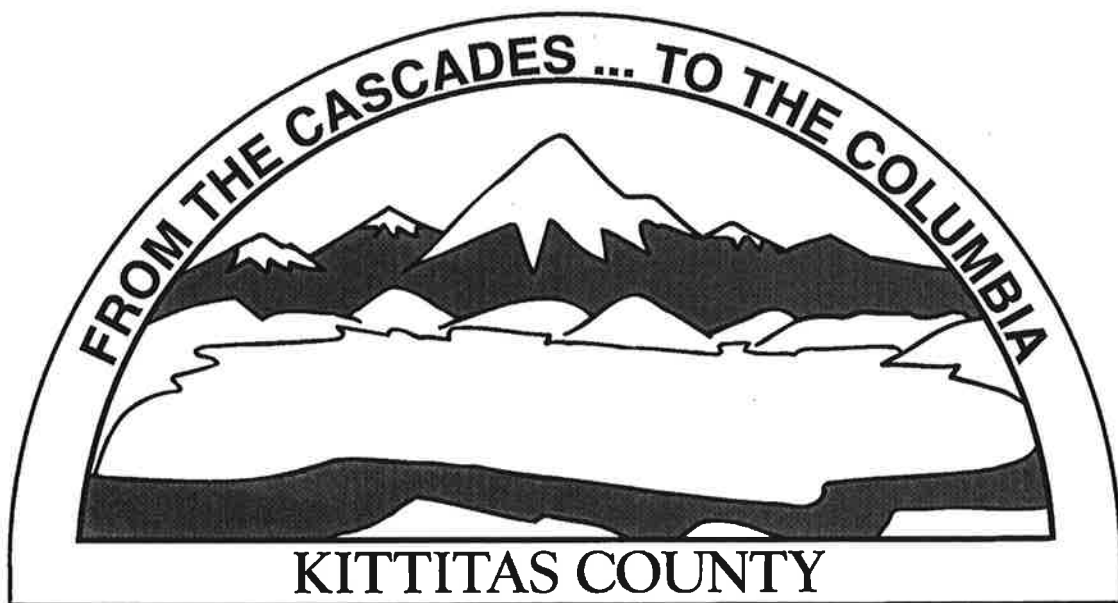


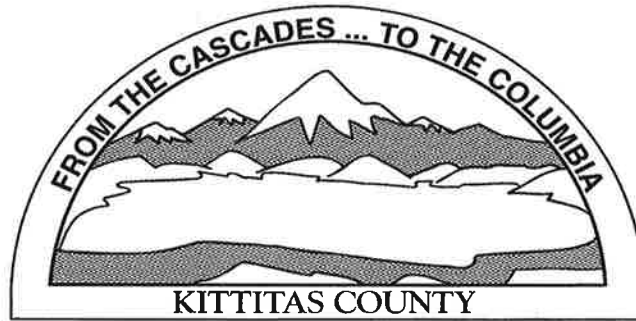
Kittitas County, Washington



Comprehensive Annual
Financial Report

For Fiscal Year Ended
December 31, 2013

KITTITAS COUNTY, WASHINGTON



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2013

Jerald V. Pettit, County Auditor

Prepared by:

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Kay Kresge, Fiscal Analyst

Lisa Bugni, Fiscal Technician II

KITTITAS COUNTY 2013 ANNUAL REPORT

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

Certified correct this 12th day of June, 2014 to the best
of my knowledge and belief

Jerald V Pettit
Kittitas County Auditor

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



June 12, 2014

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, 2013.

The financial report includes the Management Discussion and Analysis (MD&A), Basic Financial Statements, Required Supplementary Information, Fund Financial Statements, Supplementary Financial Information and the Statistical Section.

Profile of the Government

Kittitas County was dedicated by the State of Washington as a public entity in November 1883 and operates under the laws of the State of Washington applicable to a County with a commissioner form of government. Kittitas County has a land area of 2,315 square miles. The 2010 estimated population is 40,500.

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

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

Awards

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

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



Acknowledgements

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

Respectfully Submitted

Jerry Pettit

Jerald V. Pettit
Kittitas County Auditor

Kittitas County Overview

Kittitas County Citizens

Board of County Commissioners

Public Services

Code Enforcement
Community
Development
Public Works
Fire Marshal
Flood Control
Recreation
Solid Waste

Community Services

County Fair
Development Disabilities
Mental Health
Noxious Weed
Public Health
Substance Abuse
Veterans Assistance
WSU Extension

Support Services

Civil Service
Information
Technology
Facilities
Maintenance
Human Resource

Elected Officials

County Assessor County Auditor
County Clerk Prosecutor/Coroner
Sheriff Treasurer
Superior Court Judges
District Court Judges

Elected Officials of Kittitas County

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

APPOINTED OFFICIALS

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

KITTTAS COUNTY, WASHINGTON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2013

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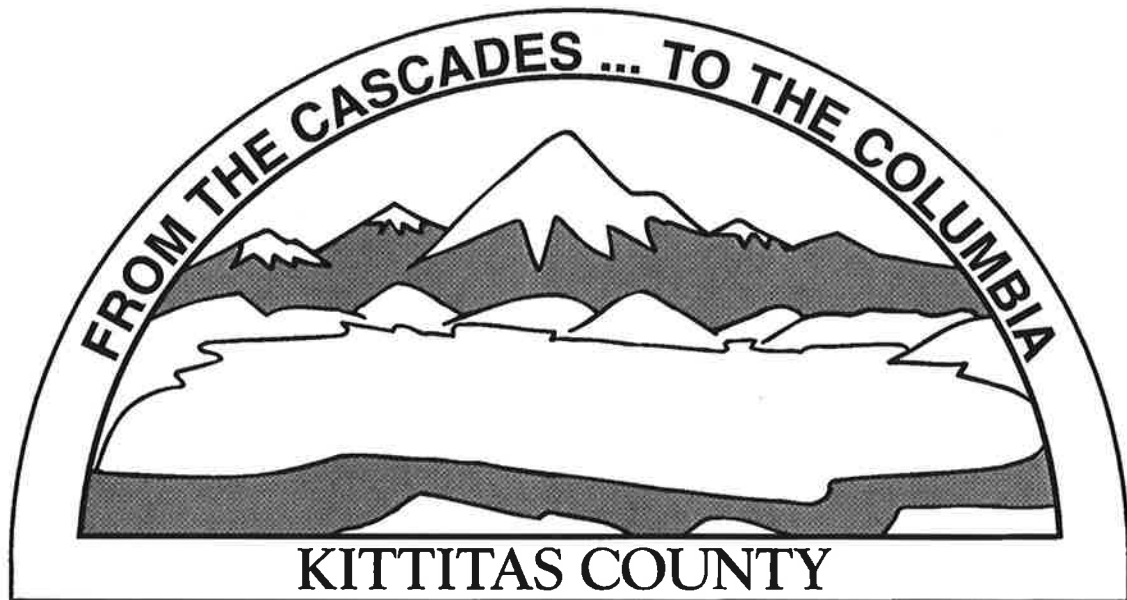
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Financial Section



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, 2013, 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, 2013 by over \$124.1 million. Net Investment in capital assets (net of depreciation and related debt) account for 63% of this amount, with a value of \$78.7 million. Of the remaining Net Position, \$10.4 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2013 Kittitas County's government activities reported combined ending Net Position of \$116.03 million. Of that amount, \$74.7 million is Investment in Capital Assets.
- Fund Balance for the General Fund at December 31, 2013 was \$10.9 million.
- Fund Balance for the County Road Fund at December 31, 2013 was \$14.6 million.
- The County's total long term debt at December 31, 2013 was \$14.1 million. The County's remaining debt capacity for non-voted debt is at \$75 million. The Solid Waste Landfill Post-Closure liability costs are \$1.18 million.
- The General Fund's fund balance increased 4% over 2012, showing an increase of \$436,632. The amount of unrestricted funds is \$4.74 million. This increase in fund balance is due to the Board of County Commissioners cutting expenses including not filling vacant positions, and each department head and elected official reducing their spending even further. This has helped the economic condition of the General Fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

Government-Wide Financial Statements

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

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

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

The Statement of Activities presents information showing how the County's net position changed during 2013. Because it separates program revenue (revenue generated by specific programs through charges for services, grants and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net position are reported using the accrual basis of accounting, similar to the method used by most private-sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2013, 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 2013.

Fund Financial Statements

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

in Kittitas County can be divided into three categories:

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

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

Government Funds

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

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

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

The County maintains budgetary control over its operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. Budgets for governmental funds are established in accordance with state

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

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Statement of Net Position

The following is a summary of the Statement of Net Position as of December 31, 2013, with 2012 comparative balances.

Statement of Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Assets:						
Current Assets	\$46,334,246	\$46,812,066	\$5,845,333	\$4,596,225	\$52,179,579	\$51,408,289
Capital Assets	84,631,104	82,608,349	4,558,609	4,656,036	89,189,712	87,264,385
Total Assets	130,965,351	129,420,415	10,403,943	9,252,259	141,369,293	138,672,673
Liabilities						
Other liabilities	2,668,142	2,838,487	460,368	169,690	\$3,128,510	3,008,177
Long-term liabilities	12,285,336	13,352,446	1,825,086	2,025,705	14,110,422	15,378,150
Total Liabilities	14,953,478	16,190,932	2,285,453	2,195,394	\$17,238,931	18,386,327
Net Position						
Investment in Capital Assets	74,785,338	72,096,838	3,883,608	3,906,034	78,668,945	76,002,871
Non Spendable	260,527	54,046	0	0	260,527	54,046
Restricted	9,241,694	8,637,081	633,234	890,418	9,874,928	9,527,499
Committed	2,664,176	2,347,443	0	0	2,664,176	2,347,443
Assigned	18,666,429	20,043,347	0	0	18,666,429	20,043,347
Unassigned	10,393,709	10,050,728	3,601,648	2,260,412	13,995,357	12,311,140
Total Net Asset	\$116,011,873	\$113,229,482	\$8,118,490	\$7,056,864	\$124,130,362	\$120,286,346

Net Position of the County's governmental activities was \$116.01 million. The County's unrestricted Net Position, the part of the Net Position that can be used to finance day-to-day operations \$10.4 million.

Statement of Activities

For fiscal year ended December 31, 2013, the revenues from primary governmental activities totaled \$39.1 million. Property taxes are the largest revenue source at \$12.7 million, while Charges for Services are the second largest at \$7.1 million.

The expenses for governmental activities totaled \$35.2 million. Public Safety was the county's highest commitment at \$9.36 million; Transportation is the seconded highest expense for 2013 with \$9.19 million.

Continued on the next page

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

Statement of Activities

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues:						
Charges for Services	\$7,157,446	\$8,424,400	\$4,657,994	\$3,119,688	\$11,815,439	\$11,544,087
Operating Grants	6,017,473	7,986,310	0	0	6,017,473	7,986,310
Capital Grants	367,246	0	10,837	0	378,083	0
General Revenues:						
Property Taxes	12,115,316	11,323,742	0	0	12,115,316	11,323,742
Sales Taxes	6,785,010	6,308,685	0	0	6,785,010	6,308,685
Other Taxes	4,925,174	4,991,817	0	0	4,925,174	4,991,817
Unrestricted Grants & Contributions	780,543	40,260	0	0	780,543	40,260
Unrestricted Investment Earnings	947,859	115,572	4,856	12,515	952,715	128,087
Proceeds on Disposition of Capital Assets	22,944	112,450	0	0	22,944	112,450
Total Revenues	\$39,119,012	\$39,303,236	\$4,673,687	\$3,132,203	\$43,792,699	\$42,435,438

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Expenses:						
Judicial	\$2,714,872	\$3,101,412	0	0	\$2,714,872	\$3,101,412
General Government	7,788,544	7,050,404	0	0	7,788,544	7,050,404
Public Safety	9,364,079	9,651,756	0	0	9,364,079	9,651,756
Physical Environment	506,401	529,751	0	0	506,401	529,751
Transportation	9,194,874	8,859,963	0	0	9,194,874	8,859,963
Economic Environment	992,246	1,607,835	0	0	992,246	1,607,835
Mental & Public Health	2,396,732	2,357,544	0	0	2,396,732	2,357,544
Culture & Recreation	1,968,976	1,773,897	0	0	1,968,976	1,773,897
Interest on Long Term Debt	315,423	350,300	0	0	315,423	350,300
Garbage & Solid Waste	0	0	3,239,146	2,877,581	3,239,146	2,877,581
Community Development Services	0	0	1,276,174	0	1,276,174	0
Total Expenses	35,242,148	35,282,861	\$4,515,320	2,877,581	\$39,757,467	38,160,443
Excess (Deficiency) before Special Items and Transfers						
Transfers	(903,258)	0	903,258	0	0	0
Change in Net Position	2,973,605	4,020,375	1,061,625	254,622	4,035,231	4,274,997
Net Position as of January 1	113,229,482	109,382,944	7,056,864	6,802,242	120,286,347	116,185,186
Prior Year Adjustments	(191,214)	(173,836)	0	0	(191,214)	(173,836)
Net Position as of December 31	\$116,011,873	\$113,229,482	\$8,118,490	\$7,056,864	\$124,130,363	\$120,286,347

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

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds Balance Sheet Analysis

The General Fund and County Road are the two major funds in 2013. Together these funds account for 73% of the total government assets and 72% of the total government fund balance. As of December 31, 2013, the county's government funds reported combined fund balances nearly \$35.25 million. Of this total amount, \$4.75 million is unassigned and available for spending within each of the designated funds. There are five types of fund balance as described in Note 1-11 and the breakdown of those fund balance types are below

Fund Balance Type	Amount
Non Spendable	132,793
Restricted	9,041,787
Committed	2,659,404
Assigned	18,666,400
Unassigned	4,758,933

In the total Assets, the Cash and Investments are down from the previous year by \$770,020; and receivables have decreased by \$132,907 and the due from other Governmental decreased by \$1.13 million. The net change in all assets is a 2% decrease.

In the total Liabilities, the biggest decrease is the payables by \$602,238. The net change in all liabilities is 30% decrease.

Governmental Funds	2013	2012	Net Change
Total Assets	41,205,562	42,001,487	(795,925)
Total Liabilities	2,814,885	6,850,488	(4,035,603)
Total Fund Balance	35,259,317	35,150,999	108,318

Governmental Funds Revenues/Expenditure Analysis

The net change in fund balance for the General Fund in 2013 was \$436,632. The net change in the County Road fund was a (\$830,747). Governmental funds had an overall net change in fund balance of \$108,319 for 2013. The changes in fund balances are due to construction projects for infrastructure and the completion of the projects that are funded through the GO & Refunding Bond monies.

The overall changes in Governmental Revenues were 1% decrease. The biggest increase in the revenues occurred in Property Taxes with a 12% increase; 2012 \$11.3 million compared to \$12.9 million in 2013; showing an increase of \$1.54 million.

The overall expenditures decreased 15% from 2012. The biggest expense was in Transportation-Capital which increased \$3.86 Million.

Governmental Funds	2013	2012	Net Change
Revenues	39,157,317	39,374,061	(216,744)
Expenditures	(38,168,684)	(43,956,491)	5,787,807
Other Financing Sources	(880,314)	106,451	(986,765)
Net Change in Fund Balance	134,225	(4,475,979)	4,610,204
Fund Balance Beginning	35,150,999	39,800,813	(4,649,814)
Prior Year Adjustments	0	(173,836)	173,836
Fund Balance Ending	35,259,317	35,150,999	108,318

Enterprise Funds Net Position Analysis

The Net Position of the Solid Waste fund as of December 31, 2013 was \$7.17 million; with \$2.66 million in unrestricted funds. The Net Position of the Community Development Services fund as of December 31, 2013 was \$948,475. This fund was created January 1, 2013, moving from the General Fund. The internal service funds have net position in the amount of \$8.9 million.

Enterprise Funds Revenue/Expenditure Analysis

The Solid Waste fund collected \$3.33 million in revenues and had an operating expense of \$3.20 million showing a net gain of \$131,260. The changes in net position for 2013 after non-operating revenues and expenses are \$113,150.

The Community Development Services fund collected \$1.32 million in revenues and had an operating expense of \$1.22 million showing a net gain of \$95,694. The changes in net position for 2013 after non-operating and expense are \$948,475.

Continued on the next page

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund Changes in Budget

The following table shows the changes between the original and final General Fund budget as of December 31, 2013.

GENERAL FUND	2013 Original Budget	2013 Final Budget	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	11,087,000	11,099,780	12,780
Licenses & Permits	848,390	848,390	0
Intergovernmental	3,057,621	3,640,699	583,078
Charges for Services	1,857,704	1,983,220	125,516
Fines & Forfeits	1,752,401	1,752,401	0
Miscellaneous	746,945	773,195	26,250
Total Revenues	19,350,061	20,097,685	747,624
Expenditures			
General Governmental	6,699,175	6,747,294	(48,119)
Judicial	2,634,419	2,651,592	(17,173)
Security of Persons and Property	8,749,397	9,057,336	(307,939)
Physical Environment	145,259	146,353	(1,094)
Transportation	3,717	3,717	0
Economic Environment	986,808	1,390,698	(403,890)
Culture & Recreation	1,162,954	1,285,258	(122,304)
Debt Service	119,765	125,475	(5,710)
Capital Outlay	371,669	629,658	(257,989)
Total Expenditures	20,873,163	22,037,381	(1,164,218)
Excess (Deficit) Revenues over Expenditures	(1,523,102)	(1,939,696)	(416,594)
Other Financing Sources (Uses)			
Restitution	500	500	0
Proceeds Capital Leases	0	0	0
Sale of Fixed Assets	200	1,700	1,500
Transfers In	100,000	105,000	5,000
Transfers Out	(517,539)	(748,864)	(231,325)
Total Other Financing Sources (Uses)	(416,839)	(641,664)	(224,825)
Net Change in Fund Balance	(1,939,941)	(2,581,360)	(641,419)
Fund Balance, January 1	6,039,451	6,680,870	641,419
Fund Balance, December 31	4,099,510	4,099,510	0

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

The biggest supplemental expenditure budget increases were as follows:

Security of Persons & Property – \$307,939 for grants awarded to the County.

Economic Environment- \$403,890 for grants awarded to the County.

Capital Outlay- \$257,989 purchase of property at the Fair Grounds.

General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$20.09 million and total revenues received \$20.1 million, or less than 1% above budget. The specific changes to report are taxes and licensing & permits. The taxes consist of the real and personal property taxes, timber harvest taxes, sales and use taxes, and excise taxes. Both the real and personal property taxes and sales and use tax collected are slightly above the budgeted amount. Our changes in projections were a little under estimated when the budget was prepared. The licenses and permits are down because of the moving of Community Development Services into an Enterprise fund. The funds were budgeted on both the Revenue and Expenditure but nothing was spent or received.

The General Fund budgeted expenses vs. actual came in at 17% under budget. The biggest unspent budget was Security of Persons and Property, due to reduction in employees and contracted services.

GENERAL FUND	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	11,099,780	11,113,377	13,597
Licenses & Permits	848,390	83,255	(765,135)
Intergovernmental	3,640,699	3,726,605	85,906
Charges for Services	1,983,220	2,041,667	58,447
Fines & Forfeits	1,752,401	1,467,045	(285,356)
Miscellaneous	773,195	1,672,951	899,756
Total Revenues	20,097,685	20,104,902	7,217
Expenditures			
General Governmental	6,747,294	6,130,815	616,479
Judicial	2,651,592	2,486,984	164,608
Security of Persons and Property	9,057,336	6,869,389	2,187,947
Physical Environment	146,353	67,383	78,970
Transportation	3,717	3,717	0
Economic Environment	1,390,698	652,098	738,600
Culture & Recreation	1,285,258	1,285,119	139
Debt Service	125,475	105,505	19,970
Capital Outlay	629,658	582,680	46,978
Total Expenditures	22,037,381	18,183,690	3,853,691
Excess (Deficit) Revenues over Expenditures	(1,939,696)	1,947,118	3,860,908
Other Financing Sources (Uses)			
Restitution	500	436	(64)
Proceeds Capital Leases	0	0	0
Sale of Fixed Assets	1,700	10,663	8,963
Transfers In	105,000	154,823	49,823
Transfers Out	(748,864)	(1,650,501)	(901,637)
Total Other Financing Sources (Uses)	(641,664)	(1,484,579)	(842,915)
Net Change in Fund Balance	(2,581,360)	462,539	3,017,992
Fund Balance, January 1	6,680,870	10,458,619	3,777,749
Fund Balance, December 31	4,099,510	10,895,251	6,795,741

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, 2013, amounts to over \$89.1 million, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, infrastructure, and construction in progress on buildings and systems. Kittitas County has elected to use the modified approach to account for the infrastructure category of Gravel Roads, which eliminates the need to report depreciation expense. The biggest decrease occurred under Government Activities for construction in progress with the completion of the Jail being move to an asset in the amount of \$7.1 million and Road Infrastructure Construction in the amount of \$4.5 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 liabilities as of December 31, 2013 of approximately \$15.07 million.

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

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

ECONOMIC FACTORS

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

The Board of County Commissioners has elected over the past several years to increase property taxes by one percent plus new construction. The additional revenue from new construction has not covered the additional expenditures required in union contracts and supply costs. For the budget year 2013, the Board of County Commissioners declined to do a levy shift from the County Road fund and continued with the property taxes increase of 1% in both the General Levy and County Road.

The sales tax revenues seem to be remaining stable. We are watching very carefully the revenues and all departments are watching and limiting travel and other expenses. With the help of all the departments, not spending their total budgets increased the fund balance of the General

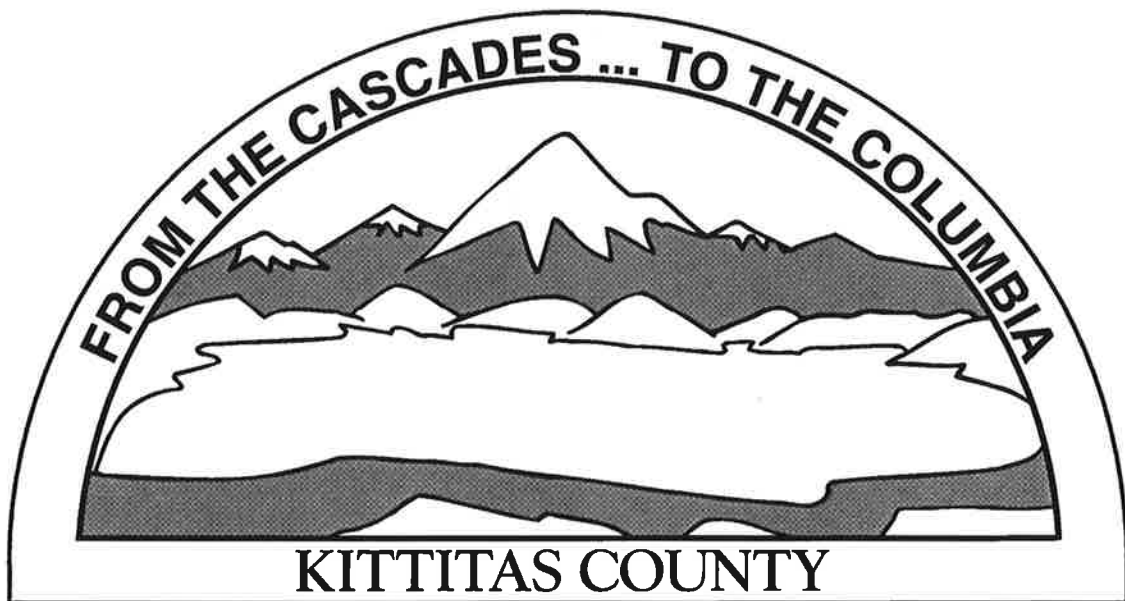
Fund. The 2012 ending fund balance for the General fund was \$10.45 million and the ending 2013 fund balance was \$10.92 million.

The Board of County Commissioners have stated during the budget process that new personnel will not be considered without specific funding for the positions, and they will not use existing fund balance to support operations. The number of positions in the county has increase in 2014 from 2013 by 8 positions, primarily in the Sheriff's office for Correction officer positions.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of Kittitas County's finances for all those interested in the County's finances. Any questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Kittitas County Auditor's Office, Finance Department or visit our website at <http://www.co.kittitas.wa.us/auditor/default.aspx>

Basic Financial Statements



KITTITAS COUNTY, WASHINGTON
Statement of Net Position
December 31, 2013

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash & cash equivalents	\$ 17,695,943	\$ 2,527,802	\$ 20,223,745
Investments	20,087,284	1,999,030	22,086,314
Receivables (net)	3,202,339	226,354	3,428,693
Internal Balances	(269,661)	269,661	-
Inventories	491,549	-	491,549
Due from other Governmental	5,010,372	187,762	5,198,134
Prepaid items	116,420	1,490	117,910
Cash restricted for landfill closure & postclosure	-	633,234	633,234
Capital Assets (net of accumulated depreciation)			
Land	12,942,845	280,439	13,223,283
Intangible Assets	1,520,084	39,704	1,559,788
Buildings	20,690,988	735,814	21,426,802
Improvements	1,363,447	2,976,389	4,339,836
Equipment	2,820,974	526,263	3,347,237
Infrastructure	40,008,289	-	40,008,289
Construction in progress	5,284,477	-	5,284,477
Total Assets	<u>\$ 130,965,351</u>	<u>\$ 10,403,943</u>	<u>\$ 141,369,293</u>
Deferred outflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>
COMBINED ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	130,965,351	10,403,943	141,369,293
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Accounts payable and accrued exp.	\$ 1,545,521	\$ 250,425	\$ 1,795,946
Unearned revenue	6,307	-	6,307
Other current liabilities	365,322	-	365,322
Liabilities payable from restricted assets			-
Non-Current Liabilities:			
Other Long Term Debt			
Due within one year	750,992	209,943	960,935
Due in more than one year	12,285,336	1,825,086	14,110,422
Total Liabilities	<u>\$ 14,953,478</u>	<u>\$ 2,285,453</u>	<u>\$ 17,238,931</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
COMBINED LIABILITES AND DEFERRED INFLOWS OF RESOURCES	14,953,478	2,285,453	17,238,931
NET POSITION			
Net Investment in Captial Assets	\$ 74,785,338	\$ 3,883,608	\$ 78,668,945
Fund Balance			
Non Spendable	260,527	-	260,527
Restricted	9,241,694	633,234	9,874,928
Committed	2,664,176	-	2,664,176
Assigned	18,666,429	-	18,666,429
Unassigned/Unrestricted	10,393,709	3,601,648	13,995,357
Total Net Position	<u>\$ 116,011,873</u>	<u>\$ 8,118,490</u>	<u>\$ 124,130,362</u>

KITITAS COUNTY, WASHINGTON

Statement of Activities
For the Year ended December 31, 2013

FUNCTIONS/PROGRAMS	Program Revenues			Net (Expense) Revenue & Changes in Net Position			
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Judicial	\$ 2,714,872	\$ 1,777,559	\$ 101,703	\$ -	\$ (835,610)	\$ -	\$ (835,610)
General Government	7,788,544	2,932,851	398,525	-	(4,457,168)	-	(4,457,168)
Public Safety	9,364,079	931,666	463,981	-	(7,968,431)	-	(7,968,431)
Physical Environment	506,401	176,178	21,289	-	(308,934)	-	(308,934)
Transportation	9,194,874	205,128	3,378,838	-	(5,610,908)	-	(5,610,908)
Economic Environment	992,246	794,399	101,606	367,246	271,005	-	271,005
Mental & Physical Health	2,396,732	150,393	1,551,531	-	(694,809)	-	(694,809)
Culture & Recreation	1,968,976	189,272	-	-	(1,779,705)	-	(1,779,705)
Interest on long-term debt	315,423	-	-	-	(315,423)	-	(315,423)
Total Government Activities	\$ 35,242,148	\$ 7,157,446	\$ 6,017,473	\$ 367,246	\$ (21,699,984)	\$ -	\$ (21,699,984)
Business-type Activities:							
Garbage & Solid Waste	\$ 3,239,146	\$ 3,336,603	\$ -	\$ 10,837	\$ -	\$ 108,294	\$ 108,294
Community Development Services	1,276,174	1,321,390	-	-	-	45,217	45,217
Total Business-Type Activities	\$ 4,515,320	\$ 4,657,994	\$ -	\$ 10,837	\$ -	\$ 153,511	\$ 153,511
Total Primary Government	\$ 39,757,467	\$ 11,815,439	\$ 6,017,473	\$ 378,083	\$ (21,699,984)	\$ 153,511	\$ (21,546,473)
General Revenues:							
Property Taxes					\$ 12,115,316	\$ -	\$ 12,115,316
Sales Taxes					6,785,011	-	6,785,011
Other Taxes					4,925,174	-	4,925,174
Unrestricted Grants & Contributions					780,543	-	780,543
Unrestricted Investment Earnings					947,859	4,856	952,715
Proceeds on Disposition of Capital Assets					22,944	-	22,944
Transfers					(903,258)	903,258	-
Total General Revenues, Special Items & Transfers					\$ 24,673,589	\$ 908,114	\$ 25,581,703
Change in Net Position					\$ 2,973,605	\$ 1,061,625	\$ 4,035,231
Net Position as of January 1					\$ 113,229,482	\$ 7,056,864	\$ 120,286,347
Prior year adjustment					(191,214)	-	(191,214)
Net Position as of December 31					\$ 116,011,873	\$ 8,118,490	\$ 124,130,363

KITTITAS COUNTY, WASHINGTON

Balance Sheet
Governmental Funds
December 31, 2013

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash & cash equivalents	\$ 9,860,561	\$ 504,032	\$ 5,863,630	\$ 16,228,224
Investments	-	11,690,084	4,355,053	16,045,137
Receivables (net)	2,618,175	338,172	245,157	3,201,504
Due from other funds	396,552	209,290	36,666	642,508
Due from Other Governmental	1,348,236	2,881,697	745,548	4,975,481
Prepaid items	88,396	4,366	19,945	112,708
Total assets	\$ 14,311,921	\$ 15,627,641	\$ 11,266,000	\$ 41,205,562
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued exp.	\$ 346,671	\$ 547,743	\$ 453,562	\$ 1,347,976
Payable to other governments	890	2	92,546	93,437
Due to other funds	501,838	160,878	341,740	1,004,456
Interest Payable	674	-	-	674
Unearned revenue	1,720	-	1,300	3,020
Deposits payable	29,322	7,896	328,103	365,322
Total liabilities	881,115	716,519	1,217,250	2,814,885
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	2,535,555	327,258	268,547	3,131,361
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
	3,416,670	1,043,778	1,485,798	5,946,245
FUND BALANCES				
Non Spendable	103,871	5,416	23,505	132,793
Restricted	1,963,832	219,124	6,858,830	9,041,787
Committed	886,375	-	1,773,029	2,659,404
Assigned	3,182,239	14,359,323	1,124,838	18,666,400
Unassigned	4,758,933	-	-	4,758,933
Total fund balances	10,895,251	14,583,864	9,780,203	35,259,317
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
	\$ 14,311,921	\$ 15,627,641	\$ 11,266,000	\$ 41,205,562

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

Capital assets used in governmental activities are not financial resources and are not reported in the funds	81,748,848
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	3,131,361
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(13,036,329)
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.	8,908,675

Net Position of Governmental Activities 116,011,873

KITTITAS COUNTY, WASHINGTON

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 6,939,194	\$ 4,675,134	\$ 1,292,994	\$ 12,907,323
Sales	4,143,223	-	1,976,461	6,119,684
Other	30,960	23,038	1,095,025	1,149,023
Licenses & Permits	83,255	21,360	401,331	505,946
Intergovernmental	3,726,605	5,259,505	2,134,912	11,120,922
Charges for Services	2,041,667	205,128	1,339,158	3,585,953
Fines & Forfeitures	1,467,045	-	35,480	1,502,525
Investment Earnings	913,899	17,194	10,909	942,002
Miscellaneous Revenues	759,052	6,048	558,838	1,323,938
Total revenues	\$ 20,104,902	\$ 10,207,407	\$ 8,845,008	\$ 39,157,317
EXPENDITURES				
Current:				
Judicial	\$ 2,486,984	\$ -	\$ 172,999	\$ 2,659,984
General Government	6,130,815	145,569	550,015	6,826,399
Public Safety	6,869,389	-	2,428,141	9,297,530
Physical Environ	67,383	-	434,623	502,006
Transportation	3,717	1,661,833	87,012	1,752,562
Health & Human Services	-	-	2,377,063	2,377,063
Economic Environment	652,098	-	401,482	1,053,580
Culture & Recreation	1,285,119	-	318,968	1,604,087
Debt Service:				
Principal	97,848	-	580,405	678,253
Interest/Other Expense	7,657	-	307,766	315,423
Capital Outlay:				
General government	25,596	-	8,629	34,225
Judicial	-	-	603,686	603,686
Public safety	225,762	-	13,444	239,206
Physical environment	-	-	16,157	16,157
Transportation	-	9,405,091	50,947	9,456,038
Health & Human services	-	-	7,339	7,339
Economic environment	-	-	-	-
Culture & recreation	331,322	-	413,835	745,157
Total expenditures	\$ 18,183,690	\$ 11,212,493	\$ 8,772,501	\$ 38,168,684
Excess (deficiency) of revenues over (under) expenditures	\$ 1,921,212	\$ (1,005,086)	\$ 72,507	\$ 988,633

Continued on Next Page

KITTITAS COUNTY, WASHINGTON

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

For the Year Ended December 31, 2013

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 154,823	\$ 174,339	\$ 2,179,589	\$ 2,508,751
Transfers out	(1,650,501)	-	(1,761,508)	(3,412,009)
Proceeds on Disposition of capital assets	11,099	-	11,845	22,944
Total other financing sources (uses)	\$ (1,484,579)	\$ 174,339	\$ 429,926	\$ (880,314)
SPECIAL ITEMS				
Gain on Disposition of Capital Assets	-	-	-	-
Net change in fund balances	436,532	(830,747)	502,433	108,319
Fund balances—beginning	10,458,619	15,414,610	9,277,770	35,150,999
Prior Period Adjustments	-	-	-	-
Fund balances—ending	\$ 10,895,251	\$ 14,583,864	\$ 9,780,203	\$ 35,259,317
Net changes in fund balances for governmental funds				\$ 108,319

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

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

Capital Outlays	\$ 11,101,809
Depreciation	(845,069)
Reduction Construction in Progress	(12,315,279)
Addition of Asset from Construction in Progress	7,560,444
Cost of Assets Sold	(2,810,782)
Adjustments to Assets	(86,504)
	2,624,619

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

Debt Proceeds	\$ -	678,253
Debt Retired		(57,106)
		678,253

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

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

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

Change in Net Position of governmental activities \$ 2,973,605

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Position
December 31, 2013

	Solid Waste	Community Development Services	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
ASSETS				
Current assets:				
Cash & cash equivalents	\$ 1,713,594	\$ 814,208	\$ 2,527,802	\$ 1,467,719
Investments	1,999,030	-	1,999,030	4,042,147
Receivables	226,354	-	226,354	835
Prepayment for Services	1,490	-	1,490	3,713
Due From Funds	53,808	384,508	438,316	127,589
Interfund Loan Receivables	100,000	-	100,000	-
Inventories	-	-	-	491,549
Due From Other governments	96,202	91,560	187,762	34,891
Total Current Assets	<u>\$ 4,190,479</u>	<u>\$ 1,290,276</u>	<u>\$ 5,480,755</u>	<u>\$ 6,168,443</u>
Noncurrent assets:				
Restricted Cash, Cash Equivalents and Investments:				
Cash restricted for landfill closure & postclosure	633,234	-	633,234	-
Total Restricted Assets	<u>633,234</u>	<u>-</u>	<u>633,234</u>	<u>-</u>
Capital assets:				
Land	280,439	-	280,439	46,227
Intangible Assets	39,704	-	39,704	-
Buildings	1,389,478	-	1,389,478	733,210
Improvements	4,513,633	-	4,513,633	170,216
Equipment	1,241,993	9,021	1,251,015	7,028,656
Construction in progress	-	-	-	250,513
Less Depreciation	(2,915,358)	(301)	(2,915,659)	(5,346,566)
Total Capital Assets	<u>\$ 4,549,888</u>	<u>\$ 8,721</u>	<u>\$ 4,558,609</u>	<u>\$ 2,882,257</u>
Total Noncurrent Assets	<u>5,183,122</u>	<u>8,721</u>	<u>5,191,842</u>	<u>2,882,257</u>
Total assets	<u>\$ 9,373,601</u>	<u>\$ 1,298,997</u>	<u>\$ 10,672,598</u>	<u>\$ 9,050,700</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued exp.	\$ 161,559	\$ 88,866	\$ 250,425	\$ 103,426
Due to other funds	57,477	211,178	268,655	35,303
Due to other governments	-	-	-	8
Unearned Revenue	-	-	-	3,287
Landfill Closure Cost	134,513	-	134,513	-
Compensated absences	-	430	430	-
Bonds, notes, loans payable	75,000	-	75,000	-
Total Current Liabilities	<u>\$ 428,548</u>	<u>\$ 300,474</u>	<u>\$ 729,023</u>	<u>\$ 142,024</u>
Noncurrent liabilities:				
Compensated absences	\$ 129,538	\$ 50,047	\$ 179,586	\$ -
Bonds, notes, loans payable	600,001	-	600,001	-
Landfill Closure Cost	1,045,499	-	1,045,499	-
Total Noncurrent Liabilities	<u>\$ 1,775,038</u>	<u>\$ 50,047</u>	<u>\$ 1,825,086</u>	<u>\$ -</u>
Total Liabilities	<u>\$ 2,203,586</u>	<u>\$ 350,522</u>	<u>\$ 2,554,108</u>	<u>\$ 142,024</u>
NET POSITION				
Net Investment in Capital Assets	\$ 3,874,887	\$ 8,721	\$ 3,883,608	\$ 2,882,257
Restricted Net Assets	633,234	-	633,234	3,099,248
Unrestricted	2,661,894	939,754	3,601,648	2,927,170
Total Net Position	<u>\$ 7,170,015</u>	<u>\$ 948,475</u>	<u>\$ 8,118,490</u>	<u>\$ 8,908,675</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:	-	-	-	-
Net Position of business-type activities	<u>\$ 7,170,015</u>	<u>\$ 948,475</u>	<u>\$ 8,118,490</u>	<u>\$ 8,908,675</u>

