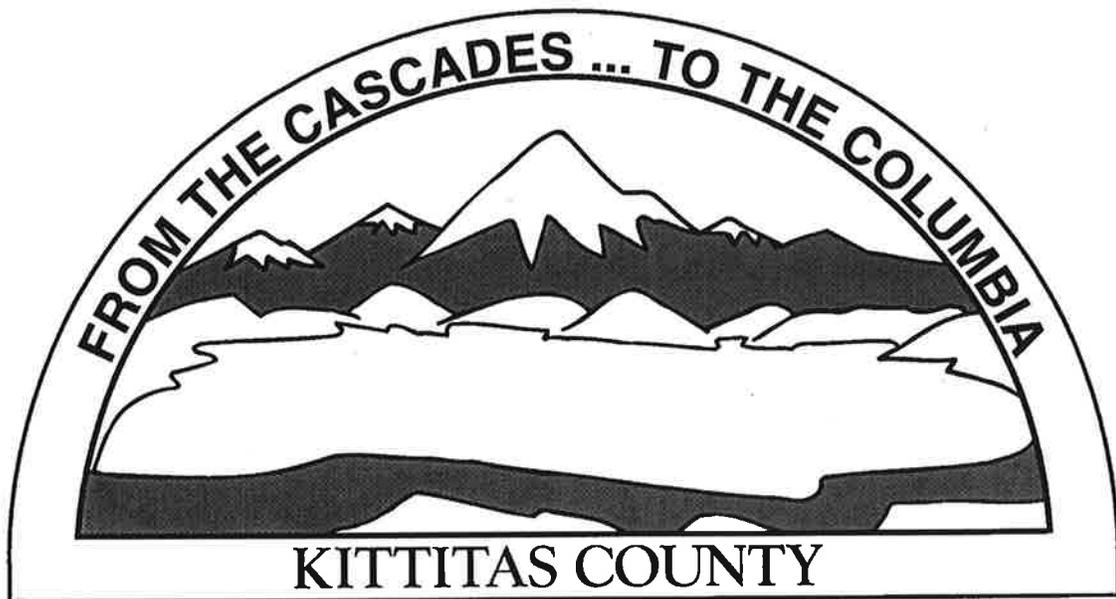


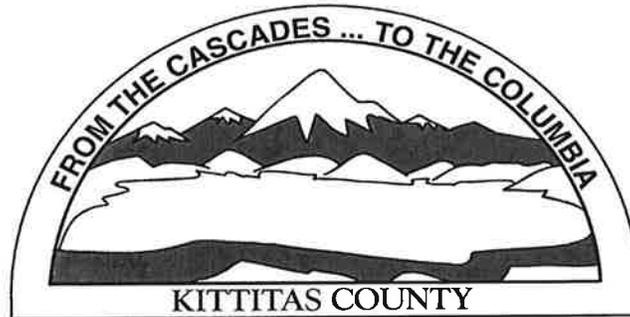
Kittitas County, Washington



Comprehensive Annual Financial Report

For Fiscal Year Ended
December 31, 2016

KITTITAS COUNTY, WASHINGTON



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2016

Jerald V. Pettit, County Auditor

Prepared by:

Judy Pless, Budget & Finance Manager, CGFM, PFO

Heidi Childs, Fiscal Analyst

Kay Kresge, Fiscal Analyst

Dora Van Epps, Fiscal Analyst

Lisa Bugni, Fiscal Technician II

Sue Patterson, Fiscal Clerk

Ruben Ramirez, Student Intern

KITTITAS COUNTY 2016 ANNUAL REPORT

Submitted pursuant to RCW 43.09.200
to the
State Auditor's Office

Certified correct this 24th day of August, 2017 to the best
of my knowledge and belief

Jerald V Pettit
Kittitas County Auditor

Jerald V. Pettit
Kittitas County Auditor
205 West 5th Ave – Suite 105
Ellensburg, WA 98926
509-962-7504 Fax 509-962-7687



August 24th, 2017

To the Citizens of Kittitas County:

State law requires that the Annual Financial report be certified and filed with the State Auditor within 150 days after the close of each fiscal year. The legal reporting requirements prescribed by the State Auditor for local governments in Washington State are consistent with the national standards of financial reporting prescribed by the Governmental Accounting Standards Board (GASB). Pursuant to that requirement, we hereby issue the Annual Financial Report of Kittitas County for the fiscal year ended December 31, 2016.

The financial report includes the Management Discussion and Analysis (MD&A), Basic Financial Statements, Required Supplementary Information, Fund Financial Statements, Supplementary Financial Information and the Statistical Section.

Profile of the Government

Kittitas County was dedicated by the State of Washington as a public entity in November 1883 and operates under the laws of the State of Washington applicable to a County with a commissioner form of government. Kittitas County has a land area of 2,315 square miles. The 2010 estimated population is 40,500.

Kittitas County is located approximately 100 miles east of Seattle in the center of the state. The incorporated cities in our county include Ellensburg, (the County Seat), Cle Elum, Kittitas, Roslyn, and South Cle Elum. The unincorporated communities include Easton, Thorp, Vantage, Ronald, and Liberty.

Kittitas County is a general purpose government and provides public safety, road improvements, parks and recreation, judicial administration, health and social services and general administration services. In addition, the County owns a solid waste disposal system and an airport.

Awards

Kittitas County was awarded the Washington Finance Officers Association Distinguished Budget Award for 2010, 2011 and 2012. This award is patterned after the Government Finance Officers' Program and is the highest form of recognition in fiscal planning and budgeting within the State of Washington. The budget document is judged on meeting program criteria covering policies, operations, financial planning and communications. In order to earn this award, the budget documents are critiqued by no less than two reviewers who have rated the document as meeting or exceeding a proficiency level. Our budget document has met all the criteria for the award.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire Auditor's finance staff; Public Works finance staff and the Treasurer's office. We would like to thank all departments who assisted and contributed to the preparation of this report.

Respectfully Submitted

Jerry Pettit

Jerald V. Pettit
Kittitas County Auditor

**KITTITAS COUNTY, WASHINGTON
 COMPREHENSIVE ANNUAL
 FINANCIAL REPORT
 Year Ended December 31, 2016**

TABLE OF CONTENTS

FINANCIAL SECTION

Management Discussion and Analysis1

BASIC FINANCIAL STATEMENTS

Statement of Net Position.....13
 Statement of Activities14
 Governmental Funds Balance Sheet Analysis15
 Governmental Funds Revenues/Expenditure Analysis.....16
 Proprietary Funds Statement of Net Position18
 Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Position19
 Proprietary Funds Statement of Cash Flows.....20
 Statement of Fiduciary Net Position.....21
 Statement of Change in Fiduciary Net Position22
 Index to Notes to the Basic Financial Statements23

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP Basis) and Actual General Fund 66
 Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP Basis) and Actual County Road..... 67
 Notes to Budgetary Comparison Schedule.....68
 Infrastructure Assets Reported Using the Modified Approach69
 LEOFF I Retiree Medical Benefits Schedule of Funding Progress74
 Schedule of Proportionate Share of the Net Pension Liability75
 Schedule of Employer Contributions76
 Pension Obligations Schedule of Funding Progress.....77

SPECIAL REVENUE NON-MAJOR FUNDS

Combining Balance Sheet78
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance82
 Airport Comparative Balance Sheet86
 Airport Statement of Revenues, Expenditures & Changes in Fund Balance.....87
 Youth Amateur Sports Activity Balance Sheet88
 Youth Amateur Sports Activity Revenues, Expenditures & Changes in Fund Balance89
 Community Services Comparative Balance Sheet90
 Community Services Statement of Revenues, Expenditures and Changes in Fund Balance.....91
 Flood Control Comparative Balance Sheet92
 Flood Control Statement of Revenues, Expenditures & Changes in Fund Balance93
 Public Facilities Comparative Balance Sheet94
 Public Facilities Statement of Revenues, Expenditures and Changes in Fund Balance95
 EIS Trust Comparative Balance Sheet96
 EIS Trust Statement of Revenues, Expenditures and Changes in Fund Balance.....97
 Low Income Housing Comparative Balance Sheet98
 Low Income Housing Statement of Revenues, Expenditures and Changes in Fund Balance99
 Recreation Comparative Balance Sheet100
 Recreation Statement of Revenues, Expenditures and Changes in Fund Balance.....101

Homeless Housing Assistance Comparative Balance Sheet.....	102
Homeless Housing Assistance Statement of Revenues, Expenditures & Changes in Fund Balance	103
Trial Court Improvements Comparative Balance Sheet	104
Trial Court Improvements Statement of Revenues, Expenditures & Changes in Fund Balance	105
Public Health Comparative Balance Sheet.....	106
Public Health Statement of Revenues, Expenditures & Changes in Fund Balance.....	107
Construction Performance Bond Comparative Balance Sheet	108
Construction Performance Bond Statement of Revenues, Expenditures & Changes in Fund Balance	109
Veteran’s Assistance Comparative Balance Sheet	110
Veteran’s Assistance Statement of Revenues, Expenditures & Changes in Fund Balance	111
911 Phone System Comparative Balance Sheet	112
911 Phone System Statement of Revenues, Expenditures & Changes in Fund Balance.....	113
3/10 th Criminal Justice Tax Comparative Balance Sheet.....	114
3/10 th Criminal Justice Tax Statement of Revenues, Expenditures & Changes in Fund Balance	115
Treasurer ULID/RID Comparative Balance Sheet	116
Treasurer ULID/RID Statement of Revenues, Expenditures & Changes in Fund Balance	117
Treasurer M&O Comparative Balance Sheet	118
Treasurer M&O Statement of Revenues, Expenditures & Changes in Fund Balance	119
Noxious Weed Comparative Balance Sheet.....	120
Noxious Weed Statement of Revenues, Expenditures & Changes in Fund Balance.....	121
Auditor Centennial Document Preservation Comparative Balance Sheet.....	122
Auditor Centennial Document Preservation Statement of Revenues, Expenditures & Changes in Fund Balance	123
Leased Water Comparative Balance Sheet.....	124
Leased Water Statement of Revenues, Expenditures & Changes in Fund Balance.....	125
Misdemeanant Probation Comparative Balance Sheet.....	126
Misdemeanant Probation Statement of Revenues, Expenditures & Changes in Fund Balance.....	127
Prosecutor Victim/Witness Comparative Balance Sheet.....	128
Prosecutor Victim/Witness Statement of Revenues, Expenditures & Changes in Fund Balance.....	129
Drug Enforcement Comparative Balance Sheet.....	130
Drug Enforcement Statement of Revenues, Expenditure & Changes in Fund Balance	131
Domestic Violence Comparative Balance Sheet	132
Domestic Violence Statement of Revenues, Expenditure & Changes in Fund Balance.....	133
Public Defense Comparative Balance Sheet	134
Public Defense Statement of Revenues, Expenditure & Changes in Fund Balance.....	135
Forfeited Drug Proceeds Comparative Balance Sheet.....	136
Forfeited Drug Proceeds Statement of Revenues, Expenditure & Changes in Fund Balance	137
Adult Misd P - Ch Diversion Fund Comparative Balance Sheet.....	138
Adult Misd P - Ch Diversion Statement of Revenues, Expenditure & Changes in Fund Balance	139
Stadium Fund Comparative Balance Sheet	140
Stadium Fund Statement of Revenues, Expenditure & Changes in Fund Balance.....	141
Real Estate Excise Tax Comparative Balance Sheet	142
Real Estate Excise Tax Statement of Revenues, Expenditure & Changes in Fund Balance.....	143

DEBT SERVICE NON-MAJOR FUNDS

Combining Balance Sheet	144
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance	145
2010 GO & Refunding Bond Comparative Balance Sheet	146
2010 GO & Refunding Bond Statement of Revenues, Expenditures & Changes in Fund Balance	147
County Refund Comparative Balance Sheet	148
County Refund Statement of Revenues, Expenditures & Changes in Fund Balance.....	149
CRID 96-1 Bond Comparative Balance Sheet	150
CRID 96-1 Bond Statement of Revenues, Expenditures & Changes in Fund Balance.....	151
CRID Guaranty Fund Comparative Balance Sheet	152
CRID Guaranty Fund Statement of Revenues, Expenditures & Changes in Fund Balance	153

CAPITAL PROJECT NON-MAJOR FUNDS

Combining Balance Sheet	154
Combining Statement of Revenue, Expenditures and Changes in Fund Balance	155

Capital Improvements Comparative Balance Sheet	156
Capital Improvements Statement of Revenues, Expenditures & Changes in Fund Balance	157
Courthouse/Jail Facilities Expansion Comparative Balance Sheet	158
Courthouse/Jail Facilities Expansion Statement of Revenues, Expenditures & Changes in Fund Balance	159
Fair/Rodeo Grounds Capital Improvements Comparative Balance Sheet	160
Fair/Rodeo Grounds Capital Improvements Statement of Revenues, Expenditures & Changes in Fund Balance	161

ENTERPRISE FUNDS

Enterprise Funds Combining Balance Sheet	162
Enterprise Funds Combining Statement of Revenues, Expenses & Changes in Fund Equities	163
Enterprise Funds Combining Statement of Cash Flows - Direct Method	164
Solid Waste Comparative Balance Sheet	165
Solid Waste Statement of Revenues, Expenses & Changes in Fund Equities	166
Solid Waste Statement of Cash Flows - Direct Method	167
Community Development Services Comparative Balance Sheet	168
Community Development Services Statement of Revenues, Expenses & Changes in Fund Equities	169
Community Development Services Statement of Cash Flows - Direct Method	170
Water Mitigation Comparative Balance Sheet	171
Water Mitigation Statement of Revenues, Expenses & Changes in Fund Equities	172
Water Mitigation Statement of Cash Flows - Direct Method	173

INTERNAL SERVICE FUNDS

Internal Service Funds Combining Balance Sheet	174
Internal Service Funds Combining Statement of Revenues, Expenses & Changes in Fund Equities	175
Internal Service Funds Statement of Cash Flows - Direct Method	176
Equipment Rental & Revolving Comparative Balance Sheet	177
Equipment Rental & Revolving Statement of Revenues, Expenses & Changes in Fund Equities	178
Equipment Rental & Revolving Statement of Cash Flows - Direct Method	179
Unemployment Compensation Comparative Balance Sheet	180
Unemployment Compensation Statement of Revenues, Expenses & Changes in Fund Equities	181
Unemployment Compensation Statement of Cash Flows - Direct Method	182

AGENCY FUNDS

Combining Balance Sheet	184
Combining Statement of Changes in Assets and Liabilities	185

SUPPLEMENTARY FINANCIAL INFORMATION

Schedule of Expenditures of Federal Awards	194
Notes to the Schedule of Expenditures of Federal Awards	201
Schedule of State Financial Assistance	203

CAPITAL ASSETS used in the Operation of Governmental Funds

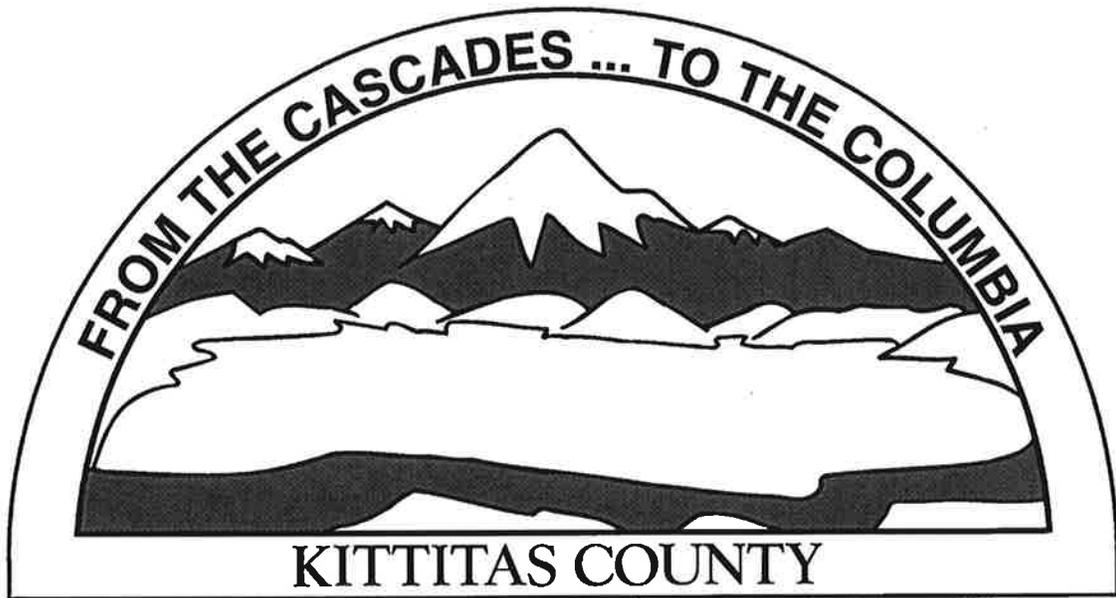
Schedule of Capital Assets by Source	208
Schedule of Capital Assets	209
Schedule of Changes in Capitalized Assets	210

STATISTICAL SECTION (Unaudited)

Introduction to Statistical Section	212
Net Assets by Component	213
Changes in Net Assets	214
General Government Tax Revenues by Source, Last Ten Fiscal Years	216
Assessed and Estimated Actual Value of Taxable Property, Last Ten Fiscal Years	217
Property Tax Rates	218
Principal Taxpayers	219
Property Taxes Levies and Collections, Last Ten Fiscal Years	220
Limitation of Indebtedness	221

Demographic and Economic Statistics, Last Ten Calendar Years.....	222
Principal Employers, Current Year and Nine Years Ago.....	223
Employees by Function, Last Ten Fiscal Years.....	224
Operating Indicators by Department	226

Financial Section



KITTITAS COUNTY, WASHINGTON

Management's Discussion and Analysis

Kittitas County's discussion and analysis offers readers of the County's financial statements, for the year ended December 31, 2016, a narrative overview and analysis for the financial activities of the County. We encourage readers to consider the information presented here in conjunction with additional information included in the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The total assets of Kittitas County exceeded its liabilities at December 31, 2016 by over \$132.0 million. Net Investment in capital assets (net of depreciation and related debt) account for 66.1% of this amount, with a value of \$87.3 million. Of the remaining Net Position, \$6.7 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2016 Kittitas County's government activities reported combined ending Net Position of \$123.2 million. Of that amount, \$83.2 million is Investment in Capital Assets.
- Fund Balance for the General Fund at December 31, 2016 was \$16.5 million.
- Fund Balance for the County Road Fund at December 31, 2016 was \$12.3 million.
- The County's total long term debt at December 31, 2016 was \$30.5 million. The County's remaining debt capacity for non-voted debt is at \$76.02 million. The Solid Waste Landfill Post-Closure liability costs are \$1.14 million.
- The General Fund's fund balance increased 33.4% over 2015, showing an increase of \$4,130,588. The amount of unrestricted funds is \$5.53 million. The restricted and assigned fund balances have increased due to increases in restricted revenue and budgeted beginning fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Kittitas County's basic financial statements. The basic financial statements are comprised of three components:

- 1) Government-Wide Financial Statements
- 2) Fund Financial Statements
- 3) Notes to the Financial Statements

Government-Wide Financial Statements

There are two government-wide financial statements, which are designed to provide readers with a broad overview of Kittitas County's finances in a manner similar to a private-sector business. Both of the government-wide financial statements distinguish functions of Kittitas County that are principally supported by taxes and intergovernmental revenues (referred to as "governmental activities") from functions that are intended to recover all or a significant portion of their costs through user fees and charges (referred to as "business-type activities"). The government activities of the County include a full range of local government services provided to the public, such as law enforcement, jail and probation services, public health, road maintenance and construction, airport, and superior and district courts. Also included are property assessment and collections, elections, licensing and permits and county fair.

The business-type activities are Solid Waste, Community Development Services and Water Mitigation. Solid Waste operates the two transfer stations and two landfills. The Community Development Services as an Enterprise fund, which operates the Permit Center for Building, Planning and Code Enforcement. The Water Mitigation fund is created as an utility fund for Groundwater Mitigation.

The Statement of Net Position presents information on all Kittitas County's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as Net Position. This statement serves a purpose similar to that of the statement balance sheet in a private-sector business. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. However, this is just one indicator of the financial health of the County. Other indicators include the condition of the County's infrastructure systems (roads and bridges, etc), changes in property tax base, and general economic conditions within the County.

The Statement of Activities presents information showing how the County's net position changed during 2016. Because it separates program revenue (revenue generated by specific programs through charges for services, grants and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net position are reported using the accrual basis of accounting, similar to the method used by most private-sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2016, and earned but unused employee leave, will be included in the statement of activities as revenue and expense, even though the cash associated with these items will not be received or distributed in 2016.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds in Kittitas County can be divided into three categories:

- 1) Government Funds
- 2) Proprietary Funds
- 3) Fiduciary Funds

Government Funds are used to account for most, if not all, of a government's tax-supported activities. Proprietary Funds are used to account for a government's business type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activity. Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the County's own programs.

Government Funds

The Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance present separate columns of financial data for the General Fund and County Road Fund, which are considered major funds. A major fund is based on criteria established by GASB Statement 34¹. The statement defines a major fund as a fund whose assets, liabilities, revenues or expenditures comprise of the following: 1) at least 10% of the total dollar amount of the same category within either all government or all enterprise funds, as appropriate, and 2) at least 5% of the total dollar amount of all governmental and enterprise funds combined for the same category. Figures from the remaining governmental funds are combined into a single, aggregated presentation.

Government funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements use of accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term finance requirements in comparison to near-term resources available.

Because the focus of governmental fund financial statements is narrower than that of government-wide financial statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenses and changes in fund balances provide reconciliation to the governmental activities column in the government-wide statements, in order to facilitate this comparison.

The County maintains budgetary control over its operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. Budgets for governmental funds are established in accordance with state law, and are adopted on a fund level. Capital outlays are approved on an item by item basis or

¹ Governmental Accounting Standards Board, Statement 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments

project basis. A budgetary comparison statement for the General Fund and County Road are included in the basic financial statements.

Proprietary Funds

There are two types of proprietary funds. The first type an Enterprise Fund is used to report the same functions presented as a business-type activity in the government-wide financial statements. Kittitas County has three Enterprise funds, Solid Waste, Community Development Services and Water Mitigation. The second type is an Internal Service fund, used to accumulate and allocate costs internally among the County's various functions. The revenues and expense of the internal service funds that are duplicated into other funds through allocations are eliminated in the government-wide statements, with the remaining balances included in the governmental activities column.

Proprietary fund statements follow the government fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since both apply to the accrual basis of accounting. In comparing the Proprietary Fund Statement of Net Position to the business-type column on the Government-Wide Statement of Net Position, you will notice that the total Net Position agree, and therefore need no reconciliation. In comparing the total assets and total liabilities between the two statements, you will notice slightly different amounts. This is because the "internal balances" line on the government-wide statement combines the "due from other funds" and "due to other funds" from the proprietary fund statement in a single line in the asset section of the government-wide statement.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Kittitas County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Kittitas County has two types of fiduciary funds: Private Purpose Trust and Agency funds, which are clearing accounts for assets held by Kittitas County in its role as custodian until the funds are allocated to the private parties, organizations or government agencies to which they belong. The basic fiduciary fund financial statements can be found following the proprietary fund financial statements.

Notes to the Financial Statements

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements in this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

In accordance with GASB Statement 34², Kittitas County is not required to restate prior periods for the purposes of providing comparative information.

Statement of Net Position

The following is a summary of the Statement of Net Position as of December 31, 2016, with 2015 comparative balances.

Statement of Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Assets:						
Current Assets	\$55,174,220	\$49,388,403	\$9,565,516	\$6,197,079	\$64,739,734	\$55,585,482
Capital Assets	94,395,763	94,054,683	4,513,189	4,515,596	98,908,951	98,570,279
Deferred outflow of Resources-Pension	2,319,949	1,286,035	132,573	73,506	2,452,522	1,359,541
Total Assets	151,889,929	144,729,123	14,211,277	10,786,180	166,101,206	155,515,303
Liabilities						
Other liabilities	2,544,306	2,983,342	517,144	335,110	\$3,061,450	\$3,318,452
Long-term liabilities	25,633,780	21,639,284	4,843,597	2,197,616	30,477,377	23,836,900
Deferred Inflows of Resources-Pension	462,804	1,817,847	37,997	107,843	500,801	1,925,690
Total Liabilities	28,640,890	26,440,474	5,398,738	2,640,569	\$34,039,628	\$29,081,042
Net Position						
Investment in Capital Assets	83,246,034	85,483,191	4,063,188	3,990,595	87,309,221	89,473,785
Non Spendable	69,518	81,746	0	0	69,518	81,746
Restricted	26,701,951	24,507,104	1,153,926	622,033	27,855,877	25,129,137
Committed	3,167,309	2,790,479	0	0	3,167,309	2,790,479
Assigned	6,943,864	6,655,284	0	0	6,943,864	6,655,284
Unassigned	3,120,362	603,090	3,595,426	3,640,827	6,715,788	4,243,917
Total Net Position	\$123,249,039	\$120,120,894	\$8,812,539	\$8,253,455	\$132,061,578	\$128,374,348

Net Position of the County's governmental activities was \$123.2 million. The County's unrestricted Net Position, the part of the Net Position that can be used to finance day-to-day operations \$3,120,362.

Statement of Activities

For fiscal year ended December 31, 2016, the revenues of primary governmental activities totaled \$42.9 million. Property taxes are the largest revenue source at \$12.9 million, while Sales taxes are the second largest at \$10.3 million.

The expenses for governmental activities totaled \$39.7 million. Public Safety was the county's highest commitment at \$10.9 million; Transportation is the second highest expense for 2016 with \$10.4 million.

² Governmental Accounting Standards Board, Statement 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments

Statement of Activities

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program Revenues:						
Charges for Services	\$7,764,658	\$8,281,163	\$5,849,850	\$5,158,913	\$13,614,508	\$13,440,076
Operating Grants	4,912,991	11,448,725	0	0	4,912,991	11,448,725
Capital Grants	0	0	0	0	0	0
General Revenues:						
Property Taxes	12,942,207	13,416,172	0	0	12,942,207	13,416,172
Sales Taxes	10,349,121	7,702,930	0	0	10,349,121	7,702,930
Other Taxes	4,621,109	4,482,628	0	0	4,621,109	4,482,628
Unrestricted Grants & Contributions	1,014,739	992,530	0	0	1,014,739	992,530
Unrestricted Investment Earnings	1,130,332	943,671	27,605	4,034	1,157,937	947,705
Proceeds on Disposition of Capital Assets	139,859	141,860	0	0	139,859	141,860
Transfers	0	0	0	0	0	0
Total Revenues	\$42,875,017	\$47,409,679	\$5,877,455	\$5,162,947	\$48,752,471	\$52,572,626

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Expenses:						
Judicial	\$3,000,668	\$2,872,052	0	0	\$3,000,668	\$2,872,052
General Government	8,576,946	8,330,564	0	0	8,576,946	8,330,564
Public Safety	10,931,105	10,424,863	0	0	10,931,105	10,424,863
Physical Environment	727,667	603,505	0	0	727,667	603,505
Transportation	10,394,310	9,281,243	0	0	10,394,310	9,281,243
Economic Environment	928,496	901,723	0	0	928,496	901,723
Mental & Public Health	2,734,111	2,730,715	0	0	2,734,111	2,730,715
Culture & Recreation	2,131,806	2,150,742	0	0	2,131,806	2,150,742
Interest on Long Term Debt	304,964	299,918	0	0	304,964	299,918
Garbage & Solid Waste	0	0	3,657,715	3,208,738	3,657,715	3,208,738
Community Development Services	0	0	1,657,448	1,450,352	1,657,448	1,450,352
Total Expenses	\$39,730,073	\$37,595,324	\$5,315,163	\$4,659,090	\$45,045,236	\$42,254,414
Excess (Deficiency) before Special Items and Transfers						
Change in Net Position	3,144,944	9,814,355	562,292	503,857	3,707,236	10,318,211
Net Position as of January 1	120,120,894	117,599,247	8,253,455	8,189,538	128,374,348	125,788,785
Prior Year Adjustments	(4,401)	(4,454)	(3,207)	0	(7,608)	(4,454)
Balancing item	(12,399)	(7,288,253)	0	(439,941)	(12,399)	(7,728,194)
Net Position as of December 31	\$123,249,038	\$120,120,894	\$8,812,539	\$8,253,455	\$132,061,578	\$128,374,348

See the Notes to the Financial Statements, Note 19 on discussion for the Prior Year Adjustments

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds Balance Sheet Analysis

The General Fund and County Road are the two major funds in 2016. Together these funds account for 69% of the total government assets and 68% of the total government fund balance. As of December 31, 2016, the county's government funds reported combined fund balances nearly \$42.41 million. Of this total amount, \$5.53 million is unassigned and available for spending within each of the designated funds. There are five types of fund balance as described in Note 1-11 and the breakdown of those fund balance types are below

Fund Balance Type	Amount
Non Spendable	69,518
Restricted	26,701,951
Committed	3,167,309
Assigned	6,943,864
Unassigned	5,529,794

In the total Assets, the Cash and Investments have increased from the previous year by \$8.29 million; and receivables have increased by \$9,201 and the due from other Governmental decreased by \$4.24 million. The net change in all assets is an 8.9% increase.

In the total Liabilities, the biggest decrease is the Due to other funds/ Interfund Loans by \$1.17 million, and accounts payable by a decrease of \$534,568. The net change in all liabilities is a 24.8% decrease.

Governmental Funds	2016	2015	Net Change
Total Assets	50,119,267	46,009,841	4,109,426
Total Liabilities	4,947,833	6,580,721	(1,632,888)
Total Fund Balance	42,412,437	36,491,784	5,920,653

Governmental Funds Revenues/Expenditure Analysis

The net change in fund balance for the General Fund in 2016 was \$4,130,588. The net change in the County Road fund was a (\$1,584,302). Other Governmental Funds had an overall net change in fund balance of \$3,374,366 for 2016. The changes in fund balances for the General Fund is the additional Sales Taxes collected; County Road is due to the completion of Transportation Construction Projects.

The overall changes in Governmental Revenues were 8.1% decrease. The biggest change in the revenues occurred in Intergovernmental Revenues with a 40% decrease; 2015 \$15.85 million compared to \$9.50 million in 2016; showing a decrease of \$6.35 million.

The overall expenditures decreased 12.9% from 2015. The biggest change in expenses was in Transportation-Capital which decreased \$5.89 Million.

Governmental Funds	2016	2015	Net Change
Revenues	43,847,974	47,712,833	(3,864,859)
Expenditures	(40,892,912)	(46,948,166)	6,055,254
Other Financing Sources	2,965,643	1,248	2,964,395
Net Change in Fund Balance	5,920,706	765,915	5,154,791
Fund Balance Beginning	36,491,784	35,725,869	765,915
Prior Year Adjustments	(53)	0	(53)
Fund Balance Ending	42,412,437	36,491,784	5,920,653

Proprietary Funds Net Position Analysis

The Net Position of the Solid Waste fund as of December 31, 2016 was \$8.34 million; with \$3.19 million in unrestricted funds. The Net Position of the Community Development Services fund as of December 31, 2016 was \$366,946. The internal service funds have net position in the amount of \$10.55 million.

Proprietary Funds Revenue/Expenditure Analysis

The Solid Waste fund collected \$4.29 million in revenues and had an operating expense of \$3.59 million showing a net gain of \$699,410. The changes in net position for 2016 after non-operating revenues and expenses are \$655,012.

The Community Development Services fund collected \$1.46 million in revenues and had an operating expense of \$1.65 million showing a net loss of (\$195,548). The changes in net position for 2016 after non-operating and expense are (\$198,125).

Continued on the next page

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund Changes in Budget

The following table shows the changes between the original and final General Fund budget as of December 31, 2016.

	Original Budget	Final Budget	Final Budget Positive (Negative)
Revenues			
Taxes	13,106,215	13,145,334	(39,119)
Licenses & Permits	142,500	142,500	-
Intergovernmental	3,354,057	3,019,655	(334,402)
Charges for Services	1,974,333	2,631,220	656,887
Fines & Forfeits	1,563,400	1,563,400	-
Miscellaneous	1,638,937	1,738,937	100,000
Total Revenues	21,779,442	22,241,046	383,366
Expenditures			
General Governmental	7,768,846	7,933,136	164,290
Judicial	2,700,169	2,783,269	83,100
Security of Persons and Property	8,932,579	9,029,144	96,565
Physical Environment	103,275	118,275	15,000
Transportation	3,717	3,717	-
Economic Environment	210,245	425,245	215,000
Mental & Physical Health	200,850	246,850	46,000
Culture & Recreation	1,297,105	1,507,780	210,675
Debt Service	1,306,794	1,306,905	111
Capital Outlay	529,915	2,414,643	1,884,728
Total Expenditures	23,053,495	25,768,964	2,715,469
Excess (Deficit) Revenues over Expenditures	(1,274,053)	(3,527,918)	(2,253,865)
Other Financing Sources (Uses)			
Restitution	350	350	-
Other Loan Proceeds	-	1,452,000	1,452,000
Sale of Fixed Assets	1,150	1,150	-
Transfers In	180,000	80,000	(100,000)
Transfers Out	(601,011)	(501,011)	100,000
Total Other Financing Sources (Uses)	(419,511)	1,032,489	1,452,000
Net Change in Fund Balance	(1,693,564)	(2,495,429)	(801,865)
Fund Balance, January 1	9,882,217	10,447,772	565,555
Fund Balance, December 31	8,188,653	7,952,343	(236,310)

Budget amendments and supplemental appropriations were made during the year to prevent budget overruns and to increase appropriations for unanticipated expenditures after adoption of the original budget.

The biggest supplemental expenditure budget increase was in Capital Outlay in the amount of \$1,884,728 for the purchase of property.

General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$22.24 million and total revenues received \$24.99 million, or 12.37% above budget. The specific changes to report are taxes and charges for services. The taxes consist of the real and personal property taxes, timber harvest taxes, sales and use taxes, and excise taxes. Both the real and personal property taxes and sales and use tax collected are slightly above the budgeted amount. Our changes in projections were a little under estimated when the budget was prepared. The charges for services increased due to reclassification of accounts, intergovernmental charges for services are now recorded as a charge for services.

The General Fund budgeted expenses vs. actual came in at 14.92% under budget. The biggest unspent budget was Security of Persons and Property, due to reduction in filled positions and contracted services.

	Final Budget	Actual	with Final Budget Positive (Negative)
Revenues			
Taxes	13,145,334	15,175,127	2,029,793
Licenses & Permits	142,500	169,695	27,195
Intergovernmental	3,019,655	2,965,194	(54,461)
Charges for Services	2,631,220	2,929,726	298,506
Fines & Forfeits	1,563,400	1,632,445	69,045
Miscellaneous	1,738,937	2,120,745	381,808
Total Revenues	22,241,046	24,992,932	2,751,886
Expenditures			
General Governmental	7,933,136	7,226,538	706,598
Judicial	2,783,269	2,616,112	167,157
Security of Persons and Property	9,029,144	7,450,427	1,578,717
Physical Environment	118,275	80,962	37,313
Transportation	3,717	3,717	-
Economic Environment	425,245	405,191	20,054
Mental & Physical Health	246,850	236,712	10,138
Culture & Recreation	1,507,780	1,391,054	116,726
Debt Service	1,306,905	132,094	1,174,811
Capital Outlay	2,414,643	2,381,258	33,385
Total Expenditures	25,768,964	21,924,066	3,844,898
Excess (Deficit) Revenues over Expenditures	(3,527,918)	3,068,866	6,596,784
Other Financing Sources (Uses)			
Restitution	350	1,005	655
Other Loan Proceeds	1,452,000	1,511,000	59,000
Sale of Fixed Assets	1,150	20,249	19,099
Transfers In	80,000	26,792	(53,208)
Transfers Out	(501,011)	(497,324)	3,687
Total Other Financing Sources (Uses)	1,032,489	1,061,722	29,233
Net Change in Fund Balance	(2,495,429)	4,130,588	6,626,017
Fund Balance, January 1	10,447,772	12,370,066	1,922,294
Fund Balance, December 31	7,952,343	16,500,654	8,548,311

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Kittitas County's total investment in capital assets, including construction in progress, for its government and business type activities as of December 31, 2016, amounts to over \$98.9 million, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, infrastructure, and construction in progress on buildings and systems. Kittitas County has elected to use the modified approach to account for the infrastructure category of Gravel Roads, which eliminates the need to report depreciation expense. The largest increase occurred under Government Activities in Land for the purchase of Shady Brook Mobile Home Court in the amount of \$1,146,773. This also included \$304,838 in Buildings and Improvements, for a total of purchase cost of \$1,451,611.

Additional information on Kittitas County's capital assets can be found in Note 6 in the Notes to the Financial Statements. The information regarding the Modified Approach for Graveled Roads is in the following Required Supplementary Information Schedule.

Long-Term Debt

Kittitas County has total outstanding liabilities as of December 31, 2016 of approximately \$30.5 million; of which Governmental was \$25,612,183 and Business type activities were \$4,843,597.

Additional information on Kittitas County's Long Term Debt can be found in Note 10 and Note 12 for Changes in Long-Term Liabilities in the Notes to the Financial Statements.

Kittitas County has an assigned rating of "AA/Stable" from the Standard & Poor's after a review and report issued on November 29, 2013. The prior rating from Standards & Poor's was affirmed an "AA-/Stable underlining rating.

ECONOMIC FACTORS

There have been a series of voter initiatives over the last several years, as well as State of Washington and Federal legal changes that will have an impact on the future finances of the County.

The Board of County Commissioners has elected over the past several years to increase property taxes by one percent plus new construction. The additional revenue from new construction has not covered the additional expenditures required in union contracts and supply costs.

The sales tax revenues seem to be remaining stable. We are watching very carefully the revenues and all departments are watching and limiting travel and other expenses. With the help of all the departments, not spending their total budgets increased the fund balance of the General

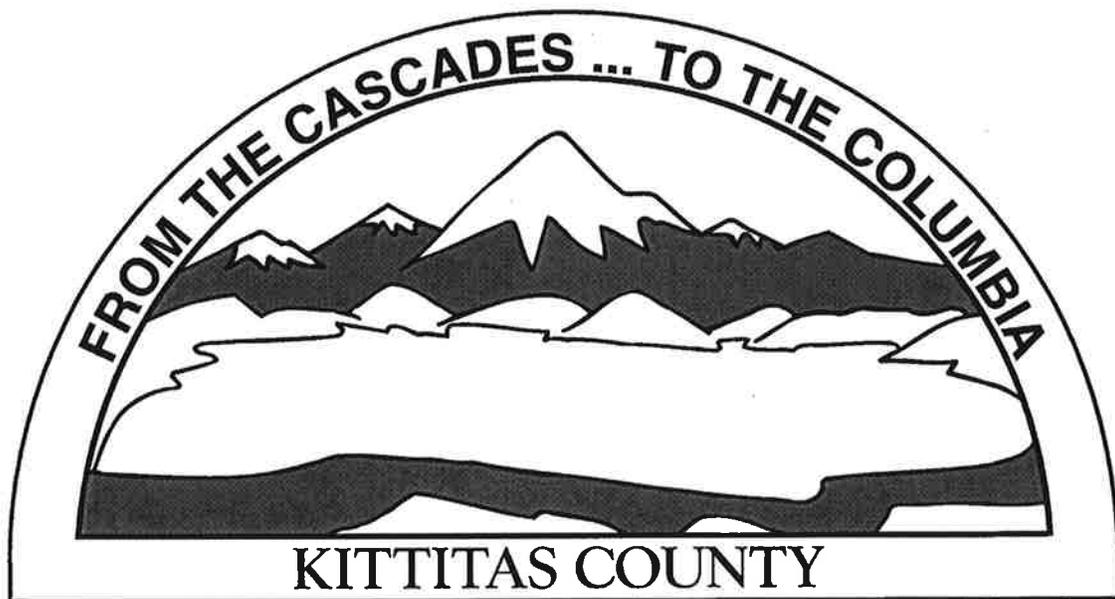
Fund. The 2015 ending fund balance for the General fund was \$12.37 million and the ending 2016 fund balance was \$16.5 million.

The Board of County Commissioners have stated during the budget process that new personnel will not be considered without specific funding for the positions, and they will not use existing fund balance to support operations. The number of positions in the county has increased in 2016 from 2015 by 2 positions; increase in the Prosecutors office and a decrease in the Sheriff's office-Corrections Division.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of Kittitas County's finances for all those interested in the County's finances. Any questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Kittitas County Auditor's Office, Finance Department or visit our website at <http://www.co.kittitas.wa.us/auditor/default.aspx>

Basic Financial Statements



KITITAS COUNTY, WASHINGTON

Statement of Net Position December 31, 2016

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash & cash equivalents	\$ 31,962,965	\$ 2,260,856	\$ 34,223,820
Investments	17,386,981	2,250,485	19,637,466
Receivables (net)	2,939,520	296,313	3,235,833
Internal Balances	(1,334,143)	1,334,143	-
Inventories	436,113	-	436,113
Pension Assets	556,299	-	556,299
Due from other Governmental	3,172,155	50,990	3,223,144
Prepaid items	54,330	3,915	58,245
Cash restricted			
Cash-Debt Proceeds	-	2,517,000	2,517,000
Cash-landfill closure & postclosure	-	227,243	227,243
Investments restricted for landfill closure & post	-	624,571	624,571
Capital Assets (net of accumulated depreciation)			
Land, and non-depreciable infrastructure	14,522,648	280,439	14,803,086
Intangible Assets	4,392,889	43,589	4,436,478
Buildings	22,468,970	579,953	23,048,923
Improvements	1,045,252	2,700,483	3,745,734
Equipment	3,810,892	613,983	4,424,875
Infrastructure	47,252,440	-	47,252,440
Construction in progress	902,672	294,742	1,197,415
Total Assets	\$ 149,569,980	\$ 14,078,704	\$ 163,648,684
Deferred outflow of Resources			
Deferred outflow of Resources - Pension	2,319,949	132,573	2,452,522
COMBINED ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	151,889,929	14,211,277	166,101,206
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Accounts payable and accrued exp.	\$ 1,997,157	\$ 517,144	\$ 2,514,301
Unearned revenue	538	-	538
Other current liabilities	546,611	-	546,611
Liabilities payable from restricted assets	-	-	-
Non-Current Liabilities:			
Other Long Term Debt			
Due within one year	793,631	1,083,711	1,877,342
Due in more than one year	24,818,552	3,759,886	28,578,438
Miscellaneous	21,597	-	21,597
Total Liabilities	\$ 28,178,086	\$ 5,360,741	\$ 33,538,827
Deferred Inflows of Resources			
Deferred Inflows of Resources-Pensions	462,804	37,997	500,801
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	28,640,890	5,398,738	34,039,628
NET POSITION			
Net Investment in Capital Assets	\$ 83,246,034	\$ 4,063,188	\$ 87,309,221
Fund Balance			
Non Spendable	69,518	-	69,518
Restricted	26,701,951	1,153,926	27,855,877
Committed	3,167,309	-	3,167,309
Assigned	5,924,463	-	5,924,463
Unassigned/Unrestricted	4,139,763	3,595,426	7,735,189
Total Net Position	\$ 123,249,039	\$ 8,812,539	\$ 132,061,578

KITTITAS COUNTY, WASHINGTON

Statement of Activities
For the Year ended December 31, 2016

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position		
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Judicial	\$ 3,000,668	\$ 2,007,225	\$ 468,288	\$ -	\$ (525,155)	\$ -	\$ (525,155)
General Government	8,576,946	2,755,785	281,765	-	(5,539,396)	-	(5,539,396)
Public Safety	10,931,105	1,542,486	244,637	-	(9,143,982)	-	(9,143,982)
Physical Environment	727,667	220,196	335,149	-	(172,321)	-	(172,321)
Transportation	10,394,310	281,509	2,104,586	-	(8,008,215)	-	(8,008,215)
Economic Environment	928,496	559,179	101,798	-	(267,519)	-	(267,519)
Mental & Physical Health	2,734,111	171,545	1,322,517	-	(1,240,049)	-	(1,240,049)
Culture & Recreation	2,131,806	226,733	54,250	-	(1,850,823)	-	(1,850,823)
Interest on long-term debt	304,964	-	-	-	(304,964)	-	(304,964)
Total Government Activities	\$ 39,730,073	\$ 7,764,658	\$ 4,912,991	\$ -	\$ (27,052,424)	\$ -	\$ (27,052,424)
Business-type Activities:							
Garbage & Solid Waste	\$ 3,657,715	\$ 4,285,903	\$ -	\$ -	\$ -	\$ 628,188	\$ 628,188
Community Development Services	1,657,448	1,458,542	-	-	-	(198,906)	(198,906)
Water Mitigation	-	105,405	-	-	-	105,405	105,405
Total Business-Type Activities	\$ 5,315,163	\$ 5,849,850	\$ -	\$ -	\$ -	\$ 534,687	\$ 534,687
Total Primary Government	\$ 45,045,236	\$ 13,614,508	\$ 4,912,991	\$ -	\$ (27,052,424)	\$ 534,687	\$ (26,517,737)
General Revenues:							
Property Taxes					\$ 12,942,207	\$ -	\$ 12,942,207
Sales Taxes					10,349,121	-	10,349,121
Other Taxes					4,621,109	-	4,621,109
Unrestricted Grants & Contributions					1,014,739	-	1,014,739
Unrestricted Investment Earnings					1,130,332	27,605	1,157,937
Proceeds on Disposition of Capital Assets					139,859	-	139,859
Transfers					-	-	-
Total General Revenues, Special Items & Transfers					\$ 30,197,368	\$ 27,605	\$ 30,224,973
Change in Net Position					\$ 3,144,944	\$ 562,292	\$ 3,707,236
Net Position as of January 1					\$ 120,120,894	\$ 8,253,455	\$ 128,374,348
Prior Year Adjustment					(4,401)	(3,207)	(7,608)
Balancing item					(12,399)	-	(12,399)
Net Position as of December 31					\$ 123,249,038	\$ 8,812,539	\$ 132,061,578

14

KITTITAS COUNTY, WASHINGTON

Balance Sheet
Governmental Funds
December 31, 2016

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash & cash equivalents	\$ 16,956,100	\$ 3,682,852	\$ 8,243,625	\$ 28,882,578
Investments	-	8,997,636	5,679,348	14,676,984
Receivables (net)	2,560,233	180,830	197,109	2,938,171
Due from other funds	219,343	153,310	27,972	400,625
Due from Other Governmental	1,504,627	314,011	1,353,516	3,172,155
Prepaid items	36,332	2,203	10,218	48,753
Total assets	\$ 21,276,636	\$ 13,330,843	\$ 15,511,789	\$ 50,119,267
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued exp.	\$ 569,260	\$ 489,984	\$ 666,075	\$ 1,725,319
Payable to other governments	2,105	13	92,350	94,468
Due to other funds	1,212	389,092	312,637	702,940
Interfund Loans Payable	1,877,956	-	-	1,877,956
Interest Payable	-	-	-	-
Unearned revenue	-	90	449	538
Deposits payable	21,436	7,896	517,279	546,611
Total liabilities	2,471,968	887,075	1,588,789	4,947,833
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources	2,304,013	170,399	284,585	2,758,997
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
	4,775,981	1,057,474	1,873,374	7,706,830
FUND BALANCES				
Non Spendable	52,307	3,253	13,958	69,518
Restricted	3,788,230	12,270,115	10,643,606	26,701,951
Committed	1,207,505	-	1,959,805	3,167,309
Assigned	4,903,418	-	1,021,045	5,924,463
Unassigned	6,549,195	-	-	6,549,195
Total fund balances	16,500,654	12,273,369	13,638,414	42,412,437
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 21,276,636	\$ 13,330,843	\$ 15,511,789	\$ 50,119,267

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds	90,725,094
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	2,758,997
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(25,612,183)
Adjustment Related to Pensions -GASB 68	2,413,444
Internal service funds are used by management to charge the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net position.	10,551,250
Net Position of Governmental Activities	123,249,038

KITTITAS COUNTY, WASHINGTON

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016**

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 8,605,241	\$ 3,949,488	\$ 626,152	\$ 13,180,881
Sales	6,307,366	-	4,041,755	10,349,121
Other	262,519	9,601	858,053	1,130,173
Licenses & Permits	169,695	19,288	389,207	578,190
Intergovernmental	2,965,194	4,069,071	2,461,065	9,495,329
Charges for Services	2,929,726	280,967	1,628,202	4,838,895
Fines & Forfeitures	1,632,445	-	29,899	1,662,345
Investment Earnings	1,039,633	39,816	24,121	1,103,569
Miscellaneous Revenues	1,081,112	10,358	418,001	1,509,471
Total revenues	\$ 24,992,932	\$ 8,378,588	\$ 10,476,455	\$ 43,847,974
EXPENDITURES				
Current:				
Judicial	\$ 2,616,112	\$ -	\$ 230,522	\$ 2,846,634
General Government	7,226,538	241,970	1,028,566	8,497,074
Public Safety	7,450,427	-	2,581,105	10,031,531
Physical Environ	80,962	-	624,345	705,307
Transportation	3,717	6,329,927	314,709	6,648,353
Health & Human Services	236,712	-	2,380,116	2,616,829
Economic Environment	405,191	-	523,305	928,496
Culture & Recreation	1,391,054	-	480,307	1,871,361
Debt Service:				
Principal	99,462	-	457,910	557,372
Interest/Other Expense	32,632	-	272,331	304,964
Capital Outlay:				
General government	195,730	-	31,157	226,887
Judicial	1,633	-	-	1,633
Public safety	336,526	-	-	336,526
Physical environment	-	-	-	-
Transportation	-	3,461,130	-	3,461,130
Health & Human services	-	-	11,445	11,445
Economic environment	-	-	-	-
Culture & recreation	1,847,369	-	-	1,847,369
Total expenditures	\$ 21,924,066	\$ 10,033,027	\$ 8,935,819	\$ 40,892,912
Excess (deficiency) of revenues over (under) expenditures	\$ 3,068,866	\$ (1,654,439)	\$ 1,540,636	\$ 2,955,063

Continued on Next Page

KITTITAS COUNTY, WASHINGTON

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016**

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 26,792	\$ 150,340	\$ 1,140,873	\$ 1,318,005
Transfers out	(497,324)	(80,203)	(820,681)	(1,398,208)
Debt Proceeds	1,511,000	-	1,511,000	3,022,000
Proceeds on Disposition of capital assets	21,254	-	2,592	23,846
Total other financing sources (uses)	\$ 1,061,722	\$ 70,137	\$ 1,833,784	\$ 2,965,643
SPECIAL ITEMS				
Gain on Disposition of Capital Assets	-	-	-	-
Net change in fund balances	4,130,588	(1,584,302)	3,374,419	5,920,706
Fund balances—beginning	12,370,066	13,857,670	10,264,047	36,491,784
Prior Period Adjustments	-	-	(53)	(53)
Fund balances—ending	\$ 16,500,654	\$ 12,273,369	\$ 13,638,414	\$ 42,412,437
Net changes in fund balances for governmental funds				\$ 5,920,706

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Capital Outlays	\$ 5,884,991	
Depreciation	(3,732,392)	
Reduction Construction in Progress	(470,680)	
Cost of Assets Sold	(842,610)	
Adjustments to Assets	(214,664)	
Donated Assets	71,337	695,982

The issuance of long-term debt (e.g., bonds, leases) is a resource and the repayment of bond principal is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net position.

