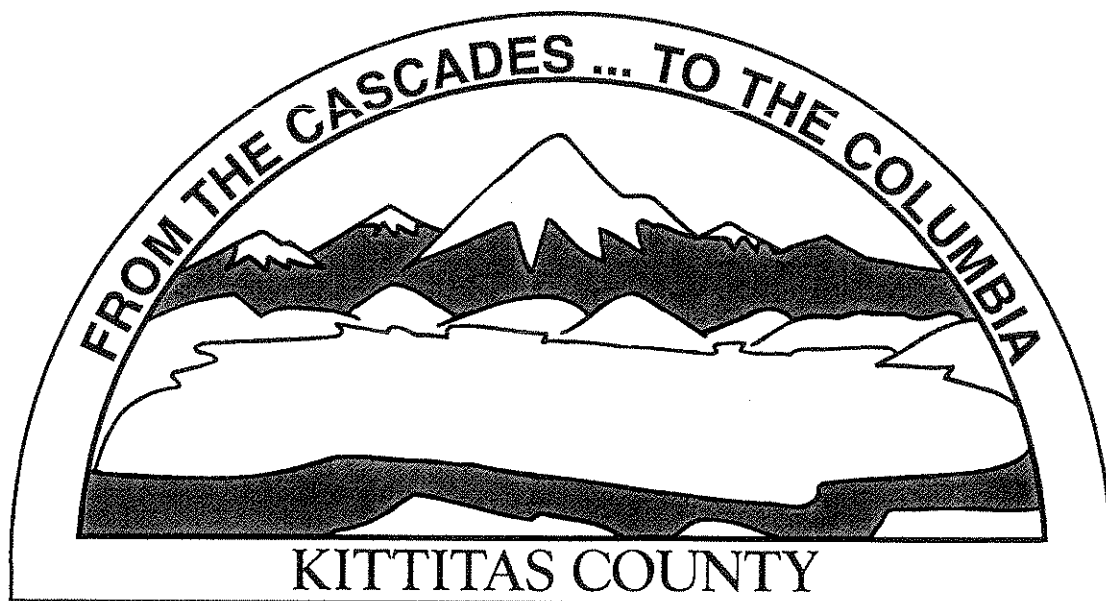


Debt Services Non-Major Funds



KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
 COMBINING BALANCE SHEET
 December 31, 2009
 With Comparative Totals for Year Ended December 31, 2008

	<u>2001 FAIR</u> <u>BOND FUND</u>	<u>Co. REFUND</u> <u>FUND</u>	<u>CRID 96-1</u> <u>FUND</u>	<u>CRID</u> <u>GUARANTY</u>	<u>1991 FAIR</u> <u>BOND FUND</u>	<u>2009</u> <u>TOTALS</u>	<u>2008</u> <u>TOTALS</u>
ASSETS							
Cash/Petty Cash	\$ 100,000	\$ 356	\$ 5,417	\$ -	\$ 9,516	\$ 115,290	\$ 383,454
Investments	123,523	-	26,437	131,179	-	281,138	27,752
Taxes/Assessments Receivable	-	0	(4,514)	-	-	(4,513)	-
Interest Receivable	34	-	7	36	-	78	41
Due from Other Funds	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 223,557	\$ 356	\$ 27,348	\$ 131,215	\$ 9,516	\$ 391,993	\$ 411,247
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Deferred Revenues	\$ -	\$ 0	\$ (4,514)	\$ -	\$ -	\$ (4,513)	\$ (0)
Vouchers Payable	-	-	-	-	-	-	-
Due To other Funds	-	-	-	-	9,516	9,516	-
TOTAL LIABILITIES	\$ -	\$ 0	\$ (4,514)	\$ -	\$ 9,516	\$ 5,003	\$ (0)
FUND BALANCE							
Unreserved:							
Undesignated	\$ 223,557	\$ 356	\$ 31,861	\$ 131,215	\$ -	\$ 386,989	\$ 411,247
TOTAL FUND BALANCE	\$ 223,557	\$ 356	\$ 31,861	\$ 131,215	\$ -	\$ 386,989	\$ 411,247
TOTAL LIABILITIES AND FUND BALANCE	\$ 223,557	\$ 356	\$ 27,348	\$ 131,215	\$ 9,516	\$ 391,993	\$ 411,246

KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 Year Ended December 31, 2009
 With Comparative Totals for Year Ended December 31, 2008

	2001 FAIR BOND FUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	1991 FAIR BOND FUND	2009 TOTALS	2008 TOTALS
REVENUES							
Taxes	\$ -	\$ -	\$ 28,397	\$ -	\$ -	\$ 28,397	\$ 41,574
Miscellaneous Revenues	75,299	-	92,947	849	25,229	194,324	256,987
TOTAL REVENUES	\$ 75,299	\$ -	\$ 121,343	\$ 849	\$ 25,229	\$ 222,721	\$ 298,561
EXPENDITURES							
Debt Service Principal	\$ 125,000	\$ -	\$ 115,000	\$ -	\$ 79,630	\$ 319,630	\$ 283,379
Debt Service Interest	48,489	-	10,890	-	4,101	63,480	78,703
TOTAL EXPENDITURES	\$ 173,489	\$ -	\$ 125,890	\$ -	\$ 83,731	\$ 383,110	\$ 362,082
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (98,189)	\$ -	\$ (4,547)	\$ 849	\$ (58,503)	\$ (160,389)	\$ (63,521)
OTHER FINANCING SOURCES (USES)							
Operating Transfer In (Out)	\$ 124,093	\$ -	\$ -	\$ -	\$ 12,040	\$ 136,132	\$ 119,919
TOTAL OTHER FINANCING SOURCES (USES)	\$ 124,093	\$ -	\$ -	\$ -	\$ 12,040	\$ 136,132	\$ 119,919
EXCESS (DEFICIT) RESOURCES OVER USES	\$ 25,903	\$ -	\$ (4,547)	\$ 849	\$ (46,463)	\$ (24,257)	\$ 56,398
Fund Balance - January 1	\$ 197,653	\$ 356	\$ 36,408	\$ 130,366	\$ 46,463	\$ 411,247	\$ 354,849
FUND BALANCE - DECEMBER 31	\$ 223,557	\$ 356	\$ 31,861	\$ 131,215	\$ -	\$ 386,989	\$ 411,247

KITTITAS COUNTY, WASHINGTON

2001 FAIR BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2009 and December 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 100,000	\$ 197,653
Investments	123,523	-
Interest Receivable	34	-
Due From Other Funds	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>223,557</u>	\$ <u>197,653</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>223,557</u>	\$ <u>197,653</u>
TOTAL FUND BALANCE	\$ <u>223,557</u>	\$ <u>197,653</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>223,557</u>	\$ <u>197,653</u>

KITTITAS COUNTY, WASHINGTON

2001 FAIR BOND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 25,100	\$ 75,299	\$ 50,199	\$ 125,588
TOTAL REVENUES	\$ 25,100	\$ 75,299	\$ 50,199	\$ 125,588
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ 120,000	\$ 125,000	\$ (5,000)	\$ 120,000
Debt Service - Interest & Other Expense	63,000	48,489	14,512	53,345
TOTAL EXPENDITURES	\$ 183,000	\$ 173,489	\$ 9,512	\$ 173,345
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (157,900)	(98,189)	\$ 59,711	\$ (47,757)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	\$ 175,000	\$ 124,093	\$ (50,908)	\$ 171,673
TOTAL OTHER FINANCING SOURCES (USES)	\$ 175,000	124,093	\$ (50,908)	\$ 171,673
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$ 17,100	25,903	\$ 8,803	\$ 123,915
Fund Balance - January 1	\$ -	\$ 197,653	\$ 197,653	\$ 73,738
FUND BALANCE - DECEMBER 31	\$ 17,100	\$ 223,557	\$ 206,457	\$ 197,653

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 356	\$ 356
Taxes Receivable	<u>0</u>	<u>(0)</u>
TOTAL ASSETS	\$ <u>356</u>	\$ <u>356</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Deferred Revenues	\$ <u>0</u>	\$ <u>(0)</u>
TOTAL LIABILITIES	\$ 0	\$ (0)
<u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ <u>356</u>	\$ <u>356</u>
TOTAL FUND BALANCE	\$ <u>356</u>	\$ <u>356</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>356</u>	\$ <u>356</u>

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2009

With Comparative Actual Amount For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
General Government	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Fund Balance - January 1	\$ 100	\$ 356	\$ 456	\$ 356
FUND BALANCE - DECEMBER 31	\$ 100	\$ 356	\$ 456	\$ 356