KITTITAS COUNTY, WASHINGTON

**Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2013**

	<u>Solid Waste</u>	<u>Community Development Services</u>	<u>TOTAL Business-type Activities-- Enterprise Funds</u>	<u>Governmental Activities- Internal Service funds</u>
OPERATING REVENUES				
Charges for Services:				
Garbage & Solid Waste	\$ 3,336,560	\$ -	\$ 3,336,560	\$ -
Other services	-	1,321,390	1,321,390	1,868,309
Total operating revenues	<u>\$ 3,336,560</u>	<u>\$ 1,321,390</u>	<u>\$ 4,657,950</u>	<u>\$ 1,868,309</u>
OPERATING EXPENSES				
Maintenance & operations	\$ 2,952,057	\$ 1,225,395	\$ 4,177,452	\$ 1,319,897
Administrative & general	-	-	-	78,946
Depreciation	253,243	301	253,544	484,252
Total operating expenses	<u>\$ 3,205,300</u>	<u>\$ 1,225,696</u>	<u>\$ 4,430,996</u>	<u>\$ 1,883,095</u>
Operating income (loss)	\$ 131,260	\$ 95,694	\$ 226,955	\$ (14,786)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	\$ 4,856	\$ -	\$ 4,856	\$ 5,856
Gain (loss) on Disposition of Capital Assets	43	-	43	-
Landfill Closure Revenues (Cost)	-	-	-	-
Miscellaneous nonoperating revenues (expenses)	<u>(33,846)</u>	<u>(50,478)</u>	<u>(84,324)</u>	<u>586</u>
Total non-operating income (expense)	<u>\$ (28,947)</u>	<u>\$ (50,478)</u>	<u>\$ (79,424)</u>	<u>\$ 6,442</u>
Income before contributions & transfers	\$ 102,314	\$ 45,217	\$ 147,531	\$ (8,344)
Capital Contributions	10,837	-	10,837	-
Transfers In	<u>-</u>	<u>903,258</u>	<u>903,258</u>	<u>-</u>
Change in net assets	\$ 113,150	\$ 948,475	\$ 1,061,625	\$ (8,344)
Net Position--beginning	7,056,864	-	7,056,864	9,108,233
Prior Period Adjustment	-	-	-	(191,214)
Net Position--ending	<u><u>\$ 7,170,015</u></u>	<u><u>\$ 948,475</u></u>	<u><u>\$ 8,118,490</u></u>	<u><u>\$ 8,908,675</u></u>

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2013

	Solid Waste	Community Development Services	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities Internal Service funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 3,283,624	\$ 845,322	\$ 4,128,946	\$ 2,236,725
Cash payments to suppliers	(3,126,512)	(925,351)	(4,051,863)	(1,683,516)
Net cash provided (used) by operating activities	\$ 157,112	\$ (80,029)	\$ 77,083	\$ 553,209
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from Other Funds	-	903,258	903,258	-
Cash Received (Paid on loans from other funds	50,000	-	50,000	-
Non-Operating Rents and Charges	321	-	321	586
Net cash provided from noncapital activities	\$ 50,321	\$ 903,258	\$ 953,579	\$ 586
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Capital Assets	43	-	43	-
Payments for Capital Acquisition	(147,418)	(9,021)	(156,439)	(73,603)
Payment on Long Term Debt	(75,000)	-	(75,000)	-
Capital Contributions	10,837	-	10,837	-
Net cash provided (used in) capital financing activities	\$ (211,538)	\$ (9,021)	\$ (220,559)	\$ (73,603)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment Interest	5,525	-	5,525	6,206
Purchase of Investment	(1,558)	-	(1,558)	(6,208)
Net cash flows from investing activities	\$ 3,966	\$ -	\$ 3,966	\$ -
Net increase (decrease) in cash and cash equivalent	\$ (139)	\$ 814,208	\$ 814,069	\$ 480,192
Cash and cash equivalents at beginning of year	1,727,351	-	1,727,351	987,527
Cash and cash equivalents at end of year	\$ 1,727,212	\$ 814,208	\$ 2,541,420	\$ 1,467,719
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Net operating income (loss)	\$ 131,260	\$ 95,694	\$ 226,955	\$ (14,786)
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Depreciation expense	253,243	301	253,544	484,252
(Increase) decrease in Accounts Receivable	467	-	467	28,291
(Increase) decrease in Due from other Funds	(3,196)	(384,508)	(387,704)	183,804
(Increase) decrease in Due from other Governmental	(50,207)	(91,560)	(141,767)	156,323
(Increase) decrease in Prepayment for Services	(1,490)	-	(1,490)	(3,665)
Increase (decrease) in Salaries payable	(4,210)	-	(4,210)	-
Increase (decrease) in Vouchers Payable	(3,640)	88,866	85,226	-
Increase (decrease) in Unearned Revenue	-	-	-	3,287
Increase (decrease) in Due to other Funds	(164,834)	211,178	46,344	(7,511)
Increase (decrease) in Inventory	-	-	-	(39,052)
Increase (decrease) in Payables	-	-	-	(237,741)
Increase (decrease) in Due to other Governments	-	-	-	8
Increase (decrease) in Taxes Payable	(281)	-	(281)	-
Total Adjustments	\$ 25,851	\$ (175,723)	\$ (149,872)	\$ 567,896
Net cash provided by operating activities	\$ 157,112	\$ (80,029)	\$ 77,083	\$ 553,209

KITTITAS COUNTY, WASHINGTON

**Statement of Fiduciary Net Position
December 31, 2013**

	Private Purpose Trust	Agency Funds
ASSETS		
Cash/Petty Cash	\$ 5,216	\$ 8,060,341
Cash with Fiscal Agency	-	89,266
Investments	1,958	22,715,478
Taxes Receivable	-	3,076,536
Other Receivables	<u>0</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 7,174</u>	<u>\$ 33,941,621</u>
DEFERRED OUTFLOWS of RESOURCES		
LIABILITIES		
Warrants Payable	\$ -	\$ 2,923,660
Salary/Vouchers Payable	-	281,128
Custodial Accounts	<u>-</u>	<u>27,686,203</u>
TOTAL LIABILITIES	\$ -	\$ 30,890,991
DEFERRED INFLOWS of RESOURCES		
Deferred Inflows of Resources - Taxes	<u>-</u>	<u>3,050,630</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	33,941,621
NET POSITION		
Held in Trust for Other Purposes	<u>\$ 7,174</u>	<u>\$ 0</u>
Total Net Position	<u>\$ 7,174</u>	<u>\$ 0</u>

KITTITAS COUNTY, WASHINGTON

**Statement of Change in Fiduciary Net Position
Private Purpose Trust
For the Year Ended December 31, 2013**

	Private Purpose Trust
Additions	
Investment Earnings	\$ 3
Miscellaneous Revenues	<u>5,100</u>
Total Additions	\$ 5,103
Deductions	
Culture & Recreation	\$ -
Total Deductions	<u>\$ -</u>
Change in Net Position	5,103
Net Position--beginning	<u>2,072</u>
Net Position--ending	<u>\$ 7,174</u>

KITTTAS COUNTY, WASHINGTON

NOTES TO THE BASIC FINANCIAL STATEMENTS

Dated as of and for the Year Ended December 31, 2013

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KITTITAS COUNTY, WASHINGTON
Notes to the Basic Financial Statements
Dated as of and for the year Ended December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

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

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

The private-purpose trust fund is used to account for the Jerry Williams Library Trust.

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

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

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

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

D. BUDGETARY INFORMATION

1. SCOPE OF BUDGET

Annual appropriated budgets are adopted for the General and Special Revenue Funds on the modified accrual basis of accounting, except Treasurer M&O as per RCW 84.56.020 no budget is required. All Proprietary funds are budgeted on a full accrual basis. For Governmental Funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated in fund ledgers for all budgeted funds, but the financial statements include budgetary comparisons for annually budgeted Governmental Funds only. NCGA Statement 1 does not require and the financial statements do not present budgetary comparisons for proprietary fund types.

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

2. AMENDING THE BUDGET

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

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

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

E. ASSETS, LIABILITIES, FUND BALANCE, NET POSITION

1. CASH AND EQUIVALENTS

It is the County's policy to invest all temporary cash surplus. The amounts are classified on the balance sheet as cash and equivalents in various funds. The interest on these investments is credited to the General Fund.

The amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered.

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

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

2. TEMPORARY INVESTMENTS

See Investment Note 4.

3. RECEIVABLES

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

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

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

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

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

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

5. INVENTORIES

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

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

6. CAPITAL ASSETS

See Note Number 6.

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

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

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

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

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

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

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

7. OTHER PROPERTY AND INVESTMENTS

See Deposits and Investments Note No 4.

8. COMPENSATED ABSENCES

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

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

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

9. LONG-TERM DEBT

See Long-Term Debt and Leases Note No 10.

10. DEFERRED INFLOW OF RESOURCES

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

11. FUND RESERVES AND DESIGNATIONS

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

A. Governmental Fund Types

Fund Balance types for Governmental Fund Types and reporting practice

Non-spendable Fund Balance:

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

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

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

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

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

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

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

Restricted Fund Balance:

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

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

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

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

Committed Fund Balance:

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

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

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

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

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

Assigned Fund Balance:

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

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

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

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

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

Unassigned Fund Balance (General Fund Only):

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

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

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

The following is the classifications for the Governmental funds fund balances as of December 31, 2013

	General Fund	Road Fund	Other Funds	Total
Fund Balances:				
Nonspendable:				
Prepaid items	88,396	4,366	19,945	112,708
Petty Cash	15,475	1,050	3,560	20,085
Total Nonspendable	103,871	5,416	23,505	132,793
Restricted for:				
Law & Justice	1,913,832	-	-	1,913,832
Paths Trails	-	117,761	-	117,761
Information Technology	50,000	-	-	50,000
Special Revenue	-	101,363	5,175,072	5,276,435
Construction Performance Bond	-	-	911	911
2010 Go & Refunding Bond	-	-	-	-
County Refund	-	-	356	356
206 CRID 96-1 Bond	-	-	315,455	315,455
CRID Guaranty Fund	-	-	7,072	7,072
Other Capital Projects	-	-	1,359,963	1,359,963
Total Restricted	1,963,832	219,124	6,858,830	9,041,787
Committed to:				
Vehicle Replacement	838,725	-	-	838,725
Special Revenue	-	-	1,754,898	1,754,898
County Capital Improvements	47,650	-	-	47,650
Rodeo Grounds Capital Improvements	-	-	18,131	18,131
Total Committed	886,375	-	1,773,029	2,659,404
Assigned to:				
Rainy Day	588,419	-	-	588,419
NY Budget	2,593,820	-	-	2,593,820
Special Revenue	-	14,359,323	1,124,838	15,484,161
Equipment Reserve	-	-	-	-
Total Assigned	3,182,239	14,359,323	1,124,838	18,666,400
Unassigned	4,784,839	-	-	4,784,839
Total Fund Balance	10,921,157	14,583,864	9,780,202	35,285,223

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

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

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

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

December 31, 2013 Total Fund Balance		\$35,285,223
Capital assets used in governmental activities are not financial resources and are not reported in the funds		\$81,748,848
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds		\$3,131,361
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds		\$(13,036,329)
Internal service funds are used by management to change the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net position		<u>\$8,908,675</u>
Net adjustment to increase total governmental funds to arrive at net position-governmental activities		<u>\$116,037,779</u>

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

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

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

December 31, 2013 Net Changes in Fund Balances for Governmental Funds		134,225
Governmental funds report capital outlay as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		
Capital outlays	\$11,101,809	
Depreciation	(845,069)	
Reduction Construction in Progress	(12,315,279)	
Addition of Asset from Construction in Progress	7,560,444	
Cost of Assets Sold	(2,810,782)	
Donated Assets	<u>(66,504)</u>	2,624,619

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

Debt Proceeds	\$ -	
Debt Retired	<u>678,253</u>	678,253

Some revenues reported in the statement of activities are not yet available and therefore are not reported as revenues in the governmental funds	(67,106)
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	(362,135)
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	(8,344)
Change in Net Position of governmental activities	<u>\$2,999,511</u>

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

NOTE 4 - DEPOSITS AND INVESTMENTS

A. DEPOSITS

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

B. INVESTMENTS

It is the County's policy to invest all temporary cash surplus. At December 31, 2013, the treasurer was holding \$24,795,857.46 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and equivalents in various funds. Investments are reported on the statements at fair value. The interest on these investments is credited to the General Fund. The County Treasurer reports the average compensating balances maintained during 2013 were approximately \$3,610,000.

As of December 31, 2013, the County had the following investments:

Investment Maturities	Fair value of Investments
State Investment Pool	\$69,719,269.58
U.S. Government Securities	\$ 499,953.57
Total	\$70,219,223.15
Less Co. Residual	(\$24,795,857.46)
Net Investments	\$45,423,365.69

C. CREDIT RISK

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

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

1. Safety

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

2. Liquidity

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

3. Return on Investment

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

Investments by Fund

Fund	Total Investments
County Road	11,690,083.61
Special Revenue-Non Major	3,744,121.62
Debt Service	195,144.14
Capital Projects	415,787.73
Total Governmental Funds	\$16,045,137.10
Solid Waste- Proprietary Fund	2,618,645.74
Internal Service Funds	4,042,147.05
Total Proprietary Funds	\$6,660,792.79
Agency Funds	22,717,435.80
TOTAL	\$45,423,365.69

Balance Sheet – Governmental Funds				
	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
Assets				
Investments	\$ -	\$11,690,084	\$4,355,053	\$16,045,137

Proprietary Funds Statement of Net position		
	Business-type Activities Enterprise Funds	Governmental Activities Internal Service Funds
Assets		
Investments	\$2,618,646	\$4,042,147

Agency Funds Combining Balance Sheet	
Assets	
Investments	\$22,717,436

NOTE 5 - PROPERTY TAXES

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

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

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

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

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

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

For 2012 for the 2013 tax County levied the following property taxes on an assessed value of \$5,890,213,462. The Road district property value assessed was \$4,260,687,630.

Fund	Levy	Amount
General fund	1.117439	\$6,581,954.24
Mental Health	.025000	147,255.34
Veterans Relief	.012732	74,994.20
Total General fund Levy*	1.155171	\$6,804,203.78
Road Levy	1.071687	\$4,566,123.54
County Road Diverted	.046940	199,996.68
Total Road Levy*	1.118627	\$4,766,120.22
Flood Control Regular Levy	.069946	411,996.87
GRAND TOTAL	2.343744	\$11,982,320.87

NOTE 6 – CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013 is shown by asset type in the following table. The biggest decrease occurred under Government Activities for construction in progress with the completion of the Jail being move to an asset in the amount of \$7,155,836 and Road Infrastructure Construction in the amount of \$4,526,567.

GOVERNMENT ACTIVITIES (including Internal Service Funds)	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
Assets not being depreciated					
Land	3,584,748	158,889	0	-1,000	3,742,637
Gravel Roads*	4,058,505	0	23,595	0	4,034,910
Easements & Right of Ways	5,160,279	5,018	0	0	5,165,297
Intangible Assets	1,594,176	8,629	0	-82,721	1,520,084
Construction in Progress	14,346,325	3,621,369	12,683,216	0	5,284,477
Total	28,744,033	3,793,905	12,706,811	-83,721	19,747,406
Assets Being Depreciated					
Buildings & Improvement	24,916,718	7,269,590	0	0	32,186,308
Improvements	1,909,396	450,290	0	0	2,359,686
Equipment	11,527,240	503,960	435,231	17,216	11,613,185
Infrastructure	140,138,305	6,894,924	2,368,357	0	144,664,872
Total	178,491,659	15,118,764	2,803,589	17,216	190,824,051
Grand Total	207,235,692	18,912,670	15,510,400	-66,504	210,571,457
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease		Ending Balance
Buildings & Improvements	10,541,753	953,567	0	0	11,495,320
Improvements	850,068	146,172	0	0	996,239
Equipment & Machinery	8,507,483	1,191,330	906,602	0	8,792,211
Infrastructure	104,728,040	2,290,916	2,362,373	0	104,656,582
Total	124,627,343	4,581,985	3,268,976	0	125,940,353
Total Government Activities, net	82,608,348	14,330,685	12,241,424	-66,504	84,631,105
BUSINESS TYPE ACTIVITIES	Beginning Balance	Increase	Decrease		Ending Balance
Assets not being depreciated					
Land	280,439	0	0	0	280,439
Intangible Assets	40,025	0	0	-321	39,704
Construction in Progress	0	0	0	0	0
Total	320,463	0	0	-321	320,142
Assets Being Depreciated					
Buildings & Improvement	1,389,478	0	0	0	1,389,478
Improvements	4,513,633	17,622	17,622	0	4,513,633
Equipment	1,111,792	156,439	0	-17,216	1,251,015
Total	7,014,903	174,061	17,622	-17,216	7,154,125
Grand Total	7,335,366	174,061	17,622	-17,538	7,474,268
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease		Ending Balance
Buildings & Improvements	601,649	52,015	0	0	653,664
Improvements	1,422,560	132,306	17,622	0	1,537,243
Equipment & Machinery	655,122	86,845	0	-17,216	724,751
Total	2,679,331	271,166	17,622	-17,216	2,915,659
Business Activities Capital Assets, net	4,656,035	-97,105	0	-321	4,558,609

B. ADJUSTMENTS

The Governmental Activities shows in the adjustment column \$82,721 as a decrease. This is an adjustment to remove Intangible Assets under the \$5,000 threshold. There is also an adjustment in the amount of \$17,216 to transfer a vehicle to the Noxious Weed Department from the Solid Waste Department. The Business Type Activities shows in the adjustment column \$321 as a decrease. This is an adjustment to remove Intangible Assets under the \$5,000 threshold. There is also an adjustment in the amount of \$17,216 to transfer a vehicle from the Solid Waste Department to the Noxious Weed Department, this also reduces the depreciation \$17,216 in the Solid Waste Department.

C. DEPRECIATION EXPENSE

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

Government Activities	
Function/Program	Amount
Government activities	\$846,981
Judicial Services	28,701
Public Safety	263,311
Physical Environment	20,787
Transportation	3,067,600
Health and Human Service	2,839
Economic Environment	0
Culture and Recreation	351,766
Total	\$4,581,985

Depreciation expense was charged to the business activities as follows:

Business Activities	
	Amount
Solid Waste & Garbage	\$270,865
Community Development Services	301
Total	\$271,166

*See Required Supplementary Information

NOTE 7 - PENSION PLANS

A. WASHINGTON STATE RETIREMENT PLANS

Substantially all county full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit retirement plans. The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to: Department of Retirement Systems, Communications Unit, P.O. Box 48380, Olympia, WA 98504-8380; or it may be downloaded from the DRS website at www.drs.wa.gov. The following disclosures are made pursuant to GASB Statements 27, *Accounting for Pensions by State and Local Government Employers* and 50, *Pension Disclosures, an Amendment of GASB Statements 25 and 27*.

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

A. Plan Description

The Legislature established PERS in 1947. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts; employees of legislative committees; employees of district and municipal courts; and employees of local governments. Membership also includes higher education employees not participating in higher education retirement programs. Approximately 49 percent of PERS salaries are accounted for by state employment. PERS retirement benefit provisions are established in Chapters 41.34 and 41.40 RCW and may be amended only by the State Legislature.

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

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

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

PERS Plan 1 and Plan 2 retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the PERS Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' Fiscal Year 2013, the rate was five and one-half percent compounded quarterly. Members in PERS Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest thereon, in lieu of any retirement benefit, upon separation from PERS-covered employment. PERS Plan 1 members are vested after the completion of five years of eligible service.

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

The monthly benefit is 2 percent of the average final compensation (AFC) per year of service, but the benefit may not exceed 60 percent of the AFC. The AFC is the monthly average of the 24 consecutive highest-paid service credit months.

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

Plan 1 members may elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 provides duty and non-duty disability benefits. Duty disability retirement benefits for disablement prior to the age of 60 consist of a temporary life annuity. The benefit amount is \$350 a month, or two-thirds of the monthly AFC, whichever is less. The benefit is reduced by any workers' compensation benefit and is payable as long as the member remains disabled or until the member attains the age of 60, at which time the benefit is converted to the member's service retirement amount.

A member with five years of covered employment is eligible for non-duty disability retirement. Prior to the age of 55, the benefit amount is 2 percent of the AFC for each year of service reduced by 2 percent for each year that the member's age is less than 55. The total benefit is limited to 60 percent of the AFC and is actuarially reduced to reflect the choice of a survivor option. Plan 1 members may elect to receive an optional COLA amount (based on the Consumer Price Index), capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

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

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

PERS Plan 2 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions, if hired prior to May 1, 2013:

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

PERS Plan 2 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of 5 percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service.

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

PERS Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component and member contributions finance a defined contribution component. As established by Chapter 41.34 RCW, employee contribution rates to the defined contribution component range from 5 percent to 15 percent of salaries, based on member choice. Members who do not choose a contribution rate default to a 5 percent rate. There are currently no requirements for employer contributions to the defined contribution component of PERS Plan 3.

PERS Plan 3 defined contribution retirement benefits are dependent upon the results of investment activities. Members may elect to self-direct the investment of their contributions. Any expenses incurred in conjunction with self-directed investments are paid by members. Absent a member's self-direction, PERS Plan 3 contributions are invested in the Retirement Strategy Fund that assumes the member will retire at age 65.

For DRS' Fiscal Year 2013, PERS Plan 3 employee contributions were \$99.0 million, and plan refunds paid out were \$69.4 million.

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

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

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

- If they have at least ten service credit years and are 55 years old, the benefit is reduced by an ERF that varies with age, for each year before age 65.
- If they have 30 service credit years and are at least 55 years old, and were hired before May 1, 2013, they have the choice of a benefit that is reduced by 3 percent for each year before age 65; or a benefit with a smaller (or no) reduction factor (depending on age) that imposes stricter return-to-work rules.
- If they have 30 service credit years, are at least 55 years old, and were hired after May 1, 2013, they have the option to retire early by accepting a reduction of 5 percent for each year before age 65.

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

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

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

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

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

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

Newly elected or appointed justices and judges who chose to become PERS members on or after January 1, 2007, or who had not previously opted into PERS membership, were required to participate in the JBM Program.

There are 1,176 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2012:

Retirees and Beneficiaries Receiving Benefits	82,242
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	30,515
Active Plan Members Vested	106,317
Active Plan Members Nonvested	44,273
Total	263,347

B. Funding Policy

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

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

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

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2013, are as follows:

Members Not Participating in JBM:

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

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

** The employer rate for state elected officials is 13.73% for Plan 1 and 9.21% for Plan 2 and Plan 3.

*** Plan 3 defined benefit portion only.

**** The employee rate for state elected officials is 7.50% for Plan 1 and 4.92% for Plan 2.

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

Members Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer-State Agency*	11.71%	11.71%	11.71%**
Employer-Local Gov't Units*	9.21%	9.21%	9.21%**
Employee-State Agency	9.76%	9.80%	7.50%***
Employee-Local Gov't Units	12.26%	12.30%	7.50%***

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

** Plan 3 defined benefit portion only.

***Minimum rate.

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

	PERS Plan 1	PERS Plan 2	PERS Plan 3
2013	\$ 28,682	\$ 700,387	\$ 119,798
2012	\$ 26,008	\$ 587,185	\$ 104,601
2011	\$ 29,407	\$ 510,854	\$ 97,230

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

A. Plan Description

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

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

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

LEOFF retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through legislative appropriations. Employee contributions to the LEOFF Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' Fiscal Year 2013, the rate was five and one-half percent compounded quarterly. Members in LEOFF Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest earnings, in lieu of any retirement benefit, upon separation from LEOFF-covered employment.

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

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

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

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

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

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

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

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

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

LEOFF Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 benefit amount is 2 percent of the FAS for each year of service. Benefits are reduced to reflect the

choice of survivor option and for each year that the member's age is less than 53, unless the disability is duty-related. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53.

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

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

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

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

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

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

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

There are 374 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2012:

Retirees and Beneficiaries Receiving Benefits	10,189
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	689
Active Plan Members Vested	14,273
Active Plan Members Nonvested	2,633
Total	27,784

B. Funding Policy

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

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For DRS' Fiscal Year 2013, the state contributed \$54.2 million to LEOFF Plan 2.

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

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2013, are as follows:

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

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

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

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

	LEOFF Plan 1	LEOFF Plan 2
2013	\$ 0	\$ 113,196
2012	\$ 0	\$ 116,685
2011	\$ 0	\$ 113,024

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

A. **Plan Description**

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

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

PSERS membership includes:

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

Covered employers include:

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

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

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

PSERS retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the plan accrue interest at a rate specified by the Director of DRS. During DRS' Fiscal Year 2013, the rate was five and one-half percent compounded quarterly. Members in PSERS Plan 2 can elect to withdraw total employee contributions and interest thereon, in lieu of any retirement benefit, upon separation from PSERS-covered employment.

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

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

PSERS members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a 3 percent per year reduction for each year between the age at retirement and age 60 applies.

PSERS Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The monthly benefit is 2 percent of the AFC for each year of service. The AFC is based on the member's 60 consecutive highest creditable months of service. Benefits are actuarially reduced for each year that the member's age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years). There is no cap on years of service credit, and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

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

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

There are 75 participating employers in PSERS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2012:

Retirees and Beneficiaries Receiving Benefits	27
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	60
Active Plan Members Vested	2,083
Active Plan Members Nonvested	2,167
Total	4,337

B. Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates. The employer and employee contribution rates for Plan 2 are developed by the Office of the State Actuary to fully fund Plan 2.

The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.37 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2013, are as follows:

	PSERS Plan 2
Employer*	10.54%
Employee	6.36%

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

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

	PSERS Plan 2
2013	\$ 103,353
2012	\$ 89,149
2011	\$ 62,641

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 a member of the Washington Counties Risk Pool ("Pool"). Other Washington counties that are Pool members include: Adams, Benton, Chelan and Clallam, Clark, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Lewis and Mason, Okanogan, Pacific, Pend Oreille and San Juan, Skagit, Skamania, Spokane and Thurston, Walla Walla, Whatcom and Yakima Counties. Kitsap, Klickitat and Whitman Counties are former Pool members, having voluntarily terminated their memberships beginning October 1st of 2010, 2002 and 2003 respectively.

Background: The Pool was formed August 18, 1988 after an Interlocal (Cooperative) Agreement under Chapter 39.34 RCW was approved by several Washington counties. The agreement and cooperative created a mechanism to provide member counties with "joint" programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling, and risk management. Washington's pools operate under the state's "pooling" laws and regulations, more specifically, RCW 48.62 RCW and WAC 200.100. They must be first approved and then are overseen by the State Risk Manager, and they are subject to annual fiscal audits performed and issued by the State Auditor's Office.

Noteworthy is the definition of "insurer" within RCW 48.01.050 for application of the Washington Insurance Code, which reflects the following:

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

Thus, under Washington law the Pool is not an insurance company, and therefore, not subject to the rules governing insurance policy interpretation.

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. Its 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.

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

New members may be asked to pay modest fees to cover any costs to analyze the member’s loss data and risk profile, but they are normally only required to contribute their proportional shares on their entry year’s insuring assessments. Members contract initially under the Interlocal Agreement to remain in the Pool for at least five years. Following the initial term, a county may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files its required advance written notice; otherwise, the Interlocal Agreement and memberships automatically renew for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members’ proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

Joint Self-Insurance Liability Program (“JSILP”): The Pool, which recently celebrated its Silver Anniversary, has been providing its membership with occurrence-based, jointly purchased and/or jointly self-insured 3rd-party liability coverage since October 1, 1988 for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by an occurrence during the policy period and occurring anywhere in the world. Total coverage limits have grown from the \$1 million limit that existed during the Pool’s initial two insuring months to \$5 million, then to \$10 million and onto \$15 million before reaching the \$20 million occurrence limit that has existed since October 1, 2003. (Note: Additional occurrence limits of \$5 million have been available for many years for member counties to choose as an individual county-by-county option.) There are no aggregate limits to the payments the WCRP makes for any one member county or all member counties combined.

The initial \$10 million in coverage is jointly self-insured. The remaining JSILP coverage, up to \$15 million, is acquired as “following form” excess insurance from higher rated commercial carriers. Member counties annually select a deductible amount applicable to each occurrence from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000.

Reinsurance is acquired from higher rated carriers as well to protect the Pool directly and its member counties indirectly from larger-valued losses. The reinsuring program is written with a self-insured retention (“SIR”) equal to the greater of the applicable member’s deductible or \$100,000. The reinsuring agreements also include first and second layer corridor elements – to \$1 million and from \$1 to \$2 million – with cumulative (WCRP) retentions of \$2.95 and \$0.65 million and annual aggregate limits of \$40 and \$20 million respectively.

616 third-party liability claims (and lawsuits) were reported to the Pool by its member counties during Py2013, and added to the Pool’s administrative database. This represented a 3% reduction in year-over-year filings and a continuation of recent years’ decline in annual filings. The new filings raised the to-date total (Oct 1988 – Sep 2013) to 19,232. Total incurred losses (payments made plus reserve estimates for *open* claims) increased \$8.1 million during Py2013 to \$250.9 million. The annual amount is 50% more than the corresponding Py2012 amount of \$5.4M, but it represents just 51% of the Py2011 increase of \$16.0M, 46% of the \$17.8M in Py2010, and only 39% of the \$20.8M annual average for Py2007 through Py2009. Only 327 claims remained classified as ‘*open*’ at year-end. With 307 additional claims projected by the actuary from all years as incurred but not yet reported (“IBNR”), the Pool’s estimated ultimate claims totaled 19,539 as of September 30, 2013.

The independent actuary's projection of total reserves for claims that are expected to be the Pool's responsibility decreased slightly (-1%) from Py2012 to \$14.6 million. This amount includes \$3.4 million (-21% from Py2012) for losses within the Pool's self-insured retention, \$10.0 million (+7%) for losses subject to the "corridor" programs with the Pool's reinsurers, \$0.2 million for losses within the Py2013 quota-shared (10%) upper reinsured layer, and \$1.0 million (+3%) for estimated unallocated loss adjustment expenses. *NOTE: The corridor programs involving the WCRP's first (and now second) layer reinsurers began seven years ago. These programs included an occurrence coverage maximum of \$0.5 million during the first three years, \$1.0 million during the next three years, and of both \$1.0 million and \$2.0 million beginning with Py2013. Occurrence coverage minimums have remained since the corridor program began the greater of the applicable member deductible or \$100,000.*

Washington Counties Property Program ("WCPP"): Beginning with Py2006 (October 1, 2005), WCRP added property insurance as a county-by-county option that is jointly-purchased from a consortium of higher rated commercial carriers. Since the initial offering, both participation and the total values of covered properties have nearly doubled. Twenty six WCRP counties with covered properties totaling over \$2.7 billion participated in the optional insuring program during Py2013.

The WCPP includes All Other Peril coverage limits of \$500 million per occurrence for losses to buildings and contents, vehicles, mobile/contractors equipment, EDP and communication equipment, etc., as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. All Other Perils coverage limits apply to any occurrence, even those affecting more than one participating county, and there are no annual (AOP) aggregate limitations. Flood and Earthquake coverages each include annual aggregate limits of \$200 million. The WCPP coverage also includes sublimited items, e.g. Equipment Breakdown / Boiler & Machinery (\$100 million), Special Flood Hazard Areas (\$25 million). And there are endorsements for Green Construction Upgrades, Reproduction Coverage for Historic Structures, and Terrorism (\$20 million).

AOP occurrence deductibles, which the participating counties select annually and which the counties are solely responsible for paying, range between \$5,000 and \$50,000. Higher deductibles are applicable to losses resulting from catastrophe relevant losses.

There were 15 claims filed during Py2013 by participating counties with loss estimates totaling \$2.6 million and losses paid by fiscal year-end of \$1.5 million. During its initial eight years as a WCRP optional insuring program, there have been 103 WCPP claims filed with to-date incurred losses totaling \$15.5 million and losses paid through fiscal 2013 of \$8.9 million. Considering the fact that to-date WCPP premiums have totaled \$22.2 million, the WCPP's cumulative loss ratio is below 0.7.

Other Insurances: Several member counties also use the Pool's contracted producer (broker) to secure other (specialty) insurances. Examples include public officials bonds and crime (and fidelity), cyber risks/security, special events/concessionaires, underground storage tank and other environmental hazards insurance coverages.

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 Board, which is 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 a) determining the extent of the 3rd-party self-insured liability coverage to be offered (approving the insuring document or coverage form), b) selecting the reinsurance program(s) to acquire and the excess insurance(s) to be jointly purchased or offered for optional purchase by the member counties, c) approving the Pool's annual operating budget(s) and work program(s), and d) approving the members' deposit assessment and reassessment formulas for the policy year ensuing and for any deficient prior period(s).

Regular oversight of the Pool's operations is provided by an 11-person executive committee selected from and by the WCRP Board. Committee members are elected to staggered, 3-year terms. The Committee meets several times throughout each policy year to: a) approve all WCRP disbursements and review the Pool's financial health; b) approve case settlements exceeding the applicable member's deductible by at least \$50,000; c) review all claims with incurred loss estimates exceeding \$100,000; and d) evaluate the Pool's operations and program deliverables as well as the Executive Director's performance. Committee members are expected 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.

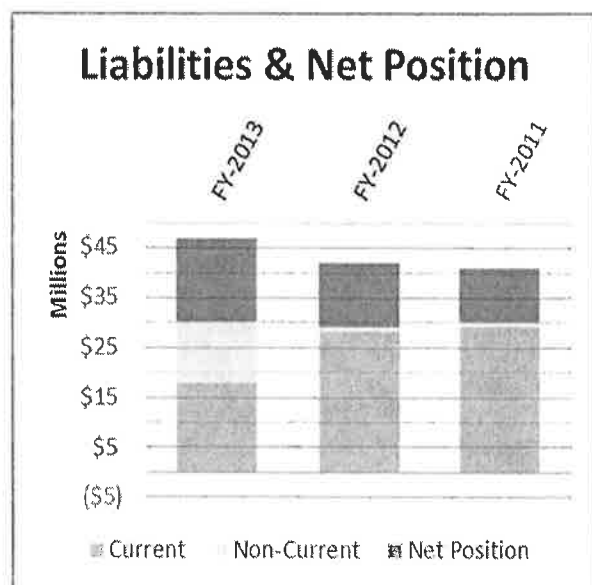
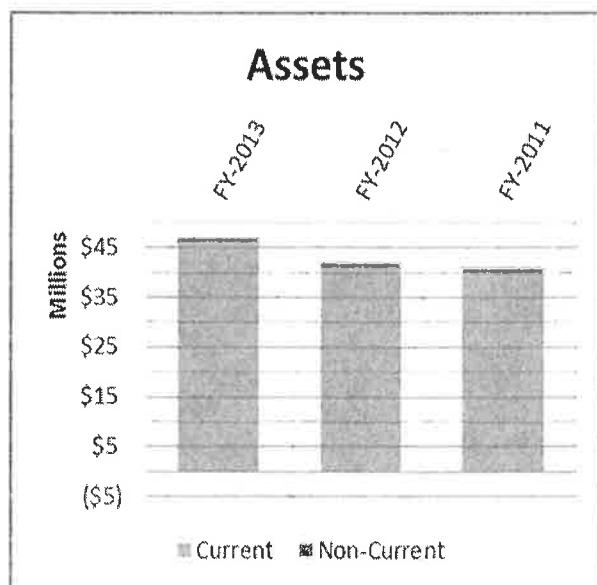
Staffing and Support Teams: The Pool's multi-person claims staff with years of combined experience handles or oversees the handling of the several hundred liability cases each year filed upon and submitted by the Pool's member counties. This includes establishing reserves for covered events and estimating undiscounted future cash payments for losses and their related claims adjustment expenses. Other WCRP staffers provide various member services, e.g.

conducting member and potential member risk assessments and compliance audits, coordinating numerous Pool-sponsored trainings, researching other coverages, and marketing the Pool and its risk management services. Some address and support the organization's administrative needs.

Professionals from some of the more respected organizations worldwide are regularly called upon to address various needs of the Pool. More specifically, independent actuarial services are furnished by PricewaterhouseCoopers, LLP. Independent claims auditing is performed by Startegic Claims Direction LLC, and special claims audits are occasionally performed by the Pool's commercial reinsurers/insurers. Insurance producer (broker) and advanced loss control and prevention services are provided by Arthur J. Gallagher Risk Management Services, Inc.. Coverage counsel is furnished by J. William Ashbaugh of Hackett Beecher & Hart. These professionals are in addition to the many contracted and in-county attorneys assigned to defend the numerous Pool-covered cases, as well as the examinations by and services from both the State Risk Manager and State Auditor's Offices.

Financial Summary: During fiscal 2013, Pool assets grew 11% (+\$4.8 million) and liabilities by 3% (+\$1.0 million). Its net (financial) position, which is commonly referred to as "net assets" and sometimes as "owners' equity", improved 30% (+\$3.9 million) during the Pool's Silver Anniversary year to \$16.7 million as of September 30, 2013. Much of the net position is 'restricted' (\$12.5 million) to address the Board of Directors' recently revised requirements in section D of its Underwriting Policy. *NOTE: This policy revision resulted in the Pool's own restriction increasing \$7.5 million (+187%) and the unrestricted declining \$3.8 million (-53%). The (State Risk Manager's) solvency provisions in WAC 200.100.03001(3) required \$0.9 million for satisfaction, a year-over-year increase of \$0.1 million (+15%). Another \$0.9 million is invested in capital assets (net of debt). The remaining \$3.3 million is unrestricted.*

\$3.75 million in operating income was experienced during Py2013, an increase of 111% from Py2012. Operating revenues were 'flat', but expenses declined nearly \$2.0 million (-15%). This reduction was in part due to even more favorable adjustments by the independent actuary, PricewaterhouseCoopers LLP ("PwC"), to the Pool's claims-related reserves, and to the reduction (-26%) in the premiums to acquire the reinsurance, excess insurance and property insurance policies requested by the Board.



Contingent Liability: The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits of the Pool resulting from any fiscal year are financed by reassessments (aka retroactive assessments) placed upon the deficient year's membership in proportion with the deposit assessments initially levied and collected. The Pool's reassessments receivable balance at December 31, 2013 was ZERO (\$0) as there were no known contingent liabilities at that time.

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 2013, the County has a credit account balance of \$69,835.63.

C. UNEMPLOYMENT COMPENSATION

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$57,595 in unemployment charges in 2013. The County also contracts with TALX Corporation to assist with the claims handling, and in 2013 we paid \$1,699.

NOTE 9 – SHORT TERM DEBT

Kittitas County had no outstanding short term debt as of December 31, 2013 and no short-term debt activities during 2013.

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%	\$9,555,000

The bond debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2014	580,000	295,931
2015	600,000	284,331
2016	450,000	272,331
2017	455,000	263,331
2018	475,000	253,094
2019-2020	995,000	448,788
2021-2025	2,760,000	835,913
2026-2030	3,240,000	356,825
TOTAL	\$9,555,000	\$3,010,544

B. LONG TERM LIABILITIES

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%	\$675,000
TOTAL		\$675,000

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

Year Ending December 31	Principal	Interest
2014	75,000	3,375
2015	75,000	3,000
2016	75,000	2,625
2017	75,000	2,250
2018	75,000	1,875
2019-2020	150,000	2,625
2021-2022	150,000	1,125
TOTAL	\$675,000	\$16,875

C. DEBT LIMITS

State Law provides that debt cannot be incurred in excess of the following percentages of the value of taxable property of the County:

- 1.5% - Without a vote of the people
- 2.5% - With a vote of the people

The total tax property value was \$5,890,213,462 and the debt limits for the County as of December 31, 2013 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$ 75,459,741
General Purposes – with a vote of the people	\$147,255,337

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 \$8,333 for the year ended December 31, 2013. The future minimum lease payments for these leases are as follows:

Year Ending December 31	Amount
2014	7,138
2015	7,138
2016	4,905
2017	1,596
2018	0
Total	\$20,777

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 2013:

Asset	Governmental Activities
DM 525 Mail Machine System-UDC	4,464
Sharp MX-C401 Copier-UDC	3,278
Sharp MX-M623N-Treasurer	13,151
Ricoh 760D Scanner - Prosecutor	290
Sharp MX-C311(1) & Xerox W5655PT(2)-Prosecutors	6,249
Sharp MX-5111-Prosecutor	12,164
Mail Machine-Centormail 140 - Auditor	22,382
Sharp MX-3100N(2) & MX-M453N(1)- Sheriff	9,657
Sharp MX-3100N - Sheriff	9,991
Sharp MX M453N (2) Copiers-Sheriff	19,710
Sharp MX-M453N – Sheriff	10,556
Xerox W5655PT - Juvenile/Clerk/Sup Court	3,749
NetApp IT Server	164,961
OCE CM4521 Copier - Public Health	0
OCE CM4521 Copier - Public Health	10,163
Total	\$290,767

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2013, are as follows:

Year Ending December 31	Governmental Activities
2014	105,653
2015	89,516
2016	77,028
2017	28,252
2018	0
Total Minimum Lease Payments	\$300,449
Less: Interest	(9,683)
Present Value of Minimum Lease Payments	\$290,766

NOTE 12 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2013, the following changes occurred in long-term liabilities: The Public Health Department returned OCE CM4521 Copier for a newer model of the same with a yearly savings of \$2,118.84. The amount reported for Capital Leases on the following chart and on the General Ledger includes sales tax.

