest on long-term debt	301,162	-	-	-	(301,162)	-	(301,162)
Total Government Activities	\$ 37,707,415	\$ 8,506,119	\$ 4,638,879	\$ 123,482	\$ (24,438,936)	\$ -	\$ (24,438,936)
Business-type Activities:							
Garbage & Solid Waste	\$ 3,336,810	\$ 3,507,622	\$ -	\$ -	\$ -	\$ 170,812	\$ 170,812
Community Development Services	1,467,169	1,265,187	-	-	-	(201,982)	(201,982)
Total Business-Type Activities	\$ 4,803,979	\$ 4,772,810	\$ -	\$ -	\$ -	\$ (31,169)	\$ (31,169)
Total Primary Government	\$ 42,511,395	\$ 13,278,929	\$ 4,638,879	\$ 123,482	\$ (24,438,936)	\$ (31,169)	\$ (24,470,105)
General Revenues:							
Property Taxes					\$ 13,198,114	\$ -	\$ 13,198,114
Sales Taxes					6,844,132	-	6,844,132
Other Taxes					4,367,118	-	4,367,118
Unrestricted Grants & Contributions					845,070	-	845,070
Unrestricted Investment Earnings					837,664	3,218	840,882
Proceeds on Disposition of Capital Assets					85,554	-	85,554
Transfers					(100,000)	100,000	-
Total General Revenues, Special Items & Transfers					\$ 26,077,651	\$ 103,218	\$ 26,180,869
Change in Net Position					\$ 1,638,716	\$ 72,048	\$ 1,710,764
Net Position as of January 1					\$ 116,011,873	\$ 8,118,490	\$ 124,130,362
Prior year adjustment					(51,342)	(1,000)	(52,342)
Net Position as of December 31					<u>\$ 117,599,247</u>	<u>\$ 8,189,538</u>	<u>\$ 125,788,785</u>

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KITTITAS COUNTY, WASHINGTON

Balance Sheet
Governmental Funds
December 31, 2014

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash & cash equivalents	\$ 12,081,802	\$ 913,942	\$ 4,716,398	\$ 17,712,141
Investments	-	14,701,679	5,424,177	20,125,856
Receivables (net)	2,550,509	343,151	215,922	3,109,582
Due from other funds	80,671	154,571	34,323	269,565
Due from Other Governmental	1,550,780	814,064	836,929	3,201,773
Prepaid items	7,388	2,221	800	10,409
Total assets	\$ 16,271,150	\$ 16,929,627	\$ 11,228,548	\$ 44,429,326
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued exp.	\$ 425,599	\$ 634,339	\$ 652,754	\$ 1,712,693
Payable to other governments	1,630	115,204	92,970	209,804
Due to other funds	2,775,701	192,002	182,251	3,149,954
Interest Payable	375	-	-	375
Unearned revenue	-	55	2,914	2,969
Deposits payable	44,297	7,896	412,483	464,676
Total liabilities	3,247,600	949,497	1,343,372	5,540,470
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	2,496,364	324,424	342,199	3,162,987
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
	5,743,964	1,273,921	1,685,572	8,703,457
FUND BALANCES				
Non Spendable	22,913	3,271	4,360	30,544
Restricted	2,433,789	687,579	6,822,981	9,944,349
Committed	986,142	-	1,719,407	2,705,549
Assigned	3,796,607	14,964,856	1,002,514	19,763,977
Unassigned	3,287,735	-	(6,284)	3,281,451
Total fund balances	10,527,186	15,655,706	9,542,977	35,725,869
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
	\$ 16,271,150	\$ 16,929,627	\$ 11,228,548	\$ 44,429,326

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

Capital assets used in governmental activities are not financial resources and are not reported in the funds	82,182,347
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	3,162,987
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(12,566,202)
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.	<u>9,094,246</u>
Net Position of Governmental Activities	<u>117,599,247</u>

KITTITAS COUNTY, WASHINGTON

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014**

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 7,059,013	\$ 4,758,480	\$ 1,417,248	\$ 13,234,740
Sales	4,736,446	-	2,107,686	6,844,132
Other	20,735	-	1,055,320	1,076,055
Licenses & Permits	148,561	19,548	459,587	627,695
Intergovernmental	3,860,146	4,136,687	2,002,089	9,998,922
Charges for Services	2,853,211	73,662	1,243,775	4,170,649
Fines & Forfeitures	1,492,388	-	31,081	1,523,469
Investment Earnings	814,290	11,686	7,754	833,731
Miscellaneous Revenues	805,603	11,041	442,853	1,259,497
Total revenues	\$ 21,790,394	\$ 9,011,103	\$ 8,767,393	\$ 39,568,890
EXPENDITURES				
Current:				
Judicial	\$ 2,537,110	\$ -	\$ 188,110	\$ 2,725,220
General Government	7,359,378	354,409	1,147,060	8,860,846
Public Safety	7,611,876	-	2,517,339	10,129,214
Physical Environ	105,711	-	628,853	734,564
Transportation	-	6,105,368	99,058	6,204,426
Health & Human Services	43,376	-	2,330,950	2,374,326
Economic Environment	296,040	-	352,857	648,897
Culture & Recreation	1,369,638	-	349,928	1,719,566
Debt Service:				
Principal	98,070	-	584,891	682,960
Interest/Other Expense	4,875	-	296,267	301,162
Capital Outlay:				
General government	1,375,949	-	91,795	1,467,744
Judicial	-	-	5,645	5,645
Public safety	195,585	-	-	195,585
Physical environment	-	-	5,508	5,508
Transportation	-	1,575,638	613	1,576,251
Health & Human services	-	-	31,916	31,916
Economic environment	-	-	-	-
Culture & recreation	11,996	-	1,279,198	1,291,194
Total expenditures	\$ 21,009,604	\$ 8,035,415	\$ 9,910,007	\$ 38,955,025
Excess (deficiency) of revenues over (under) expenditures	\$ 780,790	\$ 975,689	\$ (1,142,614)	\$ 613,865

Continued on Next Page

KITTITAS COUNTY, WASHINGTON

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014**

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 167,206	\$ 147,211	\$ 2,001,056	\$ 2,315,473
Transfers out	(1,319,789)	-	(1,095,684)	(2,415,473)
Proceeds on Disposition of capital assets	3,728	-	301	4,029
Total other financing sources (uses)	\$ (1,148,855)	\$ 147,211	\$ 905,673	\$ (95,971)
SPECIAL ITEMS				
Gain on Disposition of Capital Assets	-	-	-	-
Net change in fund balances	(368,065)	1,122,900	(236,941)	517,894
Fund balances--beginning	10,895,251	14,583,864	9,780,203	35,259,317
Prior Period Adjustments	-	(51,057)	(285)	(51,342)
Fund balances--ending	\$ 10,527,186	\$ 15,655,706	\$ 9,542,977	\$ 35,725,869
Net changes in fund balances for governmental funds			\$	517,894

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

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

Capital Outlays	\$ 4,573,843	
Depreciation	(3,645,527)	
Reduction Construction in Progress	(2,528,815)	
Addition of Asset from Construction in Progress	2,528,815	
Cost of Assets Sold	(667,319)	
Adjustments to Assets	172,502	433,499

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	\$ -	
Debt Retired	682,960	682,960

Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds. 31,626

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. (212,834)

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. 185,570

Change in Net Position of governmental activities \$ 1,638,716

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Position
December 31, 2014

	Solid Waste	Community Development Services	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
ASSETS				
Current assets:				
Cash & cash equivalents	\$ 1,699,174	\$ 794,781	\$ 2,493,955	\$ 594,624
Investments	1,998,460	-	1,998,460	1,346,112
Receivables	298,557	57	298,614	5,751
Prepayment for Services	200	-	200	2,220
Due From Funds	21,485	106,841	128,326	143,698
Interfund Loan Receivables	50,000	-	50,000	2,581,570
Inventories	-	-	-	465,596
Due From Other governments	42,066	19,396	61,462	2,753
Total Current Assets	<u>\$ 4,109,941</u>	<u>\$ 921,075</u>	<u>\$ 5,031,016</u>	<u>\$ 5,142,324</u>
Noncurrent assets:				
Restricted Cash, Cash Equivalents and Investments:				
Cash restricted for landfill closure & postclosure	116,932	-	116,932	-
Investments restricted for landfill closure & postclosure	621,169	-	621,169	-
Total Restricted Assets	<u>738,101</u>	<u>-</u>	<u>738,101</u>	<u>-</u>
Capital assets:				
Land	280,439	-	280,439	97,707
Intangible Assets	39,704	-	39,704	-
Buildings	1,389,478	-	1,389,478	936,747
Improvements	4,537,967	-	4,537,967	221,046
Equipment	1,501,526	58,855	1,560,381	8,312,298
Construction in progress	-	-	-	47,723
Less Depreciation	<u>(3,185,502)</u>	<u>(9,372)</u>	<u>(3,194,875)</u>	<u>(5,570,443)</u>
Total Capital Assets	<u>\$ 4,563,611</u>	<u>\$ 49,483</u>	<u>\$ 4,613,094</u>	<u>\$ 4,045,078</u>
Total Noncurrent Assets	<u>5,301,712</u>	<u>49,483</u>	<u>5,351,195</u>	<u>4,045,078</u>
Total assets	<u>\$ 9,411,653</u>	<u>\$ 970,558</u>	<u>\$ 10,382,211</u>	<u>\$ 9,187,402</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued exp.	\$ 187,499	\$ 38,846	\$ 226,345	\$ 78,358
Due to other funds	6,324	9,389	15,713	7,492
Due to other governments	72	-	72	107
Unearned Revenue	-	-	-	-
Landfill Closure Cost	52,073	-	52,073	-
Compensated absences	-	-	-	-
Bonds, notes, loans payable	75,000	-	75,000	-
Total Current Liabilities	<u>\$ 320,969</u>	<u>\$ 48,234</u>	<u>\$ 369,204</u>	<u>\$ 85,957</u>
Noncurrent liabilities:				
Compensated absences	\$ 140,980	\$ 75,831	\$ 216,810	\$ -
Bonds, notes, loans payable	525,001	-	525,001	-
Condo Reserves	-	-	-	7,199
Landfill Closure Cost	1,081,658	-	1,081,658	-
Total Noncurrent Liabilities	<u>\$ 1,747,639</u>	<u>\$ 75,831</u>	<u>\$ 1,823,469</u>	<u>\$ 7,199</u>
Total Liabilities	<u>\$ 2,068,608</u>	<u>\$ 124,065</u>	<u>\$ 2,192,673</u>	<u>\$ 93,156</u>
NET POSITION				
Net Investment in Capital Assets	\$ 3,963,610	\$ 49,483	\$ 4,013,093	\$ 4,045,078
Restricted Net Assets	998,414	300	998,714	2,740,468
Unrestricted	2,381,021	796,710	3,177,731	2,308,700
Total Net Position	<u>\$ 7,343,045</u>	<u>\$ 846,493</u>	<u>\$ 8,189,538</u>	<u>\$ 9,094,246</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:	-	-	-	-
Net Position of business-type activities	<u>\$ 7,343,045</u>	<u>\$ 846,493</u>	<u>\$ 8,189,538</u>	<u>\$ 9,094,246</u>

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
 Statement of Revenues, Expenses and Changes in Fund Net Position
 For the Year Ended December 31, 2014

	Solid Waste	Community Development Services	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities- Internal Service funds
OPERATING REVENUES				
Charges for Services:				
Garbage & Solid Waste	\$ 3,507,548	\$ -	\$ 3,507,548	\$ -
Other services	-	1,265,187	1,265,187	2,050,217
Total operating revenues	<u>\$ 3,507,548</u>	<u>\$ 1,265,187</u>	<u>\$ 4,772,736</u>	<u>\$ 2,050,217</u>
OPERATING EXPENSES				
Operations and Cost of Sales	\$ 3,098,130	\$ 1,432,744	\$ 4,530,874	\$ 1,342,586
Administrative, General & Maintenance	-	-	-	94,042
Depreciation	270,144	9,072	279,216	513,870
Total operating expenses	<u>\$ 3,368,274</u>	<u>\$ 1,441,816</u>	<u>\$ 4,810,090</u>	<u>\$ 1,950,498</u>
Operating income (loss)	\$ 139,274	\$ (176,629)	\$ (37,354)	\$ 99,719
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	\$ 3,218	\$ -	\$ 3,218	\$ 3,933
Debt Interest Expense	(3,375)	-	(3,375)	-
Gain (loss) on Disposition of Capital Assets	74	-	74	81,525
Landfill Closure Revenues (Cost)	46,280	-	46,280	-
Miscellaneous nonoperating revenues (expenses)	(11,441)	(25,353)	(36,794)	393
Total non-operating income (expense)	<u>\$ 34,756</u>	<u>\$ (25,353)</u>	<u>\$ 9,403</u>	<u>\$ 85,852</u>
Income before contributions & transfers	\$ 174,030	\$ (201,982)	\$ (27,952)	\$ 185,570
Capital Contributions	-	-	-	-
Transfers In	-	100,000	100,000	-
Change in net assets	<u>\$ 174,030</u>	<u>\$ (101,982)</u>	<u>\$ 72,048</u>	<u>\$ 185,570</u>
Net Position--beginning	7,170,015	948,475	8,118,490	8,908,675
Prior Period Adjustment	(1,000)	-	(1,000)	-
Net Position--ending	<u><u>\$ 7,343,045</u></u>	<u><u>\$ 846,493</u></u>	<u><u>\$ 8,189,538</u></u>	<u><u>\$ 9,094,246</u></u>

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2014

	Solid Waste	Community Development Services	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities
				Internal Service funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash received from customers	\$ 3,521,481	\$ 1,614,961	\$ 5,136,442	\$ 2,061,298
Cash payments to suppliers	(3,125,354)	(1,684,554)	(4,809,909)	(1,465,249)
Net cash provided (used) by operating activities	\$ 396,127	\$ (69,593)	\$ 326,534	\$ 596,049
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Transfer from Other Funds	-	100,000	100,000	-
Cash Received (Paid) on loans from other funds	50,000	-	50,000	-
Non-Operating Rents and Charges	-	-	-	393
Net cash provided from noncapital activities	\$ 50,000	\$ 100,000	\$ 150,000	\$ 393
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>				
Proceeds from Sale of Capital Assets	74	-	74	81,525
Payments for Capital Acquisition	(283,867)	(49,834)	(333,701)	(1,676,691)
Payment on Long Term Debt	(75,000)	-	(75,000)	-
Capital Contributions	-	-	-	-
Net cash provided (used in) capital financing activities	\$ (358,793)	\$ (49,834)	\$ (408,627)	\$ (1,595,166)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Investment Interest	3,542	-	3,542	3,965
Interfund Loans Receivable	-	-	-	(2,581,570)
Prior Year Adjustment Cash in Bank	(1,000)	-	(1,000)	-
Proceeds Reserves Condominium	-	-	-	7,198
Purchase of Investment	(983)	-	(983)	2,696,035
Net cash flows from investing activities	\$ 1,559	\$ -	\$ 1,559	\$ 125,628
Net increase (decrease) in cash and cash equivalent	\$ 88,893	\$ (19,427)	\$ 69,466	\$ (873,096)
Cash and cash equivalents at beginning of year	\$ 1,727,212	\$ 814,208	\$ 2,541,420	\$ 1,477,221
Cash and cash equivalents at end of year	\$ 1,816,106	\$ 794,781	\$ 2,610,887	\$ 604,124
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Net operating income (loss)	\$ 135,899	\$ (176,629)	\$ (40,729)	\$ 99,719
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Depreciation expense	270,144	9,072	279,216	513,870
(Increase) decrease in Accounts Receivable	(72,527)	(57)	(72,584)	(4,948)
(Increase) decrease in Due from other Funds	32,323	277,667	309,990	(16,108)
(Increase) decrease in Due from other Governmental	54,136	72,164	126,301	32,138
(Increase) decrease in Prepayment for Services	1,290	-	1,290	1,492
Increase (decrease) in Salaries payable	5,674	-	5,674	-
Increase (decrease) in Vouchers Payable	17,209	(50,020)	(32,811)	-
Increase (decrease) in Unearned Revenue	-	-	-	(3,287)
Increase (decrease) in Due to other Funds	(51,152)	(201,790)	(252,942)	(27,811)
Increase (decrease) in Inventory	-	-	-	25,953
Increase (decrease) in Payables	-	-	-	(25,068)
Increase (decrease) in Due to other Governments	-	-	-	99
Increase (decrease) in Taxes Payable	3,130	-	3,130	-
Total Adjustments	\$ 260,228	\$ 107,035	\$ 387,263	\$ 496,330
Net cash provided by operating activities	\$ 20 396,127	\$ (69,593)	\$ 326,534	\$ 596,049

KITTITAS COUNTY, WASHINGTON

**Statement of Change in Fiduciary Net Position
Private Purpose Trust
For the Year Ended December 31, 2014**

	Private Purpose Trust
Additions	
Investment Earnings	\$ 2
Miscellaneous Revenues	-
Total Additions	<u>\$ 2</u>
Deductions	
Culture & Recreation	\$ -
Total Deductions	<u>\$ -</u>
Change in Net Position	2
Net Position--beginning	7,174
Net Position--ending	<u><u>\$ 7,176</u></u>

KITTITAS COUNTY, WASHINGTON

**Statement of Fiduciary Net Position
December 31, 2014**

	Private Purpose Trust	Agency Funds
ASSETS		
Cash/Petty Cash	\$ 5,216	\$ 10,494,632
Cash with Fiscal Agency	-	149,733
Investments	1,960	28,951,612
Taxes Receivable	-	2,788,402
Other Receivables	<u>0</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 7,176</u>	<u>\$ 42,384,379</u>
DEFERRED OUTFLOWS of RESOURCES		
LIABILITIES		
Warrants Payable	\$ -	\$ 2,565,843
Salary/Vouchers Payable	-	456,427
Custodial Accounts	<u>-</u>	<u>36,573,707</u>
TOTAL LIABILITIES	\$ -	\$ 39,595,977
DEFERRED INFLOWS of RESOURCES		
Deferred Inflows of Resources - Taxes	<u>-</u>	<u>2,788,402</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	42,384,379
NET POSITION		
Held in Trust for Other Purposes	<u>\$ 7,176</u>	<u>\$ 0</u>
Total Net Position	<u>\$ 7,176</u>	<u>\$ 0</u>

KITTITAS COUNTY, WASHINGTON

NOTES TO THE BASIC FINANCIAL STATEMENTS

Dated as of and for the Year Ended December 31, 2014

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KITTITAS COUNTY, WASHINGTON
Notes to the Basic Financial Statements
Dated as of and for the year Ended December 31, 2014

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Our policy is to allocate indirect costs to a specific function or segment. Expenses reported for functional activities include allocated indirect expenses. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and

contributions that are restricted to meeting the operational or capital requirements or a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are 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 major fund reported is County Road. In the Proprietary funds, Solid Waste is considered a major fund but we choose to report both Solid Waste and Community Development Services. 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, and other financing sources, or expenditures/expenses and other financing uses of the individual governmental or enterprise fund are equal to or greater than 10 percent of the corresponding element total (assets, liabilities, and so forth) for all funds that considered governmental funds or enterprise funds.
- Total assets, 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 & Assessment receivables consist of property taxes and related interest and penalties, see Property Taxes Note 5. Taxes and Assessment receivables are offset by deferred inflow of resources.

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. The amount of the inventory will be recorded as reserved in Net Position.

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 Intangible Assets with a capitalization limit of \$5,000 and is not depreciated.

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

Assets	Years
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
 Vacation - accumulated to a total of 30 working days
 Sick - accumulated to a total of 132 working days
 Local 760 - Misdemeanant Probation
 Vacation - accumulated to a total of 30 working days
 Sick - accumulated to a total of 140 working days
 Non-Union Personnel Policies
 Vacation - accumulated to a total of 30 working days
 Sick - accumulated to a total of 140 working days

9. LONG-TERM DEBT

See Long-Term Debt and Leases Note No 10.

10. DEFERRED INFLOW OF RESOURCES

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.

Fund Balance Actuals

The following is the classifications for the Governmental funds fund balances as of December 31, 2014:

	General Fund	Road Fund	Other Funds	Total
Fund Balances:				
Nonspendable:				
Prepaid items	7,388	2,221	800	10,409
Petty Cash	15,525	1,050	3,560	20,135
Total Nonspendable	22,913	3,271	4,360	30,544
Restricted for:				
Law & Justice	2,383,789	-	-	2,383,789
Paths Trails	-	120,095	-	120,095
Information Technology	50,000	-	-	50,000
Special Revenue	-	567,484	5,414,365	5,981,849
Construction Performance Bond	-	-	949	949
206 CRID 96-1 Bond	-	-	315,637	315,637
CRID Guaranty Fund	-	-	7,079	7,079
Other Capital Projects	-	-	1,084,951	1,084,951
Total Restricted	2,433,789	687,579	6,822,981	9,944,349
Committed to:				
Vehicle Replacement	838,725	-	-	838,725
Special Revenue	-	-	1,701,261	1,701,261
County Capital Improvements	147,417	-	-	147,417
Rodeo Grounds Capital Improvements	-	-	18,145	18,145
Total Committed	986,142	-	1,719,407	2,705,549
Assigned to:				
Rainy Day	663,419	-	-	663,419
NY Budget	3,133,188	-	-	3,133,188
Special Revenue	-	14,964,856	1,002,514	15,967,370
Equipment Reserve	-	-	-	-
Total Assigned	3,796,607	14,964,856	1,002,514	19,173,977
Unassigned	3,287,735	-	-6,284	3,281,451
Total Fund Balance	10,527,186	15,655,706	9,542,977	35,725,869

There are three funds that have a negative fund balances. Those funds are debt service and capital type funds.

Fund	Amount	Explanation
2010 GO Refunding Bond Fund	-53.64	There was a debt expense that was paid in 2014
County Refund Fund	-5,643.98	Outstanding Interfund Loan due to the General Fund, due to refund in tax liability
Courthouse Jail Construction Fund	-586.73	The transfer in from the General Fund did not occur until 2015
Total	6,284.35	

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

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUNDS BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

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

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

December 31, 2014 Total Fund Balance	\$35,725,869
Capital assets used in governmental activities are not financial resources and are not reported in the funds	\$82,182,347
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	\$3,162,987
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	\$(12,566,202)
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>\$9,094,246</u>
Net adjustment to increase total governmental funds to arrive at net position-governmental activities	<u>\$117,599,247</u>

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

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

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

December 31, 2014 Net Changes in Fund Balances for Governmental Funds	517,894
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	\$4,573,843
Depreciation	(3,645,527)
Reduction Construction in Progress	(2,528,815)

Addition of Asset from Construction in Progress	2,528,815	
Cost of Assets Sold	(667,319)	
Adjustments to Assets	<u>172,502</u>	433,499

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

Debt Proceeds	\$ -	
Debt Retired	<u>682,960</u>	682,960

Some revenues reported in the statement of activities are not yet available and therefore are not reported as revenues in the governmental funds 31,626

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 (212,834)

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 185,570

Change in Net Position of governmental activities \$1,638,716

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, 2014, the treasurer was holding \$13,673,871.46 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.

As of December 31, 2014, the County had the following investments:

Investment Maturities	Fair value of Investments
State Investment Pool	\$66,719,041.13
U.S. Government Securities	\$499,949.33
Total	\$67,218,990.46
Less Co. Residual	(\$13,673,871.46)
Net Investments	\$53,545,119.00

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	14,248,108.01
Special Revenue-Non Major	5,138,872.06
Debt Service	322,696.70
Capital Projects	416,179.64
Total Governmental Funds	\$20,125,856.41
Proprietary Fund	2,619,628.73
Internal Service Funds	1,346,112.07
Total Proprietary Funds	\$3,965,740.80
Agency Funds	28,953,572.46
TOTAL	\$55,741,204.65

Balance Sheet – Governmental Funds				
	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
Assets				
Investments	\$ -	\$14,701,679	\$5,424,177	\$20,125,856

Proprietary Funds Statement of Net position		
	Business-type Activities Enterprise Funds	Governmental Activities Internal Service Funds
Assets		
Investments	\$2,618,629	\$1,346,112

Agency Funds Combining Balance Sheet	
Assets	
Investments	\$28,953,572

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

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

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

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

For 2013 for the 2014 tax County levied the following property taxes on an assessed value of \$5,629,046,903. The Road district property value assessed was \$3,992,232,185.

Fund	Levy	Amount
General fund	1.206335	\$6,790,516.30
Mental Health	.026894	151,387.59
Veterans Relief	.007994	44,998.60
Total General fund Levy*	1.241223	\$6,986,902.48
Road Levy	1.176264	\$4,695,919.00
County Road Diverted	.050097	199,998.86
Total Road Levy*	1.226361	\$4,895,917.85
Flood Control Regular Levy	.071750	403,884.12
GRAND TOTAL	2.485084	\$12,286,704.45

NOTE 6 – CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014 is shown by asset type in the following table. The largest decrease occurred under Government Activities for construction in progress with the completion of the Armory remodel being moved to an asset in the amount of \$3,098,225, the completion of Upper District Court remodel in the amount of \$652,025, and the completion of the Handicap ramp in the amount of \$58,542. The largest increase occurred under Government Activities for purchase of Water Banks in the amount of \$1,055,624 and the improvement to the windows in the Treasurer and Assessor Offices in the amount of \$244,996.

GOVERNMENT ACTIVITIES (including Internal Service Funds)	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
Assets not being depreciated					
Land	3,742,637	51,481	0	0	3,794,118
Infrastructure - Gravel Roads*	4,034,910	0	0	0	4,034,910
Land - Easements & Right of Ways	5,165,297	112,728	0	0	5,278,025
Intangible Assets	1,520,084	97,440	0	0	1,617,524
Intangible Assets - Water Banks	0	1,055,624	0	0	1,055,624
Construction in Progress	5,284,477	777,315	2,779,328	0	3,282,464
Total	19,747,406	2,094,587	2,779,328	0	19,062,665
Assets Being Depreciated					
Buildings & Improvement	32,186,308	4,243,617	0	0	36,429,925
Improvements	2,359,686	116,576	0	0	2,476,262
Equipment	11,613,185	1,970,833	756,491	-17,865	12,809,662
Infrastructure	144,664,872	794,617	200,821	0	145,258,668
Total	190,824,051	7,125,643	957,312	-17,865	196,974,517
Grand Total	210,571,457	9,220,231	3,736,641	-17,865	216,037,182
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease		Ending Balance
Buildings & Improvements	11,495,320	969,502	0	0	12,464,822
Improvements	996,239	171,745	0	0	1,167,984
Equipment & Machinery	8,792,211	884,045	747,605	17,865	8,910,786
Infrastructure	104,656,582	2,623,273	13,690	0	107,266,165
Total	125,940,353	4,648,565	761,295	17,865	129,809,757
Total Government Activities, net	84,631,105	4,571,665	2,975,345	0	86,227,425
BUSINESS TYPE ACTIVITIES	Beginning Balance	Increase	Decrease		Ending Balance
Assets not being depreciated					
Land	280,439	0	0	0	280,439
Intangible Assets	39,704	0	0	0	39,704
Construction in Progress	0	0	0	0	0
Total	320,142	0	0	0	320,142
Assets Being Depreciated					
Buildings & Improvement	1,389,478	0	0	0	1,389,478
Improvements	4,513,633	24,334	0	0	4,537,967
Equipment	1,251,015	309,366	0	0	1,560,381
Total	7,154,125	333,701	0	0	7,487,826
Grand Total	7,474,268	333,701	0	0	7,807,968
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease		Ending Balance
Buildings & Improvements	653,664	52,015	0	0	705,679
Improvements	1,537,243	100,889	0	0	1,638,132
Equipment & Machinery	724,751	126,312	0	0	851,063

B. ADJUSTMENTS

The Governmental Activities shows in the adjustment column \$17,865 as a decrease. This is an adjustment to remove a duplicate entry of a vehicle. Seven vehicles were transferred between funds in the amount of \$190,368 as follows:

Transfer To	Transfer From				
	Public Safety	Health and Human Services	Economic Environment	Culture and Recreation	Total
General Fund	\$82,785		\$16,826	\$69,561	\$190,368
Noxious Weed		\$21,196			
Total	\$82,785	\$21,196	\$16,826	\$69,561	\$190,368

C. DEPRECIATION EXPENSE

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

Government Activities	
Function/Program	Amount
Government activities	\$750,121
Judicial Services	37,785
Public Safety	138,547
Physical Environment	26,344
Transportation	3,452,146
Health and Human Service	9,692
Economic Environment	0
Culture and Recreation	233,931
Total	\$4,648,565

Depreciation expense was charged to the business activities as follows:

Business Activities	
	Amount
Solid Waste & Garbage	\$270,144
Community Development Services	9,072
Total	\$279,216

*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.

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; employees of district and municipal courts; and employees of local governments. Membership also includes higher education employees not participating in higher education retirement programs. Approximately 49 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 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.

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 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 2013, 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, in lieu of any retirement benefit, 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 from active status at any age with at least 30 years of service, at age 55 with 25 years of service, or at age 60 with at least 5 years of service. Plan 1 members retiring from inactive status prior to the age of 65 may receive actuarially reduced benefits.

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.

PERS Plan 1 retirement benefits are actuarially reduced to reflect the choice, if made, of a survivor option.

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 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, if hired prior to May 1, 2013:

- 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 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of 5 percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service.

PERS Plan 2 retirement benefits are actuarially reduced to reflect the choice, if made, of a survivor option.

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. Members who do not choose a contribution rate default to a 5 percent rate. 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 contributions are invested in the Retirement Strategy Fund that assumes the member will retire at age 65.

For DRS' Fiscal Year 2013, PERS Plan 3 employee contributions were \$99.0 million, and plan refunds paid out were \$69.4 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, and were hired before May 1, 2013, 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.
- If they have 30 service credit years, are at least 55 years old, and were hired after May 1, 2013, they have the option to retire early by accepting a reduction of 5 percent for each year before age 65.

PERS Plan 3 benefits are 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 members meeting specific eligibility requirements have options available to enhance their retirement benefits. Some of these options are available to their survivors.

A one-time duty-related death benefit is provided to the beneficiary or the estate of a PERS member who dies 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.

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.

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.

There are 1,176 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2013:

Retirees and Beneficiaries Receiving Benefits	85,328
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	31,047
Active Plan Members Vested	150,706
Active Plan Members Nonvested	101,191
Total	368,272

B. 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.

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, 2014, are as follows:

Members Not Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer*	9.21%**	9.21%**	9.21%***
Employee	6.00%****	4.92%****	*****

- * The employer rates include the employer administrative expense fee currently set at 0.18%.
- ** The employer rate for state elected officials is 13.73% for Plan 1 and 9.21% 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 4.92% 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*	11.71%	11.71%	11.71%**
Employer-Local Gov't Units*	9.21%	9.21%	9.21%**
Employee-State Agency	9.76%	9.80%	7.50%***
Employee-Local Gov't Units	12.26%	12.30%	7.50%***

- * The employer rates include the employer administrative expense fee currently set at 0.18%.
- ** 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
2014	\$ 23,799	\$ 810,762	\$ 143,652
2013	\$ 28,682	\$ 700,387	\$ 119,798
2012	\$ 26,008	\$ 587,185	\$ 104,601

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 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 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 2013, 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, in lieu of any retirement benefit, 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 there is an eligible spouse, 50 percent of the FAS, plus 5 percent of the FAS for each eligible surviving child, with a limitation on the combined benefit of 60 percent of the FAS; or (2) If there is no eligible spouse, eligible children receive 30 percent of the FAS for the first child plus 10 percent for each additional child, subject to a 60 percent limitation of the FAS, divided equally.

A one-time duty-related death benefit is provided to the beneficiary or the estate 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 benefit 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 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.

A one-time duty-related death benefit is provided to the beneficiary or the estate 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.

Benefits to eligible surviving spouses and dependent children of LEOFF Plan 2 members killed in the course of employment include the payment of eligible health care insurance premiums.

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.

LEOFF members meeting specific eligibility requirements have options available to enhance their retirement benefits. Some of these options are available to their survivors.

There are 374 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2013:

Retirees and Beneficiaries Receiving Benefits	10,511
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	699
Active Plan Members Vested	16,830
Active Plan Members Nonvested	1,600
Total	29,640

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. This special funding situation is not mandated by the state constitution and could be changed by statute. For DRS' Fiscal Year 2014, the state contributed \$55.6 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, 2014, are as follows:

	LEOFF Plan 1	LEOFF Plan 2
Employer*	0.18%	5.23%**
Employee	0.00%	8.41%
State	N/A	3.36%

*The employer rates include the employer administrative expense fee currently set at 0.18%.

** The employer rate for ports and universities is 8.59%.

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
2014	\$ 0	\$ 142,941
2013	\$ 0	\$ 113,196
2012	\$ 0	\$ 116,685

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:

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

Covered employers include:

- 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, Spokane and Tacoma; 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 2014, 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, in lieu of any retirement benefit, 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 members meeting specific eligibility requirements have options available to enhance their retirement benefits. Some of these options are available to their survivors.

A one-time duty-related death benefit is provided to the beneficiary or the estate 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 75 participating employers in PSERS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2013:

Retirees and Beneficiaries Receiving Benefits	43
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	119
Active Plan Members Vested	4,513
Active Plan Members Nonvested	1,383
Total	6,058

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, 2014, are as follows:

	PSERS Plan 2
Employer*	10.54%
Employee	6.36%

* The employer rate includes an employer administrative expense fee of 0.18%.

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
2014	\$ 128,991
2013	\$ 103,353
2012	\$ 89,149

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

Kittitas County remains one of several Washington counties that are members of the Washington Counties Risk Pool (“Pool” or “WCRP”). The others include: Adams, Benton and Chelan, Clallam, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Lewis, Mason and Okanogan, Pacific, Pend Oreille, San Juan and Skagit, Skamania, Spokane, Thurston and Walla Walla, Whatcom and Yakima Counties.

Clark, Kitsap, Klickitat and Whitman Counties were Pool members. Clark had its membership cancelled by the Pool’s Board of Directors effective April 29, 2014. The others voluntarily terminated their memberships effective October 1st of 2010, 2002 and 2003 respectively.

Background: The Pool was “Created by Counties for Counties” in August 1988 as an association of member counties independent of all other associations of which the counties are members. WCRP’s foundational agreement

authorized its creation pursuant to Chapters 48.62 and 39.34, Revised Code of Washington (“RCW”), “to provide member counties programs of joint self-insurance, joint purchasing of insurance, and joint contracting for or hiring of personnel to provide risk management, claims handling, and administrative services.”

