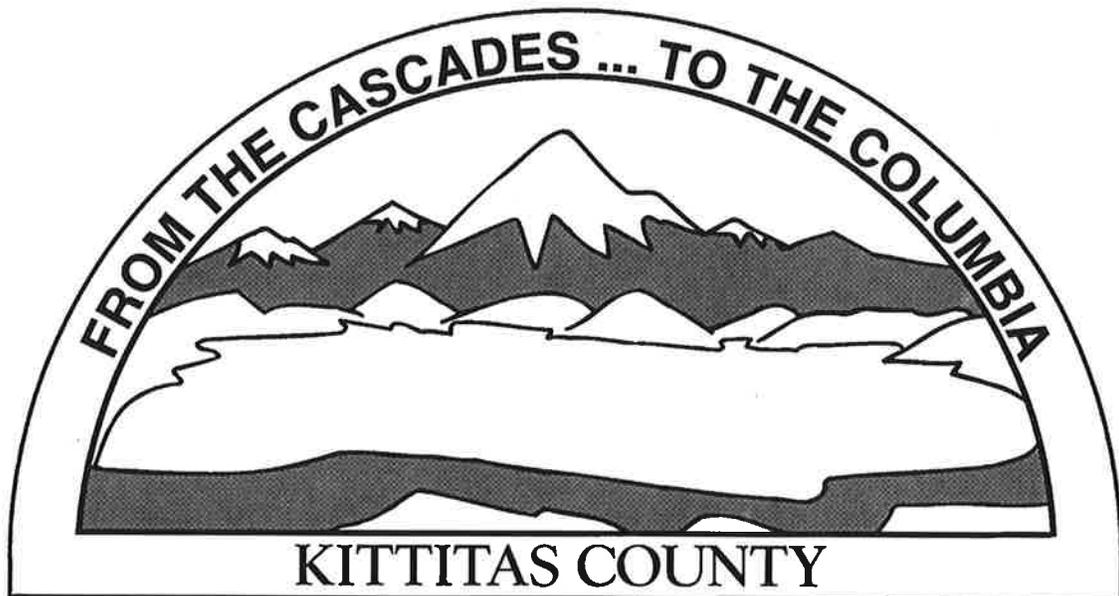


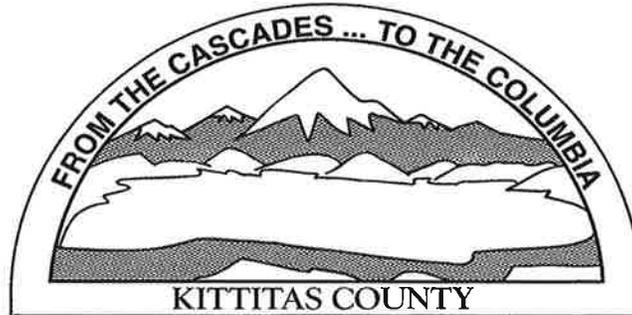
# Kittitas County, Washington



Comprehensive Annual  
Financial Report

For Fiscal Year Ended  
December 31, 2015

# KITTITAS COUNTY, WASHINGTON



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For Fiscal Year Ended December 31, 2015**

**Jerald V. Pettit, County Auditor**

Prepared by:

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# KITTITAS COUNTY 2015 ANNUAL REPORT

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

Certified correct this 15<sup>th</sup> day of July, 2016 to the best  
of my knowledge and belief

Jerald V Pettit  
Kittitas County Auditor

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



July 15, 2016

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, 2015.

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.

#### **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

# KITTTAS COUNTY, WASHINGTON

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

### Year Ended December 31, 2015

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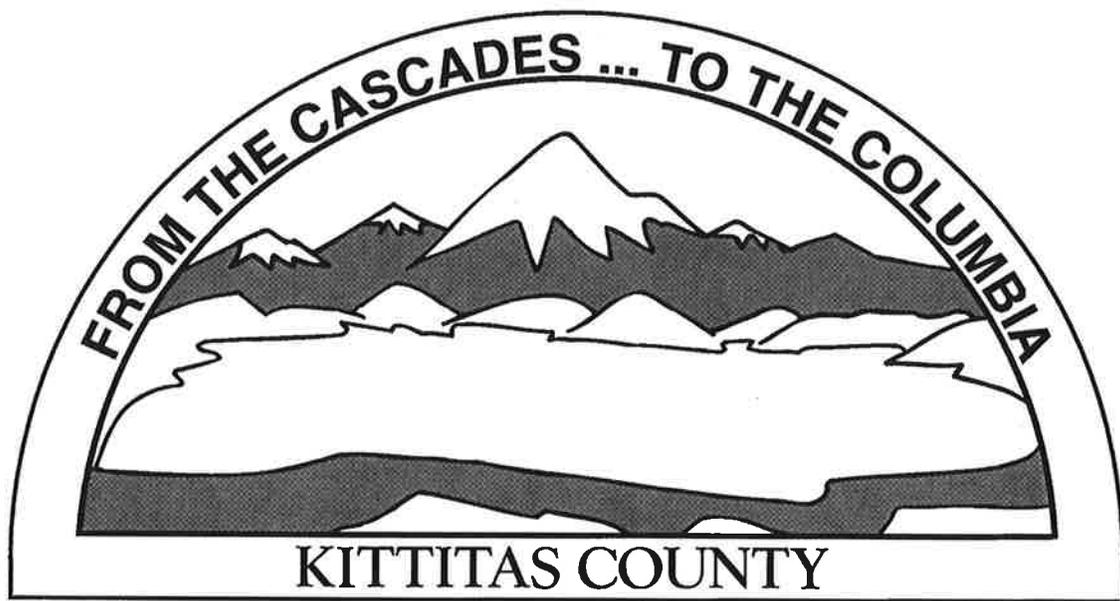
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# Financial Section



# **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, 2015, 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, 2015 by over \$128.4 million. Net Investment in capital assets (net of depreciation and related debt) account for 70% of this amount, with a value of \$89.5 million. Of the remaining Net Position, \$4.2 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2015 Kittitas County's government activities reported combined ending Net Position of \$120.1 million. Of that amount, \$85.5 million is Investment in Capital Assets.
- Fund Balance for the General Fund at December 31, 2015 was \$12.4 million.
- Fund Balance for the County Road Fund at December 31, 2015 was \$13.9 million.
- The County's total long term debt at December 31, 2015 was \$23.8 million. The County's remaining debt capacity for non-voted debt is at \$64.86 million. The Solid Waste Landfill Post-Closure liability costs are \$1.09 million.
- The General Fund's fund balance increased 17.5% over 2014, showing an increase of \$1,842,880. The amount of unrestricted funds is \$2.46 million. The restricted and assigned fund balances have increased due to increases in restricted revenue and budgeted beginning fund balance.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

## **Government-Wide Financial Statements**

There are two government-wide financial statements, which are designed to provide readers with a broad overview of Kittitas County's finances in a manner similar to a private-sector business. Both of the government-wide financial statements distinguish functions of Kittitas County that are principally supported by taxes and intergovernmental revenues (referred to as "governmental activities") from functions that are intended to recover all or a significant portion of their costs through user fees and charges (referred to as "business-type activities"). The government activities of the County include a full range of local government services provided to the public, such as law enforcement, jail and probation services, public health, road maintenance and construction, airport, and superior and district courts. Also included are property assessment and collections, elections, licensing and permits and county fair.

The business-type activities are Solid Waste and Community Development Services. Solid Waste operates the two transfer stations and two landfills. The Community Development Services as an Enterprise fund, which operates the Permit Center for Building, Planning and Code Enforcement.

The 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 2015. 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 2015, 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 2015.

## **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 34<sup>1</sup>. The statement defines a major fund as a fund whose assets, liabilities, revenues or expenditures comprise of the following: 1) at least 10% of the total dollar amount of the same category within either all government or all enterprise funds, as appropriate, and 2) at least 5% of the total dollar amount of all governmental and enterprise funds combined for the same category. Figures from the remaining governmental funds are combined into a single, aggregated presentation.

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

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

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

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

## **Proprietary Funds**

There are two types of proprietary funds. The first type an Enterprise Fund is used to report the same functions presented as a business-type activity in the government-wide financial statements. Kittitas County has 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 34<sup>2</sup>, Kittitas County is not required to restate prior periods for the purposes of providing comparative information.

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

## Statement of Net Position

The following is a summary of the Statement of Net Position as of December 31, 2015, with 2014 comparative balances.

### Statement of Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
<b>Assets:</b>						
Current Assets	\$49,388,403	\$46,414,204	\$6,197,079	\$5,753,404	\$55,585,482	\$52,167,608
Capital Assets	94,054,683	86,227,425	4,515,596	4,613,094	98,570,279	90,840,519
Deferred outflow of Resources-Pension	1,286,035		73,506		1,359,541	
<b>Total Assets</b>	<b>144,729,123</b>	<b>132,641,629</b>	<b>10,786,180</b>	<b>10,366,498</b>	<b>155,515,303</b>	<b>143,008,127</b>
<b>Liabilities</b>						
Other liabilities	2,983,342	2,468,981	335,110	226,417	\$3,318,452	\$2,695,398
Long-term liabilities	21,639,284	12,573,401	2,197,616	1,950,542	23,836,900	14,523,944
Deferred Inflows of Resources-Pension	1,817,847		107,843		1,925,690	
<b>Total Liabilities</b>	<b>26,440,474</b>	<b>15,042,382</b>	<b>2,640,569</b>	<b>2,176,960</b>	<b>\$29,081,042</b>	<b>\$17,219,342</b>
<b>Net Position</b>						
Investment in Capital Assets	85,483,191	77,051,529	3,990,595	4,013,093	89,473,785	81,064,622
Non Spendable	81,746	30,544	0	0	81,746	30,544
Restricted	24,507,104	12,684,817	622,033	998,714	25,129,137	13,683,532
Committed	2,790,479	2,705,549	0	0	2,790,479	2,705,549
Assigned	6,655,284	19,763,977	0	0	6,655,284	19,763,977
Unassigned	603,090	5,362,831	3,640,827	3,177,731	4,243,917	8,540,563
<b>Total Net Position</b>	<b>\$120,120,894</b>	<b>\$117,599,247</b>	<b>\$8,253,455</b>	<b>\$8,189,538</b>	<b>\$128,374,348</b>	<b>\$125,788,785</b>

Net Position of the County's governmental activities was \$120.1 million. The County's unrestricted Net Position, the part of the Net Position that can be used to finance day-to-day operations \$603,090.

## Statement of Activities

For fiscal year ended December 31, 2015, the revenues of primary governmental activities totaled \$47.4 million. Property taxes are the largest revenue source at \$13.4 million, while Operating Grants are the second largest at \$11.4 million.

The expenses for governmental activities totaled \$37.6 million. Public Safety was the county's highest commitment at \$10.41 million; Transportation is the seconded highest expense for 2015 with \$9.28 million.

**Statement of Activities**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
<b>Revenues:</b>						
Program Revenues:						
Charges for Services	\$8,281,163	\$8,506,119	\$5,158,913	\$4,772,810	\$13,426,622	\$13,278,929
Operating Grants	11,448,725	4,638,879	0	0	11,448,725	4,638,879
Capital Grants	0	123,482	0	0	0	123,482
General Revenues:						
Property Taxes	13,416,172	13,198,114	0	0	13,416,172	13,198,114
Sales Taxes	7,702,930	6,844,132	0	0	7,702,930	6,844,132
Other Taxes	4,482,628	4,367,118	0	0	4,482,628	4,367,118
Unrestricted Grants & Contributions	992,530	845,070	0	0	992,530	845,070
Unrestricted Investment Earnings	943,671	837,664	4,034	3,218	948,455	840,882
Proceeds on Disposition of Capital Assets	141,860	85,554	0	0	141,860	85,554
Transfers	0	-100,000	0	100,000	0	0
<b>Total Revenues</b>	<b>\$47,409,679</b>	<b>\$39,346,132</b>	<b>\$5,150,242</b>	<b>\$4,876,028</b>	<b>\$52,559,920</b>	<b>\$44,222,160</b>

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
<b>Expenses:</b>						
Judicial	\$2,872,052	\$2,780,081	0	0	\$2,872,052	\$2,780,081
General Government	8,330,564	9,294,818	0	0	8,330,564	9,294,818
Public Safety	10,424,863	10,412,970	0	0	10,424,863	10,412,970
Physical Environment	603,505	741,028	0	0	603,505	741,028
Transportation	9,281,243	9,215,814	0	0	9,281,243	9,215,814
Economic Environment	901,723	648,897	0	0	901,723	648,897
Mental & Public Health	2,730,715	2,391,916	0	0	2,730,715	2,391,916
Culture & Recreation	2,150,742	1,920,730	0	0	2,150,742	1,920,730
Interest on Long Term Debt	299,918	301,162	0	0	299,918	301,162
Garbage & Solid Waste	0	0	3,208,737	3,336,810	3,256,082	3,336,810
Community Development Services	0	0	1,450,352	1,467,169	1,410,244	1,467,169
<b>Total Expenses</b>	<b>\$37,595,324</b>	<b>\$37,707,415</b>	<b>\$4,659,090</b>	<b>\$4,803,979</b>	<b>\$42,261,650</b>	<b>\$42,511,395</b>
<b>Excess (Deficiency) before Special Items and Transfers</b>						
<b>Change in Net Position</b>	<b>9,814,355</b>	<b>1,638,716</b>	<b>525,629</b>	<b>72,048</b>	<b>10,298,270</b>	<b>1,710,764</b>
<b>Net Position as of January 1</b>	<b>117,599,247</b>	<b>116,011,873</b>	<b>8,189,538</b>	<b>8,118,490</b>	<b>125,788,785</b>	<b>124,130,362</b>
Prior Year Adjustments	(4,454)	(51,342)	0	(1,000)	(4,454)	(52,342)
<b>Changes in Accounting Principle – GASB 68 Pension</b>	<b>(7,288,253)</b>		<b>(439,941)</b>		<b>(7,728,194)</b>	
<b>Net Position as of December 31</b>	<b>\$120,120,894</b>	<b>\$117,599,247</b>	<b>\$8,253,455</b>	<b>\$8,189,538</b>	<b>\$128,374,348</b>	<b>\$125,788,785</b>

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

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

**Governmental Funds Balance Sheet Analysis**

The General Fund and County Road are the two major funds in 2015. Together these funds account for 74% of the total government assets and 72% of the total government fund balance. As of December 31, 2015, the county's government funds reported combined fund balances nearly \$36.49 million. Of this total amount, \$2.46 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

<b>Fund Balance Type</b>	<b>Amount</b>
Non Spendable	81,746
Restricted	24,507,104
Committed	2,790,479
Assigned	6,655,284
Unassigned	2,457,171

In the total Assets, the Cash and Investments have decreased from the previous year by \$2.57 million; and receivables have decreased by \$180,612 and the due from other Governmental increased by \$4.21 million. The net change in all assets is a 3.6% increase.

In the total Liabilities, the biggest increase is the Due to other funds/ Interfund Loans by \$601,471, and accounts payable by an increase of \$547,194. The net change in all liabilities is 18.8% increase.

<b>Governmental Funds</b>	<b>2015</b>	<b>2014</b>	<b>Net Change</b>
Total Assets	46,009,841	44,429,326	1,580,515
Total Liabilities	6,580,721	5,540,470	1,040,251
Total Fund Balance	36,491,784	35,725,869	765,915

### **Governmental Funds Revenues/Expenditure Analysis**

The net change in fund balance for the General Fund in 2015 was \$1,842,880. The net change in the County Road fund was a (\$1,798,036). Other Governmental Funds had an overall net change in fund balance of \$721,070 for 2015. The changes in fund balances are due to the completion of Transportation Construction Projects.

The overall changes in Governmental Revenues were 21% increase. The biggest change in the revenues occurred in Intergovernmental Revenues with a 58% increase; 2014 \$10 million compared to \$15.85 million in 2015; showing an increase of \$5.85 million.

The overall expenditures increased 21% from 2014. The biggest change in expenses was in Transportation-Capital which increased \$7.78 Million.

<b>Governmental Funds</b>	<b>2015</b>	<b>2014</b>	<b>Net Change</b>
Revenues	47,712,833	39,568,890	8,143,943
Expenditures	(46,948,166)	(38,955,025)	(7,993,141)
Other Financing Sources	1,248	(95,971)	97,219
Net Change in Fund Balance	765,915	517,894	248,021
Fund Balance Beginning	35,725,869	35,259,317	466,552
Prior Year Adjustments	0	(51,342)	51,342
Fund Balance Ending	36,491,784	35,725,869	765,915

### **Proprietary Funds Net Position Analysis**

The Net Position of the Solid Waste fund as of December 31, 2015 was \$7.69 million; with \$3.17 million in unrestricted funds. The Net Position of the Community Development Services fund as of December 31, 2015 was \$565,070. The internal service funds have net position in the amount of \$9.86 million.

### **Proprietary Funds Revenue/Expenditure Analysis**

The Solid Waste fund collected \$3.73 million in revenues and had an operating expense of \$3.29 million showing a net gain of \$441,338. The changes in net position for 2015 after non-operating revenues and expenses are \$529,663.

The Community Development Services fund collected \$1.42 million in revenues and had an operating expense of \$1.44 million showing a net loss of (\$13,100). The changes in net position for 2015 after non-operating and expense are (\$25,806).

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, 2015.

	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Taxes	12,360,000	12,360,000	-
Licenses & Permits	117,400	118,400	1,000
Intergovernmental	3,334,447	3,113,987	(220,460)
Charges for Services	1,870,239	2,727,514	857,275
Fines & Forfeits	1,612,610	1,612,610	-
Miscellaneous	1,470,706	1,489,881	19,175
<b>Total Revenues</b>	<b>20,765,402</b>	<b>21,422,392</b>	<b>656,990</b>
<b>Expenditures</b>			
General Governmental	7,576,914	7,759,710	182,796
Judicial	2,684,482	2,739,472	54,990
Security of Persons and Property	8,556,198	9,266,840	710,642
Physical Environment	101,500	101,500	-
Transportation	3,717	7,434	3,717
Economic Environment	300,245	310,245	10,000
Mental & Physical Health	143,972	210,075	66,103
Culture & Recreation	1,306,169	1,341,538	35,369
Debt Service	1,115,625	1,115,625	-
Capital Outlay	1,934,931	2,296,697	361,766
<b>Total Expenditures</b>	<b>23,723,753</b>	<b>25,149,136</b>	<b>1,425,383</b>
Excess (Deficit) Revenues over Expenditures	(2,958,351)	(3,726,744)	(768,393)
<b>Other Financing Sources (Uses)</b>			
Restitution	500	500	-
Other Loan Proceeds	1,440,000	1,440,000	-
Sale of Fixed Assets	7,000	7,000	-
Transfers In	275,000	715,594	440,594
Transfers Out	(420,049)	(463,080)	(43,031)
<b>Total Other Financing Sources (Uses)</b>	<b>1,302,451</b>	<b>1,700,014</b>	<b>397,563</b>
Net Change in Fund Balance	(1,655,900)	(2,026,730)	(370,830)
Fund Balance, January 1	9,654,989	10,025,819	370,830
<b>Fund Balance, December 31</b>	<b>7,999,089</b>	<b>7,999,089</b>	<b>-</b>

Budget amendments and supplemental appropriations were made during the year to prevent budget overruns and to increase appropriations for unanticipated expenditures after adoption of the original budget.

The biggest supplemental expenditure budget increases were as follows:

Security of Persons & Property – \$710,642 for grants awarded to the County.  
Capital Outlay -- \$361,766 for the purchase of property.

## General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$21.42 million and total revenues received \$23.3 million, or 8% 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 increased due to reclassification of accounts, intergovernmental charges for services are now recorded as a charge for services.

The General Fund budgeted expenses vs. actual came in at 14% 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)
<b>Revenues</b>			
Taxes	12,360,000	13,719,090	1,359,090
Licenses & Permits	118,400	162,633	44,233
Intergovernmental	3,113,987	2,989,113	(124,874)
Charges for Services	2,727,514	3,237,648	510,134
Fines & Forfeits	1,612,610	1,414,912	(197,698)
Miscellaneous	1,489,881	1,757,297	267,416
<b>Total Revenues</b>	<b>21,422,392</b>	<b>23,280,693</b>	<b>1,858,301</b>
<b>Expenditures</b>			
General Governmental	7,759,710	6,880,559	879,151
Judicial	2,739,472	2,586,417	153,055
Security of Persons and Property	9,266,840	7,771,037	1,495,803
Physical Environment	101,500	84,218	17,282
Transportation	7,434	7,434	-
Economic Environment	310,245	266,785	43,460
Mental & Physical Health	210,075	205,179	4,896
Culture & Recreation	1,341,538	1,308,587	32,951
Debt Service	1,115,625	115,907	999,718
Capital Outlay	2,296,697	2,389,140	(92,443)
<b>Total Expenditures</b>	<b>25,149,136</b>	<b>21,615,262</b>	<b>3,533,874</b>
Excess (Deficit) Revenues over Expenditures	(3,726,744)	1,665,431	5,392,175
<b>Other Financing Sources (Uses)</b>			
Restitution	500	918	418
Other Loan Proceeds	1,440,000	-	(1,440,000)
Sale of Fixed Assets	7,000	156	(6,844)
Transfers In	715,594	649,502	(66,092)
Transfers Out	(463,080)	(473,127)	(10,047)
<b>Total Other Financing Sources (U</b>	<b>1,700,014</b>	<b>177,448</b>	<b>(1,522,566)</b>
Net Change in Fund Balance	(2,026,730)	1,842,880	3,869,610
Fund Balance, January 1	10,025,819	10,527,186	501,367
<b>Fund Balance, December 31</b>	<b>7,999,089</b>	<b>12,370,066</b>	<b>4,370,977</b>

## **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, 2015, amounts to over \$89.5 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 Transportation projects being moved to Infrastructure in the amount of \$2.74 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, 2015 of approximately \$23.8 million; of which Governmental was \$21,624,886 and Business type activities were \$2,198,156.

Additional information on Kittitas County's Long Term Debt can be found in Note 10 and Note 12 for Changes in Long-Term Liabilities in the Notes to the Financial Statements.

Kittitas County has an assigned rating of "AA/Stable" from the Standard & Poor's after a review and report issued on November 29, 2013. The prior rating from Standards & Poor's was affirmed an "AA-/Stable underlining rating.

## **ECONOMIC FACTORS**

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

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

The sales tax revenues 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

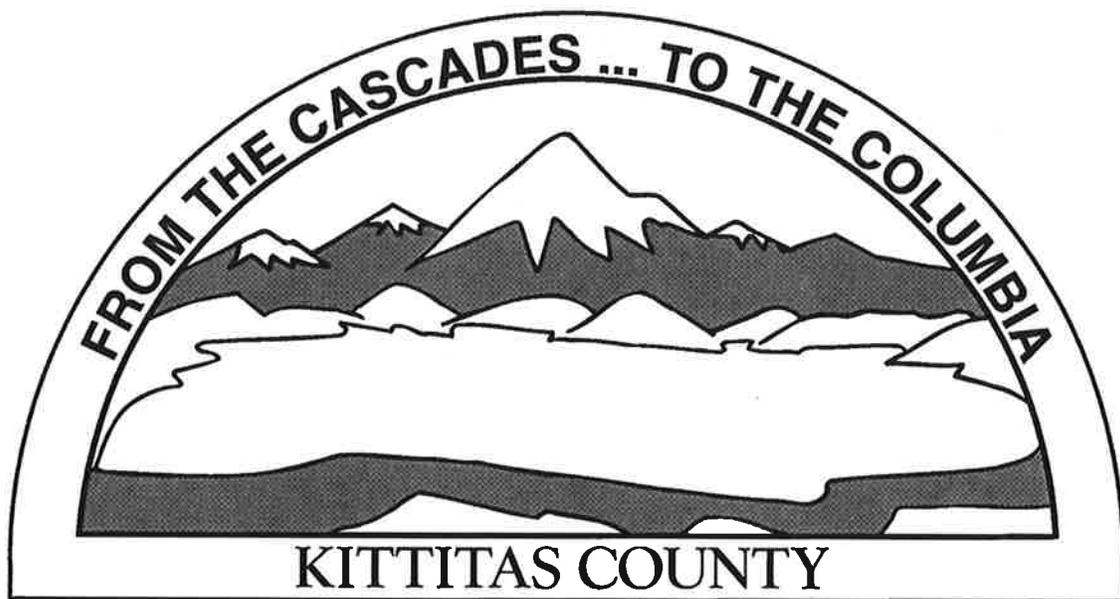
Fund. The 2014 ending fund balance for the General fund was \$10.52 million and the ending 2015 fund balance was \$12.37 million.

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 increased 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>

# Basic Financial Statements



# KITITAS COUNTY, WASHINGTON

## Statement of Net Position December 31, 2015

	Governmental Activities	Business-type Activities	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
Cash & cash equivalents	\$ 21,206,071	\$ 1,182,158	\$ 22,388,229
Investments	17,789,726	2,249,418	20,039,144
Receivables (net)	2,929,551	283,692	3,213,243
Internal Balances	(1,614,084)	1,614,084	-
Inventories	456,281	-	456,281
Pension Assets	1,139,701	-	1,139,701
Due from other Governmental	7,416,591	71,021	7,487,612
Prepaid items	64,566	3,074	67,640
Cash restricted			
Cash-landfill closure & postclosure	-	171,599	171,599
Investments restricted for landfill closure & post	-	622,033	622,033
Capital Assets (net of accumulated depreciation)			
Land, and non-depreciable infrastructure	13,361,268	280,439	13,641,707
Intangible Assets	4,228,766	39,704	4,268,469
Buildings	23,281,685	631,784	23,913,469
Improvements	1,159,008	2,799,858	3,958,866
Equipment	3,965,250	763,811	4,729,062
Infrastructure	47,190,671	-	47,190,671
Construction in progress	868,035	-	868,035
<b>Total Assets</b>	<u>\$ 143,443,088</u>	<u>\$ 10,712,674</u>	<u>\$ 154,155,762</u>
Deferred outflow of Resources			
Deferred outflow of Resources - Pension	1,286,035	73,506	1,359,541
<b>COMBINED ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>144,729,123</b></u>	<u><b>10,786,180</b></u>	<u><b>155,515,303</b></u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>			
Accounts payable and accrued exp.	\$ 2,493,432	\$ 227,267	\$ 2,720,699
Unearned revenue	468	107,843	108,311
Other current liabilities	489,442	-	489,442
Liabilities payable from restricted assets	-	-	-
Non-Current Liabilities:			
Other Long Term Debt			
Due within one year	619,927	195,314	815,241
Due in more than one year	21,004,959	2,002,302	23,007,261
Miscellaneous	14,398	-	14,398
<b>Total Liabilities</b>	<u>\$ 24,622,627</u>	<u>\$ 2,532,726</u>	<u>\$ 27,155,352</u>
Deferred Inflows of Resources			
Deferred Inflows of Resources-Pensions	1,817,847	107,843	1,925,690
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u><b>26,440,474</b></u>	<u><b>2,640,569</b></u>	<u><b>29,081,042</b></u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 85,483,191	\$ 3,990,595	\$ 89,473,785
Fund Balance			
Non Spendable	81,746	-	81,746
Restricted	24,507,104	622,033	25,129,137
Committed	2,790,479	-	2,790,479
Assigned	6,655,284	-	6,655,284
Unassigned/Unrestricted	603,090	3,640,827	4,243,917
<b>Total Net Position</b>	<u><b>\$ 120,120,894</b></u>	<u><b>\$ 8,253,455</b></u>	<u><b>\$ 128,374,348</b></u>

KITTITAS COUNTY, WASHINGTON

Statement of Activities  
For the Year ended December 31, 2015

	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
<b>FUNCTIONS/PROGRAMS</b>							
Governmental Activities:							
Judicial	\$ 2,872,052	\$ 1,704,863	\$ 347,251	\$ -	\$ (819,938)	\$ -	\$ (819,938)
General Government	8,330,564	3,133,120	267,660	-	(4,929,784)	-	(4,929,784)
Public Safety	10,424,863	1,918,780	459,391	-	(8,046,692)	-	(8,046,692)
Physical Environment	603,505	196,317	348,494	-	(58,694)	-	(58,694)
Transportation	9,281,243	148,918	8,530,123	-	(602,202)	-	(602,202)
Economic Environment	901,723	791,400	73,862	-	(36,461)	-	(36,461)
Mental & Physical Health	2,730,715	183,888	1,421,944	-	(1,124,882)	-	(1,124,882)
Culture & Recreation	2,150,742	203,877	-	-	(1,946,865)	-	(1,946,865)
Interest on long-term debt	299,918	-	-	-	(299,918)	-	(299,918)
Total Government Activities	\$ 37,595,324	\$ 8,281,163	\$ 11,448,725	\$ -	\$ (17,865,436)	\$ -	\$ (17,865,436)
Business-type Activities:							
Garbage & Solid Waste	\$ 3,247,727	\$ 3,720,912	\$ -	\$ -	\$ -	\$ 473,184	\$ 473,184
Community Development Services	1,398,657	1,424,547	-	-	-	25,890	25,890
Total Business-Type Activities	\$ 4,646,384	\$ 5,145,459	\$ -	\$ -	\$ -	\$ 499,074	\$ 499,074
<b>Total Primary Government</b>	\$ 42,241,708	\$ 13,426,622	\$ 11,448,725	\$ -	\$ (17,865,436)	\$ 499,074	\$ (17,366,362)
General Revenues:							
Property Taxes				\$ 13,416,172	\$ -	\$ 13,416,172	
Sales Taxes				7,702,930	-	7,702,930	
Other Taxes				4,482,628	-	4,482,628	
Unrestricted Grants & Contributions				992,530	-	992,530	
Unrestricted Investment Earnings				943,671	4,783	948,455	
Proceeds on Disposition of Capital Assets				141,860	-	141,860	
Transfers				-	-	-	
<b>Total General Revenues, Special Items &amp; Transfers</b>				\$ 27,679,791	\$ 4,783	\$ 27,684,574	
<b>Change in Net Position</b>				\$ 9,814,355	\$ 503,857	\$ 10,318,212	
Net Position as of January 1				\$ 117,599,247	\$ 8,189,538	\$ 125,788,785	
Prior Year Adjustment				(4,454)	-	(4,454)	
Changes in Accounting Principle - GASB 68 Pension				(7,288,253)	(439,941)	(7,728,194)	
Net Position as of December 31				\$ 120,120,894	\$ 8,253,455	\$ 128,374,348	

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KITTITAS COUNTY, WASHINGTON

Balance Sheet  
Governmental Funds  
December 31, 2015

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash & cash equivalents	\$ 14,333,319	\$ 615,020	\$ 5,227,975	\$ 20,176,314
Investments	-	9,709,494	5,381,284	15,090,778
Receivables (net)	2,444,172	279,301	205,496	2,928,970
Due from other funds	159,901	159,594	16,511	336,006
Due from Other Governmental	1,408,615	4,800,073	1,207,904	7,416,591
Prepaid items	40,863	5,021	15,298	61,181
<b>Total assets</b>	<b>\$ 18,386,871</b>	<b>\$ 15,568,502</b>	<b>\$ 12,054,468</b>	<b>\$ 46,009,841</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued exp.	\$ 503,798	\$ 1,111,289	\$ 644,800	\$ 2,259,887
Payable to other governments	907	540	92,505	93,951
Due to other funds	116,751	328,085	283,939	728,774
Interfund Loans Payable	3,022,597	-	-	3,022,597
Interest Payable	-	-	-	-
Unearned revenue	-	-	468	468
Deposits payable	7,206	7,896	459,941	475,044
<b>Total liabilities</b>	<b>3,651,259</b>	<b>1,447,810</b>	<b>1,481,653</b>	<b>6,580,721</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows of Resources	2,365,546	263,022	308,767	2,937,335
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>				
	6,016,805	1,710,832	1,790,420	9,518,057
<b>FUND BALANCES</b>				
Non Spendable	56,588	6,071	19,088	81,746
Restricted	3,104,523	13,851,600	7,550,981	24,507,104
Committed	1,099,527	-	1,690,952	2,790,479
Assigned	5,652,257	-	1,003,027	6,655,284
Unassigned	2,457,171	-	-	2,457,171
<b>Total fund balances</b>	<b>12,370,066</b>	<b>13,857,670</b>	<b>10,264,047</b>	<b>36,491,784</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
	<b>\$ 18,386,871</b>	<b>\$ 15,568,502</b>	<b>\$ 12,054,468</b>	<b>\$ 46,009,841</b>

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	90,029,112
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	2,937,335
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(21,624,886)
Adjustment Related to Pensions -GASB 68	2,425,736
Internal service funds are used by management to charge the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net position.	9,861,813

Net Position of Governmental Activities 120,120,894

**KITTITAS COUNTY, WASHINGTON**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2015**

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes:				
Property	\$ 8,321,743	\$ 3,776,126	\$ 1,423,961	\$ 13,521,830
Sales	5,373,261	-	2,329,669	7,702,930
Other	24,086	10,690	1,155,674	1,190,450
Licenses & Permits	162,633	24,414	687,890	874,937
Intergovernmental	2,989,113	10,593,783	2,263,809	15,846,705
Charges for Services	3,237,648	171,330	1,505,565	4,914,543
Fines & Forfeitures	1,414,912	-	24,572	1,439,484
Investment Earnings	899,232	18,419	11,254	928,905
Miscellaneous Revenues	858,066	13,987	420,997	1,293,050
Total revenues	\$ 23,280,693	\$ 14,608,748	\$ 9,823,392	\$ 47,712,833
<b>EXPENDITURES</b>				
Current:				
Judicial	\$ 2,586,417	\$ -	\$ 227,655	\$ 2,814,072
General Government	6,880,559	180,814	868,212	7,929,585
Public Safety	7,771,037	-	2,427,533	10,198,571
Physical Environ	84,218	-	514,048	598,266
Transportation	7,434	6,973,687	82,478	7,063,599
Health & Human Services	205,179	-	2,523,613	2,728,791
Economic Environment	266,785	-	634,938	901,723
Culture & Recreation	1,308,456	-	562,458	1,870,915
Debt Service:				
Principal	100,890	-	609,672	710,562
Interest/Other Expense	15,147	-	284,771	299,918
Capital Outlay:				
General government	1,535,785	-	71,761	1,607,546
Judicial	-	-	-	-
Public safety	272,036	-	-	272,036
Physical environment	-	-	8,872	8,872
Transportation	-	9,293,790	58,076	9,351,866
Health & Human services	-	-	10,527	10,527
Economic environment	-	-	-	-
Culture & recreation	581,319	-	-	581,319
Total expenditures	\$ 21,615,262	\$ 16,448,291	\$ 8,884,614	\$ 46,948,166
Excess (deficiency) of revenues over (under) expenditures	\$ 1,665,431	\$ (1,839,542)	\$ 938,778	\$ 764,667

Continued on Next Page

**KITTITAS COUNTY, WASHINGTON**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds**

**For the Year Ended December 31, 2015**

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 649,502	\$ 41,507	\$ 1,268,905	\$ 1,959,913
Transfers out	(473,127)	-	(1,486,786)	(1,959,913)
Proceeds on Disposition of capital assets	1,074	-	174	1,248
Total other financing sources (uses)	\$ 177,448	\$ 41,507	\$ (217,707)	\$ 1,248
<b>SPECIAL ITEMS</b>				
Gain on Disposition of Capital Assets	-	-	-	-
Net change in fund balances	1,842,880	(1,798,036)	721,071	765,915
Fund balances--beginning	10,527,186	15,655,706	9,542,977	35,725,869
Prior Period Adjustments	-	-	-	-
Fund balances--ending	\$ 12,370,066	\$ 13,857,670	\$ 10,264,047	\$ 36,491,784
Net changes in fund balances for governmental funds				\$ 765,915

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	\$ 11,832,165	
Depreciation	(2,406,316)	
Reduction Construction in Progress	(2,721,285)	
Addition of Asset from Construction in Progress	2,721,285	
Cost of Assets Sold	(1,719,822)	
Adjustments to Assets	140,738	7,846,766

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

Debt Proceeds	\$ -	
Debt Retired	710,562	710,562

Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds. (225,652)

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. (55,258)

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. 772,022

Change in Net Position of governmental activities \$ 9,814,355

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Position  
December 31, 2015

	Solid Waste	Community Development Services	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities- Internal Service funds
<b>ASSETS</b>				
Current assets:				
Cash & cash equivalents	\$ 429,607	\$ 752,551	\$ 1,182,158	\$ 1,029,756
Investments	2,249,418	-	2,249,418	2,698,948
Receivables	283,692	-	283,692	582
Prepayment for Services	3,074	-	3,074	3,385
Due From Funds	-	100,415	100,415	309,389
Interfund Loan Receivables	1,525,945	-	1,525,945	1,496,652
Inventories	-	-	-	456,281
Due From Other governments	71,021	-	71,021	-
Total Current Assets	<u>\$ 4,562,756</u>	<u>\$ 852,966</u>	<u>\$ 5,415,722</u>	<u>\$ 5,994,994</u>
Noncurrent assets:				
Restricted Cash, Cash Equivalents and Investments:				
Cash restricted for landfill closure & postclosure	171,599	-	171,599	-
Investments restricted for landfill closure & postclosure	622,033	-	622,033	-
Total Restricted Assets	<u>793,633</u>	<u>-</u>	<u>793,633</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	4,538,949	-	4,538,949	221,046
Equipment	1,653,633	119,602	1,773,235	8,328,681
Construction in progress	-	-	-	78,891
Less Depreciation	(3,475,532)	(30,677)	(3,506,209)	(5,637,501)
Total Capital Assets	<u>\$ 4,426,670</u>	<u>\$ 88,926</u>	<u>\$ 4,515,596</u>	<u>\$ 4,025,571</u>
Total Noncurrent Assets	5,220,303	88,926	5,309,228	4,025,571
Deferred Outflow of Resources				
Deferred Outflow of Resources-Pension	30,798	42,708	73,506	-
<b>Total Assets and Deferred Outflows</b>	<u>\$ 9,813,857</u>	<u>\$ 984,600</u>	<u>\$ 10,798,456</u>	<u>\$ 10,020,565</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued exp.	\$ 200,146	\$ 30,229	\$ 230,375	\$ 134,177
Due to other funds	4,495	7,782	12,276	4,760
Due to other governments	(3,108)	-	(3,108)	5,417
Unearned Revenue	-	-	-	-
Landfill Closure Cost	117,559	-	117,559	-
Compensated absences	1,693	1,062	2,755	-
Bonds, notes, loans payable	75,000	-	75,000	-
Total Current Liabilities	<u>\$ 395,785</u>	<u>\$ 39,072</u>	<u>\$ 434,857</u>	<u>\$ 144,354</u>
Noncurrent liabilities:				
Compensated absences	\$ 100,297	\$ 87,475	\$ 187,772	\$ -
Bonds, notes, loans payable	450,001	-	450,001	-
Pension Obligations	166,085	230,323	396,408	-
Condo Reserves	-	-	-	14,398
Landfill Closure Cost	968,120	-	968,120	-
Total Noncurrent Liabilities	<u>\$ 1,684,504</u>	<u>\$ 317,798</u>	<u>\$ 2,002,302</u>	<u>\$ 14,398</u>
Deferred Inflow of Resources				
Deferred Inflow of Resources - Pensions	45,184	62,659	107,843	-
<b>Total Combined Liabilities and Deferred Inflows of Resources</b>	<u>\$ 2,125,473</u>	<u>\$ 419,529</u>	<u>\$ 2,545,002</u>	<u>\$ 158,752</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	\$ 3,901,669	\$ 88,926	\$ 3,990,595	\$ 4,025,571
Restricted Net Assets	622,033	-	622,033	-
Unrestricted	3,164,682	476,145	3,640,827	5,836,242
<b>Total Net Position</b>	<u>\$ 7,688,384</u>	<u>\$ 565,070</u>	<u>\$ 8,253,455</u>	<u>\$ 9,861,813</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:	-	-	-	-
Net Position of business-type activities	\$ 7,688,384	\$ 565,070	\$ 8,253,455	\$ 9,861,813

KITTITAS COUNTY, WASHINGTON

Proprietary Funds  
Statement of Revenues, Expenses and Changes in Fund Net Position  
For the Year Ended December 31, 2015

	Solid Waste	Community Development Services	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
<b>OPERATING REVENUES</b>				
Charges for Services:				
Garbage & Solid Waste	\$ 3,734,367	\$ -	\$ 3,734,367	\$ -
Other services	-	1,424,547	1,424,547	2,548,475
Total operating revenues	<u>\$ 3,734,367</u>	<u>\$ 1,424,547</u>	<u>\$ 5,158,914</u>	<u>\$ 2,548,475</u>
<b>OPERATING EXPENSES</b>				
Operations and Cost of Sales	\$ 2,987,706	\$ 1,416,342	\$ 4,404,048	\$ 1,238,069
Administrative, General & Maintenance	-	-	-	76,254
Depreciation	305,323	21,305	326,628	617,508
Total operating expenses	<u>\$ 3,293,029</u>	<u>\$ 1,437,646</u>	<u>\$ 4,730,675</u>	<u>\$ 1,931,832</u>
Operating income (loss)	\$ 441,338	\$ (13,100)	\$ 428,238	\$ 616,643
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment earnings	\$ 4,034	\$ -	\$ 4,034	\$ 14,767
Debt Interest Expense	(2,750)	-	(2,750)	-
Gain (loss) on Disposition of Capital Assets	-	-	-	140,612
Landfill Closure Revenues (Cost)	48,052	-	48,052	-
Miscellaneous nonoperating revenues (expenses)	38,989	(12,706)	26,283	-
Total non-operating income (expense)	<u>\$ 88,325</u>	<u>\$ (12,706)</u>	<u>\$ 75,619</u>	<u>\$ 155,379</u>
Income before contributions & transfers	\$ 529,663	\$ (25,806)	\$ 503,857	\$ 772,022
Capital Contributions	-	-	-	-
Transfers In	-	-	-	-
Change in net assets	\$ 529,663	\$ (25,806)	\$ 503,857	\$ 772,022
Net Position--beginning	7,343,045	846,493	8,189,538	9,094,246
Prior Year Adjustment	-	-	-	(4,454)
Changes in Accounting Principle - GASB 68 Pension	(184,324)	(255,617)	(439,941)	-
Net Position--ending	<u>\$ 7,688,384</u>	<u>\$ 565,070</u>	<u>\$ 8,253,455</u>	<u>\$ 9,861,814</u>