Debt Proceeds	\$ (3,022,000)	
Debt Retired	557,372	(2,464,628)

Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds. (178,338)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (1,522,669)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of most of these activities is reported with governmental activities. 693,892

Change in Net Position of governmental activities \$ 3,144,944

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Position
December 31, 2016

	Solid Waste	Community Development Services	Water Mitigation	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
ASSETS					
Current assets:					
Cash & cash equivalents	\$ 1,755,056	\$ 403,145	\$ 102,655	\$ 2,260,856	\$ 3,080,386
Investments	2,000,622	249,863	-	2,250,485	2,709,997
Receivables	293,563	-	2,750	296,313	1,348
Prepayment for Services	3,915	-	-	3,915	5,576
Due From Funds	-	37	-	37	344,281
Interfund Loan Receivables	1,366,050	-	-	1,366,050	511,906
Inventories	-	-	-	-	436,113
Due From Other governments	40,978	10,012	-	50,990	-
Total Current Assets	\$ 5,460,185	\$ 663,056	\$ 105,405	\$ 6,228,646	\$ 7,089,607
Noncurrent assets:					
Restricted Cash, Cash Equivalents and Investments:					
Cash restricted Debt	-	-	2,517,000	2,517,000	-
Cash restricted for landfill closure & postclosure	227,243	-	-	227,243	-
Investments restricted for landfill closure & postclosure	624,571	-	-	624,571	-
Total Restricted Assets	851,813	-	2,517,000	3,368,813	-
Capital assets:					
Land	280,439	-	-	280,439	97,707
Intangible Assets	40,999	2,590	-	43,589	-
Buildings	1,389,478	-	-	1,389,478	936,747
Improvements	4,538,949	-	-	4,538,949	221,046
Equipment	1,686,104	119,602	-	1,805,707	8,148,709
Construction in progress	294,742	-	-	294,742	89,553
Less Depreciation	(3,782,659)	(57,056)	-	(3,839,715)	(5,823,093)
Total Capital Assets	\$ 4,448,052	\$ 65,136	\$ -	\$ 4,513,189	\$ 3,670,669
Total Noncurrent Assets	5,299,865	65,136	2,517,000	7,882,002	3,670,669
Deferred Outflow of Resources	-	-	-	-	-
Deferred Outflow of Resources-Pension	54,917	77,656	-	132,573	-
Total Assets and Deferred Outflows	\$ 10,814,967	\$ 805,849	\$ 2,622,405	\$ 14,243,221	\$ 10,760,276
LIABILITIES					
Current liabilities:					
Accounts payable and accrued exp.	\$ 507,120	\$ 9,981	\$ -	\$ 517,101	\$ 177,226
Due to other funds	24,674	7,270	-	31,944	10,059
Due to other governments	43	-	-	43	143
Unearned Revenue	-	-	-	-	-
Landfill Closure Cost	207,462	-	-	207,462	-
Compensated absences	2,059	4,191	-	6,250	-
Bonds, notes, loans payable	75,000	-	795,000	870,000	-
Total Current Liabilities	\$ 816,357	\$ 21,442	\$ 795,000	\$ 1,632,799	\$ 187,429
Noncurrent liabilities:					
Compensated absences	\$ 111,399	\$ 87,704	\$ -	\$ 199,103	\$ -
Bonds, notes, loans payable	375,001	-	1,722,000	2,097,001	-
Pension Obligations	219,985	308,423	-	528,408	-
Condo Reserves	-	-	-	-	21,597
Landfill Closure Cost	935,374	-	-	935,374	-
Total Noncurrent Liabilities	\$ 1,641,759	\$ 396,127	\$ 1,722,000	\$ 3,759,886	\$ 21,597
Deferred Inflow of Resources	-	-	-	-	-
Deferred Inflow of Resources - Pensions	16,663	21,334	-	37,997	-
Total Combined Liabilities and Deferred Inflows of Resources	\$ 2,474,778	\$ 438,903	\$ 2,517,000	\$ 5,430,682	\$ 209,025
NET POSITION					
Net Investment in Capital Assets	\$ 3,998,051	\$ 65,136	\$ -	\$ 4,063,187.81	\$ 3,670,669
Restricted Net Position	1,153,626	300	-	1,153,925.57	3,672,782
Unrestricted Net Position	3,188,512	301,509	105,405	3,595,426.04	3,207,799
Total Net Position	\$ 8,340,189	\$ 366,946	\$ 105,405	\$ 8,812,539	\$ 10,551,250
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:					
	-	-	-	-	-
Net Position of business-type activities	\$ 8,340,189	\$ 366,946	\$ 105,405	\$ 8,812,539	\$ 10,551,250

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2016

	Solid Waste	Community Development Services	Water Mitigation	TOTAL Business-type Activities— Enterprise Funds	Governmental Activities— Internal Service funds
OPERATING REVENUES					
Charges for Services:					
Garbage & Solid Waste	\$ 4,285,877	\$ -	\$ -	\$ 4,285,877	\$ -
Other services	-	1,458,542	105,405	1,563,947	2,601,315
Total operating revenues	\$ 4,285,877	\$ 1,458,542	\$ 105,405	\$ 5,849,824	\$ 2,601,315
OPERATING EXPENSES					
Operations and Cost of Sales	\$ 3,279,340	\$ 1,627,710	\$ -	\$ 4,907,050	\$ 1,417,922
Administrative, General & Maintenance	-	-	-	-	103,750
Depreciation	307,127	26,379	-	333,506	601,417
Total operating expenses	\$ 3,586,467	\$ 1,654,090	\$ -	\$ 5,240,557	\$ 2,123,089
Operating income (loss)	\$ 699,410	\$ (195,548)	\$ 105,405	\$ 609,267	\$ 478,226
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	\$ 26,824	\$ 781	\$ -	\$ 27,605	\$ 26,762
Debt Interest Expense	(2,625)	-	-	(2,625)	-
Gain (loss) on Disposition of Capital Assets	26	-	-	26	116,013
Landfill Closure Revenues (Cost)	(57,156)	-	-	(57,156)	-
Compensated Absences	(11,467)	(3,358)	-	(14,825)	-
Miscellaneous nonoperating revenues (expenses)	-	-	-	-	(7,312)
Total non-operating income (expense)	\$ (44,399)	\$ (2,577)	\$ -	\$ (46,976)	\$ 135,463
Income before contributions & transfers	\$ 655,012	\$ (198,125)	\$ 105,405	\$ 562,292	\$ 613,689
Capital Contributions	-	-	-	-	-
Transfers In	-	-	-	-	80,203
Change in net assets	\$ 655,012	\$ (198,125)	\$ 105,405	\$ 562,292	\$ 693,892
Net Position—beginning	7,688,384	565,070	-	8,253,455	9,861,813
Prior Year Adjustment	(3,207)	-	-	(3,207)	(4,455)
Net Position—ending	\$ 8,340,189	\$ 366,946	\$ 105,405	\$ 8,812,539	\$ 10,551,250

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2016

	Solid Waste	Community Development Services	Water Mitigation	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities
					Internal Service funds
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 4,306,531	\$ 1,548,908	\$ 102,655	\$ 5,958,094	\$ 2,566,117
Cash payments to suppliers	(2,951,825)	(1,846,642)	-	(4,598,467)	(1,460,620)
Net cash provided (used) by operating activities	\$ 1,354,706	\$ (97,734)	\$ 102,655	\$ 1,359,626	\$ 1,105,497
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Received (Paid) on loans from other funds	159,895	-	-	159,895	-
Non-Operating Rents and Charges	-	-	-	-	-
Net cash provided from noncapital activities	\$ 159,895	\$ -	\$ -	\$ 159,895	\$ -
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from Sale of Capital Assets	\$ 26	\$ -	\$ -	\$ 26	\$ 116,013
Payments for Capital Acquisition	(328,509)	(2,590)	-	(331,100)	(253,828)
Proceeds from Debt	-	-	2,517,000	2,517,000	-
Transfer from Other Funds In (Out)	-	-	-	-	80,203
Payment on Long Term Debt	(75,000)	-	-	(75,000)	-
Debt Interest Expense	(2,625)	-	-	(2,625)	-
Net cash provided (used in) capital financing activities	\$ (406,109)	\$ (2,590)	\$ 2,517,000	\$ 2,108,301	\$ (57,612)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Investment Interest	\$ 26,341	\$ 781	\$ -	\$ 27,122	\$ 26,302
Interfund Loans Receivable	-	-	-	-	984,746
Prior Year Adjustment Cash in Bank	-	-	-	-	-
Proceeds Reserves Condominium	-	-	-	-	2,745
Purchase of Investment	246,258	(249,863)	-	(3,605)	(11,048)
Net cash flows from investing activities	\$ 272,600	\$ (249,082)	\$ -	\$ 23,518	\$ 1,002,745
Net increase (decrease) in cash and cash equivalent	\$ 1,381,092	\$ (349,407)	\$ 2,619,655	\$ 3,651,340	\$ 2,050,630
Cash and cash equivalents at beginning of year	\$ 601,207	\$ 752,551	\$ -	\$ 1,353,758	\$ 1,029,756
Cash and cash equivalents at end of year	\$ 1,982,298	\$ 403,145	\$ 2,619,655	\$ 5,005,098	\$ 3,080,387
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Net operating income (loss)	\$ 699,410	\$ (195,548)	\$ 105,405	\$ 609,267	\$ 478,226
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Depreciation expense	\$ 307,127	\$ 26,379	\$ -	\$ 333,506	\$ 601,417
Pension Expense	1,260	1,827	-	3,087	-
(Increase) decrease in Accounts Receivable	(9,389)	-	(2,750)	(12,139)	(306)
(Increase) decrease in Due from other Funds	-	100,378	-	100,378	(34,892)
(Increase) decrease in Due from other Governmental	30,043	(10,012)	-	20,031	-
(Increase) decrease in Prepayment for Services	(842)	-	-	(842)	(2,191)
Increase (decrease) in Salaries payable	6,356	-	-	6,356	-
Increase (decrease) in Vouchers Payable	300,617	(20,248)	-	280,370	-
Increase (decrease) in Unearned Revenue	-	-	-	-	-
Increase (decrease) in Due to other Funds	20,179	(512)	-	19,668	5,299
Increase (decrease) in Inventory	-	-	-	-	20,168
Increase (decrease) in Payables	-	-	-	-	43,049
Increase (decrease) in Due to other Governments	-	-	-	-	(5,274)
Increase (decrease) in Taxes Payable	(56)	-	-	(56)	-
Total Adjustments	\$ 655,295	\$ 97,814	\$ (2,750)	\$ 750,359	\$ 627,271
Net cash provided by operating activities	\$ 1,354,706	\$ (97,734)	\$ 102,655	\$ 1,359,626	\$ 1,105,497

KITTITAS COUNTY, WASHINGTON

**Statement of Fiduciary Net Position
December 31, 2016**

	Private Purpose Trust	Agency Funds
ASSETS		
Cash/Petty Cash	\$ 5,185	\$ 13,651,283
Cash with Fiscal Agency	-	136,115
Investments	1,971	50,177,148
Taxes Receivable	-	1,776,751
Other Receivables	<u>1</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 7,156</u>	<u>\$ 65,741,297</u>
DEFERRED OUTFLOWS of RESOURCES		
LIABILITIES		
Warrants Payable	\$ -	\$ 5,142,227
Salary/Vouchers Payable	-	499,081
Custodial Accounts	<u>-</u>	<u>58,323,237</u>
TOTAL LIABILITIES	\$ -	\$ 63,964,546
DEFERRED INFLOWS of RESOURCES		
Deferred Inflows of Resources - Taxes	<u>-</u>	<u>1,776,751</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	65,741,297
NET POSITION		
Held in Trust for Other Purposes	<u>\$ 7,156</u>	<u>\$ 0</u>
Total Net Position	<u>\$ 7,156</u>	<u>\$ 0</u>

KITTITAS COUNTY, WASHINGTON

**Statement of Change in Fiduciary Net Position
Private Purpose Trust
For the Year Ended December 31, 2016**

	Private Purpose Trust
Additions	
Investment Earnings	\$ 8
Miscellaneous Revenues	<u>-</u>
Total Additions	\$ 8
Deductions	
Culture & Recreation	\$ -
Total Deductions	<u>\$ -</u>
Change in Net Position	8
Net Position--beginning	<u>7,148</u>
Net Position--ending	<u>\$ 7,156</u>

KITTITAS COUNTY, WASHINGTON

NOTES TO THE BASIC FINANCIAL STATEMENTS

Dated as of and for the Year Ended December 31, 2016

Index to the Notes

Note		Page
1	Summary of Significant Accounting Policies	24
	A. Reporting Entity.....	24
	B. Government-Wide and Fund Financial Statements.....	24
	C. Measurement Focus, Basis of Accounting and Financial Statement Presentation	25
	D. Budgetary Information.....	26
	E. Assets, Liabilities, Fund Balance, Net Position	27
2	Reconciliation of Government-Wide and Fund Financial Statements	32
3	Stewardship, Compliance and Accountability	32
4	Deposits and Investments	33
5	Property Taxes.....	36
6	Capital Assets	37
7	Pension Plans.....	38
8	Risk Management	48
9	Short Term Debt.....	50
10	Long-Term Debt.....	50
11	Leases	53
12	Changes in Long-Term Liabilities	54
13	Contingencies and Litigations	55
14	Interfund Balances and Transfers	57
15	Receivable and Payable Balances.....	58
16	Joint Ventures.....	59
17	Other Postemployment Benefit (OPEB) Plans	60
18	Closure and Post Closure Care Cost.....	61
19	Other Disclosures	63

KITTITAS COUNTY, WASHINGTON
Notes to the Basic Financial Statements
Dated as of and for the year Ended December 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Kittitas County have been prepared in conformity with generally accepted accounting principles (GAAP), as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The chart of accounting conforms to the Budgeting, Accounting, and Reporting Systems (BARS) prescribed by the office of the State Auditor, to promote uniformity among cities and counties of Washington resulting in better comparability. The significant accounting policies are described below.

A. REPORTING ENTITY

Kittitas County was dedicated by the State of Washington as a public entity on November 28, 1883 and operates under the laws of the State of Washington applicable to a fourth-class County with a commissioner form of government. The accounting and reporting policies of the County conform to generally accepted accounting principles for local governments.

Kittitas County is a general purpose government and provides public safety, road improvement, parks and recreation, judicial administration, health and social services, airport and general administration services. In addition, the County owns a solid waste disposal system. Kittitas County's combined financial statements include the financial positions and results of operations which are controlled by or dependent on the County (except that the operations of and equity in joint ventures are not included in the statements as explained in note 15). Control by the County was determined on the basis of budget adoption and resource allocation criteria. Dependence on the County was determined by the County's obligation to redeem the organization's debts, to finance the organization's deficits and the extent to which subsidies from the County constitute a major portion of the organizations' total non-grant resources. The financial statements include the assets and liabilities of all funds for which the county has a custodial responsibility.

The Agency funds, which include Irrigation, Fire, Hospital, PUD, School, Sewer, Cemetery, Water, Weed, Parks & Recreation, Cities, and State Funds, are reported as Fiduciary funds. Kittitas County does not significantly contribute to or control the operations of these districts; however the County Treasurer acts as the "bank" for these fund types and is charge with the collection of the taxes.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of Kittitas County. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Our policy is to allocate indirect costs to a specific function or segment. Expenses reported for functional activities include allocated indirect expenses. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements or a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Kittitas County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses, and interest associated within the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by Kittitas County.

Kittitas County reports the following major funds: the General Fund is the County's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The major fund reported is County Road. In the Proprietary funds, Solid Waste is considered a major fund but we choose to report both Solid Waste, Community Development Services and Water Mitigation. Additionally, reported are the following fund types: Internal service funds account for Equipment, Rental & Revolving and Unemployment Compensation provided to other departments of the county on a cost reimbursement basis.

Governmental Accounting Standards Board (GASB) defines major funds as those meeting the following criteria:

- Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, and other financing sources, or expenditures/expenses and other financing uses of the individual governmental or enterprise fund are equal to or greater than 10 percent of the corresponding element total (assets, liabilities, and so forth) for all funds that considered governmental funds or enterprise funds.
- Total assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Both criteria must be met in the same element (assets, liabilities, etc.) for both the 10 percent and 5 percent tests for a fund to be defined as major. However, Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund and to individually present its information in the basic financial statements, even if it does not meet the criteria. However, a government does not have the option to NOT report a fund as major if it meets the criteria above.

It should be noted that in applying the major fund criteria to enterprise funds, the reporting entity should consider both operating and non-operating revenues and expenses, as well as gains, losses, capital contributions, additions to permanent endowments, and special items. When the major fund criteria are applied to governmental funds, revenues do not include other financing sources and expenditures do not include other financing uses. However, special items would be included.

The private-purpose trust fund is used to account for the Jerry Williams Library Trust.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option

of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The county has elected not to follow subsequent private-sector guidance.

As a general rule the effect of the interfund activity has been eliminated for the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Solid Waste fund is generated from refuse. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As required by GASB 34, Kittitas County's procedure was to use non-restricted resources first and then restricted resources as needed. With GASB 54 our procedure is to have committed amounts reduced first, followed by assigned amounts, and then unassigned, when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

D. BUDGETARY INFORMATION

1. SCOPE OF BUDGET

Annual appropriated budgets are adopted for the General and Special Revenue Funds on the modified accrual basis of accounting, except Treasurer M&O as per RCW 84.56.020 no budget is required. All Proprietary funds are budgeted on a full accrual basis. For Governmental Funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated in fund ledgers for all budgeted funds, but the financial statements include budgetary comparisons for annually budgeted Governmental Funds only. NCGA Statement 1 does not require and the financial statements do not present budgetary comparisons for proprietary fund types.

Annual appropriated budgets are adopted at the level of each fund and the budget constitutes the legal authority for expenditures at that level. Subsidiary revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class. Appropriations for all funds lapse at year-end.

2. AMENDING THE BUDGET

The County Auditor is authorized to transfer budget amounts between object classes within departments. However, any revisions that alter the total budget of a fund, or that affect the number of authorized employee positions, salary ranges, hours or other conditions of employment must be approved by the County Commissioners.

When the County determines that it is in the best interest of the County to increase or decrease the appropriations for a particular fund/department it may do so by resolution approved by a simple majority after holding a public hearing. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The financial statements contain the final budget information. The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year. In, the Required Supplementary section is the comparison of original budget and the final budget.

E. ASSETS, LIABILITIES, FUND BALANCE, NET POSITION

1. CASH AND EQUIVALENTS

It is the County's policy to invest all temporary cash surplus. The amounts are classified on the balance sheet as cash and equivalents in various funds. The interest on these investments is credited to the General Fund.

The amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered.

The County's deposits at year-end were entirely covered by Federal Depository Insurance and the State Public Deposit Protection Commission.

For purposes of the statement of cash flows the proprietary Funds consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

2. TEMPORARY INVESTMENTS

See Investment Note 3.

3. RECEIVABLES

Taxes & Assessment receivables consist of property taxes and related interest and penalties, see Property Taxes Note 4. Taxes and Assessment receivables are offset by deferred inflow of resources.

Accrued interest receivables consist of amounts earned on investments, notes and contracts at the end of the year.

Accounts receivable consist of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared. Notes and contracts receivable consist of amounts owed on open account from private individuals or organizations for goods and services rendered.

4. AMOUNTS DUE TO/FROM OTHER FUNDS INTERFUND LOANS/ AND ADVANCES RECEIVABLE

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund loans receivable/payable" or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." A separate schedule of interfund loans receivable and payable is furnished in Interfund Balances and Transfers Note No. 13.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

5. INVENTORIES

Inventories in governmental funds consist of expendable supplies held for consumption. The cost is recorded as expenditure at the time individual inventory items are purchased. The reserve for inventory is equal to the (average/ending) amount of inventory to indicate that a portion of the fund balance is not available for future expenditures. A comparison to market value is not considered necessary.

Inventories in Proprietary Funds are valued at cost using the average cost method, which approximates the market value. Items that are inventoried are Pits, Central Stores, Mechanical Parts, Fuel Depot and Sign Inventory. The amount of the inventory will be recorded as reserved in Net Position. Inventories in proprietary

funds are valued by the average method (which approximates the market value).

6. CAPITAL ASSETS

See Note Number 5.

Capital assets, which includes property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type columns in the government-wide financial statements. Capital assets are defined by the county as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Kittitas County has elected to use the modified approach to account for the infrastructure account; Gravel Roads, which eliminates the need to report depreciation expense.

Computer Software is reported as Intangible Assets with a capitalization limit of \$5,000 and is not depreciated.

Capital Leases are defined as long term debt to the county. The asset is tracked but there is not value placed in the Capital Assets. Capital Leases are determined by one of the following four criteria; 1) The lease transfers ownership of the property to the lessee by, or at, the end of the lease term; 2) The lease contains an option to purchase the leased property at a bargain price; 3) The lease is equal to or greater than 75% of the estimated economic life of the leased property; 4) The present value of rental and other minimum lease payments, excluding that portion representing executory costs to be paid by the lessor, equals or exceeds 90% of the fair value of the lease property. See Note Number 10.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of the capital assets of business-type activities is included as part of the capitalized value of the assets constructed. There were no projects in 2016 that had interest allocated to an asset.

Property, plant, and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings & Improvements	5-60
Improvements other than Buildings	5-50
Machinery & Equipment	3-20
Roads, Guardrails & Traffic Signals	20
Bridges	51

7. OTHER PROPERTY AND INVESTMENTS

See Deposits and Investments Note No 3.

8. COMPENSATED ABSENCES

The County records all accumulated unused vacation, sick leave and compensatory time. For Governmental Funds, unused vacation, sick leave and compensatory time are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. In Proprietary funds, the expenses are accrued when incurred and the liability is recorded in the fund.

Vacation pay, which may be accumulated up to 30 days is payable upon resignation, retirement or death; sick leave may accumulate up to a maximum of 1056 - 1120 hours; twenty-five percent of outstanding sick leave is payable upon retirement, lay-off or death, depending on which bargaining unit the employee belongs. The following is a schedule of those bargaining units:

Washington State Council of County & City Employees
 Local 792CH - Courthouse Employees
 Vacation - accumulated to a total of 30 working days
 Sick - accumulated to a total of 140 working days
 Local 792 - County Road Employees
 Vacation - accumulated to a total of 30 working days
 Sick - accumulated to a total of 140 working days
 Local 2658 - Appraisers
 Vacation - accumulated to a total of 30 working days
 Sick - accumulated to a total of 140 working days
 Teamsters
 Local 760 - Sheriff Deputies & Correction Officers
 Vacation - accumulated to a total of 30 working days
 Sick - accumulated to a total of 132 working days
 Local 760 - Misdemeanant Probation
 Vacation - accumulated to a total of 30 working days
 Sick - accumulated to a total of 140 working days
 Non-Union Personnel Policies
 Vacation - accumulated to a total of 30 working days
 Sick - accumulated to a total of 140 working days

9. LONG-TERM DEBT

See Long-Term Debt and Leases Note No 9.

10. DEFERRED OUTFLOW/INFLOW OF RESOURCES

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of all state sponsored pension plans and additions to/deduction from those plans' fiduciary net position have been determined on the same basis as they are reported by the Washington State Department of Retirement Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at a fair value.

This account also includes amounts received in the current fiscal period that are for the next fiscal period and is the offset account for taxes and assessment receivables. Also included are court receivables for the General Fund and Misdemeanant Probation. This account includes amounts recognized as a receivable, but not revenues in Governmental Funds because the revenue recognition criteria have not been met.

11. FUND RESERVES AND DESIGNATIONS

Kittitas County has an adopted policy to maintain unrestricted fund balance in the general fund of not less than two months of regular general fund operating expenditures

A. Governmental Fund Types

Fund Balance types for Governmental Fund Types and reporting practice

Non-spendable Fund Balance:

Non-spendable Fund Balance is the portion of fund balance including amounts that cannot be spent and are, therefore, not included in the current year appropriation. There are two components to this fund balance category: 1) not in spendable form and 2) legally or contractually required to be maintained intact.

Petty Cash, Revolving Funds and Till Accounts: The portion of fund balance that represents the asset amount of petty cash, held by a given fund as authorized by the Board of County Commissioners.

Inventories: The portion of fund balance that represents the asset amount of supply inventories, held by a given fund.

Prepaid Expenditures: The portion of fund balance that represents the asset amount of prepaid expenditures, held by a given fund.

Notes Receivable: The portion of fund balance that represents the asset amount of notes receivable, held by a given fund as authorized by the Board of County Commissioners.

Advances to Other Funds: The portion of fund balance that represents the asset amount of cash advanced to other funds, held by a given fund, as authorized by the Board of County Commissioners.

Loans Receivable: The portion of fund balance that represents the asset amount of loans receivable, held by a given fund, as authorized by the Board of County Commissioners.

Restricted Fund Balance:

Restricted Fund Balance reports on resources that have spending constraints that are either 1) externally imposed by creditors, grantors, contributors or laws and regulation of other governments or 2) imposed by law through constitutional provisions or enabling legislation. The amounts represented by this fund balance category have very stringent conditions imposed by external parties or by law.

Debt Redemption: The portion of fund balance derived from those funds within a given fund that has been set aside for debt redemption.

Bond Reserve: The portion of fund balance derived from those funds that are set aside from debt proceeds and maintained as a security for holders of the debt.

Fund Balance Restricted: The portion of fund balance that is in any governmental fund that is restricted under the "Restricted Fund Balance" definition as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Committed Fund Balance:

Committed Fund Balance represents amounts that have internally imposed restrictions mandated by formal action by the government's highest level of decision-making authority, Board of County Commissioners. The committed amounts cannot be redeployed for other purposes unless the same type of formal action is taken by the Board of County Commissioners to reverse or modify the previously imposed restriction.

Capital Projects: The portion of fund balance that has been appropriated for specified capital projects and remains unspent.

OPEB Expenditures: The portion of fund balance that is set aside each year during budget adoption to be used in future years to meet the County's OPEB obligations.

Fund Balance – Committed: The portion of fund balance that is in any governmental fund that is committed under the "Committed Fund Balance" as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Assigned Fund Balance:

Assigned Fund Balance reports amounts that are constrained by the governments' intent that they will be used for specific purposes. Decision-making with regard to these amounts may be made by a committee or other governmental official.

GASB 31 Adjustment: Used to account for that portion of fund balance that is the result of unrealized investment gains that have been recorded in accordance with Governmental Accounting Standards Board Statement No. 31.

Encumbrances: Used to account for that portion of fund balance that portion of fund balance that is

being used to fund appropriations being carried over from the prior year into the current fiscal year.

Rainy Day Fund: Used to account for the rainy day fund established by the management team in accordance with the current policy.

New Year Budget Appropriation – The appropriation of existing fund balance to eliminate the projected budgetary deficit in the subsequent year’s budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

Fund Balance – Assigned: The portion of fund balance that is in any governmental fund that is committed under the “Assigned Fund Balance” as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Unassigned Fund Balance (General Fund Only):

Unassigned Fund Balance is the residual fund balance for the General Fund. While the unassigned is intended to report exclusively by the General Fund, there is an exception that if any other fund type has a negative fund balance due to expenditures incurred exceeding the amount other fund balances types, then the funds would be reported as a negative unassigned fund balance.

Prior Year Available Fund Balance: The portion of fund balance that is brought forward from the prior fiscal year and is available for appropriation to fund current fiscal year activities.

Fund Balance: Any portion of fund balance that does not fall under any of the fund balance definitions presented above.

Fund Balance Actuals

The following is the classifications for the Governmental funds fund balances as of December 31, 2016:

	General Fund	Road Fund	Other Funds	Total
Fund Balances:				
Nonspendable:				
Prepaid items	36,332	2,203	10,218	48,753
Petty Cash	15,975	1,050	3,740	20,765
Total Nonspendable	52,307	3,253	13,958	69,518
Restricted for:				
Law & Justice	3,738,230	-	-	3,738,230
Paths Trails	-	112,349	-	112,349
Information Technology	50,000	-	-	50,000
Special Revenue	-	12,157,766	7,857,248	20,015,014
Construction Performance Bond	-	-	-	-
GO Refunding Bond	-	-	9,790	9,790
Refund Fund	-	-	310	310
206 CRID 96-1 Bond	-	-	174,235	174,235
CRID Guaranty Fund	-	-	3	3
Other Capital Projects	-	-	2,602,020	2,602,020
Total Restricted	3,788,230	12,270,115	10,643,606	26,701,951
Committed to:				
Vehicle Replacement	838,725	-	-	838,725
Special Revenue	-	-	1,941,573	1,941,573
County Capital Improvements	368,780	-	-	368,780
Rodeo Grounds Capital Improvements	-	-	18,232	18,232
Total Committed	1,207,505	-	1,959,805	3,167,309
Assigned to:				
NY Budget	4,903,418	-	-	4,903,418

Special Revenue	-	-	1,021,045	1,021,045
Equipment Reserve	-	-	-	-
Total Assigned	4,903,418	-	1,021,045	6,943,864
Unassigned	6,549,195	-	-	6,549,195
Total Fund Balance	16,500,654	12,273,369	13,638,414	42,412,437

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUNDS BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

The governmental funds' balance sheet includes reconciliation between fund balance – total governmental funds and net position–governmental activities as reported in the government-wide statement of net position.

Amounts reported for governmental activities in the statement of net position are different because:

December 31, 2016 Total Fund Balance	\$42,412,437
Capital assets used in governmental activities are not financial resources and are not reported in the funds	90,725,094
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	2,758,997
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(25,612,183)
Adjustment Related to Pensions-GASB 68	2,413,444
Internal service funds are used by management to change the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net position	<u>10,551,250</u>
Net adjustment to increase total governmental funds to arrive at net position-governmental activities	<u>\$123,249,038</u>

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental funds' statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

Amounts reported for governmental activities in the statement of activities are different because:

December 31, 2016 Net Changes in Fund Balances for Governmental Funds	\$5,920,706
Governmental funds report capital outlay as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Capital outlays	5,884,991
Depreciation	(3,732,392)
Reduction Construction in Progress	(470,680)
Cost of Assets Sold	(842,610)
Adjustments to Assets	(214,664)

Donated Assets	71,337	695,982
The issuance of long-term debt (e.g., bonds, leases) is a resource and the repayment of bond principle is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net position.		
Debt Proceeds	(3,022,000)	
Debt Retired	<u>557,372</u>	(2,464,628)
Some revenues reported in the statement of activities are not yet available and therefore are not reported as revenues in the governmental funds		
		(178,338)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds		
		(1,522,669)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of most of these activities is reported with governmental activities		
		693,892
Change in Net Position of governmental activities		<u>\$3,144,944</u>

NOTE 3 - DEPOSITS AND INVESTMENTS

A. DEPOSITS

The County maintains deposit relationships with several Washington State commercial banks and savings and loan institutions.

The Public Deposit Protection Commission of the State of Washington (PDPC) covers all deposits not covered by the Federal Depository Insurance Corporation (FDIC). The PDPC is a statutory authority established under RCW 39.58. It constitutes a multiple financial institution collateral pool that insures public deposits. In such a pool, a group of financial institutions, holding public funds, pledge collateral to a common pool. The PDPC provides protection by maintaining strict standards as to the amount of public deposits financial institutions can accept, by monitoring the financial condition of all public depositories, and by optimizing collateralization requirements. All deposits are held by the County's agent, in the name of the County.

B. CUSTODIAL CREDIT RISK

Custodial credit risk for deposits is the risk that, in event of a failure of the counterparty to an investment transaction the county would not be able to recover the value of the investment or collateral securities. The county's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. Kittitas County does not participate in making deposits or investments that are exposed to this type of risk.

C. INVESTMENTS

For investment purposes, the County uses the fund by fund approach of cash balances of County funds and allows for participation by other legally separate entities such as special districts and public agencies, for which the County is *ex officio* treasurer. Kittitas County plans to establish an Investment Pool effective January 1, 2018.

Through the office of the County Treasurer, Kittitas County collects taxes, licenses, fees and other revenues. It collects not only for the County but also for special purpose districts located within the County. In its custodial role, the Treasurer has the authority to deposit any public funds available for investment and to secure those funds by appropriate collateral. Cash is deposited and invested on behalf of the County and local districts as legally prescribed in the form of certificates of saving or time accounts, in designated qualified public depositories, or in municipal bonds of the State of Washington, or in certificates, notes or bonds of the United States, or other obligations of the United States or its agencies, or at any corporation wholly owned by the government of the United States; in bankers' acceptances purchased on the secondary market; in federal home loan bank notes and bonds, federal land bank bonds and federal national mortgage association notes, debentures or guaranteed certificates of participation, or the obligations of any other government sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board or governors of the Federal Reserve System; or deposit such funds or any portion thereof in investment deposits. Starting in 2016 the State Treasurer allowed counties the authority to purchase corporate notes.

The County invests in the Washington State Treasurer's Local Investment Pool (LGIP). The amount is carried at amortized cost, which approximates fair value. The LGIP is a 2a7-like pool that is overseen by the Office of the State Treasurer, the State Finance Committee, the Local Government Investment Pool Advisory Committee and the Washington State Auditor's Office. The LGIP also contracts for an annual outside independent audit. The State Treasurer's Office maintained a third-party custodial arrangement with Citibank N.A. during 2016, in order to provide a high level of safety. The LGIP also publishes monthly, quarterly and annual reports that allow participants to stay abreast of LGIP issues and activity.

Money from districts who have not directed the County Treasurer by written or electronic request to place individual investments, as well as County departments that cannot invest their own money, is invested by the Treasurer as surplus cash. The interest on these investments is credited to the General Fund, except where prohibited by statute or bond covenant.

The total of Kittitas County's investments totaled \$117,721,513 on December 31, 2016. Premiums and discounts are distributed in earnings to the fund in which earned. Management intends to hold all time deposits and securities until maturity. During 2016, the County did not realize any gains or losses from the sale of investments because management held all securities until maturity.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Through its investment policy, the County manages its exposure to the risk that the market value of securities in the portfolio will fall due to changes in market interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities. The policy also states that no single security will be purchased with a maturity date of more than three years from the date of purchase.

Kittitas County measures and records its investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These guidelines recognize a three-tiered fair value hierarchy by: Level 1 Quoted prices in active markets for identical assets or liabilities, Level 2 Quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable, or Level 3 Unobservable inputs for an asset or liability. As of December 31, 2016, Kittitas County had the following fair value measurement:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
US Agency Notes	\$0	\$ 299,922	\$0	\$ 299,922
Municipal Bonds	<u>\$0</u>	<u>\$4,265,876</u>	<u>\$0</u>	<u>\$4,265,876</u>
Total	\$0	\$4,565,798	\$0	\$4,565,798

Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County investment policy minimizes its credit risk by limiting investments to selected types of securities and pre-qualifying the financial institutions, broker/dealers and intermediaries with which the County will do business. The credentials of these business partners are reviewed at least annually. Kittitas County did not have securities lending transactions in 2016.

Concentration of credit risk on investments is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy minimizes concentration risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. The County continues to work towards diversifying its portfolio. Below you will see investments measured at amortized cost as of December 31, 2016.

<u>Type of Investment</u>	<u>Maturities</u>	<u>County's own investments</u>	<u>Investments held by county as an agent for others</u>	<u>Total</u>
State Investment		\$70,441,155	\$42,714,560	\$113,155,715

D. Investments by Fund

Fund	Total Investments
County Road	\$8,997,636
Special Revenue-Non Major	5,036,726
Debt Service	324,453
Capital Projects	318,169
Total Governmental Funds	14,676,984
Proprietary Fund	2,875,056
Internal Service Funds	2,709,997
Total Proprietary Funds	5,585,053
Agency Funds	50,179,118
TOTAL	\$70,441,155

Balance Sheet – Governmental Funds				
	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
Assets				
Investments	\$ -	\$8,997,636	\$5,679,348	\$14,676,984

Proprietary Funds Statement of Net position		
	Business-type Activities Enterprise Funds	Governmental Activities Internal Service Funds
Assets		
Investments	\$2,875,056	\$2,709,997

Agency Funds Combining Balance Sheet	
Assets	
Investments	\$50,179,118

NOTE 4 - PROPERTY TAXES

The County Treasurer acts as an agent to collect property taxes levied in the County for all taxing authorities. Collections are distributed after the end of each month.

Property Tax Calendar	
January 1	Taxes are levied and become an enforceable lien against properties.
February 14	Tax bills are mailed
April 30	First of two equal installment payments is due
May 31	Assessed value of property established for next year's levy at 100% of market value
October 31	Second installment is due

Property taxes are recorded as a receivable when levied, offset by deferred inflows of resources. During the year, property tax revenues are recognized when cash is collected. At year-end, property tax revenues are recognized for collections expected to occur within 60 days. The balance of taxes receivable includes related interest and penalties. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible.

The County may levy up to \$1.80 per \$1,000 of assessed valuation for general governmental services, subject to two limitations:

A. Washington State Law RCW's 84.55.010 and 84.55.0101 limits the growth of regular property taxes to 1 percent or less per year, plus adjustments for new construction. If the assessed valuation increases due to revaluation, the levy rate will be decreased.

B. The Washington State Constitution limits the total regular property taxes to 1 percent of assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the 1 percent limit.

For 2015 for the 2016 tax County levied the following property taxes on an assessed value of \$6,037,489,794. The Road district property value assessed was \$4,329,898,002.

Fund	Levy	Amount
General fund	1.370508	\$8,274,428.06
Mental Health/Development Disabilities	.025000	150,937.24
Veterans Relief	.007453	44,997.41
Total General fund Levy	1.402961	\$8,470,362.72
Road Levy	.888275	\$3,846,140.15
County Road Diverted	.046190	199,997.99
Total Road Levy	.934465	\$4,046,138.14
Flood Control Regular Levy	.069401	419,007.83
GRAND TOTAL	2.439912	\$12,935,508.68

NOTE 5 – CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016 is shown by asset type in the following table. The largest increase occurred under Government Activities in Land for the purchase of Shady Brook Mobile Home Court in the amount of \$1,146,773. This also included \$304,838 in Buildings and Improvements for a total of purchase cost of \$1,451,611.

(including Internal Service Funds)	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
GOVERNMENT ACTIVITIES					
Assets not being depreciated					
Land	4,087,878	1,172,533	-	-	5,260,412
Infrastructure - Gravel Roads*	3,995,365	-	11,154	-	3,984,211
Land - Easements & Right of Ways	5,278,025	-	-	-	5,278,025
Intangible Assets	1,732,114	176,803	12,680	-	1,896,237
Intangible Assets - Water Banks	2,496,651	-	-	-	2,496,651
Construction in Progress	868,035	743,921	501,847	(207,436)	902,672
Total	18,458,069	2,093,257	525,681	(207,436)	19,818,209
Assets Being Depreciated					
Buildings & Improvement	36,822,009	321,348	108,489	(5,248)	37,029,620
Improvements	2,504,407	68,387	-	-	2,572,794
Equipment	13,112,218	719,059	1,133,424	-	12,697,853
Infrastructure	155,441,110	3,044,520	-	(7,228)	158,478,402
Total	207,879,744	4,153,314	1,241,913	(12,476)	210,778,669
Grand Total	226,337,814	6,246,571	1,767,594	(219,912)	230,596,878
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease		Ending Balance
Buildings & Improvements	13,540,325	1,078,758	58,433	-	14,560,650
Improvements	1,345,400	182,143	-	-	1,527,543
Equipment & Machinery	9,146,968	864,080	1,124,086	-	8,886,961
Infrastructure	108,250,439	2,982,751	-	(7,228)	111,225,962
Total	132,283,131	5,107,732	1,182,519	(7,228)	136,201,116
Total Government Activities, net	94,054,683	1,138,839	585,075	(227,140)	94,395,762
BUSINESS TYPE ACTIVITIES	Beginning Balance	Increase	Decrease		Ending Balance
Assets not being depreciated					
Land	2,285,908	-	-	-	2,285,908
Intangible Assets	39,704	3,885	-	-	43,589
Construction in Progress	-	294,742	-	-	294,742
Total	2,325,612	298,628	-	-	2,624,240
Assets Being Depreciated					
Buildings & Improvement	1,389,478	-	-	-	1,389,478
Improvements	2,533,480	-	-	-	2,533,480
Equipment	1,773,235	32,472	-	-	1,805,707
Total	5,696,193	32,472	-	-	5,728,665
Grand Total	8,021,805	331,100	-	-	8,352,904
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease		Ending Balance
Buildings & Improvements	757,694	51,831	-	-	809,525
Improvements	1,739,091	99,375	-	-	1,838,466
Equipment & Machinery	1,009,424	182,300	-	-	1,191,723
Total	3,506,209	333,506	-	-	3,839,715
Business Activities Capital Assets, net	4,515,596	(2,407)	-	-	4,513,189

B. ADJUSTMENTS

An adjustment of \$207,436 was made to Construction in Progress for abandoned road projects.

C. DEPRECIATION EXPENSE

Depreciation expense was charged to the functions of the primary government as follows:

Government Activities	
Function/Program	Amount
Government activities	\$637,787
Judicial Services	38,061
Public Safety	222,069
Physical Environment	6,547
Transportation	3,904,155
Health and Human Service	11,861
Economic Environment	0
Culture and Recreation	287,252
Total	\$5,107,732

Depreciation expense was charged to the business activities as follows:

Business Activities	
	Amount
Solid Waste & Garbage	\$307,127
Community Development Services Public Safety	18,346
Community Development Services Economic Environment	8,033
Total	\$333,506

*See Required Supplementary Information

NOTE 6 - PENSION PLANS

The following table represents the aggregate pension amounts for all plans subject to the requirements of the GASB Statement 68, *Accounting and Financial Reporting for Pensions* for the year 2016:

Aggregate Pension Amounts – All Plans	
Pension liabilities	\$(11,476,870)
Pension assets	556,299
Deferred outflows of resources	2,452,524
Deferred inflows of resources	(500,801)
Pension expense/expenditures	1,037,130

State Sponsored Pension Plans

Substantially all county full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans. The state Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 P.O. Box 48380
 Olympia, WA 98540-8380

Or the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

Public Employees' Retirement System (PERS)

PERS members include elected officials; state employees; employees of the Supreme, Appeals and Superior Courts; employees of the legislature; employees of district and municipal courts; employees of local governments; and higher education employees not participating in higher education retirement programs. PERS is comprised of three separate pension plans for membership purposes. PERS plans 1 and 2 are defined benefit plans, and PERS plan 3 is a defined benefit plan with a defined contribution component.

PERS Plan 1 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service. The AFC is the average of the member's 24 highest consecutive service months. Members are eligible for retirement from active status at any age with at least 30 years of service, at age 55 with at least 25 years of service, or at age 60 with at least five years of service. Members retiring from active status prior to the age of 65 may receive actuarially reduced benefits. Retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PERS 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2016 were as follows:

PERS Plan 1		
Actual Contribution Rates:	Employer	Employee*
PERS Plan 1	6.23%	6.00%
PERS Plan 1 UAAL	4.77%	6.00%
Administrative Fee	0.18%	
Total	11.18%	6.00%

* For employees participating in JBM, the contribution rate was 12.26%.