Noteworthy is the definition of “insurer” in RCW 48.01.050 as it pertains to the application of the Washington Insurance Code (Title 48). The statutory definition reads:

Two or more local government entities, under any provision of law, that join together and organize to form an organization for the purpose of jointly self-insuring or self-funding are not an “insurer” under this code.

WCRP is not an “insurer” and thus not an insurance company or subject to the special laws and rules that govern insurers and insurance companies. Washington’s pools operate under the state’s “pooling” laws and regulations, specifically Chapters 48.62 RCW and 200-100 Washington Administrative Code (“WAC”). Pools are risk-sharing entities that initially must be approved by then annually report to and are overseen by the State Risk Manager – they are not regulated by the Office of the Insurance Commissioner. In addition, as public entities, pools are subject to annual audits by the State Auditor’s Office.

The mission for the Pool as determined by the members’ directors and alternate directors is to:

- Provide comprehensive and economical risk coverage;
- Reduce the frequency and severity of losses;
- Decrease costs incurred in the managing and litigation of claims.

The core values adopted by the Pool’s Board of Directors 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 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 Pool’s Membership Compact, added in 2000 as an addendum to the Interlocal Agreement, constitutes a commitment to strengthen the Pool by helping member counties implement and/or enhance their local risk management efforts to reduce losses and support the best management of the Pool and its resources. The Compact obligates the member counties to support these goals through three major elements – membership involvement, risk control practices, and a targeted risk management program(s).

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

Joint Self-Insurance Liability Program (“JSILP”): The Washington Counties Risk Pool has since its beginning administered the membership’s occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits per occurrence have grown from the \$1 million existing during the Pool’s initial two months to \$5 million, then to \$10 million and onto \$15 million before reaching the \$20 million limit that has existed since October 2003. (Note: Additional \$5 million limits were available as individual county-by-county options during many recent years, including the 2013-14 and 2014-15 coverage years.)

Since the 2003-04 coverage year, the initial \$10 million per occurrence, subject to the member-reimbursed deductible, has been provided as jointly self-insured coverage that is “risk shared” amongst the membership. Each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000.

The Board of Directors has decided for years now to acquire reinsurance as further protection from larger losses, direct protection for the Pool and indirect for the member counties due to the contingent liabilities they would otherwise

incur from risk-sharing those losses. The reinsurance agreements are written with self-insured retentions (“SIRs”) equal to the greater of the deductible for the member with the claim or \$100,000. More recent years’ reinsurance programs have included “corridor deductibles” with aggregated stop losses which have the effect of increasing the Pool’s SIR. For 2013-14, there were two (2) such corridors – the first raising the occurrence SIR to \$1 million, but with an aggregated stop loss of \$2.975 million (later reduced with Clark County’s termination to \$2,900,625), and the second increasing the SIR further, to \$2 million, but with an aggregated stop loss of \$650,000 (also reduced with Clark County’s departure to \$596,875). Other reinsurance agreements respond to the remaining \$8 million – one for the \$3 million excess of the \$2 million SIR, and another for the \$5 million excess of \$5 million.

The remaining \$10 million (or \$15 million) of JSILP occurrence coverage has been acquired as “following form” excess insurance. And while there are no aggregate limits to the payments that the Pool makes for any member county or for all member counties, the reinsurance agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$40 million (lowest reinsured layer), \$20 million, (second layer), \$30 million (third layer) and \$50 million (final reinsured layer).

584 third-party liability claims (and lawsuits) were reported by member counties to the Pool during the 2013-14 coverage year, a 5.5% reduction in year-over-year filings and a continuation of the decline in filings experienced the past several years. The new filings raised the to-date (October 1988 – September 2014) total to 19,820. Yet only 359 remained classified as ‘open’ at year-end. Projections from the required independent actuary retained by the Pool’s Board of Directors suggest another 283 cases from all years as being *incurred but not yet reported* (“IBNR”) and raise the Pool’s estimated ultimate case count (as of September 30, 2014) to 20,103. Total incurred losses (payments made plus estimates for *open* claims) increased \$14.6 million during the year to \$264.6 million. And while that represents a significant increase from recent years’ corresponding amounts, it is less than the several earlier years’ amounts of \$16.0M (2010-11), \$17.8M (2009-10), and the \$20.8M (average for 2006-07 through 2008-09).

Claims reserves for the JSILP coverage are determined annually, and the actuary’s estimates of net reserves as of September 30, 2014 totalled \$14.68 million, a modest year-over-year increase of \$0.06 million (0.4%), and included \$2.69 million for losses in the basic SIR, \$10.84 million for the increased SIRs from the “corridor” programs, \$0.13 million for losses in the quota-shared (10%) upper reinsured layer retained by the Pool during 2012-13, and \$1.02 million for unallocated loss adjustment expenses (ULAE). NOTE: Estimates for gross reserves declined \$1.10 million (3.3%) to \$32.67 million, with \$17.99 million ceded to the commercial insurers.

Washington Counties Property Program (“WCPP”): The Board of Directors agreed to add property insurance, beginning with the 2005-06 coverage year, as a county-by-county option. This optional coverage is jointly-purchased from a consortium of higher rated commercial carriers. Both participation and the total values of covered properties have nearly doubled since the WCPP was added. Twenty six counties participated in the WCPP during 2013-14 with covered properties totaling in excess of \$2.7 billion.

Losses are covered under the WCPP to the participating counties’ buildings and contents, vehicles, mobile/contractors equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes ‘All Other Perils (“AOP”)’ coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Coverage also includes sublimited items, e.g. Equipment Breakdown / Boiler & Machinery (\$100 million), Special Flood Hazard Areas (\$25 million), and endorsements for LEED (Green Construction) Upgrades, optional Reproduction Coverage for historic structures, and Terrorism (\$20 million).

AOP occurrence deductibles, which each participating county confirms each year and is solely responsible for paying, range between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Cyber Risk and Other Coverages: Beginning this coverage year (2014-15), the Board agreed to add jointly-purchased cyber risk and security coverage from a higher-rated commercial insurer.

Other Insurances: Several member counties use the producer (broker) retained by the Board on behalf of the Pool to secure other (specialty) coverages. Examples include public officials bonds and insurance coverages for crime (and fidelity), special events/concessionaires, UST and other environmental hazards, as well as airport, ferry, and railroad operations.

Governance / Oversight: The Pool is governed by a board of directors that consists of one director (and at least one alternate director) representing each member county and appointed by the county’s legislative authority. The Board of Directors, which includes both elected and appointed officials, meets three times each year with the Annual

Meeting of the Pool being held mid-summer. The Board a) determines the extent of risk-sharing from the 3rd-party self-insured liability coverage by approving the JSILP Coverage Form, b) selects the reinsurance(s) to acquire and the excess insurance(s) to jointly-purchase or offer for “member option” purchase, c) approves the Pool’s annual operating budget(s) and work program(s), and d) approves the formulas used for computing members’ deposit assessments and, when necessary, reassessments.

Ongoing oversight of the Pool is furnished by an 11-person executive committee that is elected by and from the WCRP Board for staggered, 3-year terms. The membership of the 2014-15 committee averages more than nine years with the Pool. The committee meets throughout the year and a) approves all disbursements and reviews the Pool’s financial health, b) approves case settlements exceeding the applicable member’s deductible by at least \$50,000, c) reviews all claims with incurred loss estimates exceeding \$100,000, and d) evaluates the Pool’s operations and program deliverables, and the Executive Director’s performance. Committee members are expected to participate in the Board’s standing committees (finance, personnel, risk management, and underwriting) which develop or review/revise proposals for and/or recommendations to the association’s policies and its coverages for the Board to consider and act upon.

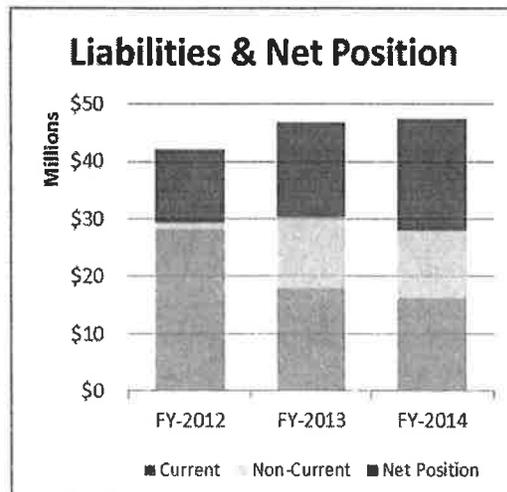
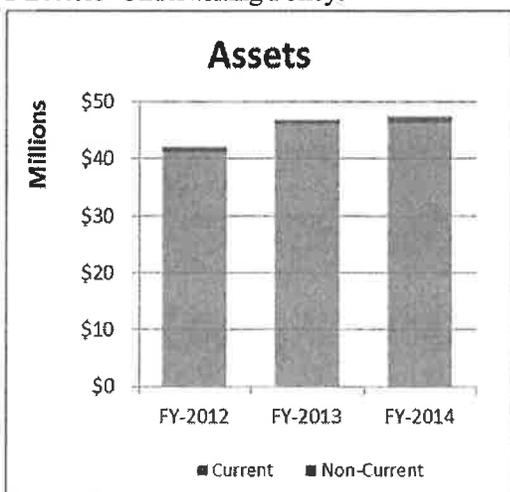
Staffing and Support Teams: Six of the Pool’s 11-person staff handle and/or manage the several hundred liability cases filed annually upon the member counties and submitted for risk-shared coverage consideration. This includes determining coverage, establishing reserves for covered events by estimating future payments for the losses and their related claims adjustment expenses. The claims staff have 115 years of combined claims handling experience.

The remaining staff support the Pool’s administrative needs and provide member services that include, but are not limited to assessing the memberships’ risks, coordinating trainings, performing compliance audits, and developing and presenting/promoting coverages.

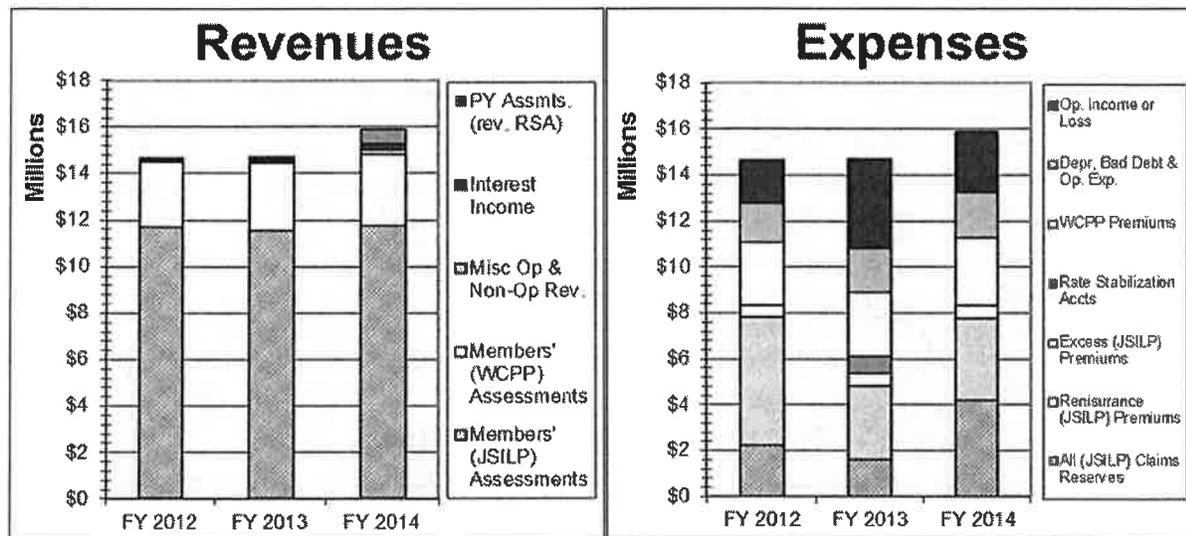
There are also the professionals from some of the most respected organizations worldwide which are retained by the Board to address specific needs of the Pool – PricewaterhouseCoopers, LLP furnishes independent actuarial services; Strategic Claims Direction, LLC conducts independent claims auditing; Arthur J. Gallagher Risk Management Services, Inc. provides insurance producer (broker) and advanced loss control services; and J. William Ashbaugh of Hackett Beecher & Hart serves as coverage counsel. NOTE: Claims audits are occasionally performed by commercial insurers. The numerous attorneys retained and assigned to defend covered claims as well as the State Risk Manager and State Auditor’s Offices cannot be overlooked.

Financial Summary: During fiscal 2014, WCRP assets grew 1% (\$0.48 million) to \$47.41 million while its liabilities decreased 7% (\$2.17 million) to \$28.04 million. That produced a (assets to liabilities) ratio of 1.69:1. For comparison, the fiscal 2004 ratio was 0.94:1 which, except for the members’ reassessments receivables (“retroactive assessments”) that were included, would have been 0.74:1.

Net Position, which is frequently referred to as “Net Assets” or “Owners’ Equity”, improved 16% (\$2.65 million) to \$19.37 million as of September 30, 2014. And since 2004 ended “negative” \$0.69 million, Net Position improved by more than \$20 million over the course of the past decade. \$1.07 million of Net Position were held in Capital Assets (net of debt), leaving \$18.30 million to both satisfy the State Risk Manager’s solvency provisions (WAC 200.100.03001(3)) and substantially fulfill WCRP’s own sufficiency requirements in section D.2 of the Board of Directors’ Underwriting Policy.



Operating Income of \$2.38 million was realized in fiscal 2014. And though a 37% decrease from 2013, the 2014 amount was the third greatest in recent years and 55% more than the annual average from 2004 through 2013. Revenues grew \$1.05 million (7%) while Expenses increased \$2.42 million (22%), primarily due to the \$2.54 million in independent actuary adjustments to the Pool's claims-related reserves and \$0.58 million in premium increases for the reinsurance and excess liability and property insurance policies acquired.



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 of the Pool resulting from any fiscal year are financed by reassessments (aka retroactive assessments) of the deficient year's membership in proportion with the initially levied and collected deposit assessments.

The Pool's reassessments receivable balance as of December 31, 2014 was ZERO (\$0). As such, there are no known contingent liabilities at that time for disclosure by the member counties.

B. WORKERS COMPENSATION

The County pays premiums to State of Washington Department of Labor and Industries based on hours worked for each employee. 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. On December 2014, the County has a credit account balance of \$50,574.

C. UNEMPLOYMENT COMPENSATION

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$46,054 in unemployment charges in 2014. The County also contracts with TALX Corporation to assist with the claims handling, and in 2014 we paid \$1,762.

NOTE 9 – SHORT TERM DEBT

Kittitas County had no outstanding short term debt as of December 31, 2014 and no short-term debt activities during 2014.

NOTE 10 - LONG-TERM DEBT

A. LONG TERM DEBT – GOVERNMENTAL TYPE

LIMITED TAX G.O. & REFUNDING BONDS 2010

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

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

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Limited Tax General Obligation and Refunding Bonds, 2010	20 years Dec 2010-2030	2%-3.75%	\$11,185,000	\$580,000

The bond debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2015	600,000	284,331
2016	450,000	272,331
2017	455,000	263,331
2018	475,000	253,094
2019	485,000	234,094
2020	510,000	214,694
2021-2025	2,760,000	835,913
2026-2030	3,240,000	356,825
TOTAL	\$8,975,000	\$2,714,613

B. LONG TERM LIABILITIES – BUSINESS TYPE

SOLID WASTE PUBLIC WORKS TRUST FUND LOAN

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

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

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

Year Ending December 31	Principal	Interest
2015	75,000	3,000
2016	75,000	2,625
2017	75,000	2,250
2018	75,000	1,875
2019	75,000	1,500
2020	75,000	1,125
2021-2022	150,000	1,125
TOTAL	\$600,000	\$13,500

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 \$5,629,046,903 and the debt limits for the County as of December 31, 2014 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$ 71,969,710
General Purposes – with a vote of the people	\$140,726,173

NOTE 11 – LEASES

A. OPERATING LEASES

The county leased two copiers under non-cancelable operating leases. Total cost for such leases was \$7,056 for the year ended December 31, 2014. The future minimum lease payments for these leases are as follows:

Year Ending December 31	Amount
2015	7,634
2016	5,177
2017	4,336
2018	0
Total	\$17,147

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 2014:

Asset	Governmental Activities
DM 525 Mail Machine System-UDC	1,488
Sharp MX-C401 Copier-UDC	1,311
Sharp MX-M623N-Treasurer	8,642
Sharp MX-C311(1) & Xerox W5655PT(2)-Prosecutors	481
Sharp MX-5111-Prosecutor	8,017
ViewScan II-Auditor	5,663
Mail Machine-Centormail 140-Auditor	14,243
Sharp MX-3100N(2) & MX-M453N(1)-Sheriff	1,379
Sharp MX-3100N-Sheriff	5,857
Sharp MX M453N (2) Copiers-Sheriff	12,543
Sharp MX-M453N-Sheriff	7,861
Xerox W5655PT-Juvenile/Clerk/Sup Court	938
ViewScan II-Clerk	5,663
NetApp IT Server	119,774
OCE CM4521 Copier-Public Health	7,036
Total	\$200,896

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2014, are as follows:

Year Ending December 31	Governmental Activities
2015	96,060
2016	81,809
2017	28,252
2018	0
Total Minimum Lease Payments	\$206,121
Less: Interest	(5,226)
Present Value of Minimum Lease Payments	\$200,895

NOTE 12 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2014, the following changes occurred in long-term liabilities: new leases for two View Scan II for the County Auditor and County Clerk with a lease value of \$6,545 each. 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 2014 is \$2,618,777. 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 \$62,093 and the Business type was estimated at \$0 due within one year. Total vacation, sick leave and compensatory time pay-off recorded during 2014 for all Governmental Funds was \$51,693. At this time, the liability to the Proprietary Funds for unused vacation, sick leave and compensatory time is \$216,811.

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

	Beginning Balance 01/01/14	Additions	Adjustments	Reductions	Ending Balance 12/31/14	Due Within One Year
Governmental Activities						
Bonds Payable: Revenue/Assessment Bonds	\$9,555,000	\$0	\$0	\$580,000	\$8,975,000	\$600,000
Capital Leases	290,767	13,090	0	102,960	200,896	92,778
Compensated Absences	2,506,007	112,771	0	0	2,618,777	62,093
Other Post Employment Benefits	684,555	86,974	0	0	771,529	0
Total	\$13,036,329	\$212,834	\$0	\$682,960	\$12,566,202	\$ 754,871
Business-Type Activities						
Compensated Absences	\$180,016	\$36,794	\$0	\$0	\$216,811	\$0
Long-Term Liabilities	675,001	0	0	75,000	600,001	75,000
Landfill Closure Cost	1,180,012	0	0	46,280	1,133,732	50,534
Total	\$ 2,035,029	\$36,794	\$0	\$121,280	\$ 1,950,543	\$ 125,534
GRAND TOTAL	\$15,071,357	\$249,629	\$0	\$804,241	\$14,516,745	\$880,405

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 2014 are expected to be immaterial at this time.

LAWSUITS PENDING IN WHICH KITTITAS COUNTY, ITS OFFICERS AND/OR AGENTS ARE PARTIES AND MONEY DAMAGES ARE SOUGHT AS OF DECEMBER 31, 2014.

1. ABC Holdings, Inc., and Chem Safe Environmental, Inc. (11-2-00234-1): Plaintiffs appeal 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. The court found the defendants in contempt of the previous court order. All aspects of this case are pending.
2. 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.
3. Chem-Safe Environmental, Inc. and ABC Holdings, Inc.: Plaintiffs seeks unspecified damages (as deemed by the Court at trial) claiming that the County prohibited them from restricted/prohibited claimant from conducting business and creating the necessity for legal counsel causing great losses of income and funds. Risk pool is currently handling this matter.
4. Adam Mellishrencken: Plaintiff seeks unspecified damages for violation of the Public Records Act regarding public disclosure requests that he made to the Prosecutor's office in 2013 and 2014. This lawsuit is not covered by Risk Pool Insurance and being handled by the Prosecutor's office.

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, 2014 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 To	Due From						
	General fund	County Road	Solid Waste	Community Development Services	Equipment Rental & Revolving	All Others	Total
General Fund	\$7,311	\$11,421	\$0	\$100,000	\$64	\$25,334	\$144,131
County Road	26,055	0	21,485	33	143,336	1,093	\$192,002
Solid Waste	5,237	1,087	0	0	0	0	\$6,324
Community Development Services	8,227	1,161	0	0	0	0	\$9,389
Equipment Rental & Revolving	2,122	5,312	0	0	59	0	\$7,492
All Others	25,719	135,589	0	6,809	239	7,895	\$176,251
Total	\$74,671	\$154,571	\$21,485	\$106,841	\$143,698	\$34,323	\$535,589

B INTERFUND TRANSFERS

Interfund transfers during 2014 included contributions between funds. The balances were as follows:

Transfer To	Transfer From		
	General Fund	Non Major Government	TOTAL
General Fund	\$0	\$167,206	\$167,206
Road	0	147,211	\$147,211
Solid Waste	100,000	0	\$100,000
Non-Major Governmental	1,219,789	781,267	\$2,001,056
TOTAL	\$1,319,789	\$1,095,684	\$2,415,473

C. INTERFUND LOANS

Interfund Loans between funds for 2014 were as follows:

Loan To	Loan From				Loan Purpose
	General Fund	Solid Waste	Equipment Rental & Revolving	Total	
General Fund	\$0	\$50,000	\$2,581,570	\$2,631,570	SW-property purchase (913 E 8 th Ave, Ellensburg) ER&R-Armory Renovation Project
County Refund	\$6,000	\$0	\$0	\$6,000	Judgment for Recovery
Total	\$6,000	\$50,000	\$2,581,570	\$2,637,570	

NOTE 15 – RECEIVABLE AND PAYABLE BALANCES

A. RECEIVABLES

Receivables at December 31, 2014 were as follows:

		Type								
		Accounts	Court	Employee	Interest	Recording Unbilled	Special Assessments	Rent	Taxes	Total
Funds	General	\$34,317	\$1,998,770	\$4,901	\$1,156	\$9,178	\$17,481	\$4,593	\$480,112	\$2,550,509
	Non Major Governmental	\$10,227	\$153,851	\$0	\$442	\$0	\$14,590	\$0	\$36,811	\$215,922
	Road	\$16,564	\$0	\$0	\$2,162	\$0	\$0	\$0	\$324,424	\$343,151
	Solid Waste	\$297,938	\$0	\$0	\$619	\$0	\$0	\$0	\$0	\$298,557
	Community Development Services	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57
	Equipment Rental & Revolving	\$5,367	\$0	\$0	\$384	\$0	\$0	\$0	\$0	\$5,751
	Total	\$364,471	\$2,152,621	\$4,901	\$4,764	\$9,178	\$32,072	\$4,593	\$841,347	\$3,413,947

B. PAYABLES

Payables at December 31, 2014 were as follows:

		Type								
		Vouchers	Salaries	Accrued Interest	Retainage	Custodial Account	Due to Other Governmental	Deposits	Taxes	Total
Funds	General	\$370,810	\$27,578	\$375	\$40,252	\$19,183	\$0	\$25,113	\$1,630	\$484,941
	Non Major Governmental	\$572,463	\$8,414	\$0	\$71,877	\$0	\$92,931	\$412,483	\$39	\$1,158,208
	Road	\$398,931	\$224,169	\$0	\$11,240	\$0	\$115,204	\$7,896	\$0	\$757,440
	Solid Waste	\$180,336	\$7,164	\$0	\$0	\$0	\$0	\$0	\$72	\$187,572
	Community Development Services	\$38,341	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$38,846
	Equipment Rental & Revolving	\$46,900	\$25,379	\$0	\$0	\$0	\$0	\$0	\$107	\$90,852
	Unemployment	\$6,079								\$6,079
	Total	\$1,613,860	\$293,208	\$375	\$123,369	\$19,183	\$208,135	\$445,493	\$1,848	\$2,705,471

NOTE 16 - JOINT VENTURES

A. City of Ellensburg

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

The City is responsible for operations and maintenance of the facility. The operating costs are allocated

between the City and County based upon the percent of non-city resident users. Complete financial information can be obtained from the City of Ellensburg, 501 N. Anderson Street, Ellensburg, WA 98926.

The City accounts for the operations of the facility in the Recreation Department of the General Fund. The 2014 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$38,000	\$48,479
Tour Fees	5,500	3,032
Other	23,900	23,489
Total Revenues	67,400	75,000
City of Ellensburg Support	90,425	86,466

B. Snoqualmie Pass Utility District

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. \$7,198.96

C. Related Parties

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

NOTE 17 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

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 2014, expenditures of \$49,984 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 \$771,529 is included as a noncurrent liability on the Statement of Net position.

Annual Required Contribution (ARC)	\$ 169,895
Net OPEB Obligation Interest	30,805
Net OPEB Obligation Amortization	(63,742)
Annual OPEB cost	<u>\$ 136,958</u>
Less: Contributions made	(49,984)
Increase in net OPEB obligation	<u>\$ 86,974</u>
Net OPEB Obligation beginning of year 2014	684,555
Net OPEB Obligation end of year 2014 (NOO)	<u>\$771,529</u>

The County's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation through 2014 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2008	204,692	33.0%	137,106
12/31/2009	193,917	32.0%	131,549
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
12/31/2013	153,848	39.3%	93,433
12/31/2014	136,958	36.5%	86,974
		TOTAL	771,529

D. FUNDING STATUS

As of December 31, 2014, the most recent actuarial valuation date, the plan was 0% funded. The accrued liability for benefits was \$1,824,594 and the actuarial value of the assets was \$0 resulting in a UAAL of \$1,824,594. 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 seven 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 2013, the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$444,227. The 2014 actual costs for post-closure care was \$46,280 leaving a liability of \$397,947. As required by federal, state, and local regulations, cash in the amount of \$462,856 has been restricted for post-closure care. The tip fee for the post-

closure cash reserve for 2014 was \$44,181.26 (28,504.04 tons of garbage at \$1.55 per ton), which will be placed into the reserve in 2015. A plan update was completed in 2012 for regulating compliance with Department of Ecology for monitoring. A plan for cost and air space analysis is to be updated in 2016.

Rye Grass Closure Account	Recorded Liability	Actual Costs	Year	Cash Reserve
12/31/08	662,080	(16,602)	2009	326,209
12/31/09	645,477	(51,108)	2010	326,209
12/31/10	594,369	(48,589)	2011	326,209
12/31/11	545,781	(46,157)	2012	326,209
12/31/12	499,623	(55,396)	2013	418,259
12/31/13	444,227	(46,280)	2014	462,856
12/31/14	397,947			

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, 2014 is 274,813 cubic yards.

The recorded liability for December 31, 2014 is calculated as follows:

Total Closure Cost	\$1,151,607.00	(\$908,847 + 242,760 post-closure)
X	<u>274,813.00</u>	Cumulative capacity used in 2014
	316,476,574,491.00	
÷	<u>470,258.00</u>	Total landfill capacity
	672,984.99	Estimated liability for post-closure
-	<u>735,784.15</u>	2009 thru 2013 Total recorded liability
	(62,799.16)	2014 Total liability
	0.00	Zero Liability recorded for 2014

As required by federal, state, and local regulations, cash in the amount of \$275,245 has been restricted for post-closure care. The tip fee of \$2.44 per ton for the post-closure cash reserve for 2014 was \$10,486.39, which will be placed into the reserve in 2015.

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 ADJUSTMENT TO STATEMENT OF ACTIVITIES

The following list of funds had prior period adjustments. The adjustments will reflect differences in ending and beginning balances on the Statement of Net position; Net Activity and Statement of Revenues, Expenses and Changes in fund Equities.

Airport fund had a change in prior year accruals in the amount of \$-285.00
 County Road fund had a change in prior year accruals in the amount of \$-51,057.07
 Solid Waste had a change in prior year in revenues in the amount of \$-1,000.00

2. PRIOR YEAR ADJUSTMENT TO STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

The following list of funds had prior period adjustments. The adjustments will reflect differences in ending and beginning balances

Airport fund had a change in prior year accruals in the amount of \$-285.00
County Road fund had a change in prior year accruals in the amount of \$-51,057.07

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

General Fund	
General Government	(779.00)
County Road	
Transportation	(513,654.06)

4. PRIOR YEAR ERROR – Individual Cash Flow Statement

Fund 401, Solid Waste had an error in reporting in 2013 on the fund cash flow statement and the combining cash flow statement. The entry for the Cash in Bank was posted twice.

B. SUBSEQUENT EVENTS

1. 2010 GO & REFUNDING BOND CONSTRUCTION PROJECTS

The Upper District Court and Armory projects closed in 2014 and were removed from Construction in Progress into Buildings.

2. COUNTY ROAD – CONSTRUCTION IMPROVEMENTS

The Washington State Department of Commerce authorized \$4,950,000 for improvements to the Teanaway area, approximately \$4,000,000 of which is planned for improvements to Teanaway Road. The money is required to be spent before July 1, 2015. These improvements will provide safety enhancements to the road. This county road project must be adopted by the Board of County Commissioners before Public Works can proceed with design and construction. The project will be formally adopted on the annual construction plan with this action.

Kittitas Highway road project is a three year project. The work started in 2013 as a resurface of the roadway for \$1.3 million. The project consists of intersection improvements for improving turning; shoulder turnouts for law enforcement, emergency vehicles and disabled vehicles; wider shoulder for bicycle and pedestrian traffic; and bridges will be replaced to accommodate them also. The total project is estimated \$3.98 million for the 4.61 miles of road.

3. PUBLIC FACILITIES DISTRESSED SALES TAX - YAKIMA RIVER CANYON SCENIC BYWAY

The Yakima River Canyon Scenic Byway Interpretive Center is a proposed new facility to be located at the northern entrance of the Yakima River Canyon Scenic Byway, in the Helen McCabe Park near the intersection of State Route 821 and Canyon Road. The concept for the Yakima River Canyon Scenic Byway Interpretive Center was developed in the Yakima River Canyon Scenic Byway Interpretive Center Master Plan, a plan created in 2011 by the Kittitas Environmental Education Network (KEEN), a non-profit organization that provides environmental education experiences in the Yakima River Canyon Scenic Byway. KEEN submitted a grant application for Federal Fiscal Year 2012 National Scenic Byways Program to fund the design and construction of the above described interpretive center at the northern entrance to the Yakima River Canyon Scenic Byway.

The above described interpretive center received a Federal Fiscal Year 2012 National Scenic Byways Program grant of \$796,174 and a 2014 Sales and Use Tax grant of \$200,000, for a total of \$996,174. Federal Highway Administration (FHWA) and Washington State Department of Transportation (WSDOT) requires that National Scenic Byways Program funds be administered by an agency who has obtained Certified Acceptance Services (CA Agency) status from WSDOT, that the project shall be completed or else the agency forfeits all of the federal funds awarded and spent on this project, that the facility use shall be in accordance with the National Scenic Byways program, and that the facility constructed shall be maintained for the life of the structure which is approximately fifty years.

KEEN, being a non-profit organization and unable to obtain CA Agency status, is ineligible to administer the National Scenic Byways Program project and requested Kittitas County to perform this work. Kittitas County has CA Agency status and has agreed to be the recipient of these funds and perform the necessary work in accordance with FHWA and WSDOT requirements and applicable building codes. Public Works plans to hire a consulting firm that can perform engineering and architectural services for the above described project. The selected consulting firm will develop all structural, mechanical, electrical, and related systems including preparing drawings, specifications, and project cost estimates; updating cost estimates as necessary; developing bidding documents in conformance with FHWA and WSDOT requirements and applicable building codes; authoring and compiling the final contract package; providing other related services as necessary including survey, environment assessment, preparation of permit applications; consulting Kittitas County and WSDOT regarding construction progress and quality; providing on-call consultation during construction; and assisting with the final inspection.

The above described project must be fully designed and constructed prior to September 30, 2015. **This project was cancelled by the Board of County Commissioners in March 2015.**

4. FUND ACTIVITY

a. Taxation of Rental Vehicles to Support Amateur Sports Activities

On October 15, 2013, the Board of County Commissioners held a public hearing to enact the 1% sales and use tax increase upon retail car rentals.

RCW 82.14.049 states “the legislative authority of any county may impose a sales and use tax, in addition to the tax authorized by RCW 82.14.030, upon retail car rentals within the county that are taxable by the state under chapter 82.08 and 82.12 RCW. The rate of the tax is one percent of the selling price in the case of a sales tax or rental value of the vehicle in the case of a use tax. Proceeds of the tax may not be used to subsidize any professional sports team and must be used solely for the following purposes:

- (a) Acquiring, constructing, maintaining, or operating public sports stadium facilities;
- (b) Engineering, planning, financial, legal, or professional services incidental to public sports stadium facilities;
- (c) Youth or amateur sport activities or facilities; or

(d) Debt or refinancing debt issues for the purposes of subsection (1) of this section.”

The Board of County Commissioners adopted Ordinance 2013-010 to enact the tax, which will go into effect January 1, 2014.

b. Leased Water Fund

On May 31, 2014, the Board of County Commissioners created the Lease Water Fund to receive funds for the County cost of leased water under the Kittitas County Water Mitigation Program. The fund shall solely be used for the cost recovery for the leased water for the Water Mitigation Program.

c. Adult Misdemeanor Pre-Charging Diversion Fund

On February 17, 2015, the Board of County Commissioners approved Resolution #2015-035 closing this fund, as it would be more efficient to deposit the money received from the program into the General Fund.

