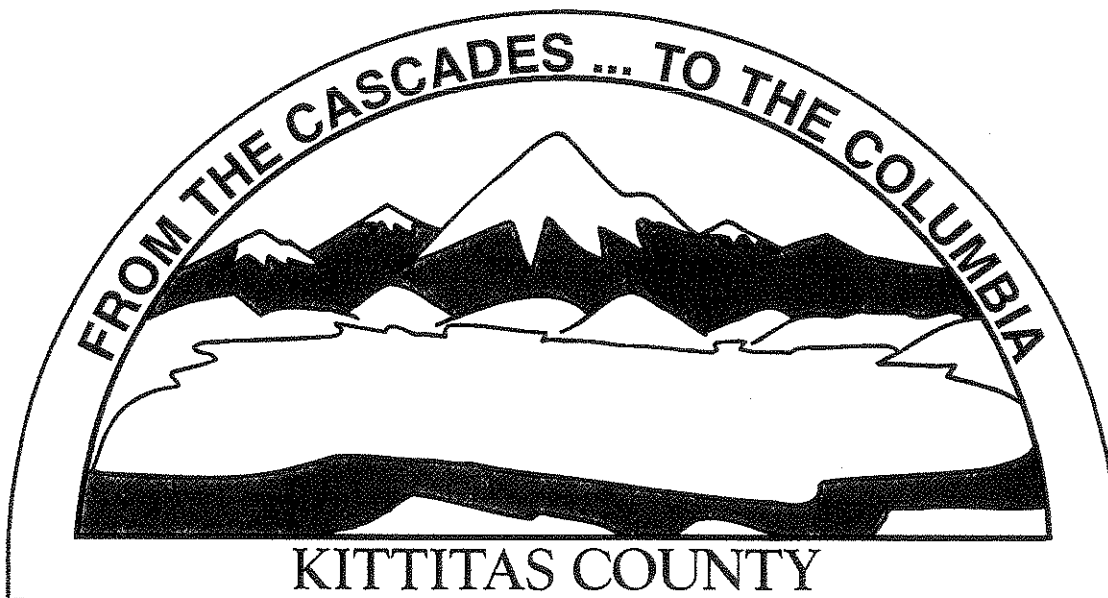


# Capital Assets used in the Operating of Governmental Funds



KITTITAS COUNTY, WASHINGTON

**SCHEDULE OF GOVERNMENTAL CAPITAL ASSETS - BY SOURCE**  
 For Year Ended December 31, 2010

GENERAL FIXED ASSETS:	General Government
Land	\$ 3,317,483
Gravel Roads	4,079,872
Easements & Right of Ways	5,159,909
Buildings	12,774,893
Building Improvements	8,855,146
Other Improvements	1,739,180
Equipment	4,330,150
Construction in Progress	2,949,118
Infrastructure	139,516,717
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 182,722,470</b>

**INVESTMENT IN GENERAL FIXED ASSETS FROM:**

General Fund Revenue	\$ 24,858,970
Special Revenue Fund Revenue	155,964,380
Other Sources	1,878,043
Private Contributions	21,076
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 182,722,470</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statements of net assets.

KITTITAS COUNTY, WASHINGTON  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
 For Year Ended December 31, 2010

FUNDS	LAND	BUILDINGS	BUILDING IMPROVE- MENTS	OTHER IMPROVE- MENTS	CONST. IN PROGRESS	EQUIPMENT	INFRASTRUCTURE
General Fund	3,005,356	11,764,349	4,499,103	594,436	1,858,177	4,006,406	-
Airport	279,580	980,180	4,356,043	1,144,744	453,588	-	-
Parks	32,547	30,364	-	-	-	-	-
Road	-	-	-	-	637,353	52,779	148,756,499
Misdemeanant Probation	-	-	-	-	-	41,999	-
Public Health	-	-	-	-	-	174,914	-
Noxious Weed	-	-	-	-	-	54,052	-
<b>TOTAL GOVERNMENTAL CAPITAL ASSETS</b>	<b>3,317,483</b>	<b>12,774,893</b>	<b>8,855,146</b>	<b>1,739,180</b>	<b>2,949,118</b>	<b>4,330,150</b>	<b>148,756,499</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statements of net assets.