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

Compensated absences are recorded using the actual leave balances accumulated for each employee. The liability for the governmental funds for 2013 is \$2,506,007. The due within one year amount is the average of the past three year payoff to separated employees. The average due within one year for Governmental Activities is \$67,739 and

the Business type was estimated at \$430 due within one year. Total vacation, sick leave and compensatory time pay-off recorded during 2013 for all Governmental Funds was \$62,119. At this time, the liability to the Proprietary Funds for unused vacation, sick leave and compensatory time is \$180,016.

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

	Beginning Balance 01/01/13	Additions	Adjustments	Reductions	Ending Balance 12/31/13	Due Within One Year
Governmental Activities						
Bonds Payable: Revenue/Assessment Bonds	\$10,130,000	\$0	\$0	\$575,000	\$9,555,000	\$580,000
Capital Leases	381,512	12,508	0	103,253	290,767	103,253
Compensated Absences	2,249,813	306,672	0	50,478	2,506,007	67,739
Other Post Employment Benefits	591,122	93,433	0	0	684,555	0
Total	\$13,352,446	\$412,613	\$0	\$728,731	\$13,036,329	\$750,992
Business-Type Activities						
Compensated Absences	\$97,737	\$82,279	\$0	\$0	\$180,016	\$430
Long-Term Liabilities	750,001	0	0	75,000	675,001	75,000
Landfill Closure Cost	1,177,967	57,441	0	55,396	1,180,012	134,513
Total	\$2,025,705	\$139,720	\$0	\$130,396	\$2,035,029	\$209,943
GRAND TOTAL	\$15,378,151	\$552,333	\$0	\$859,127	\$15,071,358	\$960,935

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 2013 are expected to be immaterial at this time.

LAWSUITS PENDING IN WHICH KITTITAS COUNTY, ITS OFFICERS AND/OR AGENTS ARE PARTIES AND MONEY DAMAGES ARE SOUGHT AS OF DECEMBER 31, 2013.

1. Manna Funding, LLC v. Kittitas County: Plaintiffs allege that the County's denial of a rezone application would cause Plaintiffs to incur substantial financial damages. Manna filed Land Use Petition Act appeals, sought damages under RCW 64.40.020 and 42 U.S.C. §1983, and later, included various tort based claims. The Washington Counties Risk Pool handled the litigation, and the Court of Appeals of Washington affirmed the summary judgment order dismissing appellants' lawsuit.
2. ABC Holdings, Inc., and Chem Safe Environmental, Inc. v. Kittitas County (11-2-00234-1): Plaintiff appeals the decision of the Kittitas County Hearings Examiner regarding Kittitas County Code violations, Notice of Violation and Order of Abatement. The Plaintiffs sought reversal of these decisions and any other such relief, including an award of fees and costs as the court deems appropriate. Plaintiffs' appeal was denied and Plaintiffs appealed to the Court of Appeals, Division Three. Plaintiffs brought motions for stay in the superior court and in the Court of Appeals, both of which were denied. Plaintiffs then brought large public records requests against the County, seeking to supplement the record on appeal. The County filed an action for declaratory and injunctive relief in superior court, to protect documents which are attorney-client privileged and attorney work product, and obtained a temporary restraining order. The County also has filed a motion for contempt of court

order. The court found the defendants in contempt of the previous court order. The matter was referred to the Washington Counties Risk Pool, and all aspects of this case are pending.

3. Estate of Joshua Hawthorne: Claimant states that Joshua Hawthorne was transferred from Kittitas County Jail to a corrections facility in Republic, WA, where he committed suicide on 1-17-2010, due to Kittitas County being aware of, but not having notified Republic corrections personnel of suicide attempts while in jail and immediately prior to his incarceration. The matter was referred to the Washington Counties Risk Pool, and is currently in the discovery phase.
4. Allen, et al. v. Kittitas County, et al.: The initial claim for damages submitted on January 6, 2011 was denied, so the parties filed a lawsuit against Kittitas County seeking damages for flooding they allege the county has control of. These claims asserted that the County owned and maintained a system of flood control dykes and levees along the Teanaway River that were to protect their property and that in early January of 2009, those dykes and levees failed resulting in flooding to their property. Kittitas County does not own or maintain any dykes or levees along the Teanaway River. Many of the claimants do own property in the FEMA designated 100-year floodplain. The Allen's property is not considered part of this designated 100-year floodplain. The property was flooded as a result of a levee breach. It is not clear what the levee failure mode was. The matter was referred to the Washington Counties Risk Pool, and is currently in the discovery phase.
5. Summer Seasons LLC v. Kittitas County (11-2-00198-1): Plaintiff seeks refund of 2010 and 2011 real estate taxes paid under protest, including attorney fees and costs, and other relief as the court deems proper. Coverage by risk pool was denied because the matter concerns refund of taxes. County won partial summary judgment. The parties have moved for and were granted consolidation of several related matters as described herein. The matter is pending and currently in the discovery phase.
6. Summer Seasons LLC v. Kittitas County: Plaintiff seeks refund of 2010 and 2011 real estate taxes paid under protest, including attorney fees and costs, and other relief as the court deems proper. Coverage by risk pool was denied because the matter concerns refund of taxes. The parties have moved for and were granted consolidation of this matter with case number 11-2-00198-1 matters and move for summary judgment.
7. Warren et al v. Kittitas County: Plaintiff in their personal capacity seeks refund of 2010 and 2011 real estate taxes paid under protest, including attorney fees and costs, and other relief as the court deems proper. Coverage by risk pool was denied because the matter concerns refund of taxes. The matter is pending. The parties have moved for and were granted consolidation of this matter with case number 11-2-00198-1.
8. Summer Seasons LLC v. Kittitas County (2013): Plaintiff seeks refund of 2012 real estate taxes paid under protest, including attorney fees and costs, and other relief as the court deems proper. Coverage by risk pool was denied because the matter concerns refund of taxes. The matter is pending and currently in the discovery phase.
9. Broadhead and McCoy v. Kittitas County (October 2013): Plaintiff seeks damages for costs incurred during process with County regarding a pool barrier. The matter was referred to the Washington Counties Risk Pool, and is currently in the discovery phase.

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, 2013 included billings for items such as postage, scan/phone, building rents, copies, central services, computer hardware/software, advertising, and shared copier leases. The balances are as follows:

Due To	Due From						
	General fund	County Road	Solid Waste	Community Development Services	Equipment Rental & Revolving	All Others	Total
General Fund	\$16,365	\$184	\$0	\$384,503	\$0	\$785	\$401,838
County Road	24,759	0	0	5	127,412	8,703	\$160,878
Solid Waste	3,668	0	53,808	0	0	0	\$57,477
Community Development Services	209,635	1,543	0	0	0	0	\$211,178
Equipment Rental & Revolving	2,106	33,160	0	0	38	0	\$35,303
All Others	140,019	174,403	0	0	140	27,177	\$341,740
Total	\$396,552	\$209,290	\$53,808	\$384,508	\$127,589	\$36,665	\$1,208,414

B. INTERFUND TRANSFERS

Interfund transfers during 2013 included contributions between funds. The balances were as follows:

Transfer From				
Transfer To		General Fund	Non Major Government	TOTAL
	General Fund		\$0	\$154,823
Road		0	174,339	\$174,339
Solid Waste		903,258	0	\$903,258
Non-Major Governmental		747,243	1,432,346	\$2,179,589
TOTAL		\$1,650,501	\$1,761,508	\$3,412,009

C. INTERFUND LOANS

Interfund Loans between funds for 2013 were as follows:

Loan To	Loan From		
	Solid Waste	Total	Loan Purpose
General Fund	\$100,000	\$100,000	Property purchase (913 East 8 th Ave, Ellensburg)
Total	\$100,000	\$100,000	

NOTE 15 – RECEIVABLE AND PAYABLE BALANCES

A. RECEIVABLES

Receivables at December 31, 2013 were as follows:

		Type								
		Accounts	Court	Employee	Interest	Recording Unbilled	Special Assessments	Rent	Taxes	Total
Funds	General	\$47,221	\$2,005,637	\$7,316	\$2,580	\$6,534	\$14,523	\$18,969	\$515,395	\$2,618,175
	Non Major Governmental	\$39,920	\$155,433	\$117	\$440		\$13,927		\$35,321	\$245,157
	Road	\$9,339			\$1,575				\$327,258	\$338,172
	Solid Waste	\$225,411			\$944					\$226,354
	Community Development Services									\$0
	Equipment Rental & Revolving	\$418			\$416					\$835
	Total	\$322,309	\$2,161,070	\$7,433	\$5,954	\$6,534	\$28,449	\$18,969	\$877,974	\$3,428,693

B. PAYABLES

Payables at December 31, 2013 were as follows:

		Type								
		Vouchers	Salaries	Accrued Interest	Retainage	Custodial Account	Due to Other Governmental	Deposits	Taxes	Total
Funds	General	\$326,478	\$7,152	\$674	\$13,041	\$17,928		\$11,394	\$1,858	\$378,525
	Non Major Governmental	\$407,640	\$4,946		\$40,975		\$92,472	\$328,103	\$15,367	\$889,504
	Road	\$334,224	\$204,930		\$8,590		\$2	\$7,896	\$21	\$555,662
	Solid Waste	\$163,127	\$1,490						(\$3,058)	\$161,559
	Community Development Services	\$89,116	(\$250)							\$88,866
	Equipment Rental & Revolving	\$63,829	\$26,554				\$8		\$460	\$90,852
	Unemployment	\$13,043								\$13,043
	Total	\$1,397,457	\$244,821	\$674	\$62,607	\$17,928	\$92,482	\$347,394	\$14,648	\$2,178,010

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 2013 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$38,000	\$49,888
Tour Fees	5,500	2,786
Other	23,900	28,371
Total Revenues	67,400	81,045
City of Ellensburg Support	88,754	75,981

NOTE 17 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

A. PLAN DESCRIPTION

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

B. FUNDING POLICY

In 2013, expenditures of \$60,415 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 \$684,555 is included as a noncurrent liability on the Statement of Net position.

Annual Required Contribution (ARC)	\$ 182,289
Net OPEB Obligation Interest	26,600
Net OPEB Obligation Amortization	(55,042)
Annual OPEB cost	\$ 153,848
Less: Contributions made	(60,415)
Increase in net OPEB obligation	\$ 93,433
Net OPEB Obligation beginning of year 2012	591,122
Net OPEB Obligation end of year 2012 (NOO)	\$684,555

The County's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation through 2013 were as follows:

Fiscal Year Ended	Annual OBEB Cost	Percentage of Annual OBEB Cost Contributed	Net OPEB Obligation
12/31/2008	204,692	33.0%	137,106
12/31/2009	193,917	32.0%	131,549

12/31/2010	187,723	41.1%	110,570
12/31/2011	185,991	36.1%	118,934
12/31/2012	158,320	41.3%	92,963
12/31/2013	153,848	39.3%	93,433
		TOTAL	684,555

D. FUNDING STATUS

As of December 31, 2013, the most recent actuarial valuation date, the plan was 0% funded. The accrued liability for benefits was \$1,957,698 and the actuarial value of the assets was \$0 resulting in a UAAL of \$1,957,698. Historically, Kittitas County has used a pay-as-you-go approach to funding.

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

E. ACTUARIAL METHODS AND ASSUMPTIONS

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

NOTE 18 - CLOSURE AND POST CLOSURE CARE COSTS

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

Date	Change/Modification
November 1993	Promulgation of new State Landfill Regulation WAC 173-351
December 1995	A new operations contractor was chosen in the bid process to operate each transfer Station and the balefill. A three year contract was signed.
February 1996	Major Flooding at the Ellensburg transfer station
March 1996	Leachate observed flowing from the southern tip of Ryegrass balefill
August 1996	Fire at balefill
December 1996	Record snowfall and snowload resulted in the collapse of the Ellensburg transfer station baler building
December 1996	A major fire broke out at Ryegrass balefill
January 1998	Flooding at Ellensburg transfer station

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

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

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

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

A. RYEGRASS LANDFILL POST CLOSURE

In 2012, the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$499,623. The 2013 actual costs for post-closure care was \$55,396 leaving a liability of \$444,227. As required by federal, state, and local regulations, cash in the amount of \$418,239 has been restricted for post-closure care. The tip fee for the post-closure cash reserve for 2013 was \$44,232.61 (28,537.17 tons of garbage at \$1.55 per ton), which will be placed into the reserve in 2014. A plan update was completed in 2012 for regulating compliance with Department of Ecology.

Rye Grass Closure Account	Recorded Liability	Actual Costs	Year	Cash Reserve
12/31/08	662,080	(16,602)	2009	326,209
12/31/09	645,477	(51,108)	2010	326,209
12/31/10	594,369	(48,589)	2011	326,209
12/31/11	545,781	(46,157)	2012	326,209
12/31/12	99,623	(55,396)	2013	418,259
12/31/13	444,227			

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, 2013 is 300,457 cubic yards.

The recorded liability for December 31, 2013 is calculated as follows:

Total Closure Cost	\$1,151,607.00	(\$908,847 + 242,760 post-closure)
X	<u>300,457.00</u>	Cumulative capacity used in 2013
	346,008,384,399.00	
+	<u>470,258.00</u>	Total landfill capacity
	735,784.15	Estimated liability for post-closure
-	<u>678,343.14</u>	2009 thru 2012 Total recorded liability
	57,441.01	2013 Total liability recorded

As required by federal, state, and local regulations, cash in the amount of \$265,433 has been restricted for post-closure care. The tip fee for the post-closure cash reserve for 2013 was \$9,575.60 (3,924.43 tons of garbage at \$2.44 per ton), which will be placed into the reserve in 2014.

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

NOTE 19 – OTHER DISCLOSURES

A. ACCOUNTING AND REPORTING CHANGES

1. PRIOR YEAR ADJUSTMENTS TO NET INCOME

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

Equipment Rental & Revolving fund had a change in prior year expenses in the amount of \$-191,213.

2. PRIOR YEAR ADJUSTMENT TO STATEMENT OF ACTIVITIES

There was a prior year adjustment of \$-191,213, to Net Position as indicated in Note 19 A-1.

3. ADJUSTMENTS TO EXPENSED CAPITAL OUTLAY

Kittitas County's budget policy is to show in the actual budget any asset that is over \$5,000. The Washington State Auditor requires all government entities to use the Budgeting, Accounting and Reporting System (BARS). Because of this requirement there are several items that are actually treated as a capital items but are not capitalized, i.e.; see Note 1- E (6). The following amounts were adjusted for reporting purposes from operating to capital totaling \$4,499,000.90.

General Fund	
General Government	(54,443.50)
Culture & Recreation	(14,403.86)
Public Safety	(7,385.00)
County Road	
Transportation	(4,395,530.39)
Trial Court Improvement	
Judicial	(27,238.15)

4. GASB 54 EVALUATION OF SPECIAL REVENUE FUNDS

The special revenue fund Recreation in 2013 did not meet the GASB 54 requirements, where a substantial portion of the inflows of resources were restricted or committed. In 2013, the main revenue source

was operating transfers in from the Capital Facilities (REET) fund. The fund did not meet the 20% criteria. We elected not to roll this fund into the General Fund for reporting purposes, and to show is separately. We will be closing this fund into the General fund in 2014.

5. NEW FUND – COMMUNITY DEVELOPMENT SERVICES

In the fall of 2011 the County was notified by the Washington State Auditor’s office of a potential concern regarding the use and accounting of building and land use permit fees. According to RCW 82.02.0201, fees collected from building and land use permits may only be used to cover the cost of “processing applications, inspecting and reviewing plans, or preparing detailed (environmental) statements”. Counties should also be able to show evidence that the fees collected from the permits are only used for allowable activities. This concern was reported in the State’s annual audit of the County as an exit item.

Shortly after the report from the State Auditor’s office was filed, the County received a public disclosure request from the Central Washington Home Builders Association (CWHBA) requesting information on the fees collected and related expenses between and including the years 2006 to 2010 for the Community Development Services Department. From the data initially included in this report, it appeared that the County may have been collecting fees substantially in excess of expenses. However, it was determined during a study session that the data set was likely incomplete and would need to be further analyzed. Among other things, the initial data did not include any land use permit revenue or related expenses even though such permits are considered in RCW 82.02.020, only those from building permits. Additionally, as the Community Development Services (CDS) Department revenue and expenses are included as part of the County’s General Fund, not as separate funds, determining actual complete expenses for the uses expressly allowed by statute, as well as determining whether any excess funds had been spent elsewhere within the County organization or remained available for appropriate use, would be challenging.

To accomplish this analysis, a work group was formed including Commissioner Paul Jewell, Budget and Finance Manager Judy Pless, Planning Official Doc Hansen, Building Official and former Interim CDS Director Kirk Holmes, and CDS Administrative Assistant Mandy Weed. An analysis of all revenues and expenses for the CDS Department was conducted for the past several years, including 2011.

From the analysis completed by the work group, it appears that CDS should have a fund balance of approximately \$625,258 from the collection of building and land use permit fees over the last three years.

New standards are in place to track actual employee time accurately for allocation to functions within the Department, as well as to identify time that cannot be charged against permits and must be covered by County general funds. Additionally, new methods for determining fees annually based on actual departmental costs are being considered and will need to be implemented by the Board of Commissioners.

Finally, the work group, along with the Kittitas County Auditor, recommends that the Board of Commissioners also consider creating a new Enterprise Fund² for the CDS Department. This will continue to assure that all revenues received from building and land use permits are spent appropriately within the CDS Department and not elsewhere in the County’s General Fund.

This budget document includes the CDS department as part of the General Fund, as the decision to put the CDS department into an enterprise fund did not occur until January 2013.

1 RCW 82.02.020: “...Nothing in this section prohibits cities, towns, counties, or other municipal corporations from collecting reasonable fees from an applicant for a permit or other governmental approval to cover the cost to the city, town, county, or other municipal corporation of processing applications, inspecting and reviewing plans, or preparing detailed statements...”

2 Enterprise Funds – may be used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are required for any activity whose principal revenue sources meet any of the following criteria:

- Debt backed solely by a pledge of the net revenues from fees and charges.
- Legal requirement to cover costs. An enterprise fund is required to be used if the cost of providing services for an activity including capital costs (such as depreciation or debt service) must be legally recovered through fees or charges.
- Policy decision to recover cost. It is necessary to use an enterprise fund if the government’s policy is to establish activity fees or charges designed to recover the cost including capital costs (such as depreciation or debt service).

BARS Manual, Part 3, Chapter 1, Page 3. Effective date: 1/1/2011

6. STATEMENT GASB 65 – Items Previously Reported as Assets and Liabilities

This statement is effective for financial statements for period beginning after December 31, 2012. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The Government-Wide presented statements have reflected the changes; Statement of Net Assets has changed to Statement of Net Position, and Balance Sheets has changed to Statement of Financial Position. The County does not have any items that are considered Outflows of Resources.

B. SUBSEQUENT EVENTS

1. 2010 GO & REFUNDING BOND CONSTRUCTION PROJECTS

The Jail pod project closed in 2013 and was removed from Construction in Progress into Buildings. January 2012 the Upper District has purchased a new building in the amount of \$1,000,000, during 2013 the remodeling is occurring and scheduled in to close in 2014. The Armory is in the also will be closing in 2014 completing the construction phase of the bond.

2. COUNTY ROAD – TEANAWAY ROAD IMPROVEMENTS

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

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

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

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

KEEN, being a non-profit organization and unable to obtain CA Agency status, is ineligible to administer the National Scenic Byways Program project and requested Kittitas County to perform this work. Kittitas County has CA Agency status and has agreed to be the recipient of these funds and perform the necessary work in accordance with FHWA and WSDOT requirements and applicable building codes. Public Works plans to hire a consulting firm that can perform engineering and architectural services for the above described project. The selected consulting firm will develop all structural, mechanical, electrical, and related systems including preparing drawings, specifications, and project cost estimates; updating cost estimates as necessary; developing bidding documents in conformance with FHWA and WSDOT

requirements and applicable building codes; authoring and compiling the final contract package; providing other related services as necessary including survey, environment assessment, preparation of permit applications; consulting Kittitas County and WSDOT regarding construction progress and quality; providing on-call consultation during construction; and assisting with the final inspection.

The above described project must be fully designed and constructed prior to September 30, 2015.

4. NEW FUND – TAXATION OF RENTAL VEHICLES TO SUPPORT AMATEUR SPORTS ACTIVITIES

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

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

- (a) Acquiring, constructing, maintaining, or operating public sports stadium facilities;
- (b) Engineering, planning, financial, legal, or professional services incidental to public sports stadium facilities;
- (c) Youth or amateur sport activities or facilities; or
- (d) Debt or refinancing debt issues for the purposes of subsection (1) of this section.”

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

5. NEW FUNDS – ENERGY GRANT

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

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

6. STADIUM FUND (HOTEL/MOTEL) – APPLICATION PROCESS

Each year the four municipalities in Kittitas County collect and distribute lodging taxes for tourism promotion through an application process. Each jurisdiction distributes funds to tourism-related project and activities through a variety of means and methods. Each entity has a grant application and award process for qualifying local projects and organizations which are not coordinated with each other and differ in the schedules for the application and awards. This separate lodging tax application and awards process may result in organizations applying to multiple agencies for the same project, which can lead to overlapping funding awards for the same project, limiting opportunities for other qualified applicants. Applicants must also fill out multiple applications and negotiate different processes for each municipality at different times of the year, which may create confusion among applications and awarding jurisdictions, and may result in funding uncertainty for an event because an applicant has to apply to multiple jurisdictions for the same project at different times of the year.

It has been proposed and agreed upon that the municipalities intend to streamline, consolidate, coordinate and standardize the process for application, review and award of the lodging tax grant awards by establishing a consolidated lodging tax grant process.

The Consolidate Lodging Tax Grant process will have:

Consolidated Application The Chairperson from each Lodging Tax Advisory Committee (LTAC) or jurisdictional appointees will review existing applications and draft a consolidated application, including instructions for applicants which will include the pre-activity reporting requirements. The final consolidated application will be sent for approval by the legislative bodies for the Municipalities. After approval, applicants for lodging tax grants will be required to submit their applications to the County for distribution of funds.

Coordinated Schedule The schedule for application deadlines, review and awards will be coordinated by the Municipalities.

Coordinated Funding Each participating municipality will decide annually prior to the application acceptance period on its authorized level of funding that will be made available for lodging tax grants. The funds provided by each municipality will have public notices for award consideration, and each municipality providing the funding for the coordinated process shall be guaranteed grant awards for applications that will directly impact that jurisdiction in an amount equal to or greater than the funding level which had been committed (subject to qualifying applications).

Streamlined Application Review and Award Process Lodging tax grant applications will be processed as follows:

1. Categorize applications
 - a) New Projects/Events
 - b) Ongoing Project/Event Support
 - c) Review, Ranking and Recommendations by LTAC – the County will compile and distribute all applications to various funding jurisdictions
2. LTAC Work Group Review – three members from the LTAC of each participating municipality, the County will act as the chair of the group
3. Legislative Decision
4. Notification

Contracts for Grant Recipients All Grantees will be required to enter into a single grant contract which clearly communicate the responsibility and expectations of the grantee as well as the amount and authorized use of the funding as approved by each legislative body.

Streamlined Reimbursement Process Grant reimbursement requests from awardees will be sent to the County for review and consistency of the grant authorization and contract prior to issuing a reimbursement. Each participating entity's share will then be billed by the County to the specific municipality according to each municipality requirements. The municipality will then send payment to the County to replenish the fund. The County will perform this service at no administrative cost to the other participants.

Post-Activity Reports Each grant recipient will comply with the post-activity reporting requirements of RCW 67.28.1816(2)(c) and provide copies of the report to all Municipalities. The County will prepare and submit all required post-activity reports to the Joint Legislative Audit Review Committee, which will conform to the reporting requirements of RCW 67.28.

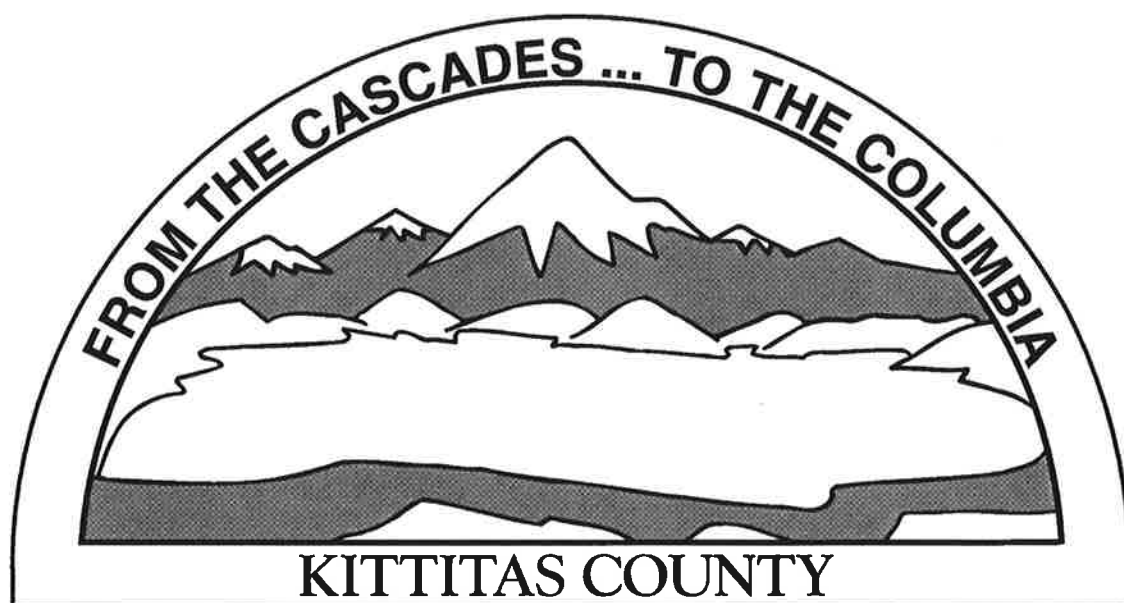
The Cities of Ellensburg, Cle Elum and Roslyn signed interlocal agreements with the County for 2014 for the agreement of the above process. The current County Budget for Stadium Fund (Hotel-Motel) is \$766,922 and will have to be amended to include the funds from the Municipalities.

7. HYAK MAINTENANCE SHOP

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

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Required Supplementary Information



KITITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2013

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 11,087,000	\$ 11,099,780	\$ 11,113,377	\$ 13,597
Licenses & Permits	848,390	848,390	83,255	(765,135)
Intergovernmental	3,057,621	3,640,699	3,726,605	85,906
Charges for Services	1,857,704	1,983,220	2,041,667	58,447
Fines & Forfeits	1,752,401	1,752,401	1,467,045	(285,356)
Miscellaneous	746,945	773,195	1,672,951	899,756
Total Revenues	\$ 19,350,061	\$ 20,097,685	\$ 20,104,902	\$ 7,217
Expenditures				
General Governmental	\$ 6,699,175	\$ 6,747,294	\$ 6,130,815	\$ 616,479
Judicial	2,634,419	2,651,592	2,486,984	164,608
Security of Persons and Property	8,749,397	9,057,336	6,869,389	2,187,947
Physical Environment	145,259	146,353	67,383	78,970
Transportation	3,717	3,717	3,717	-
Economic Environment	986,808	1,390,698	652,098	738,600
Culture & Recreation	1,162,954	1,285,258	1,285,119	139
Debt Service	119,765	125,475	105,505	19,970
Capital Outlay	371,669	629,658	582,680	46,978
Total Expenditures	\$ 20,873,163	\$ 22,037,381	\$ 18,183,690	\$ 3,853,691
Excess (Deficit) Revenues over Expenditures	\$ (1,523,102)	\$ (1,939,696)	\$ 1,921,212	\$ 3,860,908
Other Financing Sources (Uses)				
Restitution	\$ 500	\$ 500	\$ 436	\$ (64)
Proceeds Capital Leases	-	-	-	-
Sale of Fixed Assets	200	1,700	10,663	8,963
Transfers In	100,000	105,000	154,823	49,823
Transfers Out	(517,539)	(748,864)	(1,650,501)	(901,637)
Total Other Financing Sources (Uses)	\$ (416,839)	\$ (641,664)	\$ (1,484,579)	\$ (842,915)
Net Change in Fund Balance	\$ (1,939,941)	\$ (2,581,360)	\$ 436,632	\$ 3,017,992
Fund Balance, January 1	\$ 6,039,451	6,680,870	10,458,619	3,777,749
Fund Balance, December 31	\$ 4,099,510	\$ 4,099,510	\$ 10,895,251	\$ 6,795,741

KITTITAS COUNTY, WASHINGTON

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2013**

County Road

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 4,650,000	4,650,000	\$ 4,698,172	\$ 48,172
Licenses & Permits	5,864	5,864	21,360	15,496
Intergovernmental	3,892,568	3,892,568	5,259,505	1,366,937
Charges for Services	18,250	18,250	205,128	186,878
Miscellaneous	34,750	34,750	23,242	(11,508)
Total Revenues	\$ 8,601,432	\$ 8,601,432	\$ 10,207,407	\$ 1,605,975
Expenditures				
General Governmental	\$ 459,000	\$ 459,000	\$ 145,569	\$ 313,431
Transportation	8,109,840	8,109,840	1,661,833	6,448,007
Capital Outlay	3,150,500	3,150,500	9,405,091	(6,254,591)
Total Expenditures	\$ 11,719,340	\$ 11,719,340	\$ 11,212,493	\$ 506,847
Excess (Deficit) Revenues over Expenditures	\$ (3,117,908)	\$ (3,117,908)	\$ (1,005,086)	\$ 2,112,822
Other Financing Sources (Uses)				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	174,339	174,339
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 174,339	\$ 174,339
Net Change in Fund Balance	\$ (3,117,908)	\$ (3,117,908)	\$ (830,747)	\$ 2,287,161
Fund Balance, January 1	\$ 14,759,500	\$ 14,759,500	\$ 15,414,610	\$ 655,110
Fund Balance, December 31	\$ 11,641,592	\$ 11,641,592	\$ 14,583,864	\$ 2,942,272

Kittitas County, Washington
Required Supplemental Information
Notes to Budgetary Comparison Schedule
Year Ended December 31, 2013

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 2013.

Kittitas County, Washington
Required Supplemental Information
LEOFF I Retiree Medical Benefits
Schedule of Funding Progress
Year Ended December 31, 2013

Fiscal Year Ended	Actuarial Value of Assets	Actuarial Accrued Liability Entry Age	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/08	\$ -	\$2,198,297	\$2,198,297	0%	-	-
12/31/09	\$ -	\$2,082,585	\$2,082,585	0%	-	-
12/31/10	\$ -	\$2,016,062	\$2,016,062	0%	-	-
12/31/11	\$ -	\$2,193,414	\$2,193,414	0%	-	-
12/31/12	\$ -	\$1,957,698	\$1,957,698	0%	-	-
12/31/13	\$ -	\$1,957,698	\$1,957,698	0%	-	-

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

KITTITAS COUNTY
Required Supplementary Information
2013 Annual Report
Information about Infrastructure Assets Reported Using the Modified Approach

Asset Management System

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

Required Documentation

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

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

Condition Assessment Methods

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

Gravel Roads in Kittitas County

Kittitas County owns and maintains over 66 miles of gravel roads, of which about 23 miles are standard gravel roads (non-primitive) and about 43 miles are primitive gravel roads. The standard gravel roads (non-primitive) are those roads that have an average of 101 or more annual daily vehicles and have road signs and warning signs placed along the roadway in accordance with the Manual on Uniform Traffic Control Devices. Primitive gravel roads have

100 or less annual daily vehicles and no design, signing, or maintenance standards are required other than the requirement that warning signs be placed that apply to primitive roads.

Budgeted and Estimated Costs to Maintain Infrastructure

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

<i>Fiscal Year</i>	<i>Estimated Spending</i>	<i>Actual Spending</i>
2008	\$335,500	\$246,629
2009	\$372,000	\$218,576
2010	\$347,000	\$311,164
2011	\$225,000	\$158,237
2012	\$241,016	\$229,327
2013	\$363,466	\$281,487

Condition Level Description

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

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

Established Condition Level

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

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

Detailed documentation of disclosed assessment levels is kept on file.

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

Table D							
Condition Rating of Standard Gravel Roads (non-primitive) in Kittitas County							
Year	Total Miles	Gravel Road Condition Rating Scores as a Percentage					
		1	2	3	4	5	% Rated 3 +
2012	22.69	0.44	1.15	7.4	66.24	24.77	98%
2013	23.16*	0	2	17	71	10	98%

*Added Lambert Road (removed from Primitive Road Listing -1.57), and removed Caribou Road (1.10 mile paved).

Table E
Condition Rating of
Primitive Gravel Roads in Kittitas County

Year	Total Miles	Primitive Gravel Road Condition Rating Scores as a Percentage					
		1	2	3	4	5	% Rated 3 +
2012	44.13	6.5	34.03	19.99	26.2	13.28	59%
2013	42.56*	4	41	31	21	3	55%

* Removed Lambert Road from Primitive Road List (-1.57).

Attachment A Gravel Road Condition Rating Form

Kittitas County
Department of Public Works 6/26/2014
Gravel Road Rating Worksheet

Road Name: _____ Road No. _____

From: _____ to _____

ADT _____ FFC _____ Posted Speed Limit _____ Scorer _____

Check the following:

CROWN

DRAINAGE

GRAVEL LAYER

SURFACE DEFORMATION

SURFACE DEFECTS

ROUTES :

US Mail Route ?

School Bus Route?