5. HYAK MAINTENANCE SHOP

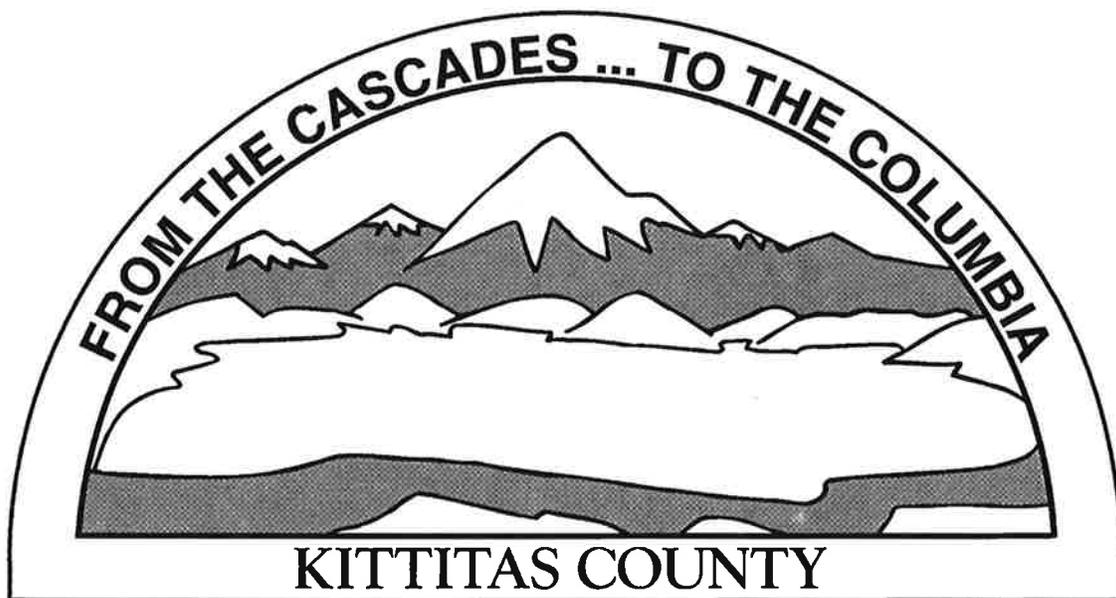
The E. R. & R. Fund and the Snoqualmie Pass Utility District is building a joint shop at Hyak. We will each own ½ of the building and have joint responsibility for the small common entrance area. A condominium agreement will be filed and an owner’s association/board formed for legal purposes. The county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

6. WATER BANK PURCHASES

On May 29, 2014, the Board of County Commissioners held a public hearing and concluded with the approval an Agreement to Assign Trust Water Rights between Kittitas County and Thomas and Kathleen Roth; Kittitas County and Barton and Sheila Clennon; and two Agreements to Assign Trust Water Rights between Kittitas County and Aqua Mitigation, LLC for a total of \$2,497,000. In 2014, the County paid \$1,055,624.40 and on January 8, 2015 we paid \$1,441,027.08. The County is planning on obtaining a line of credit or short term financing to pay for the purchases, with the funding to come from the purchase of an assignment of the water right.

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Required Supplementary Information



KITTITAS COUNTY, WASHINGTON

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2014**

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 10,858,130	\$ 10,858,130	\$ 11,816,194	\$ 958,064
Licenses & Permits	112,800	115,400	148,561	33,161
Intergovernmental	3,069,573	3,804,616	3,860,146	55,530
Charges for Services	1,879,527	2,542,985	2,853,211	310,226
Fines & Forfeits	1,674,300	1,674,300	1,492,388	(181,912)
Miscellaneous	1,474,102	1,503,647	1,619,894	116,247
Total Revenues	\$ 19,068,432	\$ 20,499,078	\$ 21,790,394	\$ 1,291,316
Expenditures				
General Governmental	\$ 6,970,864	\$ 8,374,710	\$ 7,360,157	\$ 1,014,553
Judicial	2,650,286	2,633,988	2,537,110	96,878
Security of Persons and Property	8,217,436	9,021,850	7,611,876	1,409,974
Physical Environment	71,759	81,148	105,711	(24,563)
Transportation	3,717	3,717	-	3,717
Economic Environment	300,245	399,320	296,040	103,280
Mental & Physical Health	33,595	48,923	43,376	5,547
Culture & Recreation	1,222,091	1,434,069	1,369,638	64,431
Debt Service	113,425	113,425	102,945	10,480
Capital Outlay	362,713	1,394,063	1,582,751	(188,688)
Total Expenditures	\$ 19,946,131	\$ 23,505,213	\$ 21,009,604	\$ 2,495,609
Excess (Deficit) Revenues over Expenditures	\$ (877,699)	\$ (3,006,135)	\$ 780,790	\$ 3,786,925
Other Financing Sources (Uses)				
Restitution	\$ 500	\$ 500	\$ 208	\$ (292)
Other Loan Proceeds	-	2,581,570	-	(2,581,570)
Sale of Fixed Assets	3,000	6,613	3,519	(3,094)
Transfers In	150,000	167,206	167,206	-
Transfers Out	(422,901)	(1,258,541)	(1,319,789)	(61,248)
Total Other Financing Sources (Uses)	\$ (269,401)	\$ 1,497,348	\$ (1,148,856)	\$ (2,646,204)
Net Change in Fund Balance	\$ (1,147,100)	\$ (1,508,787)	\$ (368,066)	\$ 1,140,721
Fund Balance, January 1	\$ 5,864,711	\$ 6,286,398	\$ 10,895,251	\$ 4,608,853
Fund Balance, December 31	\$ 4,717,611	\$ 4,777,611	\$ 10,527,185	\$ 5,749,574

KITTITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2014

County Road

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 5,796,061	5,796,061	\$ 4,758,480	\$ (1,037,581)
Licenses & Permits	15,000	15,000	19,548	4,548
Intergovernmental	6,343,307	6,343,307	4,136,687	(2,206,620)
Charges for Services	43,250	43,250	73,622	30,372
Miscellaneous	27,000	27,000	22,727	(4,273)
Total Revenues	<u>\$ 12,224,618</u>	<u>\$ 12,224,618</u>	<u>\$ 9,011,063</u>	<u>\$ (3,213,555)</u>
Expenditures				
General Governmental	\$ 1,224,000	\$ 1,224,000	\$ 354,409	\$ 869,591
Transportation	9,090,013	9,090,013	6,619,022	2,470,991
Capital Outlay	7,907,500	7,907,500	1,061,984	6,845,516
Total Expenditures	<u>\$ 18,221,513</u>	<u>\$ 18,221,513</u>	<u>\$ 8,035,415</u>	<u>\$ 10,186,098</u>
Excess (Deficit) Revenues over Expenditures	\$ (5,996,895)	\$ (5,996,895)	\$ 975,649	\$ 6,972,544
Other Financing Sources (Uses)				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	147,211	147,211
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,211</u>	<u>\$ 147,211</u>
Net Change in Fund Balance	\$ (5,996,895)	\$ (5,996,895)	\$ 1,122,860	\$ 7,119,755
Fund Balance, January 1	\$ 15,042,552	\$ 15,042,552	\$ 15,655,706	\$ 613,154
Fund Balance, December 31	<u>\$ 9,045,657</u>	<u>\$ 9,045,657</u>	<u>\$ 16,778,566</u>	<u>\$ 7,732,909</u>

Kittitas County, Washington
Required Supplemental Information
Notes to Budgetary Comparison Schedule
Year Ended December 31, 2014

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 2014.

KITTITAS COUNTY
Required Supplementary Information
2014 Annual Report
Information about Infrastructure Assets Reported Using the Modified Approach

Asset Management System

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

Required Documentation

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

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

Condition Assessment Methods

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

Gravel Roads in Kittitas County

Kittitas County owns and maintains over 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 six fiscal years.

Table A		
Costs to Maintain Gravel Roads in Kittitas County		
<i>Fiscal Year</i>	<i>Estimated Spending</i>	<i>Actual Spending</i>
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
2013	\$363,466	\$281,487
2014	\$552,324	\$275,667

Condition Level Description

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

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

Established Condition Level

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

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

Detailed documentation of disclosed assessment levels is kept on file.

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

Table D							
Condition Rating of Standard Gravel Roads (non-primitive) in Kittitas County							
Year	Total Miles	Gravel Road Condition Rating Scores as a Percentage					
		1	2	3	4	5	% Rated 3 +
2012	22.69	.09mi 0.44%	0.26mi 1.15%	1.68mi 7.40%	15.03mi 66.24%	5.63mi 24.77%	22.34mi 98.41%
2013	23.16	0	0.05mi 0.22%	4.06mi 17.53%	16.06mi 69.34%	2.45mi 10.57%	22.57mi 97.44%
2014	22.52	0	.05 mi 0.22%	1.12mi 4.97%	7.91mi 35.12%	13.44mi 59.68%	22.47mi 99.78%

Table E
Condition Rating of
Primitive Gravel Roads in Kittitas County

Year	Total Miles	Primitive Gravel Road Condition Rating Scores as a Percentage					
		1	2	3	4	5	% Rated 3 +
2012	44.13	2.87mi 6.50%	15.02mi 34.03%	8.82mi 19.99%	11.56mi 26.20%	5.86mi 13.28%	26.24mi 59.47%
2013	42.56	1.81mi 4.25%	17.57mi 41.29%	13.29mi 31.22%	9.27mi 21.79%	0.62mi 1.45%	23.18mi 54.46%
2014	43.20	0.87mi 2.01%	13.5mi 31.25%	3.47mi 8.26%	12.42mi 28.75%	12.84mi 29.72%	28.83mi 66.74%

* Added Bently and Fern Rds. to primitive road list (0.64 miles in length)

Attachment A Gravel Road Condition Rating Form

**Kittitas County
Department of Public Works 6/26/2015
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 _____

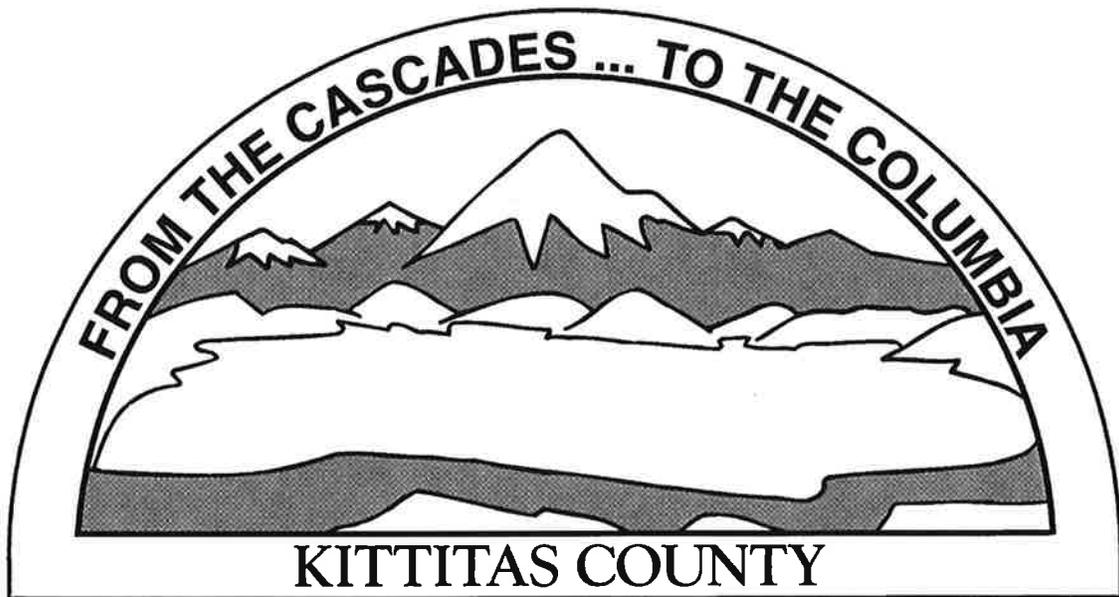
**Kittitas County, Washington
 Required Supplemental Information
 LEOFF I Retiree Medical Benefits
 Schedule of Funding Progress
 Year Ended December 31, 2014**

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%	-	-
12/31/13	\$ -	\$1,957,698	\$1,957,698	0%	-	-
12/31/14	\$ -	\$1,824,594	\$1,824,594	0%	-	-

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

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Special Revenue Non-Major Funds



KITTITAS COUNTY, WASHINGTON
SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2014
With Comparative Totals for Year Ended December 31, 2013

	Airport	Amateur Sports Activity	Community Services	Flood Control	Public Facilities	EIS Trust	Low Income Housing	Recreation	Homelessness Housing Assis
ASSETS									
Cash/Petty Cash	55,463	3,627	554,655	81,877	193,208	192,818	79,841	17,922	202,132
Investments	300,035	-	-	465,000	1,609,575	-	91,065	10,343	447,030
Taxes Receivable	-	-	11,352	21,043	-	-	-	-	-
Accounts Receivable	4,805	-	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	-	-	-
Interest Receivable	28.00	-	-	-	142	-	0	0	42
Due From Other Funds	1,093	-	-	-	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-
Due From Other Governmental Units	10,533	477	180,078	21,351	129,367	-	-	-	-
Prepayment for Services	309	-	-	425	-	-	-	-	-
TOTAL ASSETS	372,267	4,105	746,085	589,696	1,932,292	192,818	170,914	28,266	649,203
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES									
Vouchers Payable	7,490	-	155,063	9,688	17,740	-	-	149	25,173
Salaries Payable	1,639	-	968	5,750	15	-	-	40	-
Contract Retainage Payable	-	-	-	-	-	-	-	-	-
Due To Other Funds	1,427	-	126	2,623	133,709	5,994	-	12	8
Interfund Loans Payable	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	787	-	92,144	-	-	-	-	-	-
Revenues Collected in Advance	-	-	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-	-	-
Deposits Payable	185	-	-	-	-	186,824	-	-	-
Unearned Revenues	2,574	-	-	-	-	-	-	340	-
TOTAL LIABILITIES	14,102	-	248,321	18,061	151,465	192,818	-	541	25,181
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows of Resources - Taxes	-	-	11,352	21,043	-	-	-	-	-
Deferred Inflows of Resources - Grants In Advance	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	14,102	-	259,672	39,103	151,465	192,818	-	541	25,181
FUND BALANCE									
Non Spendable	309	-	-	425	-	-	-	-	-
Restricted	-	4,105	-	550,168	1,780,827	-	170,914	-	624,023
Committed	357,856	-	-	-	-	-	-	-	-
Assigned	-	-	486,413	-	-	-	-	27,725	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	358,165	4,105	486,413	550,593	1,780,827	-	170,914	27,725	624,023
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	372,267	4,105	746,085	589,696	1,932,292	192,818	170,914	28,266	649,203

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2014

With Comparative Totals for Year Ended December 31, 2013

	"911"										
	Trial Court Improvements	Public Health	Construction Perf Bond	Veteran's Assistance	Phone System	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O	Noxious Weed	Auditor Centennial Doc. Pres.	Leased Water
ASSETS											
Cash/Petty Cash	132,543	477,085	187,353	39,056	34,543	651,199	1	34,410	47,828	134,169	37,096
Investments	115,289	126,405	39,066	60,095	-	493,299	-	186,118	175,071	247,985	-
Taxes Receivable	-	-	-	4,417	-	-	-	-	19,104	-	-
Accounts Receivable	-	5,105	-	317	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	-	-	-	-	-
Interest Receivable	11	12	4	6	-	46	0	17	16	23	0
Due From Other Funds	-	28	-	-	-	-	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-	-	-
Due From Other Governmental Units	-	48,099	-	-	41,744	245,204	-	-	-	-	-
Prepayment for Services	-	-	-	-	-	-	-	66	-	-	-
TOTAL ASSETS	247,842	656,732	226,423	103,892	76,287	1,389,748	1	220,546	243,085	382,178	37,096
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES											
LIABILITIES											
Vouchers Payable	-	4,892	-	6,141	76,287	3,791	-	852	568	110,425	-
Salaries Payable	-	-	-	-	-	-	-	-	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	7,895	8,138	-	-	-	7,438	-	293	948	1,187	-
Interfund Loans Payable	-	-	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	-	-	-	-	-	-
Revenues Collected in Advance	-	-	-	-	-	-	-	-	-	-	-
Taxes Payable	-	23	-	-	-	16	-	-	-	-	-
Deposits Payable	-	-	225,474	-	-	-	-	-	-	-	-
Unearned Revenues	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	7,895	12,853	225,474	6,141	76,287	11,248	-	1,145	1,516	111,612	-
DEFERRED INFLOWS OF RESOURCES											
Deferred Inflows of Resources - Taxes	-	-	-	4,417	-	-	-	-	-	-	-
Deferred Inflows of Resources - Grants in Advance	-	90,028	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-	19,104	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	7,895	102,881	225,474	10,558	76,287	11,246	-	1,145	20,620	111,612	-
FUND BALANCE											
Non Spendable	-	510	-	-	-	-	-	-	66	-	-
Restricted	-	31,894	949	-	-	1,378,502	-	-	-	-	37,096
Committed	239,947	126,405	-	-	-	-	1	219,400	222,399	270,566	-
Assigned	-	395,043	-	93,333	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	239,947	553,851	949	93,333	-	1,378,502	1	219,400	222,465	270,566	37,096
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	247,842	656,732	226,423	103,892	76,287	1,389,748	1	220,546	243,085	382,178	37,096

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2014

With Comparative Totals for Year Ended December 31, 2013

	Misdemeanant Probation	Prosecutor VW	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	#-CH DIVERSION PUND	Stadium Fund	Real Estate Tax Tech	Total 2014	Total 2013
ASSETS											
Cash/Petty Cash	25,833	20,993	49,466	7,874	147,831	28,940	80,850	397,139	87,609	3,983,182	4,662,161
Investments	51,826	22,553	-	-	91,118	-	-	152,427	-	4,685,301	3,744,122
Taxes Receivable	-	-	-	-	-	-	-	-	-	55,915	53,781
Accounts Receivable	-	-	-	-	-	-	-	-	-	10,227	40,037
Court Receivables	153,851	-	-	-	-	-	-	-	-	153,851	155,433
Interest Receivable	5	2	-	-	-	-	-	14	-	364	377
Due From Other Funds	7,895	-	-	-	-	-	-	-	-	9,015	36,866
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-	-	0
Due From Other Governmental Units	-	-	-	-	-	-	-	160,075	-	836,929	745,548
Prepayment for Services	-	-	-	-	-	-	-	-	-	800	19,945
TOTAL ASSETS	239,408	43,548	49,466	7,874	238,757	28,940	80,850	709,655	87,609	9,735,604	9,458,050
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES											
LIABILITIES											
Vouchers Payable	1,907	-	-	-	2,375	273	-	149,777	-	572,410	337,129
Salaries Payable	-	-	-	-	-	-	-	-	-	8,414	4,946
Contract Retainage Payable	-	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	5,582	758	-	-	-	-	-	114	-	178,251	341,740
Interfund Loans Payable	-	-	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	-	-	-	-	92,931	92,472
Revenues Collected in Advance	-	-	-	-	-	-	-	-	-	-	0
Taxes Payable	-	-	-	-	-	-	-	-	-	39	74
Deposits Payable	-	-	-	-	-	-	-	-	-	412,483	328,103
Unearned Revenues	-	-	-	-	-	-	-	-	-	2,914	1,300
TOTAL LIABILITIES	7,489	758	-	-	2,375	273	-	149,890	-	1,265,442	1,105,764
DEFERRED INFLOWS OF RESOURCES											
Deferred Inflows of Resources - Taxes	-	-	-	-	-	-	-	-	-	36,812	35,321
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	46,919	-	-	-	-	136,947	63,867
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-	-	-	19,104	18,440
Deferred Inflows of Resources - Court Receivables	153,851	-	-	-	-	-	-	-	-	153,851	155,433
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	161,340	758	-	-	49,294	273	-	149,890	-	1,612,155	1,378,625
FUND BALANCE											
Non Spendable	50	-	3,000	-	-	-	-	-	-	4,360	337,205
Restricted	-	-	-	-	189,463	-	-	559,764	87,609	5,415,314	5,175,983
Committed	78,019	42,790	46,466	7,874	-	28,668	80,850	-	-	1,701,261	1,441,189
Assigned	-	-	-	-	-	-	-	-	-	1,002,514	1,124,838
Unassigned	-	-	-	-	-	-	-	-	-	-	0
TOTAL FUND BALANCES	78,069	42,790	49,466	7,874	189,463	28,668	80,850	559,764	87,609	8,123,449	8,079,225
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	239,408	43,548	49,466	7,874	238,757	28,940	80,850	709,655	87,609	9,735,604	9,458,050

KITTITAS COUNTY, WASHINGTON

**SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2014
With Comparative Actual Amounts for Year Ended December 31, 2013**

	<u>Airport</u>	<u>Youth Amatuer Sports</u>	<u>Community Services</u>	<u>Flood Control</u>	<u>Public Facilltes</u>	<u>EIS Trust</u>	<u>Low Income Housing</u>	<u>Recreation</u>	<u>Housing Asst</u>
<u>REVENUES</u>									
Taxes	-	4,105	153,445	402,302	729,132	-	-	-	-
Licenses & Permits	-	-	-	9,720	-	-	-	-	-
Intergovernmental Revenues	-	-	807,403	62,081	-	-	-	-	-
Charges Good/Services	-	-	-	-	-	-	44,557	3,500	232,353
Fines & Penalties	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	144,137	-	3	6	1,447	-	87	480	416
TOTAL REVENUES	144,137	4,105	960,851	474,108	730,579	-	44,644	3,980	232,769
<u>EXPENDITURES</u>									
General Government Services	-	-	-	-	591,781	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Utilities & Enviroment	-	-	-	248,335	-	-	-	-	-
Transportation	99,058	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	41,180	-	262,585
Mental and Physical Health	-	-	890,896	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	10,421	-
Debt Interest Other Expense	-	-	-	-	-	-	-	-	-
Capital Expenditures	613	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	99,672	-	890,896	248,335	591,781	-	41,180	10,421	262,585
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	44,465	4,105	70,154	225,774	138,798	-	3,464	(6,441)	(29,816)
<u>OTHER FINANCING SOURCES (USES)</u>									
Fixed Asset Disposal	-	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	-	-	2,500	-	(308,511)	-	-	13,954	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	2,500	-	(308,511)	-	-	13,954	-
NET CHANGE IN FUND BALANCES	44,465	4,105	72,654	225,774	(169,713)	-	3,464	7,513	(29,816)
Fund Balance - January 1	313,985	-	413,758	324,819	1,950,541	-	167,450	20,211	653,839
Prior Period Adjustment	(285)	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	358,165	4,105	486,413	550,593	1,780,827	-	170,914	27,725	624,023

KITTITAS COUNTY, WASHINGTON

**SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2014
With Comparative Actual Amounts for Year Ended December 31, 2013**

	Trial Court Improvement	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	Leased Water
REVENUES											
Taxes	-	-	-	46,837	384,912	1,372,067	-	-	-	-	-
Licenses & Permits	-	386,472	-	-	-	-	-	-	-	-	63,395
Intergovernmental Revenues	40,428	463,056	-	-	292,028	-	-	-	172,705	48,449	-
Charges Good/Services	-	152,084	-	-	-	-	-	-	13,977	23,371	-
Fines & Penalties	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	98	3,703	37	50	77	547	7	110,963	187,347	246	-
TOTAL REVENUES	40,526	1,005,315	37	46,887	677,017	1,372,614	7	110,963	374,029	72,066	63,395
EXPENDITURES											
General Government Services	-	-	-	-	-	220,302	7,367	108,678	-	79,303	-
Judicial Services	48,315	-	-	-	-	111,070	-	-	-	-	-
Public Safety	-	-	-	-	677,017	1,105,209	-	-	-	-	-
Utilities & Environment	-	-	-	-	-	-	-	-	354,219	-	26,299
Transportation	-	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	49,092	-	-	-	-	-	-	-
Mental and Physical Health	-	1,440,253	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-
Debt Interest Other Expense	-	3,127	-	-	-	-	-	-	-	1,763	-
Capital Expenditures	5,645	31,916	-	-	-	-	-	-	5,508	91,795	-
TOTAL EXPENDITURES	53,960	1,475,297	-	49,092	677,017	1,436,581	7,367	108,678	359,727	172,861	26,299
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(13,434)	(469,982)	37	(2,205)	-	(63,967)	(7,361)	2,286	14,301	(100,795)	37,096
OTHER FINANCING SOURCES (USES)											
Fixed Asset Disposal	-	108	-	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	30,222	266,929	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	30,222	267,037	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	16,788	(202,944)	37	(2,205)	-	(63,967)	(7,361)	2,286	14,301	(100,795)	37,096
Fund Balance - January 1	223,159	756,796	911	95,538	-	1,442,469	7,362	217,115	208,164	371,361	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	239,947	553,851	949	93,333	-	1,378,502	1	219,400	222,465	270,566	37,096

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2014
With Comparative Actual Amounts for Year Ended December 31, 2013

	Misdemeanant Probation	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 2014	Total 2013
REVENUES											
Taxes	-	-	-	-	-	-	-	731,514	-	3,824,313	3,621,885
Licenses & Permits	-	-	-	-	-	-	-	-	-	459,587	401,331
Intergovernmental Revenues	-	21,313	-	-	46,096	-	-	39,899	8,630	2,002,089	2,134,812
Charges Good/Services	700,960	55,119	-	657	-	-	11,300	-	5,898	1,243,775	1,339,158
Fines & Penalties	-	-	25,535	284	-	5,262	-	-	-	31,081	35,480
Miscellaneous Revenue	96	40	-	-	87	-	-	146	-	450,020	550,773
TOTAL REVENUES	701,056	76,472	25,535	941	46,183	5,262	11,300	771,559	14,527	8,010,865	8,083,439
EXPENDITURES											
General Government Services	-	119,606	10,000	-	-	273	-	-	3,750	1,141,060	574,415
Judicial Services	-	-	-	-	28,725	-	-	-	-	188,110	148,599
Public Safety	735,112	-	-	-	-	-	-	-	-	2,517,339	2,428,141
Utilities & Environment	-	-	-	-	-	-	-	-	-	628,853	434,823
Transportation	-	-	-	-	-	-	-	-	-	99,058	87,012
Economic Environment	-	-	-	-	-	-	-	-	-	352,857	401,482
Mental and Physical Health	-	-	-	-	-	-	-	-	-	2,330,950	2,377,053
Culture and Recreation	-	-	-	-	-	-	-	339,507	-	349,928	319,018
Debt Interest Other Expense	-	-	-	-	-	-	-	-	-	4,891	5,439
Capital Expenditures	-	-	-	-	-	-	-	-	-	135,477	95,839
TOTAL EXPENDITURES	735,112	119,606	10,000	-	28,725	273	-	339,507	3,750	7,748,522	6,871,621
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(34,056)	(43,134)	15,535	941	17,458	4,989	11,300	432,052	10,777	262,343	1,211,818
OTHER FINANCING SOURCES (USES)											
Fixed Asset Disposal	193	-	-	-	-	-	-	-	-	301	11,846
Operating Transfer In (Out)	-	35,640	-	-	-	-	-	(258,869)	-	(218,134)	(516,522)
TOTAL OTHER FINANCING SOURCES (USES)	193	35,640	-	-	-	-	-	(258,869)	-	(217,833)	(504,677)
NET CHANGE IN FUND BALANCES	(33,863)	(7,494)	15,535	941	17,458	4,989	11,300	173,183	10,777	44,509	707,141
Fund Balance - January 1	111,932	50,284	33,952	6,933	172,005	23,678	49,550	366,582	76,832	8,079,225	7,372,084
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	(285)	-
FUND BALANCE - DECEMBER 31	78,069	42,790	49,486	7,874	189,463	28,668	60,850	559,764	87,609	8,123,449	8,079,225

KITTITAS COUNTY, WASHINGTON

AIRPORT

COMPARATIVE BALANCE SHEET

As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash/Petty Cash	\$ 55,463	\$ 225,453
Investments	300,035	5
Accounts Receivable	4,805	28,623
Interest Receivable	28	-
Due From Other Funds	1,093	27,117
Due From Other Governmental Units	10,533	42,129
Prepayment For Services	309	285
	<hr/>	<hr/>
TOTAL ASSETS	\$ 372,267	\$ 323,612
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 7,490	\$ 5,082
Salaries Payable	1,639	1,037
Due To Other Funds	1,427	1,795
Due To Other Governmental	787	228
Deposits Payable	185	185
Unearned Revenues	2,574	1,300
Total Liabilities	14,102	9,627
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	14,102	9,627
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Non-Spendable For Prepaid Items	309	285
Committed	357,856	313,700
TOTAL FUND BALANCE	358,165	313,985
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 372,267	\$ 323,612
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenues	\$ 150,000	\$ -	\$ (150,000)	\$ 43,425
Miscellaneous Revenue	163,750	144,137	(19,613)	168,526
TOTAL REVENUES	313,750	144,137	(169,613)	211,951
EXPENDITURES				
Transportation	508,750	99,058	409,692	87,012
Debt: Interest Other Expense	-	-	-	8
Capital Expenditures	-	613	(613)	50,947
TOTAL EXPENDITURES	508,750	99,672	409,078	137,967
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(195,000)	44,465	239,465	73,984
OTHER FINANCING SOURCES (USES)				
Operating Transfer In (Out)	150,000	-	(150,000)	27,100
TOTAL OTHER FINANCING SOURCES (USES)	150,000	-	(150,000)	27,100
NET CHANGE IN FUND BALANCES	(45,000)	44,465	89,465	101,084
Fund Balances - January 1	200,000	313,985	113,985	212,901
Prior Period Adjustment	-	(285)	(285)	-
FUND BALANCES - DECEMBER 31	\$ 155,000	\$ 358,165	\$ 203,165	\$ 313,985

KITTITAS COUNTY, WASHINGTON

**YOUTH AMATUER SPORTS ACTIVITY
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 3,627	\$ -
Due From Other Governmental	<u>477</u>	<u>-</u>
TOTAL ASSETS	\$ <u><u>4,105</u></u>	\$ <u><u>-</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
 <u>FUND BALANCES</u>		
Restricted	<u>4,105</u>	<u>-</u>
TOTAL FUND BALANCE	<u><u>4,105</u></u>	<u><u>-</u></u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u><u>4,105</u></u>	 \$ <u><u>-</u></u>

KITTITAS COUNTY, WASHINGTON

YOUTH AMATUER SPORTS ACTIVITY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ -	\$ 4,105	\$ 4,105	\$ -
TOTAL REVENUES	-	4,105	4,105	-
<u>EXPENDITURES</u>				
Mental & Phycial Health	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	4,105	4,105	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	4,105	4,105	-
Fund Balances - January 1	-	-	-	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 4,105	\$ 4,105	\$ -

KITITAS COUNTY, WASHINGTON

COMMUNITY SERVICES COMPARATIVE BALANCE SHEET As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash/Petty Cash	\$ 554,655	\$ 460,341
Taxes Receivable	11,352	12,323
Due From Other Governmental	180,078	201,327
TOTAL ASSETS	\$ 746,085	\$ 673,991
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 155,083	\$ 155,191
Salaries Payable	968	460
Due To Other Funds	126	114
Due To Other Governmental Units	92,144	92,144
Total Liabilities	248,321	247,909
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	11,352	12,323
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	259,672	260,233
<u>FUND BALANCES</u>		
Assigned	486,413	413,758
TOTAL FUND BALANCE	486,413	413,758
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 746,085	\$ 673,991

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

<u>REVENUES</u>	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
Taxes	\$ 220,872	\$ 153,445	\$ (67,427)	\$ 152,018
Intergovernmental Revenue	1,052,200	807,403	(244,797)	981,387
Miscellaneous Revenue	-	3	3	-
TOTAL REVENUES	1,273,072	960,851	(312,221)	1,133,405
 <u>EXPENDITURES</u>				
Mental & Physical Health	1,428,072	890,696	537,376	1,121,488
TOTAL EXPENDITURES	1,428,072	890,696	537,376	1,121,488
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(155,000)	70,154	225,154	11,917
 <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
NET CHANGE IN FUND BALANCES	(152,500)	72,654	225,154	14,417
Fund Balances - January 1	152,500	413,758	261,258	399,341
FUND BALANCES - DECEMBER 31	\$ -	\$ 486,413	\$ 486,413	\$ 413,758

KITTITAS COUNTY, WASHINGTON

**FLOOD CONTROL
COMPARATIVE BALANCE SHEET**

As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash	\$ 81,877	\$ 329,254
Investments	465,000	-
Taxes Receivable	21,043	17,017
Due From Other Funds	-	846
Due From Other Governmental Units	21,351	11,486
Other Prepayments	425	554
TOTAL ASSETS	\$ <u>589,696</u>	\$ <u>359,156</u>

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES**

<u>LIABILITIES</u>		
Vouchers Payable	\$ 9,688	\$ 12,144
Salaries Payable	5,750	3,292
Due To Other Funds	2,623	1,883
Total Liabilities	18,061	17,319

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Property Taxes	21,043	17,017
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	39,103	34,337

FUND BALANCES

Nonspendable	425	554
Restricted	550,168	324,266
TOTAL FUND BALANCE	550,593	324,819

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>589,696</u>	\$ <u>359,156</u>
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KITTITAS COUNTY, WASHINGTON

FLOOD
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014
With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	<u>Budget</u>	<u>Actual</u>		
<u>REVENUES</u>				
Taxes	\$ 424,218	402,302	\$ (21,917)	\$ 399,148
Licenses & Permits	7,000	9,720	2,720	7,560
Intergovernmental Revenue	1,099,957	62,081	(1,037,876)	4,596
Miscellaneous Revenue	-	6	6	6
TOTAL REVENUES	1,531,175	474,108	(1,057,067)	411,310
<u>EXPENDITURES</u>				
Utilities & Environment	883,544	248,335	635,209	93,904
Debt - Interest, Debt Expense	-	-	-	26
Capital Expense	741,198	-	741,198	-
TOTAL EXPENDITURES	1,624,742	248,335	1,376,407	93,930
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(93,567)	225,774	319,341	317,380
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(93,567)	225,774	319,341	317,380
Fund Balances - January 1	315,682	324,819	9,137	7,439
FUND BALANCES - DECEMBER 31	\$ -	\$ 550,593	\$ 328,478	\$ 324,819

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES COMPARATIVE BALANCE SHEET As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash/Petty Cash	\$ 193,208	\$ 548,867
Investments	1,609,575	1,508,115
Interest Receivable	142	155
Due From Other Governmental	129,367	109,844
TOTAL ASSETS	\$ 1,932,292	\$ 2,166,980
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Voucher Payable	\$ 17,740	\$ 15,000
Salaries Payable	15	-
Due To Other Funds	133,709	201,440
Total Liabilities	151,465	216,440
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	151,465	216,440
<u>FUND BALANCES</u>		
Restricted	1,780,827	1,950,541
TOTAL FUND BALANCE	1,780,827	1,950,541
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,932,292	\$ 2,166,980

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 540,000	\$ 729,132	\$ 189,132	\$ 665,327
Miscellaneous Revenue	3,000	1,447	(1,553)	2,185
TOTAL REVENUES	543,000	730,579	187,579	667,512
<u>EXPENDITURES</u>				
General Government	1,721,490	591,781	1,129,709	105,023
TOTAL EXPENDITURES	1,721,490	591,781	1,129,709	105,023
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(1,178,490)	138,798	1,317,288	562,489
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	(161,300)	(308,511)	(147,211)	(234,839)
TOTAL OTHER FINANCING SOURCES (USES)	(161,300)	(308,511)	(147,211)	(234,839)
NET CHANGE IN FUND BALANCES	(1,339,790)	(169,713)	1,170,077	327,650
Fund Balances - January 1	1,765,154	1,950,541	185,387	1,622,890
FUND BALANCES - DECEMBER 31	\$ 425,364	\$ 1,780,827	\$ 1,355,463	\$ 1,950,541

