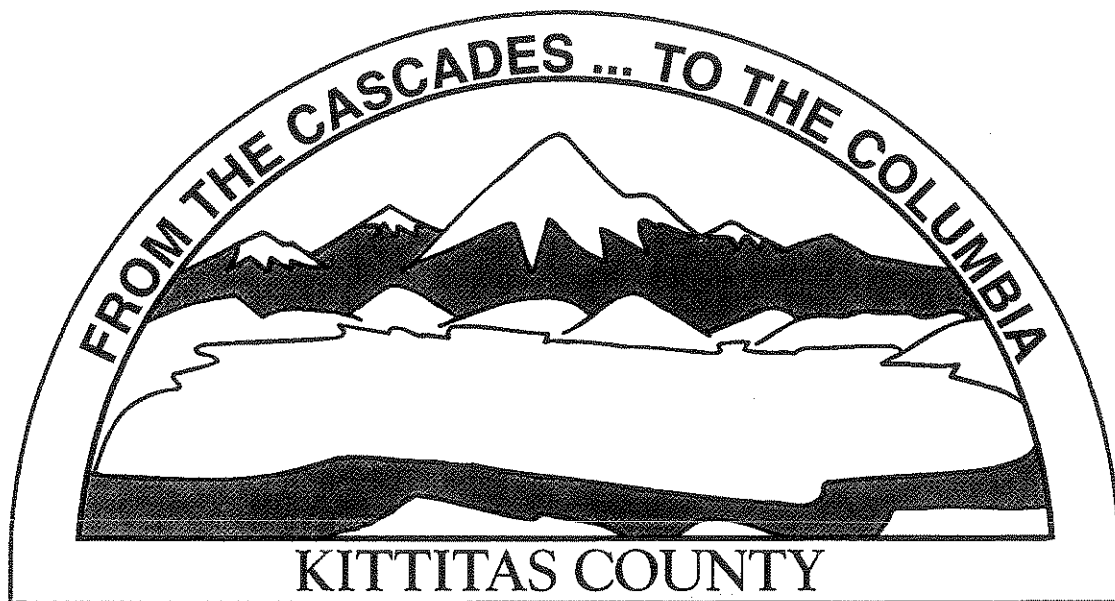


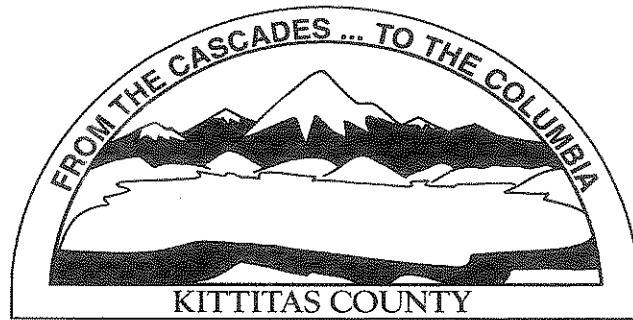
# Kittitas County, Washington



Comprehensive Annual  
Financial Report

For Fiscal Year Ended  
December 31, 2011

# KITTITAS COUNTY, WASHINGTON



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For Fiscal Year Ended December 31, 2011**

**Jerald V. Pettit, County Auditor**

Prepared by:

**Judy Pless, CGFM, PFO, Budget & Finance Manager**

**Charlene Sandland, Accountant**

**Heidi Childs, Accountant**

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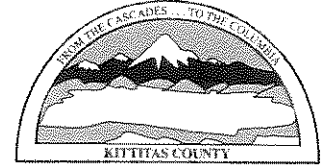
# KITTITAS COUNTY 2011 ANNUAL REPORT

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

Certified correct this 29<sup>th</sup> day of May, 2012 to the best  
of my knowledge and belief

Jerald V Pettit  
Kittitas County Auditor

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



May 29, 2012

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, 2011.

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 Thorp, Vantage, Ronald, and Liberty.

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

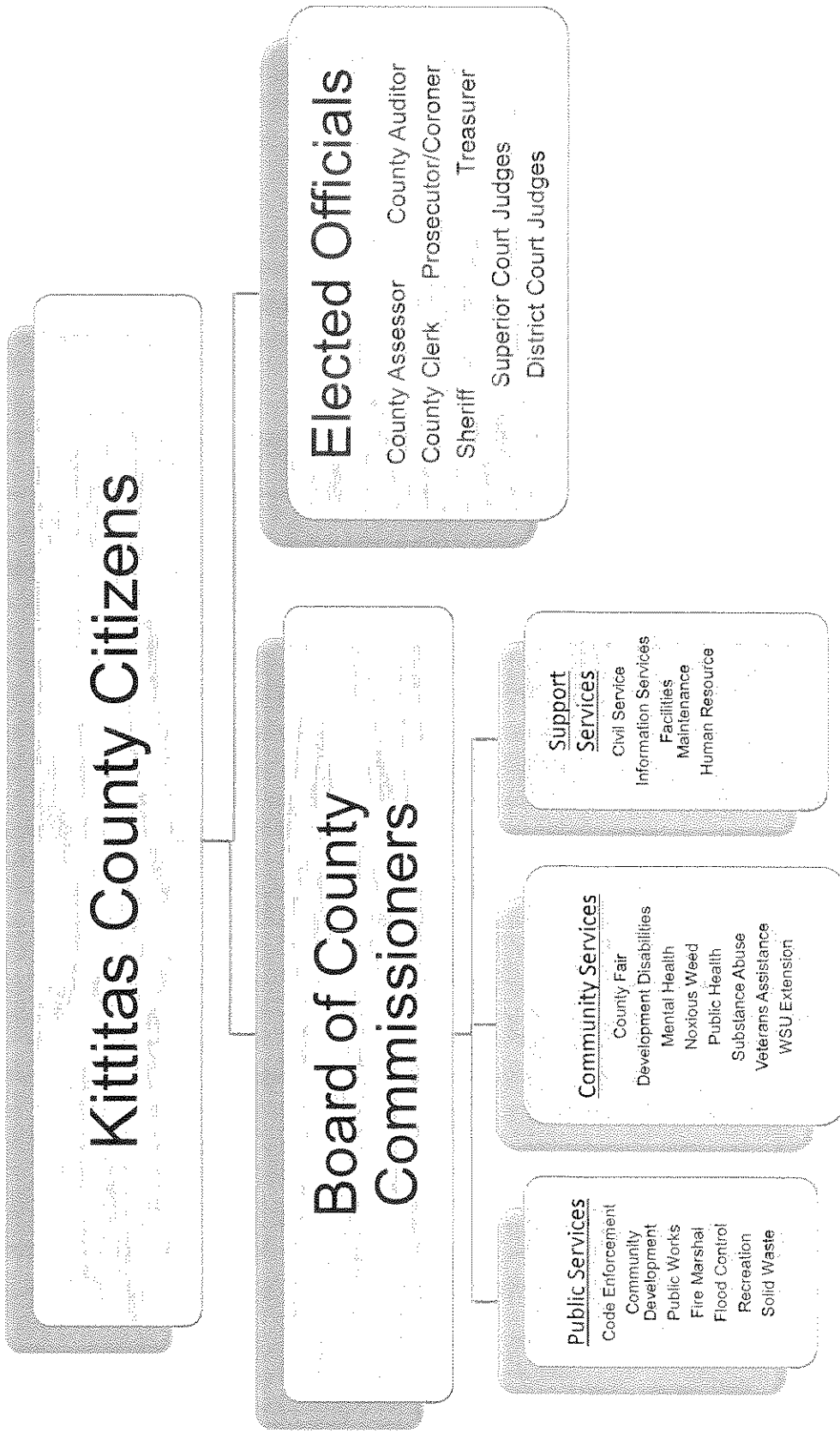
#### **Acknowledgements**

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

Respectfully Submitted

Jerald V. Pettit  
Kittitas County Auditor

# Kittitas County Overview



# Kittitas County Overview

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## Elected Officials of Kittitas County

County Commissioners		Terms
District #1	Mr. Paul Jewell	Nov. 26, 2008 - Dec. 31, 2012
District #2	Mr. Alan Crankovich	Jan. 1, 2009 - Dec. 31, 2012
District #3	Mr. Obie O'Brien	Jan. 1, 2011 - Dec. 31, 2014
<b>Assessor</b>	Ms. Marsha Weyand	Jan. 1, 2011 - Dec. 31, 2014
<b>Auditor</b>	Mr. Jerald V. Pettit	Jan. 1, 2011 - Dec. 31, 2014
<b>Clerk</b>	Ms. Joyce Julsrud	Jan. 1, 2011 - Dec. 31, 2014
<b>Prosecuting Attorney</b>	Mr. Greg L. Zempel	Jan. 1, 2011 - Dec. 31, 2014
<b>Sheriff</b>	Mr. Eugene Dana	Jan. 1, 2011 - Dec. 31, 2014
<b>Treasurer</b>	Ms. Deanna Panattoni	Jan. 1, 2011 - Dec. 31, 2014
<b>Superior Court Judge</b>		
Presiding Judge	Ms. Frances Chmelewski	Dec 15, 2011 - Dec 31, 2012
	Mr. Scott Sparks	Jan. 1, 2009 - Jan. 14, 2013
<b>District Court Judge</b>		
Lower County	Mr. James Hurson	Jan. 9, 2011 - Jan. 12, 2015
Upper County	Mr. Darrell Ellis	Jan. 1, 2011 - Dec. 31, 2014

## APPOINTED OFFICIALS

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

**KITTITAS COUNTY, WASHINGTON**  
**COMPREHENSIVE ANNUAL**  
**FINANCIAL REPORT**  
**Year Ended December 31, 2011**

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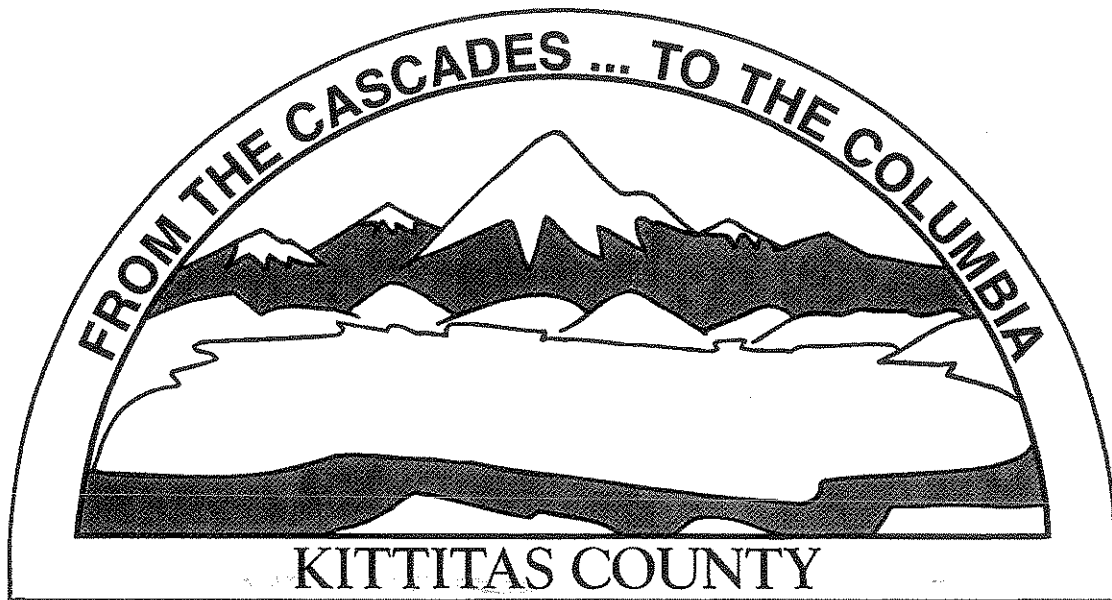
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# Financial Section



# 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, 2011, 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, 2011 by over \$116.18 million. Net Assets invested in capital assets (net of depreciation and related debt) account for 58% of this amount, with a value of \$67.4 million. Of the remaining net assets, \$10.18 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2011 Kittitas County's government activities reported combined ending net assets of \$109.3 million. Of that amount, \$63.3 million is invested in capital assets and \$8.4 million are restricted funds; \$26.7 million are committed.
- Fund Balance for the General Fund at December 31, 2011 was \$10.0 million.
- Fund Balance for the County Road Fund at December 31, 2011 was \$14.8 million.
- The County's total long term debt at December 31, 2011 was \$16.5 million, with a remaining capacity for non-voted debt at \$81.6 million. The Solid Waste Landfill Post-Closure costs are \$1.18 million and other debt is \$15.3 million.
- The General Fund's fund balance increased 56% over 2010, showing an increase of \$5.13 million. The amount of unrestricted funds is \$3.94 million. This increase in fund balance is due to the Board of County Commissioners cutting expenses and each department head and elected official reducing their spending even further. This has helped our economic condition on the General Fund.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

## **Government-Wide Financial Statements**

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

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

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

The statement of activities presents information showing how the County's net assets changed during 2011. Because it separates program revenue (revenue generated by specific programs through charges for services, grants and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net assets are reported using the accrual basis of accounting, similar to the method used by most private-sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2011, 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 2011.

## **Fund Financial Statements**

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

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

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

## **Government Funds**

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

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

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

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

## **Proprietary Funds**

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

functions. The revenues and expense of the internal service funds that are duplicated into other funds through allocations are eliminated in the government-wide statements, with the remaining balances included in the governmental activities column.

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

**Fiduciary Funds**

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

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

**Notes to the Financial Statements**

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

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

**Statement of Net Assets**

The following is a summary of the Statement of Net Assets as of December 31, 2011, with 2010 comparative balances.

**Statement of Net Assets**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
Assets:						
Current Assets	\$51,313,431	\$51,245,239	\$4,179,252	\$3,687,269	\$55,492,684	\$54,932,508
Capital Assets	74,959,273	72,884,884	5,480,755	5,097,502	80,440,026	77,982,386
Total Assets	\$126,272,704	\$124,130,123	\$9,660,007	\$8,784,771	\$135,932,710	\$132,914,894

	Governmental Activities		Business-type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
<b>Liabilities</b>						
Other liabilities	\$2,443,917	\$2,308,317	\$169,105	\$132,609	\$2,613,022	\$2,440,926
Long-term liabilities	14,445,843	14,698,525	2,106,806	2,090,428	16,552,649	16,788,952
<b>Total Liabilities</b>	<b>\$16,889,760</b>	<b>\$17,006,841</b>	<b>\$2,275,911</b>	<b>\$2,223,036</b>	<b>\$19,165,671</b>	<b>\$19,229,878</b>
<b>Net Assets</b>						
Investment in Capital Assets	\$63,343,030	\$60,353,996	\$4,073,900	\$4,197,503	\$67,416,930	\$64,551,499
Non Spendable	32,274		0		32,274	
Restricted	8,409,282	34,813,106	505,413	648,548	8,914,694	35,461,654
Committed	26,714,333	0	0	0	26,714,333	0
Assigned	696,076	0	0	0	696,076	0
Unassigned	10,187,949	11,956,180	2,222,930	1,715,686	12,410,879	13,671,866
<b>Total Net Asset</b>	<b>\$109,382,944</b>	<b>\$107,123,282</b>	<b>\$6,802,242</b>	<b>\$6,561,737</b>	<b>\$116,185,186</b>	<b>\$113,685,019</b>

Net Assets of the County's governmental activities were \$109.3 million. The County's unrestricted net assets, the part of the net assets that can be used to finance day-to-day operations \$10.6 million.

### Statement of Activities

For fiscal year ended December 31, 2011, the revenues from primary governmental activities totaled \$35.1 million. Property taxes are the largest revenue source at \$10 million, while Charges for Services are the second largest at \$7.9 million.

The expenses for governmental activities totaled \$33.75 million. Public Safety was the county's highest commitment at \$9.29 million; Transportation is the second highest expense for 2011 with \$7.78 million. The expenses for Public Safety were contributed to the jail repairs and construction costs.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for Services	\$7,919,280	\$7,435,562	\$3,214,303	\$2,853,756	\$11,133,583	\$10,289,318
Operating Grants	4,037,014	3,669,378	0	0	4,037,014	3,669,378
Capital Grants	0	122,747	0	0	0	122,747
<b>General Revenues:</b>						
Property Taxes	10,053,920	10,347,920	0	0	10,053,920	10,347,920
Sales Taxes	6,303,059	5,878,636	0	0	6,303,059	5,878,636
Other Taxes	5,805,872	4,946,562	0	0	5,805,872	4,946,562
Unrestricted Grants & Contributions	716,861	274,255	0	0	716,861	274,255
Unrestricted Investment Earnings	278,061	277,184	7,129	6,063	285,190	283,247
Proceeds on Disposal Capital Assets	43,956	23,264	0	0	43,956	23,264
<b>Total Revenues</b>	<b>\$35,158,022</b>	<b>\$32,975,509</b>	<b>\$3,221,432</b>	<b>\$2,859,818</b>	<b>\$38,379,454</b>	<b>\$35,835,328</b>

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
<b>Expenses:</b>						
General Government	\$7,741,329	\$8,403,516			\$7,741,329	8,403,516
Judicial	2,782,936	2,693,876			2,782,936	2,693,876
Public Safety	9,299,240	7,784,756			9,299,240	7,784,756
Physical Environment	512,787	389,247			512,787	389,247
Transportation	7,784,299	7,122,699			7,784,299	7,122,699
Economic Environment	1,161,805	1,204,789			1,161,805	1,204,789
Mental & Public Health	2,301,800	2,329,857			2,301,800	2,329,857
Culture & Recreation	1,748,179	1,599,225			1,748,179	1,599,225
Interest on Long Term Debt	425,859	72,009			425,859	72,009
Garbage & Solid Waste	0	0	3,020,770	2,800,597	3,020,770	2,800,597
<b>Total Expenses</b>	<b>\$33,758,235</b>	<b>\$31,599,974</b>	<b>3,020,770</b>	<b>\$2,800,597</b>	<b>\$36,779,005</b>	<b>\$34,400,571</b>
<b>Excess (Deficiency) before Special Items and Transfers</b>						
Special Item-Gain on Disposal Capital Assets	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
<b>Increase (decrease) to net assets</b>	<b>1,399,787</b>	<b>1,375,535</b>	<b>200,662</b>	<b>59,221</b>	<b>1,600,449</b>	<b>1,434,757</b>
<b>Net Assets as of January 1</b>	<b>\$107,123,282</b>	<b>\$106,042,542</b>	<b>\$6,561,737</b>	<b>\$6,609,932</b>	<b>\$113,685,019</b>	<b>\$112,652,474</b>
Prior Year Adjustments	859,875	-294,796	39,844	-107,416	899,719	-402,212
<b>Net Assets as of December 31</b>	<b>\$109,382,944</b>	<b>\$107,123,281</b>	<b>\$6,802,242</b>	<b>\$6,561,737</b>	<b>116,185,186</b>	<b>113,685,019</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, County Road funds and Courthouse Jail Facilities Expansion are the three major funds in 2011. Together these funds account for 77% of the total government assets and 76% of the total government fund balance. As of December 31, 2011, the county's government funds reported combined fund balances nearly \$39.8 million. Of this total amount, \$3.9 million is unreserved and available for spending within the designated funds; \$8.4 million is restricted and 26.7 million is committed.

In the total Assets, the Cash and Investments are down from the previous year by \$819,388; and receivables have decreased by \$849,479 and the due from other Governmental increased by \$1.63 million. The net change in all assets is a 1% decrease.

In the total Liabilities, the biggest increase is the deferred revenues by \$889,453 which is the offset of property taxes and court receivables. The net change in all liabilities is 21% decrease.

Governmental Fund	2011	2010	Net Change
Total Assets	45,979,919	46,400,300	(420,381)
Total Liabilities	6,179,106	7,454,893	(1,275,787)
Total Fund Balance	39,800,814	38,945,407	855,407



## Governmental Funds Revenues/Expenditure Analysis

The net change in fund balance for the General Fund in 2011 was \$4.45million. The net change in the County Road fund was a \$118,313. Governmental funds had an overall net change in fund balance of \$-4,468 for 2011. The changes in fund balances are due construction projects which are spending the GO & Refunding Bond monies.

The overall changes in Governmental Revenues were 8% increase. The biggest increase in the revenues occurred in property taxes 11% increase; 2010 \$9.8million compared to \$9.38 million in 2011; showing an increase of \$1.11 million.

The overall expenditures increased 6% from 2010. The biggest expense was in Transportation which increased \$2.27 Million.

Governmental Funds	2011	2010	Net Change
Revenues	37,021,395	33,981,104	3,040,291
Expenditures	(37,044,582)	(33,559,943)	(3,484,639)
Other Financing Sources	18,719	10,461,434	(10,442,715)
Net Change in Fund Balance	(4,468)	10,882,595	(10,887,063)
Fund Balance Beginning	38,945,408	28,003,312	10,942,096
Prior Year Adjustments	859,873	59,503	800,370
Fund Balance Ending	39,800,813	38,945,409	855,404

## Enterprise Funds Net Assets Analysis

The net assets of the Solid Waste fund as of December 31, 2011 were \$6.8 million; with \$2.2 million in unrestricted funds. The internal service funds have net assets in the amount of \$8.7 million.

## Enterprise Funds Revenue/Expenditure Analysis

The Solid Waste fund collected \$3.2 million in revenues and had an operating expense of \$2.92 million showing a net gain of \$284,911. The changes in net assets for 2011 after non-operating revenues and expenses are \$200,662.

## 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, 2011.

GENERAL FUND	2011 Original Budget	2011 Final Budget	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Taxes	10,728,786	10,728,786	0
Licenses & Permits	850,946	850,946	0
Intergovernmental	2,935,265	3,700,564	(765,299)
Charges for Services	2,050,090	2,050,090	0
Fines & Forfeits	1,761,400	1,761,400	0
Miscellaneous	654,350	657,850	(3,500)
<b>Total Revenues</b>	<b>18,980,837</b>	<b>19,749,636</b>	<b>(768,799)</b>
<b>Expenditures</b>			
General Governmental	8,549,172	8,962,574	(413,402)
Judicial	636,610	640,310	(3,700)
Security of Persons and Property	7,987,242	8,383,420	(396,178)
Physical Environment	76,500	223,566	(147,066)
Transportation	3,717	3,717	0
Economic Environment	617,664	850,164	(232,500)
Mental & Physical Health	0	0	0
Culture & Recreation	1,166,415	1,181,415	(15,000)
Debt Service	159,828	165,460	(5,632)
Capital Outlay	492,010	493,550	(1,540)
<b>Total Expenditures</b>	<b>19,689,158</b>	<b>20,904,176</b>	<b>(1,215,018)</b>
<b>Excess (Deficit) Revenues over Expenditures</b>	<b>(708,321)</b>	<b>(1,154,540)</b>	<b>(446,219)</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds Capital Leases	0	0	0
Restitution	500	2,700	(2,200)
Sale of Fixed Assets	100	100	0
Transfers In	588,837	588,837	0
Transfers Out	(148,929)	(251,869)	102,940
<b>Total Other Financing Sources (Uses)</b>	<b>440,508</b>	<b>339,768</b>	<b>100,740</b>
Net Change in Fund Balance	(267,813)	(814,772)	546,959
Fund Balance, January 1	3,496,795	4,043,879	(547,084)
<b>Fund Balance, December 31</b>	<b>3,228,982</b>	<b>3,229,107</b>	<b>(125)</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 expenditure supplemental budget increases were as follows:

General Government - \$413,402 for grants awarded to the County.

Security of Persons & Property - \$396,178 for grants awarded to the County.

Economic Environment- \$232,500 for grants awarded to the County.

## General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$19.7 and total revenues received \$21.1 million, or 8% above budget. The specific changes to report are taxes and licensing & permits. The taxes consist of the real and personal property taxes, timber harvest taxes, sales and use taxes, and excise taxes. Both the real and personal property taxes and sales and use tax collected are slightly above the budgeted amount. We received a payment in delinquent property taxes. Our changes in projections were a little under estimated when the budget was prepared.

The General Fund budgeted expenses vs. actual came in at 15% under budget. The biggest unspent budget was Public Safety, due to reduction in employees and contracted services.

GENERAL FUND	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Taxes	10,728,786	13,004,235	2,275,449
Licenses & Permits	850,946	815,047	(35,899)
Intergovernmental	3,700,564	3,241,160	(459,404)
Charges for Services	2,050,090	2,008,253	(41,837)
Fines & Forfeits	1,761,400	1,597,951	(163,449)
Miscellaneous	657,850	862,231	204,381
<b>Total Revenues</b>	<b>19,749,636</b>	<b>21,528,876</b>	<b>1,779,240</b>
<b>Expenditures</b>			
General Governmental	8,962,574	8,689,993	272,582
Judicial	640,310	93,280	547,030
Security of Persons and Property	8,383,420	6,789,306	1,594,114
Physical Environment	223,566	193,600	29,966
Transportation	3,717	3,717	0
Economic Environment	850,164	669,587	180,577
Mental & Physical Health	0	0	0
Culture & Recreation	1,181,415	1,205,296	(23,881)
Debt Service	165,460	149,615	15,845
Capital Outlay	493,550	76,798	416,752
<b>Total Expenditures</b>	<b>20,904,176</b>	<b>17,871,191</b>	<b>3,032,985</b>
Excess (Deficit) Revenues over Expenditures	(1,154,540)	3,657,685	4,812,225
<b>Other Financing Sources (Uses)</b>			
Restitution	2,700	2,619	(81)
Sale of Fixed Assets	100	167	67
Transfers In	588,837	1,031,505	442,668
Transfers Out	(251,869)	(233,801)	18,068
<b>Total Other Financing Sources (Uses)</b>	<b>339,768</b>	<b>800,490</b>	<b>460,722</b>
<b>Net Change in Fund Balance</b>	<b>(814,772)</b>	<b>4,458,175</b>	<b>5,272,947</b>
Fund Balance, January 1	4,043,879	5,585,779	1,541,900
<b>Fund Balance, December 31</b>	<b>3,229,107</b>	<b>10,043,954</b>	<b>6,814,847</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, 2011, amounts to over \$74.9 million, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, infrastructure, and construction in progress on buildings and systems. Kittitas County has elected to use the modified approach to account for the infrastructure account; Gravel Roads, which eliminates the need to report depreciation expense. The major capital asset events during 2011 were increases in Construction in Progress. The 2011 ending balance for Construction in Progress is \$6.87 million.

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

### **Long-Term Debt**

Kittitas County has a total outstanding bond debt as of December 31, 2011 of approximately \$16.53 million. In September of 2010, the County was awarded a GO-Refund Bond in the amount of \$11,185,000, with a net of discounts and premiums of \$56,850.11. The bonding period is through December 1, 2030.

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

Kittitas County has an assigned rating of "AA-/Stable" from the Standard & Poor's after a review and report issued on September 10, 2010. The prior rating from Standards & Poor's was affirmed an "AA-(SPUR/Stable)" underlining rating.

## **ECONOMIC FACTORS**

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

The Board of County Commissioners has elected over the past several years to increase property taxes by zero percent plus new construction. The additional revenue from new construction has not covered the additional expenditures required in union contracts and supply costs. This policy decision has resulted in a reduction in Kittitas County cash reserves and may need to be revisited in the 2012 tax rate decision. The Board of County Commissioners during the 2010 Budget process elected to do a levy shift of \$1 million from the County Road fund to the General Fund. In 2011, the Board of County Commissioners elected to do another \$635,000 levy shift from County Road to the General Fund. During this process, the levy rate for the

County Road fund declined so in 2012 the Board of County Commissioners are looking at reversing the previous levy shifts by some dollar amount. This will have an impact on the County's General Fund, but at this time the amount has not been determined.

Kittitas County has experienced a downfall in the construction business because of the state of the economy. The downturn in building permits has affected the revenue collections; not only in the issuing of permits, but the recording of documents, and Real Estate Excise Tax. The sales tax revenues have also decreased. We started noticing the revenue trends going down in late summer of 2008; the Board of County Commissioners during the 2009 budget process reduced the estimated amounts back to about 2005-2006 levels for permits and sales tax. In February 2009, the permits fell off again, so the Board of County Commissioners met and reduced the permit revenues and did drastic budget cuts. We are watching very carefully the revenues and all departments are watching and limiting travel and other expenses. With the help of all the departments, by not spending their total budgets, increased the fund balanced of the General Fund. The 2011 beginning fund balance for the General fund was \$5.85 million and the ending 2011 fund balance was \$10.04 million.

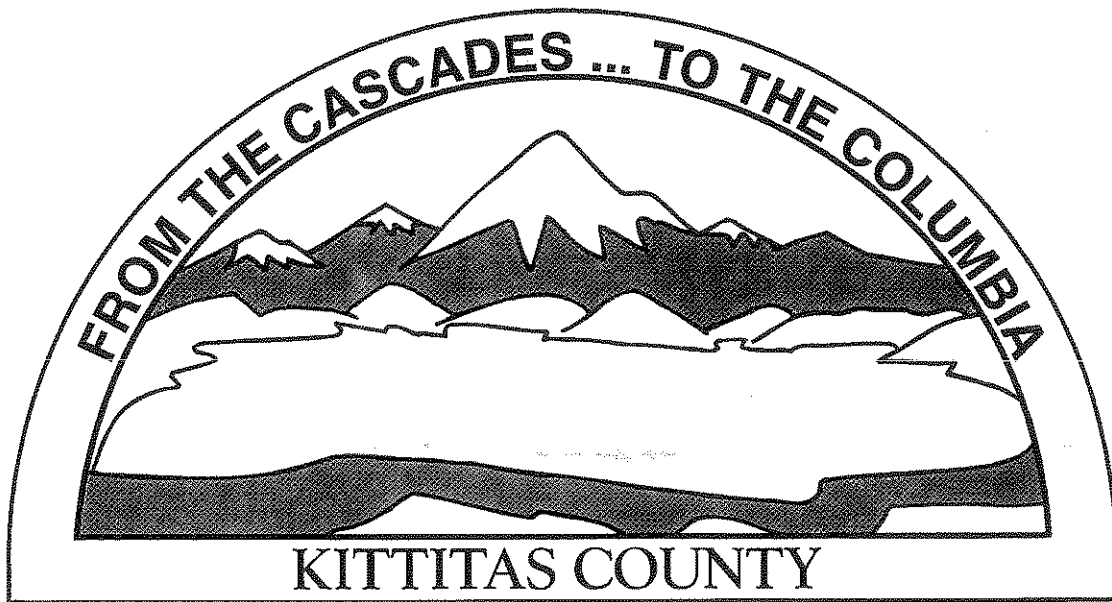
## **REQUEST FOR INFORMATION**

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

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

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# Basic Financial Statements







# KITITAS COUNTY, WASHINGTON

## Statement of Net Assets December 31, 2011

ASSETS	Governmental Activities	Business-type Activities	Total
Cash & cash equivalents	\$ 16,580,212	\$ 151,890	\$ 16,732,103
Investments	27,672,057	3,033,404	30,705,461
Receivables (net)	3,502,583	362,695	3,865,279
Internal Balances	7,035	(7,035)	-
Inventories	421,668	-	421,668
Due from other Governmental	3,116,902	55,563	3,172,464
Prepaid items	12,974	881	13,855
Cash restricted for landfill closure & postclosure		581,854	581,854
Capital Assets (net of accumulated depreciation)			
Land	12,603,861	280,439	12,884,300
Intangible Assets	1,520,428	39,844	1,560,272
Buildings	12,614,479	840,143	13,454,623
Improvements	1,207,462	3,225,570	4,433,031
Equipment	2,840,672	512,905	3,353,578
Infrastructure	37,299,966	-	37,299,966
Construction in progress	6,872,403	-	6,872,403
<b>Total Assets</b>	<b>\$ 126,272,704</b>	<b>\$ 9,078,153</b>	<b>\$ 135,350,857</b>
<b>LIABILITIES</b>			
Accounts payable and accrued exp.	\$ 1,978,015	\$ 169,105	\$ 2,147,120
Unearned revenue	101,127		101,127
Other current liabilities	364,775		364,775
Other Long Term Debt			
Due within one year	1,390,836	148,307	1,539,143
Due in more than one year	13,055,007	1,958,499	15,013,506
<b>Total Liabilities</b>	<b>\$ 16,889,760</b>	<b>\$ 2,275,911</b>	<b>\$ 19,165,671</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	\$ 63,343,030	\$ 4,073,900	\$ 67,416,930
Fund Balance			
Non Spendable	32,274	-	32,274
Restricted	8,409,282	505,413	8,914,694
Committed	26,714,333	-	26,714,333
Assigned	696,076	-	696,076
Unassigned	10,187,949	2,222,930	12,410,879
<b>Total Net Assets</b>	<b>\$ 109,382,944</b>	<b>\$ 6,802,242</b>	<b>\$ 116,185,186</b>

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

KITTITAS COUNTY, WASHINGTON

Statement of Activities

For the Year ended December 31, 2011

Net (Expense) Revenue & Changes in Net Assets

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Governmental Activities	Business-type Activities	Total
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions			
Governmental Activities:							
Judicial	\$ 2,782,936	\$ -	\$ 63,581	\$ -	\$ (649,733)	\$ -	\$ (649,733)
General Government	7,741,329	2,069,622	253,268	-	(5,387,056)	-	(5,387,056)
Public Safety	9,299,240	1,521,475	675,166	-	(7,102,599)	-	(7,102,599)
Physical Environment	512,787	151,253	17,125	-	(344,408)	-	(344,408)
Transportation	7,784,299	300,203	1,252,113	-	(6,231,984)	-	(6,231,984)
Economic Environment	1,161,805	1,434,032	140,210	-	412,437	-	412,437
Mental & Physical Health	2,301,800	166,379	1,635,551	-	(499,870)	-	(499,870)
Culture & Recreation	1,748,179	175,311	-	-	(1,572,869)	-	(1,572,869)
Interest on long-term debt	425,859	-	-	-	(425,859)	-	(425,859)
Total Governmental Activities	\$ 33,758,235	\$ 7,919,280	\$ 4,037,014	\$ -	\$ (21,801,942)	\$ -	\$ (21,801,942)
Business-type Activities:							
Garbage & Solid Waste	\$ 3,020,770	\$ 3,214,303	\$ -	\$ -	\$ -	\$ 193,533	\$ 193,533
Total Business-Type Activities	\$ 3,020,770	\$ 3,214,303	\$ -	\$ -	\$ -	\$ 193,533	\$ 193,533
Total Primary Government	\$ 36,779,005	\$ 11,133,583	\$ 4,037,014	\$ -	\$ (21,801,942)	\$ 193,533	\$ (21,608,409)
General Revenues:							
Property Taxes				\$ -	\$ 10,053,920	\$ -	\$ 10,053,920
Sales Taxes					6,303,059		6,303,059
Other Taxes					5,805,872		5,805,872
Unrestricted Grants & Contributions					716,861		716,861
Unrestricted Investment Earnings					278,061		278,061
Proceeds on Disposition of Capital Assets					43,956		43,956
Special Item - Gain on Disposition of capital assets Transfers					-		-
Total General Revenues, Special Items & Transfers				\$ -	\$ 23,201,728	\$ 7,129	\$ 23,208,857
Change in Net Assets				\$ -	\$ 1,399,787	\$ 200,662	\$ 1,600,449
Net Assets as of January 1				\$ -	\$ 107,123,282	\$ 6,561,737	\$ 113,685,019
Prior year adjustment					859,875	39,844	899,719
Net Assets as of December 31				\$ -	\$ 109,382,944	\$ 6,802,242	\$ 116,185,186

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

KITTITAS COUNTY, WASHINGTON

Balance Sheet  
Governmental Funds  
December 31, 2011

	General Fund	County Road	Courthouse Jail Facilities Expansion	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash & cash equivalents	\$ 9,140,886	\$ 1,277,294	\$ 1,156,868	\$ 4,373,810	\$ 15,948,858
Investments	-	13,042,773	4,770,501	5,080,465	22,893,739
Receivables (net)	2,854,694	376,792	455	266,121	3,498,062
Due from other funds	145,599	273,338	-	91,732	510,669
Due from Other Governmental	1,106,276	1,039,167	-	971,358	3,116,802
Prepaid items	10,851	810	-	129	11,789
<b>Total assets</b>	<b>\$ 13,258,306</b>	<b>\$ 16,010,172</b>	<b>\$ 5,927,825</b>	<b>\$ 10,783,616</b>	<b>\$ 45,979,919</b>
<b>LIABILITIES</b>					
Accounts payable and accrued exp.	\$ 371,567	319,852	\$ 451,627	\$ 432,983	\$ 1,576,029
Payable to other governments	-	-	-	92,144	92,144
Due to other funds	184,260	514,456	-	135,198	833,914
Deferred revenue	2,645,847	366,308	-	198,962	3,211,117
Unearned revenue	1,471	-	-	99,656	101,127
Deposits payable	11,207	7,896	-	345,671	364,775
<b>Total liabilities</b>	<b>\$ 3,214,352</b>	<b>\$ 1,208,512</b>	<b>\$ 451,627</b>	<b>\$ 1,304,614</b>	<b>\$ 6,179,106</b>
<b>FUND BALANCE</b>					
Non Spendable	\$ 26,326	\$ 1,860	\$ -	\$ 4,089	\$ 32,274
Restricted	2,373,134	106,937	5,476,197	453,013	8,409,282
Committed	3,157,226	14,692,864	-	8,864,243	26,714,333
Assigned	538,419	-	-	157,657	696,076
Unassigned	3,948,849	-	-	-	3,948,849
<b>Total fund balance</b>	<b>\$ 10,043,954</b>	<b>\$ 14,801,660</b>	<b>\$ 5,476,197</b>	<b>\$ 9,479,002</b>	<b>\$ 39,800,814</b>
<b>Total liabilities and fund balance</b>	<b>\$ 13,258,306</b>	<b>\$ 16,010,172</b>	<b>\$ 5,927,825</b>	<b>\$ 10,783,616</b>	<b>\$ 45,979,919</b>