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 5,417	\$ 36,408
Investments	26,437	-
Special Assessments Receivable	(4,514)	-
Interest Receivable	7	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>27,348</u>	\$ <u>36,408</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Deferred Revenues Spec Assessments	\$ (4,514)	\$ -
Bonds Payable	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ (4,514)	\$ -
 <u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ 31,861	\$ 36,408
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ <u>31,861</u>	\$ <u>36,408</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>27,348</u>	\$ <u>36,408</u>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2009
 With Comparative Actual Amount For Year Ended December 31, 2008

	2009			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes	\$ -	\$ 28,397	\$ 28,397	\$ 41,574
Miscellaneous Revenue	114,000	92,947	(21,053)	100,418
TOTAL REVENUES	\$ 114,000	\$ 121,343	\$ 7,343	\$ 141,991
EXPENDITURES				
Debt Service - Principal	\$ 100,000	\$ 115,000	\$ (15,000)	\$ 115,000
Debt Service - Interest	14,000	10,890	3,110	17,840
TOTAL EXPENDITURES	\$ 114,000	\$ 125,890	\$ (11,890)	\$ 132,840
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	(4,547)	(4,547)	9,151
Fund Balance - January 1	\$ 25,000	36,408	11,408	27,257
FUND BALANCE - DECEMBER 31	\$ 25,000	\$ 31,861	\$ 6,861	\$ 36,408

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash	\$ -	\$ 130,366
Investments	131,179	-
Interest Receivable	36	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>131,215</u>	\$ <u>130,366</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ 131,215	\$ 130,366
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ <u>131,215</u>	\$ <u>130,366</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>131,215</u>	\$ <u>130,366</u>

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2009
 With Comparative Actual Amount For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 2,000	849	\$ (1,151)	\$ 5,268
TOTAL REVENUES	\$ 2,000	\$ 849	\$ (1,151)	\$ 5,268
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ -	-	\$ -	\$ -
Debt Service -Interest	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ 2,000	849	\$ 1,151	\$ 5,268
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	\$ -	-	\$ -	\$ (84,754)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ (84,754)
EXCESS (DEFICIT) RESOURCES OVER USES	\$ 2,000	\$ 849	\$ 1,151	\$ (79,485)
Fund Balance - January 1	\$ 130,200	130,366	\$ (166)	\$ 209,852
FUND BALANCE - DECEMBER 31	\$ 132,200	\$ 131,215	\$ 985	\$ 130,366

KITTITAS COUNTY, WASHINGTON

1991 FAIR BOND FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 9,516	\$ 18,670
Investments	-	27,752
Interest Receivable	-	41
Due from other Funds	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>9,516</u>	\$ <u>46,463</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>9,516</u>	\$ <u>-</u>
TOTAL LIABILITIES	\$ <u>9,516</u>	\$ <u>-</u>
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>-</u>	\$ <u>46,463</u>
TOTAL FUND BALANCE	\$ <u>-</u>	\$ <u>46,463</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>9,516</u>	\$ <u>46,463</u>

KITTITAS COUNTY, WASHINGTON

1991 FAIR BOND FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

<u>REVENUES</u>	2009			2008 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
Miscellaneous Revenues	\$ 25,567	\$ 25,229	\$ (338)	\$ 25,714
TOTAL REVENUES	\$ 25,567	\$ 25,229	\$ (338)	\$ 25,714
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ 46,000	\$ 79,630	\$ 33,630	\$ 48,379
Debt Service - Interest	18,500	4,101	(14,399)	7,518
TOTAL EXPENDITURES	\$ 64,500	\$ 83,731	\$ (19,231)	\$ 55,897
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (38,933)	\$ (58,503)	\$ (19,570)	\$ (30,183)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	\$ 16,500	\$ 12,040	\$ (4,461)	\$ 33,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 16,500	\$ 12,040	\$ (4,461)	\$ 33,000
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (22,433)	\$ (46,463)	\$ (24,030)	\$ 2,817
Fund Balance - January 1	\$ 70,000	\$ 46,463	\$ 116,463	\$ 43,646
FUND BALANCE - DECEMBER 31	\$ 47,567	\$ -	\$ 92,433	\$ 46,463