KITTITAS COUNTY, WASHINGTON

**EIS TRUST
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>192,818</u>	\$ <u>277,714</u>
TOTAL ASSETS	\$ <u><u>192,818</u></u>	\$ <u><u>277,714</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ 5,994	\$ -
Customer Deposits	<u>186,824</u>	<u>277,714</u>
Total Liabilities	192,818	277,714
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	192,818	277,714
 <u>FUND BALANCES</u>		
Restricted	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u><u>192,818</u></u>	 \$ <u><u>277,714</u></u>

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Charges For Goods and Services	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Economic Environment	280,000	-	280,000	-
TOTAL EXPENDITURES	280,000	-	280,000	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(280,000)	-	280,000	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(280,000)	-	280,000	-
Fund Balances - January 1	280,000	-	(280,000)	-
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING COMPARATIVE BALANCE SHEET As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 79,841	\$ 91,773
Investments	91,065	90,977
Interest Recievable	<u>8</u>	<u>9</u>
TOTAL ASSETS	\$ <u><u>170,914</u></u>	\$ <u><u>182,759</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 15,308
Due To Other Funds	<u>-</u>	<u>1</u>
Total Liabilities	-	15,309
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	15,309
<u>FUND BALANCES</u>		
Restricted	<u>170,914</u>	<u>167,450</u>
TOTAL FUND BALANCE	<u><u>170,914</u></u>	<u><u>167,450</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>170,914</u></u>	\$ <u><u>182,759</u></u>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges for Goods and Services	\$ 55,000	\$ 44,557	\$ (10,443)	\$ 54,714
Miscellaneous Revenue	125	87	(38)	159
TOTAL REVENUES	55,125	44,644	(10,481)	54,874
<u>EXPENDITURES</u>				
Economic Environment	153,521	41,180	112,341	70,254
TOTAL EXPENDITURES	153,521	41,180	112,341	70,254
NET CHANGE IN FUND BALANCES	(98,396)	\$ 3,464	101,860	(15,381)
Fund Balances - January 1	100,000	167,450	67,450	182,830
	100,000	167,450	67,450	182,830
FUND BALANCES - DECEMBER 31	\$ 1,604	\$ 170,914	\$ 169,310	\$ 167,450

KITTITAS COUNTY, WASHINGTON

RECREATION

COMPARATIVE BALANCE SHEET

As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 17,922	\$ 7,585
Investments	10,343	4,339
Interest Receivable	0	0
Due From Other Funds	<u>-</u>	<u>8,703</u>
TOTAL ASSETS	\$ <u>28,266</u>	\$ <u>20,627</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 149	\$ 201
Salaries Payable	40	36
Due To Other Funds	12	78
Due To Other Governmental	-	100
Unearned Revenue	<u>340</u>	<u>-</u>
Total Liabilities	541	415
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	541	415
 <u>FUND BALANCES</u>		
Assigned	<u>27,725</u>	<u>20,211</u>
TOTAL FUND BALANCE	<u>27,725</u>	<u>20,211</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>28,266</u>	 \$ <u>20,627</u>

KITTITAS COUNTY, WASHINGTON

RECREATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014
 With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges for Services	\$ -	\$ 3,500	\$ 3,500	\$ -
Miscellaneous Revenue	50	480	430	12
TOTAL REVENUES	50	3,980	3,930	12
<u>EXPENDITURES</u>				
Culture and Recreation	27,800	10,421	17,379	28,334
TOTAL EXPENDITURES	27,800	10,421	17,379	28,334
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(27,750)	(6,441)	21,309	(28,321)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	16,750	13,954	(2,796)	23,559
TOTAL OTHER FINANCING SOURCES (USES)	16,750	13,954	(2,796)	23,559
NET CHANGE IN FUND BALANCES	(11,000)	7,513	18,513	(4,763)
Fund Balances - January 1	11,000	20,211	9,211	24,974
FUND BALANCES - DECEMBER 31	\$ -	\$ 27,725	\$ 27,725	\$ 20,211

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSIST COMPARATIVE BALANCE SHEET

As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 202,132	\$ 285,600
Investments	447,030	396,615
Interest Receivables	42	41
TOTAL ASSETS	\$ <u>649,203</u>	\$ <u>682,255</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 25,173	\$ 28,390
Due To Other Funds	8	26
Total Liabilities	<u>25,181</u>	<u>28,416</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>25,181</u>	<u>28,416</u>
<u>FUND BALANCES</u>		
Restricted	<u>624,023</u>	<u>653,839</u>
TOTAL FUND BALANCE	<u>624,023</u>	<u>653,839</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>649,203</u>	\$ <u>682,255</u>

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges Goods/Services	\$ 240,000	\$ 232,353	\$ (7,647)	\$ 287,520
Miscellaneous Revenue	600	416	(184)	575
TOTAL REVENUES	240,600	232,769	(7,831)	288,094
<u>EXPENDITURES</u>				
Economic Environment	440,600	262,585	178,015	267,884
TOTAL EXPENDITURES	440,600	262,585	178,015	267,884
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(200,000)	(29,816)	170,184	20,210
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(200,000)	(29,816)	170,184	20,210
Fund Balances - January 1	500,000	653,839	153,839	633,628
FUND BALANCES - DECEMBER 31	\$ 300,000	\$ 624,023	\$ 324,023	\$ 653,839

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS COMPARATIVE BALANCE SHEET As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash	\$ 132,543	\$ 157,958
Investments	115,289	65,194
Interest Recievable	11	7
TOTAL ASSETS	\$ 247,842	\$ 223,159
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due to Other Funds	7,895	-
Total Liabilities	7,895	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	7,895	-
<u>FUND BALANCES</u>		
Committed	239,947	223,159
TOTAL FUND BALANCE	239,947	223,159
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 247,842	\$ 223,159

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 42,000	\$ 40,428	\$ (1,572)	\$ 40,552
Miscellaneous Revenue	100	98	(2)	94
TOTAL REVENUES	42,100	40,526	(1,574)	40,646
<u>EXPENDITURES</u>				
Judicial Services	85,446	48,315	37,131	45,050
Capital Expenditures	-	5,645	(5,645)	5,448
TOTAL EXPENDITURES	85,446	53,960	31,486	50,498
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(43,346)	(13,434)	29,912	(9,851)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	42,000	30,222	(11,778)	40,552
TOTAL OTHER FINANCING SOURCES (USES)	42,000	30,222	(11,778)	40,552
NET CHANGE IN FUND BALANCES	(1,346)	16,788	18,134	30,701
Fund Balances - January 1	200,000	223,159	23,159	192,458
FUND BALANCES - DECEMBER 31	\$ 198,654	\$ 239,947	\$ 41,293	\$ 223,159

KITTITAS COUNTY, WASHINGTON

**PUBLIC HEALTH
COMPARATIVE BALANCE SHEET**

As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 477,085	\$ 566,961
Investments	126,405	158,185
Accounts Receivable	5,105	10,982
Interest Receivable	12	16
Due From Other Funds	26	-
Due From Other Governmental	48,099	55,705
	<hr/>	<hr/>
TOTAL ASSETS	\$ 656,732	\$ 791,849
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 4,692	\$ 5,749
Salaries Payable	-	0
Due To Other Funds	8,138	11,533
Taxes Payable	23	-
Total Liabilities	12,853	17,282
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Grants Received in Advance	90,028	17,771
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	102,881	35,053
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Non Spendable - Petty Cash	510	510
Restricted	31,894	2,771
Committed	126,405	158,185
Assigned	395,043	595,330
TOTAL FUND BALANCE	553,851	756,796
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 656,732	\$ 791,849
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014
 With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Licenses & Permits	\$ 390,767	\$ 386,472	\$ (4,295)	\$ 393,771
Intergovernmental Revenues	553,988	463,056	(90,932)	552,373
Charges for Goods and Services	147,657	152,084	4,427	150,393
Miscellaneous Revenue	250	3,703	3,453	14,834
TOTAL REVENUES	1,092,662	1,005,315	(87,347)	1,111,369
<u>EXPENDITURES</u>				
Mental and Physical Health	1,529,298	1,440,253	89,045	1,255,566
Debt Service - Principal	4,000	3,127	873	5,405
Capital Expenditures	35,000	31,916	3,084	7,339
TOTAL EXPENDITURES	1,568,298	1,475,297	93,001	1,268,310
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(475,636)	(469,982)	5,654	(156,940)
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	108	108	59
Operating Transfers In (Out)	266,929	266,929	-	363,350
TOTAL OTHER FINANCING SOURCES (USES)	266,929	267,037	108	363,409
NET CHANGE IN FUND BALANCES	(208,707)	(202,944)	5,763	206,469
Fund Balances - January 1	208,707	756,796	548,089	550,327
FUND BALANCES - DECEMBER 31	\$ -	\$ 553,851	\$ 553,851	\$ 756,796

KITTITAS COUNTY, WASHINGTON

**CONSTRUCTION PERFORMANCE BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 187,353	\$ 12,083
Investments	39,066	39,029
Interest Receivables	4	4
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>226,423</u>	\$ <u>51,116</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Customer Deposits	\$ 225,474	\$ 50,205
Total Liabilities	<hr/> 225,474	<hr/> 50,205
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	225,474	50,205
<u>FUND BALANCES</u>		
Restricted	<hr/> 949	<hr/> 911
TOTAL FUND BALANCE	<u>949</u>	<u>911</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>226,423</u>	\$ <u>51,116</u>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 37	\$ 37	\$ 56
TOTAL REVENUES	-	37	37	56
<u>EXPENDITURES</u>				
General Government	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	-	37	37	56
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	37	37	56
Restricted Fund Balances - January 1	-	911	911	855
FUND BALANCES - DECEMBER 31	\$ -	\$ 949	\$ 949	\$ 911

KITTITAS COUNTY, WASHINGTON

**VETERAN'S ASSISTANCE
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 39,056	\$ 68,689
Investments	60,095	30,048
Taxes Receivable	4,417	5,981
Accounts Receivable	317	315
Interest Receivable	<u>6</u>	<u>3</u>
TOTAL ASSETS	\$ <u>103,892</u>	\$ <u>105,036</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 6,141	\$ 3,517
Due to Other Funds	<u>-</u>	<u>-</u>
Total Liabilities	6,141	3,517
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	<u>4,417</u>	<u>5,981</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	10,558	9,497
 <u>FUND BALANCES</u>		
Assigned	<u>93,333</u>	<u>95,538</u>
TOTAL FUND BALANCE	<u>93,333</u>	<u>95,538</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>103,892</u>	 \$ <u>105,036</u>

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014
 With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 45,075	\$ 46,837	\$ 1,762	\$ 76,948
Miscellaneous Revenue	-	50	50	44
TOTAL REVENUES	45,075	46,887	1,812	76,992
<u>EXPENDITURES</u>				
Economic Environment	95,075	49,092	45,983	63,344
TOTAL EXPENDITURES	95,075	49,092	45,983	63,344
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(50,000)	(2,205)	47,795	13,648
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(50,000)	(2,205)	47,795	13,648
Fund Balances - January 1	50,000	95,538	45,538	81,890
FUND BALANCES - DECEMBER 31	\$ -	\$ 93,333	\$ 93,333	\$ 95,538

KITTITAS COUNTY, WASHINGTON

**"911" PHONE SYSTEM
COMPARATIVE BALANCE SHEET**

As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 34,543	\$ 29,865
Due From Other Governmental Units	<u>41,744</u>	<u>-</u>
TOTAL ASSETS	\$ <u><u>76,287</u></u>	\$ <u><u>29,865</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ <u>76,287</u>	\$ <u>29,865</u>
Total Liabilities	<u>76,287</u>	<u>29,865</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>76,287</u>	<u>29,865</u>
 <u>FUND BALANCES</u>		
Restricted	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>76,287</u></u>	\$ <u><u>29,865</u></u>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 426,000	\$ 384,912	\$ (41,088)	\$ 351,983
Intergovernmental Revenue	400,000	292,028	(107,972)	213,989
Misc Revenue	150	77	(73)	71
TOTAL REVENUES	826,150	677,017	(149,133)	566,043
<u>EXPENDITURES</u>				
Public Safety	826,150	677,017	149,133	701,167
TOTAL EXPENDITURES	826,150	677,017	149,133	701,167
NET CHANGE IN FUND BALANCES	-	-	-	(135,125)
Fund Balances - January 1	-	-	-	135,125
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX COMPARATIVE BALANCE SHEET As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 651,199	\$ 752,514
Investments	493,299	492,822
Employee Receivables	-	117
Interest Receivable	46	51
Due From Other Govt Units	245,204	208,157
Other Prepayments	-	1,682
TOTAL ASSETS	\$ <u>1,389,748</u>	\$ <u>1,455,342</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 3,791	\$ 5,452
Due To Other Funds	7,438	7,376
Use Tax Payable	16	45
Total Liabilities	<u>11,246</u>	<u>12,873</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>11,246</u>	<u>12,873</u>
<u>FUND BALANCES</u>		
Nonspendable	-	1,682
Restricted	<u>1,378,502</u>	<u>1,440,788</u>
TOTAL FUND BALANCE	<u>1,378,502</u>	<u>1,442,469</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>1,389,748</u>	\$ <u>1,455,342</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, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 1,215,000	\$ 1,372,067	\$ 157,067	\$ 1,250,857
Intergovernmental Revenue	-	-	-	3,296
Miscellaneous Revenue	1,000	547	(453)	819
TOTAL REVENUES	1,216,000	1,372,614	156,614	1,254,973
<u>EXPENDITURES</u>				
General Government Services	182,288	220,302	(38,014)	174,460
Judicial Services	108,816	111,070	(2,254)	103,549
Public Safety	1,318,141	1,105,209	212,932	995,870
Capital Expenditures	3,000	-	3,000	-
TOTAL EXPENDITURES	1,612,245	1,436,581	175,664	1,273,879
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(396,245)	(63,967)	332,278	(18,906)
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	-	-	11,600
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	11,600
NET CHANGE IN FUND BALANCES	(396,245)	(63,967)	(332,278)	(7,306)
Fund Balances - January 1	1,200,000	1,442,469	242,469	1,449,775
	<u>1,200,000</u>	<u>1,442,469</u>	<u>242,469</u>	<u>1,449,775</u>
FUND BALANCES - DECEMBER 31	\$ <u>803,755</u>	\$ <u>1,378,502</u>	\$ <u>(89,808)</u>	\$ <u>1,442,469</u>

KITTITAS COUNTY, WASHINGTON

**TREASURER ULID/RID RESERVE
COMPARATIVE BALANCE SHEET**

As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 1	\$ -
Investments	-	7,361
Interest Receivable	<u>0</u>	<u>1</u>
TOTAL ASSETS	<u>\$ 1</u>	<u>\$ 7,362</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	-	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
 <u>FUND BALANCES</u>		
Committed	<u>1</u>	<u>7,362</u>
TOTAL FUND BALANCE	<u>1</u>	<u>7,362</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1</u>	<u>\$ 7,362</u>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 7	\$ 7	\$ 11
TOTAL REVENUES	-	7	7	11
<u>EXPENDITURES</u>				
General Government Services	7,400	7,367	33	-
Capital Expenditure	-	-	-	-
TOTAL EXPENDITURES	7,400	7,367	33	-
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(7,400)	(7,361)	39	11
Fund Balances - January 1	7,400	7,362	(39)	7,351
FUND BALANCES - DECEMBER 31	\$ -	\$ 1	\$ 1	\$ 7,362

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 COMPARATIVE BALANCE SHEET
 As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 34,410	\$ 2,747
Investments	186,118	220,156
Interest Receivable	<u>17</u>	<u>14</u>
TOTAL ASSETS	<u>\$ 220,546</u>	<u>\$ 222,917</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 852	\$ 2,752
Due To Other Funds	<u>293</u>	<u>3,050</u>
Total Liabilities	1,145	5,802
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,145	5,802
<u>FUND BALANCES</u>		
Committed	<u>219,400</u>	<u>217,115</u>
TOTAL FUND BALANCE	<u>219,400</u>	<u>217,115</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 220,546</u>	<u>\$ 222,917</u>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014
 With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 110,963	\$ 110,963	\$ 170,728
TOTAL REVENUES	-	110,963	110,963	170,728
<u>EXPENDITURES</u>				
General Government Services	-	108,678	(108,678)	98,825
TOTAL EXPENDITURES	-	108,678	(108,678)	98,825
NET CHANGE IN FUND BALANCES	-	2,286	2,286	71,903
Fund Balances - January 1	-	217,115	217,115	145,212
FUND BALANCES - DECEMBER 31	\$ -	\$ 219,400	\$ 219,400	\$ 217,115

KITITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD COMPARATIVE BALANCE SHEET As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash/Petty Cash	\$ 47,828	\$ 61,024
Investments	176,071	150,925
Special Assessments Receivable	19,104	18,440
Interests Receivable	16	16
Other Prepayments	66	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 243,085	\$ 230,405
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 568	\$ 2,673
Salaries Payable	-	121
Due To Other Funds	948	996
Use Tax Payable	-	13
	<hr/>	<hr/>
Total Liabilities	1,516	3,801
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	19,104	18,440
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	20,620	22,242
<u>FUND BALANCES</u>		
Non Spendable	66	-
Committed	222,399	208,164
	<hr/>	<hr/>
TOTAL FUND BALANCE	222,465	208,164
	<hr/> <hr/>	<hr/> <hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 243,085	\$ 230,405
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 5,000	\$ -	\$ (5,000)	\$ (0)
Intergovernmental Services	163,000	172,705	9,705	176,178
Charges Goods/Services	11,500	13,977	2,477	14,435
Miscellaneous Revenues	186,400	187,347	947	191,756
TOTAL REVENUES	365,900	374,029	8,129	382,369
<u>EXPENDITURES</u>				
Utilities & Environment	369,200	354,219	14,981	340,719
Capital Expenditures	5,000	5,508	(508)	16,157
TOTAL EXPENDITURES	374,200	359,727	14,473	356,876
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(8,300)	14,301	14,301	25,493
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	-	-	8
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	8
NET CHANGE IN FUND BALANCES	(8,300)	14,301	14,301	25,501
Fund Balances - January 1	8,300	208,164	199,864	182,663
FUND BALANCES - DECEMBER 31	\$ -	\$ 222,465	\$ 214,165	\$ 208,164

KITTITAS COUNTY, WASHINGTON

**AUDITOR CENTENNIAL DOCUMENT PRESERVATION
COMPARATIVE BALANCE SHEET**

As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash/Petty Cash	\$ 134,169	\$ 115,248
Investments	247,985	247,746
Interest Receivable	23	26
Other Prepayments	<u>-</u>	<u>17,425</u>
TOTAL ASSETS	\$ <u>382,178</u>	\$ <u>380,444</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 110,425	\$ 1,083
Due To Other Funds	<u>1,187</u>	<u>8,000</u>
Total Liabilities	111,612	9,083
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	111,612	9,083
 <u>FUND BALANCES</u>		
Nonspendable	-	17,425
Committed	<u>270,566</u>	<u>353,936</u>
TOTAL FUND BALANCE	<u>270,566</u>	<u>371,361</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>382,178</u>	 \$ <u>380,444</u>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014
 With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenues	\$ 45,000	\$ 48,449	\$ 3,449	\$ 60,111
Charges Goods/Services	29,500	23,371	(6,130)	29,787
Miscellaneous Revenues	200	246	46	359
TOTAL REVENUES	74,700	72,066	(2,634)	90,257
<u>EXPENDITURES</u>				
General Government Services	18,900	79,303	(60,403)	36,491
Debt Service - Principal	-	1,763	(1,763)	-
Capital Expense	90,000	91,795	(1,795)	8,629
TOTAL EXPENDITURES	108,900	172,861	(63,961)	45,120
NET CHANGE IN FUND BALANCES	(34,200)	(100,795)	(66,595)	45,137
Fund Balances - January 1	300,000	371,361	71,361	326,224
FUND BALANCES - DECEMBER 31	\$ 265,800	\$ 270,566	\$ 4,766	\$ 371,361

KITTITAS COUNTY, WASHINGTON

LEASED WATER
 COMPARATIVE BALANCE SHEET
 As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>37,096</u>	\$ <u>-</u>
TOTAL ASSETS	\$ <u><u>37,096</u></u>	\$ <u><u>-</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Restricted	<u>37,096</u>	<u>-</u>
TOTAL FUND BALANCE	<u><u>37,096</u></u>	<u><u>-</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>37,096</u></u>	\$ <u><u>-</u></u>

KITTITAS COUNTY, WASHINGTON

**LEASED WATER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014
With Comparative Actual Amounts For Year Ended December 31, 2013**

	2014			2013 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>	
<u>REVENUES</u>				
Licenses and Permits	\$ 50,000	\$ 63,395	\$ 13,395	\$ -
TOTAL REVENUES	50,000	63,395	13,395	-
<u>EXPENDITURES</u>				
Utilities & Environment	50,000	26,299	23,701	-
TOTAL EXPENDITURES	50,000	26,299	23,701	-
NET CHANGE IN FUND BALANCES	-	37,096	37,096	-
Fund Balances - January 1	-	-	-	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 37,096	\$ 37,096	\$ -

KITTITAS COUNTY, WASHINGTON

**MISDEMEANANT PROBATION
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 25,833	\$ 78,151
Investments	51,826	51,776
Court Receivable	153,851	155,433
Interest Receivable	5	5
Due From Other Funds	<u>7,895</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 239,409</u></u>	<u><u>\$ 285,365</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 1,907	\$ 13,229
Due To Other Funds	5,582	4,754
Use Tax Payable	<u>-</u>	<u>17</u>
Total Liabilities	7,489	18,000
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Court Receivables	<u>153,851</u>	<u>155,433</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>161,340</u>	<u>173,432</u>
 <u>FUND BALANCES</u>		
Non Spendable Petty Cash	50	50
Committed	<u>78,019</u>	<u>111,882</u>
TOTAL FUND BALANCE	<u><u>78,069</u></u>	<u><u>111,932</u></u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u><u>\$ 239,409</u></u>	 <u><u>\$ 285,365</u></u>

KITTITAS COUNTY, WASHINGTON

**MISDEMEANANT PROBATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014**

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2013 Actual</u>
<u>REVENUES</u>				
Charges Goods/Services	\$ 717,368	\$ 700,960	\$ (16,408)	\$ 735,684
Miscellaneous Revenues	100	96	(4)	103
	717,468	701,056	(16,412)	735,787
<u>EXPENDITURES</u>				
Public Safety	818,468	735,112	83,356	731,104
Capital Expense	20,000	-	20,000	7,319
	838,468	735,112	103,356	738,423
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(121,000)	(34,056)	86,944	(2,635)
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	193	(193)	52
	-	193	(193)	52
NET CHANGE IN FUND BALANCES	(121,000)	(33,863)	86,751	(2,583)
Fund Balances - January 1	121,000	111,932	(9,068)	114,516
FUND BALANCES - DECEMBER 31	\$ -	\$ 78,069	\$ 77,684	\$ 111,932

KITITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS COMPARATIVE BALANCE SHEET

As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 20,993	\$ 13,526
Investments	22,553	37,524
Interest Receivable	<u>2</u>	<u>4</u>
TOTAL ASSETS	<u>\$ 43,548</u>	<u>\$ 51,054</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 81
Due To Other Funds	<u>758</u>	<u>689</u>
Total Liabilities	758	770
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	758	770
 <u>FUND BALANCES</u>		
Committed	<u>42,790</u>	<u>50,284</u>
TOTAL FUND BALANCE	<u>42,790</u>	<u>50,284</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u>\$ 43,548</u>	 <u>\$ 51,054</u>

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Intergovernmental Services	\$ 16,267	\$ 21,313	\$ 5,046	\$ 14,525
Charges Goods/Services	55,200	55,119	(81)	54,066
Miscellaneous Revenue	100	40	(60)	83
TOTAL REVENUES	71,567	76,472	4,905	68,673
<u>EXPENDITURES</u>				
General Government Services	116,171	119,606	(3,435)	106,042
TOTAL EXPENDITURES	116,171	119,606	(3,435)	106,042
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(44,604)	(43,134)	1,470	(37,369)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	35,640	35,640	14,325
TOTAL OTHER FINANCING SOURCES (USES)	-	35,640	35,640	14,325
NET CHANGE IN FUND BALANCES	(44,604)	(7,494)	37,110	(23,044)
Fund Balances - January 1	44,604	50,284	5,680	73,328
FUND BALANCES - DECEMBER 31	\$ -	\$ 42,790	\$ 42,790	\$ 50,284

KITTITAS COUNTY, WASHINGTON

**DRUG ENFORCEMENT
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>49,486</u>	\$ <u>33,952</u>
TOTAL ASSETS	\$ <u><u>49,486</u></u>	\$ <u><u>33,952</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Non Spendable Petty Cash	3,000	3,000
Committed	<u>46,486</u>	<u>30,952</u>
TOTAL FUND BALANCE	<u><u>49,486</u></u>	<u><u>33,952</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>49,486</u></u>	\$ <u><u>33,952</u></u>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Fines & Penalties	\$ 10,000	\$ 25,535	\$ 15,535	\$ 35,415
TOTAL REVENUES	10,000	25,535	15,535	35,415
<u>EXPENDITURES</u>				
General Governmental Services	22,000	10,000	12,000	10,000
TOTAL EXPENDITURES	22,000	10,000	12,000	10,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(12,000)	15,535	27,535	25,415
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	-	-	126
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	126
NET CHANGE IN FUND BALANCES	(12,000)	15,535	27,535	25,541
Fund Balances - January 1	20,000	33,952	13,952	8,410
FUND BALANCES - DECEMBER 31	\$ 8,000	\$ 49,486	\$ 41,486	\$ 33,952

KITTITAS COUNTY, WASHINGTON

**DOMESTIC VIOLENCE
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash	\$ <u>7,874</u>	\$ <u>6,933</u>
TOTAL ASSETS	\$ <u><u>7,874</u></u>	\$ <u><u>6,933</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Committed	<u>7,874</u>	<u>6,933</u>
TOTAL FUND BALANCE	<u><u>7,874</u></u>	<u><u>6,933</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>7,874</u></u>	\$ <u><u>6,933</u></u>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges Goods/Services	\$ -	\$ 657	\$ 657	\$ 560
Fines & Penalties	-	284	284	65
TOTAL REVENUES	-	941	941	625
<u>EXPENDITURES</u>				
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	941	941	625
Fund Balances - January 1	-	6,933	6,933	6,307
FUND BALANCES - DECEMBER 31	\$ -	\$ 7,874	\$ 7,874	\$ 6,933

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE COMPARATIVE BALANCE SHEET As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash	\$ 147,631	\$ 127,812
Investments	91,118	91,030
Interest Receivable	<u>9</u>	<u>9</u>
TOTAL ASSETS	\$ <u><u>238,757</u></u>	\$ <u><u>218,851</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>2,375</u>	\$ <u>750</u>
Total Liabilities	2,375	750
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Grant Received in Advance	<u>46,919</u>	<u>46,096</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	49,294	46,846
<u>FUND BALANCES</u>		
Restricted	<u>189,463</u>	<u>172,005</u>
TOTAL FUND BALANCE	<u><u>189,463</u></u>	<u><u>172,005</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>238,757</u></u>	\$ <u><u>218,851</u></u>

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 45,000	\$ 46,096	\$ 1,096	\$ 44,380
Miscellaneous Revenue	200	87	(113)	132
TOTAL REVENUES	45,200	46,183	983	44,512
<u>EXPENDITURES</u>				
Judicial Services	35,000	28,725	6,275	24,400
TOTAL EXPENDITURES	35,000	28,725	6,275	24,400
NET CHANGE IN FUND BALANCES	10,200	17,458	7,258	20,112
Fund Balances - January 1	150,000	172,005	22,005	151,893
FUND BALANCES - DECEMBER 31	\$ 160,200	\$ 189,463	\$ 29,263	\$ 172,005

KITTITAS COUNTY, WASHINGTON

**FORFEITED DRUG PROCEEDS FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash	\$ <u>28,940</u>	\$ <u>24,103</u>
TOTAL ASSETS	\$ <u><u>28,940</u></u>	\$ <u><u>24,103</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>273</u>	\$ <u>425</u>
Total Liabilities	273	425
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>273</u>	<u>425</u>
<u>FUND BALANCES</u>		
Committed	<u>28,668</u>	<u>23,678</u>
TOTAL FUND BALANCE	<u><u>28,668</u></u>	<u><u>23,678</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>28,940</u></u>	\$ <u><u>24,103</u></u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>	
<u>REVENUES</u>				
Fines & Penalties	\$ 1,000	\$ 5,262	\$ 4,262	\$ -
TOTAL REVENUES	1,000	5,262	4,262	-
<u>EXPENDITURES</u>				
General Government Expenditures	25,000	273	24,727	425
TOTAL EXPENDITURES	25,000	273	24,727	425
NET CHANGE IN FUND BALANCES	(24,000)	4,989	28,989	(425)
Fund Balances - January 1	24,000	23,678	(322)	24,103
FUND BALANCES - DECEMBER 31	\$ -	\$ 28,668	\$ 28,668	\$ 23,678

KITTITAS COUNTY, WASHINGTON

**ADULT MISD P - CH DIVERSION FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash	\$ <u>60,850</u>	\$ <u>49,550</u>
TOTAL ASSETS	\$ <u><u>60,850</u></u>	\$ <u><u>49,550</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Committed	<u>60,850</u>	<u>49,550</u>
TOTAL FUND BALANCE	<u><u>60,850</u></u>	<u><u>49,550</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>60,850</u></u>	\$ <u><u>49,550</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, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges Goods /Services	\$ -	\$ 11,300	\$ 11,300	\$ 12,000
TOTAL REVENUES	-	11,300	11,300	12,000
<u>EXPENDITURES</u>				
General Government Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	-	11,300	11,300	12,000
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	11,300	11,300	12,000
Fund Balances - January 1	-	49,550	49,550	37,550
FUND BALANCES - DECEMBER 31	\$ -	\$ 60,850	\$ 60,850	\$ 49,550

KITTITAS COUNTY, WASHINGTON

**STADIUM FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash/Petty Cash	\$ 397,139	\$ 257,629
Investments	152,427	152,279
Interest Receivable	14	16
Due From Other Governmental	<u>160,075</u>	<u>116,901</u>
TOTAL ASSETS	<u>\$ 709,655</u>	<u>\$ 526,824</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 149,777	\$ 40,238
Due To Other Funds	<u>114</u>	<u>100,004</u>
Total Liabilities	149,890	140,242
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>149,890</u>	<u>140,242</u>
 <u>FUND BALANCES</u>		
Restricted	<u>559,764</u>	<u>386,582</u>
TOTAL FUND BALANCE	<u>559,764</u>	<u>386,582</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 709,655</u>	<u>\$ 526,824</u>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 500,000	\$ 731,514	\$ 231,514	\$ 725,604
Intergovernmental Revenues	58,267	39,899	(18,368)	-
Miscellaneous Revenues	200	146	(54)	221
TOTAL REVENUES	558,467	771,559	213,092	725,824
<u>EXPENDITURES</u>				
Culture & Recreation	425,535	339,507	86,028	290,684
TOTAL EXPENDITURES	425,535	339,507	86,028	290,684
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	132,932	432,052	299,120	435,140
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	(151,869)	(258,869)	(107,000)	(753,069)
TOTAL OTHER FINANCING SOURCES (USES)	(151,869)	(258,869)	(107,000)	(753,069)
NET CHANGE IN FUND BALANCES	(18,937)	173,183	192,120	(317,928)
Fund Balances - January 1	266,722	386,582	119,860	704,510
FUND BALANCES - DECEMBER 31	\$ 247,785	\$ 559,764	\$ 311,979	\$ 386,582

KITTITAS COUNTY, WASHINGTON

**REAL ESTATE EXCISE TAX
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>87,609</u>	\$ <u>76,832</u>
TOTAL ASSETS	\$ <u><u>87,609</u></u>	\$ <u><u>76,832</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
 <u>FUND BALANCES</u>		
Restricted	<u>87,609</u>	<u>76,832</u>
TOTAL FUND BALANCE	<u><u>87,609</u></u>	<u><u>76,832</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>87,609</u></u>	\$ <u><u>76,832</u></u>

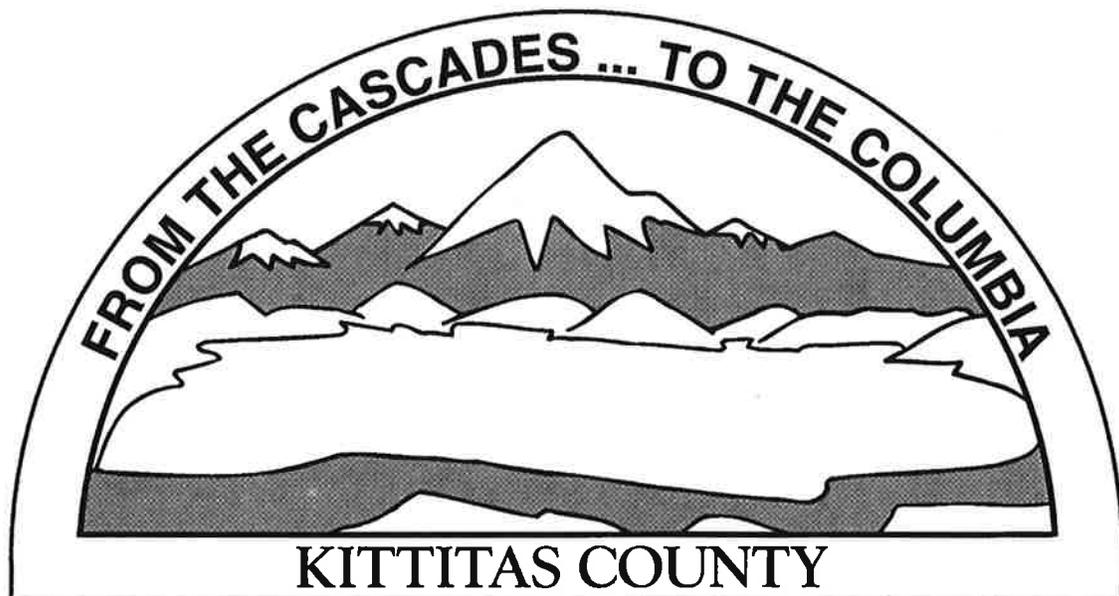
KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenue	\$ -	\$ 8,630	\$ 8,630	\$ -
Charges for Services	-	5,898	5,898	-
TOTAL REVENUES	-	14,527	14,527	-
EXPENDITURES				
General Government	-	3,750	(3,750)	18,750
Capital Expense	50,000	-	50,000	-
TOTAL EXPENDITURES	50,000	3,750	46,250	18,750
NET CHANGE IN FUND BALANCES	(50,000)	10,777	60,777	(18,750)
Fund Balances - January 1	50,000	76,832	26,832	95,582
FUND BALANCES - DECEMBER 31	\$ -	\$ 87,609	\$ 87,609	\$ 76,832