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

Capital assets used in governmental activities are not financial resources and are not reported in the funds	72,049,293
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	3,211,117
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(14,445,843)
Internal service funds are used by management to charge the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net assets.	8,767,563
<b>Net assets of governmental activities</b>	<b>109,382,944</b>

KITTITAS COUNTY, WASHINGTON

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

For the Year Ended December 31, 2011

	General Fund	County Road	Courthouse Jail Facilities Expansion	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes:					
Property Sales	\$ 7,128,844	\$ 3,592,411	-	\$ 253,060	\$ 10,974,316
Other	3,958,168	-	-	2,344,991	6,303,059
Licenses & Permits	1,913,640	506	-	649,319	2,563,466
Intergovernmental	815,047	12,259	-	193,887	1,021,193
Charges for Services	3,244,742	3,517,511	-	2,351,969	9,114,223
Fines & Forfeitures	2,008,253	340,831	-	1,340,114	3,689,197
Investment Earnings	1,597,951	-	-	33,762	1,631,713
Miscellaneous Revenues	228,942	18,604	14,602	10,309	272,457
Total revenues	\$ 21,528,876	\$ 7,490,696	\$ 174,922	\$ 7,826,901	\$ 37,021,395
<b>EXPENDITURES</b>					
Current:					
Judicial					
General Government	\$ 2,635,448	\$ -	\$ 0	\$ 120,574	\$ 2,756,022
Public Safety	6,145,377	403,931	-	1,177,892	7,727,199
Physical Environ	6,789,306	-	-	1,905,965	8,695,271
Transportation	193,600	-	-	324,500	518,101
Health & Human Services	3,717	5,142,667	-	589,602	5,745,987
Economic Environment	669,587	-	-	2,269,873	2,269,873
Culture & Recreation	1,205,296	-	-	479,417	1,149,004
Debt Service:					
Principal	108,307	-	-	287,209	1,492,505
Interest/Other Expense	41,309	-	-	500,246	608,563
Capital Outlay:					
Judicial	59,136	-	-	384,551	425,859
General government	-	-	-	89,190	148,326
Public safety	20,109	-	3,253,903	-	3,462,701
Physical environment	-	-	-	188,688	6,659
Transportation	-	1,857,500	-	5,422	1,862,922
Health & Human services	-	-	-	-	-
Economic environment	-	-	-	-	-
Culture & recreation	-	-	175,602	-	175,602
Total expenditures	\$ 17,671,191	\$ 7,404,098	\$ 3,429,505	\$ 8,339,788	\$ 37,044,582
Excess (deficiency) of revenues over (under) expenditures	\$ 3,857,685	\$ 86,598	\$ (3,254,583)	\$ (512,887)	\$ (23,187)

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

KITITAS COUNTY, WASHINGTON

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

For the Year Ended December 31, 2011

	General Fund	County Road	Courthouse Jail Facilities Expansion	Other Governmental Funds	Total Governmental Funds
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	\$ 1,031,505	\$ 31,714	\$ -	\$ 1,410,674	\$ 2,473,894
Transfers out	(233,801)	-	-	(2,240,993)	(2,473,894)
Gain on Disposition of capital assets	2,786	-	-	15,933	18,719
Total other financing sources (uses)	\$ 800,490	\$ 31,714	\$ -	\$ (813,486)	\$ 18,719
<b>SPECIAL ITEMS</b>					
Gain on Disposition of Capital Assets					
Net change in fund balances	4,458,175	118,313	(3,254,583)	(1,326,373)	(4,468)
Fund balances--beginning	4,907,777	14,756,445	8,730,780	10,550,406	38,945,408
Prior Period Adjustments	678,002	(73,097)	-	254,968	859,873
Fund balances--ending	\$ 10,043,954	\$ 14,801,660	\$ 5,476,197	\$ 9,479,002	\$ 39,800,813
Net changes in fund balances for governmental funds					\$ (4,468)

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	\$ 5,656,209
Depreciation	(3,962,824)
Reduction and Adjustments in Construction in Progress	1,194,019
Cost of Assets Sold	(346,547)
Donated Assets	(61,250)
	2,479,607

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

Debt Retired \$ 608,553

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

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

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

Reconciling item to balance net assets between statements

Change in net assets of governmental activities	\$ 1,399,787
	608,553
	(889,463)
	(365,870)
	(166,539)
	(272,043)
	\$ 1,399,787

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Assets  
December 31, 2011

	Business-type Activities-- Enterprise Funds	Governmental Activities- Internal Service funds
	<u>Solid Waste</u>	
<b>ASSETS</b>		
Current assets:		
Cash & cash equivalents	\$ 151,890	\$ 631,355
Investments	3,033,404	4,778,318
Receivables	362,695	4,521
Prepayment for Services	-	-
Due From Funds	15,592	488,478
Inventories	-	421,668
Due From Other governments	56,444	1,284
Total Current Assets	<u>\$ 3,620,025</u>	<u>\$ 6,325,624</u>
Noncurrent assets:		
Restricted Cash, Cash Equivalents and Investments:		
Cash restricted for landfill closure & postclosure	581,854	-
Total Restricted Assets	<u>581,854</u>	<u>-</u>
Capital assets:		
Land & Intangible Assets	320,283	46,227
Buildings	1,389,478	733,210
Improvements	4,513,052	170,216
Equipment	1,095,406	6,642,874
Construction in progress	-	227,538
Less Depreciation	(2,419,318)	(4,910,086)
Total Capital Assets (net of accumulated depreciation)	<u>\$ 4,898,901</u>	<u>\$ 2,909,979</u>
Total Noncurrent Assets	<u>5,480,755</u>	<u>2,909,979</u>
<b>Total assets</b>	<u>\$ 9,100,780</u>	<u>\$ 9,235,603</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable and accrued exp.	\$ 169,105	\$ 303,934
Due to other funds	22,627	158,199
Due to other governments	-	5,907
Landfill Closure Cost	73,307	-
Bonds, notes, loans payable	75,000	-
Total Current Liabilities	<u>\$ 340,038</u>	<u>\$ 468,041</u>
Noncurrent liabilities:		
Compensated absences	\$ 100,703	\$ -
Bonds, notes, loans payable	750,001	-
Landfill Closure Cost	1,107,795	-
Total Noncurrent Liabilities	<u>\$ 1,958,499</u>	<u>\$ -</u>
<b>Total Liabilities</b>	<u>\$ 2,298,537</u>	<u>\$ 468,041</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	\$ 4,073,900	\$ 2,909,979
Restricted Net Assets	505,413	-
Unrestricted	2,222,929	5,857,584
<b>Total net assets</b>	<u>\$ 6,802,242</u>	<u>\$ 8,767,563</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:	-	
Net assets of business-type activities	\$ 6,802,242	\$ 8,767,563

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

KITTITAS COUNTY, WASHINGTON

Proprietary Funds  
 Statement of Revenues, Expenses and Changes in Fund Net Assets  
 For the Year Ended December 31, 2011

	Business-type Activities-- Enterprise Funds	Governmental Activities- Internal Service funds
	Solid Waste	
<b>OPERATING REVENUES</b>		
Charges for Services:		
Garbage & Solid Waste	\$ 3,214,303	\$ -
Other services	-	1,731,064
Total operating revenues	<u>\$ 3,214,303</u>	<u>\$ 1,731,064</u>
<b>OPERATING EXPENSES</b>		
Maintenance & operations	\$ 2,658,667	\$ 1,363,539
Administrative & general	-	69,076
Depreciation	270,725	496,389
Total operating expenses	<u>\$ 2,929,392</u>	<u>\$ 1,929,004</u>
Operating income (loss)	\$ 284,911	\$ (197,940)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	\$ 7,129	\$ 5,604
Gain (loss) on Disposition of Capital Assets	-	25,237
Landfill Closure Revenues (Cost)	(78,170)	-
Miscellaneous nonoperating revenues (expenses)	<u>(13,208)</u>	<u>560</u>
Total non-operating income (expense)	<u>\$ (84,249)</u>	<u>\$ 31,401</u>
Income before contributions & transfers	\$ 200,662	\$ (166,539)
Transfers In	<u>-</u>	<u>-</u>
Change in net assets	\$ 200,662	\$ (166,539)
Net assets--beginning	6,561,737	8,934,102
Prior Period Adjustment	39,844	-
Net assets--ending	<u><u>\$ 6,802,242</u></u>	<u><u>\$ 8,767,563</u></u>

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

KITTITAS COUNTY, WASHINGTON

Proprietary Funds  
Statement of Cash Flows  
For the Year Ended December 31, 2011

	Business - Type Activity	Governmental Activities
	Solid Waste	Internal Service funds
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash received from customers	\$ 3,148,185	\$ 1,640,820
Cash payments to suppliers	(2,700,809)	(1,195,523)
<b>Net cash provided (used) by operating activities</b>	<b>\$ 447,376</b>	<b>\$ 445,297</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>		
Non-Operating Rents and Charges	\$ -	\$ 560
<b>Net cash provided from noncapital activities</b>	<b>\$ -</b>	<b>\$ 560</b>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>		
Proceeds from Sale of Capital Assets	\$ -	\$ 25,237
Payments for Capital Acquisition	(32,278)	(363,211)
Payment on Long Term Debt	(75,000)	-
<b>Net cash provided (used in) capital financing activities</b>	<b>\$ (107,278)</b>	<b>\$ (337,974)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Investment Interest	\$ 7,549	\$ 1,905
Purchase of Investment	(281,831)	(1,811,471)
<b>Net cash flows from investing activities</b>	<b>\$ (274,282)</b>	<b>\$ (1,809,566)</b>
<b>Net increase (decrease) in cash and cash equivalent</b>	<b>\$ 65,815</b>	<b>\$ (1,701,683)</b>
Cash and cash equivalents at beginning of year	\$ 667,929	\$ 2,333,037
<b>Cash and cash equivalents at end of year</b>	<b>\$ 733,744</b>	<b>\$ 631,354</b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net operating income (loss)	\$ 284,911	\$ (197,940)
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Depreciation expense	\$ 270,725	\$ 496,389
(Increase) decrease in accounts receivable	(114,051)	-
(Increase) decrease in due from other funds	79,026	(90,144)
(Increase) decrease in due from other governmental	(31,093)	(100)
(Increase) decrease in Prepayment for Services	(881)	-
Increase (decrease) in Salaries payable	(218)	(45,901)
Increase (decrease) in vouchers payable	36,683	36,511
increase (decrease) in due to other funds	(77,758)	46,239
Increase (decrease) in inventory	-	9,498
Increase (decrease) in Accounts Payable	-	185,016
Increase (decrease) in Due to other Governments	-	5,729
Increase (decrease) in Taxes Payable	31	-
<b>Total Adjustments</b>	<b>\$ 162,465</b>	<b>\$ 643,237</b>
<b>Net cash provided by operating activities</b>	<b>\$ 447,376</b>	<b>\$ 445,297</b>

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



**KITTITAS COUNTY, WASHINGTON**

**Statement of Fiduciary Net Assets  
December 31, 2011**

	Private Purpose Trust	Agency Funds
<b>ASSETS</b>		
Cash/Petty Cash	\$ 73	\$ 10,666,813
Cash with Fiscal Agency	-	201,641
Investments	1,951	15,095,290
Taxes Receivable	-	3,460,353
Other Receivables	<u>0</u>	<u>(0)</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,025</u></b>	<b><u>\$ 29,424,098</u></b>
<b>LIABILITIES</b>		
Warrants Payable	\$ -	\$ 2,822,318
Salary/Vouchers Payable	21	409,693
Custodial Accounts	-	22,731,734
Other Current Notes Payable	-	-
Deferred Revenues	<u>-</u>	<u>3,460,353</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 21</u></b>	<b><u>\$ 29,424,098</u></b>
<b>Net Assets</b>		
Restricted for:		
Trust Fund	<u>\$ 2,004</u>	<u>\$ 0</u>
<b>Total Net Assets</b>	<b><u>\$ 2,004</u></b>	<b><u>\$ 0</u></b>

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

KITTITAS COUNTY, WASHINGTON

Statement of Change in Fuduciary Net Assets  
Private Purpose Trust  
For the Year Ended December 31, 2011

	Private Purpose Trust
<b>Additions</b>	
Investment Earnings	\$ 4
Miscellaneous Revenues	-
Total Additions	<u>\$ 4</u>
<b>Deductions</b>	
Culture & Recreation	\$ 38
Total Deductions	<u>\$ 38</u>
Net change in net assets	(34)
Fund balances--beginning	2,038
<b>Fund balances--ending</b>	<u><u>\$ 2,004</u></u>

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

# KITTITAS COUNTY, WASHINGTON

## NOTES TO THE BASIC FINANCIAL STATEMENTS

**Dated as of and for the Year Ended December 31, 2011**

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**KITTITAS COUNTY, WASHINGTON**  
**Notes to the Basic Financial Statements**  
**Dated as of and for the year Ended December 31, 2011**

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

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

**A. REPORTING ENTITY**

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

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

The Agency funds, which include Irrigation, Fire, Hospital, PUD, School, Sewer, Cemetery, Water, Weed, Cities, and State Funds, are reported as Fiduciary funds. Kittitas County does not significantly contribute to or control the operations of these districts; however the County Treasurer acts as the "bank" for these fund types and is charge with the collection of the taxes.

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

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

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

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

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

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

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

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

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

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. All Proprietary funds are budgeted on a full accrual basis. For Governmental Funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated in fund ledgers for all budgeted funds, but the financial statements include budgetary comparisons for annually budgeted Governmental Funds only. NCGA Statement 1 does not require and the financial statements do not present budgetary comparisons for proprietary fund types.

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

### 2. AMENDING THE BUDGET

The County Auditor is authorized to transfer budget amounts between object classes within departments. However, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours or other conditions of employment must be approved by the County Commissioners.

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

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

## E. ASSETS, LIABILITIES AND EQUITIES

### 1. CASH AND EQUIVALENTS

It is the County's policy to invest all temporary cash surplus. At December 31, 2011, the treasurer was holding \$21,944,700.50 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and equivalents in various funds. The interest on these investments is credited to the General Fund.

The amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered. The County Treasurer reports the average compensating balances maintained during 2011 were approximately \$3,610,000.

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

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

### 2. TEMPORARY INVESTMENTS

See Investment Note 4.

### 3. RECEIVABLES

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

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

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

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

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

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. For the year ended December 31, 2011, Kittitas County did not have any advances between funds.

### 5. INVENTORIES

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

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

### 6. CAPITAL ASSETS

See Note Number 6.

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

Computer Software is reported as an Intangible Asset and is not depreciated.

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

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

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

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

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

## 7. OTHER PROPERTY AND INVESTMENTS

See Deposits and Investments Note No 4.

## 8. COMPENSATED ABSENCES

The County records all accumulated unused vacation, sick leave and compensatory time. For Governmental Funds, unused vacation, sick leave and compensatory time are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. The liability for the governmental funds for 2011 is \$2,331,441. In Proprietary funds, the expenses are accrued when incurred and the liability is recorded in the fund. At this time, the liability to the Proprietary Funds for unused vacation, sick leave and compensatory time is \$100,703. Total vacation, sick leave and compensatory time pay-off recorded during 2011 for all Governmental Funds was \$68,629.

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

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

## 9. LONG-TERM DEBT

See Long-Term Debt and Leases Note No 10.



## 10. DEFERRED REVENUES

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

## 11. FUND RESERVES AND DESIGNATIONS

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

### A. Governmental Fund Types

#### Reservations of Fund Balance

Fund balance in Governmental Fund types is reserved for two purposes: 1) where certain amounts are legally committed for specific future uses, such as outstanding purchase orders (encumbrances), continuing appropriations, capital projects, or debt service; and 2) where assets are not available for appropriation, because they are non-current receivables, or because they have been expended as inventories or prepayments.

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

#### Rainy Day Funds

Currently the General Fund has established a rainy day fund. The practice to set aside 1% of the previous year's operating expenses until the level has reached a goal of \$1.25 million.

#### Fund Balance types for Governmental Fund Types and reporting practice

#### Non-spendable Fund Balance:

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

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

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

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

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

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

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

#### Restricted Fund Balance:

Restricted Fund Balance reports on resources that have spending constraints that are either 1) externally imposed by creditors, grantors, contributors or laws and regulation of other governments or 2)

imposed by law through constitutional provisions or enabling legislation. The amounts represented by this fund balance category have very stringent conditions imposed by external parties or by law.

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

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

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

**Committed Fund Balance:**

Committed Fund Balance represents amounts that have internally imposed restrictions mandated by formal action by the government's highest level of decision-making authority, Board of County Commissioners.

The committed amounts cannot be redeployed for other purposes unless the same type of formal action is taken by the Board of County Commissioners to reverse or modify the previously imposed restriction.

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

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

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

**Assigned Fund Balance:**

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

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

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

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

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

**Unassigned Fund Balance (General Fund Only):**

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

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

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

The following is the classifications for the Governmental funds fund balances as of December 31, 2011

	General Fund	Road Fund	Cthse/Jail Facilities Expansion	Other Funds	Total
<b>Fund Balances:</b>					
<b>Nonspendable:</b>					
Prepaid items	10,851	810	-	129	11,790
Petty Cash	15,475	1,050	-	3,960	20,485
<b>Total Nonspendable</b>	<b>26,326</b>	<b>1,860</b>	<b>-</b>	<b>4,089</b>	<b>32,275</b>
<b>Restricted for:</b>					
Law & Justice	2,323,134	-	-	-	2,323,134
Paths Trails	-	106,937	-	-	106,937
Information Technology	50,000	-	-	-	50,000
Construction Performance Bond	-	-	-	664	664
2010 Go & Refunding Bond	-	-	-	132,704	132,704
County Refund	-	-	-	356	356
206 CRID 96-1 Bond	-	-	-	187,476	187,476
CRID Guaranty Fund	-	-	-	131,813	131,813
Other Capital Projects	-	-	5,476,197	-	5,476,197
<b>Total Restricted</b>	<b>2,373,134</b>	<b>106,937</b>	<b>5,476,197</b>	<b>453,013</b>	<b>8,409,281</b>
<b>Committed to:</b>					
NY Budget	2,318,000	-	-	-	2,318,000
Vehicle Replacement	839,226	-	-	-	839,226
Special Revenue	-	14,692,863	-	7,095,399	21,788,262
County Capital Improvements	-	-	-	1,745,941	1,745,941
Rodeo Grounds Capital Improvements	-	-	-	22,903	22,903
<b>Total Committed</b>	<b>3,157,226</b>	<b>14,692,863</b>	<b>0</b>	<b>8,864,243</b>	<b>26,714,332</b>
<b>Assigned to:</b>					
Rainey Day	538,419	-	-	-	538,419
Equipment Reserve	-	-	-	157,657	157,657
<b>Total Assigned</b>	<b>538,419</b>	<b>-</b>	<b>-</b>	<b>157,657</b>	<b>696,076</b>
<b>Unassigned</b>	<b>3,948,849</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,948,849</b>
<b>Total Fund Balance</b>	<b>10,043,954</b>	<b>14,801,660</b>	<b>5,476,197</b>	<b>9,479,002</b>	<b>39,800,813</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 ASSETS**

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

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

Capital assets used in governmental activities are not financial resources and are not reported in the funds	\$72,049,293
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	\$3,211,117
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	\$(14,445,843)
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 assets	<u>\$8,767,563</u>
Net adjustment to increase total governmental funds to arrive at net assets-governmental activities	<u>\$69,582,130</u>

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

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

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

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	\$5,656,209	
Depreciation	(3,962,824)	
Changes in Construction in Progress	1,194,019	
Cost of Assets Sold	(346,547)	
Donated Assets	<u>(61,250)</u>	2,479,607

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

Debt Retired	<u>608,553</u>	608,553
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Some revenues reported in the statement of activities are not yet available and therefore are not reported as revenues in the governmental funds

(889,453)

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

(355,870)

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

(166,539)

Reconciling item to balance net assets between statement

(272,043)

Net adjustment to increase net changes in fund balance – total governmental Funds to arrive at changes in net assets of governmental activities

\$1,404,255

**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, 2011, the treasurer was holding \$21,994,700.50 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, 2011, the County had the following investments:

<b>Investment Maturities</b>	<b>Fair value of Investments</b>
State Investment Pool	\$62,719,257.67
U.S. Government Securities	5,609,999.24
<b>Total</b>	<b>\$68,329,256.91</b>
Less Co. Residual	(\$21,944,700.50)
Net Investments	\$46,384,556.41

### C. CREDIT RISK

Washington State statutes authorize the County to invest in obligations of the U.S. Treasury, U.S. Government agencies and instrumentalities, bankers acceptances, primary certificates of deposit issued by qualified public depositories, the state treasurer's Local Government Investment Pool (LGIP), municipal bonds issued by Washington State or its local governments, and repurchase agreements collateralized by any previously authorized investments. Accordingly, credit risk, if any, is extremely limited.

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

#### **1. Safety**

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

#### **2. Liquidity**

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

3. Return on Investment

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

Investments by Fund

Fund	Total Investments
County Road	13,042,772.69
Special Revenue-Non Major	4,057,555.67
Debt Service	319,257.35
Capital Projects	5,474,152.83
<b>Total Governmental Funds</b>	<b>\$22,893,738.54</b>
Solid Waste- Proprietary Fund	3,615,257.76
Internal Service Funds	4,778,318.44
<b>Total Proprietary Funds</b>	<b>\$8,393,576.20</b>
Agency Funds	15,097,241.67
<b>TOTAL</b>	<b>\$46,384,556.41</b>

Balance Sheet – Governmental Funds				
	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Investments	\$ -	\$13,042,773	\$9,850,966	\$22,893,739

Proprietary Funds Statement of Net Assets		
	Business-type Activities Enterprise Funds	Governmental Activities Internal Service Funds
<b>Assets</b>		
Investments	\$3,615,258	\$4,778,318

Agency Funds Combining Balance Sheet	
<b>Assets</b>	
Investments	\$15,097,242

## NOTE 5 - PROPERTY TAXES

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

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

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

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

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

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

For 2010 for the 2011 tax County levied the following property taxes on an assessed value of \$6,670,622,914. The Road district property value assessed was \$4,855,095,807.

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

\*Levy Shift of \$635,000 from Road Levy to General Fund

## NOTE 6 – CAPITAL ASSETS

### A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011 is shown by asset type in the following table. The biggest increases occurred under Government Activities for construction in progress. This includes the construction on the Jail repairs, new Jail Pod, Upper District Court and the Armory in the amount of \$3,437,374.

<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	3,363,710	61,250	61,250	0	3,363,710
Gravel Roads*	4,079,872	0	0	0	4,079,872
Easements & Right of Ways	5,159,909	370	0	0	5,160,279
Intangible Assets	0	126,399	0	1,394,029	1,520,428
Construction in Progress	3,052,195	5,014,227	740,431	(453,588)	6,872,403
<b>Total</b>	<b>15,655,687</b>	<b>5,202,246</b>	<b>801,681</b>	<b>940,441</b>	<b>20,996,693</b>
<b>Assets Being Depreciated</b>					
Buildings & Improvement	22,124,498	258,861	0	0	22,383,359
Improvements	1,909,396	0	0	0	1,909,396
Equipment	11,049,968	225,403	199,804	0	11,075,567
Infrastructure	139,516,717	497,239	85,494	0	139,928,463
<b>Total</b>	<b>174,600,579</b>	<b>981,503</b>	<b>285,297</b>	<b>0</b>	<b>175,296,785</b>
<b>Grand Total</b>	<b>190,256,266</b>	<b>6,183,749</b>	<b>1,086,978</b>	<b>940,441</b>	<b>196,293,478</b>
<b>Less accumulated depreciation for:</b>					
		<b>Increase</b>	<b>Decrease</b>	<b>Adjustments</b>	<b>Ending Balance</b>
Buildings & Improvements	9,146,226	622,699	0	(46)	9,768,880
Improvements	553,802	148,133	0	0	701,935
Equipment & Machinery	7,387,251	1,045,804	198,161	0	8,234,894
Infrastructure	100,284,103	2,429,887	85,494	0	102,628,496
<b>Total</b>	<b>117,371,382</b>	<b>4,246,523</b>	<b>283,654</b>	<b>(46)</b>	<b>121,334,205</b>
<b>Total Government Activities, net</b>	<b>72,884,884</b>	<b>1,937,226</b>	<b>803,324</b>	<b>940,487</b>	<b>74,959,273</b>
<b>BUSINESS TYPE ACTIVITIES</b>					
		<b>Increase</b>	<b>Decrease</b>	<b>Adjustments</b>	<b>Ending Balance</b>
<b>Assets not being depreciated</b>					
Land	280,439	0	0	0	280,439
Intangible Assets	0	0	0	39,844	39,844
Construction in Progress	0	0	0	0	0
<b>Total</b>	<b>280,439</b>	<b>0</b>	<b>0</b>	<b>39,844</b>	<b>320,283</b>
<b>Assets Being Depreciated</b>					
Buildings & Improvement	1,357,200	32,278	0	0	1,389,478
Improvements	4,513,052	0	0	0	4,513,052
Equipment	1,095,406	0	0	0	1,095,406
<b>Total</b>	<b>6,965,658</b>	<b>32,278</b>	<b>0</b>	<b>0</b>	<b>6,997,936</b>
<b>Grand Total</b>	<b>7,246,097</b>	<b>32,278</b>	<b>0</b>	<b>39,844</b>	<b>7,318,219</b>
<b>Less accumulated depreciation for:</b>					
		<b>Increase</b>	<b>Decrease</b>	<b>Adjustments</b>	<b>Ending Balance</b>
Buildings & Improvements	493,140	56,195	0	0	549,335
Improvements	1,151,649	135,833	0	0	1,287,482
Equipment & Machinery	503,804	78,697	0	0	582,501
<b>Total</b>	<b>2,148,593</b>	<b>270,725</b>	<b>0</b>	<b>0</b>	<b>2,419,318</b>
<b>Business Activities Capital Assets, net</b>	<b>5,097,504</b>	<b>(238,447)</b>	<b>0</b>	<b>39,844</b>	<b>4,898,901</b>



## B. ADJUSTMENTS

The Governmental Activities shows in the adjustment column \$940,441 as an increase. In 2010, the Airport Fund had recorded Construction in Progress in the amount of \$453,588 for the extension of the City of Ellensburg's water and sewer lines to the airport boundary. The actual ownership of those utilities belongs to the City of Ellensburg, not Kittitas County. The Airport Fund was responsible for the construction of those utility lines and upon completion they became a part of the City's utility services. The Airport Fund has no interest in those lines. The depreciation in the amount of \$46 is a prior year adjustment.

GASB 51 provides guidance regarding how to identify, account for and report intangible assets. Intangible assets are computer software and internally generated software. Kittitas County created the inventory of the intangible assets and determined the value of all computer software. The adjustment in the amount of \$1,394,029 is for the inventory of software purchased and developed since 1993. Because these intangible assets have an indefinite useful life, they are not amortized.

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

Government Activities	
Function/Program	Amount
Government activities	\$340,865
Judicial Services	3,369
Public Safety	328,398
Physical Environment	1,110
Transportation	3,057,670
Health and Human Service	29,492
Economic Environment	11,698
Culture and Recreation	190,221
<b>Total</b>	<b>\$ 3,962,823</b>

Depreciation expense was charged to the business activities as follows:

Business Activities	
	Amount
Solid Waste & Garbage	\$270,725
<b>Total</b>	<b>\$270,725</b>

\*See Required Supplementary Information

## NOTE 7 - PENSION PLANS

### A. WASHINGTON STATE RETIREMENT PLANS

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

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

### A. Plan Description

The Legislature established PERS in 1947. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts (other than judges currently in the Judicial Retirement System); employees of legislative committees; community and technical colleges, college and university employees not participating in higher education retirement programs; judges of district and municipal courts; and employees of local governments. PERS retirement benefit provisions are established in Chapters 41.34 and 41.40 RCW and may be amended only by the State Legislature.

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

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

PERS Plan 1 and Plan 2 defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions.

PERS Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. The monthly benefit is 2 percent of the average final compensation (AFC) per year of service. (AFC is the monthly average of the 24 consecutive highest-paid service credit months.) The retirement benefit may not exceed 60 percent of AFC. The monthly benefit is subject to a minimum for PERS Plan 1 retirees who have 25 years of service and have been retired 20 years, or who have 20 years of service and have been retired 25 years. Plan 1 members retiring from inactive status prior to the age of 65 may receive actuarially reduced benefits. If a survivor option is chosen, the benefit is further reduced. A cost-of-living allowance (COLA) was granted at age 66 based upon years of service times the COLA amount. This benefit was eliminated by the Legislature, effective July 1, 2011. Plan 1 members may elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 provides duty and non-duty disability benefits. Duty disability retirement benefits for disablement prior to the age of 60 consist of a temporary life annuity payable to the age of 60. The allowance amount is \$350 a month, or two-thirds of the monthly AFC, whichever is less. The benefit is reduced by any workers' compensation benefit and is payable as long as the member remains disabled or until the member attains the age of 60. A member with five years of covered employment is eligible for non-duty disability retirement. Prior to the age of 55, the allowance amount is 2 percent of the AFC for each year of service reduced by 2 percent for each year that the member's age is less than 55. The total benefit is limited to 60 percent of the AFC and is actuarially reduced to reflect the choice of a survivor option. A cost-of-living allowance was granted at age 66 based upon years of service times the COLA amount. This benefit was eliminated by the Legislature, effective July 1, 2011. Plan 1 members may elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 members can receive credit for military service. Members can also purchase up to 24 months of service credit lost because of an on-the-job injury.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members are eligible for normal retirement at the age of 65 with five years of service. The monthly benefit is 2

percent of the AFC per year of service. (AFC is the monthly average of the 60 consecutive highest-paid service months.)

PERS Plan 2 members who have at least 20 years of service credit and are 55 years of age or older are eligible for early retirement with a reduced benefit. The benefit is reduced by an early retirement factor (ERF) that varies according to age, for each year before age 65.

PERS Plan 2 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

- With a benefit that is reduced by 3 percent for each year before age 65.
- With a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

PERS Plan 2 retirement benefits are also actuarially reduced to reflect the choice, if made, of a survivor option. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

The surviving spouse or eligible child or children of a PERS Plan 2 member who dies after leaving eligible employment having earned ten years of service credit may request a refund of the member's accumulated contributions.

PERS Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component and member contributions finance a defined contribution component. The defined benefit portion provides a monthly benefit that is 1 percent of the AFC per year of service. (AFC is the monthly average of the 60 consecutive highest-paid service months.)

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

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

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

PERS Plan 3 defined benefit retirement benefits are also actuarially reduced to reflect the choice, if made, of a survivor option. There is no cap on years of service credit and Plan 3 provides the same cost-of-living allowance as Plan 2.

PERS Plan 3 defined contribution retirement benefits are solely dependent upon contributions and the results of investment activities.

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

PERS Plan 2 and Plan 3 provide disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 monthly benefit amount is 2 percent of the AFC per year of service. For Plan 3, the monthly benefit amount is 1 percent of the AFC per year of service.

These disability benefit amounts are actuarially reduced for each year that the member's age is less than 65, and to reflect the choice of a survivor option. There is no cap on years of service credit, and a cost-of-

living allowance is granted (based on the Consumer Price Index) capped at 3 percent annually.

PERS Plan 2 and Plan 3 members may have up to ten years of interruptive military service credit; five years at no cost and five years that may be purchased by paying the required contributions. Effective July 24, 2005, a member who becomes totally incapacitated for continued employment while serving the uniformed services, or a surviving spouse or eligible children, may apply for interruptive military service credit. Additionally, PERS Plan 2 and Plan 3 members can also purchase up to 24 months of service credit lost because of an on-the-job injury.

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

Beneficiaries of a PERS Plan 2 or Plan 3 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction, if the member was not at normal retirement age at death. This provision applies to any member killed in the course of employment, on or after June 10, 2004, if found eligible by the Department of Labor and Industries.

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

### **B. Judicial Benefit Multiplier**

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

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

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

There are 1,197 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2010:

Retirees and Beneficiaries Receiving Benefits	76,899
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	28,860
Active Plan Members Vested	105,521
Active Plan Members Nonvested	51,005
<b>Total</b>	<b>262,285</b>

**C. Funding Policy**

Each biennium, the state Pension Funding Council adopts PERS Plan 1 employer contribution rates, PERS Plan 2 employer and employee contribution rates, and PERS Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. All employers are required to contribute at the level established by the Legislature. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan and member contributions finance the defined contribution portion. The Plan 3 employee contribution rates range from 5 percent to 15 percent, based on member choice. Two of the options are graduated rates dependent on the employee's age. As a result of the implementation of the Judicial Benefit Multiplier Program in January 2007, a second tier of employer and employee rates was developed to fund, along with investment earnings, the increased retirement benefits of those justices and judges that participate in the program.

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

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2011, are as follows:

Members not participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer*	7.25%**	7.25%**	7.25%***
Employee	6.00%****	4.64%****	*****

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

\*\* The employer rate for state elected officials is 10.80% for Plan 1 and 7.25% for Plan 2 and Plan 3.

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

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

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

Members participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer-State Agency*	9.75%	9.75%	9.75%**
Employer-Local Government*	7.25%	7.25%	7.25%**
Employee-State Agency	9.76%	9.10%	7.50%***
Employee-Local Government	12.26%	11.60%	7.50%***

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

\*\* Plan 3 defined benefit portion only.

\*\*\*Minimum rate.

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

	PERS Plan 1	PERS Plan 2	PERS Plan 3
2011	\$29,407	\$510,854	\$97,230
2010	\$19,383	\$320,316	\$71,482
2009	\$30,385	\$573,233	\$91,835

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

A. Plan Description

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

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

LEOFF defined benefit retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations.

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

LEOFF Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50.

The benefit per year of service calculated as a percent of final average salary (FAS) is as follows:

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

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last 10 years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

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

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 1 member who dies as a result of injuries or illness sustained in the course of employment, if found eligible by the Department of Labor and Industries.

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

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

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

members may retire at the age of 50 with 20 years of service, or at the age of 53 with five years of service, with an allowance of 2 percent of the FAS per year of service. (FAS is based on the highest consecutive 60 months). Plan 2 members who retire prior to the age of 53 receive reduced benefits. Benefits are actuarially reduced for each year that the benefit commences prior to age 53 and to reflect the choice of a survivor option. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53. A cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

LEOFF Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 allowance amount is 2 percent of the FAS for each year of service. Benefits are actuarially reduced for each year that the member's age is less than 53, unless the disability is duty-related, and to reflect the choice of a survivor option. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53. A catastrophic disability benefit equal to 70 percent of their FAS, subject to offsets for workers' compensation and Social Security disability benefits received, is also available to those LEOFF Plan 2 members who are severely disabled in the line of duty and incapable of future substantial gainful employment in any capacity.

Effective June 2010, benefits to LEOFF Plan 2 members who are catastrophically disabled include payment of eligible health care insurance premiums.

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

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

LEOFF Plan 2 members who apply for retirement may purchase up to five years of additional service credit. The cost of this credit is the actuarial equivalent of the resulting increase in the member's benefit.

LEOFF Plan 2 members can receive service credit for military service that interrupts employment. Additionally, LEOFF Plan 2 members who become totally incapacitated for continued employment while servicing in the uniformed services may apply for interruptive military service credit. Should any such member die during this active duty, the member's surviving spouse or eligible child (ren) may request service credit on behalf of the deceased member.

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

Beneficiaries of a LEOFF Plan 2 member who is killed in the course of employment receive retirement benefits without actuarial reduction, if found eligible by the Director of the Department of Labor and Industries.

Benefits to eligible surviving spouses and dependent children of LEOFF Plan 2 members killed in the course of employment include the payment of on-going health care insurance premiums paid to the Washington state Health Care Authority.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 2 member who dies as a result of injuries or illness sustained in the course of employment, if found eligible by the Department of Labor and Industries.

There are 374 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2010:

Retirees and Beneficiaries Receiving Benefits	9,647
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	782
Active Plan Members Vested	13,420

Active Plan Members Nonvested	3,656
<b>Total</b>	<b>27,505</b>

**B. Funding Policy**

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

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2011, are as follows:

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

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

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

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

	LEOFF Plan 1	LEOFF Plan 2
2011	\$0	\$113,024
2010	\$0	\$108,189
2009	\$0	\$110,309

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

**Plan Description**

The Legislature created PSERS in 2004 and the system became effective July 1, 2006. PSERS Plan 2 membership includes full-time employees of a covered employer on or before July 1, 2006, who met at least one of the PSERS eligibility criteria, and elected membership during the election period of July 1, 2006 to September 30, 2006; and those full-time employees, hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria. PSERS retirement benefit provisions are established in Chapter 41.37 RCW and may be amended only by the State Legislature.

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

PSERS defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions.

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



- State of Washington agencies: Department of Corrections, Department of Natural Resources, Gambling Commission, Liquor Control Board, Parks and Recreation Commission, and Washington State Patrol;
- Corrections departments of Washington State counties;
- Corrections departments of Washington State cities except for Seattle, Tacoma and Spokane; and
- Interlocal corrections agencies.

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

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

PSERS Plan 2 members are vested after completing five years of eligible service. PSERS Plan 2 members may retire at the age of 65 with five years of service, or at the age of 60 with at least 10 years of PSERS service credit, with an allowance of 2 percent of the average final compensation (AFC) per year of service. The AFC is the monthly average of the member's 60 consecutive highest-paid service credit months, excluding any severance pay such as lump-sum payments for deferred sick leave, vacation or annual leave. Plan 2 members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a 3 percent per year reduction for each year between the age at retirement and age 60 applies. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

PSERS Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. Eligibility is based on the member being totally incapacitated for continued employment with a PSERS employer and leaving that employment as a result of the disability. The disability allowance is 2 percent of the average final compensation (AFC) for each year of service. AFC is based on the member's 60 consecutive highest creditable months of service. Service credit is the total years and months of service credit at the time the member separates from employment. 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).