PERS Plan 2/3 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service for Plan 2 and 1 percent of AFC for Plan 3. The AFC is the average of the member's 60 highest-paid consecutive service months. There is no cap on years of service credit. Members are eligible for retirement with a full benefit at 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. PERS Plan 2/3 members who have at least 20 years of service credit and are 55 years of age or older, are eligible for early retirement with a benefit that is reduced by a factor that varies according to age for each year before age 65. PERS Plan 2/3 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

- With a benefit that is reduced by three percent for each year before age 65; or
- With a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

PERS Plan 2/3 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service credit. PERS Plan 2/3 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other PERS Plan 2/3 benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty related death benefit, if found eligible by the Department of Labor and Industries. PERS 2 members are vested after completing five years of eligible service. Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service if 12 months of that service are earned after age 44.

PERS Plan 3 defined contribution benefits are totally dependent on employee contributions and investment earnings on those contributions. PERS Plan 3 members choose their contribution rate upon joining membership and have a chance to change rates upon changing employers. As established by statute, Plan 3 required defined contribution rates are set at a minimum of 5 percent and escalate to 15 percent with a choice of six options. Employers do not contribute to the defined contribution benefits. PERS Plan 3 members are immediately vested in the defined contribution portion of their plan.

Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2016 were as follows:

PERS Plan 2/3		
Actual Contribution Rates:	Employer 2/3	Employee 2*
PERS Plan 2/3	6.23%	6.12%
PERS Plan 1 UAAL	4.77%	
Administrative Fee	0.18%	
Employee PERS Plan 3		varies
Total	11.18%	6.12%

* For employees participating in JBM, the contribution rate was 15.30%.

The county actual PERS plan contributions were \$638,541 to PERS Plan 1 and \$683,790 to PERS Plan 2/3 for the year ended December 31, 2016.

Public Safety Employees' Retirement System (PSERS)

PSERS Plan 2 was created by the 2004 Legislature and became effective July 1, 2006. To be eligible for membership, an employee must work on a full time basis and:

- Have completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington, and carry a firearm as part of the job; or
- Have primary responsibility to ensure the custody and security of incarcerated or probationary individuals; or
- Function as a limited authority Washington peace officer, as defined in RCW 10.93.020; or
- Have primary responsibility to supervise eligible members who meet the above criteria.

PSERS membership includes:

- PERS 2 or 3 employees hired by a covered employer before July 1, 2006, who met at least one of the PSERS eligibility criteria and elected membership during the period of July 1, 2006 to September 30 2006; and

- Employees hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

PSERS covered employers include:

- Certain State of Washington agencies (Department of Corrections, Department of Natural Resources, Gambling commission, Liquor Control Board, Parks and Recreation Commission, and Washington State Patrol),
- Washington State Counties,
- Washington State Cities (except for Seattle, Spokane, and Tacoma),
- Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.

PSERS Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) for each year of service. The AFC is based on the member's 60 consecutive highest creditable months of service. Benefits are actuarially reduced for each year that the member's age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years). There is no cap on years of service credit. Members are eligible for retirement at the age of 65 with five years of service; or at the age of 60 with at least ten years of PSERS service credit; or at age 53 with 20 years of service. Retirement before age 60 is considered an early retirement. PSERS members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a three percent per year reduction for each year between the age at retirement and age 60 applies. PSERS Plan 2 retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PSERS Plan 2 members are vested after completing five years of eligible service.

Contributions

The **PSERS Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The Plan 2 employer rates include components to address the PERS Plan 1 unfunded actuarial accrued liability and administrative expense currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates.

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2016 were as follows:

PSERS Plan 2		
Actual Contribution Rates:	Employer	Employee
PSERS Plan 2	6.59%	6.59%
PERS Plan 1 UAAL	4.77%	
Administrative Fee	0.18%	
Total	11.54%	6.59%

The county actual plan contributions were \$84,928 to PSERS Plan 2 and \$61,473 to PERS Plan 1 for the year ended December 31, 2016.

Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)

LEOFF membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters, and as of July 24, 2005, emergency medical technicians. LEOFF is comprised of two separate defined benefit plans.

LEOFF Plan 1 provides retirement, disability and death benefits. Retirement benefits are determined per year of service calculated as a percent of final average salary (FAS) as follows:

- 20+ years of service – 2.0% of FAS
- 10-19 years of service – 1.5% of FAS
- 5-9 years of service – 1% of FAS

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last ten years of service. Members are eligible for retirement with five years of service at the age of 50. Other benefits include duty and non-duty disability payments, a cost-of living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions

Starting on July 1, 2000, **LEOFF Plan 1** employers and employees contribute zero percent, as long as the plan remains fully funded. The LEOFF Plan I had no required employer or employee contributions for fiscal year 2016. Employers paid only the administrative expense of 0.18 percent of covered payroll.

LEOFF Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the final average salary (FAS) per year of service (the FAS is based on the highest consecutive 60 months). Members are eligible for retirement with a full benefit at 53 with at least five years of service credit. Members who retire prior to the age of 53 receive reduced benefits. If the member has at least 20 years of service and is age 50, the reduction is three percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. LEOFF 2 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 2 members are vested after the completion of five years of eligible service.

Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate included an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board. The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2016 were as follows:

LEOFF Plan 2		
Actual Contribution Rates:	Employer	Employee
State and local governments	5.05%	8.41%
Administrative Fee	0.18%	
Total	5.23%	8.41%
Ports and Universities	8.41%	8.41%
Administrative Fee	0.18%	
Total	8.59%	8.41%

The county actual contributions to the plan were \$119,395 for the year ended December 31, 2016.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ending June 30, 2016, the state contributed \$60,375,158 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$39,225.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2016 with a valuation date of June 30, 2015. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2007-2012 Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2015 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2016. Plan liabilities were rolled forward from June 30, 2015, to June 30, 2016, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 3.0% total economic inflation; 3.75% salary inflation
- **Salary increases:** In addition to the base 3.75% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.5%

Mortality rates were based on the RP-2000 report's Combined Healthy Table and Combined Disabled Table, published by the Society of Actuaries. The OSA applied offsets to the base table and recognized future improvements in mortality by projecting the mortality rates using 100 percent Scale BB. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime.

There were minor changes in methods and assumptions since the last valuation.

- For all systems, except LEOFF Plan 2, the assumed valuation interest rate was lowered from 7.8% to 7.7%. Assumed administrative factors were updated.
- Valuation software was corrected on how the nonduty disability benefits for LEOFF Plan 2 active members is calculated.
- New LEOFF Plan 2 benefit definitions were added within the OSA valuation software to model legislation signed into law during the 2015 legislative session.

Discount Rate

The discount rate used to measure the total pension liability for all DRS plans was 7.5 percent.

To determine that rate, an asset sufficiency test included an assumed 7.7 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. (All plans use 7.7 percent except LEOFF 2, which has assumed 7.5 percent). Consistent with the long-term expected rate of return, a 7.5 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue being made at contractually required rates (including PERS 2/3, PSERS 2, SERS 2/3, and TRS 2/3 employers, whose rates include a component for the PERS 1, and TRS 1 plan liabilities). Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.5 percent was used to determine the total liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on the DRS pension plan investments of 7.5 percent was determined using a building-block-method. The Washington State Investment Board (WSIB) used a best estimate of expected future rates of return (expected returns, net of pension plan investment expense, including inflation) to develop each major asset class. Those expected returns make up one component of WSIB's capital market assumptions. The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns at various future times. The long-term expected rate of return of 7.5 percent approximately equals the median of the simulated investment returns over a 50-year time horizon.

Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	1.70%
Tangible Assets	5%	4.40%
Real Estate	15%	5.80%
Global Equity	37%	6.60%
Private Equity	23%	9.60%
	100%	

Sensitivity of the Net Pension Liability/(Asset)

The table below presents the county proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the county proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5 percent) or 1-percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
PERS 1	\$6,890,469	\$5,713,966	\$4,701,514
PERS 2/3	10,326,719	5,608,751	(2,919,679)
PSERS 2	670,359	154,384	(213,147)
LEOFF 1	(59,006)	(99,330)	(133,798)
LEOFF 2	1,281,468	(456,969)	(1,767,246)

Pension Plan Fiduciary Net Position

Detailed information about the State's pension plans' fiduciary net position is available in the separately issued DRS financial report.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the county reported a total pension liability of \$11,476,870 for its proportionate share of the net pension liabilities as follows:

	Liability (or Asset)
PERS 1	\$5,713,966
PERS 2/3	5,608,751
PSERS 2	154,153
LEOFF 1	(99,330)
LEOFF 2	(456,969)

The amount of the asset reported above for LEOFF Plans 1 and 2 reflects a reduction for State pension support provided to the county. The amount recognized by the county as its proportionate share of the net pension asset, the related State support, and the total portion of the net pension asset that was associated with the county were as follows:

	LEOFF 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(99,330)	(456,969)
State's proportionate share of the net pension asset associated with the employer	(671,865)	(297,911)
TOTAL	(771,195)	(754,880)

At June 30, the county proportionate share of the collective net pension liabilities was as follows:

	Proportionate Share 6/30/15	Proportionate Share 6/30/16	Change in Proportion
PERS 1	.110864%	.106396%	.004468%
PERS 2/3	.118491%	.111397%	.007094%
PSERS 2	.424215%	.362730%	.061485%
LEOFF 1	.009538%	.009641%	(.000103%)
LEOFF 2	.099703%	.078567%	.021136%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the DRS in the *Schedules of Employer and Nonemployer Allocations* for all plans except LEOFF 1.

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2016. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2016, the state of Washington contributed 87.12 percent of LEOFF 1 employer contributions and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2016, the state of Washington contributed 39.46 percent of LEOFF 2 employer contributions pursuant to RCW 41.26.725 and all other employers contributed the remaining 60.54 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2016, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2015, with update procedures used to roll forward the total pension liability to the measurement date.

Pension Expense

For the year ended December 31, 2016, the county recognized pension expense as follows:

	Pension Expense
PERS 1	\$65,640
PERS 2/3	715,938
PSERS 2	109,100
LEOFF 1	-13,879
LEOFF 2	160,331
TOTAL	1,037,130

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2016, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Net difference between projected and actual investment earnings on pension plan investments	\$ 143,869	\$ -
Changes of assumptions	\$ -	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ -
Contributions subsequent to the measurement date	\$ 334,587	\$ -
TOTAL	\$ 478,455	\$ -

PERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 298,662	\$ (185,154)
Net difference between projected and actual investment earnings on pension plan investments	\$ 686,349	\$ -
Changes of assumptions	\$ 57,971	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ (239,076)
Contributions subsequent to the measurement date	\$ 357,379	\$ -
TOTAL	\$ 1,400,361	\$ (424,231)

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 52,509	\$ -
Net difference between projected and actual investment earnings on pension plan investments	\$ 31,793	\$ -
Changes of assumptions	\$ 599	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 88	\$ (5,293)
Contributions subsequent to the measurement date	\$ 47,398	\$ -
TOTAL	\$ 132,386	\$ (5,293)

LEOFF 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Net difference between projected and actual investment earnings on pension plan investments	\$ 10,097	\$ -
Changes of assumptions	\$ -	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ -
Contributions subsequent to the measurement date	\$ -	\$ -
TOTAL	\$ 10,097	\$ -

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 62,617	\$ -
Net difference between projected and actual investment earnings on pension plan investments	\$ 164,207	\$ -
Changes of assumptions	\$ 1,723	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 142,508	\$ (71,278)
Contributions subsequent to the measurement date	\$ 60,168	\$ -
TOTAL	\$ 431,224	\$ (71,278)

Deferred outflows of resources related to pensions resulting from the county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	PERS 1
2017	\$ (35,423)
2018	\$ (35,423)
2019	\$ 132,128
2020	\$ 82,588
2021	\$ -
Thereafter	\$ -

Year ended December 31:	PERS 2/3
2017	\$ (72,424)
2018	\$ (72,424)
2019	\$ 452,302
2020	\$ 311,298
2021	\$ -
Thereafter	\$ -

Year ended December 31:	PSERS 2
2017	\$ 9,472
2018	\$ 9,472
2019	\$ 29,059
2020	\$ 22,577
2021	\$ 9,697
Thereafter	\$ (581)

Year ended December 31:	LEOFF 1
2017	\$ (2,087)
2018	\$ (2,087)
2019	\$ 8,744
2020	\$ 5,525
2021	\$ -
Thereafter	\$ -

Year ended December 31:	LEOFF 2
2017	\$ 9,302
2018	\$ 9,302
2019	\$ 147,215
2020	\$ 104,948
2021	\$ 29,011
Thereafter	\$ -

NOTE 7 - RISK MANAGEMENT

A. GENERAL LIABILITY & PROPERTY INSURANCE

Kittitas County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2016, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$25 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2016, Kittitas County selects a per-occurrence deductible of \$25,000.

Members make an annual contribution to fund the Pool. The Pool acquires reinsurance for further protection from larger losses, direct protection for the Pool and indirect for the member counties due to the contingent liabilities they would otherwise incur from risk-sharing those losses. The reinsurance agreements are written with self-insured retentions ("SIRs") equal to the greater of the deductible for the member with the claim or \$100,000. More recent years'

reinsurance programs have included “corridor deductibles” with aggregated stop losses which have the effect of increasing the Pool’s SIR. For 2015-16, this “corridor” increased the SIR to \$2 million, but with an aggregated stop loss of \$3.45 million. Other reinsurance agreements respond to the applicable policy limits. Those reinsurance agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$40 million (lowest reinsured layer), \$20 million, (second layer), \$30 million (third layer) and \$50 million (final reinsured layer). Since the Pool is a cooperative program, there is a joint liability among the participating members.

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year’s assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members’ proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the six staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third party administrators for claims adjustment or loss prevention services.

During 2015-16, Kittitas County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties’ buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes ‘All Other Perils (“AOP”)’ coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Kittitas County also participates in the jointly purchased cyber risk and security coverage from a highly-rated commercial insurer.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool’ being held in summer. The Board approves the extent of risk-sharing, approves the Pool’s self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool’s annual operating budget.

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and reviews the Pool’s financial health, b) approve case settlements exceeding the applicable member’s deductible by at least \$50,000, c) review all claims with incurred loss estimates exceeding \$100,000, and d) evaluate the Pool’s operations, program deliverables, and the Executive Director’s performance. Committee members are expected to participate in the Board’s standing committees (finance, personnel, risk management, and underwriting) which develop or review/revise proposals for and/or recommendations to the association’s policies and its coverages for the Board to consider and act upon.

During 2015-16, the WCRP’s assets decrease 4% to \$46.8 million while its liabilities increased slightly to \$29 million. The Pool’s net position decreased slightly from \$18.9 million to \$17.9 million. The Pool more than satisfies the State Risk Manager’s solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year’s membership in proportion with the initially levied and collected deposit assessments. The Pool’s reassessments receivable balance as of December 31, 2016 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

B. WORKERS COMPENSATION

The County pays premiums to State of Washington Department of Labor and Industries based on hours worked for each employee. The County belongs to the Retrospective Rating program with Labor & Industries in which we joined in 1988. Each year the County selects a rate plan, showing the maximum refund/maximum premium the County is willing to risk based upon claims management. On December 2016, the County has a credit account balance of \$57,744.

C. UNEMPLOYMENT COMPENSATION

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$29,786 in unemployment charges in 2016. The County also contracts with TALX Corporation to assist with the claims handling, and in 2016 we paid \$1,891.

NOTE 8 – SHORT TERM DEBT

Kittitas County had no outstanding short term debt as of December 31, 2016 and no short-term debt activities during 2016.

NOTE 9 - LONG-TERM DEBT

A. LONG TERM DEBT – GOVERNMENTAL TYPE

LIMITED TAX G.O. & REFUNDING BONDS 2010

During 2010, the County issued bonds in the amount of \$11,185,000. The Bonds are being issued for the purpose of construction of repairs and expansion of the County Jail, acquisition of a building for court facilities, remodel of a building on the County fairgrounds, refunding of an advanced basis the County's Limited Tax General Obligation Bonds, 2001, paying the costs of issuance of the Bonds, and other legal purposes of the County. The federal arbitrage regulations apply to the 2010 GO & Refund Bonds debt.

The Limited Tax General Obligation and Refunding Bonds currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Limited Tax General Obligation and Refunding Bonds, 2010	20 years Dec 2010-2030	2%-3.75%	\$11,185,000	\$450,000

The bond debt service requirement to maturity is as follows:

Year Ending December 31	Principal	Interest
2017	455,000	263,331
2018	475,000	253,094
2019	485,000	234,094
2020	510,000	214,694
2021-2025	2,760,000	835,913
2026-2030	3,240,000	356,825
TOTAL	\$7,925,000	\$2,157,951

LIMITED TAX G.O. & REFUNDING BONDS 2016A

During 2016, the County issued bonds in the amount of \$1,511,000. The Bonds are being issued for the purpose of construction of repairs to the Jail HVAC. The federal arbitrage regulations apply to the 2016 General Obligation Bond Series 2016A debt.

The Limited Tax General Obligation currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Limited Tax General Obligation Bond Series 2016A (Jail HVAC System)	10 years Dec 2016-2026	1.080%- 2.780%	\$1,511,000	\$0

The bond debt service requirement to maturity is as follows:

Year Ending December 1	Principal	Interest
2017	134,000	28,763
2018	143,000	28,918
2019	144,000	27,059
2020	147,000	24,899
2021	149,000	22,385
2022-2026	794,000	62,612
TOTAL	\$1,511,000	\$194,636

LIMITED TAX G.O. & REFUNDING BONDS 2016C

During 2016, the County issued bonds in the amount of \$1,511,000. The Bonds are being issued for the purpose of purchasing the Mobile Home Park(Taxable) The federal arbitrage regulations apply to the 2016 General Obligation Bond Series 2016C debt.

The Limited Tax General Obligation Bonds currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Limited Tax General Obligation Bond Series 2016C (Mobile Home Park)	16 years Dec 2016-2032	1.660%- 2.890%	\$1,511,000	\$0

The bond debt service requirement to maturity is as follows:

Year Ending December 1	Principal	Interest
2017	72,000	43,163
2018	77,000	44,372
2019	79,000	42,832
2020	81,000	41,006
2021	83,000	38,877
2022	85,000	36,478
2023-2027	474,000	134,227
2028-2032	560,000	49,419
TOTAL	\$1,511,000	\$430,376

B. LONG TERM LIABILITIES – BUSINESS TYPE

LIMITED TAX G.O. & REFUNDING BONDS 2016B

During 2016, the County issued bonds in the amount of \$2,517,000. The Bonds are being issued for the purpose of Water Bank Purchases (Taxable). The federal arbitrage regulations apply to the 2016 General Obligation Bond Series 2016B debt.

The Limited Tax General Obligation and Refunding Bonds currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Limited Tax General Obligation Bond Series 2016B (Water Bank Purchases)	3 years Dec 2016-2019	1.660%- 2.310%	\$2,517,000	\$0

The bond debt service requirement to maturity is as follows:

Year Ending December 1	Principal	Interest
2017	795,000	47,677
2018	852,000	37,137
2019	870,000	20,097
TOTAL	\$2,517,000	\$104,911

SOLID WASTE PUBLIC WORKS TRUST FUND LOAN

The Solid Waste Public Works Trust Fund Loan debt currently outstanding for the Upper County Transfer Station:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount
Solid Waste Loan	March 2002 – July 2022	5%	\$1,425,000	\$75,000

The Solid Waste Public Works Trust Fund Loan debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2017	75,000	2,250
2018	75,000	1,875
2019	75,000	1,500
2020	75,000	1,125
2021-2022	150,000	1,125
TOTAL	\$450,000	\$7,875

C. DEBT LIMITS

State Law provides that debt cannot be incurred in excess of the following percentages of the value of taxable property of the County:

- 1.5% - Without a vote of the people
- 2.5% - With a vote of the people

The total tax property value was \$6,037,489,794 and the debt limits for the County as of December 31, 2016 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$ 90,562,347
General Purposes – with a vote of the people	150,937,245

NOTE 10 – LEASES

A. OPERATING LEASES

The county leased two copiers under non-cancelable operating leases. Total cost for such leases was \$7,996 for the year ended December 31, 2016. The future minimum lease payments for these leases are as follows:

Year Ending December 31	Amount
2017	5,574
2018	344
Total	\$5,918

B. CAPITAL LEASES

The county leases office equipment under non-cancelable capital leases for governmental activities. These lease agreements qualify as capital leases for accounting purposes, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. We do not depreciate capital leases. There were no leases for Business-Type Activities to report.

The following table is a listing of the outstanding debt on the capital leases for 2016:

Asset	Governmental Activities
Postbase 65-UDC	7,926
Sharp MX-3640N-UDC	6,116
Sharp MX-M623N-Treasurer	-
Sharp MX-5111-Prosecutor	-
Canon IR-ADV C5250-Prosecutor	9,084
ViewScan II-Auditor	-
Mail Machine-Centormail 140-Auditor	-
Mail Machine-Centormail 140-Auditor	38,782
Sharp MX-3100N-Sheriff	-
Sharp MX M453N (2) Copiers-Sheriff	-
Sharp MX-M453N-Sheriff	-
Sharp MX3140N (3) Copiers-Sheriff	32,213
Sharp MX3070N (1), MXM465N (2) Copiers-Sheriff	59,453
Sharp MX465N Copiers – Sheriff	12,471
ViewScan II-Clerk	-
Canon IR 6265- Juvenile/Clerk/Sup Court	6,747
NetApp IT Server	24,759
OCE CM4521 Copier-Public Health	783
Canon C33330i-Assessor	4,396
Total	\$202,729

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2016, are as follows:

Year Ending December 31	Governmental Activities
2017	71,566
2018	45,783
2019	43,455
2020	25,806
2021	16,223
Total Minimum Lease Payments	\$202,833
Less: Interest	(241)
Present Value of Minimum Lease Payments	\$202,592

NOTE 11 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2016, the following changes occurred in long-term liabilities: Two departments have upgraded their copiers for an increase in leases of \$119,913.33. The amount reported for Capital Leases on the following chart and on the General Ledger includes sales tax.

Compensated absences are recorded using the actual leave balances accumulated for each employee. The liability for the governmental funds for 2016 is \$2,612,055. The due within one year amount is the average of the past three year payoff to separated employees. The average due within one year for Governmental Activities is \$66,306 and the Business type was estimated at \$6,249.80 due within one year. Total vacation, sick leave and compensatory time pay-off recorded during 2016 for all Governmental Funds was \$68,876. At this time, the liability to the Proprietary Funds for unused vacation, sick leave and compensatory time is \$205,352.

The landfill closure cost liability has been reported for Business-Type Activities (See Note 17).

	Beginning Balance 01/01/16	Additions	Adjustments	Reductions	Ending Balance 12/31/16	Due Within One Year
Governmental Activities						
Bonds Payable: Revenue/Assessment Bonds	\$8,375,000	3,022,000	-	\$450,00	\$10,947,000	\$656,000
Capital Leases	196,492	119,913	(6,305)	107,372	202,729	71,325
Compensated Absences	2,497,168	114,886	-	-	2,612,055	66,306
Other Post Employment Benefits	842,237	59,701	-	-	901,938	-
Pension Liabilities	9,713,989	1,234,704	-	-	10,948,693	-
Total	\$21,624,886	\$4,551,204	\$ (6,305)	\$557,372	\$25,612,415	\$ 793,631
Business-Type Activities						
Limited Tax General Obligation Bond Series 2016B	\$0	\$2,517,000	\$0	\$0	\$2,517,000	\$795,000
Compensated Absences	190,527	14,825	-	-	205,352	\$6,250
Pension Liabilities	396,948	132,000	(540)	-	528,408	-
Long-Term Liabilities	525,001	-	-	75,000	450,001	75,000
Landfill Closure Cost	1,085,680	106,796	(1)	49,640	1,142,835	207,462
Total	\$ 2,198,156	\$2,770,621	\$(541)	\$124,640	\$ 4,843,597	\$1,083,711
GRAND TOTAL	\$23,823,043	\$7,321,825	\$(6,846)	\$682,011	\$30,456,012	\$1,877,342

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. Kittitas County's internal service funds did not have any short or long term liabilities. Also, for the governmental activities, claims and judgments and compensated absences are generally liquidated by the general fund.

NOTE 12 – CONTINGENCIES AND LITIGATIONS

Kittitas County has recorded in its financial statements all material liabilities, including an estimate for situations which are not yet resolved but where, based on available information, management believes it is probable that the Kittitas County will have to make payment. In the opinion of management, the County's insurance policies and/or self-insurance reserves are adequate to pay all known or pending claims.

As discussed in Note 10, Long-Term Debt, the County is contingently liable for repayment of refunded debt.

Amounts received or receivables from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable Funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Kittitas County is named as the defendant in a few legal actions. Claims which have been classified as "reasonably possible" by the Prosecuting Attorney's office for 2016 are expected to be immaterial at this time.

LAWSUITS PENDING IN WHICH KITTITAS COUNTY, ITS OFFICERS AND/OR AGENTS ARE PARTIES AND MONEY DAMAGES ARE SOUGHT AS OF DECEMBER 31, 2016

1. Allen et al v. Kittitas County

Yakima County Superior Court Cause No. 11-2-00887-7

A claim for damages was initially filed and subsequently denied on January 6, 2011. The parties proceeded to file a summons and complaint for damages asserting that the County owned and maintained a system of flood control dykes and levees along the Teanaway River that were to protect the parties' property from flooding. Weather caused flooding in the area of the parties' properties and some of those properties are in the FEMA 100 year flood plain. The parties believe that the County is responsible for the flooding and damages to their properties. Risk Pool retained counsel is handling the case.

2. Kittitas County v. Sky Allphin, Chem-Safe Environmental, Inc. and the Washington State Department of Ecology

Kittitas County Superior Court Cause No. 13-2-00074-4

Sky Allphin submitted a broad public records request in October of 2012 to the County. The County filed a complaint for declaratory judgment and injunctive relief to enjoin disclosure of confidential work product and to protect attorney-client privileged records. This case is currently on appeal. Risk Pool retained counsel is handling the case.

3. Joseph A. Richmond

United States District Court – Eastern District Court Cause No. 1:15-CV-3147-SAB

Plaintiff filed Civil Right Complaint by a Prisoner under 42 U.S.C. ~ 1983 alleging that Kittitas County Corrections staff were negligent in dealing with his dental issues while incarcerated in Kittitas County Corrections Center. Risk Pool retained counsel is handling the matter.

4. Kittitas County v Deanna Jo Panattoni and Western Surety Company

Kittitas County Superior Court Cause No. 16-2-00095-1

Plaintiff Kittitas County filed a complaint for forfeiture of \$150,000.00 official bond of a public officer, alleging that Deanna Jo Panattoni, appointed Kittitas County Treasurer, did not faithfully perform the duties of the elected office. Risk Pool retained counsel are handling the matter.

5. Randall Hoffman v. Kittitas County and Kittitas County Sheriff's Office

Kittitas County Superior Court Cause No. 16-2-00063-3

Plaintiff Randall Hoffman filed a complaint for violations of the Washington Public Records Act, alleging that the Kittitas County Sheriff's Office failed to provide records in response to his public records request. The plaintiff prevailed and was awarded a \$15,498 penalty award and attorney's fees and costs in the amount of \$42,922.99. Judgment was paid by Kittitas County on May 9, 2017. Plaintiff appealed the case on February 27, 2017, to the Washington State Court of Appeals under Cause No. 35091-6-III.

6. New Suncadia LLC

New Suncadia LLC has filed several appeals for assessments of its resort property as valued by the Kittitas County Assessor's office. Per the appeal, appellant is claiming that the assessment is overvalued. Risk Pool coverage is denied because the matter deals with the potential for refund of taxes.

7. OneEnergy and Iron Horse SEPA Appeal

This is a Land Use Petition and Claim for Damages related to the construction of a solar photovoltaic facility. The relief requested is an award of monetary damages and attorney fees and costs, and equitable relief regarding the County's denial of a Conditional Use Permit. This matter is being handled jointly by Risk Pool retained counsel and the Kittitas County Prosecutor's Office.

8. Russell Smith v. Kittitas County Veterans Coalition, et al.
Kittitas County Superior Court Cause No. 16-2-00174-5

The allegations in this lawsuit are difficult to summarize, but relate to a denial of veteran's benefits to Mr. Smith by a third party veteran's assistance organization. Mr. Smith is asking for monetary damages of unknown amount. The County does not appear to be properly included in this lawsuit, so a Motion for Summary Judgment has been filed, but is yet to be heard by the Court. This matter was removed to US District Court for Eastern Washington. This is being handled by Risk Pool retained counsel.

9. Donald M. Sadler, III and Mahannah Sadler v. Mark A. Rickey and Kittitas County
Yakima Superior Court Cause No. 16-2-01531-39

Complaint for Damages filed June 2, 2016, alleging economic and non-economic damages of an amount to be determined, resulting from a motor vehicle/motorcycle accident that involved the claimants and a sheriff employee, while said employee was on duty. Risk Pool retained counsel are handling the matter.

10. Jared Anthony Winterer v. Kittitas County Correction Center, et al.
U.S. District Court, Eastern District of Washington, Cause No. 1:16-CV-3171-RMP

Plaintiff filed Civil Right Complaint by a Prisoner under 42 U.S.C. §1983 alleging that Kittitas County Corrections staff and court staff were negligent in dealing with his issues while incarcerated in Kittitas County Corrections Center. Risk Pool counsel was retained, and the case was dismissed for failure to state a claim on February 7, 2017.

11. Stanley B Blazynski v. Kittitas County Assessor
Board of Tax Appeals No. 14-063, 15-024, and 16-086

Blazynski has filed an appeal for the 2014, 2015, and 2016 assessments of his property as valued by the Kittitas County Assessor's office. Per the appeal, appellant is claiming that the assessment is overvalued. Risk Pool coverage is denied because the matter deals with the potential for refund of taxes. The Board of Tax Appeals issued an opinion on June 27, 2017 finding for Mr. Blazynski, and overturning the County's assessment

CLAIMS FOR DAMAGES AGAINST KITTITAS COUNTY THROUGH DECEMBER 31, 2016

1. Clayton and Dorothy Snyder:

Claim for Damages filed December 29, 2016, for an amount to be determined, alleging that debris fell from a county public works snowplow truck damaging claimant's vehicle windshield. The claim was referred to risk claim, was approved by the BOCC in the amount of \$618.45, and paid upon the receipt of an executed release of all claims.

2. Stowe, Michael:

Claim for Damages filed December 20, 2016, for an amount to be determined, alleging he was involved in a vehicle accident caused by the driver of a county coroner vehicle. The claim was referred to Risk Pool, was resolved in the total amount of \$13,415.08, was approved by the BOCC, and paid upon the receipt of an executed release of all claims.

NOTE 13 – INTERFUND BALANCES AND TRANSFERS

Interfund balances and transfers are activities between the funds of Kittitas County. Interfund activities are divided into two broad categories: reciprocal and non-reciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Non-reciprocal interfund activity comprises interfund transfers and interfund reimbursements.

A. INTERFUND BALANCES

Interfund balances at December 31, 2016 included billings for items such as postage, scan/phone, building rents, copies, central services, computer hardware/software, advertising, and shared copier leases. The balances are as follows:

	Due From						Total
	General fund	County Road	Community Development Services	Equipment Rental & Revolving	All Others		
General Fund	-	\$122	-	-	\$1,090	\$1,212	
County Road	49,142	-	-	338,655	1,295	\$389,092	
Solid Waste	24,674	-	-	-	-	\$24,674	
Community Development Services	7,160	110	-	-	-	\$7,270	
Equipment Rental & Revolving	7,321	2,738	-	-	-	\$10,059	
All Others	131,047	150,340	37	5,626	25,587	\$312,637	
Total	\$219,343	\$153,310	\$37	\$344,281	\$27,972	\$744,943	

B INTERFUND TRANSFERS

Interfund transfers during 2016 included contributions between funds. The balances were as follows:

		Transfer From			
Transfer To		General Fund	Road	Non Major Government	TOTAL
	General Fund	-	-	\$26,792	\$26,792
	Road	-	-	150,340	\$150,340
	ER&R	-	80,203	-	\$80,203
	Non-Major Governmental	497,324	-	643,549	\$1,140,873
	TOTAL	\$497,324	\$80,203	\$820,681	\$1,398,208

C. INTERFUND LOANS

Interfund Loans between funds for 2016 were as follows:

		Loan From			
Loan To		Solid Waste	Equipment Rental & Revolving	Total	Loan Purpose
	General Fund	\$1,366,050	\$511,906	\$1,877,956	SW-WSDC-Energy Efficiency Grant \$725,945 SW-Armory Renovation \$800,000 ER&R-Trust Water Rights
	Total	\$1,366,050	\$511,906	\$1,877,956	

NOTE 14 – RECEIVABLE AND PAYABLE BALANCES

A. RECEIVABLES

Receivables at December 31, 2016 were as follows:

		Type								
		Accounts	Court	Employee	Interest	Recording Unbilled	Special Assessments	Rent	Taxes	Total
Funds	General	\$212,685	\$1,985,867	\$2,907	\$20,424	\$5,234	\$14,999	\$12,944	\$303,147	\$2,558,208
	Non Major Governmental	11,505	150,176	-	2,145	-	9,813	-	23,471	197,109
	Road	5,949	-	-	4,482	-	-	-	170,399	180,830
	Solid Waste	225,278	-	-	1,010	-	-	67,275	-	293,563
	Water Mitigation	2,750	-	-	-	-	-	-	-	2,750
	Equipment Rental & Revolving	306	-	-	1,042	-	-	-	-	1,348
	Total	\$458,474	\$2,136,043	\$2,907	\$29,103	\$5,234	\$24,812	\$80,219	\$497,016	\$3,233,808

B. PAYABLES

Payables at December 31, 2016 were as follows:

		Type					
		Vouchers	Salaries	Retainage	Due to Other Governmental	Deposits	Total
Funds	General	\$548,264	\$20,996	\$-	\$2,105	\$21,186	\$592,551
	Non Major Governmental	653,036	12,403	636	92,350	517,529	1,275,954
	Road	244,131	234,168	11,685	13	7,896	497,894
	Solid Waste	483,717	12,958	10,445	43	-	507,163
	Community Development Services	9,295	687	-	-	-	9,981
	Equipment Rental & Revolving	130,434	35,155	-	143	-	165,732
	Unemployment	11,637	-	-	-	-	11,637
	Total	\$2,080,513	\$316,368	\$22,766	\$94,654	\$546,611	\$3,060,912

NOTE 15 - JOINT VENTURES

A. City of Ellensburg

Kittitas County and the City of Ellensburg entered into a cooperative service enterprise to purchase and operate the facility known as the City/County Community Center effective July 19, 1987. The \$62,500 in initial costs of the facility were split \$15,625 to the County and \$46,875 to the City.

The City is responsible for operations and maintenance of the facility. The operating costs are allocated between the City and County based upon the percent of non-city resident users. Complete financial information can be obtained from the City of Ellensburg, 501 N. Anderson Street, Ellensburg, WA 98926.

The City accounts for the operations of the facility in the Recreation Department of the General Fund. The 2016 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$49,000	\$51,321
Tour Fees	5,500	7,887
Other	21,600	32,070
Total Revenues	76,100	91,279
City of Ellensburg Support	\$80,504	\$90,868

B. Snoqualmie Pass Utility District

The E. R. & R. Fund and the Snoqualmie Pass Utility District constructed a joint shop at Hyak. We each own ½ of the building and have joint responsibility for the small common entrance area. A condominium agreement was filed and an owner’s association/board formed for legal purposes. The county will manage the reserves for future repairs and maintenance of the common parts of the building, grounds, etc. The current amount in reserve is \$21,596.88.

C. Related Parties

The Board of County Commissioners has the appointment authority of the several governing boards. The Board

has no responsibility or influence in each of their financial transactions. Those boards include Housing Authority of Kittitas County, Television Improvement District, and the Water Conservancy Board.

NOTE 16 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

A. PLAN DESCRIPTION

In addition to the retirement described in the Pension note 6 above, the County provides certain medical insurance benefits for retired public safety employees. Substantially the entire County's LEOFF 1 employees may become eligible for these benefits if they reach normal retirement age while working for the County. Kittitas County does not currently have any active LEOFF 1 employees employed. There are 7 retired LEOFF 1 employees who are eligible to receive these benefits.

B. FUNDING POLICY

In 2016, expenditures of \$57,867 for medical premiums and billings were recognized for post employment health benefits. The program is funded "pay as you go".

C. ANNUAL OPEB COST AND NET OPEB OBLIGATION

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The County has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

The net OPEB obligation of \$901,938 is included as a noncurrent liability on the Statement of Net position.

Annual Required Contribution (ARC)	\$ 158,091
Net OPEB Obligation Interest	37,901
Net OPEB Obligation Amortization	(78,424)
Annual OPEB cost	<u>\$ 117,568</u>
Less: Contributions made	(57,867)
Increase in net OPEB obligation	<u>\$ 59,701</u>
Net OPEB Obligation beginning of year 2016	842,237
Net OPEB Obligation end of year 2016 (NOO)	<u>\$901,938</u>

The County's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation through 2016 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2008	\$204,692	33.0%	\$137,106
12/31/2009	193,917	32.0%	131,549
12/31/2010	187,723	41.1%	110,570
12/31/2011	185,991	36.1%	118,934
12/31/2012	158,320	41.3%	92,963
12/31/2013	153,848	39.3%	93,433
12/31/2014	136,958	36.5%	86,974
12/31/2015	125,602	43.7%	70,708
12/31/2016	117,568	49.2%	59,701
		TOTAL	\$901,938

D. FUNDING STATUS

As of December 31, 2016, the most recent actuarial valuation date, the plan was 0% funded. The accrued liability for benefits was \$1,697,824 and the actuarial value of the assets was \$0 resulting in a UAAL of \$1,697,824. Historically, Kittitas County has used a pay-as-you-go approach to funding.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. As 2008 was the first year Kittitas County implemented GASB 45, only nine years are presented.

E. ACTUARIAL METHODS AND ASSUMPTIONS

We have used the alternative measurement method permitted under GASB Statement No. 45. A single retirement age of 56.24 was assumed for all active members for the purpose of determining the actuarial accrued liability and normal cost. Retirement, disablement, termination and mortality rates were assumed to follow the LEOFF 1 rates used in the June 30, 2009 actuarial valuation report issued by the Office of the State Actuary (OSA). Healthcare costs and trends were determined by Milliman and used by OSA in the state-wide LEOFF 1 medical study performed in 2011. The results were based on grouped data with 4 active groupings and 4 inactive groupings. The actuarial cost method used to determine the actuarial accrued liability was Projected Unit Credit. The Actuarial Accrued Liability and Net OPB Obligation are amortized on an open basis as a level dollar over 15 years. These assumptions are individually and collectively reasonable for the purposes of this valuation.

NOTE 17 - CLOSURE AND POST CLOSURE CARE COSTS

Kittitas County's only municipal landfill was established in 1980 to accept mixed solid waste. The landfill, owned by the county, was established on a parcel of 640 acres of arid land reserved for the landfill and related activities. The following table depicts events affecting Ryegrass landfill operations:

Date	Change/Modification
November 1993	Promulgation of new State Landfill Regulation WAC 173-351
December 1995	A new operations contractor was chosen in the bid process to operate each transfer Station and the balefill. A three year contract was signed.
February 1996	Major Flooding at the Ellensburg transfer station
March 1996	Leachate observed flowing from the southern tip of Ryegrass balefill
August 1996	Fire at balefill
December 1996	Record snowfall and snowload resulted in the collapse of the Ellensburg transfer station baler building
December 1996	A major fire broke out at Ryegrass balefill
January 1998	Flooding at Ellensburg transfer station
June 1998	Department of Ecology Air Quality Program issued an Order under RCW 70.94 requiring corrective action in operations of the balefill.
September and December 1998	Chloride levels in ground watering monitoring Well B-4 exceeded groundwater standards.

April 1998	Began discussion/negotiations on an Agreed order under the Model Toxics Control Act for closure of the landfill with the Department of Ecology.
April 1998	The Landfill is closed and not accepting any more garbage. The landfill has been covered and must be monitored for 30 years.
December 21, 2004	Resolution 2004-132 Established Reserve Fund 401-011 CDL Post Closure. This money is to be used for the closure and post closure care of the Limited Purpose Landfill which the County operates.
January 2005	CDL post Closure account was started with \$200,000

The Ryegrass landfill was closed to new garbage waste in 1998 due to a Washington Department of Ecology Agreed Order. The closed bale fill will be monitored through 2028. The County still continues to accept construction demolition at its limited purpose landfill. The limited purpose landfill is expected to be operational until 2021 after which time it will be monitored for 20 years. State and federal laws and regulations including WAC 1273.350 required Kittitas County to place a final cover on its landfill site when it stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. GASB 18 establishes the standards for accounting and financial reporting for municipal solid waste landfill closure and post-closure costs.

As a result of the Department of Ecology Agreed Order, a Remedial Action Grant was allocated to Kittitas County for landfill closure/cleanup. This grant funds 75% of the total landfill closures costs. Landfill Closure operations began in July 2000 with construction scheduled to be completed in accordance with the Agreed Order. In August 2000, the Board of County Commissioners adopted Resolution 99-81 reserving solid waste funds for the purpose of post-closure for Ryegrass Landfill. In January 2005, a CDL post Closure account was established with \$200,000 from the Ryegrass Closure Account.

In addition to the Remedial Action Grant, \$1.55 per ton of the tip fee and \$2.44 per ton for the construction debris goes to the post-closure account each year. Each year the Solid Waste budget includes the annual post-closure costs needed for the Ryegrass landfill. Post closure care is funded as a regular part of the Solid Waste budget process.

A. RYEGRASS LANDFILL POST CLOSURE

In 2015, the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$343,601. The 2016 actual costs for post-closure care was \$49,640 leaving a liability of \$293,962. As required by federal, state, and local regulations, cash in the amount of \$554,406 has been restricted for post-closure care. The tip fee for the post-closure cash reserve for 2016 was \$50,517.24 (32,592 tons of garbage at \$1.55 per ton), which will be placed into the reserve in 2017. A plan update was completed in 2012 for regulating compliance with Department of Ecology for monitoring. A plan for cost and air space analysis is to be updated in 2017.

Rye Grass Closure Account	Recorded Liability	Actual Costs	Year	Cash Reserve
12/31/08	\$662,080	\$(16,602)	2009	\$326,209
12/31/09	645,477	(51,108)	2010	326,209
12/31/10	594,369	(48,589)	2011	326,209
12/31/11	545,781	(46,157)	2012	326,209
12/31/12	499,623	(55,396)	2013	418,259
12/31/13	444,227	(46,280)	2014	462,856
12/31/14	397,947	(54,345)	2015	507,561
12/31/15	343,601	(49,640)	2016	554,406
12/31/16	293,962			

B. LIMITED LANDFILL POST CLOSURE

In 2004 an estimate for post-closure care cost for the Limited purpose landfill was done by RW Beck Inc. Based upon the report from RW Beck, the estimated closure costs are \$908,847. The closure is estimated to be 2021 with post-closure activities to occur through 2041. The total cost of completing post-closure for the 20 year period is \$242,760 (2004 dollars). The total landfill capacity is 470,258 cubic yards. The total amount of capacity used through December 31, 2016 is 346,637 cubic yards.

The recorded liability for December 31, 2016 is calculated as follows:

Total Closure Cost	\$1,151,607.00	(\$908,847 + 242,760 post-closure)
X	<u>346,637.00</u>	Cumulative capacity used in 2016
	399,189,595,659.00	
÷	<u>470,258.00</u>	Total landfill capacity
	848,873.59	Estimated liability for post-closure
-	<u>742,077.78</u>	2009 thru 2015 Total recorded liability
	\$106,795.81	2016 Total liability

As required by federal, state, and local regulations, cash in the amount of \$297,407 has been restricted for post-closure care. The tip fee of \$2.44 per ton for the post-closure cash reserve for 2016 was \$17,761.15, which will be placed into the reserve in 2017.

The future liability costs are estimates and are subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations.

NOTE 18 – OTHER DISCLOSURES

A. ACCOUNTING AND REPORTING CHANGES

1. PRIOR YEAR ADJUSTMENT TO STATEMENT OF ACTIVITIES

The following list of funds had prior period adjustments. The adjustments will reflect differences in ending and beginning balances on the Statement of Net position; Net Activity and Statement of Revenues, Expenses and Changes in Fund Equities.

Governmental Activities had a balancing item in the amount of (\$12,399) balancing item and Equipment Rental Revolving fund had a change in prior year for reserve balance in the amount of (\$4,401) and prior period adjustment for the Construction Performance Bond fund in the amount of (\$53).

Solid Waste fund had a change in prior year for a revenue tax correction in the amount of \$3,207.

2. ADJUSTMENTS TO EXPENSED CAPITAL OUTLAY

Kittitas County's budget policy is to show in the actual budget any asset that is over \$5,000. The Washington State Auditor requires all government entities to use the Budgeting, Accounting and Reporting System (BARS). Because of this requirement there are several items that are actually treated as capital items but are not capitalized, i.e.; see Note 1- E (6). The following amounts were adjusted for reporting purposes from operating to capital totaling the following:

County Road	
Transportation	\$1,068,270.79

3. PRIOR YEAR ERROR – Statement of Revenues, Expenditures and Changes in Fund Balance

In the Other Governmental Funds there is a prior year adjustment in the amount of (\$53) in the Construction Performance Bond fund to correct prior year fund balance.

4. PRIOR YEAR ERROR – Proprietary Funds Statement of Revenues, Expenses and Changes in Net Position

Solid Waste fund had a change in prior year for revenue tax correction in the amount of (\$3,207).

Equipment Rental Revolving fund had a change in prior year for reserve balance in the amount of (\$4,401).

4. ERROR IN REPORTING – Fund 110 EIS Trust Fund Balance

The fund balance for fund 110 EIS Trust was reported as restricted fund balance in the amount of (\$27,688). The amount \$27,688 was reported as an expenditure, and the revenue was recorded as a deposit on account. The journal entry was not completed to move the amount from deposits to revenue to offset the negative fund balance.

5. PROPERTY PURCHASE – SHADY BROOK (ACRES) MOBILE HOME PARK

On April 19, 2016, the Board of County Commissioners adopted Resolution 2016-053, authorizing the Chairman of the Board to execute the Real Estate Purchase and Sale Agreement for the purchase of Shady Brook (Acres) Mobile Home Park from Jerold and Diane Barton for the purchase price of \$1,450,000.

6. 2016 GO BOND

On December 9, 2016, the Board of County Commissioners adopted Resolution 2016-165, providing for the issuance and sale of Limited Tax General Obligation Bonds of the County in the aggregate principal amount \$5,539,000 for the purpose of acquiring property, financing water acquisitions and making capital improvements to County Facilities.

The 2016A Bond is for the HVAC system and capital improvements to the County jail facility in the amount of \$1,511,000.

The 2016B Bond is for financing water bank acquisitions in the amount of \$2,517,000.