KITTITAS COUNTY, WASHINGTON

Proprietary Funds  
Statement of Cash Flows  
For the Year Ended December 31, 2015

	Solid Waste	Community Development Services	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities  Internal Service funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	\$ 3,741,670	\$ 1,450,426	\$ 5,192,096	\$ 2,390,903
Cash payments to suppliers	(2,986,796)	(1,431,909)	(4,418,704)	(1,247,776)
<b>Net cash provided (used) by operating activities</b>	<b>\$ 754,875</b>	<b>\$ 18,517</b>	<b>\$ 773,392</b>	<b>\$ 1,143,127</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer from Other Funds	-	-	-	-
Cash Received (Paid) on loans from other funds	(1,475,945)	-	(1,475,945)	-
Non-Operating Rents and Charges	-	-	-	(393)
<b>Net cash provided from noncapital activities</b>	<b>\$ (1,475,945)</b>	<b>\$ -</b>	<b>\$ (1,475,945)</b>	<b>\$ (393)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from Sale of Capital Assets	-	-	-	140,612
Payments for Capital Acquisition	(168,382)	(60,747)	(229,130)	(598,001)
Payment on Long Term Debt	(75,000)	-	(75,000)	-
Debt Interest Expense	(2,750)	-	(2,750)	-
<b>Net cash provided (used in) capital financing activities</b>	<b>\$ (246,132)</b>	<b>\$ (60,747)</b>	<b>\$ (306,880)</b>	<b>\$ (457,389)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Investment Interest	4,034	-	4,034	10,833
Interfund Loans Receivable	-	-	-	1,084,918
Prior Year Adjustment Cash in Bank	-	-	-	-
Proceeds Reserves Condominium	-	-	-	7,199
Purchase of Investment	(251,822)	-	(251,822)	(1,352,836)
<b>Net cash flows from investing activities</b>	<b>\$ (247,788)</b>	<b>\$ -</b>	<b>\$ (247,788)</b>	<b>\$ (249,886)</b>
<b>Net increase (decrease) in cash and cash equivalent</b>	<b>\$ (1,214,990)</b>	<b>\$ (42,230)</b>	<b>\$ (1,257,220)</b>	<b>\$ 435,458</b>
Cash and cash equivalents at beginning of year	1,816,106	794,781	2,610,887	594,624
<b>Cash and cash equivalents at end of year</b>	<b>\$ 601,115</b>	<b>\$ 752,551</b>	<b>\$ 1,353,666</b>	<b>\$ 1,030,082</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Net operating income (loss)	\$ 441,338	\$ (13,100)	\$ 428,238	\$ 616,643
<b>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Depreciation expense	\$ 305,323	\$ 21,305	\$ 326,628	\$ 617,508
Pension Expense	(3,853)	(5,343)	(9,196)	-
(Increase) decrease in Accounts Receivable	14,773	57	14,831	5,367
(Increase) decrease in Due from other Funds	21,485	6,426	27,911	(165,691)
(Increase) decrease in Due from other Governmental	(28,955)	19,396	(9,559)	2,753
(Increase) decrease in Prepayment for Services	(2,874)	-	(2,874)	(1,165)
Increase (decrease) in Salaries payable	(562)	-	(562)	-
Increase (decrease) in Vouchers Payable	13,209	(8,617)	4,592	-
Increase (decrease) in Unearned Revenue	-	-	-	-
Increase (decrease) in Due to other Funds	(1,830)	(1,607)	(3,437)	(2,732)
Increase (decrease) in Inventory	-	-	-	9,315
Increase (decrease) in Payables	-	-	-	55,819
Increase (decrease) in Due to other Governments	-	-	-	5,310
Increase (decrease) in Taxes Payable	(3,181)	-	(3,181)	-
<b>Total Adjustments</b>	<b>\$ 313,537</b>	<b>\$ 31,617</b>	<b>\$ 345,154</b>	<b>\$ 526,484</b>
<b>Net cash provided by operating activities</b>	<b>\$ 754,875</b>	<b>\$ 18,517</b>	<b>\$ 773,392</b>	<b>\$ 1,143,127</b>

**KITTITAS COUNTY, WASHINGTON**

**Statement of Fiduciary Net Position  
December 31, 2015**

	<b>Private Purpose Trust</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash/Petty Cash	\$ 5,185	\$ 10,848,174
Cash with Fiscal Agency	-	164,920
Investments	1,963	58,889,864
Taxes Receivable	-	2,312,348
Other Receivables	<u>0</u>	<u>(0)</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 7,148</u></b>	<b><u>\$ 72,215,305</u></b>
<b>DEFERRED OUTFLOWS of RESOURCES</b>		
<b>LIABILITIES</b>		
Warrants Payable	\$ -	\$ 3,254,257
Salary/Vouchers Payable	-	285,029
Custodial Accounts	<u>-</u>	<u>66,363,671</u>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 69,902,958</b>
<b>DEFERRED INFLOWS of RESOURCES</b>		
Deferred Inflows of Resources - Taxes	<u>-</u>	<u>2,312,348</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>72,215,305</b>
<b>NET POSITION</b>		
Held in Trust for Other Purposes	<u>\$ 7,148</u>	<u>\$ 0</u>
<b>Total Net Position</b>	<b><u>\$ 7,148</u></b>	<b><u>\$ 0</u></b>

**KITTITAS COUNTY, WASHINGTON**  
**Statement of Change in Fiduciary Net Position**  
**Private Purpose Trust**  
**For the Year Ended December 31, 2015**

		<b>Private Purpose Trust</b>
<b>Additions</b>		
Investment Earnings	\$	3
Miscellaneous Revenues		-
Total Additions	\$	<u>3</u>
<b>Deductions</b>		
Culture & Recreation	\$	31
Total Deductions	\$	<u>31</u>
<b>Change in Net Position</b>		
Net Position--beginning		(28)
Net Position--ending	\$	<u><u>7,176</u></u>
		<u><u>7,148</u></u>

# KITTITAS COUNTY, WASHINGTON

## NOTES TO THE BASIC FINANCIAL STATEMENTS

**Dated as of and for the Year Ended December 31, 2015**

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**KITTITAS COUNTY, WASHINGTON**  
**Notes to the Basic Financial Statements**  
**Dated as of and for the year Ended December 31, 2015**

**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, Parks & Recreation, Cities, and State Funds, are reported as Fiduciary funds. Kittitas County does not significantly contribute to or control the operations of these districts; however the County Treasurer acts as the "bank" for these fund types and is charge with the collection of the taxes.

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

Both criteria must be met in the same element (assets, liabilities, etc.) for both the 10 percent and 5 percent tests for a fund to be defined as major. However, Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund and to individually present its information in the basic financial statements, even if it does not meet the criteria. However, a government does not have the option to NOT report a fund as major if it meets the criteria above.

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

The private-purpose trust 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 final budget information. The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year. In, the Required Supplementary section is the comparison of original budget and the final budget.

## **E. ASSETS, LIABILITIES, FUND BALANCE, NET POSITION**

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

It is 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 one year. 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:

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

**7. OTHER PROPERTY AND INVESTMENTS**

See Deposits and Investments Note No 4.

**8. COMPENSATED ABSENCES**

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

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

Washington State Council of County & City Employees  
 Local 792CH - Courthouse Employees  
     Vacation - accumulated to a total of 30 working days  
     Sick - accumulated to a total of 140 working days  
 Local 792 - County Road Employees  
     Vacation - accumulated to a total of 30 working days  
     Sick - accumulated to a total of 140 working days  
 Local 2658 - Appraisers  
     Vacation - accumulated to a total of 30 working days  
     Sick - accumulated to a total of 140 working days  
 Teamsters  
 Local 760 - Sheriff Deputies & Correction Officers  
     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 OUTFLOW/INFLOW OF RESOURCES

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

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

## 11. Pensions

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

## 12. 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, 2015:

	General Fund	Road Fund	Other Funds	Total
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Prepaid items	40,863	5,021	15,298	61,182
Petty Cash	15,725	1,050	3,790	20,565
<b>Total Nonspendable</b>	<b>56,588</b>	<b>6,071</b>	<b>19,088</b>	<b>81,746</b>
<b>Restricted for:</b>				
Law & Justice	3,054,523	-	-	3,054,523
Paths Trails	-	124,120	-	124,120
Information Technology	50,000	-	-	50,000
Special Revenue	-	13,158,972	6,444,380	19,603,352
Construction Performance Bond	-	454,202	1,007	455,209
GO Refunding Bond	-	-	9,790	9,790
Refund Fund	-	-	232	232
206 CRID 96-1 Bond	-	-	316,110	316,110
CRID Guaranty Fund	-	-	7,090	7,090
Other Capital Projects	-	114,305	772,371	886,676
<b>Total Restricted</b>	<b>3,104,523</b>	<b>13,851,599</b>	<b>7,550,980</b>	<b>24,507,104</b>
<b>Committed to:</b>				
Vehicle Replacement	838,725	-	-	838,725
Special Revenue	-	-	1,672,784	1,672,784
County Capital Improvements	260,802	-	-	260,802
Rodeo Grounds Capital Improvements	-	-	18,168	18,168
<b>Total Committed</b>	<b>1,099,527</b>	<b>-</b>	<b>1,690,952</b>	<b>2,790,479</b>

<b>Assigned to:</b>				
Rainy Day	826,162	-	-	826,162
NY Budget	4,826,095	-	-	4,826,095
Special Revenue	-	-	1,003,027	1,003,027
Equipment Reserve			-	-
<b>Total Assigned</b>	<b>5,652,257</b>	<b>-</b>	<b>1,003,027</b>	<b>6,655,284</b>
<b>Unassigned</b>	<b>2,457,171</b>	<b>-</b>	<b>-</b>	<b>2,457,171</b>
<b>Total Fund Balance</b>	<b>12,370,066</b>	<b>13,857,670</b>	<b>10,264,047</b>	<b>36,491,784</b>

## **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, 2015 Total Fund Balance	\$36,491,784
Capital assets used in governmental activities are not financial resources and are not reported in the funds	90,029,112
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	2,937,335
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	-21,624,886
Pension Reporting – GASB 68	<u>2,425,736</u>
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>9,861,813</u>
Net adjustment to increase total governmental funds to arrive at net position – governmental activities	<u>\$120,120,894</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, 2015 Net Changes in Fund Balances for Governmental Funds	\$765,915
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	11,832,165
Depreciation	(2,406,316)

Reduction Construction in Progress	(2,721,285)	
Addition of Asset from Construction in Progress	2,721,285	
Cost of Assets Sold	(1,719,822)	
Adjustments to Assets	<u>140,738</u>	7,846,766

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>710,562</u>	710,562

Some revenues reported in the statement of activities are not yet available and therefore are not reported as revenues in the governmental funds (225,652)

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 (55,258)

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 772,022

Change in Net Position of governmental activities \$9,814,355

### **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, 2015, the treasurer was holding \$20,048,401.40 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, 2015, the County had the following investments:

<b>Investment Maturities</b>	<b>Fair value of Investments</b>
State Investment Pool	\$69,051,456
U.S. Government Securities	35,005,730
<b>Total</b>	104,057,186
Less Co. Residual	(24,504,182)
Net Investments	\$79,553,003.69

**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**

<b>Fund</b>	<b>Total Investments</b>
County Road	\$9,709,493.88
Special Revenue-Non Major	4,641,390.82
Debt Service	323,134.78
Capital Projects	416,758.48
<b>Total Governmental Funds</b>	<b>15,090,777.96</b>
Proprietary Fund	2,871,450.76
Internal Service Funds	2,698,948.46
<b>Total Proprietary Funds</b>	<b>5,570,399.22</b>
Agency Funds	58,891,826.51
<b>TOTAL</b>	<b>\$79,553,003.69</b>

<b>Balance Sheet – Governmental Funds</b>				
	<b>General Fund</b>	<b>County Road</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>				
Investments	\$ -	\$9,709,494	\$5,381,284	\$15,090,778

Proprietary Funds Statement of Net position		
	Business-type Activities Enterprise Funds	Governmental Activities Internal Service Funds
<b>Assets</b>		
Investments	\$2,871,451	\$2,698,948

Agency Funds Combining Balance Sheet	
<b>Assets</b>	
Investments	\$58,891,827

## 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 2014 for the 2015 tax County levied the following property taxes on an assessed value of \$5,782,294,144. The Road district property value assessed was \$4,123,047,160.

Fund	Levy	Amount
General fund	1.390351	\$8,039,418.45
Mental Health/Development Disabilities	.025949	150,042.67
Veterans Relief	.007785	45,015.16
Refund Levy	.001037	5,996.24
<b>Total General fund Levy</b>	<b>1.425122</b>	<b>\$8,240,472.52</b>
Road Levy	.0896227	\$3,695,186.19
County Road Diverted	.048509	200,004.89

<b>Total Road Levy</b>	<b>.944736</b>	<b>\$3,895,191.08</b>
Flood Control Regular Levy	.070054	405,072.83
<b>GRAND TOTAL</b>	<b>2.439912</b>	<b>\$12,540,736.43</b>

## **NOTE 6 – CAPITAL ASSETS**

### **A. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2015 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 Kittitas Highway Project being moved to an asset in the amount of \$2,561,026. The largest increase occurred under Government Activities Infrastructure for the completion of road projects in the amount of \$11,705,423.

(including Internal Service Funds) <b>GOVERNMENT ACTIVITIES</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Adjustments</b>	<b>Ending Balance</b>
<b>Assets not being depreciated</b>					
Land	3,794,118	293,760	-	-	4,087,878
Infrastructure - Gravel Roads*	4,034,910	-	39,545	-	3,995,365
Land - Easements & Right of Ways	5,278,025	-	-	-	5,278,025
Intangible Assets	1,617,524	119,879	5,288	-	1,732,114
Intangible Assets - Water Banks	1,055,624	1,441,027	-	-	2,496,651
Construction in Progress	3,282,464	306,855	2,721,285	-	868,035
<b>Total</b>	<b>19,062,665</b>	<b>2,161,522</b>	<b>2,766,118</b>	<b>-</b>	<b>18,458,069</b>
<b>Assets Being Depreciated</b>					
Buildings & Improvement	36,429,925	392,084	-	-	36,822,009
Improvements	2,476,262	28,145	-	-	2,504,407
Equipment	12,809,662	864,277	561,721	-	13,112,218
Infrastructure	145,258,668	11,705,423	1,663,719	140,738	155,441,110
<b>Total</b>	<b>196,974,517</b>	<b>12,989,929</b>	<b>2,225,440</b>	<b>140,738</b>	<b>207,879,744</b>
<b>Grand Total</b>	<b>216,037,182</b>	<b>15,151,451</b>	<b>4,991,558</b>	<b>140,738</b>	<b>226,337,814</b>
<b>Less accumulated depreciation for:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>		<b>Ending Balance</b>
Buildings & Improvements	12,464,822	1,075,503	-	-	13,540,325
Improvements	1,167,984	177,416	-	-	1,345,400
Equipment & Machinery	8,910,786	797,903	561,721	-	9,146,968
Infrastructure	107,266,165	2,507,254	1,522,981	-	108,250,439
<b>Total</b>	<b>129,809,757</b>	<b>4,558,075</b>	<b>2,084,701</b>	<b>-</b>	<b>132,283,131</b>
<b>Total Government Activities, net</b>	<b>86,227,425</b>	<b>10,593,376</b>	<b>2,906,856</b>	<b>140,738</b>	<b>94,054,683</b>
<b>BUSINESS TYPE ACTIVITIES</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>		<b>Ending Balance</b>
<b>Assets not being depreciated</b>					
Land	280,439	-	-	-	280,439
Intangible Assets	39,704	-	-	-	39,704
Construction in Progress	-	-	-	-	-
<b>Total</b>	<b>320,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320,142</b>
<b>Assets Being Depreciated</b>					
Buildings & Improvement	1,389,478	-	-	-	1,389,478
Improvements	4,537,967	982	-	-	4,538,949
Equipment	1,560,381	228,147	15,293	-	1,773,235
<b>Total</b>	<b>7,487,826</b>	<b>229,130</b>	<b>15,293</b>	<b>-</b>	<b>7,701,662</b>
<b>Grand Total</b>	<b>7,807,968</b>	<b>229,130</b>	<b>15,293</b>	<b>-</b>	<b>8,021,805</b>
<b>Less accumulated depreciation for:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>		<b>Ending Balance</b>
Buildings & Improvements	705,679	52,015	-	-	757,694

Improvements	1,638,132	100,959	-	-	1,739,091
Equipment & Machinery	851,063	173,654	15,293	-	1,009,424
<b>Total</b>	<b>3,194,875</b>	<b>326,628</b>	<b>15,293</b>	<b>-</b>	<b>3,506,209</b>
<b>Business Activities Capital Assets, net</b>	<b>4,613,094</b>	<b>(97,498)</b>	<b>-</b>	<b>-</b>	<b>4,515,596</b>

**B. ADJUSTMENTS**

An adjustment of \$140,738 was made to Infrastructure - paved roads adding the remaining book value on the Kittitas Highway project.

**C. DEPRECIATION EXPENSE**

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

<b>Government Activities</b>	
Function/Program	Amount
Government activities	\$651,128
Judicial Services	18,301
Public Safety	146,122
Physical Environment	6,266
Transportation	3,441,679
Health and Human Service	11,159
Economic Environment	0
Culture and Recreation	283,419
<b>Total</b>	<b>\$4,558,074</b>

Depreciation expense was charged to the business activities as follows:

<b>Business Activities</b>	
	Amount
Solid Waste & Garbage	\$305,323
Community Development Services Public Safety	8,033
Community Development Services Economic Environment	13,271
<b>Total</b>	<b>\$326,627</b>

\*See Required Supplementary Information

**NOTE 7 - PENSION PLANS**

The following table represents the aggregate pension amounts for all plans subject to the requirements of the GASB Statement 68, *Accounting and Financial Reporting for Pensions* for the year 2015:

<b>Aggregate Pension Amounts – All Plans</b>	
Pension liabilities	\$(10,110,397)
Pension assets	1,139,701
Deferred outflows of resources	1,359,541
Deferred inflows of resources	(1,925,690)
Pension expense/expenditures	(426,272)

**State Sponsored Pension Plans**

Substantially all county full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans. The state Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
 Communications Unit  
 P.O. Box 48380  
 Olympia, WA 98504-8380

Or the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

**Public Employees’ Retirement System (PERS)**

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

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

Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2015 were as follows:

<b>PERS Plan 1</b>		
<b>Actual Contribution Rates:</b>	<b>Employer</b>	<b>Employee*</b>
January through June 2015	9.21%	6.00%
July through December 2015	11.18%	6.00%

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

The county actual contributions to the plan were \$566,744 for the year ended December 31, 2015.

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

that varies according to age for each year before age 65. PERS Plan 2/3 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

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

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

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

#### Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2015 were as follows:

<b>PERS Plan 2/3</b>		
<b>Actual Contribution Rates:</b>	<b>Employer 2/3</b>	<b>Employee 2*</b>
January through June 2015	9.21%	4.92%
July through December 2015	11.18%	6.12%
Employee PERS Plan 3		varies

\* For employees participating in JBM, the contribution rate was 15.30%

The county actual contributions to the plan were \$593,742 for the year ended December 31, 2015.

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

PSERS Plan 2 was created by the 2004 Legislature and became effective July 1, 2006. To be eligible for membership, an employee must work on a full time basis and:

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

PSERS membership includes:

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

PSERS covered employers include:

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

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

### Contributions

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

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2015 were as follows:

<b>PSERS Plan 2</b>		
<b>Actual Contribution Rates:</b>	<b>Employer</b>	<b>Employee</b>
January through June 2015	10.54%	6.36%
July through December 2015	11.54%	6.59%

The county actual contributions to the plan were \$78,916 for the year ended December 31, 2015.

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

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

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

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

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last ten years of service. Members are eligible for retirement with five years of service at the age of 50. Other benefits include duty and non-duty disability payments, a cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions

Starting on July 1, 2000, **LEOFF Plan 1** employers and employees contribute zero percent, as long as the plan remains fully funded. The LEOFF Plan I had no required employer or employee contributions for fiscal year 2015. Employers paid only the administrative expense of 0.18 percent of covered payroll.

**LEOFF Plan 2** provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the final average salary (FAS) per year of service (the FAS is based on the highest consecutive 60 months). Members are eligible for retirement with a full benefit at 53 with at least five years of service credit. Members who retire prior to the age of 53 receive reduced benefits. If the member has at least 20 years of service and is age 50, the reduction is three percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. LEOFF 2 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 2 members are vested after the completion of five years of eligible service.

Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate included an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board. The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2015 were as follows:

<b>LEOFF Plan 2</b>		
<b>Actual Contribution Rates:</b>	<b>Employer</b>	<b>Employee</b>
State and local governments	5.23%	8.41%
Ports and Universities	8.59%	8.41%

The county actual contributions to the plan were \$130,605 for the year ended December 31, 2015.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ending June 30, 2015, the state contributed \$58,339,032 to LEOFF Plan 2.

**Actuarial Assumptions**

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2015 with a valuation date of June 30, 2014. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2007-2012 Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2014 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2015. Plan liabilities were rolled forward from June 30, 2014, to June 30, 2015, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 3% total economic inflation; 3.75% salary inflation
- **Salary increases:** In addition to the base 3.75% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.5%

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

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

- The OSA updated demographic assumptions, consistent with the changes from the *2007-2012 Experience Study Report*, used when valuing the PERS 1 and TERS 1 Basic Minimum COLA.
- The OSA corrected how valuation software calculates a member's entry age under the entry age normal actuarial cost method. Previously, the funding age was rounded, resulting in an entry age one year higher in some cases.
- For purposes of calculating the Plan 2/3 Entry Age Normal Cost contribution rates, the OSA now uses the current blend of Plan 2 and Plan 3 salaries rather than using a long-term membership assumption of two-thirds Plan 2 members and one-third Plan 3 members.
- The OSA changed the way it applies salary limits, as described in the *2007-2012 Experience Study Report*.

### **Discount Rate**

The discount rate used to measure the total pension liability for all DRS plans was 7.5 percent.

To determine that rate, an asset sufficiency test included an assumed 7.7 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. (All plans use 7.7 percent except LEOFF 2, which has assumed 7.5 percent). Consistent with the long-term expected rate of return, a 7.5 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue being made at contractually required rates (including PERS 2/3, PSERS 2, SERS 2/3, and TRS 2/3 employers, whose rates include a component for the PERS 1, and TRS 1 plan liabilities). Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.5 percent was used to determine the total liability.

### **Long-Term Expected Rate of Return**

The long-term expected rate of return on the DRS pension plan investments of 7.5 percent was determined using a building-block-method. The Washington State Investment Board (WSIB) used a best estimate of expected future rates of return (expected returns, net of pension plan investment expense, including inflation) to develop each major asset class. Those expected returns make up one component of WSIB’s capital market assumptions. The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns at various future times. The long-term expected rate of return of 7.5 percent approximately equals the median of the simulated investment returns over a 50-year time horizon.

**Estimated Rates of Return by Asset Class**

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2015, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB’s most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	1.70%
Tangible Assets	5%	4.40%
Real Estate	15%	5.80%
Global Equity	37%	6.60%
Private Equity	23%	9.60%
	<b>100%</b>	

**Sensitivity of NPL**

The table below presents the county proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the county proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5 percent) or 1-percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
PERS 1	\$7,060,563	\$5,799,218	\$4,714,577
PERS 2/3	12,379,707	4,233,751	(2,003,302)
PSERS 2	588,344	77,428	(286,010)
LEOFF 1	(73,542)	(114,954)	(150,250)
LEOFF 2	1,026,218	(1,024,747)	(2,568,177)

**Pension Plan Fiduciary Net Position**

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

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

At June 30, 2015, the county reported a total pension liability of \$10,110,397 for its proportionate share of the net pension liabilities as follows:

	<b>Liability (or Asset)</b>
PERS 1	\$5,799,218
PERS 2/3	4,233,751
PSERS 2	77,428
LEOFF 1	(114,954)
LEOFF 2	(1,024,747)

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

	<b>Liability (or Asset)</b>
LEOFF 2 – employer’s proportionate share	\$(1,024,747)
LEOFF 2 – State’s proportionate share of the net pension liability/(asset) associated with the employer	(677,568)
<b>TOTAL</b>	<b>\$(1,702,315)</b>

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

	<b>Proportionate Share 6/30/14</b>	<b>Proportionate Share 6/30/15</b>	<b>Change in Proportion</b>
PERS 1	..109958%	..110864%	(.000906%)
PERS 2/3	.119162%	.118491%	.000671%
PSERS 2	.422484%	.424215%	(.001731%)
LEOFF 1	.009459%	.009538%	(.000079%)
LEOFF 2	.082865%	.099703%	(.016838%)

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

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2015. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2015, the state of Washington contributed 87.12 percent of LEOFF 1 employer contributions and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2015, the state of Washington contributed 39.80 percent of LEOFF 2 employer contributions pursuant to RCW 41.27.726 and all other employers contributed the remaining 60.20 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2015, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2014, with update procedures used to roll forward the total pension liability to the measurement date.

**Pension Expense**

For the year ended December 31, 2015, the county recognized pension expense as follows:

	<b>Pension Expense</b>
PERS 1	\$(170,894)
PERS 2/3	(98,225)
PSERS 2	12,891
LEOFF 1	(23,336)
LEOFF 2	(40,366)
<b>TOTAL</b>	<b>(319,930)</b>

**Deferred Outflows of Resources and Deferred Inflows of Resources**

At December 31, 2015, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>PERS 1</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ -
Net difference between projected and actual investment earnings on pension plan investments	\$ -	\$ -
Changes of assumptions	\$ -	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ 317,281
Contributions subsequent to the measurement date	\$ 308,087	\$ -
<b>TOTAL</b>	<b>\$ 308,087</b>	<b>\$ 317,281</b>

<b>PERS 2/3</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 450,049	\$ -
Net difference between projected and actual investment earnings on pension plan investments		\$ 1,130,211
Changes of assumptions	\$ 6,822	
Changes in proportion and differences between contributions and proportionate share of contributions		\$ 27,941
Contributions subsequent to the measurement date	\$ 328,209	\$ (6,350)
<b>TOTAL</b>	<b>\$ 785,080</b>	<b>\$ 1,151,802</b>

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 72,541	
Net difference between projected and actual investment earnings on pension plan investments	\$ -	
Changes of assumptions	\$ 479	
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 105	\$ 38,404
Contributions subsequent to the measurement date	\$ 79,053	
<b>TOTAL</b>	<b>\$ 152,178</b>	<b>\$ 38,404</b>

LEOFF 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Net difference between projected and actual investment earnings on pension plan investments	\$ -	\$ 19,406
Changes of assumptions	\$ -	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ -
Contributions subsequent to the measurement date	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 19,406</b>

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 89,734	\$ -
Net difference between projected and actual investment earnings on pension plan investments		\$ 310,493
Changes of assumptions	\$ 2,703	
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ 88,250
Contributions subsequent to the measurement date	\$ 61,050	
<b>TOTAL</b>	<b>\$ 153,487</b>	<b>\$ 398,743</b>

Deferred outflows of resources related to pensions resulting from the county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	PERS 1
2016	(122,967)
2017	(122,967)
2018	(122,967)
2019	51,620
2020	-
Thereafter	-

Year ended December 31:	PERS 2-3
2016	(313,207)
2017	(313,207)
2018	(313,209)
2019	244,693
2020	-
Thereafter	-

Year ended December 31:	PSERS 2
2016	(3,139)
2017	(3,139)
2018	(3,143)
2019	19,769
2020	12,188
Thereafter	12,184

Year ended December 31:	LEOFF 1
2016	(7,530)
2017	(7,530)
2018	(7,530)
2019	3,185
2020	-
Thereafter	-

Year ended December 31:	LEOFF 2
2016	(120,572)
2017	(120,572)
2018	(120,573)
2019	54,442
2020	806
Thereafter	161

## **NOTE 8 - RISK MANAGEMENT**

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

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

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

and administrative services. As of December 31, 2015, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$25 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2015, Kittitas County selects a per-occurrence deductible of \$25,000.

Members make an annual contribution to fund the Pool. The Pool acquires reinsurance for 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 2014-15, this "corridor" increased the SIR to \$2 million, but with an aggregated stop loss of \$3.35 million. Other reinsurance agreements respond up to the applicable policy limits. Those 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). Since the Pool is a cooperative program, there is a joint liability among the participating members.

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

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

During 2014-15, Kittitas County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

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

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

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and reviews the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by at least \$50,000, c) review all claims with incurred loss estimates exceeding \$100,000, and d) evaluate the Pool's operations, program deliverables, and the Executive Director's performance. Committee members are expected to participate in the

Board's standing committees (finance, personnel, risk management, and underwriting) which develop or review/revise proposals for and/or recommendations to the association's policies and its coverages for the Board to consider and act upon.

During 2014-15, the WCRP's assets grew 3% to \$48.8 million while its liabilities increased slightly to \$29.8 million. The Pool's net position decreased slightly from \$19.4 million to \$18.9 million. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2015 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

**B. WORKERS COMPENSATION**

The County pays premiums to State of Washington Department of Labor and Industries based on hours worked for each employee. 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 2015, the County has a credit account balance of \$131,995.

**C. UNEMPLOYMENT COMPENSATION**

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$24,699 in unemployment charges in 2015. The County also contracts with TALX Corporation to assist with the claims handling, and in 2015 we paid \$1,791.

**NOTE 9 – SHORT TERM DEBT**

Kittitas County had no outstanding short term debt as of December 31, 2015 and no short-term debt activities during 2015.

**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	\$600,000

The bond debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
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
<b>TOTAL</b>	<b>\$8,375,000</b>	<b>\$2,430,282</b>

## **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
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
<b>TOTAL</b>	<b>\$525,000</b>	<b>\$10,500</b>

## **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 \$5,782,294,144 and the debt limits for the County as of December 31, 2015 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$ 74,966,209
General Purposes – with a vote of the people	144,557,354

## **NOTE 11 – LEASES**

### **A. OPERATING LEASES**

The county leased two copiers under non-cancelable operating leases. Total cost for such leases was \$7,647 for the year ended December 31, 2015. The future minimum lease payments for these leases are as follows:

<b>Year Ending December 31</b>	<b>Amount</b>
2016	\$5,521
2017	4,680
2018	344
<b>Total</b>	<b>\$10,545</b>

## **B. CAPITAL LEASES**

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

The following table is a listing of the outstanding debt on the capital leases for 2015:

<b>Asset</b>	<b>Governmental Activities</b>
DM 525 Mail Machine System-UDC	-
Sharp MX-C401 Copier-UDC	-
Postbase 65-UDC	10,246
Sharp MX-3640N-UDC	7,645
Sharp MX-M623N-Treasurer	4,133
Sharp MX-C311(1) & Xerox W5655PT(2)-Prosecutors	-
Sharp MX-5111-Prosecutor	3,870
Canon IR-ADV C5250-Prosecutor	12,008
ViewScan II-Auditor	2,391
Mail Machine-Centormail 140-Auditor	6,104
Sharp MX-3100N(2) & MX-M453N(1)-Sheriff	-
Sharp MX-3100N-Sheriff	1,723
Sharp MX M453N (2) Copiers-Sheriff	5,376
Sharp MX-M453N-Sheriff	5,166
Sharp MX3140N (3) Copiers-Sheriff	42,872
Xerox W5655PT-Juvenile/Clerk/Sup Court	-
ViewScan II-Clerk	2,391
Canon IR 6265- Juvenile/Clerk/Sup Court	9,620
NetApp IT Server	73,057
OCE CM4521 Copier-Public Health	3,909
Canon C33330i-Assessor	5,983
<b>Total</b>	<b>\$196,492</b>

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2015, are as follows:

<b>Year Ending December 31</b>	<b>Governmental Activities</b>
2016	\$103,937
2017	50,381
2018	22,128
2019	19,805
2020	2,185
Total Minimum Lease Payments	\$198,436
Less: Interest	(1,943)
<b>Present Value of Minimum Lease Payments</b>	<b>\$196,493</b>

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

During the year ended December 31, 2015, the following changes occurred in long-term liabilities: Five departments have upgraded their copiers for an increase in leases of \$94,559.53 and Upper District Court added a new postage machine for \$11,599.20. The amount reported for Capital Leases on the following chart and on the General Ledger includes sales tax.

Compensated absences are recorded using the actual leave balances accumulated for each employee. The liability for the governmental funds for 2015 is \$2,497,168. 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 \$67,692 and the Business type was estimated at \$2,755.02 due within one year. Total vacation, sick leave and compensatory time payoff recorded during 2015 for all Governmental Funds was \$89,265. At this time, the liability to the Proprietary Funds for unused vacation, sick leave and compensatory time is \$190,527.

The pension liability is recorded based upon GASB 68 requirements, effective January 1, 2015. The adjustment amount is reflects the beginning balance for January 1, 2015, which was not reported in 2014.

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

	Beginning Balance 01/01/15	Additions	Adjustments	Reductions	Ending Balance 12/31/15	Due Within One Year
<b>Governmental Activities</b>						
Bonds Payable: Revenue/Assessment Bonds	\$8,975,000	-	-	\$600,000	\$8,375,000	\$450,000
Capital Leases	200,896	106,159	(1)	110,562	196,492	102,235
Compensated Absences	2,618,777	-	-	121,609	2,497,168	67,692
Other Post Employment Benefits	771,529	70,708	-	-	842,237	-
Pension Liabilities		3,144,828	6,569,161	-	9,713,989	-
<b>Total</b>	<b>\$12,566,202</b>	<b>\$3,321,695</b>	<b>\$6,569,160</b>	<b>\$832,171</b>	<b>\$21,624,886</b>	<b>\$ 619,927</b>
<b>Business-Type Activities</b>						
Compensated Absences	\$216,811	\$12,706	-	\$38,989	\$190,528	\$2,755
Pension Liabilities	0-	171,421	225,527	-	396,948	-
Long-Term Liabilities	600,001	-	-	75,000	525,001	75,000
Landfill Closure Cost	1,133,732	6,294	-	54,345	1,085,680	117,559
<b>Total</b>	<b>\$ 1,950,543</b>	<b>\$190,421</b>	<b>225,527</b>	<b>\$168,335</b>	<b>\$ 2,198,156</b>	<b>\$ 195,314</b>
<b>GRAND TOTAL</b>	<b>\$14,516,745</b>	<b>\$3,512,116</b>	<b>\$6,794,687</b>	<b>\$1,000,506</b>	<b>\$23,823,043</b>	<b>\$815,241</b>

## **NOTE 13 – CONTINGENCIES AND LITIGATIONS**

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

Kittitas County is named as the defendant in a few legal actions. Claims which have been classified as "reasonably possible" by the Prosecuting Attorney's office for 2015 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, 2015**

1. Allen et al v. Kittitas County

Yakima County Superior Court Cause No. 11-2-00887-7

A claim for damages was initially filed and subsequently denied on January 6, 2011. The parties proceeded to file a summons and complaint for damages asserting that the County owned and maintained a system of flood control dykes and levees along the Teanaway River that were to protect the parties' property from flooding. Weather caused flooding in the area of the parties' properties and some of those properties are in the FEMA 100 year flood plain. The parties believe that the County is responsible for the flooding and damages to their properties. Risk Pool retained counsel is handling the case.

2. Kittitas County v. Sky Allphin, Chem-Safe Environmental, Inc. and the Washington State Department of Ecology

Kittitas County Superior Court Cause No. 13-2-00074-4

Sky Allphin submitted a broad public records request in October of 2012 to the County. The County filed a complaint for declaratory judgment and injunctive relief to enjoin disclosure of confidential work product and to protect attorney-client privileged records. This case is currently on appeal. Risk Pool retained counsel is handling the case.

3. Stan Blazynski v. Marsha Weyand

Board of Tax Appeals Cause No. 14-063 (for 2014 case)

Board of Tax Appeals Cause No. 15-024 (for 2015 case)

Blazynski has filed an appeal for the 2014 and 2015 assessment of his property as valued by the Kittitas County Assessor's office. Per the appeal, appellant is claiming that the assessment is overvalued. Risk Pool coverage is denied because the matter deals with the potential for refund of taxes.

4. Anthony E. Grabicki, Trustee for Skyline Contractors, Inc. v. Kittitas County

United States District Court for the Eastern District Cause No. 2:15-CV-355-SAB

Plaintiffs filed summons and jury trial demand under 28 USC (referenced case 13-00487-FPC7 in United States Bankruptcy Court for the Eastern District of Washington of Spokane) claiming breach of contract worth \$1,380,050 for work performed by Skyline Contractors, Inc. The matter is being handled by outside counsel retained by the Kittitas County Commissioners.

5. CenturyLink et al v. Adams County et al

Grant County Superior Court Cause No. 15-2-00778-1

Summons and complaint for refund of property taxes filed against all Washington Counties and the Washington Department of Revenue for taxes assessed in the years 2013 and 2014. Plaintiff's claim that the valuations of the properties are excessive. Defense is being handled by the Attorney General of Washington via a Tender of Defense on behalf of Kittitas County. This is not handled by Risk Pool as it deals with the refund of property taxes.

6. Joseph A. Richmond

United States District Court – Eastern District Court Cause No. 1:15-CV-3147-SAB

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

**CLAIMS FOR DAMAGES AGAINST KITTITAS COUNTY THROUGH DECEMBER 31, 2015**

1. Nancy and Jerald Pague:

Claim for Damages filed September 10, 2015 alleging that a county public works dump truck sprayed the claimant's vehicle with debris. Claim was approved by the BOCC and paid upon the receipt of an executed release of all claims.

2. Michael and Chandra Zechmeister:

Claim for Damages filed August 12, 2015 alleging \$3,272.36 in damages after being allegedly struck by a county vehicle. The claim was referred to Risk Pool. No further action has been taken by Kittitas County as we are awaiting a response from the Claimants.

3. Mahannah Sadler:

Claim for Damages filed May 14, 2015 alleging damages of \$3,348,682.52 resulting from a motor vehicle/motorcycle accident that involved the claimant, her husband and a sheriff employee, while said employee was on duty. The claim was referred to Risk Pool. No further action has been taken by Kittitas County as we are awaiting a response from the Claimant.

**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, 2015 included billings for items such as postage, scan/phone, building rents, copies, central services, computer hardware/software, advertising, and shared copier leases. The balances are as follows:

	Due From					
	General fund	County Road	Community Development Services	Equipment Rental & Revolving	All Others	Total
General Fund	-	\$240	\$100,000	-	\$16,511	\$116,751
County Road	21,876	-	-	306,209	-	\$328,085
Solid Waste	4,495	-	-	-	-	\$4,495
Community Development Services	7,226	555	-	-	-	\$7,782
Equipment Rental & Revolving	2,617	2,086	-	-	-	\$4,703
All Others	123,688	156,712	415	3,124	-	\$283,939
<b>Total</b>	<b>\$159,901</b>	<b>\$159,594</b>	<b>\$100,415</b>	<b>\$309,332</b>	<b>\$16,511</b>	<b>\$745,753</b>

**B INTERFUND TRANSFERS**

Interfund transfers during 2015 included contributions between funds. The balances were as follows:

		Transfer From		
Transfer To		General Fund	Non Major Government	TOTAL
	General Fund	-	\$649,502	\$649,502
	Road	-	41,507	\$41,507
	Non-Major Governmental	473,127	795,778	\$1,268,905
	<b>TOTAL</b>	<b>\$473,127</b>	<b>\$1,486,786</b>	<b>\$1,959,913</b>

**C. INTERFUND LOANS**

Interfund Loans between funds for 2015 were as follows:

		Loan From			
Loan To		Solid Waste	Equipment Rental & Revolving	Total	Loan Purpose
	General Fund	\$1,525,945	\$1,496,652	\$3,022,597	SW-WSDC-Energy Efficiency Grant \$725,945 SW-Armory Renovation \$800,000 ER&R-Trust Water Rights
	<b>Total</b>	<b>\$1,525,945</b>	<b>\$1,496,652</b>	<b>\$3,022,597</b>	

**NOTE 15 – RECEIVABLE AND PAYABLE BALANCES**

**A. RECEIVABLES**

Receivables at December 31, 2015 were as follows:

		Type								
		Accounts	Court	Employee	Interest	Recording Unbilled	Special Assessments	Rent	Taxes	Total
Funds	General	\$49,932	\$1,912,158	\$3,406	\$4,290	\$4,719	\$13,716	\$16,253	\$439,673	\$2,444,147
	Non Major Governmental	11,512	150,238	-	988	-	9,763	-	32,995	205,496
	Road	13,503	-	-	2,776	-	-	-	263,022	279,301
	Solid Waste	222,903	-	-	527	-	-	60,262	-	283,692
	Equipment Rental & Revolving	-	-	-	582	-	-	-	-	582
	<b>Total</b>	<b>\$297,850</b>	<b>\$2,062,395</b>	<b>\$3,406</b>	<b>\$9,164</b>	<b>\$4,719</b>	<b>\$23,479</b>	<b>\$76,515</b>	<b>\$735,690</b>	<b>\$3,213,218</b>

**B. PAYABLES**

Payables at December 31, 2015 were as follows:

		Type					
		Vouchers	Salaries	Retainage	Due to Other Governmental	Deposits	Total
<b>Funds</b>	<b>General</b>	\$485,760	\$17,282	\$756	\$907	\$8,846	<b>\$513,550</b>
	<b>Non Major Governmental</b>	638,835	5,966	-	92,505	462,591	<b>1,199,896</b>
	<b>Road</b>	707,377	222,417	181,495	540	7,896	<b>1,119,725</b>
	<b>Solid Waste</b>	193,545	6,602	-	(3,108)	-	<b>197,038</b>
	<b>Community Development Services</b>	28,070	2,159	-	-	-	<b>30,229</b>
	<b>Equipment Rental &amp; Revolving</b>	89,842	36,742	-	5,417	-	<b>132,001</b>
	<b>Unemployment</b>	7,593	-	-	-	-	<b>7,593</b>
	<b>Total</b>	<b>\$2,151,020</b>	<b>\$291,167</b>	<b>\$182,251</b>	<b>\$96,260</b>	<b>\$479,333</b>	<b>\$3,200,033</b>

**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 2015 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$49,000	\$51,865
Tour Fees	5,500	2,970
Other	21,600	27,883
Total Revenues	76,100	82,718
City of Ellensburg Support	\$77,828	\$84,655

**B. Snoqualmie Pass Utility District**

The E. R. & R. Fund and the Snoqualmie Pass Utility District constructed a joint shop at Hyak. We each own 1/2 of the building and have joint responsibility for the small common entrance area. A condominium agreement was filed and an owner's association/board formed for legal purposes. The county will manage the reserves for future repairs and maintenance of the common parts of the building, grounds, etc. The current amount in reserve is \$14,397.92.

