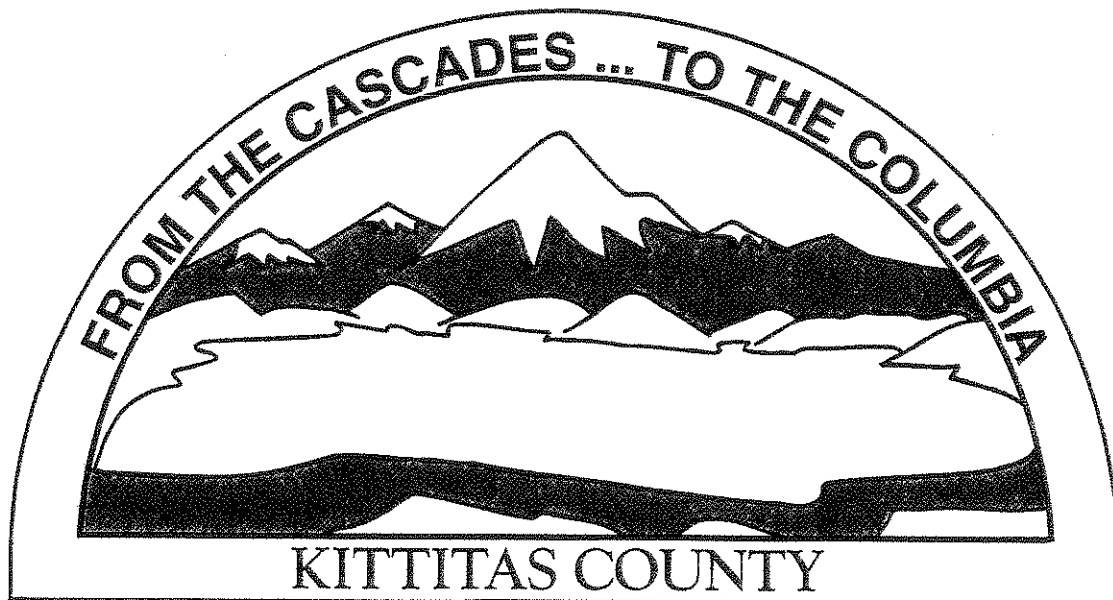


Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2010

With Comparative Totals for Year Ended December 31, 2009

	<u>CAPITAL IMPROVEMENTS</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2010 TOTALS</u>	<u>2009 TOTALS</u>
<u>ASSETS</u>				
Cash/Petty Cash	\$ 2,413,173	\$ 7,886	\$ 2,421,059	\$ 2,660,558
Investments	-	14,987	14,987	14,945
Accounts Receivable Accrual	150	-	150	-
Due From Other Funds	279	-	279	-
Interest Receivables	-	3	3	4
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ 2,413,602	\$ 22,876	\$ 2,436,478	\$ 2,675,507
 <u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Voucher Payable	\$ 33,654	-	\$ 33,654	-
Accounts Payable	-	-	-	-
Due To Other Funds	309,949	-	309,949	-
Contracts Retainage Payable	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	\$ 343,603	\$ -	\$ 343,603	\$ -
 <u>FUND BALANCE</u>				
Unreserved:				
Undesignated	\$ 2,069,999	\$ 22,876	\$ 2,092,875	\$ 2,675,507
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND BALANCE	\$ 2,069,999	\$ 22,876	\$ 2,092,875	\$ 2,675,507
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,413,602	\$ 22,876	\$ 2,436,478	\$ 2,675,507

KITTITAS COUNTY, WASHINGTON

NON-MAJOR CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 Year Ended December 31, 2010
 With Comparative Totals for Year Ended December 31, 2009

	<u>CAPITAL</u> <u>IMPROVEMENTS</u>	<u>FAIR/RODEO</u> <u>CAP IMP</u>	<u>2010</u> <u>TOTALS</u>	<u>2009</u> <u>TOTALS</u>
<u>REVENUES</u>				
Taxes	\$ 365,649	\$ -	\$ 365,649	\$ 347,548
Charges For Services	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Miscellaneous Revenues	-	41	41	103
TOTAL REVENUES	\$ 365,649	\$ 41	\$ 365,690	\$ 347,651
<u>EXPENDITURES</u>				
Public Safety	-	-	-	-
Culture & Recreation	-	-	-	-
Capital Expenditures	105,858	-	105,858	-
Debt Service Principal & Interest	-	-	-	-
TOTAL EXPENDITURES	\$ 105,858	\$ -	\$ 105,858	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ 259,792	\$ 41	\$ 259,832	\$ 347,651
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (out)	(842,464)	-	(842,464)	(116,177)
TOTAL OTHER FINANCING SOURCES (USES)	(842,464)	-	(842,464)	(116,177)
EXCESS (DEFICIT) RESOURCES OVER USES	(582,672)	41	(582,632)	231,474
Fund Balance - January 1	2,652,672	22,835	2,675,507	2,444,033
FUND BALANCE - DECEMBER 31	2,069,999	22,876	2,092,875	2,675,507

KITTITAS COUNTY, WASHINGTON

**CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2010 and December 31, 2009**

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 2,413,173	\$ 2,652,672
Accounts Receivable	150	-
Due From Other Funds	279	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>2,413,602</u>	\$ <u>2,652,672</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Vouchers Payable	33,654	-
Due To Other Funds	309,949	-
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ 343,603	\$ -
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	\$ <u>2,069,999</u>	\$ <u>2,652,672</u>
TOTAL FUND BALANCE	\$ <u>2,069,999</u>	\$ <u>2,652,672</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>2,413,602</u>	\$ <u>2,652,672</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 379,200	\$ 365,649	\$ (13,551)	\$ 347,548
Charges For Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
TOTAL REVENUES	\$ 379,200	\$ 365,649	\$ (13,551)	\$ 347,548
<u>EXPENDITURES</u>				
Capital Expenditures	\$ -	\$ 105,858	\$ 105,858	\$ -
TOTAL EXPENDITURES	\$ -	\$ 105,858	\$ 105,858	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ 379,200	259,792	\$ (119,408)	\$ 347,548
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ (1,000,137)	\$ (842,464)	\$ 157,673	\$ (116,177)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,000,137)	\$ (842,464)	\$ 157,673	\$ (116,177)
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (620,937)	(582,672)	\$ 38,265	\$ 231,371
Fund Balance - January 1	\$ 2,100,000	2,652,672	\$ 552,672	\$ 2,421,301
FUND BALANCE - DECEMBER 31	\$ 1,479,063	\$ 2,069,999	\$ 590,936	\$ 2,652,672

KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET

As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 7,886	\$ 7,886
Investment	14,987	14,945
Interest Receivable	<u>3</u>	<u>4</u>
TOTAL ASSETS	\$ <u>22,876</u>	\$ <u>22,835</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	\$ <u>22,876</u>	\$ <u>22,835</u>
TOTAL FUND BALANCE	\$ <u>22,876</u>	\$ <u>22,835</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>22,876</u>	\$ <u>22,835</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, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges For Services	\$ -	-	\$ -	\$ -
Miscellaneous Revenues	-	41	41	103
TOTAL REVENUES	\$ -	41	\$ 41	\$ 103
<u>EXPENDITURES</u>				
Culture and Recreation	\$ -	-	\$ -	\$ -
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	41	\$ 41	\$ 103
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	-	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	41	\$ 41	\$ 103
Fund Balance - January 1	\$ -	22,835	\$ 22,835	\$ 22,732
FUND BALANCE - DECEMBER 31	\$ -	\$ 22,876	\$ 22,876	\$ 22,835