Debt Services Non-Major Funds



KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2014

With Comparative Totals for Year Ended December 31, 2013

	2010 GO & REFUNDING BOND	Co. REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2014 TOTALS	2013 TOTALS
<u>ASSETS</u>						
Cash/Petty Cash	-	356	-	-	356	127,720
Investments	-	-	315,618	7,078	322,697	195,144
Taxes/Assessments Receivable	-	(0)	(4,514)	-	(4,514)	(4,514)
Accounts Receivable Accrual	-	-	-	-	-	-
Interest Receivable	-	-	19	1	19	20
Due from Other Funds	-	-	-	-	-	-
TOTAL ASSETS	-	356	311,123	7,079	318,558	318,370
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>						
<u>LIABILITIES</u>						
Vouchers Payable	54	-	-	-	54	-
Interfund Loans Payable	-	6,000	-	-	6,000	-
Total Liabilities	54	6,000	-	-	6,054	-
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Inflows of Resources	-	(0)	(4,514)	-	(4,514)	(4,514)
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	54	6,000	(4,514)	-	1,540	(4,514)
<u>FUND BALANCES</u>						
Restricted	-	-	315,637	7,079	322,716	322,884
Unassigned	(54)	(5,644)	-	-	(5,698)	-
TOTAL FUND BALANCES	(54)	(5,644)	315,637	7,079	317,018	322,884
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	-	356	311,123	7,079	318,558	318,370

KITTITAS COUNTY, WASHINGTON

**DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2014
With Comparative Totals for Year Ended December 31, 2013**

	2010 GO & REFUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2014 TOTALS	2013 TOTALS
<u>REVENUES</u>						
Taxes	-	-	-	-	-	6,328
Miscellaneous Revenues	-	-	182	7	188	18,258
TOTAL REVENUES	-	-	182	7	188	24,586
<u>EXPENDITURES</u>						
General Government	-	6,000	-	-	6,000	-
Debt Service Principal	580,000	-	-	-	580,000	575,000
Debt Service Interest & Other Debt Costs	296,287	-	-	-	296,287	307,732
TOTAL EXPENDITURES	876,287	6,000	-	-	882,287	882,732
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(876,287)	(6,000)	182	7	(882,098)	(858,146)
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating Transfer In (Out)	876,233	-	-	-	876,233	751,659
TOTAL OTHER FINANCING SOURCES (USES)	876,233	-	-	-	876,233	751,659
NET CHANGE IN FUND BALANCES	(54)	(6,000)	182	7	(5,865)	(106,487)
Fund Balances - January 1	-	356	315,455	7,072	322,883	429,372
FUND BALANCES - DECEMBER 31	(54)	(5,644)	315,637	7,079	317,018	322,884

KITTITAS COUNTY, WASHINGTON

**2010 GO & REFUNDING BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ _____ -	\$ _____ -
TOTAL ASSETS	\$ _____ -	\$ _____ -
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ _____ 54	\$ _____ -
Total Liabilities	54	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	54	-
 <u>FUND BALANCES</u>		
Unassigned	_____ (54)	_____ -
TOTAL FUND BALANCES	_____ (54)	_____ -
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ _____ -	\$ _____ -

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amount For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 500	\$ -	\$ (500)	\$ -
TOTAL REVENUES	500	-	(500)	-
<u>EXPENDITURES</u>				
Debt Service - Principal	580,000	580,000	-	575,000
Debt Service - Interest & Other Debt Costs	296,432	296,287	145	307,732
TOTAL EXPENDITURES	876,432	876,287	145	882,732
OTHER FINANCING SOURCES (USES)				
Operating Transfer In (Out)	875,932	876,233	301	751,659
TOTAL OTHER FINANCING SOURCES (USES)	875,932	876,233	301	751,659
NET CHANGE IN FUND BALANCES	-	(54)	(54)	(131,073)
Fund Balances - January 1	-	-	-	131,073
FUND BALANCES - DECEMBER 31	\$ -	\$ (54)	\$ (54)	\$ -

KITTITAS COUNTY, WASHINGTON

**COUNTY REFUND FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</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, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Interfund Loans Payable	\$ <u>6,000</u>	\$ <u>-</u>
Total Liabilities	6,000	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	<u>(0)</u>	<u>(0)</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	6,000	(0)
<u>FUND BALANCES</u>		
Restricted	-	356
Unassigned	<u>(5,644)</u>	<u>-</u>
TOTAL FUND BALANCES	<u>(5,644)</u>	<u>356</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<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, 2014

With Comparative Actual Amount For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Loan Proceeds	\$ 6,000	\$ -	\$ (6,000)	\$ -
TOTAL REVENUES	6,000	-	(6,000)	-
<u>EXPENDITURES</u>				
General Government	6,000	6,000	-	-
TOTAL EXPENDITURES	6,000	6,000	-	-
NET CHANGE IN FUND BALANCES	-	(6,000)	(6,000)	-
Fund Balances - January 1	-	356	356	356
FUND BALANCES - DECEMBER 31	\$ -	\$ (5,644)	\$ (5,644)	\$ 356

KITTITAS COUNTY, WASHINGTON

**CRID 96-1 BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ 127,364
Investments	315,618	188,073
Special Assessments Receivable	(4,514)	(4,514)
Interest Receivable	<u>19</u>	<u>19</u>
TOTAL ASSETS	\$ <u>311,123</u>	\$ <u>310,942</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	<u>(4,514)</u>	<u>(4,514)</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	(4,514)	(4,514)
 <u>FUND BALANCES</u>		
Restricted	<u>315,637</u>	<u>315,455</u>
TOTAL FUND BALANCES	<u>315,637</u>	<u>315,455</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>311,123</u>	 \$ <u>310,942</u>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amount For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ 6,328
Miscellaneous Revenue	-	182	182	18,247
TOTAL REVENUES	-	182	182	24,575
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	182	182	24,575
Fund Balances - January 1	-	315,455	315,455	290,880
FUND BALANCES - DECEMBER 31	\$ -	\$ 315,637	\$ 315,637	\$ 315,455

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2014 and December 31, 2013

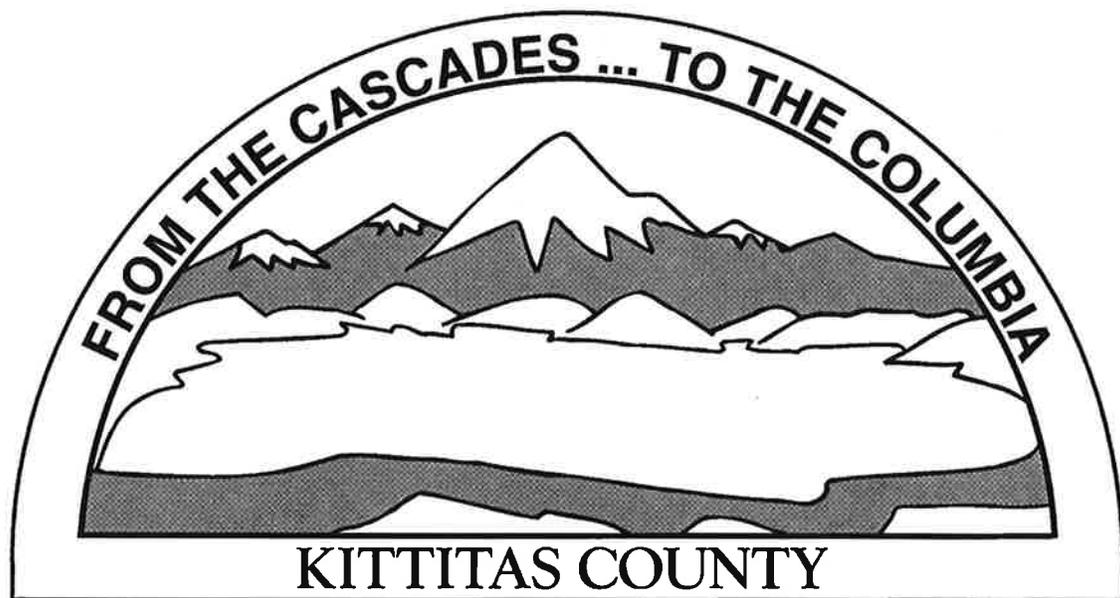
	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ -	\$ -
Investments	7,078	7,072
Interest Receivable	<u>1</u>	<u>1</u>
TOTAL ASSETS	\$ <u>7,079</u>	\$ <u>7,072</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Restricted	<u>7,079</u>	<u>7,072</u>
TOTAL FUND BALANCE	<u>7,079</u>	<u>7,072</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>7,079</u>	\$ <u>7,072</u>

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014
 With Comparative Actual Amount For Year Ended December 31, 2013

	2014		Variance Favorable (Unfavorable)	2013 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 7	\$ 7	\$ 10
TOTAL REVENUES	-	7	7	10
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service -Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	7	7	10
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	7	7	10
Fund Balances - January 1	-	7,072	7,072	7,062
FUND BALANCES - DECEMBER 31	\$ -	\$ 7,079	\$ 7,079	\$ 7,072

Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET

December 31, 2014

With Comparative Totals for Year Ended December 31, 2013

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2014 TOTALS</u>	<u>2013 TOTALS</u>
<u>ASSETS</u>					
Cash/Petty Cash	\$ 683,814	\$ 45,982	\$ 3,063	\$ 732,860	\$ 1,073,750
Investments	401,099	-	15,081	416,180	415,788
Due From Other Funds	-	25,308	-	25,308	-
Interest Receivable	37	-	1	39	43
TOTAL ASSETS	\$ 1,084,951	\$ 71,290	\$ 18,145	\$ 1,174,386	\$ 1,489,580
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Payables	\$ -	\$ -	\$ -	\$ -	\$ 70,511
Due To Other Funds	-	-	-	-	-
Contracts Retainage Payable	-	71,877	-	71,877	40,975
TOTAL LIABILITIES	\$ -	\$ 71,877	\$ -	\$ 71,877	\$ 111,486
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Inflows of Resources	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	71,877	-	71,877	111,486
<u>FUND BALANCES</u>					
Restricted	\$ 1,084,951	\$ -	\$ -	\$ 1,084,951	\$ 1,359,963
Committed	-	-	18,145	18,145	18,131
Unassigned	-	(587)	-	(587)	-
TOTAL FUND BALANCES	\$ 1,084,951	\$ (587)	\$ 18,145	\$ 1,102,509	\$ 1,378,094
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,084,951	\$ 71,290	\$ 18,145	\$ 1,174,386	\$ 1,489,580

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2014
With Comparative Totals for Year Ended December 31, 2013**

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2014 TOTALS</u>	<u>2013 TOTALS</u>
<u>REVENUES</u>					
Taxes	\$ 755,941	\$ -	\$ -	\$ 755,941	\$ 736,268
Miscellaneous Revenues	384	-	14	399	717
TOTAL REVENUES	756,325	-	14	756,340	736,985
<u>EXPENDITURES</u>					
Capital Expenditures	-	1,279,198	-	1,279,198	1,018,149
Debt Service Principal & Interest	-	-	-	-	-
TOTAL EXPENDITURES	-	1,279,198	-	1,279,198	1,018,149
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	756,325	(1,279,198)	14	(522,858)	(281,164)
<u>OTHER FINANCING SOURCES (USES)</u>					
Bond Proceeds	-	-	-	-	-
Operating Transfer In (out)	(518,098)	765,372	-	247,274	182,944
TOTAL OTHER FINANCING SOURCES (USES)	(518,098)	765,372	-	247,274	182,944
NET CHANGE IN FUND BALANCES	238,227	(513,826)	14	(275,585)	(98,220)
Fund Balance - January 1	846,724	513,239	18,131	1,378,094	1,476,314
FUND BALANCES - DECEMBER 31	\$ 1,084,951	\$ (587)	\$ 18,145	\$ 1,102,509	\$ 1,378,094

KITTITAS COUNTY, WASHINGTON

**CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash/Petty Cash	\$ 683,814	\$ 445,971
Investments	401,099	400,711
Interest Receivable	<u>37</u>	<u>41</u>
TOTAL ASSETS	\$ <u>1,084,951</u>	\$ <u>846,724</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	-	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
 <u>FUND BALANCES</u>		
Restricted	<u>1,084,951</u>	<u>846,724</u>
TOTAL FUND BALANCE	<u>1,084,951</u>	<u>846,724</u>
RESOURCES AND FUND BALANCES	\$ <u>1,084,951</u>	\$ <u>846,724</u>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes	\$ 270,000	\$ 755,941	\$ 485,941	\$ 736,268
Miscellaneous Revenues	100	384	284	605
TOTAL REVENUES	270,100	756,325	486,225	736,873
EXPENDITURES				
Capital Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	270,100	756,325	486,225	736,873
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	(510,894)	(518,098)	(7,204)	(768,777)
TOTAL OTHER FINANCING SOURCES (USES)	(510,894)	(518,098)	(7,204)	(768,777)
NET CHANGE IN FUND BALANCES	(240,794)	238,227	479,021	(31,905)
Fund Balances - January 1	500,000	846,724	346,724	878,629
FUND BALANCES - DECEMBER 31	\$ 259,206	\$ 1,084,951	\$ 825,745	\$ 846,724

KITTITAS COUNTY, WASHINGTON

**COURTHOUSE/JAIL FACILITIES EXPANSION
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 45,982	\$ 624,715
Investments	-	11
Due From Other Funds	<u>25,308</u>	<u>-</u>
TOTAL ASSETS	\$ <u>71,290</u>	\$ <u>624,726</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 70,511
Contract Retainage Payable	<u>71,877</u>	<u>40,975</u>
Total Liabilities	71,877	111,486
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>71,877</u>	<u>111,486</u>
 <u>FUND BALANCES</u>		
Restricted	-	513,239
Unassigned	<u>(587)</u>	<u>-</u>
TOTAL FUND BALANCE	<u>(587)</u>	<u>513,239</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>71,290</u>	\$ <u>624,726</u>

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 90
TOTAL REVENUES	-	-	-	90
EXPENDITURES				
Capital Expenditures	1,300,000	1,279,198	20,802	1,018,149
TOTAL EXPENDITURES	1,300,000	1,279,198	20,802	1,018,149
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(1,300,000)	(1,279,198)	20,802	(1,018,059)
OTHER FINANCING SOURCES (USES)				
Debt	-	-	-	-
Operating Transfers In (Out)	800,000	765,372	(34,628)	956,544
TOTAL OTHER FINANCING SOURCES (USES)	800,000	765,372	(34,628)	956,544
NET CHANGE IN FUND BALANCES	(500,000)	(513,826)	(13,826)	(61,515)
Fund Balances - January 1	500,000	513,239	13,239	574,754
FUND BALANCES - DECEMBER 31	\$ -	\$ (587)	\$ (587)	\$ 513,239

KITTITAS COUNTY, WASHINGTON

**FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013**

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
Cash/Petty Cash	\$ 3,063	\$ 3,063
Investment	15,081	15,066
Interest Receivable	<u>1</u>	<u>2</u>
TOTAL ASSETS	\$ <u>18,145</u>	\$ <u>18,131</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Payables	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
 <u>FUND BALANCES</u>		
Committed	<u>18,145</u>	<u>18,131</u>
TOTAL FUND BALANCE	<u>18,145</u>	<u>18,131</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>18,145</u>	\$ <u>18,131</u>

KITTITAS COUNTY, WASHINGTON

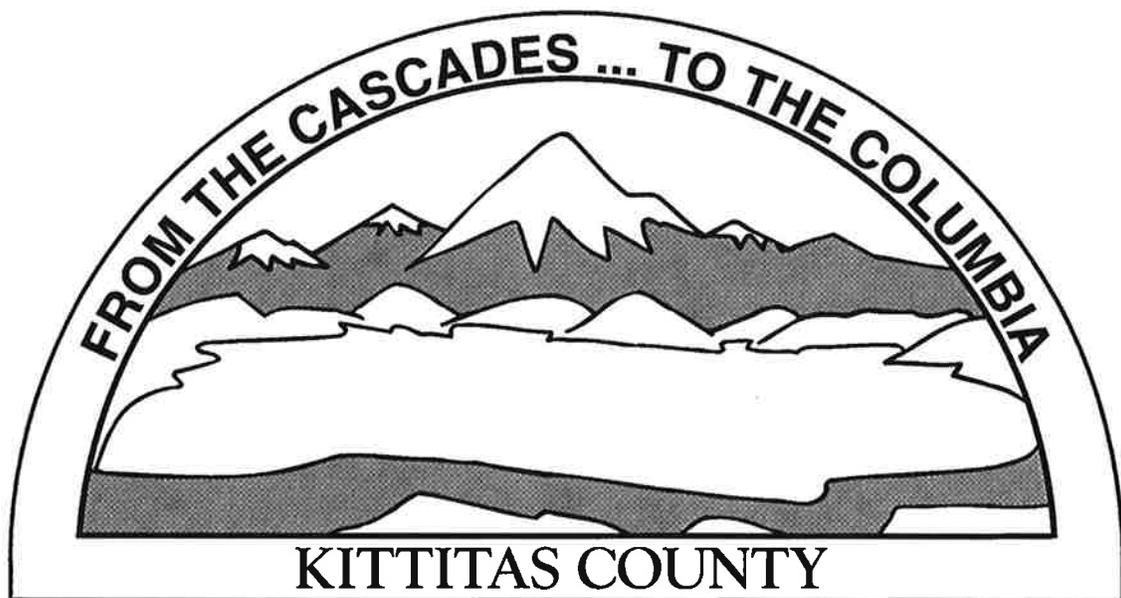
FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	2014			2013 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenues	\$ -	14	\$ 14	\$ 22
TOTAL REVENUES	-	14	14	22
<u>EXPENDITURES</u>				
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	-	14	14	22
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	(4,823)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(4,823)
NET CHANGE IN FUND BALANCES	-	14	14	(4,801)
Fund Balances - January 1	-	18,131	18,131	22,932
FUND BALANCES - DECEMBER 31	\$ -	\$ 18,145	\$ 18,145	\$ 18,131

Enterprise Fund



KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
COMBINING BALANCE SHEET

As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>SOLID WASTE</u>	<u>COMMUNITY DEVELOPMENT SERVICES</u>	<u>2014 TOTAL</u>	<u>2013 TOTAL</u>
<u>CURRENT ASSETS</u>				
Cash/Petty Cash	\$ 1,699,174	\$ 794,781	\$ 2,493,955	\$ 2,527,802
Cash with Fiscal	-	-	0	-
Investments	1,998,460	-	1,998,460	1,999,030
Account Receivable	297,938	57	297,995	225,411
Interest Receivable	619	-	619	944
Due From Other Funds	21,485	108,841	128,326	438,316
Interfund Loans Receivable	50,000	-	50,000	100,000
Due From Other Governmental	42,066	19,396	61,462	187,762
Other Prepayments	200	-	200	1,490
Total Current Assets	\$ 4,109,941	\$ 921,075	5,031,016	5,480,755
Non Current Assets				
Cash restricted for landfill closure & postclosure	116,932	-	116,932	-
Investments restricted for landfill closure & postclos	621,169	-	621,169	633,234
Total Non-Current Assets	738,101	-	738,101	633,234
<u>PROPERTY, PLANT & EQUIPMENT</u>				
Land	280,439	-	280,439	280,439
Buildings	1,389,478	-	1,389,478	1,389,478
Improvements	4,537,967	-	4,537,967	4,513,633
Equipment	1,501,526	58,855	1,560,381	1,251,015
Intangible assets	39,704	-	39,704	39,704
Total Property, Plant & Equip.	7,749,113	\$ 58,855	7,807,968	7,474,268
Less Accumulated Depreciation	(3,185,502)	(9,372)	(3,194,875)	(2,915,659)
Net Property, Plant & Equipment	4,563,611	\$ 49,483	4,613,094	4,558,609
TOTAL ASSETS	\$ 9,411,653	\$ 970,558	\$ 10,382,211	\$ 10,672,598
<u>LIABILITIES AND FUND EQUITY</u>				
Vouchers Payable	\$ 180,336	\$ 38,846	\$ 219,181	\$ 251,993
Salaries Payable	7,164	-	7,164	1,490
Due To Other Funds	6,324	9,389	15,713	268,655
Taxes Payable	72	-	72	(3,058)
Non Current Liabilities:				
Due within one year	127,073	-	127,073	209,943
Due in more than one year	1,747,639	75,831	1,823,469	1,825,086
TOTAL LIABILITIES	2,068,608	124,065	2,192,673	2,554,108
<u>NET ASSETS</u>				
Reserved for Petty Cash	2,800	300	3,100	3,100
Reserved for Prepaid Items	200	-	200	1,490
Reserved for Fixed Asset Rep.	394,573	-	394,573	394,001
Reserved for Landfill Closure	600,841	-	600,841	548,179
Unrestricted	6,344,631	846,193	7,190,824	7,171,719
TOTAL FUND EQUITY	7,343,045	846,493	8,189,538	8,118,490
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,411,653	\$ 970,558	\$ 10,382,211	\$ 10,672,598

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND EQUITIES
 Year Ended December 31, 2014
 With Comparative Actual Amounts For Year Ended December 31, 2013

	<u>SOLID WASTE</u>	<u>COMMUNITY DEVELOPMENT SERVICES</u>	<u>2014 TOTALS</u>	<u>2013 TOTALS</u>
<u>OPERATING REVENUES</u>				
Licenses & Permits	\$ 0	\$ 1,058,713	\$ 1,058,713	\$ 947,223
Intergovernmental Revenue	158,236	0	158,236	217,646
Charges for Services	3,232,782	122,001	3,354,783	3,306,667
Miscellaneous Revenue	116,530	84,473	201,004	186,416
TOTAL OPERATING REVENUES	3,507,548	1,265,187	4,772,736	4,657,950
<u>OPERATING EXPENSES:</u>				
General Operations	3,098,130	1,432,744	4,530,874	4,177,452
Depreciation, Amortization	270,144	9,072	279,216	253,544
TOTAL OPERATING EXPENSE	3,368,274	1,441,816	4,810,090	4,430,996
OPERATING INCOME (LOSS)	139,274	(176,629)	(37,354)	226,955
<u>NON-OPERATING REVENUES (EXPENSES):</u>				
Interest Revenues	3,218	0	3,218	4,856
Debt Interest Expense	(3,375)	0	(3,375)	0
Landfill Closure Revenues (Cost)	46,280	0	46,280	(2,045)
Compensated Absences	(11,441)	(25,353)	(36,794)	(82,279)
Gain (Loss) on Disposal of Assets	74	0	74	43
TOTAL NON-OPERATING REVENUES (EXPENSES)	34,756	(25,353)	9,403	(79,424)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	174,030	(201,982)	(27,952)	147,531
Transfer In	0	100,000	100,000	903,258
Capital Contributions	0	0	0	10,837
CHANGE IN NET POSITION	174,030	(101,982)	72,048	1,061,625
Total net position - beginning	7,170,015	948,475	8,118,490	7,056,864
Prior Year Adjustment	(1,000)	0	(1,000)	0
TOTAL NET POSITION - ENDING	\$ 7,343,045	\$ 846,493	\$ 8,189,538	\$ 8,118,489

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2014
 With Comparative Totals for Year Ended December 31, 2013

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	2014 TOTALS	2013 TOTALS
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash received from customers	\$ 3,521,481	1,614,961	5,136,442	\$ 4,128,946
Cash payments to suppliers	-3,125,354	-1,684,554	(4,809,909)	(4,051,863)
Net cash provided (used) by operating activities	396,127	-69,593	326,534	77,083
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Transfer from Other Funds	0	100,000	100,000	903,258
Cash Received (Paid) on loans from other funds	50,000	0	50,000	50,000
Landfill Closure Revenues/Costs	0	0	-	321
Net cash provided (used) by noncapital financing activities	50,000	100,000	150,000	953,579
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>				
Acquisition of Fixed Assets	-283,867	-49,834	(333,701)	(156,439)
Capital Contributions	0	0	-	10,837
Payments on Long Term Debt	-75,000	0	(75,000)	(75,000)
Proceeds from Sale of Fixed Assets	74	0	74	43
Net cash provided (used) by capital financing activities	-358,793	-49,834	(408,627)	(220,559)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Interest on Investments	3,542	0	3,542	5,525
Prior Year Adjustment Cash in Bank	-1,000	0	(1,000)	-
(Purchase)/Sales of Investments	-983	0	(983)	(1,558)
Net cash provided (used) by investing activities	1,559	0	1,559	3,966
Net increase (decrease) in cash	88,893	-19,427	69,466	814,069
Cash and cash equivalents at January 1	1,727,212	814,208	2,541,420	1,727,351
Cash and cash equivalents at December 31	\$ 1,816,106	\$ 794,781	\$ 2,610,887	\$ 2,541,420
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Net Operating Income (Loss)	\$ 135,899	\$ -176,629	\$ (40,729)	\$ 226,955
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Depreciation Expense	270,144	9,072	279,216	253,544
(Increase) Decrease in Accounts Receivable	-72,527	-57	(72,584)	467
(Increase) Decrease in Due From Other Funds	32,323	277,667	309,990	(387,704)
(Increase) Decrease in Due From Other Governmental	54,136	72,164	126,301	(141,767)
(Increase) Decrease in Prepayment for Services	1,290	0	1,290	(1,490)
Increase (Decrease) in Vouchers Payable	17,209	-50,020	(32,811)	85,226
Increase (Decrease) in Salaries Payable	5,674	0	5,674	(4,210)
Increase (Decrease) in Taxes Payable	3,130	0	3,130	(281)
Increase (Decrease) in Due To Other Funds	-51,152	-201,790	(252,942)	46,344
Total Adjustments	260,228	107,035	367,263	(149,872)
Net cash provided by operating activities	\$ 396,127	\$ -69,593	\$ 326,534	\$ 77,083

KITTITAS COUNTY, WASHINGTON

SOLID WASTE
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 1,699,174	\$ 1,713,594
Cash with Fiscal	-	-
Investments	1,998,460	1,999,030
Account Receivable	297,938	225,411
Interest Receivable	619	944
Due From Other Funds	21,485	53,808
Interfund Loans Receivable	50,000	100,000
Due From Other Governmental	42,066	96,202
Other Prepayments	200	1,490
Total Current Assets	\$ 4,109,941	\$ 4,190,479
Non Current Assets		
Cash restricted for landfill closure & postclosure	116,932	13,618
Investments restricted for landfill closure & postclosure	621,169	619,616
Total Non-Current Assets	\$ 738,101	\$ 633,234
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	280,439	280,439
Buildings	1,389,478	1,389,478
Improvements	4,537,967	4,513,633
Equipment	1,501,526	1,241,993
Intangible assets	39,704	39,704
Total Property, Plant & Equip.	\$ 7,749,113	\$ 7,465,246
Less Accumulated Depreciation	(3,185,502)	(2,915,358)
Net Property, Plant & Equipment	\$ 4,563,611	\$ 4,549,888
 TOTAL ASSETS	 \$ 9,411,653	 \$ 9,373,601
<u>LIABILITIES AND FUND EQUITY</u>		
Vouchers Payable	\$ 180,336	\$ 163,127
Salaries Payable	7,164	1,490
Due To Other Funds	6,324	57,477
Taxes Payable	72	(3,058)
Non Current Liabilities:		
Due within one year	127,073	209,513
Due in more than one year	1,747,639	1,775,038
TOTAL LIABILITIES	\$ 2,068,608	\$ 2,203,586
<u>NET ASSETS</u>		
Reserved for Petty Cash	\$ 2,800	\$ 2,800
Reserved for Prepaid Items	200	1,490
Reserved for Fixed Asset Rep.	394,573	394,001
Reserved for Landfill Closure	600,841	548,179
Unrestricted	6,344,631	6,223,545
TOTAL FUND EQUITY	\$ 7,343,045	\$ 7,170,015
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,411,653	\$ 9,373,601

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	<u>2014</u>		<u>2013</u>
<u>OPERATING REVENUES</u>			
Intergovernmental Revenue	\$ 158,236	\$	217,646
Charges for Services	3,232,782		3,029,245
Miscellaneous Revenue	<u>116,530</u>		<u>89,670</u>
TOTAL OPERATING REVENUES	\$ 3,507,548	\$	3,336,560
<u>OPERATING EXPENSES:</u>			
General Operations	\$ 3,098,130	\$	2,952,057
Depreciation, Amortization	<u>270,144</u>		<u>253,243</u>
TOTAL OPERATING EXPENSE	<u>3,368,274</u>		<u>3,205,300</u>
OPERATING INCOME (LOSS)	\$ 139,274	\$	131,260
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Interest Revenues	\$ 3,218	\$	4,856
Debt Interest Expense	-3,375		0
Landfill Closure Revenues (Cost)	46,280		(2,045)
Compensated Absences	-11,441		(31,801)
Gain (Loss) on Disposal of Assets	<u>74</u>		<u>43</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ <u>34,756</u>	\$	<u>(28,947)</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 174,030	\$	102,314
Capital Contributions	<u>0</u>	\$	<u>10,837</u>
CHANGE IN NET POSITION	\$ 174,030	\$	113,150
Total net position - beginning	\$ 7,170,015	\$	7,056,864
Prior Period Adjustment	<u>-1,000</u>		<u>-</u>
TOTAL NET POSITION - ENDING	\$ <u><u>7,343,045</u></u>	\$	<u><u>7,170,015</u></u>

KITTITAS COUNTY, WASHINGTON

**SOLID WASTE
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2014
With Comparative Totals for Year Ended December 31, 2013**

	<u>2014</u>	<u>2013</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 3,521,481	\$ 3,283,623.69
Cash payments to suppliers	<u>-3,125,354</u>	<u>-3,126,512.13</u>
Net cash provided (used) by operating activities	\$ <u>396,127</u>	\$ <u>157,111.56</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Cash Received (Paid) on loans from other funds	\$ 50,000	\$ 50,000.00
Landfill Closure Revenues/Costs	<u>0</u>	<u>321.19</u>
Net cash provided (used) by noncapital financing activities	\$ <u>50,000</u>	\$ <u>50,321.19</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Fixed Assets	\$ -283,867	\$ -147,417.70
Capital Contributions	0	10,836.65
Payments on Long Term Debt	-75,000	-75,000.00
Proceeds from Sale of Fixed Assets	<u>74</u>	<u>43.40</u>
Net cash provided (used) by capital financing activities	\$ <u>-358,793</u>	\$ <u>-211,537.65</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 3,542	\$ 5,524.66
Prior Year Adjustment Cash in Bank	-1,000	0.00
(Purchase)/Sales of Investments	<u>-983</u>	<u>-1,558.46</u>
Net cash provided (used) by investing activities	\$ <u>1,559</u>	\$ <u>3,966.20</u>
Net increase (decrease) in cash	\$ 88,893	\$ -138.70
Cash and cash equivalents at January 1	<u>1,727,212</u>	<u>1,727,350.77</u>
Cash and cash equivalents at December 31	\$ <u><u>1,816,106</u></u>	\$ <u><u>1,727,212.07</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 135,899	\$ 131,260.35
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 270,144	\$ 253,243.12
(Increase) Decrease in Accounts Receivable	-72,527	466.58
(Increase) Decrease in Due From Other Funds	32,323	-3,195.54
(Increase) Decrease in Due From Other Governmental	54,136	-50,207.38
(Increase) Decrease in Prepayment for Services	1,290	-1,490.00
Increase (Decrease) in Vouchers Payable	17,209	-3,640.38
Increase (Decrease) in Salaries Payable	5,674	-4,210.25
Increase (Decrease) in Taxes Payable	3,130	-280.58
Increase (Decrease) in Due To Other Funds	<u>-51,152</u>	<u>-164,834.36</u>
Total Adjustments	\$ <u>260,228</u>	\$ <u>25,851.21</u>
Net cash provided by operating activities	\$ <u><u>396,127</u></u>	\$ <u><u>157,111.56</u></u>

KITTITAS COUNTY, WASHINGTON
COMMUNITY DEVELOPMENT SERVICES
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 794,781	\$ 814,208
Accounts Receivable	57	-
Due From Other Funds	106,841	384,508
Due From Other Governmental	19,396	91,560
Total Current Assets	\$ 921,075	\$ 1,290,276
 <u>PROPERTY, PLANT & EQUIPMENT</u>		
Equipment	58,855	9,021
Total Property, Plant & Equip.	\$ 58,855	\$ 9,021
Less Accumulated Depreciation	(9,372)	(301)
Net Property, Plant & Equipment	\$ 49,483	\$ 8,721
TOTAL ASSETS	\$ 970,558	\$ 1,298,997
 <u>LIABILITIES AND FUND EQUITY</u>		
Payables	\$ 38,846	\$ 88,866
Due To Other Funds	9,389	211,178
Non Current Liabilities:		
Due within one year	-	430
Due in more than one year	75,831	50,047
TOTAL LIABILITIES	\$ 124,065	\$ 350,522
 <u>NET ASSETS</u>		
Reserved for Petty Cash	\$ 300	\$ 300
Unrestricted	846,193	948,175
TOTAL FUND EQUITY	\$ 846,493	\$ 948,475
TOTAL LIABILITIES AND FUND EQUITY	\$ 970,558	\$ 1,298,997

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	<u>2014</u>		<u>2013</u>
<u>OPERATING REVENUES</u>			
Licenses and Permits	\$ 1,058,713	\$	947,223
Charges for Services	122,001		277,422
Miscellaneous Revenue	<u>84,473</u>		<u>96,746</u>
TOTAL OPERATING REVENUES	\$ 1,265,187	\$	1,321,390
<u>OPERATING EXPENSES:</u>			
General Operations	\$ 1,432,744	\$	1,225,395
Depreciation, Amortization	<u>9,072</u>		<u>301</u>
TOTAL OPERATING EXPENSE	<u>1,441,816</u>		<u>1,225,696</u>
OPERATING INCOME (LOSS)	\$ (176,629)	\$	95,694
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Interest Revenues	\$ -	\$	-
Compensated Absences	(25,353)		(50,478)
Gain (Loss) on Disposal of Assets	<u>-</u>		<u>-</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ <u>(25,353)</u>	\$	<u>(50,478)</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ (201,982)	\$	45,217
Transfer In	\$ <u>100,000</u>	\$	<u>903,258</u>
CHANGE IN NET POSITION	\$ (101,982)	\$	948,475
Total net position - beginning	\$ <u>948,475</u>	\$	<u>-</u>
TOTAL NET POSITION - ENDING	\$ <u><u>846,493</u></u>	\$	<u><u>948,475</u></u>