PSERS Plan 2 members can receive service credit for military service that interrupts employment. Additionally, PSERS members who become totally incapacitated for continued employment while serving in the uniformed services may apply for interruptive military service credit. Should any such member die during this active duty, the member's surviving spouse or eligible child (ren) may request service credit on behalf of the deceased member.

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

Beneficiaries of a PSERS Plan 2 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction, if the member was not at normal retirement age at death. This provision applies to any member killed in the course of employment, if found eligible by the Director of the Department of Labor and Industries.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a PSERS member who dies as a result of injuries or illness sustained in the course of employment, if found eligible by the Department of Labor and Industries.

There are 76 participating employers in PSERS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2010:

Retirees and Beneficiaries Receiving Benefits	7
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	0

Active Plan Members Vested	0
Active Plan Members Nonvested	4,210
<b>Total</b>	<b>4,217</b>

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

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2011, are as follows:

	PSERS Plan 2
Employer*	8.86%
Employee	6.36%

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

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

	PSERS Plan 2
2011	\$62,641
2010	\$57,101
2009	\$61,330

## **B. DEFERRED COMPENSATION PLAN**

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

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

## **NOTE 8 - RISK MANAGEMENT**

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

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

**Contingent Liability:** The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits resulting from any of the Pool's fiscal years are financed by proportional reassessments (aka retroactive assessments) amongst the deficient year's membership. **The Pool's reassessments receivable balance at December 31, 2011 was \$0 as no contingent liabilities were known to exist at that time.**

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

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

The Pool's claims database increased during Py2011 with the addition of 744 new claims (and lawsuits) raising the 3<sup>rd</sup>-party liability claims to-date total submitted by member counties to 17,982. Estimates of total incurred losses (payments made plus reserved estimates for *open* claims) increased \$16.0 million during the year to \$237.4 million.

**Washington Counties Property Program:** Since the Pool began offering the jointly-purchased, fully-insured property insurance coverage to its membership in October 2005 as an individual county option, participation has grown by more than 50% and the total value of covered properties has nearly doubled. Twenty seven member counties with covered properties totaling \$2.6 billion participated in this program during Py2011.

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

Superior-rated commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. There were 13 property claims submitted for processing during Py2011 with incurred losses-to-date totaling nearly \$0.85 million. During its first six years being offered through the WCRP as an optional insuring program, there have been 78 property claims filed with incurred losses-to-date totaling nearly \$9.75 million. With to-date premiums for this coverage totaling \$13.75 million, the resulting to-date loss ratio is 0.71.

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

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

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

The enabling Interlocal Agreement was amended once (in 2000) to add a Membership Compact, a commitment to strengthen the Pool by helping its member counties implement and/or enhance local risk management efforts to reduce losses and support the best management of the Pool and its resources. The intent of the Compact was to obligate member

counties to support these goals through three major elements; membership involvement, risk control practices, and a targeted risk management program.

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

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

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

**Staffing and Support Teams:** The Pool's 5-person claims staff with more than eighty years combined claims-handling experience handles or oversees the handling of the several hundred liability cases filed upon the Pool's member counties each year. This includes establishing reserves for covered events and estimating undiscounted future cash payments for losses and their related claims adjustment expenses. Other Pool staffers provide various member services, e.g. conducting risk assessments and compliance audits, coordinating numerous trainings, researching other coverages and marketing. Some address and support the organization's administrative needs.

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

**Financial Summary:** The following constitute the most significant highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2010 through September 2011):

- *Net Operating Income* was realized of \$0.8 million, a 58% decrease from the prior year.
- *Total Assets* grew \$2.2 million (6%) to \$41.1 million. Current assets increased \$2.3 million (6%) while non-current assets decreased 4%.
- Total *Claims Reserves* for the Pool's direct reserving exposures increased to \$15.0 million, up 6.7% from the prior year. This total includes: \$5.6 million for losses in the coverage layer retained by the Pool, down 9.3%; \$8.6 million for the aggregated stop losses in the retained layers associated with the "corridor" program for automobile and general liabilities, up 22%; and \$0.8 million for unallocated loss adjustment expenses, down 5% from one year ago. *NOTE: The corridor program referenced is now five years old yet still not fully matured. Further, its occurrence coverage maximum was increased to one million dollars beginning with Py2010, up from the half million level that existed during the program's first three years, while the program's occurrence minimum remains the greater of the applicable member's deductible or \$100,000.*

- *Net Position* (formerly referred to as *Net Assets* and also known as *Members' Equity*) increased \$.08 million to \$11.0 million as of September 30, 2011. Of the total, \$5.5 million is classified as *Restricted Net Position* — \$0.9 million to satisfy the State's solvency provisions (WAC 200.100.03001) plus \$4.6 million for the Pool's Underwriting Policy requirements. \$0.2 million is invested in a real property (fraud) recovery, and another \$1 million in *Capital Assets* (net of debt). The remaining \$4.4 million held as *Non-Restricted Net Position* is available for use as directed by the Pool's Board of Directors.

**B. WORKERS COMPENSATION**

The County pays premiums to State of Washington Department of Labor and Industries based on hours worked for each employee. The County belongs to the Retrospective Rating program with Labor & Industries in which we joined in 1988. Each year the County selects a rate plan, showing the maximum refund/maximum premium the County is willing to risk based upon claims management. January 2011, the County had a credit account balance of \$68,870 and subsequently we received a refund for the year 2010 in the amount of \$5,854 leaving an accumulated credit balance of \$74,724.

**C. UNEMPLOYMENT COMPENSATION**

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$54,100 in unemployment charges in 2011. The County also contracts with TALX Corporation to assist with the claims handling, and in 2011 we paid \$1,635.

**NOTE 9 – SHORT TERM DEBT**

Kittitas County had no outstanding short term debt as of December 31, 2011 and no short-term debt activities during 2011.

**NOTE 10 - LONG-TERM DEBT**

**A. LONG TERM DEBT**

**LIMITED TAX G.O. & REFUNDING BONDS 2010**

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

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

Purpose	Interest Rate	Amount
Limited Tax General Obligation and Refunding Bonds, 2010	2%-3.75%	\$10,690,000

The bond debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2012	560,000	318,631
2013	575,000	307,431
2014	580,000	295,931
2015	600,000	284,331
2016	450,000	272,331
2017-2020	1,925,000	965,213
2021-2025	2,760,000	835,913
2026-2030	3,240,000	356,825
<b>TOTAL</b>	<b>\$10,690,000</b>	<b>\$3,636,606</b>

## B. LONG TERM LIABILITIES

### 1. CUMMINGS/BERRY PURCHASE LOAN

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

The amount of the loan currently outstanding is:

Purpose	Interest Rate	Amount
Cummings/Berry Purchase	5.5%	\$722,43
<b>TOTAL</b>		<b>\$722,473</b>

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

Year Ending December 31	Principal	Interest
2012	722,473	\$26,011
<b>TOTAL</b>	<b>\$722,473</b>	<b>\$26,011</b>

### 2. SOLID WASTE PUBLIC WORKS TRUST FUND LOAN

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

Purpose	Interest Rate	Amount
Solid Waste Loan	5%	\$825,000
<b>TOTAL</b>		<b>\$825,000</b>

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

Year Ending December 31	Principal	Interest
2012	75,000	4,125
2013	75,000	3,750
2014	75,000	3,375
2015	75,000	3,000
2016	75,000	2,625
2017-2020	300,000	6,750
2021-2022	150,000	1,125
<b>TOTAL</b>	<b>\$825,000</b>	<b>\$24,750</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 \$6,437,116,147 and the debt limits for the County as of December 31, 2011 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$81,619,298
General Purposes – with a vote of the people	\$160,927,904

### NOTE 11 – LEASES

#### A. OPERATING LEASES

The county leased copiers and a postage machine under non-cancelable operating leases. Total cost for such leases was \$3,062 for the year ended December 31, 2011. The future minimum lease payments for these leases are as follows:

Year Ending December 31	Amount
2012	318
2013	265
2014	0
2015	0
<b>Total</b>	<b>\$583</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 2011:

Asset	Governmental Activities
DM 525 Mail Machine System-UDC	10,416
Sharp MX-C401 Copier-UDC	7,211
Sharp MX-M623N-Treasurer	22,169
Sharp MX-5500N Digital Copier-Prosecutors	1,003
IM 4511 Doc Feeder-Pros/Courthouse	2,430
Ricoh 760D Scanner - Prosecutor	3,386
Sharp MX-C311(1) & Xerox W5655PT(2)-Prosecutors	17,787
Mail Machine-IJ90 - Auditor	2,992
Mail Machine-Centormail 140 - Auditor	38,660
Sharp MX-3100N(2) & MX-M453N(1)- Sheriff	26,212
Sharp MX-3100N - Sheriff	18,260
Sharp MX M453N (2) Copiers-Sheriff	34,045
Xerox W5655PT - Juvenile/Clerk/Sup Court	9,372
Konica Minolta -CDS	1,521
OCE CM4521 Copier - Public Health	8,306
<b>Total</b>	<b>\$203,770</b>

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2011, are as follows:

Year Ending December 31	Governmental Activities
2012	\$60,490
2013	50,358
2014	46,008
2015	29,546
2016	9,352
Total Minimum Lease Payments	\$195,754
Less: Interest	0
<b>Present Value of Minimum Lease Payments</b>	<b>\$195,754</b>

## NOTE 12 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2011, the following changes occurred in long-term liabilities: The Treasurer office returned OCE- IM5530 Copier and replaced it with a Sharp MX-623N Copier with a yearly savings of \$194.76. The Auditor's office replaced its IJ90 Mail Machine with a Centormail 140 Mail Machine at an additional yearly expense of \$959.04. The Kyocera Mita Copier that was transferred from Community Development Services in 2009 to the Sheriff's office was replaced May 2011 as well as the two ARM-455N Copiers being replaced in September 2011. This change will save the Sheriff Dept \$980.76 annually. The total adjustment to Capital Leases in 2011 was \$784. The amount reported for Capital Leases on the following chart and on the General Ledger includes sales tax.

Effective January 2008, the County's Other Post Employment Benefit (OPEB) liability was required to be reported per GASB 45 (See Note 17). During 2010, the County issued bonds in the amount of \$11,241,850. The Bonds are being issued for the purpose of construction of repairs and expansion of the County Jail, acquisition of a building for court facilities, remodel of a building on the County fairgrounds, refunding of an advanced basis the County's Limited Tax General Obligation Bonds, 2001, paying the costs of issuance of the Bonds, and other legal purposes of the County.

Compensated absences are recorded using the actual leave balances accumulated for each employee. The due within one year amount is the average of the past three year payoff to separated employees. The average for Governmental Activities is \$47,873 and the Business type was estimated at zero due within one year.

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

	Beginning Balance 01/01/11	Additions	Adjustments	Reductions	Ending Balance 12/31/11	Due Within One Year
<b>Governmental Activities</b>						
Bonds Payable: Revenue/Assessment Bonds	\$11,241,850	\$ 0	(\$56,850)	\$495,000	\$10,690,000	\$ 560,000
Capital Leases	137,743	119,747	10,235	63,956	203,770	60,490
Compensated Absences	2,167,637	163,804	0	0	2,331,441	47,873
Long Term Liabilities	772,070	0	0	49,597	722,473	722,473
Other Post Employment Benefits	379,225	118,934	0	0	498,159	0
<b>Total</b>	<b>\$14,698,525</b>	<b>\$402,485</b>	<b>(\$46,615)</b>	<b>\$608,553</b>	<b>\$14,445,843</b>	<b>\$1,390,836</b>
<b>Business-Type Activities</b>						
Compensated Absences	\$ 87,495	\$ 13,208	\$ 0	\$ 0	\$ 100,703	\$ 0
Long-Term Liabilities	900,001	0	0	75,000	825,001	75,000
Landfill Closure Cost	1,102,932	126,759	0	48,589	1,181,102	73,307
<b>Total</b>	<b>\$ 2,090,428</b>	<b>\$139,967</b>	<b>\$0</b>	<b>\$123,589</b>	<b>\$ 2,106,806</b>	<b>\$ 148,307</b>
<b>GRAND TOTAL</b>	<b>\$16,788,953</b>	<b>\$542,452</b>	<b>(\$46,615)</b>	<b>\$732,141</b>	<b>\$16,552,649</b>	<b>\$1,539,143</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 2011 are expected to be immaterial at this time.

### A. CIVIL CLAIMS AGAINST KITTITAS COUNTY, IN WHICH MONETARY DAMAGES ARE SOUGHT AS OF DECEMBER 31, 2011

1. **Estate of Joshua Hawthorne:** Claimant states that Joshua Hawthorne was transferred from Kittitas County Jail to Republic, where he committed suicide on 1-17-2010, due to Kittitas County being aware of, but not having notified Republic of suicide attempts while in jail and immediately prior to his incarceration.
2. **Jeanne Hartman:** Claimant states that while watching Open Class Light and Draft Horse Judging at the Kittitas County Fairgrounds, in Bloom Pavilion, a horse spooked and knocked over a fence that landed on Ms. Hartman. The claim was reviewed and denied by the Board of Commissioners.
3. **Kevin Plouse:** Mr. Plouse was convicted on June 1, 1995 of a sex offense that would be classified as a felony in King County. A certificate of discharge was filed on October 19, 1998. A warrant was requested on July 17, 2009 for the arrest of Mr. Plouse by Deputy Brent Severson of the Kittitas County Sheriff's Department, for failure to register as a sex offender. In fact, Mr. Plouse was not required to register due to the fact that his conviction was over ten years old and there had been no new convictions. He lost time at work because he was arrested and in custody for three days. On May 20, 2009, an Order of Dismissal with Prejudice was entered on behalf of Mr. Plouse. Mr. Plouse is seeking damages of \$30,000 not including attorney's fees, costs, or interest. The claim has been denied.
4. **Erik and Elizabeth Allen:** On January 6, 2011, Kittitas County received 18 claims for damages from property owners from the Teanaway River area. These claims asserted that the County owned and maintained a system of flood control dykes and levees along the Teanaway River that were to protect their property and that in early January of 2009, those dykes and levees failed resulting in flooding to their property. Kittitas County does not own or maintain any dykes or levees along the Teanaway River. Many of the claimants do own property in the FEMA designated 100-year floodplain. The Allen's property is not considered part of this designated 100-year floodplain. The property was flooded as a result of a levee breach. It is not clear what the levee failure mode was.

### B. LAWSUITS PENDING IN WHICH KITTITAS COUNTY, ITS OFFICERS AND/OR AGENTS ARE PARTIES AND MONEY DAMAGES ARE SOUGHT AS OF DECEMBER 31, 2011.

1. **Manna Funding, LLC v. Kittitas County (07-2-00340-4; 08-2-00425-5):** Plaintiffs allege that the County's denial of a rezone application would cause Plaintiffs to incur substantial financial damages. The matter was referred to the Washington Counties Risk Pool and the Superior Court remanded the matter to the Kittitas County Planning Commission with directions to conduct a "meaningful open record hearing." The rezone application was again denied and a Land Use Petition for Review was filed in Kittitas County Superior Court. The matter was forwarded to the Washington Counties Risk Pool. The Superior Court remanded the case back to the Kittitas County Board of Commissioners on February 5, 2009. The Board issued the rezone promptly. The applicant later moved forward with an action for damages that is being handled by the Risk Pool.
2. **Darryl Piercy v. Kittitas County; Mark McClain, Alan Crankovich and Mark Jewell (09-2-038484-4; Yakima County):** Plaintiff alleges wrongful termination by Kittitas County in ending Mr. Piercy's employment with the County. Defense attorney filed a Notice of Intent to Withdraw on May 28, 2010. This matter was referred to the Washington Counties Risk Pool.

3. **James Harum v. Kittitas County (10-2-00289-4):** Lawsuit filed in Grant County Superior Court on March 3, 2010 as continuation of claim filed by James Harum against Kittitas County on October 7, 2009, Kittitas County Claim No. 200910070014. Plaintiff alleges that Sheriff Gene Dana and his staff at the Kittitas County Sheriff's Office created a harassing and hostile work environment at the Sheriff's Office. The matter was referred to the Washington Counties Risk Pool.

## 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, 2011 included billings for items such as postage, scan/phone, building rents, copies, central services, computer hardware/software, advertising, and shared copier leases. The balances are as follows:

		Due From						
Due To		General Fund	County Road	Non Major Government	CTHSE/Jail Facilities Expansion	Solid Waste	Internal service	TOTAL
	General Fund	\$11,912	\$22,899	\$100,096	\$0	\$8,775	\$1,917	\$145,599
	County Road	82,833	24	34,067	0	234	156,180	\$273,338
	Non-Major Governmental	88,842	2,890	0	0	0	0	\$91,732
	CTHSE/Jail Facilities Expansion	0	0	0	0	0	0	\$0
	Solid Waste	200	1,691	0	0	13,618	83	\$15,592
	Internal Service Funds	474	486,951	1,035	0	0	18	\$488,478
	<b>TOTAL</b>	<b>\$184,260</b>	<b>\$514,456</b>	<b>\$135,198</b>	<b>\$0</b>	<b>\$22,627</b>	<b>\$158,199</b>	<b>\$1,014,739</b>

### B. INTERFUND TRANSFERS

Interfund transfers during 2011 included contributions between funds. The balances were as follows:

		Transfer From				
Transfer To		General fund	County Road	CTHSE/Jail Facilities Expansion	All Others	Total
	General Fund	\$0	\$0	\$0	\$1,031,505	\$1,031,505
	County Road	0	0	0	31,714	\$31,714
	CTHSE/Jail Facilities Expansion	0	0	0	0	\$0
	All Others	233,801	0	0	1,176,873	\$1,410,674
	<b>Total</b>	<b>\$233,801</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,240,092</b>	<b>\$2,473,893</b>

## NOTE 15 – RECEIVABLE BALANCES

### A. RECEIVABLES

Receivables at December 31, 2011 were as follows:

	Accounts	Taxes	Total
Total Government	\$2,430,104	\$1,072,479	\$3,502,583
Total Business	\$ 362,695	\$ 0	\$ 362,695

## NOTE 16 - JOINT VENTURES

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

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

The City accounts for the operations of the facility in the Recreation Department of the General Fund. The 2011 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$38,000	\$42,607
Tour Fees	10,000	5,396
Other	25,217	28,405
Total Revenues	73,217	76,408
City of Ellensburg Support	75,074	58,148

## 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 8 retired LEOFF 1 employees who are eligible to receive these benefits.

### B. FUNDING POLICY

In 2011, expenditures of \$67,057 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 \$498,159 is included as a noncurrent liability on the Statement of Net Assets.

Annual Required Contribution (ARC)	\$ 204,237
Net OPEB Obligation Interest	17,065
Net OPEB Obligation Amortization	(35,311)
Annual OPEB cost	\$ 185,991
Less: Contributions made	(67,057)
Increase in net OPEB obligation	\$ 118,934
Net OPEB Obligation beginning of year 2010	379,225
Net OPEB Obligation end of year 2011 (NOO)	\$498,159

The County's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation through 2011 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2008	204,692	33.0%	137,106
12/31/2009	193,917	32.0%	131,549
12/31/2010	187,723	41.1%	110,570
12/31/2011	185,991	36.1%	118,934
		TOTAL	498,159

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

As of December 31, 2011, the most recent actuarial valuation date, the plan was 0% funded. The accrued liability for benefits was \$2,193,414 and the actuarial value of the assets was \$0 resulting in a UAAL of \$2,193,414. 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 four 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. Termination and mortality rates were assumed to follow the LEOFF 1 termination and mortality rates used in the June 30, 2009 actuarial valuation report issued by the Office of the State Actuary (OSA). Healthcare costs and trends were determined by Milliman and used by OSA in the state-wide LEOFF 1 medical study performed in 2011. The results were based on grouped data with 4 active groupings and 4 inactive groupings. The actuarial cost method used to determine the actuarial accrued liability was Projected Unit Credit. These assumptions are individually and collectively reasonable for the purposes of this valuation.

## NOTE 18 - CLOSURE AND POST CLOSURE CARE COSTS

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

Date	Change/Modification
November 1993	Promulgation of new State Landfill Regulation WAC 173-351
December 1995	A new operations contractor was chosen in the bid process to operate each transfer Station and the balefill. A three year contract was signed.
February 1996	Major Flooding at the Ellensburg transfer station
March 1996	Leachate observed flowing from the southern tip of Ryegrass balefill
August 1996	Fire at balefill
December 1996	Record snowfall and snowload resulted in the collapse of the Ellensburg transfer station baler building
December 1996	A major fire broke out at Ryegrass balefill
January 1998	Flooding at Ellensburg transfer station
June 1998	Department of Ecology Air Quality Program issued an Order under RCW 70.94 requiring corrective action in operations of the balefill.
September and December 1998	Chloride levels in ground watering monitoring Well B-4 exceeded groundwater standards.
April 1998	Began discussion/negotiations on an Agreed order under the Model Toxics Control Act for closure of the landfill with the Department of Ecology.
April 1998	The Landfill is closed and not accepting any more garbage. The landfill has been covered and must be monitored for 30 years.
December 21, 2004	Resolution 2004-132 Established Reserve Fund 401-011 CDL Post Closure. This money is to be used for the closure and post closure care of the Limited Purpose Landfill which the County operates.
January 2005	CDL post Closure account was started with \$200,000

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

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

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

**A. RYEGRASS LANDFILL POST CLOSURE**

In 2010 the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$594,369. The 2011 actual costs for post-closure care was \$48,589 leaving a liability of \$545,781. As required by federal, state, and local regulations, cash in the amount of \$326,209 has been restricted for post-closure care. A contracted professional estimate for the Ryegrass post-closure care costs is in the process of being completed.

RyeGrass Closure Account	Recorded Liability	Actual Costs	Year	Cash Reserve
12/31/08	662,080	(16,602)	2009	326,209
12/31/09	645,477	(51,108)	2010	326,209
12/31/10	594,369	(48,589)	2011	326,209
12/31/11	545,781			

**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, 2011 is 259,433.

The recorded liability for December 31, 2010 is calculated as follows:

Total Closure Cost	\$1,151,607.00	(\$908,847 + 242,760 post-closure)
X	<u>259,433.00</u>	Cumulative capacity used in 2010
	298,764,858,831.00	
÷	<u>470,258.00</u>	Total landfill capacity
	635,321.16	Estimated liability for post-closure
-	<u>508,562.06</u>	2009 & 2010 Liability recorded
	126,759.10	2011 Liability recorded

As required by federal, state, and local regulations, cash in the amount of \$255,645 has been restricted for post-closure care.

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

**NOTE 19 – OTHER DISCLOSURES**

**A. ACCOUNTING AND REPORTING CHANGES**

**1. PRIOR PERIOD ADJUSTMENT TO CAPITALIZED ASSETS**

The Capitalized Assets had prior period adjustments, reflected in the adjustment column. As stated in Note 6, the Governmental Activities shows in the adjustment column \$940,441. This was a prior year adjustment for the removal of Construction in Progress for the Airport was for the utilities and the completed asset belongs to the City of Ellensburg. GASB 51 provides guidance regarding how to identify, account for and report intangible assets. Intangible assets are computer software and internally generated software. Kittitas County created the inventory of the intangible assets and determined the value of all computer software. The adjustment in the amount of \$1,394,029 is for the inventory of software purchased and developed since 1993. Because these intangible assets have an indefinite useful life, they are not amortized. There is a \$-45 adjustment in depreciation to the building and improvements to correct a prior year duplication. The total adjustment is \$940,487.

The Business Type Activities shows in the adjustment column \$39,843 to report prior year intangible assets.

**2. PRIOR YEAR ADJUSTMENTS TO FUND BALANCE**

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

General Fund had a change in prior year receivables in the amount of \$678,002.  
 County Road had a change in prior year receivables in the amount of \$-73,097.  
 Public Facilities had a change in prior year receivables in the amount of \$119,944.  
 EIS Trust had a change in fund balance in the amount of \$-123,390.70.  
 Recreation had a change in prior year receivables in the amount of \$-3,450.  
 3/10 sales tax had a change in prior year receivables in the amount of \$216,080.  
 Stadium fund had a change in prior year receivables in the amount of \$45,785.  
**for a total of prior year changes in the amount of \$859,875**

**3. PRIOR YEAR ADJUSTMENT TO NET ASSETS – GOVERNMENTAL ACTIVITIES**

There was prior year adjustment of 859,875, to fund balance as indicated in Note 19 A-2.

**4. PRIOR YEAR ADJUSTMENT TO NET ASSETS – BUSINESS TYPE**

The Net Assets were adjusted as prior year based upon the changes in the Capital Assets as discussed in Note 19 A-1, in the amount of \$39,843.

**5. ADJUSTMENTS TO EXPENSED CAPITAL OUTLAY**

Kittitas County’s budget policy is to show in the actual budget any asset that is over \$5,000. The Washington State Auditor requires all government entities to use the Budgeting, Accounting and Reporting System (BARS). Because of this requirement there are several items that are actually treated as a capital items but are not capitalized, i.e.; see Note 1- E (6). The following amounts were adjusted for reporting purposes from capital to operating expenses totaling \$317,185.

General Fund		
General Government – Auditor		( 2,447)
Airport		
Transportation		(341,918)
Transportation		5,421.72
County Road		
Transportation		656, 128

**6. FUDICIARY FUNDS**

The Fiduciary funds include property taxes receivable and in 2011 we added to the taxes receivable to include special assessment receivables.

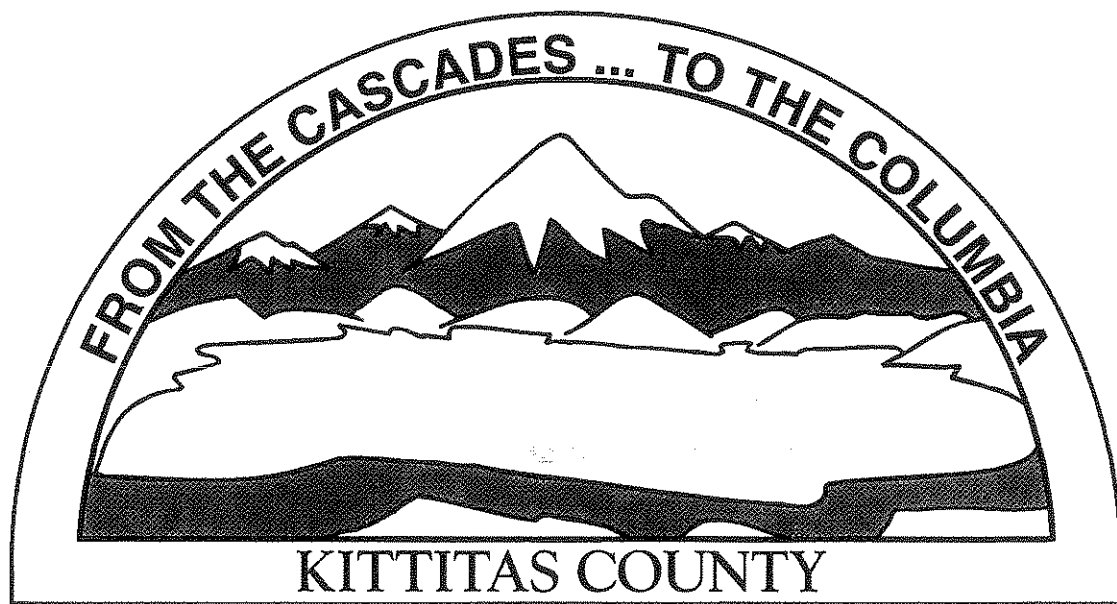
**B. SUBSEQUENT EVENTS**

The Jail pod project is due to close by July 2012. The Jail Repairs and Maintenance are scheduled to be concluded in January 2012. January 2012 the Upper District has purchased a new building in the amount of \$1,000,000 and remodeling will be scheduled in the near future. The Armory is in the construction phase.

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# Required Supplementary Information



KITTITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2011

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 10,728,786	\$ 10,728,786	\$ 13,004,235	\$ 2,275,449
Licenses & Permits	850,946	850,946	815,047	(35,899)
Intergovernmental	2,935,265	3,700,564	3,241,160	(459,404)
Charges for Services	2,050,090	2,050,090	2,008,253	(41,837)
Fines & Forfeits	1,761,400	1,761,400	1,597,951	(163,449)
Miscellaneous	654,350	657,850	862,231	204,381
<b>Total Revenues</b>	<b>\$ 18,980,837</b>	<b>\$ 19,749,636</b>	<b>\$ 21,528,876</b>	<b>\$ 1,779,240</b>
<b>Expenditures</b>				
General Governmental	\$ 8,549,172	\$ 8,962,574	\$ 8,689,993	\$ 272,582
Judicial	636,610	640,310	93,280	547,030
Security of Persons and Property	7,987,242	8,383,420	6,789,306	1,594,114
Physical Environment	76,500	223,566	193,600	29,966
Transportation	3,717	3,717	3,717	-
Economic Environment	617,664	850,164	669,587	180,577
Culture & Recreation	1,166,415	1,181,415	1,205,296	(23,881)
Debt Service	159,828	165,460	149,615	15,845
Capital Outlay	492,010	493,550	76,798	416,752
<b>Total Expenditures</b>	<b>\$ 19,689,158</b>	<b>\$ 20,904,176</b>	<b>\$ 17,871,191</b>	<b>\$ 3,032,985</b>
<b>Excess (Deficit) Revenues over Expenditures</b>	<b>\$ (708,321)</b>	<b>\$ (1,154,540)</b>	<b>\$ 3,657,685</b>	<b>\$ 4,812,225</b>
<b>Other Financing Sources (Uses)</b>				
Restitution	\$ 500	\$ 2,700	\$ 2,619	\$ (81)
Sale of Fixed Assets	100	100	167	67
Transfers In	588,837	588,837	1,031,505	442,668
Transfers Out	(148,929)	(251,869)	(233,801)	18,068
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 440,508</b>	<b>\$ 339,768</b>	<b>\$ 800,490</b>	<b>\$ 460,722</b>
<b>Net Change in Fund Balance</b>	<b>\$ (267,813)</b>	<b>\$ (814,772)</b>	<b>\$ 4,458,175</b>	<b>\$ 5,272,947</b>
<b>Fund Balance, January 1</b>	<b>\$ 3,496,795</b>	<b>\$ 4,043,879</b>	<b>\$ 5,585,779</b>	<b>\$ 1,541,900</b>
<b>Fund Balance, December 31</b>	<b>\$ 3,228,982</b>	<b>\$ 3,229,107</b>	<b>\$ 10,043,954</b>	<b>\$ 6,814,847</b>

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

KITTITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2011

County Road

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 3,781,000	\$ 3,781,000	\$ 3,595,226	\$ (185,774)
Licenses & Permits	10,100	10,100	12,259	2,159
Intergovernmental	6,695,425	6,695,425	3,515,203	(3,180,222)
Charges for Services	506,235	506,235	340,831	(165,404)
Miscellaneous	87,200	87,200	27,178	(60,022)
<b>Total Revenues</b>	<b>\$ 11,079,960</b>	<b>\$ 11,079,960</b>	<b>\$ 7,490,696</b>	<b>\$ (3,589,264)</b>
<b>Expenditures</b>				
General Governmental	\$ 744,455	\$ 744,455	\$ 403,931	\$ 340,524
Transportation	6,725,450	6,725,450	5,798,795	926,655
Capital Outlay	5,043,430	5,043,430	1,201,372	3,842,058
<b>Total Expenditures</b>	<b>\$ 12,513,335</b>	<b>\$ 12,513,335</b>	<b>\$ 7,404,098</b>	<b>\$ 5,109,237</b>
Excess (Deficit) Revenues over Expenditures	\$ (1,433,375)	\$ (1,433,375)	\$ 86,598	\$ 1,519,973
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	220,000	220,000	31,714	(188,286)
Transfers Out	(20,000)	(20,000)	-	20,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 31,714</b>	<b>\$ (168,286)</b>
Net Change in Fund Balance	\$ (1,233,375)	\$ (1,233,375)	\$ 118,313	\$ 1,351,688
Fund Balance, January 1	\$ 12,657,500	\$ 12,657,500	\$ 14,683,347	\$ 2,025,847
<b>Fund Balance, December 31</b>	<b>\$ 11,424,125</b>	<b>\$ 11,424,125</b>	<b>\$ 14,801,660</b>	<b>\$ 3,377,535</b>

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

**Kittitas County, Washington**  
**Required Supplemental Information**  
**Notes to Budgetary Comparison Schedule**  
**Year Ended December 31, 2011**

**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 2011.

Kittitas County, Washington  
 Required Supplemental Information  
 LEOFF I Retiree Medical Benefits  
 Schedule of Funding Progress  
 Year Ended December 31, 2011

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

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

**KITTITAS COUNTY**  
**Required Supplementary Information**  
**December 31, 2011**

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

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

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

**Asset Management System**

The County maintains an Asset Management System that includes up-to-date inventory of all gravel roads.

**Condition Assessments**

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

**Budgeted and estimated costs to maintain infrastructure**

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

<b>Fiscal Year</b>	<b>Estimated Spending</b>	<b>Actual Spending</b>
2006	327,000	208,278
2007	312,000	193,131
2008	335,500	246,629
2009	372,000	218,576
2010	\$347,000	\$311,164
2011	\$225,000	\$158,237

**Established Condition Level**

Following are tables showing the measurement scales and basis for condition measurement used to assess and report conditions for gravel roads being reported using the modified approach and the condition level at which the County intends to preserve those assets.

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 County has established an acceptable condition level of 3 (Fair Condition) and preserves 80% of its assets at or above this level.

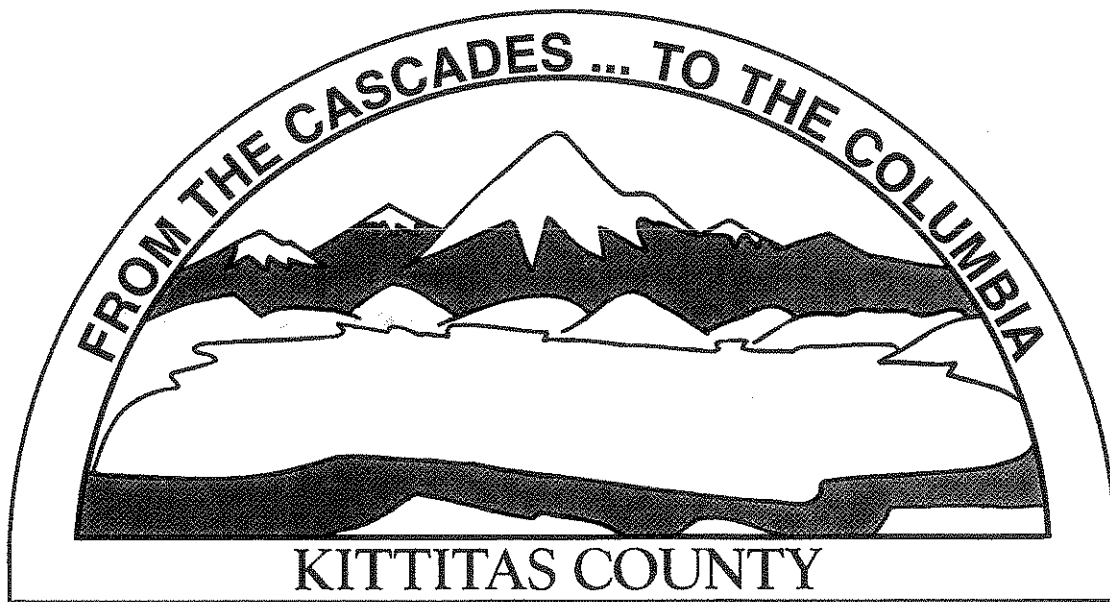
The ratings are described as follows:

<b>Gravel Road Condition Rating</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.

As you can see from the table below, Percentage ratings may drop below 90 percent due to a primitive road status, very limited use of the section of road, or because it is scheduled to be paved in 2012.

