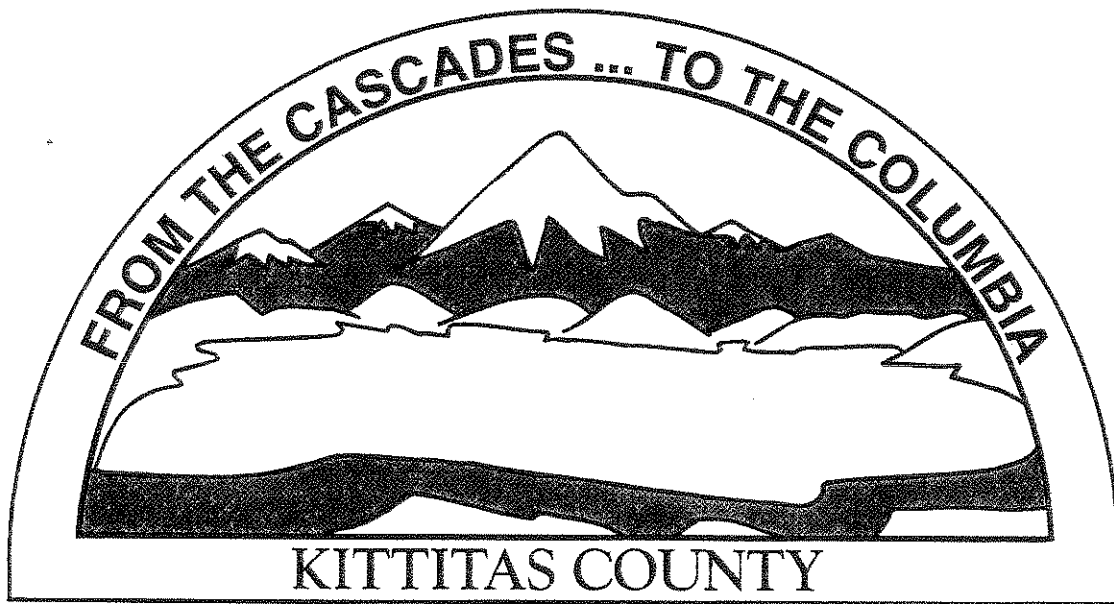


# Agency Funds



KITTITAS COUNTY, WASHINGTON  
AGENCY FUNDS

COMBINING BALANCE SHEET

As of December 31, 2010

With Comparative Totals for December 31, 2009

ASSETS	IRRIGATION/ CONSERVATION DISTRICTS		PARKS & RECREATION		FIRE DISTRICTS		HOSPITAL DISTRICTS		PUD #1		SCHOOL DISTRICTS		SEWER DISTRICT		TV DISTRICT	
Cash	\$	233,201	\$	0	\$	2,564,255	\$	52,371	\$	5,401,265	\$	2,766,200	\$	82,846	\$	20,113
Cash with Fiscal Agent		0		0		0		0		0		0		0		0
Investments		297,050		0		5,926,730		0		0		5,484,928		610,863		0
Due From Others		0		0		0		0		0		0		0		0
Taxes Receivable		0		0		673,726		264,202		0		1,184,445		0		0
Other Receivables		0		0		0		0		0		0		0		0
<b>TOTAL ASSETS</b>		<b>\$ 530,251</b>		<b>\$ 0</b>		<b>\$ 9,164,712</b>		<b>\$ 3,16,573</b>		<b>\$ 5,401,265</b>		<b>\$ 9,435,573</b>		<b>\$ 693,709</b>		<b>\$ 20,113</b>
<b>LIABILITIES</b>																
Warrants Payable	\$	0	\$	0	\$	556,663	\$	0	\$	101,610	\$	1,967,190	\$	0	\$	689
Salary/Vouchers Payable		0		0		466,347		0		0		0		0		0
Custodial Accounts		530,251		0		7,347,975		52,371		5,299,655		6,283,938		693,709		(17,972)
Due to Other Funds		0		0		0		0		0		0		0		0
Other Current Notes Payable		0		0		120,000		0		0		0		0		37,395
Deferred Revenues		0		0		673,726		264,202		0		1,184,445		0		0
<b>TOTAL LIABILITIES</b>		<b>\$ 530,251</b>		<b>\$ 0</b>		<b>\$ 9,164,712</b>		<b>\$ 3,16,573</b>		<b>\$ 5,401,265</b>		<b>\$ 9,435,573</b>		<b>\$ 693,709</b>		<b>\$ 20,113</b>