The 2016C Bond is for the acquisition of Shady Brook in the amount of \$1,511,000.

7. NEW FUNDS – WATER MITIGATION

We created a new proprietary fund called the Water Mitigation Department for the Yakima River Drainage Basin, which comprises the majority of Kittitas County, is fully-appropriated. There is no water available for new appropriations. Senior water rights are defined with priority dates prior to May 10, 1905. All later priority dates are junior and are at risk of curtailment during drought years, whether they are surface water or ground water uses.

Kittitas County is also currently under a compliance order from the Growth Management Hearings Board which requires the county, among other things, to employ measures to protect the quality and quantity of surface water and ground water resources.

The County has negotiated a settlement proposal with the appellants in the Growth Management Hearings Board case, including the Department of Ecology (Ecology). As part of the settlement, the county agrees to consider regulations which will require mitigation for new uses of ground water in Lower Kittitas County residing in the Yakima River Drainage Basin.

B. SUBSEQUENT EVENTS

1. FUND ACTIVITY

COMPUTER REPLACEMENT INTERNAL SERVICE (CRIS)

On January 17, 2017, the Board of County Commissioners adopted Resolution #2017-010 creating fund 517 Computer Replacement Internal Service fund (CRIS). The Board of County Commissioners authorized the Information Technology Department to participate in a Lean Kaizen through the State Auditor's office in August of 2015. On August 7, 2015 the Lean Academy Team recommended to the Board of County Commissioners to implement the Computer Rotation to create a computer equipment rental program (ERR) which will meet the board's requirement of a consistent and predictable annual computer rotation costs.

The Director of Information Services presented to the Board of County Commissioners at a special meeting on May 24, 2016 two options on the computer rotation:

- Option 1 - Computer Rotation Equipment Rental & Revolving Fund (ER&R fund), or
- Option 2 - Normalize Over Time

The Board of County Commissioners passed a motion to accept Option 1 and the 2017 County Budget was prepared with established rental rates to be charged to all users.

2. WATER BANK PURCHASES

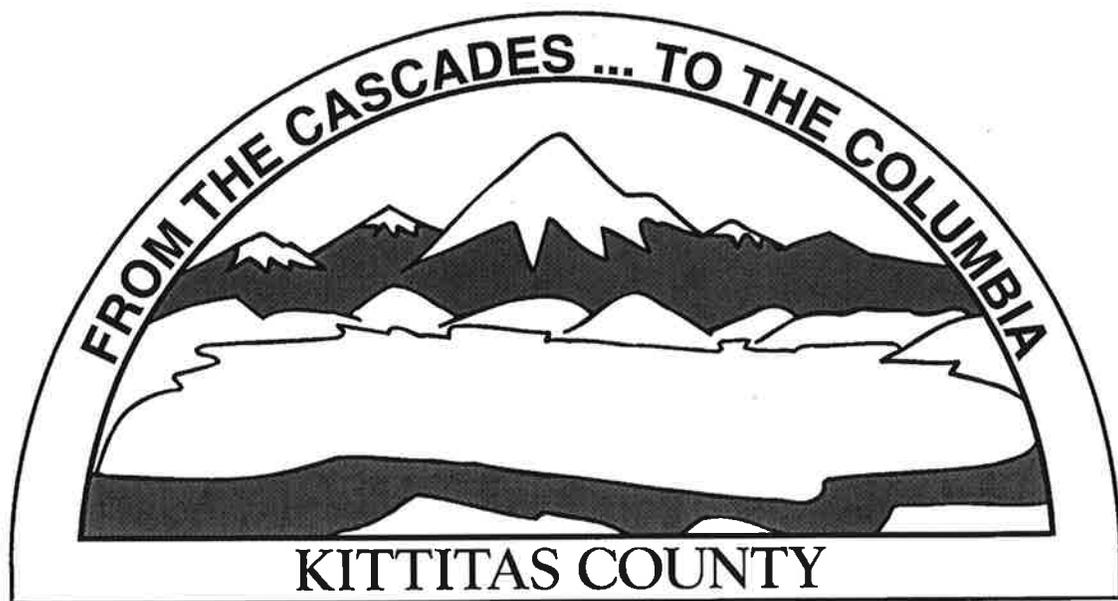
On February 25, 2016, the Board of County Commissioners agreed to purchase significantly more senior water rights to add to the County's fledgling water banking program. The deal, worth about \$2.7 million, includes an 1886 water right and a portion of an 1871 water right, both from Coleman Creek. The County expects to receive a total combined consumptive use amount of about 583 acre feet. The per acre foot selling price agreed to by the County and the sellers is \$4,632.45 per acre foot. The County currently owns about 106 consumptive acre feet of water. The purchase has not occurred as of May 2017, as the County is waiting on approval from the Department of Ecology.

3. SOLID WASTE PROJECTS

Solid Waste had two improvement projects, Ryegrass West Septage Pond Reconstruction, is construction in progress. The total cost of the project is \$251,153 with the anticipation project completion by the end of 2017.

The Board of County Commissioners has approved for a feasibility study performed by CH2M for the relocation of the current transfer station. The current Ellensburg transfer station was built in 2001 to service the lower Kittitas County area. Since its construction the services provided at the facility have grown and the need for material diversion has changed. With the current facility we are limited on space which in turn limits the types of services we can provide. The first phase of the project has been completed which provided the size and layout of the property needed. Phase two will look closely at areas of the lower county which would be able to accommodate the facility and the necessary infrastructure.

Required Supplementary Information



KITITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2016

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 13,106,215	\$ 13,145,334	\$ 15,175,127	\$ 2,029,793
Licenses & Permits	142,500	142,500	169,695	27,195
Intergovernmental	3,354,057	3,019,655	2,965,194	(54,461)
Charges for Services	1,974,333	2,631,220	2,929,726	298,506
Fines & Forfeits	1,563,400	1,563,400	1,632,445	69,045
Miscellaneous	1,638,937	1,738,937	2,120,745	381,808
Total Revenues	\$ 21,779,442	\$ 22,241,046	\$ 24,992,932	\$ 2,751,886
Expenditures				
General Governmental	\$ 7,768,846	7,933,136	\$ 7,226,538	\$ 706,598
Judicial	2,700,169	2,783,269	2,616,112	167,157
Security of Persons and Property	8,932,579	9,029,144	7,450,427	1,578,717
Physical Environment	103,275	118,275	80,962	37,313
Transportation	3,717	3,717	3,717	-
Economic Environment	210,245	425,245	405,191	20,054
Mental & Physical Health	200,850	246,850	236,712	10,138
Culture & Recreation	1,297,105	1,507,780	1,391,054	116,726
Debt Service	1,306,794	1,306,905	132,094	1,174,811
Capital Outlay	529,915	2,414,643	2,381,258	33,385
Total Expenditures	\$ 23,053,495	\$ 25,768,964	\$ 21,924,066	\$ 3,844,898
Excess (Deficit) Revenues over Expenditures	\$ (1,274,053)	\$ (3,527,918)	\$ 3,068,866	\$ 6,596,784
Other Financing Sources (Uses)				
Restitution	\$ 350	\$ 350	\$ 1,005	\$ 655
Other Loan Proceeds	-	1,452,000	1,511,000	59,000
Sale of Fixed Assets	1,150	1,150	20,249	19,099
Transfers In	180,000	80,000	26,792	(53,208)
Transfers Out	(601,011)	(501,011)	(497,324)	3,687
Total Other Financing Sources (Uses)	\$ (419,511)	\$ 1,032,489	\$ 1,061,722	\$ 29,233
Net Change in Fund Balance	\$ (1,693,564)	\$ (2,495,429)	\$ 4,130,588	\$ 6,626,017
Fund Balance, January 1	\$ 9,882,217	\$ 10,447,772	\$ 12,370,066	\$ 1,922,294
Fund Balance, December 31	\$ 8,188,653	\$ 7,952,343	\$ 16,500,654	\$ 8,548,311

KITITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2016

County Road

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 4,067,452	4,067,452	\$ 3,959,089	\$ (108,363)
Licenses & Permits	20,100	20,100	19,288	(812)
Intergovernmental	5,396,456	5,238,906	4,069,071	(1,169,835)
Charges for Services	41,700	199,250	280,967	81,717
Miscellaneous	28,000	28,000	50,173	22,173
Total Revenues	\$ 9,553,708	\$ 9,553,708	\$ 8,378,588	\$ (1,175,120)
Expenditures				
General Governmental	\$ 177,000	\$ 177,000	\$ 241,970	\$ (64,970)
Transportation	9,857,569	9,857,569	7,398,198	2,459,371
Capital Outlay	5,978,800	5,978,800	2,392,859	3,585,941
Total Expenditures	\$ 16,013,369	\$ 16,013,369	\$ 10,033,027	\$ 5,980,342
Excess (Deficit) Revenues over Expenditures	\$ (6,459,661)	\$ (6,459,661)	\$ (1,654,439)	\$ 4,805,222
Other Financing Sources (Uses)				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	100,000	100,000	150,340	50,340
Transfers Out	-	0	(80,203)	(80,203)
Total Other Financing Sources (Uses)	\$ 100,000	\$ 100,000	\$ 70,137	\$ (29,863)
Net Change in Fund Balance	\$ (6,359,661)	\$ (6,359,661)	\$ (1,584,302)	\$ 4,775,359
Fund Balance, January 1	\$ 15,969,412	\$ 15,969,412	\$ 13,857,670	\$ (2,111,742)
Fund Balance, December 31	\$ 9,609,751	\$ 9,609,751	\$ 12,273,369	\$ 2,663,618

Kittitas County, Washington
Required Supplemental Information
Notes to Budgetary Comparison Schedule
Year Ended December 31, 2016

A. Budgetary Basis

Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects and all proprietary funds on the modified accrual basis of accounting. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles.

B. Material Violations

There were no material violations of finance-related legal or contractual provisions in the general fund and special revenue funds. In addition, these fund's expenditures did not exceed legal appropriation for 2016.

KITTITAS COUNTY

Required Supplementary Information

2016 Annual Report

Information about Infrastructure Assets Reported Using the Modified Approach

Asset Management System

Kittitas County maintains an Asset Management System that includes an up-to-date inventory of all gravel roads. This inventory also identifies the condition of gravel roads owned by the County. The County's Public Works Department assesses the condition of gravel roads on an annual basis.

Required Documentation

The Governmental Accounting Standards Board (GASB) Statement #34 requires the County to report infrastructure capital assets. The County has elected to use the "Modified Approach", as defined by GASB Statement #34, for reporting its gravel roads, thereby forgoing depreciation of these assets. Under this alternative method, the County reports certain maintenance and preservation costs and does not report depreciation expenses. In order to utilize the modified approach, the County is required to:

- Maintain an up-to-date asset management system and inventory.
- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Estimate the annual cost to maintain and preserve the assets at the condition level established and disclosed by the County.
- Document that the assets are being preserved approximately at, or above, the established condition level.

Condition Assessment Methods

Kittitas County's Public Works Department had previously used maintenance and financial records to determine the condition level of gravel roads. In 2012, Kittitas County's Public Works Department began a new assessment system (see Attachment A). This rating system is conducted by the Road Log Engineering Technician who fills out rating forms for each gravel road while doing a field assessment. This new rating system is more robust and thorough because each gravel road is physically surveyed and scored by one person, instead of relying on maintenance and financial records provided by various maintenance personnel.

Gravel Roads in Kittitas County

Kittitas County owns and maintains over 67 miles of gravel roads, of which about 23 miles are standard gravel roads (non-primitive) and about 44 miles are primitive gravel roads. The standard gravel roads (non-primitive) are those roads that have an average of 101 or more annual daily vehicles and have road signs and warning signs placed along the roadway in accordance with the Manual on Uniform Traffic Control Devices. Primitive gravel roads have 100 or less annual daily vehicles and no design, signing, or maintenance standards are required other than the requirement that warning signs be placed that apply to primitive roads.

Budgeted and Estimated Costs to Maintain Infrastructure

The County’s estimate of spending to preserve and maintain gravel roads at or above the established condition levels is shown in Table A below. This table indicates the estimated budgeted amount and the actual amount spent during the past six fiscal years.

Table A		
Costs to Maintain Gravel Roads in Kittitas County		
<i>Fiscal Year</i>	<i>Estimated Spending</i>	<i>Actual Spending</i>
2009	\$372,000	\$218,576
2010	\$347,000	\$311,164
2011	\$225,000	\$158,237
2012	\$241,016	\$229,327
2013	\$363,466	\$281,487
2014	\$552,324	\$275,667
2015	\$457,378	\$299,906
2016	\$555,756	\$391,388

Condition Level Description

Kittitas County manages its gravel road network using a priority array program. The gravel road condition rating is a numerical condition scale ranging from 1 (severely deficient) to 5 (excellent condition). The ratings are described as follows:

Table B		
Gravel Road Condition Rating Description		
<i>Score</i>	<i>Attribute</i>	<i>Description</i>
1	Severely Impaired and load restricted	Impassable for heavy loads and requires load restrictions or road closure until repaired.
2	Poor Condition	Rough ride in places, requires spot grading, spot graveling, shoulder damage repair, or roadside flood damage repair.
3	Fair Condition	Road surface is in fair condition, rough ride in places but does not require grading or graveling.
4	Good Condition	Road surface is not new but in good condition and no maintenance needed.
5	Excellent Condition	New road surface, no maintenance needed.

Established Condition Level

The County has established an acceptable condition level of 3 (Fair Condition) and preserves 80% of its assets (non-primitive gravel roads) at or above this level. The condition of some gravel roads may drop below fair condition due to very limited use of the section of road.

The established condition level has been revised for gravel roads that are classified as primitive roads. Primitive roads do not have an established condition level because they are, by definition, not required to have any design, signing, or maintenance standards or requirements other than the requirement that warning signs be placed as provided in RCW 36.75.300. The condition of primitive roads is assessed and shown in Table E for general information.

Detailed documentation of disclosed assessment levels is kept on file.

Table C							
Condition Rating of All Gravel Roads in Kittitas County Prior to New Assessment Methodology							
Year	Total Miles	Gravel Road Condition Rating Scores as a Percentage					
		1	2	3	4	5	% Rated 3 +
2009	67.84	0	19.7	42.9	37.4	0	80%
2010	67.84	0	0	0	98.4	1.6	100%
2011	67.84	0	10.6	56.9	32.5	0	89%
2016	63.31	0	30.7	6.42	23.8	39.05	69.3%

Table D							
Condition Rating of Standard Gravel Roads (non-primitive) in Kittitas County							
Year	Total Miles	Gravel Road Condition Rating Scores as a Percentage					
		1	2	3	4	5	% Rated 3 +
2012	22.69	.09mi 0.44%	0.26mi 1.15%	1.68mi 7.40%	15.03mi 66.24%	5.63mi 24.77%	22.34mi 98.41%
2013	23.16	0	0.05mi 0.22%	4.06mi 17.53%	16.06mi 69.34%	2.45mi 10.57%	22.57mi 97.44%
2014	22.52	0	.05 mi 0.22%	1.12mi 4.97%	7.91mi 35.12%	13.44mi 59.68%	22.47mi 99.78%
2015	20.63*	.05 mi 1 %	0	.07 mi 1%	3.85 mi 18%	16.54mi 80%	20.46 mi 99%
2016	20.04*	0	0	1.01mi 5.039%	10.92mi 54.491%	8.11mi 40.469%	20.04 mi 100%

* Chip Sealed Schnebly Rd (0.52 miles)

Table E
Condition Rating of
Primitive Gravel Roads in Kittitas County

Year	Total Miles	Primitive Gravel Road Condition Rating Scores as a Percentage					
		1	2	3	4	5	% Rated 3 +
2012	44.13	2.87mi 6.50%	15.02mi 34.03%	8.82mi 19.99%	11.56mi 26.20%	5.86mi 13.28%	26.24mi 59.47%
2013	42.76	1.81mi 4.25%	17.57mi 41.29%	13.29mi 31.22%	9.27mi 21.79%	0.62mi 1.45%	23.18mi 54.46%
2014	43.40*	0.87mi 2.01%	13.5mi 31.25%	3.47mi 8.26%	12.42mi 28.75%	12.84mi 29.72%	28.83mi 66.74%
2015	43.40	.87mi 2%	13.5mi 31%	1.49mi 3%	11.47mi 26%	16.07mi 38%	29.03mi 67%
2016	43.40	0	20.64mi 47.55%	3.06mi 7.05%	4.15mi 9.56%	15.55mi 35.82%	26.91mi 62%

**Attachment A
Gravel Road Condition Rating Form**

**Kittitas County
Department of Public Works 9/28/2017
Gravel Road Rating Worksheet**

Road Name: _____ Road No. _____

From: _____ to _____

ADT _____ FFC _____ Posted Speed Limit _____ Scorer _____

Check the following:

CROWN

DRAINAGE

GRAVEL LAYER

SURFACE DEFORMATION

SURFACE DEFECTS

ROUTES :

US Mail Route ?

School Bus Route?

CONNECTOR

MAINTENANCE COSTS

5 Excellent	No distress. Dust controlled. Excellent surface condition and ride.	New construction or total reconstruction. Excellent drainage. Little or no maintenance needed.
4 Good	Dust under dry conditions. Moderate loose aggregate. Slight wash boarding.	Recently re-graded. Good crown & drainage. Adequate gravel for traffic. Routine grading & dust control may be needed.
3 Fair	Good crown(3"-6"). Adequate ditches on more than 50% of road. Gravel layer mostly adequate/ additional may be needed to correct wash boarding or potholes/ ruts. Some culvert cleaning needed. Moderate wash boarding (1"-2" deep) over 10%-25%. Moderate dust. None or slight rutting. Occasional small potholes. Some loose aggregate.	Shows traffic effects. Re-grading (re-working) needed to maintain. Needs some ditch improvement and culvert maintenance. Some areas may need additional gravel
2 Poor	Little or no roadway crown (less than 3"). Adequate ditches on less than 50% of road. Portions of ditches may be filled / overgrown / eroded. 25% with little or no aggregate. Culverts partially full of debris. Moderate to severe wash boarding (over 3" deep) over 25% of area. Moderate rutting (1" - 3") over 10%-25% . Severe loose aggregate.	Travel at slow speeds (less than 25mph) required. Needs additional new aggregate. Major ditch construction and culvert maintenance also required.
1 Failed	No roadway crown or roadway is bowl shaped with extensive ponding. Little if any ditching. Filled or damaged culverts. Severe rutting (over 3" deep), over 25% of the area. Severe potholes (over 4" deep), no aggregate.	Travel is difficult and road may be closed at times. Needs complete rebuilding and/ or new culverts.

TOTAL PROJECT RATING _____ DATE _____

G/ENG/ROAD LOG/ANNUAL ROAD STATISTICAL DATA/2017 FOR 2016 REPORTING

Kittitas County, Washington
Required Supplemental Information
LEOFF I Retiree Medical Benefits
Schedule of Funding Progress
Year Ended December 31, 2016

Fiscal Year Ended	Actuarial Value of Assets	Actuarial Accrued Liability Entry Age	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/08	\$ -	\$2,198,297	\$2,198,297	0%	-	-
12/31/09	\$ -	\$2,082,585	\$2,082,585	0%	-	-
12/31/10	\$ -	\$2,016,062	\$2,016,062	0%	-	-
12/31/11	\$ -	\$2,193,414	\$2,193,414	0%	-	-
12/31/12	\$ -	\$1,957,698	\$1,957,698	0%	-	-
12/31/13	\$ -	\$1,957,698	\$1,957,698	0%	-	-
12/31/14	\$ -	\$1,824,594	\$1,824,594	0%	-	-
12/31/15	\$ -	\$1,747,571	\$1,747,571	0%	-	-
12/31/16	\$ -	\$1,697,824	\$1,697,824	0%	-	-

*2008 is the first year Kittitas County implemented GASB 45, and only nine years are presented.

INFORMATION - State Sponsored Plans

KITTITAS COUNTY, WASHINGTON
 Schedule of Proportionate Share of the Net Pension Liability
 Pension Plans; PERS 1, PERS 2 & 3, PSERS 2, LEOFF 1, LEOFF 2
 As of June 30, 2016

	2015	2016
PERS 1		
Total Net Pension Liability	\$ 5,230,930,000	5,370,471,000
Employer's proportion of the net pension liability (asset)	0.110864%	0.106396%
Employer's proportionate share of the net pension liability	\$ 5,799,218	5,713,966
TOTAL	<u>\$ 5,799,218</u>	<u>5,713,966</u>
Employer's covered employee payroll	\$ 12,275,361	12,751,139
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	211.67%	223.16%
Plan fiduciary net position as a percentage of the total pension liability	59.10%	57.03%
PERS 2 & 3		
Total Net Pension Liability	\$ 3,573,057,000	5,034,921,000
Employer's proportion of the net pension liability (asset)	0.118491%	0.111397%
Employer's proportionate share of the net pension liability	\$ 4,233,751	5,608,751
TOTAL	<u>\$ 4,233,751</u>	<u>5,608,751</u>
Employer's covered employee payroll	\$ 10,519,395	10,975,818
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	248.47%	195.69%
Plan fiduciary net position as a percentage of the total pension liability	89.20%	85.82%
PSERS 2		
Total Net Pension Liability	\$ 18,252,000	42,498,000
Employer's proportion of the net pension liability (asset)	0.424215%	0.362730%
Employer's proportionate share of the net pension liability	\$ 77,428	154,153
TOTAL	<u>\$ 77,428</u>	<u>154,153</u>
Employer's covered employee payroll	\$ 1,242,054	1,288,743
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	1604.14%	836.02%
Plan fiduciary net position as a percentage of the total pension liability	90.92%	90.41%
LEOFF 1		
Total Net Pension Liability	\$ (1,205,221,000)	(1,030,286,000)
Employer's proportion of the net pension liability (asset)	0.009538%	0.009641%
Employer's proportionate share of the net pension liability	\$ (114,954)	(99,330)
TOTAL	<u>\$ (114,954)</u>	<u>(99,330)</u>
Employer's covered employee payroll	\$ 0	0
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	127.36%	123.74%
LEOFF 2		
Total Net Pension Liability	\$ (1,027,800,000)	(581,630,000)
Employer's proportion of the net pension liability (asset)	0.0099703%	0.078567%
Employer's proportionate share of the net pension liability	\$ (1,024,747)	(456,969)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ (58,166)	(297,911)
TOTAL	<u>\$ (1,082,913)</u>	<u>(754,880)</u>
Employer's covered employee payroll	\$ 2,894,005	2,364,248
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	-267.24%	-313.20%
Plan fiduciary net position as a percentage of the total pension liability	111.67%	106.04%

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

KITTITAS COUNTY, WASHINGTON

Schedule of Employer Contributions

Pension Plans; PERS 1, PERS 2 &3, PSERS 2, LEOFF 1, LEOFF 2

As of December 31, 2016

	2015	2016
PERS 1		
Statutorily or contractually required contributions	\$ 566,744	638,541
Contributions in relation to the statutorily or contractually required contributions	\$ (566,744)	(638,541)
Contribution deficiency (excess)	\$ 0	0
Covered employer payroll	\$ 12,275,361	12,751,139
Contributions as a percentage of covered employee payroll	% 4.62%	5.01%
PERS 2 & 3		
Statutorily or contractually required contributions	\$ 593,742	683,790
Contributions in relation to the statutorily or contractually required contributions	\$ (593,742)	(683,790)
Contribution deficiency (excess)	\$ 0	0
Covered employer payroll	\$ 10,547,981	10,975,818
Contributions as a percentage of covered employee payroll	% 5.63%	6.23%
PSERS 2		
Statutorily or contractually required contributions	\$ 78,916	84,928
Contributions in relation to the statutorily or contractually required contributions	\$ (78,916)	(84,928)
Contribution deficiency (excess)	\$ 0	0
Covered employer payroll	\$ 1,219,050	1,288,743
Contributions as a percentage of covered employee payroll	% 6.47%	6.59%
LEOFF 1		
Statutorily or contractually required contributions	\$ 0	0
Contributions in relation to the statutorily or contractually required contributions	\$ 0	0
Contribution deficiency (excess)	\$ 0	0
Covered employer payroll	\$ 0	0
Contributions as a percentage of covered employee payroll	% 0.00%	0.00%
LEOFF 2		
Statutorily or contractually required contributions	\$ 130,605	119,395
Contributions in relation to the statutorily or contractually required contributions	\$ (130,605)	(119,395)
Contribution deficiency (excess)	\$ 0	0
Covered employer payroll	\$ 2,586,232	2,364,248
Contributions as a percentage of covered employee payroll	% 5.05%	5.05%

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

KITTITAS COUNTY, WASHINGTON
Pension Obligations schedule of funding Progress
Pension Plans; PERS 1, PERS 2 &3, PSERS 2, LEOFF 1, LEOFF 2

PERS 2/3										
Year	Amount to Amortize	Recognition Period (Years)	2015	2016	2017	2018	2019	2020	2021	2022

2015	(27,941)	4.4	(6,350)	(6,350)	(6,350)	(6,350)	(2,540)	-	-	-
2016	(293,785)	4.2	-	(69,949)	(69,949)	(69,949)	(69,949)	(13,990)	-	-

PSERS										
Year	Amount to Amortize	Recognition Period (Years)	2015	2016	2017	2018	2019	2020	2021	2022

2015	123	7	18	18	18	18	18	18	-	-
2016	(6,205)	6.8	-	(913)	(913)	(913)	(913)	(913)	(913)	(730)

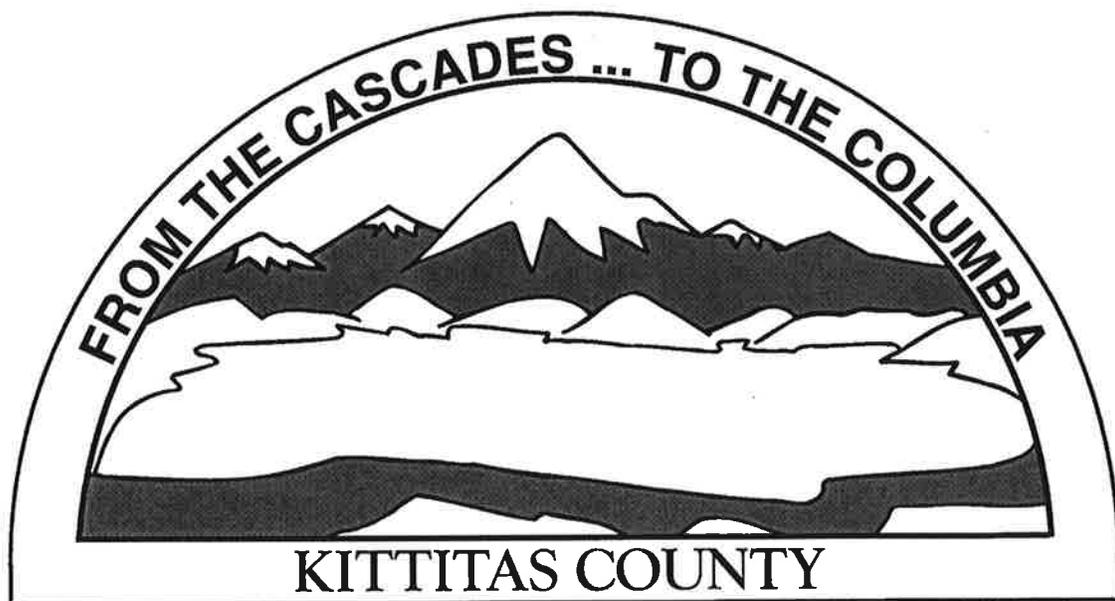
LEOFF 2										
Year	Amount to Amortize	Recognition Period (Years)	2015	2016	2017	2018	2019	2020	2021	2022

2015	(105,221)	6.2	(16,971)	(16,971)	(16,971)	(16,971)	(16,971)	(16,971)	(3,394)	-
2016	171,010	6	-	28,502	28,502	28,502	28,502	28,502	28,502	-

All Plans										
Year	Amount to Amortize	All Plans	2015	2016	2017	2018	2019	2020	2021	2022

2015	(133,039)		(23,304)	(23,304)	(23,304)	(23,304)	(19,494)	(16,954)	(3,394)	-
2016	(128,980)		-	(42,360)	(42,360)	(42,360)	(42,360)	13,599	27,589	-

Special Revenue Non-Major Funds



KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2015

With Comparative Totals for Year Ended December 31, 2014

	Airport	Amateur Sports Activity	Community Services	Flood Control	Public Facilities	EIS Trust	Low Income Housing
ASSETS							
Cash/Petty Cash	158,573	5,372	685,506	318,039	606,990	176,202	104,989
Investments	301,678	-	-	467,031	1,618,380	-	91,564
Taxes Receivable	-	-	7,106	13,835	-	-	-
Accounts Receivable	1,256	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	-
Interest Receivable	129	-	-	167	622	-	35
Due From Other Funds	648	-	-	216	216	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-
Due From Other Governmental Units	47,196	799	115,963	300,393	163,177	-	-
Prepayment for Services	167	-	-	150	-	-	-
TOTAL ASSETS	509,647	6,171	808,575	1,099,830	2,389,385	176,202	196,588
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Vouchers Payable	17,476	-	106,676	94,985	49,747	19,712	5,001
Salaries Payable	2,955	-	-	9,118	65	-	-
Contract Retainage Payable	-	-	-	-	-	-	-
Due To Other Funds	5,794	-	263	1,635	235	6	14
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	20	-	92,144	-	-	-	-
Revenues Collected In Advance	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-
Deposits Payable	185	-	-	-	-	184,173	-
Unearned Revenues	449	-	-	-	-	-	-
TOTAL LIABILITIES	26,878	-	199,083	105,738	50,046	203,891	5,015
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows of Resources - Taxes	-	-	7,106	13,835	-	-	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	26,878	-	206,189	119,573	50,046	203,891	5,015
FUND BALANCE							
Non Spendable	167	-	-	150	-	-	-
Restricted	-	6,171	-	980,107	2,339,339	(27,688)	191,573
Committed	482,601	-	-	-	-	-	-
Assigned	-	-	602,385	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	482,769	6,171	602,385	980,257	2,339,339	(27,688)	191,573
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	509,647	6,171	808,575	1,099,830	2,389,385	176,202	196,588

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2015

With Comparative Totals for Year Ended December 31, 2014

	Recreation	Homelessness Housing Assist	Trial Court Improvements	Public Health	Construction Perf Bond	Veteran's Assistance	"911" Phone System
ASSETS							
Cash/Petty Cash	4,277	297,309	114,011	308,580	294,746	38,871	29,934
Investments	7,391	599,478	115,920	126,687	39,280	60,424	-
Taxes Receivable	-	-	-	-	-	2,473	-
Accounts Receivable	-	-	-	9,843	-	405	-
Court Receivables	-	-	-	-	-	-	-
Interest Receivable	3	223	45	29	15	23	-
Due From Other Funds	1,273	-	-	25,587	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-
Due From Other Governmental Units	-	-	-	94,472	-	-	98,815
Prepayment for Services	-	-	-	124	-	-	-
TOTAL ASSETS	12,944	897,010	229,976	565,323	334,042	102,198	126,750
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Vouchers Payable	194	30,834	-	8,702	-	3,098	66,191
Salaries Payable	266	-	-	-	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-
Due To Other Funds	242	13	1,470	8,595	-	-	-
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	44	-	-	-
Revenues Collected in Advance	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-
Deposits Payable	-	-	-	-	332,920	-	-
Unearned Revenues	-	-	-	-	-	-	-
TOTAL LIABILITIES	701	30,847	1,470	17,340	332,920	3,098	66,191
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows of Resources - Taxes	-	-	-	-	-	2,473	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	48,332	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	701	30,847	1,470	65,672	332,920	5,571	66,191
FUND BALANCE							
Non Spendable	-	-	-	864	-	-	-
Restricted	-	866,162	-	62,309	1,121	-	60,559
Committed	-	-	228,505	126,687	-	-	-
Assigned	12,243	-	-	309,791	-	96,626	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	12,243	866,162	228,505	499,651	1,121	96,626	60,559
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	12,944	897,010	229,976	565,323	334,042	102,198	126,750

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
 NON-MAJOR FUNDS
 COMBINING BALANCE SHEET
 For Year Ended December 31, 2015
 With Comparative Totals for Year Ended December 31, 2014

	Auditor							
	3/10th Criminal Justice Tax	Treasurer M & O	Noxious Weed	Centennial Doc. Pres.	Leased Water	Misdemeanant Probation	Prosecutor V/W	Drug Enforcement
ASSETS								
Cash/Petty Cash	1,043,622	17,580	112,862	75,501	156,343	131,171	39,590	80,237
Investments	496,000	167,092	177,035	199,102	-	52,109	22,677	-
Taxes Receivable	-	-	14,326	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	150,176	-	-
Interest Receivable	191	64	68	77	-	20	9	-
Due From Other Funds	-	-	-	33	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-
Due From Other Governmental Units	309,126	-	3,106	-	-	-	16,250	-
Prepayment for Services	2,492	-	80	6,755	-	-	-	-
TOTAL ASSETS	1,851,431	184,737	307,477	281,466	156,343	333,476	78,525	80,237
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Vouchers Payable	7,907	1,629	1,948	13,126	9,852	4,644	-	-
Salaries Payable	-	-	-	-	-	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-
Due To Other Funds	8,204	711	1,009	67	25,587	3,995	797	-
Interfund Loans Payable	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	140	-	-	-	-	-
Revenues Collected In Advance	-	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-	-	-
Unearned Revenues	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	16,112	2,340	3,096	13,193	35,439	8,639	797	-
DEFERRED INFLOWS OF RESOURCES								
Deferred Inflows of Resources - Taxes	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Grants In Advance	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	14,326	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	150,176	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	16,112	2,340	17,422	13,193	35,439	158,815	797	-
FUND BALANCE								
Non Spendable	2,492	-	80	6,755	-	-	-	3,000
Restricted	1,832,827	-	-	-	120,904	-	-	-
Committed	-	182,397	289,975	261,519	-	174,662	77,729	77,237
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	1,835,319	182,397	290,055	268,273	120,904	174,662	77,729	80,237
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	1,851,431	184,737	307,477	281,466	156,343	333,476	78,525	80,237

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2015

With Comparative Totals for Year Ended December 31, 2014

	Domestic Violence	Public Defense	Forfeited Drug Proceeds	Stadium Fund	Real Estate Tax Tech	Total 2015	Total 2014
ASSETS							
Cash/Petty Cash	9,299	126,611	31,591	900,865	62,890	5,931,565	4,838,998
Investments	-	141,617	-	353,261	-	5,036,726	4,641,391
Taxes Receivable	-	-	-	-	-	37,740	47,132
Accounts Receivable	-	-	-	-	-	11,505	11,512
Court Receivables	-	-	-	-	-	150,176	150,238
Interest Receivable	-	52	-	126	-	1,898	840
Due From Other Funds	-	-	-	-	-	27,972	16,511
Interfund Loans Receivable	-	-	-	-	-	-	-
Due From Other Governmental Units	-	-	-	206,220	-	1,353,516	1,207,904
Prepayment for Services	-	-	-	-	450	10,218	15,298
TOTAL ASSETS	9,299	268,280	31,591	1,460,471	63,340	12,561,315	10,929,822
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Vouchers Payable	-	2,050	631	209,260	-	653,663	633,577
Salaries Payable	-	-	-	-	-	12,403	5,966
Contract Retainage Payable	-	-	-	-	-	-	-
Due To Other Funds	-	-	-	103,465	209	162,309	283,939
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	92,347	92,505
Revenues Collected in Advance	-	-	-	-	-	-	-
Taxes Payable	-	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	517,279	459,941
Unearned Revenues	-	-	-	-	-	449	468
TOTAL LIABILITIES	-	2,050	631	312,725	209	1,438,449	1,476,395
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows of Resources - Taxes	-	-	-	-	-	23,414	32,855
Deferred Inflows of Resources - Grants In Advance	-	52,795	-	-	-	101,127	115,772
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	14,326	14,276
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	150,176	150,238
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	54,845	631	312,725	209	1,727,491	1,789,536
FUND BALANCE							
Non Spendable	-	-	-	-	450	13,958	19,088
Restricted	-	213,435	-	1,147,746	62,682	7,857,248	6,445,388
Committed	9,299	-	30,961	-	-	1,941,573	1,672,784
Assigned	-	-	-	-	-	1,021,045	1,003,027
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	9,299	213,435	30,961	1,147,746	63,132	10,833,824	9,140,286
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	9,299	268,280	31,591	1,460,471	63,340	12,561,315	10,929,822

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE NON-MAJOR FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2016

With Comparative Actual Amounts for Year Ended December 31, 2015

	Airport	Youth Amatuer Sports	Community Services	Flood Control	Public Facilites	EIS Trust	Low Income Housing
<u>REVENUES</u>							
Taxes	-	5,400	154,122	426,412	929,142	-	-
Licenses & Permits	-	-	-	3,240	-	-	-
Intergovernmental Revenues	203,309	-	809,319	306,017	-	-	-
Charges Good/Services	-	-	-	-	-	-	52,583
Fines & Penalties	-	-	-	-	-	-	-
Miscellaneous Revenue	182,551	-	3	1,942	6,873	-	389
TOTAL REVENUES	385,859	5,400	963,444	737,611	936,015	-	52,971
<u>EXPENDITURES</u>							
General Government Services	-	4,802	-	-	556,382	-	-
Judicial Services	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Utilities & Enviroment	-	-	-	553,536	-	-	-
Transportation	314,709	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	27,688	42,430
Mental and Physical Health	-	-	873,543	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-
TOTAL EXPENDITURES	314,709	4,802	873,543	553,536	556,382	27,688	42,430
EXCESS (DEFICIT)							
REVENUES OVER EXPENDITURES	71,150	598	89,901	184,075	379,632	(27,688)	10,541
<u>OTHER FINANCING SOURCES (USES)</u>							
Fixed Asset Disposal	-	-	-	-	-	-	-
Operating Transfer In (Out)	-	-	2,500	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	2,500	-	-	-	-
NET CHANGE IN FUND BALANCES	71,150	598	92,401	184,075	379,632	(27,688)	10,541
Fund Balance - January 1	411,619	5,573	509,984	796,182	1,959,707	-	181,032
Prior Period Adjustment	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	482,769	6,171	602,385	980,257	2,339,339	(27,688)	191,573

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE NON-MAJOR FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2016

With Comparative Actual Amounts for Year Ended December 31, 2015

	Recreation	Housing Asst	Trial Court Improvement	Public Health	Construction Perf Bond	Veterans Assistance	911 Phone Systems	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O
REVENUES										
Taxes	-	-	-	-	-	45,953	358,158	1,742,152	-	-
Licenses & Permits	-	-	-	392,102	-	-	-	-	-	-
Intergovernmental Revenues	-	-	38,313	529,228	-	-	395,809	-	-	-
Charges Good/Services	-	280,499	-	170,209	-	-	-	-	-	-
Fines & Penalties	-	1,102	-	-	-	-	-	-	-	-
Miscellaneous Revenue	1,092	1,959	492	2,069	167	257	240	2,243	-	45,109
TOTAL REVENUES	1,092	283,560	38,805	1,093,608	167	46,209	754,207	1,744,395	-	45,109
EXPENDITURES										
General Government Services	-	-	-	-	-	-	-	188,555	-	53,991
Judicial Services	-	-	78,033	-	-	-	-	113,939	-	-
Public Safety	-	-	-	-	-	-	752,930	1,144,151	-	-
Utilities & Environment	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic Environment	-	84,367	-	-	-	-	-	-	-	-
Mental and Physical Health	-	-	-	1,459,700	-	46,873	-	-	-	-
Culture and Recreation	11,144	-	-	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	3,129	-	-	-	-	-	-
Capital Expenditures	-	-	1,298	11,445	-	-	-	-	-	-
TOTAL EXPENDITURES	11,144	84,367	79,331	1,474,274	-	46,873	752,930	1,446,646	-	53,991
EXCESS (DEFICIT)										
REVENUES OVER EXPENDITURES	(10,052)	199,192	(40,526)	(380,666)	167	(664)	1,277	297,749	-	(8,882)
OTHER FINANCING SOURCES (USES)										
Fixed Asset Disposal	-	-	-	154	-	-	-	-	-	-
Operating Transfer In (Out)	4,000	-	38,313	320,182	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,000	-	38,313	320,336	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(6,052)	199,192	(2,213)	(60,330)	167	(664)	1,277	297,749	-	(8,882)
Fund Balance - January 1	18,294	666,970	230,719	559,982	1,007	97,290	59,282	1,537,570	-	191,279
Prior Period Adjustment	-	-	-	-	(53)	-	-	-	-	-
FUND BALANCE - DECEMBER 31	12,243	866,162	228,505	499,651	1,121	96,626	60,559	1,835,319	-	182,397

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE NON-MAJOR FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2016

With Comparative Actual Amounts for Year Ended December 31, 2015

	Noxious Weed Board	Auditor Centennial Doc Preser	Leased Water	Misdemeanant Probation	Prosecutor V/W	Drug Enforcement	Domestic Violence	Public Defense
REVENUES								
Taxes	(9)	-	-	-	-	-	-	-
Licenses & Permits	-	-	(6,135)	-	-	-	-	-
Intergovernmental Revenues	1,324	50,878	-	-	64,310	-	-	51,410
Charges Good/Services	218,872	27,454	-	783,205	52,944	-	556	-
Fines & Penalties	-	-	-	-	-	25,065	187	-
Miscellaneous Revenue	191,520	846	-	238	181	-	-	406
TOTAL REVENUES	411,707	79,177	(6,135)	783,443	117,435	25,065	743	51,816
EXPENDITURES								
General Government Services	-	44,424	-	-	133,764	10,000	-	-
Judicial Services	-	-	-	-	-	-	-	38,550
Public Safety	-	-	-	684,023	-	-	-	-
Utilities & Environment	704	-	70,105	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	368,819	-	-	-	-	-	-	-
Mental and Physical Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Debt Interest Other Expense	-	4,781	-	-	-	-	-	-
Capital Expenditures	-	15,822	-	-	-	-	-	-
TOTAL EXPENDITURES	369,523	65,028	70,105	684,023	133,764	10,000	-	38,550
EXCESS (DEFICIT)								
REVENUES OVER EXPENDITURES	42,184	14,150	(76,240)	99,420	(16,329)	15,065	743	13,266
OTHER FINANCING SOURCES (USES)								
Fixed Asset Disposal	2,387	22	-	29	-	-	-	-
Operating Transfer In (Out)	-	-	(25,587)	13,547	40,000	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,387	22	(25,587)	13,576	40,000	-	-	-
NET CHANGE IN FUND BALANCES	44,571	14,171	(101,827)	112,995	23,671	15,065	743	13,266
Fund Balance - January 1	245,483	254,102	222,731	61,666	54,058	65,172	8,557	200,169
Prior Period Adjustment	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	290,055	268,273	120,904	174,662	77,729	80,237	9,299	213,435

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE NON-MAJOR FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2016

With Comparative Actual Amounts for Year Ended December 31, 2015

	Forfeited Drug Proceeds	Stadium Fund	Real Estate Excise Tax Tech	Total 2016	Total 2015
<u>REVENUES</u>					
Taxes	-	1,006,903	-	4,668,232	4,160,948
Licenses & Permits	-	-	-	389,207	687,890
Intergovernmental Revenues	-	-	11,148	2,461,065	2,263,809
Charges Good/Services	-	34,959	6,923	1,628,202	1,505,565
Fines & Penalties	3,546	-	-	29,899	24,572
Miscellaneous Revenue	-	718	-	439,295	431,144
TOTAL REVENUES	3,546	1,042,580	18,071	9,615,900	9,073,928
<u>EXPENDITURES</u>					
General Government Services	631	-	36,017	1,028,566	868,212
Judicial Services	-	-	-	230,522	227,655
Public Safety	-	-	-	2,581,105	2,427,533
Utilities & Environment	-	-	-	624,345	514,048
Transportation	-	-	-	314,709	122,023
Economic Environment	-	-	-	523,305	634,938
Mental and Physical Health	-	-	-	2,380,116	2,523,613
Culture and Recreation	-	469,163	-	480,307	562,458
Debt Interest Other Expense	-	-	-	7,910	9,672
Capital Expenditures	-	-	14,036	42,602	109,690
TOTAL EXPENDITURES	631	469,163	50,053	8,213,488	7,999,842
EXCESS (DEFICIT)					
REVENUES OVER EXPENDITURES	2,915	573,417	(31,982)	1,402,412	1,074,085
<u>OTHER FINANCING SOURCES (USES)</u>					
Fixed Asset Disposal	-	-	-	2,592	174
Operating Transfer In (Out)	-	(104,369)	-	288,586	(57,422)
TOTAL OTHER FINANCING SOURCES (USES)	-	(104,369)	-	291,178	(57,248)
NET CHANGE IN FUND BALANCES	2,915	469,048	(31,982)	1,693,591	1,016,837
Fund Balance - January 1	28,045	678,698	95,114	9,140,286	8,123,449
Prior Period Adjustment	-	-	-	(53)	-
FUND BALANCE - DECEMBER 31	30,961	1,147,746	63,132	10,833,824	9,140,286

KITTITAS COUNTY, WASHINGTON
AIRPORT
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 158,573	\$ 100,516
Investments	301,678	300,453
Accounts Receivable	1,256	2,526
Interest Receivable	129	60
Due From Other Funds	648	-
Due From Other Governmental Units	47,196	18,149
Prepayment For Services	167	314
TOTAL ASSETS	\$ 509,647	\$ 422,018
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 17,476	\$ 3,953
Salaries Payable	2,955	2,230
Due To Other Funds	5,794	3,265
Due To Other Governmental	20	298
Deposits Payable	185	185
Unearned Revenues	449	468
Total Liabilities	26,878	10,399
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	26,878	10,399
<u>FUND BALANCES</u>		
Non-Spendable For Prepaid Items	167	314
Committed	482,601	411,305
TOTAL FUND BALANCE	482,769	411,619
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 509,647	\$ 422,018

KITTITAS COUNTY, WASHINGTON

AIRPORT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2016
With Comparative Actual Amounts For Year Ended December 31, 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	<u>Budget</u>	<u>Actual</u>		
<u>REVENUES</u>				
Intergovernmental Revenues	\$ 302,788	\$ 203,309	\$ (99,479)	\$ 3,242
Miscellaneous Revenue	161,872	182,551	20,679	190,766
TOTAL REVENUES	464,660	385,859	(78,801)	194,007
<u>EXPENDITURES</u>				
Transportation	565,410	314,709	250,701	122,023
Debt: Interest Other Expense	-	-	-	-
Capital Expenditures	-	-	-	18,531
TOTAL EXPENDITURES	565,410	314,709	250,701	140,554
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(100,750)	71,150	171,900	53,454
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(100,750)	71,150	171,900	53,454
Fund Balances - January 1	300,000	411,619	111,619	358,165
Prior Period Adjustment	-	-	-	-
FUND BALANCES - DECEMBER 31	\$ 199,250	\$ 482,769	\$ 283,519	\$ 411,619