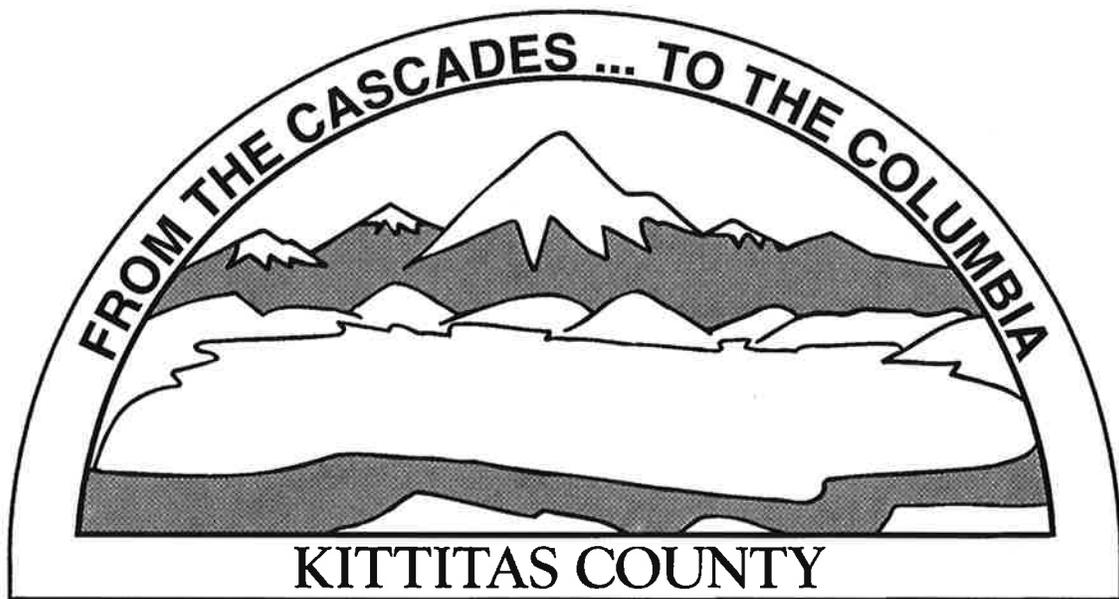
KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2014
 With Comparative Totals for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 1,614,961	\$ 845,322
Cash payments to suppliers	<u>-1,684,554</u>	<u>-925,351</u>
Net cash provided (used) by operating activities	\$ <u>-69,593</u>	\$ <u>-80,029</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ <u>100,000</u>	\$ <u>903,258</u>
Net cash provided (used) by noncapital financing activities	\$ <u>100,000</u>	\$ <u>903,258</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Fixed Assets	\$ -49,834	\$ -9,021
Proceeds from Sale of Fixed Assets	<u>0</u>	<u>0</u>
Net cash provided (used) by capital financing activities	\$ <u>-49,834</u>	\$ <u>-9,021</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 0	\$ 0
(Purchase)/Sales of Investments	<u>0</u>	<u>0</u>
Net cash provided (used) by investing activities	\$ <u>0</u>	\$ <u>0</u>
Net increase (decrease) in cash	\$ -19,427	\$ 814,208
Cash and cash equivalents at January 1	<u>814,208</u>	<u>0</u>
Cash and cash equivalents at December 31	\$ <u><u>794,781</u></u>	\$ <u><u>814,208</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ -176,629	\$ 95,694
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 9,072	\$ 301
(Increase) Decrease in Receivables	-57	0
(Increase) Decrease in Due From Other Funds	277,667	-384,508
(Increase) Decrease in Due From Other Governmental	72,164	-91,560
Increase (Decrease) in Payables	-50,020	88,866
Increase (Decrease) in Due To Other Funds	<u>-201,790</u>	<u>211,178</u>
Total Adjustments	\$ <u>107,035</u>	\$ <u>-175,723</u>
Net cash provided by operating activities	\$ <u><u>-69,593</u></u>	\$ <u><u>-80,029</u></u>

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Internal Service Funds



KITTITAS COUNTY, WASHINGTON
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>E. R. & R.</u>	<u>UNEMPLOYMENT</u>	<u>2014</u>	<u>2013</u>
<u>CURRENT ASSETS</u>		<u>COMPENSATION</u>	<u>TOTALS</u>	<u>TOTALS</u>
Cash/Petty Cash	\$ 441,039	\$ 153,584	\$ 594,624	\$ 1,467,719
Investments	1,346,112	-	1,346,112	4,042,147
Accounts Receivable	5,367	-	5,367	418
Interest Receivable	384	-	384	416
Due From Other Funds	143,698	-	143,698	127,589
Interfund Loans Receivable	2,581,570	-	2,581,570	-
Due From Other Governmental	2,753	-	2,753	34,891
Prepayment for Services	2,220	-	2,220	3,713
Inventory	465,596	-	465,596	491,549
TOTAL CURRENT ASSETS	\$ 4,988,739	\$ 153,584	\$ 5,142,324	\$ 6,168,443
<u>PROPERTY, PLANT AND EQUIPMENT</u>				
Land	\$ 97,707	\$ -	\$ 97,707	\$ 46,227
Buildings	936,747	-	936,747	733,210
Improvements	221,046	-	221,046	170,216
Equipment	8,312,298	-	8,312,298	7,028,656
Construction In Progress	47,723	-	47,723	250,513
TOTAL PROPERTY, PLANT AND EQUIPMENT	\$ 9,615,521	\$ -	\$ 9,615,521	\$ 8,228,822
Less Accumulated Depreciation	\$ (5,570,443)	\$ -	\$ (5,570,443)	\$ (5,346,566)
NET PROPERTY, PLANT AND EQUIPMENT	\$ 4,045,078	\$ -	\$ 4,045,078	\$ 2,882,257
TOTAL ASSETS	\$ 9,033,817	\$ 153,584	\$ 9,187,402	\$ 9,050,699
<u>LIABILITIES AND FUND EQUITY</u>				
<u>CURRENT LIABILITIES</u>				
Payables	\$ 72,279	\$ 6,079	\$ 78,358	103,426
Due To Other Funds	7,492	-	7,492	35,303
Due To Other Governmental	107	-	107	8
Unearned Revenue	-	-	-	3,287
TOTAL CURRENT LIABILITIES	\$ 79,878	\$ 6,079	\$ 85,957	\$ 142,024
<u>NON-CURRENT LIABILITIES</u>				
Condo Reserves	\$ 7,199	\$ -	\$ 7,199	\$ -
TOTAL NON-CURRENT LIABILITIES	\$ 7,199	\$ -	\$ 7,199	\$ -
<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>				
Reserve Pre-Paid Expenses	\$ 2,220	\$ -	\$ 2,220	\$ -
Reserved Net Assets	2,738,248	-	2,738,248	2,580,411
Unrestricted Net Assets	5,687,435	147,506	5,834,940	5,809,427
NET RETAINED EARNINGS	\$ 8,427,903	\$ 147,506	\$ 8,575,409	\$ 8,389,838
TOTAL FUND EQUITY	\$ 8,946,740	\$ 147,506	\$ 9,094,246	\$ 8,908,675
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,033,817	\$ 153,584	\$ 9,187,402	\$ 9,050,699

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES
 As of December 31, 2014
 With Comparative Totals for December 31, 2013

	<u>E.R. & R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2014</u>	<u>2013</u>
<u>OPERATING REVENUES</u>				
Sales of Merchandise	\$ 187,966	\$ 0	\$ 187,966	\$ 209,653
Other Charges for Services	249,960	49,203	299,163	265,600
Rents, Parking, Concessions	1,554,151	0	1,554,151	1,386,345
Miscellaneous Revenues	<u>8,937</u>	<u>0</u>	<u>8,937</u>	<u>6,710</u>
TOTAL OPERATING REVENUES	\$ 2,001,013	\$ 49,203	\$ 2,050,217	\$ 1,868,309
<u>OPERATING EXPENSES:</u>				
General Operations	\$ 1,124,417	\$ 47,817	\$ 1,172,233	\$ 1,159,545
Cost of Sale & Services	148,564	0	148,564	160,352
Maintenance	21,789	0	21,789	8,348
Administration-General	94,042	0	94,042	70,598
Depreciation, Amortization	<u>513,870</u>	<u>0</u>	<u>513,870</u>	<u>484,252</u>
TOTAL OPERATING EXPENSE	\$ 1,902,681	\$ 47,817	\$ 1,950,498	\$ 1,883,095
OPERATING INCOME (LOSS)	\$ 98,332	\$ 1,386	\$ 99,719	\$ (14,786)
<u>NON-OPERATING REVENUES (EXPENSES):</u>				
Interest Revenues	\$ 3,933	\$ 0	\$ 3,933	\$ 5,856
Gain (Loss) on Fixed Asset Disposal	81,525	0	81,525	0
Other Non-Oper. Revenues	393	0	393	586
Operating Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NON-OPERATING REVENUES	\$ 85,852	\$ 0	\$ 85,852	\$ 6,442
NET INCOME	\$ 184,184	\$ 1,386	\$ 185,570	\$ (8,344)
Fund Equity - January 1	8,762,556	146,119	8,908,675	9,108,233
Prior Period Adjustment	<u>0</u>	<u>0</u>	<u>0</u>	<u>(191,214)</u>
FUND EQUITY - DECEMBER 31	\$ 8,946,740	\$ 147,506	\$ 9,094,246	\$ 8,908,675

KITTITAS COUNTY, WASHINGTON

**INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2014
With Comparative Totals for Year Ended December 31, 2013**

	<u>E.R.& R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2014 TOTALS</u>	<u>2013 TOTALS</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash received from customers	\$ 2,012,095	\$ 49,203	\$ 2,061,298	\$ 2,236,725
Cash payments to suppliers	<u>(1,410,469)</u>	<u>(54,781)</u>	<u>(1,465,249)</u>	<u>(1,683,516)</u>
Net cash provided (used) by operating activities	\$ 601,627	\$ (5,578)	\$ 596,049	\$ 553,209
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Non-Oper. Rents and Charges	\$ 393	\$ -	\$ 393	\$ 586
Net cash provided from noncapital activities	\$ 393	\$ -	\$ 393	\$ 586
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>				
Proceeds from sale of fixed assets	\$ 81,525	\$ -	\$ 81,525	\$ -
Payments for Capital Acquisition	<u>(1,676,691)</u>	<u>-</u>	<u>(1,676,691)</u>	<u>(73,603)</u>
Net cash provided (used in) capital financing activities	\$ (1,595,166)	\$ -	\$ (1,595,166)	\$ (73,603)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Investment Interest	\$ 3,965	\$ -	\$ 3,965	\$ 6,206
Interfund Loan Receivables	<u>(2,581,570)</u>	<u>-</u>	<u>(2,581,570)</u>	<u>-</u>
Proceeds Reserves Condominium	7,198	-	7,198	-
Purchase of Investment	<u>2,696,035</u>	<u>-</u>	<u>2,696,035</u>	<u>(6,206)</u>
Net cash flows from investing activities	\$ 125,628	\$ -	\$ 125,628	\$ -
Net increase (decr.) in cash and cash equivalent	\$ (867,519)	\$ (5,578)	\$ (873,096)	\$ 480,192
Cash and cash equivalents at beginning of year	\$ 1,308,557	\$ 188,664	\$ 1,477,221	\$ 987,527
Cash and cash equivalents at end of year	\$ 441,038	\$ 163,086	\$ 604,124	\$ 1,467,719
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Net operating income (loss)	\$ 98,332	\$ 1,386	\$ 99,719	\$ (14,786)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Depreciation Expense	\$ 513,870	\$ -	\$ 513,870	\$ 484,252
Decrease (Increase) in Accounts Receivable	(4,948)	-	(4,948)	28,291
(Increase) Decrease in Due From Other Funds	(16,108)	-	(16,108)	183,804
(Increase) Decrease in Due From Other Govts	32,138	-	32,138	156,323
(Increase) Decrease in Prepayment for Services	1,492	-	1,492	(3,665)
Increase (Decrease) in Inventory	25,953	-	25,953	(39,052)
Increase (Decrease) in Payables	(18,104)	(6,964)	(25,068)	(237,741)
Increase (Decrease) in Due To Other Funds	(27,811)	-	(27,811)	(7,511)
Increase (Decrease) in Unearned Revenue	(3,287)	-	(3,287)	3,287
Increase (Decrease) in Due To Other Governments	99	-	99	8
Total Adjustments	\$ 503,294	\$ (6,964)	\$ 496,330	\$ 567,996
Net cash provided by operating activities	\$ 601,627	\$ (5,578)	\$ 596,049	\$ 553,210

KITTITAS COUNTY, WASHINGTON
EQUIPMENT RENTAL AND REVOLVING
COMPARATIVE BALANCE SHEET
As of December 31, 2014 and December 31, 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 441,039	\$ 1,308,557
Investments	1,346,112	4,042,147
Accounts Receivable	5,367	418
Interest Receivable	384	416
Due From Other Funds	143,698	127,589
Interfund Loans Receivable	2,581,570	-
Prepayment for Services	2,220	3,713
Due from Other Governments	2,753	34,891
Inventory	465,596	491,549
Total Current Assets	\$ 4,988,739	\$ 6,009,281
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	\$ 97,707	\$ 46,227
Buildings	936,747	733,210
Improvements	221,046	170,216
Equipment	8,312,298	7,028,656
Construction in Progress	47,723	250,513
Total Property, Plant & Equipment	\$ 9,615,521	\$ 8,228,822
Less Accumulated Depreciation	\$ (5,570,443)	\$ (5,346,566)
Net Property, Plant & Equipment	\$ 4,045,078	\$ 2,882,257
TOTAL ASSETS	\$ 9,033,817	\$ 8,891,537
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ 72,279	\$ 90,383
Due To Other Funds	7,492	35,303
Due To Other Governmental	107	8
Unearned Revenue	-	3,287
TOTAL CURRENT LIABILITIES	\$ 79,878	\$ 128,981
<u>NON-CURRENT LIABILITIES</u>		
Condo Reserves	\$ 7,199	\$ -
TOTAL NON-CURRENT LIABILITIES	\$ 7,199	\$ -
<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 Pre-paid Expenses	\$ 2,220	\$ -
Reserved Net Assets	2,738,248	2,580,412
Unrestricted Net Assets	5,687,435	5,663,308
NET RETAINED EARNINGS	8,427,903	8,243,719
TOTAL FUND EQUITY	\$ 8,946,740	\$ 8,762,556
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,033,817	\$ 8,891,538

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Sales of Merchandise	\$ 187,966	\$ 209,653
Other Charges for Services	249,960	212,681
Rents, Parking, Concessions	1,554,151	1,386,345
Miscellaneous Revenues	8,937	6,710
	<hr/>	<hr/>
TOTAL OPERATING REVENUES	\$ 2,001,013	\$ 1,815,390
OPERATING EXPENSES:		
General Operations	\$ 1,124,417	\$ 1,100,223
Cost of Sales and Services	148,564	160,352
Maintenance	21,789	8,348
Administration-General	94,042	70,598
Depreciation, Amortization	513,870	484,252
	<hr/>	<hr/>
TOTAL OPERATING EXPENSE	\$ 1,902,681	\$ 1,823,773
OPERATING INCOME (LOSS)	\$ 98,332	\$ (8,383)
NON-OPERATING REVENUES (EXPENSES):		
Interest Revenues	\$ 3,933	\$ 5,856
Gain (Loss) on Fixed Asset Disposal	81,525	0
Other Non-Operating Revenues	393	586
	<hr/>	<hr/>
TOTAL NON-OPERATING REVENUES	\$ 85,852	\$ 6,442
NET INCOME	\$ 184,184	\$ (1,941)
Fund Equity - January 1	\$ 8,762,556	\$ 8,955,711
Prior Period Adjustment	0	(191,214)
	<hr/>	<hr/>
FUND EQUITY - DECEMBER 31	\$ 8,946,740	\$ 8,762,556

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2014

With Comparative Totals for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash Received From Customers	\$ 2,012,095	\$ 2,183,807
Cash Payments To Suppliers	(1,410,469)	(1,621,096)
Cash Payment For Operating Expenses	-	-
NET CASH PROVIDED (USED) BY OPER. ACTIVITIES	\$ 601,627	\$ 562,711
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Non-Operating Expenses	\$ -	\$ -
Non-Operating Rents and Charges	393	586
NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES	\$ 393	\$ 586
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Proceeds From Sale Of Fixed Assets	\$ 81,525	\$ -
Payments for Capital Acquisitions	(1,676,691)	(73,603)
NET CASH PROVIDED (USED IN) CAPITAL FINANCIAL ACTIVITIES	\$ (1,595,166)	\$ (73,603)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment Interest	\$ 3,965	\$ 6,206
Interfund Loan Receivables	(2,581,570)	-
Proceeds Reserves Condominium	7,198	-
Purchase of Investment	2,696,035	(6,206)
Net Cash Flows From Investing Activities	\$ 125,628	\$ -
Net Increase (Decr.) in Cash and Cash Equivalent	\$ (867,518)	\$ 489,694
Cash and Cash Equivalents at Beginning of Year	\$ 1,308,557	\$ 818,863
Cash and Cash Equivalents At End Of Year	\$ 441,039	\$ 1,308,557
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 98,332	\$ (8,383)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 513,870	\$ 484,252
Decrease (Increase) in Accounts Receivable	(4,948)	28,291
Decrease (Increase) in Due From Other Funds	(16,108)	183,804
Decrease (Increase) in Due From Other Govts	32,138	156,323
(Increase) Decrease in Prepayment Services	1,492	(3,665)
Decrease (Increase) in Inventory	25,953	(39,052)
Increase (Decrease) in Payables	(18,104)	(234,642)
Increase (Decrease) in Due To Other Funds	(27,811)	(7,511)
Increase (Decrease) in Unearned Revenue	(3,287)	3,287
Increase (Decrease) in Due to Other Govts	99	8
Total Adjustments	\$ 503,294	\$ 571,094
NET CASH PROVIDED BY OPERATIONAL ACTIVITIES	\$ 601,627	\$ 562,711

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
COMPARATIVE BALANCE SHEET

As of December 31, 2014 and December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ <u>153,584</u>	\$ <u>159,162</u>
TOTAL CURRENT ASSETS	\$ <u>153,584</u>	\$ <u>159,162</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Voucher Payable	\$ <u>6,079</u>	\$ <u>13,043</u>
TOTAL LIABILITIES	\$ <u>6,079</u>	\$ <u>13,043</u>
<u>FUND EQUITY</u>		
Net Assets Unrestricted	\$ <u>147,506</u>	\$ <u>146,119</u>
TOTAL FUND EQUITY	\$ <u>147,506</u>	\$ <u>146,119</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>153,584</u>	\$ <u>159,162</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2014

With Comparative Actual Amounts For Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES		
Other Charges for Services	\$ <u>49,203</u>	\$ <u>52,918</u>
TOTAL OPERATING REVENUES	\$ 49,203	\$ 52,918
OPERATING EXPENSES:		
General Operations	\$ <u>47,817</u>	\$ <u>59,322</u>
TOTAL OPERATING EXPENSE	\$ <u>47,817</u>	\$ <u>59,322</u>
OPERATING INCOME (LOSS)	\$ 1,386	\$ (6,403)
NET INCOME	\$ 1,386	\$ (6,403)
Fund Equity - January 1	\$ 146,119	\$ 158,926
Increase in Fund Equity	<u>0</u>	<u>0</u>
FUND EQUITY - DECEMBER 31	\$ <u><u>147,506</u></u>	\$ <u><u>152,523</u></u>

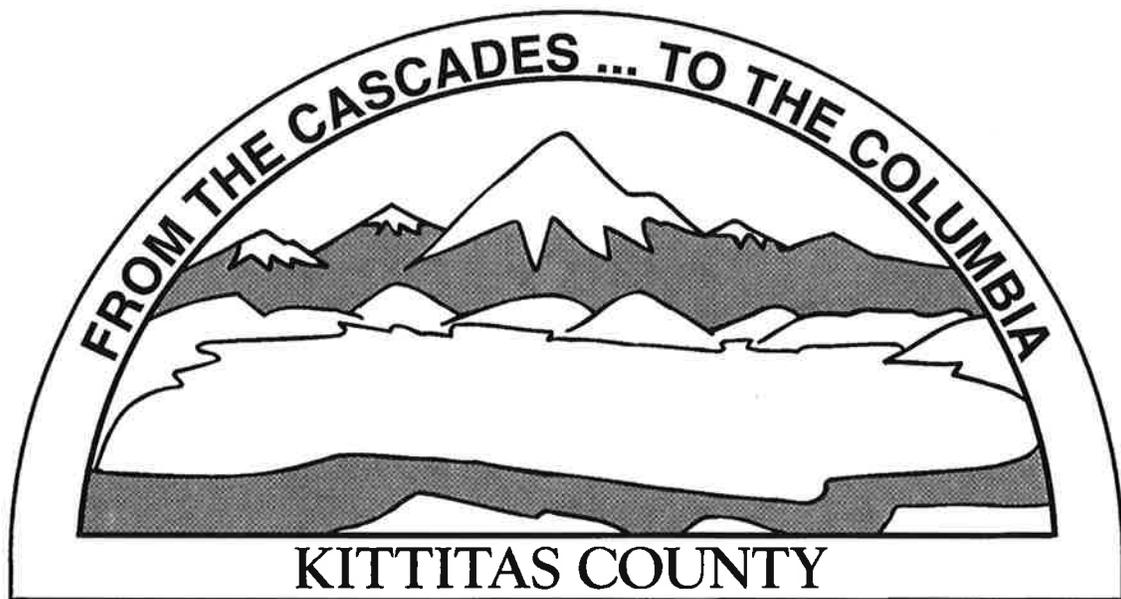
KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2014
 With Comparative Totals for Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 49,203	\$ 52,918
Cash payment for Supplier	<u>(54,781)</u>	<u>(62,420)</u>
Net cash provide (used) by operating activities	\$ <u>(5,578)</u>	\$ <u>(9,502)</u>
Net increase (decrease) in cash and cash equivalents	\$ (5,578)	\$ (9,502)
Cash and cash equivalents, January 1	<u>\$ 168,664</u>	<u>\$ 168,664</u>
Cash and cash equivalents, December 31	\$ <u><u>163,086</u></u>	\$ <u><u>159,162</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 1,386	\$ (6,403)
<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	(6,964)	(3,098)
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	\$ <u>(6,964)</u>	\$ <u>(3,098)</u>
Net cash provided by operating activities	\$ <u><u>(5,578)</u></u>	\$ <u><u>(9,502)</u></u>

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Agency Funds



KITTITAS COUNTY, WASHINGTON

AGENCY FUNDS

COMBINING BALANCE SHEET

As of December 31, 2014

With Comparative Totals for December 31, 2013

<u>ASSETS</u>	<u>IRRIGATION/ CONSERVATION DISTRICTS</u>	<u>PARKS & RECREATION</u>	<u>FIRE DISTRICTS</u>	<u>HOSPITAL DISTRICTS</u>	<u>PUD #1</u>	<u>SCHOOL DISTRICTS</u>	<u>SEWER DISTRICT</u>	<u>TV DISTRICT</u>
Cash	\$ 456,650	\$ 2,600	\$ 2,732,603	\$ 79,956	\$ 592,706	\$ 3,705,658	\$ 168,706	\$ 78,286
Cash with Fiscal Agent	-	-	-	-	-	-	-	-
Investments	123,719	-	11,371,497	-	5,363,419	11,424,942	424,379	-
Taxes Receivable	59,395	-	402,219	135,382	-	752,536	-	-
Other Receivables	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 639,765	\$ 2,600	\$ 14,506,319	\$ 215,338	\$ 5,956,126	\$ 15,883,136	\$ 593,085	\$ 78,286
LIABILITIES								
Warrants Payable	\$ -	\$ -	\$ 104,786	\$ -	\$ 9,788	\$ 1,959,761	\$ 9,912	\$ 133
Salary/Vouchers Payable	-	-	-	-	-	-	-	-
Custodial Accounts	580,370	2,600	13,999,313	79,956	5,946,338	13,170,839	583,173	78,153
Deferred Revenues	59,395	-	402,219	135,382	-	752,536	-	-
Restricted Fund Balance	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 639,765	\$ 2,600	\$ 14,506,319	\$ 215,338	\$ 5,956,126	\$ 15,883,136	\$ 593,085	\$ 78,286

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<u>ASSETS</u>	<u>CEMETERY DISTRICT</u>	<u>WATER DISTRICT</u>	<u>WEED DISTRICT</u>	<u>CLEARING FUNDS</u>	<u>CITIES</u>	<u>STATE FUNDS</u>	<u>EXPENDIBLE TRUST</u>	<u>2014 TOTALS</u>	<u>2013 TOTALS</u>
Cash	\$ 24,642	\$ 532,570	\$ 59,571	\$ 1,340,568	\$ 121,056	\$ 599,058	\$ 5,216	\$ 10,499,848	\$ 8,065,557
Cash with Fiscal Agent	-	-	-	149,733	-	-	-	149,733	89,266
Investments	65,682	139,654	28,779	9,541	-	-	1,960	28,953,572	22,717,436
Taxes Receivable	1,250	-	14,692	-	321,218	1,101,708	-	2,788,402	3,076,536
Other Receivables	-	-	-	-	-	-	0	0	0
TOTAL ASSETS	\$ 91,574	\$ 672,225	\$ 103,042	\$ 1,499,841	\$ 442,274	\$ 1,700,766	\$ 7,176	\$ 42,391,555	\$ 33,948,795
LIABILITIES									
Warrants Payable	\$ 833	\$ 16,310	\$ 334	\$ 463,986	\$ -	\$ -	\$ -	\$ 2,565,843	\$ 2,923,660
Salary/Vouchers Payable	-	-	-	456,427	-	-	-	456,427	281,128
Custodial Accounts	89,491	655,915	88,016	579,429	121,056	599,058	-	36,573,707	27,686,203
Deferred Outflows - Taxes	1,250	-	14,692	-	321,218	1,101,708	-	2,788,402	3,050,630
Restricted Fund Balance	-	-	-	-	-	-	7,176	7,176	7,174
TOTAL LIABILITIES	\$ 91,574	\$ 672,225	\$ 103,042	\$ 1,499,841	\$ 442,274	\$ 1,700,766	\$ 7,176	\$ 42,391,555	\$ 33,948,795

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2014**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2014</u>
<u>Irrigation/Conservation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 396,748	\$ 1,174,692	\$ (1,114,790)	\$ 456,650
Investments	131,593	126	(8,000)	123,719
Taxes-Assessments Receivable	63,998	889,315	(893,918)	59,395
TOTAL ASSETS	\$ 592,338	\$ 2,064,134	\$ (2,016,707)	\$ 639,765
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (113,692)	\$ 113,692	\$ -
Vouchers Payable	-	(113,692)	113,692	-
Custodial Accounts	528,341	(963,766)	1,015,795	580,370
Deferred Outflows-Taxes	63,998	(893,918)	889,315	59,395
TOTAL LIABILITIES	\$ 592,338	\$ (2,085,067)	\$ 2,132,493	\$ 639,765
<u>Parks & Recreation Districts</u>				
<u>ASSETS</u>				
Cash	\$ -	\$ 13,378	\$ (10,778)	\$ 2,600
Investments	-	-	-	-
Taxes-Assessments Receivable	-	-	-	-
TOTAL ASSETS	\$ -	\$ 13,378	\$ (10,778)	\$ 2,600
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (2,641)	\$ 2,641	\$ -
Vouchers Payable	-	(2,641)	2,641	-
Custodial Accounts	-	(8,137)	10,737	2,600
Other Current Notes Payable	-	-	-	-
Deferred Outflows-Taxes	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ (13,419)	\$ 16,019	\$ 2,600

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2014**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2014</u>
<u>Fire District Combining</u>				
<u>ASSETS</u>				
Cash	\$ 1,705,024	\$ 37,932,860	\$ (36,905,281)	\$ 2,732,603
Investments	4,896,874	17,771,926	(11,297,303)	11,371,497
Taxes-Assessments Receivable	457,985	5,795,334	(5,851,100)	402,219
TOTAL ASSETS	\$ 7,059,883	\$ 61,500,120	\$ (54,053,684)	\$ 14,506,319
<u>LIABILITIES</u>				
Warrants Payable	\$ 74,785	\$ (6,652,441)	\$ 6,682,442	\$ 104,786
Vouchers Payable	15,513	(6,695,019)	6,679,506	-
Custodial Accounts	6,511,601	(12,468,576)	19,956,288	13,999,313
Deferred Outflows-Taxes	457,985	(5,851,100)	5,795,334	402,219
TOTAL LIABILITIES	\$ 7,059,883	\$ (31,667,135)	\$ 39,113,571	\$ 14,506,319
<u>Hospital Districts</u>				
<u>ASSETS</u>				
Cash	\$ 32,978	\$ 2,356,928	\$ (2,309,950)	\$ 79,956
Taxes-Assessments Receivable	147,342	2,330,584	(2,342,544)	135,382
TOTAL ASSETS	\$ 180,319	\$ 4,687,512	\$ (4,652,493)	\$ 215,338
<u>LIABILITIES</u>				
Custodial Accounts	\$ 32,978	\$ (2,310,009)	\$ 2,356,988	\$ 79,956
Deferred Outflows-Taxes	147,342	(2,342,544)	2,330,584	135,382
TOTAL LIABILITIES	\$ 180,319	\$ (4,652,553)	\$ 4,687,572	\$ 215,338

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2014**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2014</u>
<u>PUD #1</u>				
<u>ASSETS</u>				
Cash	\$ 632,231	\$ 15,073,339	\$ (15,112,864)	\$ 592,706
Investments	6,847,540	1,610,473	(3,094,593)	5,363,419
TOTAL ASSETS	\$ 7,479,771	\$ 16,683,812	\$ (18,207,457)	\$ 5,956,126
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,122	\$ (2,868,278)	\$ 2,875,944	\$ 9,788
Custodial Accounts	7,477,649	(13,515,098)	11,983,787	5,946,338
TOTAL LIABILITIES	\$ 7,479,771	\$ (16,383,376)	\$ 14,859,731	\$ 5,956,126
 <u>School Districts</u>				
<u>ASSETS</u>				
Cash	\$ 2,883,840	\$ 71,187,793	\$ (70,365,974)	\$ 3,705,658
Investments	10,255,329	12,437,209	(11,267,596)	11,424,942
Taxes-Assessments Receivable	846,342	17,097,028	(17,190,834)	752,536
TOTAL ASSETS	\$ 13,985,511	\$ 100,722,029	\$ (98,824,404)	\$ 15,883,136
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,213,471	\$ (27,268,753)	\$ 27,015,043	\$ 1,959,761
Custodial Accounts	10,925,698	(58,036,591)	60,281,733	13,170,839
Deferred Outflows-Taxes	846,342	(17,190,834)	17,097,028	752,536
TOTAL LIABILITIES	\$ 13,985,511	\$ (102,496,179)	\$ 104,393,804	\$ 15,883,136

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For The Year Ended December 31, 2014

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2014</u>
<u>Sewer District</u>				
<u>ASSETS</u>				
Cash	\$ 170,322	\$ 2,467,899	\$ (2,469,514)	\$ 168,706
Investments	357,058	333,055	(265,734)	424,379
Taxes-Assessments Receivable				-
TOTAL ASSETS	\$ 527,380	\$ 2,800,954	\$ (2,735,248)	\$ 593,085
<u>LIABILITIES</u>				
Warrants Payable	\$ 14,089	\$ (1,026,676)	\$ 1,022,499	\$ 9,912
Vouchers Payable		(1,023,790)	1,023,790	-
Custodial Accounts	513,291	(1,109,783)	1,179,665	583,173
Deferred Outflows-Taxes				-
TOTAL LIABILITIES	\$ 527,380	\$ (3,160,249)	\$ 3,225,954	\$ 593,085
<u>TV District</u>				
<u>ASSETS</u>				
Cash	\$ 76,939	\$ 85,020	\$ (83,673)	\$ 78,286
Investments				-
TOTAL ASSETS	\$ 76,939	\$ 85,020	\$ (83,673)	\$ 78,286
<u>LIABILITIES</u>				
Warrants Payable	\$ 10,418	\$ (46,739)	\$ 36,454	\$ 133
Vouchers Payable		(36,653)	36,653	-
Custodial Accounts	66,521	(36,934)	48,566	78,153
TOTAL LIABILITIES	\$ 76,939	\$ (120,326)	\$ 121,673	\$ 78,286

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2014

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
<u>Cemetery District</u>				
<u>ASSETS</u>				
Cash	\$ 25,954	\$ 32,896	\$ (34,208)	\$ 24,642
Investments	65,618	64		65,682
Taxes-Assessments Receivable	1,050	14,759	(14,559)	1,250
TOTAL ASSETS	\$ 92,623	\$ 47,718	\$ (48,767)	\$ 91,574
<u>LIABILITIES</u>				
Warrants Payable	\$ 837	\$ (16,902)	\$ 16,897	\$ 833
Vouchers Payable		(17,246)	17,246	-
Custodial Accounts	90,736	(17,243)	15,999	89,491
Deferred Outflows-Taxes	1,050	(14,559)	14,759	1,250
TOTAL LIABILITIES	\$ 92,623	\$ (65,950)	\$ 64,901	\$ 91,574
<u>Water Districts</u>				
<u>ASSETS</u>				
Cash	\$ 463,319	\$ 1,538,102	\$ (1,468,850)	\$ 532,570
Investments	122,783	16,871		139,654
Taxes-Assessments Receivable	25,906		(25,906)	-
TOTAL ASSETS	\$ 612,008	\$ 1,554,973	\$ (1,494,756)	\$ 672,225
<u>LIABILITIES</u>				
Warrants Payable	\$ 33,453	\$ (598,510)	\$ 581,367	\$ 16,310
Vouchers Payable		(581,453)	581,453	-
Custodial Accounts	578,555	(866,127)	943,487	655,915
Deferred Outflows-Taxes				-
TOTAL LIABILITIES	\$ 612,008	\$ (2,046,090)	\$ 2,106,307	\$ 672,225