ASSETS	CEMETERY DISTRICT		WATER DISTRICT		WEED DISTRICT		CLEARING FUNDS		CITIES		STATE FUNDS		EXPENDIBLE TRUST		2010 TOTALS		2009 TOTALS	
Cash	\$	25,698	\$	311,361	\$	25,460	\$	939,655	\$	48,264	\$	348,866	\$	90	\$	12,819,665	\$	11,849,157
Cash with Fiscal Agent		0		0		0		158,990		0		0		0		158,990		547,286
Investments		65,273		174,488		49,478		10,205		0		0		1,948		12,620,963		11,047,038
Due from Others		0		0		0		0		0		0		0		0		0
Taxes Receivable		1,059		0		0		0		426,799		2,368,474		0		4,918,705		3,701,464
Other Receivables		0		0		0		0		0		0		0		0		0
<b>TOTAL ASSETS</b>		<b>\$ 92,030</b>		<b>\$ 485,849</b>		<b>\$ 74,939</b>		<b>\$ 1,108,850</b>		<b>\$ 475,063</b>		<b>\$ 2,717,360</b>		<b>\$ 2,038</b>		<b>\$ 30,518,324</b>		<b>\$ 27,144,946</b>
<b>LIABILITIES</b>																		
Warrants Payable	\$	972	\$	24,062	\$	0	\$	327,845	\$	0	\$	0	\$	0	\$	2,979,030	\$	3,237,052
Salary/Vouchers Payable		0		0		0		578,925		0		0		0		1,045,272		113,346
Custodial Accounts		89,999		461,787		74,939		202,081		48,264		348,886		2,038		21,417,922		20,060,838
Due to Other Funds		0		0		0		0		0		0		0		0		0
Other Current Notes Payable		0		0		0		0		0		0		0		157,395		32,245
Deferred Revenues		1,059		0		0		0		426,799		2,368,474		0		4,918,705		3,701,464
<b>TOTAL LIABILITIES</b>		<b>\$ 92,030</b>		<b>\$ 485,849</b>		<b>\$ 74,939</b>		<b>\$ 1,108,850</b>		<b>\$ 475,063</b>		<b>\$ 2,717,360</b>		<b>\$ 2,038</b>		<b>\$ 30,518,323</b>		<b>\$ 27,144,946</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>Irrigation/Conservation Districts</u>				
<b><u>ASSETS</u></b>				
Cash	\$ 257,422	1,649,137	1,673,358	\$ 233,201
Investments	296,226	824		297,050
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>553,648</u></b>	<b>\$ <u>1,649,961</u></b>	<b>\$ <u>1,673,358</u></b>	<b>\$ <u>530,251</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ -	762,686	762,686	\$ -
Vouchers Payable	-	854,356	854,356	-
Custodial Accounts	553,648	918,312	941,709	530,251
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ <u>553,648</u></b>	<b>\$ <u>2,535,355</u></b>	<b>\$ <u>2,558,751</u></b>	<b>\$ <u>530,251</u></b>
<u>Parks &amp; Recreation Districts</u>				
<b><u>ASSETS</u></b>				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	-	-	-	-
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>