<i>Year</i>	<i>Gravel Rd Total Miles</i>	<b>Gravel Road Condition Rating Scores as a Percentage</b>					<i>Total Percentage Rating 3 and over</i>
		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	
2008	67.84	0	19.7	45.7	34.6	0	80.3
2009	67.84	0	19.7	42.9	37.4	0	80.3
2010	67.84	0	0	0	98.4	1.6	100.0
2011	67.84	0	10.6	56.9	32.5	0	89.4

# Special Revenue Non-Major Funds







KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
For Year Ended December 31, 2011

With Comparative Totals for Year Ended December 31, 2010

	Airport	Community Services	Public Facilities	EIS Trust	Low Income Housing	Recreation	Homelessness Housing Assist	Trial Court Improvements
<b>ASSETS</b>								
Cash/Petty Cash	50,861	436,882	82,745	336,690	2,535	4,578	149,004	95,071
Investments	171,798	-	1,617,857	7	240,436	11,803	395,291	64,977
Taxes Receivable	-	16,233	-	-	-	-	-	-
Accounts Receivable	4,361	-	-	60,050	-	-	-	-
Court Receivables	-	-	-	-	-	-	-	-
Interest Receivable	17	0	161	0	24	1	39	6
Due From Other Funds	2,890	-	-	-	-	3,750	-	-
Due From Other Governmental	57,345	266,303	111,317	-	-	6,244	-	-
Prepayment for Services	129	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>287,402</b>	<b>719,418</b>	<b>1,812,080</b>	<b>396,746</b>	<b>242,995</b>	<b>26,376</b>	<b>544,334</b>	<b>160,054</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>LIABILITIES</b>								
Vouchers Payable	8,733	51,094	86,362	117,286	9,887	475	4,845	-
Accounts Payable	5,265	-	-	-	-	-	-	-
Salaries Payable	5,491	-	-	-	-	597	-	-
Due To Other Funds	16,910	2,441	31,714	154	7	662	22	664
Due To Other Governmental Units	-	92,144	-	-	-	-	-	-
Deferred Revenues	-	16,233	-	-	-	-	-	-
Revenues Collected in Advance	340	-	-	-	-	-	-	-
Deposits Payable	195	-	-	279,307	-	-	-	-
Taxes Payable	1,472	-	8	-	-	8	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>38,406</b>	<b>161,912</b>	<b>118,085</b>	<b>396,746</b>	<b>9,894</b>	<b>1,744</b>	<b>4,866</b>	<b>664</b>
<b>FUND BALANCE</b>								
Non Spendable	129	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	248,867	557,507	1,693,995	-	233,101	24,633	539,468	159,390
Assigned	-	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>248,996</b>	<b>557,507</b>	<b>1,693,995</b>	<b>-</b>	<b>233,101</b>	<b>24,633</b>	<b>539,468</b>	<b>159,390</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>287,402</b>	<b>719,418</b>	<b>1,812,080</b>	<b>396,746</b>	<b>242,995</b>	<b>26,376</b>	<b>544,334</b>	<b>160,054</b>

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
For Year Ended December 31, 2011

With Comparative Totals for Year Ended December 31, 2010

	Public Health	Construction Perf Bond	Veteran's Assistance	"911" Phone System	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O	Noxious Weed	Auditor Centennial Doc. Pres.	Misdemeanant Probation
<b>ASSETS</b>										
Cash/Petty Cash	303,551	8,606	81,482	29,379	658,042	1,964	566	56,532	69,553	59,219
Investments	157,657	58,329	-	-	491,177	5,417	113,941	100,547	266,896	51,603
Taxes Receivable	-	-	7,628	-	-	-	-	22,314	-	-
Accounts Receivable	2,156	-	88	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	-	-	-	157,301
Interest Receivable	16	6	0	0	49	1	11	10	27	5
Due From Other Funds	85,092	-	-	-	-	-	-	-	-	-
Due From Other Governmental	123,977	-	-	106,303	211,127	-	-	13,512	-	-
Prepayment for Services	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>672,448</b>	<b>66,940</b>	<b>89,197</b>	<b>135,682</b>	<b>1,360,395</b>	<b>7,381</b>	<b>114,519</b>	<b>192,916</b>	<b>336,478</b>	<b>268,129</b>
<b>LIABILITIES AND FUND BALANCE</b>										
<b>LIABILITIES</b>										
Vouchers Payable	3,560	-	2,582	29,379	14,148	-	86	18	216	2,245
Accounts Payable	-	-	-	-	-	-	-	-	-	-
Salaries Payable	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	7,164	-	-	-	4,866	1	898	895	63,614	4,381
Due To Other Governmental Units	-	-	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	7,628	-	-	-	-	22,314	-	157,301
Revenues Collected in Advance	76,941	-	-	-	-	-	-	-	-	-
Deposits Payable	-	66,170	-	-	-	-	-	-	-	-
Taxes Payable	167	-	-	-	281	-	-	9	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>87,832</b>	<b>66,170</b>	<b>10,210</b>	<b>29,379</b>	<b>19,295</b>	<b>1</b>	<b>984</b>	<b>23,235</b>	<b>63,830</b>	<b>163,927</b>
<b>FUND BALANCE</b>										
Non Spendable	910	-	-	-	-	-	-	-	-	50
Restricted	-	771	-	-	-	-	-	-	-	-
Committed	426,049	-	78,988	106,303	1,341,100	7,380	113,535	169,680	272,648	104,152
Assigned	157,657	-	-	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>584,616</b>	<b>771</b>	<b>78,988</b>	<b>106,303</b>	<b>1,341,100</b>	<b>7,380</b>	<b>113,535</b>	<b>169,680</b>	<b>272,648</b>	<b>104,202</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>672,448</b>	<b>66,940</b>	<b>89,197</b>	<b>135,682</b>	<b>1,360,395</b>	<b>7,381</b>	<b>114,519</b>	<b>192,916</b>	<b>336,478</b>	<b>268,129</b>

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

For Year Ended December 31, 2011

With Comparative Totals for Year Ended December 31, 2010

	Prosecutor V/W	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	ADULT MISD P - CH DIVERSION	Stadium Fund	Real Estate Tax Tech	Total 2010	Total 2009
<b>ASSETS</b>										
Cash/Petty Cash	40,993	28,810	5,505	64,286	25,837	12,750	464,605	105,582	3,175,628	4,131,049
Investments	67,321	-	-	90,726	-	-	151,771	-	4,057,556	4,607,507
Taxes Receivable	-	-	-	-	-	-	-	-	46,174	77,282
Accounts Receivable	-	-	-	-	-	-	-	-	66,655	62,322
Court Receivables	-	-	-	-	-	-	-	-	157,301	160,348
Interest Receivable	7	0	0	9	-	-	15	0	403	2,424
Due From Other Funds	-	-	-	-	-	-	-	-	91,732	255,293
Due From Other Governmental	18	-	-	-	-	-	75,212	-	971,358	498,725
Prepayment for Services	-	-	-	-	-	-	-	-	129	129
<b>TOTAL ASSETS</b>	<b>108,339</b>	<b>28,810</b>	<b>5,505</b>	<b>155,021</b>	<b>25,837</b>	<b>12,750</b>	<b>691,602</b>	<b>105,582</b>	<b>8,566,937</b>	<b>9,795,079</b>
<b>LIABILITIES AND FUND BALANCE</b>										
<b>LIABILITIES</b>										
Vouchers Payable	11	-	-	1,450	-	-	87,308	-	419,685	516,461
Accounts Payable	-	-	-	-	-	-	-	-	5,265	230,991
Salaries Payable	-	-	-	-	-	-	-	-	6,088	15,227
Due To Other Funds	523	282	-	-	-	-	-	-	135,198	194,029
Due To Other Governmental Units	-	-	-	-	-	-	-	-	92,144	105,178
Deferred Revenues	-	-	-	-	-	-	-	-	203,475	237,629
Revenues Collected in Advance	-	-	-	22,375	-	-	-	-	99,656	196,153
Deposits Payable	-	-	-	-	-	-	-	-	345,671	164,606
Taxes Payable	-	-	-	-	-	-	-	-	1,945	2,660
Contract Retainage Payable	-	-	-	-	-	-	-	-	-	18,588
<b>TOTAL LIABILITIES</b>	<b>534</b>	<b>282</b>	<b>-</b>	<b>23,825</b>	<b>-</b>	<b>-</b>	<b>87,308</b>	<b>-</b>	<b>1,309,128</b>	<b>1,681,523</b>
<b>FUND BALANCE</b>										
Non-Spendable	-	3,000	-	-	-	-	-	-	4,089	4,089
Restricted	-	-	-	-	-	-	-	-	771	157,351
Committed	107,805	25,527	5,505	131,196	25,837	12,750	604,295	105,582	7,095,292	-
Assigned	-	-	-	-	-	-	-	-	157,657	-
Fund Balance	-	-	-	-	-	-	-	-	-	7,952,116
<b>TOTAL FUND BALANCE</b>	<b>107,805</b>	<b>28,527</b>	<b>5,505</b>	<b>131,196</b>	<b>25,837</b>	<b>12,750</b>	<b>604,295</b>	<b>105,582</b>	<b>7,257,808</b>	<b>8,113,556</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>108,339</b>	<b>28,810</b>	<b>5,505</b>	<b>155,021</b>	<b>25,837</b>	<b>12,750</b>	<b>691,602</b>	<b>105,582</b>	<b>8,566,937</b>	<b>9,795,079</b>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011  
 With Comparative Actual Amounts for Year Ended December 31, 2010

	Airport	CE Vehicle Rep Res	Sheriff/K-9 Unit	Community Services	Public Facilities	EIS Trust	Low Income Housing	Recreation	Housing Asst
<b>REVENUES</b>									
Taxes	-	-	-	172,570	619,523	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	110,808	-	-	1,017,501	-	-	-	6,244	-
Charges for Services	-	-	-	-	-	85,729	47,470	-	206,673
Fines and Forfeits	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	192,675	-	-	(121)	3,540	-	520	22	721
<b>TOTAL REVENUES</b>	<b>303,483</b>	<b>-</b>	<b>-</b>	<b>1,189,950</b>	<b>623,062</b>	<b>85,729</b>	<b>47,989</b>	<b>6,285</b>	<b>207,395</b>
<b>EXPENDITURES</b>									
General Government Services	-	-	-	-	692,385	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-	-
Public Safety	-	-	501	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-
Transportation	263,105	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	122,064	110,770	-	182,463
Mental and Physical Health	-	-	-	1,068,228	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	32,901	-
Debt Service - Principal	-	-	-	-	-	-	-	-	-
Other Expenditures	341,919	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>605,024</b>	<b>-</b>	<b>501</b>	<b>1,068,228</b>	<b>692,385</b>	<b>122,064</b>	<b>110,770</b>	<b>32,901</b>	<b>182,463</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>(301,541)</b>	<b>-</b>	<b>(501)</b>	<b>121,722</b>	<b>(69,323)</b>	<b>(36,335)</b>	<b>(62,781)</b>	<b>(26,616)</b>	<b>24,932</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating Transfer In (Out)	-	(840,117)	-	2,500	(444,490)	-	-	23,750	-
Fixed Asset Disposal	250,000	15,393	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>250,000</b>	<b>(824,724)</b>	<b>-</b>	<b>2,500</b>	<b>(444,490)</b>	<b>-</b>	<b>-</b>	<b>23,750</b>	<b>-</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>(51,541)</b>	<b>(824,724)</b>	<b>(501)</b>	<b>124,222</b>	<b>(513,813)</b>	<b>(36,335)</b>	<b>(62,781)</b>	<b>(2,866)</b>	<b>24,932</b>
Fund Balance - January 1	300,536	824,724	501	433,284	2,087,864	159,726	295,881	30,668	514,536
Increase (Decrease) in Reserves	-	-	-	-	-	(123,391)	-	-	-
Prior Period Corrections	-	-	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	119,944	-	-	(3,450)	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>248,996</b>	<b>0</b>	<b>-</b>	<b>557,507</b>	<b>1,653,995</b>	<b>0</b>	<b>233,101</b>	<b>24,633</b>	<b>539,468</b>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011

With Comparative Actual Amounts for Year Ended December 31, 2010

	Trial Court Improvement	Public Health	Construction Per Bond	Veterans Assistance	911 Phone Systems	3/10th Criminal Justice Tax	Treasurer M & O	Noxious Weed Board	Auditor Centennial Doc Preiser
<b>REVENUES</b>									
Taxes	-	-	-	81,006	333,159	1,180,290	-	-	-
Licenses & Permits	-	183,887	-	-	-	-	-	-	-
Intergovernmental Revenues	39,020	618,271	-	-	298,331	-	-	148,519	51,723
Charges for Services	-	175,167	-	-	-	-	-	10,463	24,766
Fines and Forfeits	-	500	-	-	-	-	-	-	-
Miscellaneous Revenue	119	41,795	106	-	190	896	2,001	121,458	203,802
<b>TOTAL REVENUES</b>	<b>39,139</b>	<b>1,029,620</b>	<b>106</b>	<b>81,006</b>	<b>631,879</b>	<b>1,181,186</b>	<b>2,001</b>	<b>121,458</b>	<b>362,785</b>
<b>EXPENDITURES</b>									
General Government Services	-	-	-	-	-	159,855	1,153	69,155	-
Judicial Services	60,223	-	-	-	-	60,102	-	-	111,071
Public Safety	-	-	-	-	525,576	677,131	-	-	-
Physical Environment	-	-	-	-	-	-	-	324,500	-
Transportation	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	64,120	-	-	-	-	-
Mental and Physical Health	-	1,201,645	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	5,246	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	188,688	44,950	500	6,659
<b>TOTAL EXPENDITURES</b>	<b>60,223</b>	<b>1,206,891</b>	<b>-</b>	<b>64,120</b>	<b>525,576</b>	<b>1,075,776</b>	<b>46,103</b>	<b>69,655</b>	<b>331,160</b>
<b>EXCESS (DEFICIT)</b>	<b>(21,084)</b>	<b>(177,270)</b>	<b>106</b>	<b>16,886</b>	<b>106,303</b>	<b>105,410</b>	<b>(44,103)</b>	<b>51,803</b>	<b>31,625</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating Transfer In (Out)	39,020	85,592	-	-	-	-	-	-	-
Fixed Asset Disposal	-	40	-	-	-	-	-	-	499
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>39,020</b>	<b>85,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>499</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>17,936</b>	<b>(91,638)</b>	<b>106</b>	<b>16,886</b>	<b>106,303</b>	<b>105,410</b>	<b>(44,103)</b>	<b>51,803</b>	<b>32,125</b>
Fund Balance - January 1	141,455	676,254	664	62,102	-	1,019,609	51,483	61,732	137,566
Increase (Decrease) In Reserves	-	-	-	-	-	-	-	-	-
Prior Period Corrections	-	-	-	-	-	216,081	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>159,390</b>	<b>684,616</b>	<b>771</b>	<b>78,988</b>	<b>1,063,033</b>	<b>1,341,100</b>	<b>7,380</b>	<b>113,535</b>	<b>169,680</b>
									<b>272,648</b>

KITITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011  
 With Comparative Actual Amounts for Year Ended December 31, 2010

	Misdemeanant Probation	Prosecutor F/W	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	ADULT HUSB P- CONVERSION FUND	Stadium Fund	Real Estate Excise Tax Tech	Total 2011	Total 2010
<b>REVENUES</b>											
Taxes	-	-	-	-	-	-	-	545,078	-	2,931,626	2,630,902
Licenses & Permits	-	-	-	-	-	-	-	-	-	193,887	230,653
Intergovernmental Revenues	-	14,514	-	-	46,713	-	-	-	-	2,351,845	2,357,053
Charges for Services	720,876	55,613	-	607	-	-	12,750	-	-	1,340,114	1,474,814
Fines and Forfeits	-	8	30,633	213	-	2,408	-	-	-	33,762	41,137
Miscellaneous Revenue	94	168	-	-	166	-	-	277	-	569,963	422,783
<b>TOTAL REVENUES</b>	<b>720,970</b>	<b>70,302</b>	<b>30,633</b>	<b>820</b>	<b>46,879</b>	<b>2,408</b>	<b>12,750</b>	<b>545,355</b>	<b>-</b>	<b>7,420,196</b>	<b>7,157,342</b>
<b>EXPENDITURES</b>											
General Government Services	-	85,687	56,316	-	-	2,271	-	-	-	1,177,892	1,212,647
Judicial Services	-	-	-	-	10,249	-	-	-	-	120,574	44,996
Public Safety	702,757	-	-	-	-	-	-	-	-	1,905,965	1,251,554
Physical Environment	-	-	-	-	-	-	-	-	-	324,500	306,468
Transportation	-	-	-	-	-	-	-	-	-	263,105	338,478
Economic Environment	-	-	-	-	-	-	-	-	-	479,417	536,373
Mental and Physical Health	-	-	-	-	-	-	-	-	-	2,269,873	2,300,570
Culture and Recreation	-	-	-	-	-	-	254,233	-	-	287,134	256,529
Debt Service - Principal	-	-	-	-	-	-	-	-	-	5,246	5,246
Other Expenditures	-	-	-	-	-	-	-	26,460	-	626,456	1,052,618
<b>TOTAL EXPENDITURES</b>	<b>702,757</b>	<b>85,687</b>	<b>56,316</b>	<b>-</b>	<b>10,249</b>	<b>2,271</b>	<b>-</b>	<b>254,233</b>	<b>26,460</b>	<b>7,460,162</b>	<b>7,307,479</b>
<b>EXCESS (DEFICIT)</b>	<b>18,213</b>	<b>(15,384)</b>	<b>(25,683)</b>	<b>820</b>	<b>36,629</b>	<b>137</b>	<b>12,750</b>	<b>291,122</b>	<b>(26,460)</b>	<b>(39,966)</b>	<b>(150,137)</b>
<b>OTHER FINANCING SOURCES (USES)</b>											
Operating Transfer In (Out)	-	-	-	-	-	-	-	-	-	(1,336,685)	237,164
Fixed Asset Disposal	-	-	-	-	-	-	(202,939)	-	-	265,933	430,195
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(202,939)</b>	<b>-</b>	<b>-</b>	<b>(1,070,752)</b>	<b>667,359</b>
<b>EXCESS (DEFICIT)</b>	<b>18,213</b>	<b>(15,384)</b>	<b>(25,683)</b>	<b>820</b>	<b>36,629</b>	<b>137</b>	<b>12,750</b>	<b>88,183</b>	<b>(26,460)</b>	<b>(1,110,716)</b>	<b>517,222</b>
<b>RESOURCES OVER USES</b>											
Fund Balance - January 1	85,988	123,189	54,210	4,685	94,566	25,700	-	470,325	132,042	8,113,556	7,545,992
Increase (Decrease) in Reserves	-	-	-	-	-	-	-	-	-	(423,391)	59,503
Prior Period Corrections	-	-	-	-	-	-	-	45,786	-	378,361	(9,163)
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>104,202</b>	<b>107,805</b>	<b>28,527</b>	<b>5,505</b>	<b>131,196</b>	<b>25,837</b>	<b>12,750</b>	<b>604,295</b>	<b>106,582</b>	<b>7,257,808</b>	<b>8,113,564</b>

**KITTITAS COUNTY, WASHINGTON**

**AIRPORT**

**COMPARATIVE BALANCE SHEET**

**As of December 31, 2011 and December 31, 2010**

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 50,861	\$ 198,049
Investments	171,798	171,580
Accounts Receivable	4,361	21,053
Interest Receivable	17	63
Due From Other Funds	2,890	248,636
Due From Other Governmental Units	57,345	35,184
Prepayment For Services	129	129
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 287,402</b>	<b>\$ 674,694</b>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Vouchers Payable	\$ 8,733	\$ 60,781
Accounts Payable	5,265	220,391
Salaries Payable	5,491	13,538
Due To Other Funds	16,910	11,947
Due To Other Governmental Units	-	13,027
Contract Retainage Payable	-	18,588
Revenue Collected In Advance	340	33,185
Taxes Payable	1,472	2,505
Other Payable	195	195
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ 38,406</b>	<b>\$ 374,157</b>

FUND BALANCE

Non-Spendable	\$ 129	\$ 129
Committed	\$ 248,867	\$ 300,407
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ 248,996</b>	<b>\$ 300,536</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 287,402</b>	<b>\$ 674,694</b>



KITTITAS COUNTY, WASHINGTON

**AIRPORT**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**  
**Year Ended December 31, 2011**  
**With Comparative Actual Amounts For Year Ended December 31, 2010**

	2011		Variance Favorable (Unfavorable)	2010 Actual
	<u>Budget</u>	<u>Actual</u>		
<b><u>REVENUES</u></b>				
Intergovernmental Revenues	\$ 132,763	\$ 110,808	\$ (21,955)	\$ 34,892
Miscellaneous Revenue	<u>155,465</u>	<u>192,675</u>	<u>37,210</u>	<u>140,869</u>
<b>TOTAL REVENUES</b>	<b>\$ 288,228</b>	<b>\$ 303,483</b>	<b>\$ 15,255</b>	<b>\$ 175,761</b>
<b><u>EXPENDITURES</u></b>				
Transportation	\$ 635,286	\$ 263,105	\$ 372,181	\$ 338,478
Capital Expenditures	<u>86,965</u>	<u>341,919</u>	<u>(254,954)</u>	<u>453,588</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 722,251</b>	<b>\$ 605,024</b>	<b>\$ 117,227</b>	<b>\$ 792,065</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (434,023)</b>	<b>\$ (301,541)</b>	<b>\$ 132,482</b>	<b>\$ (616,305)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Loans Received	\$ 209,023	\$ -	\$ (209,023)	\$ -
Operating Transfer In (Out)	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>430,000</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 209,023</b>	<b>\$ 250,000</b>	<b>\$ 40,977</b>	<b>\$ 430,000</b>
<b>EXCESS (DEFICIT)</b>				
<b>RESOURCES OVER USES</b>	<b>\$ (225,000)</b>	<b>\$ (51,541)</b>	<b>\$ 173,459</b>	<b>\$ (186,305)</b>
Committed Fund Balance - January 1	<u>\$ 375,000</u>	<u>\$ 300,536</u>	<u>\$ (74,464)</u>	<u>\$ 486,841</u>
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 150,000</b>	<b>\$ 248,996</b>	<b>\$ 98,996</b>	<b>\$ 300,536</b>

KITTITAS COUNTY, WASHINGTON

CURRENT EXPENSE VEHICLE REPLACEMENT RESERVE  
COMPARATIVE BALANCE SHEET

As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ 824,724
Due From Other Funds	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 824,724</b>
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Due To Other Funds	\$ -	\$ -
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<u>FUND BALANCE</u>		
Committed	\$ -	\$ 824,724
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 824,724</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 824,724</b>

KITTITAS COUNTY, WASHINGTON

**CURRENT EXPENSE VEHICLE REPLACEMENT RESERVE  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2011  
With Comparative Actual Amounts For Year Ended December 31, 2010**

	2011			
<u>REVENUES</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2010 Actual</u>
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>EXPENDITURES</u>				
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds of General Fixed Assets	\$ -	15,393	\$ 15,393	\$ -
Operating Transfers In (Out)	(340,000)	(840,117)	(500,117)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (340,000)</b>	<b>\$ (824,724)</b>	<b>\$ (484,724)</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (340,000)</b>	<b>(824,724)</b>	<b>\$ (484,724)</b>	<b>\$ -</b>
Committed Fund Balance - January 1	\$ 840,000	\$ 824,724	\$ (15,276)	\$ 824,724
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ (500,000)</b>	<b>\$ 824,724</b>

KITTITAS COUNTY, WASHINGTON

SHERIFF K-9 UNIT  
COMPARATIVE BALANCE SHEET  
As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>          -</u>	\$ <u>          501</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>          -</u></b>	<b>\$ <u>          501</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
 <u>LIABILITIES</u>		
Due To Other Funds	\$ <u>          -</u>	\$ <u>          -</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>          -</u></b>	<b>\$ <u>          -</u></b>
 <u>FUND BALANCE</u>		
Committed	\$ <u>          -</u>	\$ <u>          501</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>          -</u></b>	<b>\$ <u>          501</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>          -</u></b>	<b>\$ <u>          501</u></b>

KITTITAS COUNTY, WASHINGTON

SHERIFF K-9 UNIT  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 100
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>
<b>EXPENDITURES</b>				
Public Safety	\$ 500	\$ 501	\$ 1	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 500</b>	<b>\$ 501</b>	<b>\$ 1</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (500)</b>	<b>\$ (501)</b>	<b>\$ 1</b>	<b>\$ 100</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds of General Fixed Assets	\$ -	\$ -	\$ -	\$ -
Operating Transfers In (Out)	(5)	-	5	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (505)</b>	<b>\$ (501)</b>	<b>\$ 4</b>	<b>\$ 100</b>
Committed Fund Balance - January 1	\$ 505	\$ 501	\$ (4)	\$ 401
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 501</b>

**KITTITAS COUNTY, WASHINGTON**

**COMMUNITY SERVICES  
COMPARATIVE BALANCE SHEET  
As of December 31, 2011 and December 31, 2010**

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 436,882	\$ 427,314
Taxes Receivable	16,233	28,307
Accounts Receivable	-	16,173
Interest Receivable	-	1,415
Due From Other Governmental	<u>266,303</u>	<u>216,697</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 719,418</u></b>	<b><u>\$ 689,905</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 51,094	\$ 136,099
Due To Other Funds	2,441	71
Due To Other Governmental Units	92,144	92,144
Deferred Revenues	<u>16,233</u>	<u>28,307</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 161,912</u></b>	<b><u>\$ 256,621</u></b>
 <b><u>FUND BALANCE</u></b>		
Committed	<u>\$ 557,507</u>	<u>\$ 433,284</u>
<b>TOTAL FUND BALANCE</b>	<b><u>\$ 557,507</u></b>	<b><u>\$ 433,284</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 719,418</u></b>	<b><u>\$ 689,905</u></b>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

<u>REVENUES</u>	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
Taxes	\$ 160,690	\$ 172,570	\$ 11,880	\$ 150,569
Intergovernmental Revenue	965,726	1,017,501	51,775	940,151
Miscellaneous Revenue	647	(121)	(768)	2,830
<b>TOTAL REVENUES</b>	<b>\$ 1,127,063</b>	<b>\$ 1,189,950</b>	<b>\$ 62,887</b>	<b>\$ 1,093,550</b>
 <u>EXPENDITURES</u>				
Mental & Physical Health	\$ 1,131,612	\$ 1,068,228	\$ 63,384	\$ 968,939
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,131,612</b>	<b>\$ 1,068,228</b>	<b>\$ 63,384</b>	<b>\$ 968,939</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (4,549)</b>	<b>121,722</b>	<b>\$ 126,271</b>	<b>\$ 124,612</b>
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ 2,500	\$ 2,500	\$ -	\$ 5,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (2,049)</b>	<b>\$ 124,222</b>	<b>\$ 126,271</b>	<b>\$ 129,612</b>
Committed Fund Balance - January 1	\$ 2,049	\$ 433,284	\$ 431,235	\$ 303,673
Prior Year Correction	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 557,507</b>	<b>\$ 557,507</b>	<b>\$ 433,284</b>

# KITTITAS COUNTY, WASHINGTON

## PUBLIC FACILITIES COMPARATIVE BALANCE SHEET As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 82,745	\$ 71,382
Investments	1,617,857	2,034,045
Interest Receivable	161	434
Due From Other Governmental	<u>111,317</u>	<u>(7,395)</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,812,080</u></b>	<b>\$ <u>2,098,465</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Voucher Payable	\$ 86,362	\$ -
Accounts Payable	-	10,600
Due To Other Funds	31,714	1
Due To Other Governmental	<u>8</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 118,085</b>	<b>\$ 10,601</b>
 <u>FUND BALANCE</u>  		
Committed	<u>\$ 1,693,995</u>	<u>\$ 2,087,864</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>1,693,995</u></b>	<b>\$ <u>2,087,864</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>1,812,080</u></b>	<b>\$ <u>2,098,465</u></b>



KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Taxes	\$ 600,000	\$ 619,523	\$ 19,523	\$ 594,287
Miscellaneous Revenue	5,000	3,540	(1,460)	5,238
<b>TOTAL REVENUES</b>	<b>\$ 605,000</b>	<b>\$ 623,062</b>	<b>\$ 18,062</b>	<b>\$ 599,525</b>
<b><u>EXPENDITURES</u></b>				
General Government	\$ 1,780,725	\$ 692,385	\$ 1,088,340	\$ 611,155
Economic Environment	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,780,725</b>	<b>\$ 692,385</b>	<b>\$ 1,088,340</b>	<b>\$ 611,155</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (1,175,725)</b>	<b>(69,323)</b>	<b>\$ 1,106,402</b>	<b>\$ (11,630)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfer In (Out)	\$ (162,780)	(444,490)	\$ (281,710)	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (162,780)</b>	<b>\$ (444,490)</b>	<b>\$ (281,710)</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (1,338,505)</b>	<b>\$ (513,813)</b>	<b>\$ 824,692</b>	<b>\$ (11,630)</b>
Committed Fund Balance - January 1	\$ 2,275,725	\$ 2,087,864	\$ (187,861)	\$ 2,099,494
Prior Year Adjustment	-	119,944	119,944	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 937,220</b>	<b>\$ 1,693,995</b>	<b>\$ 756,775</b>	<b>\$ 2,087,864</b>

KITTITAS COUNTY, WASHINGTON

EIS TRUST  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 336,690	\$ 291,544
Investment	7	7
Accounts Receivable	60,050	-
Interest Receivable	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>396,746</u></b>	<b>\$ <u>291,551</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 117,286	\$ 28,384
Due To Other Funds	154	5,200
Customer Deposits	279,307	98,241
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ 396,746</b>	<b>\$ 131,825</b>
 <u>FUND BALANCE</u>  		
Committed	\$ -	\$ 159,726
	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 159,726</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>396,746</u></b>	<b>\$ <u>291,551</u></b>

KITTITAS COUNTY, WASHINGTON

**EIS TRUST**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**  
**Year Ended December 31, 2011**  
**With Comparative Actual Amounts For Year Ended December 31, 2010**

	2011			2010 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges For Goods and Services	\$ 200,000	\$ 85,729	\$ (114,271)	\$ 232,889
Miscellaneous Revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 200,000</b>	<b>\$ 85,729</b>	<b>\$ (114,271)</b>	<b>\$ 232,889</b>
<b><u>EXPENDITURES</u></b>				
Economic Environment	\$ 200,000	\$ 122,064	\$ 77,936	\$ 132,666
<b>TOTAL EXPENDITURES</b>	<b>\$ 200,000</b>	<b>\$ 122,064</b>	<b>\$ 77,936</b>	<b>\$ 132,666</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ -	\$ (36,335)	\$ (36,335)	\$ 100,223
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
RESOURCES OVER USES	\$ -	\$ (36,335)	\$ (36,335)	\$ 100,223
Fund Balance - January 1	\$ -	\$ 159,726	\$ 159,726	\$ -
Increase (Decrease) in Reserves	-	(123,391)	(123,391)	59,503
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159,726</b>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 2,535	\$ 13,999
Investments	240,436	289,879
Interest Recievable	<u>24</u>	<u>62</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>242,995</u></u></b>	<b>\$ <u><u>303,939</u></u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 9,887	\$ 7,961
Due To Other Funds	<u>7</u>	<u>97</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u><u>9,894</u></u></b>	<b>\$ <u><u>8,058</u></u></b>
<b><u>FUND BALANCE</u></b>		
Committed	\$ <u>233,101</u>	\$ <u>295,881</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u><u>233,101</u></u></b>	<b>\$ <u><u>295,881</u></u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>242,995</u></u></b>	<b>\$ <u><u>303,939</u></u></b>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011  
 With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Charges for Goods and Services	\$ 30,000	\$ 47,470	\$ 17,470	\$ 49,077
Miscellaneous Revenue	500	520	20	815
<b>TOTAL REVENUES</b>	<b>\$ 30,500</b>	<b>\$ 47,989</b>	<b>\$ 17,489</b>	<b>\$ 49,892</b>
<b>EXPENDITURES</b>				
Economic Environment	\$ 305,500	\$ 110,770	\$ 194,730	\$ 108,693
<b>TOTAL EXPENDITURES</b>	<b>\$ 305,500</b>	<b>\$ 110,770</b>	<b>\$ 194,730</b>	<b>\$ 108,693</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ (275,000)	\$ (62,781)	\$ 212,220	\$ (58,801)
Committed Fund Balance - January 1	\$ 300,000	\$ 295,881	\$ (4,119)	\$ 354,682
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 25,000</b>	<b>\$ 233,101</b>	<b>\$ 208,101</b>	<b>\$ 295,881</b>

KITTITAS COUNTY, WASHINGTON

RECREATION  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 4,578	\$ 16,172
Investments	11,803	11,780
Interest Receivable	1	3
Due From Other Funds	3,750	-
Due From Other Governmental Units	<u>6,244</u>	<u>3,450</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>26,376</u></b>	<b>\$ <u>31,405</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 475	\$ 436
Salaries Payable	597	-
Due To Other Funds	662	1
Use Tax Payable	<u>8</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 1,744</b>	<b>\$ 437</b>
 <u>FUND BALANCE</u>  		
Committed	\$ <u>24,633</u>	\$ <u>30,968</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>24,633</u></b>	<b>\$ <u>30,968</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>26,376</u></b>	<b>\$ <u>31,405</u></b>

KITTITAS COUNTY, WASHINGTON

RECREATION  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011  
 With Comparative Actual Amounts For Year Ended December 31, 2010

<u>REVENUES</u>	2011		Variance Favorable (Unfavorable)	2010 Actual
	<u>Budget</u>	<u>Actual</u>		
Intergovernmental Revenue	\$ 7,500	\$ 6,244	\$ (1,256)	\$ 7,064
Miscellaneous Revenue	50	22	(28)	45
<b>TOTAL REVENUES</b>	<b>\$ 7,550</b>	<b>\$ 6,265</b>	<b>\$ (1,285)</b>	<b>\$ 7,109</b>
<u>EXPENDITURES</u>				
Culture and Recreation	\$ 46,300	\$ 32,901	\$ 13,399	\$ 111,069
<b>TOTAL EXPENDITURES</b>	<b>\$ 46,300</b>	<b>\$ 32,901</b>	<b>\$ 13,399</b>	<b>\$ 111,069</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (38,750)</b>	<b>\$ (26,636)</b>	<b>\$ 12,114</b>	<b>\$ (103,960)</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ 23,750	\$ 23,750	\$ -	\$ 105,500
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ -</b>	<b>\$ 105,500</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (15,000)</b>	<b>\$ (2,886)</b>	<b>\$ 12,114</b>	<b>\$ 1,540</b>
Committed Fund Balance - January 1	\$ 15,000	\$ 30,968	\$ 15,968	\$ 29,429
Prior Year Adjustment	-	(3,450)	(3,450)	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 24,633</b>	<b>\$ 24,633</b>	<b>\$ 30,968</b>

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSIST  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 149,004	\$ 151,336
Investments	395,291	394,525
Interest Receivables	39	84
<b>TOTAL ASSETS</b>	<b>\$ <u>544,334</u></b>	<b>\$ <u>545,945</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable Control	\$ 4,845	\$ 31,148
Due To Other Funds	22	261
<b>TOTAL LIABILITIES</b>	<b>\$ <u>4,866</u></b>	<b>\$ <u>31,409</u></b>
 <u>FUND BALANCE</u>		
Committed	\$ 539,468	\$ 514,536
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>539,468</u></b>	<b>\$ <u>514,536</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>544,334</u></b>	<b>\$ <u>545,945</u></b>



KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

<u>REVENUES</u>	2011			2010 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
Charges Goods/Services	\$ 130,000	\$ 206,673	\$ 76,673	\$ 213,678
Miscellaneous Revenue	550	721	171	1,070
<b>TOTAL REVENUES</b>	<b>\$ 130,550</b>	<b>\$ 207,395</b>	<b>\$ 76,845</b>	<b>\$ 214,748</b>
<u>EXPENDITURES</u>				
Economic Environment	\$ 305,500	\$ 182,463	\$ 123,037	\$ 234,617
<b>TOTAL EXPENDITURES</b>	<b>\$ 305,500</b>	<b>\$ 182,463</b>	<b>\$ 123,037</b>	<b>\$ 234,617</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (174,950)</b>	<b>\$ 24,932</b>	<b>\$ 199,882</b>	<b>\$ (19,869)</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (174,950)</b>	<b>\$ 24,932</b>	<b>\$ 199,882</b>	<b>\$ (19,869)</b>
Committed Fund Balance - January 1	\$ 500,000	\$ 514,536	\$ 14,536	\$ 534,405
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 325,050</b>	<b>\$ 539,468</b>	<b>\$ 214,418</b>	<b>\$ 514,536</b>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash	\$ 95,071	\$ 76,590
Investments	64,977	64,851
Interest Recievable	6	14
Due From Other Funds	-	-
Due From Other Governmental Units	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>160,054</u></b>	<b>\$ <u>141,455</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>664</u>	\$ <u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>664</u></b>	<b>\$ <u>-</u></b>
 <u>FUND BALANCE</u>		
Unreserved: Committed	\$ <u>159,390</u>	\$ <u>141,455</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>159,390</u></b>	<b>\$ <u>141,455</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>160,054</u></b>	<b>\$ <u>141,455</u></b>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Intergovernmental Revenue	\$ 50,000	\$ 39,020	\$ (10,980)	\$ 39,320
Miscellaneous Revenue	100	119	19	176
<b>TOTAL REVENUES</b>	<b>\$ 50,100</b>	<b>\$ 39,139</b>	<b>\$ (10,961)</b>	<b>\$ 39,496</b>
<b>EXPENDITURES</b>				
General Government, Judicial Capital Expenditures	\$ 160,000	\$ 60,223	\$ 99,777	\$ 44,996
<b>TOTAL EXPENDITURES</b>	<b>\$ 160,000</b>	<b>\$ 60,223</b>	<b>\$ 99,777</b>	<b>\$ 44,996</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (109,900)</b>	<b>\$ (21,084)</b>	<b>\$ 88,816</b>	<b>\$ (5,500)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	\$ 50,000	\$ 39,020	\$ (10,980)	\$ 39,320
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 50,000</b>	<b>\$ 39,020</b>	<b>\$ (10,980)</b>	<b>\$ 39,320</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (59,900)</b>	<b>\$ 17,936</b>	<b>\$ 77,836</b>	<b>\$ 33,820</b>
Committed Fund Balance - January 1	\$ 115,000	\$ 141,455	\$ 26,455	\$ 107,635
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 55,100</b>	<b>\$ 159,390</b>	<b>\$ 104,290</b>	<b>\$ 141,455</b>