### 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 2015, expenditures of \$54,894 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 \$842,237 is included as a noncurrent liability on the Statement of Net position.

Annual Required Contribution (ARC)	\$ 162,723
Net OPEB Obligation Interest	34,719
Net OPEB Obligation Amortization	(71,840)
Annual OPEB cost	\$ 125,602
Less: Contributions made	(54,894)
Increase in net OPEB obligation	\$ 70,708
Net OPEB Obligation beginning of year 2015	771,529
Net OPEB Obligation end of year 2015 (NOO)	\$842,237

The County's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation through 2015 were as follows:

Fiscal Year Ended	Annual OBEB Cost	Percentage of Annual OBEB Cost Contributed	Net OPEB Obligation
12/31/2008	\$204,692	33.0%	\$137,106
12/31/2009	193,917	32.0%	131,549
12/31/2010	187,723	41.1%	110,570
12/31/2011	185,991	36.1%	118,934
12/31/2012	158,320	41.3%	92,963
12/31/2013	153,848	39.3%	93,433
12/31/2014	136,958	36.5%	86,974
12/31/2015	125,602	43.7%	70,708
		TOTAL	\$842,237

#### **D. FUNDING STATUS**

As of December 31, 2015, the most recent actuarial valuation date, the plan was 0% funded. The accrued liability for benefits was \$1,747,571 and the actuarial value of the assets was \$0 resulting in a UAAL of \$1,747,571. 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 eight 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 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:

<b>Date</b>	<b>Change/Modification</b>
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 2014, the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$397,947. The 2015 actual costs for post-closure care was \$54,345 leaving a liability of \$343,601. As required by federal, state, and local regulations, cash in the amount of \$507,561 has been restricted for post-closure care. The tip fee for the post-closure cash reserve for 2015 was \$45,308.05 (29,231 tons of garbage at \$1.55 per ton), which will be placed into the reserve in 2016. 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.

<b>Rye Grass Closure Account</b>	<b>Recorded Liability</b>	<b>Actual Costs</b>	<b>Year</b>	<b>Cash Reserve</b>
12/31/08	\$662,080	\$(16,602)	2009	\$326,209
12/31/09	645,477	(51,108)	2010	326,209
12/31/10	594,369	(48,589)	2011	326,209
12/31/11	545,781	(46,157)	2012	326,209
12/31/12	499,623	(55,396)	2013	418,259
12/31/13	444,227	(46,280)	2014	462,856
12/31/14	397,947	(54,345)	2015	507,561
12/31/15	343,601			

#### **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, 2015 is 303,027 cubic yards.

The recorded liability for December 31, 2015 is calculated as follows:

Total Closure Cost	\$1,151,607.00	(\$908,847 + 242,760 post-closure)
X	<u>303,027.00</u>	Cumulative capacity used in 2014
	348,968,014,389.00	
÷	<u>470,258.00</u>	Total landfill capacity
	742077.78	Estimated liability for post-closure
-	<u>735,784.15</u>	2009 thru 2014 Total recorded liability
	\$6,293.63	2015 Total liability

As required by federal, state, and local regulations, cash in the amount of \$286,072 has been restricted for post-closure care. The tip fee of \$2.44 per ton for the post-closure cash reserve for 2015 was \$10,335.03, which will be placed into the reserve in 2016.

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. CHANGES IN ACCOUNTING PRINCIPLE- GASB 68 AND PRIOR YEAR ADJUSTMENT TO STATEMENT OF ACTIVITIES**

The following list of funds had adjustments to the Statement of Activities. The adjustments will reflect differences in ending and beginning balances on the; Statement Activities.

Governmental Activities had a change in Accounting Principles the beginning balances as a requirement of GASB 68 in the amount of \$- 7,288,253 and

Equipment Rental Revolving fund had a change in prior year for reserve balance in the amount of \$-4,454

Solid Waste fund had a change in Change in Accounting Principles the beginning balances as a requirement of GASB 68 in the amount of \$-184,324; Community Development Services fund had a change in prior year for pension beginning balances in the amount of \$-255,617.

#### **2. 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:

County Road	
Transportation	\$39,554.85

#### **3. CHANGES IN ACCOUNTING PRINCIPLE AND PRIOR YEAR ERROR – Proprietary Funds Statement of Revenues, Expenses and Changes in Net Position**

Solid Waste fund had a changes in Accounting Principle for GASB 68 Pension reporting with beginning balances in the amount of -184,234; Community Development Services fund had a change in prior year for pension beginning balances in the amount of \$-255,617

Equipment Rental Revolving fund had a change in prior year for reserve balance in the amount of \$-4,454.

#### **4. GASB 68 IMPLEMENTATION – Pension Reporting**

Effective the 2015 reporting period, we implemented the reporting requirements for GASB 68. Kittitas County contracts with the State of Washington, Department of Retirement systems for their pension plans. The contribution rates for employee and employer are set by the State. Under the GASB 68 measuring the net pension liability, deferred outflows of resources and deferred inflows of resource related to pensions, and pension expense, information about the fiduciary net position of all state sponsored pension plans additions to/deductions from those plans' fiduciary net position have been determined on the same basis as they are reported by the State of Washington Department of Retirement systems.

#### **B. SUBSEQUENT EVENTS**

##### **1. PROPERTY PURCHASE – SHADY ACRES MOBILE HOME PARK**

On April 19, 2016, the Board of County Commissioners adopted Resolution 2016-053, authorizing the Chairman of the Board to execute the Real Estate Purchase and Sale Agreement for the purchase of Shady Acres Mobile Home Park from Jerold and Diane Barton for the purchase price of \$1,450,000.

##### **2. FUND ACTIVITY**

###### **a. Admission Tax**

This is a newly created department as the Board of County Commissioners per Kittitas County Ordinance 2016-003, implemented a 5% tax. "Admissions charge," in addition to its usual and ordinary meaning includes but shall not be limited to a charge for participation in an event or activity; a charge made for season tickets or subscriptions, or a charge made for use of seats and tables, reserved or otherwise, and other similar accommodations; and a charge made for rental or use of equipment or facilities for purpose of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which a general admission is charged, the combined charges shall be considered as an admission charge. A donation for admittance shall also be deemed an admission charge. Admission charge includes any money paid within or without of Kittitas County for any of the kinds of admission charges defined herein so long as the facilities, entertainment, recreation or amusement privilege derived from such admission charge occurs in Kittitas County

###### **b. Water Mitigation**

We created a new proprietary fund called the Water Mitigation Department for the Yakima River Drainage Basin, which comprises the majority of Kittitas County, is fully-appropriated. There is no water available for new appropriations. Senior water rights are defined with priority dates prior to May 10, 1905. All later priority dates are junior and are at risk of curtailment during drought years, whether they are surface water or ground water uses.

Kittitas County is also currently under a compliance order from the Growth Management Hearings Board which requires the county, among other things, to employ measures to protect the quality and quantity of surface water and ground water resources.

The County has negotiated a settlement proposal with the appellants in the Growth Management Hearings Board case, including the Department of Ecology (Ecology). As part of the settlement, the county agrees to consider regulations which will require mitigation for new uses of ground water in Lower Kittitas County residing in the Yakima River Drainage Basin.

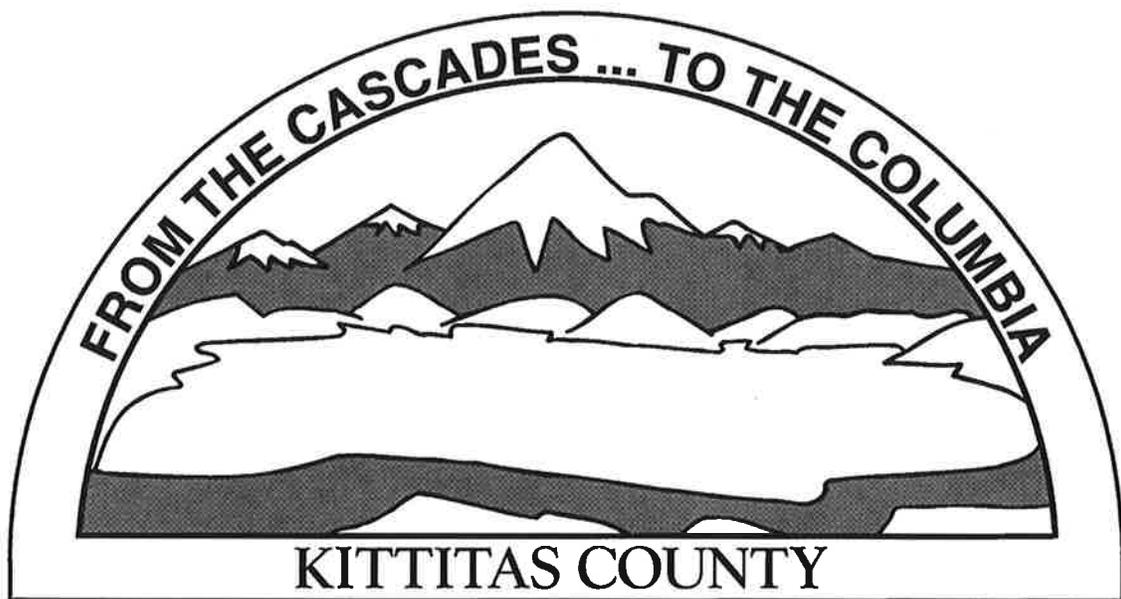
###### **c. Treasurer ULID #9 and RID #96-1 Reserve Fund**

On December 29, 2015, the Board of County Commissioners approved Resolution #2015-193 closing this fund, as it would be more efficient to deposit the money received form the program into the General Fund.

### **3. WATER BANK PURCHASES**

On February 25, 2016, the Board of County Commissioners agreed to purchase significantly more senior water rights to add to the County's fledgling water banking program. The deal, worth about \$2.7 million, includes an 1886 water right and a portion of an 1871 water right, both from Coleman Creek. The County expects to receive a total combined consumptive use amount of about 583 acre feet. The per acre foot selling price agreed to by the County and the sellers is \$4,632.45 per acre foot. The County currently owns about 106 consumptive acre feet of water.

# 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, 2015**

**General Fund**

	Original Budget		Final Budget		Actual		Variance with Final Budget Positive (Negative)
<b>Revenues</b>							
Taxes	\$ 12,360,000	\$	\$ 12,360,000	\$	\$ 13,719,090	\$	1,359,090
Licenses & Permits	117,400		118,400		162,633		44,233
Intergovernmental	3,334,447		3,113,987		2,989,113		(124,874)
Charges for Services	1,870,239		2,727,514		3,237,648		510,134
Fines & Forfeits	1,612,610		1,612,610		1,414,912		(197,698)
Miscellaneous	1,470,706		1,489,881		1,757,297		267,416
<b>Total Revenues</b>	<b>\$ 20,765,402</b>	<b>\$</b>	<b>\$ 21,422,392</b>	<b>\$</b>	<b>\$ 23,280,693</b>	<b>\$</b>	<b>1,858,301</b>
<b>Expenditures</b>							
General Governmental	\$ 7,576,914	\$	\$ 7,759,710	\$	\$ 6,880,559	\$	879,151
Judicial	2,684,482		2,739,472		2,586,417		153,055
Security of Persons and Property	8,556,198		9,266,840		7,771,037		1,495,803
Physical Environment	101,500		101,500		84,218		17,282
Transportation	3,717		7,434		7,434		-
Economic Environment	300,245		310,245		266,785		43,460
Mental & Physical Health	143,972		210,075		205,179		4,896
Culture & Recreation	1,306,169		1,341,538		1,308,587		32,951
Debt Service	1,115,625		1,115,625		115,907		999,718
Capital Outlay	1,934,931		2,296,697		2,389,140		(92,443)
<b>Total Expenditures</b>	<b>\$ 23,723,753</b>	<b>\$</b>	<b>\$ 25,149,136</b>	<b>\$</b>	<b>\$ 21,615,262</b>	<b>\$</b>	<b>3,533,874</b>
<b>Excess (Deficit) Revenues over Expenditures</b>	<b>\$ (2,958,351)</b>	<b>\$</b>	<b>\$ (3,726,744)</b>	<b>\$</b>	<b>\$ 1,665,431</b>	<b>\$</b>	<b>5,392,175</b>
<b>Other Financing Sources (Uses)</b>							
Restitution	\$ 500	\$	\$ 500	\$	\$ 918	\$	418
Other Loan Proceeds	1,440,000		1,440,000		-		(1,440,000)
Sale of Fixed Assets	7,000		7,000		156		(6,844)
Transfers In	275,000		715,594		649,502		(66,092)
Transfers Out	(420,049)		(463,080)		(473,127)		(10,047)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,302,451</b>	<b>\$</b>	<b>\$ 1,700,014</b>	<b>\$</b>	<b>\$ 177,448</b>	<b>\$</b>	<b>(1,522,566)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,655,900)</b>	<b>\$</b>	<b>\$ (2,026,730)</b>	<b>\$</b>	<b>\$ 1,842,880</b>	<b>\$</b>	<b>3,869,610</b>
Fund Balance, January 1	\$ 9,654,989	\$	\$ 10,025,819	\$	\$ 10,527,186	\$	501,367
<b>Fund Balance, December 31</b>	<b>\$ 7,999,089</b>	<b>\$</b>	<b>\$ 7,999,089</b>	<b>\$</b>	<b>\$ 12,370,066</b>	<b>\$</b>	<b>4,370,977</b>

**KITTITAS COUNTY, WASHINGTON**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2015**

**County Road**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 3,906,000	3,906,000	\$ 3,786,816	\$ (119,184)
Licenses & Permits	19,500	19,500	24,414	4,914
Intergovernmental	12,459,834	12,285,034	10,593,783	(1,691,251)
Charges for Services	41,750	216,550	171,330	(45,220)
Miscellaneous	19,500	19,500	32,406	12,906
<b>Total Revenues</b>	<b>\$ 16,446,584</b>	<b>\$ 16,446,584</b>	<b>\$ 14,608,748</b>	<b>\$ (1,837,836)</b>
<b>Expenditures</b>				
General Governmental	\$ 182,000	\$ 182,000	\$ 180,814	\$ 1,186
Transportation	9,371,376	9,371,376	6,973,687	2,397,689
Capital Outlay	13,566,564	13,566,564	9,293,790	4,272,774
<b>Total Expenditures</b>	<b>\$ 23,119,940</b>	<b>\$ 23,119,940</b>	<b>\$ 16,448,291</b>	<b>\$ 6,671,649</b>
<b>Excess (Deficit) Revenues over Expenditures</b>	<b>\$ (6,673,356)</b>	<b>\$ (6,673,356)</b>	<b>\$ (1,839,542)</b>	<b>\$ 4,833,814</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	144,000	144,000	41,507	(102,493)
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 144,000</b>	<b>\$ 144,000</b>	<b>\$ 41,507</b>	<b>\$ (102,493)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (6,529,356)</b>	<b>\$ (6,529,356)</b>	<b>\$ (1,798,036)</b>	<b>\$ 4,731,320</b>
<b>Fund Balance, January 1</b>	<b>\$ 14,189,545</b>	<b>\$ 14,189,545</b>	<b>\$ 15,655,706</b>	<b>\$ 1,466,161</b>
<b>Fund Balance, December 31</b>	<b>\$ 7,660,189</b>	<b>\$ 7,660,189</b>	<b>\$ 13,857,670</b>	<b>\$ 6,197,481</b>

**Kittitas County, Washington**  
**Required Supplemental Information**  
**Notes to Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

**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 2015.

**KITTITAS COUNTY**  
**Required Supplementary Information**  
**2015 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.

<b>Table A Costs to Maintain Gravel Roads in Kittitas County</b>		
<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
2015	\$457,378	\$299,906

**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:

<b>Table B Gravel Road Condition Rating Description</b>		
<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.

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

<b>Table D</b>							
<b>Condition Rating of Standard Gravel Roads (non-primitive) in Kittitas County</b>							
<b>Year</b>	<b>Total Miles</b>	<b>Gravel Road Condition Rating Scores as a Percentage</b>					
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>% Rated 3 +</b>
<b>2012</b>	22.69	.09mi 0.44%	0.26mi 1.15%	1.68mi 7.40%	15.03mi 66.24%	5.63mi 24.77%	<b>22.34mi 98.41%</b>
<b>2013</b>	23.16	0	0.05mi 0.22%	4.06mi 17.53%	16.06mi 69.34%	2.45mi 10.57%	<b>22.57mi 97.44%</b>
<b>2014</b>	22.52	0	.05 mi 0.22%	1.12mi 4.97%	7.91mi 35.12%	13.44mi 59.68%	<b>22.47mi 99.78%</b>
<b>2015</b>	20.63*	.05 mi 1 %	0	.07 mi 1%	3.85 mi 18%	16.54mi 80%	<b>20.46 mi 99%</b>

\* Chip Sealed Lambert Rd (1.57 miles), Liberty Rd. (0.25), W.F. Teanaway Rd (0.02), and remove Manitoba Street from Maintenance (.05).

**Table E**  
**Condition Rating of**  
**Primitive Gravel Roads in Kittitas County**

<b>Year</b>	<b>Total Miles</b>	<b>Primitive Gravel Road Condition Rating Scores as a Percentage</b>					
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>% Rated 3 +</b>
<b>2012</b>	44.13	2.87mi 6.50%	15.02mi 34.03%	8.82mi 19.99%	11.56mi 26.20%	5.86mi 13.28%	<b>26.24mi</b> <b>59.47%</b>
<b>2013</b>	42.76	1.81mi 4.25%	17.57mi 41.29%	13.29mi 31.22%	9.27mi 21.79%	0.62mi 1.45%	<b>23.18mi</b> <b>54.46%</b>
<b>2014</b>	43.40*	0.87mi 2.01%	13.5mi 31.25%	3.47mi 8.26%	12.42mi 28.75%	12.84mi 29.72%	<b>28.83mi</b> <b>66.74%</b>
<b>2015</b>	43.40	.87mi 2%	13.5mi 31%	1.49mi 3%	11.47mi 26%	16.07mi 38%	<b>29.03mi</b> <b>67%</b>

\* Added Bently Rd (0.54), and Fern Rd (0.10).

**Attachment A  
Gravel Road Condition Rating Form**

**Kittitas County  
Department of Public Works 7/12/2016  
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**

<b>5 Excellent</b>	No distress. Dust controlled. Excellent surface condition and ride.	New construction or total reconstruction. Excellent drainage. Little or no maintenance needed.
<b>4 Good</b>	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.
<b>3 Fair</b>	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
<b>2 Poor</b>	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.
<b>1 Failed</b>	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 \_\_\_\_\_

G/ENG/ROAD LOG/ANNUAL ROAD STATISTICAL DATA/2016 FOR 2015 REPORTING

**Kittitas County, Washington**  
**Required Supplemental Information**  
**LEOFF I Retiree Medical Benefits**  
**Schedule of Funding Progress**  
**Year Ended December 31, 2015**

<b>Fiscal Year Ended</b>	<b>Actuarial Value of Assets</b>	<b>Actuarial Accrued Liability Entry Age</b>	<b>Unfunded Actuarial Accrued Liabilities (UAAL)</b>	<b>Funded Ratio</b>	<b>Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll</b>
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%	-	-
12/31/15	\$ -	\$1,747,571	\$1,747,571	0%	-	-

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

INFORMATION - State Sponsored Plans

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

	2015
<b>PERS 1</b>	
Total Net Pension Liability	\$ 5,230,930,000
Employer's proportion of the net pension liability (asset)	11.086400%
Employer's proportionate share of the net pension liability	\$ 5,799,218
TOTAL	\$ 5,799,218
Employer's covered employee payroll	\$ 421,076
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	7.26%
Plan fiduciary net position as a percentage of the total pension liability	59.10%
<b>PERS 2 &amp; 3</b>	
Total Net Pension Liability	\$ 3,573,057,000
Employer's proportion of the net pension liability (asset)	11.849100%
Employer's proportionate share of the net pension liability	\$ 4,233,751
TOTAL	\$ 4,233,751
Employer's covered employee payroll	\$ 10,519,395
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	248.47%
Plan fiduciary net position as a percentage of the total pension liability	89.20%
<b>PSERS 2</b>	
Total Net Pension Liability	\$ 18,252,000
Employer's proportion of the net pension liability (asset)	0.424215%
Employer's proportionate share of the net pension liability	\$ 77,428
TOTAL	\$ 77,428
Employer's covered employee payroll	\$ 1,242,054
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	1604.14%
Plan fiduciary net position as a percentage of the total pension liability	90.92%
<b>LEOFF 1</b>	
Total Net Pension Liability	\$ (1,205,221,000)
Employer's proportion of the net pension liability (asset)	0.953800%
Employer's proportionate share of the net pension liability	\$ (114,954)
TOTAL	\$ (114,954)
Employer's covered employee payroll	\$ 0
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	0.00%
Plan fiduciary net position as a percentage of the total pension liability	127.36%
<b>LEOFF 2</b>	
Total Net Pension Liability	\$ (1,027,800,000)
Employer's proportion of the net pension liability (asset)	0.997030%
Employer's proportionate share of the net pension liability	\$ (1,024,747)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ (58,166)
TOTAL	\$ (1,082,913)
Employer's covered employee payroll	\$ 2,894,005
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	-267.24%
Plan fiduciary net position as a percentage of the total pension liability	111.67%

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

KITTITAS COUNTY, WASHINGTON  
 Schedule of Employer Contributions  
 Pension Plans; PERS 1, PERS 2 & 3, PSERS 2, LEOFF 1, LEOFF 2  
 As of December 31, 2015

	2015
<b>PERS 1</b>	
Statutorily or contractually required contributions	\$ 566,744
Contributions in relation to the statutorily or contractually required contributions	\$ (566,744)
Contribution deficiency (excess)	\$ 0
Covered employer payroll	\$ 508,330
Contributions as a percentage of covered employee payroll	% 111.49%
<b>PERS 2 &amp; 3</b>	
Statutorily or contractually required contributions	\$ 593,742
Contributions in relation to the statutorily or contractually required contributions	\$ (593,742)
Contribution deficiency (excess)	\$ 0
Covered employer payroll	\$ 10,547,981
Contributions as a percentage of covered employee payroll	% 5.63%
<b>PSERS 2</b>	
Statutorily or contractually required contributions	\$ 78,916
Contributions in relation to the statutorily or contractually required contributions	\$ (78,916)
Contribution deficiency (excess)	\$ 0
Covered employer payroll	\$ 1,219,050
Contributions as a percentage of covered employee payroll	% 6.47%
<b>LEOFF 1</b>	
Statutorily or contractually required contributions	\$ 0
Contributions in relation to the statutorily or contractually required contributions	\$ 0
Contribution deficiency (excess)	\$ 0
Covered employer payroll	\$ 0
Contributions as a percentage of covered employee payroll	% 0.00%
<b>LEOFF 2</b>	
Statutorily or contractually required contributions	\$ 130,605
Contributions in relation to the statutorily or contractually required contributions	\$ (130,605)
Contribution deficiency (excess)	\$ 0
Covered employer payroll	\$ 2,586,232
Contributions as a percentage of covered employee payroll	% 5.05%

**REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans**

**KITTITAS COUNTY, WASHINGTON**  
 Pension Obligations schudele of funding Progress  
 Pension Plans; PERS 1, PERS 2 &3, PSERS 2, LEOFF 1, LEOFF 2

<b>PERS 2/3</b>										
Year	Amount to Amortize	Recognition Period (Years)	2015	2016	2017	2018	2019	2020	2021	2022

2015	(27,941)	4.4	(6,350)	(6,350)	(6,350)	(6,350)	(2,540)	-	-	-
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<b>PSERS</b>										
Year	Amount to Amortize	Recognition Period (Years)	2015	2016	2017	2018	2019	2020	2021	2022

2015	123	7	18	18	18	18	18	18	-	-
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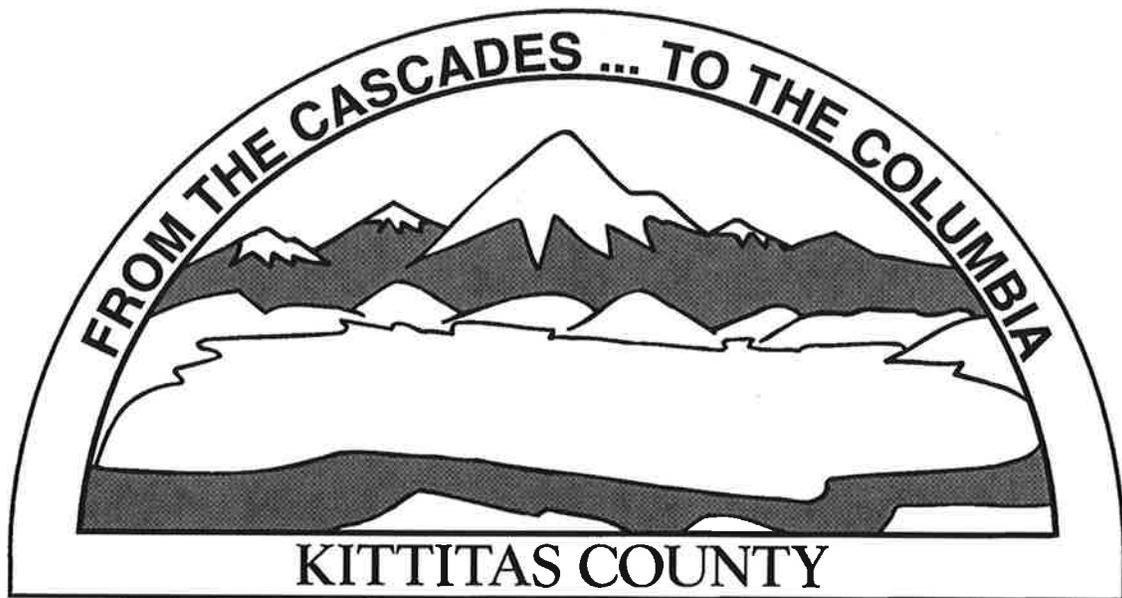
<b>LEOFF 2</b>										
Year	Amount to Amortize	Recognition Period (Years)	2015	2016	2017	2018	2019	2020	2021	2022

2015	(105,221)	6.2	(16,971)	(16,971)	(16,971)	(16,971)	(16,971)	(16,971)	(3,394)	-
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<b>All Plans</b>										
Year	Amount to Amortize	All Plans	2015	2016	2017	2018	2019	2020	2021	2022

2015	(133,039)		(23,304)	(23,304)	(23,304)	(23,304)	(19,494)	(16,954)	(3,394)	-
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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, 2015**  
**With Comparative Totals for Year Ended December 31, 2014**

	Airport	Amateur Sports Activity	Community Services	Flood Control	Public Facilities	EIS Trust	Low Income Housing
<b>ASSETS</b>							
Cash/Petty Cash	100,516	6,004	514,963	131,227	506,092	184,173	95,583
Investments	300,453	-	-	465,267	1,611,805	-	91,192
Taxes Receivable	-	-	9,759	19,744	-	-	-
Accounts Receivable	2,526	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	-
Interest Receivable	60	-	-	-	324	-	18
Due From Other Funds	-	-	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-
Due From Other Governmental Units	18,149	779	198,410	301,829	142,908	-	-
Prepayment for Services	314	-	-	400	-	-	-
<b>TOTAL ASSETS</b>	<b>422,018</b>	<b>6,782</b>	<b>723,133</b>	<b>918,467</b>	<b>2,261,130</b>	<b>184,173</b>	<b>186,793</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Vouchers Payable	3,953	1,209	111,052	98,358	144,960	-	5,768
Salaries Payable	2,230	-	-	3,534	9	-	-
Contract Retainage Payable	-	-	-	-	-	-	-
Due To Other Funds	3,265	-	193	389	158,715	-	3
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	298	-	92,144	261	(261)	-	-
Revenues Collected in Advance	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-
Deposits Payable	185	-	-	-	-	184,173	-
Unearned Revenues	468	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>10,399</b>	<b>1,209</b>	<b>203,390</b>	<b>102,541</b>	<b>301,423</b>	<b>184,173</b>	<b>5,761</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred Inflows of Resources - Taxes	-	-	9,759	19,744	-	-	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>10,399</b>	<b>1,209</b>	<b>213,148</b>	<b>122,285</b>	<b>301,423</b>	<b>184,173</b>	<b>5,761</b>
<b>FUND BALANCE</b>							
Non Spendable	314	-	-	400	-	-	-
Restricted	-	5,573	-	795,782	1,959,707	-	181,032
Committed	411,305	-	-	-	-	-	-
Assigned	-	-	509,984	-	-	-	-
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>411,619</b>	<b>5,573</b>	<b>509,984</b>	<b>796,182</b>	<b>1,959,707</b>	<b>-</b>	<b>181,032</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>422,018</b>	<b>6,782</b>	<b>723,133</b>	<b>918,467</b>	<b>2,261,130</b>	<b>184,173</b>	<b>186,793</b>

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS  
NON-MAJOR FUNDS  
COMBINING BALANCE SHEET  
For Year Ended December 31, 2015

With Comparative Totals for Year Ended December 31, 2014

	Recreation	Homelessness Housing Assist	Trial Court Improvements	Public Health	Construction Perf Bond	Veteran's Assistance	"911" Phone System
<b>ASSETS</b>							
Cash/Petty Cash	10,323	230,127	123,783	433,942	237,461	38,114	31,672
Investments	10,357	447,652	115,449	126,581	39,121	60,179	-
Taxes Receivable	-	-	-	-	-	3,353	-
Accounts Receivable	-	-	-	8,591	-	395	-
Court Receivables	-	-	-	-	-	-	-
Interest Receivable	2	90	23	25	8	12	-
Due From Other Funds	-	-	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-
Due From Other Governmental Units	-	-	-	67,935	-	-	59,282
Prepayment for Services	-	-	-	968	-	-	-
<b>TOTAL ASSETS</b>	<b>20,682</b>	<b>677,869</b>	<b>239,256</b>	<b>638,042</b>	<b>276,590</b>	<b>102,053</b>	<b>90,954</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Vouchers Payable	2,160	10,893	8,370	5,542	-	1,410	31,672
Salaries Payable	194	-	-	-	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-
Due To Other Funds	34	6	167	8,155	-	-	-
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	2	-	-	-
Revenues Collected In Advance	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-
Deposits Payable	-	-	-	-	275,583	-	-
Unearned Revenues	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>2,388</b>	<b>10,899</b>	<b>8,537</b>	<b>13,899</b>	<b>275,583</b>	<b>1,410</b>	<b>31,672</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred Inflows of Resources - Taxes	-	-	-	-	-	3,353	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	64,362	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>2,388</b>	<b>10,899</b>	<b>8,537</b>	<b>78,060</b>	<b>275,583</b>	<b>4,763</b>	<b>31,672</b>
<b>FUND BALANCE</b>							
Non Spendable	-	-	-	1,708	-	-	-
Restricted	-	666,970	-	48,104	1,007	-	59,282
Committed	-	-	230,719	132,711	-	-	-
Assigned	18,294	-	-	377,459	-	97,290	-
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>18,294</b>	<b>666,970</b>	<b>230,719</b>	<b>559,982</b>	<b>1,007</b>	<b>97,290</b>	<b>59,282</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>20,682</b>	<b>677,869</b>	<b>239,256</b>	<b>638,042</b>	<b>276,590</b>	<b>102,053</b>	<b>90,954</b>

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS  
NON-MAJOR FUNDS  
COMBINING BALANCE SHEET  
For Year Ended December 31, 2015

With Comparative Totals for Year Ended December 31, 2014

	Auditor							
	3/10th Criminal Justice Tax	Treasurer M & O	Noxious Weed	Centennial Doc. Pres.	Leased Water	Misdemeanant Probation	Prosecutor V/W	Drug Enforcement
<b>ASSETS</b>								
Cash/Petty Cash	783,898	5,727	68,942	49,109	222,731	1,500	23,867	65,172
Investments	493,985	186,377	176,315	198,293	-	51,898	22,585	-
Taxes Receivable	-	-	14,276	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	150,238	-	-
Interest Receivable	99	37	35	40	-	10	5	-
Due From Other Funds	-	-	-	-	-	14,847	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-
Due From Other Governmental Units	267,297	-	1,312	-	-	-	8,493	-
Prepayment for Services	6,352	-	-	7,264	-	-	-	-
<b>TOTAL ASSETS</b>	<b>1,551,631</b>	<b>192,141</b>	<b>260,881</b>	<b>254,705</b>	<b>222,731</b>	<b>218,492</b>	<b>54,969</b>	<b>65,172</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Vouchers Payable	5,807	531	122	603	-	1,987	157	-
Salaries Payable	-	-	-	-	-	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-
Due To Other Funds	8,227	331	966	-	-	4,602	754	-
Interfund Loans Payable	-	-	-	-	-	-	-	-
Due To Other Governmental Units	27	-	34	-	-	-	-	-
Revenues Collected In Advance	-	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-	-	-
Unearned Revenues	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>14,061</b>	<b>862</b>	<b>1,121</b>	<b>603</b>	<b>-</b>	<b>6,588</b>	<b>911</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred Inflows of Resources - Taxes	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	14,276	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	150,238	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>14,061</b>	<b>862</b>	<b>15,398</b>	<b>603</b>	<b>-</b>	<b>156,826</b>	<b>911</b>	<b>-</b>
<b>FUND BALANCE</b>								
Non Spendable	6,352	-	-	7,264	-	50	-	3,000
Restricted	1,531,218	-	-	-	222,731	-	-	-
Committed	-	191,279	245,483	246,838	-	61,616	54,058	62,172
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>1,537,570</b>	<b>191,279</b>	<b>245,483</b>	<b>254,102</b>	<b>222,731</b>	<b>61,666</b>	<b>54,058</b>	<b>65,172</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>1,551,631</b>	<b>192,141</b>	<b>260,881</b>	<b>254,705</b>	<b>222,731</b>	<b>218,492</b>	<b>54,969</b>	<b>65,172</b>

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS  
 NON-MAJOR FUNDS  
 COMBINING BALANCE SHEET  
 For Year Ended December 31, 2015  
 With Comparative Totals for Year Ended December 31, 2014

	Domestic Violence	Public Defense	Forfeited Drug Proceeds	Stadium Fund	Real Estate Tax Tech	Total 2015	Total 2014
<b>ASSETS</b>							
Cash/Petty Cash	8,557	162,816	28,668	678,504	95,709	4,838,998	3,983,182
Investments	-	91,244	-	152,639	-	4,641,391	4,685,301
Taxes Receivable	-	-	-	-	-	47,132	55,915
Accounts Receivable	-	-	-	-	-	11,512	10,227
Court Receivables	-	-	-	-	-	150,238	153,851
Interest Receivable	-	18	-	31	-	840	384
Due From Other Funds	-	-	-	1,664	-	16,511	9,015
Interfund Loans Receivable	-	-	-	-	-	-	-
Due From Other Governmental Units	-	-	-	141,511	-	1,207,904	836,929
Prepayment for Services	-	-	-	-	-	15,298	800
<b>TOTAL ASSETS</b>	<b>8,557</b>	<b>253,879</b>	<b>28,668</b>	<b>974,347</b>	<b>95,709</b>	<b>10,929,822</b>	<b>9,735,604</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Vouchers Payable	-	2,300	622	195,516	595	633,577	572,410
Salaries Payable	-	-	-	-	-	5,966	8,414
Contract Retainage Payable	-	-	-	-	-	-	-
Due To Other Funds	-	-	-	100,133	-	283,939	176,251
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	92,505	92,931
Revenues Collected in Advance	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	39
Deposits Payable	-	-	-	-	-	459,941	412,483
Unearned Revenues	-	-	-	-	-	468	2,914
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>2,300</b>	<b>622</b>	<b>295,649</b>	<b>595</b>	<b>1,476,395</b>	<b>1,265,442</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred Inflows of Resources - Taxes	-	-	-	-	-	32,855	36,812
Deferred Inflows of Resources - Grants in Advance	-	51,410	-	-	-	115,772	136,947
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	14,276	19,104
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	150,238	153,851
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>53,710</b>	<b>622</b>	<b>295,649</b>	<b>595</b>	<b>1,789,536</b>	<b>1,612,156</b>
<b>FUND BALANCE</b>							
Non Spendable	-	-	-	-	-	19,088	4,360
Restricted	-	200,169	-	678,698	95,114	6,445,388	5,415,314
Committed	8,557	-	28,045	-	-	1,872,784	1,701,261
Assigned	-	-	-	-	-	1,003,027	1,002,514
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>8,557</b>	<b>200,169</b>	<b>28,045</b>	<b>678,698</b>	<b>95,114</b>	<b>9,140,286</b>	<b>8,123,449</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>8,557</b>	<b>253,879</b>	<b>28,668</b>	<b>974,347</b>	<b>95,709</b>	<b>10,929,822</b>	<b>9,735,604</b>

# KITITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2015

With Comparative Actual Amounts for Year Ended December 31, 2014

	Airport	Youth Amatuer Sports	Community Services	Flood Control	Public Facilites	EIS Trust	Low Income Housing
<b><u>REVENUES</u></b>							
Taxes	-	5,096	152,683	408,291	817,421	-	-
Licenses & Permits	-	-	-	7,200	-	-	-
Intergovernmental Revenues	3,242	-	889,587	318,843	-	-	-
Charges Good/Services	-	-	-	-	-	-	50,702
Fines & Penalties	-	-	-	-	-	-	-
Miscellaneous Revenue	190,766	-	16	304	2,413	-	137
<b>TOTAL REVENUES</b>	<b>194,007</b>	<b>5,096</b>	<b>1,042,287</b>	<b>734,637</b>	<b>819,834</b>	<b>-</b>	<b>50,838</b>
<b><u>EXPENDITURES</u></b>							
General Government Services	-	3,627	-	-	426,033	-	-
Judicial Services	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Utilities & Enviroment	-	-	-	489,048	-	-	-
Transportation	122,023	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	40,720
Mental and Physical Health	-	-	1,021,216	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	-	-	-	-
Capital Expenditures	18,531	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>140,554</b>	<b>3,627</b>	<b>1,021,216</b>	<b>489,048</b>	<b>426,033</b>	<b>-</b>	<b>40,720</b>
<b>EXCESS (DEFICIT)</b>							
<b>REVENUES OVER EXPENDITURES</b>	<b>53,454</b>	<b>1,469</b>	<b>21,071</b>	<b>245,589</b>	<b>393,801</b>	<b>-</b>	<b>10,118</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>							
Fixed Asset Disposal	-	-	-	-	-	-	-
Operating Transfer In (Out)	-	-	2,500	-	(214,922)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>(214,922)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>53,454</b>	<b>1,469</b>	<b>23,571</b>	<b>245,589</b>	<b>178,880</b>	<b>-</b>	<b>10,118</b>
Fund Balance - January 1	358,165	4,105	486,413	550,593	1,780,827	-	170,914
Prior Period Adjustment	-	-	-	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>411,619</b>	<b>5,573</b>	<b>509,984</b>	<b>796,182</b>	<b>1,959,707</b>	<b>-</b>	<b>181,032</b>

# KITITITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2015

With Comparative Actual Amounts for Year Ended December 31, 2014

	Recreation	Housing Asst	Trial Court Improvement	Public Health	Construction Perf Bond	Veterans Assistance	911 Phone Systems	3/10th Criminal Justice Tax
<b>REVENUES</b>								
Taxes	-	-	-	-	-	45,890	412,885	1,530,808
Licenses & Permits	-	-	-	470,055	-	-	-	-
Intergovernmental Revenues	-	-	38,707	558,023	-	-	276,706	-
Charges Good/Services	-	270,644	-	183,888	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Miscellaneous Revenue	355	670	173	1,089	59	90	171	791
<b>TOTAL REVENUES</b>	<b>355</b>	<b>271,314</b>	<b>38,880</b>	<b>1,213,055</b>	<b>59</b>	<b>45,980</b>	<b>689,763</b>	<b>1,531,600</b>
<b>EXPENDITURES</b>								
General Government Services	-	-	-	-	-	-	-	209,709
Judicial Services	-	-	78,446	-	-	-	-	112,860
Public Safety	-	-	-	-	-	-	630,481	1,049,963
Utilities & Environment	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	-	228,366	-	-	-	-	-	-
Mental and Physical Health	-	-	-	1,460,373	-	42,024	-	-
Culture and Recreation	16,536	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	3,127	-	-	-	-
Capital Expenditures	-	-	8,370	10,527	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>16,536</b>	<b>228,366</b>	<b>86,816</b>	<b>1,474,027</b>	<b>-</b>	<b>42,024</b>	<b>630,481</b>	<b>1,372,532</b>
<b>EXCESS (DEFICIT)</b>								
<b>REVENUES OVER EXPENDITURES</b>	<b>(16,181)</b>	<b>42,947</b>	<b>(47,936)</b>	<b>(260,972)</b>	<b>59</b>	<b>3,957</b>	<b>59,282</b>	<b>159,068</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Fixed Asset Disposal	-	-	-	174	-	-	-	-
Operating Transfer In (Out)	6,750	-	38,707	266,929	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,750</b>	<b>-</b>	<b>38,707</b>	<b>267,103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(9,431)</b>	<b>42,947</b>	<b>(9,229)</b>	<b>6,130</b>	<b>59</b>	<b>3,957</b>	<b>59,282</b>	<b>159,068</b>
Fund Balance - January 1	27,725	624,023	239,947	553,851	949	93,333	-	1,378,502
Prior Period Adjustment	-	-	-	-	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>18,294</b>	<b>666,970</b>	<b>230,719</b>	<b>559,982</b>	<b>1,007</b>	<b>97,290</b>	<b>59,282</b>	<b>1,537,570</b>