KITTITAS COUNTY, WASHINGTON

YOUTH AMATUER SPORTS ACTIVITY
 COMPARATIVE BALANCE SHEET
 As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 5,372	\$ 6,004
Due From Other Governmental	<u>799</u>	<u>779</u>
TOTAL ASSETS	<u><u>\$ 6,171</u></u>	<u><u>\$ 6,782</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>1,209</u>
Total Liabilities	<u>-</u>	<u>1,209</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>1,209</u>
<u>FUND BALANCES</u>		
Restricted	<u>6,171</u>	<u>5,573</u>
TOTAL FUND BALANCE	<u><u>6,171</u></u>	<u><u>5,573</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u><u>\$ 6,171</u></u>	<u><u>\$ 6,782</u></u>

KITTITAS COUNTY, WASHINGTON

YOUTH AMATUER SPORTS ACTIVITY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 4,852	\$ 5,400	\$ 548	\$ 5,096
TOTAL REVENUES	4,852	5,400	548	5,096
<u>EXPENDITURES</u>				
General Government	4,802	4,802	-	3,627
TOTAL EXPENDITURES	4,802	4,802	-	3,627
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	50	598	548	1,469
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	50	598	548	1,469
Fund Balances - January 1	4,803	5,573	770	4,105
FUND BALANCES - DECEMBER 31	\$ 4,853	\$ 6,171	\$ 1,318	\$ 5,573

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES COMPARATIVE BALANCE SHEET As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 685,506	\$ 514,963
Taxes Receivable	7,106	9,759
Due From Other Governmental	<u>115,963</u>	<u>198,410</u>
TOTAL ASSETS	\$ <u>808,575</u>	\$ <u>723,133</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 106,676	\$ 111,052
Salaries Payable	-	-
Due To Other Funds	263	193
Due To Other Governmental Units	<u>92,144</u>	<u>92,144</u>
Total Liabilities	199,083	203,390
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	<u>7,106</u>	<u>9,759</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	206,189	213,148
<u>FUND BALANCES</u>		
Assigned	<u>602,385</u>	<u>509,984</u>
TOTAL FUND BALANCE	<u>602,385</u>	<u>509,984</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>808,575</u>	\$ <u>723,133</u>

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

<u>REVENUES</u>	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
Taxes	\$ 152,610	\$ 154,122	\$ 1,512	\$ 152,683
Intergovernmental Revenue	1,020,549	809,319	(211,230)	889,587
Miscellaneous Revenue	-	3	3	16
TOTAL REVENUES	1,173,159	963,444	(209,715)	1,042,287
 <u>EXPENDITURES</u>				
Mental & Physical Health	1,188,224	873,543	314,681	1,021,216
TOTAL EXPENDITURES	1,188,224	873,543	314,681	1,021,216
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(15,065)	89,901	104,966	21,071
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	2,500	2,500	-	2,500
TOTAL OTHER FINANCING SOURCES (USES)	2,500	2,500	-	2,500
NET CHANGE IN FUND BALANCES	(12,565)	92,401	104,966	23,571
Fund Balances - January 1	79,250	509,984	430,734	486,413
FUND BALANCES - DECEMBER 31	\$ 66,685	\$ 602,385	\$ 535,700	\$ 509,984

KITTITAS COUNTY, WASHINGTON

**FLOOD CONTROL
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash	\$ 318,039	\$ 131,227
Investments	467,031	465,267
Taxes Receivable	13,835	19,744
Interest Receivable	167	-
Due From Other Funds	216	-
Due From Other Governmental Units	300,393	301,829
Other Prepayments	150	400
TOTAL ASSETS	\$ <u>1,099,830</u>	\$ <u>918,467</u>

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES**

<u>LIABILITIES</u>		
Vouchers Payable	\$ 94,985	\$ 98,358
Salaries Payable	9,118	3,534
Due To Other Funds	1,635	389
Due To Other Governmental Unit	-	261
Total Liabilities	<u>105,738</u>	<u>102,541</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Property Taxes	13,835	19,744
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>119,573</u>	<u>122,285</u>

FUND BALANCES

Nonspendable	150	400
Restricted	980,107	795,782
TOTAL FUND BALANCE	<u>980,257</u>	<u>796,182</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>1,099,830</u>	\$ <u>918,467</u>
---	----------------------------	--------------------------

KITTITAS COUNTY, WASHINGTON

FLOOD
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016
 With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes	\$ 426,626	\$ 426,412	\$ (214)	\$ 408,291
Licenses & Permits	9,000	3,240	(5,760)	7,200
Intergovernmental Revenue	1,384,573	306,017	(1,078,556)	318,843
Miscellaneous Revenue	-	1,942	1,942	304
TOTAL REVENUES	1,820,199	737,611	(1,082,588)	734,637
EXPENDITURES				
Utilities & Environment	1,521,598	553,536	968,062	489,048
Debt - Interest, Debt Expense	-	-	-	-
Capital Expense	373,869	-	373,869	-
TOTAL EXPENDITURES	1,895,467	553,536	1,341,931	489,048
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(75,268)	184,075	259,343	245,589
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(75,268)	184,075	259,343	245,589
Fund Balances - January 1	406,000	796,182	390,182	550,593
FUND BALANCES - DECEMBER 31	\$ 330,732	\$ 980,257	\$ 649,525	\$ 796,182

KITTITAS COUNTY, WASHINGTON

**PUBLIC FACILITIES
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 606,990	\$ 506,092
Investments	1,618,380	1,611,805
Interest Receivable	622	324
Due From Other Funds	216	-
Due From Other Governmental Units	<u>163,177</u>	<u>142,908</u>
TOTAL ASSETS	\$ <u>2,389,385</u>	\$ <u>2,261,130</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> 		
<u>LIABILITIES</u>		
Voucher Payable	\$ 49,747	\$ 144,960
Salaries Payable	65	9
Due To Other Funds	235	156,715
Due To Other Governmental	-	(261)
Total Liabilities	<u>50,046</u>	<u>301,423</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>50,046</u>	<u>301,423</u>
 <u>FUND BALANCES</u>		
Restricted	<u>2,339,339</u>	<u>1,959,707</u>
TOTAL FUND BALANCE	<u>2,339,339</u>	<u>1,959,707</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>2,389,385</u>	\$ <u>2,261,130</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 725,000	\$ 929,142	\$ 204,142	\$ 817,421
Miscellaneous Revenue	1,500	6,873	5,373	2,413
TOTAL REVENUES	726,500	936,015	209,515	819,834
<u>EXPENDITURES</u>				
General Government	1,181,720	556,382	625,338	426,033
TOTAL EXPENDITURES	1,181,720	556,382	625,338	426,033
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(455,220)	379,632	834,852	393,801
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	(214,922)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(214,922)
NET CHANGE IN FUND BALANCES	(455,220)	379,632	834,852	178,880
Fund Balances - January 1	1,437,850	1,959,707	521,857	1,780,827
FUND BALANCES - DECEMBER 31	\$ 982,630	\$ 2,339,339	\$ 1,356,709	\$ 1,959,707

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 COMPARATIVE BALANCE SHEET
 As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>176,202</u>	\$ <u>184,173</u>
TOTAL ASSETS	\$ <u><u>176,202</u></u>	\$ <u><u>184,173</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 19,712	\$ -
Due To Other Funds	6	-
Customer Deposits	<u>184,173</u>	<u>184,173</u>
Total Liabilities	203,891	184,173
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>203,891</u>	<u>184,173</u>
<u>FUND BALANCES</u>		
Restricted	<u>(27,688)</u>	<u>-</u>
TOTAL FUND BALANCE	<u><u>(27,688)</u></u>	<u><u>-</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>176,202</u></u>	\$ <u><u>184,173</u></u>

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016
 With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Charges For Goods and Services	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Economic Environment	185,000	27,688	157,312	-
TOTAL EXPENDITURES	185,000	27,688	157,312	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(185,000)	(27,688)	157,312	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(185,000)	(27,688)	157,312	-
Fund Balances - January 1	185,000	-	(185,000)	-
FUND BALANCES - DECEMBER 31	\$ -	\$ (27,688)	\$ (27,688)	\$ -

KITTITAS COUNTY, WASHINGTON

**LOW INCOME HOUSING
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 104,989	\$ 95,583
Investments	91,564	91,192
Interest Receivable	35	18
	196,588	186,793
TOTAL ASSETS	\$ 196,588	\$ 186,793
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 5,001	\$ 5,758
Due To Other Funds	14	3
Total Liabilities	5,015	5,761
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	5,015	5,761
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	5,015	5,761
<u>FUND BALANCES</u>		
Restricted	191,573	181,032
TOTAL FUND BALANCE	191,573	181,032
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 196,588	\$ 186,793

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016
 With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Charges for Goods and Services	\$ 50,000	\$ 52,583	\$ 2,583	\$ 50,702
Miscellaneous Revenue	100	389	289	137
TOTAL REVENUES	50,100	52,971	2,871	50,838
EXPENDITURES				
Economic Environment	103,845	42,430	61,415	40,720
TOTAL EXPENDITURES	103,845	42,430	61,415	40,720
NET CHANGE IN FUND BALANCES	(53,745)	\$ 10,541	64,286	10,118
Fund Balances - January 1	175,000	181,032	6,032	170,914
	175,000	181,032	6,032	170,914
FUND BALANCES - DECEMBER 31	\$ 121,255	\$ 191,573	\$ 70,318	\$ 181,032

KITTITAS COUNTY, WASHINGTON

**RECREATION
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 4,277	\$ 10,323
Investments	7,391	10,357
Interest Receivable	3	2
Due From Other Funds	<u>1,273</u>	<u>-</u>
TOTAL ASSETS	\$ <u>12,944</u>	\$ <u>20,682</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 194	\$ 2,160
Salaries Payable	266	194
Due To Other Funds	242	34
Unearned Revenue	<u>-</u>	<u>-</u>
Total Liabilities	701	2,388
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	701	2,388
 <u>FUND BALANCES</u>		
Assigned	<u>12,243</u>	<u>18,294</u>
TOTAL FUND BALANCE	<u>12,243</u>	<u>18,294</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>12,944</u>	 \$ <u>20,682</u>

KITTITAS COUNTY, WASHINGTON

RECREATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016
 With Comparative Actual Amounts For Year Ended December 31, 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	1,512	1,092	(420)	355
TOTAL REVENUES	1,512	1,092	(420)	355
<u>EXPENDITURES</u>				
Culture and Recreation	9,275	11,144	(1,869)	16,536
TOTAL EXPENDITURES	9,275	11,144	(1,869)	16,536
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(7,763)	(10,052)	(2,289)	(16,181)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	4,000	4,000	-	6,750
TOTAL OTHER FINANCING SOURCES (USES)	4,000	4,000	-	6,750
NET CHANGE IN FUND BALANCES	(3,763)	(6,052)	(2,289)	(9,431)
Fund Balances - January 1	13,763	18,294	4,531	27,725
FUND BALANCES - DECEMBER 31	\$ 10,000	\$ 12,243	\$ 2,243	\$ 18,294

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSIST
 COMPARATIVE BALANCE SHEET
 As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 297,309	\$ 230,127
Investments	599,478	447,652
Interest Receivables	223	90
TOTAL ASSETS	\$ <u>897,010</u>	\$ <u>677,869</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 30,834	\$ 10,893
Due To Other Funds	13	6
Total Liabilities	<u>30,847</u>	<u>10,899</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>30,847</u>	<u>10,899</u>
<u>FUND BALANCES</u>		
Restricted	<u>866,162</u>	<u>666,970</u>
TOTAL FUND BALANCE	<u>866,162</u>	<u>666,970</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>897,010</u>	\$ <u>677,869</u>

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges Goods/Services	\$ 240,000	\$ 280,499	\$ 40,499	\$ 270,644
Miscellaneous Fines & Penalty	-	1,102	1,102	-
Miscellaneous Revenue	500	1,959	1,459	670
TOTAL REVENUES	240,500	283,560	43,060	271,314
<u>EXPENDITURES</u>				
Economic Environment	356,115	84,367	271,748	228,366
TOTAL EXPENDITURES	356,115	84,367	271,748	228,366
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(115,615)	199,192	314,807	42,947
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(115,615)	199,192	314,807	42,947
Fund Balances - January 1	600,000	666,970	66,970	624,023
FUND BALANCES - DECEMBER 31	\$ 484,385	\$ 866,162	\$ 381,777	\$ 666,970

KITTITAS COUNTY, WASHINGTON

**TRIAL COURT IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 114,011	\$ 123,783
Investments	115,920	115,449
Interest Receivable	45	23
	229,976	239,256
TOTAL ASSETS	\$ 229,976	\$ 239,256
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 8,370
Due to Other Funds	1,470	167
Total Liabilities	1,470	8,537
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	1,470	8,537
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,470	8,537
<u>FUND BALANCES</u>		
Committed	228,505	230,719
TOTAL FUND BALANCE	228,505	230,719
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 229,976	\$ 239,256

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 42,000	\$ 38,313	\$ (3,687)	\$ 38,707
Miscellaneous Revenue	100	492	392	173
TOTAL REVENUES	42,100	38,805	(3,295)	38,880
<u>EXPENDITURES</u>				
Judicial Services	167,133	78,033	89,100	78,446
Capital Expenditures	-	1,298	(1,298)	8,370
TOTAL EXPENDITURES	167,133	79,331	87,802	86,816
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(125,033)	(40,526)	84,507	(47,936)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	42,000	38,313	(3,687)	38,707
TOTAL OTHER FINANCING SOURCES (USES)	42,000	38,313	(3,687)	38,707
NET CHANGE IN FUND BALANCES	(83,033)	(2,213)	80,820	(9,229)
Fund Balances - January 1	250,000	230,719	(19,281)	239,947
FUND BALANCES - DECEMBER 31	\$ 166,967	\$ 228,505	\$ 61,538	\$ 230,719

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 COMPARATIVE BALANCE SHEET
 As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 308,580	\$ 433,942
Investments	126,687	126,581
Accounts Receivable	9,843	8,591
Interest Receivable	29	25
Due From Other Funds	25,587	-
Due From Other Governmental	94,472	67,935
Other Prepayments	124	968
	<hr/>	<hr/>
TOTAL ASSETS	\$ 565,323	\$ 638,042
	<hr/>	<hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 8,702	\$ 5,542
Salaries Payable	-	-
Due To Other Funds	8,595	8,155
Due To Other Governmental Unit	44	2
	<hr/>	<hr/>
Total Liabilities	17,340	13,699
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Grants Received in Advance	48,332	64,362
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	65,672	78,060
<u>FUND BALANCES</u>		
Non Spendable - Prepaid Items	124	968
Non Spendable - Petty Cash	740	740
Restricted	62,309	48,104
Committed	126,687	132,711
Assigned	309,791	377,459
	<hr/>	<hr/>
TOTAL FUND BALANCE	499,651	559,982
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 565,323	\$ 638,042
	<hr/>	<hr/>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Licenses & Permits	\$ 425,451	\$ 392,102	\$ (33,349)	\$ 470,055
Intergovernmental Revenues	616,038	529,228	(86,810)	558,023
Charges for Goods and Services	180,995	170,209	(10,786)	183,888
Miscellaneous Revenue	150	2,069	1,919	1,089
TOTAL REVENUES	1,222,634	1,093,608	(129,026)	1,213,055
EXPENDITURES				
Mental and Physical Health	1,573,564	1,459,700	113,864	1,460,373
Debt Service - Principal	3,130	3,129	1	3,127
Capital Expenditures	32,500	11,445	21,055	10,527
TOTAL EXPENDITURES	1,609,194	1,474,274	134,920	1,474,027
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(386,560)	(380,666)	5,894	(260,972)
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	-	154	154	174
Operating Transfers In (Out)	394,595	320,182	74,413	266,929
TOTAL OTHER FINANCING SOURCES (USES)	394,595	320,336	74,568	267,103
NET CHANGE IN FUND BALANCES	8,035	(60,330)	(68,365)	6,130
Fund Balances - January 1	423,615	559,982	136,367	553,851
FUND BALANCES - DECEMBER 31	\$ 431,650	\$ 499,651	\$ 68,001	\$ 559,982

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND COMPARATIVE BALANCE SHEET As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 294,746	\$ 237,461
Investments	39,280	39,121
Interest Receivables	15	8
TOTAL ASSETS	\$ <u>334,042</u>	\$ <u>276,590</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Customer Deposits	\$ 332,920	\$ 275,583
Total Liabilities	<u>332,920</u>	<u>275,583</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>332,920</u>	<u>275,583</u>
<u>FUND BALANCES</u>		
Restricted	<u>1,121</u>	<u>1,007</u>
TOTAL FUND BALANCE	<u>1,121</u>	<u>1,007</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>334,042</u>	\$ <u>276,590</u>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 167	\$ 167	\$ 59
TOTAL REVENUES	-	167	167	59
<u>EXPENDITURES</u>				
General Government	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	167	167	59
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	167	167	59
Restricted Fund Balances - January 1	-	1,007	1,007	949
Prior Year Adjustment	-	(53)	(53)	949
FUND BALANCES - DECEMBER 31	\$ -	\$ 1,121	\$ 1,121	\$ 1,956

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 COMPARATIVE BALANCE SHEET
 As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 38,871	\$ 38,114
Investments	60,424	60,179
Taxes Receivable	2,473	3,353
Accounts Receivable	405	395
Interest Receivable	23	12
TOTAL ASSETS	\$ 102,198	\$ 102,053
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 3,098	\$ 1,410
Total Liabilities	3,098	1,410
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	2,473	3,353
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	5,571	4,763
 <u>FUND BALANCES</u>		
Assigned	96,626	97,290
TOTAL FUND BALANCE	96,626	97,290
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 102,198	\$ 102,053

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 45,768	\$ 45,953	\$ 185	\$ 45,890
Miscellaneous Revenue	50	257	207	90
TOTAL REVENUES	45,818	46,209	391	45,980
<u>EXPENDITURES</u>				
Mental & Physical Health	97,670	46,873	50,797	42,024
TOTAL EXPENDITURES	97,670	46,873	50,797	42,024
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(51,852)	(664)	51,188	3,957
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(51,852)	(664)	51,188	3,957
Fund Balances - January 1	74,272	97,290	23,018	93,333
FUND BALANCES - DECEMBER 31	\$ 22,420	\$ 96,626	\$ 74,206	\$ 97,290

KITTITAS COUNTY, WASHINGTON

**"911" PHONE SYSTEM
COMPARATIVE BALANCE SHEET**

As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 29,934	\$ 31,672
Due From Other Governmental Units	<u>96,815</u>	<u>59,282</u>
TOTAL ASSETS	\$ <u>126,750</u>	\$ <u>90,954</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 66,191	\$ 31,672
Total Liabilities	<u>66,191</u>	<u>31,672</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>66,191</u>	<u>31,672</u>
 <u>FUND BALANCES</u>		
Restricted	<u>60,559</u>	<u>59,282</u>
TOTAL FUND BALANCE	<u>60,559</u>	<u>59,282</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>126,750</u>	\$ <u>90,954</u>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016
 With Comparative Actual Amounts For Year Ended December 31, 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 409,840	358,158	\$ (51,682)	\$ 412,885
Intergovernmental Revenue	490,000	395,809	(94,191)	276,706
Misc Revenue	160	240	80	171
TOTAL REVENUES	900,000	754,207	(145,793)	689,763
<u>EXPENDITURES</u>				
Public Safety	900,000	752,930	147,070	630,481
TOTAL EXPENDITURES	900,000	752,930	147,070	630,481
NET CHANGE IN FUND BALANCES	-	1,277	1,277	59,282
Fund Balances - January 1	-	59,282	59,282	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 60,559	\$ 60,559	\$ 59,282

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX COMPARATIVE BALANCE SHEET As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 1,043,622	\$ 783,898
Investments	496,000	493,985
Interest Receivable	191	99
Due From Other Govt Units	309,126	267,297
Other Prepayments	2,492	6,352
TOTAL ASSETS	\$ <u>1,851,431</u>	\$ <u>1,551,631</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 7,907	\$ 5,807
Due To Other Funds	8,204	8,227
Due to Other Governmental	-	27
Total Liabilities	<u>16,112</u>	<u>14,061</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u> 		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>16,112</u>	<u>14,061</u>
 <u>FUND BALANCES</u> 		
Nonspendable	2,492	6,352
Restricted	1,832,827	1,531,218
TOTAL FUND BALANCE	<u>1,835,319</u>	<u>1,537,570</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>1,851,431</u>	\$ <u>1,551,631</u>

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 1,470,000	\$ 1,742,152	\$ 272,152	\$ 1,530,808
Miscellaneous Revenue	675	2,243	1,568	791
TOTAL REVENUES	1,470,675	1,744,395	273,720	1,531,600
<u>EXPENDITURES</u>				
General Government Services	187,952	188,555	(603)	209,709
Judicial Services	124,682	113,939	10,743	112,860
Public Safety	1,387,261	1,144,151	243,110	1,049,963
Capital Expenditures	55,500	-	55,500	-
TOTAL EXPENDITURES	1,755,395	1,446,646	308,749	1,372,532
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(284,720)	297,749	582,469	159,068
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(284,720)	297,749	(582,469)	159,068
Fund Balances - January 1	1,256,795	1,537,570	280,775	1,378,502
	<u>1,256,795</u>	<u>1,537,570</u>	<u>280,775</u>	<u>1,378,502</u>
FUND BALANCES - DECEMBER 31	\$ 972,075	\$ 1,835,319	\$ (301,694)	\$ 1,537,570

KITTITAS COUNTY, WASHINGTON

**TREASURER ULID/RID RESERVE
COMPARATIVE BALANCE SHEET**

As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ -	\$ -
Investments	-	-
Interest Receivable	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ -	\$ -
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Due To Other Funds	\$ -	\$ -
Total Liabilities	-	-
	<hr/>	<hr/>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
 <u>FUND BALANCES</u>		
Committed	-	-
TOTAL FUND BALANCE	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ -	\$ -
	<hr/>	<hr/>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2015		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
General Government Services	-	-	-	1
Capital Expenditure	-	-	-	-
TOTAL EXPENDITURES	-	-	-	1
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	(1)
Fund Balances - January 1	-	-	-	1
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITITAS COUNTY, WASHINGTON

TREASURER'S M & O COMPARATIVE BALANCE SHEET As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 17,580	\$ 5,727
Investments	167,092	186,377
Interest Receivable	<u>64</u>	<u>37</u>
TOTAL ASSETS	<u>\$ 184,737</u>	<u>\$ 192,141</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 1,629	\$ 531
Due To Other Funds	<u>711</u>	<u>331</u>
Total Liabilities	2,340	862
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>2,340</u>	<u>862</u>
<u>FUND BALANCES</u>		
Committed	<u>182,397</u>	<u>191,279</u>
TOTAL FUND BALANCE	<u>182,397</u>	<u>191,279</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 184,737</u>	<u>\$ 192,141</u>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 45,109	\$ 45,109	\$ 31,768
TOTAL REVENUES	-	45,109	45,109	31,768
<u>EXPENDITURES</u>				
General Government Services	-	53,991	(53,991)	59,889
TOTAL EXPENDITURES	-	53,991	(53,991)	59,889
NET CHANGE IN FUND BALANCES	-	(8,882)	(8,882)	(28,121)
Fund Balances - January 1	-	191,279	191,279	219,400
FUND BALANCES - DECEMBER 31	\$ -	\$ 182,397	\$ 182,397	\$ 191,279

KITTITAS COUNTY, WASHINGTON

**NOXIOUS WEED BOARD
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 112,862	\$ 68,942
Investments	177,035	176,315
Special Assessments Receivable	14,326	14,276
Interests Receivable	68	35
Due From Other Governmental Unit	3,106	1,312
Other Prepayments	80	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>307,477</u>	\$ <u>260,881</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 1,948	\$ 122
Salaries Payable	-	-
Due To Other Funds	1,009	966
Due To Other Governmental Unit	140	34
	<hr/>	<hr/>
Total Liabilities	3,096	1,121
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	14,326	14,276
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	17,422	15,398
 <u>FUND BALANCES</u>		
Non Spendable	80	-
Committed	289,975	245,483
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>290,055</u>	<u>245,483</u>
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>307,477</u>	\$ <u>260,881</u>

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ -	\$ (9)	\$ (9)	\$ -
Intergovernmental Services	-	1,324	1,324	1,324
Charges Goods/Services	196,000	218,872	22,872	194,993
Miscellaneous Revenues	191,000	191,520	520	201,425
TOTAL REVENUES	387,000	411,707	24,707	397,742
<u>EXPENDITURES</u>				
Utilities & Environment	-	704	(704)	-
Economic Environment	382,000	368,819	13,181	365,852
Capital Expenditures	5,000	-	5,000	8,872
TOTAL EXPENDITURES	387,000	369,523	17,477	374,724
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	-	42,184	42,184	23,018
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	2,387	2,387	-
TOTAL OTHER FINANCING SOURCES (USES)	-	2,387	2,387	-
NET CHANGE IN FUND BALANCES	-	44,571	44,571	23,018
Fund Balances - January 1	100,000	245,483	145,483	222,465
FUND BALANCES - DECEMBER 31	\$ 100,000	\$ 290,055	\$ 190,055	\$ 245,483

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
COMPARATIVE BALANCE SHEET

As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 75,501	\$ 49,109
Investments	199,102	198,293
Interest Receivable	77	40
Due From Other Funds	33	-
Other Prepayments	<u>6,755</u>	<u>7,264</u>
TOTAL ASSETS	\$ <u>281,466</u>	\$ <u>254,705</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 13,126	\$ 603
Due To Other Funds	<u>67</u>	<u>-</u>
Total Liabilities	13,193	603
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>13,193</u>	<u>603</u>
 <u>FUND BALANCES</u>		
Nonspendable	6,755	7,264
Committed	<u>261,519</u>	<u>246,838</u>
TOTAL FUND BALANCE	<u>268,273</u>	<u>254,102</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>281,466</u>	\$ <u>254,705</u>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenues	\$ 47,500	\$ 50,878	\$ 3,378	\$ 47,466
Charges Goods/Services	25,000	27,454	2,454	26,945
Miscellaneous Revenues	250	846	596	337
TOTAL REVENUES	72,750	79,177	6,427	74,748
<u>EXPENDITURES</u>				
General Government Services	103,600	44,424	59,176	30,361
Debt Service - Principal	7,000	4,781	2,219	6,545
Capital Expense	75,000	15,822	59,178	54,306
TOTAL EXPENDITURES	185,600	65,028	120,572	91,212
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(112,850)	14,150	(114,145)	(16,464)
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	22	22	-
TOTAL OTHER FINANCING SOURCES (USES)	-	22	22	-
NET CHANGE IN FUND BALANCES	(112,850)	14,171	(114,123)	(16,464)
Fund Balances - January 1	250,000	254,102	4,102	270,566
FUND BALANCES - DECEMBER 31	\$ 137,150	\$ 268,273	\$ (110,021)	\$ 254,102

KITTITAS COUNTY, WASHINGTON

**LEASED WATER
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>156,343</u>	\$ <u>222,731</u>
TOTAL ASSETS	\$ <u><u>156,343</u></u>	\$ <u><u>222,731</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 9,852	\$ -
Due to Other Funds	<u>25,587</u>	<u>-</u>
Total Liabilities	35,439	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u><u>35,439</u></u>	<u><u>-</u></u>
 <u>FUND BALANCES</u>		
Restricted	<u>120,904</u>	<u>222,731</u>
TOTAL FUND BALANCE	<u><u>120,904</u></u>	<u><u>222,731</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>156,343</u></u>	\$ <u><u>222,731</u></u>

KITTITAS COUNTY, WASHINGTON

LEASED WATER
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016
 With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Licenses and Permits	\$ -	\$ (6,135)	\$ (6,135)	\$ 210,635
TOTAL REVENUES	-	(6,135)	(6,135)	210,635
<u>EXPENDITURES</u>				
Utilities & Environment	-	70,105	(70,105)	25,000
TOTAL EXPENDITURES	-	70,105	(70,105)	25,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	(76,240)	(76,240)	185,635
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	(100,000)	(25,587)	74,413	-
TOTAL OTHER FINANCING SOURCES (USES)	(100,000)	(25,587)	74,413	-
NET CHANGE IN FUND BALANCES	(100,000)	(101,827)	(1,827)	185,635
Fund Balances - January 1	100,000	222,731	122,731	37,096
FUND BALANCES - DECEMBER 31	\$ -	\$ 120,904	\$ 120,904	\$ 222,731

KITTITAS COUNTY, WASHINGTON

**MISDEMEANANT PROBATION
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 131,171	\$ 1,500
Investments	52,109	51,898
Court Receivable	150,176	150,238
Interest Receivable	20	10
Due From Other Funds	-	14,847
TOTAL ASSETS	\$ <u>333,476</u>	\$ <u>218,492</u>

LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES

<u>LIABILITIES</u>		
Vouchers Payable	\$ 4,644	\$ 1,987
Due To Other Funds	3,995	4,602
Total Liabilities	<u>8,639</u>	<u>6,588</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Court Receivables	150,176	150,238
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>158,815</u>	<u>156,826</u>

FUND BALANCES

Non Spendable Petty Cash	-	50
Committed	174,662	61,616
TOTAL FUND BALANCE	<u>174,662</u>	<u>61,666</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>333,476</u>	\$ <u>218,492</u>
---	--------------------------	--------------------------

KITTITAS COUNTY, WASHINGTON

**MISDEMEANANT PROBATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2016**

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2015 Actual</u>
<u>REVENUES</u>				
Charges Goods/Services	\$ 707,905	\$ 783,205	\$ 75,300	\$ 712,126
Miscellaneous Revenues	100	238	138	107
TOTAL REVENUES	708,005	783,443	75,438	712,233
<u>EXPENDITURES</u>				
Public Safety	763,262	684,023	79,239	747,090
Capital Expense	-	-	-	-
TOTAL EXPENDITURES	763,262	684,023	79,239	747,090
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(55,257)	99,420	154,677	(34,857)
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	29	29	-
Operating Transfers In (out)	13,547	13,547	-	18,454
TOTAL OTHER FINANCING SOURCES (USES)	13,547	13,576	29	18,454
NET CHANGE IN FUND BALANCES	(41,710)	112,995	154,705	(16,403)
Fund Balances - January 1	41,710	61,666	19,956	78,069
FUND BALANCES - DECEMBER 31	\$ -	\$ 174,662	\$ 174,662	\$ 61,666

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
COMPARATIVE BALANCE SHEET

As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 39,590	\$ 23,887
Investments	22,677	22,585
Interest Receivable	9	5
Due From Other Governmental	<u>16,250</u>	<u>8,493</u>
TOTAL ASSETS	\$ <u>78,525</u>	\$ <u>54,969</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 157
Due To Other Funds	<u>797</u>	<u>754</u>
Total Liabilities	797	911
 <u>DEFERRED INFLOWS OF RESOURCES</u> 		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	797	911
 <u>FUND BALANCES</u> 		
Committed	<u>77,729</u>	<u>54,058</u>
TOTAL FUND BALANCE	<u>77,729</u>	<u>54,058</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>78,525</u>	\$ <u>54,969</u>

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
<u>REVENUES</u>				
Intergovernmental Services	\$ 50,056	\$ 64,310	\$ 14,254	\$ 48,277
Charges Goods/Services	52,700	52,944	244	51,375
Miscellaneous Revenue	65	181	116	109
TOTAL REVENUES	102,821	117,435	14,614	99,761
<u>EXPENDITURES</u>				
General Government Services	145,793	133,764	12,029	127,671
TOTAL EXPENDITURES	145,793	133,764	12,029	127,671
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	(42,972)	(16,329)	26,643	(27,911)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	40,000	40,000	-	39,178
TOTAL OTHER FINANCING SOURCES (USES)	40,000	40,000	-	39,178
NET CHANGE IN FUND BALANCES	(2,972)	23,671	26,643	11,268
Fund Balances - January 1	2,972	54,058	51,086	42,790
FUND BALANCES - DECEMBER 31	\$ -	\$ 77,729	\$ 77,729	\$ 54,058

KITTITAS COUNTY, WASHINGTON

**DRUG ENFORCEMENT
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>80,237</u>	\$ <u>65,172</u>
TOTAL ASSETS	\$ <u><u>80,237</u></u>	\$ <u><u>65,172</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Non Spendable Petty Cash	3,000	3,000
Committed	<u>77,237</u>	<u>62,172</u>
TOTAL FUND BALANCE	<u><u>80,237</u></u>	<u><u>65,172</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>80,237</u></u>	\$ <u><u>65,172</u></u>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Fines & Penalties	\$ 20,000	\$ 25,065	\$ 5,065	\$ 24,486
TOTAL REVENUES	20,000	25,065	5,065	24,486
<u>EXPENDITURES</u>				
General Governmental Services	25,000	10,000	15,000	10,000
TOTAL EXPENDITURES	25,000	10,000	15,000	10,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(5,000)	15,065	20,065	14,486
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	1,200
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	1,200
NET CHANGE IN FUND BALANCES	(5,000)	15,065	20,065	15,686
Fund Balances - January 1	50,000	65,172	15,172	49,486
FUND BALANCES - DECEMBER 31	\$ 45,000	\$ 80,237	\$ 35,237	\$ 65,172

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ <u>9,299</u>	\$ <u>8,557</u>
TOTAL ASSETS	\$ <u><u>9,299</u></u>	\$ <u><u>8,557</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Committed	<u>9,299</u>	<u>8,557</u>
TOTAL FUND BALANCE	<u><u>9,299</u></u>	<u><u>8,557</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>9,299</u></u>	\$ <u><u>8,557</u></u>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges Goods/Services	\$ -	\$ 556	\$ 556	\$ 596
Fines & Penalties	-	187	187	87
TOTAL REVENUES	-	743	743	683
<u>EXPENDITURES</u>				
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	743	743	683
Fund Balances - January 1	-	8,557	8,557	7,874
FUND BALANCES - DECEMBER 31	\$ -	\$ 9,299	\$ 9,299	\$ 8,557

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE COMPARATIVE BALANCE SHEET As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ 126,611	\$ 162,616
Investments	141,617	91,244
Interest Receivable	52	18
	<hr/>	<hr/>
TOTAL ASSETS	\$ 268,280	\$ 253,879
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 2,050	\$ 2,300
Total Liabilities	2,050	2,300
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Grant Received in Advance	52,795	51,410
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	54,845	53,710
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Restricted	213,435	200,169
TOTAL FUND BALANCE	213,435	200,169
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 268,280	\$ 253,879
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>	
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 47,000	\$ 51,410	\$ 4,410	\$ 46,919
Miscellaneous Revenue	200	406	206	137
TOTAL REVENUES	47,200	51,816	4,616	47,056
<u>EXPENDITURES</u>				
Judicial Services	75,500	38,550	36,950	36,350
TOTAL EXPENDITURES	75,500	38,550	36,950	36,350
NET CHANGE IN FUND BALANCES	(28,300)	13,266	41,566	10,706
Fund Balances - January 1	128,300	200,169	71,869	189,463
FUND BALANCES - DECEMBER 31	\$ 100,000	\$ 213,435	\$ 113,435	\$ 200,169

KITTITAS COUNTY, WASHINGTON

**FORFEITED DRUG PROCEEDS FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ <u>31,591</u>	\$ <u>28,668</u>
TOTAL ASSETS	\$ <u><u>31,591</u></u>	\$ <u><u>28,668</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>631</u>	\$ <u>622</u>
Total Liabilities	<u>631</u>	<u>622</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>631</u>	<u>622</u>
<u>FUND BALANCES</u>		
Committed	<u>30,961</u>	<u>28,045</u>
TOTAL FUND BALANCE	<u><u>30,961</u></u>	<u><u>28,045</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>31,591</u></u>	\$ <u><u>28,668</u></u>

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Fines & Penalties	\$ -	\$ 3,546	\$ 3,546	\$ -
Miscellaneous Revenues	-	-	-	(1)
TOTAL REVENUES	-	3,546	3,546	(1)
EXPENDITURES				
General Government Expenditures	28,000	631	27,369	621
TOTAL EXPENDITURES	28,000	631	27,369	621
NET CHANGE IN FUND BALANCES	(28,000)	2,915	30,915	(622)
Fund Balances - January 1	28,000	28,045	45	28,668
FUND BALANCES - DECEMBER 31	\$ -	\$ 30,961	\$ 30,961	\$ 28,045

KITTITAS COUNTY, WASHINGTON

**ADULT MISD P - CH DIVERSION FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ <u> -</u>	\$ <u> -</u>
TOTAL ASSETS	\$ <u> -</u>	\$ <u> -</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u> -</u>	\$ <u> -</u>
Total Liabilities	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Committed	<u> -</u>	<u> -</u>
TOTAL FUND BALANCE	<u> -</u>	<u> -</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u> -</u>	\$ <u> -</u>

KITTITAS COUNTY, WASHINGTON

ADULT MISD P-CH DIVERSION FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges Goods /Services	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
General Government Expenditures	-	-	-	300
TOTAL EXPENDITURES	-	-	-	300
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	-	-	-	(300)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	(60,550)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(60,550)
NET CHANGE IN FUND BALANCES	-	-	-	(60,850)
Fund Balances - January 1	-	-	-	60,850
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

**STADIUM FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 900,865	\$ 678,504
Investments	353,261	152,639
Interest Receivable	126	31
Due From Other Funds	-	1,664
Due From Other Governmental	<u>206,220</u>	<u>141,511</u>
TOTAL ASSETS	\$ <u>1,460,471</u>	\$ <u>974,347</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ 209,260	\$ 195,516
Due To Other Funds	<u>103,465</u>	<u>100,133</u>
Total Liabilities	312,725	295,649
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>312,725</u>	<u>295,649</u>
 <u>FUND BALANCES</u>		
Restricted	<u>1,147,746</u>	678,698
TOTAL FUND BALANCE	<u>1,147,746</u>	<u>678,698</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>1,460,471</u>	\$ <u>974,347</u>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 725,000	\$ 1,006,903	\$ 281,903	\$ 787,874
Intergovernmental Revenues	-	-	-	24,387
Charges Goods/Services	50,000	34,959	(15,041)	8,035
Miscellaneous Revenues	200	718	518	228
TOTAL REVENUES	775,200	1,042,580	267,380	820,525
<u>EXPENDITURES</u>				
Culture & Recreation	503,550	469,163	34,387	545,922
TOTAL EXPENDITURES	503,550	469,163	34,387	545,922
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	271,650	573,417	301,767	274,603
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	(104,369)	(104,369)	0	(155,669)
TOTAL OTHER FINANCING SOURCES (USES)	(104,369)	(104,369)	0	(155,669)
NET CHANGE IN FUND BALANCES	167,281	469,048	301,767	118,934
Fund Balances - January 1	498,355	678,698	180,343	559,764
FUND BALANCES - DECEMBER 31	\$ 665,636	\$ 1,147,746	\$ 482,110	\$ 678,698

KITTITAS COUNTY, WASHINGTON

**REAL ESTATE EXCISE TAX
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 62,890	\$ 95,709
Other Prepayments	450	-
TOTAL ASSETS	\$ 63,340	\$ 95,709
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 595
Due to Other Funds	209	-
Total Liabilities	209	595
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	209	595
 <u>FUND BALANCES</u>		
Non Spendable for Prepaid Items	450	-
Restricted	62,682	95,114
TOTAL FUND BALANCE	63,132	95,114
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 63,340	\$ 95,709

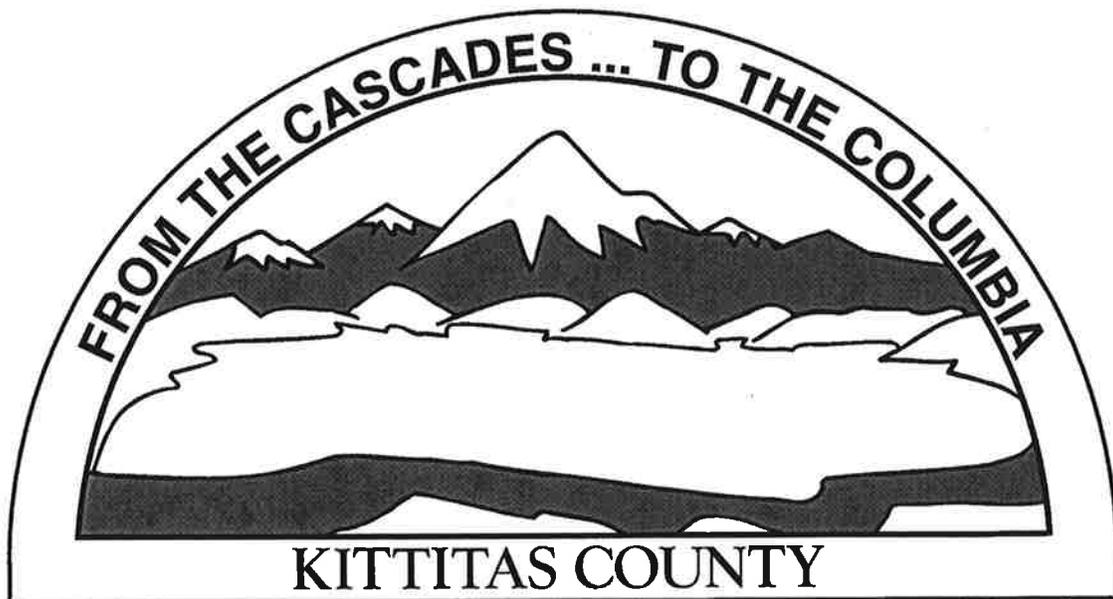
KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Intergovernmental Revenue	\$ 9,700	\$ 11,148	\$ 1,448	\$ 10,327
Charges for Services	6,000	6,923	923	6,263
TOTAL REVENUES	15,700	18,071	2,371	16,590
EXPENDITURES				
General Government	39,590	36,017	3,573	-
Capital Expense	-	14,036	(14,036)	9,085
TOTAL EXPENDITURES	39,590	50,053	(10,463)	9,085
NET CHANGE IN FUND BALANCES	(23,890)	(31,982)	(8,092)	7,505
Fund Balances - January 1	75,000	95,114	20,114	87,609
FUND BALANCES - DECEMBER 31	\$ 51,110	\$ 63,132	\$ 12,022	\$ 95,114

Debt Services Non-Major Funds



KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2016

With Comparative Totals for Year Ended December 31, 2015

	2010 GO & REFUNDING BOND	Co. REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2016 TOTALS	2015 TOTALS
<u>ASSETS</u>						
Cash/Petty Cash	9,790	310	-	-	10,100	10,022
Investments	-	-	317,336	7,117	324,453	323,135
Taxes/Assessments Receivable	-	57	(4,514)	-	(4,457)	(4,374)
Accounts Receivable Accrual	-	-	-	-	-	-
Interest Receivable	-	-	122	3	125	65
Due from Other Funds	-	-	-	-	-	-
TOTAL ASSETS	9,790	367	312,944	7,120	330,221	328,849
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>						
<u>LIABILITIES</u>						
Vouchers Payable	-	-	-	-	-	-
Due To Other Funds	-	-	143,223	7,117	150,340	-
Total Liabilities	-	-	143,223	7,117	150,340	-
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Inflows of Resources	-	57	(4,514)	-	(4,457)	(4,374)
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	57	138,709	7,117	145,883	(4,374)
<u>FUND BALANCES</u>						
Restricted	9,790	310	174,235	3	184,337	333,222
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	9,790	310	174,235	3	184,337	333,222
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	9,790	367	312,944	7,120	330,221	328,849

KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 Year Ended December 31, 2016
 With Comparative Totals for Year Ended December 31, 2015

	2016 REFUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2016 TOTALS	2015 TOTALS
REVENUES						
Taxes	-	77	-	-	77	5,891
Miscellaneous Revenues	-	-	1,348	30	1,378	484
TOTAL REVENUES	-	77	1,348	30	1,455	6,375
EXPENDITURES						
General Government	-	-	-	-	-	-
Debt Service Principal	450,000	-	-	-	450,000	600,000
Debt Service Interest	272,331	-	-	-	272,331	284,331
Debt Service Debt Costs	-	-	-	-	-	440
TOTAL EXPENDITURES	722,331	-	-	-	722,331	884,771
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(722,331)	77	1,348	30	(720,876)	(878,396)
OTHER FINANCING SOURCES (USES)						
Operating Transfer In (Out)	722,331	-	(143,223)	(7,117)	571,991	894,600
TOTAL OTHER FINANCING SOURCES (USES)	722,331	-	(143,223)	(7,117)	571,991	894,600
NET CHANGE IN FUND BALANCES	-	77	(141,875)	(7,087)	(148,885)	16,204
Fund Balances - January 1	9,790	232	316,110	7,090	333,222	317,018
FUND BALANCES - DECEMBER 31	9,790	310	174,235	3	184,337	333,222

KITTITAS COUNTY, WASHINGTON

**2010 GO & REFUNDING BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>9,790</u>	\$ <u>9,790</u>
TOTAL ASSETS	\$ <u><u>9,790</u></u>	\$ <u><u>9,790</u></u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	-	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
 <u>FUND BALANCES</u>		
Restricted Fund Balance	<u>9,790</u>	<u>9,790</u>
TOTAL FUND BALANCES	<u>9,790</u>	<u>9,790</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u><u>9,790</u></u>	\$ <u><u>9,790</u></u>

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amount For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Miscellaneous Revenue	\$ 500	\$ -	\$ (500)	\$ -
TOTAL REVENUES	500	-	(500)	-
EXPENDITURES				
Debt Service - Principal	450,000	450,000	-	600,000
Debt Service - Interest	272,833	272,331	502	284,331
Debt Service - Other Debt Costs			-	425
TOTAL EXPENDITURES	722,833	722,331	502	884,756
OTHER FINANCING SOURCES (USES)				
Operating Transfer In (Out)	722,333	722,331	(2)	894,600
TOTAL OTHER FINANCING SOURCES (USES)	722,333	722,331	(2)	894,600
NET CHANGE IN FUND BALANCES	-	-	-	9,844
Fund Balances - January 1	-	9,790	9,790	(54)
FUND BALANCES - DECEMBER 31	\$ -	\$ 9,790	\$ 9,790	\$ 9,790

KITTITAS COUNTY, WASHINGTON

**COUNTY REFUND FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 310	\$ 232
Taxes Receivable	<u>57</u>	<u>140</u>
TOTAL ASSETS	<u>\$ 367</u>	<u>\$ 372</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Interfund Loans Payable	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	<u>57</u>	<u>140</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>57</u>	<u>140</u>
 <u>FUND BALANCES</u>		
Restricted	310	232
Unassigned	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>310</u>	<u>232</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 367</u>	<u>\$ 372</u>

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amount For Year Ended December 31, 2015

	2016			2015 Actual
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ -	77	\$ 77	\$ 5,891
TOTAL REVENUES	-	77	77	5,891
<u>EXPENDITURES</u>				
General Government	-	-	-	-
Debt Service Other Debt Costs	-	-	-	15
TOTAL EXPENDITURES	-	-	-	15
NET CHANGE IN FUND BALANCES	-	77	77	5,876
Fund Balances - January 1	-	232	232	(5,644)
FUND BALANCES - DECEMBER 31	\$ -	\$ 310	\$ 310	\$ 232