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2014

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
<u>Weed District</u>				
<u>ASSETS</u>				
Cash	\$ 50,392	\$ 282,983	\$ (273,804)	\$ 59,571
Investments	29,151	28	(400)	28,779
Taxes-Assessments Receivable	14,223	143,225	(142,756)	14,692
TOTAL ASSETS	\$ 93,767	\$ 426,236	\$ (416,960)	\$ 103,042
<u>LIABILITIES</u>				
Warrants Payable	\$	\$ (136,369)	\$ 136,704	\$ 334
Vouchers Payable		(137,824)	137,824	-
Custodial Accounts	79,543	(138,526)	146,999	88,016
Deferred Outflows-Taxes	14,223	(142,756)	143,225	14,692
TOTAL LIABILITIES	\$ 93,767	\$ (555,475)	\$ 564,751	\$ 103,042
<u>Clearing Funds</u>				
<u>ASSETS</u>				
Cash	\$ 1,161,311	\$ 47,226,803	\$ (47,047,547)	\$ 1,340,568
Cash with Fiscal Agent	89,266	149,733	(89,266)	149,733
Investments	9,532	9		9,541
TOTAL ASSETS	\$ 1,260,109	\$ 47,376,545	\$ (47,136,813)	\$ 1,499,841
<u>LIABILITIES</u>				
Warrants Payable	\$ 574,485	\$ (35,100,442)	\$ 34,989,943	\$ 463,986
Salary/Vouchers Payable	265,615	(31,500,442)	31,691,254	456,427
Custodial Accounts	420,009	(1,641,658)	1,801,077	579,429
TOTAL LIABILITIES	\$ 1,260,109	\$ (68,242,541)	\$ 68,482,274	\$ 1,499,841

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2014

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2014</u>
Cities				
<u>ASSETS</u>				
Cash	\$ 52,330	\$ 4,379,889	\$ (4,311,162)	\$ 121,056
Investments		270,751	(270,751)	-
Taxes-Assessments Receivable	345,753	3,784,536	(3,809,071)	321,218
TOTAL ASSETS	\$ 398,083	\$ 8,435,177	\$ (8,390,985)	\$ 442,274
<u>LIABILITIES</u>				
Custodial Accounts	\$ 52,330	\$ (4,040,423)	\$ 4,109,149	121,056
Deferred Outflows-Taxes	345,753	(3,809,071)	3,784,536	321,218
TOTAL LIABILITIES	\$ 398,083	\$ (7,849,494)	\$ 7,893,686	\$ 442,274
State Funds				
<u>ASSETS</u>				
Cash	\$ 408,953	\$ 21,291,286	\$ (21,101,182)	\$ 599,058
Taxes-Assessments Receivable	1,173,937	14,315,583	(14,387,812)	1,101,708
TOTAL ASSETS	\$ 1,582,891	\$ 35,606,870	\$ (35,488,994)	\$ 1,700,766
<u>LIABILITIES</u>				
Vouchers Payable	\$ -	\$ (80)	80	\$ -
Custodial Accounts	408,953	(21,101,208)	21,291,312	599,058
Deferred Outflows-Taxes	1,173,937	(14,387,812)	14,315,583	1,101,708
TOTAL LIABILITIES	\$ 1,582,891	\$ (35,489,100)	\$ 35,606,976	\$ 1,700,766

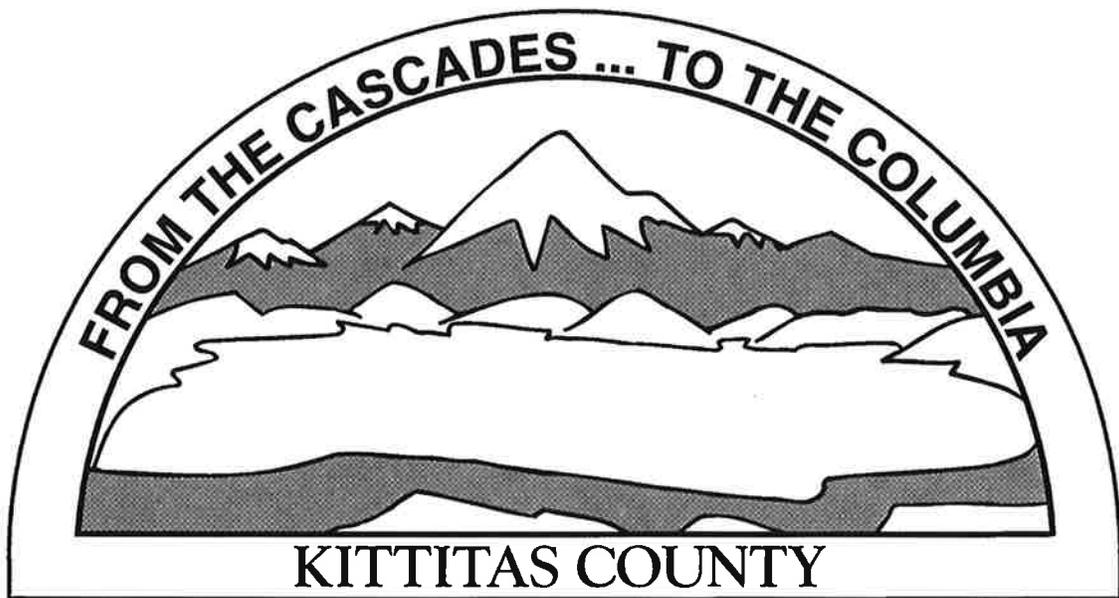
KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2014

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
<u>Expendible Trust</u>				
<u>ASSETS</u>				
Cash	\$ 5,216	\$ 2	\$ (2)	\$ 5,216
Investments	1,958	2		1,960
Other Receivable	0	0	(0)	0
TOTAL ASSETS	\$ 7,174	\$ 4	\$ (2)	\$ 7,176
<u>LIABILITIES</u>				
Vouchers Payable	\$	\$	\$	\$ -
Reserve Fund Balance	7,174	(0)	2	7,176
TOTAL LIABILITIES	\$ 7,174	\$ (0)	\$ 2	\$ 7,176
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$ 8,065,557	\$ 205,043,870	\$ (202,609,579)	\$ 10,499,848
Cash with Fiscal Agency	89,266	149,733	(89,266)	149,733
Investments	22,717,436	32,440,514	(26,204,378)	28,953,572
Taxes-Assessments Receivable	3,076,536	44,370,365	(44,658,499)	2,788,402
Other Receivables	0	0	(0)	0
TOTAL ASSETS	\$ 33,948,795	\$ 282,004,482	\$ (273,561,722)	\$ 42,391,555
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,923,660	\$ (73,831,443)	\$ 73,473,626	\$ 2,565,843
Salary/Vouchers Payable	281,128	(40,108,840)	40,284,139	456,427
Custodial Accounts	27,686,203	(116,254,078)	125,141,583	36,573,707
Deferred Outflows-Taxes	3,050,630	(44,632,593)	44,370,365	2,788,402
Reserve Fund Balance	7,174	(0)	2	7,176
TOTAL LIABILITIES	\$ 33,948,795	\$ (274,826,954)	\$ 283,269,714	\$ 42,391,555

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Supplementary Financial Information



**Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass-Through Awards	From Direct Awards	Total	
Department of Agriculture Cluster							
Department of Agriculture		10.665	na	0	347,243	347,243	
	Schools and Roads - Grants to States						
	Total Department of Agriculture Cluster:			0	347,243	347,243	
CDBG - State-Administered CDBG Cluster							
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Washington State Department of Commerce)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	GP64100-0035	123,482	-	123,482	5
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Washington State Department of Commerce)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	14-65400-008	32,751	-	32,751	5
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Washington State Department of Commerce)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	13-65400-008	25,545	-	25,545	5
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Washington State Department of Commerce)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	13-65400-039	24,000	-	24,000	5
	Total CDBG - State-Administered CDBG Cluster:			205,778	-	205,778	
Highway Planning and Construction Cluster							
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA 7118	637,573	-	637,573	
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA 7442	59,293	-	59,293	8
	Total Highway Planning and Construction Cluster:			696,866	-	696,866	
Highway Safety Cluster							
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington State Traffic Safety Commission)	State and Community Highway Safety	20.600	na	4,542	-	4,542	4,8,14
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington State Traffic Safety Commission)	State and Community Highway Safety	20.600	na	698	-	698	4,14
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington State Traffic Safety Commission)	State and Community Highway Safety	20.600	na	2,797	-	2,797	4,8,14

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass-Through Awards	From Direct Awards	Total	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington State Traffic Safety Commission)	State and Community Highway Safety	20.600	na	443	-	443	4,8,14
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington State Traffic Safety Commission)	State and Community Highway Safety	20.600	na	3,275	-	3,275	4,8
Total Highway Safety Cluster:				11,755	-	11,755	
Medicaid Cluster							
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Washington State Department of Health)	Medical Assistance Program	93.778	K763	4,850	-	4,850	14
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Washington State Department of Health)	Medical Assistance Program	93.778	1163-35250	12,488	-	12,488	14
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Washington State Department of Health)	Medical Assistance Program	93.778	na	3,371	-	3,371	4,14
Total Medicaid Cluster:				20,709	-	20,709	
Other Programs							
National Oceanic And Atmospheric Administration (noaa), Department Of Commerce (via Washington State Department of Commerce)	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	PRISM#13-1315P	6,919	-	6,919	
National Oceanic And Atmospheric Administration (noaa), Department Of Commerce (via Washington State Department of Commerce)	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	PRISM#12-1358	50,747	-	50,747	
Total CFDA 11.438:				57,666	-	57,666	
Office Of Juvenile Justice And Delinquency Prevention, Department Of Justice (via Washington State Department Social and Health)	Juvenile Accountability Block Grants	16.523	1363-84187-01	5,393	-	5,393	8
Violence Against Women Office, Department Of Justice (via Washington State Department of Commerce) and ASPEN	ARRA Violence Against Women Formula Grants	16.588	S15-31102-517	12,820	-	12,820	14
Bureau Of Justice Assistance, Department Of Justice	State Criminal Alien Assistance Program	16.606	n/a	-	3,271	3,271	4,8,14

**Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass-Through Awards	From Direct Awards	Total	
Bureau Of Justice Assistance, Department Of Justice	Bulletproof Vest Partnership Program	16.607	n/a	-	5,783	5,783	4
Drug Enforcement Administration, Department Of Justice (via Washington State Patrol)	Law Enforcement Assistance_Narcotics and Dangerous Drugs_Laboratory Analysis	16.C141438FED	C1414328FED	5,942	-	5,942	14
U.s. Election Assistance Commission (via Washington Secretary State)	Help America Vote Act Requirements Payments	90.401	G2844	1,620	-	1,620	8
Office Of The Secretary, Department Of Health And Human Services (via Washington State Department of Health)	Medical Reserve Corps Small Grant Program	93.008	MRC 14-2569	3,450	-	3,450	
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Public Health Emergency Preparedness	93.069	C16889	65,433	-	65,433	8,14
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Washington State Department Social and Health)	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	na	1,402	-	1,402	4,14
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	C16889	12,546	-	12,546	6,7,8,14
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	na	49,686	-	49,686	3,4,6
			Total CFDA 93.268:	62,232	-	62,232	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Washington State Department Social and Health) and Kittitas Co Community Network & Coalition	Drug-Free Communities Support Program Grants	93.276	na	1,039	-	1,039	4,14
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	na	5,370	-	5,370	4,8,14

**Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014.**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass-Through Awards	From Direct Awards	Total	
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	National Public Health Improvement Initiative	93.292	C16889	10,468	-	10,468	8,14
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Organizations- financed in part by Prevention and Public Health Funds (PPHF)	93.524	2013-121221	17,175	-	17,175	
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Washington State Department of Health)	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	na	13,478	-	13,478	4,14
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	C16889	13,338	-	13,338	8,14
Administration For Children And Families, Department Of Health And Human Services (via Washington State Department Social and Health)	Child Support Enforcement	93.563	75-1501-0-1- 609	11,745	-	11,745	14
Administration For Children And Families, Department Of Health And Human Services (via Washington State Department Social and Health)	Child Support Enforcement	93.563	2110-80579	88,740	-	88,740	14
			Total CFDA 93.563:	100,485	-	100,485	
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	93.733	C16889	303	-	303	8,14
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Washington State Department Social and Health)	ARRA Medicare_Supplementary Medical Insurance	93.774	na	1,247	-	1,247	4
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Washington State Department Social and Health)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27314	27,435	-	27,435	5

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Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

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Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass-Through Awards	From Direct Awards	Total	
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Washington State Department of Health)	Preventive Health and Health Services Block Grant	93.991	na	25,398	-	25,398	4,8
Health Resources And Services Administration, Department Of Health And Human Services (via Washington State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	C16889	42,851	-	42,851	5,14
Department Of Homeland Security (via Washington State Military Department)	Boating Safety Financial Assistance	97.012	na	15,579	-	15,579	4,8,14
Department Of Homeland Security (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D15-232	11,206	-	11,206	8
Department Of Homeland Security (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D11-012	310	-	310	11,13
Department Of Homeland Security (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D15-232	611	-	611	
Department Of Homeland Security (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D15-232	16,614	-	16,614	8
			Total CFDA 97.036:	28,741	-	28,741	
Department Of Homeland Security (via Washington State Military Department)	Emergency Management Performance Grants	97.042	E14-149	21,804	-	21,804	8
Department Of Homeland Security (via Washington State Military Department)	Fire Management Assistance Grant	97.046	FM-#5071	61,477	-	61,477	8
Department Of Homeland Security (via Washington State Military Department) passed through Grant County Emergency Management	Homeland Security Grant Program	97.067	K1038	1,753	-	1,753	8,14
Department Of Homeland Security (via Washington State Military Department) passed through Grant County Emergency Management	Homeland Security Grant Program	97.067	E12-183	62,466	-	62,466	8,14
Department Of Homeland Security (via Washington State Military Department) passed through Grant County Emergency Management	Homeland Security Grant Program	97.067	E13-149	14,272	-	14,272	14

**Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass-Through Awards	From Direct Awards	Total	
Department Of Homeland Security (via Washington State Military Department) passed through Grant County Emergency Management	Homeland Security Grant Program	97.067	E14-150	3,913	-	3,913	14
			Total CFDA 97.067:	82,404	-	82,404	
Transit Services Programs Cluster							
Federal Transit Administration (fta), Department Of Transportation (via Washington State Department of Transportation)	Job Access And Reverse Commute Program	20.516	GCB1746	69,645	-	69,645	
			Total Transit Services Programs Cluster:	69,645	-	69,645	
			Total Federal Awards Expended:	1,689,303	356,297	2,045,599	

KITTITAS COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2014

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

County

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2014

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Grantor	Program Title	Identificaton Number	Amount
3340420 - State Direct/Indirect Grant from Department of Commerce			
	Energy Conservation Project	13-93222-058	330,384
	2014 Victim Witness Assistance	S14-31102-517	16,986
	2015 Victim Witness Assistance	S15-31102-517	16,745
	Kittitas Co. Infrastructure & Facilities Teanaway Roads	14-93222-006	98,246
		Sub-total:	462,361
3340310 - State Direct/Indirect Grant from Department of Ecology			
	Shoreline Master Project	G1200054	43,020
	Coordinated Prevention	G1400139	75,211
	Well Delegation Program	C0900153	7,675
	Air Quality	C1400161	27,558
	Coordinated Prevention	G1400124	110,177
	Community Litter Clean up Program	C1400187	21,677

Grantor	Program Title	Identificaton Number	Amount
			Sub-total: 285,318
3340460 - State Direct/Indirect Grant from Department of Social and Health Services			
	Child Support Enforcement	75-1501-0-1-609	11,745
	Juvenile Consolidated	1363-79435	27,469
	Juvenile Consolidated	1363-79435	29,247
	Child Support Enforcement	2110-80579	42,466
	Division of Developmental Disabilities	1363-78162	289,712
	Division of Developmental Disabilities	1463-15598	299,836
	Substance Abuse	1163-27314	188,675
			Sub-total: 889,150
3340120 - State Direct/Indirect Grant from Other Judicial Agencies			
	JUV/BECCA	IAA14047	9,577
	JUV/BECCA	IAA15024	6,893
			Sub-total: 16,470
3340350 - State Direct/Indirect Grant from Traffic Safety Commission			
	Drug Recognition Expert	n/a	697
			Sub-total: 697
3340360 - State Direct/Indirect Grant from Department of Transportation			

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Grantor	Program Title	Identificaton Number	Amount
	WSDOT-RTPO-QUADCO	GCB1769	61,925
			Sub-total: 61,925
3340370 - State Direct/Indirect Grant from County Road Administration Board			
	RC1559-J1 No. 6 Rd Widen & Resurface MP 3.59-5.10	1913-01	121,594
			Sub-total: 121,594
3340372 - Crab Road Arterial - Projects			
	County Arterial Preservation Program	2011 - CAPP	486,020
			Sub-total: 486,020
3340180 - State Direct/Indirect Grant from Military Department			
	Ringer Loop Road Including Mitigation	D11-012	42
	Fire-Bundle #xx Naneum Creek Cyn Aerial Seeding	d15-232	102
	911	E14-060	174,359
	911	E15-028	117,669
	Fire-Bundle #16 Emergency Response	D15-232	2,769
	2014 Fire-Bundle #8 Huntzinger Road Damage	D15-232	1,868
			Sub-total: 296,809
3340690 - State Direct/Indirect Grant from Other State Agencies			

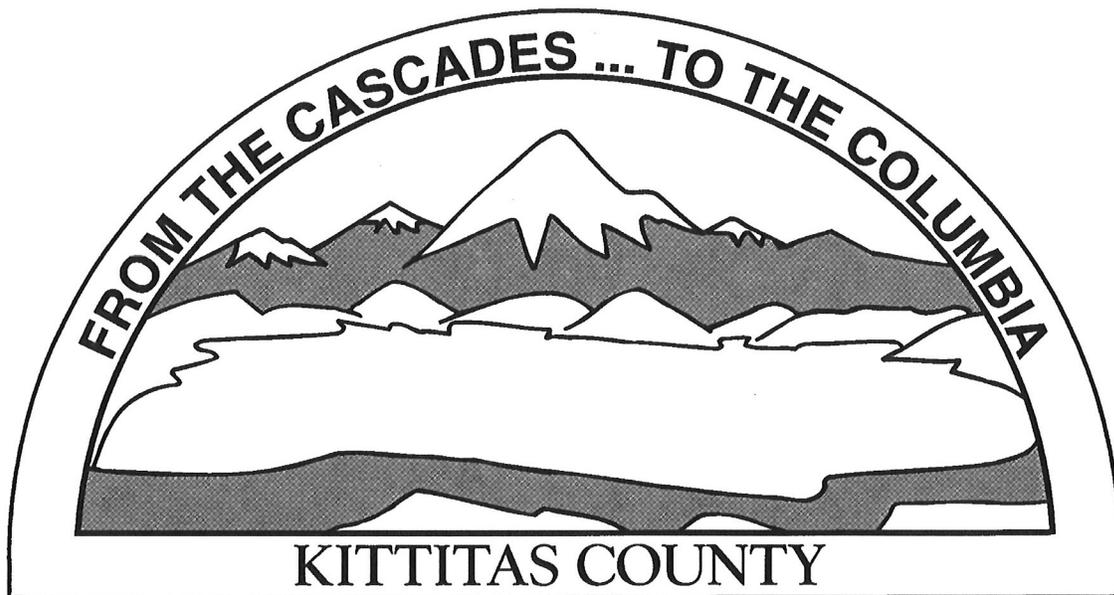
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Grantor	Program Title	Identificaton Number	Amount
	ABDC Dental	1166-33934	4,850
			Sub-total: 4,850
3340490 - State Direct/Indirect Grant from Department of Health			
	Immunizations Non Cash	N/A	11,331
			Sub-total: 11,331
3340210 - State Direct/Indirect Grant from Department of Agriculture			
	Pest and Disease Board	K1259	22,499
			Sub-total: 22,499
			Grand total: 2,659,024

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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, 2014

GENERAL FIXED ASSETS:		General Government
Land	\$	3,696,410.64
Gravel Roads		4,034,909.92
Easements & Right of Ways		5,278,025.16
Water Rights		1,055,624.40
Intangible Assets		1,617,523.85
Buildings		20,851,421.89
Building Improvements		14,641,756.48
Other Improvements		2,255,216.86
Equipment		4,497,363.89
Construction in Progress		3,234,740.64
Infrastructure		<u>145,258,667.50</u>
TOTAL GENERAL FIXED ASSETS	\$	<u><u>206,421,661.23</u></u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund Revenue	\$	41,274,555.27
Special Revenue Fund Revenue		163,026,484.85
Other Sources		1,734,026.68
Private Contributions		<u>386,594.43</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$	<u><u>206,421,661.23</u></u>

KITTITAS COUNTY, WASHINGTON
SCHEDULE OF CAPITAL ASSETS
For Year Ended December 31, 2014

FUNDS	LAND	BUILDINGS	BUILDING IMPROVE- MENTS	OTHER IMPROVE- MENTS	CONST. IN PROGRESS	EQUIPMENT	INFRA STRUCTURE	INTANGIBLE ASSET
General Fund	3,384,284	19,840,878	10,261,132	660,183	60,685	3,852,241	-	1,562,774
Airport	279,580	980,180	4,380,624	1,595,034	613	-	-	-
Parks	32,547	30,364	-	-	-	-	-	-
Road	-	-	-	-	3,173,442	52,779	154,571,603	39,105
3/10's	-	-	-	-	-	258,004	-	-
Misdemeant Probation	-	-	-	-	-	38,931	-	15,645
Public Health	-	-	-	-	-	174,619	-	-
Noxious Weed	-	-	-	-	-	120,789	-	-
E R & R	97,707	674,312	262,435	221,046	47,723	8,312,298	-	-
TOTAL GOVERNMENTAL CAPITAL ASSETS	3,794,118	21,525,734	14,904,191	2,476,262	3,282,464	12,809,661	154,571,603	1,617,524
Community Development Services	-	-	-	-	-	58,855	-	-
Solid Waste	280,439	1,382,534	6,945	4,537,967	-	1,501,526	-	39,704
TOTAL COUNTY CAPITAL ASSETS	4,074,557	22,908,268	14,911,136	7,014,229	3,282,464	14,370,042	154,571,603	1,657,227

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS
By Fund
FOR YEAR ENDED DECEMBER 31, 2014

	BALANCE JAN. 1, 2014	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2014
GOVERNMENTAL ACTIVITIES					
<u>GENERAL FUND</u>					
Assessor	\$ 142,964	\$ 16,826	\$ -	\$ (17,865)	\$ 141,925
Assessor Intangible Asset	-	-	-	-	-
Auditor	223,656	17,253	56,350	-	184,559
Auditor Intangible Asset	401,541	-	-	-	401,541
Water Rights Intangible Asset	-	1,055,624	-	-	1,055,624
Community Development Services	87,571	-	16,826	-	70,745
Community Development Services Intangible Asset	120,902	-	-	-	120,902
Clerk	-	-	-	-	-
Clerk Intangible Asset	23,322	-	-	-	23,322
Commissioners	52,951	17,253	17,086	-	53,118
Commissioners Intangible Asset	5,961	-	-	-	5,962
Computer Services	518,330	-	149,023	-	369,307
Computer Services Intangible Asset	591,420	-	-	-	591,420
Coop Extension	5,790	-	-	-	5,790
Facilities Maintenance	256,517	116,508	-	-	373,024
Facilities Maintenance Land	1,503,159	-	-	-	1,503,159
Facilities Maintenance Buildings/Improvements	18,769,100	283,782	-	-	19,052,882
Facilities Maintenance Improvements	354,731	60,578	-	-	415,310
Facilities Maintenance Construction in Progress	58,542	-	58,542	-	-
Fire Marshal	94,307	-	-	-	94,307
Fire Marshal Intangible Asset	-	-	-	-	-
Judge	-	-	-	-	-
Judge Intangible Asset	26,719	-	-	-	26,719
Juvenile	32,994	-	-	-	32,994
Juvenile Intangible Asset	-	-	-	-	-
Law Library	-	-	-	-	-
Lower District Court	51,242	-	-	-	51,242
Lower District Court Intangible Asset	-	-	-	-	-
Prosecutor	30,124	-	-	-	30,124
Prosecutor Intangible Asset	13,457	-	-	-	13,457
Sheriff	2,104,607	134,900	126,069	-	2,113,437
Sheriff Intangible Asset	14,492	-	-	-	14,492
Sheriff Construction in Progress	-	60,685	-	-	60,685
Treasurer	14,865	-	-	-	14,865
Treasurer Intangible Asset	254,536	-	-	-	254,536
Upper District Court	18,433	-	-	-	18,433
Upper District Court Intangible Asset	-	-	-	-	-
Upper District Court Land	143,559	-	-	-	143,559

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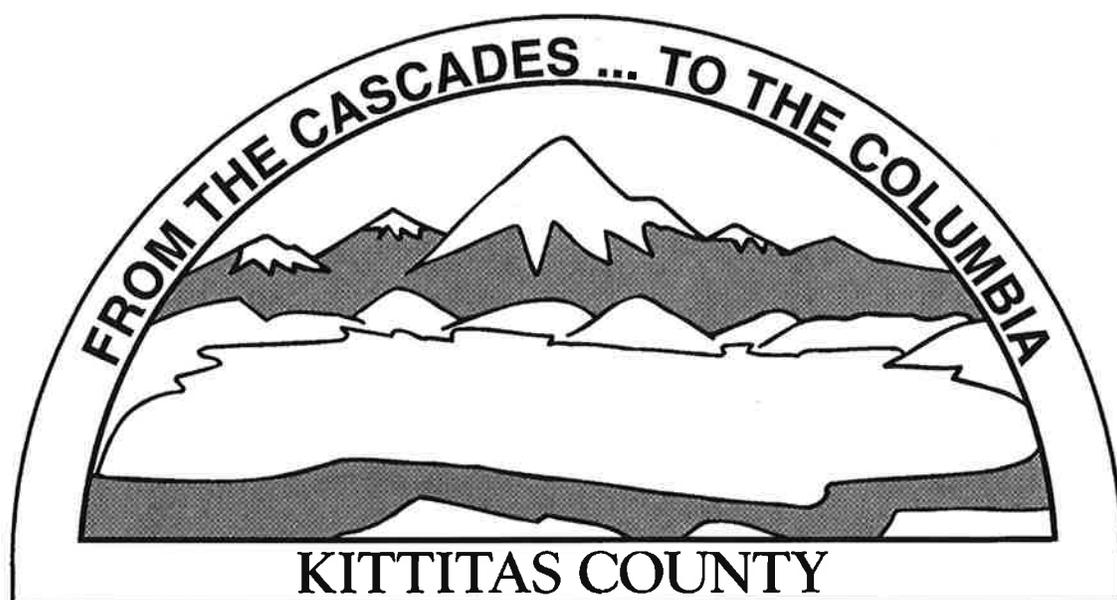
KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS
By Fund
FOR YEAR ENDED DECEMBER 31, 2014

	BALANCE				BALANCE	
	JAN. 1, 2014	ADDITIONS	DELETIONS	ADJUSTMENTS	DEC. 31, 2014	
Upper District Court Building/Improvements	876,763	652,025	-	-	1,528,788	
Upper District Court Construction in Progress	652,025	-	652,025	-	-	
Human Resources	-	-	-	-	-	
Human Resources Intangible Asset	-	-	-	-	-	
County Fair	332,093	35,838	69,561	-	298,370	
County Fair Intangible Asset	-	-	-	-	-	
County Fair Land	1,737,565	-	-	-	1,737,565	
County Fair Buildings/Improvements	6,416,067	3,104,273	-	-	9,520,340	
County Fair Improvements	239,705	5,169	-	-	244,873	
County Fair Construction in Progress	1,818,248	1,279,977	3,098,225	-	-	
TOTAL GENERAL FUND	\$ 37,988,259	\$ 6,840,692	\$ 4,243,707	\$ (17,865)	\$ 40,567,379	
<u>SPECIAL REVENUE FUNDS</u>						
Airport	\$ -	\$ -	\$ -	\$ -	\$ -	
Airport Land	279,580	-	-	-	279,580	
Airport Buildings/Improvements	5,360,804	-	-	-	5,360,804	
Airport Improvements	1,595,034	-	-	-	1,595,034	
Airport Construction in Progress	-	613	-	-	613	
Airport Intangible Assets	-	-	-	-	-	
Road	52,779	-	-	-	52,779	
Road Intangible Asset	39,105	-	-	-	39,105	
Road Infrastructure	153,865,078	907,345	200,821	-	154,571,602	
Road Construction in Progress	2,505,149	3,173,442	2,505,149	-	3,173,442	
Misdemeant Probation	49,319	-	10,387	-	38,931	
Misdemeant Probation Intangible Asset	10,000	5,645	-	-	15,645	
Public Health	163,899	31,916	21,196	-	174,619	
Public Health Intangible Asset	-	-	-	-	-	
REET Tech Intangible Asset	10,000	-	-	-	10,000	
Trial Court Improvements Intangible Asset	-	-	-	-	-	
Auditor Historical Document Intangible Asset	8,629	91,795	-	-	100,424	
Noxious Weed	94,085	26,704	-	-	120,789	
Noxious Weed Intangible	-	-	-	-	-	
3/10th Criminal Justice Tax	258,004	-	-	-	258,004	
Parks	-	-	-	-	-	
Parks Land	32,547	-	-	-	32,547	
Parks Buildings/Improvements	30,364	-	-	-	30,364	
TOTAL SPECIAL REVENUE FUNDS	\$ 164,354,375	\$ 4,237,461	\$ 2,737,554	\$ -	\$ 165,854,282	
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	\$ 202,342,635	\$ 11,078,152	\$ 6,981,260	\$ (17,865)	\$ 206,421,661	

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Statistical Section



Kittitas County

Introduction to Statistical Section

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

Contents	Page
Financial Trends	204
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	207
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	212
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	213
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	215
These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the activities it performs. The County will be expanding the disclosure of operating information in future years.	

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.

KITTITAS COUNTY, WASHINGTON
Net Assets by Component

	2005	2006	2007	2008	2009	2010	2011*	2012	2013 ¹	2014
Governmental Activities										
Invested in capital assets, net of related debt	22,772,279	22,493,815	23,785,894	71,974,377	70,270,795	60,353,996	63,343,030	72,096,838	74,785,338	77,051,529
Restricted for:										
Special Revenue	-	-	-	-	-	22,863,901	-	-	-	-
Debt service	376,790	349,422	354,849	411,247	389,989	1,125,550	-	-	-	-
Capital projects	-	-	-	-	-	10,823,655	-	-	-	-
Other	-	-	-	567,198	-	-	-	-	-	-
Non-Spendable	n/a	n/a	n/a	n/a	n/a	n/a	32,274	54,046	260,527	30,544
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	8,409,282	8,637,081	9,241,694	12,684,817
Committed	n/a	n/a	n/a	n/a	n/a	n/a	26,714,333	2,347,443	2,664,176	2,705,549
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	696,076	20,043,347	18,666,429	19,763,977
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	10,187,949	10,050,728	10,393,709	5,362,831
Unrestricted	24,875,602	27,249,781	32,929,165	36,917,332	35,384,757	11,956,180	-	-	-	-
Total Governmental Activities Net Assets	48,024,671	50,093,018	57,069,908	109,870,154	106,045,541	107,123,282	109,382,944	113,229,483	116,011,873	117,599,247
Business Type activities										
Invested in capital assets, net of related debt	2,352,472	2,414,426	2,403,358	2,950,647	4,424,438	4,197,503	4,073,900	3,906,034	3,883,608	4,013,093
Restricted	371,682	-	462,625	567,198	-	648,548	505,413	890,418	633,234	998,714
Unrestricted	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	2,222,930	2,260,412	3,601,648	3,177,731
Total Business-Type Activities Net Assets	4,988,156	5,305,554	5,849,614	5,924,873	7,140,079	6,561,737	6,802,243	7,056,864	8,118,490	8,189,538
Primary Government										
Invested in capital assets, net of related debt	25,124,751	24,908,241	26,189,252	74,925,024	74,695,233	64,551,499	67,416,930	76,002,872	78,668,946	81,064,622
Restricted	748,472	349,422	817,474	1,545,643	389,989	12,597,753	-	-	-	-
Unrestricted	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	32,274	54,046	260,527	30,544
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	8,914,695	9,527,499	9,874,928	13,683,531
Committed	n/a	n/a	n/a	n/a	n/a	n/a	26,714,333	2,347,443	2,664,176	2,705,549
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	696,076	20,043,347	18,666,429	19,763,977
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	12,410,879	12,311,140	13,995,357	8,540,562
Total Primary Government Net Assets	53,012,827	55,398,572	62,919,522	115,795,027	113,185,620	90,821,118	116,185,187	120,286,347	124,130,363	125,788,785

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

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

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

Kittitas County, Washington

Changes In Net Assets Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013 ¹	2014
Expenses										
Governmental activities:										
Judicial	1,932,121	2,169,034	2,294,480	2,018,756	2,709,469	2,693,876	2,782,936	3,101,412	2,714,872	2,780,081
General Government	5,213,227	5,892,835	5,674,627	7,166,678	7,078,536	7,472,895	7,741,329	7,050,404	7,788,544	9,294,818
Public Safety	8,092,689	6,946,030	8,002,395	8,556,265	8,939,260	7,784,756	9,299,240	9,651,756	9,364,079	10,412,970
Physical Environment	272,238	281,247	298,935	337,835	383,168	389,247	512,787	529,751	506,401	741,028
Transportation	7,709,325	10,496,268	7,478,554	6,040,349	9,912,608	7,122,699	7,784,299	8,859,963	9,194,874	9,215,814
Economic Environment	770,955	1,037,891	1,285,506	1,334,167	1,426,630	1,204,789	1,161,805	1,607,835	992,246	648,897
Mental & Physical Health	2,483,379	2,444,566	2,758,181	3,036,772	2,368,058	2,329,857	2,301,800	2,357,544	2,396,732	2,391,916
Culture & Recreation	1,277,126	1,901,704	1,632,021	1,590,420	1,512,119	1,599,225	1,748,179	1,773,897	1,968,976	1,920,730
Interest on long-term debt	124,571	120,892	166,747	143,195	111,567	84,779	425,859	350,300	315,423	301,162
Total governmental activities expenses	27,875,631	31,290,467	29,591,446	30,224,437	34,441,415	30,682,123	33,758,234	35,282,862	35,242,147	37,707,416
Business-type activities:										
Garbage & Solid Waste	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770	2,877,581	3,239,146	3,336,810
Community Development Services	-	-	-	-	-	-	-	-	1,276,174	1,467,169
Total business-type activities expenses	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770	2,877,581	4,515,320	4,803,979
Total primary governmental expenses	30,503,443	34,046,304	32,543,891	33,480,981	37,117,994	33,482,720	36,779,004	38,160,443	39,757,467	42,511,395
Program Revenues										
Governmental activities:										
Charges for services:										
Judicial	1,605,987	1,820,429	1,956,592	2,203,744	2,183,925	1,822,507	2,069,622	1,976,533	1,777,559	1,864,903
General Government	2,205,520	1,987,361	2,375,979	1,808,247	1,797,420	2,721,455	2,101,005	2,759,691	2,932,851	2,803,523
Public Safety	856,004	1,024,213	1,049,701	1,121,042	1,364,870	1,472,747	1,521,475	1,443,417	931,666	2,367,040
Physical Environment	82,861	84,599	98,197	13,315	7,219	6,136	151,253	146,297	176,178	186,682
Transportation	208,609	187,286	199,576	146,990	195,684	217,439	300,203	178,235	205,128	229,337
Economic Environment	2,053,074	2,699,689	3,017,496	2,148,437	1,487,841	813,199	1,434,032	1,587,180	794,399	670,404
Mental & Physical Health	315,380	897,591	265,286	346,301	177,541	178,377	166,379	144,731	150,393	152,084
Culture & Recreation	197,060	204,991	145,424	155,994	144,929	155,754	175,311	188,316	189,272	232,147
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	8,746,605	7,260,973	7,902,687	6,205,663	7,101,502	3,669,378	4,037,014	7,986,310	6,017,473	4,638,879
Capital grants and contributions	-	-	1,075,746	221,471	194,577	122,747	-	-	367,246	123,482
Total governmental activities program revenues	16,271,100	16,167,132	18,086,684	14,371,204	14,655,508	11,179,739	11,956,294	16,410,710	13,542,165	13,268,481
Business-type activities:										
Charges for services:										
Garbage & Solid Waste	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303	3,119,688	3,336,603	3,507,622
Community Development Services	-	-	-	-	-	-	-	-	1,321,390	1,265,187
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	10,837	-
Total business-type activities program revenues	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303	3,119,688	4,668,830	4,772,809
Total primary government program revenues	19,237,307	19,124,978	21,458,761	17,464,044	18,381,583	14,033,495	15,170,597	19,530,398	18,210,995	18,041,290
Net (expense) / Revenue										
Governmental activities	(11,604,530)	(15,123,337)	(11,504,762)	(15,853,234)	(19,785,905)	(19,502,384)	(21,801,940)	(18,872,152)	(21,699,982)	(24,438,936)
Business-type activities	-	-	-	-	-	53,159	193,533	242,107	153,510	(31,169)
Total primary government net expense	\$ (11,604,530)	\$ (15,123,337)	\$ (11,504,762)	\$ (15,853,234)	\$ (19,785,905)	(19,449,225)	(21,608,407)	(18,630,045)	(21,546,472)	(24,470,105)