**KITTITAS COUNTY, WASHINGTON**

**SPECIAL REVENUE  
NON-MAJOR FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Year Ended December 31, 2015**

With Comparative Actual Amounts for Year Ended December 31, 2014

	Treasurer ULID	Treasurer M & O	Noxious Weed Board	Auditor Centennial Doc Preser	Leased Water	Misdemeanant Probation	Prosecutor V/W	Drug Enforcement
<b><u>REVENUES</u></b>								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	210,635	-	-	-
Intergovernmental Revenues	-	-	1,324	47,466	-	-	48,277	-
Charges Good/Services	-	-	194,993	26,945	-	712,126	51,375	-
Fines & Penalties	-	-	-	-	-	-	-	24,486
Miscellaneous Revenue	-	31,768	201,425	337	-	107	109	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>31,768</b>	<b>397,742</b>	<b>74,748</b>	<b>210,635</b>	<b>712,233</b>	<b>99,761</b>	<b>24,486</b>
<b><u>EXPENDITURES</u></b>								
General Government Services	1	59,889	-	30,361	-	-	127,671	10,000
Judicial Services	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	747,090	-	-
Utilities & Environment	-	-	-	-	25,000	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	-	-	365,852	-	-	-	-	-
Mental and Physical Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	6,545	-	-	-	-
Capital Expenditures	-	-	8,872	54,306	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1</b>	<b>59,889</b>	<b>374,724</b>	<b>91,212</b>	<b>25,000</b>	<b>747,090</b>	<b>127,671</b>	<b>10,000</b>
<b>EXCESS (DEFICIT)</b>								
<b>REVENUES OVER EXPENDITURES</b>	<b>(1)</b>	<b>(28,121)</b>	<b>23,018</b>	<b>(16,464)</b>	<b>185,635</b>	<b>(34,857)</b>	<b>(27,911)</b>	<b>14,486</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Fixed Asset Disposal	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	-	-	-	-	-	18,454	39,178	1,200
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,454</b>	<b>39,178</b>	<b>1,200</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1)</b>	<b>(28,121)</b>	<b>23,018</b>	<b>(16,464)</b>	<b>185,635</b>	<b>(16,403)</b>	<b>11,268</b>	<b>15,686</b>
Fund Balance - January 1	1	219,400	222,465	270,566	37,096	78,069	42,790	49,486
Prior Period Adjustment	-	-	-	-	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>-</b>	<b>191,279</b>	<b>245,483</b>	<b>254,102</b>	<b>222,731</b>	<b>61,666</b>	<b>54,058</b>	<b>65,172</b>

# KITITAS COUNTY, WASHINGTON

## SPECIAL REVENUE NON-MAJOR FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended December 31, 2015

With Comparative Actual Amounts for Year Ended December 31, 2014

	Domestic Violence	Public Defense	Forfeited Drug Proceeds	ADULT MISD P- CH DIVERSION FUND	Stadium Fund	Real Estate Excise Tax Tech	Total 2015	Total 2014
<b><u>REVENUES</u></b>								
Taxes	-	-	-	-	787,874	-	4,160,948	3,824,313
Licenses & Permits	-	-	-	-	-	-	687,890	459,587
Intergovernmental Revenues	-	46,919	-	-	24,387	10,327	2,263,809	2,002,089
Charges Good/Services	596	-	-	-	8,035	6,263	1,505,565	1,243,775
Fines & Penalties	87	-	-	-	-	-	24,572	31,081
Miscellaneous Revenue	-	137	(1)	-	228	-	431,144	450,020
<b>TOTAL REVENUES</b>	<b>683</b>	<b>47,056</b>	<b>(1)</b>	<b>-</b>	<b>820,525</b>	<b>16,590</b>	<b>9,073,928</b>	<b>8,010,865</b>
<b><u>EXPENDITURES</u></b>								
General Government Services	-	-	621	300	-	-	868,212	1,141,060
Judicial Services	-	36,350	-	-	-	-	227,655	188,110
Public Safety	-	-	-	-	-	-	2,427,533	2,517,339
Utilities & Environment	-	-	-	-	-	-	514,048	628,853
Transportation	-	-	-	-	-	-	122,023	99,058
Economic Environment	-	-	-	-	-	-	634,938	352,857
Mental and Physical Health	-	-	-	-	-	-	2,523,613	2,330,950
Culture and Recreation	-	-	-	-	545,922	-	562,458	349,928
Debt Interest Other Expense	-	-	-	-	-	-	9,672	4,891
Capital Expenditures	-	-	-	-	-	9,085	109,690	135,477
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>36,350</b>	<b>621</b>	<b>300</b>	<b>545,922</b>	<b>9,085</b>	<b>7,999,842</b>	<b>7,748,523</b>
<b>EXCESS (DEFICIT)</b>								
<b>REVENUES OVER EXPENDITURES</b>	<b>683</b>	<b>10,706</b>	<b>(622)</b>	<b>(300)</b>	<b>274,603</b>	<b>7,505</b>	<b>1,074,085</b>	<b>262,342</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Fixed Asset Disposal	-	-	-	-	-	-	174	301
Operating Transfer In (Out)	-	-	-	(60,550)	(155,669)	-	(57,422)	(218,134)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(60,550)</b>	<b>(155,669)</b>	<b>-</b>	<b>(57,248)</b>	<b>(217,833)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>683</b>	<b>10,706</b>	<b>(622)</b>	<b>(60,850)</b>	<b>118,934</b>	<b>7,505</b>	<b>1,016,837</b>	<b>44,509</b>
Fund Balance - January 1	7,874	189,463	28,668	60,850	559,764	87,609	8,123,449	8,079,225
Prior Period Adjustment	-	-	-	-	-	-	-	(285)
<b>FUND BALANCE - DECEMBER 31</b>	<b>8,557</b>	<b>200,169</b>	<b>28,045</b>	<b>-</b>	<b>678,698</b>	<b>95,114</b>	<b>9,140,286</b>	<b>8,123,449</b>

**KITTITAS COUNTY, WASHINGTON**

**AIRPORT  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ 100,516	\$ 55,463
Investments	300,453	300,035
Accounts Receivable	2,526	4,805
Interest Receivable	60	28
Due From Other Funds	-	1,093
Due From Other Governmental Units	18,149	10,533
Prepayment For Services	314	309
<b>TOTAL ASSETS</b>	<b>\$ <u>422,018</u></b>	<b>\$ <u>372,267</u></b>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 3,953	\$ 7,490
Salaries Payable	2,230	1,639
Due To Other Funds	3,265	1,427
Due To Other Governmental	298	787
Deposits Payable	185	185
Unearned Revenues	468	2,574
Total Liabilities	<u>10,399</u>	<u>14,102</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>10,399</u></b>	<b><u>14,102</u></b>
 <u>FUND BALANCES</u>		
Non-Spendable For Prepaid Items	314	309
Committed	411,305	357,856
<b>TOTAL FUND BALANCE</b>	<b><u>411,619</u></b>	<b><u>358,165</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>422,018</u></b>	<b>\$ <u>372,267</u></b>

KITTITAS COUNTY, WASHINGTON

**AIRPORT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2015  
With Comparative Actual Amounts For Year Ended December 31, 2014**

	2015			2014 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>	
<b><u>REVENUES</u></b>				
Intergovernmental Revenues	\$ 221,000	\$ 3,242	\$ (217,758)	\$ -
Miscellaneous Revenue	163,350	190,766	27,416	144,137
<b>TOTAL REVENUES</b>	<b>384,350</b>	<b>194,007</b>	<b>(190,343)</b>	<b>144,137</b>
<b><u>EXPENDITURES</u></b>				
Transportation	248,200	122,023	126,177	99,058
Debt: Interest Other Expense	-	-	-	-
Capital Expenditures	240,000	18,531	221,469	613
<b>TOTAL EXPENDITURES</b>	<b>488,200</b>	<b>140,554</b>	<b>347,646</b>	<b>99,672</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(103,850)</b>	<b>53,454</b>	<b>157,304</b>	<b>44,465</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfer In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(103,850)</b>	<b>53,454</b>	<b>157,304</b>	<b>44,465</b>
Fund Balances - January 1	300,900	358,165	57,265	313,985
Prior Period Adjustment	-	-	-	(285)
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 197,050</b>	<b>\$ 411,619</b>	<b>\$ 214,569</b>	<b>\$ 358,165</b>

**KITTITAS COUNTY, WASHINGTON**

**YOUTH AMATUER SPORTS ACTIVITY  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 6,004	\$ 3,627
Due From Other Governmental	<u>779</u>	<u>477</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>6,782</u></u></b>	<b>\$ <u><u>4,105</u></u></b>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ <u>1,209</u>	\$ <u>-</u>
Total Liabilities	1,209	-
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources - Property Taxes	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>1,209</u></b>	<b><u>-</u></b>
 <b><u>FUND BALANCES</u></b>		
Restricted	<u>5,573</u>	<u>4,105</u>
<b>TOTAL FUND BALANCE</b>	<b><u><u>5,573</u></u></b>	<b><u><u>4,105</u></u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u><u>6,782</u></u></b>	<b>\$ <u><u>4,105</u></u></b>

KITTITAS COUNTY, WASHINGTON

YOUTH AMATUER SPORTS ACTIVITY  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Taxes	\$ 3,606	\$ 5,096	\$ 1,490	\$ 4,105
<b>TOTAL REVENUES</b>	<b>3,606</b>	<b>5,096</b>	<b>1,490</b>	<b>4,105</b>
<b><u>EXPENDITURES</u></b>				
General Government	-	3,627	(3,627)	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>3,627</b>	<b>(3,627)</b>	<b>-</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>3,606</b>	<b>1,469</b>	<b>(2,137)</b>	<b>4,105</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,606</b>	<b>1,469</b>	<b>(2,137)</b>	<b>4,105</b>
Fund Balances - January 1	3,206	4,105	899	-
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 6,812</b>	<b>\$ 5,573</b>	<b>\$ (1,239)</b>	<b>\$ 4,105</b>

# KITTITAS COUNTY, WASHINGTON

## COMMUNITY SERVICES COMPARATIVE BALANCE SHEET As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 514,963	\$ 554,655
Taxes Receivable	9,759	11,352
Due From Other Governmental	<u>198,410</u>	<u>180,078</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 723,133</u></b>	<b><u>\$ 746,085</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 111,052	\$ 155,083
Salaries Payable	-	968
Due To Other Funds	193	126
Due To Other Governmental Units	<u>92,144</u>	<u>92,144</u>
Total Liabilities	203,390	248,321
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources - Property Taxes	<u>9,759</u>	<u>11,352</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>213,148</b>	<b>259,672</b>
<b><u>FUND BALANCES</u></b>		
Assigned	<u>509,984</u>	<u>486,413</u>
<b>TOTAL FUND BALANCE</b>	<b><u>509,984</u></b>	<b><u>486,413</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 723,133</u></b>	<b><u>\$ 746,085</u></b>

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

<u>REVENUES</u>	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
Taxes	\$ 150,450	\$ 152,683	\$ 2,233	\$ 153,445
Intergovernmental Revenue	1,107,457	889,587	(217,870)	807,403
Miscellaneous Revenue	-	16	16	3
<b>TOTAL REVENUES</b>	<b>1,257,907</b>	<b>1,042,287</b>	<b>(215,620)</b>	<b>960,851</b>
 <u>EXPENDITURES</u>				
Mental & Physical Health	1,303,178	1,021,216	281,962	890,696
<b>TOTAL EXPENDITURES</b>	<b>1,303,178</b>	<b>1,021,216</b>	<b>281,962</b>	<b>890,696</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(45,271)</b>	<b>21,071</b>	<b>66,342</b>	<b>70,154</b>
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	2,500	2,500	-	2,500
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(42,771)</b>	<b>23,571</b>	<b>66,342</b>	<b>72,654</b>
Fund Balances - January 1	58,000	486,413	428,413	413,758
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 15,229</b>	<b>\$ 509,984</b>	<b>\$ 494,755</b>	<b>\$ 486,413</b>

**KITTITAS COUNTY, WASHINGTON**

**FLOOD CONTROL  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash	\$ 131,227	\$ 81,877
Investments	465,267	465,000
Taxes Receivable	19,744	21,043
Due From Other Funds	-	-
Due From Other Governmental Units	301,829	21,351
Other Prepayments	400	425
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 918,467</b>	<b>\$ 589,696</b>
	<hr/>	<hr/>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 98,358	\$ 9,688
Salaries Payable	3,534	5,750
Due To Other Funds	389	2,623
Due To Other Governmental Unit	261	-
Total Liabilities	102,541	18,061
	<hr/>	<hr/>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources - Property Taxes	19,744	21,043
	<hr/>	<hr/>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>122,285</b>	<b>39,103</b>
	<hr/>	<hr/>
<b><u>FUND BALANCES</u></b>		
Nonspendable	400	425
Restricted	795,782	550,168
<b>TOTAL FUND BALANCE</b>	<b>796,182</b>	<b>550,593</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 918,467</b>	<b>\$ 589,696</b>
	<hr/>	<hr/>

KITTITAS COUNTY, WASHINGTON

FLOOD  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Taxes	\$ 417,863	408,291	\$ (9,572)	\$ 402,302
Licenses & Permits	9,000	7,200	(1,800)	9,720
Intergovernmental Revenue	3,781,300	318,843	(3,462,457)	62,081
Miscellaneous Revenue	50,250	304	(49,946)	6
<b>TOTAL REVENUES</b>	<b>4,258,413</b>	<b>734,637</b>	<b>(3,523,776)</b>	<b>474,108</b>
<b>EXPENDITURES</b>				
Utilities & Environment	2,978,680	489,048	2,489,632	248,335
Debt - Interest, Debt Expense	-	-	-	-
Capital Expense	1,200,000	-	1,200,000	-
<b>TOTAL EXPENDITURES</b>	<b>4,178,680</b>	<b>489,048</b>	<b>3,689,632</b>	<b>248,335</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>79,733</b>	<b>245,589</b>	<b>165,856</b>	<b>225,774</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>79,733</b>	<b>245,589</b>	<b>165,856</b>	<b>225,774</b>
Fund Balances - January 1	365,682	550,593	184,911	324,819
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 445,415</b>	<b>\$ 796,182</b>	<b>\$ 350,767</b>	<b>\$ 550,593</b>

**KITTITAS COUNTY, WASHINGTON**

**PUBLIC FACILITIES  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 506,092	\$ 193,208
Investments	1,611,805	1,609,575
Interest Receivable	324	142
Due From Other Governmental Units	<u>142,908</u>	<u>129,367</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>2,261,130</u></b>	<b>\$ <u>1,932,292</u></b>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Voucher Payable	\$ 144,960	\$ 17,740
Salaries Payable	9	15
Due To Other Funds	156,715	133,709
Due To Other Governmental	<u>(261)</u>	<u>-</u>
Total Liabilities	301,423	151,465
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>301,423</b>	<b>151,465</b>
 <b><u>FUND BALANCES</u></b>		
Restricted	<u>1,959,707</u>	<u>1,780,827</u>
<b>TOTAL FUND BALANCE</b>	<b><u>1,959,707</u></b>	<b><u>1,780,827</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>2,261,130</u></b>	<b>\$ <u>1,932,292</u></b>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Taxes	\$ 600,000	\$ 817,421	\$ 217,421	\$ 729,132
Miscellaneous Revenue	2,500	2,413	(87)	1,447
<b>TOTAL REVENUES</b>	<b>602,500</b>	<b>819,834</b>	<b>217,334</b>	<b>730,579</b>
<b>EXPENDITURES</b>				
General Government	893,125	426,033	467,092	591,781
<b>TOTAL EXPENDITURES</b>	<b>893,125</b>	<b>426,033</b>	<b>467,092</b>	<b>591,781</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(290,625)</b>	<b>393,801</b>	<b>684,426</b>	<b>138,798</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In (Out)	(163,200)	(214,922)	(51,722)	(308,511)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(163,200)</b>	<b>(214,922)</b>	<b>(51,722)</b>	<b>(308,511)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(453,825)</b>	<b>178,880</b>	<b>632,705</b>	<b>(169,713)</b>
Fund Balances - January 1	1,498,689	1,780,827	282,138	1,950,541
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 1,044,864</b>	<b>\$ 1,959,707</b>	<b>\$ 914,843</b>	<b>\$ 1,780,827</b>

KITTITAS COUNTY, WASHINGTON

EIS TRUST  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ <u>184,173</u>	\$ <u>192,818</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>184,173</u></u></b>	<b>\$ <u><u>192,818</u></u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Due To Other Funds	\$ -	\$ 5,994
Customer Deposits	<u>184,173</u>	<u>186,824</u>
Total Liabilities	<u>184,173</u>	<u>192,818</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>184,173</u></b>	<b><u>192,818</u></b>
<b><u>FUND BALANCES</u></b>		
Restricted	<u>-</u>	<u>-</u>
<b>TOTAL FUND BALANCE</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u><u>184,173</u></u></b>	<b>\$ <u><u>192,818</u></u></b>

KITTITAS COUNTY, WASHINGTON

**EIS TRUST**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**  
**Year Ended December 31, 2015**  
**With Comparative Actual Amounts For Year Ended December 31, 2014**

	2015			2014 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges For Goods and Services	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>				
Economic Environment	377,710	-	377,710	-
<b>TOTAL EXPENDITURES</b>	<b>377,710</b>	<b>-</b>	<b>377,710</b>	<b>-</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>(377,710)</b>	<b>-</b>	<b>377,710</b>	<b>-</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(377,710)</b>	<b>-</b>	<b>377,710</b>	<b>-</b>
Fund Balances - January 1	377,710	-	(377,710)	-
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# KITTITAS COUNTY, WASHINGTON

## LOW INCOME HOUSING COMPARATIVE BALANCE SHEET As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 95,583	\$ 79,841
Investments	91,192	91,065
Interest Recievable	18	8
<b>TOTAL ASSETS</b>	<b>\$ 186,793</b>	<b>\$ 170,914</b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 5,758	\$ -
Due To Other Funds	3	-
Total Liabilities	5,761	-
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>5,761</b>	<b>-</b>
<b><u>FUND BALANCES</u></b>		
Restricted	181,032	170,914
<b>TOTAL FUND BALANCE</b>	<b>181,032</b>	<b>170,914</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 186,793</b>	<b>\$ 170,914</b>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges for Goods and Services	\$ 44,000	\$ 50,702	\$ 6,702	\$ 44,557
Miscellaneous Revenue	50	137	87	87
<b>TOTAL REVENUES</b>	<b>44,050</b>	<b>50,838</b>	<b>6,788</b>	<b>44,644</b>
<b><u>EXPENDITURES</u></b>				
Economic Environment	101,922	40,720	61,202	41,180
<b>TOTAL EXPENDITURES</b>	<b>101,922</b>	<b>40,720</b>	<b>61,202</b>	<b>41,180</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(57,872)</b>	<b>\$ 10,118</b>	<b>67,990</b>	<b>3,464</b>
Fund Balances - January 1	150,000	170,914	20,914	167,450
	150,000	170,914	20,914	167,450
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 92,128</b>	<b>\$ 181,032</b>	<b>\$ 88,904</b>	<b>\$ 170,914</b>

**KITTITAS COUNTY, WASHINGTON**

**RECREATION  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 10,323	\$ 17,922
Investments	10,357	10,343
Interest Receivable	<u>2</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>20,682</u></b>	<b>\$ <u>28,266</u></b>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 2,160	\$ 149
Salaries Payable	194	40
Due To Other Funds	34	12
Unearned Revenue	<u>-</u>	<u>340</u>
Total Liabilities	2,388	541
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>2,388</b>	<b>541</b>
 <b><u>FUND BALANCES</u></b>		
Assigned	<u>18,294</u>	<u>27,725</u>
<b>TOTAL FUND BALANCE</b>	<b><u>18,294</u></b>	<b><u>27,725</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>20,682</u></b>	<b>\$ <u>28,266</u></b>

KITTITAS COUNTY, WASHINGTON

RECREATION  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015  
 With Comparative Actual Amounts For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Charges for Services	\$ -	\$ -	\$ -	\$ 3,500
Miscellaneous Revenue	5,768	355	(5,413)	480
<b>TOTAL REVENUES</b>	<b>5,768</b>	<b>355</b>	<b>(5,413)</b>	<b>3,980</b>
<b><u>EXPENDITURES</u></b>				
Culture and Recreation	14,350	16,536	(2,186)	10,421
<b>TOTAL EXPENDITURES</b>	<b>14,350</b>	<b>16,536</b>	<b>(2,186)</b>	<b>10,421</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>(8,582)</b>	<b>(16,181)</b>	<b>(7,599)</b>	<b>(6,441)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	6,750	6,750	-	13,954
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,750</b>	<b>6,750</b>	<b>-</b>	<b>13,954</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,832)</b>	<b>(9,431)</b>	<b>(7,599)</b>	<b>7,513</b>
Fund Balances - January 1	11,000	27,725	16,725	20,211
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 18,294</b>	<b>\$ 9,126</b>	<b>\$ 27,725</b>

**KITTITAS COUNTY, WASHINGTON**

**HOMELESSNESS HOUSING ASSIST  
COMPARATIVE BALANCE SHEET**

**As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 230,127	\$ 202,132
Investments	447,652	447,030
Interest Receivables	90	42
<b>TOTAL ASSETS</b>	<b>\$ <u>677,869</u></b>	<b>\$ <u>649,203</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 10,893	\$ 25,173
Due To Other Funds	6	8
Total Liabilities	<u>10,899</u>	<u>25,181</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>10,899</u></b>	<b><u>25,181</u></b>
<b><u>FUND BALANCES</u></b>		
Restricted	666,970	624,023
<b>TOTAL FUND BALANCE</b>	<b><u>666,970</u></b>	<b><u>624,023</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>677,869</u></b>	<b>\$ <u>649,203</u></b>

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

REVENUES	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
Charges Goods/Services	\$ 230,219	\$ 270,644	\$ 40,425	\$ 232,353
Miscellaneous Revenue	400	670	270	416
<b>TOTAL REVENUES</b>	<b>230,619</b>	<b>271,314</b>	<b>40,695</b>	<b>232,769</b>
<b>EXPENDITURES</b>				
Economic Environment	480,619	228,366	252,253	262,585
<b>TOTAL EXPENDITURES</b>	<b>480,619</b>	<b>228,366</b>	<b>252,253</b>	<b>262,585</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(250,000)</b>	<b>42,947</b>	<b>292,947</b>	<b>(29,816)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(250,000)</b>	<b>42,947</b>	<b>292,947</b>	<b>(29,816)</b>
Fund Balances - January 1	550,000	624,023	74,023	653,839
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 300,000</b>	<b>\$ 666,970</b>	<b>\$ 366,970</b>	<b>\$ 624,023</b>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash	\$ 123,783	\$ 132,543
Investments	115,449	115,289
Interest Recievable	<u>23</u>	<u>11</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>239,256</u></u></b>	<b>\$ <u><u>247,842</u></u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 8,370	\$ -
Due to Other Funds	<u>167</u>	<u>7,895</u>
Total Liabilities	8,537	7,895
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>8,537</b>	<b>7,895</b>
<b><u>FUND BALANCES</u></b>		
Committed	<u>230,719</u>	<u>239,947</u>
<b>TOTAL FUND BALANCE</b>	<b><u><u>230,719</u></u></b>	<b><u><u>239,947</u></u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u><u>239,256</u></u></b>	<b>\$ <u><u>247,842</u></u></b>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue	\$ 42,000	\$ 38,707	\$ (3,293)	\$ 40,428
Miscellaneous Revenue	100	173	73	98
<b>TOTAL REVENUES</b>	<b>42,100</b>	<b>38,880</b>	<b>(3,220)</b>	<b>40,526</b>
<b><u>EXPENDITURES</u></b>				
Judicial Services	105,450	78,446	27,004	48,315
Capital Expenditures	-	8,370	(8,370)	5,645
<b>TOTAL EXPENDITURES</b>	<b>105,450</b>	<b>86,816</b>	<b>18,634</b>	<b>53,960</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(63,350)</b>	<b>(47,936)</b>	<b>15,414</b>	<b>(13,434)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	42,000	38,707	(3,293)	30,222
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>42,000</b>	<b>38,707</b>	<b>(3,293)</b>	<b>30,222</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(21,350)</b>	<b>(9,229)</b>	<b>12,121</b>	<b>16,788</b>
Fund Balances - January 1	200,000	239,947	39,947	223,159
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 178,650</b>	<b>\$ 230,719</b>	<b>\$ 52,069</b>	<b>\$ 239,947</b>

**KITTITAS COUNTY, WASHINGTON**

**PUBLIC HEALTH  
COMPARATIVE BALANCE SHEET**

**As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 433,942	\$ 477,085
Investments	126,581	126,405
Accounts Receivable	8,591	5,105
Interest Receivable	25	12
Due From Other Funds	-	26
Due From Other Governmental	67,935	48,099
Other Prepayments	968	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 638,042</b>	<b>\$ 656,732</b>
	<hr/> <hr/>	<hr/> <hr/>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 5,542	\$ 4,692
Salaries Payable	-	-
Due To Other Funds	8,155	8,138
Due To Other Governmental Unit	2	23
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>13,699</b>	<b>12,853</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources - Grants Received in Advance	64,362	90,028
	<hr/>	<hr/>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>78,060</b>	<b>102,881</b>
<b><u>FUND BALANCES</u></b>		
Non Spendable - Prepaid Items	968	-
Non Spendable - Petty Cash	740	510
Restricted	48,104	31,894
Committed	132,711	126,405
Assigned	377,459	395,043
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>559,982</b>	<b>553,851</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 638,042</b>	<b>\$ 656,732</b>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015  
 With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Licenses & Permits	\$ 398,961	\$ 470,055	\$ 71,094	\$ 386,472
Intergovernmental Revenues	634,585	558,023	(76,562)	463,056
Charges for Goods and Services	155,209	183,888	28,679	152,084
Miscellaneous Revenue	200	1,089	889	3,703
<b>TOTAL REVENUES</b>	<b>1,188,955</b>	<b>1,213,055</b>	<b>24,100</b>	<b>1,005,315</b>
<b><u>EXPENDITURES</u></b>				
Mental and Physical Health	1,561,196	1,460,373	100,823	1,440,253
Debt Service - Principal	3,200	3,127	73	3,127
Capital Expenditures	-	10,527	(10,527)	31,916
<b>TOTAL EXPENDITURES</b>	<b>1,564,396</b>	<b>1,474,027</b>	<b>90,369</b>	<b>1,475,297</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(375,441)</b>	<b>(260,972)</b>	<b>114,469</b>	<b>(469,982)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Disposition of Fixed Assets	-	174	174	108
Operating Transfers In (Out)	266,929	266,929	-	266,929
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>266,929</b>	<b>267,103</b>	<b>174</b>	<b>267,037</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(108,512)</b>	<b>6,130</b>	<b>114,642</b>	<b>(202,944)</b>
Fund Balances - January 1	587,561	553,851	(33,710)	756,796
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 479,049</b>	<b>\$ 559,982</b>	<b>\$ 80,933</b>	<b>\$ 553,851</b>

# KITTITAS COUNTY, WASHINGTON

## CONSTRUCTION PERFORMANCE BOND COMPARATIVE BALANCE SHEET As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 237,461	\$ 187,353
Investments	39,121	39,066
Interest Receivables	8	4
<b>TOTAL ASSETS</b>	<b>\$ <u>276,590</u></b>	<b>\$ <u>226,423</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Customer Deposits	\$ <u>275,583</u>	\$ <u>225,474</u>
Total Liabilities	275,583	225,474
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>275,583</u></b>	<b><u>225,474</u></b>
<b><u>FUND BALANCES</u></b>		
Restricted	<u>1,007</u>	<u>949</u>
<b>TOTAL FUND BALANCE</b>	<b><u>1,007</u></b>	<b><u>949</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>276,590</u></b>	<b>\$ <u>226,423</u></b>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ 59	\$ 59	\$ 37
<b>TOTAL REVENUES</b>	<b>-</b>	<b>59</b>	<b>59</b>	<b>37</b>
<b><u>EXPENDITURES</u></b>				
General Government	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>59</b>	<b>59</b>	<b>37</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>59</b>	<b>59</b>	<b>37</b>
Restricted Fund Balances - January 1	-	949	949	911
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 1,007</b>	<b>\$ 1,007</b>	<b>\$ 949</b>

**KITTITAS COUNTY, WASHINGTON**

**VETERAN'S ASSISTANCE  
COMPARATIVE BALANCE SHEET**

**As of December 31, 2015 and December 31, 2014**

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ 38,114	\$ 39,056
Investments	60,179	60,095
Taxes Receivable	3,353	4,417
Accounts Receivable	395	317
Interest Receivable	12	6
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 102,053</b>	<b>\$ 103,892</b>
	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 1,410	\$ 6,141
Total Liabilities	<hr/> 1,410	<hr/> 6,141
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	<hr/> 3,353	<hr/> 4,417
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>4,763</b>	<b>10,558</b>
 <u>FUND BALANCES</u>		
Assigned	<hr/> 97,290	<hr/> 93,333
<b>TOTAL FUND BALANCE</b>	<b>97,290</b>	<b>93,333</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 102,053</b>	<b>\$ 103,892</b>
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	<u>Budget</u>	<u>Actual</u>		
<b><u>REVENUES</u></b>				
Taxes	\$ 45,120	\$ 45,890	\$ 770	\$ 46,837
Miscellaneous Revenue	50	90	40	50
<b>TOTAL REVENUES</b>	<b>45,170</b>	<b>45,980</b>	<b>810</b>	<b>46,887</b>
<b><u>EXPENDITURES</u></b>				
Economic Environment	-	-	-	49,092
Mental & Physical Health	95,170	42,024	53,146	-
<b>TOTAL EXPENDITURES</b>	<b>95,170</b>	<b>42,024</b>	<b>53,146</b>	<b>49,092</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(50,000)</b>	<b>3,957</b>	<b>53,957</b>	<b>(2,205)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(50,000)</b>	<b>3,957</b>	<b>53,957</b>	<b>(2,205)</b>
Fund Balances - January 1	50,000	93,333	43,333	95,538
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 97,290</b>	<b>\$ 97,290</b>	<b>\$ 93,333</b>

**KITTITAS COUNTY, WASHINGTON**

**"911" PHONE SYSTEM  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 31,672	\$ 34,543
Due From Other Governmental Units	<u>59,282</u>	<u>41,744</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>90,954</u></u></b>	<b>\$ <u><u>76,287</u></u></b>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ <u>31,672</u>	\$ <u>76,287</u>
Total Liabilities	<u>31,672</u>	<u>76,287</u>
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>31,672</u></b>	<b><u>76,287</u></b>
 <b><u>FUND BALANCES</u></b>		
Restricted	<u>59,282</u>	<u>-</u>
<b>TOTAL FUND BALANCE</b>	<b><u><u>59,282</u></u></b>	<b><u><u>-</u></u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u><u>90,954</u></u></b>	<b>\$ <u><u>76,287</u></u></b>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Taxes	\$ 409,840	\$ 412,885	\$ 3,045	\$ 384,912
Intergovernmental Revenue	490,000	276,706	(213,294)	292,028
Misc Revenue	160	171	11	77
<b>TOTAL REVENUES</b>	<b>900,000</b>	<b>689,763</b>	<b>(210,237)</b>	<b>677,017</b>
<b><u>EXPENDITURES</u></b>				
Public Safety	900,000	630,481	269,519	677,017
<b>TOTAL EXPENDITURES</b>	<b>900,000</b>	<b>630,481</b>	<b>269,519</b>	<b>677,017</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>59,282</b>	<b>59,282</b>	<b>-</b>
Fund Balances - January 1	-	-	-	-
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 59,282</b>	<b>\$ 59,282</b>	<b>\$ -</b>

# KITITAS COUNTY, WASHINGTON

## 3/10TH CRIMINAL JUSTICE TAX COMPARATIVE BALANCE SHEET As of December 31, 2015 and December 31, 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ 783,898	\$ 651,199
Investments	493,985	493,299
Interest Receivable	99	46
Due From Other Govt Units	267,297	245,204
Other Prepayments	6,352	-
<b>TOTAL ASSETS</b>	<b>\$ <u>1,551,631</u></b>	<b>\$ <u>1,389,748</u></b>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 5,807	\$ 3,791
Due To Other Funds	8,227	7,438
Due to Other Governmental	27	16
Total Liabilities	<u>14,061</u>	<u>11,246</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>14,061</u></b>	<b><u>11,246</u></b>
<u>FUND BALANCES</u>		
Nonspendable	6,352	-
Restricted	1,531,218	1,378,502
<b>TOTAL FUND BALANCE</b>	<b><u>1,537,570</u></b>	<b><u>1,378,502</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>1,551,631</u></b>	<b>\$ <u>1,389,748</u></b>

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>	
<b><u>REVENUES</u></b>				
Taxes	\$ 1,297,982	\$ 1,530,808	\$ 232,826	\$ 1,372,067
Miscellaneous Revenue	418	791	373	547
<b>TOTAL REVENUES</b>	<b>1,298,400</b>	<b>1,531,600</b>	<b>233,200</b>	<b>1,372,614</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	220,170	209,709	10,461	220,302
Judicial Services	119,165	112,860	6,305	111,070
Public Safety	1,391,183	1,049,963	341,220	1,105,209
Capital Expenditures	35,380	-	35,380	-
<b>TOTAL EXPENDITURES</b>	<b>1,765,898</b>	<b>1,372,532</b>	<b>393,366</b>	<b>1,436,581</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(467,498)</b>	<b>159,068</b>	<b>626,566</b>	<b>(63,967)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Disposition of Fixed Assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(467,498)</b>	<b>159,068</b>	<b>(626,566)</b>	<b>(63,967)</b>
Fund Balances - January 1	1,123,336	1,378,502	255,166	1,442,469
	<u>1,123,336</u>	<u>1,378,502</u>	<u>255,166</u>	<u>1,442,469</u>
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ <u>655,838</u></b>	<b>\$ <u>1,537,570</u></b>	<b>\$ <u>(371,400)</u></b>	<b>\$ <u>1,378,502</u></b>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE  
COMPARATIVE BALANCE SHEET

As of December 31, 2015 and December 31, 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ -	\$ 1
Investments	-	-
Interest Receivable	-	0
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 1</b>
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
Total Liabilities	-	-
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Committed	-	1
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>1</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 1</b>
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 7
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	-	1	(1)	7,367
Capital Expenditure	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1</b>	<b>(1)</b>	<b>7,367</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
Operating Transfer In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>(7,361)</b>
Fund Balances - January 1	-	1	1	7,362
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 5,727	\$ 34,410
Investments	186,377	186,118
Interest Receivable	<u>37</u>	<u>17</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 192,141</u></b>	<b><u>\$ 220,546</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 531	\$ 852
Due To Other Funds	<u>331</u>	<u>293</u>
Total Liabilities	862	1,145
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>862</b>	<b>1,145</b>
<b><u>FUND BALANCES</u></b>		
Committed	<u>191,279</u>	<u>219,400</u>
<b>TOTAL FUND BALANCE</b>	<b><u>191,279</u></b>	<b><u>219,400</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 192,141</u></b>	<b><u>\$ 220,546</u></b>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ 31,768	\$ 31,768	\$ 110,963
<b>TOTAL REVENUES</b>	<b>-</b>	<b>31,768</b>	<b>31,768</b>	<b>110,963</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	-	59,889	(59,889)	108,678
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>59,889</b>	<b>(59,889)</b>	<b>108,678</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>(28,121)</b>	<b>(28,121)</b>	<b>2,286</b>
Fund Balances - January 1	-	219,400	219,400	217,115
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 191,279</b>	<b>\$ 191,279</b>	<b>\$ 219,400</b>

# KITTITAS COUNTY, WASHINGTON

## NOXIOUS WEED BOARD COMPARATIVE BALANCE SHEET As of December 31, 2015 and December 31, 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ 68,942	\$ 47,828
Investments	176,315	176,071
Special Assessments Receivable	14,276	19,104
Interests Receivable	35	16
Due From Other Governmental Unit	1,312	-
Other Prepayments	-	66
	-	66
<b>TOTAL ASSETS</b>	<b>\$ 260,881</b>	<b>\$ 243,085</b>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 122	\$ 568
Salaries Payable	-	-
Due To Other Funds	966	948
Due To Other Governmental Unit	34	-
Total Liabilities	1,121	1,516
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	14,276	19,104
	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>15,398</b>	<b>20,620</b>
 <u>FUND BALANCES</u>		
Non Spendable	-	66
Committed	245,483	222,399
<b>TOTAL FUND BALANCE</b>	<b>245,483</b>	<b>222,465</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 260,881</b>	<b>\$ 243,085</b>

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Intergovernmental Services	\$ -	\$ 1,324	\$ 1,324	\$ 172,705
Charges Goods/Services	184,000	194,993	10,993	13,977
Miscellaneous Revenues	191,000	201,425	10,425	187,347
<b>TOTAL REVENUES</b>	<b>375,000</b>	<b>397,742</b>	<b>22,742</b>	<b>374,029</b>
<b><u>EXPENDITURES</u></b>				
Utilities & Environment	-	-	-	354,219
Economic Environment	370,000	365,852	4,148	-
Capital Expenditures	5,000	8,872	(3,872)	5,508
<b>TOTAL EXPENDITURES</b>	<b>375,000</b>	<b>374,724</b>	<b>276</b>	<b>359,727</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	-	23,018	23,018	14,301
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Dispositon of Fixed Assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>23,018</b>	<b>23,018</b>	<b>14,301</b>
Fund Balances - January 1	100,000	222,465	122,465	208,164
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 100,000</b>	<b>\$ 245,483</b>	<b>\$ 145,483</b>	<b>\$ 222,465</b>

**KITTITAS COUNTY, WASHINGTON**

**AUDITOR CENTENNIAL DOCUMENT PRESERVATION  
COMPARATIVE BALANCE SHEET**

**As of December 31, 2015 and December 31, 2014**

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ 49,109	\$ 134,169
Investments	198,293	247,985
Interest Receivable	40	23
Other Prepayments	7,264	-
<b>TOTAL ASSETS</b>	<b>\$ 254,705</b>	<b>\$ 382,178</b>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 603	\$ 110,425
Due To Other Funds	-	1,187
Total Liabilities	603	111,612
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>603</b>	<b>111,612</b>
 <u>FUND BALANCES</u>		
Nonspendable	7,264	-
Committed	246,838	270,566
<b>TOTAL FUND BALANCE</b>	<b>254,102</b>	<b>270,566</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 254,705</b>	<b>\$ 382,178</b>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Intergovernmental Revenues	\$ 48,000	\$ 47,466	\$ (534)	\$ 48,449
Charges Goods/Services	23,062	26,945	3,883	23,371
Miscellaneous Revenues	105	337	232	246
<b>TOTAL REVENUES</b>	<b>71,167</b>	<b>74,748</b>	<b>3,581</b>	<b>72,066</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	64,850	30,361	34,489	79,303
Debt Service - Principal	7,000	6,545	455	1,763
Capital Expense	68,000	54,306	13,694	91,795
<b>TOTAL EXPENDITURES</b>	<b>139,850</b>	<b>91,212</b>	<b>48,638</b>	<b>172,861</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(68,683)</b>	<b>(16,464)</b>	<b>52,219</b>	<b>(100,795)</b>
Fund Balances - January 1	300,000	270,566	(29,434)	371,361
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 231,317</b>	<b>\$ 254,102</b>	<b>\$ 22,785</b>	<b>\$ 270,566</b>

**KITTITAS COUNTY, WASHINGTON**

**LEASED WATER  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ <u>222,731</u>	\$ <u>37,096</u>
<b>TOTAL ASSETS</b>	\$ <u><u>222,731</u></u>	\$ <u><u>37,096</u></u>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES</u></b>		
Restricted	<u>222,731</u>	<u>37,096</u>
<b>TOTAL FUND BALANCE</b>	<u><u>222,731</u></u>	<u><u>37,096</u></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	\$ <u><u>222,731</u></u>	\$ <u><u>37,096</u></u>

KITTITAS COUNTY, WASHINGTON

LEASED WATER  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Licenses and Permits	\$ 25,000	\$ 210,635	\$ 185,635	\$ 63,395
<b>TOTAL REVENUES</b>	<b>25,000</b>	<b>210,635</b>	<b>185,635</b>	<b>63,395</b>
<b><u>EXPENDITURES</u></b>				
Utilities & Environment	25,000	25,000	-	26,299
<b>TOTAL EXPENDITURES</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>26,299</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>185,635</b>	<b>185,635</b>	<b>37,096</b>
Fund Balances - January 1	-	37,096	37,096	-
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 222,731</b>	<b>\$ 222,731</b>	<b>\$ 37,096</b>

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2015 and December 31, 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ 1,500	\$ 25,833
Investments	51,898	51,826
Court Receivable	150,238	153,851
Interest Receivable	10	5
Due From Other Funds	14,847	7,895
<b>TOTAL ASSETS</b>	<b>\$ 218,492</b>	<b>\$ 239,409</b>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 1,987	\$ 1,907
Due To Other Funds	4,602	5,582
Total Liabilities	6,588	7,489
 <u>DEFERRED INFLOWS OF RESOURCES</u> 		
Deferred Inflows of Resources - Court Receivables	150,238	153,851
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>156,826</b>	<b>161,340</b>
 <u>FUND BALANCES</u> 		
Non Spendable Petty Cash	50	50
Committed	61,616	78,019
<b>TOTAL FUND BALANCE</b>	<b>61,666</b>	<b>78,069</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 218,492</b>	<b>\$ 239,409</b>