CONNECTOR

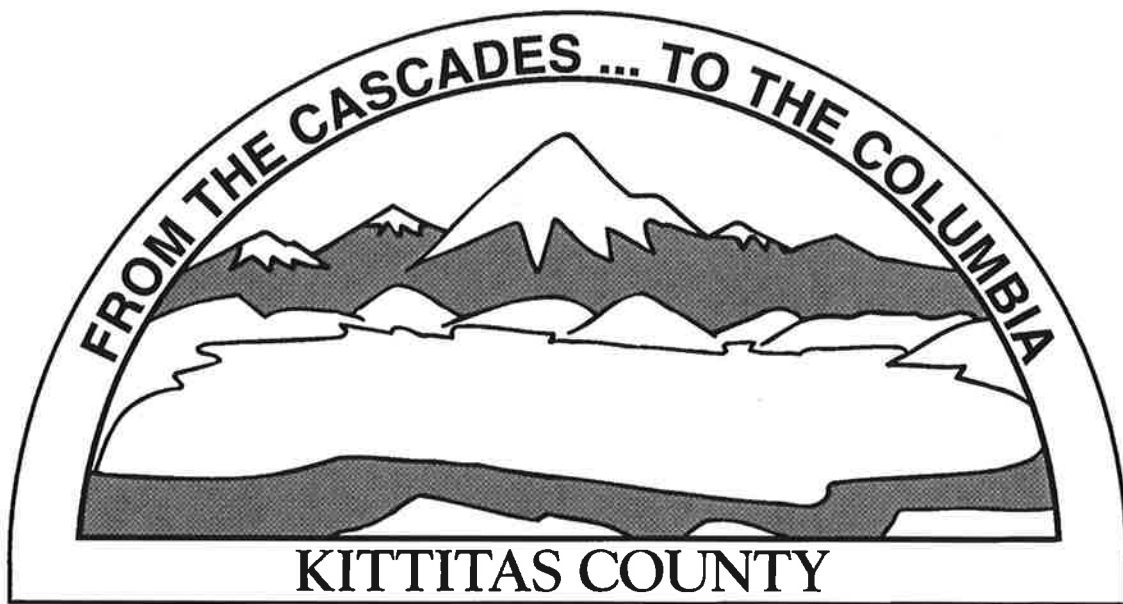
MAINTENANCE COSTS _____

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

TOTAL PROJECT RATING _____ DATE _____

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Special Revenue Non-Major Funds



KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2013
With Comparative Totals for Year Ended December 31, 2012

	Airport	Community Services	Flood Control	Public Facilities	EIS Trust	Low Income Housing	Recreation	Homelessness Housing Assist	Trial Court Improvements
ASSETS									
Cash/Petty Cash	225,453	460,341	329,254	548,887	277,714	91,773	7,585	285,600	157,958
Investments	5	-	-	1,508,115	-	90,977	4,339	396,615	65,194
Taxes Receivable	-	12,323	17,017	-	-	-	-	-	-
Accounts Receivable	28,623	-	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	-	-	-
Interest Receivable	-	-	-	155	-	9	0	41	7
Due From Other Funds	27,117	-	946	-	-	-	8,703	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-
Due From Other Governmental Units	42,129	201,327	11,486	109,844	-	-	-	-	-
Prepayment for Services	285	-	554	-	-	-	-	-	-
TOTAL ASSETS	323,612	673,991	359,156	2,166,980	277,714	182,759	20,627	682,255	223,159
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES									
Vouchers Payable	5,082	155,191	12,144	15,000	-	15,308	201	28,390	-
Salaries Payable	1,037	460	3,292	-	-	-	36	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-	-
Due To Other Funds	1,795	114	1,883	201,440	-	1	78	26	-
Interfund Loans Payable	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	228	92,144	-	-	-	-	100	-	-
Revenues Collected in Advance	-	-	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-	-	-
Deposits Payable	185	-	-	-	277,714	-	-	-	-
Unearned Revenues	1,300	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	9,627	247,909	17,319	216,440	277,714	15,309	415	28,416	-
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows of Resources - Taxes	-	12,323	17,017	-	-	-	-	-	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	9,627	260,233	34,337	216,440	277,714	15,309	415	28,416	-
FUND BALANCE									
Non Spendable	313,985	-	554	-	-	-	-	-	-
Restricted	-	-	324,266	1,950,541	-	167,450	-	653,839	-
Committed	-	-	-	-	-	-	-	-	223,159
Assigned	-	413,758	-	-	-	-	20,211	-	-
Fund Balance	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	313,985	413,758	324,819	1,950,541	-	167,450	20,211	653,839	223,159
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	323,612	673,991	359,156	2,166,980	277,714	182,759	20,627	682,255	223,159

KITTITAS COUNTY, WASHINGTON

**SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2013
With Comparative Totals for Year Ended December 31, 2012**

	Public Health	Construction Perf Bond	Veteran's Assistance	"911" Phone System	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O	Noxious Weed	Auditor Centennial Doc. Pres.	Misdemeanant Probation
ASSETS										
Cash/Petty Cash	566,961	12,083	68,689	29,865	752,514	-	2,747	61,024	115,248	78,151
Investments	158,185	39,029	30,048	-	492,822	7,361	220,156	150,925	247,746	51,776
Taxes Receivable	-	-	5,981	-	-	-	-	18,440	-	-
Accounts Receivable	10,982	-	315	-	117	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	-	-	-	155,433
Interest Receivable	16	4	3	-	51	1	14	16	26	5
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-	-
Due From Other Governmental Units	55,705	-	-	-	208,157	-	-	-	-	-
Prepayment for Services	-	-	-	-	1,682	-	-	-	17,425	-
TOTAL ASSETS	791,849	51,116	105,036	29,865	1,455,342	7,362	222,917	230,405	380,444	285,365
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
LIABILITIES										
Vouchers Payable	5,749	-	3,517	29,865	5,452	-	2,752	2,673	1,083	13,229
Salaries Payable	0	-	-	-	-	-	-	121	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-	-	-
Due To Other Funds	11,533	-	-	-	7,376	-	3,050	996	8,000	4,754
Interfund Loans Payable	-	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	-	-	-	-	-
Revenues Collected in Advance	-	-	-	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	45	-	-	13	-	17
Deposits Payable	-	50,205	-	-	-	-	-	-	-	-
Unearned Revenues	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	17,282	50,205	3,517	29,865	12,873	-	5,802	3,801	9,083	18,000
DEFERRED INFLOWS OF RESOURCES										
Deferred Inflows of Resources - Taxes	-	-	5,981	-	-	-	-	-	-	-
Deferred Inflows of Resources - Grants in Advance	17,771	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-	18,440	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-	-	-	155,433
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	35,053	50,205	9,497	29,865	12,873	-	5,802	22,242	9,083	173,432
FUND BALANCE										
Non Spendable	510	-	-	-	1,682	-	-	-	17,425	50
Restricted	2,771	911	-	-	1,440,786	-	-	-	-	-
Committed	158,185	-	-	-	-	7,362	217,115	208,164	353,936	111,882
Assigned	595,330	-	95,538	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	756,796	911	95,538	-	1,442,469	7,362	217,115	208,164	371,361	111,932
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	791,849	51,116	105,036	29,865	1,455,342	7,362	222,917	230,405	380,444	285,365

KITTITAS COUNTY, WASHINGTON

**SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2013
With Comparative Totals for Year Ended December 31, 2012**

	Prosecutor V/W	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	P-CR DIVERSION FUND	Stadium Fund	Real Estate Tax Tech	Total 2013	Total 2012
ASSETS										
Cash/Petty Cash	13,526	33,952	6,933	127,812	24,103	49,550	257,629	76,832	4,662,161	3,870,993
Investments	37,524	-	-	91,030	-	-	152,279	-	3,744,122	3,690,962
Taxes Receivable	-	-	-	-	-	-	-	-	53,761	44,609
Accounts Receivable	-	-	-	-	-	-	-	-	40,037	1,584
Court Receivables	-	-	-	-	-	-	-	-	155,433	156,129
Interest Receivable	4	-	0	9	-	-	16	0	377	721
Due From Other Funds	-	-	-	-	-	-	-	-	36,666	6,939
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-	0
Due From Other Governmental Units	-	-	-	-	-	-	116,901	-	745,548	1,163,290
Prepayment for Services	-	-	-	-	-	-	-	-	19,946	311
TOTAL ASSETS	51,054	33,952	6,933	218,851	24,103	49,550	526,824	76,832	9,458,050	8,935,538
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
LIABILITIES										
Vouchers Payable	81	-	-	750	425	-	40,238	-	337,129	542,043
Salaries Payable	-	-	-	-	-	-	-	-	4,946	7,951
Contract Retainage Payable	-	-	-	-	-	-	-	-	-	17,577
Due To Other Funds	689	-	-	-	-	-	100,004	-	341,740	130,479
Interfund Loans Payable	-	-	-	-	-	-	-	-	-	152,000
Due To Other Governmental Units	-	-	-	-	-	-	-	-	92,472	92,144
Revenues Collected in Advance	-	-	-	-	-	-	-	-	-	92,305
Taxes Payable	-	-	-	-	-	-	-	-	74	1,999
Deposits Payable	-	-	-	-	-	-	-	-	328,103	326,219
Unearned Revenues	-	-	-	-	-	-	-	-	1,300	200,738
TOTAL LIABILITIES	770	-	-	750	425	-	140,242	-	1,105,764	1,563,455
DEFERRED INFLOWS OF RESOURCES										
Deferred Inflows of Resources - Taxes	-	-	-	-	-	-	-	-	35,321	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	46,096	-	-	-	-	63,867	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-	-	18,440	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-	-	155,433	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	770	-	-	46,846	425	-	140,242	-	1,378,825	1,563,455
FUND BALANCE										
Non Spendable	-	3,000	-	-	-	-	-	-	337,205	4,271
Restricted	-	-	-	172,005	-	-	386,582	76,832	5,175,983	4,984,346
Committed	50,284	30,952	6,933	-	23,678	49,550	-	-	1,441,199	1,485,786
Assigned	-	-	-	-	-	-	-	-	1,124,838	897,680
Fund Balance	-	-	-	-	-	-	-	-	-	0
TOTAL FUND BALANCES	50,284	33,952	6,933	172,005	23,678	49,550	386,582	76,832	8,079,225	7,372,083
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	51,054	33,952	6,933	218,851	24,103	49,550	526,824	76,832	9,458,050	8,935,538

KITTITAS COUNTY, WASHINGTON

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

**Year Ended December 31, 2013
With Comparative Actual Amounts for Year Ended December 31, 2012**

	<u>Airport</u>	<u>Community Services</u>	<u>Flood Control</u>	<u>Public Facilities</u>	<u>EIS Trust</u>	<u>Low Income Housing</u>	<u>Recreation</u>	<u>Housing Asst</u>	<u>Trial Court Improvement</u>
REVENUES									
Taxes	-	152,018	399,148	665,327	-	-	-	-	-
Licenses & Permits	-	-	7,560	-	-	-	-	-	-
Intergovernmental Revenues	43,425	981,387	4,596	-	-	-	-	-	40,552
Charges Good/Services	-	-	-	-	-	54,714	-	287,520	-
Fines & Penalties	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	168,526	-	6	2,185	-	159	12	575	94
TOTAL REVENUES	211,951	1,133,405	411,310	667,512	-	54,874	12	288,094	40,646
EXPENDITURES									
General Government Services	-	-	-	105,023	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-	45,050
Public Safety	-	-	-	-	-	-	-	-	-
Utilities & Environment	-	-	93,904	-	-	-	-	-	-
Transportation	67,012	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	70,254	-	267,864	-
Mental and Physical Health	-	1,121,488	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	28,334	-	-
Debt Interest Other Expense	8	-	26	-	-	-	-	-	-
Capital Expenditures	50,947	-	-	-	-	-	-	-	5,448
TOTAL EXPENDITURES	137,967	1,121,488	93,930	105,023	-	70,254	28,334	267,864	50,498
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	73,984	11,917	317,380	562,489	-	(15,381)	(28,321)	20,210	(9,851)
OTHER FINANCING SOURCES (USES)									
Fixed Asset Disposal	-	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	27,100	2,500	-	(234,839)	-	-	23,559	-	40,552
TOTAL OTHER FINANCING SOURCES (USES)	27,100	2,500	-	(234,839)	-	-	23,559	-	40,552
NET CHANGE IN FUND BALANCES	101,084	14,417	317,380	327,650	-	(15,381)	(4,763)	20,210	30,701
Fund Balance - January 1	212,901	399,341	7,439	1,622,890	-	182,830	24,974	633,628	192,458
Increase (Decrease) in Reserves	-	-	-	-	-	-	-	-	-
Prior Period Corrections	-	-	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	313,985	413,758	324,819	1,950,541	-	167,450	20,211	653,839	223,159

KITTITAS COUNTY, WASHINGTON

**SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2013**

With Comparative Actual Amounts for Year Ended December 31, 2012

	Public Health	Construction Perf Bond	Veterans Assistance	911 Phone Systems	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O	Noxious Weed Board	Auditor Centennial Doc Preser	Misdemeanant Probation
REVENUES										
Taxes	-	-	76,948	351,983	1,250,857	-	-	(0)	-	-
Licenses & Permits	393,771	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	552,373	-	-	213,989	3,296	-	-	176,178	60,111	-
Charges Good/Services	150,393	-	-	-	-	-	-	14,435	29,787	735,684
Fines & Penalties	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	14,834	56	44	71	819	11	170,728	191,758	359	103
TOTAL REVENUES	1,111,369	56	76,992	566,043	1,254,973	11	170,728	382,369	90,257	735,787
EXPENDITURES										
General Government Services	-	-	-	-	174,460	-	98,825	-	36,491	-
Judicial Services	-	-	-	-	103,549	-	-	-	-	-
Public Safety	-	-	-	701,167	995,870	-	-	-	-	731,104
Utilities & Environment	-	-	-	-	-	-	-	340,719	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	63,344	-	-	-	-	-	-	-
Mental and Physical Health	1,255,566	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Debt Interest Other Expense	5,405	-	-	-	-	-	-	-	-	-
Capital Expenditures	7,339	-	-	-	-	-	-	16,157	8,629	7,319
TOTAL EXPENDITURES	1,269,310	-	63,344	701,167	1,273,879	-	98,825	356,876	45,120	738,423
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(156,940)	56	13,648	(135,125)	(18,906)	11	71,903	25,493	45,137	(2,635)
OTHER FINANCING SOURCES (USES)										
Fixed Asset Disposal	59	-	-	-	11,600	-	-	8	-	52
Operating Transfer In (Out)	363,350	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	363,409	-	-	-	11,600	-	-	8	-	52
NET CHANGE IN FUND BALANCES	206,469	56	13,648	(135,125)	(7,306)	11	71,903	25,501	45,137	(2,583)
Fund Balance - January 1	550,327	855	81,890	135,125	1,449,775	7,351	145,212	182,663	326,224	114,516
Increase (Decrease) in Reserves	-	-	-	-	-	-	-	-	-	-
Prior Period Corrections	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	756,796	911	95,538	0	1,442,469	7,362	217,115	208,164	371,361	111,932

KITTITAS COUNTY, WASHINGTON

**SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2013
With Comparative Actual Amounts for Year Ended December 31, 2012**

	Prosecutor V/W	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	ADULT MISD P- CH DIVERSION FUND	Stadium Fund	Real Estate Excise Tax Tech	Total 2013	Total 2012
REVENUES										
Taxes	-	-	-	-	-	-	725,604	-	3,621,885	2,999,560
Licenses & Permits	-	-	-	-	-	-	-	-	401,331	299,424
Intergovernmental Revenues	14,525	-	-	44,380	-	-	-	-	2,134,812	2,326,896
Charges Good/Services	54,066	-	560	-	-	12,000	-	-	1,339,168	1,300,101
Fines & Penalties	-	35,415	65	-	-	-	-	-	35,480	32,667
Miscellaneous Revenue	83	-	-	132	-	-	221	-	560,773	563,111
TOTAL REVENUES	68,673	35,415	625	44,512	-	12,000	725,824	-	8,083,438	7,521,748
EXPENDITURES										
General Government Services	106,042	10,000	-	24,400	425	-	-	18,750	574,415	747,870
Judicial Services	-	-	-	-	-	-	-	-	148,599	164,476
Public Safety	-	-	-	-	-	-	-	-	2,428,141	2,024,264
Utilities & Environment	-	-	-	-	-	-	-	-	434,623	361,043
Transportation	-	-	-	-	-	-	-	-	87,012	168,960
Economic Environment	-	-	-	-	-	-	-	-	401,482	318,462
Mental and Physical Health	-	-	-	-	-	-	-	-	2,377,053	2,364,189
Culture and Recreation	-	-	-	-	-	-	290,684	-	319,018	221,466
Debt Interest Other Expense	-	-	-	-	-	-	-	-	5,439	5,246
Capital Expenditures	-	-	-	-	-	-	-	-	95,839	505,152
TOTAL EXPENDITURES	106,042	10,000	-	24,400	425	-	290,684	18,750	6,871,620	6,871,129
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(37,369)	25,415	625	20,112	(425)	12,000	435,140	(18,750)	1,211,818	650,619
OTHER FINANCING SOURCES (USES)										
Fixed Asset Disposal	-	126	-	-	-	-	-	-	11,845	-
Operating Transfer In (Out)	14,325	-	-	-	-	-	(753,069)	-	(516,522)	(536,344)
TOTAL OTHER FINANCING SOURCES (USES)	14,325	126	-	-	-	-	(753,069)	-	(504,677)	(536,344)
NET CHANGE IN FUND BALANCES	(23,044)	25,541	625	20,112	(425)	12,000	(317,928)	(18,750)	707,141	114,276
Fund Balance - January 1	73,328	8,410	6,307	151,893	24,103	37,550	704,510	95,582	7,372,084	7,267,808
Increase (Decrease) in Reserves	-	-	-	-	-	-	-	-	-	-
Prior Period Corrections	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	50,284	33,952	6,933	172,005	23,678	49,550	386,582	76,832	8,079,225	7,372,084

KITTITAS COUNTY, WASHINGTON

AIRPORT

COMPARATIVE BALANCE SHEET

As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 225,453	\$ 11,792
Investments	5	5
Accounts Receivable	28,623	1,288
Due From Other Funds	27,117	-
Due From Other Governmental Units	42,129	388,873
Prepayment For Services	285	129
	<hr/>	<hr/>
TOTAL ASSETS	\$ 323,612	\$ 402,086
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 5,082	\$ 5,614
Salaries Payable	1,037	6,448
Contract Retainage Payable	-	17,577
Due To Other Funds	1,795	4,102
Due To Other Governmental	228	-
Interfund Loans Payable	-	152,000
Taxes Payable	-	2,088
Deposits Payable	185	185
Unearned Revenues	1,300	1,172
Total Liabilities	9,627	189,186
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	9,627	189,186
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Non-Spendable For Prepaid Items	285	129
Committed	313,700	212,772
TOTAL FUND BALANCE	313,985	212,901
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 323,612	\$ 402,086
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KITTITAS COUNTY, WASHINGTON

AIRPORT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013
With Comparative Actual Amounts For Year Ended December 31, 2012

	<u>2013</u>			<u>2012</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	
<u>REVENUES</u>				
Intergovernmental Revenues	\$ -	\$ 43,425	\$ 43,425	\$ 388,631
Miscellaneous Revenue	<u>163,284</u>	<u>168,526</u>	<u>5,242</u>	<u>162,945</u>
TOTAL REVENUES	163,284	211,951	48,667	551,575
<u>EXPENDITURES</u>				
Transportation	152,500	87,012	65,488	168,960
Debt: Interest Other Expense		8		
Capital Expenditures	<u>-</u>	<u>50,947</u>	<u>(50,947)</u>	<u>418,711</u>
TOTAL EXPENDITURES	<u>152,500</u>	<u>137,967</u>	<u>14,541</u>	<u>587,671</u>
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	10,784	73,984	63,200	(36,095)
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Loans Received	-	-	-	-
Operating Transfer In (Out)	<u>-</u>	<u>27,100</u>	<u>27,100</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>27,100</u>	<u>27,100</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	10,784	101,084	90,300	(36,095)
Fund Balances - January 1	<u>155,000</u>	<u>212,901</u>	<u>57,901</u>	<u>248,996</u>
FUND BALANCES - DECEMBER 31	\$ <u>165,784</u>	\$ <u>313,985</u>	\$ <u>148,201</u>	\$ <u>212,901</u>

KITITAS COUNTY, WASHINGTON

COMMUNITY SERVICES COMPARATIVE BALANCE SHEET As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 460,341	\$ 661,800
Taxes Receivable	12,323	15,186
Due From Other Governmental	201,327	167,307
TOTAL ASSETS	\$ 673,991	\$ 844,293
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 155,191	\$ 334,344
Salaries Payable	460	398
Due To Other Funds	114	2,880
Due To Other Governmental Units	92,144	92,144
Total Liabilities	247,909	429,766
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	12,323	15,186
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	260,233	444,952
<u>FUND BALANCES</u>		
Assigned	413,758	399,341
TOTAL FUND BALANCE	413,758	399,341
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 673,991	\$ 844,293

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 149,220	\$ 152,018	\$ 2,798	\$ 168,588
Intergovernmental Revenue	1,055,200	981,387	(73,813)	892,875
TOTAL REVENUES	1,204,420	1,133,405	(71,015)	1,061,464
<u>EXPENDITURES</u>				
Mental & Physical Health	1,239,060	1,121,488	117,572	1,222,129
TOTAL EXPENDITURES	1,239,060	1,121,488	117,572	1,222,129
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(34,640)	11,917	46,557	(160,665)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	2,500	2,500	-	2,500
TOTAL OTHER FINANCING SOURCES (USES)	2,500	2,500	-	2,500
NET CHANGE IN FUND BALANCES	(32,140)	14,417	46,557	(158,165)
Fund Balances - January 1	101,700	399,341	297,641	557,507
FUND BALANCES - DECEMBER 31	\$ 69,560	\$ 413,758	\$ 344,198	\$ 399,341

KITTITAS COUNTY, WASHINGTON

FLOOD CONTROL COMPARATIVE BALANCE SHEET As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 329,254	\$ -
Taxes Receivable	17,017	-
Due From Other Funds	846	6,919
Due From Other Governmental Units	11,486	8,480
Other Prepayments	554	182
	<hr/>	<hr/>
TOTAL ASSETS	\$ 359,156	\$ 15,581
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 12,144	\$ -
Salaries Payable	3,292	936
Due To Other Funds	1,883	7,206
Total Liabilities	17,319	8,142
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	17,017	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	34,337	8,142
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Nonspendable	554	182
Restricted	324,266	7,257
TOTAL FUND BALANCE	324,819	7,439
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 359,156	\$ 15,581
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

FLOOD
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013
With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 412,000	\$ 399,148	\$ (12,852)	\$ -
Licenses & Permits	5,000	7,560	2,560	3,240
Intergovernmental Revenue	317,228	4,596	(312,632)	8,480
Miscellaneous Revenue	-	6	6	-
TOTAL REVENUES	734,228	411,310	(322,918)	11,720
<u>EXPENDITURES</u>				
Utilities & Environment	612,546	93,904	518,642	30,855
Debt - Interest, Debt Expense	-	26	(26)	-
TOTAL EXPENDITURES	612,546	93,930	518,616	30,855
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	121,682	317,380	195,698	(19,135)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	26,574
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	26,574
NET CHANGE IN FUND BALANCES	121,682	317,380	195,698	7,439
Fund Balances - January 1	-	7,439	7,439	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 324,819	\$ 203,137	\$ 7,439

KITITAS COUNTY, WASHINGTON

PUBLIC FACILITIES COMPARATIVE BALANCE SHEET As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 548,867	\$ 16,050
Investments	1,508,115	1,505,778
Interest Receivable	155	307
Due From Other Governmental	<u>109,844</u>	<u>113,282</u>
TOTAL ASSETS	<u>\$ 2,166,980</u>	<u>\$ 1,635,417</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Voucher Payable	\$ 15,000	\$ 12,520
Due To Other Funds	201,440	2
Use Tax Payable	<u>-</u>	<u>4</u>
Total Liabilities	216,440	12,526
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	216,440	12,526
<u>FUND BALANCES</u>		
Restricted	<u>1,950,541</u>	<u>1,622,890</u>
TOTAL FUND BALANCE	<u>1,950,541</u>	<u>1,622,890</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,166,980</u>	<u>\$ 1,635,417</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 468,000	\$ 665,327	\$ 197,327	\$ 629,811
Miscellaneous Revenue	3,000	2,185	(815)	3,067
TOTAL REVENUES	471,000	667,512	196,512	632,877
<u>EXPENDITURES</u>				
General Government	1,020,600	105,023	915,577	272,735
TOTAL EXPENDITURES	1,020,600	105,023	915,577	272,735
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(549,600)	562,489	1,112,089	360,142
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	(164,400)	(234,839)	(70,439)	(431,246)
TOTAL OTHER FINANCING SOURCES (USES)	(164,400)	(234,839)	(70,439)	(431,246)
NET CHANGE IN FUND BALANCES	(714,000)	327,650	1,041,650	(71,104)
Fund Balances - January 1	1,456,130	1,622,890	166,760	1,693,995
FUND BALANCES - DECEMBER 31	\$ 742,130	\$ 1,950,541	\$ 1,208,411	\$ 1,622,890

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 COMPARATIVE BALANCE SHEET
 As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>277,714</u>	\$ <u>279,461</u>
TOTAL ASSETS	\$ <u><u>277,714</u></u>	\$ <u><u>279,461</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ 154
Customer Deposits	<u>277,714</u>	<u>279,307</u>
Total Liabilities	277,714	279,461
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>277,714</u>	<u>279,461</u>
<u>FUND BALANCES</u>		
Restricted	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>277,714</u></u>	\$ <u><u>279,461</u></u>

KITTITAS COUNTY, WASHINGTON

EIS TRUST
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013
With Comparative Actual Amounts For Year Ended December 31, 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges For Goods and Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
Economic Environment	280,000	-	280,000	-
TOTAL EXPENDITURES	280,000	-	280,000	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(280,000)	-	280,000	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	\$ -	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(280,000)	-	280,000	-
Fund Balances - January 1	280,000	-	(280,000)	-
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

**LOW INCOME HOUSING
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 91,773	\$ 11,403
Investments	90,977	190,791
Interest Recievable	<u>9</u>	<u>36</u>
TOTAL ASSETS	\$ <u><u>182,759</u></u>	\$ <u><u>202,230</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 15,308	\$ 19,362
Due To Other Funds	<u>1</u>	<u>37</u>
Total Liabilities	15,309	19,399
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	15,309	19,399
 <u>FUND BALANCES</u>		
Restricted	<u>167,450</u>	<u>182,830</u>
TOTAL FUND BALANCE	<u><u>167,450</u></u>	<u><u>182,830</u></u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u><u>182,759</u></u>	 \$ <u><u>202,230</u></u>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013
 With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges for Goods and Services	\$ 45,000	\$ 54,714	\$ 9,714	\$ 51,277
Miscellaneous Revenue	300	159	(141)	367
TOTAL REVENUES	45,300	54,874	9,574	51,644
<u>EXPENDITURES</u>				
Economic Environment	133,663	70,254	63,409	101,915
TOTAL EXPENDITURES	133,663	70,254	63,409	101,915
NET CHANGE IN FUND BALANCES	(88,363)	(15,381)	72,982	(50,270)
Fund Balances - January 1	170,000	182,830	12,830	233,101
	170,000	182,830	12,830	233,101
FUND BALANCES - DECEMBER 31	\$ 81,637	\$ 167,450	\$ 85,813	\$ 182,830

KITTITAS COUNTY, WASHINGTON

RECREATION

COMPARATIVE BALANCE SHEET

As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 7,585	\$ 8,228
Investments	4,339	10,324
Interest Receivable	0	2
Due From Other Funds	8,703	20
Due From Other Governmental Units	-	7,206
TOTAL ASSETS	\$ 20,627	\$ 25,780
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 201	\$ 469
Salaries Payable	36	170
Due To Other Funds	78	163
Due To Other Governmental	100	-
Use Tax Payable	-	4
Total Liabilities	415	806
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	415	806
 <u>FUND BALANCES</u>		
Assigned	20,211	24,974
TOTAL FUND BALANCE	20,211	24,974
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 20,627	\$ 25,780

KITTITAS COUNTY, WASHINGTON

RECREATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013
 With Comparative Actual Amounts For Year Ended December 31, 2012

<u>REVENUES</u>	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
Intergovernmental Revenue	\$ 7,000	\$ -	\$ (7,000)	\$ 7,206
Miscellaneous Revenue	50	12	(38)	22
TOTAL REVENUES	7,050	12	(7,038)	7,228
<u>EXPENDITURES</u>				
Culture and Recreation	40,800	28,334	12,466	13,636
TOTAL EXPENDITURES	40,800	28,334	12,466	13,636
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(33,750)	(28,321)	5,429	(6,409)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	21,750	23,559	1,809	6,750
TOTAL OTHER FINANCING SOURCES (USES)	21,750	23,559	1,809	6,750
NET CHANGE IN FUND BALANCES	(12,000)	(4,763)	7,237	341
Fund Balances - January 1	12,000	24,974	12,974	24,633
FUND BALANCES - DECEMBER 31	\$ -	\$ 20,211	\$ 20,211	\$ 24,974

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSIST COMPARATIVE BALANCE SHEET As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 285,600	\$ 245,859
Investments	396,615	396,006
Interest Receivables	41	75
TOTAL ASSETS	\$ <u>682,255</u>	\$ <u>641,939</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 28,390	\$ 8,228
Due To Other Funds	26	83
Total Liabilities	<u>28,416</u>	<u>8,311</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>28,416</u>	<u>8,311</u>
<u>FUND BALANCES</u>		
Restricted	<u>653,839</u>	<u>633,628</u>
TOTAL FUND BALANCE	<u>653,839</u>	<u>633,628</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>682,255</u>	\$ <u>641,939</u>

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Charges Goods/Services	\$ 204,000	\$ 287,520	\$ 83,520	\$ 236,849
Miscellaneous Revenue	600	575	(25)	751
TOTAL REVENUES	204,600	288,094	83,494	237,600
EXPENDITURES				
Economic Environment	359,371	267,884	91,487	143,440
TOTAL EXPENDITURES	359,371	267,884	91,487	143,440
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(154,771)	20,210	174,981	94,161
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(154,771)	20,210	174,981	94,161
Fund Balances - January 1	450,000	633,628	183,628	539,468
FUND BALANCES - DECEMBER 31	\$ 295,229	\$ 653,839	\$ 358,610	\$ 633,628

KITTITAS COUNTY, WASHINGTON

**TRIAL COURT IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 157,958	\$ 129,494
Investments	65,194	65,094
Interest Recievable	<u>7</u>	<u>12</u>
TOTAL ASSETS	<u><u>\$ 223,159</u></u>	<u><u>\$ 194,601</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 2,579
Use Tax Payable	<u>-</u>	<u>(437)</u>
Total Liabilities	-	2,142
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	2,142
 <u>FUND BALANCES</u>		
Committed	<u>223,159</u>	<u>192,458</u>
TOTAL FUND BALANCE	<u><u>223,159</u></u>	<u><u>192,458</u></u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u><u>\$ 223,159</u></u>	 <u><u>\$ 194,601</u></u>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 42,000	\$ 40,552	\$ (1,448)	\$ 40,260
Miscellaneous Revenue	100	94	(6)	123
TOTAL REVENUES	42,100	40,646	(1,454)	40,383
<u>EXPENDITURES</u>				
General Government, Judicial	135,000	45,050	89,950	45,426
Capital Expenditures	-	5,448	(5,448)	2,149
TOTAL EXPENDITURES	135,000	50,498	84,502	47,575
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(92,900)	(9,851)	83,049	(7,192)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	42,000	40,552	(1,448)	40,260
TOTAL OTHER FINANCING SOURCES (USES)	42,000	40,552	(1,448)	40,260
NET CHANGE IN FUND BALANCES	(50,900)	30,701	81,601	33,068
Fund Balances - January 1	135,000	192,458	57,458	159,390
FUND BALANCES - DECEMBER 31	\$ 84,100	\$ 223,159	\$ 139,059	\$ 192,458

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 COMPARATIVE BALANCE SHEET
 As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 566,961	\$ 375,328
Investments	158,185	157,942
Accounts Receivable	10,982	-
Interest Receivable	16	30
Due From Other Funds	-	0
Due From Other Governmental	55,705	89,102
TOTAL ASSETS	\$ 791,849	\$ 622,402
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 5,749	\$ 3,430
Salaries Payable	0	-
Due To Other Funds	11,533	21,884
Taxes Payable	-	8
Total Liabilities	17,282	25,322
 <u>DEFERRED INFLOWS OF RESOURCES</u> 		
Deferred Inflows of Resources - Grants Received in Advance	17,771	46,753
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	35,053	72,075
 <u>FUND BALANCES</u> 		
Non Spendable - Petty Cash	510	910
Restricted	2,771	-
Committed	158,185	157,942
Assigned	595,330	391,475
TOTAL FUND BALANCE	756,796	550,327
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 791,849	622,402

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Licenses & Permits	\$ 282,650	\$ 393,771	\$ 111,121	\$ 296,184
Intergovernmental Revenues	561,096	552,373	(8,723)	506,359
Charges for Goods and Services	147,329	150,393	3,064	155,266
Miscellaneous Revenue	15,364	14,834	(530)	63,747
TOTAL REVENUES	1,006,439	1,111,369	104,930	1,021,555
<u>EXPENDITURES</u>				
Mental and Physical Health	1,839,993	1,255,566	584,427	1,132,061
Debt Service - Principal	5,250	5,405	(155)	5,246
Capital Expenditures	-	7,339	(7,339)	626
TOTAL EXPENDITURES	1,845,243	1,268,310	576,933	1,137,932
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(838,804)	(156,940)	681,864	(116,377)
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	59	59	-
Operating Transfers In (Out)	363,350	363,350	-	82,087
TOTAL OTHER FINANCING SOURCES (USES)	363,350	363,409	59	82,087
NET CHANGE IN FUND BALANCES	(475,454)	206,469	681,923	(34,289)
Fund Balances - January 1	475,454	550,327	74,873	584,616
FUND BALANCES - DECEMBER 31	\$ -	\$ 756,796	\$ 756,796	\$ 550,327

KITTITAS COUNTY, WASHINGTON

**CONSTRUCTION PERFORMANCE BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 12,083	\$ 8,606
Investments	39,029	38,969
Interest Receivables	<u>4</u>	<u>7</u>
TOTAL ASSETS	\$ <u><u>51,116</u></u>	\$ <u><u>47,582</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Customer Deposits	\$ <u>50,205</u>	\$ <u>46,727</u>
Total Liabilities	50,205	46,727
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>50,205</u>	<u>46,727</u>
 <u>FUND BALANCES</u>		
Restricted	<u>911</u>	<u>855</u>
TOTAL FUND BALANCE	<u><u>911</u></u>	<u><u>855</u></u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u><u>51,116</u></u>	 \$ <u><u>47,582</u></u>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 56	\$ 56	\$ 84
TOTAL REVENUES	-	56	56	84
<u>EXPENDITURES</u>				
General Government	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	-	56	56	84
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	56	56	84
Restricted Fund Balances - January 1	-	855	855	771
FUND BALANCES - DECEMBER 31	\$ -	\$ 911	\$ 911	\$ 855

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE COMPARATIVE BALANCE SHEET As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 68,689	\$ 55,289
Investments	30,048	30,001
Taxes Receivable	5,981	6,959
Accounts Receivable	315	297
Interest Receivable	3	6
	<hr/>	<hr/>
TOTAL ASSETS	\$ 105,036	\$ 92,552
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 3,517	\$ 3,645
Due to Other Funds	-	58
Total Liabilities	<hr/> 3,517	<hr/> 3,703
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	5,981	6,959
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	9,497	10,662
<u>FUND BALANCES</u>		
Assigned	95,538	81,890
TOTAL FUND BALANCE	95,538	81,890
	<hr/> <hr/>	<hr/> <hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 105,036	\$ 92,552
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 75,121	\$ 76,948	\$ 1,827	\$ 76,003
Miscellaneous Revenue-Investment Interest	-	44	44	7
TOTAL REVENUES	75,121	76,992	1,871	76,010
<u>EXPENDITURES</u>				
Economic Environment	107,325	63,344	43,982	73,108
TOTAL EXPENDITURES	107,325	63,344	43,982	73,108
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(32,204)	13,648	45,852	2,902
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(32,204)	13,648	45,852	2,902
Fund Balances - January 1	75,000	81,890	6,890	78,988
FUND BALANCES - DECEMBER 31	\$ 42,796	\$ 95,538	\$ 52,742	\$ 81,890

KITTITAS COUNTY, WASHINGTON

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

As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 29,865	\$ 145,712
Due From Other Governmental Units	<u>-</u>	<u>67,562</u>
TOTAL ASSETS	\$ <u>29,865</u>	\$ <u>213,274</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>29,865</u>	\$ <u>78,150</u>
Total Liabilities	29,865	78,150
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	29,865	78,150
 <u>FUND BALANCES</u>		
Restricted	<u>-</u>	<u>135,125</u>
TOTAL FUND BALANCE	<u>-</u>	<u>135,125</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>29,865</u>	\$ <u>213,274</u>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 425,500	\$ 351,983	\$ (73,517)	\$ 361,420
Intergovernmental Revenue	950,000	213,989	(736,011)	228,795
Misc Revenue	125	71	(54)	121
TOTAL REVENUES	1,375,625	566,043	(809,582)	590,336
<u>EXPENDITURES</u>				
Public Safety	1,375,625	701,167	674,458	561,515
TOTAL EXPENDITURES	1,375,625	701,167	674,458	561,515
NET CHANGE IN FUND BALANCES	-	(135,125)	(135,125)	28,822
Fund Balances - January 1	-	135,125	135,125	106,303
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ 135,125

KITITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX COMPARATIVE BALANCE SHEET

As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 752,514	\$ 770,029
Investments	492,822	492,065
Employee Receivables	117	-
Interest Receivable	51	93
Due From Other Govt Units	208,157	215,291
Other Prepayments	1,682	-
TOTAL ASSETS	\$ <u>1,455,342</u>	\$ <u>1,477,478</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 5,452	\$ 8,356
Due To Other Funds	7,376	19,054
Use Tax Payable	45	294
Total Liabilities	<u>12,873</u>	<u>27,703</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>12,873</u>	<u>27,703</u>
 <u>FUND BALANCES</u>		
Nonspendable	1,682	-
Restricted	1,440,788	1,449,775
TOTAL FUND BALANCE	<u>1,442,469</u>	<u>1,449,775</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>1,455,342</u>	\$ <u>1,477,478</u>

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 1,170,000	\$ 1,250,857	\$ 80,857	\$ 1,188,221
Intergovernmental Revenue	-	3,296	3,296	-
Miscellaneous Revenue	900	819	(81)	966
TOTAL REVENUES	1,170,900	1,254,973	84,073	1,189,187
<u>EXPENDITURES</u>				
General Government Services	190,443	174,460	15,983	180,958
Judicial Services	105,177	103,549	1,628	94,826
Public Safety	1,188,702	995,870	192,832	731,565
Capital Expenditures	24,549	-	24,549	73,165
TOTAL EXPENDITURES	1,508,871	1,273,879	234,992	1,080,512
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(337,971)	(18,906)	319,065	108,675
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	11,600	11,600	-
TOTAL OTHER FINANCING SOURCES (USES)	-	11,600	11,600	-
NET CHANGE IN FUND BALANCES	(337,971)	(7,306)	(307,465)	108,675
Fund Balances - January 1	1,411,538	1,449,775	38,237	1,341,110
	1,411,538	1,449,775	38,237	1,341,110
FUND BALANCES - DECEMBER 31	\$ 1,073,567	\$ 1,442,469	\$ (269,228)	\$ 1,449,785

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE
COMPARATIVE BALANCE SHEET

As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ -
Investments	7,361	7,349
Interest Receivable	<u>1</u>	<u>1</u>
TOTAL ASSETS	\$ <u>7,362</u>	\$ <u>7,351</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Committed	<u>7,362</u>	<u>7,351</u>
TOTAL FUND BALANCE	<u>7,362</u>	<u>7,351</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>7,362</u>	\$ <u>7,351</u>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013
 With Comparative Actual Amounts For Year Ended December 31, 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 11	\$ 11	\$ 14
TOTAL REVENUES	-	11	11	14
<u>EXPENDITURES</u>				
General Government Services	7,400		7,400	43
Capital Expenditure	-	-	-	-
TOTAL EXPENDITURES	7,400	-	7,400	43
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NIT CHANGE IN FUND BALANCES	(7,400)	11	7,411	(29)
Fund Balances - January 1	7,400	7,351	(49)	7,380
FUND BALANCES - DECEMBER 31	\$ -	\$ 7,362	\$ 7,362	\$ 7,351

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 COMPARATIVE BALANCE SHEET
 As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 2,747	\$ 84,420
Investments	220,156	61,467
Interest Receivable	14	12
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>222,917</u>	\$ <u>145,899</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,752	\$ -
Due To Other Funds	3,050	687
Total Liabilities	<hr/> 5,802	<hr/> 687
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	5,802	687
<u>FUND BALANCES</u>		
Committed	217,115	145,212
TOTAL FUND BALANCE	<hr/> 217,115	<hr/> 145,212
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>222,917</u>	\$ <u>145,899</u>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 170,728	\$ 170,728	\$ 145,876
TOTAL REVENUES	-	170,728	170,728	145,876
<u>EXPENDITURES</u>				
General Government Services	-	98,825	(98,825)	114,198
Capital Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	98,825	(98,825)	114,198
NET CHANGE IN FUND BALANCES	-	71,903	71,903	31,677
Fund Balances - January 1	-	145,212	145,212	113,535
FUND BALANCES - DECEMBER 31	\$ -	\$ 217,115	\$ 217,115	\$ 145,212

KITITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD COMPARATIVE BALANCE SHEET

As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 61,024	\$ 58,904
Investments	150,925	125,731
Special Assessments Receivable	18,440	22,464
Interests Receivable	16	24
Due from Other Governmental Units	-	9,110
TOTAL ASSETS	\$ <u>230,405</u>	\$ <u>216,234</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,673	\$ -
Salaries Payable	121	-
Due To Other Funds	996	11,070
Use Tax Payable	13	37
Total Liabilities	<u>3,801</u>	<u>11,107</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	18,440	22,464
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>22,242</u>	<u>33,571</u>
 <u>FUND BALANCES</u>		
Committed	<u>208,164</u>	<u>182,663</u>
TOTAL FUND BALANCE	<u>208,164</u>	<u>182,663</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>230,405</u>	\$ <u>216,234</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 8,000	\$ (0)	\$ (8,000)	\$ 4,490
Intergovernmental Services	156,000	176,178	20,178	146,297
Charges Goods/Services	11,000	14,435	3,435	8,571
Miscellaneous Revenues	185,000	191,756	6,756	183,812
TOTAL REVENUES	360,000	382,369	22,369	343,171
<u>EXPENDITURES</u>				
Utilities & Environment	355,000	340,719	14,281	330,188
Capital Expenditures	13,065	16,157	(3,092)	-
TOTAL EXPENDITURES	368,065	356,876	11,189	330,188
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(8,065)	25,493	25,493	12,982
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	8	(8)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	8	(8)	-
NET CHANGE IN FUND BALANCES	(8,065)	25,501	25,486	12,982
Fund Balances - January 1	8,065	182,663	174,598	169,680
FUND BALANCES - DECEMBER 31	\$ -	\$ 208,164	\$ 200,083	\$ 182,663

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION COMPARATIVE BALANCE SHEET

As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 115,248	\$ 78,812
Investments	247,746	247,365
Interest Receivable	26	47
Other Prepayments	17,425	-
	\$ 380,444	\$ 326,224
TOTAL ASSETS	\$ 380,444	\$ 326,224
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 1,083	\$ -
Due To Other Funds	8,000	-
Total Liabilities	9,083	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	9,083	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	9,083	-
<u>FUND BALANCES</u>		
Nonspendable	17,425	-
Committed	353,936	326,224
TOTAL FUND BALANCE	371,361	326,224
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 380,444	\$ 326,224