## KITITAS COUNTY, WASHINGTON

### COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS For The Year Ended December 31, 2010

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<b><u>Fire District Combining</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 1,021,888	29,590,506	28,048,138	\$ 2,564,255
Investments	4,050,687	6,500,942	4,624,899	5,926,730
Taxes Receivable	501,388	5,429,704	5,257,366	673,726
<b>TOTAL ASSETS</b>	<b>\$ 5,573,963</b>	<b>\$ 41,521,152</b>	<b>\$ 37,930,403</b>	<b>\$ 9,164,712</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 73,222	8,938,129	8,454,688	\$ 556,663
Vouchers Payable	-	9,422,208	8,955,861	466,347
Custodial Accounts	4,999,353	16,032,358	13,683,736	7,347,975
Other Current Notes Payable	-	120,000	-	120,000
Deferred Revenues	501,388	5,429,704	5,257,366	673,726
<b>TOTAL LIABILITIES</b>	<b>\$ 5,573,963</b>	<b>\$ 39,942,400</b>	<b>\$ 36,351,651</b>	<b>\$ 9,164,712</b>
<b><u>Hospital Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 46,794	1,452,845	1,447,267	\$ 52,371
Investments	-	-	-	-
Taxes Receivable	249,565	1,468,718	1,454,081	264,202
<b>TOTAL ASSETS</b>	<b>\$ 296,358</b>	<b>\$ 2,921,563</b>	<b>\$ 2,901,349</b>	<b>\$ 316,573</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	46,794	1,484,411	1,478,833	52,371
Other Current Notes Payable	-	-	-	-
Deferred Revenues	249,565	1,468,718	1,454,081	264,202
<b>TOTAL LIABILITIES</b>	<b>\$ 296,358</b>	<b>\$ 2,953,129</b>	<b>\$ 2,932,915</b>	<b>\$ 316,573</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<b><u>PUD #1</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 5,955,491	21,367,576	21,921,801	\$ 5,401,265
Investments	522,767	9,595,990	10,118,756	-
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>6,478,257</u></b>	<b>\$ <u>30,963,566</u></b>	<b>\$ <u>32,040,558</u></b>	<b>\$ <u>5,401,265</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 63,564	7,932,339	7,894,292	\$ 101,610
Vouchers Payable	-	-	-	-
Custodial Accounts	6,414,693	11,308,992	12,424,030	5,299,655
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ <u>6,478,257</u></b>	<b>\$ <u>19,241,330</u></b>	<b>\$ <u>20,318,323</u></b>	<b>\$ <u>5,401,265</u></b>
 <b><u>School Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 2,518,227	59,465,636	59,217,664	\$ 2,766,200
Investments	5,247,222	7,290,754	7,053,047	5,484,928
Taxes Receivable	906,041	11,783,711	11,505,307	1,184,445
<b>TOTAL ASSETS</b>	<b>\$ <u>8,671,490</u></b>	<b>\$ <u>78,540,102</u></b>	<b>\$ <u>77,776,019</u></b>	<b>\$ <u>9,435,573</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 2,022,708	25,584,052	25,639,570	\$ 1,967,190
Vouchers Payable	-	-	-	-
Custodial Accounts	5,742,741	52,542,676	52,001,479	6,283,938
Other Current Notes Payable	-	-	-	-
Deferred Revenues	906,041	11,783,711	11,505,307	1,184,445
<b>TOTAL LIABILITIES</b>	<b>\$ <u>8,671,490</u></b>	<b>\$ <u>89,910,439</u></b>	<b>\$ <u>89,146,356</u></b>	<b>\$ <u>9,435,573</u></b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<b><u>Sewer District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 68,861	2,656,915	2,642,930	\$ 82,846
Investments	647,269	481,552	517,957	610,863
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>716,130</u></b>	<b>\$ <u>3,138,467</u></b>	<b>\$ <u>3,160,888</u></b>	<b>\$ <u>693,709</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 4,556	841,884	846,441	\$ -
Vouchers Payable	-	842,070	842,070	-
Custodial Accounts	711,574	1,297,073	1,314,938	693,709
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ <u>716,130</u></b>	<b>\$ <u>2,981,028</u></b>	<b>\$ <u>3,003,449</u></b>	<b>\$ <u>693,709</u></b>
<b><u>TV District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 7,578	114,729	102,195	\$ 20,113
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>7,578</u></b>	<b>\$ <u>114,729</u></b>	<b>\$ <u>102,195</u></b>	<b>\$ <u>20,113</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 7,578	28,940	35,829	\$ 689
Vouchers Payable	-	28,989	28,989	-
Custodial Accounts	(32,245)	80,689	66,415	(17,972)
Other Current Notes Payable	32,245	5,150	-	37,395
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ <u>7,578</u></b>	<b>\$ <u>143,768</u></b>	<b>\$ <u>131,233</u></b>	<b>\$ <u>20,113</u></b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<b><u>Cemetery District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 19,814	25,320	19,435	\$ 25,698
Investments	65,092	181	-	65,273
Taxes Receivable	730	11,494	11,165	1,059
<b>TOTAL ASSETS</b>	<b>\$ 85,636</b>	<b>\$ 36,994</b>	<b>\$ 30,600</b>	<b>\$ 92,030</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 925	9,378	9,331	\$ 972
Vouchers Payable	-	9,378	9,378	-
Custodial Accounts	83,980	19,267	13,248	89,999
Other Current Notes Payable	-	-	-	-
Deferred Revenues	730	11,494	11,165	1,059
<b>TOTAL LIABILITIES</b>	<b>\$ 85,636</b>	<b>\$ 49,516</b>	<b>\$ 43,121</b>	<b>\$ 92,030</b>
<b><u>Water Districts</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 327,252	2,284,057	2,299,949	\$ 311,361
Investments	135,941	93,850	55,303	174,488
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 463,193</b>	<b>\$ 2,377,908</b>	<b>\$ 2,355,252</b>	<b>\$ 485,849</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 30,065	819,257	825,260	\$ 24,062
Vouchers Payable	-	824,330	824,330	-
Custodial Accounts	433,128	1,409,410	1,380,751	461,787
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 463,193</b>	<b>\$ 3,052,997</b>	<b>\$ 3,030,341</b>	<b>\$ 485,849</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<b><u>Weed District</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 21,031	259,478	255,049	\$ 25,460
Investments	55,327	151	6,000	49,478
Taxes Receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>76,358</u></b>	<b>\$ <u>259,629</u></b>	<b>\$ <u>261,049</u></b>	<b>\$ <u>74,939</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 9	127,431	127,440	\$ -
Vouchers Payable	-	127,431	127,431	-
Custodial Accounts	76,349	126,038	127,449	74,939
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ <u>76,358</u></b>	<b>\$ <u>380,901</u></b>	<b>\$ <u>382,320</u></b>	<b>\$ <u>74,939</u></b>
<b><u>Clearing Funds</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 1,240,702	40,395,645	40,696,691	\$ 939,655
Cash with Fiscal Agent	547,286	158,990	547,286	158,990
Investments	24,566	14,409	28,769	10,205
Due From Funds	-	-	-	-
Taxes Receivable	-	-	-	-
Other Receivables	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>1,812,554</u></b>	<b>\$ <u>40,569,043</u></b>	<b>\$ <u>41,272,747</u></b>	<b>\$ <u>1,108,850</u></b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 1,034,424	28,756,161	29,462,741	\$ 327,845
Salary/Vouchers Payable	113,346	35,772,170	35,306,591	578,925
Custodial Accounts	664,784	876,256	1,338,959	202,081
Due To Other Funds	-	-	-	-
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ <u>1,812,554</u></b>	<b>\$ <u>65,404,587</u></b>	<b>\$ <u>66,108,291</u></b>	<b>\$ <u>1,108,850</u></b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>Cities</u>				
<u>ASSETS</u>				
Cash	\$ 45,163	4,020,721	4,017,620	\$ 48,264
Investments	-	360,677	360,677	-
Taxes Receivable	312,988	3,479,158	3,365,347	426,799
<b>TOTAL ASSETS</b>	<b>\$ 358,151</b>	<b>\$ 7,860,556</b>	<b>\$ 7,743,644</b>	<b>\$ 475,063</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	45,163	3,660,052	3,656,951	48,264
Other Current Notes Payable	-	-	-	-
Deferred Revenues	312,988	3,479,158	3,365,347	426,799
<b>TOTAL LIABILITIES</b>	<b>\$ 358,151</b>	<b>\$ 7,139,210</b>	<b>\$ 7,022,298</b>	<b>\$ 475,063</b>
<u>State Funds</u>				
<u>ASSETS</u>				
Cash	\$ 318,844	17,471,792	17,441,750	\$ 348,886
Investments	-	-	-	-
Taxes Receivable	1,730,753	13,228,811	12,591,091	2,368,474
<b>TOTAL ASSETS</b>	<b>\$ 2,049,597</b>	<b>\$ 30,700,604</b>	<b>\$ 30,032,841</b>	<b>\$ 2,717,360</b>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	318,844	17,466,720	17,436,678	348,886
Other Current Notes Payable	-	-	-	-
Deferred Revenues	1,730,753	13,228,811	12,591,091	2,368,474
<b>TOTAL LIABILITIES</b>	<b>\$ 2,049,597</b>	<b>\$ 30,695,531</b>	<b>\$ 30,027,769</b>	<b>\$ 2,717,360</b>