**KITTITAS COUNTY, WASHINGTON  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY DEPARTMENT**

For Year Ended December 31, 2010

<u>GOVERNMENTAL ACTIVITIES</u>	<u>BALANCE JAN. 1, 2010</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>ADJUSTMENTS</u>	<u>BALANCE DEC. 31, 2010</u>
<u>GENERAL FUND</u>					
Assessor Equipment	\$ 139,587	\$ -	-	-	\$ 139,587
Auditor	261,111	35,240	-	(32,000)	264,351
Community Development Services	161,365	-	10,018	-	151,347
Clerk	-	-	-	-	-
Commissioners	48,316	-	-	(13,271)	35,045
Computer Services	423,404	46,570	23,836	(55,462)	390,676
Coop Extension	10,628	-	-	-	10,628
Facilities Maintenance	84,340	-	-	-	84,340
Facilities Maintenance Land	1,564,409	-	-	-	1,564,409
Facilities Maintenance Buildings/Improvements	9,836,643	54,673	-	-	9,891,316
Facilities Maintenance Improvements	131,104	223,627	-	-	354,731
Facilities Maintenance Construction in Progress	137,670	1,430,523	-	-	1,568,193
Judge	-	-	-	-	-
Juvenile	47,796	-	-	(14,802)	32,994
Law Library	-	-	-	-	-
Lower District Court	48,904	-	-	(6,213)	42,691
Prosecutor	38,436	-	-	(18,842)	19,594
Sheriff	2,630,825	266,961	135,469	(112,536)	2,649,781
Sheriff Construction in Progress	-	256,347	-	-	256,347
Treasurer	-	-	-	-	-
Upper District Court	5,961	12,986	-	-	18,947
Human Resources	-	-	-	-	-
County Fair	169,893	26,605	24,682	(5,390)	166,426
County Fair Land	1,149,649	291,298	-	-	1,440,947
County Fair Buildings/Improvements	5,834,737	537,400	-	-	6,372,137
County Fair Improvements	239,705	-	-	-	239,705
County Fair Construction in Progress	-	33,637	-	-	33,637
Computer Replacement	-	-	-	-	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 22,964,483</b>	<b>\$ 3,215,866</b>	<b>\$ 194,004</b>	<b>(258,516)</b>	<b>\$ 25,727,828</b>

KITTITAS COUNTY, WASHINGTON  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY DEPARTMENT**

For Year Ended December 31, 2010

	BALANCE JAN. 1, 2010	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2010
<b><u>SPECIAL REVENUE FUNDS</u></b>					
Airport	\$ 5,000	\$ -	\$ -	\$ (5,000)	-
Airport Land	279,580	-	-	-	279,580
Airport Buildings/Improvements	5,336,223	-	-	-	5,336,223
Airport Improvements	1,144,744	-	-	-	1,144,744
Airport Construction in Progress	-	453,588	-	-	453,588
Road	65,663	-	12,884	-	52,779
Road Infrastructure	147,587,632	1,572,833	403,966	-	148,756,499
Road Construction in Progress	1,422,576	149,837	935,060	-	637,353
Misdemeanant Probation	41,999	-	-	-	41,999
Public Health	174,914	-	-	-	174,914
Noxious Weed	54,052	-	-	-	54,052
Parks	-	-	-	-	-
Parks Land	32,547	-	-	-	32,547
Parks Buildings/Improvements	30,364	-	-	-	30,364
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 156,175,295</b>	<b>\$ 2,176,258</b>	<b>\$ 1,351,910</b>	<b>\$ (5,000)</b>	<b>\$ 156,994,642</b>
<b>TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS</b>	<b>\$ 179,139,778</b>	<b>\$ 5,392,124</b>	<b>\$ 1,545,915</b>	<b>\$ (263,516)</b>	<b>\$ 182,722,470</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statements of net assets.