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenues	\$ -	\$ 60,111	\$ 60,111	\$ 48,181
Charges Goods/Services	19,000	29,787	10,787	27,339
Miscellaneous Revenues	300	359	59	491
TOTAL REVENUES	19,300	90,257	70,957	76,012
<u>EXPENDITURES</u>				
General Government Services	34,150	36,491	(2,341)	22,436
Capital Expense	90,000	8,629	81,371	-
TOTAL EXPENDITURES	124,150	45,120	79,030	22,436
NET CHANGE IN FUND BALANCES	(104,850)	45,137	149,987	53,576
Fund Balances - January 1	300,000	326,224	26,224	272,648
FUND BALANCES - DECEMBER 31	\$ 195,150	\$ 371,361	\$ 176,211	\$ 326,224

KITTITAS COUNTY, WASHINGTON

**MISDEMEANANT PROBATION
COMPARATIVE BALANCE SHEET**

As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 78,151	\$ 78,284
Investments	51,776	51,696
Court Receivable	155,433	156,129
Interest Receivable	5	10
TOTAL ASSETS	\$ <u>285,365</u>	\$ <u>286,119</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 13,229	\$ 3,055
Due To Other Funds	4,754	12,419
Use Tax Payable	17	-
Total Liabilities	<u>18,000</u>	<u>15,474</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Court Receivables	<u>155,433</u>	<u>156,129</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	173,432	171,603
 <u>FUND BALANCES</u>		
Non Spendable Petty Cash	50	50
Committed	<u>111,882</u>	<u>114,466</u>
TOTAL FUND BALANCE	<u>111,932</u>	<u>114,516</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>285,365</u>	 \$ <u>286,119</u>

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges Goods/Services	\$ 711,043	\$ 735,684	\$ 24,641	\$ 741,888
Miscellaneous Revenues	100	103	3	112
TOTAL REVENUES	711,143	735,787	24,644	742,000
<u>EXPENDITURES</u>				
Public Safety	809,643	731,104	78,539	731,184
Capital Expense	22,500	7,319	15,181	502
TOTAL EXPENDITURES	832,143	738,423	93,720	731,686
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(121,000)	(2,635)	118,365	10,314
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	52	(52)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	52	(52)	-
NET CHANGE IN FUND BALANCES	(121,000)	(2,583)	118,313	10,314
Fund Balances - January 1	121,000	114,516	(6,484)	104,202
FUND BALANCES - DECEMBER 31	\$ -	\$ 111,932	\$ 111,828	\$ 114,516

KITTITAS COUNTY, WASHINGTON

**PROSECUTOR VICTIM/WITNESS
COMPARATIVE BALANCE SHEET**

As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 13,526	\$ 6,525
Investments	37,524	67,443
Interest Receivable	<u>4</u>	<u>13</u>
TOTAL ASSETS	\$ <u>51,054</u>	\$ <u>73,981</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 81	\$ -
Due To Other Funds	<u>689</u>	<u>653</u>
Total Liabilities	770	653
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	770	653
 <u>FUND BALANCES</u>		
Committed	<u>50,284</u>	<u>73,328</u>
TOTAL FUND BALANCE	<u>50,284</u>	<u>73,328</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>51,054</u>	 \$ <u>73,981</u>

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Services	\$ 10,000	\$ 14,525	\$ 4,525	\$ 15,062
Charges Goods/Services	51,000	54,066	3,066	53,458
Miscellaneous Revenue	100	83	(17)	146
TOTAL REVENUES	61,100	68,673	7,573	68,667
EXPENDITURES				
General Government Services	121,667	106,042	15,625	103,143
TOTAL EXPENDITURES	121,667	106,042	15,625	103,143
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(60,567)	(37,369)	23,198	(34,477)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	14,325	14,325	-
TOTAL OTHER FINANCING SOURCES (USES)	-	14,325	14,325	-
NET CHANGE IN FUND BALANCES	(60,567)	(23,044)	37,523	(34,477)
Fund Balances - January 1	70,000	73,328	3,328	107,805
FUND BALANCES - DECEMBER 31	\$ 9,433	\$ 50,284	\$ 40,851	\$ 73,328

KITTITAS COUNTY, WASHINGTON

**DRUG ENFORCEMENT
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>33,952</u>	\$ <u>8,410</u>
TOTAL ASSETS	\$ <u><u>33,952</u></u>	\$ <u><u>8,410</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Non Spendable Petty Cash	3,000	3,000
Committed	<u>30,952</u>	<u>5,410</u>
TOTAL FUND BALANCE	<u><u>33,952</u></u>	<u><u>8,410</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>33,952</u></u>	\$ <u><u>8,410</u></u>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Fines & Penalties	\$ 18,000	\$ 35,415	\$ 17,415	\$ 31,226
TOTAL REVENUES	18,000	35,415	17,415	31,226
<u>EXPENDITURES</u>				
General Governmental Services	10,000	10,000	0	51,343
TOTAL EXPENDITURES	10,000	10,000	0	51,343
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	8,000	25,415	17,415	(20,117)
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	126	(126)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	126	(126)	-
NET CHANGE IN FUND BALANCES	8,000	25,541	17,289	(20,117)
Fund Balances - January 1	-	8,410	8,410	28,527
FUND BALANCES - DECEMBER 31	\$ 8,000	\$ 33,952	\$ 25,699	\$ 8,410

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ <u>6,933</u>	\$ <u>6,307</u>
TOTAL ASSETS	\$ <u><u>6,933</u></u>	\$ <u><u>6,307</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Committed	<u>6,933</u>	<u>6,307</u>
TOTAL FUND BALANCE	<u><u>6,933</u></u>	<u><u>6,307</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>6,933</u></u>	\$ <u><u>6,307</u></u>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013
With Comparative Actual Amounts For Year Ended December 31, 2012

	<u>2013</u>		Variance Favorable (Unfavorable)	2012 Actual
	<u>Budget</u>	<u>Actual</u>		
<u>REVENUES</u>				
Charges Goods/Services	\$ -	\$ 560	\$ 560	\$ 652
Fines & Penalties	-	65	65	151
TOTAL REVENUES	-	625	625	803
<u>EXPENDITURES</u>				
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	625	625	803
Fund Balances - January 1	-	6,307	6,307	5,505
FUND BALANCES - DECEMBER 31	\$ -	\$ 6,933	\$ 6,933	\$ 6,307

KITTITAS COUNTY, WASHINGTON

**PUBLIC DEFENSE
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 127,812	\$ 105,816
Investments	91,030	90,890
Interest Receivable	<u>9</u>	<u>17</u>
TOTAL ASSETS	\$ <u>218,851</u>	\$ <u>196,723</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>750</u>	\$ <u>450</u>
Total Liabilities	750	450
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Grant Received in Advance	<u>46,096</u>	<u>44,380</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	46,846	44,830
<u>FUND BALANCES</u>		
Restricted	<u>172,005</u>	<u>151,893</u>
TOTAL FUND BALANCE	<u>172,005</u>	<u>151,893</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>218,851</u>	\$ <u>196,723</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenue	\$ 45,000	\$ 44,380	\$ (620)	\$ 44,750
Miscellaneous Revenue	100	132	32	172
TOTAL REVENUES	45,100	44,512	(588)	44,922
EXPENDITURES				
General Government	35,000	24,400	10,600	24,225
TOTAL EXPENDITURES	35,000	24,400	10,600	24,225
NET CHANGE IN FUND BALANCES	10,100	20,112	10,012	20,697
Fund Balances - January 1	150,000	151,893	1,893	131,196
FUND BALANCES - DECEMBER 31	\$ 160,100	\$ 172,005	\$ 11,905	\$ 151,893

KITTITAS COUNTY, WASHINGTON

**FORFEITED DRUG PROCEEDS FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ <u>24,103</u>	\$ <u>24,266</u>
TOTAL ASSETS	\$ <u><u>24,103</u></u>	\$ <u><u>24,266</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>425</u>	\$ <u>163</u>
Total Liabilities	425	163
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>425</u>	<u>163</u>
<u>FUND BALANCES</u>		
Committed	<u>23,678</u>	<u>24,103</u>
TOTAL FUND BALANCE	<u><u>23,678</u></u>	<u><u>24,103</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>24,103</u></u>	\$ <u><u>24,266</u></u>

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Fines & Penalties	\$ 1,000	\$ -	\$ (1,000)	\$ 1,280
TOTAL REVENUES	1,000	-	(1,000)	1,280
<u>EXPENDITURES</u>				
General Government Expenditures	26,000	425	25,575	3,014
TOTAL EXPENDITURES	26,000	425	25,575	3,014
NET CHANGE IN FUND BALANCES	(25,000)	(425)	24,575	(1,734)
Fund Balances - January 1	25,000	24,103	(897)	25,837
FUND BALANCES - DECEMBER 31	\$ -	\$ 23,678	\$ 23,678	\$ 24,103

KITTITAS COUNTY, WASHINGTON

ADULT MISD P - CH DIVERSION FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ <u>49,550</u>	\$ <u>37,550</u>
TOTAL ASSETS	\$ <u><u>49,550</u></u>	\$ <u><u>37,550</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Committed	<u>49,550</u>	<u>37,550</u>
TOTAL FUND BALANCE	<u><u>49,550</u></u>	<u><u>37,550</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>49,550</u></u>	\$ <u><u>37,550</u></u>

KITTITAS COUNTY, WASHINGTON

ADULT MISD P-CH DIVERSION FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013
 With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges Goods /Services	\$ 20,500	\$ 12,000	\$ (8,500)	\$ 24,800
TOTAL REVENUES	20,500	12,000	(8,500)	24,800
<u>EXPENDITURES</u>				
General Government Expenditures	20,500	-	20,500	-
TOTAL EXPENDITURES	20,500	-	20,500	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	-	12,000	12,000	24,800
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	(40,000)	-	40,000	-
TOTAL OTHER FINANCING SOURCES (USES)	(40,000)	-	40,000	-
NET CHANGE IN FUND BALANCES	(40,000)	12,000	52,000	24,800
Fund Balances - January 1	40,000	37,550	(2,450)	12,750
FUND BALANCES - DECEMBER 31	\$ -	\$ 49,550	\$ 49,550	\$ 37,550

KITTITAS COUNTY, WASHINGTON

**STADIUM FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 257,629	\$ 567,065
Investments	152,279	152,045
Interest Receivable	16	29
Due From Other Governmental	<u>116,901</u>	<u>97,076</u>
TOTAL ASSETS	<u>\$ 526,824</u>	<u>\$ 816,216</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 40,238	\$ 61,679
Due To Other Funds	<u>100,004</u>	<u>50,027</u>
Total Liabilities	140,242	111,706
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>140,242</u>	<u>111,706</u>
 <u>FUND BALANCES</u>		
Restricted	<u>386,582</u>	<u>704,510</u>
TOTAL FUND BALANCE	<u>386,582</u>	<u>704,510</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 526,824</u>	<u>\$ 816,216</u>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes	\$ 450,000	\$ 725,604	\$ 275,604	\$ 571,026
Miscellaneous Revenues	200	221	21	288
TOTAL REVENUES	450,200	725,824	275,624	571,314
EXPENDITURES				
Culture & Recreation	852,213	290,684	561,529	207,830
TOTAL EXPENDITURES	852,213	290,684	561,529	207,830
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(402,013)	435,140	837,153	363,484
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	(253,069)	(753,069)	(500,000)	(263,269)
TOTAL OTHER FINANCING SOURCES (USES)	(253,069)	(753,069)	(500,000)	(263,269)
NET CHANGE IN FUND BALANCES	(655,082)	(317,928)	337,154	100,216
Fund Balances - January 1	1,109,107	704,510	(404,597)	604,295
FUND BALANCES - DECEMBER 31	\$ 454,025	\$ 386,582	\$ (67,443)	\$ 704,510

KITTITAS COUNTY, WASHINGTON

**REAL ESTATE EXCISE TAX
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ <u>76,832</u>	\$ <u>95,582</u>
TOTAL ASSETS	\$ <u><u>76,832</u></u>	\$ <u><u>95,582</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Accounts Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
 <u>FUND BALANCES</u>		
Restricted	<u>76,832</u>	<u>95,582</u>
TOTAL FUND BALANCE	<u><u>76,832</u></u>	<u><u>95,582</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>76,832</u></u>	\$ <u><u>95,582</u></u>

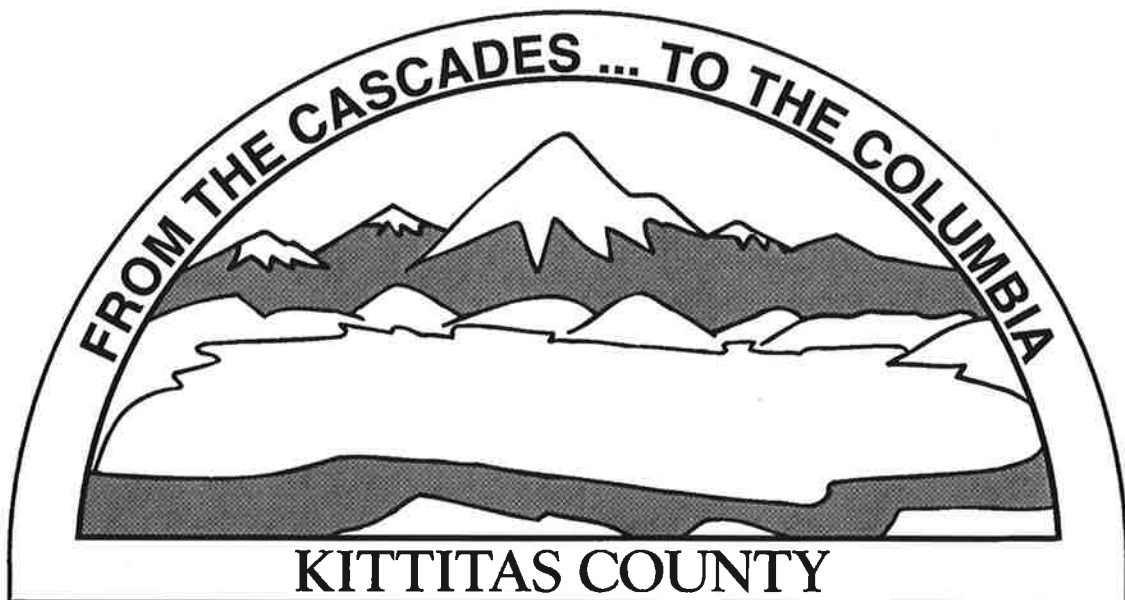
KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
General Government	\$ -	\$ 18,750	\$ (18,750)	\$ -
Capital Expense	50,000	-	50,000	10,000
TOTAL EXPENDITURES	\$ 50,000	\$ 18,750	\$ 31,250	\$ 10,000
NET CHANGE IN FUND BALANCES	\$ (50,000)	\$ (18,750)	\$ 31,250	\$ (10,000)
Fund Balances - January 1	\$ 50,000	\$ 95,582	\$ 45,582	\$ 105,582
FUND BALANCES - DECEMBER 31	\$ -	\$ 76,832	\$ 76,832	\$ 95,582

Debt Services Non-Major Funds



KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2013

With Comparative Totals for Year Ended December 31, 2012

	2010 GO & REFUNDING BOND	Co. REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2013 TOTALS	2012 TOTALS
<u>ASSETS</u>						
Cash/Petty Cash	-	356	127,364	-	127,720	359,490
Investments	-	-	188,073	7,072	195,144	194,822
Taxes/Assessments Receivable	-	(0)	(4,514)	-	(4,514)	(4,514)
Accounts Receivable Accrual	-	-	-	-	-	-
Interest Receivable	-	-	19	1	20	60
Due from Other Funds	-	-	-	-	-	-
TOTAL ASSETS	-	356	310,942	7,072	318,370	549,858
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>						
<u>LIABILITIES</u>						
Vouchers Payable	-	-	-	-	-	-
Due To Other Funds	-	-	-	-	-	125,000
Total Liabilities	-	-	-	-	-	125,000
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Inflows of Resources	-	(0)	(4,514)	-	(4,514)	(4,514)
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	(0)	(4,514)	-	(4,514)	120,486
<u>FUND BALANCES</u>						
Restricted	-	356	315,455	7,072	322,884	429,372
TOTAL FUND BALANCES	-	356	315,455	7,072	322,884	429,372
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	-	356	310,942	7,072	318,370	549,858

KITTITAS COUNTY, WASHINGTON

**DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2013
With Comparative Totals for Year Ended December 31, 2012**

	2010 GO & REFUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2013 TOTALS	2012 TOTALS
<u>REVENUES</u>						
Taxes	-	-	6,328	-	6,328	11,996
Miscellaneous Revenues	-	-	18,247	10	18,258	91,657
TOTAL REVENUES	-	-	24,575	10	24,586	103,653
<u>EXPENDITURES</u>						
Debt Service Principal	575,000	-	-	-	575,000	560,000
Debt Service Interest & Other Debt Costs	307,732	-	-	-	307,732	318,934
TOTAL EXPENDITURES	882,732	-	-	-	882,732	878,934
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(882,732)	-	24,575	10	(858,147)	(775,281)
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating Transfer In (Out)	751,659	-	-	-	751,659	752,303
TOTAL OTHER FINANCING SOURCES (USES)	751,659	-	-	-	751,659	752,303
NET CHANGE IN FUND BALANCES	(131,073)	-	24,575	10	(106,488)	(22,978)
Fund Balances - January 1	131,073	356	290,880	7,062	429,372	452,349
FUND BALANCES - DECEMBER 31	-	356	315,455	7,072	322,884	429,372

KITTITAS COUNTY, WASHINGTON

**2010 GO & REFUNDING BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 2012**

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u> -</u>	\$ <u> 131,073</u>
TOTAL ASSETS	\$ <u> -</u>	\$ <u> 131,073</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u> -</u>	\$ <u> -</u>
Total Liabilities	-	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
 <u>FUND BALANCES</u>		
Restricted	<u> -</u>	<u> 131,073</u>
TOTAL FUND BALANCES	<u> -</u>	<u> 131,073</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u> -</u>	\$ <u> 131,073</u>

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013

With Comparative Actual Amount For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 500	\$ -	\$ (500)	\$ -
TOTAL REVENUES	500	-	(500)	-
<u>EXPENDITURES</u>				
Debt Service - Principal	575,000	575,000	-	560,000
Debt Service - Interest & Other Debt Costs	307,940	307,732	208	318,934
TOTAL EXPENDITURES	882,940	882,732	208	878,934
OTHER FINANCING SOURCES (USES)				
Operating Transfer In (Out)	882,440	751,659	(130,781)	877,303
TOTAL OTHER FINANCING SOURCES (USES)	882,440	751,659	(130,781)	877,303
NET CHANGE IN FUND BALANCES	-	(131,073)	(131,073)	(1,631)
Fund Balances - January 1	-	131,073	131,073	132,704
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ 131,073

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 356	\$ 356
Taxes Receivable	(0)	(0)
TOTAL ASSETS	\$ <u>356</u>	\$ <u>356</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Total Liabilities	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	(0)	(0)
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	(0)	(0)
<u>FUND BALANCES</u>		
Restricted	356	356
TOTAL FUND BALANCES	356	356
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>356</u>	\$ <u>356</u>

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013

With Comparative Actual Amount For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
General Government	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-
Fund Balances - January 1	-	356	356	356
FUND BALANCES - DECEMBER 31	\$ -	\$ 356	\$ 356	\$ 356

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 127,364	\$ 103,061
Investments	188,073	187,784
Special Assessments Receivable	(4,514)	(4,514)
Interest Receivable	<u>19</u>	<u>36</u>
TOTAL ASSETS	\$ <u>310,942</u>	\$ <u>286,367</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	<u>(4,514)</u>	<u>(4,514)</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	(4,514)	(4,514)
 <u>FUND BALANCES</u>		
Restricted	<u>315,455</u>	<u>290,880</u>
TOTAL FUND BALANCES	<u>315,455</u>	<u>290,880</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>310,942</u>	 \$ <u>286,367</u>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013

With Comparative Actual Amount For Year Ended December 31, 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ -	\$ 6,328	\$ 6,328	\$ 11,996
Miscellaneous Revenue	-	18,247	18,247	91,407
TOTAL REVENUES	-	24,575	24,575	103,404
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	24,575	24,575	103,404
Fund Balances - January 1	-	290,880	290,880	187,476
FUND BALANCES - DECEMBER 31	\$ -	\$ 315,455	\$ 315,455	\$ 290,880

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2013 and December 31, 2012

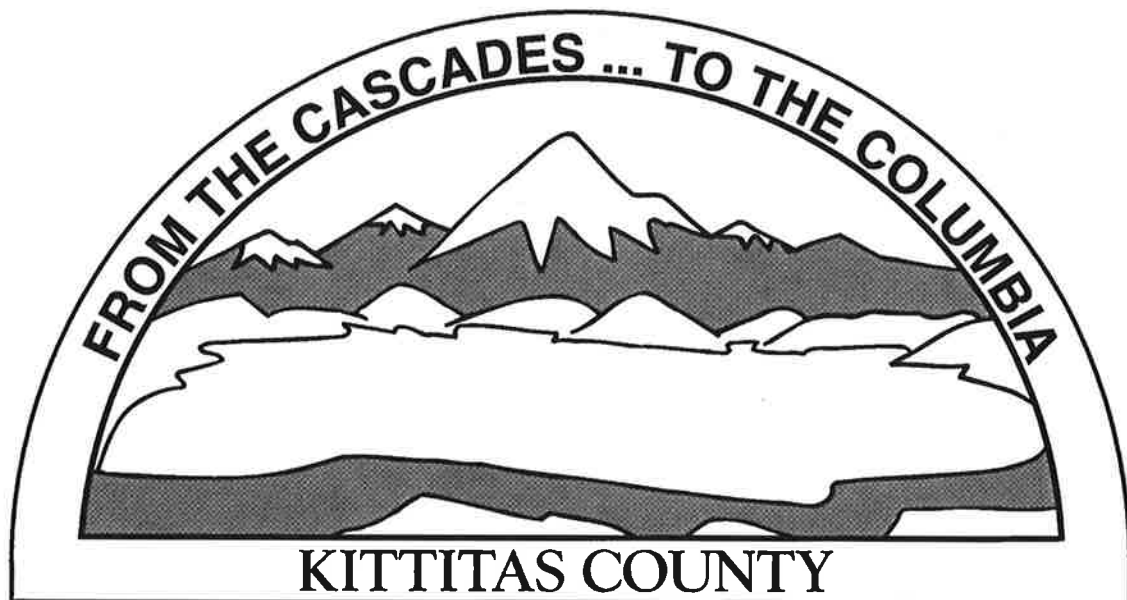
	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ -	\$ 125,000
Investments	7,072	7,038
Interest Receivable	<u>1</u>	<u>24</u>
TOTAL ASSETS	\$ <u>7,072</u>	\$ <u>132,062</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ 125,000
Total Liabilities	<u>-</u>	<u>125,000</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>125,000</u>
<u>FUND BALANCES</u>		
Restricted	<u>7,072</u>	<u>7,062</u>
TOTAL FUND BALANCE	<u>7,072</u>	<u>7,062</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>7,072</u>	\$ <u>132,062</u>

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013
 With Comparative Actual Amount For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 10	\$ 10	\$ 249
TOTAL REVENUES	-	10	10	249
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service -Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	10	10	249
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	(125,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(125,000)
NET CHANGE IN FUND BALANCES	-	10	10	(124,751)
Fund Balances - January 1	-	7,062	7,062	131,813
FUND BALANCES - DECEMBER 31	\$ -	\$ 7,072	\$ 7,072	\$ 7,062

Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2013

With Comparative Totals for Year Ended December 31, 2012

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2013 TOTALS</u>	<u>2012 TOTALS</u>
<u>ASSETS</u>					
Cash/Petty Cash	\$ 445,971	\$ 624,715	\$ 3,063	\$ 1,073,750	\$ 96,877
Investments	400,711	11	15,066	415,788	638,418
Accounts Receivable	41	-	2	43	171
TOTAL ASSETS	\$ 846,724	\$ 624,726	\$ 18,131	\$ 1,489,580	\$ 1,555,466
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Payables	\$ -	\$ 70,511	\$ -	\$ 70,511	\$ 37,460
Due To Other Funds	-	-	-	-	344
Contracts Retainage Payable	-	40,975	-	40,975	41,347
TOTAL LIABILITIES	\$ -	\$ 111,486	\$ -	\$ 111,486	\$ 79,151
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Inflows of Resources	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	111,486	-	111,486	79,151
<u>FUND BALANCES</u>					
Restricted	\$ 846,724	\$ 513,239	\$ -	\$ 1,359,963	\$ 1,453,383
Committed	-	-	18,131	18,131	22,932
TOTAL FUND BALANCES	\$ 846,724	\$ 513,239	\$ 18,131	\$ 1,378,094	\$ 1,476,315
TOTAL LIABILITIES AND FUND BALANCE	\$ 846,724	\$ 624,726	\$ 18,131	\$ 1,489,580	\$ 1,555,466

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2013
With Comparative Totals for Year Ended December 31, 2012**

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2013 TOTALS</u>	<u>2012 TOTALS</u>
<u>REVENUES</u>					
Taxes	\$ 736,268	\$ -	\$ -	\$ 736,268	\$ 394,605
Miscellaneous Revenues	605	90	22	717	63,657
TOTAL REVENUES	736,873	90	22	736,984	458,262
<u>EXPENDITURES</u>					
Capital Expenditures	-	1,018,149	-	1,018,149	5,833,555
Debt Service Principal & Interest	-	-	-	-	-
TOTAL EXPENDITURES	-	1,018,149	-	1,018,149	5,833,555
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	736,873	(1,018,059)	22	(281,165)	(5,375,293)
<u>OTHER FINANCING SOURCES (USES)</u>					
Bond Proceeds	-	-	-	-	-
Operating Transfer In (out)	(768,777)	956,544	(4,823)	182,944	(393,434)
TOTAL OTHER FINANCING SOURCES (USES)	(768,777)	956,544	(4,823)	182,944	(393,434)
NET CHANGE IN FUND BALANCES	(31,905)	(61,515)	(4,801)	(98,220)	(5,768,727)
Fund Balance - January 1	878,629	574,754	22,932	1,476,314	7,245,041
FUND BALANCES - DECEMBER 31	\$ 846,724	\$ 513,239	\$ 18,131	\$ 1,378,094	\$ 1,476,314

KITTITAS COUNTY, WASHINGTON

**CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 445,971	\$ 378,481
Investments	400,711	500,053
Interest Receivable	<u>41</u>	<u>95</u>
TOTAL ASSETS	\$ <u>846,724</u>	\$ <u>878,629</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	-	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
 <u>FUND BALANCES</u>		
Restricted	<u>846,724</u>	<u>878,629</u>
TOTAL FUND BALANCE	<u>846,724</u>	<u>878,629</u>
RESOURCES AND FUND BALANCES	\$ <u>846,724</u>	\$ <u>878,629</u>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013		Variance Favorable (Unfavorable)	2012 Actual
	Budget	Actual		
REVENUES				
Taxes	\$ 340,000	\$ 736,268	\$ 396,268	\$ 394,605
Miscellaneous Revenues	700	605	(95)	1,031
TOTAL REVENUES	340,700	736,873	396,173	395,636
EXPENDITURES				
Capital Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	340,700	736,873	396,173	395,636
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	(511,900)	(768,777)	(256,877)	(1,262,949)
TOTAL OTHER FINANCING SOURCES (USES)	(511,900)	(768,777)	(256,877)	(1,262,949)
NET CHANGE IN FUND BALANCES	(171,200)	(31,905)	139,295	(867,312)
Fund Balances - January 1	750,000	878,629	128,629	1,745,941
FUND BALANCES - DECEMBER 31	\$ 578,800	\$ 846,724	\$ 267,924	\$ 878,629

KITTITAS COUNTY, WASHINGTON

**COURTHOUSE/JAIL FACILITIES EXPANSION
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012**

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 624,715	\$ 530,510
Investments	11	123,323
Accounts Receivable	-	50
Interest Receivables	-	23
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>624,726</u>	\$ <u>653,906</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 70,511	\$ 37,460
Contract Retainage Payable	40,975	41,347
Due To Other Funds	-	344
Total Liabilities	<hr/> 111,486	<hr/> 79,151
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	111,486	79,151
 <u>FUND BALANCES</u>		
Restricted	<hr/> 513,239	<hr/> 574,754
TOTAL FUND BALANCE	<u>513,239</u>	<u>574,754</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>624,726</u>	 \$ <u>653,906</u>

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenues	\$ -	\$ 90	\$ 90	\$ 62,597
TOTAL REVENUES	-	90	90	62,597
<u>EXPENDITURES</u>				
Capital Expenditures	2,561,760	1,018,149	1,543,611	5,833,555
TOTAL EXPENDITURES	2,561,760	1,018,149	1,543,611	5,833,555
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(2,561,760)	(1,018,059)	1,543,701	(5,770,958)
<u>OTHER FINANCING SOURCES (USES)</u>				
Debt	759,925	-	(759,925)	-
Operating Transfers In (Out)	751,835	956,544	204,709	869,514
TOTAL OTHER FINANCING SOURCES (USES)	1,511,760	956,544	(555,216)	869,514
NET CHANGE IN FUND BALANCES	(1,050,000)	(61,515)	988,485	(4,901,443)
Fund Balances - January 1	1,050,000	574,754	(475,246)	5,476,197
FUND BALANCES - DECEMBER 31	\$ -	\$ 513,239	\$ 513,239	\$ 574,754

KITTITAS COUNTY, WASHINGTON

**FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET**

As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash/Petty Cash	\$ 3,063	\$ 7,886
Investment	15,066	15,043
Interest Receivable	<u>2</u>	<u>3</u>
TOTAL ASSETS	\$ <u>18,131</u>	\$ <u>22,932</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Payables	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
 <u>FUND BALANCES</u>		
Committed	<u>18,131</u>	<u>22,932</u>
TOTAL FUND BALANCE	<u>18,131</u>	<u>22,932</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>18,131</u>	\$ <u>22,932</u>

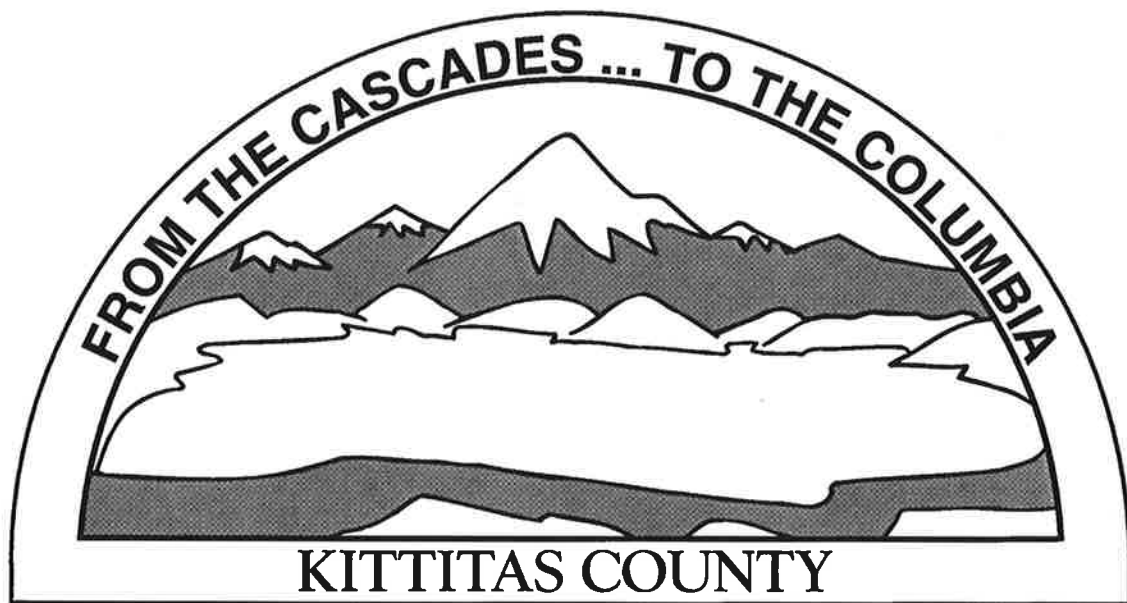
KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	2013			2012 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenues	\$ 25	\$ 22	\$ (3)	\$ 29
TOTAL REVENUES	25	22	(3)	29
<u>EXPENDITURES</u>				
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	25	22	(3)	29
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	(4,823)	(4,823)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(4,823)	(4,823)	-
NET CHANGE IN FUND BALANCES	25	(4,801)	(4,826)	29
Fund Balances - January 1	22,925	22,932	7	22,903
FUND BALANCES - DECEMBER 31	\$ 22,950	\$ 18,131	\$ (4,819)	\$ 22,932

Enterprise Fund



KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>SOLID WASTE</u>	<u>COMMUNITY DEVELOPMENT SERVICES</u>	<u>2013 TOTAL</u>	<u>2012 TOTAL</u>
<u>CURRENT ASSETS</u>				
Cash/Petty Cash	\$ 1,713,594	\$ 814,208	\$ 2,527,802	\$ 1,712,720
Cash with Fiscal	-	-	0	1,013
Investments	1,999,030	-	1,999,030	1,997,472
Account Receivable	225,411	-	225,411	225,877
Interest Receivable	944	-	944	1,612
Due From Other Funds	53,808	384,508	438,316	50,613
Interfund Loans Receivable	100,000	-	100,000	150,000
Due From Other Governmental	96,202	91,560	187,762	45,995
Other Prepayments	1,490	-	1,490	-
Total Current Assets	\$ 4,190,479	\$ 1,290,276	5,480,755	4,185,301
Non Current Assets				
Cash restricted for landfill closure & postclosure	633,234	-	633,234	633,234
Total Non-Current Assets	633,234	-	633,234	633,234
<u>PROPERTY, PLANT & EQUIPMENT</u>				
Land	280,439	-	280,439	280,439
Buildings	1,389,478	-	1,389,478	1,389,478
Improvements	4,513,633	-	4,513,633	4,513,633
Equipment	1,241,993	9,021	1,251,015	1,111,792
Intangible assets	39,704	-	39,704	40,025
Total Property, Plant & Equip.	7,465,246	\$ 9,021	7,474,268	7,335,366
Less Accumulated Depreciation	(2,915,358)	(301)	(2,915,659)	(2,679,331)
Net Property, Plant & Equipment	4,549,888	\$ 8,721	4,558,609	4,656,035
TOTAL ASSETS	\$ 9,373,601	\$ 1,298,997	\$ 10,672,598	\$ 9,474,570
<u>LIABILITIES AND FUND EQUITY</u>				
Vouchers Payable	\$ 163,127	\$ 88,866	\$ 251,993	\$ 166,767
Salaries Payable	1,490	-	1,490	5,700
Due To Other Funds	57,477	211,178	268,655	222,311
Taxes Payable	(3,058)	-	(3,058)	(2,778)
Non Current Liabilities:				
Due within one year	209,513	430	209,943	209,678
Due in more than one year	1,775,038	50,047	1,825,086	1,816,027
TOTAL LIABILITIES	2,203,586	350,522	2,554,108	2,417,705
<u>NET ASSETS</u>				
Reserved for Petty Cash	2,800	300	3,100	2,800
Reserved for Prepaid Items	1,490	-	1,490	-
Reserved for Fixed Asset Rep.	394,001	-	394,001	393,255
Reserved for Landfill Closure	548,179	-	548,179	494,364
Unrestricted	6,223,545	948,175	7,171,719	6,166,446
TOTAL FUND EQUITY	7,170,015	948,475	8,118,490	7,056,864
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,373,601	\$ 1,298,997	\$ 10,672,598	\$ 9,474,570

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND EQUITIES
 Year Ended December 31, 2013
 With Comparative Actual Amounts For Year Ended December 31, 2012

	<u>SOLID WASTE</u>	<u>COMMUNITY DEVELOPMENT SERVICES</u>	<u>2013 TOTALS</u>	<u>2012 TOTALS</u>
<u>OPERATING REVENUES</u>				
Licenses & Permits	\$ 0	\$ 947,223	\$ 947,223	\$ 167,019
Intergovernmental Revenue	217,646	0	217,646	
Charges for Services	3,029,245	277,422	3,306,667	2,833,469
Miscellaneous Revenue	89,670	96,746	186,416	119,200
TOTAL OPERATING REVENUES	3,336,560	1,321,390	4,657,950	3,119,688
<u>OPERATING EXPENSES:</u>				
General Operations	2,952,057	1,225,395	4,177,452	2,623,669
Depreciation, Amortization	253,243	301	253,544	260,013
TOTAL OPERATING EXPENSE	3,205,300	1,225,696	4,430,996	2,883,682
OPERATING INCOME (LOSS)	131,260	95,694	226,955	236,005
<u>NON-OPERATING REVENUES (EXPENSES):</u>				
Interest Revenues	4,856	0	4,856	12,515
Landfill Closure Revenues (Cost)	(2,045)	0	(2,045)	3,135
Compensated Absences	(31,801)	(50,478)	(82,279)	2,966
Gain (Loss) on Disposal of Assets	43	0	43	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	(28,947)	(50,478)	(79,424)	18,616
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	102,314	45,217	147,531	254,622
Transfer In	0	903,258	903,258	0
Capital Contributions	10,837	0	10,837	0
CHANGE IN NET POSITION	113,150	948,475	1,061,625	254,622
Total net position - beginning	7,056,864	0	7,056,864	6,802,242
TOTAL NET POSITION - ENDING	\$ 7,170,015	\$ 948,475	\$ 8,118,490	\$ 7,056,864

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2013
 With Comparative Totals for Year Ended December 31, 2012

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	2013 TOTALS	2012 TOTALS
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash received from customers	\$ 3,283,624	845,322	4,128,946	\$ 3,080,792
Cash payments to suppliers	(3,126,512)	(925,351)	(4,051,863)	(2,422,518)
Net cash provided (used) by operating activities	157,112	(80,029)	77,083	658,274
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Transfer from Other Funds	-	903,258	903,258	-
Cash Received (Paid) on loans from other funds	50,000	-	50,000	-
Landfill Closure Revenues/Costs	321	-	321	-
Net cash provided (used) by noncapital financing activities	50,321	903,258	953,579	-
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>				
Acquisition of Fixed Assets	(147,418)	(9,021)	(156,439)	(17,148)
Capital Contributions	10,837	-	10,837	-
Payments on Long Term Debt	(75,000)	-	(75,000)	(75,000)
Proceeds from Sale of Fixed Assets	43	-	43	-
Net cash provided (used) by capital financing activities	(211,538)	(9,021)	(220,559)	(92,148)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Interest on Investments	5,525	-	5,525	11,164
(Purchase)/Sales of Investments	(1,558)	-	(1,558)	416,317
Net cash provided (used) by investing activities	3,966	-	3,966	427,480
Net increase (decrease) in cash	(139)	814,208	814,069	993,607
Cash and cash equivalents at January 1	1,727,351	-	1,727,351	733,744
Cash and cash equivalents at December 31	\$ 1,727,212	\$ 814,208	\$ 2,541,420	\$ 1,727,351
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Net Operating Income (Loss)	\$ 131,260	\$ 95,694	\$ 226,955	\$ 236,005
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Depreciation Expense	253,243	301	253,544	260,013
(Increase) Decrease in Accounts Receivable	467	-	467	(13,442)
(Increase) Decrease in Due From Other Funds	(3,196)	(384,508)	(387,704)	(35,021)
(Increase) Decrease in Due From Other Governmental	(50,207)	(91,560)	(141,767)	9,568
(Increase) Decrease in Prepayment for Services	(1,490)	-	(1,490)	881
Increase (Decrease) in Vouchers Payable	(3,640)	88,866	85,226	786
Increase (Decrease) in Salaries Payable	(4,210)	-	(4,210)	(552)
Increase (Decrease) in Taxes Payable	(281)	-	(281)	-
Increase (Decrease) in Due To Other Funds	(184,834)	211,178	46,344	199,684
Total Adjustments	25,851	(175,723)	(149,872)	422,269
Net cash provided by operating activities	\$ 157,112	\$ (80,029)	\$ 77,083	\$ 658,274

