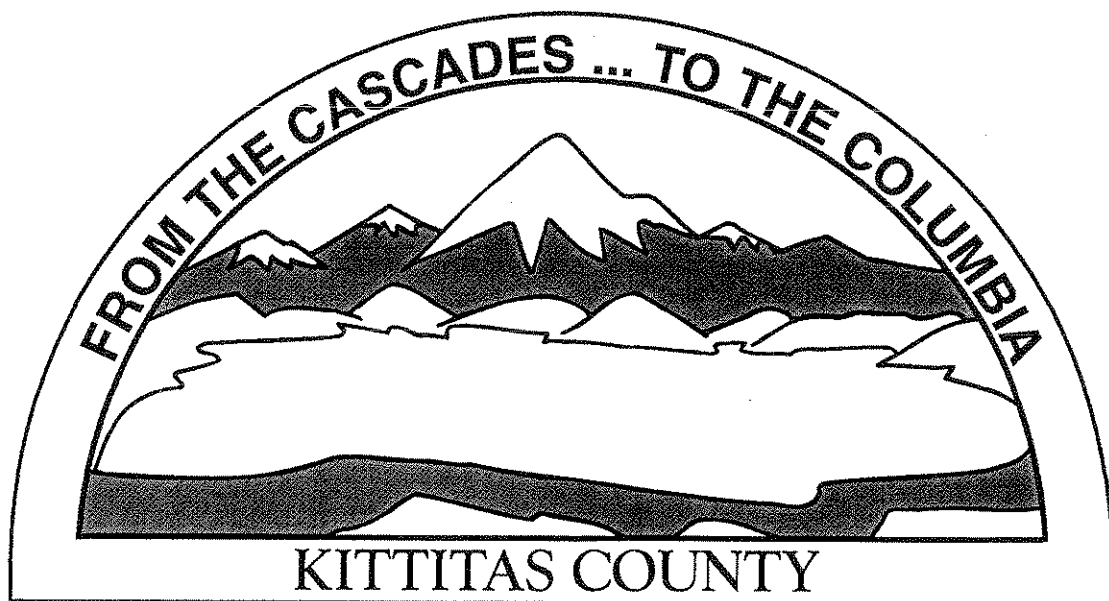


# Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET  
December 31, 2009

With Comparative Totals for Year Ended December 31, 2008

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2009 TOTALS</u>	<u>2008 TOTALS</u>
<u>ASSETS</u>					
Cash/Petty Cash	\$ 2,652,672	\$ -	\$ 7,886	\$ 2,660,558	\$ 2,429,187
Investments	-	-	14,945	14,945	14,824
Interest Receivables	-	-	4	4	22
<b>TOTAL ASSETS</b>	<b>\$ <u>2,652,672</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>22,835</u></b>	<b>\$ <u>2,675,507</u></b>	<b>\$ <u>2,444,033</u></b>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Voucher Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Other Funds	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>FUND BALANCE</u>					
Unreserved:					
Undesignated	\$ <u>2,652,672</u>	\$ <u>-</u>	\$ <u>22,835</u>	\$ <u>2,675,507</u>	\$ <u>2,444,033</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>2,652,672</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>22,835</u></b>	<b>\$ <u>2,675,507</u></b>	<b>\$ <u>2,444,033</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>2,652,672</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>22,835</u></b>	<b>\$ <u>2,675,507</u></b>	<b>\$ <u>2,444,033</u></b>

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS 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**

	<u>CAPITAL</u> <u>IMPROVEMENTS</u>	<u>COURTHOUSE</u> <u>JAIL FAC</u>	<u>FAIR/RODEO</u> <u>CAP IMP</u>	<u>2009</u> <u>TOTALS</u>	<u>2008</u> <u>TOTALS</u>
<b><u>REVENUES</u></b>					
Taxes	\$ 347,548	\$ -	\$ -	\$ 347,548	\$ 705,629
Charges For Services	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	103	103	2,277
<b>TOTAL REVENUES</b>	<b>\$ 347,548</b>	<b>\$ -</b>	<b>\$ 103</b>	<b>\$ 347,651</b>	<b>\$ 707,906</b>
<b><u>EXPENDITURES</u></b>					
Public Safety	\$ -	\$ 41,447	\$ -	\$ 41,447	\$ -
Culture & Recreation	-	-	-	-	-
Debt Service Principal & Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 41,447</b>	<b>\$ -</b>	<b>\$ 41,447</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES</b> <b>OVER EXPENDITURES</b>	<b>\$ 347,548</b>	<b>\$ (41,447)</b>	<b>\$ 103</b>	<b>\$ 306,204</b>	<b>\$ 707,906</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating Transfer In (out)	\$ (116,177)	\$ 41,447	\$ -	\$ (74,731)	\$ (841,771)
<b>TOTAL OTHER FINANCING</b> <b>SOURCES (USES)</b>	<b>\$ (116,177)</b>	<b>\$ 41,447</b>	<b>\$ -</b>	<b>\$ (74,731)</b>	<b>\$ (841,771)</b>
<b>EXCESS (DEFICIT)</b> <b>RESOURCES OVER USES</b>	<b>\$ 231,371</b>	<b>\$ -</b>	<b>\$ 103</b>	<b>\$ 231,474</b>	<b>\$ (133,865)</b>
Fund Balance - January 1	\$ 2,421,301	\$ -	\$ 22,732	\$ 2,444,033	\$ 2,577,898
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 2,652,672</b>	<b>\$ -</b>	<b>\$ 22,835</b>	<b>\$ 2,675,507</b>	<b>\$ 2,444,033</b>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