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013 ¹	2014
General Revenue and other changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	6,997,538	7,429,517	7,982,493	9,236,181	10,226,923	10,347,920	10,053,920	11,323,742	12,115,316	13,198,114
Sales taxes	3,757,763	5,187,720	5,748,087	5,925,867	5,668,214	5,878,636	6,303,059	6,308,685	6,785,011	6,844,132
Other taxes	2,952,743	2,931,434	2,644,877	2,669,531	2,980,409	4,946,562	5,805,872	4,991,817	4,925,174	4,367,118
Unrestricted grants and contributions	-	-	93,431	1,948,248	1,904,157	274,255	716,861	40,260	780,543	845,070
Investment earnings	894,523	1,609,405	1,956,040	1,293,203	562,900	277,184	278,061	115,572	947,859	837,664
Gain on Disposition of capital assets	608,095	33,608	56,721	63,546	125,088	23,264	43,956	112,450	22,944	85,554
Transfers	-	-	-	-	-	-	-	-	(903,258)	(100,000)
Total governmental activities	15,210,662	17,191,684	18,481,649	21,136,576	21,467,691	21,747,821	23,201,729	22,892,526	24,673,589	26,077,652
Business-type activities:										
Investment earnings	60,331	115,390	124,427	139,237	(37,769)	6,063	7,129	12,515	4,856	3,218
Transfers	-	-	-	-	-	-	-	-	903,258	100,000
Total business-type activities	60,331	115,390	124,427	139,237	(37,769)	6,063	7,129	12,515	908,114	103,218
Total primary government	15,270,993	17,307,074	18,606,076	21,275,813	21,429,922	21,753,884	23,208,858	22,905,041	25,581,703	26,180,870
Changes in Net Assets										
Governmental activities	3,606,133	2,068,347	6,976,888	5,283,342	1,681,786	2,245,439	1,399,787	4,020,375	2,973,605	1,638,716
Business-type activities	398,726	317,399	544,060	(24,468)	1,011,726	59,221	200,662	254,622	1,061,625	72,048
Total primary government	4,004,859	2,385,746	7,520,948	5,258,874	2,693,512	2,304,660	1,600,449	4,274,997	4,035,230	1,710,764

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

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

KITTITAS COUNTY, WASHINGTON

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

<u>YEAR</u>	<u>GENERAL PROPERTY TAX</u>	<u>RETAIL SALES</u>	<u>OTHER TAX</u>	<u>TOTAL</u>
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
2013 ¹	12,115,316	6,785,011	4,925,174	23,825,501
2014	13,234,740	6,844,132	1,076,055	21,154,927
Percent of Change				
2005 to 2014	97.45%	87.79%	-63.82%	70.10%

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

KITTITAS COUNTY, WASHINGTON

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

ASSESSMENT FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		**RATIO OF TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	**ESTIMATED ACTUAL VALUE	
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%
2012	5,184,617,978	5,210,671,335	367,745,661	383,068,397	5,552,363,639	5,593,739,732	99.26%
2013	4,933,245,803	5,451,100,335	330,353,201	343,045,899	5,263,599,004	5,794,146,234	90.84%
2014	5,033,569,710	5,519,265,033	333,966,837	366,191,707	5,367,536,547	5,885,456,740	91.20%

* 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.

KITTITAS COUNTY, WASHINGTON

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

ASSESSMENT YEAR	STATE OF WASHINGTON	KITTITAS COUNTY	ROAD DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
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	0.336896	0.062426	0.000000	0.000000	10.415165
2008	2.018444	0.892025	1.102931	1.741646	1.849461	1.011480	0.315973	0.061202	0.000000	0.000000	8.993162
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
2012	2.337409	1.155171	1.118627	2.996969	2.827749	1.165830	0.388063	0.065306	0.000000	0.000000	12.055124
2013	2.484058	1.241223	1.226361	2.301974	3.022925	1.223797	0.409690	0.068179	0.000000	0.000000	11.978207

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

2013 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

KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS
Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2013 Assessment for 2014 Tax			2004 Assessment for 2005 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 5,629,046,903	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 2,660,085,451	RANK
Puget Sound Energy/Electric	Electrical Utility	215,126,626	3.822%	1	30,647,218	1.152%	2
Vantage Wind Engery LLC	Wind Farm	111,362,245	1.978%	2	-	-	-
Sagebrush Power Partners	Wind Farm	70,046,251	1.244%	3	-	-	-
Puget Sound Energy/Gas	Gas Utility	41,580,874	0.739%	4	-	-	1
BNSF Railroad Co	Railroad	40,864,713	0.726%	5	-	-	5
Suncadia LLC	Destination Resort	26,083,750	0.463%	6	58,243,460	2.190%	1
Campus Crest at Ellensburg LLC	Multi-residentail Housing	19,145,440	0.340%	7	-	-	-
Ellensburg Telephone Co Inc	Telephone Company	15,337,693	0.272%	8	15,348,266	0.577%	3
CNL Income Snoqualmie	Ski Resort	14,460,620	0.257%	9	-	-	-
Fred Meyer Stores, Inc	Retail Food	13,335,870	0.237%	10	10,449,110	0.393%	6
Auvil Fruit Co Inc	Orchard	-	-	-	13,572,920	0.510%	4
BNSF Railroad Co Tax Dept	Railroad	-	-	-	13,165,724	0.495%	5
Twin City Foods	Food Processing	-	-	-	9,167,710	0.345%	7
Timothy Park	Multi-Residential Housing	-	-	-	8,963,150	0.337%	8
Fairway Investments	Multi-Residential Housing	-	-	-	8,559,200	0.322%	9
Safeway Stores, Inc 432	Retail Food	-	-	-	7,995,820	0.301%	10
TOTAL		\$ 567,344,082	10.079%		\$ 176,112,578	6.621%	

Source: Kittitas County Assessor TerraScan Report dated 1-28-2014
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 COLLECT TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
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%
2013	\$ 12,115,033.78	\$ 11,635,653.81	96.04%	\$ 606,107.03	\$ 12,241,760.84	\$ 878,033.42	101.05%	7.25%
2014	\$ 12,394,751.86	\$ 11,935,852.23	96.30%	\$ 477,741.96	\$ 12,413,594.19	\$ 821,002.02	100.15%	6.62%

Source: Kittitas County Treasurer
December 31, 2014

KITTITAS COUNTY, WASHINGTON
LIMITATION OF INDEBTEDNESS
LAST TEN FISCAL YEARS

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Total Property Value	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	5,629,046,903
2.5% General Purpose limit allocation between:	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573	147,255,337	140,726,173
Up to 1.5 debt without a vote	45,004,641	50,001,970	59,051,641	74,474,236	91,926,966	96,176,749	96,556,742	100,059,344	88,353,202	84,435,704
Less: Outstanding Debt	(6,609,482)	(6,360,576)	(5,934,547)	(5,308,117)	(5,266,087)	(15,686,021)	(15,371,547)	(13,450,183)	(13,216,345)	(12,783,012)
Less: Excess of Debt with a vote	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	355,378	349,422	355,152	411,246	386,989	339,459	452,349	429,372	322,884	317,018
Equals: Remaining Debt capacity without a vote	38,750,537	43,990,816	53,472,246	69,577,365	87,047,868	80,830,187	81,637,544	87,038,533	75,459,741	71,969,710
Up to 2.5% Debt with a vote	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573	147,255,337	140,726,173
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-	-
Equals: remaining Debt Capacity with a vote	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573	147,255,337	140,726,173

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>
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	1,484,764	35,630	31.9	4,758	8.1
2013	41,900	1,577,653	37,775	31.5	4,868	7.4
2014	42,100	N/A	N/A	N/A	4,940	7.2

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

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

2014

2005

Employer	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,450	1	6.83%	1,330	1	6.94%
Kittitas Valley Community Hospital	500	2	2.35%	350	3	1.83%
Ellensburg School District	390	3	1.84%	370	2	1.93%
Anderson Hay Grain/Agri	315	4	1.48%	295	5	1.54%
Kittitas County	305	5	1.44%	325	4	1.70%
Fred Meyer	225	6	1.06%	210	6	0.99%
Elmview	200	7	0.94%	125	9	0.65%
Auvil Fruit Company	188	8	0.89%	145	8	0.76%
City of Ellensburg	179	9	0.84%	175	7	0.91%
Suncadia	170	10	0.80%	125	10	0.65%
	3,922		18.47%	3,450		17.89%
Total County Working Population (2014)	21,240					
Total County Working Population (2005)	19,170					

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

Kittitas County, Washington

Employees by Function
Last Ten Fiscal Years

Function	Department(s)	Full-Time equivalent Employees as of December 31, 2014									
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities:											
Judicial	Lower District Court	14.5	15	15.5	14.5	11.52	11.52	11.52	10.52	10.5	10.5
	Upper District Court	8	8	8	8	8	7	7	7	7	7
	Clerk	5.5	6	6	6	7	7	7	7	7	7
	Superior Court	4	4	4	4	4	4	4	4	4	4
General Government	Assessor	15	16	15	15	15	14	14	14	13	13
	Auditor	13.5	13.5	14.75	14.75	14.35	13.75	13.75	12.75	12.75	12.75
	Commissioners	5	5.5	5.5	6.5	6	6	6	5.75	5.75	5.75
	Information Services	5	5	7	7	8	7	7	7	8	8
	Facilities Maintenance	10	9.5	9.5	9.5	6	5	5	5	5	6
	Prosecutor	20	20	23.5	23.5	26	27	27	25.1	23	23
	Treasurer	7	7.75	8	8	8	7	7	7	7	8
Human Resources	3	4	4	4	4	3	3	2	2	2	
Public Safety	Juvenile Probation	7	7	7	7	7.5	7	7	7.5	7	7
	Sheriff	60	61	62	62	75	76	76	81	78	86
	Misdemeanant Probation	7	9	9	9	9	9	9	9	8.5	8.5
	Fire Marshal	0	0	0	1	2	2	2	1.8	1.8	1.8
	Emergency Medical Services	1	1	1	1	1	1	1	1	1	1
Community Development Services-(Building/ Code Enforcement)	16	16	17	16	8	9	9	8	7.75	0	
Economic Environment	Community Development Services-(Planning)	5	5	7	4	4	2	2	3	3	0
Physical Environment	Noxious Weed	2	2	2	2	2	2	2	4	3.5	4
Transportation	Public Works	42	42	46	50	51.5	49.75	49.75	44.75	46	43.75
Mental & Physical Health	Public Health	24	24.04	25.64	17.64	17.1	16.9	17.1	14.7	19.8	17.8
Culture & Recreation	Co-Operative Extension	3	3	3	3	3	3	3	2	2	2
	County Fair	3	3	3	3	6.2	4.2	6.2	5.8	5.8	5.8
Business-Type Activities:											
Public Safety	Community Development Services-(Building/ Code Enforcement)	0	0	0	0	0	0	0	0	0	8
Physical Environment	Solid Waste	8.5	8.5	8.5	8.5	7	8	7	7	7	8
Economic Environment	Community Development Services-(Planning)	0	0	0	0	0	0	0	0	0	4
TOTAL		289	295.79	311.89	304.89	311.17	302.12	303.32	296.67	296.15	304.65

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

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Assessor (Assessment Year)										
Number of Taxable Real Property Parcels	29,341	31,518	32,271	32,867	33,290	33,413	33,525	33,672	33,573	33,728
Number of New Construction Parcels	2,264	2,302	2,575	2,146	1,747	1,179	779	951	1,384	1,140
New Construction Assessed Value	144,272,126	241,340,763	441,010,523	486,056,572	163,470,140	82,672,445	62,135,393	73,032,086	87,921,135	87,495,125
State Assessed Utility Value	\$ 120,299,737	\$ 157,528,498	\$ 318,208,940	\$ 304,125,436	\$ 262,899,279	\$ 295,095,844		\$ 337,849,823	\$ 365,447,899	414,757,597
County Total Assessed Value	\$ 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	\$ 5,629,046,903	578,294,144
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	1.19268	1.09725	1.00289	0.89203	0.875351 (prior to levy shift)	0.09508 (prior to levy shift)	0.995349 (prior to levy shift)	1.155171	1.241223	1.252180 (prior to levy shift)
					1.031313 (after levy shift)	1.04942 (after levy shift)	1.040321 (after levy shift)	(no levy shift)	(no levy shift)	1.425122 (after levy shift)
Auditor										
Recording										
Total Documents Recording	18,397	17,787	16,863	13,969	12,947	11,482	11,061	12,259	13,023	10,469
Total Fees Collected	\$ 478,676	\$ 560,308	\$ 650,864	\$ 611,505	\$ 661,518	\$ 674,952	\$ 682,520	\$ 980,483	\$ 854,266	\$ 804,449
Licensing										
Vehicle Title Transactions	8,883	9,071	9,684	8,695	7,850	8,187	8,121	8,169	8,657	8,936
Vehicle Non Title Transactions	39,360	40,428	41,597	43,815	43,872	44,878	44,860	44,592	45,132	46,462
Vessel Title	202	208	248	188	221	194	199	196	221	216
Vessel Non Title Transactions	1,141	1,194	1,218	1,283	1,276	1,038	1,018	984	1,036	953
Total Fees Collected	\$ 3,917,973	\$ 4,454,213	\$ 4,448,999	\$ 4,113,385	\$ 4,111,905	\$ 4,287,613	\$ 4,109,934	\$ 4,092,786	\$ 4,176,357	\$ 4,288,142
Auditor Fees Collected	\$ 211,219	\$ 216,482	\$ 231,093	\$ 206,701	\$ 199,796	\$ 194,278	\$ 191,030	\$ 187,804	\$ 181,486	\$ 195,436
Voter Registration										
New Registrants	880	1,511	1,258	3,642	3,639	2,200	1,649	3,094	1,833	2,124
Cancelled Registrants	368	646	380	485	1,033	2,025	352	1,462	947	299
Elections										
Elections Conducted	3	4	5	4	2	3	5	3	4	4
Ballots Counted	15,387	26,650	22,692	38,962	12,680	35,432	19,915	34,800	29,154	34,105
# Registered Voters @ General	19,903	18,246	18,341	20,631	19,903	20,195	20,566	22,062	21,906	21,950
Accounting										
Accounts Payable Warrants	n/a	n/a	12,257	12,353	13,012	11,773	12,761	12,834	13,752	14,226
Accounts Payable County Warrants	\$ 21,002,360	\$ 21,202,212	\$ 20,450,050	\$ 22,272,803	\$ 24,042,005	\$ 19,050,029	\$ 23,209,683	\$ 27,682,992	\$ 28,726,219	\$ 26,117,184
Accounts Payable District Warrants	n/a	n/a	\$ 7,050,834	\$ 8,420,075	\$ 8,617,750	\$ 11,363,153	\$ 11,450,961	\$ 8,407,315	\$ 8,930,448	\$ 9,540,211
Payroll Totals	\$ 10,407,064	\$ 11,096,978	\$ 12,321,984	\$ 13,400,343	\$ 13,358,343	\$ 13,373,111	\$ 13,580,666	\$ 13,908,308	\$ 14,174,743	\$ 15,050,201
Number of Employees (W-2's issued)	468	486	508	514	467	446	445	467	447	461

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Community Development Services										
Plats	41	48	63	33	8	4	2	2	n/a	1
Short Plats	97	136	168	58	20	15	17	8	3	5
Building Permits										
Accessory	n/a	n/a	n/a	29	143	130	132	142	171	143
Alteration/Addition	70	76	71	98	76	105	87	71	96	76
Renewal	n/a	n/a	77	110	35	55	19	18	27	5
Revision	13	73	111	81	32	46	23	24	38	47
Foundation	n/a	n/a	n/a	49	65	42	39	49	9	121
Manufactured Home Placement	63	43	21	22	20	8	2	7	22	17
Mechanical	n/a	n/a	n/a	118	99	105	118	111	93	129
New Residence	333	396	313	217	117	132	139	132	206	209
Other Type	115	178	140	52	26	44	7	11	23	74
Reroof	3	2	5	10	12	9	22	9	23	32
Change of Occupancy	n/a	n/a	n/a	8	6	1	9	10	21	18
Commercial	55	165	57	32	17	52	33	28	10	28
Plumbing	n/a	n/a	n/a	10	10	6	7	9	11	11
Repair	5	2	5	8	5	2	8	1	11	10
Garage	141	110	118	60	n/a	n/a	n/a	n/a	n/a	n/a
Outbuilding	128	157	123	87	n/a	n/a	n/a	n/a	n/a	n/a
Demolition	11	17	21	10	15	12	5	14	14	16
Swimming Pool	2	5	4	2	1	4	2	5	2	3
Multi-Family	n/a	42	20	n/a						
Natural Gas	8	6	86	1	n/a	n/a	2	n/a	n/a	n/a
Sign	6	4	3	n/a	n/a	n/a	n/a	1	n/a	n/a
Duplex	2	n/a	1	n/a						
Public	3	n/a	5	n/a						
Relocation	1	n/a								
Fence	n/a	n/a	2	n/a	n/a	n/a	n/a	1	n/a	n/a
Commercial Alteration	n/a	n/a	n/a	6	n/a	11	4	2	3	5
Commercial Tenant Improvement	n/a	n/a	n/a	2	n/a	n/a	2	2	1	2
Outbuilding Alteration	n/a	n/a	n/a	11	2	n/a	n/a	n/a	n/a	n/a
Master Building Plan	n/a	n/a	n/a	n/a	2	n/a	19	6	n/a	16

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Clerk										
Cases Filed										
Criminal	386	367	347	339	345	293	310	339	363	332
Civil	811	753	785	871	955	920	859	669	709	649
Domestic	199	182	212	189	201	198	195	234	215	212
Probate	87	86	88	109	94	82	92	92	112	105
Pat/Adop	41	42	32	33	29	38	34	30	33	21
Mental	5	8	10	14	8	17	25	7	17	2
Dep/At Risk	72	130	108	105	54	58	83	66	89	84
Juvenile Offenders	124	138	126	142	115	120	114	87	54	49
Pleadings Filed										
Criminal	19,227	23,982	24,998	27,525	29,248	27,222	26,579	29,787	25,694	33,235
Civil	5,375	10,260	11,323	14,078	15,696	12,393	11,939	10,337	11,851	9,213
Domestic	3,644	7,331	8,687	8,425	8,712	8,435	7,415	8,222	7,940	8,224
Probate	992	1,563	1,726	2,094	1,883	2,212	1,765	1,924	2,143	1,936
Pat/Adop	806	1,237	1,161	1,318	1,087	1,396	968	886	991	701
Mental	26	33	72	80	35	83	134	44	96	14
Dep/At Risk	1,994	2,963	3,869	4,222	3,628	3,882	3,913	2,989	3,336	4,753
Juvenile Offenders	2,845	4,375	6,258	6,533	7,576	6,714	5,248	5,187	6,423	4,013
County Commissioners										
Resolutions approved	174	194	167	183	165	139	147	168	160	186
Ordinances approved	40	63	38	24	25	14	14	9	14	17
Fire Marshal										
Fire Sprinkler	27	65	97	105	44	n/a	44	40	51	66
Fire Sprinkler Revision	n/a	n/a	n/a	n/a	5	n/a	4	n/a	n/a	n/a
Fuel Tank Placement	108	84	82	25	54	n/a	116	79	150	182
WUIC Inspection	n/a	n/a	n/a	4	2	n/a	9	5	8	280
Fire Alarm System	2	12	9	4	1	n/a	7	5	2	4
Information Services										
Service Request Processed	2,412	2,774	3,034	3,113	2,865	2,796	2,945	3,710	4,300	4,289
WSU Extension										
4-H Members	326	339	348	409	411	377	454	396	420	413
Extension Volunteers	122	142	142	134	142	116	119	120	115	116
Volunteer Hours	20,400	23,563	23,719	21,680	23,475	n/a	n/a	n/a	n/a	n/a
Volunteer Hours-4-H Leaders	n/a	n/a	n/a	n/a	n/a	6515	3998	4415	3907	3797
Volunteer Hours-Master Gardeners	n/a	n/a	n/a	n/a	n/a	1464	1390	1363	1405	1090
Master Gardener Plant Clinic Clients	640	361	770	460	612	n/a	n/a	n/a	n/a	n/a
Agricultural Public Contacts	8,892	12,018	5,570	8,436	5,996	6550	10,565	12,088	3,879	

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Juvenile Court Services										
CJAA Programs										
WAJCA CMAP Risk Assessments Performed	66	73	80	99	47	94	63	78	61	31
Aggression Replacement Training, # Youth	16	15	16	18	16	8	19	8	-	-
JAIBG/JABG Programs										
# of UA'S/# Positives From Total Taken	152-111	38-30	53-42		59-56	46-40	46-43	48-36	100-57	114-45
Work Crews-Youth	24	24	32	32	37	21	26	17	15	14
Work Crews-Hours	303	414	384	355	519	330	269	319	177	168
Work Crews-Sites	11	9	18	10	14	8	9	14	8	8
# UA Pre Screens/# of Positives From Total Taken	256-134	93-41	105-50		173-59	79-43	97-36	114-42	100-67	114-51
Healthy Choices participants	14	22	8	16	22	9	18	16	-	-
CJS Programs										
Community Service Youth-DIVS	In 22 Out 17	In 46 Out 37	In 36 Out 37		In 23 Out 25	27	20	12	17	15
Community Service Hours-DIVS	429	761	745	704	605	472	426	281	270	370
Community Service Youth-Ct.	In 27 Out 44	In 61 Out 44	In 61 Out 50		In 70 Out 58	65	60	46	33	29
Community Service Hours-Ct.	2,135	2,655	2,084	2,433	2,432	1,531	1,761	799	938	621
Community Service Sites Served	71	88	69	72	78	35	60	28	37	41
Diversion Program										
Youth Accountable	73	114	80	127	94	76	57	31	33	34
Community Accountability Boards	35	65	53	54	53	53	43	24	26	26
Volunteer Hours	945	594	477	486	477	477	387	144	156	159
Cases Referred for Supervision	122	137	127	146	115	131	114	87	59	49
Cases Referred for BECCA (ARY, Truancy, CHINS) SF)	58	75	94	64	43	35	25	27	39	38
Cases Referred for DIVERSION	73	114	80	128	92	76	57	51	51	44
Lower District Court										
Cases filed										
Traffic Infractions	9,221	9,650	10,946	9,473	9,485	8,596	8,608	7,124	8,090	8,270
Non-Traffic Infractions	512	485	408	340	428	428	350	340	475	395
DUI/Physical Control	395	382	393	420	333	360	396	367	346	304
Other Criminal Traffic	282	582	692	745	750	720	688	537	571	542
Criminal Non-Traffic	1,199	1,207	1,395	1,431	1,436	1,150	1,235	1,029	839	852
Domestic Violence	70	79	80	103	109	87	71	74	60	61
Civil	773	904	933	1,012	1,040	1,051	959	888	826	866
Small Claims	93	78	73	64	73	46	63	52	64	55
Parking	224	254	204	147	149	179	170	223	257	218
Total Annual Filings	12,769	13,621	15,124	13,735	13,803	12,617	12,540	10,634	11,528	11,563
Prosecutor										
Felony Cases	359	387	371	448	345	325	277	339	364	332
Sex Cases	13	43	21	25	18	30	11	11	9	17
Juvenile Cases	278	216	202	482	241	199	114	87	83	49
Upper District Cases	781	703	664	593	1,266	1,272	1,438	651	573	728
Lower District	2,136	1,876	1,950	1,743	1,286	1,205	1,432	1,098	1,080	676

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Sheriff										
Total Calls	10,637	12,983	14,251	17,653	16,369	15,753	17,485	14,859	13,767	15,977
Traffic Stops	2,088	4,090	4,776	6,401	4,739	5,130	6,018	4,940	4,577	5,295
Civil Papers	1,067	676	1,083	2,369	2,428	1,922	1,927	1,456	547	693
Jail Bed Days	31,263	35,535	36,986	41,712	43,081	39,706	34,099	35,444	36,436	31,645
Warrants	274	391	423	597	613	441	485	428	439	471
Treasurer										
Excise Tax Affidavits	3,701	3,299	2,753	2,023	1,805	1,964	2,020	2,093	2,336	2,364
Delq Parcel as of 12/31 for Current Year Only				1%	4%		6%	5%	3%	3%
Foreclosure/Liens										
June Warning - Real	na	na	na		137	198	332	372	298	243
June Warning - Irrigation	na	na	na		7	23	45	36	20	18
June Warning - Mobile Homes	na	na	na		na	81	27		83	40
June Warning - Personal Property	na	na	na		189	332	241	265	174	166
Original Certificate of Delinquency - Real	na	na	na		78	33	44	111	90	62
Original Certificate of Delinquency - RID	na	na	na		0	-	-		5	-
Original Certificate of Delinquency - Irrigation	na	na	na		2	4	10	15	9	2
Sold at Foreclosure Auction	na	na	na		na	na	9		12	8
New Tax Title	na	na	na		1	-	35	12	2	2
Liens Filed - Mobile Homes	na	na	na		na	73	7		16	15
Liens Filed - Personal Property	na	na	na		166	145	69	183	31	52
Upper County District Court (including Cle Elum & Roslyn Muni)										
Violations Filed (parking, traffic, non-traffic, criminal, non-criminal)	7,334	8,688	8,189	7,352	8,843	9,180	10,031	8,744	8,622	8268
Traffic Violations Filed	na	na	na		na	na	na	6,852	7328	6980
Non-Traffic Violations Filed	na	na	na		na	na	na	221	283	272
Parking Violations Filed	na	na	na		na	na	na	933	418	432
DUI/Physical Control Violations Filed	na	na	na		na	na	na	122	139	99
Other Criminal Traffic Violations Filed	na	na	na		na	na	na	217	297	303
Non-Traffic Misdemeanors Filed	na	na	na		na	na	na	192	169	182
DV Petitions	na	na	na		na	na	na	11	9	10
Anti-Harassment Petitions	na	na	na		na	na	na	44	38	41
Sexual Assault Petitions	na	na	na		na	na	na	-	0	0
Civil Cases Filed - Under \$10,000	na	na	na		na	na	na	106	124	186
Civil Cases Filed - Over \$10,000	na	na	na		na	na	na	6	11	7
Small Claims	na	na	na		na	na	na	31	20	24
TOTAL CASES FILED									8836	8536

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Human Resources										
Employees Hired	167	153	171	149	152	139	135	134	126	137
Full Time Employees	59	52	51	40	16	15	39	32	35	38
Fair										
Adult/Youth Exhibits	8,317	7,703	7,976	8,182	8,298	8,186	7,112	7,890	8,145	7,514
Attendance	64,250	71,514	72,293	67,503	66,609	69,349	73,544	67,355	64,654	68,139
Event Center										
Rentals (# of rooms) disc. & charged customers	202	214	209	334	230	282	274	412	535	542
Monthly Haul In Passes (no passes April - Sept. - inclde 1/2 mo HIP)	151	221	129	90	137	134	127	175	155	200
Rodeo Arena and Bloom Pavilion Rentals (4-h included)	398	399	399	497	426	414	507	517	469	545
Noxious Weed										
Contract Rate	\$ 20.89	\$ 21.45	\$ 22.94	\$ 25.00	\$ 26.60	\$ 25.60	\$ 25.62	\$ 26.60	\$ 26.74	\$ 26.87
Contracted Hours	3,344	3,665	4,200	4,376	4,600	4,810	4,810	4,985	4,985	4,967
Total Employees	6	7	7	7	8	9	9	9	10	10
Airport										
Acres (Total)	n/a	n/a	n/a	n/a	n/a	n/a	1,300	1300	1300	1300
Runways	n/a	n/a	n/a	n/a	n/a	n/a	2	2	2	2
Taxiways	n/a	n/a	n/a	n/a	n/a	n/a	6	6	6	6
Based Aircraft	n/a	n/a	n/a	n/a	n/a	n/a	55	55	55	50
T-Hangers (# County Owned)	n/a	n/a	n/a	n/a	n/a	n/a	12	12	12	12
Tie Downs (# Spaces Available)	n/a	n/a	n/a	n/a	n/a	n/a	20	28	28	28
Aeronautical Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	15	15	15	15
Industrial Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	9	10	10	10
Agricultural Lease (# Acres)	n/a	n/a	n/a	n/a	n/a	n/a	805	805	805	805
Road										
Pavement Type										
Grade/Drain	18	18	18	18	18	18	18	18	18	18
Gravel	53	50	50	50	50	50	50	49	47	47
Total Miles Gravel Roads	71	69	69	68	68	68	68	67	66	66
BST	429	440	439	470	470	470	478	481	480	479
ACP	62	53	57	26	26	26	18	16	16	18
PCC	-	-	-	-	-	-	-	-	-	-
Total Miles Surfaced Roads	491	493	496	496	496	496	496	497	497	497
Total Miles All Roads	562	562	565	564	564	564	564	563	562	563
Miles - Chip Sealed	73	67	78	66	45	18	53	54	64	72
Access Permits	851	962	781	557	176	195	10	16	24	19
Exempt Access Applications (No Fee)	-	-	-	-	-	-	175	198	248	44
Address Permits	483	653	392	227	322	53	123	102	147	153
Access/Address Combined Permits	-	-	-	-	-	113	30	27	35	237

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Misdemeanant Probation										
Total Annual Pre Trial Cases Supervised	750	504	466	183	315+	149	276	274	230	231
Total Annual Conviction Cases Supervised	3,325	2,664	2,782	2,340	2737+	2,238	2,166	2,324	2,476	2,282
Total Annual Warrant Cases Monitored	890	916	916	931	1,031	1,004	1,010	1,205	1,123	1,161
Total Annual New Supervision Cases In	2,208	2,469	2,493	2,510	2532	2,220	2,346	2,174	1,186	1,875
Total Annual Supervision Cases Cleared Out	2,608	2,399	2,373	2,516	2,691	2,346	2,270	2,196	2,100	1,945
Total Annual Telephone Calls Received	34,113	36,943	48,392	47,914	49,436	47,705	46,210	50,302	42,800	40,358
Total Annual Office Contacts	4,863	4,617	5,786	5,235	5,592	4,883	4,090	3,826	3,597	38,656
Total Annual Court Hearings Attended	6,362	7,084	8,055	7,718	8,076	7,424	8,202	8,178	8,050	8,125
Total Annual Probation Violations Filed	1,458	1,585	1,895	1,812	2,007	1,881	1,704	1,899	1,938	1,817
Total Annual Treatment Reports Filed	6,575	5,192	9,349	8,982	8,901	8,578	9,062	9,487	6,002	5,639
Total Annual Evaluations Filed	1,129	1,278	1,557	1,511	1,580	1,279	1,156	1,220	890	809
Total Annual Community Service Timesheets Filed	-	-	-	-	1,228	1,075	978	1,050	879	767
Total Annual Community Service Hours Verified as S	-	-	-	-	-	-	26,932	26,694	21,099	16,728
Total Annual PSI's/Review of No Contact Orders	-	-	-	-	-	38	58	54	46	44
Total Annual UA Tests Administered	-	59	81	88	96	142	85	46	80	139
Total Annual In Custody/Walk In Hearings Attended	-	-	-	-	-	-	1,166	1,139	1,133	1,131
Public Health										
Birth Certificates Issued	992	n/a	1,021	1,076	1,137	1,078	1,308	1,042	934	903
Communicable Disease Cases Confirmed	37	n/a	25	83	89	84	48	80	62	69
BB Tests Performed	312	n/a	290	279	254	138	130	106	105	107
Food Handler Permits Issued	1,781	n/a	1,857	1,844	2,308	2,067	2,092	2,347	2,490	2,555
Site Evaluations Performed	378	n/a	461	224	111	135	113	150	157	177
Solid Waste										
Ellensburg Garbage Tons	23,857	24,589	25,101	23,818	22,492	21,650	22,139	21,234	22,391	21,823
Cle Elum Garbage Tons	7,480	8,176	10,540	8,457	7,368	6,962	6,207	6,098	6,145	6,681
Ellensburg CDL Tons	668	582	768	558	587	836	1,085	839	1,283	1,529
Cle Elum CDL Tons	393	174	254	181	221	359	625	765	856	1,125
Ryegrass CDL Cubic Yards	16,693	12,563	19,592	24,114	8,303	6,202	8,665	7,944	11,018	9,779
Ellensburg Yard Waste Tons	1,536	1,555	1,694	1,577	1,616	1,505	1,438	1,548	1,725	1,847
Cle Elum Yard Waste Tons	125	140	227	427	314	238	210	188	270	276
Septage Gallons	840,204	974,556	1,118,099	893,801	986,459	784,764	778,841	807,071	959,378	375,398
Compost Sold Tons	n/a	n/a	n/a	n/a	n/a	271	324	288.6	647.44	1,125