KITTITAS COUNTY, WASHINGTON

SOLID WASTE
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 1,713,594	\$ 1,712,720
Cash with Fiscal	-	1,013
Investments	1,999,030	1,997,472
Account Receivable	225,411	225,877
Interest Receivable	944	1,612
Due From Other Funds	53,808	50,613
Interfund Loans Receivable	100,000	150,000
Due From Other Governmental	96,202	45,995
Other Prepayments	1,490	-
Total Current Assets	\$ 4,190,479	\$ 4,185,301
 Non Current Assets		
Cash restricted for landfill closure & postclosure	633,234	633,234
Total Non-Current Assets	\$ 633,234	\$ 633,234
 <u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	280,439	280,439
Buildings	1,389,478	1,389,478
Improvements	4,513,633	4,513,633
Equipment	1,241,993	1,111,792
Intangible assets	39,704	40,025
Total Property, Plant & Equip.	\$ 7,465,246	\$ 7,335,366
Less Accumulated Depreciation	(2,915,358)	(2,679,331)
Net Property, Plant & Equipment	\$ 4,549,888	\$ 4,656,035
TOTAL ASSETS	\$ 9,373,601	\$ 9,474,570
 <u>LIABILITIES AND FUND EQUITY</u>		
Vouchers Payable	\$ 163,127	\$ 166,767
Salaries Payable	1,490	5,700
Due To Other Funds	57,477	222,311
Taxes Payable	(3,058)	(2,778)
Non Current Liabilities:		
Due within one year	209,513	209,678
Due in more than one year	1,775,038	1,816,027
TOTAL LIABILITIES	\$ 2,203,586	\$ 2,417,705
 <u>NET ASSETS</u>		
Reserved for Petty Cash	\$ 2,800	\$ 2,800
Reserved for Prepaid Items	1,490	-
Reserved for Fixed Asset Rep.	394,001	393,255
Reserved for Landfill Closure	548,179	494,364
Unrestricted	6,223,545	6,166,446
TOTAL FUND EQUITY	\$ 7,170,015	\$ 7,056,864
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,373,601	\$ 9,474,570

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>OPERATING REVENUES</u>		
Intergovernmental Revenue	\$ 217,646	\$ 167,019
Charges for Services	3,029,245	2,833,469
Miscellaneous Revenue	<u>89,670</u>	<u>119,200</u>
TOTAL OPERATING REVENUES	\$ 3,336,560	\$ 3,119,688
<u>OPERATING EXPENSES:</u>		
General Operations	\$ 2,952,057	\$ 2,623,669
Depreciation, Amortization	<u>253,243</u>	<u>260,013</u>
TOTAL OPERATING EXPENSE	<u>3,205,300</u>	<u>2,883,682</u>
OPERATING INCOME (LOSS)	\$ 131,260	\$ 236,005
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ 4,856	\$ 12,515
Landfill Closure Revenues (Cost)	(2,045)	3,135
Compensated Absences	(31,801)	2,966
Gain (Loss) on Disposal of Assets	<u>43</u>	<u>0</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ <u>(28,947)</u>	\$ <u>18,616</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 102,314	\$ 254,622
Capital Contributions	<u>10,837</u>	<u>0</u>
CHANGE IN NET POSITION	\$ 113,150	\$ 254,622
Total net position - beginning	<u>7,056,864</u>	<u>6,802,242</u>
TOTAL NET POSITION - ENDING	\$ <u><u>7,170,015</u></u>	\$ <u><u>7,056,864</u></u>

KITTITAS COUNTY, WASHINGTON

**SOLID WASTE
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2013
With Comparative Totals for Year Ended December 31, 2012**

	<u>2013</u>	<u>2012</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 3,283,624	\$ 3,080,792
Cash payments to suppliers	<u>-3,126,512</u>	<u>-2,422,518</u>
Net cash provided (used) by operating activities	\$ <u>157,112</u>	\$ <u>658,274</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Cash Received (Paid) on loans from other funds	\$ 50,000	\$ 0
Landfill Closure Revenues/Costs	<u>321</u>	<u>0</u>
Net cash provided (used) by noncapital financing activities	\$ <u>50,321</u>	\$ <u>0</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Fixed Assets	\$ -147,418	\$ -17,148
Capital Contributions	10,837	0
Payments on Long Term Debt	-75,000	-75,000
Proceeds from Sale of Fixed Assets	<u>43</u>	<u>0</u>
Net cash provided (used) by capital financing activities	\$ <u>-211,538</u>	\$ <u>-92,148</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 5,525	\$ 11,164
(Purchase)/Sales of Investments	<u>-1,558</u>	<u>416,317</u>
Net cash provided (used) by investing activities	\$ <u>3,966</u>	\$ <u>427,480</u>
Net increase (decrease) in cash	\$ -139	\$ 993,607
Cash and cash equivalents at January 1	<u>1,727,351</u>	<u>733,744</u>
Cash and cash equivalents at December 31	\$ <u><u>1,727,212</u></u>	\$ <u><u>1,727,351</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 131,260	\$ 236,005
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 253,243	\$ 260,013
(Increase) Decrease in Accounts Receivable	467	-13,442
(Increase) Decrease in Due From Other Funds	-3,196	-35,021
(Increase) Decrease in Due From Other Governmental	-50,207	9,568
(Increase) Decrease in Prepayment for Services	-1,490	881
Increase (Decrease) in Vouchers Payable	-3,640	786
Increase (Decrease) in Salaries Payable	-4,210	-552
Increase (Decrease) in Taxes Payable	-281	351
Increase (Decrease) in Due To Other Funds	<u>-164,834</u>	<u>199,684</u>
Total Adjustments	\$ <u>25,851</u>	\$ <u>422,269</u>
Net cash provided by operating activities	\$ <u><u>157,112</u></u>	\$ <u><u>658,274</u></u>

KITTITAS COUNTY, WASHINGTON
COMMUNITY DEVELOPMENT SERVICES
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 814,208	\$ -
Due From Other Funds	384,508	-
Due From Other Governmental	91,560	-
Total Current Assets	\$ 1,290,276	\$ -
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Equipment	9,021	-
Total Property, Plant & Equip.	\$ 9,021	\$ -
Less Accumulated Depreciation	(301)	-
Net Property, Plant & Equipment	\$ 8,721	\$ -
TOTAL ASSETS	\$ 1,298,997	\$ -
<u>LIABILITIES AND FUND EQUITY</u>		
Payables	\$ 88,866	\$ -
Due To Other Funds	211,178	-
Non Current Liabilities:		
Due within one year	430	-
Due in more than one year	50,047	-
TOTAL LIABILITIES	\$ 350,522	\$ -
<u>NET ASSETS</u>		
Reserved for Petty Cash	\$ 300	\$ -
Unrestricted	948,175	-
TOTAL FUND EQUITY	\$ 948,475	\$ -
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,298,997	\$ -

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>OPERATING REVENUES</u>		
Licenses and Permits	\$ 947,223	\$ -
Charges for Services	277,422	-
Miscellaneous Revenue	96,746	-
	<hr/>	<hr/>
TOTAL OPERATING REVENUES	\$ 1,321,390	\$ -
<u>OPERATING EXPENSES:</u>		
General Operations	\$ 1,225,395	\$ -
Depreciation, Amortization	301	-
	<hr/>	<hr/>
TOTAL OPERATING EXPENSE	1,225,696	-
	<hr/>	<hr/>
OPERATING INCOME (LOSS)	\$ 95,694	\$ -
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ -	\$ -
Compensated Absences	(50,478)	-
Gain (Loss) on Disposal of Assets	-	-
	<hr/>	<hr/>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ (50,478)	\$ -
	<hr/>	<hr/>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 45,217	\$ -
	<hr/>	<hr/>
Transfer In	\$ 903,258	\$ -
	<hr/>	<hr/>
CHANGE IN NET POSITION	\$ 948,475	\$ -
	<hr/>	<hr/>
Total net position - beginning	\$ -	\$ -
	<hr/>	<hr/>
TOTAL NET POSITION - ENDING	\$ 948,475	\$ -
	<hr/> <hr/>	<hr/> <hr/>

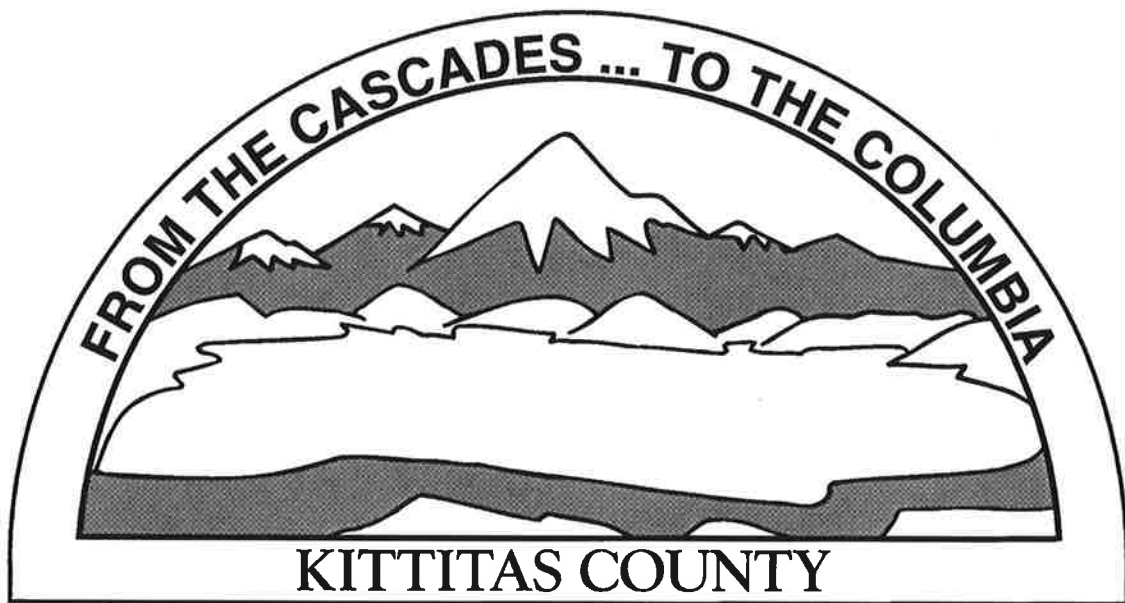
KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2013
 With Comparative Totals for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 845,322.41	\$ 0
Cash payments to suppliers	<u>-925,350.98</u>	<u>0</u>
Net cash provided (used) by operating activities	\$ -80,028.57	\$ 0
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ 903,258.00	\$ 0
Net cash provided (used) by noncapital financing activities	\$ 903,258.00	\$ 0
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Fixed Assets	\$ -9,021.25	\$ 0
Proceeds from Sale of Fixed Assets	<u>0.00</u>	<u>0</u>
Net cash provided (used) by capital financing activities	\$ -9,021.25	\$ 0
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 0.00	\$ 0
(Purchase)/Sales of Investments	<u>0.00</u>	<u>0</u>
Net cash provided (used) by investing activities	\$ 0.00	\$ 0
Net increase (decrease) in cash	\$ 814,208.18	\$ 0
Cash and cash equivalents at January 1	<u>0.00</u>	<u>0</u>
Cash and cash equivalents at December 31	\$ 814,208.18	\$ 0
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 95,694.46	\$ 0
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 300.71	\$ 0
(Increase) Decrease in Due From Other Funds	-384,508.00	0
(Increase) Decrease in Due From Other Governmental	-91,560.05	0
Increase (Decrease) in Payables	88,865.90	0
Increase (Decrease) in Due To Other Funds	<u>211,178.41</u>	<u>0</u>
Total Adjustments	\$ -175,723.03	\$ 0
Net cash provided by operating activities	\$ -80,028.57	\$ 0

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Internal Service Funds



KITTITAS COUNTY, WASHINGTON
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2013 and December 31, 2012

	<u>E. R. & R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2013 TOTALS</u>	<u>2012 TOTALS</u>
<u>ASSETS</u>				
<u>CURRENT ASSETS</u>				
Cash/Petty Cash	\$ 1,308,557	\$ 159,162	\$ 1,467,719	\$ 987,527
Investments	4,042,147	-	4,042,147	4,035,941
Accounts Receivable	418	-	418	28,709
Interest Receivable	416	-	416	765
Due From Other Funds	127,589	-	127,589	311,393
Due From Other Gov't	34,891	-	34,891	191,214
Prepayment for Services	3,713	-	3,713	48
Inventory	491,549	-	491,549	452,497
TOTAL CURRENT ASSETS	\$ 6,009,281	\$ 159,162	\$ 6,168,443	\$ 6,008,095
<u>PROPERTY, PLANT AND EQUIPMENT</u>				
Land	\$ 46,227	\$ -	\$ 46,227	\$ 46,227
Buildings	733,210	-	733,210	733,210
Improvements	170,216	-	170,216	170,216
Equipment	7,028,656	-	7,028,656	6,828,718
Construction In Progress	250,513	-	250,513	584,373
TOTAL PROPERTY, PLANT AND EQUIPMENT	\$ 8,228,822	\$ -	\$ 8,228,822	\$ 8,362,745
Less Accumulated Depreciation	\$ (5,346,566)	\$ -	\$ (5,346,566)	\$ (4,878,626)
NET PROPERTY, PLANT AND EQUIPMENT	\$ 2,882,257	\$ -	\$ 2,882,257	\$ 3,484,119
TOTAL ASSETS	\$ 8,891,537	\$ 159,162	\$ 9,050,699	\$ 9,492,214
<u>LIABILITIES AND FUND EQUITY</u>				
<u>CURRENT LIABILITIES</u>				
Payables	\$ 90,383	\$ 13,043	\$ 103,426	\$ 341,166
Due To Other Funds	35,303	-	35,303	42,814
Due To Other Gov't	8	-	8	-
Unearned Revenue	3,287	-	3,287	-
TOTAL CURRENT LIABILITIES	\$ 128,981	\$ 13,043	\$ 142,024	\$ 383,981
<u>FUND EQUITY</u>				
<u>CONTRIBUTED CAPITAL</u>				
Contributed Capital	\$ 657,926	\$ -	\$ 657,926	\$ 657,926
Less Accumulated Amortization	(139,088)	-	(139,088)	(139,088)
NET CONTRIBUTED CAPITAL	\$ 518,837	\$ -	\$ 518,837	\$ 518,837
<u>NET ASSETS</u>				
Reserved Net Assets	\$ 2,580,411	\$ -	\$ 2,580,411	\$ 2,050,540
Unrestricted Net Assets	5,663,308	146,119	5,809,427	6,538,856
NET RETAINED EARNINGS	\$ 8,243,719	\$ 146,119	\$ 8,389,838	\$ 8,589,396
TOTAL FUND EQUITY	\$ 8,762,556	\$ 146,119	\$ 8,908,675	\$ 9,108,233
TOTAL LIABILITIES AND FUND EQUITY	\$ 8,891,537	\$ 159,162	\$ 9,050,699	\$ 9,492,214

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES
 As of December 31, 2013
 With Comparative Totals for December 31, 2012

	<u>E.R. & R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2013</u>	<u>2012</u>
<u>OPERATING REVENUES</u>				
Sales of Merchandise	\$ 209,653	\$ -	\$ 209,653	\$ 242,152
Other Charges for Services	212,681	52,918	265,600	297,316
Rents, Parking, Concessions	1,386,345	-	1,386,345	1,403,623
Miscellaneous Revenues	<u>6,710</u>	<u>-</u>	<u>6,710</u>	<u>19,706</u>
TOTAL OPERATING REVENUES	\$ 1,815,390	\$ 52,918	\$ 1,868,309	\$ 1,962,797
<u>OPERATING EXPENSES:</u>				
General Operations	\$ 1,100,223	\$ 59,322	\$ 1,159,545	\$ 1,269,594
Cost of Sale & Services	160,352	-	160,352	194,476
Maintenance	8,348	-	8,348	19,645
Administration-General	70,598	-	70,598	80,663
Depreciation, Amortization	<u>484,252</u>	<u>-</u>	<u>484,252</u>	<u>493,648</u>
TOTAL OPERATING EXPENSE	\$ 1,823,773	\$ 59,322	\$ 1,883,095	\$ 2,058,027
OPERATING INCOME (LOSS)	\$ (8,383)	\$ (6,403)	\$ (14,786)	\$ (95,230)
<u>NON-OPERATING REVENUES (EXPENSES):</u>				
Interest Revenues	\$ 5,856	\$ -	\$ 5,856	\$ 7,913
Gain (Loss) on Fixed Asset Disposal	-	-	-	110,982
Other Non-Oper. Revenues	586	-	586	192,005
Operating Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
TOTAL NON-OPERATING REVENUES	\$ 6,442	\$ -	\$ 6,442	\$ 435,900
NET INCOME	\$ (1,941)	\$ (6,403)	\$ (8,344)	\$ 340,670
Fund Equity - January 1	8,955,711	152,523	9,108,233	8,767,563
Prior Period Adjustment	<u>\$(191,214)</u>	<u>-</u>	<u>\$(191,214)</u>	<u>-</u>
FUND EQUITY - DECEMBER 31	\$ 8,762,556	\$ 146,119	\$ 8,908,675	\$ 9,108,233

KITTITAS COUNTY, WASHINGTON

**INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2013
With Comparative Totals for Year Ended December 31, 2012**

	<u>E.R. & R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2013 TOTALS</u>	<u>2012 TOTALS</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash received from customers	\$ 2,183,807	\$ 52,918	\$ 2,236,725	\$ 1,920,059
Cash payments to suppliers	<u>(1,621,096)</u>	<u>(62,420)</u>	<u>(1,683,516)</u>	<u>(1,678,131)</u>
Net cash provided (used) by operating activities	\$ <u>562,711</u>	\$ <u>(9,502)</u>	\$ <u>553,209</u>	\$ <u>241,928</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Non-Oper. Rents and Charges	\$ 586	\$ -	\$ 586	\$ 791
Net cash provided from noncapital activities	\$ <u>586</u>	\$ <u>-</u>	\$ <u>586</u>	\$ <u>791</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>				
Proceeds from sale of fixed assets	\$ -	\$ -	\$ -	\$ 187,008
Payments for Capital Acquisition	(73,603)	-	(73,603)	(1,143,815)
Construction in Progress	-	-	-	191,214
Residual equity transfer in (Out)	-	-	-	125,000
Net cash provided (used in) capital financing activities	\$ <u>(73,603)</u>	\$ <u>-</u>	\$ <u>(73,603)</u>	\$ <u>(640,593)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Investment Interest	\$ 6,206	\$ -	\$ 6,206	\$ 11,669
Purchase of Investment	<u>(6,206)</u>	<u>-</u>	<u>(6,206)</u>	<u>742,377</u>
Net cash flows from investing activities	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>754,046</u>
Net increase (decr.) in cash and cash equivalent	\$ <u>489,694</u>	\$ <u>(9,502)</u>	\$ <u>480,192</u>	\$ <u>356,172</u>
Cash and cash equivalents at beginning of year	\$ <u>818,863</u>	\$ <u>168,664</u>	\$ <u>987,527</u>	\$ <u>631,355</u>
Cash and cash equivalents at end of year	\$ <u>1,308,557</u>	\$ <u>159,162</u>	\$ <u>1,467,719</u>	\$ <u>987,527</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Net operating income (loss)	\$ (8,383)	\$ (6,403)	\$ (14,786)	\$ (95,230)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Depreciation Expense	\$ 484,252	\$ -	\$ 484,252	\$ 493,648
Decrease (Increase) in Accounts Receivable	28,291	-	28,291	(28,709)
(Increase) Decrease in Due From Other Funds	183,804	-	183,804	177,085
(Increase) Decrease in Due From Other Govts	156,323	-	156,323	(191,114)
(Increase) Decrease in Prepayment for Services	(3,665)	-	(3,665)	1,137
Increase (Decrease) in Inventory	(39,052)	-	(39,052)	(30,829)
Increase (Decrease) in Payables	(234,642)	(3,098)	(237,741)	(161,103)
Increase (Decrease) in Due To Other Funds	(7,511)	-	(7,511)	(115,385)
Increase (Decrease) in Unearned Revenue	3,287	-	3,287	-
Increase (Decrease) in Due To Other Governments	8	-	8	(5,607)
Total Adjustments	\$ <u>571,094</u>	\$ <u>(3,098)</u>	\$ <u>567,996</u>	\$ <u>139,122</u>
Net cash provided by operating activities	\$ <u>562,711</u>	\$ <u>(9,502)</u>	\$ <u>553,209</u>	\$ <u>241,928</u>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
COMPARATIVE BALANCE SHEET
As of December 31, 2013 and December 31, 2012

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 1,308,557	\$ 818,863
Investments	4,042,147	4,035,941
Account Receivable	418	28,709
Interest Receivable	416	765
Due from Other Funds	127,589	311,393
Prepayment for Services	3,713	48
Due from Other Governments	34,891	191,214
Inventory	<u>491,549</u>	<u>452,497</u>
Total Current Assets	\$ 6,009,281	\$ 5,839,431
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	\$ 46,227	\$ 46,227
Buildings	733,210	733,210
Improvements	170,216	170,216
Equipment	7,028,656	6,828,718
Construction in Progress	<u>250,513</u>	<u>584,373</u>
Total Property, Plant & Equip.	\$ 8,228,822	\$ 8,362,745
Less Accumulated Depreciation	<u>\$ (5,346,566)</u>	<u>\$ (4,878,626)</u>
Net Property, Plant & Equipment	\$ 2,882,257	\$ 3,484,119
TOTAL ASSETS	\$ 8,891,537	\$ 9,323,550
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ 90,383	\$ 324,726
Taxes Payable	0	300
Due to Other Funds	35,303	42,814
Due to other Governmental Unit	8	0
Unearned Revenue	<u>3,287</u>	<u>0</u>
TOTAL CURRENT LIABILITIES	\$ 128,981	\$ 367,839
<u>FUND EQUITY</u>		
<u>CONTRIBUTED CAPITAL</u>		
Contributed Capital	\$ 657,926	\$ 657,926
Less Accumulated Amortization	<u>(139,088)</u>	<u>(139,088)</u>
NET CONTRIBUTED CAPITAL	\$ 518,837	\$ 518,837
<u>NET ASSETS</u>		
Reserved Prepaid	\$ 3,713	\$ 0
Reserved Net Assets	2,576,699	2,050,540
Unrestricted Net Assets	<u>5,663,308</u>	<u>6,386,334</u>
NET RETAINED EARNINGS	8,243,719	8,436,873
TOTAL FUND EQUITY	\$ 8,762,556	\$ 8,955,711
TOTAL LIABILITIES AND FUND EQUITY	\$ 8,891,537	\$ 9,323,550

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES		
Sales of Merchandise	\$ 209,653.44	\$ 242,152
Other Charges for Services	212,681.20	216,764
Rents, Parking, Concessions	1,386,345.40	1,403,623
Miscellaneous Revenues	<u>6,710.23</u>	<u>19,706</u>
TOTAL OPERATING REVENUES	\$ 1,815,390.27	\$ 1,882,245
OPERATING EXPENSES:		
General Operations	\$ 1,100,222.85	\$ 1,223,973
Cost of Sales and Services	160,351.96	194,476
Maintenance	8,348.39	19,645
Administration-General	70,598.04	80,663
Depreciation, Amortization	<u>484,252.00</u>	<u>493,648</u>
TOTAL OPERATING EXPENSE	\$ 1,823,773.24	\$ 2,012,406
OPERATING INCOME (LOSS)	\$ (8,382.97)	\$ (130,161)
NON-OPERATING REVENUES (EXPENSES):		
Interest Revenues	\$ 5,856.49	\$ 7,913
Gain (Loss) on Fixed Asset Disposal	0.00	110,982
Other Non-Operating Revenues	585.64	192,005
Operating Transfer In	<u>0.00</u>	<u>125,000</u>
TOTAL NON-OPERATING REVENUES	\$ 6,442.13	\$ 435,900
NET INCOME	\$ (1,940.84)	\$ 305,738
Fund Equity - January 1	\$ 8,955,710.57	\$ 8,649,972
Prior Period Adjustment	<u>(191,213.73)</u>	<u>-</u>
FUND EQUITY - DECEMBER 31	\$ <u>8,762,556.00</u>	\$ <u>8,955,711</u>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2013
With Comparative Totals for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash Received From Customers	\$ 2,183,807.00	\$ 1,839,506.55
Cash Payments To Suppliers	(1,621,096.00)	(1,632,081.03)
Cash Payment For Operating Expenses		
NET CASH PROVIDED (USED) BY OPER. ACTIVITIES	\$ 562,711.00	\$ 207,426
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Non-Operating Expenses	\$ -	\$ -
Non-Operating Rents and Charges	585.64	791.30
NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES	\$ 585.64	\$ 791
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Proceeds From Sale Of Fixed Assets	\$ -	\$ 187,008.26
Payments for Capital Acquisitions	(73,603.00)	(1,143,814.88)
Construction in Progress		191,213.73
Residual Equity Transfer In (Out)		125,000.00
NET CASH PROVIDED (USED IN) CAPITAL FINANCIAL ACTIVITIES	\$ (73,603.00)	\$ (640,593)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment Interest	\$ 6,205.66	\$ 11,668.72
Purchase of Investment	(6,205.66)	742,377.05
Net Cash Flows From Investing Activities	\$ -	\$ 754,046
Net Increase (Decr.) in Cash and Cash Equivalent	\$ 489,694.00	\$ 321,670
Cash and Cash Equivalents at Beginning of Year	\$ 818,862.99	\$ 497,193.29
Cash and Cash Equivalents At End Of Year	\$ 1,308,556.99	\$ 818,862.99
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (8,382.97)	\$ (130,161.24)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 484,252.00	\$ 493,648.47
Decrease (Increase) in Accounts Receivable	28,290.89	(28,709.34)
Decrease (Increase) in Due From Other Funds	183,803.77	177,084.92
Decrease (Increase) in Due From Other Govts	156,322.66	(191,113.73)
(Increase) Decrease in Prepayment Services	(3,664.70)	1,136.52
Decrease (Increase) in Inventory	(39,052.17)	(30,829.15)
Increase (Decrease) in Payables	(234,642.24)	37,361.36
Increase (Decrease) in Due To Other Funds	(7,510.83)	(115,384.92)
Increase (Decrease) in Unearned Revenue	3,286.62	-
Increase (Decrease) in Due to Other Govts	8.14	(5,607.37)
Total Adjustments	\$ 571,094.14	\$ 337,587
NET CASH PROVIDED BY OPERATIONAL ACTIVITIES	\$ 562,711.17	\$ 207,426

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
COMPARATIVE BALANCE SHEET

As of December 31, 2013 and December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ <u>159,162</u>	\$ <u>168,664</u>
TOTAL CURRENT ASSETS	\$ <u>159,162</u>	\$ <u>168,664</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Voucher Payable	\$ <u>13,043</u>	\$ <u>16,141</u>
TOTAL LIABILITIES	\$ <u>13,043</u>	\$ <u>16,141</u>
 <u>FUND EQUITY</u>		
Net Assets Unrestricted	\$ <u>146,119</u>	\$ <u>152,523</u>
TOTAL FUND EQUITY	\$ <u>146,119</u>	\$ <u>152,523</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>159,162</u>	\$ <u>168,664</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2013

With Comparative Actual Amounts For Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES		
Other Charges for Services	\$ <u>52,918</u>	\$ <u>80,552</u>
TOTAL OPERATING REVENUES	\$ 52,918	\$ 80,552
OPERATING EXPENSES:		
General Operations	\$ <u>59,322</u>	\$ <u>45,621</u>
TOTAL OPERATING EXPENSE	\$ <u>59,322</u>	\$ <u>45,621</u>
OPERATING INCOME (LOSS)	\$ (6,403)	\$ 34,932
NET INCOME	\$ (6,403)	\$ 34,932
Fund Equity - January 1	\$ 158,926	\$ 117,591
Increase in Fund Equity	<u>-</u>	<u>-</u>
FUND EQUITY - DECEMBER 31	\$ <u><u>152,523</u></u>	\$ <u><u>152,523</u></u>

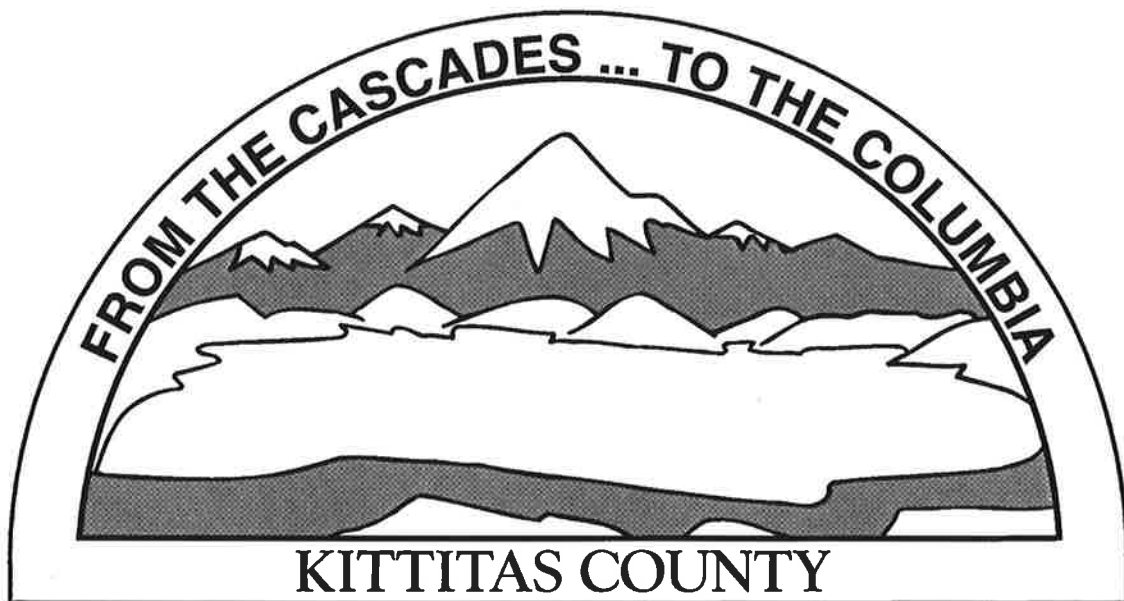
KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2013
 With Comparative Totals for Year Ended December 31, 2012

	<u>2013</u>	<u>2012</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 52,918	\$ 80,552
Cash payment for Supplier	<u>(62,420)</u>	<u>(46,050)</u>
Net cash provide (used) by operating activities	\$ <u>(9,502)</u>	\$ <u>34,503</u>
Net increase (decrease) in cash and cash equivalents	\$ (9,502)	\$ 34,503
Cash and cash equivalents, January 1	<u>\$ 168,664</u>	<u>\$ 134,161</u>
Cash and cash equivalents, December 31	<u><u>\$ 159,162</u></u>	<u><u>\$ 168,663.88</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (6,403)	\$ 34,932
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
(Increase) Decrease in Accounts Receivable	\$ -	\$ -
(Increase) Decrease in Due from other funds	-	-
Increase (Decrease) in vouchers payable	(3,098)	(429)
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	\$ <u>(3,098)</u>	\$ <u>(429)</u>
Net cash provided by operating activities	\$ <u><u>(9,502)</u></u>	\$ <u><u>34,503</u></u>

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Agency Funds



KITITAS COUNTY, WASHINGTON
 AGENCY FUNDS
 COMBINING BALANCE SHEET

As of December 31, 2013
 With Comparative Totals for December 31, 2012

ASSETS	IRRIGATION/ CONSERVATION DISTRICTS		PARKS & RECREATION		FIRE DISTRICTS		HOSPITAL DISTRICTS		PUD #1		SCHOOL DISTRICTS		SEWER DISTRICT		TV DISTRICT	
Cash	\$ 386,748	\$ -	\$ -	\$ 32,978	\$ 632,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,883,840	\$ 170,322	\$ -	\$ 76,939		
Cash with Fiscal Agent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	131,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes Receivable	63,998	-	-	147,342	6,847,540	4,896,874	147,342	846,342	-	-	10,255,329	357,058	-	-	-	-
Other Receivables	-	-	-	-	-	457,985	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 592,338	\$ -	\$ 7,059,883	\$ 180,319	\$ 7,479,771	\$ 7,059,883	\$ 180,319	\$ 13,985,511	\$ 7,479,771	\$ 13,985,511	\$ 527,380	\$ 76,939	\$ -	\$ -	\$ -	\$ -
LIABILITIES																
Warrants Payable	\$ -	\$ -	\$ 74,785	\$ -	\$ 2,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,213,471	\$ 14,089	\$ -	\$ 10,418		
Salary/Vouchers Payable	-	-	15,513	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodial Accounts	528,341	-	6,511,601	32,978	7,477,649	6,511,601	32,978	10,925,698	7,477,649	10,925,698	513,291	66,521	-	-	-	-
Deferred Revenues	63,998	-	457,985	147,342	-	457,985	147,342	846,342	-	846,342	-	-	-	-	-	-
Restricted Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 592,338	\$ -	\$ 7,059,883	\$ 180,319	\$ 7,479,771	\$ 7,059,883	\$ 180,319	\$ 13,985,511	\$ 7,479,771	\$ 13,985,511	\$ 527,380	\$ 76,939	\$ -	\$ -	\$ -	\$ -

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ASSETS	CEMETERY DISTRICT		WATER DISTRICT		WEED DISTRICT		CLEARING FUNDS		CITIES		STATE FUNDS		EXPENDIBLE TRUST		2013 TOTALS		2012 TOTALS	
Cash	\$ 25,954	\$ 463,319	\$ 50,392	\$ 1,161,311	\$ 52,330	\$ 408,953	\$ 5,216	\$ 8,065,557	\$ 7,865,279									
Cash with Fiscal Agent	-	-	-	89,266	-	-	-	89,266	-	-	-	-	-	-	-	-	-	-
Investments	65,618	122,783	29,151	9,532	-	-	-	22,717,436	-	-	-	-	-	-	-	-	-	-
Taxes Receivable	1,050	25,906	14,223	-	345,753	1,173,937	-	3,076,536	-	-	-	-	-	-	-	-	-	-
Other Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 92,623	\$ 612,008	\$ 93,767	\$ 1,260,109	\$ 398,083	\$ 1,582,891	\$ 7,174	\$ 33,948,795	\$ 29,212,012									
LIABILITIES																		
Warrants Payable	\$ 837	\$ 33,453	\$ -	\$ 574,485	\$ -	\$ -	\$ -	\$ 2,923,660	\$ 2,678,635									
Salary/Vouchers Payable	-	-	-	265,615	-	-	-	281,128	-	-	-	-	-	-	-	-	-	-
Custodial Accounts	90,736	578,555	79,543	420,009	52,330	408,953	-	27,686,203	-	-	-	-	-	-	-	-	-	-
Deferred Revenues	1,050	0	14,223	-	345,753	1,173,937	-	3,050,630	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 92,623	\$ 612,008	\$ 93,767	\$ 1,260,109	\$ 398,083	\$ 1,582,891	\$ 7,174	\$ 33,948,795	\$ 29,212,012									

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2013**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2013</u>
<u>Irrigation/Conservation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 363,462	\$ 1,670,960	\$ (1,637,675)	\$ 396,748
Investments	298,165	428	(167,000)	131,593
Taxes-Assessments Receivable	60,491	861,053	(857,546)	63,998
TOTAL ASSETS	\$ 722,118	\$ 2,532,441	\$ (2,662,221)	\$ 592,338
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (649,963)	\$ 649,963	\$ -
Vouchers Payable	-	(649,963)	649,963	-
Custodial Accounts	661,627	(987,420)	854,133	528,341
Deferred Revenues	60,491	(918,349)	921,856	63,998
TOTAL LIABILITIES	\$ 722,118	\$ (3,205,694)	\$ 3,075,914	\$ 592,338
<u>Parks & Recreation Districts</u>				
<u>ASSETS</u>				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Taxes-Assessments Receivable	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	-	-	-	-
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2013**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2013</u>
<u>Fire District Combining</u>				
<u>ASSETS</u>				
Cash	\$ 1,814,460	\$ 21,272,875	\$ (21,382,310)	\$ 1,705,024
Investments	4,375,736	4,872,580	(4,351,442)	4,896,874
Taxes-Assessments Receivable	501,710	5,805,883	(5,849,608)	457,985
TOTAL ASSETS	\$ 6,691,906	\$ 31,951,337	\$ (31,583,360)	\$ 7,059,883
<u>LIABILITIES</u>				
Warrants Payable	\$ 182,525	\$ (6,202,956)	\$ 6,095,217	\$ 74,785
Vouchers Payable	-	(6,219,671)	6,235,184	15,513
Custodial Accounts	6,007,671	(10,298,835)	10,802,764	6,511,601
Deferred Revenues	501,710	(6,351,318)	6,307,593	457,985
TOTAL LIABILITIES	\$ 6,691,906	\$ (29,072,780)	\$ 29,440,757	\$ 7,059,883
<u>Hospital Districts</u>				
<u>ASSETS</u>				
Cash	\$ 29,105	\$ 2,354,496	\$ (2,350,624)	\$ 32,978
Taxes-Assessments Receivable	184,406	2,311,369	(2,348,434)	147,342
TOTAL ASSETS	\$ 213,511	\$ 4,665,866	\$ (4,699,058)	\$ 180,319
<u>LIABILITIES</u>				
Custodial Accounts	\$ 29,105	\$ (2,352,863)	\$ 2,356,736	\$ 32,978
Deferred Revenues	184,406	(2,532,840)	2,495,776	147,342
TOTAL LIABILITIES	\$ 213,511	\$ (4,885,704)	\$ 4,852,512	\$ 180,319

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2013

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2013</u>
<u>PUD #1</u>				
<u>ASSETS</u>				
Cash	\$ 498,638	\$ 15,921,806	\$ (15,788,213)	\$ 632,231
Investments	3,725,940	4,498,492	(1,376,892)	6,847,540
TOTAL ASSETS	\$ 4,224,578	\$ 20,420,299	\$ (17,165,106)	\$ 7,479,771
<u>LIABILITIES</u>				
Warrants Payable	\$ 18,984	\$ (2,392,221)	\$ 2,375,359	\$ 2,122
Custodial Accounts	4,205,594	(13,464,839)	16,736,894	7,477,649
TOTAL LIABILITIES	\$ 4,224,578	\$ (15,857,060)	\$ 19,112,253	\$ 7,479,771
 <u>School Districts</u>				
<u>ASSETS</u>				
Cash	\$ 2,732,490	\$ 66,037,298	\$ (65,885,948)	\$ 2,883,840
Investments	8,542,574	11,068,222	(9,355,467)	10,255,329
Taxes-Assessments Receivable	959,607	16,717,873	(16,831,138)	846,342
TOTAL ASSETS	\$ 12,234,672	\$ 93,823,393	\$ (92,072,553)	\$ 13,985,511
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,000,083	\$ (26,982,392)	\$ 27,195,781	\$ 2,213,471
Custodial Accounts	9,274,982	(55,225,061)	56,875,777	10,925,698
Deferred Revenues	959,607	(17,797,595)	17,684,331	846,342
TOTAL LIABILITIES	\$ 12,234,672	\$ (100,005,048)	\$ 101,755,888	\$ 13,985,511