**KITTITAS COUNTY, WASHINGTON**

**MISDEMEANANT PROBATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2015**

**With Comparative Actual Amounts For Year Ended December 31, 2014**

	2015		Variance	2014
<u>REVENUES</u>	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
Charges Goods/Services	\$ 718,515	\$ 712,126	\$ (6,389)	\$ 700,960
Miscellaneous Revenues	130	107	(23)	96
<b>TOTAL REVENUES</b>	<b>718,645</b>	<b>712,233</b>	<b>(6,412)</b>	<b>701,056</b>
 <b><u>EXPENDITURES</u></b>				
Public Safety	874,216	747,090	127,126	735,112
Capital Expense	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>874,216</b>	<b>747,090</b>	<b>127,126</b>	<b>735,112</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>(155,571)</b>	<b>(34,857)</b>	<b>120,714</b>	<b>(34,056)</b>
 <b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Dispositon of Fixed Assets	100	-	(100)	193
Operating Transfers In (out)	-	18,454	18,454	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>100</b>	<b>18,454</b>	<b>18,354</b>	<b>193</b>
 <b>NET CHANGE IN FUND BALANCES</b>	 <b>(155,471)</b>	 <b>(16,403)</b>	 <b>139,068</b>	 <b>(33,863)</b>
Fund Balances - January 1	155,471	78,069	(77,402)	111,932
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 61,666</b>	<b>\$ 61,666</b>	<b>\$ 78,069</b>

**KITTITAS COUNTY, WASHINGTON**

**PROSECUTOR VICTIM/WITNESS  
COMPARATIVE BALANCE SHEET**

**As of December 31, 2015 and December 31, 2014**

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ 23,887	\$ 20,993
Investments	22,585	22,553
Interest Receivable	5	2
Due From Other Governmental	<u>8,493</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 54,969</u></b>	<b><u>\$ 43,548</u></b>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 157	\$ -
Due To Other Funds	<u>754</u>	<u>758</u>
Total Liabilities	911	758
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>911</b>	<b>758</b>
 <u>FUND BALANCES</u>		
Committed	<u>54,058</u>	<u>42,790</u>
<b>TOTAL FUND BALANCE</b>	<b><u>54,058</u></b>	<b><u>42,790</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 54,969</u></b>	<b><u>\$ 43,548</u></b>

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Intergovernmental Services	\$ 50,056	\$ 48,277	\$ (1,779)	\$ 21,313
Charges Goods/Services	52,700	51,375	(1,325)	55,119
Miscellaneous Revenue	20	109	89	40
<b>TOTAL REVENUES</b>	<b>102,776</b>	<b>99,761</b>	<b>(3,015)</b>	<b>76,472</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	138,776	127,671	11,105	119,606
<b>TOTAL EXPENDITURES</b>	<b>138,776</b>	<b>127,671</b>	<b>11,105</b>	<b>119,606</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(36,000)</b>	<b>(27,911)</b>	<b>8,090</b>	<b>(43,134)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	39,178	39,178	-	35,640
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>39,178</b>	<b>39,178</b>	<b>-</b>	<b>35,640</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,178</b>	<b>11,268</b>	<b>8,090</b>	<b>(7,494)</b>
Fund Balances - January 1	36,000	42,790	6,790	50,284
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 39,178</b>	<b>\$ 54,058</b>	<b>\$ 14,880</b>	<b>\$ 42,790</b>

**KITTITAS COUNTY, WASHINGTON**

**DRUG ENFORCEMENT  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ <u>65,172</u>	\$ <u>49,486</u>
<b>TOTAL ASSETS</b>	\$ <u><u>65,172</u></u>	\$ <u><u>49,486</u></u>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	-	-
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	-	-
<b><u>FUND BALANCES</u></b>		
Non Spendable Petty Cash	3,000	3,000
Committed	<u>62,172</u>	<u>46,486</u>
<b>TOTAL FUND BALANCE</b>	<u><u>65,172</u></u>	<u><u>49,486</u></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	\$ <u><u>65,172</u></u>	\$ <u><u>49,486</u></u>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Fines & Penalties	\$ 15,000	\$ 24,486	\$ 9,486	\$ 25,535
<b>TOTAL REVENUES</b>	<b>15,000</b>	<b>24,486</b>	<b>9,486</b>	<b>25,535</b>
<b><u>EXPENDITURES</u></b>				
General Governmental Services	22,000	10,000	12,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>22,000</b>	<b>10,000</b>	<b>12,000</b>	<b>10,000</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>(7,000)</b>	<b>14,486</b>	<b>21,486</b>	<b>15,535</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	-	1,200	(1,200)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>1,200</b>	<b>(1,200)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(7,000)</b>	<b>15,686</b>	<b>20,286</b>	<b>15,535</b>
Fund Balances - January 1	30,000	49,486	19,486	33,952
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 23,000</b>	<b>\$ 65,172</b>	<b>\$ 39,772</b>	<b>\$ 49,486</b>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash	\$ <u>8,557</u>	\$ <u>7,874</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>8,557</u></u></b>	<b>\$ <u><u>7,874</u></u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b><u>FUND BALANCES</u></b>		
Committed	<u>8,557</u>	<u>7,874</u>
<b>TOTAL FUND BALANCE</b>	<b><u><u>8,557</u></u></b>	<b><u><u>7,874</u></u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u><u>8,557</u></u></b>	<b>\$ <u><u>7,874</u></u></b>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>	
<b><u>REVENUES</u></b>				
Charges Goods/Services	\$ -	\$ 596	\$ 596	\$ 657
Fines & Penalties	-	87	87	284
<b>TOTAL REVENUES</b>	<b>-</b>	<b>683</b>	<b>683</b>	<b>941</b>
<b><u>EXPENDITURES</u></b>				
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>683</b>	<b>683</b>	<b>941</b>
Fund Balances - January 1	-	7,874	7,874	6,933
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 8,557</b>	<b>\$ 8,557</b>	<b>\$ 7,874</b>

# KITTITAS COUNTY, WASHINGTON

## PUBLIC DEFENSE COMPARATIVE BALANCE SHEET As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash	\$ 162,616	\$ 147,631
Investments	91,244	91,118
Interest Receivable	18	9
	<u>253,879</u>	<u>238,757</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>253,879</u></b>	<b>\$ <u>238,757</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 2,300	\$ 2,375
Total Liabilities	<u>2,300</u>	<u>2,375</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources - Grant Received in Advance	<u>51,410</u>	<u>46,919</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>53,710</b>	<b>49,294</b>
<b><u>FUND BALANCES</u></b>		
Restricted	<u>200,169</u>	<u>189,463</u>
<b>TOTAL FUND BALANCE</b>	<b><u>200,169</u></b>	<b><u>189,463</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>253,879</u></b>	<b>\$ <u>238,757</u></b>

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Intergovernmental Revenue	\$ 45,000	\$ 46,919	\$ 1,919	\$ 46,096
Miscellaneous Revenue	200	137	(63)	87
<b>TOTAL REVENUES</b>	<b>45,200</b>	<b>47,056</b>	<b>1,856</b>	<b>46,183</b>
<b>EXPENDITURES</b>				
Judicial Services	75,500	36,350	39,150	28,725
<b>TOTAL EXPENDITURES</b>	<b>75,500</b>	<b>36,350</b>	<b>39,150</b>	<b>28,725</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(30,300)</b>	<b>10,706</b>	<b>41,006</b>	<b>17,458</b>
Fund Balances - January 1	130,300	189,463	59,163	172,005
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 100,000</b>	<b>\$ 200,169</b>	<b>\$ 100,169</b>	<b>\$ 189,463</b>

**KITTITAS COUNTY, WASHINGTON**

**FORFEITED DRUG PROCEEDS FUND  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash	\$ <u>28,668</u>	\$ <u>28,940</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>28,668</u></u></b>	<b>\$ <u><u>28,940</u></u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ <u>622</u>	\$ <u>273</u>
Total Liabilities	<u>622</u>	<u>273</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>622</u></b>	<b><u>273</u></b>
<b><u>FUND BALANCES</u></b>		
Committed	<u>28,045</u>	<u>28,668</u>
<b>TOTAL FUND BALANCE</b>	<b><u><u>28,045</u></u></b>	<b><u><u>28,668</u></u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u><u>28,668</u></u></b>	<b>\$ <u><u>28,940</u></u></b>

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Fines & Penalties	\$ 4,000	\$ -	\$ (4,000)	\$ 5,262
Miscellaneous Revenues	-	(1)	(1)	-
<b>TOTAL REVENUES</b>	<b>4,000</b>	<b>(1)</b>	<b>(4,001)</b>	<b>5,262</b>
<b>EXPENDITURES</b>				
General Government Expenditures	26,500	621	25,879	273
<b>TOTAL EXPENDITURES</b>	<b>26,500</b>	<b>621</b>	<b>25,879</b>	<b>273</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(22,500)</b>	<b>(622)</b>	<b>21,878</b>	<b>4,989</b>
Fund Balances - January 1	22,500	28,668	6,168	23,678
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 28,045</b>	<b>\$ 28,045</b>	<b>\$ 28,668</b>

KITTITAS COUNTY, WASHINGTON

ADULT MISD P - CH DIVERSION FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash	\$ <u>          -</u>	\$ <u>      60,850</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>          -</u></b>	<b>\$ <u>      60,850</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ <u>          -</u>	\$ <u>          -</u>
Total Liabilities	<u>          -</u>	<u>          -</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	<u>          -</u>	<u>          -</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>          -</u></b>	<b><u>          -</u></b>
<b><u>FUND BALANCES</u></b>		
Committed	<u>          -</u>	<u>      60,850</u>
<b>TOTAL FUND BALANCE</b>	<b><u>          -</u></b>	<b><u>      60,850</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>          -</u></b>	<b>\$ <u>      60,850</u></b>

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, 2015  
 With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges Goods /Services	\$ -	\$ -	\$ -	\$ 11,300
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,300</b>
<b><u>EXPENDITURES</u></b>				
General Government Expenditures	-	300	(300)	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>300</b>	<b>(300)</b>	<b>-</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(300)</b>	<b>(300)</b>	<b>11,300</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	(60,850)	(60,550)	300	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(60,850)</b>	<b>(60,550)</b>	<b>300</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(60,850)</b>	<b>(60,850)</b>	<b>-</b>	<b>11,300</b>
Fund Balances - January 1	60,850	60,850	-	49,550
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,850</b>

**KITTITAS COUNTY, WASHINGTON**

**STADIUM FUND  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ 678,504	\$ 397,139
Investments	152,639	152,427
Interest Receivable	31	14
Due From Other Funds	1,664	-
Due From Other Governmental	<u>141,511</u>	<u>160,075</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>974,347</u></b>	<b>\$ <u>709,655</u></b>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 195,516	\$ 149,777
Due To Other Funds	<u>100,133</u>	<u>114</u>
Total Liabilities	295,649	149,890
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>295,649</b>	<b>149,890</b>
 <u>FUND BALANCES</u>		
Restricted	<u>678,698</u>	<u>559,764</u>
<b>TOTAL FUND BALANCE</b>	<b><u>678,698</u></b>	<b><u>559,764</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>974,347</u></b>	<b>\$ <u>709,655</u></b>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Taxes	\$ 720,000	\$ 787,874	\$ 67,874	\$ 731,514
Intergovernmental Revenues	-	24,387	24,387	39,899
Charges Goods/Services	-	8,035	8,035	-
Miscellaneous Revenues	200	228	28	146
<b>TOTAL REVENUES</b>	<b>720,200</b>	<b>820,525</b>	<b>100,325</b>	<b>771,559</b>
<b><u>EXPENDITURES</u></b>				
Culture & Recreation	404,750	545,922	(141,172)	339,507
<b>TOTAL EXPENDITURES</b>	<b>404,750</b>	<b>545,922</b>	<b>(141,172)</b>	<b>339,507</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>315,450</b>	<b>274,603</b>	<b>(40,847)</b>	<b>432,052</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	(155,669)	(155,669)	0	(258,869)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(155,669)</b>	<b>(155,669)</b>	<b>0</b>	<b>(258,869)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>159,781</b>	<b>118,934</b>	<b>(40,847)</b>	<b>173,183</b>
Fund Balances - January 1	617,657	559,764	(57,893)	386,582
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 777,438</b>	<b>\$ 678,698</b>	<b>\$ (98,740)</b>	<b>\$ 559,764</b>

KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ <u>95,709</u>	\$ <u>87,609</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>95,709</u></b>	<b>\$ <u>87,609</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ <u>595</u>	\$ <u>-</u>
Total Liabilities	<u>595</u>	<u>-</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>595</u></b>	<b><u>-</u></b>
<b><u>FUND BALANCES</u></b>		
Restricted	<u>95,114</u>	<u>87,609</u>
<b>TOTAL FUND BALANCE</b>	<b><u>95,114</u></b>	<b><u>87,609</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>95,709</u></b>	<b>\$ <u>87,609</u></b>

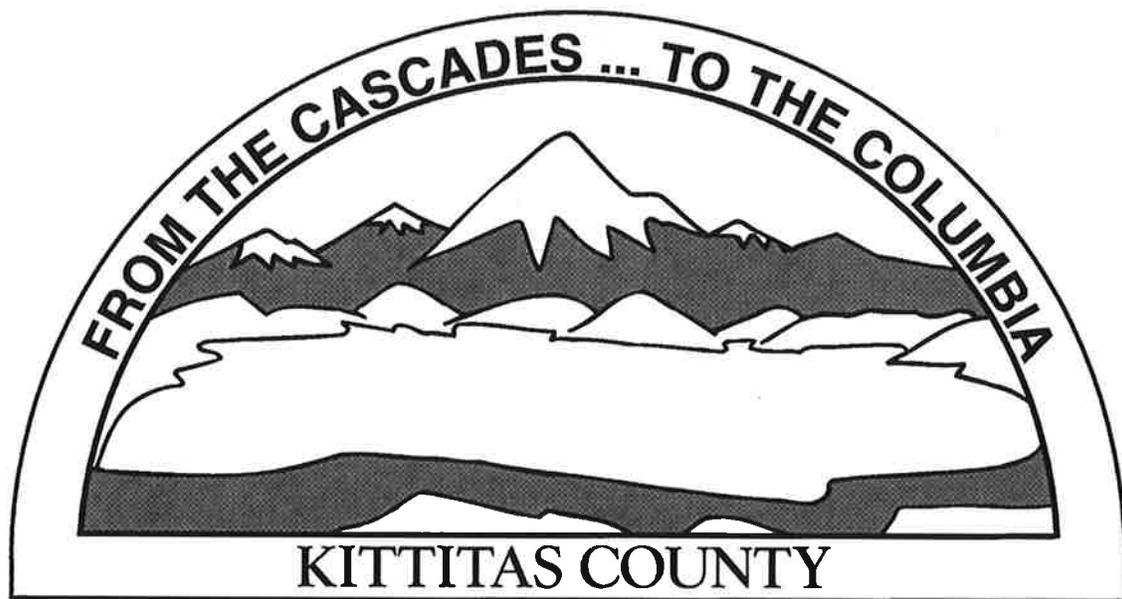
KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue	\$ 8,400	\$ 10,327	\$ 1,927	\$ 8,630
Charges for Services	5,500	6,263	763	5,898
<b>TOTAL REVENUES</b>	<b>13,900</b>	<b>16,590</b>	<b>2,690</b>	<b>14,527</b>
<b><u>EXPENDITURES</u></b>				
General Government	6,000	-	6,000	3,750
Capital Expense	50,000	9,085	40,915	-
<b>TOTAL EXPENDITURES</b>	<b>56,000</b>	<b>9,085</b>	<b>46,915</b>	<b>3,750</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(42,100)</b>	<b>7,505</b>	<b>49,605</b>	<b>10,777</b>
Fund Balances - January 1	80,000	87,609	7,609	76,832
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 37,900</b>	<b>\$ 95,114</b>	<b>\$ 57,214</b>	<b>\$ 87,609</b>

# Debt Services Non-Major Funds



KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS  
NON-MAJOR FUNDS  
COMBINING BALANCE SHEET  
December 31, 2015

With Comparative Totals for Year Ended December 31, 2014

	2010 GO & REFUNDING BOND	Co. REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2015 TOTALS	2014 TOTALS
<b>ASSETS</b>						
Cash/Petty Cash	9,790	232	-	-	10,022	356
Investments	-	-	316,046	7,088	323,135	322,697
Taxes/Assessments Receivable	-	140	(4,514)	-	(4,374)	(4,514)
Accounts Receivable Accrual	-	-	-	-	-	-
Interest Receivable	-	-	64	1	65	19
Due from Other Funds	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>9,790</b>	<b>372</b>	<b>311,596</b>	<b>7,090</b>	<b>328,849</b>	<b>318,558</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Vouchers Payable	-	-	-	-	-	54
Interfund Loans Payable	-	-	-	-	-	6,000
Total Liabilities	-	-	-	-	-	6,054
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Inflows of Resources	-	140	(4,514)	-	(4,374)	(4,514)
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>140</b>	<b>(4,514)</b>	<b>-</b>	<b>(4,374)</b>	<b>1,540</b>
<b>FUND BALANCES</b>						
Restricted	9,790	232	316,110	7,090	333,222	322,716
Unassigned	-	-	-	-	-	(5,698)
<b>TOTAL FUND BALANCES</b>	<b>9,790</b>	<b>232</b>	<b>316,110</b>	<b>7,090</b>	<b>333,222</b>	<b>317,018</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>9,790</b>	<b>372</b>	<b>311,596</b>	<b>7,090</b>	<b>328,849</b>	<b>318,558</b>

KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 Year Ended December 31, 2015  
 With Comparative Totals for Year Ended December 31, 2014

	2010 GO & REFUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2015 TOTALS	2014 TOTALS
<b><u>REVENUES</u></b>						
Taxes	-	5,891	-	-	5,891	0
Miscellaneous Revenues	-	-	473	11	484	188
<b>TOTAL REVENUES</b>	<b>-</b>	<b>5,891</b>	<b>473</b>	<b>11</b>	<b>6,375</b>	<b>188</b>
<b><u>EXPENDITURES</u></b>						
General Government	-	-	-	-	-	6,000
Debt Service Principal	600,000	-	-	-	600,000	580,000
Debt Service Interest	284,331	-	-	-	284,331	295,932
Debt Service Debt Costs	425	15	-	-	440	355
<b>TOTAL EXPENDITURES</b>	<b>884,756</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>884,771</b>	<b>882,287</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(884,756)</b>	<b>5,876</b>	<b>473</b>	<b>11</b>	<b>(878,396)</b>	<b>(882,099)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating Transfer In (Out)	894,600	-	-	-	894,600	876,233
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>894,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>894,600</b>	<b>876,233</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>9,844</b>	<b>5,876</b>	<b>473</b>	<b>11</b>	<b>16,204</b>	<b>(5,866)</b>
Fund Balances - January 1	(54)	(5,644)	315,637	7,079	317,018	322,883
<b>FUND BALANCES - DECEMBER 31</b>	<b>9,790</b>	<b>232</b>	<b>316,110</b>	<b>7,090</b>	<b>333,222</b>	<b>317,017</b>

**KITTITAS COUNTY, WASHINGTON**

**2010 GO & REFUNDING BOND  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ <u>9,790</u>	\$ <u>-</u>
<b>TOTAL ASSETS</b>	\$ <u><u>9,790</u></u>	\$ <u><u>-</u></u>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ <u>-</u>	\$ <u>54</u>
Total Liabilities	<u>-</u>	<u>54</u>
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>54</u>
 <b><u>FUND BALANCES</u></b>		
Restricted Fund Balance	<u>9,790</u>	<u>(54)</u>
<b>TOTAL FUND BALANCES</b>	<u><u>9,790</u></u>	<u><u>(54)</u></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	\$ <u><u>9,790</u></u>	\$ <u><u>-</u></u>

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015

With Comparative Actual Amount For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	<u>Budget</u>	<u>Actual</u>		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>				
Debt Service - Principal	600,000	600,000	-	580,000
Debt Service - Interest	284,333	284,331	2	295,931
Debt Service - Other Debt Costs	500	425	75	355
<b>TOTAL EXPENDITURES</b>	<b>884,833</b>	<b>884,756</b>	<b>77</b>	<b>876,287</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In (Out)	884,833	894,600	9,767	876,233
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>884,833</b>	<b>894,600</b>	<b>9,767</b>	<b>876,233</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>9,844</b>	<b>9,844</b>	<b>(54)</b>
Fund Balances - January 1	-	(54)	(54)	-
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 9,790</b>	<b>\$ 9,790</b>	<b>\$ (54)</b>

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 232	\$ 356
Taxes Receivable	140	(0)
<b>TOTAL ASSETS</b>	<b>\$ 372</b>	<b>\$ 356</b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Interfund Loans Payable	\$ -	\$ 6,000
Total Liabilities	-	6,000
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources - Property Taxes	140	(0)
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>140</b>	<b>6,000</b>
<b><u>FUND BALANCES</u></b>		
Restricted	232	-
Unassigned	-	(5,644)
<b>TOTAL FUND BALANCES</b>	<b>232</b>	<b>(5,644)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 372</b>	<b>\$ 356</b>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2015

With Comparative Actual Amount For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Taxes	\$ 6,000	\$ 5,891	\$ (109)	\$ -
<b>TOTAL REVENUES</b>	<b>6,000</b>	<b>5,891</b>	<b>(109)</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>				
General Government	6,000	-	6,000	6,000
Debt Service Other Debt Costs	-	15	(15)	-
<b>TOTAL EXPENDITURES</b>	<b>6,000</b>	<b>15</b>	<b>5,985</b>	<b>6,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>5,876</b>	<b>5,876</b>	<b>(6,000)</b>
Fund Balances - January 1	-	(5,644)	(5,644)	356
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 232</b>	<b>\$ 232</b>	<b>\$ (5,644)</b>

# KITTITAS COUNTY, WASHINGTON

## CRID 96-1 BOND COMPARATIVE BALANCE SHEET As of December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ -	\$ -
Investments	316,046	315,618
Special Assessments Receivable	(4,514)	(4,514)
Interest Receivable	64	19
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>311,596</u></b>	<b>\$ <u>311,123</u></b>
 <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
 <b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ -	\$ -
Total Liabilities	-	-
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources - Special Assessments	(4,514)	(4,514)
	<hr/>	<hr/>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>(4,514)</b>	<b>(4,514)</b>
 <b><u>FUND BALANCES</u></b>		
Restricted	<hr/> 316,110	<hr/> 315,637
<b>TOTAL FUND BALANCES</b>	<b><hr/>316,110</b>	<b><hr/>315,637</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>311,596</u></b>	<b>\$ <u>311,123</u></b>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015  
 With Comparative Actual Amount For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	473	473	182
<b>TOTAL REVENUES</b>	-	473	473	182
<b><u>EXPENDITURES</u></b>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	-	473	473	182
Fund Balances - January 1	-	315,637	315,637	315,455
<b>FUND BALANCES - DECEMBER 31</b>	\$ -	\$ 316,110	\$ 316,110	\$ 315,637

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2015 and December 31, 2014

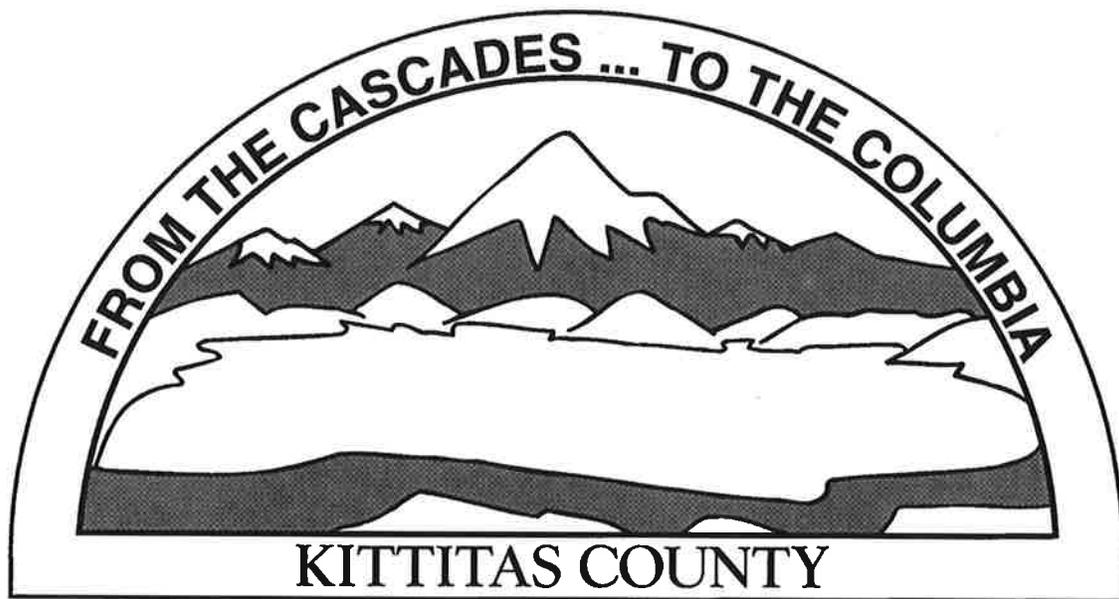
	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash	\$ -	\$ -
Investments	7,088	7,078
Interest Receivable	1	1
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 7,090</b>	<b>\$ 7,079</b>
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
Total Liabilities	<hr/>	<hr/>
	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Restricted	<hr/> 7,090	<hr/> 7,079
<b>TOTAL FUND BALANCE</b>	<b><hr/>7,090</b>	<b><hr/>7,079</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <hr/>7,090</b>	<b>\$ <hr/>7,079</b>
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2015  
 With Comparative Actual Amount For Year Ended December 31, 2014

	2015		Variance Favorable (Unfavorable)	2014 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ 11	\$ 11	\$ 7
<b>TOTAL REVENUES</b>	<b>-</b>	<b>11</b>	<b>11</b>	<b>7</b>
<b><u>EXPENDITURES</u></b>				
Debt Service - Principal	-	-	-	-
Debt Service -Interest	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>11</b>	<b>11</b>	<b>7</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfer In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>11</b>	<b>11</b>	<b>7</b>
Fund Balances - January 1	-	7,079	7,079	7,072
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 7,090</b>	<b>\$ 7,090</b>	<b>\$ 7,079</b>

# Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS  
NON-MAJOR FUNDS  
COMBINING BALANCE SHEET  
December 31, 2015

With Comparative Totals for Year Ended December 31, 2014

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2015 TOTALS</u>	<u>2014 TOTALS</u>
<b><u>ASSETS</u></b>					
Cash/Petty Cash	\$ 375,891	\$ -	\$ 3,063	\$ 378,955	\$ 732,860
Investments	401,657	-	15,102	416,758	416,180
Due From Other Funds	-	-	-	-	25,308
Interest Receivable	81	-	3	84	39
<b>TOTAL ASSETS</b>	<b>\$ 777,629</b>	<b>\$ -</b>	<b>\$ 18,168</b>	<b>\$ 795,797</b>	<b>\$ 1,174,386</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>LIABILITIES</u></b>					
Payables	\$ 5,258	\$ -	\$ -	\$ 5,258	\$ -
Due To Other Funds	-	-	-	-	-
Contracts Retainage Payable	-	-	-	-	71,877
<b>TOTAL LIABILITIES</b>	<b>\$ 5,258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,258</b>	<b>\$ 71,877</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>					
Deferred Inflows of Resources	-	-	-	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>5,258</b>	<b>-</b>	<b>-</b>	<b>5,258</b>	<b>71,877</b>
<b><u>FUND BALANCES</u></b>					
Restricted	\$ 772,371	\$ -	\$ -	\$ 772,371	\$ 1,084,951
Committed	-	-	18,168	18,168	18,145
Unassigned	-	-	-	-	(587)
<b>TOTAL FUND BALANCES</b>	<b>\$ 772,371</b>	<b>\$ -</b>	<b>\$ 18,168</b>	<b>\$ 790,539</b>	<b>\$ 1,102,509</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 777,629</b>	<b>\$ -</b>	<b>\$ 18,168</b>	<b>\$ 795,797</b>	<b>\$ 1,174,386</b>

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS FUNDS  
NON-MAJOR FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Year Ended December 31, 2015  
With Comparative Totals for Year Ended December 31, 2014**

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2015 TOTALS</u>	<u>2014 TOTALS</u>
<b><u>REVENUES</u></b>					
Taxes	\$ 742,465	\$ -	\$ -	\$ 742,465	\$ 755,941
Miscellaneous Revenues	601	-	23	624	399
<b>TOTAL REVENUES</b>	<b>743,066</b>	<b>-</b>	<b>23</b>	<b>743,089</b>	<b>756,340</b>
<b><u>EXPENDITURES</u></b>					
Capital Expenditures	-	-	-	-	1,279,198
Debt Service Principal & Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,279,198</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>743,066</b>	<b>-</b>	<b>23</b>	<b>743,089</b>	<b>(522,858)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Bond Proceeds	-	-	-	-	-
Operating Transfer In (out)	(1,055,646)	587	-	(1,055,059)	247,274
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,055,646)</b>	<b>587</b>	<b>-</b>	<b>(1,055,059)</b>	<b>247,274</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(312,580)</b>	<b>587</b>	<b>23</b>	<b>(311,970)</b>	<b>(275,584)</b>
Fund Balance - January 1	1,084,951	(587)	18,145	1,102,509	1,378,094
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 772,371</b>	<b>\$ -</b>	<b>\$ 18,168</b>	<b>\$ 790,539</b>	<b>\$ 1,102,510</b>

**KITTITAS COUNTY, WASHINGTON**

**CAPITAL IMPROVEMENTS  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 375,891	\$ 683,814
Investments	401,657	401,099
Interest Receivable	<u>81</u>	<u>37</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>777,629</u></b>	<b>\$ <u>1,084,951</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ <u>5,258</u>	\$ <u>-</u>
Total Liabilities	5,258	-
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>5,258</u></b>	<b><u>-</u></b>
<b><u>FUND BALANCES</u></b>		
Restricted	<u>772,371</u>	<u>1,084,951</u>
<b>TOTAL FUND BALANCE</b>	<b><u>772,371</u></b>	<b><u>1,084,951</u></b>
<b>RESOURCES AND FUND BALANCES</b>	<b>\$ <u>777,629</u></b>	<b>\$ <u>1,084,951</u></b>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Taxes	\$ 660,000	\$ 742,465	\$ 82,465	\$ 755,941
Miscellaneous Revenues	600	601	1	384
<b>TOTAL REVENUES</b>	<b>660,600</b>	<b>743,066</b>	<b>82,466</b>	<b>756,325</b>
<b>EXPENDITURES</b>				
Capital Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>660,600</b>	<b>743,066</b>	<b>82,466</b>	<b>756,325</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	(1,055,389)	(1,055,646)	(257)	(518,098)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,055,389)</b>	<b>(1,055,646)</b>	<b>(257)</b>	<b>(518,098)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(394,789)</b>	<b>(312,580)</b>	<b>82,209</b>	<b>238,227</b>
Fund Balances - January 1	1,180,594	1,084,951	(95,643)	846,724
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 785,805</b>	<b>\$ 772,371</b>	<b>\$ (13,434)</b>	<b>\$ 1,084,951</b>

**KITTITAS COUNTY, WASHINGTON**

**COURTHOUSE/JAIL FACILITIES EXPANSION  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ -	\$ 45,982
Due From Other Funds	-	25,308
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 71,290</b>
	<hr/> <hr/>	<hr/> <hr/>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ -	\$ -
Contract Retainage Payable	-	71,877
Total Liabilities	-	71,877
	<hr/>	<hr/>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>71,877</b>
	<hr/>	<hr/>
<b><u>FUND BALANCES</u></b>		
Restricted	-	-
Unassigned	-	(587)
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>(587)</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 71,290</b>
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES</b>				
Capital Expenditures	-	-	-	1,279,198
<b>TOTAL EXPENDITURES</b>	-	-	-	1,279,198
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	-	-	-	(1,279,198)
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt	-	-	-	-
Operating Transfers In (Out)	-	587	587	765,372
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	587	587	765,372
<b>NET CHANGE IN FUND BALANCES</b>	-	587	587	(513,826)
Fund Balances - January 1	-	(587)	(587)	513,239
<b>FUND BALANCES - DECEMBER 31</b>	\$ -	\$ -	\$ -	\$ (587)

KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS  
COMPARATIVE BALANCE SHEET

As of December 31, 2015 and December 31, 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
Cash/Petty Cash	\$ 3,063	\$ 3,063
Investment	15,102	15,081
Interest Receivable	<u>3</u>	<u>1</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>18,168</u></b>	<b>\$ <u>18,145</u></b>
 <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>
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>-</u></b>	<b><u>-</u></b>
 <u>FUND BALANCES</u>		
Committed	<u>18,168</u>	<u>18,145</u>
<b>TOTAL FUND BALANCE</b>	<b><u>18,168</u></b>	<b><u>18,145</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ <u>18,168</u></b>	<b>\$ <u>18,145</u></b>

KITTITAS COUNTY, WASHINGTON

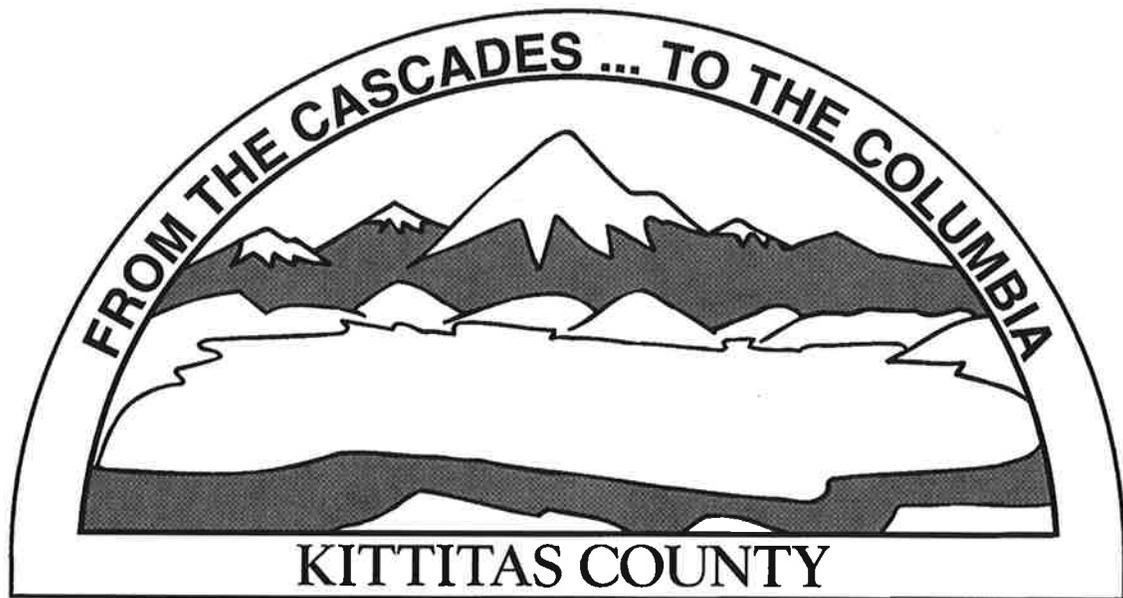
FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	2015			2014 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Miscellaneous Revenues	\$ -	\$ 23	\$ 23	\$ 14
<b>TOTAL REVENUES</b>	<b>-</b>	<b>23</b>	<b>23</b>	<b>14</b>
<b><u>EXPENDITURES</u></b>				
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>23</b>	<b>23</b>	<b>14</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>23</b>	<b>23</b>	<b>14</b>
Fund Balances - January 1	-	18,145	18,145	18,131
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 18,168</b>	<b>\$ 18,168</b>	<b>\$ 18,145</b>

# Enterprise Fund



KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS  
COMBINING BALANCE SHEET

As of December 31, 2015 and December 31, 2014

<u>ASSETS</u>	<u>SOLID WASTE</u>	<u>COMMUNITY DEVELOPMENT SERVICES</u>	<u>2015 TOTAL</u>	<u>2014 TOTAL</u>
<b><u>CURRENT ASSETS</u></b>				
Cash/Petty Cash	\$ 429,607	\$ 752,551	\$ 1,182,158	\$ 2,493,955
Investments	2,249,418	-	2,249,418	1,998,460
Account Receivable	283,692	-	283,692	297,995
Interest Receivable	-	-	-	619
Due From Other Funds	-	100,415	100,415	128,326
Interfund Loans Receivable	1,525,945	-	1,525,945	50,000
Due From Other Governmental	71,021	-	71,021	61,462
Other Prepayments	3,074	-	3,074	200
<b>Total Current Assets</b>	<b>\$ 4,562,756</b>	<b>\$ 852,966</b>	<b>5,415,722</b>	<b>5,031,016</b>
<b>Non Current Assets</b>				
Cash restricted for landfill closure & postclosure	171,599	-	171,599	116,932
Investments restricted for landfill closure & postclosure	622,033	-	622,033	621,169
<b>Total Non-Current Assets</b>	<b>793,633</b>	<b>-</b>	<b>793,633</b>	<b>738,101</b>
<b><u>PROPERTY, PLANT &amp; EQUIPMENT</u></b>				
Land	280,439	-	280,439	280,439
Buildings	1,389,478	-	1,389,478	1,389,478
Improvements	4,538,949	-	4,538,949	4,537,967
Equipment	1,653,633	119,602	1,773,235	1,560,381
Intangible assets	39,704	-	39,704	39,704
<b>Total Property, Plant &amp; Equip.</b>	<b>7,902,202</b>	<b>\$ 119,602</b>	<b>8,021,805</b>	<b>7,807,968</b>
Less Accumulated Depreciation	(3,475,532)	(30,677)	(3,506,209)	(3,194,875)
<b>Net Property, Plant &amp; Equipment</b>	<b>4,426,670</b>	<b>\$ 88,926</b>	<b>4,515,596</b>	<b>4,613,094</b>
<b><u>DEFERRED OUTFLOW OF RESOURCES</u></b>				
Deferred Outflow of Resources - Pension	30,798	42,708	73,506	-
<b>Total Outflow of Resources</b>	<b>30,798</b>	<b>42,708</b>	<b>73,506</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,813,857</b>	<b>\$ 984,600</b>	<b>\$ 10,798,456</b>	<b>\$ 10,382,211</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>				
Payables	\$ 200,146	\$ 30,229	\$ 230,375	\$ 226,345
Due To Other Funds	4,495	7,782	12,276	15,713
Taxes Payable	(3,108)	-	(3,108)	72
Non Current Liabilities:				
Due within one year	194,252	1,062	195,314	127,073
Due in more than one year	1,684,504	317,798	2,002,302	1,823,469
<b>TOTAL LIABILITIES</b>	<b>2,080,289</b>	<b>356,870</b>	<b>2,437,159</b>	<b>2,192,673</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Deferred Inflows of Resources- Pension	45,184	62,659	107,843	-
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>2,125,473</b>	<b>419,529</b>	<b>2,545,002</b>	<b>2,192,673</b>
<b><u>NET ASSETS</u></b>				
Reserved for Petty Cash	2,800	300	3,100	3,100
Reserved for Prepaid Items	3,074	-	3,074	200
Reserved for Fixed Asset Rep.	394,951	-	394,951	394,573
Reserved for Landfill Closure	647,717	-	647,717	600,841
Unrestricted	6,639,843	564,770	7,204,613	7,190,824
<b>TOTAL FUND EQUITY</b>	<b>7,688,384</b>	<b>565,070</b>	<b>8,253,455</b>	<b>8,189,538</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,813,857</b>	<b>\$ 984,600</b>	<b>\$ 10,798,456</b>	<b>\$ 10,382,211</b>

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN FUND EQUITIES  
 Year Ended December 31, 2015  
 With Comparative Actual Amounts For Year Ended December 31, 2014

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	2015 TOTALS	2014 TOTALS
<b><u>OPERATING REVENUES</u></b>				
Licenses & Permits	\$ -	\$ 1,183,092	\$ 1,183,092	\$ 1,058,713
Intergovernmental Revenue	106,158	9,795	115,953	158,236
Charges for Services	3,497,567	226,791	3,724,357	3,354,783
Fines & Forfeitures	-	4,550	4,550	-
Miscellaneous Revenue	130,643	319	130,961	201,004
<b>TOTAL OPERATING REVENUES</b>	<b>3,734,367</b>	<b>1,424,547</b>	<b>5,158,914</b>	<b>4,772,736</b>
<b><u>OPERATING EXPENSES:</u></b>				
General Operations	2,987,706	1,416,342	4,404,048	4,530,874
Depreciation, Amortization	305,323	21,305	326,628	279,216
<b>TOTAL OPERATING EXPENSE</b>	<b>3,293,029</b>	<b>1,437,646</b>	<b>4,730,675</b>	<b>4,810,090</b>
<b>OPERATING INCOME (LOSS)</b>	<b>441,338</b>	<b>(13,100)</b>	<b>428,238</b>	<b>(37,354)</b>
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>				
Interest Revenues	4,034	-	4,034	3,218
Debt Interest Expense	(2,750)	-	(2,750)	(3,375)
Landfill Closure Revenues (Cost)	48,052	-	48,052	46,280
Compensated Absences	38,989	(12,706)	26,283	(36,794)
Gain (Loss) on Disposal of Assets	-	-	-	74
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>88,325</b>	<b>(12,706)</b>	<b>75,619</b>	<b>9,403</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>529,663</b>	<b>(25,806)</b>	<b>503,857</b>	<b>(27,952)</b>
Transfer In	-	-	-	100,000
Capital Contributions	-	-	-	-
<b>CHANGE IN NET POSITION</b>	<b>529,663</b>	<b>(25,806)</b>	<b>503,857</b>	<b>72,048</b>
Total net position - beginning	7,343,045	846,493	8,189,538	8,118,490
Changes in Accounting Principle - GASB 68 Pension	(184,324)	(255,617)	(439,941)	-
Prior Year Adjustment	-	-	-	(1,000)
<b>TOTAL NET POSITION - ENDING</b>	<b>\$ 7,688,384</b>	<b>\$ 565,070</b>	<b>\$ 8,253,455</b>	<b>\$ 8,189,538</b>

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS  
 COMBINING STATEMENT OF CASH FLOWS - DIRECT METHOD  
 YEAR ENDED DECEMBER 31, 2015  
 With Comparative Totals for Year Ended December 31, 2014