# KITITAS COUNTY, WASHINGTON

## PUBLIC HEALTH COMPARATIVE BALANCE SHEET As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 303,551	\$ 480,757
Investments	157,657	157,351
Accounts Receivable	2,156	24,433
Interest Receivable	16	34
Due From Other Funds	85,092	338
Due From Other Governmental	123,977	159,773
Prepayment For Services	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>672,448</u></b>	<b>\$ <u>822,685</u></b>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 3,560	\$ 7,875
Salaries Payable	-	1,493
Due To Other Funds	7,164	21,048
Due To Other Governmental Units	-	7
Revenues Collected in Advance	76,941	115,905
Taxes Payable	167	103
<b>TOTAL LIABILITIES</b>	<b>\$ <u>87,832</u></b>	<b>\$ <u>146,431</u></b>
 <u>FUND BALANCE</u> 		
Non Spendable - Petty Cash	\$ 910	\$ 910
Assigned	157,657	157,351
Committed	426,049	517,993
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>584,616</u></b>	<b>\$ <u>676,254</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>672,448</u></b>	<b>\$ <u>822,685</u></b>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Licenses & Permits	\$ 192,000	\$ 193,887	\$ 1,887	\$ 230,653
Intergovernmental Revenues	731,900	618,271	(113,629)	756,800
Charges for Goods and Services	177,550	175,167	(2,383)	187,387
Fines & Penalty	-	500	500	-
Miscellaneous Revenue	82,127	41,795	(40,332)	33,501
<b>TOTAL REVENUES</b>	<b>\$ 1,183,577</b>	<b>\$ 1,029,620</b>	<b>\$ (153,957)</b>	<b>\$ 1,208,341</b>
<b><u>EXPENDITURES</u></b>				
Mental and Physical Health	\$ 1,871,006	\$ 1,201,645	\$ 669,361	\$ 1,331,631
Debt Service - Principal	5,250	5,246	4	5,246
Capital Expenditures	45,000	-	45,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,921,256</b>	<b>\$ 1,206,891</b>	<b>\$ 714,365</b>	<b>\$ 1,336,877</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (737,679)</b>	<b>(177,270)</b>	<b>\$ 560,409</b>	<b>\$ (128,536)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Disposition of Fixed Assets	\$ -	\$ 40	\$ 40	\$ 189
Operating Transfers In (Out)	92,679	85,592	7,087	191,944
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 92,679</b>	<b>\$ 85,632</b>	<b>\$ 7,128</b>	<b>\$ 192,133</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (645,000)</b>	<b>\$ (91,638)</b>	<b>\$ 553,362</b>	<b>\$ 63,596</b>
Committed Fund Balance - January 1	\$ 645,000	\$ 676,254	\$ 31,254	\$ 612,657
Increase/Decrease Changes Fund Balance	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 584,616</b>	<b>\$ 584,616</b>	<b>\$ 676,253</b>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 8,606	\$ 8,606
Investments	58,329	58,216
Interest Receivables	<u>6</u>	<u>12</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>66,940</u></b>	<b>\$ <u>66,834</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Customer Deposits	\$ <u>66,170</u>	\$ <u>66,170</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>66,170</u></b>	<b>\$ <u>66,170</u></b>
 <u>FUND BALANCE</u>		
Restricted	\$ <u>771</u>	\$ <u>664</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>771</u></b>	<b>\$ <u>664</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>66,940</u></b>	<b>\$ <u>66,834</u></b>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ 106	\$ 106	\$ 114
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 106</b>	<b>\$ 106</b>	<b>\$ 114</b>
<b><u>EXPENDITURES</u></b>				
General Government	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ -	\$ 106	\$ 106	\$ 114
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
RESOURCES OVER USES	\$ -	\$ 106	\$ 106	\$ 114
Restricted Fund Balance - January 1	\$ -	\$ 664	\$ 664	\$ 550
Increase/Decrease Fund Balance	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 771</b>	<b>\$ 771</b>	<b>\$ 664</b>

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 81,482	\$ 66,754
Taxes Receivable	7,628	13,626
Accounts Receivable	88	67
Due From Other Funds	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>89,197</u></b>	<b>\$ <u>80,448</u></b>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,582	\$ 4,720
Deferred Revenues	7,628	13,626
<b>TOTAL LIABILITIES</b>	<b>\$ 10,210</b>	<b>\$ 18,346</b>

FUND BALANCE

Committed	\$ <u>78,988</u>	\$ <u>62,102</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>78,988</u></b>	<b>\$ <u>62,102</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>89,197</u></b>	<b>\$ <u>80,448</u></b>



KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 75,000	\$ 81,006	\$ 6,006	\$ 70,957
Intergovernmental Revenue	-	-	-	11
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 81,006</b>	<b>\$ 6,006</b>	<b>\$ 70,967</b>
<u>EXPENDITURES</u>				
Economic Environment	\$ 75,000	\$ 64,120	\$ 10,880	\$ 62,397
<b>TOTAL EXPENDITURES</b>	<b>\$ 75,000</b>	<b>\$ 64,120</b>	<b>\$ 10,880</b>	<b>\$ 62,397</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 16,886</b>	<b>\$ 16,886</b>	<b>\$ 8,570</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>\$ 16,886</b>	<b>\$ 16,886</b>	<b>\$ 8,570</b>
Committed Fund Balance - January 1	\$ -	\$ 62,102	\$ 62,102	\$ 53,531
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 78,988</b>	<b>\$ 78,988</b>	<b>\$ 62,102</b>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 29,379	\$ 67,860
Due From Other Governmental Units	<u>106,303</u>	<u>59,252</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>135,682</u></u></b>	<b>\$ <u><u>127,112</u></u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>29,379</u>	\$ <u>127,112</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 29,379</b>	<b>\$ 127,112</b>
 <u>FUND BALANCE</u>  		
Committed	\$ <u>106,303</u>	\$ <u>-</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u><u>106,303</u></u></b>	<b>\$ <u><u>-</u></u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>135,682</u></u></b>	<b>\$ <u><u>127,112</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, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 310,000	\$ 333,159	\$ 23,159	\$ 260,301
Intergovernmental Revenue	590,000	298,531	(291,469)	
Misc Revenue	-	190	190	304,338
<b>TOTAL REVENUES</b>	<b>\$ 900,000</b>	<b>\$ 631,879</b>	<b>\$ (268,121)</b>	<b>\$ 564,639</b>
<u>EXPENDITURES</u>				
Public Safety	\$ 900,000	\$ 525,576	\$ 374,424	\$ 564,639
<b>TOTAL EXPENDITURES</b>	<b>\$ 900,000</b>	<b>\$ 525,576</b>	<b>\$ 374,424</b>	<b>\$ 564,639</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 106,303</b>	<b>\$ 106,303</b>	<b>\$ -</b>
Restricted Fund Balance - January 1	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 106,303</b>	<b>\$ 106,303</b>	<b>\$ -</b>

**KITTITAS COUNTY, WASHINGTON**

**3/10TH CRIMINAL JUSTICE TAX  
COMPARATIVE BALANCE SHEET  
As of December 31, 2011 and December 31, 2010**

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 658,042	\$ 554,011
Investments	491,177	490,225
Accounts Receivable	-	596
Interest Receivable	49	105
Due From Other Govt Units	<u>211,127</u>	<u>(1,060)</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,360,395</u></b>	<b>\$ <u>1,043,876</u></b>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Vouchers Payable	\$ 14,148	\$ 10,236
Salaries Payable	-	196
Due To Other Funds	4,866	13,784
Use Tax Payable	<u>281</u>	<u>50</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 19,295</b>	<b>\$ 24,267</b>

FUND BALANCE

Committed	\$ <u>1,341,100</u>	\$ <u>1,019,609</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>1,341,100</u></b>	<b>\$ <u>1,019,609</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>1,360,395</u></b>	<b>\$ <u>1,043,876</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, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Taxes	\$ 1,000,000	\$ 1,180,290	\$ 180,290	\$ 1,129,808
Charges Goods/Services	-	-	-	3,171
Miscellaneous Revenue	1,500	896	(604)	1,329
<b>TOTAL REVENUES</b>	<b>\$ 1,001,500</b>	<b>\$ 1,181,186</b>	<b>\$ 179,686</b>	<b>\$ 1,134,308</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	\$ 173,462	\$ 159,855	\$ 13,607	\$ 188,381
Judicial Services	51,350	50,102	1,248	-
Security of Persons & Property	745,292	677,131	68,161	599,030
Capital Expenditures	193,650	188,688	4,962	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,163,754</b>	<b>\$ 1,075,776</b>	<b>\$ 87,978</b>	<b>\$ 787,412</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (162,254)</b>	<b>\$ 105,410</b>	<b>\$ 267,664</b>	<b>\$ 346,897</b>
Committed Fund Balance - January 1	\$ 995,614	\$ 1,019,609	\$ 23,995	\$ 672,713
Prior Year Adjustment	-	216,081	216,081	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 833,360</b>	<b>\$ 1,341,100</b>	<b>\$ 507,740</b>	<b>\$ 1,019,610</b>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE  
COMPARATIVE BALANCE SHEET

As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 1,964.05	\$ -
Investments	5,417	51,477
Interest Receivable	<u>1</u>	<u>11</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 7,381</u></b>	<b><u>\$ 51,488</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>1</u>	\$ <u>5</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 1</b>	<b>\$ 5</b>
 <u>FUND BALANCE</u>  		
Committed	\$ <u>7,380</u>	\$ <u>51,483</u>
<b>TOTAL FUND BALANCE</b>	<b><u>\$ 7,380</u></b>	<b><u>\$ 51,483</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 7,381</u></b>	<b><u>\$ 51,488</u></b>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Charges for Goods and Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	200	2,001	1,801	140
<b>TOTAL REVENUES</b>	<b>\$ 200</b>	<b>\$ 2,001</b>	<b>\$ 1,801</b>	<b>\$ 140</b>
<b>EXPENDITURES</b>				
General Government Services	\$ 50,000	\$ 1,153	\$ 48,847	\$ 197
Capital Expenditure	-	44,950	(44,950)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,000</b>	<b>\$ 46,103</b>	<b>\$ 3,897</b>	<b>\$ 197</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (49,800)</b>	<b>\$ (44,103)</b>	<b>\$ 5,697</b>	<b>\$ (57)</b>
Committed Fund Balance - January 1	\$ 120,000	\$ 51,483	\$ (68,517)	\$ 51,540
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 70,200</b>	<b>\$ 7,380</b>	<b>\$ (62,820)</b>	<b>\$ 51,483</b>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O  
COMPARATIVE BALANCE SHEET  
As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 566	\$ 31,577
Investments	113,941	31,199
Interest Receivable	<u>11</u>	<u>7</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>114,519</u></b>	<b>\$ <u>62,783</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 86	\$ 372
Due To Other Funds	<u>898</u>	<u>679</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 984</b>	<b>\$ 1,051</b>
 <u>FUND BALANCE</u>		
Committed	\$ <u>113,535</u>	\$ <u>61,732</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>113,535</u></b>	<b>\$ <u>61,732</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>114,519</u></b>	<b>\$ <u>62,783</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, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	<u>Budget</u>	<u>Actual</u>		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ 121,458	\$ 121,458	\$ 64,098
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 121,458</b>	<b>\$ 121,458</b>	<b>\$ 64,098</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	\$ -	\$ 69,155	\$ (69,155)	\$ 51,525
Capital Expenditures		500	(500)	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 69,655</b>	<b>\$ (69,655)</b>	<b>\$ 51,525</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 51,803</b>	<b>\$ 51,803</b>	<b>\$ 12,572</b>
Committed Fund Balance - January 1	\$ -	\$ 61,732	\$ 61,732	\$ 49,160
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 113,535</b>	<b>\$ 113,535</b>	<b>\$ 61,732</b>

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 56,532	\$ 63,924
Investments	100,547	75,399
Accounts Receivable	-	-
Special Assessments Receivable	22,314	35,349
Interests Receivable	10	16
Due from Other Governmental Units	<u>13,512</u>	<u>451</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>192,916</u></b>	<b>\$ <u>175,138</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 18	\$ 156
Due To Other Funds	895	2,078
Use Tax Payable	9	-
Deferred Rev Spec Assessments	<u>22,314</u>	<u>35,349</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 23,235</b>	<b>\$ 37,582</b>
 <u>FUND BALANCE</u>  		
Committed	<u>\$ 169,680</u>	<u>\$ 137,556</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>169,680</u></b>	<b>\$ <u>137,556</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>192,916</u></b>	<b>\$ <u>175,138</u></b>

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ 4,085
Intergovernmental Services	147,000	148,519	1,519	148,664
Charges For Goods and Services	7,000	10,463	3,463	13,619
Miscellaneous Revenues	181,000	203,802	22,802	170,354
<b>TOTAL REVENUES</b>	<b>\$ 335,000</b>	<b>\$ 362,785</b>	<b>\$ 27,785</b>	<b>\$ 336,722</b>
<b><u>EXPENDITURES</u></b>				
Physical Environment	\$ 330,000	\$ 324,500	\$ 5,500	\$ 306,468
Capital Expenditures	5,000	6,659	(1,659)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 335,000</b>	<b>\$ 331,160</b>	<b>\$ 3,840</b>	<b>\$ 306,468</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 31,625</b>	<b>\$ 23,944</b>	<b>\$ 30,254</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Dispositon of Fixed Assets	\$ -	\$ 499	\$ (499)	\$ 5
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 499</b>	<b>\$ (499)</b>	<b>\$ 5</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>\$ 32,125</b>	<b>\$ 32,125</b>	<b>\$ 30,259</b>
Committed Fund Balance - January 1	\$ -	\$ 137,556	\$ 137,556	\$ 107,296
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 169,680</b>	<b>\$ 169,680</b>	<b>\$ 137,556</b>

**KITTITAS COUNTY, WASHINGTON**

**AUDITOR CENTENNIAL DOCUMENT PRESERVATION  
COMPARATIVE BALANCE SHEET**

**As of December 31, 2011 and December 31, 2010**

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ 69,553	\$ 83,772
Investments	266,898	366,312
Interest Receivable	27	78
Due From Other Funds	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 336,478</u></b>	<b><u>\$ 450,161</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ 216	\$ -
Due To Other Funds	<u>63,614</u>	<u>126,187</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 63,830</u></b>	<b><u>\$ 126,187</u></b>
 <b><u>FUND BALANCE</u></b>		
Committed	<u>\$ 272,648</u>	<u>\$ 323,975</u>
<b>TOTAL FUND BALANCE</b>	<b><u>\$ 272,648</u></b>	<b><u>\$ 323,975</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 336,478</u></b>	<b><u>\$ 450,161</u></b>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Intergovernmental Revenues	\$ 70,000	\$ 51,723	\$ (18,277)	\$ 53,650
Charges for Goods and Services	19,000	24,766	5,766	25,721
Miscellaneous Revenues	1,000	535	(465)	993
<b>TOTAL REVENUES</b>	<b>\$ 90,000</b>	<b>\$ 77,024</b>	<b>\$ (12,976)</b>	<b>\$ 80,364</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	\$ 118,228	\$ 111,071	\$ 7,157	\$ 174,182
Capital Expense	50,000	17,280	32,720	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 168,228</b>	<b>\$ 128,351</b>	<b>\$ 39,877</b>	<b>\$ 174,182</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (78,228)</b>	<b>\$ (51,326)</b>	<b>\$ 26,902</b>	<b>\$ (93,818)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Operating Transfers In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (78,228)</b>	<b>\$ (51,326)</b>	<b>\$ 26,902</b>	<b>\$ (93,818)</b>
Committed Fund Balance - January 1	\$ 278,228	\$ 323,975	\$ 45,747	\$ 417,793
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 200,000</b>	<b>\$ 272,648</b>	<b>\$ 72,648</b>	<b>\$ 323,975</b>

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 59,219	\$ 45,860
Investments	51,603	51,503
Accounts Receivable	-	-
Court Receivable	157,301	160,348
Interest Receivable	5	11
Due From Other Funds	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>268,129</u></b>	<b>\$ <u>257,721</u></b>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,245	\$ 5,591
Salaries Payable	-	-
Revenues Collected in Advance	-	350
Due To Other Funds	4,381	5,443
Taxes payable	-	1
Deferred Revenues	157,301	160,348
<b>TOTAL LIABILITIES</b>	<b>\$ 163,927</b>	<b>\$ 171,733</b>

FUND BALANCE

Non Spendable Petty Cash	\$ 50	\$ 50
Committed	<u>104,152</u>	<u>85,938</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>104,202</u></b>	<b>\$ <u>85,988</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>268,129</u></b>	<b>\$ <u>257,721</u></b>

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges for Goods and Services	\$ 632,000	\$ 720,876	\$ 88,876	\$ 695,963
Miscellaneous Revenues	100	94	(6)	140
<b>TOTAL REVENUES</b>	<b>\$ 632,100</b>	<b>\$ 720,970</b>	<b>\$ 88,870</b>	<b>\$ 696,103</b>
<b><u>EXPENDITURES</u></b>				
Public Safety	\$ 760,506	\$ 702,757	\$ 57,749	\$ 686,916
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 760,506</b>	<b>\$ 702,757</b>	<b>\$ 57,749</b>	<b>\$ 686,916</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (128,406)</b>	<b>\$ 18,213</b>	<b>\$ 146,619</b>	<b>\$ 9,187</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Disposition of Fixed Assets	\$ -	\$ -	\$ -	\$ 1
Restitution	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (128,406)</b>	<b>\$ 18,213</b>	<b>\$ 146,619</b>	<b>\$ 9,189</b>
Committed Fund Balance - January 1	\$ 128,406	\$ 85,988	\$ (42,418)	\$ 76,800
Increase (Decrease) Reserves	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 104,202</b>	<b>\$ 104,202</b>	<b>\$ 85,988</b>

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 40,993	\$ 5,247
Investments	67,321	117,135
Interest Receivable	7	25
Due From Other Governmental	<u>18</u>	<u>1,412</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>108,339</u></b>	<b>\$ <u>123,819</u></b>

LIABILITIES AND FUND BALANCE

LIABILITIES

Vouchers Payable	\$ 11	\$ -
Due To Other Funds	<u>523</u>	<u>630</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 534</b>	<b>\$ 630</b>

FUND BALANCE

Committed	\$ <u>107,805</u>	\$ <u>123,189</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>107,805</u></b>	<b>\$ <u>123,189</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>108,339</u></b>	<b>\$ <u>123,819</u></b>



KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Intergovernmental Services	\$ 10,000	\$ 14,514	\$ 4,514	\$ 14,163
Charges for Goods & Services	53,600	55,613	2,013	52,730
Fines & Forfeits	-	8	8	-
Miscellaneous Revenue	150	168	18	318
<b>TOTAL REVENUES</b>	<b>\$ 63,750</b>	<b>\$ 70,302</b>	<b>\$ 6,552</b>	<b>\$ 67,210</b>
<b><u>EXPENDITURES</u></b>				
General Government Services	\$ 152,093	\$ 85,687	\$ 66,406	\$ 81,384
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,093</b>	<b>\$ 85,687</b>	<b>\$ 66,406</b>	<b>\$ 81,384</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (88,343)</b>	<b>\$ (15,384)</b>	<b>\$ 72,959</b>	<b>\$ (14,173)</b>
Committed Fund Balance - January 1	\$ 150,000	\$ 123,189	\$ (26,811)	\$ 146,525
Prior Year Adjustments	-	-	-	(9,163)
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 61,657</b>	<b>\$ 107,805</b>	<b>\$ 46,148</b>	<b>\$ 123,189</b>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 28,810	\$ 49,124
Due From Other Funds	<u>-</u>	<u>5,400</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>28,810</u></b>	<b>\$ <u>54,524</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>282</u>	<u>314</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 282</b>	<b>\$ 314</b>
 <u>FUND BALANCE</u>  		
Non Spendable Petty Cash	\$ 3,000	\$ 3,000
Committed	<u>25,527</u>	<u>51,210</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>28,527</u></b>	<b>\$ <u>54,210</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>28,810</u></b>	<b>\$ <u>54,524</u></b>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Fines & Forfeits	\$ 21,375	\$ 30,633	\$ 9,258	\$ 36,087
<b>TOTAL REVENUES</b>	<b>\$ 21,375</b>	<b>\$ 30,633</b>	<b>\$ 9,258</b>	<b>\$ 36,087</b>
<b>EXPENDITURES</b>				
General Governmental Services	\$ 61,375	\$ 56,316	\$ 5,059	\$ 54,209
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,375</b>	<b>\$ 56,316</b>	<b>\$ 5,059</b>	<b>\$ 54,209</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (40,000)</b>	<b>\$ (25,683)</b>	<b>\$ 14,317</b>	<b>\$ (18,122)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Disposition of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Operating Transfer In (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
<b>RESOURCES OVER USES</b>	<b>\$ (40,000)</b>	<b>\$ (25,683)</b>	<b>\$ 14,317</b>	<b>\$ (18,122)</b>
Committed Fund Balance - January 1	\$ 40,000	\$ 54,210	\$ 14,210	\$ 72,333
Prior Year Adjustment	-	-	-	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 28,527</b>	<b>\$ 28,527</b>	<b>\$ 54,210</b>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash	\$ <u>5,505</u>	\$ <u>4,685</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>5,505</u></u></b>	<b>\$ <u><u>4,685</u></u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u><u>-</u></u></b>	<b>\$ <u><u>-</u></u></b>
<u>FUND BALANCE</u>		
Committed	\$ <u>5,505</u>	\$ <u>4,685</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u><u>5,505</u></u></b>	<b>\$ <u><u>4,685</u></u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>5,505</u></u></b>	<b>\$ <u><u>4,685</u></u></b>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges For Goods and Services	\$ -	\$ 607	\$ 607	\$ 578
Fines & Forfeits	-	213	213	184
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 820</b>	<b>\$ 820</b>	<b>\$ 762</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>\$ 820</b>	<b>\$ 820</b>	<b>\$ 762</b>
Committed Fund Balance - January 1	\$ -	\$ 4,685	\$ 4,685	\$ 3,923
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 5,505</b>	<b>\$ 5,505</b>	<b>\$ 4,685</b>

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash	\$ 64,286	\$ 69,211
Investments	90,726	90,550
Interest Receivable	9	19
<b>TOTAL ASSETS</b>	<b>\$ <u>155,021</u></b>	<b>\$ <u>159,780</u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 1,450	\$ 18,501
Revenue Collected In Advance	22,375	46,713
<b>TOTAL LIABILITIES</b>	<b>\$ <u>23,825</u></b>	<b>\$ <u>65,214</u></b>
<u>FUND BALANCE</u>		
Committed	\$ 131,196	\$ 94,566
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>131,196</u></b>	<b>\$ <u>94,566</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>155,021</u></b>	<b>\$ <u>159,780</u></b>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	<u>2011</u>			<u>2010 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue	\$ 50,000	\$ 46,713	\$ (3,287)	\$ 45,067
Miscellaneous Revenue	<u>120</u>	<u>166</u>	<u>46</u>	<u>245</u>
<b>TOTAL REVENUES</b>	<b>\$ 50,120</b>	<b>\$ 46,879</b>	<b>\$ (3,241)</b>	<b>\$ 45,312</b>
<b><u>EXPENDITURES</u></b>				
Judicial	\$ <u>28,400</u>	\$ <u>10,249</u>	\$ <u>18,151</u>	\$ <u>47,501</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>28,400</u></b>	<b>\$ <u>10,249</u></b>	<b>\$ <u>18,151</u></b>	<b>\$ <u>47,501</u></b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 21,720</b>	<b>\$ 36,629</b>	<b>\$ 14,909</b>	<b>\$ (2,189)</b>
Committed Fund Balance - January 1	\$ <u>120,000</u>	\$ <u>94,566</u>	\$ <u>(25,434)</u>	\$ <u>96,755</u>
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ <u><u>141,720</u></u></b>	<b>\$ <u><u>131,196</u></u></b>	<b>\$ <u><u>(10,524)</u></u></b>	<b>\$ <u><u>94,566</u></u></b>

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash	\$ 25,837	\$ 33,381
Due From Other Funds	<u>0</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>25,837</u></u></b>	<b>\$ <u><u>33,381</u></u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 0	\$ 1,397
Due to Other Funds	<u>0</u>	<u>6,285</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u><u>0</u></u></b>	<b>\$ <u><u>7,682</u></u></b>
<u>FUND BALANCE</u>		
Committed	\$ <u>25,837</u>	\$ <u>25,700</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u><u>25,837</u></u></b>	<b>\$ <u><u>25,700</u></u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>25,837</u></u></b>	<b>\$ <u><u>33,381</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, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Charges For Goods and Services	\$ -	\$ -	\$ -	\$ -
Fines & Penalties	5,000	2,408	(2,592)	4,867
<b>TOTAL REVENUES</b>	<b>\$ 5,000</b>	<b>\$ 2,408</b>	<b>\$ (2,592)</b>	<b>\$ 4,867</b>
<b><u>EXPENDITURES</u></b>				
General Government Expenditures	\$ 25,000	\$ 2,271	\$ 22,729	\$ 4,113
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,000</b>	<b>\$ 2,271</b>	<b>\$ 22,729</b>	<b>\$ 4,113</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (20,000)</b>	<b>\$ 137</b>	<b>\$ 20,137</b>	<b>\$ 754</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Committed Fund Balance - January 1	\$ 20,000	\$ 25,700	\$ 5,700	\$ 24,946
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 25,837</b>	<b>\$ 25,837</b>	<b>\$ 25,700</b>

KITTITAS COUNTY, WASHINGTON

ADULT MISD P - CH DIVERSION FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash	\$ 12,750	\$ -
Due From Other Funds	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>12,750</u></u></b>	<b>\$ <u><u>-</u></u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<u>FUND BALANCE</u>		
Committed	<u>12,750</u>	<u>-</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u><u>12,750</u></u></b>	<b>\$ <u><u>-</u></u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>12,750</u></u></b>	<b>\$ <u><u>-</u></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, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Charges For Goods and Services	\$ 20,000	\$ 12,750	\$ (7,250)	\$ -
Fines & Penalties	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 20,000</b>	<b>\$ 12,750</b>	<b>\$ (7,250)</b>	<b>\$ -</b>
<b><u>EXPENDITURES</u></b>				
General Government Expenditures	\$ 20,000	\$ -	\$ 20,000	\$ -
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Committed Fund Balance - January 1	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>	<b>\$ -</b>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 464,605	\$ 362,628
Investments	151,771	151,477
Interest Receivable	15	32
Due From Other Funds	-	920
Due From Other Governmental	75,212	30,961
	<u>691,602</u>	<u>546,019</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>691,602</u></b>	<b>\$ <u>546,019</u></b>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Vouchers Payable	\$ 87,308	\$ 75,693
Due To Other Funds	-	-
	<u>87,308</u>	<u>75,693</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 87,308</b>	<b>\$ 75,693</b>

FUND BALANCE

Committed	\$ <u>604,295</u>	\$ <u>470,325</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>604,295</u></b>	<b>\$ <u>470,325</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>691,602</u></b>	<b>\$ <u>546,019</u></b>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes	\$ 373,771	\$ 545,078	\$ 171,307	\$ 420,895
Miscellaneous Revenues	150	277	127	411
<b>TOTAL REVENUES</b>	<b>\$ 373,921</b>	<b>\$ 545,355</b>	<b>\$ 171,434</b>	<b>\$ 421,306</b>
<b>EXPENDITURES</b>				
Culture & Recreation	\$ 250,200	\$ 254,233	\$ (4,033)	\$ 145,460
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 250,200</b>	<b>\$ 254,233</b>	<b>\$ (4,033)</b>	<b>\$ 145,460</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ 123,721</b>	<b>\$ 291,122</b>	<b>\$ 167,401</b>	<b>\$ 275,845</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	\$ (202,940)	\$ (202,939)	\$ 1	\$ (104,600)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (202,940)</b>	<b>\$ (202,939)</b>	<b>\$ 1</b>	<b>\$ (104,600)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (79,219)</b>	<b>\$ 88,183</b>	<b>\$ 167,402</b>	<b>\$ 171,245</b>
Committed Fund Balance - January 1	\$ 497,317	\$ 470,325	\$ (26,992)	\$ 299,080
Prior Year Adjustment	-	45,786	45,786	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 418,098</b>	<b>\$ 604,295</b>	<b>\$ 186,197</b>	<b>\$ 470,325</b>

KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX  
COMPARATIVE BALANCE SHEET  
As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>105,582</u>	\$ <u>132,042</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>105,582</u></b>	<b>\$ <u>132,042</u></b>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Accounts Payable	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>

FUND BALANCE

Committed	\$ <u>105,582</u>	\$ <u>132,042</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>105,582</u></b>	<b>\$ <u>132,042</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>105,582</u></b>	<b>\$ <u>132,042</u></b>

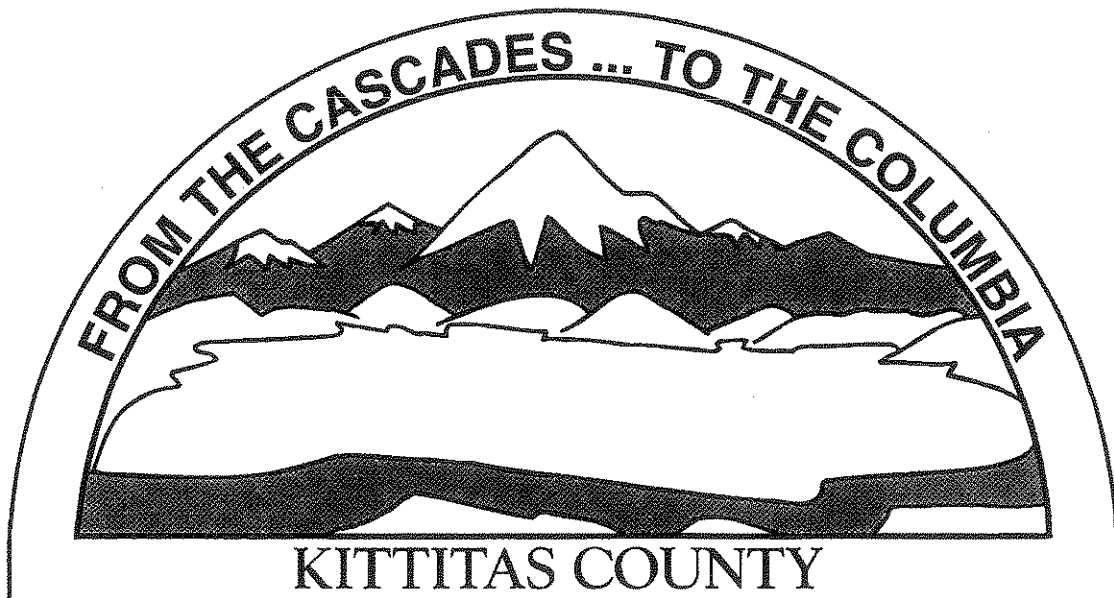
KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Taxes	\$ -	-	\$ -	\$ -
Intergovernmental Revenue	21,000	-	(21,000)	12,935
<b>TOTAL REVENUES</b>	<b>\$ 21,000</b>	<b>\$ -</b>	<b>\$ (21,000)</b>	<b>\$ 12,935</b>
<b>EXPENDITURES</b>				
General Government	\$ 120,000	\$ -	\$ 120,000	\$ -
Capital Expense	-	26,460	(26,460)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 120,000</b>	<b>\$ 26,460</b>	<b>\$ 93,540</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (99,000)</b>	<b>\$ (26,460)</b>	<b>\$ 72,540</b>	<b>\$ 12,935</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (99,000)</b>	<b>\$ (26,460)</b>	<b>\$ 72,540</b>	<b>\$ 12,935</b>
Committed Fund Balance - January 1	\$ 99,000	\$ 132,042	\$ 33,042	\$ 119,107
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 105,582</b>	<b>\$ 105,582</b>	<b>\$ 132,042</b>

# Debt Services Non-Major Funds





KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
December 31, 2011

With Comparative Totals for Year Ended December 31, 2010

	GO & REFUND FUND	Co. REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2011 TOTALS	2010 TOTALS
	132,704	356	-	-	133,060	35,607
	-	-	187,458	131,800	319,257	306,932
	-	(0)	(4,514)	-	(4,514)	(4,514)
	-	-	-	-	-	1,370
	-	-	19	13	32	65
<b>TOTAL ASSETS</b>	<b>132,704</b>	<b>356</b>	<b>182,963</b>	<b>131,813</b>	<b>447,835</b>	<b>339,460</b>

ASSETS

Cash/Petty Cash  
Investments  
Taxes/Assessments Receivable  
Accounts Receivable Accrual  
Interest Receivable  
Due from Other Funds

LIABILITIES AND FUND BALANCE

LIABILITIES

Deferred Revenues  
Vouchers Payable  
Due To other Funds

**TOTAL LIABILITIES**

FUND BALANCE

Restricted

**TOTAL FUND BALANCE**

**TOTAL LIABILITIES  
AND FUND BALANCE**

	132,704	356	187,476	131,813	452,349	343,974
	132,704	356	187,476	131,813	452,349	343,974
	132,704	356	182,963	131,813	447,835	339,460

KITITITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011  
 With Comparative Totals for Year Ended December 31, 2010

	2011 FAIR BOND FUND	2010 GO & REFUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2011 TOTALS	2010 TOTALS
<u>REVENUES</u>							
Taxes	-	-	-	18,523	-	18,523	24,824
Miscellaneous Revenues	94	1,073	-	88,797	241	90,205	168,096
<b>TOTAL REVENUES</b>	<b>94</b>	<b>1,073</b>	<b>-</b>	<b>107,320</b>	<b>241</b>	<b>108,728</b>	<b>192,920</b>
<u>EXPENDITURES</u>							
Debt Service Principal	-	495,000	-	-	-	495,000	195,000
Debt Service Interest & Other Debt Costs	-	384,551	-	-	-	384,551	219,787
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>879,551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>879,551</b>	<b>414,787</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>94</b>	<b>(878,478)</b>	<b>-</b>	<b>107,320</b>	<b>241</b>	<b>(770,823)</b>	<b>(221,867)</b>
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfer In (Out)	(130,613)	1,009,813	-	-	-	879,199	0
Refunded Debt	-	-	-	-	-	-	(767,776)
Debt Proceeds	-	-	-	-	-	-	946,628
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(130,613)</b>	<b>1,009,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>879,199</b>	<b>178,852</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>(130,519)</b>	<b>131,334</b>	<b>-</b>	<b>107,320</b>	<b>241</b>	<b>108,376</b>	<b>(43,015)</b>
Fund Balance - January 1	130,520	1,370	356	80,156	131,572	343,974	386,989
Increase & Decrease Reserves	(1)	-	-	-	-	(1)	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>(0)</b>	<b>132,704</b>	<b>356</b>	<b>187,476</b>	<b>131,813</b>	<b>452,349</b>	<b>343,974</b>

KITTITAS COUNTY, WASHINGTON

2001 FAIR BOND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 2010

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$	\$ 6,627
Investments		123,866
Interest Receivable		26
Due From Other Funds	-	-
	_____	_____
<b>TOTAL ASSETS</b>	<b>\$ _____</b>	<b>\$ <u>130,520</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	-	-
	_____	_____
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>		
Restricted	\$ -	\$ 130,520
	_____	_____
<b>TOTAL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ <u>130,520</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ _____</b>	<b>\$ <u>130,520</u></b>

KITTITAS COUNTY, WASHINGTON

2001 FAIR BOND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ 94	\$ 94	\$ 75,336
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 94</b>	<b>\$ 94</b>	<b>\$ 75,336</b>
<b><u>EXPENDITURES</u></b>				
Debt Service - Principal	\$ -	\$ -	\$ -	\$ 130,000
Debt Service - Interest & Other Expense	-	-	-	217,225
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 347,225</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>94</b>	<b>\$ (94)</b>	<b>\$ (271,889)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfer In (Out)	\$ (131,000)	\$ (130,613)	\$ 387	\$ -
Refunded Debt	-	-	-	(767,776)
Debt Proceeds	-	-	-	946,628
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (131,000)</b>	<b>(130,613)</b>	<b>\$ 387</b>	<b>\$ 178,852</b>
<b>EXCESS (DEFICIT)</b>				
<b>RESOURCES OVER USES</b>	<b>\$ (131,000)</b>	<b>(130,519)</b>	<b>\$ 481</b>	<b>\$ (93,037)</b>
Restricted Fund Balance - January 1	\$ 131,000	\$ 130,520	\$ (480)	\$ 223,557
Prior Year Increase & Decreases	-	(1)	(1)	-
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 130,520</b>

(0)

KITTITAS COUNTY, WASHINGTON

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

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 132,704	\$ -
Investments	-	-
Accounts Receivable Accrual	-	1,370
Interest Receivable	-	-
Due From Other Funds	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>132,704</u></b>	<b>\$ <u>1,370</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	-	-
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>FUND BALANCE</u>		
Restricted	\$ <u>132,704</u>	\$ <u>1,370</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>132,704</u></b>	<b>\$ <u>1,370</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>132,704</u></b>	<b>\$ <u>1,370</u></b>

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2011

With Comparative Actual Amount For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ 1,073	\$ 1,073	\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ 1,073	\$ 1,073	\$ -
<b><u>EXPENDITURES</u></b>				
Debt Service - Principal	\$ 495,000	\$ 495,000	\$ -	\$ 64,703
Debt Service - Interest & Other Expense	353,900	384,551	(30,651)	-
<b>TOTAL EXPENDITURES</b>	\$ 848,900	\$ 879,551	\$ (30,651)	\$ 64,703
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In (Out)	\$ 848,900	\$ 1,009,813	\$ 160,913	\$ 66,073
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ 848,900	\$ 1,009,813	\$ 160,913	\$ 66,073
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	\$ -	\$ 131,334	\$ 131,334	\$ 1,370
Restricted Fund Balance - January 1	\$ -	\$ 1,370	\$ 1,370	\$ -
<b>FUND BALANCE - DECEMBER 31</b>	\$ -	\$ 132,704	\$ 132,704	\$ 1,370
		132,704		