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2013

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2013</u>
<u>Sewer District</u>				
<u>ASSETS</u>				
Cash	\$ 112,561	\$ 2,890,152	\$ (2,832,391)	\$ 170,322
Investments	559,174	379,310	(581,426)	357,058
Taxes-Assessments Receivable	(2,120)	2,120	-	-
TOTAL ASSETS	\$ 669,614	\$ 3,271,582	\$ (3,413,816)	\$ 527,380
<u>LIABILITIES</u>				
Warrants Payable	\$ 15,466	\$ (1,086,289)	\$ 1,084,912	\$ 14,089
Vouchers Payable	-	(1,087,001)	1,087,001	-
Custodial Accounts	656,268	(1,366,792)	1,223,814	513,291
Deferred Revenues	(2,120)	(2,120)	4,240	-
TOTAL LIABILITIES	\$ 669,614	\$ (3,542,202)	\$ 3,399,967	\$ 527,380
<u>TV District</u>				
<u>ASSETS</u>				
Cash	\$ 23,208	\$ 107,585	\$ (53,854)	\$ 76,939
Investments	-	-	-	-
TOTAL ASSETS	\$ 23,208	\$ 107,585	\$ (53,854)	\$ 76,939
<u>LIABILITIES</u>				
Warrants Payable	\$ 292	\$ (21,774)	\$ 31,900	\$ 10,418
Vouchers Payable	-	(32,015)	32,015	-
Custodial Accounts	22,915	(32,080)	75,685	66,521
TOTAL LIABILITIES	\$ 23,208	\$ (85,869)	\$ 139,600	\$ 76,939

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2013

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
<u>Cemetery District</u>				
<u>ASSETS</u>				
Cash	\$ 33,336	\$ 43,850	\$ (51,231)	\$ 25,954
Investments	65,518	101	-	65,618
Taxes-Assessments Receivable	1,377	14,859	(15,186)	1,050
TOTAL ASSETS	\$ 100,231	\$ 58,810	\$ (66,418)	\$ 92,623
<u>LIABILITIES</u>				
Warrants Payable	\$ 980	\$ (25,612)	\$ 25,469	\$ 837
Vouchers Payable	-	(25,424)	25,424	-
Custodial Accounts	97,874	(25,519)	18,381	90,736
Deferred Revenues	1,377	(16,564)	16,236	1,050
TOTAL LIABILITIES	\$ 100,231	\$ (93,118)	\$ 85,510	\$ 92,623
<u>Water Districts</u>				
<u>ASSETS</u>				
Cash	\$ 424,781	\$ 2,166,202	\$ (2,127,664)	\$ 463,319
Investments	120,395	54,792	(52,404)	122,783
Taxes-Assessments Receivable	(0)	25,907	(0)	25,906
TOTAL ASSETS	\$ 545,176	\$ 2,246,901	\$ (2,180,068)	\$ 612,008
<u>LIABILITIES</u>				
Warrants Payable	\$ 28,333	\$ (893,674)	\$ 898,794	\$ 33,453
Vouchers Payable	-	(900,122)	900,122	-
Custodial Accounts	516,843	(1,151,791)	1,213,503	578,555
Deferred Revenues	(0)	(0)	1	0
TOTAL LIABILITIES	\$ 545,176	\$ (2,945,587)	\$ 3,012,419	\$ 612,008

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2013**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2013</u>
<u>Weed District</u>				
<u>ASSETS</u>				
Cash	\$ 51,302	\$ 294,161	\$ (295,070)	\$ 50,392
Investments	31,904	47	(2,800)	29,151
Taxes-Assessments Receivable	17,686	138,073	(141,536)	14,223
TOTAL ASSETS	\$ 100,891	\$ 432,281	\$ (439,406)	\$ 93,767
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (147,483)	\$ 147,483	\$ -
Vouchers Payable	-	(147,483)	147,483	-
Custodial Accounts	83,206	(147,205)	143,543	79,543
Deferred Revenues	17,686	(159,221)	155,759	14,223
TOTAL LIABILITIES	\$ 100,891	\$ (601,394)	\$ 594,269	\$ 93,767
<u>Clearing Funds</u>				
<u>ASSETS</u>				
Cash	\$ 1,239,388	\$ 47,036,117	\$ (47,114,194)	\$ 1,161,311
Cash with Fiscal Agent	182,768	89,266	(182,768)	89,266
Investments	9,517	15	-	9,532
TOTAL ASSETS	\$ 1,431,673	\$ 47,125,398	\$ (47,296,962)	\$ 1,260,109
<u>LIABILITIES</u>				
Warrants Payable	\$ 431,972	\$ (35,354,083)	\$ 35,496,596	\$ 574,485
Salary/Vouchers Payable	361,334	(30,865,789)	30,770,070	265,615
Custodial Accounts	638,367	(2,266,057)	2,047,699	420,009
TOTAL LIABILITIES	\$ 1,431,673	\$ (68,485,929)	\$ 68,314,365	\$ 1,260,109

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2013

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2013</u>
<u>Cities</u>				
<u>ASSETS</u>				
Cash	\$ 69,429	\$ 4,430,176	\$ (4,447,275)	\$ 52,330
Investments	-	410,848	(410,848)	-
Taxes-Assessments Receivable	326,890	3,674,368	(3,655,506)	345,753
TOTAL ASSETS	\$ 396,319	\$ 8,515,392	\$ (8,513,628)	\$ 398,083
<u>LIABILITIES</u>				
Custodial Accounts	\$ 69,429	\$ (4,036,443)	\$ 4,019,344	\$ 52,330
Deferred Revenues	326,890	(3,982,396)	4,001,259	345,753
TOTAL LIABILITIES	\$ 396,319	\$ (8,018,839)	\$ 8,020,602	\$ 398,083
<u>State Funds</u>				
<u>ASSETS</u>				
Cash	\$ 473,004	\$ 21,591,094	\$ (21,655,145)	\$ 408,953
Taxes-Assessments Receivable	1,383,039	14,154,114	(14,363,215)	1,173,937
TOTAL ASSETS	\$ 1,856,043	\$ 35,745,208	\$ (36,018,360)	\$ 1,582,891
<u>LIABILITIES</u>				
Vouchers Payable	\$ -	\$ (5)	\$ 5	\$ -
Custodial Accounts	473,004	(21,658,542)	21,594,492	408,953
Deferred Revenues	1,383,039	(15,746,254)	15,537,152	1,173,937
TOTAL LIABILITIES	\$ 1,856,043	\$ (37,404,801)	\$ 37,131,648	\$ 1,582,891

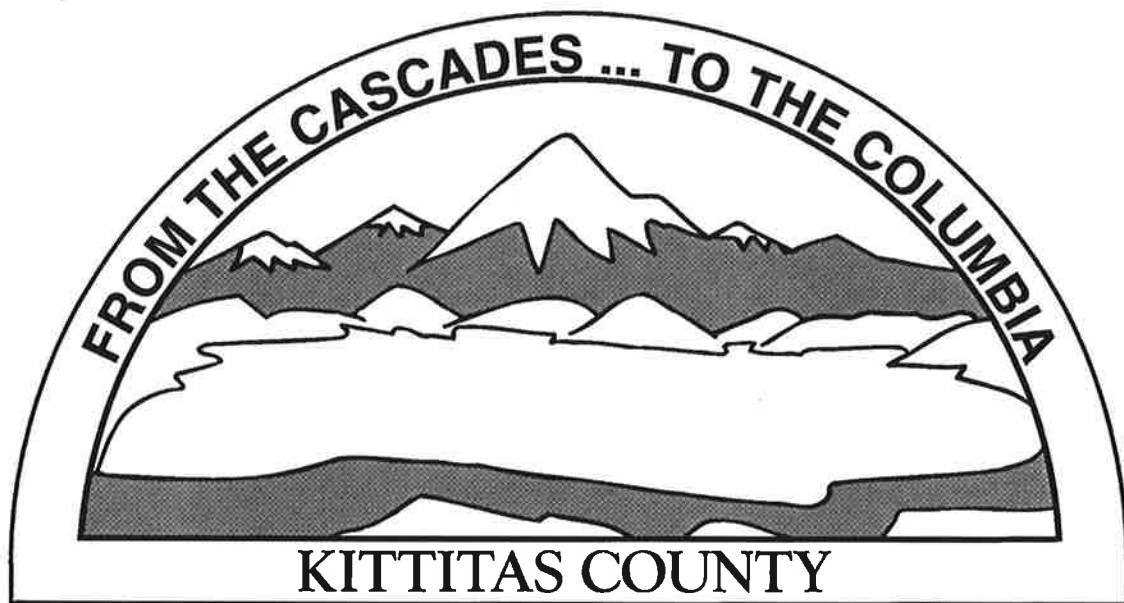
KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2013

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
<u>Expendible Trust</u>				
<u>ASSETS</u>				
Cash	\$ 116	\$ 5,103	\$ (3)	\$ 5,216
Investments	1,955	3	-	1,958
Other Receivable	0	0	(0)	0
TOTAL ASSETS	\$ 2,072	\$ 5,106	\$ (3)	\$ 7,174
<u>LIABILITIES</u>				
Vouchers Payable	\$ -	\$ -	\$ -	\$ -
Reserve Fund Balance	2,072	(0)	5,103	7,174
TOTAL LIABILITIES	\$ 2,072	\$ (0)	\$ 5,103	\$ 7,174
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$ 7,865,279	\$ 185,821,875	\$ (185,621,597)	\$ 8,065,557
Cash with Fiscal Agency	182,768	89,266	(182,768)	89,266
Investments	17,730,878	21,284,837	(16,298,279)	22,717,436
Taxes-Assessments Receivable	3,433,086	43,705,619	(44,062,168)	3,076,536
Other Receivables	0	0	(0)	0
TOTAL ASSETS	\$ 29,212,012	\$ 250,901,597	\$ (246,164,813)	\$ 33,948,795
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,678,635	\$ (73,756,447)	\$ 74,001,472	\$ 2,923,660
Salary/Vouchers Payable	361,334	(39,927,472)	39,847,265	281,128
Custodial Accounts	22,736,885	(113,013,447)	117,962,765	27,686,203
Deferred Revenues	3,433,086	(47,506,658)	47,124,202	3,050,630
Reserve Fund Balance	2,072	(0)	5,103	7,174
TOTAL LIABILITIES	\$ 29,212,012	\$ (274,204,024)	\$ 278,940,807	\$ 33,948,795

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Supplementary Financial Information



SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other Award Number	Expenditures			Footnote Ref
				From Pass-Through Awards	From Direct Awards	Total Amount	
National Oceanic And Atmospheric Administration (noaa), Department Of Commerce/Pacific Coast Salmon Recovery and Restoration	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	PRISM#12-1358	3,006		3,006	
Office Of Community Planning And Development, Department Of Housing And Urban Development/Wa St Community, Trade & Economic Development	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	13-65400-008	57,505		57,505	5
Office Of Community Planning And Development, Department Of Housing And Urban Development/Wa St Community, Trade & Economic Development	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	1265400-005	44,101		44,101	5
Office Of Community Planning And Development, Department Of Housing And Urban Development/Wa St Community, Trade & Economic Development	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	GP64100-0035	367,246		367,246	5
Total CFDA				468,852	0	468,852	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Drug Enforcement Administration, Department Of Justice/Washington State Patrol	Law Enforcement Assistance_Narcotics and Dangerous Drugs_Laboratory Analysis	16.001	C130904FED	12,000		12,000	4, 14
Office Of Juvenile Justice And Delinquency Prevention, Department Of Justice/Wa St Dept of Health and Services	Juvenile Accountability Block Grants	16.523	663-98238 Amendment	7,750		7,750	
Office Of Juvenile Justice And Delinquency Prevention, Department Of Justice/Wa St Dept Social and Health Services	Juvenile Accountability Block Grants	16.523	1363-84187	92		92	
Total CFDA 16.523				7,842	0	7,842	
Violence Against Women Office, Department Of Justice/Wa St Community, Trade & Economic Development, and ASPEN	Violence Against Women Formula Grants	16.588	S13-31102-517	14,525		14,525	14
Bureau Of Justice Assistance, Department Of Justice/	State Criminal Alien Assistance Program	16.606	N/A		3,698	3,698	4, 14
Bureau Of Justice Assistance, Department Of Justice/	Bulletproof Vest Partnership Program	16.607	n/a		3,327	3,327	4
Federal Aviation Administration (faa), Department Of Transportation/	Airport Improvement Program	20.106	n/a		42,190	42,190	8,11
Federal Highway Administration (fhwa), Department Of Transportation/Washington State Department of Transportation	Highway Planning and Construction	20.205	LA 7118	146,068		146,068	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Federal Highway Administration (fhwa), Department Of Transportation/Washington State Department of Transportation	Highway Planning and Construction	20.205	LA 7442	649,864	649,864		649,864	
Federal Highway Administration (fhwa), Department Of Transportation/Washington State Dept of Transportation	Highway Planning and Construction	20.205	LA 8071	1,134,645	1,134,645		1,134,645	8
Federal Highway Administration (fhwa), Department Of Transportation/Washington State Dept of Transportation	Highway Planning and Construction	20.205	LA 8028	917,173	917,173		917,173	8
Federal Highway Administration (fhwa), Department Of Transportation/Washington State Dept of Transportation Emergency Relief Funding	Highway Planning and Construction	20.205	LA 7654	12,135	12,135		12,135	8
Total CFDA 20.205				2,859,884	2,859,884	0	2,859,884	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/Wa Traffic Safety Commission and Kittitas Co Community Public Health	State and Community Highway Safety	20.600	n/a	701	701		701	4,14
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/Wa Traffic Safety Commission and Kittitas Co Community Public Health	Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	na	1,851	1,851		1,851	4,14
U.s. Election Assistance Commission/Office of the Secretary of State	Help America Vote Act Requirements Payments	90.401	G2844 #4 EDUCATION	2,234	2,234		2,234	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	Public Health Emergency Preparedness	93.069	C16689	58,138		58,138	14
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/Kittitas Co Community & Coalition	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	n/a	538		538	4, 14
Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	Immunization Cooperative Agreements	93.268	n/a	90,834		90,834	3,4,6
Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	Immunization Cooperative Agreements	93.268	C16689	10,793		10,793	6,7,14
Total CFDA 93.268				101,627	0	101,627	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/Kittitas Co Community Network & Coalition	Drug-Free Communities Support Program Grants	93.276	n/a	2,089		2,089	4, 14
Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	n/a	1,279		1,279	4, 14

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	n/a	28,467		28,467	4, 14
Total CFDA 93.283				29,746	0	29,746	
Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	National Public Health Improvement Initiative	93.292	C1688900	313		313	14
Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	PPHF 2012 National Public Health Improvement Initiative	93.507	C1688900	7,024		7,024	14
Centers For Medicare And Medicaid Services, Department Of Health And Human Services/Affordable Health Care Assistance	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	n/a	1,191		1,191	4, 14
Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds	93.539	C166889	10,586		10,586	14

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds	93.539	C16889	1,200		1,200	14
Total CFDA 93.539				11,786	0	11,786	
Administration For Children And Families, Department Of Health And Human Services/Wa St Dept of Social and Health	Child Support Enforcement	93.563	n/a	9,554		9,554	4, 14
Administration For Children And Families, Department Of Health And Human Services/Wa St Department of Social and Health	Child Support Enforcement	93.563	2110-80577	85,864		85,864	14
Total CFDA 93.563				95,418	0	95,418	
Centers For Disease Control And Prevention, Department Of Health And Human Services/Washington Department of Health	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF-2012)	93.733	C16889	1,691		1,691	14

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Centers For Medicare And Medicaid Services, Department Of Health And Human Services/Dept of Health and Human Services Centers for Medicare and Medicaid Services	Children's Health Insurance Program	93.767	n/a	1,373	1,373	1,373	4, 14
Centers For Medicare And Medicaid Services, Department Of Health And Human Services/Washington Department of Health	Medical Assistance Program	93.778	0963-53332	20,124	20,124	20,124	14
Centers For Medicare And Medicaid Services, Department Of Health And Human Services/Washington Department of Health	Medical Assistance Program	93.778	1166-33934	2,500	2,500	2,500	14
Centers For Medicare And Medicaid Services, Department Of Health And Human Services/Washington Department of Health	Medical Assistance Program	93.778	K763	2,500	2,500	2,500	14
Centers For Medicare And Medicaid Services, Department Of Health And Human Services/Washington Department of Health	Medical Assistance Program	93.778	n/a	53	53	53	4, 14
		Total CFDA 93.778		25,177	25,177	25,177	
Centers For Disease Control And Prevention, Department Of Health And Human Services/Yakima Health District	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	KCHD-N15850 FY 12-13	10,496	10,496	10,496	14

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/Dept of Health and Human Services-Substance Abuse and Mental Health Services Administration	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27314	46,493	46,493	0	46,493	5
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/Dept of Health and Human Services-Substance Abuse and Mental Health Services Administration	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27314	55,369	55,369		55,369	5
		Total CFDA 93.959		101,862	101,862	0	101,862	
Health Resources And Services Administration, Department Of Health And Human Services/Washington Department of Health	Maternal and Child Health Services Block Grant to the States	93.994	C16889	43,576	43,576		43,576	5,14
Department Of Homeland Security/Wa ST Parks and Recreation Commission	Boating Safety Financial Assistance	97.012	n/a	17,825	17,825		17,825	4,14
Department Of Homeland Security/State of Washington Military Department	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	1817-DR-WA 2009	-119	-119		-119	9,11,12,15
Department Of Homeland Security/FEMA Fire Management Assistance Grant	Fire Management Assistance Grant	97.046	E13-124	2,957	2,957		2,957	8,15
Department Of Homeland Security/FEMA Fire Management Assistance Grant	Fire Management Assistance Grant	97.046	E13-058	28,622	28,622		28,622	8,15

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

		Total CFDA 97.046		31,579	0	31,579
Department Of Homeland Security/Wa St Military Dept Homeland	Interoperable Emergency Communications	97.055	E11-202A&B	41,613		41,613
Department Of Homeland Security/Washington State Military Department Pass through to Grant County Emergency Management	Homeland Security Grant Program	97.067	E11-109	30,175		30,175
Department Of Homeland Security/Washington State Military Department Homeland Security pass through to Grant County Emergency Management	Homeland Security Grant Program	97.067	E12-183	6,300		6,300
		Total CFDA 97.067		36,476	0	36,476
Department Of Homeland Security/Wa St Military Dept and U.S. Dept of Homeland Security	Buffer Zone Protection Program (BZPP)	97.078	E13-221	14,252		14,252
		Total Federal Awards Expended:		4,004,566	49,215	4,053,781

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

County

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2013

Grantor	Program Title	Identificaton Number	Amount
3340090 - Revenue	Property Tax Grant	DOR	144,763
			Sub-total: 144,763
3340310 - Ecology	Shoreline Master	n/a	234,526
	Coordinated Prevention	G1200233	68,251
	Coordinated Prevention	G1400139	20,555
	Well Delegation	n/a	9,965
	Litter Grant	C1200047	14,386
	litter Grant	C1400187	17,864
	CPG Grant	G1400124	78,338
	CPG Grant	G1200225	54,365
			Sub-total: 498,249
	3340460 - Social & Health Services (DSHS)		

Grantor	Program Title	Identificaton Number	Amount	
3340120 - Other Judicial Agencies	St Reimbursement Non Support-Child Support Reimbursement	2110-5-80579	1,673	
	Juvenile Consolidated	263-43052	27,751	
	Juvenile Consolidated	1363-79435	25,939	
	DSHS Support Enforcement	2110-80577	40,879	
	Substance Abuse	1163-27314	138,610	
	Substance Abuse	1163-27314	158,803	
	Community Services	1263-53749	290,955	
	Community Services	1363-78162	289,172	
	Sub-total:			973,783
	3340420 - Commerce	JUV/BECCA	1AA14047	12,029
JUV/BECCA		1AA13073	17,918	
Sub-total:			29,947	
3340350 - Traffic Safety Commission	Restitution Specialist	S13-31102-517	35,348	
	Sub-total:			35,348
3340350 - Traffic Safety Commission	Drug Recognition Expert	n/a	175	
	Drug Recognition Expert	n/a	87	
	Sub-total:			262

Grantor	Program Title	Identificaton Number	Amount
3340210 - Agriculture	Pest and Disease Board	K1259	16,692
		Sub-total: 16,692	
3340360 - Transportation	State Aviation	ELL-01-12	1,241
		WSDOT-RTPO/QUADCO	7,809
		Sub-total: 9,050	
3340372 - Crab Road Arterial - Projects	County Arterial Preservation	2011-CAPP	460,161
		Sub-total: 460,161	
3340180 - Military Department	Lambert Bridge	1817-DR-WA-7-P	-20
		911	107,732
		911	106,257
		Sub-total: 213,969	
3340490 - Health	Immunizations non cash	n/a	8,614
		Youth Tobacco	1,368
		Assessment, Communicable Disease, Chronic Disease	56,298
		Blue Ribbon	82,120
		Sub-total: 148,400	

Grantor	Program Title	Identificaton Number	Amount
3340690 - Other State Agencies		Sub-total:	148,401
	ABCD Dental	116-33934	2,500
	ABCD Dental	1166-33934	2,500
		Sub-total:	5,000
3340011 - 1/2 County Prosecutor's Salary	Prosecutor's Salary	n/a	74,912
			Sub-total: 74,912
			Grand total: 2,610,539

KITTITAS COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2013

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 – PROGRAM COSTS

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

NOTE 3 - NON CASH AWARDS

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

NOTE 4 - NOT AVAILABLE (N/A)

The County was unable to obtain other identification number.

NOTE 5 – PASSED-THROUGH TO SUBRECIPIENTS

Passed-through dollars to Subrecipients.

NOTE 6 – VACCINE FOR CHILDRENS PROGRAMS

Vaccine supplied by Federal Government for Vaccine for Children Program.

NOTE 7 – VACCINE FOR 317 PROGRAMS

Vaccine supplied by Federal Government for Vaccine for 317 Program.

NOTE 8 – PROJECT HAS BEEN COMPLETED OR EXPIRED

Project has been completed or expired.

NOTE 9 – ADJUST CURRENT YEAR EXPENSES

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

NOTE 10 –IN-LIEU OF TAXES/UNRESTRICTED FUNDS

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

NOTE 11 – PRIOR YEAR

Amendment to correct prior year correction, total grant award

KITTITAS COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2013

NOTE 12 – GRANT PROJECT SHARED

This grant is shared between County Funds.

NOTE 13 – PROJECT CARRYOVER

Large project carryover: Project pending environmental review and permits.

NOTE 14 – INDIRECT COST RATE

Public Health: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 39.25 percent.

Sheriff's Department: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 12.0 percent.

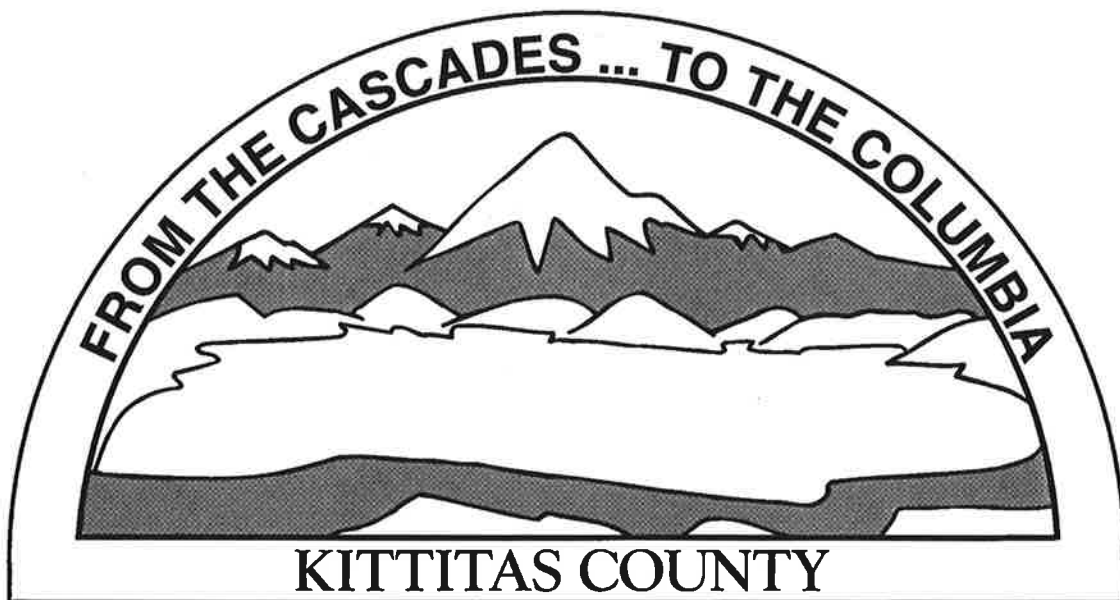
Prosecutor Department: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 12.0 percent

NOTE 15 – FEMA DISASTER ASSISTANCE

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

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Capital Assets used in the Operating of Governmental Funds



KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CAPITAL ASSETS - BY SOURCE
For Year Ended December 31, 2013

GENERAL FIXED ASSETS:		General Government
Land	\$	3,696,410.64
Gravel Roads		4,034,909.92
Easements & Right of Ways		5,165,297.16
Intangible Assets		1,520,084.25
Buildings		20,851,421.89
Building Improvements		10,601,675.79
Other Improvements		2,189,469.72
Equipment		4,584,529.80
Construction in Progress		5,033,964.26
Infrastructure		<u>144,664,871.50</u>
TOTAL GENERAL FIXED ASSETS	\$	<u>202,342,634.93</u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund Revenue	\$	35,774,525.94
Special Revenue Fund Revenue		162,344,875.98
Other Sources		4,202,156.58
Private Contributions		<u>21,076.43</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$	<u>202,342,634.93</u>

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KITTITAS COUNTY, WASHINGTON
SCHEDULE OF CAPITAL ASSETS
For Year Ended December 31, 2013

FUNDS	LAND	BUILDINGS	BUILDING IMPROVEMENTS	OTHER IMPROVEMENTS	CONST. IN PROGRESS	EQUIPMENT	INFRASTRUCTURE	INTANGIBLE ASSET
General Fund	3,384,283	19,840,878	6,221,052	594,436	2,528,815	3,966,444	-	1,470,979
Airport	279,580	980,180	4,380,624	1,595,034	-	-	-	-
Parks	32,547	30,364	-	-	-	-	-	-
Road	-	-	-	-	2,505,149	52,779	153,865,079	39,105
3/10's	-	-	-	-	-	258,004	-	-
Misdemeanor Probation	-	-	-	-	-	49,318	-	10,000
Public Health	-	-	-	-	-	163,899	-	-
Noxious Weed	-	-	-	-	-	94,085	-	-
E R & R	46,227	470,775	262,435	170,216	250,513	7,028,656	-	-
TOTAL GOVERNMENTAL CAPITAL ASSETS	3,742,637	21,322,197	10,864,111	2,359,686	5,284,477	11,613,185	153,865,079	1,520,084
Community Development Services	-	-	-	-	-	9,021	-	-
Solid Waste	280,439	1,382,534	6,945	4,513,633	-	1,241,993	-	39,704
TOTAL COUNTY CAPITAL ASSETS	4,023,076	22,704,731	10,871,056	6,873,319	5,284,477	12,864,199	153,865,079	1,559,788

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS

By Fund

For Year Ended December 31, 2013

	BALANCE	By Fund			BALANCE
	JAN. 1, 2013	ADDITIONS	DELETIONS	ADJUSTMENTS	DEC. 31, 2013
GOVERNMENTAL ACTIVITIES					
GENERAL FUND					
Assessor	\$ 125,099	\$ 17,865	\$ -	\$ -	\$ 142,964
Assessor Intangible Asset	1,049	619	-	(1,668)	-
Auditor	276,301	25,596	78,241	-	223,666
Auditor Intangible Asset	402,973	6,205	-	(7,637)	401,541
Community Development Services	151,348	-	63,777	-	87,571
Community Development Services Intangible Asset	121,304	-	-	(402)	120,902
Clerk	-	-	-	-	-
Clerk Intangible Asset	24,336	-	-	(1,013)	23,322
Commissioners	35,046	17,905	-	-	52,951
Commissioners Intangible Asset	7,195	-	-	(1,235)	5,961
Computer Services	525,438	-	7,108	-	518,330
Computer Services Intangible Asset	619,366	948	-	(28,895)	591,420
Coop Extension	16,418	-	10,628	-	5,790
Facilities Maintenance	84,340	172,176	-	-	256,517
Facilities Maintenance Land	1,503,159	-	-	-	1,503,159
Facilities Maintenance Buildings/Improvements	11,613,284	7,155,836	-	-	18,769,100
Facilities Maintenance Improvements	354,731	-	-	-	354,731
Facilities Maintenance Construction in Progress	58,492	100	-	(50)	58,542
Fire Marshal	-	94,307	-	-	94,307
Fire Marshal Intangible Asset	181	-	-	(181)	-
Judge	-	-	-	-	-
Judge Intangible Asset	26,719	-	-	-	26,719
Juvenile	32,994	-	-	-	32,994
Juvenile Intangible Asset	1,816	-	-	(1,816)	-
Law Library	-	-	-	-	-
Lower District Court	51,242	-	-	-	51,242
Lower District Court Intangible Asset	157	-	-	(157)	-
Prosecutor	19,594	10,530	-	-	30,124
Prosecutor Intangible Asset	16,978	-	-	(3,521)	13,457
Sheriff	2,591,538	225,762	712,693	-	2,104,607
Sheriff Intangible Asset	20,145	-	-	(5,653)	14,492
Sheriff Construction in Progress	7,149,711	6,125	7,155,836	-	-
Treasurer	14,865	-	-	-	14,865
Treasurer Intangible Asset	255,930	-	-	(1,394)	254,536
Upper District Court	12,986	5,448	-	-	18,433
Upper District Court Intangible Asset	1,534	-	-	(1,534)	-
Upper District Court Land	143,559	-	-	-	143,559

KITTITAS COUNTY, WASHINGTON

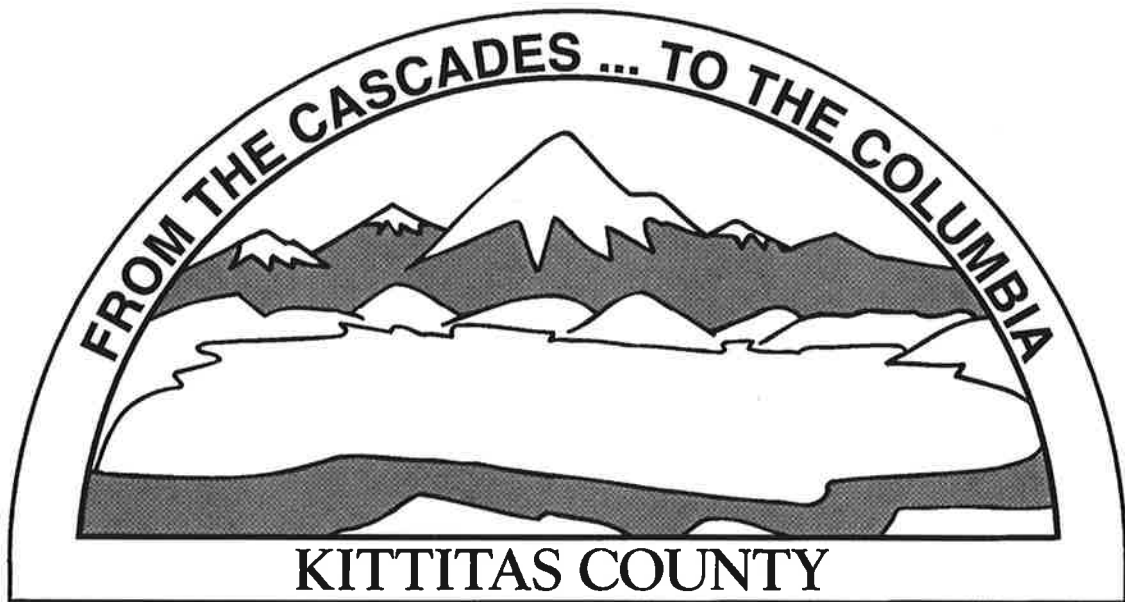
SCHEDULE OF CHANGES IN CAPITALIZED ASSETS

By Fund

For Year Ended December 31, 2013

	BALANCE JAN. 1, 2013	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2013
Upper District Court Building/Improvements	876,763	-	-	-	876,763
Upper District Court Construction in Progress	53,787	598,296	-	(57)	652,025
Human Resources	-	-	-	-	-
Human Resources Intangible Asset	207	-	-	(207)	-
County Fair	172,906	159,188	-	-	332,093
County Fair Intangible Asset	3,959	-	-	(3,959)	-
County Fair Land	1,579,676	158,889	-	(1,000)	1,737,565
County Fair Buildings/Improvements	6,307,577	108,489	-	-	6,416,067
County Fair Improvements	239,705	-	-	-	239,705
County Fair Construction in Progress	1,340,519	504,994	-	(27,265)	1,818,248
TOTAL GENERAL FUND	\$ 36,834,905	\$ 9,269,279	\$ 8,028,283	\$ (87,642)	\$ 37,988,259
<u>SPECIAL REVENUE FUNDS</u>					
Airport	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Land	279,580	-	-	-	279,580
Airport Buildings/Improvements	5,355,539	5,265	-	-	5,360,804
Airport Improvements	1,144,744	450,290	-	-	1,595,034
Airport Construction in Progress	399,186	-	399,186	-	-
Airport Intangible Assets	209	-	-	(209)	-
Road	52,779	-	-	-	52,779
Road Intangible Asset	57,397	-	-	(18,293)	39,105
Road Infrastructure	149,357,088	6,899,942	2,391,952	-	153,865,078
Road Construction in Progress	4,760,257	2,505,149	4,760,257	-	2,505,149
Misdemeanor Probation	41,999	7,319	-	-	49,319
Misdemeanor Probation Intangible Asset	11,154	-	-	(1,154)	10,000
Public Health	174,914	7,339	18,354	-	163,899
Public Health Intangible Asset	3,293	-	-	(3,293)	-
REET Tech Intangible Asset	10,000	-	-	-	10,000
Trial Court Improvements Intangible Asset	7,450	-	-	(7,450)	-
Auditor Historical Document	-	8,629	-	-	8,629
Noxious Weed	60,711	33,374	-	-	94,085
Noxious Weed Intangible	825	-	-	(825)	-
3/10th Criminal Justice Tax	258,004	-	-	-	258,004
Parks	-	-	-	-	-
Parks Land	32,547	-	-	-	32,547
Parks Buildings/Improvements	30,364	-	-	-	30,364
TOTAL SPECIAL REVENUE FUNDS	\$ 162,038,040	\$ 9,917,307	\$ 7,569,749	\$ (31,223)	\$ 164,354,375
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	\$ 198,872,944	\$ 19,186,586	\$ 15,598,032	\$ (118,865)	\$ 202,342,635

Statistical Section



Kittitas County

Introduction to Statistical Section

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

Contents	Page
Financial Trends	206
These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective.	
Revenue Capacity	209
These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.	
Debt Capacity	214
These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. The County has not had any general obligation bonds outstanding for the last ten fiscal years.	
Demographic and Economic Information	215
These tables present demographic and economic information intended (1) to assist users in understanding the social economic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.	
Operating Information	218
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.