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	2015 TOTALS	2014 TOTALS
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>				
Cash received from customers	\$ 3,741,670	1,450,426	5,192,096	\$ 5,136,442
Cash payments to suppliers	(2,986,796)	(1,431,909)	(4,418,704)	(4,809,909)
<b>Net cash provided (used) by operating activities</b>	<b>754,875</b>	<b>18,517</b>	<b>773,392</b>	<b>326,534</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>				
Transfer from Other Funds	-	-	-	100,000
Cash Received (Paid) on loans from other funds	(1,475,945)	-	(1,475,945)	50,000
Landfill Closure Revenues/Costs	-	-	-	-
<b>Net cash provided (used) by noncapital financing activities</b>	<b>(1,475,945)</b>	<b>-</b>	<b>(1,475,945)</b>	<b>150,000</b>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u></b>				
Acquisition of Fixed Assets	(168,382)	(60,747)	(229,130)	(333,701)
Debt Interest Expense	(2,750)	-	(2,750)	-
Payments on Long Term Debt	(75,000)	-	(75,000)	(75,000)
Proceeds from Sale of Fixed Assets	-	-	-	74
<b>Net cash provided (used) by capital financing activities</b>	<b>(246,132)</b>	<b>(60,747)</b>	<b>(306,880)</b>	<b>(408,627)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>				
Interest on Investments	4,034	-	4,034	3,542
Prior Year Adjustment Cash in Bank	-	-	-	(1,000)
(Purchase)/Sales of Investments	(251,822)	-	(251,822)	(983)
<b>Net cash provided (used) by investing activities</b>	<b>(247,788)</b>	<b>-</b>	<b>(247,788)</b>	<b>1,559</b>
Net increase (decrease) in cash	(1,214,990)	(42,230)	(1,257,220)	69,466
Cash and cash equivalents at January 1	1,816,106	794,781	2,610,887	2,541,420
<b>Cash and cash equivalents at December 31</b>	<b>\$ 601,115</b>	<b>\$ 752,551</b>	<b>\$ 1,353,666</b>	<b>\$ 2,610,887</b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>				
Net Operating Income (Loss)	\$ 441,338	\$ (13,100)	\$ 428,238	\$ (40,729)
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>				
Depreciation Expense	305,323	21,305	326,628	279,216
Pension Expense	(3,853)	(5,343)	(9,196)	
(Increase) Decrease in Accounts Receivable	14,773	57	14,831	(72,584)
(Increase) Decrease in Due From Other Funds	21,485	6,426	27,911	309,990
(Increase) Decrease in Due From Other Governmental	(28,955)	19,396	(9,559)	126,301
(Increase) Decrease in Prepayment for Services	(2,874)	-	(2,874)	1,290
Increase (Decrease) in Vouchers Payable	13,209	(8,617)	4,592	(32,811)
Increase (Decrease) in Salaries Payable	(562)	-	(562)	5,674
Increase (Decrease) in Taxes Payable	(3,181)	-	(3,181)	3,130
Increase (Decrease) in Due To Other Funds	(1,830)	(1,607)	(3,437)	(252,942)
<b>Total Adjustments</b>	<b>313,537</b>	<b>31,617</b>	<b>345,154</b>	<b>367,263</b>
<b>Net cash provided by operating activities</b>	<b>\$ 754,875</b>	<b>\$ 18,517</b>	<b>\$ 773,392</b>	<b>\$ 326,534</b>

KITTITAS COUNTY, WASHINGTON

SOLID WASTE  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
<b><u>CURRENT ASSETS</u></b>		
Cash/Petty Cash	\$ 429,607	\$ 1,699,174
Investments	2,249,418	1,998,460
Account Receivable	283,692	298,557
Due From Other Funds	-	21,485
Interfund Loans Receivable	1,525,945	50,000
Due From Other Governmental	71,021	42,066
Other Prepayments	3,074	200
<b>Total Current Assets</b>	<b>\$ 4,562,756</b>	<b>\$ 4,109,941</b>
<b>Non Current Assets</b>		
Cash restricted for landfill closure & post closure	171,599	116,932
Investments restricted for landfill closure & post closure	622,033	621,169
<b>Total Non-Current Assets</b>	<b>\$ 793,633</b>	<b>\$ 738,101</b>
<b><u>PROPERTY, PLANT &amp; EQUIPMENT</u></b>		
Land	280,439	280,439
Buildings	1,389,478	1,389,478
Improvements	4,538,949	4,537,967
Equipment	1,653,633	1,501,526
Intangible assets	39,704	39,704
<b>Total Property, Plant &amp; Equip.</b>	<b>\$ 7,902,202</b>	<b>\$ 7,749,113</b>
Less Accumulated Depreciation	(3,475,532)	(3,185,502)
<b>Net Property, Plant &amp; Equipment</b>	<b>\$ 4,426,670</b>	<b>\$ 4,563,611</b>
<b><u>DEFERRED OUTFLOW OF RESOURCES</u></b>		
Deferred Outflow of Resources - Pension	30,798	-
<b>Total Outflow of Resources</b>	<b>30,798</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,813,857</b>	<b>\$ 9,411,653</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
Payables	\$ 200,146	\$ 187,499
Due To Other Funds	4,495	6,324
Taxes Payable	(3,108)	72
Non Current Liabilities:		
Due within one year	194,252	127,073
Due in more than one year	1,684,504	1,747,639
	2,080,289	2,068,608
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Inflows of Resources- Pension	\$ 45,184	\$ -
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>2,125,473</b>	<b>2,068,608</b>
<b><u>NET ASSETS</u></b>		
Reserved for Petty Cash	\$ 2,800	\$ 2,800
Reserved for Prepaid Items	3,074	200
Reserved for Fixed Asset Rep.	394,951	394,573
Reserved for Landfill Closure	647,717	600,841
Unrestricted	6,639,843	6,344,631
<b>TOTAL FUND EQUITY</b>	<b>\$ 7,688,384</b>	<b>\$ 7,343,045</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,813,857</b>	<b>\$ 9,411,653</b>

KITTITAS COUNTY, WASHINGTON

**SOLID WASTE  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND EQUITIES  
Year Ended December 31, 2015**  
With Comparative Actual Amounts For Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>OPERATING REVENUES</u></b>		
Intergovernmental Revenue	\$ 106,158	\$ 158,236
Charges for Services	3,497,567	3,232,782
Miscellaneous Revenue	<u>130,643</u>	<u>116,530</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 3,734,367</b>	<b>\$ 3,507,548</b>
<b><u>OPERATING EXPENSES:</u></b>		
General Operations	\$ 2,987,706	\$ 3,098,130
Depreciation, Amortization	<u>305,323</u>	<u>270,144</u>
<b>TOTAL OPERATING EXPENSE</b>	<b><u>3,293,029</u></b>	<b><u>3,368,274</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 441,338</b>	<b>\$ 139,274</b>
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>		
Interest Revenues	\$ 4,034	\$ 3,218
Debt Interest Expense	-2,750	(3,375)
Landfill Closure Revenues (Cost)	48,052	46,280
Compensated Absences	38,989	(11,441)
Gain (Loss) on Disposal of Assets	<u>0</u>	<u>74</u>
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>\$ <u>88,325</u></b>	<b>\$ <u>34,756</u></b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>\$ 529,663</b>	<b>\$ 174,030</b>
Capital Contributions	<u>0</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<b>\$ 529,663</b>	<b>\$ 174,030</b>
Total net position - beginning	\$ 7,343,045	\$ 7,170,015
Changes in Accounting Principle - GASB 68 Pension	-184,324	0
Prior Period Adjustment	<u>0</u>	<u>(1,000)</u>
<b>TOTAL NET POSITION - ENDING</b>	<b>\$ <u><u>7,688,384</u></u></b>	<b>\$ <u><u>7,343,045</u></u></b>

KITTITAS COUNTY, WASHINGTON

SOLID WASTE  
STATEMENT OF CASH FLOWS - DIRECT METHOD  
YEAR ENDED DECEMBER 31, 2015

With Comparative Totals for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash received from customers	\$ 3,741,670	\$ 3,521,481
Cash payments to suppliers	<u>-2,986,796</u>	<u>(3,125,354)</u>
<b>Net cash provided (used) by operating activities</b>	<b>\$ <u>754,875</u></b>	<b>\$ <u>396,127</u></b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>		
Cash Received (Paid) on loans from other funds	\$ -1,475,945	\$ 50,000
Landfill Closure Revenues/Costs	<u>0</u>	<u>-</u>
<b>Net cash provided (used) by noncapital financing activities</b>	<b>\$ <u>-1,475,945</u></b>	<b>\$ <u>50,000</u></b>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u></b>		
Acquisition of Fixed Assets	\$ -168,382	\$ (283,867)
Debt Interest Expense	-2,750	-
Payments on Long Term Debt	-75,000	(75,000)
Proceeds from Sale of Fixed Assets	<u>0</u>	<u>74</u>
<b>Net cash provided (used) by capital financing activities</b>	<b>\$ <u>-246,132</u></b>	<b>\$ <u>(358,793)</u></b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Interest on Investments	\$ 4,034	\$ 3,542
Prior Year Adjustment Cash in Bank	0	(1,000)
(Purchase)/Sales of Investments	<u>-251,822</u>	<u>(983)</u>
<b>Net cash provided (used) by investing activities</b>	<b>\$ <u>-247,788</u></b>	<b>\$ <u>1,559</u></b>
Net increase (decrease) in cash	\$ -1,214,990	\$ 88,893
Cash and cash equivalents at January 1	<u>1,816,106</u>	<u>1,727,212</u>
<b>Cash and cash equivalents at December 31</b>	<b>\$ <u>601,115</u></b>	<b>\$ <u>1,816,106</u></b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net Operating Income (Loss)	\$ 441,338	\$ 135,899
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Depreciation Expense	\$ 305,323	\$ 270,144
Pension Expense	-3,853	-
(Increase) Decrease in Accounts Receivable	14,773	(72,527)
(Increase) Decrease in Due From Other Funds	21,485	32,323
(Increase) Decrease in Due From Other Governmental	-28,955	54,136
(Increase) Decrease in Prepayment for Services	-2,874	1,290
Increase (Decrease) in Vouchers Payable	13,209	17,209
Increase (Decrease) in Salaries Payable	-562	5,674
Increase (Decrease) in Taxes Payable	-3,181	3,130
Increase (Decrease) in Due To Other Funds	<u>-1,830</u>	<u>(51,152)</u>
<b>Total Adjustments</b>	<b>\$ <u>313,537</u></b>	<b>\$ <u>260,228</u></b>
<b>Net cash provided by operating activities</b>	<b>\$ <u>754,875</u></b>	<b>\$ <u>396,127</u></b>

**KITTITAS COUNTY, WASHINGTON**  
**COMMUNITY DEVELOPMENT SERVICES**  
**COMPARATIVE BALANCE SHEET**  
**As of December 31, 2015 and December 31, 2014**

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
<b><u>CURRENT ASSETS</u></b>		
Cash/Petty Cash	\$ 752,551	\$ 794,781
Accounts Receivable	-	57
Due From Other Funds	100,415	106,841
Due From Other Governmental	-	19,396
<b>Total Current Assets</b>	<b>\$ 852,966</b>	<b>\$ 921,075</b>
<b><u>PROPERTY, PLANT &amp; EQUIPMENT</u></b>		
Equipment	119,602	58,855
<b>Total Property, Plant &amp; Equip.</b>	<b>\$ 119,602</b>	<b>\$ 58,855</b>
Less Accumulated Depreciation	(30,677)	(9,372)
<b>Net Property, Plant &amp; Equipment</b>	<b>\$ 88,926</b>	<b>\$ 49,483</b>
<b><u>DEFERRED OUTFLOW OF RESOURCES</u></b>		
Deferred Outflow of Resources - Pension	42,708	-
<b>Total Outflow of Resources</b>	<b>42,708</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>\$ 984,600</b>	<b>\$ 970,558</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
Payables	\$ 30,229	\$ 38,846
Due To Other Funds	7,782	9,389
Non Current Liabilities:		
Due within one year	1,062	-
Due in more than one year	317,798	75,831
<b>TOTAL LIABILITIES</b>	<b>\$ 356,870</b>	<b>\$ 124,065</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Deferred Inflows of Resources- Pension	\$ 62,659	\$ -
<b>COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>419,529</b>	<b>124,065</b>
<b><u>NET ASSETS</u></b>		
Reserved for Petty Cash	\$ 300	\$ 300
Unrestricted	564,770	846,193
<b>TOTAL FUND EQUITY</b>	<b>\$ 565,070</b>	<b>\$ 846,493</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 984,600</b>	<b>\$ 970,558</b>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>OPERATING REVENUES</u></b>		
Licenses and Permits	\$ 1,183,092	\$ 1,058,713
Intergovernmental Revenues	9,795	-
Charges for Services	226,791	122,001
Fines & Forfeitures	4,550	-
Miscellaneous Revenue	319	84,473
	<hr/>	<hr/>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,424,547</b>	<b>\$ 1,265,187</b>
<b><u>OPERATING EXPENSES:</u></b>		
General Operations	\$ 1,416,342	\$ 1,432,744
Depreciation, Amortization	21,305	9,072
	<hr/>	<hr/>
<b>TOTAL OPERATING EXPENSE</b>	<b>1,437,646</b>	<b>1,441,816</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (13,100)</b>	<b>\$ (176,629)</b>
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>		
Interest Revenues	\$ -	\$ -
Compensated Absences	(12,706)	(25,353)
Gain (Loss) on Disposal of Assets	-	-
	<hr/>	<hr/>
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>\$ (12,706)</b>	<b>\$ (25,353)</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>\$ (25,806)</b>	<b>\$ (201,982)</b>
Transfer In	\$ -	\$ 100,000
	<hr/>	<hr/>
<b>CHANGE IN NET POSITION</b>	<b>\$ (25,806)</b>	<b>\$ (101,982)</b>
Total net position - beginning	\$ 846,493	\$ 948,475
Changes in Accounting Principle - GASB 68 Pension	(255,617)	-
	<hr/>	<hr/>
<b>TOTAL NET POSITION - ENDING</b>	<b>\$ 565,070</b>	<b>\$ 846,493</b>

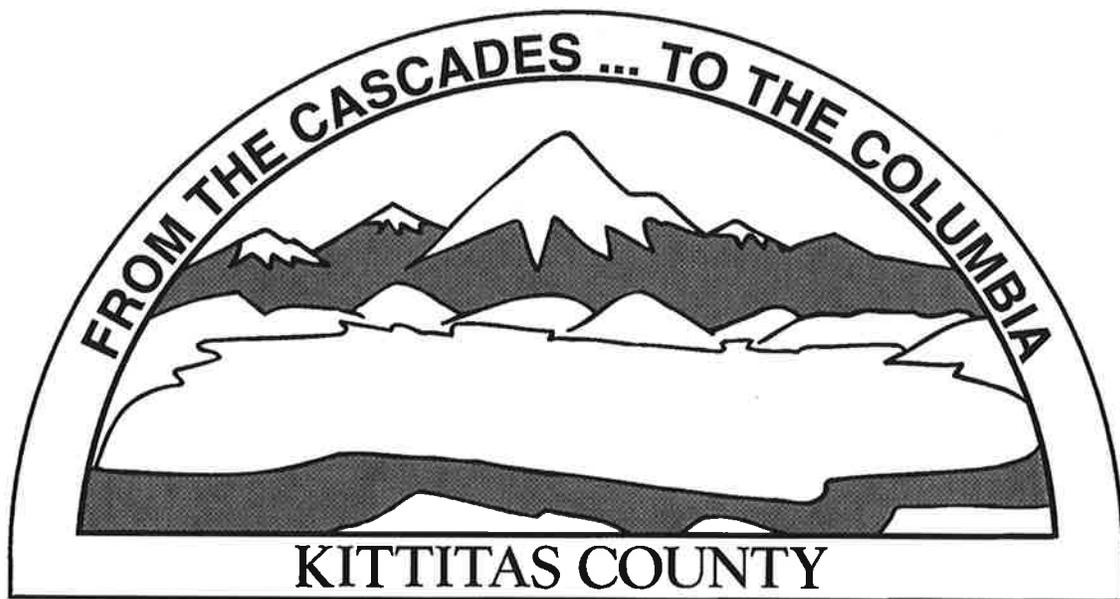
KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES  
STATEMENT OF CASH FLOWS - DIRECT METHOD  
YEAR ENDED DECEMBER 31, 2015  
With Comparative Totals for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash received from customers	\$ 1,450,426	\$ 1,614,961
Cash payments to suppliers	<u>(1,431,909)</u>	<u>(1,684,554)</u>
<b>Net cash provided (used) by operating activities</b>	<b>\$ <u>18,517</u></b>	<b>\$ <u>(69,593)</u></b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>		
Transfer from Other Funds	\$ -	\$ 100,000
<b>Net cash provided (used) by noncapital financing activities</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u></b>		
Acquisition of Fixed Assets	\$ (60,747)	\$ (49,834)
Proceeds from Sale of Fixed Assets	<u>-</u>	<u>-</u>
<b>Net cash provided (used) by capital financing activities</b>	<b>\$ <u>(60,747)</u></b>	<b>\$ <u>(49,834)</u></b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Interest on Investments	\$ -	\$ -
(Purchase)/Sales of Investments	<u>-</u>	<u>-</u>
<b>Net cash provided (used) by investing activities</b>	<b>\$ -</b>	<b>\$ -</b>
Net increase (decrease) in cash	\$ (42,230)	\$ (19,427)
Cash and cash equivalents at January 1	<u>794,781</u>	<u>814,208</u>
<b>Cash and cash equivalents at December 31</b>	<b>\$ <u>752,551</u></b>	<b>\$ <u>794,781</u></b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net Operating Income (Loss)	\$ (13,100)	\$ (176,629)
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Depreciation Expense	\$ 21,305	\$ 9,072
Pension Expense	(5,343)	-
(Increase) Decrease in Receivables	57	(57)
(Increase) Decrease in Due From Other Funds	6,426	277,667
(Increase) Decrease in Due From Other Governmental	19,396	72,164
Increase (Decrease) in Payables	(8,617)	(50,020)
Increase (Decrease) in Due To Other Funds	<u>(1,607)</u>	<u>(201,790)</u>
<b>Total Adjustments</b>	<b>\$ <u>31,617</u></b>	<b>\$ <u>107,035</u></b>
<b>Net cash provided by operating activities</b>	<b>\$ <u>18,517</u></b>	<b>\$ <u>(69,593)</u></b>

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# Internal Service Funds



**KITTITAS COUNTY, WASHINGTON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**As of December 31, 2015 and December 31, 2014**

<u>ASSETS</u>	<u>E. R. &amp; R.</u>	<u>UNEMPLOYMENT</u>	<u>2015</u>	<u>2014</u>
<u>CURRENT ASSETS</u>	<u>-</u>	<u>COMPENSATION</u>	<u>TOTALS</u>	<u>TOTALS</u>
Cash/Petty Cash	\$ 847,974	\$ 181,783	\$ 1,029,756	\$ 594,624
Investments	2,698,948	-	2,698,948	1,346,112
Accounts Receivable	-	-	-	5,367
Interest Receivable	582	-	582	384
Due From Other Funds	309,389	-	309,389	143,698
Interfund Loans Receivable	1,496,652	-	1,496,652	2,581,570
Due From Other Governmental	-	-	-	2,753
Prepayment for Services	3,385	-	3,385	2,220
Inventory	456,281	-	456,281	465,596
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 5,813,211</b>	<b>\$ 181,783</b>	<b>\$ 5,994,994</b>	<b>\$ 5,142,324</b>
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>				
Land	\$ 97,707	\$ -	\$ 97,707	\$ 97,707
Buildings	936,747	-	936,747	936,747
Improvements	221,046	-	221,046	221,046
Equipment	8,328,681	-	8,328,681	8,312,298
Construction In Progress	78,891	-	78,891	47,723
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>\$ 9,663,071</b>	<b>\$ -</b>	<b>\$ 9,663,071</b>	<b>\$ 9,615,521</b>
Less Accumulated Depreciation	\$ (5,637,501)	\$ -	\$ (5,637,501)	\$ (5,570,443)
<b>NET PROPERTY, PLANT AND EQUIPMENT</b>	<b>\$ 4,025,571</b>	<b>\$ -</b>	<b>\$ 4,025,571</b>	<b>\$ 4,045,078</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,838,782</b>	<b>\$ 181,783</b>	<b>\$ 10,020,565</b>	<b>\$ 9,187,402</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>				
<b><u>CURRENT LIABILITIES</u></b>				
Payables	\$ 126,584	\$ 7,593	\$ 134,177	\$ 78,358
Due To Other Funds	4,760	-	4,760	7,492
Due To Other Governmental	5,417	-	5,417	107
Unearned Revenue	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 136,761</b>	<b>\$ 7,593</b>	<b>\$ 144,354</b>	<b>\$ 85,957</b>
<b><u>NON-CURRENT LIABILITIES</u></b>				
Condo Reserves	\$ 14,398	\$ -	\$ 14,398	\$ 7,199
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$ 14,398</b>	<b>\$ -</b>	<b>\$ 14,398</b>	<b>\$ 7,199</b>
<b><u>FUND EQUITY</u></b>				
<b><u>CONTRIBUTED CAPITAL</u></b>				
Contributed Capital	\$ 657,926	\$ -	\$ 657,926	\$ 657,926
Less Accumulated Amortization	(139,088)	-	(139,088)	(139,088)
<b>NET CONTRIBUTED CAPITAL</b>	<b>\$ 518,837</b>	<b>\$ -</b>	<b>\$ 518,837</b>	<b>\$ 518,837</b>
<b><u>NET ASSETS</u></b>				
Reserve Pre-Paid Expenses	\$ 3,385	\$ -	\$ 3,385	\$ 2,220
Reserved Net Assets	2,758,064	-	2,758,064	2,738,248
Unrestricted Net Assets	6,407,337	174,190	6,581,527	5,834,940
<b>NET RETAINED EARNINGS</b>	<b>\$ 9,168,786</b>	<b>\$ 174,190</b>	<b>\$ 9,342,976</b>	<b>\$ 8,575,408</b>
<b>TOTAL FUND EQUITY</b>	<b>\$ 9,687,823</b>	<b>\$ 174,190</b>	<b>\$ 9,861,813</b>	<b>\$ 9,094,246</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,838,782</b>	<b>\$ 181,783</b>	<b>\$ 10,020,565</b>	<b>\$ 9,187,402</b>

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES  
 As of December 31, 2015  
 With Comparative Totals for December 31, 2014

	<u>E.R.&amp; R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2015</u>	<u>2014</u>
<b><u>OPERATING REVENUES</u></b>				
Sales of Merchandise	\$ 246,111	\$ -	\$ 246,111	\$ 187,966
Other Charges for Services	203,253	53,276	256,529	299,163
Rents, Parking, Concessions	2,035,890	-	2,035,890	1,554,151
Miscellaneous Revenues	9,945	-	9,945	8,937
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 2,495,199</b>	<b>\$ 53,276</b>	<b>\$ 2,548,475</b>	<b>\$ 2,050,217</b>
<b><u>OPERATING EXPENSES:</u></b>				
General Operations	\$ 1,027,243	\$ 26,592	\$ 1,053,835	\$ 1,172,233
Cost of Sale & Services	176,255	-	176,255	148,564
Maintenance	7,979	-	7,979	21,789
Administration-General	76,254	-	76,254	94,042
Depreciation, Amortization	617,508	-	617,508	513,870
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,905,240</b>	<b>\$ 26,592</b>	<b>\$ 1,931,832</b>	<b>\$ 1,950,498</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 589,959</b>	<b>\$ 26,684</b>	<b>\$ 616,643</b>	<b>\$ 99,719</b>
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>				
Interest Revenues	\$ 14,767	\$ -	\$ 14,767	\$ 3,933
Gain (Loss) on Fixed Asset Disposal	140,612	-	140,612	81,525
Other Non-Oper. Revenues	-	-	-	393
Operating Transfer In	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 155,379</b>	<b>\$ -</b>	<b>\$ 155,379</b>	<b>\$ 85,852</b>
<b>NET INCOME</b>	<b>\$ 745,338</b>	<b>\$ 26,684</b>	<b>\$ 772,022</b>	<b>\$ 185,570</b>
Fund Equity - January 1	8,946,740	147,506	9,094,246	8,908,675
Prior Period Adjustment	\$ (4,454)	\$ -	\$ (4,454)	\$ -
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND EQUITY - DECEMBER 31</b>	<b>\$ 9,687,623</b>	<b>\$ 174,190</b>	<b>\$ 9,861,813</b>	<b>\$ 9,094,245</b>

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS  
STATEMENT OF CASH FLOWS - DIRECT METHOD  
YEAR ENDED DECEMBER 31, 2015  
With Comparative Totals for Year Ended December 31, 2014

	<u>E.R. &amp; R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2015 TOTALS</u>	<u>2014 TOTALS</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>				
Cash received from customers	\$ 2,337,627	\$ 53,276	\$ 2,390,903	\$ 2,061,298
Cash payments to suppliers	<u>(1,222,699)</u>	<u>(25,077)</u>	<u>(1,247,776)</u>	<u>(1,465,249)</u>
<b>Net cash provided (used) by operating activities</b>	<b>\$ 1,114,928</b>	<b>\$ 28,199</b>	<b>\$ 1,143,127</b>	<b>\$ 596,049</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>				
Non-Oper. Rents and Charges	\$ (393)	\$ -	\$ (393)	\$ 393
<b>Net cash provided from noncapital activities</b>	<b>\$ (393)</b>	<b>\$ -</b>	<b>\$ (393)</b>	<b>\$ 393</b>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>				
Proceeds from sale of fixed assets	\$ 140,612	\$ -	\$ 140,612	\$ 81,525
Payments for Capital Acquisition	<u>(598,001)</u>	<u>-</u>	<u>(598,001)</u>	<u>(1,676,691)</u>
<b>Net cash provided (used in) capital financing activities</b>	<b>\$ (457,389)</b>	<b>\$ -</b>	<b>\$ (457,389)</b>	<b>\$ (1,595,166)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>				
Investment Interest	\$ 10,833	\$ -	\$ 10,833	\$ 3,965
Interfund Loan Receivables	1,084,918	-	1,084,918	(2,581,570)
Proceeds Reserves Condominium	7,199	-	7,199	7,198
Purchase of Investment	<u>(1,352,836)</u>	<u>-</u>	<u>(1,352,836)</u>	<u>2,696,035</u>
<b>Net cash flows from investing activities</b>	<b>\$ (249,886)</b>	<b>\$ -</b>	<b>\$ (249,886)</b>	<b>\$ 125,628</b>
<b>Net increase (decr.) in cash and cash equivalent</b>	<b>\$ 407,260</b>	<b>\$ 28,199</b>	<b>\$ 435,458</b>	<b>\$ (873,096)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>\$ 441,039</b>	<b>\$ 153,584</b>	<b>\$ 594,624</b>	<b>\$ 1,467,719</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 848,299</b>	<b>\$ 181,783</b>	<b>\$ 1,030,082</b>	<b>\$ 594,623</b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>				
Net operating income (loss)	\$ 589,959	\$ 26,684	\$ 616,643	\$ 99,719
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>				
Depreciation Expense	\$ 617,508	\$ -	\$ 617,508	\$ 513,870
Decrease (Increase) in Accounts Receivable	5,367	-	5,367	(4,948)
(Increase) Decrease in Due From Other Funds	(165,691)	-	(165,691)	(16,108)
(Increase) Decrease in Due From Other Govts	2,753	-	2,753	32,138
(Increase) Decrease in Prepayment for Services	(1,165)	-	(1,165)	1,492
Increase (Decrease) in Inventory	9,315	-	9,315	25,953
Increase (Decrease) in Payables	54,305	1,514	55,819	(25,068)
Increase (Decrease) in Due To Other Funds	(2,732)	-	(2,732)	(27,811)
Increase (Decrease) in Unearned Revenue	-	-	-	(3,287)
Increase (Decrease) in Due To Other Governments	5,310	-	5,310	99
<b>Total Adjustments</b>	<b>\$ 624,969</b>	<b>\$ 1,514</b>	<b>\$ 626,484</b>	<b>\$ 496,330</b>
<b>Net cash provided by operating activities</b>	<b>\$ 1,114,928</b>	<b>\$ 28,199</b>	<b>\$ 1,143,127</b>	<b>\$ 596,049</b>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 847,974	\$ 441,039
Investments	2,698,948	1,346,112
Accounts Receivable	-	5,367
Interest Receivable	582	384
Due From Other Funds	309,389	143,698
Interfund Loans Receivable	1,496,652	2,581,570
Prepayment for Services	3,385	2,220
Due from Other Governments	-	2,753
Inventory	<u>456,281</u>	<u>465,596</u>
<b>Total Current Assets</b>	<b>\$ 5,813,211</b>	<b>\$ 4,988,739</b>
<u>PROPERTY, PLANT &amp; EQUIPMENT</u>		
Land	\$ 97,707	\$ 97,707
Buildings	936,747	936,747
Improvements	221,046	221,046
Equipment	8,328,681	8,312,298
Construction in Progress	<u>78,891</u>	<u>47,723</u>
<b>Total Property, Plant &amp; Equipment</b>	<b>\$ 9,663,071</b>	<b>\$ 9,615,521</b>
Less Accumulated Depreciation	<u>\$ (5,637,501)</u>	<u>\$ (5,570,443)</u>
<b>Net Property, Plant &amp; Equipment</b>	<b>\$ 4,025,571</b>	<b>\$ 4,045,078</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,838,782</b>	<b>\$ 9,033,817</b>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ 126,584	\$ 72,279
Due To Other Funds	4,760	7,492
Due To Other Governmental	5,417	107
Unearned Revenue	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 136,761</b>	<b>\$ 79,878</b>
<u>NON-CURRENT LIABILITIES</u>		
Condo Reserves	<u>\$ 14,398</u>	<u>\$ 7,199</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$ 14,398</b>	<b>\$ 7,199</b>
<u>FUND EQUITY</u>		
<u>CONTRIBUTED CAPITAL</u>		
Contributed Capital	\$ 657,926	\$ 657,926
Less Accumulated Amortization	<u>(139,088)</u>	<u>(139,088)</u>
<b>NET CONTRIBUTED CAPITAL</b>	<b>\$ 518,837</b>	<b>\$ 518,837</b>
<u>NET ASSETS</u>		
Reserved Pre-paid Expenses	\$ 3,385	\$ 2,220
Reserved Net Assets	2,758,064	2,738,248
Unrestricted Net Assets	<u>6,407,337</u>	<u>5,687,435</u>
<b>NET RETAINED EARNINGS</b>	<b>9,168,786</b>	<b>8,427,903</b>
<b>TOTAL FUND EQUITY</b>	<b>\$ 9,687,623</b>	<b>\$ 8,946,740</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,838,782</b>	<b>\$ 9,033,817</b>

**KITTITAS COUNTY, WASHINGTON**

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

**Year Ended December 31, 2015**

**With Comparative Actual Amounts For Year Ended December 31, 2014**

	<u>2015</u>	<u>2014</u>
<b>OPERATING REVENUES</b>		
Sales of Merchandise	\$ 246,111	\$ 187,966
Other Charges for Services	203,253	249,960
Rents, Parking, Concessions	2,035,890	1,554,151
Miscellaneous Revenues	<u>9,945</u>	<u>8,937</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 2,495,199</b>	<b>\$ 2,001,013</b>
<b>OPERATING EXPENSES:</b>		
General Operations	\$ 1,027,243	\$ 1,124,417
Cost of Sales and Services	176,255	148,564
Maintenance	7,979	21,789
Administration-General	76,254	94,042
Depreciation, Amortization	<u>617,508</u>	<u>513,870</u>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,905,240</b>	<b>\$ 1,902,681</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 589,959</b>	<b>\$ 98,332</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
Interest Revenues	\$ 14,767	\$ 3,933
Gain (Loss) on Fixed Asset Disposal	140,612	81,525
Other Non-Operating Revenues	-	393
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 155,379</b>	<b>\$ 85,852</b>
<b>NET INCOME</b>	<b>\$ 745,338</b>	<b>\$ 184,184</b>
Fund Equity - January 1	\$ 8,946,740	\$ 8,762,556
Prior Period Adjustment	<u>(4,454)</u>	<u>-</u>
<b>FUND EQUITY - DECEMBER 31</b>	<b>\$ <u>9,687,623</u></b>	<b>\$ <u>8,946,740</u></b>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING  
STATEMENT OF CASH FLOWS - DIRECT METHOD  
YEAR ENDED DECEMBER 31, 2015  
With Comparative Totals for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash Received From Customers	\$ 2,337,627	\$ 2,012,095
Cash Payments To Suppliers	(1,222,699)	(1,410,469)
Cash Payment For Operating Expenses	-	-
<b>NET CASH PROVIDED (USED) BY OPER. ACTIVITIES</b>	<b>\$ 1,114,928</b>	<b>\$ 601,627</b>
<b>CASH FLOWS FROM NONCAPITAL</b>		
<b><u>FINANCING ACTIVITIES:</u></b>		
Non-Operating Expenses	\$ (128)	\$ -
Non-Operating Rents and Charges	(393)	393
<b>NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES</b>	<b>\$ (521)</b>	<b>\$ 393</b>
<b>CASH FLOWS FROM CAPITAL AND</b>		
<b><u>RELATED FINANCING ACTIVITIES:</u></b>		
Proceeds From Sale Of Fixed Assets	\$ 140,612	\$ 81,525
Payments for Capital Acquisitions	(598,001)	(1,676,691)
<b>NET CASH PROVIDED (USED IN)</b>	<b>\$ (457,389)</b>	<b>\$ (1,595,166)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Investment Interest	\$ 10,833	\$ 3,965
Interfund Loan Receivables	1,084,918	(2,581,570)
Proceeds Reserves Condominium	7,199	7,198
Purchase of Investment	(1,352,836)	2,696,035
<b>Net Cash Flows From Investing Activities</b>	<b>\$ (249,886)</b>	<b>\$ 125,628</b>
<b>Net Increase (Decr.) in Cash and Cash Equivalent</b>	<b>\$ 406,934</b>	<b>\$ (867,518)</b>
<b>Cash and Cash Equivalent at Beginning of Year</b>	<b>\$ 441,039</b>	<b>\$ 1,308,557</b>
<b>Cash and Cash Equivalent At End Of Year</b>	<b>\$ 847,974</b>	<b>\$ 441,039</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET</b>		
<b><u>CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net Operating Income (Loss)	\$ 589,959	\$ 98,332
<b>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS)</b>		
<b><u>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Depreciation Expense	\$ 617,508	\$ 513,870
Decrease (Increase) in Accounts Receivable	5,367	(4,948)
Decrease (Increase) in Due From Other Funds	(165,691)	(16,108)
Decrease (Increase) in Due From Other Govts	2,753	32,138
(Increase) Decrease in Prepayment Services	(1,165)	1,492
Decrease (Increase) in Inventory	9,315	25,953
Increase (Decrease) in Payables	54,305	(18,104)
Increase (Decrease) in Due To Other Funds	(2,732)	(27,811)
Increase (Decrease) in Unearned Revenue	-	(3,287)
Increase (Decrease) in Due to Other Govts	5,310	99
<b>Total Adjustments</b>	<b>\$ 524,969</b>	<b>\$ 503,294</b>
<b>NET CASH PROVIDED BY OPERATIONAL ACTIVITIES</b>	<b>\$ 1,114,928</b>	<b>\$ 601,627</b>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION  
COMPARATIVE BALANCE SHEET  
As of December 31, 2015 and December 31, 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ <u>181,783</u>	\$ <u>153,584</u>
<b>TOTAL CURRENT ASSETS</b>	<b>\$ <u>181,783</u></b>	<b>\$ <u>153,584</u></b>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Voucher Payable	\$ <u>7,593</u>	\$ <u>6,079</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>7,593</u></b>	<b>\$ <u>6,079</u></b>
 <u>FUND EQUITY</u>		
Net Assets Unrestricted	\$ <u>174,190</u>	\$ <u>147,506</u>
<b>TOTAL FUND EQUITY</b>	<b>\$ <u>174,190</u></b>	<b>\$ <u>147,506</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>181,783</u></b>	<b>\$ <u>153,584</u></b>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND EQUITIES  
Year Ended December 31, 2015

With Comparative Actual Amounts For Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
<b>OPERATING REVENUES</b>		
Other Charges for Services	\$ <u>53,276</u>	\$ <u>49,203</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 53,276</b>	<b>\$ 49,203</b>
<b>OPERATING EXPENSES:</b>		
General Operations	\$ <u>26,592</u>	\$ <u>47,817</u>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ <u>26,592</u></b>	<b>\$ <u>47,817</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 26,684</b>	<b>\$ 1,386</b>
<b>NET INCOME</b>	<b>\$ 26,684</b>	<b>\$ 1,386</b>
Fund Equity - January 1	\$ 147,506	\$ 146,119
Increase in Fund Equity	<u>-</u>	<u>-</u>
<b>FUND EQUITY - DECEMBER 31</b>	<b>\$ <u><u>174,190</u></u></b>	<b>\$ <u><u>147,506</u></u></b>

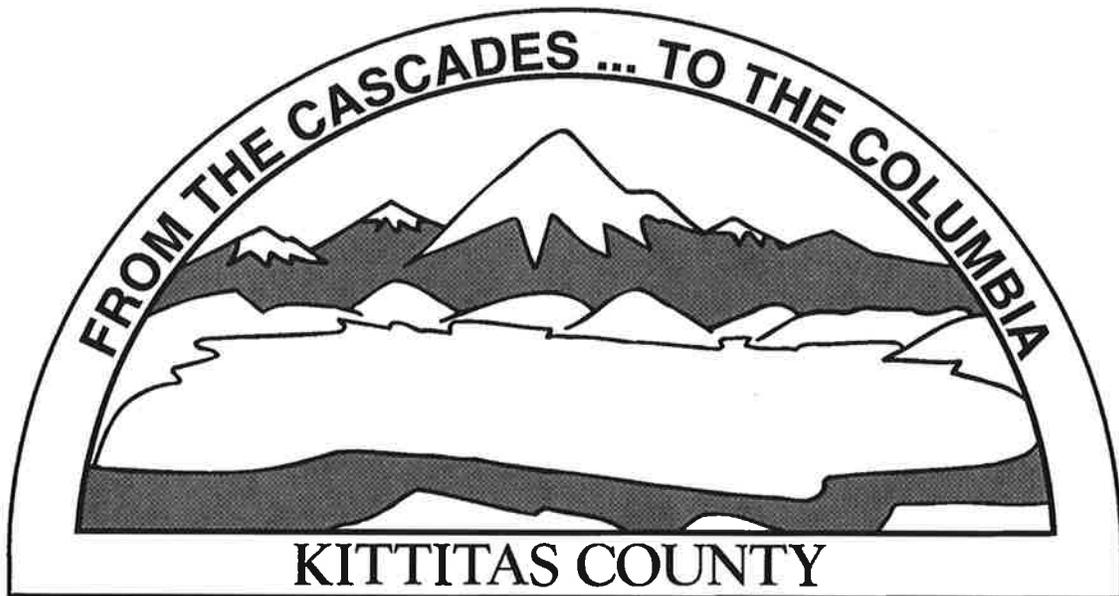
KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION  
 STATEMENT OF CASH FLOWS - DIRECT METHOD  
 YEAR ENDED DECEMBER 31, 2015  
 With Comparative Totals for Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash received from customers	\$ 53,276	\$ 49,203
Cash payment for Supplier	<u>(25,077)</u>	<u>(54,781)</u>
<b>Net cash provide (used) by operating activities</b>	<b>\$ <u>28,199</u></b>	<b>\$ <u>(5,578)</u></b>
Net increase (decrease) in cash and cash equivalents	\$ 28,199	\$ (5,578)
Cash and cash equivalents, January 1	<u>\$ 153,584</u>	<u>\$ 159,162</u>
<b>Cash and cash equivalents, December 31</b>	<b>\$ <u><u>181,783</u></u></b>	<b>\$ <u><u>153,584</u></u></b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net Operating Income (Loss)	\$ 26,684	\$ 1,386
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
(Increase) Decrease in Accounts Receivable	\$ -	\$ -
(Increase) Decrease in Due from other funds	-	-
Increase (Decrease) in vouchers payable	1,514	(6,964)
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
<b>Total Adjustments</b>	<b>\$ <u>1,514</u></b>	<b>\$ <u>(6,964)</u></b>
<b>Net cash provided by operating activities</b>	<b>\$ <u><u>28,199</u></u></b>	<b>\$ <u><u>(5,578)</u></u></b>

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# Agency Funds



**KITTITAS COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**As of December 31, 2015**  
**With Comparative Totals for December 31, 2014**

<u>ASSETS</u>	<u>IRRIGATION/ CONSERVATION DISTRICTS</u>	<u>PARKS &amp; 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	\$ 453,220	\$ 459	\$ 1,765,673	\$ 54,032	\$ 1,349,054	\$ 3,679,011	\$ 30,302	\$ 102,043
Cash with Fiscal Agent	-	-	-	-	-	-	-	-
Investments	123,891	-	7,606,287	-	5,079,095	45,111,422	725,104	-
Taxes Receivable	41,107	-	313,179	118,795	-	593,097	-	-
Other Receivables	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 618,218</b>	<b>\$ 459</b>	<b>\$ 9,685,139</b>	<b>\$ 172,827</b>	<b>\$ 6,428,149</b>	<b>\$ 49,383,531</b>	<b>\$ 755,406</b>	<b>\$ 102,043</b>
<b>LIABILITIES</b>								
Warrants Payable	\$ -	\$ -	\$ 113,885	\$ -	\$ 14,026	\$ 2,416,898	\$ 1,841	\$ 157
Salary/Vouchers Payable	-	-	-	-	-	-	-	-
Custodial Accounts	577,111	459	9,258,074	54,032	6,414,123	46,373,536	753,565	101,886
Deferred Revenues	41,107	-	313,179	118,795	-	593,097	-	-
Restricted Fund Balance	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 618,218</b>	<b>\$ 459</b>	<b>\$ 9,685,139</b>	<b>\$ 172,827</b>	<b>\$ 6,428,149</b>	<b>\$ 49,383,531</b>	<b>\$ 755,406</b>	<b>\$ 102,043</b>