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 356	\$ 356
Taxes Receivable	<u>(0)</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>356</u></b>	<b>\$ <u>356</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Deferred Revenues	\$ <u>(0)</u>	\$ <u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ (0)</b>	<b>\$ -</b>
 <u>FUND BALANCE</u>		
Restricted	\$ <u>356</u>	\$ <u>356</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>356</u></b>	<b>\$ <u>356</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>356</u></b>	<b>\$ <u>356</u></b>

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011  
 With Comparative Actual Amount For Year Ended December 31, 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b><u>EXPENDITURES</u></b>				
General Government	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Restricted Fund Balance - January 1	\$ -	\$ 356	\$ 356	\$ 356
<b>FUND BALANCE - DECEMBER 31</b>	\$ -	\$ 356	\$ 356	\$ 356



# KITTITAS COUNTY, WASHINGTON

## CRID 96-1 BOND COMPARATIVE BALANCE SHEET As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ -	\$ 28,623
Investments	187,458	51,522
Special Assessments Receivable	(4,514)	(4,514)
Interest Receivable	19	11
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ <u>182,963</u></b>	<b>\$ <u>75,643</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
 <b><u>LIABILITIES</u></b>		
Deferred Revenues Spec Assessments	\$ (4,514)	\$ (4,514)
Bonds Payable	<hr/> -	<hr/> -
<b>TOTAL LIABILITIES</b>	<b>\$ (4,514)</b>	<b>\$ (4,514)</b>
 <b><u>FUND BALANCE</u></b>		
P	\$ <hr/> 187,476	\$ <hr/> 80,156
<b>TOTAL FUND BALANCE</b>	<b>\$ <hr/>187,476</b>	<b>\$ <hr/>80,156</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <hr/><u>182,963</u></b>	<b>\$ <hr/><u>75,643</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, 2011  
 With Comparative Actual Amount For Year Ended December 31, 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Taxes	\$ 12,000	\$ 18,523	\$ 6,523	\$ 24,824
Miscellaneous Revenue	36,000	88,797	52,797	92,404
<b>TOTAL REVENUES</b>	<b>\$ 48,000</b>	<b>\$ 107,320</b>	<b>\$ 59,320</b>	<b>\$ 117,227</b>
<b><u>EXPENDITURES</u></b>				
Debt Service - Principal	\$ -	\$ -	-	\$ 65,000
Debt Service - Interest	-	-	-	3,933
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,933</b>
<b>EXCESS (DEFICIT)</b>				
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 48,000</b>	<b>107,320</b>	<b>\$ 59,320</b>	<b>\$ 48,295</b>
Restricted Fund Balance - January 1	\$ 65,000	80,156	\$ 15,156	\$ 31,861
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 113,000</b>	<b>\$ 187,476</b>	<b>\$ 74,476</b>	<b>\$ 80,156</b>
		187,476		

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2011 and December 31, 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash	\$ -	\$ -
Investments	131,800	131,544
Interest Receivable	13	28
<b>TOTAL ASSETS</b>	<b>\$ <u>131,813</u></b>	<b>\$ <u>131,572</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>FUND BALANCE</u>		
Restricted	\$ 131,813	\$ 131,572
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>131,813</u></b>	<b>\$ <u>131,572</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>131,813</u></b>	<b>\$ <u>131,572</u></b>

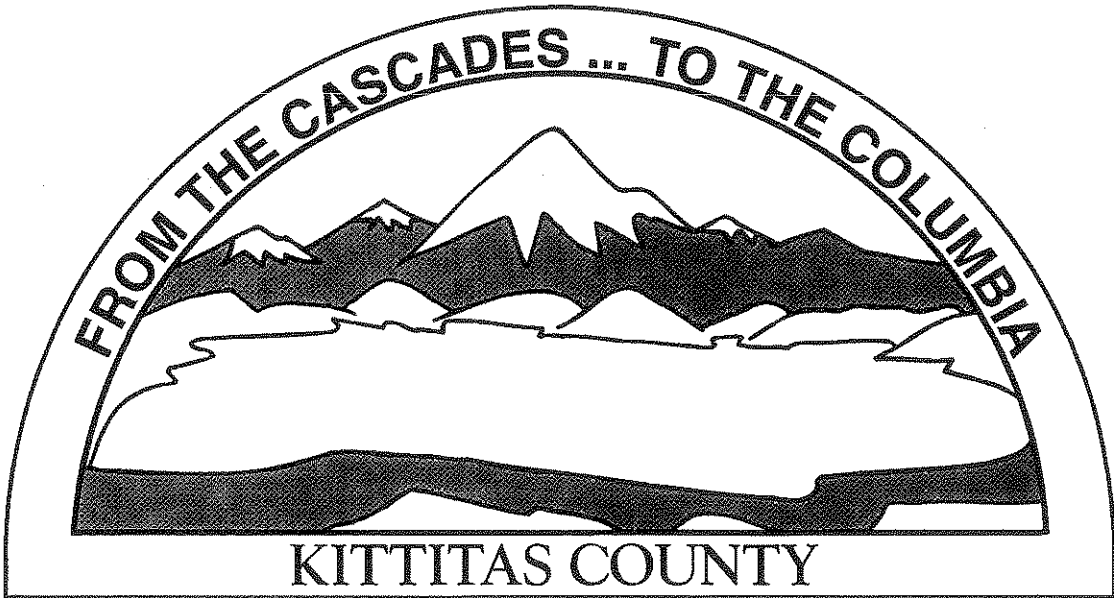
KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amount For Year Ended December 31, 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
<b><u>REVENUES</u></b>				
Miscellaneous Revenue	\$ 1,000	241	\$ (759)	\$ 357
<b>TOTAL REVENUES</b>	<b>\$ 1,000</b>	<b>\$ 241</b>	<b>\$ (759)</b>	<b>\$ 357</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) REVENUES OVER EXPENDITURES</b>	<b>\$ 1,000</b>	<b>241</b>	<b>\$ (759)</b>	<b>\$ 357</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>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ 1,000</b>	<b>\$ 241</b>	<b>\$ (759)</b>	<b>\$ 357</b>
Restricted Fund Balance - January 1	\$ 132,000	131,572	\$ (428)	\$ 131,215
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 133,000</b>	<b>\$ 131,813</b>	<b>\$ (1,187)</b>	<b>\$ 131,572</b>

# Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS  
NON MAJOR FUNDS  
COMBINING BALANCE SHEET  
December 31, 2011

With Comparative Totals for Year Ended December 31, 2010

	<u>CAPITAL</u> <u>IMPROVEMENTS</u>	<u>FAIR/RODEO</u> <u>CAPITAL IMP</u>	<u>2011</u> <u>TOTALS</u>	<u>2010</u> <u>TOTALS</u>
<u>ASSETS</u>				
Cash/Petty Cash	\$ 1,057,237	\$ 7,886	\$ 1,065,122	\$ 2,699,690
Investments	688,636	15,016	703,652	8,619,357
Accounts Receivable	68	1	70	2,137
Due From Other Funds	-	-	-	279
<b>TOTAL ASSETS</b>	<b><u>\$ 1,745,941</u></b>	<b><u>\$ 22,903</u></b>	<b><u>\$ 1,768,844</u></b>	<b><u>\$ 11,321,463</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Payables	\$ -	\$ -	\$ -	\$ 123,761
Due To Other Funds	-	-	-	311,028
Contracts Retainage Payable	-	-	-	63,019
<b>TOTAL LIABILITIES</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 497,808</u></b>
 <u>FUND BALANCE</u>				
Restricted	\$ -	\$ -	\$ -	\$ -
Committed	1,745,941	22,903	1,768,844	-
Fund Balance	-	-	-	10,823,655
<b>TOTAL FUND BALANCE</b>	<b><u>\$ 1,745,941</u></b>	<b><u>\$ 22,903</u></b>	<b><u>\$ 1,768,844</u></b>	<b><u>\$ 10,823,655</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 1,745,941</u></b>	<b><u>\$ 22,903</u></b>	<b><u>\$ 1,768,844</u></b>	<b><u>\$ 11,321,463</u></b>

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS FUNDS  
NON MAJOR FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Year Ended December 31, 2011  
With Comparative Totals for Year Ended December 31, 2010**

	<u>CAPITAL IMPROVEMENTS</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2011 TOTALS</u>	<u>2010 TOTALS</u>
<b><u>REVENUES</u></b>				
Taxes	\$ 297,245	\$ -	\$ 297,245	\$ 365,649
Charges For Services	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Miscellaneous Revenues	704	27	732	5,595
<b>TOTAL REVENUES</b>	<b>\$ 297,949</b>	<b>\$ 27</b>	<b>\$ 297,977</b>	<b>\$ 371,244</b>
<b><u>EXPENDITURES</u></b>				
Public Safety	\$ -	\$ -	\$ -	\$ -
Culture & Recreation	-	-	-	-
Capital Expenditures	75	-	75	1,826,079
Debt Service Principal & Interest	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ 75</b>	<b>\$ 1,826,079</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ 297,874</b>	<b>\$ 27</b>	<b>\$ 297,902</b>	<b>\$ (1,454,835)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Bond Proceeds	\$ -	\$ -	\$ -	10,408,000
Operating Transfer In (out)	(621,933)	-	(621,933)	(805,017)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (621,933)</b>	<b>\$ -</b>	<b>\$ (621,933)</b>	<b>\$ 9,602,983</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (324,058)</b>	<b>\$ 27</b>	<b>\$ (324,031)</b>	<b>\$ 8,148,148</b>
Fund Balance - January 1	\$ 2,069,999	22,876	2,092,875	2,675,507
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 1,745,941</b>	<b>\$ 22,903</b>	<b>\$ 1,768,844</b>	<b>\$ 10,823,655</b>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS  
COMPARATIVE BALANCE SHEET  
As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 1,057,237	\$ 2,413,173
Investments	688,636	-
Accounts Receivable	68	150
Due From Other Funds	<u>-</u>	<u>279</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,745,941</u></b>	<b>\$ <u>2,413,602</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Payables	\$ -	\$ 33,654
Due To Other Funds	<u>-</u>	<u>309,949</u>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 343,603</b>
 <u>FUND BALANCE</u>  		
: Committed	\$ <u>1,745,941</u>	\$ <u>2,069,999</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>1,745,941</u></b>	<b>\$ <u>2,069,999</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>1,745,941</u></b>	<b>\$ <u>2,413,602</u></b>



KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011			2010 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 300,000	\$ 297,245	\$ (2,755)	\$ 365,649
Charges For Services	-	-	-	-
Miscellaneous Revenues	-	704	704	-
<b>TOTAL REVENUES</b>	<b>\$ 300,000</b>	<b>\$ 297,949</b>	<b>\$ (2,051)</b>	<b>\$ 365,649</b>
<u>EXPENDITURES</u>				
Capital Expenditures	\$ -	\$ 75	\$ 75	\$ 105,858
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 75</b>	<b>\$ 75</b>	<b>\$ 105,858</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ 300,000</b>	<b>297,874</b>	<b>\$ (2,126)</b>	<b>\$ 259,792</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ (621,347)	\$ (621,933)	\$ (586)	\$ (842,464)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (621,347)</b>	<b>\$ (621,933)</b>	<b>\$ (586)</b>	<b>\$ (842,464)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (321,347)</b>	<b>(324,058)</b>	<b>\$ (2,711)</b>	<b>(582,672)</b>
Committed Fund Balance - January 1	\$ 1,220,000	2,069,999	\$ 849,999	\$ 2,652,672
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 898,653</b>	<b>\$ 1,745,941</b>	<b>\$ 847,288</b>	<b>\$ 2,069,999</b>

KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS  
COMPARATIVE BALANCE SHEET

As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash/Petty Cash	\$ 7,886	\$ 7,886
Investment	15,016	14,987
Interest Receivable	<u>1</u>	<u>3</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>22,903</u></b>	<b>\$ <u>22,876</u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Payables	\$ -	\$ -
Due To Other Funds	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>FUND BALANCE</u>  		
Committed	\$ <u>22,903</u>	\$ <u>22,876</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>22,903</u></b>	<b>\$ <u>22,876</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>22,903</u></b>	<b>\$ <u>22,876</u></b>

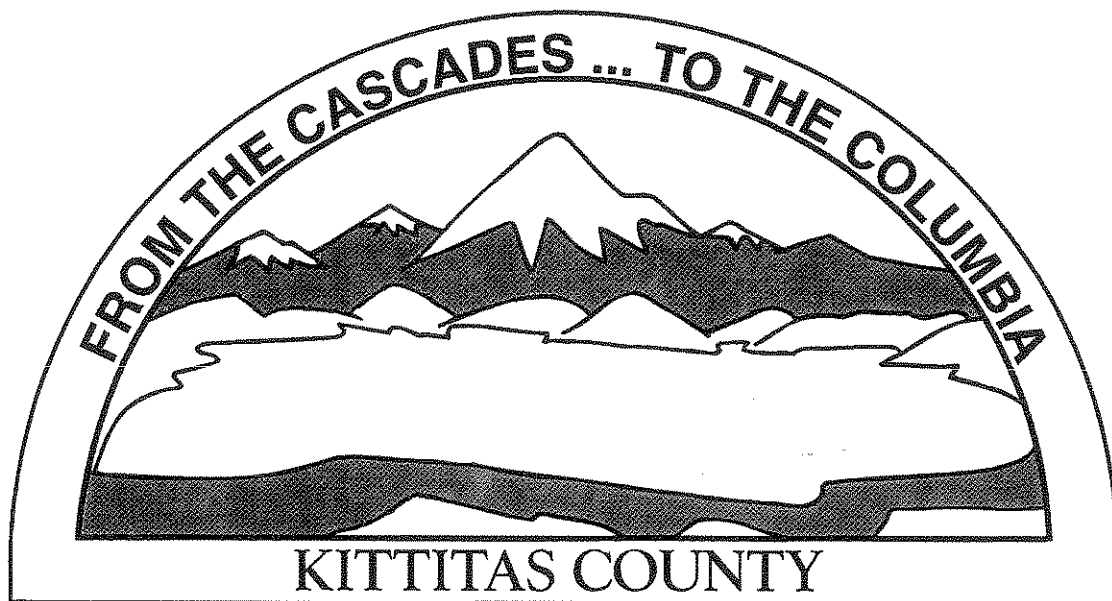
KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	2011		Variance Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges For Services	\$ -	-	\$ -	\$ -
Miscellaneous Revenues	-	27	27	41
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>27</b>	<b>\$ 27</b>	<b>\$ 41</b>
<u>EXPENDITURES</u>				
Culture and Recreation	\$ -	-	\$ -	\$ -
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT)</b>				
REVENUES OVER EXPENDITURES	\$ -	27	\$ 27	\$ 41
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	-	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>				
	\$ -	27	\$ 27	\$ 41
Committed Fund Balance - January 1	\$ 22,900	22,876	\$ (24)	\$ 22,835
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 22,900</b>	<b>\$ 22,903</b>	<b>\$ 3</b>	<b>\$ 22,876</b>

# Internal Service Funds



KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS  
COMBINING BALANCE SHEET  
As of December 31, 2011 and December 31, 2010

	<u>E. R. &amp; R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2011 TOTALS</u>	<u>2010 TOTALS</u>
<b>ASSETS</b>				
<b><u>CURRENT ASSETS</u></b>				
Cash/Petty Cash	\$ 497,193	\$ 134,161	\$ 631,355	\$ 2,333,037
Investments	4,778,318	-	4,778,318	2,966,847
Accounts Receivable	4,521	-	4,521	-
Interest Receivable	-	-	-	822
Due From Other Funds	488,478	-	488,478	398,334
Due From Other Gov't	100	-	100	-
Prepayment for Services	1,184	-	1,184	1,184
Inventory	421,668	-	421,668	431,166
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 6,191,463</b>	<b>\$ 134,161</b>	<b>\$ 6,325,624</b>	<b>\$ 6,131,391</b>
<b><u>PROPERTY, PLANT AND EQUIPMENT</u></b>				
Land	\$ 46,227	\$ -	\$ 46,227	\$ 46,227
Buildings	733,210	-	733,210	494,459
Improvements	170,216	-	170,216	170,216
Equipment	6,642,874	-	6,642,874	6,719,814
Construction In Progress	227,538	-	227,538	103,078
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>\$ 7,820,065</b>	<b>\$ -</b>	<b>\$ 7,820,065</b>	<b>\$ 7,533,794</b>
Less Accumulated Depreciation	\$ (4,910,086)	\$ -	\$ (4,910,086)	\$ (4,490,637)
<b>NET PROPERTY, PLANT AND EQUIPMENT</b>	<b>\$ 2,909,979</b>	<b>\$ -</b>	<b>\$ 2,909,979</b>	<b>\$ 3,043,157</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,101,442</b>	<b>\$ 134,161</b>	<b>\$ 9,235,604</b>	<b>\$ 9,174,548</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>				
<b><u>CURRENT LIABILITIES</u></b>				
Salaries Payable	\$ 23,077	\$ -	\$ 23,077	68,978
Accounts Payable	185,016	-	185,016	-
Vouchers Payable	79,271	16,570	95,841	59,330
Due To Other Funds	158,199	-	158,199	111,960
Due To Other Gov't	5,907	-	5,907	178
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 451,470</b>	<b>\$ 16,570</b>	<b>\$ 468,041</b>	<b>\$ 240,445</b>
<b><u>FUND EQUITY</u></b>				
<b><u>CONTRIBUTED CAPITAL</u></b>				
Contributed Capital	\$ 657,926	\$ -	\$ 657,926	\$ 756,946
Less Accumulated Amortization	(139,088)	-	(139,088)	(315,406)
<b>NET CONTRIBUTED CAPITAL</b>	<b>\$ 518,837</b>	<b>\$ -</b>	<b>\$ 518,837</b>	<b>\$ 441,540</b>
<b><u>RETAINED EARNINGS</u></b>				
Unreserved:				
Designated	\$ 2,125,561	\$ -	\$ 2,125,561	\$ 1,763,271
Undesignated	6,005,573	117,591	6,123,164	6,729,292
<b>NET RETAINED EARNINGS</b>	<b>\$ 8,131,135</b>	<b>\$ 117,591</b>	<b>\$ 8,248,726</b>	<b>\$ 8,376,177</b>
<b>TOTAL FUND EQUITY</b>	<b>\$ 8,649,972</b>	<b>\$ 117,591</b>	<b>\$ 8,767,563</b>	<b>\$ 8,934,102</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,101,442</b>	<b>\$ 134,161</b>	<b>\$ 9,235,604</b>	<b>\$ 9,174,548</b>

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES  
 As of December 31, 2011  
 With Comparative Totals for December 31, 2010

	<u>E.R.&amp; R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2011</u>	<u>2010</u>
<b><u>OPERATING REVENUES</u></b>				
Sales of Merchandise	\$ 200,452	\$ -	\$ 200,452	\$ 238,959
Other Charges for Services	208,876	57,037	265,913	279,678
Rents, Parking, Concessions	1,155,484	-	1,155,484	1,107,854
Miscellaneous Revenues	109,215	-	109,215	61,279
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,674,027</b>	<b>\$ 57,037</b>	<b>\$ 1,731,064</b>	<b>\$ 1,687,770</b>
<b><u>OPERATING EXPENSES:</u></b>				
General Operations	\$ 1,107,672	\$ 55,831	\$ 1,163,503	\$ 1,056,147
Cost of Sale & Services	162,183	-	162,183	190,109
Maintenance	37,853	-	37,853	16,588
Administration-General	69,076	-	69,076	61,435
Depreciation, Amortization	496,389	-	496,389	492,637
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,873,173</b>	<b>\$ 55,831</b>	<b>\$ 1,929,004</b>	<b>\$ 1,816,916</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (199,146)</b>	<b>\$ 1,206</b>	<b>\$ (197,940)</b>	<b>\$ (129,146)</b>
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>				
Interest Revenues	\$ 5,604	\$ -	\$ 5,604	\$ 20,262
Gain (Loss) on Fixed Asset Disposal	25,237	-	25,237	22,105
Other Non-Oper. Revenues	560	-	560	2,026
Operating Transfer In	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 31,401</b>	<b>\$ -</b>	<b>\$ 31,401</b>	<b>\$ 44,392</b>
<b>NET INCOME</b>	<b>\$ (167,745)</b>	<b>\$ 1,206</b>	<b>\$ (166,539)</b>	<b>\$ (84,754)</b>
Fund Equity - January 1	\$ 8,817,717	\$ 116,385	\$ 8,934,102	\$ 8,998,653
Other Changes Fund Equity Inventory	-	-	-	20,203
Residual Equity Transfer In (Out)	-	-	-	-
<b>FUND EQUITY - DECEMBER 31</b>	<b>\$ 8,649,972</b>	<b>\$ 117,591</b>	<b>\$ 8,767,563</b>	<b>\$ 8,934,102</b>

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS  
STATEMENT OF CASH FLOWS - DIRECT METHOD  
YEAR ENDED DECEMBER 31, 2011  
With Comparative Totals for Year Ended December 31, 2010

	<u>E.R.&amp;R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2011 TOTALS</u>	<u>2010 TOTALS</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>				
Cash received from customers	\$ 1,583,783	\$ 57,037	\$ 1,640,820	\$ 1,563,320
Cash payments to suppliers	(1,125,474)	(70,049)	(1,195,523)	(1,214,217)
Cash payment for operating expenses	-	-	-	-
<b>Net cash provided (used) by operating activities</b>	<b>\$ 458,309</b>	<b>\$ (13,012)</b>	<b>\$ 445,297</b>	<b>\$ 349,103</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>				
Non-Oper. Rents and Charges	\$ 560	-	\$ 560	\$ 2,026
<b>Net cash provided from noncapital activities</b>	<b>\$ 560</b>	<b>\$ -</b>	<b>\$ 560</b>	<b>\$ 2,026</b>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>				
Proceeds from sale of fixed assets	\$ 25,237	\$ -	\$ 25,237	\$ 23,350
Payments for Capital Acquisition	(363,211)	-	(363,211)	(635,313)
Residual equity transfer in (Out)	-	-	-	-
<b>Net cash provided (used in) capital financing activities</b>	<b>\$ (337,974)</b>	<b>\$ -</b>	<b>\$ (337,974)</b>	<b>\$ (611,963)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>				
Investment Interest	\$ 1,905	\$ -	\$ 1,905	\$ 41,741
Purchase of Investment	(1,811,471)	-	(1,811,471)	101,075
<b>Net cash flows from investing activities</b>	<b>\$ (1,809,566)</b>	<b>\$ -</b>	<b>\$ (1,809,566)</b>	<b>\$ 142,816</b>
<b>Net increase (decr.) in cash and cash equivalent</b>	<b>\$ (1,688,671)</b>	<b>\$ (13,012)</b>	<b>\$ (1,701,683)</b>	<b>\$ (118,018)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>\$ 2,185,864</b>	<b>\$ 147,173</b>	<b>\$ 2,333,037</b>	<b>\$ 2,451,055</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 497,193</b>	<b>\$ 134,161</b>	<b>\$ 631,354</b>	<b>\$ 2,333,037</b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>				
Net operating income (loss)	\$ (199,146)	\$ 1,206	\$ (197,940)	\$ (129,146)
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>				
Depreciation Expense	\$ 496,389	\$ -	\$ 496,389	\$ 492,637
(Increase) Decrease in Due From Other Funds	(90,144)	-	(90,144)	(124,450)
(Increase) Decrease in Due From Other Govts	(100)	-	(100)	-
(Increase) Decrease in Prepayment for Services	-	-	-	1,250
Increase (Decrease) in Inventory	9,498	-	9,498	69,144
Increase (Decrease) in Accounts Payable	185,016	-	185,016	(3,398)
Increase (Decrease) in Salaries Payable	(45,901)	-	(45,901)	(1,713)
Increase (Decrease) in Vouchers Payable	50,381	(13,870)	36,511	(64,583)
Increase (Decrease) in Due To Other Funds	46,587	(348)	46,239	109,664
Increase (Decrease) in Due To Other Governments	5,729	-	5,729	(303)
<b>Total Adjustments</b>	<b>\$ 657,455</b>	<b>\$ (14,218)</b>	<b>\$ 643,237</b>	<b>\$ 478,248</b>
<b>Net cash provided by operating activities</b>	<b>\$ 458,309</b>	<b>\$ (13,012)</b>	<b>\$ 445,297</b>	<b>\$ 349,103</b>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING  
COMPARATIVE BALANCE SHEET  
As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 497,193	\$ 2,185,864
Investments	4,778,318	2,966,847
Account Receivable	4,521	-
Interest Receivable	-	822
Due from Other Funds	488,478	398,334
Prepayment for Services	1,184	1,184
Due from Other Governments	100	-
Inventory	421,668	431,166
<b>Total Current Assets</b>	<b>\$ 6,191,463</b>	<b>\$ 5,984,218</b>
<u>PROPERTY, PLANT &amp; EQUIPMENT</u>		
Land	\$ 46,227	\$ 46,227
Buildings	733,210	494,459
Improvements	170,216	170,216
Equipment	6,642,874	6,719,814
Construction in Progress	227,538	103,078
<b>Total Property, Plant &amp; Equip.</b>	<b>\$ 7,820,065</b>	<b>\$ 7,533,794</b>
Less Accumulated Depreciation	\$ (4,910,086)	\$ (4,490,637)
<b>Net Property, Plant &amp; Equipment</b>	<b>\$ 2,909,979</b>	<b>\$ 3,043,157</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,101,442</b>	<b>\$ 9,027,375</b>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 185,016	\$ -
Salaries Payable	23,077	68,978
Vouchers Payable	79,271	28,890
Taxes Payable	-	-
Due to Other Funds	158,199	111,612
Due to other Governmental Unit	5,907	178
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 451,470</b>	<b>\$ 209,658</b>
<u>FUND EQUITY</u>		
<u>CONTRIBUTED CAPITAL</u>		
Contributed Capital	\$ 657,926	\$ 756,946
Less Accumulated Amortization	(139,088)	(315,406)
<b>NET CONTRIBUTED CAPITAL</b>	<b>\$ 518,837</b>	<b>\$ 441,540</b>
<u>RETAINED EARNINGS</u>		
Unreserved:		
Designated	\$ 2,125,561	\$ 1,763,271
Undesignated	6,005,573	6,612,907
<b>NET RETAINED EARNINGS</b>	<b>8,131,135</b>	<b>8,376,177</b>
<b>TOTAL FUND EQUITY</b>	<b>\$ 8,649,972</b>	<b>\$ 8,817,717</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,101,442</b>	<b>\$ 9,027,375</b>



KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
<b>OPERATING REVENUES</b>		
Sales of Merchandise	\$ 200,452	\$ 238,959
Other Charges for Services	208,876	207,444
Rents, Parking, Concessions	1,155,484	1,107,854
Miscellaneous Revenues	<u>109,215</u>	<u>61,279</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,674,027</b>	<b>\$ 1,615,536</b>
<b>OPERATING EXPENSES:</b>		
General Operations	\$ 1,107,672	\$ 963,772
Cost of Sales and Services	162,183	190,109
Maintenance	37,853	16,588
Administration-General	69,076	61,435
Depreciation, Amortization	<u>496,389</u>	<u>492,637</u>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ <u>1,873,173</u></b>	<b>\$ <u>1,724,540</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (199,146)</b>	<b>\$ (109,005)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
Interest Revenues	\$ 5,604	\$ 20,262
Gain (Loss) on Fixed Asset Disposal	25,237	22,105
Other Non-Operating Revenues	560	2,026
Operating Transfer In	<u>0</u>	<u>0</u>
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 31,401</b>	<b>\$ 44,392</b>
<b>NET INCOME</b>	<b>\$ (167,745)</b>	<b>\$ (64,613)</b>
Fund Equity - January 1	\$ 8,817,717	\$ 8,862,127
Other Changes Fund Equity Inventory		20,203
Residual Equity Transfer In (Out)	<u>0</u>	<u>0</u>
<b>FUND EQUITY - DECEMBER 31</b>	<b>\$ <u><u>8,649,972</u></u></b>	<b>\$ <u><u>8,817,717</u></u></b>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING  
STATEMENT OF CASH FLOWS - DIRECT METHOD  
YEAR ENDED DECEMBER 31, 2011  
With Comparative Totals for Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash Received From Customers	\$ 1,583,783	\$ 1,491,085
Cash Payments To Suppliers	(1,125,474)	(1,138,766)
Cash Payment For Operating Expenses		
<b>NET CASH PROVIDED (USED) BY OPER. ACTIVITIES</b>	<b>\$ 458,309</b>	<b>\$ 352,320</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>		
Non-Operating Expenses	\$ -	\$ -
Non-Operating Rents and Charges	560	2,026
<b>NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES</b>	<b>\$ 560</b>	<b>\$ 2,026</b>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>		
Proceeds From Sale Of Fixed Assets	\$ 25,237	\$ 23,350
Payments for Capital Acquisitions	(363,211)	(635,313)
Acquisition (Disposition) of Fixed Assets	-	-
Construction in Progress	-	-
Residual Equity Transfer In (Out)	-	-
<b>NET CASH PROVIDED (USED IN) CAPITAL FINANCIAL ACTIVITIES</b>	<b>\$ (337,974)</b>	<b>\$ (611,963)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Investment Interest	\$ 1,905	\$ 41,741
Purchase of Investment	(1,811,471)	101,075
<b>Net Cash Flows From Investing Activities</b>	<b>\$ (1,809,566)</b>	<b>\$ 142,816</b>
<b>Net Increase (Deor.) in Cash and Cash Equivalent</b>	<b>\$ (1,688,671)</b>	<b>\$ (114,801)</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>\$ 2,185,864</b>	<b>\$ 2,300,665</b>
<b>Cash and Cash Equivalents At End Of Year</b>	<b>\$ 497,193</b>	<b>\$ 2,185,864</b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net Operating Income (Loss)	\$ (199,146)	\$ (109,005)
<b><u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Depreciation Expense	\$ 496,389	\$ 492,637
Decrease (Increase) in Due From Other Funds	(90,144)	(124,450)
Decrease (Increase) in Due From Other Govts	(100)	-
(Increase) Decrease in Prepayment Services	-	1,250
Decrease (Increase) in Inventory	9,498	69,144
Increase (Decrease) in Accounts Payable	185,016	(3,398)
Increase (Decrease) in Salaries Payable	(45,901)	(1,713)
Increase (Decrease) in Vouchers Payable	50,381	(81,159)
Increase (Decrease) in Due To Other Funds	46,587	109,316
Increase (Decrease) in Due to Other Govts	5,729	(303)
<b>Total Adjustments</b>	<b>\$ 657,455</b>	<b>\$ 461,325</b>
<b>NET CASH PROVIDED BY OPERATIONAL ACTIVITIES</b>	<b>\$ 458,309</b>	<b>\$ 352,320</b>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION  
COMPARATIVE BALANCE SHEET  
As of December 31, 2011 and December 31, 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 134,161	\$ 147,173
Accounts Receivable	<u>-</u>	<u>-</u>
<b>TOTAL CURRENT ASSETS</b>	<b>\$ <u>134,161</u></b>	<b>\$ <u>147,173</u></b>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Voucher Payable	\$ 16,570	\$ 30,440
Due To Other Funds	<u>-</u>	<u>348</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>16,570</u></b>	<b>\$ <u>30,788</u></b>
 <u>FUND EQUITY</u>		
Net Assets Unrestricted	\$ <u>117,591</u>	\$ <u>116,385</u>
<b>TOTAL FUND EQUITY</b>	<b>\$ <u>117,591</u></b>	<b>\$ <u>116,385</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>134,161</u></b>	<b>\$ <u>147,173</u></b>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2011

With Comparative Actual Amounts For Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
<b>OPERATING REVENUES</b>		
Other Charges for Services	\$ <u>57,037</u>	\$ <u>72,234</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 57,037</b>	<b>\$ 72,234</b>
<b>OPERATING EXPENSES:</b>		
General Operations	\$ <u>55,831</u>	\$ <u>92,376</u>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ <u>55,831</u></b>	<b>\$ <u>92,376</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 1,206</b>	<b>\$ (20,141)</b>
<b>NET INCOME</b>	<b>\$ 1,206</b>	<b>\$ (20,141)</b>
Fund Equity - January 1	\$ 116,385	\$ 136,526
Increase in Fund Equity	<u>-</u>	<u>-</u>
<b>FUND EQUITY - DECEMBER 31</b>	<b>\$ <u><u>117,591</u></u></b>	<b>\$ <u><u>116,385</u></u></b>

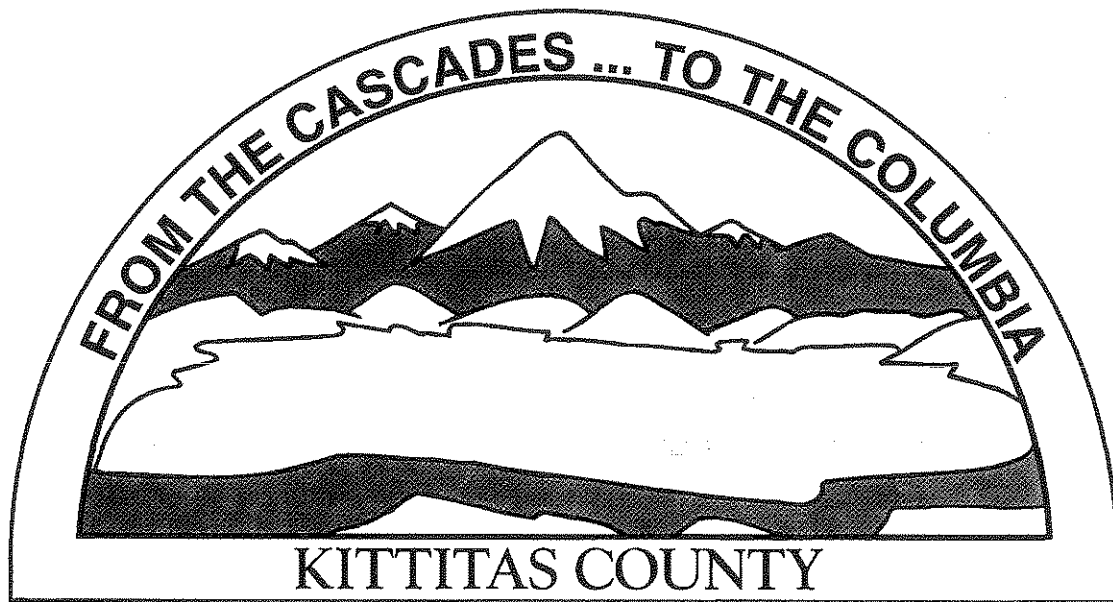
KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION  
 STATEMENT OF CASH FLOWS - DIRECT METHOD  
 YEAR ENDED DECEMBER 31, 2011  
 With Comparative Totals for Year Ended December 31, 2010

	<u>2011</u>	<u>2010</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Cash received from customers	\$ 57,037	\$ 72,234
Cash payment for Supplier	<u>(70,049)</u>	<u>(75,451)</u>
Net cash provide (used) by operating activities	\$ <u>(13,012)</u>	\$ <u>(3,217)</u>
Net increase (decrease) in cash and cash equivalents	\$ (13,012)	\$ (3,217)
Cash and cash equivalents, January 1	<u>\$ 147,173</u>	<u>\$ 150,390</u>
Cash and cash equivalents, December 31	<u>\$ 134,161</u>	<u>\$ 147,173</u>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Net Operating Income (Loss)	\$ 1,206	\$ (20,141)
<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	(13,870)	16,576
Increase (Decrease) in Due To Other Funds	<u>(348)</u>	<u>348</u>
Total Adjustments	\$ <u>(14,218)</u>	\$ <u>16,924</u>
Net cash provided by operating activities	<u>\$ (13,012)</u>	<u>\$ (3,217)</u>

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# Agency Funds



KITITAS COUNTY, WASHINGTON

AGENCY FUNDS  
COMBINING BALANCE SHEET

As of December 31, 2011  
With Comparative Totals for December 31, 2010

ASSETS	IRRIGATION/ CONSERVATION DISTRICTS		PARKS & RECREATION		FIRE DISTRICTS		HOSPITAL DISTRICTS		PUD #1		SCHOOL DISTRICTS		SEWER DISTRICT		TV DISTRICT	
Cash	\$	328,791	\$	-	\$	934,290	\$	28,330	\$	4,689,767	\$	2,461,859	\$	78,580	\$	1,179
Cash with Fiscal Agent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	297,627	-	-	-	5,344,105	-	-	-	250,000	-	8,364,319	-	605,347	-	-
Due From Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes Receivable	-	68,689	-	-	-	474,796	-	195,338	-	-	-	964,503	-	(2,120)	-	-
Other Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>695,107</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>6,753,192</b>	<b>\$</b>	<b>223,667</b>	<b>\$</b>	<b>4,939,767</b>	<b>\$</b>	<b>11,790,681</b>	<b>\$</b>	<b>681,806</b>	<b>\$</b>	<b>1,179</b>
<b>LIABILITIES</b>																
Warrants Payable	\$	-	\$	-	\$	135,051	\$	-	\$	78,707	\$	1,907,974	\$	8,160	\$	42
Salary/Vouchers Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodial Accounts	626,418	-	-	-	6,143,344	-	28,330	-	4,861,060	-	8,918,203	-	675,766	-	1,137	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenues	68,689	-	-	-	474,796	-	195,338	-	-	-	964,503	-	(2,120)	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>695,107</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>6,753,192</b>	<b>\$</b>	<b>223,667</b>	<b>\$</b>	<b>4,939,767</b>	<b>\$</b>	<b>11,790,681</b>	<b>\$</b>	<b>681,806</b>	<b>\$</b>	<b>1,179</b>