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ -
Investments	317,336	316,046
Special Assessments Receivable	(4,514)	(4,514)
Interest Receivable	122	64
	<hr/>	<hr/>
TOTAL ASSETS	\$ 312,944	\$ 311,596
	<hr/>	<hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ 143,223	\$ -
Total Liabilities	<hr/> 143,223	<hr/> -
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	(4,514)	(4,514)
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	138,709	(4,514)
<u>FUND BALANCES</u>		
Restricted	<hr/> 174,235	<hr/> 316,110
TOTAL FUND BALANCES	<hr/>174,235	<hr/>316,110
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <hr/>312,944	\$ <hr/>311,596

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016
 With Comparative Actual Amount For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	500	1,348	848	473
TOTAL REVENUES	500	1,348	848	473
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	(92,500)	(143,223)	(50,723)	-
TOTAL OTHER FINANCING SOURCES (USES)	(92,500)	(143,223)	(50,723)	-
NET CHANGE IN FUND BALANCES	(92,000)	(141,875)	(49,875)	473
Fund Balances - January 1	315,927	316,110	183	315,637
FUND BALANCES - DECEMBER 31	\$ 223,927	\$ 174,235	\$ (49,692)	\$ 316,110

KITTITAS COUNTY, WASHINGTON

**CRID GUARANTY FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash	\$ -	\$ -
Investments	7,117	7,088
Interest Receivable	<u>3</u>	<u>1</u>
TOTAL ASSETS	\$ <u>7,120</u>	\$ <u>7,090</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>7,117</u>	\$ -
Total Liabilities	<u>7,117</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>7,117</u>	<u>-</u>
<u>FUND BALANCES</u>		
Restricted	<u>3</u>	<u>7,090</u>
TOTAL FUND BALANCE	<u>3</u>	<u>7,090</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>7,120</u>	\$ <u>7,090</u>

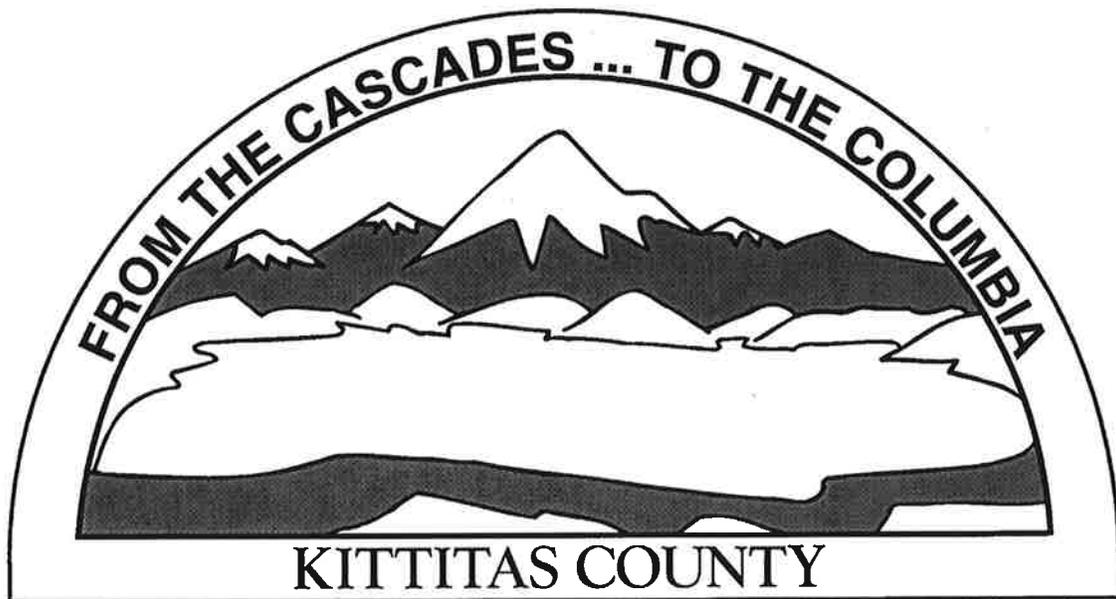
KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amount For Year Ended December 31, 2015

	2016		Variance Favorable (Unfavorable)	2015 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 30	\$ 30	\$ 11
TOTAL REVENUES	-	30	30	11
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service -Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	30	30	11
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	(7,500)	(7,117)	(383)	-
TOTAL OTHER FINANCING SOURCES (USES)	(7,500)	(7,117)	(383)	-
NET CHANGE IN FUND BALANCES	(7,500)	(7,087)	413	11
Fund Balances - January 1	7,500	7,090	(410)	7,079
FUND BALANCES - DECEMBER 31	\$ -	\$ 3	\$ 3	\$ 7,090

Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2016

With Comparative Totals for Year Ended December 31, 2015

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2016 TOTALS</u>	<u>2015 TOTALS</u>
<u>ASSETS</u>					
Cash/Petty Cash	\$ 787,898	\$ 1,511,000	\$ 3,063	\$ 2,301,961	\$ 378,955
Investments	303,006	-	15,163	318,169	416,758
Due From Other Funds	-	-	-	-	-
Interest Receivable	117	-	6	122	84
TOTAL ASSETS	\$ 1,091,020	\$ 1,511,000	\$ 18,232	\$ 2,620,253	\$ 795,797
<u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Payables	\$ -	\$ -	\$ -	\$ -	\$ 5,258
Due To Other Funds	-	-	-	-	-
Contracts Retainage Payable	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 5,258
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Inflows of Resources	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-	-	-	5,258
<u>FUND BALANCES</u>					
Restricted	\$ 1,091,020	\$ 1,511,000	\$ -	\$ 2,602,020	\$ 772,371
Committed	-	-	18,232	18,232	18,168
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	\$ 1,091,020	\$ 1,511,000	\$ 18,232	\$ 2,620,253	\$ 790,539
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,091,020	\$ 1,511,000	\$ 18,232	\$ 2,620,253	\$ 795,797

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2016
With Comparative Totals for Year Ended December 31, 2015**

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2016 TOTALS</u>	<u>2015 TOTALS</u>
<u>REVENUES</u>					
Taxes	\$ 857,650	\$ -	\$ -	\$ 857,650	\$ 742,465
Miscellaneous Revenues	1,385	-	64	1,449	624
TOTAL REVENUES	859,035	-	64	859,099	743,089
<u>EXPENDITURES</u>					
Capital Expenditures	-	-	-	-	-
Debt Service Principal & Interest	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	859,035	-	64	859,099	743,089
<u>OTHER FINANCING SOURCES (USES)</u>					
Bond Proceeds	-	1,511,000	-	1,511,000	-
Operating Transfer In (out)	(540,386)	-	-	(540,386)	(1,055,059)
TOTAL OTHER FINANCING SOURCES (USES)	(540,386)	1,511,000	-	970,614	(1,055,059)
NET CHANGE IN FUND BALANCES	318,649	1,511,000	64	1,829,714	(311,970)
Fund Balance - January 1	772,371	-	18,168	790,539	1,102,509
FUND BALANCES - DECEMBER 31	\$ 1,091,020	\$ 1,511,000	\$ 18,232	\$ 2,620,253	\$ 790,539

KITTITAS COUNTY, WASHINGTON

**CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 787,898	\$ 375,891
Investments	303,006	401,657
Interest Receivable	<u>117</u>	<u>81</u>
TOTAL ASSETS	\$ <u>1,091,020</u>	\$ <u>777,629</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>5,258</u>
Total Liabilities	<u>-</u>	<u>5,258</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>5,258</u>
 <u>FUND BALANCES</u>		
Restricted	<u>1,091,020</u>	<u>772,371</u>
TOTAL FUND BALANCE	<u>1,091,020</u>	<u>772,371</u>
RESOURCES AND FUND BALANCES	\$ <u>1,091,020</u>	\$ <u>777,629</u>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 600,000	\$ 857,650	\$ 257,650	\$ 742,465
Miscellaneous Revenues	500	1,385	885	601
TOTAL REVENUES	600,500	859,035	258,535	743,066
<u>EXPENDITURES</u>				
Capital Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	600,500	859,035	258,535	743,066
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	(513,595)	(540,386)	(26,791)	(1,055,646)
TOTAL OTHER FINANCING SOURCES (USES)	(513,595)	(540,386)	(26,791)	(1,055,646)
NET CHANGE IN FUND BALANCES	86,905	318,649	231,744	(312,580)
Fund Balances - January 1	500,000	772,371	272,371	1,084,951
FUND BALANCES - DECEMBER 31	\$ 586,905	\$ 1,091,020	\$ 504,115	\$ 772,371

KITTITAS COUNTY, WASHINGTON

**COURTHOUSE/JAIL FACILITIES EXPANSION
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 1,511,000	\$ -
Due From Other Funds	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>1,511,000</u>	\$ <u>-</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Contract Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
 <u>FUND BALANCES</u>		
Restricted	1,511,000	-
Unassigned	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>1,511,000</u>	<u>-</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 \$ <u>1,511,000</u>	 \$ <u>-</u>

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
Capital Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Debt	-	1,511,000	1,511,000	-
Operating Transfers In (Out)	-	-	-	587
TOTAL OTHER FINANCING SOURCES (USES)	-	1,511,000	1,511,000	587
NET CHANGE IN FUND BALANCES	-	1,511,000	1,511,000	587
Fund Balances - January 1	-	-	-	(587)
FUND BALANCES - DECEMBER 31	\$ -	\$ 1,511,000	\$ 1,511,000	\$ -

KITTITAS COUNTY, WASHINGTON

**FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET**

As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
Cash/Petty Cash	\$ 3,063	\$ 3,063
Investment	15,163	15,102
Interest Receivable	<u>6</u>	<u>3</u>
TOTAL ASSETS	\$ <u>18,232</u>	\$ <u>18,168</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
 <u>LIABILITIES</u>		
Payables	\$ <u>-</u>	\$ <u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources	<u>-</u>	<u>-</u>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
 <u>FUND BALANCES</u>		
Committed	<u>18,232</u>	<u>18,168</u>
TOTAL FUND BALANCE	<u>18,232</u>	<u>18,168</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>18,232</u>	\$ <u>18,168</u>

KITTITAS COUNTY, WASHINGTON

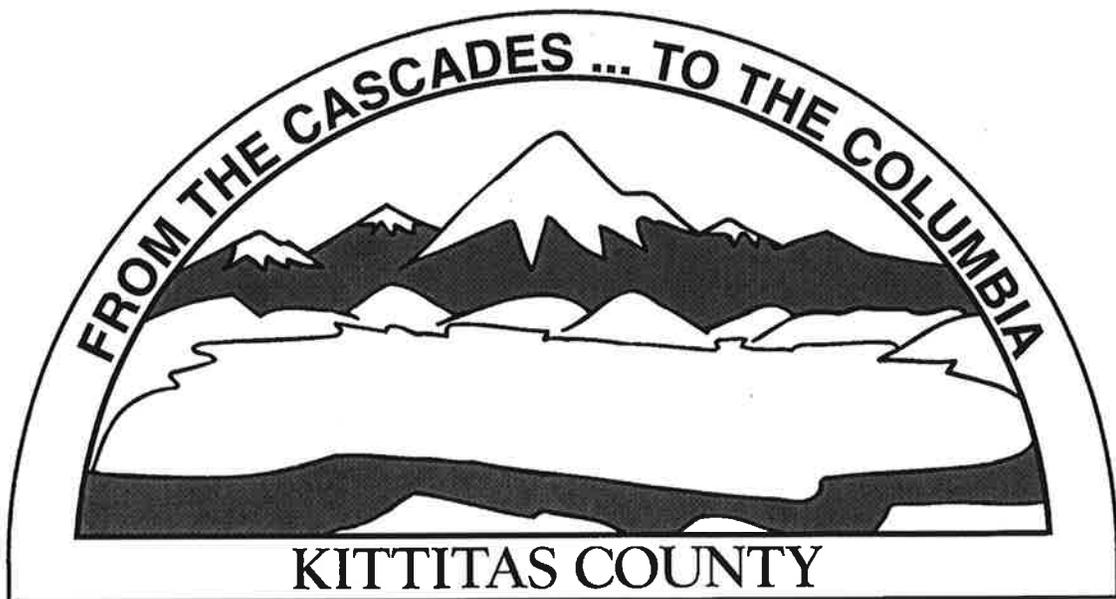
**FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**

Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	2016			2015 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenues	\$ -	\$ 64	\$ 64	\$ 23
TOTAL REVENUES	-	64	64	23
<u>EXPENDITURES</u>				
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	64	64	23
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	64	64	23
Fund Balances - January 1	-	18,168	18,168	18,145
FUND BALANCES - DECEMBER 31	\$ -	\$ 18,232	\$ 18,232	\$ 18,168

Enterprise Fund



KITTITAS COUNTY, WASHINGTON
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>COMMUNITY DEVELOPMENT SERVICES</u>			<u>WATER MITIGATION</u>	<u>2016 TOTAL</u>	<u>2015 TOTAL</u>
<u>CURRENT ASSETS</u>	<u>SOLID WASTE</u>					
Cash/Petty Cash	\$ 1,755,056	\$ 403,145	\$ 102,655	\$ 2,260,856	\$ 1,182,158	
Investments	2,000,622	249,863	-	2,250,485	2,249,418	
Account Receivable	293,563	-	2,750	296,313	283,692	
Interest Receivable	-	-	-	-	-	
Due From Other Funds	-	37	-	37	100,415	
Interfund Loans Receivable	1,366,050	-	-	1,366,050	1,525,945	
Due From Other Governmental	40,978	10,012	-	50,990	71,021	
Other Prepayments	3,915	-	-	3,915	3,074	
Total Current Assets	5,460,185	663,056	105,405	6,228,646	5,415,722	
Non Current Assets						
Cash restricted for Debt	-	-	2,517,000	2,517,000	-	
Cash restricted for landfill closure & postclosure	227,243	-	-	227,243	171,599	
Investments restricted for landfill closure & postclosure	624,571	-	-	624,571	622,033	
Total Non-Current Assets	851,813	-	2,517,000	3,368,813	793,633	
<u>PROPERTY, PLANT & EQUIPMENT</u>						
Land	280,439	-	-	280,439	280,439	
Buildings	1,389,478	-	-	1,389,478	1,389,478	
Improvements	4,538,949	-	-	4,538,949	4,538,949	
Equipment	1,686,104	119,802	-	1,805,707	1,773,235	
Intangible assets	40,999	2,590	-	43,589	39,704	
Construction in Progress	294,742	-	-	294,742	-	
Total Property, Plant & Equip.	8,230,711	122,193	-	8,352,904	8,021,805	
Less Accumulated Depreciation	(3,782,659)	(57,056)	-	(3,839,715)	(3,506,209)	
Net Property, Plant & Equipment	4,448,052	65,136	-	4,513,189	4,515,596	
<u>DEFERRED OUTFLOW OF RESOURCES</u>						
Deferred Outflow of Resources - Pension	54,917	77,656	-	132,573	73,506	
Total Outflow of Resources	54,917	77,656	-	132,573	73,506	
TOTAL ASSETS	\$ 10,814,967	\$ 805,849	\$ 2,622,405	\$ 14,243,221	\$ 10,798,456	
<u>LIABILITIES AND FUND EQUITY</u>						
Payables	\$ 507,120	\$ 9,981	\$ -	\$ 517,101	\$ 230,375	
Due To Other Funds	24,674	7,270	-	31,944	12,276	
Taxes Payable	43	-	-	43	(3,108)	
Non Current Liabilities:						
Due within one year	284,520	4,191	795,000	1,083,711	195,314	
Due in more than one year	1,641,759	396,127	1,722,000	3,759,886	2,002,302	
TOTAL LIABILITIES	2,458,115	417,569	2,517,000	5,392,685	2,437,159	
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Inflows of Resources- Pension	16,663	21,334	-	37,997	107,843	
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	2,474,778	438,903	2,517,000	5,430,682	2,545,002	
<u>NET ASSETS</u>						
Reserved for Petty Cash	2,800	300	-	3,100	3,100	
Reserved for Prepaid Items	3,915	-	-	3,915	3,074	
Reserved for Fixed Asset Rep.	395,543	-	-	395,543	394,951	
Reserved for Landfill Closure	751,367	-	-	751,367	647,717	
Unrestricted	7,186,563	366,646	105,405	7,658,614	7,204,613	
TOTAL FUND EQUITY	8,340,189	366,946	105,405	8,812,539	8,253,455	
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,814,967	\$ 805,849	\$ 2,622,405	\$ 14,243,221	\$ 10,998,955	

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND EQUITIES
 Year Ended December 31, 2016
 With Comparative Actual Amounts For Year Ended December 31, 2015

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	WATER MITIGATION	2016 TOTALS	2015 TOTALS
<u>OPERATING REVENUES</u>					
Licenses & Permits	\$ -	\$ 1,164,590	\$ -	\$ 1,164,590	\$ 1,183,092
Intergovernmental Revenue	86,637	33,591	-	120,228	115,953
Charges for Services	4,039,399	249,862	105,405	4,394,667	3,724,357
Fines & Forfeitures	-	10,253	-	10,253	4,550
Miscellaneous Revenue	159,841	245	-	160,086	130,961
TOTAL OPERATING REVENUES	4,285,877	1,458,542	105,405	5,849,824	5,158,914
<u>OPERATING EXPENSES:</u>					
General Operations	3,279,340	1,627,710	-	4,907,050	4,404,048
Depreciation, Amortization	307,127	26,379	-	333,506	326,628
TOTAL OPERATING EXPENSE	3,586,467	1,654,090	-	5,240,557	4,730,676
OPERATING INCOME (LOSS)	699,410	(195,548)	105,405	609,267	428,238
<u>NON-OPERATING REVENUES (EXPENSES):</u>					
Interest Revenues	26,824	781	-	27,605	4,034
Debt Interest Expense	(2,625)	-	-	(2,625)	(2,750)
Landfill Closure Revenues (Cost)	(57,156)	-	-	(57,156)	48,052
Compensated Absences	(11,467)	(3,358)	-	(14,825)	26,283
Gain (Loss) on Disposal of Assets	26	-	-	26	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(44,399)	(2,577)	-	(46,976)	75,619
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	655,012	(198,125)	105,405	562,292	503,857
Transfer In	-	-	-	-	-
Capital Contributions	-	-	-	-	-
CHANGE IN NET POSITION	655,012	(198,125)	105,405	562,292	503,857
Total net position - beginning	7,688,384	565,070	-	8,253,455	8,189,538
Changes in Accounting Principle - GASB 68 Pension	-	-	-	-	(439,941)
Prior Year Adjustment	(3,207)	-	-	(3,207)	-
TOTAL NET POSITION - ENDING	\$ 8,340,189	\$ 366,946	\$ 105,405	\$ 8,812,539	\$ 8,253,455

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2016
 With Comparative Totals for Year Ended December 31, 2015

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	WATER MITIGATION	2016 TOTALS	2015 TOTALS
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>					
Cash received from customers	\$ 4,308,531	1,548,908	102,655	5,958,094	\$ 5,136,442
Cash payments to suppliers	(2,951,825)	(1,646,642)	-	(4,598,467)	(4,809,909)
Net cash provided (used) by operating activities	1,354,706	(97,734)	102,655	1,359,626	326,534
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>					
Transfer from Other Funds	-	-	-	-	100,000
Cash Received (Paid) on loans from other funds	159,895	-	-	159,895	50,000
Landfill Closure Revenues/Costs	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	159,895	-	-	159,895	150,000
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>					
Acquisition of Fixed Assets	(328,509)	(2,590)	-	(331,100)	(333,701)
Debt Interest Expense	(2,625)	-	-	(2,625)	-
Proceeds from Debt	-	-	2,517,000	2,517,000	-
Payments on Long Term Debt	(75,000)	-	-	(75,000)	(75,000)
Proceeds from Sale of Fixed Assets	26	-	-	26	74
Net cash provided (used) by capital financing activities	(406,109)	(2,590)	2,517,000	2,108,301	(408,627)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>					
Interest on Investments	26,341	781	-	27,122	3,542
Prior Year Adjustment Cash in Bank	-	-	-	-	(1,000)
(Purchase)/Sales of Investments	246,258	(249,863)	-	(3,605)	(983)
Net cash provided (used) by investing activities	272,600	(249,082)	-	23,518	1,559
Net increase (decrease) in cash	1,381,092	(349,407)	2,619,655	3,651,340	69,466
Cash and cash equivalents at January 1	601,207	752,551	-	1,353,758	2,541,420
Cash and cash equivalents at December 31	\$ 1,982,298	\$ 403,145	2,619,655	\$ 5,005,098	\$ 2,610,887
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>					
Net Operating Income (Loss)	\$ 699,410	\$ (195,548)	105,405	\$ 609,267	\$ (40,729)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>					
Depreciation Expense	307,127	26,379	-	333,506	279,216
Pension Expense	1,260	1,827	-	3,087	-
(Increase) Decrease in Accounts Receivable	(9,389)	-	(2,750)	(12,139)	(72,584)
(Increase) Decrease in Due From Other Funds	-	100,378	-	100,378	309,990
(Increase) Decrease in Due From Other Governmental	30,043	(10,012)	-	20,031	126,301
(Increase) Decrease in Prepayment for Services	(842)	-	-	(842)	1,290
Increase (Decrease) in Vouchers Payable	300,617	(20,248)	-	280,370	(32,811)
Increase (Decrease) in Salaries Payable	6,356	-	-	6,356	5,674
Increase (Decrease) in Taxes Payable	(56)	-	-	(56)	3,130
Increase (Decrease) in Due To Other Funds	20,179	(512)	-	19,668	(252,942)
Total Adjustments	655,295	97,814	(2,750)	750,359	367,263
Net cash provided by operating activities	\$ 1,354,706	\$ (97,734)	102,655	\$ 1,359,626	\$ 326,534

KITTITAS COUNTY, WASHINGTON

SOLID WASTE
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 1,755,056	\$ 429,607
Investments	2,000,822	2,249,418
Account Receivable	293,563	283,692
Due From Other Funds	-	-
Interfund Loans Receivable	1,366,050	1,525,945
Due From Other Governmental	40,978	71,021
Other Prepayments	3,915	3,074
Total Current Assets	\$ 5,460,185	\$ 4,562,756
Non Current Assets		
Cash restricted for landfill closure & post closure	227,243	171,599
Investments restricted for landfill closure & post closure	624,571	622,033
Total Non-Current Assets	\$ 851,813	\$ 793,633
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	280,439	280,439
Buildings	1,389,478	1,389,478
Improvements	4,538,949	4,538,949
Equipment	1,686,104	1,653,633
Intangible assets	40,999	39,704
Construction in Progress	294,742	-
Total Property, Plant & Equip.	\$ 8,230,711	\$ 7,902,203
Less Accumulated Depreciation	(3,782,659)	(3,475,532)
Net Property, Plant & Equipment	\$ 4,448,052	\$ 4,426,671
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Outflow of Resources - Pension	54,917	30,798
Total Outflow of Resources	54,917	30,798
TOTAL ASSETS	\$ 10,814,967	\$ 9,813,857
<u>LIABILITIES AND FUND EQUITY</u>		
Payables	\$ 507,120	\$ 200,146
Due To Other Funds	24,674	4,495
Taxes Payable	43	(3,108)
Non Current Liabilities:		
Due within one year	284,520	194,252
Due in more than one year	1,641,759	1,684,504
	2,458,115	2,080,289
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows of Resources- Pension	\$ 16,663	\$ 45,184
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	2,474,778	2,125,473
<u>NET ASSETS</u>		
Reserved for Petty Cash	\$ 2,800	\$ 2,800
Reserved for Prepaid Items	3,915	3,074
Reserved for Fixed Asset Rep.	395,543	394,951
Reserved for Landfill Closure	751,367	647,717
Unrestricted	7,186,563	6,639,843
TOTAL FUND EQUITY	\$ 8,340,189	\$ 7,688,384
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,814,967	\$ 9,813,857

KITTITAS COUNTY, WASHINGTON

**SOLID WASTE
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES
Year Ended December 31, 2016**

With Comparative Actual Amounts For Year Ended December 31, 2015

	<u>2016</u>		<u>2015</u>
<u>OPERATING REVENUES</u>			
Intergovernmental Revenue	\$ 86,637	\$	106,158
Charges for Services	4,039,399		3,497,567
Miscellaneous Revenue	<u>159,841</u>		<u>130,643</u>
TOTAL OPERATING REVENUES	\$ 4,285,877	\$	3,734,367
<u>OPERATING EXPENSES:</u>			
General Operations	\$ 3,279,340	\$	2,987,706
Depreciation, Amortization	<u>307,127</u>		<u>305,323</u>
TOTAL OPERATING EXPENSE	<u>3,586,467</u>		<u>3,293,029</u>
OPERATING INCOME (LOSS)	\$ 699,410	\$	441,338
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Interest Revenues	\$ 26,824	\$	4,034
Debt Interest Expense	-2,625		-2,750
Landfill Closure Revenues (Cost)	-57,156		48,052
Compensated Absences	-11,467		38,989
Gain (Loss) on Disposal of Assets	<u>26</u>		<u>0</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ <u>-44,399</u>	\$	<u>88,325</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 655,012	\$	529,663
Capital Contributions	<u>0</u>	\$	<u>0</u>
CHANGE IN NET POSITION	\$ 655,012	\$	529,663
Total net position - beginning	\$ 7,688,384	\$	7,343,045
Changes in Accounting Principle - GASB 68 Pension	0		-184,324
Prior Period Adjustment	<u>-3,207</u>		<u>0</u>
TOTAL NET POSITION - ENDING	\$ <u><u>8,340,189</u></u>	\$	<u><u>7,688,384</u></u>

KITTITAS COUNTY, WASHINGTON

**SOLID WASTE
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2016
With Comparative Totals for Year Ended December 31, 2015**

	<u>2016</u>	<u>2015</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 4,306,531	\$ 3,741,762
Cash payments to suppliers	<u>(2,951,825)</u>	<u>(2,986,796)</u>
Net cash provided (used) by operating activities	\$ <u>1,354,706</u>	\$ <u>754,966</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Cash Received (Paid) on loans from other funds	\$ 159,895	\$ (1,475,945)
Landfill Closure Revenues/Costs	<u>0</u>	<u>0</u>
Net cash provided (used) by noncapital financing activities	\$ <u>159,895</u>	\$ <u>(1,475,945)</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Fixed Assets	\$ (328,509)	\$ (168,382)
Debt Interest Expense	(2,625)	(2,750)
Payments on Long Term Debt	(75,000)	(75,000)
Proceeds from Sale of Fixed Assets	<u>26</u>	<u>0</u>
Net cash provided (used) by capital financing activities	\$ <u>(406,109)</u>	\$ <u>(246,132)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 26,341	\$ 4,034
Prior Year Adjustment	0	0
(Purchase)/Sales of Investments	<u>\$ 246,258</u>	<u>\$ (251,822)</u>
Net cash provided (used) by investing activities	\$ <u>272,600</u>	\$ <u>(247,788)</u>
Net increase (decrease) in cash	\$ 1,381,092	\$ (1,214,899)
Cash and cash equivalents at January 1	<u>601,207</u>	<u>1,816,106</u>
Cash and cash equivalents at December 31	\$ <u><u>1,982,298</u></u>	\$ <u><u>601,207</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 699,410	\$ 441,338
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 307,127	\$ 305,323
Pension Expense	1,260	(3,853)
(Increase) Decrease in Accounts Receivable	(9,389)	14,865
(Increase) Decrease in Due From Other Funds	0	21,485
(Increase) Decrease in Due From Other Governmental	30,043	(28,955)
(Increase) Decrease in Prepayment for Services	(842)	(2,874)
Increase (Decrease) in Vouchers Payable	300,617	13,209
Increase (Decrease) in Salaries Payable	6,356	(562)
Increase (Decrease) in Taxes Payable	(56)	(3,181)
Increase (Decrease) in Due To Other Funds	<u>20,179</u>	<u>(1,830)</u>
Total Adjustments	\$ <u>655,295</u>	\$ <u>313,628</u>
Net cash provided by operating activities	\$ <u><u>1,354,706</u></u>	\$ <u><u>754,966</u></u>

KITTITAS COUNTY, WASHINGTON
COMMUNITY DEVELOPMENT SERVICES
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 403,145	\$ 752,551
Investments	249,863	-
Accounts Receivable	-	-
Due From Other Funds	37	100,415
Due From Other Governmental	10,012	-
Total Current Assets	\$ 663,056	\$ 852,966
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Equipment	119,602	119,602
Intangible assets	2,590	-
Total Property, Plant & Equip.	\$ 122,193	\$ 119,602
Less Accumulated Depreciation	(57,056)	(30,677)
Net Property, Plant & Equipment	\$ 65,136	\$ 88,926
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Outflow of Resources - Pension	77,656	42,708
Total Outflow of Resources	77,656	42,708
TOTAL ASSETS	\$ 805,849	\$ 984,600
<u>LIABILITIES AND FUND EQUITY</u>		
Payables	\$ 9,981	\$ 30,229
Due To Other Funds	7,270	7,782
Non Current Liabilities:		
Due within one year	4,191	1,062
Due in more than one year	396,127	317,798
TOTAL LIABILITIES	\$ 417,569	\$ 356,870
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows of Resources- Pension	\$ 21,334	\$ 62,659
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	438,903	419,529
<u>NET ASSETS</u>		
Reserved for Petty Cash	\$ 300	\$ 300
Unrestricted	366,646	564,770
TOTAL FUND EQUITY	\$ 366,946	\$ 565,070
TOTAL LIABILITIES AND FUND EQUITY	\$ 805,849	\$ 984,600

KITTITAS COUNTY, WASHINGTON

**COMMUNITY DEVELOPMENT SERVICES
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES**

Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>OPERATING REVENUES</u>		
Licenses and Permits	\$ 1,164,590	\$ 1,183,092
Intergovernmental Revenues	33,591	9,795
Charges for Services	249,862	226,791
Fines & Forfeitures	10,253	4,550
Miscellaneous Revenue	245	319
	<hr/>	<hr/>
TOTAL OPERATING REVENUES	\$ 1,458,542	\$ 1,424,547
<u>OPERATING EXPENSES:</u>		
General Operations	\$ 1,627,710	\$ 1,416,342
Depreciation, Amortization	26,379	21,305
	<hr/>	<hr/>
TOTAL OPERATING EXPENSE	1,654,090	1,437,646
OPERATING INCOME (LOSS)	\$ (195,548)	\$ (13,100)
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ 781	\$ -
Compensated Absences	(3,358)	(12,706)
Gain (Loss) on Disposal of Assets	-	-
	<hr/>	<hr/>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ (2,577)	\$ (12,706)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ (198,125)	\$ (25,806)
Transfer In	\$ -	\$ -
	<hr/>	<hr/>
CHANGE IN NET POSITION	\$ (198,125)	\$ (25,806)
Total net position - beginning	\$ 565,070	\$ 846,493
Changes in Accounting Principle - GASB 68 Pension	-	(255,617)
	<hr/>	<hr/>
TOTAL NET POSITION - ENDING	\$ 366,946	\$ 565,070

KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2016

With Comparative Totals for Year Ended December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 1,548,908	\$ 1,450,426
Cash payments to suppliers	<u>(1,646,642)</u>	<u>(1,431,909)</u>
Net cash provided (used) by operating activities	\$ (97,734)	\$ 18,517
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ -	\$ -
Net cash provided (used) by noncapital financing activities	\$ -	\$ -
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Fixed Assets	\$ (2,590)	\$ (60,747)
Proceeds from Sale of Fixed Assets	<u>-</u>	<u>-</u>
Net cash provided (used) by capital financing activities	\$ (2,590)	\$ (60,747)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 781	\$ -
(Purchase)/Sales of Investments	<u>(249,863)</u>	<u>-</u>
Net cash provided (used) by investing activities	\$ (249,082)	\$ -
Net increase (decrease) in cash	\$ (349,407)	\$ (42,230)
Cash and cash equivalents at January 1	<u>752,551</u>	<u>794,781</u>
Cash and cash equivalents at December 31	\$ <u>403,145</u>	\$ <u>752,551</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (195,548)	\$ (13,100)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 26,379	\$ 21,305
Pension Expense	1,827	(5,343)
(Increase) Decrease in Receivables	-	57
(Increase) Decrease in Due From Other Funds	100,378	6,426
(Increase) Decrease in Due From Other Governmental	(10,012)	19,396
Increase (Decrease) in Payables	(20,248)	(8,617)
Increase (Decrease) in Due To Other Funds	<u>(512)</u>	<u>(1,607)</u>
Total Adjustments	\$ <u>97,814</u>	\$ <u>31,617</u>
Net cash provided by operating activities	\$ <u>(97,734)</u>	\$ <u>18,517</u>

KITTITAS COUNTY, WASHINGTON
WATER MITIGATION
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 102,655	\$ -
Accounts Receivable	2,750	-
Due From Other Funds	-	-
Due From Other Governmental	-	-
Total Current Assets	\$ 105,405	\$ -
Non Current Assets		
Restricted Cash - Debt	2,517,000	-
Total Non-Current Assets	\$ 2,517,000	\$ -
 <u>PROPERTY, PLANT & EQUIPMENT</u>		
Equipment	-	-
Total Property, Plant & Equip.	\$ -	\$ -
Less Accumulated Depreciation	-	-
Net Property, Plant & Equipment	\$ -	\$ -
 <u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Outflow of Resources - Pension	-	-
Total Outflow of Resources	-	-
TOTAL ASSETS	\$ 2,622,405	\$ -
 <u>LIABILITIES AND FUND EQUITY</u>		
Payables	-	-
Non Current Liabilities:		
Due within one year	795,000	-
Due in more than one year	1,722,000	-
TOTAL LIABILITIES	\$ 2,517,000	\$ -
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources- Pension	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	2,517,000	-
 <u>NET ASSETS</u>		
Reserved for Petty Cash	-	-
Unrestricted	105,405	-
TOTAL FUND EQUITY	\$ 105,405	\$ -
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,622,405	\$ -

KITTITAS COUNTY, WASHINGTON

WATER MITIGATION
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES

Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

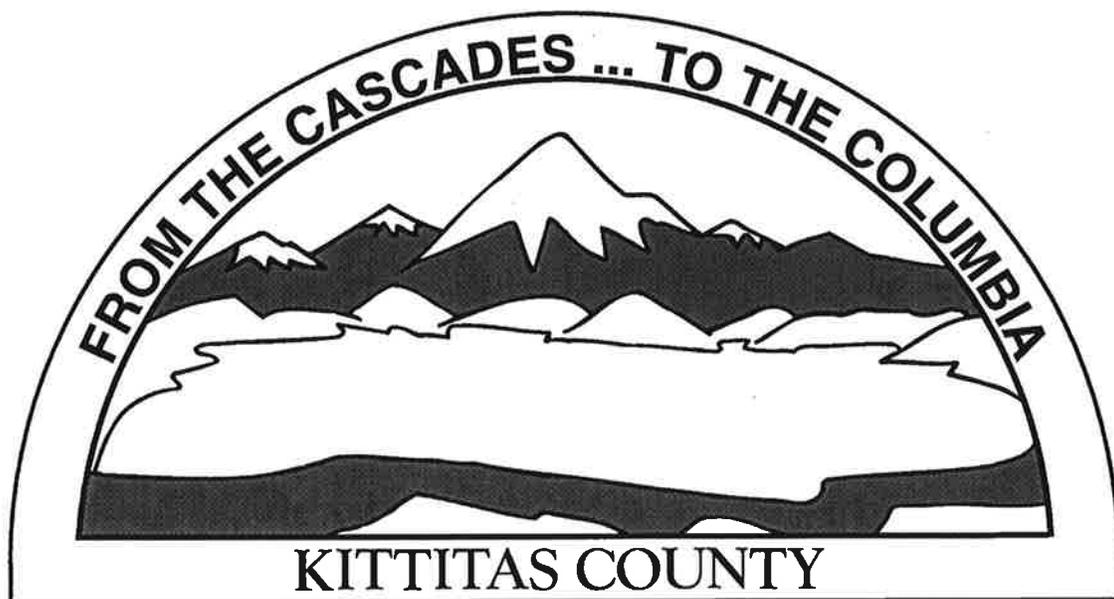
	<u>2016</u>	<u>2015</u>
<u>OPERATING REVENUES</u>		
Licenses and Permits	\$ -	\$ -
Intergovernmental Revenues	-	-
Charges for Services	105,405	-
Fines & Forfeitures	-	-
Miscellaneous Revenue	-	-
	<hr/>	<hr/>
TOTAL OPERATING REVENUES	\$ 105,405	\$ -
<u>OPERATING EXPENSES:</u>		
General Operations	\$ -	\$ -
Depreciation, Amortization	-	-
	<hr/>	<hr/>
TOTAL OPERATING EXPENSE	-	-
OPERATING INCOME (LOSS)	\$ 105,405	\$ -
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ -	\$ -
Compensated Absences	-	-
Gain (Loss) on Disposal of Assets	-	-
	<hr/>	<hr/>
TOTAL NON-OPERATING REVENUES (EXPENSES)	-	-
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 105,405	\$ -
Transfer In	\$ -	\$ -
	<hr/>	<hr/>
CHANGE IN NET POSITION	\$ 105,405	\$ -
Total net position - beginning	\$ -	\$ -
	<hr/>	<hr/>
TOTAL NET POSITION - ENDING	\$ <u>105,405</u>	\$ <u>-</u>

KITTITAS COUNTY, WASHINGTON

WATER MITIGATION
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2016
 With Comparative Totals for Year Ended December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 102,655	\$
Cash payments to suppliers	<u>-</u>	<u>-</u>
Net cash provided (used) by operating activities	\$ 102,655	\$ -
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ -	\$ -
Net cash provided (used) by noncapital financing activities	\$ -	\$ -
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Fixed Assets	\$	\$
Proceeds from Debt	<u>2,517,000</u>	<u>-</u>
Net cash provided (used) by capital financing activities	\$ 2,517,000	\$ -
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ -	\$ -
(Purchase)/Sales of Investments	<u>-</u>	<u>-</u>
Net cash provided (used) by investing activities	\$ -	\$ -
Net increase (decrease) in cash	\$ 2,619,655	\$ -
Cash and cash equivalents at January 1	<u>-</u>	<u>-</u>
Cash and cash equivalents at December 31	\$ 2,619,655	\$ -
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 105,405	\$
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ -	\$
Pension Expense	-	-
(Increase) Decrease in Receivables	(2,750)	-
(Increase) Decrease in Due From Other Funds	-	-
(Increase) Decrease in Due From Other Governmental	-	-
Increase (Decrease) in Payables	-	-
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	\$ (2,750)	\$ -
Net cash provided by operating activities	\$ 102,655	\$ -

Internal Service Funds



KITTITAS COUNTY, WASHINGTON
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2016 and December 31, 2015

	<u>E. R. & R.</u>	<u>UNEMPLOYMENT</u>	<u>2016</u>	<u>2015</u>
		<u>COMPENSATION</u>	<u>TOTALS</u>	<u>TOTALS</u>
<u>ASSETS</u>				
<u>CURRENT ASSETS</u>				
Cash/Petty Cash	\$ 2,880,226	\$ 200,161	\$ 3,080,386	\$ 1,029,756
Investments	2,709,997	-	2,709,997	2,698,948
Receivables	1,348	-	1,348	-
Due From Other Funds	344,281	-	344,281	309,389
Interfund Loans Receivable	511,906	-	511,906	1,496,652
Due From Other Governmental	-	-	-	-
Prepayment for Services	5,576	-	5,576	3,385
Inventory	436,113	-	436,113	456,281
TOTAL CURRENT ASSETS	\$ 6,889,446	\$ 200,161	\$ 7,089,607	\$ 5,994,994
<u>PROPERTY, PLANT AND EQUIPMENT</u>				
Land	\$ 97,707	\$ -	\$ 97,707	\$ 97,707
Buildings	936,747	-	936,747	936,747
Improvements	221,046	-	221,046	221,046
Equipment	8,148,709	-	8,148,709	8,328,681
Construction In Progress	89,553	-	89,553	78,891
TOTAL PROPERTY, PLANT AND EQUIPMENT	\$ 9,493,762	\$ -	\$ 9,493,762	\$ 9,663,071
Less Accumulated Depreciation	\$ (5,823,093)	\$ -	\$ (5,823,093)	\$ (5,637,501)
NET PROPERTY, PLANT AND EQUIPMENT	\$ 3,670,669	\$ -	\$ 3,670,669	\$ 4,025,571
TOTAL ASSETS	\$ 10,560,115	\$ 200,161	\$ 10,760,276	\$ 10,020,565
<u>LIABILITIES AND FUND EQUITY</u>				
<u>CURRENT LIABILITIES</u>				
Payables	\$ 165,589	\$ 11,637	\$ 177,226	\$ 134,177
Due To Other Funds	10,059	-	10,059	4,760
Due To Other Governmental	143	-	143	5,417
Unearned Revenue	-	-	-	-
TOTAL CURRENT LIABILITIES	\$ 175,791	\$ 11,637	\$ 187,429	\$ 144,354
<u>NON-CURRENT LIABILITIES</u>				
Condo Reserves	\$ 21,597	\$ -	\$ 21,597	\$ 14,398
TOTAL NON-CURRENT LIABILITIES	\$ 21,597	\$ -	\$ 21,597	\$ 14,398
<u>FUND EQUITY</u>				
<u>CONTRIBUTED CAPITAL</u>				
Contributed Capital	\$ 657,926	\$ -	\$ 657,926	\$ 657,926
Less Accumulated Amortization	(139,088)	-	(139,088)	(139,088)
NET CONTRIBUTED CAPITAL	\$ 518,837	\$ -	\$ 518,837	\$ 518,837
<u>NET ASSETS</u>				
Reserve Pre-Paid Expenses	\$ 5,576	\$ -	\$ 5,576	\$ 3,385
Reserved Net Assets	3,667,206	-	3,667,206	2,758,064
Unrestricted Net Assets	6,171,107	188,524	6,359,631	6,581,527
NET RETAINED EARNINGS	\$ 9,843,889	\$ 188,524	\$ 10,032,413	\$ 9,342,976
TOTAL FUND EQUITY	\$ 10,362,726	\$ 188,524	\$ 10,551,250	\$ 9,861,813
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,560,115	\$ 200,161	\$ 10,760,276	\$ 10,020,565

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES
 As of December 31, 2016
 With Comparative Totals for December 31, 2015

	<u>E.R.& R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2016</u>	<u>2015</u>
<u>OPERATING REVENUES</u>				
Sales of Merchandise	\$ 294,753	\$ -	\$ 294,753	\$ 246,111
Other Charges for Services	249,486	46,110	295,596	256,529
Rents, Parking, Concessions	2,007,140	-	2,007,140	2,035,890
Miscellaneous Revenues	<u>3,826</u>	<u>-</u>	<u>3,826</u>	<u>9,945</u>
TOTAL OPERATING REVENUES	\$ 2,555,205	\$ 46,110	\$ 2,601,315	\$ 2,548,475
<u>OPERATING EXPENSES:</u>				
General Operations	\$ 1,156,429	\$ 31,776	\$ 1,188,205	\$ 1,053,835
Cost of Sale & Services	228,109	-	228,109	176,255
Maintenance	1,608	-	1,608	7,979
Administration-General	103,750	-	103,750	76,254
Depreciation, Amortization	<u>601,417</u>	<u>-</u>	<u>601,417</u>	<u>617,508</u>
TOTAL OPERATING EXPENSE	\$ 2,091,313	\$ 31,776	\$ 2,123,089	\$ 1,931,832
OPERATING INCOME (LOSS)	\$ 463,892	\$ 14,334	\$ 478,226	\$ 616,643
<u>NON-OPERATING REVENUES (EXPENSES):</u>				
Interest Revenues	\$ 26,762	\$ -	\$ 26,762	\$ 14,767
Gain (Loss) on Fixed Asset Disposal	116,013	-	116,013	140,612
Other Non-Oper. Revenues (Expense)	(7,312)	-	(7,312)	-
Operating Transfer In	<u>80,203</u>	<u>-</u>	<u>80,203</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 215,666	\$ -	\$ 215,666	\$ 155,379
NET INCOME	\$ 679,558	\$ 14,334	\$ 693,892	\$ 772,022
Fund Equity - January 1	9,687,623	174,190	9,861,813	9,094,246
Prior Period Adjustment	<u>(4,455)</u>	<u>-</u>	<u>(4,455)</u>	<u>(4,454.48)</u>
FUND EQUITY - DECEMBER 31	\$ 10,362,726	\$ 188,524	\$ 10,551,250	\$ 9,861,813

KITTITAS COUNTY, WASHINGTON
INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2016
With Comparative Totals for Year Ended December 31, 2015

	<u>E.R. & R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2016 TOTALS</u>	<u>2015 TOTALS</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash received from customers	\$ 2,520,007	\$ 46,110	\$ 2,566,117	\$ 2,390,903
Cash payments to suppliers	<u>(1,432,888)</u>	<u>(27,732)</u>	<u>(1,460,620)</u>	<u>(1,247,776)</u>
Net cash provided (used) by operating activities	\$ 1,087,119	\$ 18,378	\$ 1,105,497	\$ 1,143,127
CASH FLOWS FROM NONCAPITAL				
<u>FINANCING ACTIVITIES:</u>				
Non-Oper. Rents and Charges	\$ -	\$ -	\$ -	\$ (393)
Net cash provided from noncapital activities	\$ -	\$ -	\$ -	\$ (393)
CASH FLOWS FROM CAPITAL AND				
<u>RELATED FINANCING ACTIVITIES:</u>				
Proceeds from sale of fixed assets	\$ 116,013	\$ -	\$ 116,013	\$ 140,612
Payments for Capital Acquisition	(253,828)	-	(253,828)	(598,001)
Operating Transfer In (Out)	<u>80,203</u>	<u>-</u>	<u>80,203</u>	<u>-</u>
Net cash provided (used in)	\$ (57,612)	\$ -	\$ (57,612)	\$ (457,389)
capital financing activities				
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Investment Interest	\$ 26,302	\$ -	\$ 26,302	\$ 10,833
Interfund Loan Receivables	984,746	-	984,746	1,084,918
Proceeds Reserves Condominium	2,745	-	2,745	7,199
Purchase of Investment	<u>(11,048)</u>	<u>-</u>	<u>(11,048)</u>	<u>(1,352,836)</u>
Net cash flows from investing activities	\$ 1,002,745	\$ -	\$ 1,002,745	\$ (249,886)
Net increase (decr.) in cash and cash equivalent	\$ 2,032,253	\$ 18,378	\$ 2,050,630	\$ 435,458
Cash and cash equivalents at beginning of year	\$ 847,974	\$ 181,783	\$ 1,029,756	\$ 594,624
Cash and cash equivalents at end of year	\$ 2,880,226	\$ 200,161	\$ 3,080,387	\$ 1,030,082
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET</u>				
<u>CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Net operating income (loss)	\$ 463,892	\$ 14,334	\$ 478,226	\$ 616,643
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS)</u>				
<u>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Depreciation Expense	\$ 601,417	\$ -	\$ 601,417	\$ 617,508
Decrease (Increase) in Accounts Receivable	(306)	-	(306)	5,367
(Increase) Decrease in Due From Other Funds	(34,892)	-	(34,892)	(165,691)
(Increase) Decrease in Due From Other Govts	-	-	-	2,753
(Increase) Decrease in Prepayment for Services	(2,191)	-	(2,191)	(1,165)
Increase (Decrease) in Inventory	20,168	-	20,168	9,315
Increase (Decrease) in Payables	39,005	4,044	43,049	55,819
Increase (Decrease) in Due To Other Funds	5,299	-	5,299	(2,732)
Increase (Decrease) in Unearned Revenue	-	-	-	-
Increase (Decrease) in Due To Other Governments	<u>(5,274)</u>	<u>-</u>	<u>(5,274)</u>	<u>5,310</u>
Total Adjustments	\$ 623,227	\$ 4,044	\$ 627,271	\$ 526,484
Net cash provided by operating activities	\$ 1,087,119	\$ 18,378	\$ 1,105,497	\$ 1,143,127