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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>2015 TOTALS</u>	<u>2014 TOTALS</u>
Cash	\$ 30,917	\$ 612,462	\$ 69,658	\$ 2,105,082	\$ 90,322	\$ 505,940	\$ 5,185	\$ 10,853,359	\$ 10,499,848
Cash with Fiscal Agent	-	-	-	164,920	-	-	-	164,920	149,733
Investments	65,773	139,918	28,819	9,554	-	-	1,963	58,891,827	28,953,572
Taxes Receivable	911	-	11,541	-	287,556	946,162	-	2,312,348	2,788,402
Other Receivables	-	-	-	-	-	-	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 97,601</b>	<b>\$ 752,380</b>	<b>\$ 110,018</b>	<b>\$ 2,279,556</b>	<b>\$ 377,878</b>	<b>\$ 1,452,102</b>	<b>\$ 7,148</b>	<b>\$ 72,222,453</b>	<b>\$ 42,391,555</b>
<b>LIABILITIES</b>									
Warrants Payable	\$ 833	\$ 20,007	\$ -	\$ 686,610	\$ -	\$ -	\$ -	\$ 3,254,257	\$ 2,565,843
Salary/Vouchers Payable	-	-	-	285,029	-	-	-	285,029	456,427
Custodial Accounts	95,857	732,373	98,477	1,307,916	90,322	505,940	-	66,363,671	36,573,707
Deferred Outflows - Taxes	911	-	11,541	-	287,556	946,162	-	2,312,348	2,788,402
Restricted Fund Balance	-	-	-	-	-	-	7,148	7,148	7,176
<b>TOTAL LIABILITIES</b>	<b>\$ 97,601</b>	<b>\$ 752,380</b>	<b>\$ 110,018</b>	<b>\$ 2,279,556</b>	<b>\$ 377,878</b>	<b>\$ 1,452,102</b>	<b>\$ 7,148</b>	<b>\$ 72,222,453</b>	<b>\$ 42,391,555</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2015**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2015</u>
<u>Irrigation/Conservation Districts</u>				
<b><u>ASSETS</u></b>				
Cash	\$ 456,650	\$ 1,234,732	\$ (1,238,163)	\$ 453,220
Investments	123,719	172	-	123,891
Taxes-Assessments Receivable	59,395	890,287	(908,575)	41,107
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>639,765</u></b>	<b>\$ <u>2,125,191</u></b>	<b>\$ <u>(2,146,738)</u></b>	<b>\$ <u>618,218</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ -	\$ (227,926)	\$ 227,926	\$ -
Vouchers Payable	-	(227,926)	227,926	-
Custodial Accounts	580,370	(1,010,558)	1,007,299	577,111
Deferred Outflows-Taxes	59,395	(908,575)	890,287	41,107
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>639,765</u></b>	<b>\$ <u>(2,374,986)</u></b>	<b>\$ <u>2,353,439</u></b>	<b>\$ <u>618,218</u></b>
 <u>Parks &amp; Recreation Districts</u>				
<b><u>ASSETS</u></b>				
Cash	\$ 2,600	\$ 8,773	\$ (10,914)	\$ 459
Investments	-	-	-	-
Taxes-Assessments Receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>2,600</u></b>	<b>\$ <u>8,773</u></b>	<b>\$ <u>(10,914)</u></b>	<b>\$ <u>459</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ -	\$ (5,282)	\$ 5,282	\$ -
Vouchers Payable	-	(7,923)	7,923	-
Custodial Accounts	2,600	(5,632)	3,491	459
Other Current Notes Payable	-	-	-	-
Deferred Outflows-Taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>2,600</u></b>	<b>\$ <u>(18,837)</u></b>	<b>\$ <u>16,696</u></b>	<b>\$ <u>459</u></b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2015**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2015</u>
<b><u>Fire District Combining</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 2,732,603	\$ 31,088,870	\$ (32,055,800)	\$ 1,765,673
Investments	11,371,497	5,623,878	(9,389,088)	7,606,287
Taxes-Assessments Receivable	<u>402,219</u>	<u>6,579,557</u>	<u>(6,668,597)</u>	<u>313,179</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>14,506,319</u></b>	<b>\$ <u>43,292,305</u></b>	<b>\$ <u>(48,113,486)</u></b>	<b>\$ <u>9,685,139</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 104,786	\$ (9,926,631)	\$ 9,935,730	\$ 113,885
Vouchers Payable	-	(9,931,099)	9,931,099	-
Custodial Accounts	13,999,313	(16,505,613)	11,764,373	9,258,074
Deferred Outflows-Taxes	<u>402,219</u>	<u>(6,668,597)</u>	<u>6,579,557</u>	<u>313,179</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>14,506,319</u></b>	<b>\$ <u>(43,031,941)</u></b>	<b>\$ <u>38,210,760</u></b>	<b>\$ <u>9,685,139</u></b>
<b><u>Hospital Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 79,956	\$ 2,492,852	\$ (2,518,776)	\$ 54,032
Taxes-Assessments Receivable	<u>135,382</u>	<u>2,473,641</u>	<u>(2,490,228)</u>	<u>118,795</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>215,338</u></b>	<b>\$ <u>4,966,493</u></b>	<b>\$ <u>(5,009,004)</u></b>	<b>\$ <u>172,827</u></b>
<b><u>LIABILITIES</u></b>				
Custodial Accounts	\$ 79,956	\$ (2,518,776)	\$ 2,492,852	\$ 54,032
Deferred Outflows-Taxes	<u>135,382</u>	<u>(2,490,228)</u>	<u>2,473,641</u>	<u>118,795</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>215,338</u></b>	<b>\$ <u>(5,009,004)</u></b>	<b>\$ <u>4,966,493</u></b>	<b>\$ <u>172,827</u></b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2015

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<b><u>PUD #1</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 592,706	\$ 16,232,032	\$ (15,475,684)	\$ 1,349,054
Investments	5,363,419	2,450,654	(2,734,979)	5,079,095
<b>TOTAL ASSETS</b>	<b>\$ 5,956,126</b>	<b>\$ 18,682,686</b>	<b>\$ (18,210,663)</b>	<b>\$ 6,428,149</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 9,788	\$ (1,963,670)	\$ 1,967,908	\$ 14,026
Custodial Accounts	5,946,338	(13,053,690)	13,521,475	6,414,123
<b>TOTAL LIABILITIES</b>	<b>\$ 5,956,126</b>	<b>\$ (15,017,360)</b>	<b>\$ 15,489,383</b>	<b>\$ 6,428,149</b>
 <b><u>School Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 3,705,658	\$ 171,236,137	\$ (171,262,784)	\$ 3,679,011
Investments	11,424,942	73,270,672	(39,584,192)	45,111,422
Taxes-Assessments Receivable	752,536	18,447,787	(18,607,226)	593,097
<b>TOTAL ASSETS</b>	<b>\$ 15,883,136</b>	<b>\$ 262,954,597</b>	<b>\$ (229,454,202)</b>	<b>\$ 49,383,531</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 1,959,761	\$ (29,010,260)	\$ 29,467,397	\$ 2,416,898
Custodial Accounts	13,170,839	(129,304,374)	162,507,071	46,373,536
Deferred Outflows-Taxes	752,536	(18,607,226)	18,447,787	593,097
<b>TOTAL LIABILITIES</b>	<b>\$ 15,883,136</b>	<b>\$ (176,921,860)</b>	<b>\$ 210,422,255</b>	<b>\$ 49,383,531</b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2015

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<b><u>Sewer District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 168,706	\$ 1,744,708	\$ (1,883,112)	\$ 30,302
Investments	424,379	375,713	(74,988)	725,104
Taxes-Assessments Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 593,085</b>	<b>\$ 2,120,421</b>	<b>\$ (1,958,100)</b>	<b>\$ 755,406</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 9,912	\$ (757,735)	\$ 749,664	\$ 1,841
Vouchers Payable	-	(749,664)	749,664	-
Custodial Accounts	583,173	(749,774)	920,166	753,565
Deferred Outflows-Taxes	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 593,085</b>	<b>\$ (2,257,173)</b>	<b>\$ 2,419,494</b>	<b>\$ 755,406</b>
<b><u>TV District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 78,286	\$ 61,631	\$ (37,874)	\$ 102,043
Investments	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 78,286</b>	<b>\$ 61,631</b>	<b>\$ (37,874)</b>	<b>\$ 102,043</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 133	\$ (18,505)	\$ 18,529	\$ 157
Vouchers Payable	-	(18,529)	18,529	-
Custodial Accounts	78,153	(19,369)	43,102	101,886
<b>TOTAL LIABILITIES</b>	<b>\$ 78,286</b>	<b>\$ (56,404)</b>	<b>\$ 80,161</b>	<b>\$ 102,043</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2015**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2015</u>
<b><u>Cemetery District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 24,642	\$ 41,094	\$ (34,819)	\$ 30,917
Investments	65,682	91	-	65,773
Taxes-Assessments Receivable	1,250	13,160	(13,500)	911
<b>TOTAL ASSETS</b>	<b>\$ 91,574</b>	<b>\$ 54,345</b>	<b>\$ (48,319)</b>	<b>\$ 97,601</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 833	\$ (17,355)	\$ 17,355	\$ 833
Vouchers Payable	-	(17,345)	17,345	-
Custodial Accounts	89,491	(17,372)	23,738	95,857
Deferred Outflows-Taxes	1,250	(13,500)	13,160	911
<b>TOTAL LIABILITIES</b>	<b>\$ 91,574</b>	<b>\$ (65,573)</b>	<b>\$ 71,599</b>	<b>\$ 97,601</b>
<b><u>Water Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 532,570	\$ 1,268,172	\$ (1,188,281)	\$ 612,462
Investments	139,654	2,963	(2,700)	139,918
Taxes-Assessments Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 672,225</b>	<b>\$ 1,271,136</b>	<b>\$ (1,190,981)</b>	<b>\$ 752,380</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 16,310	\$ (453,524)	\$ 457,221	\$ 20,007
Vouchers Payable	-	(458,304)	458,304	-
Custodial Accounts	655,915	(731,793)	808,252	732,373
Deferred Outflows-Taxes	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 672,225</b>	<b>\$ (1,643,621)</b>	<b>\$ 1,723,776</b>	<b>\$ 752,380</b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2015

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<b><u>Weed District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 59,571	\$ 319,209	\$ (309,122)	\$ 69,658
Investments	28,779	40	-	28,819
Taxes-Assessments Receivable	14,692	145,280	(148,431)	11,541
<b>TOTAL ASSETS</b>	<b>\$ 103,042</b>	<b>\$ 464,529</b>	<b>\$ (457,554)</b>	<b>\$ 110,018</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 334	\$ (154,672)	\$ 154,338	\$ -
Vouchers Payable	-	(166,717)	166,717	-
Custodial Accounts	88,016	(154,481)	164,942	98,477
Deferred Outflows-Taxes	14,692	(148,431)	145,280	11,541
<b>TOTAL LIABILITIES</b>	<b>\$ 103,042</b>	<b>\$ (624,301)</b>	<b>\$ 631,276</b>	<b>\$ 110,018</b>
<b><u>Clearing Funds</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 1,340,568	\$ 57,534,197	\$ (56,769,683)	\$ 2,105,082
Cash with Fiscal Agent	149,733	164,920	(149,733)	164,920
Investments	9,541	13	-	9,554
<b>TOTAL ASSETS</b>	<b>\$ 1,499,841</b>	<b>\$ 57,699,130</b>	<b>\$ (56,919,416)</b>	<b>\$ 2,279,556</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 463,986	\$ (39,881,001)	\$ 40,103,625	\$ 686,610
Salary/Vouchers Payable	456,427	(31,985,351)	31,813,954	285,029
Custodial Accounts	579,429	(3,499,929)	4,228,417	1,307,916
<b>TOTAL LIABILITIES</b>	<b>\$ 1,499,841</b>	<b>\$ (75,366,282)</b>	<b>\$ 76,145,996</b>	<b>\$ 2,279,556</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2015**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2015</u>
<b><u>Cities</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 121,056	\$ 4,721,841	\$ (4,752,575)	\$ 90,322
Investments	-	435,397	(435,397)	-
Taxes-Assessments Receivable	<u>321,218</u>	<u>3,893,534</u>	<u>(3,927,196)</u>	<u>287,556</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>442,274</u></b>	<b>\$ <u>9,050,772</u></b>	<b>\$ <u>(9,115,168)</u></b>	<b>\$ <u>377,878</u></b>
<b><u>LIABILITIES</u></b>				
Custodial Accounts	\$ 121,056	\$ (4,303,598)	\$ 4,272,864	\$ 90,322
Deferred Outflows-Taxes	<u>321,218</u>	<u>(3,927,196)</u>	<u>3,893,534</u>	<u>287,556</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>442,274</u></b>	<b>\$ <u>(8,230,794)</u></b>	<b>\$ <u>8,166,398</u></b>	<b>\$ <u>377,878</u></b>
<b><u>State Funds</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 599,058	\$ 21,431,556	\$ (21,524,674)	\$ 505,940
Taxes-Assessments Receivable	<u>1,101,708</u>	<u>14,119,689</u>	<u>(14,275,235)</u>	<u>946,162</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,700,766</u></b>	<b>\$ <u>35,551,245</u></b>	<b>\$ <u>(35,799,909)</u></b>	<b>\$ <u>1,452,102</u></b>
<b><u>LIABILITIES</u></b>				
Vouchers Payable	\$ -	\$ -	\$ -	\$ -
Custodial Accounts	599,058	(21,526,112)	21,432,994	505,940
Deferred Outflows-Taxes	<u>1,101,708</u>	<u>(14,275,235)</u>	<u>14,119,689</u>	<u>946,162</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>1,700,766</u></b>	<b>\$ <u>(35,801,348)</u></b>	<b>\$ <u>35,552,683</u></b>	<b>\$ <u>1,452,102</u></b>

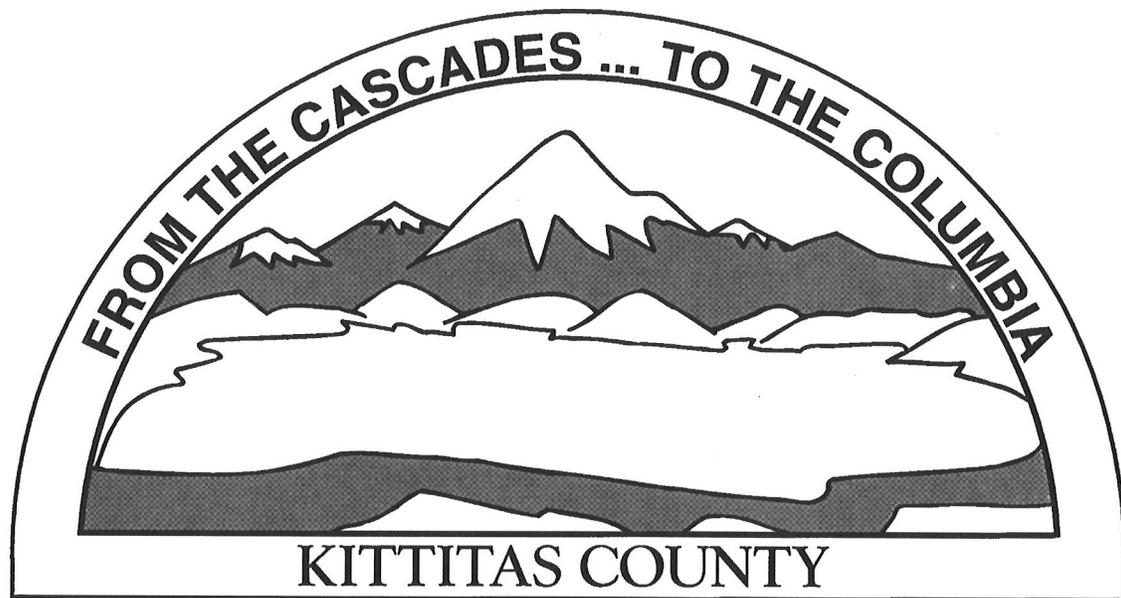
KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2015

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2015</u>
<u>Expendible Trust</u>				
<u>ASSETS</u>				
Cash	\$ 5,216	\$ 3	\$ (34)	\$ 5,185
Investments	1,960	3	-	1,963
Other Receivable	0	-	-	0
<b>TOTAL ASSETS</b>	<b>\$ 7,176</b>	<b>\$ 5</b>	<b>\$ (34)</b>	<b>\$ 7,148</b>
<u>LIABILITIES</u>				
Vouchers Payable	\$ -	\$ (31)	\$ 31	\$ -
Reserve Fund Balance	7,176	(31)	3	7,148
<b>TOTAL LIABILITIES</b>	<b>\$ 7,176</b>	<b>\$ (63)</b>	<b>\$ 34</b>	<b>\$ 7,148</b>
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$ 10,499,848	\$ 309,415,807	\$ (309,062,296)	\$ 10,853,359
Cash with Fiscal Agency	149,733	164,920	(149,733)	164,920
Investments	28,953,572	82,159,597	(52,221,343)	58,891,827
Taxes-Assessments Receivable	2,788,402	46,562,935	(47,038,989)	2,312,348
Other Receivables	0	-	-	0
<b>TOTAL ASSETS</b>	<b>\$ 42,391,555</b>	<b>\$ 438,303,260</b>	<b>\$ (408,472,362)</b>	<b>\$ 72,222,453</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,565,843	\$ (82,416,562)	\$ 83,104,977	\$ 3,254,257
Salary/Vouchers Payable	456,427	(43,562,891)	43,391,494	285,029
Custodial Accounts	36,573,707	(193,401,072)	223,191,036	66,363,671
Deferred Outflows-Taxes	2,788,402	(47,038,989)	46,562,935	2,312,348
Reserve Fund Balance	7,176	(31)	3	7,148
<b>TOTAL LIABILITIES</b>	<b>\$ 42,391,555</b>	<b>\$ (366,419,546)</b>	<b>\$ 396,250,445</b>	<b>\$ 72,222,453</b>

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# Supplementary Financial Information



**Kittitas County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
<b>Forest Service Schools and Roads Cluster</b>								
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	NA	-	533,763	533,763	-	9,4
<b>Total Forest Service Schools and Roads Cluster:</b>				<b>-</b>	<b>533,763</b>	<b>533,763</b>	<b>-</b>	
National Oceanic And Atmospheric Administration (noaa), Department Of Commerce (via NOAA)	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	PRISM#12-1358	39,065	-	39,065	-	8
National Oceanic And Atmospheric Administration (noaa), Department Of Commerce (via NOAA)	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	PRISM#13-1315P	236,521	-	236,521	-	
National Oceanic And Atmospheric Administration (noaa), Department Of Commerce (via NOAA)	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	PRISM#13-1347	21,622	-	21,622	-	
<b>Total CFDA 11.438:</b>				<b>297,208</b>	<b>-</b>	<b>297,208</b>	<b>-</b>	
Office Of Community Planning And Development, Department Of Housing And Urban Development (via CDBG Hopesource)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	15-62210-008	23,254	-	23,254	21,761	
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Dept of Commerce Hopesource)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	14-65400-008	50,608	-	50,608	49,108	8
<b>Total CFDA 14.228:</b>				<b>73,862</b>	<b>-</b>	<b>73,862</b>	<b>70,868</b>	
Violence Against Women Office, Department Of Justice (via Department of Justice)	Violence Against Women Formula Grants	16.588	F14-31103-018	14,304	-	14,304	-	7
Bureau Of Justice Assistance, Department Of Justice	State Criminal Alien Assistance Program	16.606	2015-AP-BX-0623	-	6,177	6,177	-	7,8
Bureau Of Justice Assistance, Department Of Justice	Bulletproof Vest Partnership Program	16.607	NA	-	6,534	6,534	-	4,8

**Kittitas County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Federal Aviation Administration (faa), Department Of Transportation	Airport Improvement Program	20.106	NA	-	3,071	3,071	-	4
<b>Highway Planning and Construction Cluster</b>								
Federal Highway Administration (fhwa), Department Of Transportation (via Wa St Dept of Transportation)	Highway Planning and Construction	20.205	LA-7118	2,742,692	-	2,742,692	-	8
Federal Highway Administration (fhwa), Department Of Transportation (via Wa St Dept of Transportation)	Highway Planning and Construction	20.205	LA-8708	19,871	-	19,871	-	
<b>Total Highway Planning and Construction Cluster:</b>				<b>2,762,562</b>	<b>-</b>	<b>2,762,562</b>	<b>-</b>	
<b>Highway Safety Cluster</b>								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Wa Traffic Safety Commission-HVE)	State and Community Highway Safety	20.600	NA	8,389	-	8,389	-	4,8,7
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Wa Traffic Safety Commission (HVE))	State and Community Highway Safety	20.600	na	1,557	-	1,557	-	4,7
<b>Total Highway Safety Cluster:</b>				<b>9,946</b>	<b>-</b>	<b>9,946</b>	<b>-</b>	
U.s. Election Assistance Commission (via Secretary of State)	Help America Vote Act Requirements Payments	90.401	G2844#4	1,824	-	1,824	-	
Office Of The Secretary, Department Of Health And Human Services (via Depat of Health & Human Services Office of the Secretary)	Medical Reserve Corps Small Grant Program	93.008	MRC 14-2569	50	-	50	-	8

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**Kittitas County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Office Of The Secretary, Department Of Health And Human Services (via Dept of Health & Human Services Office of the Secretary)	Medical Reserve Corps Small Grant Program	93.008	MRC 115-2569C	5,113	-	5,113	-	8
			<b>Total CFDA 93.008:</b>	<b>5,163</b>	<b>-</b>	<b>5,163</b>	<b>-</b>	
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Dept of Health & Human Services Centers for Disease Control and Prevention)	Public Health Emergency Preparedness	93.069	C17114	50,522	-	50,522	-	7
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Dept of Health & Human Services Centers for Disease Control and Prevention)	Public Health Emergency Preparedness	93.069	C17114	24,078	-	24,078	-	8,7
			<b>Total CFDA 93.069:</b>	<b>74,600</b>	<b>-</b>	<b>74,600</b>	<b>-</b>	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Kittitas County Community Network)	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	NA	806	-	806	-	4,7
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Dept of Health & Human Services Centers for Disease Control and Prevention)	Immunization Cooperative Agreements	93.268	C17114	9,016	-	9,016	-	5,6,7,8
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Wa St Dept of Health)	Immunization Cooperative Agreements	93.268	NA	57,398	-	57,398	-	5,4,3,8
			<b>Total CFDA 93.268:</b>	<b>66,414</b>	<b>-</b>	<b>66,414</b>	<b>-</b>	

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**Kittitas County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Kittitas County Community Network Coalition)	Drug-Free Communities Support Program Grants	93.276	na	2,672	-	2,672	-	4,7
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Dept of Health & Human Services Center for Disease Control and Prevention)	National State Based Tobacco Control Programs	93.305	NA	1,087	-	1,087	-	4,7
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Dept of Health & Human Serv Centers for Disease Control and Prevention)	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	5,325	-	5,325	-	8
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Dept of Health and Human Services Centers for Medicare & Medicaid Services)	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	NA	15,975	-	15,975	-	4,8,7
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Dept of Health & Human Services Centers for Medicare & Medicaid Services)	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	NA	6,169	-	6,169	-	4,7
<b>Total CFDA 93.525:</b>				<b>22,143</b>	<b>-</b>	<b>22,143</b>	<b>-</b>	
Administration For Children And Families, Department Of Health And Human Services (via DSHS)	Child Support Enforcement	93.563	2110-80579	13,253	-	13,253	-	7,8

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**Kittitas County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Administration For Children And Families, Department Of Health And Human Services (via DSHS)	Child Support Enforcement	93.563	2110-80577	93,625	-	93,625	-	7,8
			<b>Total CFDA 93.563:</b>	<b>106,878</b>	<b>-</b>	<b>106,878</b>	<b>-</b>	
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Dept of Health and Human Services Centers for Disease Control and Prevention)	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	NA	14,996	-	14,996	-	4
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Dept of Health & Human Services Center for Disease Control and Prevention)	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	NA	7,272	-	7,272	950	4
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Dept of Health and Human Services Centers for Medicare and Medicaid Services) <b>Medicaid Cluster</b>	Medicare_Supplementary Medical Insurance	93.774	NA	118	-	118	-	4
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Dept of Health & Human Services Centers for Medicare and Medicaid Services)	Medical Assistance Program	93.778	NA	3,463	-	3,463	-	4,8
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Dept of Health & Human Services Centers for Medicare and Medicaid Services)	Medical Assistance Program	93.778	1163-35250	21,871	-	21,871	-	8

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**Kittitas County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via Dept of Health and Human Services Centers for Medicare and Medicaid Services)	Medical Assistance Program	93.778	K763	4,825	-	4,825	-	
			<b>Total Medicaid Cluster:</b>	<b>30,159</b>	<b>-</b>	<b>30,159</b>	<b>-</b>	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Dept of Health & Human Services Substance Abuse & Mental Health Services Admin)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1563-43842	13,121	-	13,121	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Dept of Health & Human Services Substance Abuse & Mental Health Services Admin)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27314	21,141	-	21,141	21,141	8
			<b>Total CFDA 93.959:</b>	<b>34,262</b>	<b>-</b>	<b>34,262</b>	<b>21,141</b>	
Health Resources And Services Administration, Department Of Health And Human Services (via Dept of Health & Human Services Health Resources & Services Admin)	Maternal and Child Health Services Block Grant to the States	93.994	C17114	49,143	-	49,143	14,073	7
Department Of Homeland Security (via Wa St Recreation Boating Safety Program)	Boating Safety Financial Assistance	97.012	NA	15,327	-	15,327	-	4,8,7
Department Of Homeland Security (via St of Wa Military Dept-Emerg Mgmt)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D15-232	14,335	-	14,335	-	10,12,8

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**Kittitas County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Department Of Homeland Security (via St of Wa Military Dept (FEMA))	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D11-012	64,318	-	64,318	-	10,12,8
			<b>Total CFDA 97.036:</b>	<b>78,653</b>	<b>-</b>	<b>78,653</b>	<b>-</b>	
Department Of Homeland Security (via WA St Military Dept & US Dept of Homeland Security)	Emergency Management Performance Grants	97.042	E15-092	8,124	-	8,124	-	8
Department Of Homeland Security (via Department Military)	Pre-Disaster Mitigation	97.047	E15-243	135,425	-	135,425	-	
Department Of Homeland Security (via Wa ST Military Dept & US Dept of Homeland Security)	Homeland Security Grant Program	97.067	E13-149	32,176	-	32,176	-	8,7
Department Of Homeland Security (via Wa St Military Dept and US Dept of Homeland Security)	Homeland Security Grant Program	97.067	E14-150	48,487	-	48,487	-	8,7
Department Of Homeland Security (via Wa St Military Dept & US Dept of Homeland Security)	Homeland Security Grant Program	97.067	E15-106	49,773	-	49,773	-	8,7
			<b>Total CFDA 97.067:</b>	<b>130,436</b>	<b>-</b>	<b>130,436</b>	<b>-</b>	
			<b>Total Federal Awards Expended:</b>	<b>3,948,711</b>	<b>549,545</b>	<b>4,498,254</b>	<b>107,032</b>	

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## KITTITAS COUNTY

### Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2015

Note 1 – Basis of Accounting

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

Note 2 – Program Costs

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

Note 3 – Noncash Awards - Vaccinations

The amount of \$57,398 reported on the schedule is the value of vaccine received by the county during current year and priced as prescribed by Washington State Department of Health.

Note 4 – Not Available (N/A)

The county was unable to obtain other identification number.

Note 5 – Vaccine for Children's Programs

Vaccine supplied by Federal Government for vaccine for children program

Note 6 – Vaccine for 317 Programs

Vaccine supplied by Federal Government for vaccine for 317 programs.

Note 7 – Indirect Cost Rate

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

Public Health: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 29.00 percent

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

Note 8 – Project has been completed or expired

Project has been completed or expired.

Note 9 – In-Lieu of Taxes/Unrestricted Funds

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

Note 10 – Grant Project Shared

This grant is shared between county funds.

KITTITAS COUNTY

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2015

Note 11 –Project Carryover

Large project carryover: Project pending environmental review and permits.

Note 12-Fema Disaster Assistance

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

**Kittitas County**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2015**

Grantor	Program Title	Identificaton Number	Amount
<b>State Grant from Department of Social and Health Services</b>			
	Child Support Enforcement-Clerk	2110-80579	2,331
	Juvenile Consolidated	1363-79435	32,670
	Juvenile Consolidated	1563-43092	22,579
	Substance Abuse	1563-43842	75,772
	Substance Abuse	1163-27314	94,901
	Developmental Disabilities	1463-15598	325,331
	Developmental Disabilities	1563-44899	357,424
	Child Support Enforcement-Prosecutor	2110-80577	44,710
		<b>Sub-total:</b>	<b>955,717</b>
<b>State Grant from Other Judicial Agencies</b>			
	JUV/BECCA	IAA15024	14,610
	JUV/BECCA	IAA16079	5,444
		<b>Sub-total:</b>	<b>20,053</b>
<b>State Grant from Department of Agriculture</b>			
	Horticulture Pest Disease	K1788	29,652
		<b>Sub-total:</b>	<b>29,652</b>
<b>State Grant from Department of Commerce</b>			
	Victim Witness Assistance	S15-31102517	16,986
	Community Capital Facilities Teanaway Roads	14-93222-006	4,469,170
	Victim Witness Assistance	S14-31102517	16,986
		<b>Sub-total:</b>	<b>4,503,142</b>

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**Kittitas County**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2015**

Grantor	Program Title	Identificaton Number	Amount
<b>State Grant from Department of Transportation</b>			
	Bowers Field Master Plan Up-date	ELL-01-15	171
	Transp. Planning-QUADCO/RTPO Lead Agency	GCB1769	139,505
		<b>Sub-total:</b>	<b>139,676</b>
<b>State Grant from Military Department</b>			
	E911 KITTCOM	E15-028	169,319
	E911 KITTCOM	E16-020	107,387
	FEMA Ringer Loop Road	1963-DR-WA (2011 Lg)	10,761
	FEMA #43 Naneum Cyn	4188-DR-WA (2014)	2,389
		<b>Sub-total:</b>	<b>289,856</b>
<b>State Grant from Department of Ecology</b>			
	Community Litter Clean Up Program	2RCLCP-1517-KiCoSW-000	16,354
	Community Litter Clean Up Program	C1400187	3,265
	Coordinated Prevention	2RCPG-1517-KiCoSW-000	54,666
	Coordinated Prevention	G1400124	31,872
	Shoreline Master Project	G1200054	9,795
	Coordinated Prevention Grant	G1400139	53,632
	Coordinated Prevention Grant	WQRCPG-1517-KICPHD-00089	8,924
	Well Delegation Program	C0900153	4,525
	Well Delegation Program	C1500167	6,375
	Air Quality Grant	C1500083	25,644
		<b>Sub-total:</b>	<b>215,053</b>
<b>State Grant from Traffic Safety Commission</b>			
	Drug Recognition Expert	N/A	184
	Drug Recognition Expert	N/A	351
		<b>Sub-total:</b>	<b>534</b>

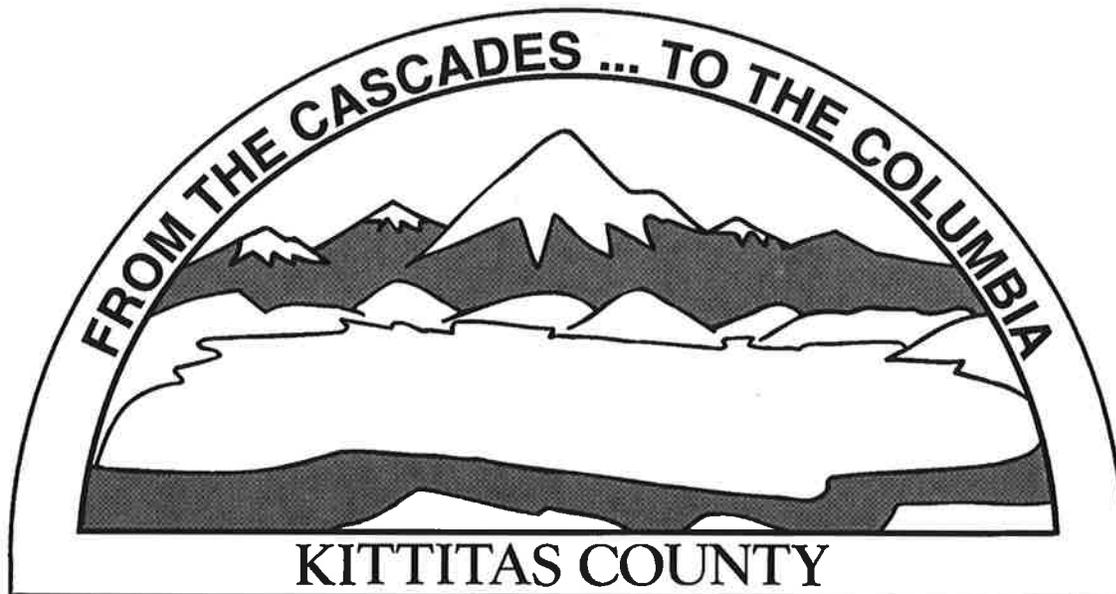
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**Kittitas County**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2015**

Grantor	Program Title	Identificaton Number	Amount
State Grant from County Road Administration Board			
	Rural Arterial Program No 6 Road	1913-01	54,139
	Rural Arterial Program No 6 Road Bridge #79051	1915-01	61
	Rural Arterial Program Westside Rd	1915-02	123
		<b>Sub-total:</b>	<b>54,323</b>
Crab Road Arterial - Projects			
	County Arterial Preservation Program	CAPP	492,229
		<b>Sub-total:</b>	<b>492,229</b>
State Grant from Legislature and its Committees			
	Registered Sex Offender Address Verification	RSO 14-15	33,620
	Registered Sex Offender Address Verification	RSO 15-16	34,500
		<b>Sub-total:</b>	<b>68,120</b>
State Grant from Department of Health			
	Youth Tabacco Prevention	NA	4,511
	Immunizations Non Cash	NA	22,069
		<b>Sub-total:</b>	<b>26,580</b>
State Grant from Other State Agencies			
	Access to Baby and Child Dentistry Program	1166-33934	4,825
		<b>Sub-total:</b>	<b>4,825</b>
			<b>Grand total: 6,799,761</b>

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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, 2015**

<b>GENERAL FIXED ASSETS:</b>	<b>General Government</b>
Land	\$ 3,990,171.10
Gravel Roads	3,995,364.92
Easements & Right of Ways	5,278,025.16
Water Rights	2,496,651.48
Intangible Assets	1,719,904.37
Buildings	21,188,994.35
Building Improvements	14,696,268.16
Other Improvements	2,283,361.89
Equipment	4,783,537.04
Construction in Progress	789,144.00
Infrastructure	155,441,109.62
	<hr/>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ <u><u>216,662,532.09</u></u></b>

**INVESTMENT IN GENERAL FIXED ASSETS FROM:**

General Fund Revenue	\$ 43,824,195.63
Special Revenue Fund Revenue	170,778,400.71
Other Sources	1,673,341.32
Private Contributions	386,594.43
	<hr/>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ <u><u>216,662,532.09</u></u></b>

**KITTITAS COUNTY, WASHINGTON**  
**SCHEDULE OF CAPITAL ASSETS**  
For Year Ended December 31, 2015

FUNDS	LAND	BUILDINGS	BUILDING IMPROVE- MENTS	OTHER IMPROVE- MENTS	CONST. IN PROGRESS	EQUIPMENT	INFRA STRUCTURE	INTANGIBLE ASSET
General Fund	3,678,044	20,178,450	10,315,644	669,184	-	4,119,016	-	4,167,094
Airport	279,580	980,180	4,380,624	1,614,178	-	-	-	-
Parks	32,547	30,364	-	-	-	-	-	-
Road	-	-	-	-	789,144	52,779	164,714,500	33,817
3/10's	-	-	-	-	-	258,004	-	-
Misdemeanor Probation	-	-	-	-	-	38,931	-	15,645
Public Health	-	-	-	-	-	185,146	-	-
Noxious Weed	-	-	-	-	-	129,661	-	-
E R & R	97,707	674,312	262,435	221,046	78,891	8,328,681	-	-
<b>TOTAL GOVERNMENTAL CAPITAL ASSETS</b>	<b>4,087,878</b>	<b>21,863,306</b>	<b>14,958,703</b>	<b>2,504,407</b>	<b>868,035</b>	<b>13,112,218</b>	<b>164,714,500</b>	<b>4,216,556</b>
Community Development Services	-	-	-	-	-	119,602	-	-
Solid Waste	280,439	1,382,534	6,945	4,538,949	-	1,653,633	-	39,704
<b>TOTAL COUNTY CAPITAL ASSETS</b>	<b>4,368,317</b>	<b>23,245,840</b>	<b>14,965,648</b>	<b>7,043,357</b>	<b>868,035</b>	<b>14,885,453</b>	<b>164,714,500</b>	<b>4,256,259</b>

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS

By Fund

FOR YEAR ENDED DECEMBER 31, 2015

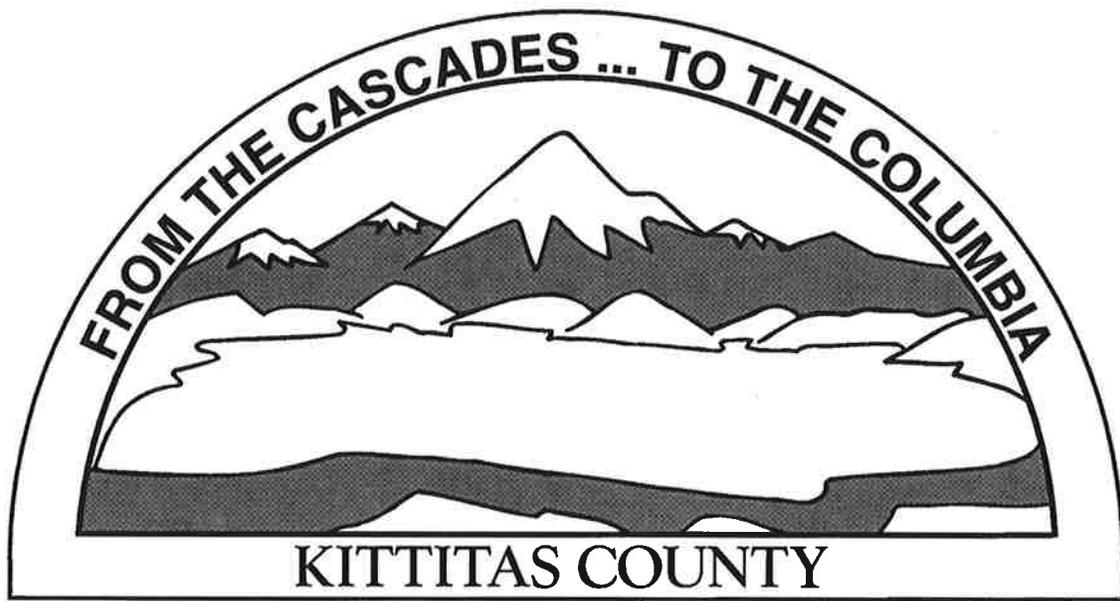
	BALANCE JAN. 1, 2015	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2015
<b>GOVERNMENTAL ACTIVITIES</b>					
<b><u>GENERAL FUND</u></b>					
Assessor	\$ 141,925	\$ -	\$ -	\$ -	\$ 141,925
Assessor Intangible Asset	-	-	-	-	-
Auditor	184,559	-	-	-	184,559
Auditor Intangible Asset	401,541	-	-	-	401,541
Clerk	-	-	-	-	-
Clerk Intangible Asset	23,322	-	-	-	23,322
Commissioners	53,118	-	(11,270)	-	41,848
Commissioners Intangible Asset	5,961	-	-	-	5,961
Water Rights Intangible Asset	1,055,624	1,441,027	-	-	2,496,651
Community Development Services	70,745	-	-	-	70,745
Community Development Services Intangible Asset	120,902	-	-	-	120,902
Information Technology	369,307	49,923	-	-	419,230
Information Technology Intangible Asset	591,420	10,022	-	-	601,442
Coop Extension	5,790	-	-	-	5,790
Facilities Maintenance	373,024	-	-	-	373,024
Facilities Maintenance Land	1,503,159	-	-	-	1,503,159
Facilities Maintenance Buildings/Improvements	19,052,882	29,812	-	-	19,082,694
Facilities Maintenance Improvements	415,310	-	-	-	415,310
Facilities Maintenance Construction in Progress	-	-	-	-	-
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	2,113,437	228,122	-	-	2,341,559
Sheriff Intangible Asset	14,492	23,860	-	-	38,352
Sheriff Buildings/Improvements	-	80,919	-	-	80,919
Sheriff Construction in Progress	-	-	-	-	-
Treasurer	14,865	-	-	-	14,865
Treasurer Intangible Asset	254,536	5,000	-	-	259,536
Upper District Court	18,433	-	-	-	18,433
Upper District Court Intangible Asset	-	-	-	-	-
Upper District Court Land	143,559	-	-	-	143,559

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS  
By Fund  
FOR YEAR ENDED DECEMBER 31, 2015

	<u>BALANCE</u>		<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>ADJUSTMENTS</u>	<u>BALANCE</u>	
	<u>JAN. 1, 2015</u>					<u>DEC. 31, 2015</u>	
Upper District Court Building/Improvements	1,528,788		8,370	-	-	1,537,158	
Upper District Court Construction in Progress	-		-	-	-	-	
Human Resources	-		-	-	-	-	
Human Resources Intangible Asset	-		-	-	-	-	
County Fair	298,370		-	-	-	298,370	
County Fair Intangible Asset	-		5,395	-	-	5,395	
County Fair Land	1,737,565		293,760	-	-	2,031,325	
County Fair Buildings/Improvements	9,520,340		273,163	-	-	9,793,503	
County Fair Improvements	244,873		9,001	-	-	253,874	
County Fair Construction in Progress	-		-	-	-	-	
<b>TOTAL GENERAL FUND</b>	<b>\$ 40,506,692</b>	<b>\$</b>	<b>2,458,375</b>	<b>\$</b>	<b>(11,270)</b>	<b>\$ 42,953,794</b>	<b>\$</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>							
Airport	\$ -	\$	-	\$	-	\$ -	\$
Airport Land	279,580		-	-	-	279,580	
Airport Buildings/Improvements	5,360,804		-	-	-	5,360,804	
Airport Improvements	1,595,034		19,144	-	-	1,614,178	
Airport Construction in Progress	613		-	(613)	-	-	
Airport Intangible Assets	-		-	-	-	-	
Road	52,779		-	-	-	52,779	
Road Intangible Asset	39,105		-	(5,288)	-	33,817	
Road Infrastructure	154,571,602		11,665,878	(1,703,264)	180,283	164,714,500	
Road Construction in Progress	3,173,442		275,688	(2,659,986)	-	789,144	
Misdemeanor Probation	38,931		-	-	-	38,931	
Misdemeanor Probation Intangible Asset	15,645		-	-	-	15,645	
Public Health	174,619		10,527	-	-	185,146	
Public Health Intangible Asset	-		-	-	-	-	
REET Tech Intangible Asset	10,000		9,085	-	-	19,085	
Trial Court Improvements Intangible Asset	-		-	-	-	-	
Auditor Historical Document Intangible Asset	100,424		54,306	-	-	154,730	
Noxious Weed	120,789		8,872	-	-	129,661	
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	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 165,854,282</b>	<b>\$</b>	<b>12,043,499</b>	<b>\$</b>	<b>(4,369,151)</b>	<b>\$ 173,708,914</b>	<b>\$</b>
<b>TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS</b>	<b>\$ 206,360,975</b>	<b>\$</b>	<b>14,501,874</b>	<b>\$</b>	<b>(4,380,421)</b>	<b>\$ 216,662,708</b>	<b>\$</b>

# Statistical Section



# Kittitas County

## Introduction to Statistical Section

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

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	<b>205</b>
These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective.	
<b>Revenue Capacity</b>	<b>209</b>
These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.	
<b>Debt Capacity</b>	<b>214</b>
These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. The County has not had any general obligation bonds outstanding for the last ten fiscal years.	
<b>Demographic and Economic Information</b>	<b>215</b>
These tables present demographic and economic information intended (1) to assist users in understanding the social economic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.	
<b>Operating Information</b>	<b>217</b>
These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the activities it performs. The County will be expanding the disclosure of operating information in future years.	