ASSETS	CEMETERY DISTRICT		WATER DISTRICT		WEED DISTRICT		CLEARING FUNDS		CITIES		STATE FUNDS		EXPENDIBLE TRUST		2011 TOTALS		2010 TOTALS	
Cash	\$	30,676	\$	349,982	\$	38,005	\$	1,313,851	\$	27,212	\$	384,292	\$	73	\$	10,686,886	\$	12,819,665
Cash with Fiscal Agent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	201,641	158,990	158,990
Investments	65,399	-	109,669	-	49,325	-	9,500	-	-	-	-	-	-	1,951	-	15,097,242	12,620,963	12,620,963
Due from Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes Receivable	1,362	-	-	-	9,779	-	-	-	330,874	-	1,417,134	-	-	-	3,460,354	4,918,705	4,918,705	4,918,705
Other Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>97,437</b>	<b>\$</b>	<b>459,650</b>	<b>\$</b>	<b>97,109</b>	<b>\$</b>	<b>1,524,992</b>	<b>\$</b>	<b>358,085</b>	<b>\$</b>	<b>1,801,426</b>	<b>\$</b>	<b>2,025</b>	<b>\$</b>	<b>29,426,123</b>	<b>\$</b>	<b>30,518,323</b>
<b>LIABILITIES</b>																		
Warrants Payable	\$	626	\$	34,502	\$	-	\$	657,255	\$	-	\$	-	\$	-	\$	2,822,318	\$	2,879,030
Salary/Vouchers Payable	-	-	-	-	-	10,248	-	399,445	-	-	-	-	21	-	409,713	1,045,272	1,045,272	1,045,272
Custodial Accounts	95,449	-	425,148	-	77,082	-	468,292	-	27,212	-	384,292	-	2,004	-	22,733,738	21,417,922	21,417,922	21,417,922
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenues	1,362	-	(9)	-	9,779	-	-	-	330,874	-	1,417,134	-	-	-	3,460,353	4,918,705	4,918,705	4,918,705
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>97,437</b>	<b>\$</b>	<b>459,650</b>	<b>\$</b>	<b>97,109</b>	<b>\$</b>	<b>1,524,992</b>	<b>\$</b>	<b>358,085</b>	<b>\$</b>	<b>1,801,426</b>	<b>\$</b>	<b>2,025</b>	<b>\$</b>	<b>29,426,123</b>	<b>\$</b>	<b>30,518,324</b>



KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2011

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2011</u>
<u>Irrigation/Conservation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 233,201	\$ 1,450,786	\$ 1,355,196	\$ 328,791
Investments	297,050	577	-	297,627
Taxes-Assessments Receivable	85,161	790,579	807,051	68,689
<b>TOTAL ASSETS</b>	<b>\$ 615,412</b>	<b>\$ 2,241,942</b>	<b>\$ 2,162,247</b>	<b>\$ 695,107</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ 598,226	\$ 598,226	\$ -
Vouchers Payable	-	598,226	598,226	-
Custodial Accounts	530,251	1,385,018	1,288,851	626,418
Deferred Revenues	85,161	790,579	807,051	68,689
<b>TOTAL LIABILITIES</b>	<b>\$ 615,412</b>	<b>\$ 3,372,050</b>	<b>\$ 3,292,355</b>	<b>\$ 695,107</b>
<u>Parks &amp; Recreation Districts</u>				
<u>ASSETS</u>				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Taxes-Assessments Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	-	-	-	-
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2011

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2011</u>
<b><u>Fire District Combining</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 2,564,255	\$ 28,959,150	\$ 30,589,115	\$ 934,290
Investments	5,926,730	6,610,958	7,193,583	5,344,105
Taxes-Assessments Receivable	687,318	5,664,385	5,876,907	474,796
<b>TOTAL ASSETS</b>	<b>\$ 9,178,303</b>	<b>\$ 41,234,494</b>	<b>\$ 43,659,605</b>	<b>\$ 6,753,192</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 556,663	\$ 9,172,753	\$ 9,594,364	\$ 135,051
Vouchers Payable	466,347	9,296,821	9,763,168	-
Custodial Accounts	7,347,975	21,568,500	22,773,131	6,143,344
Other Current Notes Payable	120,000	-	120,000	-
Deferred Revenues	687,318	5,664,385	5,876,907	474,796
<b>TOTAL LIABILITIES</b>	<b>\$ 9,178,303</b>	<b>\$ 45,702,458</b>	<b>\$ 48,127,569</b>	<b>\$ 6,753,192</b>
<b><u>Hospital Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 52,371	\$ 2,437,878	\$ 2,461,919	\$ 28,330
Investments	-	-	-	-
Taxes-Assessments Receivable	264,202	2,355,415	2,424,279	195,338
<b>TOTAL ASSETS</b>	<b>\$ 316,573</b>	<b>\$ 4,793,293</b>	<b>\$ 4,886,199</b>	<b>\$ 223,667</b>
<b><u>LIABILITIES</u></b>				
Custodial Accounts	\$ 52,371	\$ 2,490,322	\$ 2,514,364	\$ 28,330
Deferred Revenues	264,202	2,355,415	2,424,279	195,338
<b>TOTAL LIABILITIES</b>	<b>\$ 316,573</b>	<b>\$ 4,845,738</b>	<b>\$ 4,938,643</b>	<b>\$ 223,667</b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 For The Year Ended December 31, 2011

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2011</u>
<b><u>PUD #1</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 5,401,265	\$ 20,083,361	\$ 20,794,859	\$ 4,689,767
Investments	-	7,734,328	7,484,328	250,000
<b>TOTAL ASSETS</b>	<b>\$ 5,401,265</b>	<b>\$ 27,817,688</b>	<b>\$ 28,279,187</b>	<b>\$ 4,939,767</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 101,610	\$ 6,952,884	\$ 6,975,788	\$ 78,707
Custodial Accounts	5,299,655	17,201,498	17,640,092	4,861,060
<b>TOTAL LIABILITIES</b>	<b>\$ 5,401,265</b>	<b>\$ 24,154,383</b>	<b>\$ 24,615,881</b>	<b>\$ 4,939,767</b>

**School Districts**

<b><u>ASSETS</u></b>				
Cash	\$ 2,766,200	67,294,581	67,598,922	\$ 2,461,859
Investments	5,484,928	12,842,181	9,962,790	8,364,319
Taxes-Assessments Receivable	1,184,445	15,156,255	15,376,197	964,503
<b>TOTAL ASSETS</b>	<b>\$ 9,435,573</b>	<b>\$ 95,293,017</b>	<b>\$ 92,937,909</b>	<b>\$ 11,790,681</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 1,967,190	26,227,307	26,286,522	\$ 1,907,974
Custodial Accounts	6,283,938	61,389,404	58,755,138	8,918,203
Deferred Revenues	1,184,445	15,156,255	15,376,197	964,503
<b>TOTAL LIABILITIES</b>	<b>\$ 9,435,573</b>	<b>\$ 102,772,966</b>	<b>\$ 100,417,857</b>	<b>\$ 11,790,681</b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 For The Year Ended December 31, 2011

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2011</u>
<b><u>Sewer District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 82,846	\$ 1,958,921	\$ 1,963,187	\$ 78,580
Investments	610,863	188,610	194,127	605,347
Taxes-Assessments Receivable	(2,120)	-	-	(2,120)
<b>TOTAL ASSETS</b>	<b>\$ 691,588</b>	<b>\$ 2,147,531</b>	<b>\$ 2,157,313</b>	<b>\$ 681,806</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ -	\$ 783,346	\$ 775,185	\$ 8,160
Vouchers Payable	-	783,346	783,346	-
Custodial Accounts	693,709	1,675,158	1,693,100	675,766
Deferred Revenues	(2,120)	-	-	(2,120)
<b>TOTAL LIABILITIES</b>	<b>\$ 691,588</b>	<b>\$ 3,241,849</b>	<b>\$ 3,251,631</b>	<b>\$ 681,806</b>
<b><u>TV District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 20,113	\$ 23,187	\$ 42,120	\$ 1,179
Investments	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 20,113</b>	<b>\$ 23,187</b>	<b>\$ 42,120</b>	<b>\$ 1,179</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 689	18,287	18,933	\$ 42
Vouchers Payable	-	18,287	18,287	-
Custodial Accounts	(17,972)	60,267	41,158	1,137
Other Current Notes Payable	37,395	-	37,395	-
<b>TOTAL LIABILITIES</b>	<b>\$ 20,113</b>	<b>\$ 96,840</b>	<b>\$ 115,773</b>	<b>\$ 1,179</b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2011

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2011</u>
<u>Cemetery District</u>				
<u>ASSETS</u>				
Cash	\$ 25,698	\$ 24,833	\$ 19,856	\$ 30,676
Investments	65,273	127	-	65,399
Taxes-Assessments Receivable	1,059	11,748	11,446	1,362
<b>TOTAL ASSETS</b>	<b>\$ 92,030</b>	<b>\$ 36,708</b>	<b>\$ 31,302</b>	<b>\$ 97,437</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ 972	\$ 9,662	\$ 10,007	\$ 626
Vouchers Payable	-	9,662	9,662	-
Custodial Accounts	89,999	105,161	99,712	95,449
Deferred Revenues	1,059	11,748	11,446	1,362
<b>TOTAL LIABILITIES</b>	<b>\$ 92,030</b>	<b>\$ 136,234</b>	<b>\$ 130,827</b>	<b>\$ 97,437</b>
<u>Water Districts</u>				
<u>ASSETS</u>				
Cash	\$ 311,361	\$ 2,637,576	\$ 2,598,955	\$ 349,982
Investments	174,488	53,439	118,258	109,669
Taxes-Assessments Receivable	(0)	-	-	(0)
<b>TOTAL ASSETS</b>	<b>\$ 485,848</b>	<b>\$ 2,691,014</b>	<b>\$ 2,717,213</b>	<b>\$ 459,650</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ 24,062	\$ 818,135	\$ 807,695	\$ 34,502
Vouchers Payable	-	824,173	824,173	-
Custodial Accounts	461,787	1,709,290	1,745,929	425,148
Deferred Revenues	(0)	-	-	(0)
<b>TOTAL LIABILITIES</b>	<b>\$ 485,848</b>	<b>\$ 3,351,598</b>	<b>\$ 3,377,796</b>	<b>\$ 459,650</b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2011

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2011</u>
<b><u>Weed District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 25,460	\$ 247,593	\$ 235,048	\$ 38,005
Investments	49,478	96	250	49,325
Taxes-Assessments Receivable	9,869	230,640	230,730	9,779
<b>TOTAL ASSETS</b>	<b>\$ 84,808</b>	<b>\$ 478,329</b>	<b>\$ 466,028</b>	<b>\$ 97,109</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ -	\$ 116,448	\$ 116,448	\$ -
Vouchers Payable	-	126,696	116,448	10,248
Custodial Accounts	74,939	205,909	203,765	77,082
Deferred Revenues	9,869	230,640	230,730	9,779
<b>TOTAL LIABILITIES</b>	<b>\$ 84,808</b>	<b>\$ 679,692</b>	<b>\$ 667,390</b>	<b>\$ 97,109</b>
<b><u>Clearing Funds</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 939,655	\$ 50,867,583	\$ 50,493,387	\$ 1,313,851
Cash with Fiscal Agent	158,990	201,641	158,990	201,641
Investments	10,205	17,171	17,877	9,500
<b>TOTAL ASSETS</b>	<b>\$ 1,108,850</b>	<b>\$ 51,086,395</b>	<b>\$ 50,670,254</b>	<b>\$ 1,524,992</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 327,845	\$ 33,404,020	\$ 33,074,609	\$ 657,255
Salary/Vouchers Payable	578,925	27,813,884	27,993,364	399,445
Custodial Accounts	202,081	7,378,412	7,112,202	468,292
<b>TOTAL LIABILITIES</b>	<b>\$ 1,108,850</b>	<b>\$ 68,596,317</b>	<b>\$ 68,180,176</b>	<b>\$ 1,524,992</b>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2011

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2011</u>
<u>Cities</u>				
<u>ASSETS</u>				
Cash	\$ 48,264	\$ 4,426,599	\$ 4,447,651	\$ 27,212
Investments	-	511,225	511,225	-
Taxes-Assessments Receivable	426,799	3,556,314	3,652,240	330,874
<b>TOTAL ASSETS</b>	<b>\$ 475,063</b>	<b>\$ 8,494,138</b>	<b>\$ 8,611,116</b>	<b>\$ 358,085</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	48,264	3,964,973	3,986,025	27,212
Deferred Revenues	426,799	3,556,314	3,652,240	330,874
<b>TOTAL LIABILITIES</b>	<b>\$ 475,063</b>	<b>\$ 7,521,287</b>	<b>\$ 7,638,264</b>	<b>\$ 358,085</b>
<u>State Funds</u>				
<u>ASSETS</u>				
Cash	\$ 348,886	\$ 19,449,612	\$ 19,414,206	\$ 384,292
Investments	-	-	-	-
Taxes-Assessments Receivable	2,416,726	13,637,037	14,636,629	1,417,134
<b>TOTAL ASSETS</b>	<b>\$ 2,765,612</b>	<b>\$ 33,086,650</b>	<b>\$ 34,050,836</b>	<b>\$ 1,801,426</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	23	23	-
Custodial Accounts	348,886	19,451,741	19,416,335	384,292
Deferred Revenues	2,416,726	13,637,037	14,636,629	1,417,134
<b>TOTAL LIABILITIES</b>	<b>\$ 2,765,612</b>	<b>\$ 33,088,801</b>	<b>\$ 34,052,987</b>	<b>\$ 1,801,426</b>

KITTITAS COUNTY, WASHINGTON

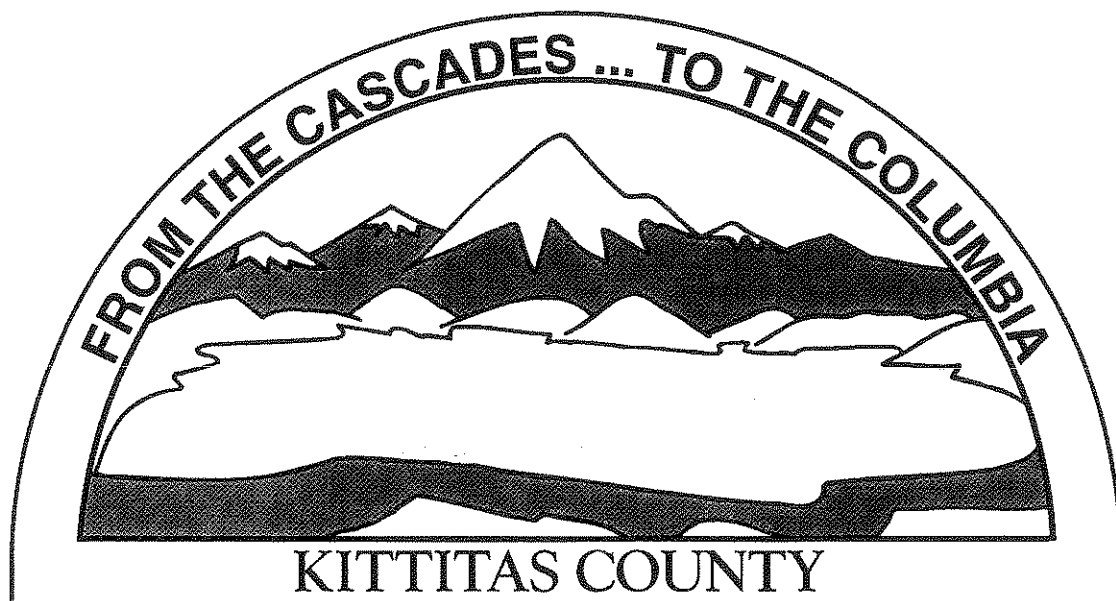
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2011

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2011</u>
<u>Expendible Trust</u>				
<u>ASSETS</u>				
Cash	\$ 90	\$ 4	\$ 21	\$ 73
Investments	1,948	4	-	1,951
Other Receivable	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 2,038</b>	<b>\$ 8</b>	<b>\$ 22</b>	<b>\$ 2,025</b>
<u>LIABILITIES</u>				
Vouchers Payable	\$ -	\$ 38	\$ 17	\$ 21
Custodial Accounts	2,038	2,042	2,077	2,004
<b>TOTAL LIABILITIES</b>	<b>\$ 2,038</b>	<b>\$ 2,080</b>	<b>\$ 2,094</b>	<b>\$ 2,025</b>
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$ 12,819,665	\$ 199,861,664	\$ 202,014,442	\$ 10,666,886
Cash with Fiscal Agency	158,990	201,641	158,990	201,641
Investments	12,620,963	27,958,715	25,482,437	15,097,242
Taxes-Assessments Receivable	5,073,458	41,402,374	43,015,479	3,460,353
Other Receivables	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 30,673,077</b>	<b>\$ 269,424,395</b>	<b>\$ 270,671,349</b>	<b>\$ 29,426,123</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,979,030	\$ 78,101,067	\$ 78,257,778	\$ 2,822,318
Salary/Vouchers Payable	1,045,272	39,471,155	40,106,714	409,713
Custodial Accounts	21,417,922	138,587,695	137,271,878	22,733,738
Other Current Notes Payable	157,395	-	157,395	-
Deferred Revenues	5,073,458	41,402,374	43,015,479	3,460,353
<b>TOTAL LIABILITIES</b>	<b>\$ 30,673,077</b>	<b>\$ 297,562,291</b>	<b>\$ 298,809,245</b>	<b>\$ 29,426,123</b>



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# Supplementary Financial Information



Kittitas County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2011

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other ID Number	2011 Expenditures			Notes
				Pass Through Awards	Direct Awards	Total	
U.S. Department of Agriculture - Forest Service Pass through WA Office of the State Treasurer	Schools and Roads - Grants to States	10.665	N/A	331,490.59		331,490.59	10
U.S. Department of Housing and Urban Development - Pass through WA State Community, Trade & Economic Development	Community Development Block Grants	14.228		140,209.74		140,209.74	
U.S. Department of Justice - Pass through Washington State Patrol	Domestic Cannabis Eradication/Suppression	16.000	WSP #C100885FED	3,839.40		3,839.40	15
U.S. Department of Justice - Pass through WA State Department Social & Health Services	Juvenile Accountability Block Grants - JRA	16.523	0663-98328 #6	157.50		157.50	
	Juvenile Accountability Block Grants - JRA	16.523	0663-98328 #5	10,165.83		10,165.83	
	Subtotal			10,323.33		10,323.33	
U.S. Department of Justice - Bureau of Justice Assistance	Community Juvenile Justice Coordination Grant	16.540	1-100-00710	4,777.09		4,777.09	
U.S. Department of Justice - Pass through WA Department of Community, Trade and Economic Development - Pass through ASPEN	Violence Against Women Formula Grant Program	16.588	F10-31103-019	14,514.08		14,514.08	4:15
U.S. Department of Justice - Bureau of Justice Assistance	State Criminal Alien Assistance Program	16.606	2011-AP-BX-0767		17,146.00	17,146.00	15
U.S. Department of Justice - Bureau of Justice Assistance	Bulletproof Vest Program	16.607	n/a		7,327.79	7,327.79	
U.S. Department of Justice - Office of Community Oriented Policing Services Pass through WA Association of Sheriff and Police Chiefs	Public safety Partnership and Community Policing Grant -Equipment	16.710	WSM09104	1,025.99		1,025.99	15
U.S. Department of Transportation, Federal Aviation Administration (FAA)	Airport Improvement Program - Bowers Field Needs Assessment	20.106	DOT-FA10NM-0075		98,719.94	98,719.94	
U.S. Department of Transportation, Federal Highway Administration	Highway Planning and Construction:	20.205					
	- Teanaway/North Fork Teanaway Rd Row Mapping						
	- STPD Kittitas Hwy Safety Improvement			66,224.46	46,126.68	112,351.14	8
	- HSIP Kittitas Co Road Safety Systems			460.70		460.70	8
	Subtotal			66,685.16	46,126.68	112,811.84	8
Highway Traffic Safety Administration: Pass through Washington Association of Sheriffs and Police Chiefs	State and Community Highway Safety:	20.600					
	- WASPC Traffic Safety Mini Grant (Badges)		N/A	297.54		297.54	4:15
	- WTSC Speeding Campaign		N/A	1,874.93		1,874.93	4:15
	Subtotal			2,172.47		2,172.47	4:15

Kittitas County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2011

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other ID Number	2011 Expenditures			Notes
				Pass Through Awards	Direct Awards	Total	
U.S. Department of Transportation-National Highway Traffic Safety Administration: Pass through Washington Traffic Safety Commission and Kittitas County Community Public Health and Pass through WA Traffic Safety Commission	Alcohol Impaired Driving Countermeasures Incentive Grants - High Visibility Enforcement	20.601	N/A	4,516.75		4,516.75	4;15
U.S. Environmental Protection Agency - Pass through WA Department of Health	ARRA-Capitalization Grants for Drinking Water State Revolving Funds	66.468	C14952	3,000.00		3,000.00	
Department of Energy - Pass through WA Department of Commerce	ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	F10-52110-033	103,714.52		103,714.52	
U.S. Election Assistance Commission-Pass through Office of the Secretary of State	Help America Vote Act Requirements Payments	90.401	G2814-#4	1,301.44		1,301.44	
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Public Health Emergency Preparedness	93.069	C14952	2,659.55		2,659.55	15
U.S. Department of Health and Human Services - Center for Disease Control and Prevention - Pass through Washington Department of Health	Immunization Grants	93.268	C14952	13,720.01		13,720.01	6;7;15
	Immunization Grant - Non Cash		N/A	39,962.03		39,962.03	3;4;6
			Subtotal	53,682.04		53,682.04	
U.S. Department of Health and Human Services - Center for Disease Control and Prevention - Pass through Washington Department of Health	Center for Disease Control and Prevention_ Investigations and Technical Assistance	93.283					
	PHEPR LHJ		C14952	54,735.46		54,735.46	15
	Shape Up/ Obesity Program		C14952	27,401.84		27,401.84	15
			Subtotal	82,137.29		82,137.29	
U.S. Department of Health and Human Services- Administration for Children and Families- Pass through WA Department of Social and Health Services	Child Support Reimbursement	93.563	N/A	14,348.00		14,348.00	4
	Child Support Reimbursement	93.563	2110-80577	86,496.00		86,496.00	4
			Subtotal	100,844.00		100,844.00	
U.S. Department of Health and Human Services- Center for Disease Control and Prevention	ARRA- Immunization	93.712	C14952	1,928.19		1,928.19	13;15
U.S. Department of Health and Human Services- Center for Disease Control and Prevention	ARRA- Prevention and Wellness-State, Territories and Pacific Islands - Nutrition and Physical Activity	93.723	C14952	29,858.79		29,858.79	13;15
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Medical Assistance Program - MAM Match	93.778	0963-53332	37,154.46		37,154.46	
	Medical Assistance Program - MAM Match Interpreters		0963-53332	145.36		145.36	
	Medical Assistance Program - MAM Match Vaccine		0963-53332	18,988.78		18,988.78	
	Medical Assistance Program - Medicaid Title XIX		1166-33934	2,500.00		2,500.00	
			Subtotal	58,788.60		58,788.60	

Kittitas County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2011

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other ID Number	2011 Expenditures			Notes
				Pass Through Awards	Direct Awards	Total	
U.S. Department of Health and Human Services - Pass through Washington Department of Health	National Bioterrorism Hospital Preparedness Program	93.889	C14952	1,710.00		1,710.00	15
U.S. Department of Health and Human Services - Centers for Disease Control and Prevention - Pass through Yakima Health District	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Program	93.919	N15850-10-11 N15850-11-12 Subtotal	11,830.55 10,693.11 22,523.66		22,523.66	15 15
U.S. Department of Health and Human Services - Pass through the WA Department of Social and Health Services - Division of Alcohol and Substance Abuse	Block Grants for Prevention and Treatment of Substance Abuse - DASA	93.959	0963-680044-02 0963-680044-02 Subtotal	45,914.63 40,797.50 86,712.13			5 5
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Maternal and Child Health Federal Consolidated Program	93.994	C14952	39,546.89		39,546.89	5;15
U.S. Department of Homeland Security - Pass through from WA State Parks and Recreation Commission	Boating Safety Financial Assistance Boating Safety Financial Assistance	97.012	LE911-220 N/A	9,043.32 10,861.58 19,904.90			15 15
U.S. Department of Homeland Security - Pass through from Washington State Military Department - 2009 Flood	Department of Homeland Security - Public Assistance - pass through State of Washington Military Department - Emergency Management - Emergency Management - Hazard Mitigation	97.036 97.036 97.036 97.039	D11-012(Road) D11-012 (Gen Fund) Subtotal D09-054(Gen Fund) Subtotal N/A	113,787.46 4,014.64 117,802.10 29,143.85 146,945.95 51,061.00		146,945.95 51,061.00	8;12 8;12 14 4
U.S. Department of Homeland Security - Pass through from Washington State Military Department, Pass through Grant County Emergency Management	Homeland Security Grant Program - Domestic Preparedness Homeland Security Grant Program - Domestic Preparedness Homeland Security Grant Program - Domestic Preparedness Citizens Corps Program	97.067	E10-187 E11-202 E11-109 K-697 Subtotal	107,773.49 36,129.53 16,381.72 4,709.21 164,993.95			15 15 15 15
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				<b>1,550,867.50</b>	<b>169,320.41</b>	<b>1,720,187.91</b>	

KITTITAS COUNTY, WASHINGTON  
 SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE  
 For The Year Ended December 31, 2011

Grant	Identification Number	Current Year Expenditures	Notes
<b>State Legislature and Its Committees</b>			
Prosecutor Salary	N/A	74,416	4
<u>Total State Legislature and Its Committees</u>		<u>74,416</u>	
<b>Administrative Office of the Courts</b>			
Children's Administration BECCA	IAA-10174	14,764	
Children's Administration BECCA	IAA-12037	8,377	11
<u>Total Administrative Office of the Courts</u>		<u>23,141</u>	
<b>Military Department</b>			
911 Grant Wireline/Wireless	E-11-161	92,950	
911 Grant Wireline/Wireless	E12-027	205,581	
Emergency Management - Road	D11-012	18,965	
Emergency Management - General Fund	D11-012	669	8
Emergency Management - General Fund	D09-054	4,912	9
Emergency Management - Hazard Mitigation	E10-1348	8,510	
<u>Total Military Department</u>		<u>331,586</u>	
<b>State of Washington - Department of Agriculture</b>			
Apple Maggot Eradication and Control Program	K757	12,131	
<u>Total State of Washington - Department of Agriculture</u>		<u>12,131</u>	
<b>Department of Ecology</b>			
Department of Ecology - Coordinated Prevention Grant	G1000426	72,696	
Department of Ecology - Coordinated Prevention Grant	G1200225	103,892	
Department of Ecology - Litter Grant	C1000030	2,039	
Department of Ecology - Litter Grant	C1200047	16,639	
Well Delegation Grant	N/A	4,875	4
<u>Total Department of Ecology</u>		<u>200,140</u>	
<b>Department of Transportation</b>			
Transportation Planning - QUADCO	QUADCO YR 10/11	22,996	8
Aviation Division - Bowers Field - Needs Assessment	ELL01-10	2,598	11
<u>Total Department of Transportation</u>		<u>25,594</u>	
<b>County Road Administration Board (CRAB)</b>			
Washington State Rural Arterial Program - Nelson Road	1905-01	450,231	
Washington State Rural Arterial Program - Westside Road	1907-01	1,190	11
Washington State County Arterial Preservation Program CAPP	2011-CAPP	360,085	8
<u>Total County Road Administration Board (CRAB)</u>		<u>811,506</u>	
<b>Department of Community, Trade and Economic Development</b>			
Restitution Specialist	S11-31102-517	32,253	
<u>Total Department of Community Trade and Economic Development</u>		<u>32,253</u>	

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE  
For The Year Ended December 31, 2011

Grant	Identification Number	Current Year Expenditures	Notes
<b>Department of Social and Health Services</b>			
4D Non-support - Child Support	2110-80579	2,520	
4D Non-support - Child Support	N/A	41,419	4;15
Immunization - Non Cash	N/A	17,127	3;4;7
Division of Developmental Disabilities	0963-68108	330,737	5
Division of Developmental Disabilities	0763-21311	322,978	
Evidence Based Expansion	0963-66970	9,574	
Consolidated Juvenile Services	1063-94523	74,065	11
Div. Alcohol/Substance Abuse pass through to Cascade Recovery	0963-680044-02	5,174	5
Div. Alcohol/Substance Abuse pass through to Alcohol Drug Dependency Services	0963-680044-02	147,975	5
Div. Alcohol/Substance Abuse pass through to Cascade Recovery	1163-27314	848	5
Div. Alcohol/Substance Abuse pass through to Alcohol Drug Dependency Services	1163-27314	119,809	5
<b><u>Total Department of Social and Health Services</u></b>		<u>1,072,226</u>	
<b>Department of Health</b>			
Blue ribbon Local Health Funds - 5930 Public Health Funding	C14952	132,162	15
Adult Viral Hepatitis Strategic Plan	C14952	5,000	15
Local Capacity Development Funds-Assessments	C14952	46,124	15
ABCD DENTAL STATE	1166-33934	2,500	15
Tobacco Prevention and Control Program -Youth Tobacco Prevention	C14952	9,035	15
Office of Drinking Water Group A Safe Drinking Water	C14952	2,500	
<b><u>Total Department of Health</u></b>		<u>197,321</u>	
<b>Total State Assistance</b>		<b>2,780,314</b>	

**KITTITAS COUNTY, WASHINGTON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL**  
**AWARDS AND STATE FINANCIAL ASSISTANCE**  
**For the Year Ended December 31, 2011**

**NOTE 1 - BASIS OF ACCOUNTING**

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

**NOTE 2 – PROGRAM COSTS**

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

**NOTE 3 - NON CASH AWARDS**

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

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

The County was unable to obtain other identification number.

**NOTE 5 – PASSED-THROUGH TO SUBRECIPIENTS**

Passed-through dollars to Subrecipients.

**NOTE 6 – VACCINE FOR CHILDRENS PROGRAMS**

Vaccine supplied by Federal Government for Vaccine for Children Program.

**NOTE 7 – VACCINE FOR 317 PROGRAMS**

Vaccine supplied by Federal Government for Vaccine for 317 Program.

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

Project has been completed or expired.

**NOTE 9 – ADJUST CURRENT YEAR EXPENSES**

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

**NOTE 10 –IN-LIEU OF TAXES/UNRESTRICTED FUNDS**

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

**NOTE 11 – PRIOR YEAR**

Prior year correction – Grant was not expended in 2011.



**KITTITAS COUNTY, WASHINGTON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL**  
**AWARDS AND STATE FINANCIAL ASSISTANCE**  
**For the Year Ended December 31, 2011**

**NOTE 12 – GRANT PROJECT SHARED**

This grant is shared between County Funds.

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

Expenditures for this program were funded by ARRA.

**NOTE 14 – PROJECT CARRYOVER**

Large project carryover: Project pending environmental review and permits.

**NOTE 15 – INDIRECT COST RATE**

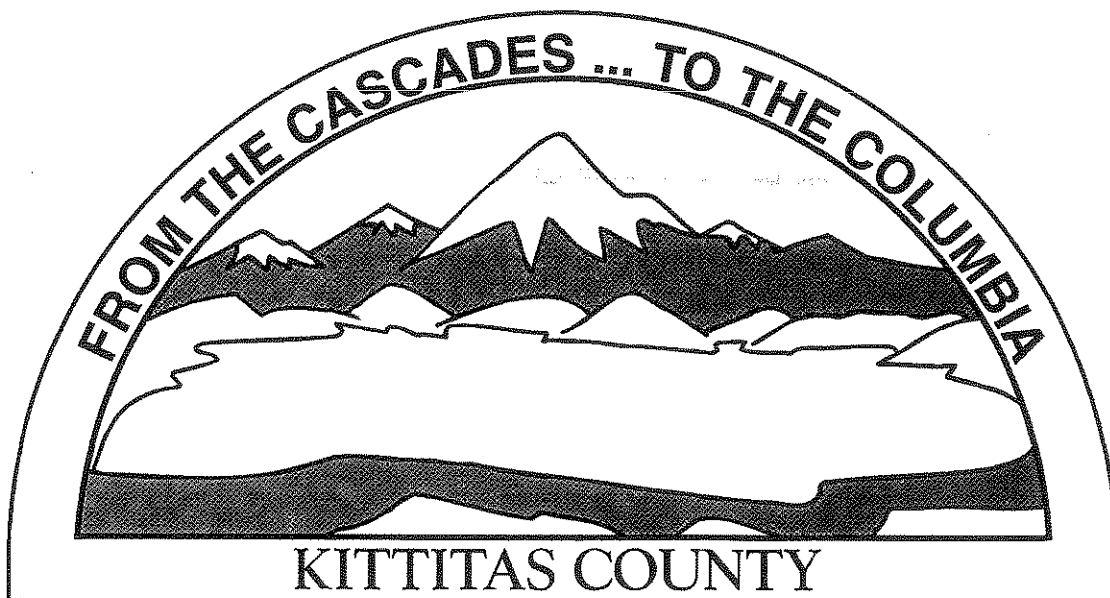
Public Health: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 35.5 percent.

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

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

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# Capital Assets used in the Operating of Governmental Funds



KITTITAS COUNTY, WASHINGTON

SCHEDULE OF GOVERNMENTAL CAPITAL ASSETS - BY SOURCE  
For Year Ended December 31, 2010

GENERAL FIXED ASSETS:	General Government
Land	\$ 3,317,483
Gravel Roads	4,079,872
Easements & Right of Ways	5,159,909
Buildings	12,774,893
Building Improvements	8,855,146
Other Improvements	1,739,180
Equipment	4,330,150
Construction in Progress	2,949,118
Infrastructure	139,516,717
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 182,722,470</b>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund Revenue	\$ 24,858,970
Special Revenue Fund Revenue	155,964,380
Other Sources	1,878,043
Private Contributions	21,076
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 182,722,470</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statements of net assets.

KITTITAS COUNTY, WASHINGTON  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
 For Year Ended December 31, 2010

FUNDS	LAND	BUILDINGS	BUILDING IMPROVE- MENTS	OTHER IMPROVE- MENTS	CONST. IN PROGRESS	EQUIPMENT	INFRASTRUCTURE
General Fund	3,005,356	11,764,349	4,499,103	594,436	1,858,177	4,006,406	-
Airport	279,580	980,180	4,356,043	1,144,744	453,588	-	-
Parks	32,547	30,364	-	-	-	-	-
Road	-	-	-	-	637,353	52,779	148,756,499
Misdemeanant Probation	-	-	-	-	-	41,999	-
Public Health	-	-	-	-	-	174,914	-
Noxious Weed	-	-	-	-	-	54,052	-
<b>TOTAL GOVERNMENTAL CAPITAL ASSETS</b>	<b>3,317,483</b>	<b>12,774,893</b>	<b>8,855,146</b>	<b>1,739,180</b>	<b>2,949,118</b>	<b>4,330,150</b>	<b>148,756,499</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statements of net assets.

**KITTITAS COUNTY, WASHINGTON  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY DEPARTMENT**

For Year Ended December 31, 2010

	BALANCE JAN. 1, 2010	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2010
<b>GOVERNMENTAL ACTIVITIES</b>					
<b>GENERAL FUND</b>					
Assessor Equipment	\$ 139,587	\$ -	-	-	\$ 139,587
Auditor	261,111	35,240	-	(32,000)	264,351
Community Development Services	161,365	-	10,018	-	151,347
Clerk	-	-	-	-	-
Commissioners	48,316	-	-	(13,271)	35,045
Computer Services	423,404	46,570	23,836	(55,462)	390,676
Coop Extension	10,628	-	-	-	10,628
Facilities Maintenance	84,340	-	-	-	84,340
Facilities Maintenance Land	1,564,409	-	-	-	1,564,409
Facilities Maintenance Buildings/Improvements	9,836,643	54,673	-	-	9,891,316
Facilities Maintenance Improvements	131,104	223,627	-	-	354,731
Facilities Maintenance Construction in Progress	137,670	1,430,523	-	-	1,568,193
Judge	-	-	-	-	-
Juvenile	47,796	-	-	(14,802)	32,994
Law Library	-	-	-	-	-
Lower District Court	48,904	-	-	(6,213)	42,691
Prosecutor	38,436	-	-	(18,842)	19,594
Sheriff	2,630,825	266,961	135,469	(112,536)	2,649,781
Sheriff Construction in Progress	-	256,347	-	-	256,347
Treasurer	-	-	-	-	-
Upper District Court	5,961	12,986	-	-	18,947
Human Resources	-	-	-	-	-
County Fair	169,893	26,605	24,682	(5,390)	166,426
County Fair Land	1,149,649	291,298	-	-	1,440,947
County Fair Buildings/Improvements	5,834,737	537,400	-	-	6,372,137
County Fair Improvements	239,705	-	-	-	239,705
County Fair Construction in Progress	-	33,637	-	-	33,637
Computer Replacement	-	-	-	-	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 22,964,483</b>	<b>\$ 3,215,866</b>	<b>\$ 194,004</b>	<b>\$ (258,516)</b>	<b>\$ 25,727,828</b>

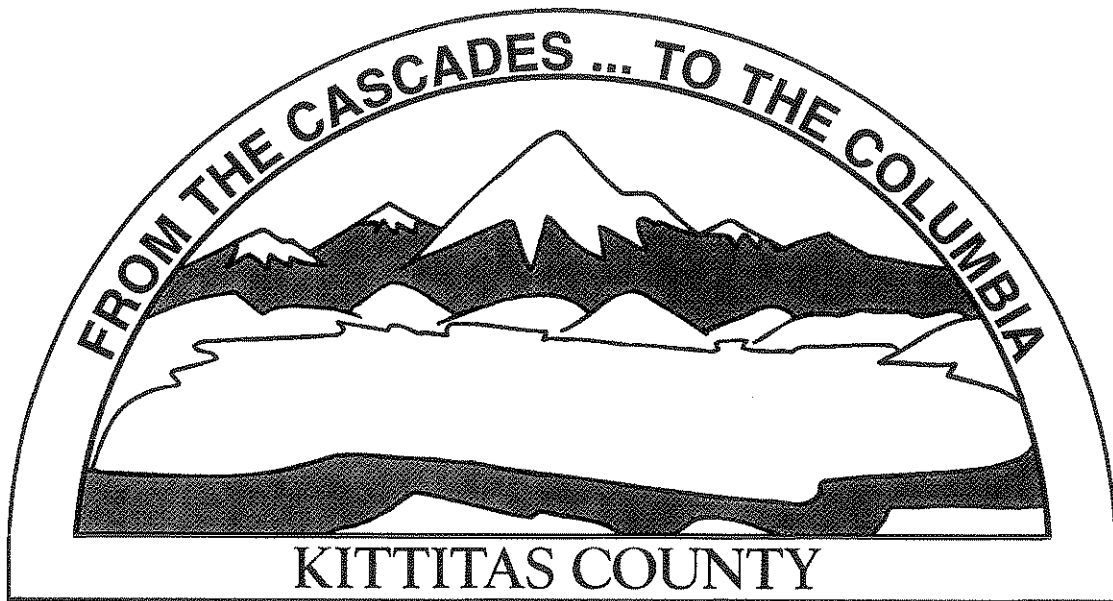
KITTITAS COUNTY, WASHINGTON  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY DEPARTMENT**

For Year Ended December 31, 2010

<u>SPECIAL REVENUE FUNDS</u>	<u>BALANCE</u> <u>JAN. 1, 2010</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>ADJUSTMENTS</u>	<u>BALANCE</u> <u>DEC. 31, 2010</u>
Airport	\$ 5,000	\$ -	-	-	-
Airport Land	279,580	-	-	(5,000)	279,580
Airport Buildings/Improvements	5,336,223	-	-	-	5,336,223
Airport Improvements	1,144,744	-	-	-	1,144,744
Airport Construction in Progress	-	453,588	-	-	453,588
Road	65,663	-	12,884	-	52,779
Road Infrastructure	147,587,632	1,572,833	403,966	-	148,756,499
Road Construction in Progress	1,422,578	149,837	935,060	-	637,353
Misdemeanant Probation	41,999	-	-	-	41,999
Public Health	174,914	-	-	-	174,914
Noxious Weed	54,052	-	-	-	54,052
Parks	-	-	-	-	-
Parks Land	32,547	-	-	-	32,547
Parks Buildings/Improvements	30,364	-	-	-	30,364
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 156,175,295</b>	<b>\$ 2,176,258</b>	<b>\$ 1,351,910</b>	<b>\$ (5,000)</b>	<b>\$ 156,994,642</b>
<b>TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS</b>	<b>\$ 179,139,778</b>	<b>\$ 5,392,124</b>	<b>\$ 1,545,915</b>	<b>\$ (263,516)</b>	<b>\$ 182,722,470</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statements of net assets.