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 2,880,225.69	\$ 847,974
Investments	2,709,996.81	2,698,948
Receivables	1,348.07	582
Due From Other Funds	344,280.89	309,389
Interfund Loans Receivable	511,905.55	1,496,652
Prepayment for Services	5,576.42	3,385
Due from Other Governments	-	-
Inventory	<u>436,112.71</u>	<u>456,281</u>
Total Current Assets	\$ 6,889,446.14	\$ 5,813,211
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	\$ 97,707.28	\$ 97,707
Buildings	936,746.98	936,747
Improvements	221,045.57	221,046
Equipment	8,148,708.92	8,328,681
Construction in Progress	<u>89,553.40</u>	<u>78,891</u>
Total Property, Plant & Equipment	\$ 9,493,762.15	\$ 9,663,071
Less Accumulated Depreciation	<u>\$ (5,823,093.48)</u>	<u>\$ (5,637,501)</u>
Net Property, Plant & Equipment	\$ 3,670,668.67	\$ 4,025,571
TOTAL ASSETS	\$ 10,560,114.81	\$ 9,838,782
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ 165,588.97	\$ 126,584
Due To Other Funds	10,059.05	4,760
Due To Other Governmental	143.47	5,417
Unearned Revenue	-	-
TOTAL CURRENT LIABILITIES	<u>\$ 175,791.49</u>	<u>\$ 136,761</u>
<u>NON-CURRENT LIABILITIES</u>		
Condo Reserves	<u>\$ 21,596.88</u>	<u>\$ 14,398</u>
TOTAL NON-CURRENT LIABILITIES	<u>\$ 21,596.88</u>	<u>\$ 14,398</u>
<u>FUND EQUITY</u>		
<u>CONTRIBUTED CAPITAL</u>		
Contributed Capital	\$ 657,925.68	\$ 657,926
Less Accumulated Amortization	<u>(139,088.43)</u>	<u>(139,088)</u>
NET CONTRIBUTED CAPITAL	<u>\$ 518,837.25</u>	<u>\$ 518,837</u>
<u>NET ASSETS</u>		
Reserved Pre-paid Expenses	\$ 5,576.42	\$ 3,385
Reserved Net Assets	3,667,205.96	2,758,064
Unrestricted Net Assets	<u>6,171,106.81</u>	<u>6,407,337</u>
NET RETAINED EARNINGS	9,843,889.19	9,168,786
TOTAL FUND EQUITY	<u>\$ 10,362,726.44</u>	<u>\$ 9,687,623</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 10,560,114.81</u>	<u>\$ 9,838,782</u>

KITTITAS COUNTY, WASHINGTON

**EQUIPMENT RENTAL & REVOLVING
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES**

Year Ended December 31, 2016

With Comparative Actual Amounts For Year Ended December 31, 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES		
Sales of Merchandise	\$ 294,753	\$ 246,111
Other Charges for Services	249,486	203,253
Rents, Parking, Concessions	2,007,140	2,035,890
Miscellaneous Revenues	<u>3,826</u>	<u>9,945</u>
TOTAL OPERATING REVENUES	\$ 2,555,205	\$ 2,495,199
OPERATING EXPENSES:		
General Operations	\$ 1,156,429	\$ 1,027,243
Cost of Sales and Services	228,109	176,255
Maintenance	1,608	7,979
Administration-General	103,750	76,254
Depreciation, Amortization	<u>601,417</u>	<u>617,508</u>
TOTAL OPERATING EXPENSE	\$ 2,091,313	\$ 1,905,240
OPERATING INCOME (LOSS)	\$ 463,892	\$ 589,959
NON-OPERATING REVENUES (EXPENSES):		
Interest Revenues	\$ 26,762	\$ 14,767
Gain (Loss) on Fixed Asset Disposal	116,013	140,612
Other Non-Operating Revenues (Expense)	(7,312)	-
Operating Transfer In	<u>80,203</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 215,666	\$ 155,379
NET INCOME	\$ 679,558	\$ 745,338
Fund Equity - January 1	\$ 9,687,623	\$ 8,946,740
Prior Period Adjustment	<u>(4,455)</u>	<u>(4,454)</u>
FUND EQUITY - DECEMBER 31	\$ <u>10,362,726</u>	\$ <u>9,687,623</u>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2016
With Comparative Totals for Year Ended December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash Received From Customers	\$ 2,520,007	\$ 2,337,627
Cash Payments To Suppliers	(1,432,888)	(1,222,699)
Cash Payment For Operating Expenses	-	-
NET CASH PROVIDED (USED) BY OPER. ACTIVITIES	\$ 1,087,119	\$ 1,114,928
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Non-Operating Expenses	\$ -	\$ (128)
Non-Operating Rents and Charges	-	(393)
NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES	\$ -	\$ (521)
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Proceeds From Sale of Fixed Assets	\$ 116,013	\$ 140,612
Payments for Capital Acquisitions	(253,828)	(598,001)
Operating Transfer in (Out)	80,203	-
NET CASH PROVIDED (USED IN) CAPITAL FINANCIAL ACTIVITIES	\$ (57,612)	\$ (457,389)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment Interest	\$ 26,302	\$ 10,833
Interfund Loan Receivables	984,746	1,084,918
Proceeds Reserves Condominium	2,745	7,199
Purchase of Investment	(11,048)	(1,352,836)
Net Cash Flows From Investing Activities	\$ 1,002,745	\$ (249,886)
Net Increase (Decr.) in Cash and Cash Equivalent	\$ 2,032,253	\$ 406,934
Cash and Cash Equivalents at Beginning of Year	\$ 847,974	\$ 441,039
Cash and Cash Equivalents At End Of Year	\$ 2,880,226	\$ 847,974
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 463,892	\$ 589,959
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 601,417	\$ 617,508
Decrease (Increase) in Accounts Receivable	(306)	5,367
Decrease (Increase) in Due From Other Funds	(34,892)	(165,691)
Decrease (Increase) in Due From Other Govts	-	2,753
(Increase) Decrease in Prepayment Services	(2,191)	(1,165)
Decrease (Increase) in Inventory	20,168	9,315
Increase (Decrease) in Payables	39,005	54,305
Increase (Decrease) in Due To Other Funds	5,299	(2,732)
Increase (Decrease) in Unearned Revenue	-	-
Increase (Decrease) in Due to Other Govts	(5,274)	5,310
Total Adjustments	\$ 623,227	\$ 524,969
NET CASH PROVIDED BY OPERATIONAL ACTIVITIES	\$ 1,087,119	\$ 1,114,928

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
COMPARATIVE BALANCE SHEET
As of December 31, 2016 and December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ <u>200,161</u>	\$ <u>181,783</u>
TOTAL CURRENT ASSETS	\$ <u>200,161</u>	\$ <u>181,783</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Voucher Payable	\$ <u>11,637</u>	\$ <u>7,593</u>
TOTAL LIABILITIES	\$ <u>11,637</u>	\$ <u>7,593</u>
<u>FUND EQUITY</u>		
Net Assets Unrestricted	\$ <u>188,524</u>	\$ <u>174,190</u>
TOTAL FUND EQUITY	\$ <u>188,524</u>	\$ <u>174,190</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>200,161</u>	\$ <u>181,783</u>

KITTITAS COUNTY, WASHINGTON

**UNEMPLOYMENT COMPENSATION
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES**

Year Ended December 31, 2016

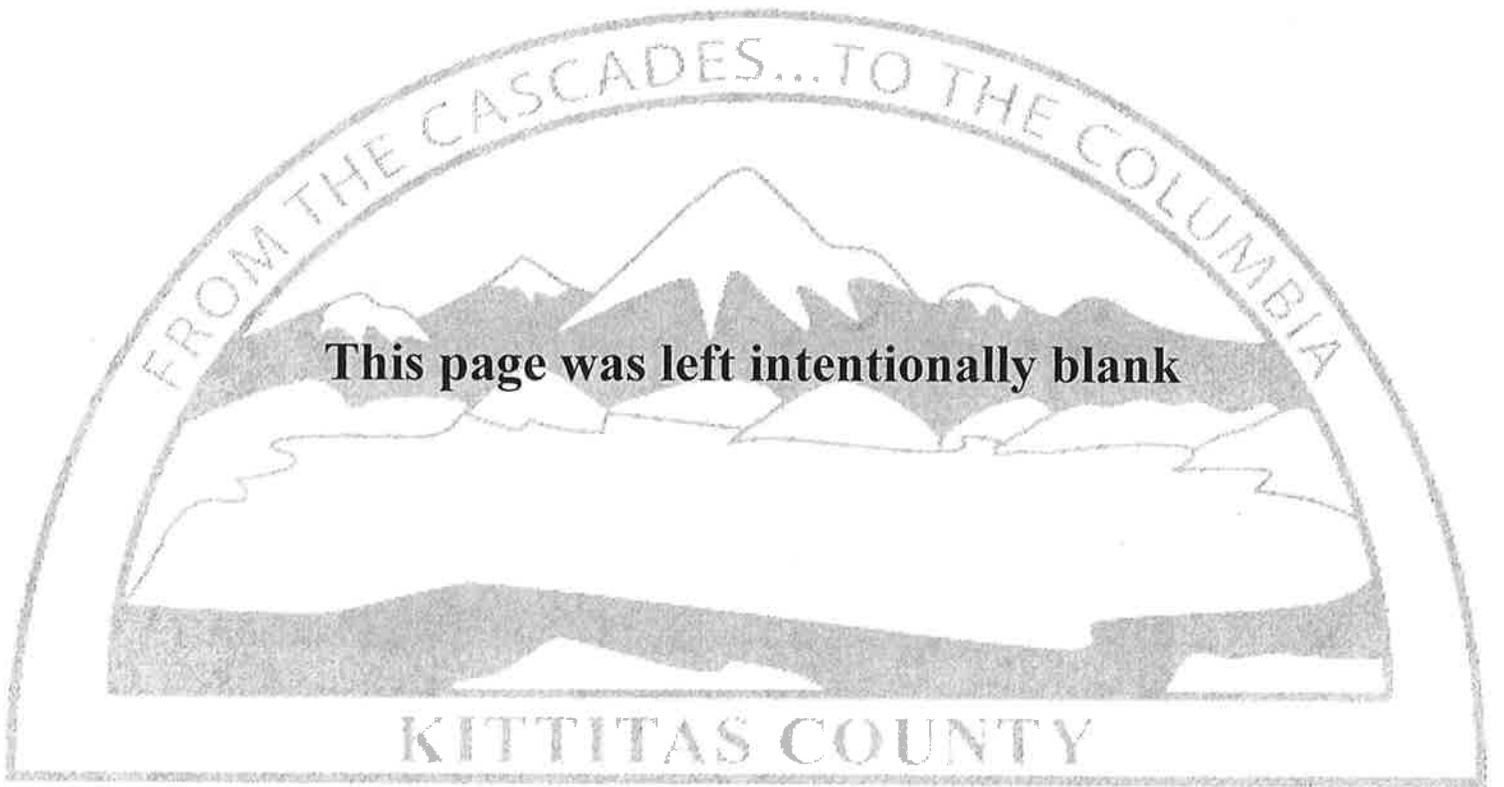
With Comparative Actual Amounts For Year Ended December 31, 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES		
Other Charges for Services	\$ <u>46,110</u>	\$ <u>53,276</u>
TOTAL OPERATING REVENUES	\$ 46,110	\$ 53,276
OPERATING EXPENSES:		
General Operations	\$ <u>31,776</u>	\$ <u>26,592</u>
TOTAL OPERATING EXPENSE	\$ <u>31,776</u>	\$ <u>26,592</u>
OPERATING INCOME (LOSS)	\$ 14,334	\$ 26,684
NET INCOME	\$ 14,334	\$ 26,684
Fund Equity - January 1	\$ 174,190	\$ 147,506
Increase in Fund Equity	<u>-</u>	<u>-</u>
FUND EQUITY - DECEMBER 31	\$ <u><u>188,524</u></u>	\$ <u><u>174,190</u></u>

KITTITAS COUNTY, WASHINGTON

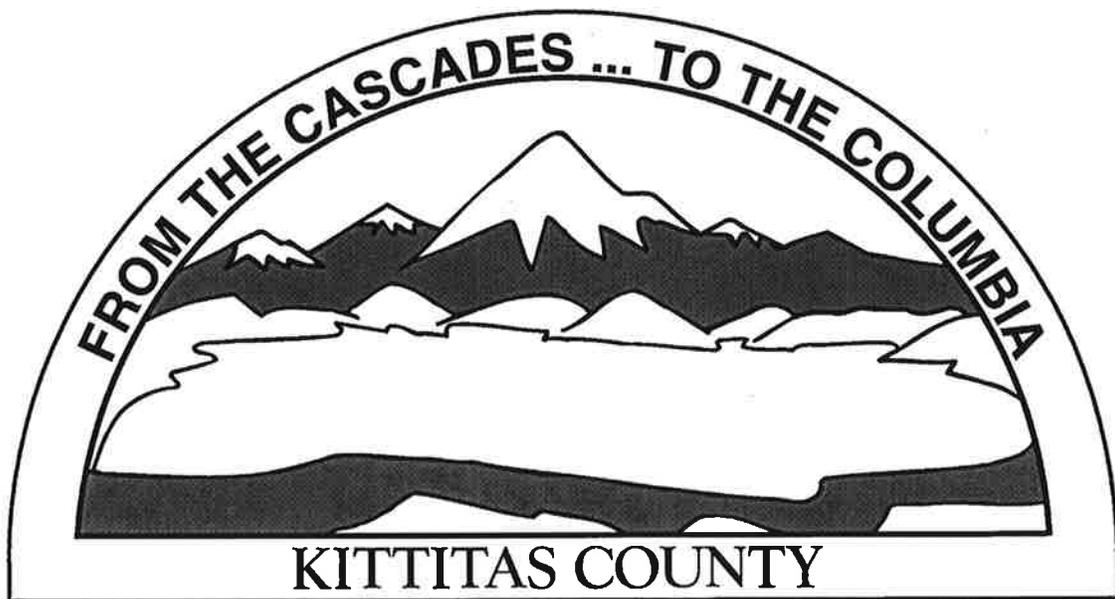
UNEMPLOYMENT COMPENSATION
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2016
 With Comparative Totals for Year Ended December 31, 2015

	<u>2016</u>	<u>2015</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 46,110	\$ 53,276
Cash payment for Supplier	<u>(27,732)</u>	<u>(25,077)</u>
Net cash provide (used) by operating activities	\$ <u>18,378</u>	\$ <u>28,199</u>
Net increase (decrease) in cash and cash equivalents	\$ 18,378	\$ 28,199
Cash and cash equivalents, January 1	<u>\$ 181,783</u>	<u>\$ 153,584</u>
Cash and cash equivalents, December 31	\$ <u><u>200,161</u></u>	\$ <u><u>181,783</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 14,334	\$ 26,684
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
(Increase) Decrease in Accounts Receivable	\$ -	\$ -
(Increase) Decrease in Due from other funds	-	-
Increase (Decrease) in vouchers payable	4,044	1,514
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	\$ <u>4,044</u>	\$ <u>1,514</u>
Net cash provided by operating activities	\$ <u><u>18,378</u></u>	\$ <u><u>28,199</u></u>



This page was left intentionally blank

Agency Funds



KITTITAS COUNTY, WASHINGTON
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 As of December 31, 2016
 With Comparative Totals for December 31, 2015

<u>ASSETS</u>	<u>IRRIGATION/ CONSERVATION DISTRICTS</u>	<u>PARKS & RECREATION</u>	<u>FIRE DISTRICTS</u>	<u>HOSPITAL DISTRICTS</u>	<u>PUD #1</u>	<u>SCHOOL DISTRICTS</u>	<u>SEWER DISTRICT</u>	<u>TV DISTRICT</u>
Cash	\$ 478,256	\$ 1,368	\$ 2,293,479	\$ 45,378	\$ 506,746	\$ 7,199,078	\$ 539,456	\$ 93,930
Cash with Fiscal Agent	-	-	-	-	-	-	-	-
Investments	124,397	-	4,880,894	-	6,322,874	38,037,182	522,116	-
Taxes Receivable	45,434	-	247,940	73,592	-	419,478	-	-
Other Receivables	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 648,087	\$ 1,368	\$ 7,422,313	\$ 118,971	\$ 6,829,620	\$ 45,655,738	\$ 1,061,572	\$ 93,930
LIABILITIES								
Warrants Payable	-	-	153,928	-	13,148	4,323,493	4,331	1,129
Salary/Vouchers Payable	-	-	-	-	-	-	-	-
Custodial Accounts	602,653	1,368	7,020,445	45,378	6,816,472	40,912,766	1,057,240	92,801
Deferred Inflows - Taxes	45,434	-	247,940	73,592	-	419,478	-	-
Restricted Fund Balance	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 648,087	\$ 1,368	\$ 7,422,313	\$ 118,971	\$ 6,829,620	\$ 45,655,738	\$ 1,061,572	\$ 93,930

<u>ASSETS</u>	<u>CEMETERY DISTRICT</u>	<u>WATER DISTRICT</u>	<u>WEED DISTRICT</u>	<u>CLEARING FUNDS</u>	<u>CITIES</u>	<u>STATE FUNDS</u>	<u>EXPENDIBLE TRUST</u>	<u>2016 TOTALS</u>	<u>2015 TOTALS</u>
Cash	\$ 31,284	\$ 581,415	\$ 77,281	\$ 1,288,799	\$ 75,072	\$ 439,743	\$ 5,185	\$ 13,656,468	\$ 10,853,359
Cash with Fiscal Agent	-	-	-	136,115	-	-	-	136,115	164,920
Investments	66,042	184,770	28,937	9,593	344	-	1,971	50,179,118	58,891,827
Taxes Receivable	827	-	10,346	-	244,896	734,239	-	1,776,751	2,312,348
Other Receivables	-	-	-	-	-	-	1	1	0
TOTAL ASSETS	\$ 98,152	\$ 766,185	\$ 116,564	\$ 1,434,506	\$ 320,311	\$ 1,173,981	\$ 7,156	\$ 65,748,453	\$ 72,222,453
LIABILITIES									
Warrants Payable	\$ 779	\$ 15,026	\$ -	\$ 630,393	\$ -	\$ -	\$ -	\$ 5,142,227	\$ 3,254,257
Salary/Vouchers Payable	-	-	-	499,081	-	-	-	499,081	285,029
Custodial Accounts	96,546	751,159	106,218	305,032	75,415	439,743	-	58,323,237	66,363,671
Deferred Inflows - Taxes	827	-	10,346	-	244,896	734,239	-	1,776,751	2,312,348
Restricted Fund Balance	-	-	-	-	-	-	7,156	7,156	7,148
TOTAL LIABILITIES	\$ 98,152	\$ 766,185	\$ 116,564	\$ 1,434,506	\$ 320,311	\$ 1,173,981	\$ 7,156	\$ 65,748,453	\$ 72,222,453

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2016**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2016</u>
<u>Irrigation/Conservation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 453,220	\$ 1,111,827	(1,086,790)	\$ 478,256
Investments	123,891	505		124,397
Taxes-Assessments Receivable	41,107	896,298	(891,971)	45,434
	-			-
TOTAL ASSETS	\$ 618,218	\$ 2,008,630	\$ (1,978,762)	\$ 648,087
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (133,805)	\$ 133,805	\$ -
Vouchers Payable	-	(133,805)	133,805	-
Custodial Accounts	577,111	(953,023)	978,565	602,653
Deferred Outflows-Taxes	41,107	(891,971)	896,298	45,434
	-			-
TOTAL LIABILITIES	\$ 618,218	\$ (2,112,603)	\$ 2,142,472	\$ 648,087
<u>Parks & Recreation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 459	\$ 14,494	\$ (13,585)	\$ 1,368
Investments	-	-	-	-
Taxes-Assessments Receivable	-	-	-	-
	-			-
TOTAL ASSETS	\$ 459	\$ 14,494	\$ (13,585)	\$ 1,368
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (2,691)	\$ 2,691	\$ -
Vouchers Payable	-	(4,882)	4,882	-
Custodial Accounts	459	(13,085)	13,994	1,368
Other Current Notes Payable	-	-	-	-
Deferred Outflows-Taxes	-	-	-	-
	-			-
TOTAL LIABILITIES	\$ 459	\$ (20,658)	\$ 21,567	\$ 1,368

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2016

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>Fire District Combining</u>				
<u>ASSETS</u>				
Cash	\$ 1,765,673	\$ 28,182,066	\$ (27,654,260)	\$ 2,293,479
Investments	7,606,287	5,382,640	(8,108,033)	4,880,894
Taxes-Assessments Receivable	313,179	6,708,474	(6,773,714)	247,940
TOTAL ASSETS	\$ 9,685,139	\$ 40,273,180	\$ (42,536,007)	\$ 7,422,313
<u>LIABILITIES</u>				
Warrants Payable	\$ 113,885	\$ (7,909,268)	\$ 7,949,310	\$ 153,928
Vouchers Payable	-	(8,431,048)	8,431,048	-
Custodial Accounts	9,258,074	(14,364,407)	12,126,778	7,020,445
Deferred Outflows-Taxes	313,179	(6,773,714)	6,708,474	247,940
TOTAL LIABILITIES	\$ 9,685,139	\$ (37,478,437)	\$ 35,215,610	\$ 7,422,313
<u>Hospital Districts</u>				
<u>ASSETS</u>				
Cash	\$ 54,032	\$ 2,601,967	\$ (2,610,621)	\$ 45,378
Taxes-Assessments Receivable	118,795	2,530,933	(2,576,135)	73,592
TOTAL ASSETS	\$ 172,827	\$ 5,132,900	\$ (5,186,756)	\$ 118,971
<u>LIABILITIES</u>				
Custodial Accounts	\$ 54,032	\$ (2,628,619)	\$ 2,619,965	\$ 45,378
Deferred Outflows-Taxes	118,795	(2,576,135)	2,530,933	73,592
TOTAL LIABILITIES	\$ 172,827	\$ (5,204,754)	\$ 5,150,898	\$ 118,971

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2016

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2016</u>
<u>PUD #1</u>				
<u>ASSETS</u>				
Cash	\$ 1,349,054	\$ 14,781,641	\$ (15,623,950)	\$ 506,746
Investments	5,079,095	3,530,151	(2,286,371)	6,322,874
TOTAL ASSETS	\$ 6,428,149	\$ 18,311,792	\$ (17,910,321)	\$ 6,829,620
<u>LIABILITIES</u>				
Warrants Payable	\$ 14,026	\$ (2,253,327)	\$ 2,252,449	\$ 13,148
Custodial Accounts	6,414,123	(12,134,949)	12,537,298	6,816,472
TOTAL LIABILITIES	\$ 6,428,149	\$ (14,388,276)	\$ 14,789,747	\$ 6,829,620
 <u>School Districts</u>				
<u>ASSETS</u>				
Cash	\$ 3,679,011	\$ 122,219,305	\$ (118,699,238)	\$ 7,199,078
Investments	45,111,422	42,025,629	(49,099,870)	38,037,182
Taxes-Assessments Receivable	593,097	20,015,108	(20,188,727)	419,478
TOTAL ASSETS	\$ 49,383,531	\$ 184,260,041	\$ (187,987,835)	\$ 45,655,738
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,416,898	\$ (37,309,200)	\$ 39,215,796	\$ 4,323,493
Custodial Accounts	46,373,536	(78,904,311)	73,443,542	40,912,766
Deferred Outflows-Taxes	593,097	(20,188,727)	20,015,108	419,478
TOTAL LIABILITIES	\$ 49,383,531	\$ (136,402,238)	\$ 132,674,445	\$ 45,655,738

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2016**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2016</u>
<u>Sewer District</u>				
<u>ASSETS</u>				
Cash	\$ 30,302	\$ 2,176,772	\$ (1,667,618)	\$ 539,456
Investments	725,104	55,506	(258,494)	522,116
Taxes-Assessments Receivable	-	-	-	-
TOTAL ASSETS	\$ 755,406	\$ 2,232,277	\$ (1,926,112)	\$ 1,061,572
<u>LIABILITIES</u>				
Warrants Payable	\$ 1,841	\$ (819,538)	\$ 822,028	\$ 4,331
Vouchers Payable	-	(806,392)	806,392	-
Custodial Accounts	753,565	(792,574)	1,096,250	1,057,240
Deferred Outflows-Taxes	-	-	-	-
TOTAL LIABILITIES	\$ 755,406	\$ (2,418,504)	\$ 2,724,669	\$ 1,061,572
<u>TV District</u>				
<u>ASSETS</u>				
Cash	\$ 102,043	\$ 78,985	\$ (87,098)	\$ 93,930
Investments	-	-	-	-
TOTAL ASSETS	\$ 102,043	\$ 78,985	\$ (87,098)	\$ 93,930
<u>LIABILITIES</u>				
Warrants Payable	\$ 157	\$ (43,063)	\$ 44,035	\$ 1,129
Vouchers Payable	-	(44,035)	44,035	-
Custodial Accounts	101,886	(44,035)	34,950	92,801
TOTAL LIABILITIES	\$ 102,043	\$ (131,132)	\$ 123,019	\$ 93,930

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2016

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>Cemetery District</u>				
<u>ASSETS</u>				
Cash	\$ 30,917	\$ 34,567	\$ (34,200)	\$ 31,284
Investments	65,773	268	-	66,042
Taxes-Assessments Receivable	911	14,142	(14,225)	827
TOTAL ASSETS	\$ 97,601	\$ 48,977	\$ (48,426)	\$ 98,152
<u>LIABILITIES</u>				
Warrants Payable	\$ 833	\$ (16,813)	\$ 16,760	\$ 779
Vouchers Payable	-	(16,648)	16,648	-
Custodial Accounts	95,857	(17,118)	17,807	96,546
Deferred Outflows-Taxes	911	(14,225)	14,142	827
TOTAL LIABILITIES	\$ 97,601	\$ (64,805)	\$ 65,357	\$ 98,152
<u>Water Districts</u>				
<u>ASSETS</u>				
Cash	\$ 612,462	\$ 1,269,936	\$ (1,300,983)	\$ 581,415
Investments	139,918	54,853	(10,000)	184,770
Taxes-Assessments Receivable	-	-	-	-
TOTAL ASSETS	\$ 752,380	\$ 1,324,789	\$ (1,310,983)	\$ 766,185
<u>LIABILITIES</u>				
Warrants Payable	\$ 20,007	\$ (471,648)	\$ 466,668	\$ 15,026
Vouchers Payable	-	(466,417)	466,417	-
Custodial Accounts	732,373	(802,100)	820,885	751,159
Deferred Outflows-Taxes	-	-	-	-
TOTAL LIABILITIES	\$ 752,380	\$ (1,740,165)	\$ 1,753,970	\$ 766,185

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2016

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2016</u>
<u>Weed District</u>				
<u>ASSETS</u>				
Cash	\$ 69,658	\$ 160,838	\$ (153,215)	\$ 77,281
Investments	28,819	118	-	28,937
Taxes-Assessments Receivable	11,541	145,952	(147,146)	10,346
TOTAL ASSETS	\$ 110,018	\$ 306,908	\$ (300,361)	\$ 116,564
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ (11,329)	\$ 11,329	\$ -
Vouchers Payable	-	(11,329)	11,329	-
Custodial Accounts	98,477	(141,793)	149,534	106,218
Deferred Outflows-Taxes	11,541	(147,146)	145,952	10,346
TOTAL LIABILITIES	\$ 110,018	\$ (311,598)	\$ 318,144	\$ 116,564
<u>Clearing Funds</u>				
<u>ASSETS</u>				
Cash	\$ 2,105,082	\$ 50,661,762	\$ (51,478,045)	\$ 1,288,799
Cash with Fiscal Agent	164,920	136,115	(164,920)	136,115
Investments	9,554	39	-	9,593
TOTAL ASSETS	\$ 2,279,556	\$ 50,797,916	\$ (51,642,965)	\$ 1,434,506
<u>LIABILITIES</u>				
Warrants Payable	\$ 686,610	\$ (34,922,956)	\$ 34,866,740	\$ 630,393
Salary/Vouchers Payable	285,029	(30,133,506)	30,347,558	499,081
Custodial Accounts	1,307,916	(3,800,122)	2,797,238	305,032
TOTAL LIABILITIES	\$ 2,279,556	\$ (68,856,584)	\$ 68,011,535	\$ 1,434,506

KITTITAS COUNTY, WASHINGTON

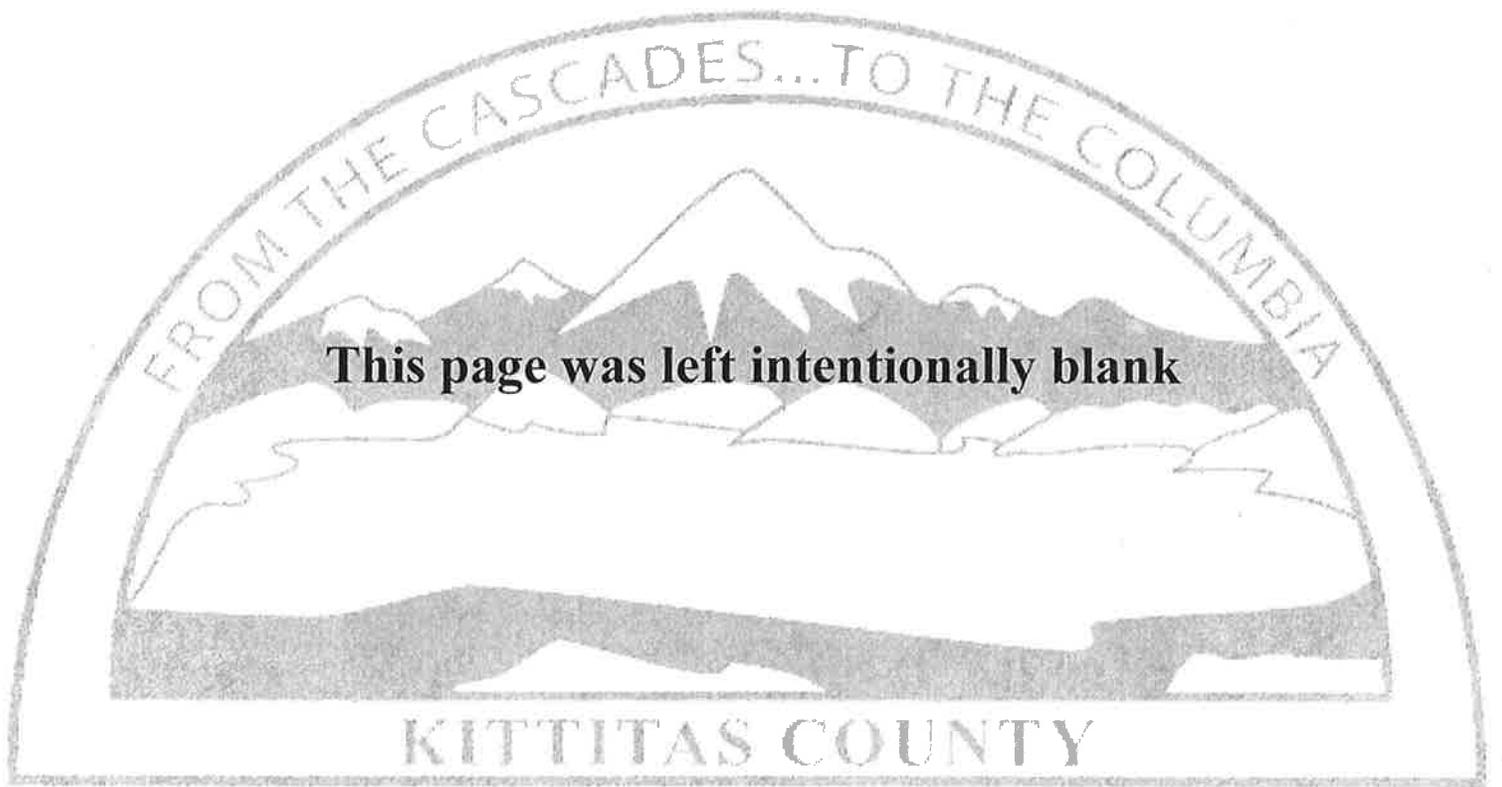
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2016**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2016</u>
<u>Cities</u>				
<u>ASSETS</u>				
Cash	\$ 90,322	\$ 5,584,234	\$ (5,599,484)	\$ 75,072
Investments	-	825,844	(825,501)	344
Taxes-Assessments Receivable	<u>287,556</u>	<u>4,145,606</u>	<u>(4,188,267)</u>	<u>244,896</u>
TOTAL ASSETS	\$ <u>377,878</u>	\$ <u>10,555,685</u>	\$ <u>(10,613,251)</u>	\$ <u>320,311</u>
<u>LIABILITIES</u>				
Custodial Accounts	\$ 90,322	\$ (4,773,640)	\$ 4,758,733	\$ 75,415
Deferred Outflows-Taxes	<u>287,556</u>	<u>(4,188,267)</u>	<u>4,145,606</u>	<u>244,896</u>
TOTAL LIABILITIES	\$ <u>377,878</u>	\$ <u>(8,961,907)</u>	\$ <u>8,904,340</u>	\$ <u>320,311</u>
<u>State Funds</u>				
<u>ASSETS</u>				
Cash	\$ 505,940	\$ 23,185,257	\$ (23,251,454)	\$ 439,743
Taxes-Assessments Receivable	<u>946,162</u>	<u>14,290,424</u>	<u>(14,502,348)</u>	<u>734,239</u>
TOTAL ASSETS	\$ <u>1,452,102</u>	\$ <u>37,475,681</u>	\$ <u>(37,753,802)</u>	\$ <u>1,173,981</u>
<u>LIABILITIES</u>				
Vouchers Payable	\$ -	\$ -	\$ -	\$ -
Custodial Accounts	505,940	(23,257,680)	23,191,483	439,743
Deferred Outflows-Taxes	<u>946,162</u>	<u>(14,502,348)</u>	<u>14,290,424</u>	<u>734,239</u>
TOTAL LIABILITIES	\$ <u>1,452,102</u>	\$ <u>(37,760,028)</u>	\$ <u>37,481,907</u>	\$ <u>1,173,981</u>

KITTITAS COUNTY, WASHINGTON

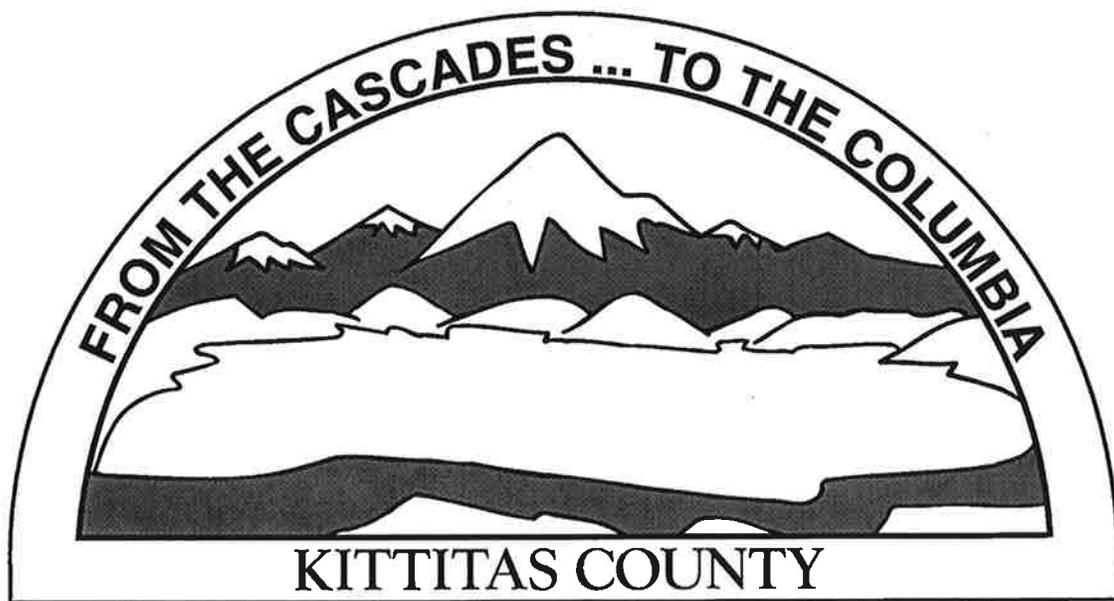
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2016

<u>DESCRIPTION</u>	<u>Balance</u> <u>Jan. 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>Expendible Trust</u>				
<u>ASSETS</u>				
Cash	\$ 5,185	\$ 8	\$ (8)	\$ 5,185
Investments	1,963	8	-	1,971
Other Receivable	0	1	(0)	1
TOTAL ASSETS	\$ 7,148	\$ 17	\$ (8)	\$ 7,156
<u>LIABILITIES</u>				
Vouchers Payable	\$ -	\$ -	\$ -	\$ -
Reserve Fund Balance	7,148	(0)	9	7,156
TOTAL LIABILITIES	\$ 7,148	\$ (0)	\$ 9	\$ 7,156
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$ 10,853,359	\$ 252,063,659	\$ (249,260,549)	\$ 13,656,468
Cash with Fiscal Agency	164,920	136,115	(164,920)	136,115
Investments	58,891,827	51,875,561	(60,588,269)	50,179,118
Taxes-Assessments Receivable	2,312,348	48,746,937	(49,282,534)	1,776,751
Other Receivables	0	1	(0)	1
TOTAL ASSETS	\$ 72,222,453	\$ 352,822,272	\$ (359,296,273)	\$ 65,748,453
<u>LIABILITIES</u>				
Warrants Payable	\$ 3,254,257	\$ (83,893,639)	\$ 85,781,609	\$ 5,142,227
Salary/Vouchers Payable	285,029	(40,048,061)	40,262,112	499,081
Custodial Accounts	66,363,671	(142,627,456)	134,587,022	58,323,237
Deferred Outflows-Taxes	2,312,348	(49,282,534)	48,746,937	1,776,751
Reserve Fund Balance	7,148	(0)	9	7,156
TOTAL LIABILITIES	\$ 72,222,453	\$ (315,851,690)	\$ 309,377,690	\$ 65,748,453



This page was left intentionally blank

Supplementary Financial Information



Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
SNAP Cluster								
Food And Nutrition Service, Department Of Agriculture (via Washington St Department of Health)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	C17114	39	-	39	-	
Total SNAP Cluster:				39	-	39	-	
Forest Service Schools and Roads Cluster								
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	NA	-	38,813	38,813	-	4.8,9
Total Forest Service Schools and Roads Cluster:				-	38,813	38,813	-	
National Oceanic And Atmospheric Administration (noaa), Department Of Commerce (via WA State Recreation-Conservation Office)	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	PRISM#13- 1315P	10,860	-	10,860	-	
National Oceanic And Atmospheric Administration (noaa), Department Of Commerce (via WA State Recreation-Conservation Office)	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	PRISM#13- 1347	4,347	-	4,347	-	
National Oceanic And Atmospheric Administration (noaa), Department Of Commerce (via WA State Recreation-Conservation Office)	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	11.438	PRISM#12- 1358	2,511	-	2,511	-	
Total CFDA 11.438:				17,719	-	17,719	-	
Office Of Community Planning And Development, Department Of Housing And Urban Development (via WA State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	15-62210-008	60,838	-	60,838	58,831	8

The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Office Of Community Planning And Development, Department Of Housing And Urban Development (via WA State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	16-62210-008	40,961	-	40,961	39,502	
			Total CFDA 14.228:	101,798	-	101,798	98,334	
Bureau Of Reclamation, Department Of The Interior	Yakima River Basin Water Enhancement (YRBWE)	15.531	NA	-	151,770	151,770	-	
Violence Against Women Office, Department Of Justice (via Central Wa Comprehensive Mental Health via WA State Dept Justice)	Violence Against Women Formula Grants	16.588	F14-31103-018	14,824	-	14,824	-	7
Bureau Of Justice Assistance, Department Of Justice	State Criminal Alien Assistance Program	16.606	2016-AP-BX- 0724	-	5,785	5,785	-	7,8
Federal Aviation Administration (faa), Department Of Transportation	Airport Improvement Program	20.106	NA	-	192,609	192,609	-	
Highway Planning and Construction Cluster								
Federal Highway Administration (fhwa), Department Of Transportation (via WA State Department Transportation)	Highway Planning and Construction	20.205	LA-8802	4,237	-	4,237	-	
Federal Highway Administration (fhwa), Department Of Transportation (via WA State Department Transportation)	Highway Planning and Construction	20.205	LA-8708	67,003	-	67,003	-	
			Total Highway Planning and Construction Cluster:	71,240	-	71,240	-	
Highway Safety Cluster								

The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA State Traffic Safety Commission)	State and Community Highway Safety	20.600	2015/16 HVE	2,993	-	2,993	-	7,8
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA State Traffic Safety Commission)	National Priority Safety Programs	20.616	2016/16 HVE	3,079	-	3,079	-	7,8
Total Highway Safety Cluster:				6,072	-	6,072	-	
U.s. Election Assistance Commission (via WA State Secretary of State)	Help America Vote Act Requirements Payments	90.401	G2844#4	2,113	-	2,113	-	8
Office Of The Secretary, Department Of Health And Human Services (via Grant County)	Medical Reserve Corps Small Grant Program	93.008	MRC-115-2569C	3,375	-	3,375	-	
Centers For Disease Control And Prevention, Department Of Health And Human Services (via WA State Department of Health)	Public Health Emergency Preparedness	93.069	C17114	28,297	-	28,297	-	7,8
Centers For Disease Control And Prevention, Department Of Health And Human Services (via WA State Department of Health)	Public Health Emergency Preparedness	93.069	C17114	18,729	-	18,729	-	7
Centers For Disease Control And Prevention, Department Of Health And Human Services (via WA State Department of Health)	Public Health Emergency Preparedness	93.069	C17114	4,885	-	4,885	-	7,8
Total CFDA 93.069:				51,912	-	51,912	-	

The accompanying notes are an integral part of this schedule.

**Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Kittitas County Community Network Coalition)	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	NA	823	-	823	-	4,7,8
Centers For Disease Control And Prevention, Department Of Health And Human Services (via WA State Department of Health)	Immunization Cooperative Agreements	93.268	C17114	7,735	-	7,735	-	5,6,7,8
Centers For Disease Control And Prevention, Department Of Health And Human Services (via WA State Department of Health)	Immunization Cooperative Agreements	93.268	NA	28,363	-	28,363	-	3,4,5,8
Total CFDA 93.268:				36,098	-	36,098	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via Kittitas County Community Network Coalition)	Drug-Free Communities Support Program Grants	93.276	NA	3,696	-	3,696	-	4,7,8
Centers For Disease Control And Prevention, Department Of Health And Human Services (via Grant County)	National State Based Tobacco Control Programs	93.305	NA	460	-	460	-	4,7
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via WA State Department of Social Health Services)	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	NA	26,777	-	26,777	-	4,7

The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Administration For Children And Families, Department Of Health And Human Services (via WA State Department Social Health Services)	Child Support Enforcement	93.563	2110-80579	14,201	-	14,201	-	7,8
Administration For Children And Families, Department Of Health And Human Services (via WA State Department Social Health Services)	Child Support Enforcement	93.563	2110-80577	90,341	-	90,341	-	7,8
Total CFDA 93.563:				104,542	-	104,542	-	
Centers For Disease Control And Prevention, Department Of Health And Human Services (via WA State Department of Health)	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	93.733	C17114	863	-	863	-	8
Centers For Disease Control And Prevention, Department Of Health And Human Services (via WA State Department Social Health Services)	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	NA	26,417	-	26,417	-	4
Centers For Disease Control And Prevention, Department Of Health And Human Services (via WA State Department of Health)	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	NA	1,731	-	1,731	-	4

Medicaid Cluster

The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Centers For Medicare And Medicaid Services, Department Of Health And Human Services (via WA State Health Care Authority)	Medical Assistance Program	93.778	K763	4,487	-	4,487	-	
		Total Medicaid Cluster:		4,487	-	4,487	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State Department Social Health Services)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1563-43842	15,140	-	15,140	15,140	8
Health Resources And Services Administration, Department Of Health And Human Services (via WA State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	C17114	28,669	-	28,669	-	7,8
Health Resources And Services Administration, Department Of Health And Human Services (via WA State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	C17114	7,976	-	7,976	-	7
		Total CFDA 93.994:		36,646	-	36,646	-	
United States Coast Guard (uscg), Department Of Homeland Security (via WA State Parks Recreation)	Boating Safety Financial Assistance	97.012	3316FAS16015 3	17,855	-	17,855	-	7,8
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D16-619	5,510	-	5,510	-	8,12

The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D16-619	6,761	-	6,761	-	8,12
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D16-619	8,764	-	8,764	-	8,12
Total CFDA 97.036:				21,035	-	21,035	-	
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Department)	Emergency Management Performance Grants	97.042	E16-157	15,875	-	15,875	-	8
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Department)	Pre-Disaster Mitigation	97.047	E15-243	54,350	-	54,350	-	
Total Federal Awards Expended:				635,887	388,977	1,024,864	113,473	

The accompanying notes are an integral part of this schedule.

KITTITAS COUNTY

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2016

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the county's financial statements. The county uses the modified accrual system of accounting.

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the county's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Noncash Awards - Vaccinations

The amount of \$28,362.78 reported on the schedule is the value of vaccine received by the county during current year and priced as prescribed by Washington State Department of Health.

Note 4 – Not Available (N/A)

The county was unable to obtain other identification number.

Note 5 – Vaccine for Children's Programs

Vaccine supplied by Federal Government for vaccine for children program

Note 6 – Vaccine for 317 Programs

Vaccine supplied by Federal Government for vaccine for 317 programs.

Note 7 – Indirect Cost Rate

County: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 11.25 percent.

Public Health: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 29.00 percent

The county has not elected to use the 10-percent de minimis indirect cost rate allowed

Note 8 – Project has been completed or expired

Project has been completed or expired.

Note 9 – In-Lieu of Taxes/Unrestricted Funds

In-lieu of taxes, unrestricted funds used for general operations of County Road Fund.

Note 10 – Grant Project Shared

This grant is shared between county funds.

KITTITAS COUNTY

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2016

Note 11 –Project Carryover

Large project carryover: Project pending environmental review and permits.

Note 12–Fema Disaster Assistance

Disaster assistance is usually classified by FEMA as either a “small” or “large” project. Some grantees might experience a long delay from the time they incur costs to recover from a disaster and the date they actually are approved to receive federal disaster relief funding for projects. As with other federal awards, grantees should report the disaster-related costs in the year they are incurred.