	<u>2009</u>	<u>2008</u>
<b><u>ASSETS</u></b>		
Cash/Petty Cash	\$ <u>2,652,672</u>	\$ <u>2,421,301</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>2,652,672</u></b>	<b>\$ <u>2,421,301</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts Payable	\$ -	\$ -
Vouchers Payable	-	-
Due To Other Funds	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>FUND BALANCE</u></b>		
Unreserved: Undesignated	\$ <u>2,652,672</u>	\$ <u>2,421,301</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u>2,652,672</u></b>	<b>\$ <u>2,421,301</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>2,652,672</u></b>	<b>\$ <u>2,421,301</u></b>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS  
 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			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Taxes	\$ 300,000.00	\$ 347,547.86	\$ 47,547.86	\$ 705,629.15
Charges For Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 300,000.00</b>	<b>\$ 347,547.86</b>	<b>\$ 47,547.86</b>	<b>\$ 705,629.15</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ 300,000.00</b>	<b>347,547.86</b>	<b>\$ 47,547.86</b>	<b>\$ 705,629.15</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	\$ (520,837.00)	\$ (116,177.12)	\$ 404,659.88	\$ (763,021.18)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (520,837.00)</b>	<b>\$ (116,177.12)</b>	<b>\$ 404,659.88</b>	<b>\$ (763,021.18)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ (220,837.00)</b>	<b>231,370.74</b>	<b>\$ 452,207.74</b>	<b>\$ (57,392.03)</b>
Fund Balance - January 1	\$ 450,000.00	2,421,300.94	\$ 1,971,300.94	\$ 2,478,692.97
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 229,163.00</b>	<b>\$ 2,652,671.68</b>	<b>\$ 2,423,508.68</b>	<b>\$ 2,421,300.94</b>

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION  
 COMPARATIVE BALANCE SHEET  
 As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ _____ -	\$ _____ -
<b>TOTAL ASSETS</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ _____ -	\$ _____ -
Vouchers Payable	_____ -	_____ -
Due To Other Funds	_____ -	_____ -
<b>TOTAL LIABILITIES</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
 <u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ _____ -	\$ _____ -
<b>TOTAL FUND BALANCE</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION  
 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			2008 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>REVENUES</b>				
Charges For Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Public Safety	\$ 250,000.00	\$ 41,446.60	\$ 208,553.40	\$ -
Other Expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 250,000.00</b>	<b>\$ 41,446.60</b>	<b>\$ 208,553.40</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ (250,000.00)</b>	<b>\$ (41,446.60)</b>	<b>\$ 208,553.40</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In (Out)	\$ 250,000.00	\$ 41,446.60	\$ (208,553.40)	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 250,000.00</b>	<b>\$ 41,446.60</b>	<b>\$ (208,553.40)</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fund Balance - January 1	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS  
COMPARATIVE BALANCE SHEET

As of December 31, 2009 and December 31, 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Cash/Petty Cash	\$ 7,886	\$ 7,886
Investment	14,945	14,824
Interest Receivable	<u>4</u>	<u>22</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>22,835</u></u></b>	<b>\$ <u><u>22,732</u></u></b>
 <u>LIABILITIES AND FUND BALANCE</u>  		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>
 <u>FUND BALANCE</u>  		
Unreserved: Undesignated	\$ <u>22,835</u>	\$ <u>22,732</u>
<b>TOTAL FUND BALANCE</b>	<b>\$ <u><u>22,835</u></u></b>	<b>\$ <u><u>22,732</u></u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>22,835</u></u></b>	<b>\$ <u><u>22,732</u></u></b>

KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Year Ended December 31, 2009

With Comparative Actual Amounts For Year Ended December 31, 2008

	2009		Variance Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges For Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues		103.22	103.22	2,276.57
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>103.22</b>	<b>\$ 103.22</b>	<b>\$ 2,276.57</b>
<u>EXPENDITURES</u>				
Culture and Recreation	\$ -	\$ -	\$ -	\$ -
Other Expenditures				
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>103.22</b>	<b>\$ 103.22</b>	<b>\$ 2,276.57</b>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)				(78,749.32)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ (78,749.32)</b>
<b>EXCESS (DEFICIT) RESOURCES OVER USES</b>	<b>\$ -</b>	<b>103.22</b>	<b>\$ 103.22</b>	<b>\$ (76,472.75)</b>
Fund Balance - January 1	\$ 50,000.00	22,731.81	(27,268.19)	99,204.56
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 50,000.00</b>	<b>\$ 22,835.03</b>	<b>\$ (27,164.97)</b>	<b>\$ 22,731.81</b>