# 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>180</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>183</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>187</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>188</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>190</b>
These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the	

### **Data Source:**

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

# KITITAS COUNTY, WASHINGTON

## Net Assets by Component

Last Nine Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011*
<b>Governmental Activities</b>									
Invested in capital assets, net of related debt	18,095,736	20,901,607	22,772,279	22,493,815	23,785,894	71,974,377	70,270,795	60,353,996	63,343,030
Restricted for:									
Special Revenue	-	-	-	-	-	-	-	22,863,901	-
Debt service	397,669	315,637	376,790	349,422	354,849	411,247	389,989	1,125,550	-
Capital projects	-	1,002,778	-	-	-	-	-	10,823,655	-
Other	-	74,819	-	-	-	567,198	-	-	-
Non-Spendable	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	32,274
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8,409,282
Committed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	26,714,333
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	696,076
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	10,187,949
Unrestricted	19,887,649	22,132,837	24,875,602	27,249,781	32,929,165	36,917,332	35,384,757	11,956,180	-
<b>Total Governmental Activities Net Assets</b>	<b>38,381,054</b>	<b>44,427,678</b>	<b>48,024,671</b>	<b>50,093,018</b>	<b>57,069,908</b>	<b>109,870,154</b>	<b>106,045,541</b>	<b>107,123,282</b>	<b>109,382,944</b>
<b>Business Type activities</b>									
Invested in capital assets, net of related debt	2,754,034	2,771,713	2,352,472	2,414,426	2,403,358	2,950,647	4,424,438	4,197,503	4,073,900
Restricted	122,607	188,187	371,682	-	462,625	567,198	-	648,548	505,413
Unrestricted	1,351,577	1,828,725	2,264,002	2,891,128	2,983,631	2,407,028	2,715,641	1,715,686	-
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,222,930
<b>Total Business-Type Activities Net Assets</b>	<b>4,228,218</b>	<b>4,788,625</b>	<b>4,988,156</b>	<b>5,305,554</b>	<b>5,849,614</b>	<b>5,924,873</b>	<b>7,140,079</b>	<b>6,561,737</b>	<b>6,862,243</b>
<b>Primary Government</b>									
Invested in capital assets, net of related debt	20,849,770	23,673,320	25,124,751	24,908,241	26,189,252	74,925,024	74,685,233	64,551,499	67,416,930
Restricted	520,276	1,581,421	748,472	349,422	817,474	1,545,643	389,989	12,597,753	-
Unrestricted	21,239,226	23,961,562	27,139,604	30,140,909	35,912,796	39,324,360	38,100,398	13,671,866	-
Non-Spendable	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	32,274
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8,914,695
Committed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	26,714,333
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	696,076
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	12,410,879
<b>Total Primary Government Net Assets</b>	<b>42,609,272</b>	<b>49,216,303</b>	<b>53,012,827</b>	<b>55,398,572</b>	<b>62,919,522</b>	<b>115,795,027</b>	<b>113,185,620</b>	<b>90,821,118</b>	<b>116,183,167</b>

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

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

**Kititas County, Washington**  
Changes in Net Assets  
Last Nine Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Expenses</b>									
Governmental activities:									
Judicial	1,795,827	2,629,203	1,932,121	2,169,034	2,294,480	2,018,756	2,709,469	2,893,876	2,782,936
General Government	4,436,979	3,591,814	5,213,227	5,892,835	5,674,627	7,166,678	7,078,536	7,472,895	7,741,329
Public Safety	6,121,867	6,127,234	8,092,689	6,946,030	8,002,395	8,556,265	8,939,260	7,784,766	9,299,240
Physical Environment	277,262	535,961	272,238	281,247	298,935	337,835	383,168	389,247	512,787
Transportation	4,487,738	7,245,093	7,709,325	10,496,268	7,478,554	6,040,349	9,912,699	7,122,699	7,784,299
Economic Environment	1,332,308	1,247,716	770,955	1,037,891	1,285,506	1,334,167	1,426,630	1,204,789	1,161,805
Mental & Physical Health	2,344,315	2,246,240	2,483,379	2,444,566	2,758,181	3,036,772	2,368,058	2,329,857	2,301,800
Culture & Recreation	1,161,705	1,040,701	1,277,126	1,901,704	1,632,021	1,590,420	1,512,119	1,599,225	1,748,179
Interest on long-term debt	157,549	197,859	124,571	120,892	166,747	143,195	111,567	84,779	425,859
Total governmental activities expenses	22,115,550	24,861,821	27,875,631	31,290,467	29,531,446	30,224,437	34,441,415	30,682,123	33,758,234
Business-type activities:									
Garbage & Solid Waste	2,620,126	2,255,219	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770
Total business-type activities expenses	2,620,126	2,255,219	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770
Total primary governmental expenses	24,735,676	27,117,040	30,503,443	34,046,304	32,543,891	33,480,981	37,117,994	33,482,720	36,779,004
<b>Program Revenues</b>									
Governmental activities:									
Charges for services:									
Judicial	3,078,351	1,795,474	1,605,987	1,820,429	1,956,592	2,203,744	2,183,925	1,822,507	2,069,622
General Government	1,708,870	1,852,009	2,205,520	1,987,361	2,375,979	1,808,247	1,797,420	2,721,455	2,101,005
Public Safety	1,109,620	1,485,668	856,004	1,024,213	1,049,701	1,121,042	1,364,870	1,472,747	1,521,475
Physical Environment	23,395	132,012	82,861	84,599	98,197	13,315	7,219	6,136	151,253
Transportation	357,484	281,685	208,609	187,266	199,576	146,990	195,684	217,439	300,203
Economic Environment	1,535,109	1,795,847	2,053,074	2,699,689	3,017,496	2,148,437	1,487,841	813,199	1,434,032
Mental & Physical Health	212,697	473,301	315,380	897,591	265,286	346,301	177,541	178,377	166,379
Culture & Recreation	175,334	185,060	197,060	204,991	145,424	155,994	144,929	155,754	175,311
Interest on long-term debt	-	-	-	-	-	-	-	-	-
Operating grants and contributions	6,475,584	9,905,818	8,746,605	7,260,973	7,902,687	6,205,663	7,101,502	3,669,378	4,037,014
Capital grants and contributions	505,375	10,674	-	-	1,075,746	221,471	194,577	122,747	-
Total governmental activities program revenues	15,181,819	17,917,548	16,271,100	16,167,132	18,086,684	14,371,204	14,655,508	11,179,739	11,956,294
Business-type activities:									
Charges for services:									
Garbage & Solid Waste	2,478,274	2,793,274	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303
Operating grants and contributions	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	2,478,274	2,793,274	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303
Total primary government program revenues	17,660,093	20,710,822	19,237,307	19,124,978	21,458,761	17,464,044	18,381,583	14,033,495	15,170,597
<b>Net (expense) / Revenue</b>									
Governmental activities	(6,933,744)	(6,944,273)	(11,604,530)	(15,123,337)	(11,504,762)	(15,853,234)	(19,785,905)	(19,502,384)	(21,801,940)
Business-type activities	-	-	-	(15,123,337)	(11,504,762)	(15,853,234)	(19,785,905)	(19,449,225)	(21,608,407)
Total primary government net expense	\$ (6,933,744)	\$ (6,944,273)	\$ (11,604,530)	\$ (15,123,337)	\$ (11,504,762)	\$ (15,853,234)	\$ (19,785,905)	\$ (19,449,225)	\$ (21,608,407)

# Kittitas County, Washington

Changes in Net Assets  
Last Nine Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>General Revenue and other changes in Net Assets</b>									
Governmental activities:									
Taxes									
Property taxes	6,653,530	6,399,688	6,997,538	7,429,517	7,982,493	9,236,181	10,226,923	10,347,920	10,063,920
Sales taxes	2,302,224	3,515,697	3,757,763	5,187,720	5,748,087	5,925,867	5,668,214	5,878,636	6,303,059
Other taxes	2,410,234	2,603,081	2,952,743	2,931,434	2,644,877	2,669,531	2,980,409	4,946,562	5,805,872
Unrestricted grants and contributions	-	-	-	-	93,431	1,948,248	1,904,157	274,255	716,861
Investment earnings	411,063	428,912	894,523	1,609,405	1,956,040	1,293,203	562,900	277,184	278,061
Gain on Disposition of capital assets	119,691	43,520	608,095	33,608	56,721	63,546	125,088	23,264	43,956
Transfers	(19,611)	-	-	-	-	-	-	-	-
Total governmental activities	11,877,131	12,990,898	15,210,662	17,191,684	18,481,649	21,136,576	21,467,691	21,747,821	23,201,729
Business-type activities:									
Investment earnings	17,058	22,351	60,331	115,390	124,427	139,237	(37,769)	6,063	7,129
Transfers	-	-	-	-	-	-	-	-	-
Total business-type activities	17,058	22,351	60,331	115,390	124,427	139,237	(37,769)	6,063	7,129
Total primary government	11,894,189	13,013,249	15,270,993	17,307,074	18,606,076	21,275,813	21,429,922	21,753,884	23,208,858
<b>Changes in Net Assets</b>									
Governmental activities	4,943,388	6,046,625	3,606,133	2,068,347	6,976,888	5,283,342	1,681,786	2,245,439	1,399,787
Business-type activities	(124,794)	560,407	398,726	317,399	544,060	(24,468)	1,011,728	59,221	200,552
Total primary government	4,818,594	6,607,032	4,004,859	2,385,746	7,520,948	5,258,874	2,693,512	2,304,660	1,600,449

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

## KITITAS COUNTY, WASHINGTON

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

YEAR	GENERAL PROPERTY TAX	RETAIL SALES	OTHER TAX	TOTAL
2002	6,177,265	2,556,658	1,054,288	9,788,211
2003	6,279,492	2,735,197	1,278,587	10,293,276
2004	6,350,858	3,515,697	1,761,085	11,627,640
2005	7,045,789	3,757,763	2,200,044	13,003,596
2006	7,493,412	5,187,720	2,036,610	14,717,742
2007	7,982,493	5,748,087	2,644,877	16,375,457
2008	8,987,926	5,925,867	1,495,794	16,409,587
2009	9,344,773	5,668,214	1,352,996	16,365,983
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
Percent of Change				
2002 to 2011	48.65%	63.73%	111.22%	58.80%

KITTITAS COUNTY, WASHINGTON

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

ASSESSMENT YEAR	STATE OF WASHINGTON		KITTITAS COUNTY	ROAD DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
	WASHINGTON											
2001	2.9974	1.3823	1.7032	2.4420	3.3585	1.1385	0.4668	0.0782	0.0000	0.0000	0.0000	13.5005
2002	2.8847	1.3406	1.6310	2.4556	3.2211	1.0831	0.4623	0.0765	0.0000	0.0000	0.0000	13.5669
2003	2.9587	1.3140	1.6161	2.5531	3.3378	1.1077	0.4680	0.0771	0.0000	0.0000	0.0000	13.4325
2004	2.9980	1.2640	1.5447	2.4413	3.2600	1.0801	0.4496	0.0705	0.0000	0.0000	0.0000	13.1082
2005	2.951747	1.192675	1.416916	2.477125	3.069108	1.002948	0.436525	0.062747	0.000000	0.000000	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	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	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	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	0.000000	8.910672
2010****	2.222759	1.040321	0.895963	1.985160	2.356978	1.027996	0.360471	0.061257	0.000000	0.000000	0.000000	9.950905

Source: Kittitas County Assessor

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

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

\*\*\* \$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	2010 Assessment for 2011 Tax			2001 Assessment for 2002 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK
Suncadia LLC	Destination Resort	234,315,440	3.513%	1	7,310,420	0.289%	9
Puget Sound Energy/Electric	Electrical Utility	188,185,927	2.821%	2	32,343,143	1.279%	1
Roslyn Lodge LLC	Destination Resort	70,244,650	1.053%	3	-	-	-
BNSF Railroad Co	Railroad	30,105,664	0.451%	4	13,567,843	0.536%	4
Campus Crest at Ellensburg LLC	Multi-residential Housing	18,232,340	0.273%	5	-	-	-
East AHM Development LLC	Destination Resort	17,039,510	0.255%	6	-	-	-
CNL Income Snoqualmie	Ski Resort	16,540,130	0.248%	7	-	-	-
Ellensburg Telephone Co Inc	Telephone Company	15,706,987	0.235%	8	25,111,880	0.993%	2
Puget Sound Energy/Gas	Gas Utility	13,366,141	0.200%	9	-	0.000%	-
Auvil Fruit Co Inc	Orchard	13,216,660	0.198%	10	13,572,920	0.537%	3
Twin City Foods	Food Processing	-	-	-	8,849,820	0.350%	5
Fred Meyer Stores, Inc	Retail Food	-	-	-	8,347,750	0.330%	6
Safeway Stores, Inc 432	Retail Food	-	-	-	7,215,280	0.285%	10
Fairway Investments	Multi-Residential Housing	-	-	-	8,144,140	0.322%	7
Twin City Foods	Food Processing	-	-	-	7,394,104	0.292%	8
<b>TOTAL</b>		<b>\$ 616,953,449</b>	<b>9.249%</b>		<b>\$ 131,857,300</b>	<b>5.212%</b>	

Source: Kittitas County Assessor TerraScan Report dated 2-21-2012  
Assessed Value Includes Utilities

KITTITAS COUNTY, WASHINGTON

PROPERTY TAXES LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTION	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTION	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECT TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
2002	\$ 5,993,218.39	\$ 5,755,833.63	96.04%	\$ 420,680.67	\$ 6,176,514.30	\$ 402,660.79	103.06%	6.72%
2003	\$ 6,251,499.93	\$ 6,023,977.96	96.36%	\$ 254,419.50	\$ 6,278,397.46	\$ 374,037.74	100.43%	5.98%
2004	\$ 6,248,257.99	\$ 6,113,977.34	97.85%	\$ 236,187.11	\$ 6,350,164.45	\$ 422,867.88	101.63%	6.77%
2005	\$ 6,806,803.34	\$ 6,756,137.35	99.26%	\$ 275,459.58	\$ 7,031,596.93	\$ 231,991.66	103.30%	3.41%
2006	\$ 7,357,093.19	\$ 7,154,639.11	97.25%	\$ 274,811.01	\$ 7,429,450.12	\$ 318,675.89	100.98%	4.33%
2007	\$ 7,982,948.79	\$ 7,770,202.90	97.33%	\$ 180,532.77	\$ 7,950,735.67	\$ 342,474.52	99.60%	4.29%
2008	\$ 9,245,273.05	\$ 8,834,411.65	95.56%	\$ 153,246.57	\$ 8,987,658.22	\$ 589,398.21	97.21%	6.38%
2009	\$ 9,930,010.92	\$ 9,059,005.50	91.23%	\$ 283,369.19	\$ 9,342,374.69	\$ 1,471,547.98	94.08%	14.82%
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%

Source: Kittitas County Treasurer  
December 31, 2011



KITITITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS

LAST TEN FISCAL YEARS

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Total Property Value</b>	2,355,405,068	2,529,668,941	2,660,885,451	3,000,309,391	3,333,464,639	3,936,776,085	4,964,949,952	6,128,464,393	6,411,783,255	6,437,116,147
2.5% General Purpose limit allocation between:										
Up to 1.5 debt without a vote	58,885,127	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904
Less: Outstanding Debt	35,331,076	37,945,034	39,901,282	45,004,641	50,001,970	59,051,641	74,474,236	91,926,986	96,176,749	96,556,742
Less: Excess of Debt with a vote	(4,934,664)	(6,099,302)	(4,929,495)	(6,609,482)	(6,360,576)	(5,934,647)	(5,308,117)	(5,206,037)	(15,686,021)	(15,371,547)
Add: Available Assets	370,963	355,378	315,940	355,378	349,422	355,152	411,246	386,989	339,459	452,349
<b>Equals: Remaining Debt capacity without a vote</b>	30,767,375	32,201,110	35,287,727	38,750,537	43,980,816	53,472,246	69,577,365	87,047,868	80,830,187	81,637,544
Up to 2.5% Debt with a vote	58,885,127	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-	-
<b>Equals: remaining Debt Capacity with a vote</b>	58,885,127	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904

**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>
2002	34,800	817,207	23,642	31.8	4,710	7.2
2003	35,200	837,385	23,850	32.1	4,807	7.7
2004	35,800	887,892	24,583	32.2	4,792	6.9
2005	36,600	931,918	25,370	32.4	4,873	5.9
2006	37,400	1,011,643	26,732	32.5	4,856	5.2
2007	38,300	1,100,675	28,841	32.6	5,038	4.8
2008	39,400	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	n/a	n/a	33.4	4,938	8.5
2011	41,300	n/a	n/a	32.4	4,837	8.6

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	2011			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,438	1	6.90%	1,133	1	6.51%
Kittitas Valley Community Hospital	470	2	2.26%	300	3	1.72%
Ellensburg School District	380	3	1.82%	332	2	1.91%
Kittitas County	363	4	1.74%	249	4	1.43%
Anderson Hay Grain/Agri	240	5	1.15%	119	7	0.68%
Elmview	200	6	0.96%	82	9	0.47%
Fred Meyer	198	7	0.95%	159	6	0.91%
Suncadia	152	8	0.73%	35	10	0.20%
Auvil Fruit Company	150	9	0.72%	87	8	0.50%
City of Ellensburg	150	10	0.72%	162	5	0.93%
	<b>3,741</b>		<b>17.96%</b>	<b>2,658</b>		<b>15.28%</b>

Total County Working Population (2011) 20,830  
Total County Working Population (2002) 17,400

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

KITTITAS COUNTY, WASHINGTON

Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Assessor (Assessment Year)</b>									
Number of Taxable Real Property Parcels	26,922	28,118	29,341	31,518	32,271	32,867	33,290	33,413	33,525
Number of New Construction Parcels	2,046	2,512	2,264	2,302	2,575	2,146	1,747	1,179	779
New Construction Assessed Value	83,899,873	226,771,899	144,272,126	241,340,763	441,010,523	486,056,572	163,470,140	82,672,445	62,135,393
State Assessed Utility Value	114,669,458	113,916,038	120,299,737	157,528,498	318,208,940	304,125,436	262,899,279	295,095,844	
County Total Assessed Value	2,660,085,451	3,000,309,391	3,333,464,639	3,936,776,085	4,964,949,052	6,128,464,393	6,411,783,255	6,437,116,147	6,670,622,914
County Current Expenses/Community Services/Veterans Levy	1.31400	1.26400	1.19268	1.09725	1.00289	0.89203	0.875351	0.09508	0.995349
Rate for the Following Year's Tax Collection							(prior to levy shift)	(prior to levy shift)	(prior to levy shift)
							1.031313	1.04942	1.040321
							(after levy shift)	(after levy shift)	(after levy shift)
<b>Auditor</b>									
Recording									
Total Documents Recording	18,382	16,305	18,397	17,787	16,863	13,969	12,947	11,482	11,061
Total Fees Collected	\$ 367,494	\$ 332,201	\$ 478,676	\$ 560,308	\$ 650,864	\$ 611,505	\$ 661,518	\$ 674,952	\$ 682,520
Licensing									
Vehicle Title Transactions	8,894	8,765	8,883	9,071	9,684	8,695	7,850	8,187	8,121
Vehicle Non Title Transactions	38,696	39,585	39,360	40,428	41,597	43,815	43,872	44,878	44,860
Vessel Title	230	220	202	208	248	188	221	194	199
Vessel Non Title Transactions	1,076	1,143	1,141	1,194	1,218	1,283	1,276	1,038	1,018
Total Fees Collected	\$ 3,653,633	\$ 3,821,030	\$ 3,917,973	\$ 4,454,213	\$ 4,448,999	\$ 4,113,385	\$ 4,111,905	\$ 4,287,613	\$ 4,109,934
Auditor Fees Collected	\$ 206,976	\$ 210,172	\$ 211,219	\$ 216,482	\$ 231,093	\$ 206,701	\$ 199,796	\$ 194,278	\$ 191,030
Voter Registration									
New Registrants	n/a	n/a	880	1,511	1,258	3,642	3,639	2,200	1,649
Cancelled Registrants	n/a	n/a	368	646	380	485	1,033	2,025	352
Elections									
Elections Conducted	2	3	3	4	5	4	2	3	5
Ballots Counted	10,654	30,993	15,387	26,650	22,692	38,962	12,680	35,432	19,915
# Registered Voters @ General	17,474	19,817	19,903	18,246	18,341	20,631	19,903	20,195	20,566
Accounting									
Accounts Payable Warrants	n/a	n/a	n/a	n/a	12,257	12,353	13,012	11,773	12,761
Accounts Payable County Warrants	\$ 19,421,980	\$ 19,862,130	\$ 21,002,360	\$ 21,202,212	\$ 20,450,050	\$ 22,272,803	\$ 24,042,005	\$ 19,050,029	\$ 23,209,683
Accounts Payable District Warrants	n/a	n/a	n/a	n/a	7,050,834	8,420,075	8,617,750	11,363,153	11,450,961
Payroll Totals	\$ 9,523,157	\$ 9,700,340	\$ 10,407,064	\$ 11,096,978	\$ 12,321,984	\$ 13,400,343	\$ 13,358,343	\$ 13,373,111	\$ 13,580,666
Number of Employees (W-2's issued)	436	440	468	486	508	514	467	446	445

KITITAS COUNTY, WASHINGTON  
Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Community Development Services</b>									
Plats	14	11	41	48	63	33	8	4	2
Short Plats	53	59	97	136	168	58	20	15	17
Building Permits									
Accessory	n/a	n/a	n/a	n/a	n/a	29	143	130	132
Alteration/Addition	n/a	n/a	70	76	71	98	76	105	87
Renewal	n/a	n/a	n/a	n/a	77	110	35	55	19
Revision	n/a	n/a	13	73	111	81	32	46	23
Fire Sprinkler	n/a	n/a	27	65	97	105	44	n/a	44
Fire Sprinkler Revision	n/a	n/a	n/a	n/a	n/a	n/a	5	n/a	4
Foundation	n/a	n/a	n/a	n/a	n/a	49	65	42	39
Fuel Tank Placement	n/a	n/a	108	84	82	25	54	n/a	116
Manufactured Home Placement	n/a	n/a	63	43	21	22	20	8	2
Mechanical	n/a	n/a	n/a	n/a	n/a	118	99	105	118
New Residence	n/a	n/a	333	396	313	217	117	132	139
Other Type	n/a	n/a	115	178	140	52	26	44	7
Reroof	n/a	n/a	3	2	5	10	12	9	22
WUIC Inspection	n/a	n/a	n/a	n/a	n/a	4	2	n/a	9
Change of Occupancy	n/a	n/a	n/a	n/a	n/a	8	6	1	9
Commercial	n/a	n/a	55	165	57	32	17	52	33
Plumbing	n/a	n/a	n/a	n/a	n/a	10	10	6	7
Repair	n/a	n/a	5	2	5	8	5	2	8
Garage	n/a	n/a	141	110	118	60	n/a	n/a	n/a
Fire Alarm System	n/a	n/a	2	12	9	4	1	n/a	7
Outbuilding	n/a	n/a	128	157	123	87	n/a	n/a	n/a
Demolition	n/a	n/a	11	17	21	10	15	12	5
Swimming Pool	n/a	n/a	2	5	4	2	1	4	2
Multi-Family	n/a	n/a	n/a	42	20	n/a	n/a	n/a	n/a
Natural Gas	n/a	n/a	8	6	86	1	n/a	n/a	n/a
Sign	n/a	n/a	6	4	3	n/a	n/a	n/a	2
Duplex	n/a	n/a	2	n/a	1	n/a	n/a	n/a	n/a
Public	n/a	n/a	3	n/a	5	n/a	n/a	n/a	n/a
Relocation	n/a	n/a	1	n/a	n/a	n/a	n/a	n/a	n/a
Fence	n/a	n/a	n/a	n/a	2	n/a	n/a	n/a	n/a
Commercial Alteration	n/a	n/a	n/a	n/a	n/a	6	n/a	n/a	4
Commercial Tenant Improvement	n/a	n/a	n/a	n/a	n/a	2	n/a	11	2
Outbuilding Alteration	n/a	n/a	n/a	n/a	n/a	11	2	n/a	n/a
Master Building Plan	n/a	n/a	n/a	n/a	n/a	n/a	2	n/a	n/a
							2	n/a	19

KITTITAS COUNTY, WASHINGTON  
Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Clerk</b>									
Cases Filed									
Criminal	414	359	386	367	347	339	345	293	310
Civil	819	781	811	753	785	871	955	920	859
Domestic	175	229	199	182	212	189	201	198	195
Probate	72	97	87	86	88	109	94	82	92
Pat/Adop	51	39	41	42	32	33	29	38	34
Mental	11	10	5	8	10	14	8	17	25
Dep/At Risk	64	81	72	130	108	105	54	58	83
Juvenile Offenders	139	132	124	138	126	142	115	120	114
Pleadings Filed									
Criminal	13,715	17,038	19,227	23,982	24,998	27,525	29,248	27,222	26,579
Civil	2,651	1,883	5,375	10,260	11,323	14,078	15,696	12,393	11,939
Domestic	1,096	2,431	3,644	7,331	8,687	8,425	8,712	8,435	7,415
Probate	468	946	992	1,563	1,726	2,094	1,883	2,212	1,765
Pat/Adop	480	764	806	1,237	1,161	1,318	1,087	1,396	968
Mental	56	53	26	33	72	80	35	83	134
Dep/At Risk	340	901	1,994	2,963	3,869	4,222	3,628	3,882	3,913
Juvenile Offenders	2,138	1,926	2,845	4,375	6,258	6,533	7,576	6,714	6,248
<b>County Commissioners</b>									
Resolutions approved	163	136	174	194	167	183	165	139	147
Ordinances approved	21	45	40	63	38	24	25	14	14
<b>Information Services</b>									
Service Request Processed	1,303	1,556	2,412	2,774	3,034	3,113	2,865	2,796	2,945
<b>WSU Extension</b>									
4-H Members	318	328	326	339	348	409	411	377	454
Extension Volunteers	111	119	122	142	142	134	142	116	119
Volunteer Hours	18,219	20,036	20,400	23,563	23,719	21,680	23,475	n/a	n/a
Volunteer Hours-4-H Leaders	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6515	3998
Volunteer Hours-Master Gardeners	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1464	1390
Master Gardener Plant Clinic Clients	540	473	640	361	770	460	612	n/a	n/a
Agricultural Public Contacts	128	7,710	8,892	12,018	5,570	8,436	5,996	6,550	10,565

KITTITAS COUNTY, WASHINGTON  
Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Juvenile Court Services</b>									
<b>CJAA Programs</b>									
WAJCA CMAP Risk Assessments Performed	53	77	66	73	80	99	47	94	63
Aggression Replacement Training, # Youth	20	20	16	15	16	18	16	8	19
JAIBG/JABG Programs									
# of UA'S/# Positives From Total Taken	194-53	113-70	152-111	38-30	53-42		59-56	46-40	46-43
Work Crews-Youth	36	16	24	24	32	32	37	21	26
Work Crews-Hours	202	265	303	414	384	355	519	330	269
Work Crews-Sites	11	11	11	9	18	10	14	8	9
# UA Pre Screens/# of Positives From Total Taken	not established	113-70	256-134	93-41	105-50		173-59	79-43	97-36
Healthy Choices participants	not established	not established	14	22	8	16	22	9	18
<b>CJS Programs</b>									
Community Service Youth-DIVS	In 29 Out 31	In 30 Out 36	In 22 Out 17	In 46 Out 37	In 36 Out 37		In 23 Out 25	27	20
Community Service Hours-DIVS	648	644	429	761	745	704	605	472	426
Community Service Youth-Ct.	In 45 Out 52	In 83 Out 71	In 27 Out 44	In 61 Out 44	In 61 Out 50		In 70 Out 58	65	60
Community Service Hours-Ct.	2,131	2,836	2,135	2,655	2,084	2,433	2,432	1,531	1,761
Community Service Sites Served	51	57	71	88	69	72	78	35	60
<b>Diversion Program</b>									
Youth Accountable	118	90	73	114	80	127	94	76	57
Community Accountability Boards	44	45	35	65	53	54	53	53	43
Volunteer Hours	1,672	1,215	945	594	477	486	477	477	387
<b>Cases Referred for Supervision</b>	144	133	122	137	127	146	115	131	114
<b>Cases Referred for BECCA (ARY, Truancy, CHINS), SFY</b>	49	61	58	75	94	64	43	35	25
<b>Lower District Court</b>									
<b>Cases filed</b>									
Traffic Infractions	10,404	11,019	9,221	9,650	10,946	9,473	9,485	8,596	8,608
Non-Traffic Infractions	493	474	512	485	408	340	428	428	350
DUI/Physical Control	487	413	395	382	393	420	333	360	396
Other Criminal Traffic	653	383	282	582	692	745	750	720	688
Criminal Non-Traffic	1,354	1,338	1,199	1,207	1,395	1,431	1,436	1,150	1,235
Domestic Violence	90	77	70	79	80	103	109	87	71
Civil	843	805	773	904	933	1,012	1,040	1,051	959
Small Claims	77	85	93	78	73	64	73	46	63
Parking	273	258	224	254	204	147	149	179	170
Total Annual Filings	14,674	14,852	12,769	13,621	15,124	13,735	13,803	12,617	12,540

KITITAS COUNTY, WASHINGTON  
Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Prosecutor</b>									
Felony Cases	383	414	359	387	371	448	345	325	277
Sex Cases	10	14	13	43	21	25	18	30	11
Juvenile Cases	324	300	278	216	202	482	241	199	114
Upper District Cases	757	887	781	703	664	593	1,266	1,272	1,438
Lower District	2,623	2,496	2,136	1,876	1,950	1,743	1,286	1,205	1,432
<b>Sheriff</b>									
Total Calls	14,813	11,683	10,637	12,983	14,251	17,653	16,369	15,753	17,485
Traffic Stops	3,940	2,370	2,088	4,090	4,776	6,401	4,739	5,130	6,018
Civil Papers	2,636	1,794	1,067	676	1,083	2,369	2,428	1,922	1,927
Jail Bed Days	36,868	32,631	31,263	35,535	36,986	41,712	43,081	39,706	34,099
Warrants	470	344	274	391	423	597	613	441	485
<b>Treasurer</b>									
Excise Tax Affidavits	2,809	3,296	3,701	3,299	2,753	2,023	1,805	1,964	2,020
<b>Upper County District Court</b>									
Tickets Filed (parking, traffic, non-traffic, criminal, non-criminal)	8,556	7,727	7,334	8,688	8,189	7,352	8,843	9,180	10,031
<b>Human Resources</b>									
Employees Hired	124	142	167	153	171	149	152	139	135
Full Time Employees	20	46	59	52	51	40	16	15	39
<b>Fair</b>									
Adult/Youth Exhibits	8,778	8,328	8,317	7,703	7,976	8,182	8,298	8,186	7,112
Attendance	65,743	63,574	64,250	71,514	72,293	67,503	66,609	69,349	73,544
<b>Event Center</b>									
Rentals (# of rooms)	117	239	202	214	209	334	230	282	274
Monthly Haul In Passes (no passes April - Sept.)	97	125	151	221	129	90	137	134	127
Rodeo Arena and Bloom Pavilion Rentals	514	419	398	399	399	497	426	414	507



KITTITAS COUNTY, WASHINGTON  
Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Noxious Weed</b>									
Contract Rate	\$ 19.28	\$ 20.89	\$ 20.89	\$ 21.45	\$ 22.94	\$ 25.00	\$ 26.60	\$ 25.60	\$ 25.62
Contracted Hours	3,256	3,256	3,344	3,665	4,200	4,376	4,600	4,810	4,810
Total Employees	7	7	6	7	7	7	8	9	9
<b>Airport</b>									
Acres (Total)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,300
Runways	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2
Taxiways	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6
Based Aircraft	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	55
T-Hangers (# County Owned)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	12
Tie Downs (# Spaces Available)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	20
Aeronautical Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	15
Industrial Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	9
Agricultural Lease (# Acres)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	805
<b>Road</b>									
Pavement Type									
Grade/Drain	18	18	18	18	18	18	18	18	18
Gravel	53	52	53	50	50	50	50	50	50
Total Miles Gravel Roads	72	71	71	69	69	68	68	68	68
BST	442	437	429	440	439	470	470	470	478
ACP	43	48	62	53	57	26	26	26	18
PCC	3	3	-	-	-	-	-	-	-
Total Miles Surfaced Roads	489	489	491	493	496	496	496	496	496
Total Miles All Roads	560	560	562	562	565	564	564	564	564
Miles - Chip Sealed	68	68	73	67	78	66	45	18	53
Access Permits	734	755	851	962	781	557	176	195	10
Exempt Access Applications (No Fee)									175
Address Permits	446	384	483	653	392	227	322	53	123
Access/Address Combined Permits									113
<b>Misdemeanant Probation</b>									
Pre Trial Cases Supervised	510	732	750	504	466	183	315+	149	276
Conviction Cases Supervised	3,977	3,320	3,325	2,664	2,782	2,340	2,737+	2,238	2,166
Warrants Cases Monitored	727	830	890	916	916	931	1,031	1,004	1,010
Total New Supervision Cases In	3,019	2,555	2,208	2,469	2,493	2,510	2,532	2,220	2,346
Total Supervision Cases Cleared Out	2,535	2,724	2,608	2,399	2,373	2,516	2,691	2,346	2,270
<b>Public Health</b>									
Birth Certificates Issued	900	910	992	n/a	1,021	1,076	1,137	1,078	1,308
Communicable Disease Cases Confirmed	31	14	37	n/a	25	83	89	84	48
TB Tests	316	319	312	n/a	290	279	254	138	130
Food Handler Permits Issued	1,426	1,509	1,781	n/a	1,857	1,844	2,308	2,067	2,092
Site Evaluations Performed	312	380	378	n/a	461	224	111	135	113

KITTITAS COUNTY, WASHINGTON

Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Solid Waste</b>									
Ellensburg Garbage Tons	21,290	24,136	23,857	24,589	25,101	23,818	22,492	21,650	22,139
Cle Elum Garbage Tons	6,055	6,386	7,480	8,176	10,540	8,457	7,368	6,962	6,207
Ellensburg CDL Tons	716	511	668	582	768	558	587	836	1,085
Cle Elum CDL Tons	242	313	393	174	254	181	221	359	625
Ryegrass CDL Cubic Yards	9,437	3,552	16,693	12,563	19,592	24,114	8,303	6,202	8,665
Ellensburg Yard Waste Tons	1,270	1,394	1,536	1,555	1,694	1,577	1,616	1,505	1,438
Cle Elum Yard Waste Tons	144	149	125	140	227	427	314	238	210
Septage Gallons	861,084	958,129	840,204	974,556	1,118,099	893,801	986,459	784,764	778,841
Compost Sold Tons	n/a	n/a	n/a	n/a	n/a	n/a	n/a	271	324