KITTITAS COUNTY, WASHINGTON
Net Assets by Component
 Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011*	2012	2013 ¹
Governmental Activities										
Invested in capital assets, net of related debt	20,901,607	22,772,279	22,493,815	23,785,894	71,974,377	70,270,795	60,353,996	63,343,030	72,096,838	74,785,338
Restricted for:										
Special Revenue	315,637	376,790	349,422	354,849	411,247	389,989	22,863,901	-	-	-
Debt service	1,002,778	-	-	-	-	-	1,125,550	-	-	-
Capital projects	74,819	-	-	-	567,198	-	10,823,655	-	-	-
Other	n/a	n/a	n/a	n/a	n/a	n/a	n/a	32,274	54,046	260,527
Non-Spendable	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8,409,282	8,637,081	9,241,694
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	n/a	26,714,333	2,347,443	2,664,176
Committed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	696,076	20,043,347	18,666,429
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	10,187,949	10,050,728	10,393,709
Unassigned	22,132,837	24,875,602	27,249,781	32,929,165	36,917,332	35,384,757	11,956,180	-	-	-
Unrestricted	44,427,678	48,024,671	50,093,018	57,069,908	109,870,154	106,045,541	107,123,282	109,382,944	113,229,483	116,011,873
Total Governmental Activities Net Assets										
Business Type activities										
Invested in capital assets, net of related debt	2,771,713	2,352,472	2,414,426	2,403,358	2,950,647	4,424,438	4,197,503	4,073,900	3,906,034	3,883,608
Restricted	188,187	371,682	-	462,625	567,198	-	648,548	505,413	890,418	633,234
Unrestricted	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	2,222,930	2,260,412	3,601,648
Total Business-Type Activities Net Assets	4,788,625	4,988,156	5,305,554	5,849,614	5,924,873	7,140,079	6,561,737	6,802,243	7,056,864	8,118,490
Primary Government										
Invested in capital assets, net of related debt	23,673,320	25,124,751	24,908,241	26,189,252	74,925,024	74,695,233	64,551,499	67,416,930	76,002,872	78,668,946
Restricted	1,581,421	748,472	349,422	817,474	1,545,643	389,989	12,597,753	-	-	-
Unrestricted	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	32,274	54,046	260,527
Restricted	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8,914,695	9,527,499	9,874,928
Committed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	26,714,333	2,347,443	2,664,176
Assigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	696,076	20,043,347	18,666,429
Unassigned	n/a	n/a	n/a	n/a	n/a	n/a	n/a	12,410,879	12,311,140	13,995,357
Total Primary Government Net Assets	49,216,303	53,012,827	55,398,572	62,919,522	115,795,027	113,185,620	90,821,118	116,185,187	120,286,347	124,130,363

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

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

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

Kittitas County, Washington

Changes in Net Assets Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 ¹
Expenses										
Governmental activities:										
Judicial	2,629,203	1,932,121	2,169,034	2,294,480	2,018,756	2,709,469	2,693,876	2,782,936	3,101,412	2,714,872
General Government	3,591,814	5,213,227	5,892,835	5,674,627	7,166,678	7,078,536	7,472,895	7,741,329	7,050,404	7,788,544
Public Safety	6,127,234	8,092,689	6,946,030	8,002,395	8,556,265	8,939,260	7,784,756	9,299,240	9,651,756	9,364,079
Physical Environment	535,961	272,238	281,247	298,935	337,835	383,168	389,247	512,787	529,751	506,401
Transportation	7,245,093	7,709,325	10,496,268	7,478,554	6,040,349	9,912,608	7,122,699	7,784,299	8,859,963	9,194,874
Economic Environment	1,247,716	770,955	1,037,891	1,285,506	1,334,167	1,426,630	1,204,789	1,161,805	1,607,835	992,246
Mental & Physical Health	2,246,240	2,483,379	2,444,566	2,758,181	3,036,772	2,368,058	2,329,857	2,301,800	2,357,544	2,396,732
Culture & Recreation	1,040,701	1,277,126	1,901,704	1,632,021	1,590,420	1,512,119	1,599,225	1,748,179	1,773,897	1,968,978
Interest on long-term debt	197,859	124,571	120,892	166,747	143,195	111,567	84,779	425,859	350,300	315,423
Total governmental activities expenses	24,861,821	27,875,631	31,290,467	29,591,446	30,224,437	34,441,415	30,682,123	33,758,234	35,282,862	35,242,147
Business-type activities:										
Garbage & Solid Waste	2,255,219	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770	2,877,581	3,239,146
Community Development Services	-	-	-	-	-	-	-	-	-	1,276,174
Total business-type activities expenses	2,255,219	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770	2,877,581	4,515,320
Total primary governmental expenses	27,117,040	30,503,443	34,046,304	32,543,891	33,480,981	37,117,994	33,482,720	36,779,004	38,160,443	39,757,467
Program Revenues										
Governmental activities:										
Charges for services:										
Judicial	1,795,474	1,605,987	1,820,429	1,956,592	2,203,744	2,183,925	1,822,507	2,069,622	1,976,533	1,777,559
General Government	1,852,009	2,205,520	1,987,361	2,375,979	1,808,247	1,797,420	2,721,455	2,101,005	2,759,691	2,932,851
Public Safety	1,485,668	856,004	1,024,213	1,049,701	1,121,042	1,364,870	1,472,747	1,521,475	1,443,417	931,666
Physical Environment	132,012	82,861	84,599	98,197	13,315	7,219	6,136	151,253	146,297	176,178
Transportation	281,685	208,609	187,286	199,576	146,990	195,684	217,439	300,203	178,235	205,128
Economic Environment	1,795,847	2,053,074	2,699,689	3,017,496	2,148,437	1,487,841	813,199	1,434,032	1,587,180	794,399
Mental & Physical Health	473,301	315,380	897,591	265,286	346,301	177,541	178,377	166,379	144,731	150,393
Culture & Recreation	185,060	197,060	204,991	145,424	155,994	144,929	155,754	175,311	188,316	189,272
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	9,905,818	8,746,605	7,260,973	7,902,687	6,205,663	7,101,502	3,669,378	4,037,014	7,986,310	6,017,473
Capital grants and contributions	10,874	-	-	1,075,746	221,471	194,577	122,747	-	-	367,246
Total governmental activities program revenues	17,917,548	16,271,100	16,167,132	18,086,684	14,371,204	14,655,508	11,179,739	11,956,294	16,410,710	13,542,165
Business-type activities:										
Charges for services:										
Garbage & Solid Waste	2,793,274	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303	3,119,688	3,336,603
Community Development Services	-	-	-	-	-	-	-	-	-	1,321,390
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	2,793,274	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303	3,119,688	4,668,830
Total primary government program revenues	20,710,822	19,237,307	19,124,978	21,458,761	17,464,044	18,381,583	14,033,495	15,170,597	19,530,398	18,210,995
Net (expense) / Revenue										
Governmental activities	(6,944,273)	(11,604,530)	(15,123,337)	(11,504,762)	(15,853,234)	(19,785,905)	(19,502,384)	(21,801,940)	(18,872,152)	(21,669,982)
Business-type activities	-	-	-	-	-	-	53,159	193,533	242,107	153,510
Total primary government net expense	\$ (6,944,273)	\$ (11,604,530)	\$ (15,123,337)	\$ (11,504,762)	\$ (15,853,234)	\$ (19,785,905)	\$ (19,449,225)	\$ (21,608,407)	\$ (18,630,045)	\$ (21,516,472)

Kittitas County, Washington

Changes in Net Assets
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 ¹
General Revenue and other changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	6,399,688	6,997,538	7,429,517	7,982,493	9,236,181	10,226,923	10,347,920	10,053,920	11,323,742	12,115,316
Sales taxes	3,515,697	3,757,763	5,187,720	5,748,087	5,925,867	5,668,214	5,878,636	6,303,059	6,308,685	6,785,011
Other taxes	2,603,081	2,952,743	2,931,434	2,644,877	2,669,531	2,980,409	4,946,562	5,805,872	4,991,817	4,925,174
Unrestricted grants and contributions	-	-	-	93,431	1,948,248	1,904,157	274,255	716,861	40,260	780,543
Investment earnings	428,912	894,523	1,609,405	1,956,040	1,293,203	562,900	277,184	278,061	115,572	947,859
Gain on Disposition of capital assets	43,520	608,095	33,608	56,721	63,546	125,088	23,264	43,956	112,450	22,944
Transfers	-	-	-	-	-	-	-	-	-	(903,258)
Total governmental activities	12,990,898	15,210,662	17,191,684	18,481,649	21,136,576	21,467,691	21,747,821	23,201,729	22,892,526	24,673,589
Business-type activities:										
Investment earnings	22,351	60,331	115,390	124,427	139,237	(37,769)	6,063	7,129	12,515	4,856
Transfers	-	-	-	-	-	-	-	-	-	903,258
Total business-type activities	22,351	60,331	115,390	124,427	139,237	(37,769)	6,063	7,129	12,515	908,114
Total primary government	13,013,249	15,270,993	17,307,074	18,606,076	21,275,813	21,429,922	21,753,884	23,208,858	22,905,041	25,581,703
Changes in Net Assets										
Governmental activities	6,046,625	3,606,133	2,068,347	6,976,888	5,283,342	1,681,786	2,245,439	1,399,787	4,020,375	2,973,605
Business-type activities	560,407	398,726	317,399	544,060	(24,468)	1,011,726	59,221	200,662	254,622	1,061,625
Total primary government	6,607,032	4,004,859	2,385,746	7,520,948	5,258,874	2,693,512	2,304,660	1,600,449	4,274,997	4,035,230

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

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

KITTITAS COUNTY, WASHINGTON

GENERAL GOVERNMENT TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

YEAR	GENERAL PROPERTY TAX	RETAIL SALES	OTHER TAX	TOTAL
2004	6,350,858	3,515,697	1,761,085	11,627,640
2005	7,045,789	3,757,763	2,200,044	13,003,596
2006	7,493,412	5,187,720	2,036,610	14,717,742
2007	7,982,493	5,748,087	2,644,877	16,375,457
2008	8,987,926	5,925,867	1,495,794	16,409,587
2009	9,344,773	5,668,214	1,352,996	16,365,983
2010	9,859,895	5,878,636	1,356,925	17,095,456
2011	10,974,316	6,303,059	2,563,466	19,840,841
2012	11,358,260	6,308,685	1,570,647	19,237,592
2013 ¹	12,115,316	6,785,011	4,925,174	23,825,501
Percent of Change				
2003 to 2012	90.77%	92.99%	179.67%	104.90%

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

KITITAS COUNTY, WASHINGTON

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

ASSESSMENT FISCAL YEAR	REAL PROPERTY			PERSONAL PROPERTY			TOTAL			**RATIO OF TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE		ASSESSED VALUE	*ESTIMATED ACTUAL VALUE		ASSESSED VALUE	**ESTIMATED ACTUAL VALUE		
		2004	2005		2006	2007		2008	2009	
2004	2,773,325,731	3,309,458,271	3,309,458,271	113,086,122	116,945,007	116,945,007	2,886,411,853	3,426,403,278	3,426,403,278	84.24%
2005	3,100,161,254	4,000,208,070	4,000,208,070	113,003,648	116,498,606	116,498,606	3,213,164,902	4,116,706,676	4,116,706,676	78.05%
2006	3,656,755,617	5,023,015,957	5,023,015,957	122,491,970	127,595,802	127,595,802	3,779,247,587	5,150,611,759	5,150,611,759	73.37%
2007	4,525,793,697	6,066,747,583	6,066,747,583	120,946,415	124,687,026	124,687,026	4,646,740,112	6,191,434,609	6,191,434,609	75.05%
2008	5,695,284,875	6,630,133,731	6,630,133,731	129,051,112	134,428,242	134,428,242	5,824,335,987	6,764,561,973	6,764,561,973	86.10%
2009	6,006,299,870	6,564,262,153	6,564,262,153	142,584,106	145,197,664	145,197,664	6,148,883,976	6,709,459,817	6,709,459,817	91.64%
2010	6,003,550,192	6,003,550,192	6,003,550,192	138,470,111	140,151,934	140,151,934	6,142,020,303	6,143,702,126	6,143,702,126	99.97%
2011	5,955,436,573	5,985,363,390	5,985,363,390	398,476,498	415,079,685	415,079,685	6,353,913,071	6,400,443,075	6,400,443,075	99.27%
2012	5,184,617,978	5,210,671,335	5,210,671,335	367,745,661	383,068,397	383,068,397	5,552,363,639	5,593,739,732	5,593,739,732	99.26%
2013	4,933,245,803	5,451,100,335	5,451,100,335	330,353,201	343,045,899	343,045,899	5,263,599,004	5,794,146,234	5,794,146,234	90.84%

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

** The Ratio applied is an overall percentage rate.

Source: Kittitas County Assessor

KITTITAS COUNTY, WASHINGTON

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

ASSESSMENT YEAR	STATE OF WASHINGTON		KITTITAS COUNTY	ROAD DISTRICT	*CITIES AND TOWNS		*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
	WASHINGTON				TOWNS								
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****	2.064551		1.049420	0.726993	1.092294	2.355377	1.034421	0.363483	0.060734	0.000000	0.000000	0.000000	8.747273
2011	2.222759		1.040321	0.895963	1.985160	2.356978	1.027996	0.360471	0.061257	0.000000	0.000000	0.000000	9.950905
2012	2.337409		1.155171	1.118627	2.996969	2.827749	1.165830	0.388063	0.065306	0.000000	0.000000	0.000000	12.055124
2013	2.484058		1.241223	1.226361	2.301974	3.022925	1.223797	0.409690	0.068179	0.000000	0.000000	0.000000	11.978207

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

** At

** 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	2012 Assessment for 2013 Tax			2003 Assessment for 2004 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK
Puget Sound Energy/Electric	Electrical Utility	215,126,626	3.822%	1	30,963,905	1.164%	-
Vantage Wind Enery LLC	Wind Farm	111,362,245	1.978%	2	-	-	-
Sagebrush Power Partners	Wind Farm	70,046,251	1.244%	3	-	-	-
Puget Sound Energy/Gas	Gas Utility	41,580,874	0.739%	4	-	-	1
BNSF Railroad Co	Railroad	40,864,713	0.726%	5	9,228,790	0.347%	5
Suncadia LLC	Destination Resort	26,083,750	0.463%	6	7,076,650	0.266%	9
Campus Crest at Ellensburg LLC	Multi-residential Housing	19,145,440	0.340%	7	-	-	-
Ellensburg Telephone Co Inc	Telephone Company	15,337,693	0.272%	8	16,128,135	0.606%	2
CNL Income Snoqualmie	Ski Resort	14,460,620	0.257%	9	-	-	-
Fred Meyer Stores, Inc	Retail Food	13,335,870	0.237%	10	10,449,110	0.393%	4
Twin City Foods	Food Processing	-	-	-	9,167,710	0.345%	6
Fairway Investments	Multi-Residential Housing	-	-	-	8,559,200	0.322%	7
Safeway Stores, Inc 432	Retail Food	-	-	-	7,046,960	0.265%	10
Auvil Fruit Co Inc	Orchard	-	-	-	13,572,920	0.510%	3
BNSF Railroad Co Tax Dept	Railroad	-	-	-	8,377,848	0.315%	8
TOTAL		\$ 567,344,082	10.079%		\$ 120,571,228	4.533%	

Source: Kittitas County Assessor TerraScan Report dated 1-28-2014
Assessed Value Includes Utilities

KITTITAS COUNTY, WASHINGTON

PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTION	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTION	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECTED TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
2004	\$ 6,248,257.99	\$ 6,113,977.34	97.85%	\$ 236,187.11	\$ 6,350,164.45	\$ 422,867.88	101.63%	6.77%
2005	\$ 6,806,803.34	\$ 6,756,137.35	99.26%	\$ 275,459.58	\$ 7,031,596.93	\$ 231,991.66	103.30%	3.41%
2006	\$ 7,357,093.19	\$ 7,154,639.11	97.25%	\$ 274,811.01	\$ 7,429,450.12	\$ 318,675.89	100.98%	4.33%
2007	\$ 7,982,948.79	\$ 7,770,202.90	97.33%	\$ 180,532.77	\$ 7,950,735.67	\$ 342,474.52	99.60%	4.29%
2008	\$ 9,245,273.05	\$ 8,834,411.65	95.56%	\$ 153,246.57	\$ 8,987,658.22	\$ 589,398.21	97.21%	6.38%
2009	\$ 9,930,010.92	\$ 9,059,005.50	91.23%	\$ 283,369.19	\$ 9,342,374.69	\$ 1,471,547.98	94.08%	14.82%
2010	\$ 10,471,611.92	\$ 9,412,149.59	89.88%	\$ 443,660.70	\$ 9,855,810.29	\$ 1,959,567.43	94.12%	18.71%
2011	\$ 10,053,848.13	\$ 9,441,825.62	93.91%	\$ 1,532,311.63	\$ 10,974,137.25	\$ 1,039,201.66	109.15%	10.34%
2012	\$ 11,319,308.69	\$ 10,766,936.03	95.12%	\$ 586,890.49	\$ 11,353,826.52	\$ 1,004,760.48	100.30%	8.88%
2013	\$ 12,115,033.78	\$ 11,635,653.81	96.04%	\$ 606,107.03	\$ 12,241,760.84	\$ 878,033.42	101.05%	7.25%

Source: Kittitas County Treasurer
December 31, 2013

KITITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total Property Value	2,660,085,451	3,000,309,391	3,333,464,639	3,936,776,085	4,964,949,052	6,128,464,393	6,411,783,255	6,437,116,147	6,670,622,914	5,890,213,462
2.5% General Purpose limit allocation between:										
Up to 1.5 debt without a vote	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573	147,255,337
Up to 1.5 debt without a vote	39,901,282	45,004,641	50,001,970	59,051,641	74,474,236	91,926,966	96,176,749	96,556,742	100,059,344	88,353,202
Less: Outstanding Debt	(4,929,495)	(6,609,482)	(6,360,576)	(5,934,547)	(5,308,117)	(5,266,087)	(15,686,021)	(15,371,547)	(13,450,183)	(13,216,345)
Less: Excess of Debt with a vote	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	315,940	355,378	349,422	355,152	411,246	386,989	339,459	452,349	429,372	322,884
Equals: Remaining Debt capacity without a vote	35,287,727	38,750,537	43,990,816	53,472,246	69,577,365	87,047,868	80,830,187	81,637,544	87,038,533	75,459,741
Up to 2.5% Debt with a vote	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573	147,255,337
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-	-
Equals: remaining Debt Capacity with a vote	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573	147,255,337

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

Calendar Year	Population	Total Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2004	35,800	887,892	24,583	32.2	4,792	6.9
2005	36,600	931,918	25,370	32.4	4,873	5.9
2006	37,400	1,011,643	26,732	32.5	4,856	5.2
2007	38,300	1,100,675	28,841	32.6	5,038	4.8
2008	39,400	1,258,269	32,139	32.8	5,378	5.8
2009	39,900	1,270,931	32,149	33.0	5,022	9.4
2010	40,500	1,313,666	32,010	33.4	4,938	8.5
2011	41,300	1,375,042	33,031	32.4	4,837	8.6
2012	41,500	1,484,764	35,630	31.9	4,758	8.1
2013	41,900	N/A	N/A	31.5	4,868	7.4

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

Kittitas County, Washington

Employees by Function Last Ten Fiscal Years

		Full-Time equivalent Employees as of December 31, 2013										
Function	Department(s)	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities:												
Judicial	Lower District Court	10	13	14.5	15	15.5	14.5	11.52	11.52	11.52	10.52	10.5
	Upper District Court	7	8	8	8	8	8	8	7	7	7	7
	Clerk	5	5	5.5	6	6	6	7	7	7	7	7
	Superior Court	4	4	4	4	4	4	4	4	4	4	4
General Government	Assessor	15	14	15	16	15	15	15	14	14	14	13
	Auditor	13	13	13.5	13.5	14.75	14.75	14.35	13.75	13.75	12.75	12.75
	Commissioners	6	5	5	5.5	5.5	6.5	6	6	6	5.75	5.75
	Information Services	5	4.5	5	5	7	7	8	7	7	7	8
	Facilities Maintenance	9	7	10	9.5	9.5	9.5	6	5	5	5	5
	Prosecutor	17	17.6	20	20	23.5	23.5	26	27	27	25.1	23
	Treasurer	7	7	7	7.75	8	8	8	7	7	7	7
	Human Resources	3	3	3	4	4	4	4	3	3	2	2
Public Safety	Juvenile Probation	7	7	7	7	7	7	7.5	7	7	7.5	7
	Sheriff	53	54	60	61	62	62	75	76	76	81	78
	Misdemeanant Probation	7	7	7	9	9	9	9	9	9	9	8.5
	Fire Marshal	0	0	0	0	0	1	2	2	2	1.8	1.8
	Emergency Medical Services	1	1	1	1	1	1	1	1	1	1	1
	Community Development Services-(Building/ Code Enforcement)	14	14	16	16	17	16	8	9	9	8	7.75
Economic Environment	Community Development Services-(Planning)	5	5	5	5	7	4	4	2	2	3	3
Physical Environment	Noxious Weed	2	2	2	2	2	2	2	2	2	4	3.5
Transportation	Public Works	41	42	42	42	46	50	51.5	49.75	49.75	44.75	46
Mental & Physical Health	Public Health	23	23	24	24.04	25.64	17.64	17.1	16.9	17.1	14.7	19.8
Culture & Recreation	Co-Operative Extension	3	3	3	3	3	3	3	3	3	2	2
	County Fair	3	3	3	3	3	3	6.2	4.2	6.2	5.8	5.8
Business-Type Activities:												
Physical Environment	Solid Waste	7	7	8.5	8.5	8.5	8.5	7	8	7	7	7
TOTAL		267	269.1	289	295.79	311.89	304.89	311.17	302.12	303.32	296.67	296.15

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

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Assessor (Assessment Year)	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Number of Taxable (Real Property) Parcels	28,118	29,341	31,518	32,271	32,867	33,290	33,413	33,525	33,672	33,573
Number of New Construction Parcels	2,512	2,264	2,302	2,575	2,146	1,747	1,179	779	951	1,384
New Construction Assessed Value	226,771,899	144,272,126	241,340,763	441,010,523	486,056,572	163,470,140	82,672,445	62,135,393	73,032,086	87,921,135
State Assessed Utility Value	\$ 113,916,038	\$ 120,299,737	\$ 157,528,498	\$ 318,208,940	\$ 304,125,436	\$ 262,899,279	\$ 295,095,844	\$ 6,670,622,914	\$ 337,849,823	\$ 365,447,899
County Total Assessed Value	\$ 3,000,309,391	\$ 3,333,464,639	\$ 3,936,776,085	\$ 4,964,949,052	\$ 6,128,464,393	\$ 6,411,783,255	\$ 6,437,116,147	\$ 5,890,213,462	\$ 5,890,213,462	\$ 5,629,046,903
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	1.26400	1.19268	1.09725	1.00289	0.89203	0.875351	0.09508	0.995349	1.155171	1.241223
						(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)		
									(no levy shift)	
Auditor										
Recording										
Total Documents Recording	16,305	18,397	17,787	16,863	13,969	12,947	11,482	11,061	12,259	13,023
Total Fees Collected	\$ 332,201	\$ 478,676	\$ 560,308	\$ 650,864	\$ 611,505	\$ 661,518	\$ 674,952	\$ 682,520	\$ 980,483	\$ 854,266
Licensing										
Vehicle Title Transactions	8,765	8,883	9,071	9,684	8,695	7,850	8,187	8,121	8,169	8,657
Vehicle Non Title Transactions	39,585	39,360	40,428	41,597	43,815	43,872	44,878	44,860	44,592	45,132
Vessel Title	220	202	208	248	188	221	194	199	196	221
Vessel Non Title Transactions	1,143	1,141	1,194	1,218	1,283	1,276	1,038	1,018	984	1,036
Total Fees Collected	\$ 3,821,030	\$ 3,917,973	\$ 4,454,213	\$ 4,448,999	\$ 4,113,385	\$ 4,111,905	\$ 4,287,613	\$ 4,109,934	\$ 4,092,786	\$ 4,176,357
Auditor Fees Collected	\$ 210,172	\$ 211,219	\$ 216,482	\$ 231,093	\$ 206,701	\$ 199,796	\$ 194,278	\$ 191,030	\$ 187,804	\$ 181,486
Voter Registration										
New Registrants	n/a	880	1,511	1,258	3,642	3,639	2,200	1,649	3,094	1,833
Cancelled Registrants	n/a	368	646	380	485	1,033	2,025	352	1,462	947
Elections										
Elections Conducted	3	3	4	5	4	2	3	5	3	4
Ballots Counted	30,993	15,387	26,650	22,692	38,962	12,680	35,432	19,915	34,800	29,154
# Registered Voters @ General	19,817	19,903	18,246	18,341	20,631	19,903	20,195	20,566	22,062	21,906
Accounting										
Accounts Payable Warrants	n/a	n/a	n/a	12,257	12,353	13,012	11,773	12,761	12,834	13,752
Accounts Payable County Warrants	\$ 19,863,130	\$ 21,002,360	\$ 21,202,212	\$ 20,450,050	\$ 22,272,803	\$ 24,042,005	\$ 19,050,029	\$ 23,209,683	\$ 27,682,992	\$ 28,726,219
Accounts Payable District Warrants	n/a	n/a	n/a	\$ 7,050,834	\$ 8,420,075	\$ 8,617,750	\$ 11,363,153	\$ 11,450,961	\$ 8,407,315	\$ 8,930,448
Payroll Totals	\$ 9,700,340	\$ 10,407,064	\$ 11,096,978	\$ 12,321,984	\$ 13,400,343	\$ 13,358,343	\$ 13,373,111	\$ 13,580,666	\$ 13,908,308	\$ 13,174,743
Number of Employees (W-2's issued)	440	468	486	508	514	467	446	445	467	447

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Community Development Services										
Plats	11	41	48	63	33	8	4	2	2	n/a
Short Plats	59	97	136	168	58	20	15	17	8	3
Building Permits										
Accessory	n/a	n/a	n/a	n/a	29	143	130	132	142	171
Alteration/Addition	n/a	70	76	71	98	76	105	87	71	96
Renewal	n/a	n/a	n/a	77	110	35	55	19	18	27
Revision	n/a	13	73	111	81	32	46	23	24	38
Foundation	n/a	n/a	n/a	n/a	49	65	42	39	49	9
Manufactured Home Placement	n/a	63	43	21	22	20	8	2	7	22
Mechanical	n/a	n/a	n/a	n/a	118	99	105	118	111	93
New Residence	n/a	333	396	313	217	117	132	139	132	206
Other Type	n/a	115	178	140	52	26	44	7	11	23
Reroof	n/a	3	2	5	10	12	9	22	9	23
Change of Occupancy	n/a	n/a	n/a	n/a	8	6	1	9	10	21
Commercial	n/a	55	165	57	32	17	52	33	28	10
Plumbing	n/a	n/a	n/a	n/a	10	10	6	7	9	11
Repair	n/a	5	2	5	8	5	2	8	1	11
Garage	n/a	141	110	118	60	n/a	n/a	n/a	n/a	n/a
Outbuilding	n/a	128	157	123	87	n/a	n/a	n/a	n/a	n/a
Demolition	n/a	11	17	21	10	15	12	5	14	14
Swimming Pool	n/a	2	5	4	2	1	4	2	5	2
Multi-Family	n/a	n/a	42	20	n/a	n/a	n/a	n/a	n/a	n/a
Natural Gas	n/a	8	6	86	1	n/a	n/a	2	n/a	n/a
Sign	n/a	6	4	3	n/a	n/a	n/a	n/a	n/a	n/a
Duplex	n/a	2	n/a	1	n/a	n/a	n/a	n/a	1	n/a
Public	n/a	3	n/a	5	n/a	n/a	n/a	n/a	n/a	n/a
Relocation	n/a	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fence	n/a	n/a	n/a	2	n/a	n/a	n/a	n/a	n/a	n/a
Commercial Alteration	n/a	n/a	n/a	n/a	6	n/a	n/a	4	2	3
Commercial Tenant Improvement	n/a	n/a	n/a	n/a	2	n/a	n/a	2	2	1
Outbuilding Alteration	n/a	n/a	n/a	n/a	11	2	n/a	n/a	n/a	n/a
Master Building Plan	n/a	n/a	n/a	n/a	n/a	2	n/a	19	6	n/a

KITTITAS COUNTY, WASHINGTON

Operating Indicators by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Clerk										
Cases Filed										
Criminal	359	386	367	347	339	345	293	310	339	363
Civil	781	811	753	785	871	955	920	859	669	709
Domestic	229	199	182	212	189	201	198	195	234	215
Probate	97	87	86	88	109	94	82	92	92	112
Pat/Adop	39	41	42	32	33	29	38	34	30	33
Mental	10	5	8	10	14	8	17	25	7	17
Dep/At Risk	81	72	130	108	105	54	58	83	66	89
Juvenile Offenders	132	124	138	126	142	115	120	114	87	54
Pleadings Filed										
Criminal	17,038	19,227	23,982	24,998	27,525	29,248	27,222	26,579	29,787	25,694
Civil	1,883	5,375	10,260	11,323	14,078	15,696	12,393	11,939	10,337	11,851
Domestic	2,431	3,644	7,331	8,687	8,425	8,712	8,435	7,415	8,222	7,940
Probate	946	992	1,563	1,726	2,094	1,883	2,212	1,765	1,924	2,143
Pat/Adop	764	806	1,237	1,161	1,318	1,087	1,396	968	886	991
Mental	53	26	33	72	80	35	83	134	44	96
Dep/At Risk	901	1,994	2,963	3,869	4,222	3,628	3,882	3,913	2,989	3,336
Juvenile Offenders	1,926	2,845	4,375	6,258	6,533	7,576	6,714	6,248	5,187	6,423
County Commissioners										
Resolutions approved	136	174	194	167	183	165	139	147	168	160
Ordinances approved	45	40	63	38	24	25	14	14	9	14
Fire Marshal										
Fire Sprinkler	n/a	27	65	97	105	44	n/a	44	40	51
Fire Sprinkler Revision	n/a	n/a	n/a	n/a	n/a	5	n/a	4	n/a	n/a
Fuel Tank Placement	n/a	108	84	82	25	54	n/a	116	79	150
WUIC Inspection	n/a	n/a	n/a	n/a	4	2	n/a	9	5	8
Fire Alarm System	n/a	2	12	9	4	1	n/a	7	5	2
Information Services										
Service Request Processed	1,556	2,412	2,774	3,034	3,113	2,865	2,796	2,945	3,710	4,300
WSU Extension										
4-H Members	328	326	339	348	409	411	377	454	396	420
Extension Volunteers	119	122	142	142	134	142	116	119	120	115
Volunteer Hours	20,036	20,400	23,563	23,719	21,680	23,475	n/a	n/a	n/a	n/a
Volunteer Hours-4-H Leaders	n/a	n/a	n/a	n/a	n/a	n/a	6515	3998	4415	3907
Volunteer Hours-Master Gardeners	n/a	n/a	n/a	n/a	n/a	n/a	1464	1390	1363	1405
Master Gardener Plant Clinic Clients	473	640	361	770	460	612	n/a	n/a	n/a	n/a
Agricultural Public Contacts	7,710	8,892	12,018	5,570	8,436	5,996	6550	10,565	12,088	3,879

KITTITAS COUNTY, WASHINGTON

Operating Indicators by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Juvenile Court Services										
CJAA Programs		66	73	80	99	47	94	63	78	61
WAJCA CMAP Risk Assessments Performed	77	16	15	16	18	16	8	19	8	
Aggression Replacement Training, # Youth	20									
JAIBG/JABG Programs		152-111	38-30	53-42	32	59-56	46-40	46-43	48-36	100-57
# of UA'S/# Positives From Total Taken	113-70	24	24	32	32	37	21	26	17	15
Work Crews-Youth	16	303	414	384	355	519	330	269	319	177
Work Crews-Hours	265	11	9	18	10	14	8	9	14	8
Work Crews-Sites	11	256-134	93-41	105-50	173-59	173-59	79-43	97-36	114-42	100-67
# UA Pre Screens/# of Positives From Total Taken	113-70	14	22	8	16	22	9	18	16	
Healthy Choices participants	not established									
CJS Programs		In 22 Out 17	In 46 Out 37	In 36 Out 37		In 23 Out 25		20	12	17
Community Service Youth-DIVS	In 30 Out 36	429	761	745	704	605	472	426	281	270
Community Service Hours-DIVS	644									
Community Service Youth-Ct.	In 83 Out 71	In 27 Out 44	In 61 Out 44	In 61 Out 50		In 70 Out 58		60	46	33
Community Service Hours-Ct.	2,836	2,135	2,655	2,084	2,433	2,432	1,531	1,761	799	938
Community Service Sites Served	57	71	88	69	72	78	35	60	28	37
Diversion Program										
Youth Accountable	90	73	114	80	127	94	76	57	31	33
Community Accountability Boards	45	35	65	53	54	53	53	43	24	26
Volunteer Hours	1,215	945	594	477	486	477	477	387	144	156
Cases Referred for Supervision	133	122	137	146	146	115	131	114	87	59
Cases Referred for BECCA (ARY, Truancy, CHINS), SFY	61	58	75	94	64	43	35	25	27	39
Lower District Court										
Cases filed		9,221	9,650	10,946	9,473	9,485	8,596	8,608	7,124	8,090
Traffic Infractions	11,019	512	485	408	340	428	428	350	340	475
Non-Traffic Infractions	474	395	382	393	420	333	360	396	367	346
DUI/Physical Control	413	282	582	692	745	750	720	688	537	571
Other Criminal Traffic	383	1,199	1,207	1,395	1,431	1,436	1,150	1,235	1,029	839
Criminal Non-Traffic	1,338	70	79	80	103	109	87	71	74	60
Domestic Violence	77	773	904	933	1,012	1,040	1,051	959	888	826
Civil	805	93	78	73	64	73	46	63	52	64
Small Claims	85	224	204	179	147	149	179	170	223	257
Parking	258									
Total Annual Filings	14,852	12,769	13,621	15,124	13,795	13,803	12,617	12,540	10,634	11,528
Prosecutor										
Felony Cases	414	359	387	371	448	345	325	277	339	364
Sex Cases	14	13	43	21	25	18	30	11	11	9
Juvenile Cases	300	278	216	202	482	241	199	114	87	83
Upper District Cases	887	781	703	664	593	1,266	1,272	1,438	651	573
Lower District	2,496	2,136	1,876	1,950	1,743	1,286	1,205	1,432	1,098	1,080

KITTITAS COUNTY, WASHINGTON

Operating Indicators by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Sheriff										
Total Calls	11,683	10,637	12,983	14,251	17,653	16,369	15,753	17,485	14,859	13,767
Traffic Stops	2,370	2,088	4,090	4,776	6,401	4,739	5,130	6,018	4,940	4,577
Civil Papers	1,794	1,067	676	1,083	2,369	2,428	1,922	1,927	1,456	547
Jail Bed Days	32,631	31,263	35,535	36,986	41,712	43,081	39,706	34,099	35,444	36,436
Warrants	344	274	391	423	597	613	441	485	428	439
Treasurer										
Excise Tax Affidavits	3,296	3,701	3,299	2,753	2,023	1,805	1,964	2,020	2,093	2,336
Delq Parcel as of 12/31/2013 for Current Year Only					1%	4%		6%	5%	3%
Foreclosure/Liens										
June Warning - Real						137	198	332	372	298
June Warning - Irrigation						7	23	45	36	20
June Warning - Mobile Homes							81	27	83	20
June Warning - Personal Property						189	332	241	265	174
Original Certificate of Delinquency - Real						78	33	44	111	90
Original Certificate of Delinquency - RID						0	-	-	-	5
Original Certificate of Delinquency - Irrigation						2	4	10	15	9
Sold at Foreclosure Auction								9		12
New Tax Title								35	12	2
Liens Sold - Mobile Homes						1	-	73	7	16
Liens Sold - Personal Property						166	145	69	183	31
Upper County District Court										
(including Cle Elum & Roslyn Muni)	7,727	7,334	8,688	8,189	7,352	8,843	9,180	10,031	8,744	8,622
Tickets Filed (parking, traffic, non-traffic, criminal, non-criminal)									6,852	7328
Traffic infractions Filed									221	283
Non-Traffic infractions Filed									933	418
Parking infractions Filed									122	139
DUI/Physical Control Citations Filed									217	297
Other Criminal Traffic Citations Filed									192	169
Non-Traffic Misdemeanors Filed									11	9
DV Petitions									44	38
Anti-Harassment Petitions									-	0
Sexual Assault Petitions									106	124
Civil Cases Filed - Under \$10,000									6	11
Civil Cases Filed - Over \$10,000									31	20
Small Claims										
TOTAL CASES FILED										8836

KITITAS COUNTY, WASHINGTON
Operating Indicators by Department

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Office										
Human Resources										
Employees Hired	142	167	153	171	149	152	139	135	134	126
Full Time Employees	46	59	52	51	40	16	15	39	32	35
Fair										
Adult/Youth Exhibits Attendance	8,328	8,317	7,703	7,976	8,182	8,298	8,186	7,112	7,890	8,145
	63,574	64,250	71,514	72,293	67,503	66,609	69,349	73,544	67,355	64,654
Event Center										
Rentals (# of rooms) N/C & charged customers	239	202	214	209	334	230	282	274	412	535
Monthly Haul In Passes (no passes April - Sept. Rodeo Arena and Bloom Pavilion Rentals)	125	151	221	129	90	137	134	127	175	155
	419	398	399	399	497	426	414	507	517	469
Noxious Weed										
Contract Rate	20.89 \$	20.89 \$	21.45 \$	22.94 \$	25.00 \$	26.60 \$	25.60 \$	25.62 \$	26.60 \$	26.74 \$
Contracted Hours	3,256	3,344	3,665	4,200	4,376	4,600	4,810	4,810	4,985	4,985
Total Employees	7	6	7	7	7	8	9	9	9	10
Airport										
Acreage Total	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,300	1300	1300
Runways	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2	2	2
Taxiways	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6	6	6
Based Aircraft	n/a	n/a	n/a	n/a	n/a	n/a	n/a	55	55	55
T-Hangers (# County Owned)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	12	12	12
Tie Downs (# Spaces Available)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	20	28	28
Aeronautical Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	15	15	15
Industrial Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	9	10	10
Agricultural Lease (# Acres)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	805	805	805
Road										
Pavement Type										
Grade/Drain	18	18	18	18	18	18	18	18	18	18
Gravel	52	53	50	50	50	50	50	50	49	47
Total Miles Gravel Roads	71	71	69	69	68	68	68	68	67	66
BST	437	429	440	439	470	470	470	478	481	480
ACP	48	62	53	57	26	26	26	18	16	16
PCC	3	-	-	-	-	-	-	-	-	-
Total Miles Surfaced Roads	489	491	493	496	496	496	496	496	497	497
Total Miles All Roads	560	562	562	564	564	564	564	564	563	562
Miles - Chip Sealed	68	73	67	78	66	45	18	53	54	64
Access Permits	755	851	962	781	557	176	195	10	16	24
Exempt Access Applications (No Fee)	-	-	-	-	-	-	-	175	198	248
Address Permits	384	483	653	392	227	322	53	123	102	147
Address/Address Combined Permits	-	-	-	-	-	-	113	30	27	35

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Misdemeanor Probation										
Total Annual Pre Trial Cases Supervised	732	750	504	466	183	315+	149	276	274	230
Total Annual Conviction Cases Supervised	3,320	3,325	2,664	2,782	2,340	2,737+	2,238	2,166	2,324	2,476
Total Annual Warrant Cases Monitored	830	890	916	916	931	1,031	1,004	1,010	1,205	1,123
Total Annual New Supervision Cases In	2,555	2,208	2,469	2,493	2,510	2,532	2,220	2,346	2,174	1,186
Total Annual Supervision Cases Cleared Out	2,724	2,608	2,399	2,373	2,516	2,691	2,346	2,270	2,196	2,100
Total Annual Telephone Calls Received	-	34,113	36,943	48,392	47,914	49,436	47,705	46,210	50,302	42,800
Total Annual Office Contacts	-	4,863	4,617	5,786	5,235	5,592	4,883	4,090	3,826	3,597
Total Annual Court Hearings Attended	-	6,362	7,084	8,055	7,718	8,076	7,424	8,202	8,178	8,050
Total Annual Probation Violations Filed	-	1,458	1,585	1,895	1,812	2,007	1,881	1,704	1,899	1,938
Total Annual Treatment Reports Filed	-	6,575	5,192	9,349	8,982	8,901	8,578	9,062	9,487	6,002
Total Annual Evaluations Filed	-	1,129	1,278	1,557	1,511	1,580	1,279	1,156	1,220	890
Total Annual Community Service Timesheets Filed	-	-	-	-	-	1,228	1,075	978	1,050	879
Total Annual Community Service Hours Verified as Served	-	-	-	-	-	-	-	28,932	26,694	21,099
Total Annual PSI's/Review of No Contact Orders	-	-	-	-	-	-	38	58	54	46
Total Annual UA Tests Administered	-	-	59	81	88	96	142	85	46	80
Total Annual In Custody/Walk in Hearings Attended	-	-	-	-	-	-	-	1,166	1,139	1,133
Public Health										
Birth Certificates Issued	910	992	n/a	1,021	1,076	1,137	1,078	1,308	1,042	934
Communicable Disease Cases Confirmed	14	37	n/a	25	83	89	84	48	80	62
TB Tests Performed	319	312	n/a	290	279	254	138	130	106	105
Food Handler Permits Issued	1,509	1,781	n/a	1,857	1,844	2,308	2,067	2,092	2,347	2,490
Site Evaluations Performed	380	378	n/a	461	224	111	135	113	150	157
Solid Waste										
Ellensburg Garbage Tons	24,136	23,857	24,589	25,101	23,818	22,492	21,650	22,139	21,234	22,391
Cle Elum Garbage Tons	6,386	7,480	8,176	10,540	8,457	7,368	6,962	6,207	6,098	6,145
Ellensburg CDL Tons	511	668	582	768	558	587	836	1,085	839	1,283
Cle Elum CDL Tons	313	393	174	254	181	221	359	625	765	856
Ryegrass CDL Cubic Yards	3,552	16,693	12,563	19,592	24,114	8,303	6,202	8,665	7,944	11,018
Ellensburg Yard Waste Tons	1,394	1,536	1,555	1,694	1,577	1,616	1,505	1,438	1,548	1,725
Cle Elum Yard Waste Tons	149	125	140	227	427	314	238	210	188	270
Septage Gallons	958,129	840,204	974,556	1,118,099	893,801	986,459	784,764	778,841	807,071	959,378
Compost Solid Tons	n/a	n/a	n/a	n/a	n/a	n/a	271	324	288.6	647.44

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