**KITTITAS COUNTY, WASHINGTON**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<b><u>Expendible Trust</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$ 90	5	5	\$ 90
Investments	1,942	5		1,948
Due From Others	-	-	-	-
Other Receivable	1	0	1	0
<b>TOTAL ASSETS</b>	<b>\$ 2,033</b>	<b>\$ 11</b>	<b>\$ 6</b>	<b>\$ 2,038</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	2,033	6	1	2,038
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 2,033</b>	<b>\$ 6</b>	<b>\$ 1</b>	<b>\$ 2,038</b>

**TOTAL ALL AGENCY FUNDS**

<b><u>ASSETS</u></b>				
Cash	\$ 11,849,157	\$ 180,754,362	\$ 179,783,854	\$ 12,819,665
Cash with Fiscal Agency	547,286	158,990	547,286	158,990
Investments	11,047,038	24,339,335	22,765,410	12,620,963
Due From Others	-	-	-	-
Taxes Receivable	3,701,464	35,401,597	34,184,357	4,918,705
Other Receivables	1	0	1	0
<b>TOTAL ASSETS</b>	<b>\$ 27,144,946</b>	<b>\$ 240,654,285</b>	<b>\$ 237,280,907</b>	<b>\$ 30,518,324</b>
<b><u>LIABILITIES</u></b>				
Warrants Payable	\$ 3,237,052	\$ 73,800,256	\$ 74,058,279	\$ 2,979,030
Salary/Vouchers Payable	113,346	47,880,933	46,949,007	1,045,272
Custodial Accounts	20,060,838	107,222,260	105,865,176	21,417,922
Due To Other Funds	-	-	-	-
Other Current Notes Payable	32,245	125,150	-	157,395
Deferred Revenues	3,701,464	35,401,597	34,184,357	4,918,705
<b>TOTAL LIABILITIES</b>	<b>\$ 27,144,946</b>	<b>\$ 264,430,196</b>	<b>\$ 261,056,819</b>	<b>\$ 30,518,324</b>

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