**KITTITAS COUNTY, WASHINGTON**  
**Net Assets by Component**

	2006	2007	2008	2009	2010	2011*	2012	2013 <sup>1</sup>	2014	2014 <sup>2</sup>
<b>Governmental Activities</b>										
Invested in capital assets, net of related debt	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	85,483,191
Restricted for:										
Special Revenue	-	-	-	-	22,863,901	-	-	-	-	-
Debt service	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	32,274	54,046	260,527	30,544	81,746
Restricted	n/a	n/a	n/a	n/a	n/a	8,409,282	8,637,081	9,241,694	12,684,817	24,507,104
Committed	n/a	n/a	n/a	n/a	n/a	26,714,333	2,347,443	2,664,176	2,705,549	2,790,479
Assigned	n/a	n/a	n/a	n/a	n/a	696,076	20,043,347	18,666,429	19,763,977	6,655,284
Unassigned	n/a	n/a	n/a	n/a	n/a	10,187,949	10,050,728	10,393,709	5,362,831	603,090
Unrestricted	27,249,781	32,929,165	36,917,332	35,384,757	11,956,180	-	-	-	-	-
<b>Total Governmental Activities Net Assets</b>	<b>50,093,018</b>	<b>57,069,908</b>	<b>109,870,154</b>	<b>106,045,541</b>	<b>107,123,282</b>	<b>109,382,944</b>	<b>113,229,483</b>	<b>116,011,873</b>	<b>117,599,247</b>	<b>120,120,894</b>
<b>Business Type activities</b>										
Invested in capital assets, net of related debt	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	3,990,595
Restricted	-	462,625	567,198	-	648,548	505,413	890,418	633,234	998,714	622,033
Unrestricted	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	2,222,930	2,260,412	3,601,648	3,177,731	3,640,827
<b>Total Business-Type Activities Net Assets</b>	<b>5,305,554</b>	<b>5,849,614</b>	<b>5,924,873</b>	<b>7,140,079</b>	<b>6,561,737</b>	<b>6,802,243</b>	<b>7,056,864</b>	<b>8,118,490</b>	<b>8,189,538</b>	<b>8,253,455</b>
<b>Primary Government</b>										
Invested in capital assets, net of related debt	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	89,473,785
Restricted	349,422	817,474	1,545,643	389,989	12,597,753	-	-	-	-	-
Unrestricted	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	32,274	54,046	260,527	30,544	81,746
Restricted	n/a	n/a	n/a	n/a	n/a	8,914,695	9,527,499	9,874,928	13,683,531	25,129,137
Committed	n/a	n/a	n/a	n/a	n/a	26,714,333	2,347,443	2,664,176	2,705,549	2,790,479
Assigned	n/a	n/a	n/a	n/a	n/a	696,076	20,043,347	18,666,429	19,763,977	6,655,284
Unassigned	n/a	n/a	n/a	n/a	n/a	12,410,879	12,311,140	13,995,357	8,540,562	4,243,917
<b>Total Primary Government Net Assets</b>	<b>55,398,572</b>	<b>62,919,522</b>	<b>115,795,027</b>	<b>113,185,620</b>	<b>90,821,118</b>	<b>116,185,187</b>	<b>120,286,347</b>	<b>124,130,363</b>	<b>125,788,785</b>	<b>128,374,348</b>

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

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

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

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

## Kittitas County, Washington

### Changes In Net Assets Last Ten Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013 <sup>1</sup>	2014	2015
<b>Expenses</b>										
Governmental activities:										
Judicial	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	2,872,052
General Government	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	8,330,564
Public Safety	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	10,424,863
Physical Environment	281,247	298,935	337,835	383,168	389,247	512,787	529,751	506,401	741,028	603,505
Transportation	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	9,281,243
Economic Environment	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	901,723
Mental & Physical Health	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	2,730,715
Culture & Recreation	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	2,150,742
Interest on long-term debt	120,892	166,747	143,195	111,567	84,779	425,859	350,300	315,423	301,162	299,918
Total governmental activities expenses	<u>31,290,467</u>	<u>29,591,446</u>	<u>30,224,437</u>	<u>34,441,415</u>	<u>30,682,123</u>	<u>33,758,234</u>	<u>35,282,862</u>	<u>35,242,147</u>	<u>37,707,416</u>	<u>37,595,325</u>
Business-type activities:										
Garbage & Solid Waste	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	3,247,727
Community Development Services	-	-	-	-	-	-	-	1,276,174	1,467,169	1,398,657
Total business-type activities expenses	<u>2,755,837</u>	<u>2,952,445</u>	<u>3,256,544</u>	<u>2,676,579</u>	<u>2,800,597</u>	<u>3,020,770</u>	<u>2,877,581</u>	<u>4,515,320</u>	<u>4,803,979</u>	<u>4,646,384</u>
Total primary governmental expenses	<u>34,046,304</u>	<u>32,543,891</u>	<u>33,480,981</u>	<u>37,117,994</u>	<u>33,482,720</u>	<u>36,779,004</u>	<u>38,160,443</u>	<u>39,757,467</u>	<u>42,511,395</u>	<u>42,241,709</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
Judicial	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	1,704,863
General Government	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	3,133,120
Public Safety	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	1,918,780
Physical Environment	84,599	98,197	13,315	7,219	6,136	151,253	146,297	176,178	186,682	196,317
Transportation	187,286	199,576	146,990	195,684	217,439	300,203	178,235	205,128	229,337	148,918
Economic Environment	2,699,689	3,017,496	2,148,437	1,487,841	813,199	1,434,032	1,587,180	794,399	670,404	791,400
Mental & Physical Health	897,591	265,286	346,301	177,541	178,377	166,379	144,731	150,393	152,084	183,888
Culture & Recreation	204,991	145,424	155,994	144,929	155,754	175,311	188,316	189,272	232,147	203,877
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	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	11,448,725
Capital grants and contributions	-	1,075,746	221,471	194,577	122,747	-	-	367,246	123,482	-
Total governmental activities program revenues	<u>16,167,132</u>	<u>18,086,684</u>	<u>14,371,204</u>	<u>14,655,508</u>	<u>11,179,739</u>	<u>11,956,294</u>	<u>16,410,710</u>	<u>13,542,165</u>	<u>13,268,481</u>	<u>19,729,888</u>
Business-type activities:										
Charges for services:										
Garbage & Solid Waste	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	3,720,912
Community Development Services	-	-	-	-	-	-	-	1,321,390	1,265,187	1,424,547
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	10,837	-	-
Total business-type activities program revenues	<u>2,957,846</u>	<u>3,372,077</u>	<u>3,092,840</u>	<u>3,726,075</u>	<u>2,853,756</u>	<u>3,214,303</u>	<u>3,119,688</u>	<u>4,668,830</u>	<u>4,772,809</u>	<u>5,145,459</u>
Total primary government program revenues	<u>19,124,978</u>	<u>21,458,761</u>	<u>17,464,044</u>	<u>18,381,583</u>	<u>14,033,495</u>	<u>15,170,597</u>	<u>19,530,398</u>	<u>18,210,995</u>	<u>18,041,290</u>	<u>24,875,347</u>
<b>Net (expense) / Revenue</b>										
Governmental activities	(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)	(17,865,436)
Business-type activities	-	-	-	-	53,159	193,533	242,107	153,510	(31,169)	499,074
Total primary government net expense	<u>\$ (15,123,337)</u>	<u>\$ (11,504,762)</u>	<u>\$ (15,853,234)</u>	<u>\$ (19,785,905)</u>	<u>(19,449,225)</u>	<u>(21,608,407)</u>	<u>(18,630,045)</u>	<u>(21,546,472)</u>	<u>(24,470,105)</u>	<u>(17,366,362)</u>

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## Kittitas County, Washington

### Changes In Net Assets Last Ten Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013 <sup>1</sup>	2014	2015
<b>General Revenue and other changes in Net Assets</b>										
Governmental activities:										
Taxes										
Property taxes	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	13,416,172
Sales taxes	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	7,702,930
Other taxes	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	4,482,628
Unrestricted grants and contributions	-	93,431	1,948,248	1,904,157	274,255	716,861	40,260	780,543	845,070	992,530
Investment earnings	1,609,405	1,956,040	1,293,203	562,900	277,184	278,061	115,572	947,859	837,664	943,671
Gain on Disposition of capital assets	33,608	56,721	63,546	125,088	23,264	43,956	112,450	22,944	85,554	141,860
Transfers	-	-	-	-	-	-	-	(903,258)	(100,000)	-
Total governmental activities	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	27,679,791
Business-type activities:										
Investment earnings	115,390	124,427	139,237	(37,769)	6,063	7,129	12,515	4,856	3,218	4,783
Transfers	-	-	-	-	-	-	-	903,258	100,000	-
Total business-type activities	115,390	124,427	139,237	(37,769)	6,063	7,129	12,515	908,114	103,218	4,783
Total primary government	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	27,684,574
<b>Changes in Net Assets</b>										
Governmental activities	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	9,814,355
Business-type activities	317,399	544,060	(24,468)	1,011,726	59,221	200,662	254,622	1,061,625	72,048	503,857
Total primary government	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	10,318,212

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

<sup>1</sup> 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**

<b>YEAR</b>	<b>GENERAL PROPERTY TAX</b>	<b>RETAIL SALES</b>	<b>OTHER TAX</b>	<b>TOTAL</b>
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 <sup>1</sup>	12,115,316	6,785,011	4,925,174	23,825,501
2014	13,234,740	6,844,132	1,076,055	21,154,927
2015	13,521,830	7,702,930	1,190,450	22,415,210
Percent of Change 2005 to 2014	94.92%	71.54%	-48.05%	66.20%

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

## KITITAS 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.

Source: Kittitas County Assessor

**KITTITAS COUNTY, WASHINGTON**

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

<b>ASSESSMENT YEAR</b>	<b>STATE OF WASHINGTON</b>	<b>KITTITAS COUNTY</b>	<b>ROAD DISTRICT</b>	<b>*CITIES AND TOWNS</b>	<b>*SCHOOL DISTRICTS</b>	<b>*FIRE DISTRICTS</b>	<b>*HOSPITAL DISTRICTS</b>	<b>CEMETERY DISTRICT</b>	<b>*WATER DISTRICTS</b>	<b>SEWER DISTRICT</b>	<b>**TOTAL</b>
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
211 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
2014	2.355088	1.425122	0.944736	2.312788	3.159609	1.316412	0.988105	0.066136	0.000000	0.000000	12.567996

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

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

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

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

KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS  
Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2014 Assessment for 2015 Tax			2005 Assessment for 2006 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 5,782,294,144	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 3,333,464,639	RANK
Puget Sound Energy/Electric	Electrical Utility	256,512,283	4.4362%	1	33,817,293	1.014%	2
Vantage Wind Engery LLC	Wind Farm	109,511,373	1.8939%	2		0.000%	-
Sagebrush Power Partners	Wind Farm	64,912,011	1.1226%	3		0.000%	-
New Suncadia LLC	Destination Resort	45,014,430	0.7785%	4	40,689,820	1.221%	1
Puget Sound Energy/Gas	Gas Utility	42,895,980	0.7419%	5	8,285,257	0.249%	10
BNSF Railroad Co	Railroad	40,481,110	0.7001%	6	19,347,868	0.580%	3
Campus Crest at Ellensburg LLC	Multi-residentail Housing	19,145,440	0.3311%	7		0.000%	-
CNL Income Snoqualmie	Ski Resort	16,270,510	0.2814%	8		0.000%	-
Ellensburg Telephone Co Inc	Telephone Company	16,195,520	0.2801%	9	17,964,070	0.539%	4
Auvil Fruit Co Inc	Orchard	15,314,760	0.2649%	10	13,572,920	0.407%	5
Fred Meyer Stores, Inc	Retail Food	-	-	-	10,449,110	0.313%	6
Twin City Foods	Food Processing	-	-	-	9,171,760	0.275%	8
Timothy Park	Multi-Residential Housing	-	-	-	9,817,280	0.295%	7
Fairway Investments	Multi-Residential Housing	-	-	-	8,559,200	0.257%	9
<b>TOTAL</b>		<b>\$ 626,253,417</b>	<b>10.8305%</b>		<b>\$ 171,674,578</b>	<b>5.150%</b>	

Source: Kittitas County Assessor TerraScan Report dated 02-23-2015  
Assessed Value Includes Utilities

KITTITAS COUNTY, WASHINGTON

PROPERTY TAXES LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

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FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTION	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTION	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECT TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
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%	\$ 606,107.03	\$ 12,541,959.26	\$ 821,002.02	101.19%	6.62%
2015	\$ 12,663,180.71	\$ 12,390,906.19	97.85%	\$ 356,968.30	\$ 12,747,874.49	\$ 715,144.93	100.67%	5.65%

Source: Kittitas County Treasurer  
December 31, 2015

KITTITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS

LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Total Property Value</b>	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	5,782,294,144
2.5% General Purpose limit allocation between:	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	144,557,354
Up to 1.5 debt without a vote	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	86,734,412
Less: Outstanding Debt	(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)	(22,212,362)
Less: Excess of Debt with a vote	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	349,422	355,152	411,246	386,989	339,459	452,349	429,372	322,884	317,018	333,222
<b>Equals: Remaining Debt capacity without a vote</b>	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	64,855,272
Up to 2.5% Debt with a vote	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	144,557,354
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-	-
<b>Equals: remaining Debt Capacity with a vote</b>	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	144,557,354

**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>
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	1,605,659	37,761	31.5	4,940	7.2
2015	42,670	N/A	N/A	N/A	5,028	6.2

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**

Employer	2015			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,438	1	6.93%	1,412	1	7.27%
Kittitas Valley Community Hospital	507	2	2.44%	385	3	1.98%
Ellensburg School District	388	3	1.87%	380	4	1.96%
Kittitas County	305	4	1.47%	150	8	0.77%
Anderson Hay Grain/Agri	300	5	1.44%	437	2	2.25%
Fred Meyer	202	6	0.97%	197	6	0.95%
Elmview	197	7	0.95%	145	9	0.75%
Auvil Fruit Company	188	8	0.91%	85	10	0.44%
City of Ellensburg	175	9	0.84%	165	7	0.85%
Suncadia	170	10	0.82%	303	5	1.56%
	<u>3,870</u>		<u>18.64%</u>	<u>3,659</u>		<u>18.77%</u>
Total County Working Population (2015)	20,762					
Total County Working Population (2006)	19,430					

**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

Full-Time equivalent Employees as of December 31, 2015

<u>Function</u>	<u>Department(s)</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Governmental Activities:</b>											
Judicial	Lower District Court	15	15.5	14.5	11.52	11.52	11.52	10.52	10.5	10.5	11
	Upper District Court	8	8	8	8	7	7	7	7	7	7
	Clerk	6	6	6	7	7	7	7	7	7	7
	Superior Court	4	4	4	4	4	4	4	4	4	4
General Government	Assessor	16	15	15	15	14	14	14	13	13	13
	Auditor	13.5	14.75	14.75	14.35	13.75	13.75	12.75	12.75	12.75	12.75
	Commissioners	5.5	5.5	6.5	6	6	6	5.75	5.75	5.75	5.75
	Information Services	5	7	7	8	7	7	7	8	8	8
	Facilities Maintenance	9.5	9.5	9.5	6	5	5	5	5	6	7
	Prosecutor	20	23.5	23.5	26	27	27	25.1	23	23	23
	Treasurer	7.75	8	8	8	7	7	7	7	8	8
	Human Resources	4	4	4	4	3	3	2	2	2	2
Public Safety	Juvenile Probation	7	7	7	7.5	7	7	7.5	7	7	7
	Sheriff	61	62	62	75	76	76	81	78	86	85.75
	Misdemeanant Probation	9	9	9	9	9	9	9	8.5	8.5	8.5
	Fire Marshal	0	0	1	2	2	2	1.8	1.8	1.8	2
	Emergency Medical Services (Building/ Code Enforcement)	1	1	1	1	1	1	1	1	1	1
		16	17	16	8	9	9	8	7.75	0	0
Economic Environment	Community Development Services- (Planning)	5	7	4	4	2	2	3	3	0	0
Physical Environment	Noxious Weed	2	2	2	2	2	2	4	3.5	4	4
Transportation	Public Works	42	46	50	51.5	49.75	49.75	44.75	46	43.75	46
Mental & Physical Health	Public Health	24.04	25.64	17.64	17.1	16.9	17.1	14.7	19.8	17.8	17.8
	Coroner	0	0	0	0	0	0	0	0	0	1
Culture & Recreation	Co-Operative Extension	3	3	3	3	3	3	2	2	2	2
	County Fair	3	3	3	6.2	4.2	6.2	5.8	5.8	5.8	5.8
<b>Business-Type Activities:</b>											
Public Safety	Community Development Services- (Building/ Code Enforcement)	0	0	0	0	0	0	0	0	8	10
Physical Environment	Solid Waste	8.5	8.5	8.5	7	8	7	7	7	8	8.75
Economic Environment	Community Development Services- (Planning)	0	0	0	0	0	0	0	0	4	5
<b>TOTAL</b>		<b>295.79</b>	<b>311.89</b>	<b>304.89</b>	<b>311.17</b>	<b>302.12</b>	<b>303.32</b>	<b>296.67</b>	<b>296.15</b>	<b>304.65</b>	<b>313.10</b>

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

**KITTITAS COUNTY, WASHINGTON**  
Operating Indictors by Department

Office	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Assessor (Assessment Year)</b>										
Number of Taxable Real Property Parcels	31,518	32,271	32,867	33,290	33,413	33,525	33,672	33,573	33,728	33,812
Number of New Construction Parcels	2,302	2,575	2,146	1,747	1,179	779	951	1,384	1,140	1,030
New Construction Assessed Value	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	\$ 116,981,735
State Assessed Utility Value	\$ 157,528,498	\$ 318,208,940	\$ 304,125,436	\$ 262,899,279	\$ 295,095,844	\$ 337,849,823	\$ 337,849,823	\$ 365,447,899	414,757,597	\$ 461,829,627
County Total Assessed Value	\$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	\$ 6,037,489,794
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	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)	1.237329 (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)	1.402961 (after levy shift)
<b>Auditor</b>										
<b>Recording</b>										
Total Documents Recording	17,787	16,863	13,969	12,947	11,482	11,061	12,259	13,023	10,469	11,970
Total Fees Collected	\$ 560,308	\$ 650,864	\$ 611,505	\$ 661,518	\$ 674,952	\$ 682,520	\$ 980,483	\$ 854,266	\$ 804,449	\$ 818,115
<b>Licensing</b>										
Vehicle Title Transactions	9,071	9,684	8,695	7,850	8,187	8,121	8,169	8,657	8,936	8,937
Vehicle Non Title Transactions	40,428	41,597	43,815	43,872	44,878	44,860	44,592	45,132	46,462	44,655
Vessel Title	208	248	188	221	194	199	196	221	216	213
Vessel Non Title Transactions	1,194	1,218	1,283	1,276	1,038	1,018	984	1,036	953	1,030
Total Fees Collected	\$ 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	4,791,347
Auditor Fees Collected	\$ 216,482	\$ 231,093	\$ 206,701	\$ 199,796	\$ 194,278	\$ 191,030	\$ 187,804	\$ 181,486	\$ 195,436	199,883
<b>Voter Registration</b>										
New Registrants	1,511	1,258	3,642	3,639	2,200	1,649	3,094	1,833	2,124	2,291
Cancelled Registrants	646	380	485	1,033	2,025	352	1,462	947	299	376
<b>Elections</b>										
Elections Conducted	4	5	4	2	3	5	3	4	4	
Ballots Counted	26,650	22,692	38,962	12,680	35,432	19,915	34,800	29,154	34,105	19,960
# Registered Voters @ General	18,246	18,341	20,631	19,903	20,195	20,566	22,062	21,906	21,950	22,329
<b>Accounting</b>										
Accounts Payable Warrants	n/a	12,257	12,353	13,012	11,773	12,761	12,834	13,752	14,226	13,277
Accounts Payable County Warrants	\$ 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	29,274,335
Accounts Payable District Warrants	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	11,326,083
Payroll Totals	\$ 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	14,302,116
Number of Employees (W-2's issued)	486	508	514	467	446	445	467	447	461	465

KITTITAS COUNTY, WASHINGTON  
Operating Indictors by Department

Office	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Community Development Services</b>										
Plats	48	63	33	8	4	2	2	n/a	1	1
Short Plats	136	168	58	20	15	17	8	3	5	10
<b>Building Permits</b>										
Accessory	n/a	n/a	29	143	130	132	142	171	143	141
Alteration/Addition	76	71	98	76	105	87	71	96	76	80
Renewal	n/a	77	110	35	55	19	18	27	5	4
Revision	73	111	81	32	46	23	24	38	47	47
Foundation	n/a	n/a	49	65	42	39	49	9	121	78
Manufactured Home Placement	43	21	22	20	8	2	7	22	17	8
Mechanical	n/a	n/a	118	99	105	118	111	93	129	113
New Residence	396	313	217	117	132	139	132	206	209	302
Other Type	178	140	52	26	44	7	11	23	74	142
Reroof	2	5	10	12	9	22	9	23	32	25
Change of Occupancy	n/a	n/a	8	6	1	9	10	21	18	11
Commercial	165	57	32	17	52	33	28	10	28	40
Plumbing	n/a	n/a	10	10	6	7	9	11	11	22
Repair	2	5	8	5	2	8	1	11	10	3
Garage	110	118	60	n/a						
Outbuilding	157	123	87	n/a						
Demolition	17	21	10	15	12	5	14	14	16	15
Swimming Pool	5	4	2	1	4	2	5	2	3	5
Multi-Family	42	20	n/a							
Natural Gas	6	86	1	n/a	n/a	2	n/a	n/a	n/a	n/a
Sign	4	3	n/a	n/a	n/a	n/a	1	n/a	n/a	5
Duplex	n/a	1	n/a							
Public	n/a	5	n/a							
Relocation	n/a									
Fence	n/a	2	n/a	n/a	n/a	n/a	1	n/a	n/a	2
Commercial Alteration	n/a	n/a	6	n/a	11	4	2	3	5	8
Commercial Tenant Improvement	n/a	n/a	2	n/a	n/a	2	2	1	2	1
Outbuilding Alteration	n/a	n/a	11	2	n/a	n/a	n/a	n/a	n/a	na
Master Building Plan	n/a	n/a	n/a	2	n/a	19	6	n/a	16	15

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**KITTITAS COUNTY, WASHINGTON**  
Operating Indictors by Department

Office	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Clerk</b>										
Cases Filed										
Criminal	367	347	339	345	293	310	339	363	332	359
Civil	753	785	871	955	920	859	669	709	649	613
Domestic	182	212	189	201	198	195	234	215	212	205
Probate	86	88	109	94	82	92	92	112	105	112
Pat/Adop	42	32	33	29	38	34	30	33	21	31
Mental	8	10	14	8	17	25	7	17	2	-
Dep/At Risk	130	108	105	54	58	83	66	89	84	76
Juvenile Offenders	138	126	142	115	120	114	87	54	49	41
Pleadings Filed										
Criminal	23,982	24,998	27,525	29,248	27,222	26,579	29,787	25,694	33,235	18,291
Civil	10,260	11,323	14,078	15,696	12,393	11,939	10,337	11,851	9,213	7,919
Domestic	7,331	8,687	8,425	8,712	8,435	7,415	8,222	7,940	8,224	6,008
Probate	1,563	1,726	2,094	1,883	2,212	1,765	1,924	2,143	1,936	1,914
Pat/Adop	1,237	1,161	1,318	1,087	1,396	968	886	991	701	747
Mental	33	72	80	35	83	134	44	96	14	-
Dep/At Risk	2,963	3,869	4,222	3,628	3,882	3,913	2,989	3,336	4,753	2,856
Juvenile Offenders	4,375	6,258	6,533	7,576	6,714	6,248	5,187	6,423	4,013	2,218
<b>County Commissioners</b>										
Resolutions approved	194	167	183	165	139	147	168	160	186	188
Ordinances approved	63	38	24	25	14	14	9	14	17	9
<b>Coroner</b>										
Total Cases					n/a	n/a	n/a	n/a	n/a	211
Autopsies					n/a	n/a	n/a	n/a	n/a	34
Accidents					n/a	n/a	n/a	n/a	n/a	18
Types of Accidents					n/a	n/a	n/a	n/a	n/a	
Overdose					n/a	n/a	n/a	n/a	n/a	3
Drowning					n/a	n/a	n/a	n/a	n/a	3
Vehicle					n/a	n/a	n/a	n/a	n/a	8
Fall					n/a	n/a	n/a	n/a	n/a	1
Labor & Industry					n/a	n/a	n/a	n/a	n/a	3
Suicide					n/a	n/a	n/a	n/a	n/a	5
Undetermine					n/a	n/a	n/a	n/a	n/a	3
Natural					n/a	n/a	n/a	n/a	n/a	185
Hospice					n/a	n/a	n/a	n/a	n/a	106
Deaths in Upper County					n/a	n/a	n/a	n/a	n/a	66
Deaths in Lower County					n/a	n/a	n/a	n/a	n/a	145
<b>Fire Marshal</b>										
Fire Sprinkler	65	97	105	44	n/a	44	40	51	66	73
Fire Sprinkler Revision	n/a	n/a	n/a	5	n/a	4	n/a	n/a	n/a	n/a
Fuel Tank Placement	84	82	25	54	n/a	116	79	150	182	127
WUIC Inspection	n/a	n/a	4	2	n/a	9	5	8	280	264
Fire Alarm System	12	9	4	1	n/a	7	5	2	4	4

**KITTITAS COUNTY, WASHINGTON**  
Operating Indictors by Department

Office	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Information Services</b>										
Service Request Processed	2,774	3,034	3,113	2,865	2,796	2,945	3,710	4,300	4,289	3,938
<b>WSU Extension</b>										
4-H Members	339	348	409	411	377	454	396	420	413	391
Extension Volunteers	142	142	134	142	116	119	120	115	116	123
Volunteer Hours	23,563	23,719	21,680	23,475	n/a	n/a	n/a	n/a	n/a	n/a
Volunteer Hours-4-H Leaders	n/a	n/a	n/a	n/a	6515	3998	4415	3907	3797	4391
Volunteer Hours-Master Gardeners	n/a	n/a	n/a	n/a	1464	1390	1363	1405	1090	1061
Master Gardener Plant Clinic Clients	361	770	460	612	n/a	n/a	n/a	n/a	n/a	
Agricultural Public Contacts	12,018	5,570	8,436	5,996	6550	10,565	12,088	3,879		
<b>Juvenile Court Services</b>										
CJAA Programs										
WJCA CMAP Risk Assessments Performed	73	80	99	47	94	63	78	61	31	29
Aggression Replacement Training, # Youth	15	16	18	16	8	19	8	-	-	-
CJS Programs (other)										
# of UA'S/# Positives From Total Taken	38-30	53-42		59-56	46-40	46-43	48-36	100-57	114-45	135/41
Work Crews-Youth	24	32	32	37	21	26	17	15	14	-
Work Crews-Hours	414	384	355	519	330	269	319	177	168	-
Work Crews-Sites	9	18	10	14	8	9	14	8	8	-
# UA Pre Screens/# of Positives From Total Taken	93-41	105-50		173-59	79-43	97-36	114-42	100-67	114-51	
Healthy Choices participants	22	8	16	22	9	18	16	-	-	-
CJS Programs										
Community Service Youth-DIVS	In 46 Out 37	In 36 Out 37		In 23 Out 25	27	20	12	17	15	15
Community Service Hours-DIVS	761	745	704	605	472	426	281	270	370	194
Community Service Youth-Ct.	In 61 Out 44	In 61 Out 50		In 70 Out 58	65	60	46	33	29	33
Community Service Hours-Ct.	2,655	2,084	2,433	2,432	1,531	1,761	799	938	621	379
Community Service Sites Served	88	69	72	78	35	60	28	37	41	28
Diversion Program										
Youth Accountable	114	80	127	94	76	57	31	33	34	24
Community Accountability Boards	65	53	54	53	53	43	24	26	26	22
Volunteer Hours	594	477	486	477	477	387	144	156	159	243
Cases Referred for Supervision	137	127	146	115	131	114	87	59	49	42
Cases Referred for BECCA (ARY, Truancy, CHINS) SF	75	94	64	43	35	25	27	39	38	42
Cases Referred for DIVERSION	114	80	128	92	76	57	51	51	44	38
<b>Lower District Court</b>										
Cases filed										
Traffic Infractions	9,650	10,946	9,473	9,485	8,596	8,608	7,124	8,090	8,270	8,549
Non-Traffic Infractions	485	408	340	428	428	350	340	475	395	381
DUI/Physical Control	382	393	420	333	360	396	367	346	304	280
Other Criminal Traffic	582	692	745	750	720	688	537	571	542	554
Criminal Non-Traffic	1,207	1,395	1,431	1,436	1,150	1,235	1,029	839	852	762
Civil Protection Orders	79	80	103	109	87	71	74	60	61	58
Civil	904	933	1,012	1,040	1,051	959	888	826	866	850
Small Claims	78	73	64	73	46	63	52	64	55	46
Parking	254	204	147	149	179	170	223	257	218	141
<b>Total Annual Filings</b>	<b>13,621</b>	<b>15,124</b>	<b>13,735</b>	<b>13,803</b>	<b>12,617</b>	<b>12,540</b>	<b>10,634</b>	<b>11,528</b>	<b>11,563</b>	<b>11,621</b>

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Prosecutor</b>										
Felony Cases	387	371	448	345	325	277	339	364	332	359
Sex Cases	43	21	25	18	30	11	11	9	17	10
Juvenile Cases	216	202	482	241	199	114	87	83	49	41
Upper District Cases	703	664	593	1,266	1,272	1,438	651	573	728	461
Lower District	1,876	1,950	1,743	1,286	1,205	1,432	1,098	1,080	676	807
Infractions (UDC and LDC combined)										913
<b>Sheriff</b>										
Total Calls	12,983	14,251	17,653	16,369	15,753	17,485	14,859	13,767	15,977	10,906
Traffic Stops	4,090	4,776	6,401	4,739	5,130	6,018	4,940	4,577	5,295	2,602
Civil Papers	676	1,083	2,369	2,428	1,922	1,927	1,456	547	693	540
Jail Bed Days	35,535	36,986	41,712	43,081	39,706	34,099	35,444	36,436	31,645	32,488
Warrants	391	423	597	613	441	485	428	439	471	381
<b>Treasurer</b>										
Excise Tax Affidavits	3,299	2,753	2,023	1,805	1,964	2,020	2,093	2,336	2,364	2,505
Delq Parcel as of 12/31 for Current Year Only			1%	4%		6%	5%	3%	3%	4%
<b>Foreclosure/Liens</b>										
June Warning - Real	na	na		137	198	332	372	298	243	311
June Warning - Irrigation	na	na		7	23	45	36	20	18	10
June Warning - Mobile Homes	na	na		na	81	27		83	40	70
June Warning - Personal Property	na	na		189	332	241	265	174	166	202
Original Certificate of Delinquency - Real	na	na		78	33	44	111	90	62	22
Original Certificate of Delinquency - RID	na	na		0	-	-	-	5	-	-
Original Certificate of Delinquency - Irrigation	na	na		2	4	10	15	9	2	-
Sold at Foreclosure Auction	na	na		na	na	9		12	8	3
New Tax Title	na	na		1	-	35	12	2	2	-
Liens Filed - Mobile Homes	na	na		na	73	7		16	15	9
Liens Filed - Personal Property	na	na		166	145	69	183	31	52	19
<b>Upper County District Court</b>										
<b>(including Cle Elum &amp; Roslyn Muni)</b>										
Violations Filed (parking, traffic, non-traffic, criminal, non-criminal)	8,688	8,189	7,352	8,843	9,180	10,031	8,744	8,622	8268	8246
Traffic Violations Filed	na	na		na	na	na				
Non-Traffic Violations Filed	na	na		na	na	na	6,852	7328	6980	6982
Parking Violations Filed	na	na		na	na	na	221	283	272	161
DUI/Physical Control Violations Filed	na	na		na	na	na	933	418	432	295
Other Criminal Traffic Violations Filed	na	na		na	na	na	122	139	99	102
Non-Traffic Misdemeanors Filed	na	na		na	na	na	217	297	303	278
DV Petitions	na	na		na	na	na	192	169	182	176
Anti-Harassment Petitions	na	na		na	na	na	11	9	10	14
Sexual Assault Petitions	na	na		na	na	na	44	38	41	35
Stalking Protection Orders	na	na	na	na	na	na	-	0	0	0
Civil Cases Filed - Under \$10,000	na	na		na	na	na	na	na	0	4
Civil Cases Filed - Over \$10,000	na	na		na	na	na	106	124	186	175
Small Claims	na	na		na	na	na	6	11	7	2
TOTAL CASES FILED	na	na		na	na	na	31	20	24	22
								8836	8536	8246

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Human Resources</b>										
Employees Hired	153	171	149	152	139	135	134	126	137	167
Full Time Employees	52	51	40	16	15	39	32	35	38	45
<b>Fair</b>										
Adult/Youth Exhibits Attendance	7,703	7,976	8,182	8,298	8,186	7,112	7,890	8,145	7,514	5,661
	71,514	72,293	67,503	66,609	69,349	73,544	67,355	64,654	68,139	65,970
<b>Event Center</b>										
Rentals (# of rooms) disc. & charged customers	214	209	334	230	282	274	412	535	542	747
Monthly Haul In Passes (no passes April - Sept. - inclde 1/2 mo HIP)	221	129	90	137	134	127	175	155	200	104
Rodeo Arena and Bloom Pavilion Rentals (4-h included)	399	399	497	426	414	507	517	469	545	657
<b>Noxious Weed</b>										
Contract Rate	\$ 21.45	\$ 22.94	\$ 25.00	\$ 26.60	\$ 25.60	\$ 25.62	\$ 26.60	\$ 26.74	\$ 26.87	\$27.51
Contracted Hours	3,665	4,200	4,376	4,600	4,810	4,810	4,985	4,985	4,967	5,000
Total Employees	7	7	7	8	9	9	9	10	10	10
<b>Airport</b>										
Acres (Total)	n/a	n/a	n/a	n/a	n/a	1,300	1300	1300	1300	1300
Runways	n/a	n/a	n/a	n/a	n/a	2	2	2	2	2
Taxiways	n/a	n/a	n/a	n/a	n/a	6	6	6	6	6
Based Aircraft	n/a	n/a	n/a	n/a	n/a	55	55	55	50	50
T-Hangers (# County Owned)	n/a	n/a	n/a	n/a	n/a	12	12	12	12	12
Tie Downs (# Spaces Available)	n/a	n/a	n/a	n/a	n/a	20	28	28	28	28
Aeronautical Leases (#)	n/a	n/a	n/a	n/a	n/a	15	15	15	15	16
Industrial Leases (#)	n/a	n/a	n/a	n/a	n/a	9	10	10	10	8
Agricultural Lease (# Acres)	n/a	n/a	n/a	n/a	n/a	805	805	805	805	805
<b>Road</b>										
Pavement Type										
Grade/Drain	18	18	18	18	18	18	18	18	18	18
Gravel	50	50	50	50	50	50	49	47	47	45
Total Miles Gravel Roads	69	69	68	68	68	68	67	66	66	64
BST	440	439	470	470	470	478	481	480	479	463
ACP	53	57	26	26	26	18	16	16	18	36
PCC	-	-	-	-	-	-	-	-	-	-
Total Miles Surfaced Roads	493	496	496	496	496	496	497	497	497	498
Total Miles All Roads	562	565	564	564	564	564	563	562	563	562
Miles - Chip Sealed	67	78	66	45	18	53	54	64	72	69
Access Permits	962	781	557	176	195	10	16	24	19	17
Exempt Access Applications (No Fee)	-	-	-	-	-	175	198	248	44	196
Address Permits	653	392	227	322	53	123	102	147	153	215
Access/Address Combined Permits	-	-	-	-	113	30	27	35	237	55
<b>Flood Control Fund</b>										
Floodplain Management Permits	18	18	18	18	-	-	-	42	54	40

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Misdemeanant Probation</b>										
Total Annual Pre Trial Cases Supervised	504	466	183	315+	149	276	274	230	231	594*
Total Annual Conviction Cases Supervised	2,664	2,782	2,340	2737+	2,238	2,166	2,324	2,476	2,282	2,171
Total Annual Warrant Cases Monitored	916	916	931	1,031	1,004	1,010	1,205	1,123	1,161	1,192
Total Annual New Supervision Cases In	2,469	2,493	2,510	2532	2,220	2,346	2,174	1,186	1,875	1,343
Total Annual Supervision Cases Cleared Out	2,399	2,373	2,516	2,691	2,346	2,270	2,196	2,100	1,945	1,432
Total Annual Telephone Calls Received	36,943	48,392	47,914	49,436	47,705	46,210	50,302	42,800	40,358	41,100
Total Annual Office Contacts	4,617	5,786	5,235	5,592	4,883	4,090	3,826	3,597	38,656	3,347
Total Annual Court Hearings Attended	7,084	8,055	7,718	8,076	7,424	8,202	8,178	8,050	8,125	9,122
Total Annual Probation Violations Filed	1,585	1,895	1,812	2,007	1,881	1,704	1,899	1,938	1,817	1,759
Total Annual Treatment Reports Filed	5,192	9,349	8,982	8,901	8,578	9,062	9,487	6,002	5,639	4,280
Total Annual Evaluations Filed	1,278	1,557	1,511	1,580	1,279	1,156	1,220	890	809	900
Total Annual Community Service Timesheets Filed	-	-	-	1,228	1,075	978	1,050	879	767	729
Total Annual Community Service Hours Verified as S	-	-	-	-	-	28,932	26,694	21,099	16,728	15,883
Total Annual PSI's/Review of No Contact Orders	-	-	-	-	38	58	54	46	44	57
Total Annual UA Tests Administered	59	81	88	96	142	85	46	80	139	382
Total Annual In Custody/Walk In Hearings Attended	-	-	-	-	-	1,166	1,139	1,133	1,131	964
<b>Public Health</b>										
Birth Certificates Issued	1,012	1,021	1,076	1,137	1,078	1,308	1,042	934	903	1,012
Communicable Disease Cases Confirmed	53	25	83	89	84	48	80	62	69	53
TB Tests Performed	143	290	279	254	138	130	106	105	107	143
Food Handler Permits Issued	3,056	1,857	1,844	2,308	2,067	2,092	2,347	2,490	2,555	3,056
Site Evaluations Performed	232	461	224	111	135	113	150	157	177	232
New Grants and Fund Sources						-	3	5	3	5
Death Certificates Issued						1,060	861	1,009	1,013	1,076
Access to Baby and Child Dentistry Outreach Contacts						-	-	-	376	466
Communicable Disease Investigations						104	213	117	139	270
Vaccinations Given						1,384	844	729	1,524	1,045
Syringes Exchanged						1,566	2,999	1,349	1,928	9,382
Water Mitigation Certificates Issued						-	-	-	31	108
Adequate Water Supply Determinations Issued						151	179	443	317	374
Environmental Health Inspections Performed						869	809	861	755	1,090
<b>Solid Waste</b>										
Ellensburg Garbage Tons	24,589	25,101	23,818	22,492	21,650	22,139	21,234	22,391	21,823	22,383
Cle Elum Garbage Tons	8,176	10,540	8,457	7,368	6,962	6,207	6,098	6,145	6,681	6,847
Ellensburg CDL Tons	582	768	558	587	836	1,085	839	1,283	1,529	1,769
Cle Elum CDL Tons	174	254	181	221	359	625	765	856	1,125	1,081
Ryegrass CDL Cubic Yards	12,563	19,592	24,114	8,303	6,202	8,665	7,944	11,018	9,779	11,120
Ellensburg Yard Waste Tons	1,555	1,694	1,577	1,616	1,505	1,438	1,548	1,725	1,847	2,001
Cle Elum Yard Waste Tons	140	227	427	314	238	210	188	270	276	338
Septage Gallons	974,556	1,118,099	893,801	986,459	784,764	778,841	807,071	959,378	375,398	118,784
Compost Sold Tons	n/a	n/a	n/a	n/a	271	324	288.6	647.44	1,125	1536.94