Note 13–Noncash Awards – Equipment

The county received equipment and supplies that were purchased with federal Homeland Security funds by Defense Logistics Agency (DLA) Disposition Services. The amount reported on the schedule is the value of the property on the date it was received by the county and priced by Defense Logistics Agency (DLA) Disposition Services.

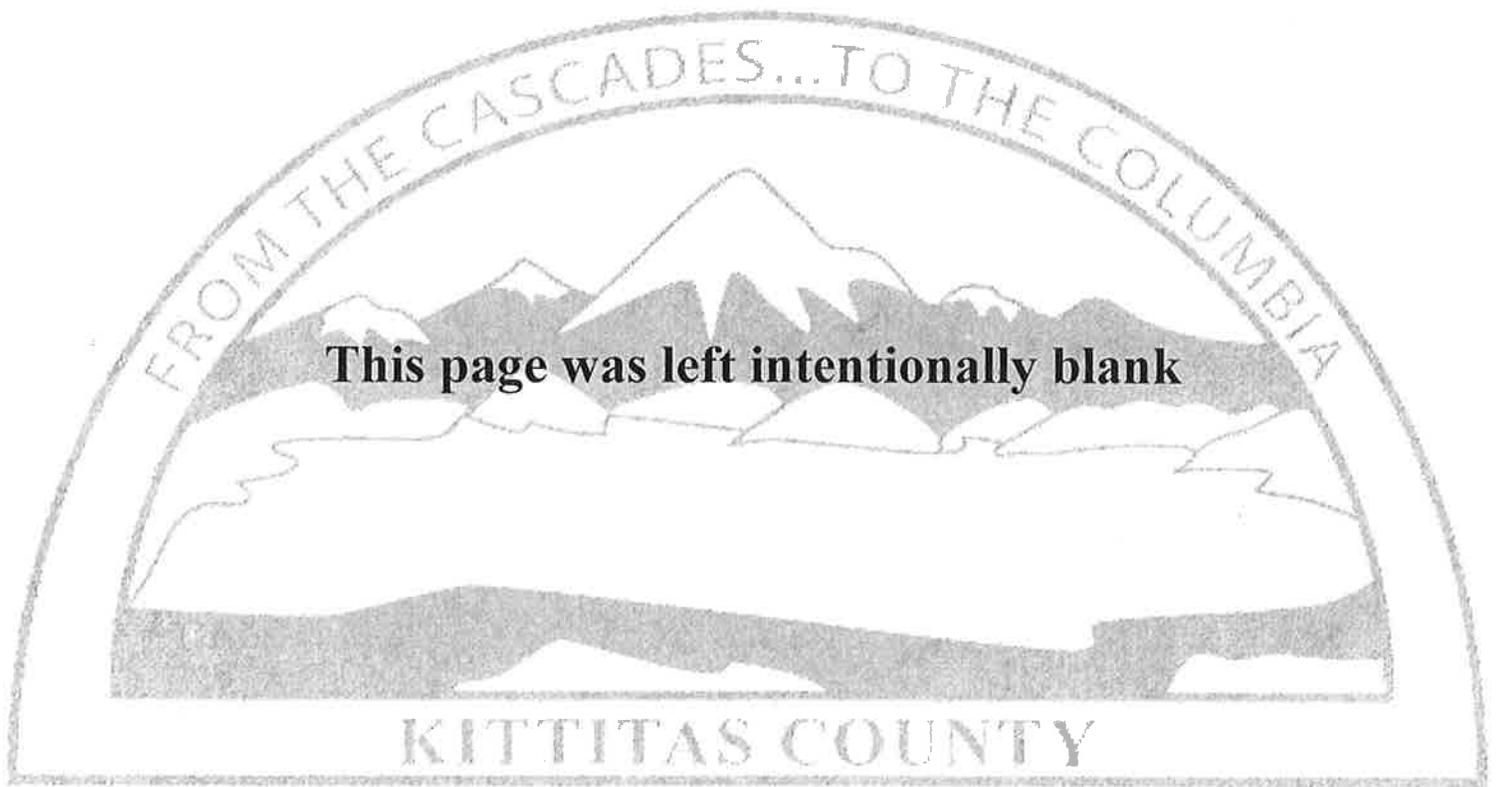
Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2016

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Social and Health Services			
	Child Support Grant	2110-80579	2,496
	Consolidated Juvenile Contract	1563-43092	50,467
	Block Grants Prevention and Treatment of Substance Abuse	1563-43842	69,417
	Division of Developmental Disabilities	1563-44899	722,486
	Support Enforcement	2110-80577	43,150
		Sub-total:	888,017
203 State Grant from Other Judicial Agencies			
	BECCA	IAA 16079	20,637
		Sub-total:	20,637
State Grant from Military Department			
	E911 Monies	E16-020	164,318
	E911 Monies	E17-021	231,491
	4249-DR-WA Nov 2015 Diasaster-Emergency Measures	DR16-619	918
	4249-DR-WA November 2015 Disaster-Debris Removal	DR16-619	505
	4249-DR-WA November 2015 Disaster-Cat C Small Project Permanent Restor	DR16-619	1,461

Grantor	Program Title	Identificaton Number	Amount
			Sub-total: 398,693
State Grant from Department of Commerce			
	Restitution Grant	S16-31102517	32,500
	Restitution Grant	S15-31102517	16,986
			Sub-total: 49,486
State Grant from Other State Agencies			
	Access to Baby and Child Dentistry Program	116-33934	4,487
	Youth Marijuana Prevention Education Program	16-81	847
			Sub-total: 5,334
State Grant from Department of Ecology			
	Coordinated Prevention Grant	2RCPG-1517-KiCPHD-00	41,270
	Well Delegation Program	C1500167	5,375
	Air Quality Grant	C1600148	22,390
	Water Bank and Resources Program	C1600097	11,167
	Coordinated Prevention Grant	2RCPG-1517-KiCoSW-000	63,928
	CLCP	2RCLCP-1517-KiCoSW-000	22,277
			Sub-total: 166,407
State Grant from Department of Health			
	Youth Tobacco Prevention	NA	3,757
	Immunizations Provided-Noncash	NA	14,979

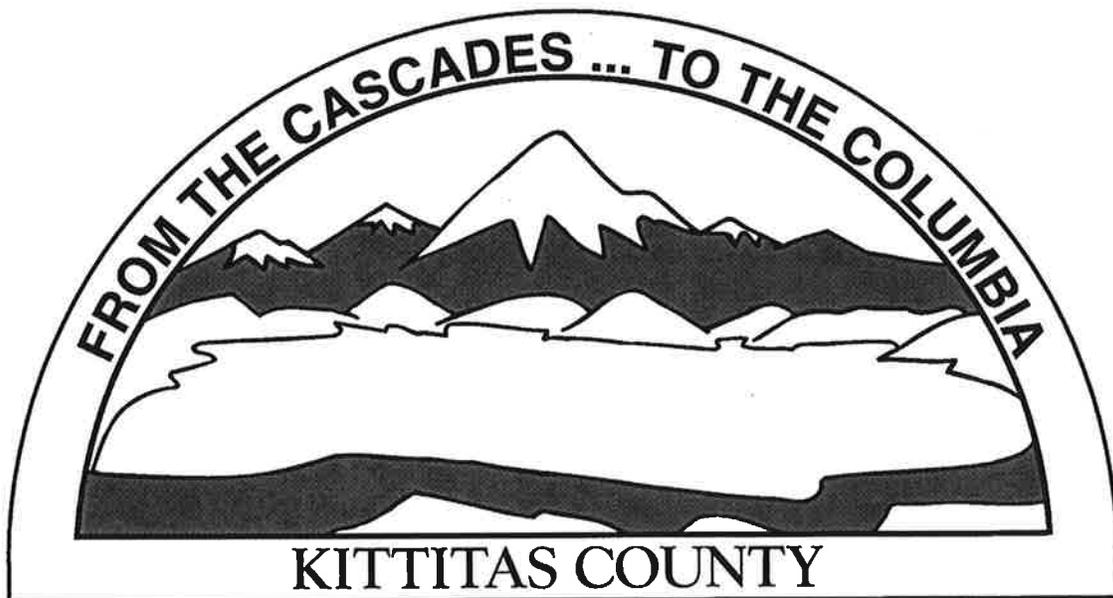
Grantor	Program Title	Identificaton Number	Amount
			Sub-total: 18,735
State Grant from Traffic Safety Commission			
	Drug Recognition Expert	NA	826
			Sub-total: 826
State Grant from Legislature and its Committees			
	Registered Sex Offender Address Verification Program	RSO 15-16 Kittitas	34,500
	Registered Sex Offender Address Verification Program	RSO 16-17 Kittitas	33,750
			Sub-total: 68,250
State Grant from Conservation Commission			
205	Voluntary Stewardship Program	K1611	33,591
			Sub-total: 33,591
State Grant from Department of Agriculture			
	Pest Disease	K1788	29,132
	Fairs Program	K1862	54,250
			Sub-total: 83,382
State Grant from Department of Transportation			
	Kittitas County Bowers Field Master Plan Up-Date	ELL-01-15	10,701
	Kittitas Co I-90 Exit 78 Park and Ride	GCB2300	177,427
			Sub-total: 188,128

Grantor	Program Title	Identificaton Number	Amount
County Arterial Preservation Program (CAPP)			
	CAAP County Arterial Preservation Program	2016 CAPP	507,012
			Sub-total: 507,012
Rural Arterial Program (RAP)			
	RC1559-J1 No 6 Road Widen & Resurface	RAP #1913-01	1,054,348
	RC 1564 No. 6 Rd Bridge #79051	RAP #1915-01	27,715
	RC 1565 Westside Road	RAP #1915-02	804
			Sub-total: 1,082,867
State Grant from Recreation and Conservation Office			
2016	FC5803 RCO Naneum, Wilson, Cherry Crk Assessment	RCO 13-1315	100,000
	FC5805 Ringer Loop Acquisitions and Design	RCO 16-1860C	31,672
			Sub-total: 131,672
			Grand total: 3,643,038



This page was left intentionally blank

Capital Assets used in the Operating of Governmental Funds



KITTITAS COUNTY, WASHINGTON

**SCHEDULE OF CAPITAL ASSETS - BY SOURCE
For Year Ended December 31, 2016**

GENERAL FIXED ASSETS:	General Government
Land	\$ 5,162,704.31
Gravel Roads	3,984,210.92
Easements & Right of Ways	5,278,025.16
Water Banks	2,496,651.48
Intangible Assets	1,896,237.44
Buildings	21,380,095.13
Building Improvements	14,712,777.81
Other Improvements	2,351,748.62
Equipment	4,549,144.29
Construction in Progress	813,118.95
Infrastructure	<u>158,478,401.62</u>
TOTAL GENERAL FIXED ASSETS	\$ <u><u>221,103,115.73</u></u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund Revenue	\$ 45,929,832.86
Special Revenue Fund Revenue	172,761,570.92
Other Sources	2,019,070.27
Private Contributions	<u>392,641.68</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ <u><u>221,103,115.73</u></u>

KITTITAS COUNTY, WASHINGTON
SCHEDULE OF CAPITAL ASSETS
For Year Ended December 31, 2016

FUNDS	LAND	BUILDINGS	BUILDING IMPROVE- MENTS	OTHER IMPROVE- MENTS	CONST. IN PROGRESS	EQUIPMENT	INFRA STRUCTURE	INTANGIBLE ASSET
General Fund	4,850,577	20,369,551	10,332,154	737,571	345,729	3,889,964	167,740,638	4,277,022
Airport	279,580	980,180	4,380,624	1,614,178	-	-	-	-
Parks	32,547	30,364	-	-	-	-	-	-
Road	-	-	-	-	467,390	52,779	-	88,777
3/10's	-	-	-	-	-	258,004	-	-
Misdemeant Probation	-	-	-	-	-	38,931	-	15,645
Public Health	-	-	-	-	-	185,146	-	11,445
Noxious Weed	-	-	-	-	-	124,320	-	-
E R & R	97,707	674,312	262,435	221,046	89,553	8,148,709	-	-
TOTAL GOVERNMENTAL CAPITAL ASSETS	5,260,412	22,054,407	14,975,213	2,572,794	902,672	12,697,853	167,740,638	4,392,889
Community Development Services	-	-	-	-	-	119,602	-	2,590
Solid Waste	280,439	1,382,534	6,945	4,538,949	294,742	1,686,104	-	40,999
TOTAL COUNTY CAPITAL ASSETS	5,540,850	23,436,941	14,982,157	7,111,743	1,197,415	14,503,560	167,740,638	4,436,478

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS
By Fund
FOR YEAR ENDED DECEMBER 31, 2016

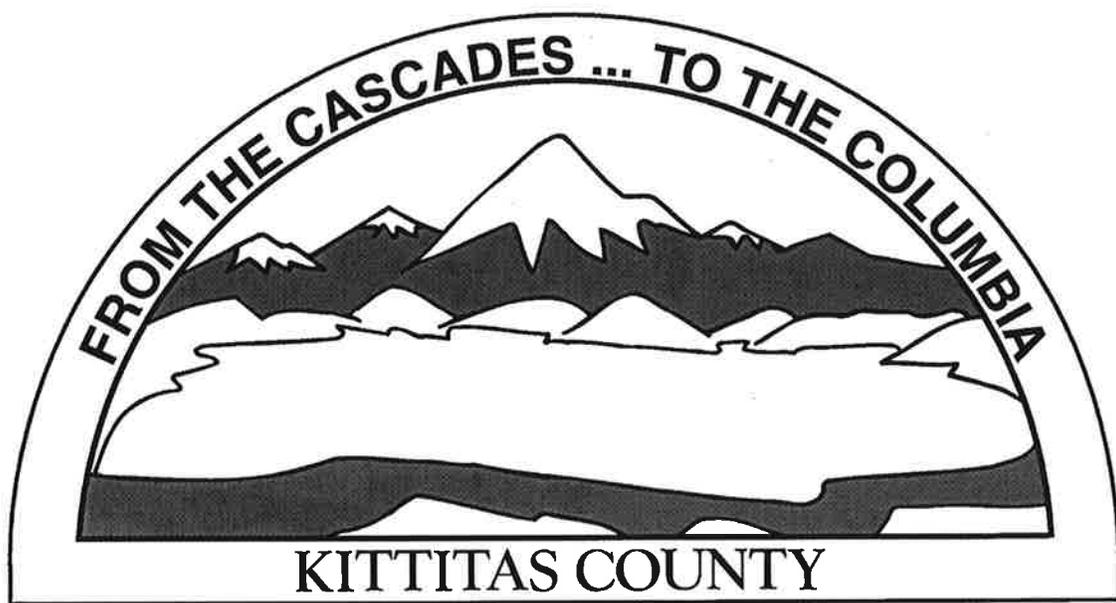
GOVERNMENTAL ACTIVITIES	BALANCE JAN. 1, 2016	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2016
<u>GENERAL FUND</u>					
Assessor	\$ 141,925	\$ -	\$ 20,741	\$ -	\$ 121,184
Assessor Intangible Asset	-	-	-	-	-
Auditor	184,559	-	-	-	184,559
Auditor Intangible Asset	413,751	46,794	7,392	-	453,153
Clerk	-	-	-	-	-
Clerk Intangible Asset	23,322	1,633	-	-	24,955
Commissioners	41,848	-	-	-	41,848
Commissioners Intangible Asset	5,961	-	-	-	5,961
Water Rights Intangible Asset	2,496,651	-	-	-	2,496,651
Community Development Services	70,745	-	-	-	70,745
Community Development Services Intangible Asset	120,902	-	-	-	120,902
Information Technology	419,230	38,725	84,288	-	373,667
Information Technology Intangible Asset	601,442	5,574	-	-	607,016
Coop Extension	5,790	-	-	-	5,790
Facilities Maintenance	373,024	-	10,264	-	362,760
Facilities Maintenance Land	1,503,159	4,541	-	-	1,507,700
Facilities Maintenance Buildings/Improvements	19,082,695	16,510	-	-	19,099,205
Facilities Maintenance Improvements	415,310	-	-	-	415,310
Facilities Maintenance Construction in Progress	-	76,587	-	-	76,587
Fire Marshal	94,307	-	-	-	94,307
Fire Marshal Intangible Asset	-	-	-	-	-
Judge	-	-	-	-	-
Judge Intangible Asset	26,719	-	-	-	26,719
Juvenile	32,994	-	-	-	32,994
Juvenile Intangible Asset	-	-	-	-	-
Law Library	-	-	-	-	-
Lower District Court	51,242	-	-	-	51,242
Lower District Court Intangible Asset	-	-	-	-	-
Prosecutor	30,124	-	-	-	30,124
Prosecutor Intangible Asset	13,457	-	-	-	13,457
Sheriff	2,341,559	400,160	535,629	-	2,206,091
Sheriff Intangible Asset	38,352	-	-	-	38,352
Sheriff Buildings/Improvements	80,739	-	-	(5,248)	75,491
Sheriff Construction in Progress	-	-	-	-	-
Treasurer	14,865	-	-	-	14,865
Treasurer Intangible Asset	259,536	7,000	-	-	266,536
Upper District Court	18,433	-	-	-	18,433
Upper District Court Intangible Asset	-	-	-	-	-
Upper District Court Land	143,559	-	-	-	143,559

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS
By Fund
FOR YEAR ENDED DECEMBER 31, 2016

	BALANCE JAN. 1, 2016	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2016
Upper District Court Building/Improvements	1,537,158	-	-	-	1,537,158
Upper District Court Construction in Progress	-	-	-	-	-
Human Resources	-	-	-	-	-
Human Resources Intangible Asset	-	-	-	-	-
Law and Justice Intangible Asset	-	12,951	-	-	12,951
County Fair	298,370	37,009	54,025	-	281,355
County Fair Intangible Asset	5,395	-	-	-	5,395
County Fair Land	2,031,325	1,167,992	-	-	3,199,317
County Fair Buildings/Improvements	9,793,502	304,838	108,489	-	9,989,852
County Fair Improvements	253,874	68,387	-	-	322,261
County Fair Construction in Progress	-	269,142	-	-	269,142
TOTAL GENERAL FUND	\$ 42,965,825	\$ 2,457,843	\$ 820,827	\$ (5,248)	\$ 44,597,594
<u>SPECIAL REVENUE FUNDS</u>					
Airport	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Land	279,580	-	-	-	279,580
Airport Buildings/Improvements	5,360,804	-	-	-	5,360,804
Airport Improvements	1,614,178	-	-	-	1,614,178
Airport Construction in Progress	-	-	-	-	-
Airport Intangible Assets	-	-	-	-	-
Road	52,779	-	-	-	52,779
Road Intangible Asset	33,817	60,248	5,288	-	88,777
Road Infrastructure	164,714,500	3,044,520	11,154	(7,228)	1,677,479
Road Construction in Progress	789,144	356,362	470,680	(207,436)	467,390
Misdemeanor Probation	38,931	-	-	-	38,931
Misdemeanor Probation Intangible Asset	15,645	-	-	-	15,645
Public Health	185,146	-	-	-	185,146
Public Health Intangible Asset	-	11,445	-	-	11,445
REET Tech Intangible Asset	19,085	14,036	-	-	33,121
Trial Court Improvements Intangible Asset	-	1,298	-	-	1,298
Auditor Historical Document Intangible Asset	154,730	15,822	-	-	170,552
Noxious Weed	129,661	-	5,341	-	124,320
Noxious Weed Intangible	-	-	-	-	-
3/10th Criminal Justice Tax	258,004	-	-	-	258,004
Parks	-	-	-	-	-
Parks Land	32,547	-	-	-	32,547
Parks Buildings/Improvements	30,364	-	-	-	30,364
TOTAL SPECIAL REVENUE FUNDS	\$ 173,708,914	\$ 3,503,733	\$ 492,463	\$ (214,664)	\$ 10,442,361
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	\$ 216,674,739	\$ 5,961,576	\$ 1,313,290	\$ (219,912)	\$ 55,039,955

Statistical Section



Kittitas County

Introduction to Statistical Section

This part of Kittitas County's comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. This information is unaudited.

Contents	Page
Financial Trends	213
These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective.	
Revenue Capacity	216
These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.	
Debt Capacity	221
These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. The County has not had any general obligation bonds outstanding for the last ten fiscal years.	
Demographic and Economic Information	222
These tables present demographic and economic information intended (1) to assist users in understanding the social economic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.	
Operating Information	223
These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the activities it performs. The County will be expanding the disclosure of operating information in future years.	

KITTITAS COUNTY, WASHINGTON
Net Assets by Component

	2007	2008	2009	2010	2011*	2012	2013 ¹	2014	2014 ²	2016
Governmental Activities										
Invested in capital assets, net of related debt	23,785,894	71,974,377	70,270,795	60,353,996	63,343,030	72,096,838	74,785,338	77,051,529	85,483,191	83,246,034
Restricted for:										
Special Revenue	-	-	-	22,863,901	-	-	-	-	-	-
Debt service	354,849	411,247	389,989	1,125,550	-	-	-	-	-	-
Capital projects	-	-	-	10,823,655	-	-	-	-	-	-
Other	-	567,198	-	-	-	-	-	-	-	-
Non-Spendable	n/a	n/a	n/a	n/a	32,274	54,046	260,527	30,544	81,746	69,518
Restricted	n/a	n/a	n/a	n/a	8,409,282	8,637,081	9,241,694	12,684,817	24,507,104	26,701,951
Committed	n/a	n/a	n/a	n/a	26,714,333	2,347,443	2,664,176	2,705,549	2,790,479	3,167,309
Assigned	n/a	n/a	n/a	n/a	696,076	20,043,347	18,666,429	19,763,977	6,655,284	5,924,463
Unassigned	n/a	n/a	n/a	n/a	10,187,949	10,050,728	10,393,709	5,362,831	603,090	4,139,763
Unrestricted	32,929,165	36,917,332	35,384,757	11,956,180	-	-	-	-	-	-
Total Governmental Activities Net Assets	57,069,908	109,870,154	106,045,541	107,123,282	109,382,944	113,229,483	116,011,873	117,599,247	120,120,894	123,249,038
Business-Type activities										
Invested in capital assets, net of related debt	2,403,358	2,950,647	4,424,438	4,197,503	4,073,900	3,906,034	3,883,608	4,013,093	3,990,595	4,063,188
Restricted	462,625	567,198	-	648,548	505,413	890,418	633,234	998,714	622,033	1,153,926
Unrestricted	2,983,631	2,407,028	2,715,641	1,715,686	-	-	-	-	-	-
Unassigned	n/a	n/a	n/a	n/a	2,222,930	2,260,412	3,601,648	3,177,731	3,640,827	3,595,426
Total Business-Type Activities Net Assets	5,849,614	5,924,873	7,140,079	6,561,737	6,802,243	7,056,864	8,118,490	8,189,538	8,253,455	8,812,540
Primary Government										
Invested in capital assets, net of related debt	26,189,252	74,925,024	74,695,233	64,551,499	67,416,930	76,002,872	78,668,946	81,064,622	89,473,785	87,309,221
Restricted	817,474	1,545,643	389,989	12,597,753	-	-	-	-	-	-
Unrestricted	35,912,796	39,324,360	38,100,398	13,671,866	-	-	-	-	-	-
Non-Spendable	n/a	n/a	n/a	n/a	32,274	54,046	260,527	30,544	81,746	69,518
Restricted	n/a	n/a	n/a	n/a	8,914,695	9,527,499	9,874,928	13,683,531	25,129,137	27,855,877
Committed	n/a	n/a	n/a	n/a	26,714,333	2,347,443	2,664,176	2,705,549	2,790,479	3,167,309
Assigned	n/a	n/a	n/a	n/a	696,076	20,043,347	18,666,429	19,763,977	6,655,284	5,924,463
Unassigned	n/a	n/a	n/a	n/a	12,410,879	12,311,140	13,995,357	8,540,562	4,243,917	7,735,189
Total Primary Government Net Assets	62,919,522	115,795,027	113,185,620	90,821,118	116,185,187	120,286,347	124,130,363	125,788,785	128,374,348	132,061,577

Note: Kittitas County started reporting under GASB 34 requirements in 2003

* Due to GASB 54 the reporting of Fund Balance Classification changed

1 In, 2013, Community Development Services was moved from the General Fund into its own Enterprise (Business Type) Fund

2 In, 2015, the County implemented GASB 68, Pension reporting

Kittitas County, Washington

Changes In Net Assets Last Ten Fiscal Years

	2007	2008	2009	2010	2011	2012	2013 ¹	2014	2015	2016
Expenses										
Governmental activities:										
Judicial	2,294,480	2,018,756	2,709,469	2,693,876	2,782,936	3,101,412	2,714,872	2,780,081	2,872,052	3,000,668
General Government	5,674,627	7,166,678	7,078,536	7,472,895	7,741,329	7,050,404	7,788,544	9,294,818	8,330,564	8,576,946
Public Safety	8,002,395	8,556,265	8,939,260	7,784,756	9,299,240	9,651,756	9,364,079	10,412,970	10,424,863	10,931,105
Physical Environment	298,935	337,835	383,168	389,247	512,787	529,751	506,401	741,028	603,505	727,667
Transportation	7,478,554	6,040,349	9,912,608	7,122,699	7,784,299	8,859,963	9,194,874	9,215,814	9,281,243	10,394,310
Economic Environment	1,285,506	1,334,167	1,426,630	1,204,789	1,161,805	1,607,835	992,246	648,897	901,723	928,496
Mental & Physical Health	2,758,181	3,036,772	2,368,058	2,329,857	2,301,800	2,357,544	2,396,732	2,391,916	2,730,715	2,734,111
Culture & Recreation	1,632,021	1,590,420	1,512,119	1,599,225	1,748,179	1,773,897	1,968,976	1,920,730	2,150,742	2,131,806
Interest on long-term debt	166,747	143,195	111,567	84,779	425,859	350,300	315,423	301,162	299,918	304,964
Total governmental activities expenses	29,591,446	30,224,437	34,441,415	30,682,123	33,758,234	35,282,862	35,242,147	37,707,416	37,595,325	39,730,073
Business-type activities:										
Garbage & Solid Waste	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770	2,877,581	3,239,146	3,336,810	3,247,727	3,657,715
Community Development Services	-	-	-	-	-	-	1,276,174	1,467,169	1,398,657	1,657,448
Total business-type activities expenses	2,952,445	3,256,544	2,676,579	2,800,597	3,020,770	2,877,581	4,515,320	4,803,979	4,646,384	5,315,163
Total primary governmental expenses	32,543,891	33,480,981	37,117,994	33,482,720	36,779,004	38,160,443	39,757,467	42,511,395	42,241,709	45,045,236
Program Revenues										
Governmental activities:										
Charges for services:										
Judicial	1,956,592	2,203,744	2,183,925	1,822,507	2,069,622	1,976,533	1,777,559	1,864,903	1,704,863	2,007,225
General Government	2,375,979	1,808,247	1,797,420	2,721,455	2,101,005	2,759,691	2,932,851	2,803,523	3,133,120	2,755,785
Public Safety	1,049,701	1,121,042	1,364,870	1,472,747	1,521,475	1,443,417	931,666	2,367,040	1,918,780	1,542,486
Physical Environment	98,197	13,315	7,219	6,136	151,253	146,297	176,178	186,682	196,317	220,196
Transportation	199,576	146,990	195,684	217,439	300,203	178,235	205,128	229,337	148,918	281,509
Economic Environment	3,017,496	2,148,437	1,487,841	813,199	1,434,032	1,587,180	794,399	670,404	791,400	559,179
Mental & Physical Health	265,286	346,301	177,541	178,377	166,379	144,731	150,393	152,084	183,888	171,545
Culture & Recreation	145,424	155,994	144,929	155,754	175,311	188,316	189,272	232,147	203,877	226,733
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	7,902,687	6,205,663	7,101,502	3,669,378	4,037,014	7,986,310	6,017,473	4,638,879	11,448,725	4,912,991
Capital grants and contributions	1,075,746	221,471	194,577	122,747	-	-	367,246	123,482	-	-
Total governmental activities program revenues	18,086,684	14,371,204	14,655,508	11,179,739	11,956,294	16,410,710	13,542,165	13,268,481	19,729,888	12,677,649
Business-type activities:										
Charges for services:										
Garbage & Solid Waste	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303	3,119,688	3,336,603	3,507,622	3,720,912	4,285,903
Community Development Services	-	-	-	-	-	-	1,321,390	1,265,187	1,424,547	1,563,947
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	10,837	-	-	-
Total business-type activities program revenues	3,372,077	3,092,840	3,726,075	2,853,756	3,214,303	3,119,688	4,668,830	4,772,809	5,145,459	5,849,850
Total primary government program revenues	21,458,761	17,464,044	18,381,583	14,033,495	15,170,597	19,530,398	18,210,995	18,041,290	24,875,347	18,527,499
Net (expense) / Revenue										
Governmental activities	(11,504,762)	(15,853,234)	(19,785,905)	(19,502,384)	(21,801,940)	(18,872,152)	(21,699,982)	(24,438,936)	(17,865,436)	(27,052,424)
Business-type activities	-	-	-	53,159	193,533	242,107	153,510	(31,169)	499,074	534,687
Total primary government net expense	\$ (11,504,762)	\$ (15,853,234)	\$ (19,785,905)	(19,449,225)	(21,608,407)	(18,630,045)	(21,546,472)	(24,470,105)	(17,366,362)	(26,517,737)

Kittitas County, Washington

Changes In Net Assets Last Ten Fiscal Years

	2007	2008	2009	2010	2011	2012	2013 ¹	2014	2015	2016
General Revenue and other changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	7,982,493	9,236,181	10,226,923	10,347,920	10,053,920	11,323,742	12,115,316	13,198,114	13,416,172	12,942,207
Sales taxes	5,748,087	5,925,867	5,668,214	5,878,636	6,303,059	6,308,685	6,785,011	6,844,132	7,702,930	10,349,121
Other taxes	2,644,877	2,669,531	2,980,409	4,946,562	5,805,872	4,991,817	4,925,174	4,367,118	4,482,628	4,621,109
Unrestricted grants and contributions	93,431	1,948,248	1,904,157	274,255	716,861	40,260	780,543	845,070	992,530	1,014,739
Investment earnings	1,956,040	1,293,203	562,900	277,184	278,061	115,572	947,859	837,664	943,671	1,130,332
Gain on Disposition of capital assets	56,721	63,546	125,088	23,264	43,956	112,450	22,944	85,554	141,860	139,859
Transfers	-	-	-	-	-	-	(903,258)	(100,000)	-	-
Total governmental activities	18,481,649	21,136,576	21,467,691	21,747,821	23,201,729	22,892,526	24,673,589	26,077,652	27,679,791	30,197,367
Business-type activities:										
Investment earnings	124,427	139,237	(37,769)	6,063	7,129	12,515	4,856	3,218	4,783	27,605
Transfers	-	-	-	-	-	-	903,258	100,000	-	-
Total business-type activities	124,427	139,237	(37,769)	6,063	7,129	12,515	908,114	103,218	4,783	27,605
Total primary government	18,606,076	21,275,813	21,429,922	21,753,884	23,208,858	22,905,041	25,581,703	26,180,870	27,684,574	30,224,972
Changes in Net Assets										
Governmental activities	6,976,888	5,283,342	1,681,786	2,245,439	1,399,787	4,020,375	2,973,605	1,638,716	9,814,355	3,144,943
Business-type activities	544,060	(24,468)	1,011,726	59,221	200,662	254,622	1,061,625	72,048	503,857	562,292
Total primary government	7,520,948	5,258,874	2,693,512	2,304,660	1,600,449	4,274,997	4,035,230	1,710,764	10,318,212	3,707,235

Note: Kittitas County started reporting under GSAB 34 requirements in 2003

¹ In, 2013, Community Development Services was moved from the General Fund into its own Enterprise (Business Type) Fund

KITTITAS COUNTY, WASHINGTON

**GENERAL GOVERNMENT TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS**

YEAR	GENERAL PROPERTY TAX	RETAIL SALES	OTHER TAX	TOTAL
2006	7,493,412	5,187,720	2,036,610	14,717,742
2007	7,982,493	5,748,087	2,644,877	16,375,457
2008	8,987,926	5,925,867	1,495,794	16,409,587
2009	9,344,773	5,668,214	1,352,996	16,365,983
2010	9,859,895	5,878,636	1,356,925	17,095,456
2011	10,974,316	6,303,059	2,563,466	19,840,841
2012	11,358,260	6,308,685	1,570,647	19,237,592
2013 ¹	12,115,316	6,785,011	4,925,174	23,825,501
2014	13,234,740	6,844,132	1,076,055	21,154,927
2015	13,521,830	7,702,930	1,190,450	22,415,210
2016	13,180,881	10,349,121	1,130,173	24,660,175
Percent of Change 2007 to 2016	81.85%	130.87%	-86.01%	66.20%

¹ In 2013, there were account code changes prescribed by the State Auditor resulting in an increase in other taxes

KITTITAS COUNTY, WASHINGTON

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

ASSESSMENT FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		**RATIO OF TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	**ESTIMATED ACTUAL VALUE	
2006	3,656,755,617	5,023,015,957	122,491,970	127,595,802	3,779,247,587	5,150,611,759	73.37%
2007	4,525,793,697	6,066,747,583	120,946,415	124,687,026	4,646,740,112	6,191,434,609	75.05%
2008	5,695,284,875	6,630,133,731	129,051,112	134,428,242	5,824,335,987	6,764,561,973	86.10%
2009	6,006,299,870	6,564,262,153	142,584,106	145,197,664	6,148,883,976	6,709,459,817	91.64%
2010	6,003,550,192	6,003,550,192	138,470,111	140,151,934	6,142,020,303	6,143,702,126	99.97%
2011	5,955,436,573	5,985,363,390	398,476,498	415,079,685	6,353,913,071	6,400,443,075	99.27%
2012	5,184,617,978	5,210,671,335	367,745,661	383,068,397	5,552,363,639	5,593,739,732	99.26%
2013	4,933,245,803	5,451,100,335	330,353,201	343,045,899	5,263,599,004	5,794,146,234	90.84%
2014	5,033,569,710	5,519,265,033	333,966,837	366,191,707	5,367,536,547	5,885,456,740	91.20%
2015	5,235,197,920	6,159,056,376	340,462,247	353,910,860	5,575,660,167	6,512,967,236	85.61%

* Individual Real and Personal Ratio amounts were provided by State of Washington, Department of Revenue, Research and Statistics.

** The Ratio applied is an overall percentage rate.

Source: Kittitas County Assessor

KITTITAS COUNTY, WASHINGTON

PROPERTY TAX RATES
(PER \$1000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS
(UNAUDITED)

ASSESSMENT YEAR	STATE OF WASHINGTON	KITTITAS COUNTY	ROAD DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
2006	2.725828	1.097245	1.253564	2.556000	2.842000	0.910000	0.368000	0.061357	0.000000	0.000000	11.813994
2007	2.382814	1.002890	1.225605	2.172944	2.079221	1.152369	0.336896	0.062426	0.000000	0.000000	10.415165
2008	2.018444	0.892025	1.102931	1.741646	1.849461	1.011480	0.315973	0.061202	0.000000	0.000000	8.993162
2009***	2.049845	1.031313	0.850459	1.867457	1.829062	0.996065	0.226651	0.059820	0.000000	0.000000	8.910672
2010****	2.064551	1.049420	0.726993	1.092294	2.355377	1.034421	0.363483	0.060734	0.000000	0.000000	8.747273
2011	2.222759	1.040321	0.895963	1.985160	2.356978	1.027996	0.360471	0.061257	0.000000	0.000000	9.950905
2012	2.337409	1.155171	1.118627	2.996969	2.827749	1.165830	0.388063	0.065306	0.000000	0.000000	12.055124
2013	2.484058	1.241223	1.226361	2.301974	3.022925	1.223797	0.409690	0.068179	0.000000	0.000000	11.978207
2014	2.355088	1.425122	0.944736	2.312788	3.159609	1.316412	0.988105	0.066136	0.000000	0.000000	12.567996
2015	2.320632	1.402961	0.934465	2.418684	3.305572	1.297389	0.415203	0.066658	0.000000	0.000000	12.161564

218

*Average rate calculation: total amount of all taxes collected locally for Districts that levied divided by total assessed value of Districts that levied.

** An actual total levy would include State, County, Road or City, School and may, or may not, include Fire, Hospital, Cemetery, Water or Sewer.

*** \$1,000,000 levy shift from Road County General 2009 for 2010 Tax

****\$635,000 levy shift from Road to County General 2010 for 2011 Tax

KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS
Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2015 Assessment for 2016 Tax			2006 Assessment for 2007 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 5,782,294,144	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 3,936,776,085	RANK
Puget Sound Energy/Electric	Electrical Utility	267,348,622	4.6236%	1	64,036,433	1.627%	1
New Suncadia LLC	Destination Resort	112,733,200	1.9496%	3	43,246,920	1.099%	2
Vantage Wind Engery LLC	Wind Farm	100,743,959	1.7423%	4		0.000%	-
Sagebrush Power Partners	Wind Farm	64,903,624	1.1225%	2		0.000%	
Puget Sound Energy/Gas	Gas Utility	45,037,172	0.7789%	5	12,066,422	0.307%	6
BNSF Railroad Co	Railroad	40,882,054	0.7070%	6	20,909,122	0.531%	4
Campus Crest at Ellensburg LLC	Multi-residentail Housing	19,145,440	0.3311%	7		0.000%	-
Ellensburg Telephone Co Inc	Telephone Company	16,368,334	0.2831%	8	22,790,566	0.579%	3
CNL Income Snoqualmie	Ski Resort	16,270,510	0.2814%	9		0.000%	
Auvil Fruit Co Inc	Orchard	15,398,870	0.2663%	10	15,460,850	0.393%	5
Fred Meyer Stores, Inc	Retail Food	-	-	-	10,449,110	0.265%	6
Twin City Foods	Food Processing	-	-	-	9,082,510	0.231%	9
Timothy Park	Multi-Residential Housing	-	-	-	9,817,280	0.249%	8
Fairway Investments	Multi-Residential Housing	-	-	-	8,559,200	0.217%	10
TOTAL		\$ 698,831,785	12.0857%		\$ 216,418,413	5.497%	

Source: Kittitas County Assessor TerraScan Report
Assessed Value Includes Utilities

KITTITAS COUNTY, WASHINGTON

PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTION	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTION	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECT TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
2007	\$ 7,982,948.79	\$ 7,770,202.90	97.33%	\$ 180,532.77	\$ 7,950,735.67	\$ 342,474.52	99.60%	4.29%
2008	\$ 9,245,273.05	\$ 8,834,411.65	95.56%	\$ 153,246.57	\$ 8,987,658.22	\$ 589,398.21	97.21%	6.38%
2009	\$ 9,930,010.92	\$ 9,059,005.50	91.23%	\$ 283,369.19	\$ 9,342,374.69	\$ 1,471,547.98	94.08%	14.82%
2010	\$ 10,471,611.92	\$ 9,412,149.59	89.88%	\$ 443,660.70	\$ 9,855,810.29	\$ 1,959,567.43	94.12%	18.71%
2011	\$ 10,053,848.13	\$ 9,441,825.62	93.91%	\$ 1,532,311.63	\$ 10,974,137.25	\$ 1,039,201.66	109.15%	10.34%
2012	\$ 11,319,308.69	\$ 10,766,936.03	95.12%	\$ 586,890.49	\$ 11,353,826.52	\$ 1,004,760.48	100.30%	8.88%
2013	\$ 12,115,033.78	\$ 11,635,653.81	96.04%	\$ 606,107.03	\$ 12,241,760.84	\$ 878,033.42	101.05%	7.25%
2014	\$ 12,394,751.86	\$ 11,935,852.23	96.30%	\$ 606,107.03	\$ 12,541,959.26	\$ 821,002.02	101.19%	6.62%
2015	\$ 12,663,180.71	\$ 12,390,906.19	97.85%	\$ 356,968.30	\$ 12,747,874.49	\$ 715,144.93	100.67%	5.65%
2016	\$ 13,068,706.52	\$ 12,810,400.96	98.02%	\$ 438,801.87	\$ 13,249,202.83	\$ 476,554.28	101.38%	3.65%

Source: Kittitas County Treasurer
December 31, 2016

KITTITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS

LAST TEN FISCAL YEARS

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total Property Value	3,936,776,085	4,964,949,052	6,128,464,393	6,411,783,255	6,437,116,147	6,670,622,914	5,890,213,462	5,629,046,903	5,782,294,144	6,037,489,794
2.5% General Purpose limit allocation between:	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573	147,255,337	140,726,173	144,557,354	150,937,245
Up to 1.5 debt without a vote	59,051,641	74,474,236	91,926,966	96,176,749	96,556,742	100,059,344	88,353,202	84,435,704	86,734,412	90,562,347
Less: Outstanding Debt	(5,934,547)	(5,308,117)	(5,266,087)	(15,686,021)	(15,371,547)	(13,450,183)	(13,216,345)	(12,783,012)	(22,212,362)	(14,869,074)
Less: Excess of Debt with a vote	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	355,152	411,246	386,989	339,459	452,349	429,372	322,884	317,018	333,222	330,221
Equals: Remaining Debt capacity without a vot	53,472,246	69,577,365	87,047,868	80,830,187	81,637,544	87,038,533	75,459,741	71,969,710	64,855,272	76,023,494
Up to 2.5% Debt with a vote	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573	147,255,337	140,726,173	144,557,354	150,937,245
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-	-
Equals: remaining Debt Capacity with a vote	98,419,402	124,123,726	153,211,610	160,294,581	160,927,904	166,765,573	147,255,337	140,726,173	144,557,354	150,937,247

Kittitas County, Washington
Demographic and Economic Statistics
Last Ten Calendar Years

<u>Calendar Year</u>	<u>Population</u>	<u>Total Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2007	38,300	1,100,675	28,841	32.6	5,038	4.8
2008	39,400	1,258,269	32,139	32.8	5,378	5.8
2009	39,900	1,270,931	32,149	33.0	5,022	9.4
2010	40,500	1,313,666	32,010	33.4	4,938	8.5
2011	41,300	1,375,042	33,031	32.4	4,837	8.6
2012	41,500	1,484,764	35,630	31.9	4,758	8.1
2013	41,900	1,577,653	37,775	31.5	4,868	7.4
2014	42,100	1,605,659	37,761	31.5	4,940	7.2
2015	42,670	1,694,280	39,157	31.0	5,028	6.2
2016	43,710	N/A	N/A	N/A	5,068	6.0

Sources: Washington State Employment Security Department
Washington State Department of Public Schools
Bureau of Economic Analysis
Office of Financial Management

**Kittitas County, Washington
Principal Employers,
Current Year and Nine Years Ago**

Employer	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,511	1	6.98%	1,330	1	9.62%
Kittitas Valley Community Hospital	505	2	2.33%	315	5	2.28%
Ellensburg School District	384	3	1.77%	385	3	2.78%
Kittitas County	315	4	1.46%	339	4	2.45%
Anderson Hay Grain/Agri	307	5	1.42%	429	2	3.10%
Elmview	199	6	0.92%	142	9	0.66%
Fred Meyer	208	7	0.96%	189	6	1.37%
City of Ellensburg	174	8	0.80%	167	7	1.21%
Suncadia	181	9	0.84%	166	8	1.20%
Auvil Fruit Company	170	10	0.79%	100	10	0.72%
	<u>3,954</u>		<u>18.26%</u>	<u>3,562</u>		<u>25.39%</u>
Total County Working Population (2016)	21,648					
Total County Working Population (2007)	13,827					

**Source: Washington State Employment Security Department and Individual Employers
Economic Development Group of Kittitas County**

Kittitas County, Washington

Employees by Function
Last Ten Fiscal Years

Full-Time equivalent Employees as of December 31, 2016

Function	Department(s)	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities:											
Judicial	Lower District Court	15.5	14.5	11.52	11.52	11.52	10.52	10.5	10.5	11	11
	Upper District Court	8	8	8	7	7	7	7	7	7	7
	Clerk	6	6	7	7	7	7	7	7	7	7
	Superior Court	4	4	4	4	4	4	4	4	4	4
General Government	Assessor	15	15	15	14	14	14	13	13	13	14
	Auditor	14.75	14.75	14.35	13.75	13.75	12.75	12.75	12.75	12.75	13.5
	Commissioners	5.5	6.5	6	6	6	5.75	5.75	5.75	5.75	5.75
	Information Services	7	7	8	7	7	7	8	8	8	8
	Facilities Maintenance	9.5	9.5	6	5	5	5	5	6	7	6.5
	Prosecutor	23.5	23.5	26	27	27	25.1	23	23	23	22
	Treasurer	8	8	8	7	7	7	7	8	8	8
	Human Resources	4	4	4	3	3	2	2	2	2	2
Public Safety	Juvenile Probation	7	7	7.5	7	7	7.5	7	7	7	6
	Sheriff	62	62	75	76	76	81	78	86	85.75	87.5
	Misdemeanant Probation	9	9	9	9	9	9	8.5	8.5	8.5	7.75
	Fire Marshal	0	1	2	2	2	1.8	1.8	1.8	2	2
	Emergency Medical Services	1	1	1	1	1	1	1	1	1	2
	(Building/ Code Enforcement)	17	16	8	9	9	8	7.75	0	0	0
Economic Environment	Community Development Services- (Planning)	7	4	4	2	2	3	3	0	0	0
Physical Environment	Noxious Weed	2	2	2	2	2	4	3.5	4	4	4
Transportation	Public Works	46	50	51.5	49.75	49.75	44.75	46	43.75	46	45
Mental & Physical Health	Public Health	25.64	17.64	17.1	16.9	17.1	14.7	19.8	17.8	17.8	16.8
	Coroner	0	0	0	0	0	0	0	0	1	1
Culture & Recreation	Co-Operative Extension	3	3	3	3	3	2	2	2	2	2
	County Fair	3	3	6.2	4.2	6.2	5.8	5.8	5.8	5.8	5.8
Business-Type Activities:											
Public Safety	Community Development Services- (Building/ Code Enforcement)	0	0	0	0	0	0	0	8	10	11
Physical Environment	Solid Waste	8.5	8.5	7	8	7	7	7	8	8.75	8.25
Economic Environment	Community Development Services- (Planning)	0	0	0	0	0	0	0	4	5	3
TOTAL		311.89	304.89	311.17	302.12	303.32	296.67	296.15	304.65	313.10	310.85

Note: A full-time employee is scheduled to work 260 days per year. At eight hours per day, 2080 hours are scheduled per year (including vacation, sick or comp leave). The above summary does not include part time personnel who do not work a regular schedule.

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Assessor (Assessment Year)										
Number of Taxable Real Property Parcels	32,271	32,867	33,290	33,413	33,525	33,672	33,573	33,728	33,812	33,866
Number of New Construction Parcels	2,575	2,146	1,747	1,179	779	951	1,384	1,140	1,030	974
New Construction Assessed Value	441,010,523	486,056,572	163,470,140	82,672,445	62,135,393	73,032,086	87,921,135	87,495,125	116,981,735	103,004,138
State Assessed Utility Value	\$ 318,208,940	\$ 304,125,436	\$ 262,899,279	\$ 295,095,844		\$ 337,849,823	\$ 365,447,899	414,757,597	\$ 461,829,627	\$ 433,410,500
County Total Assessed Value	\$4,964,949,052	\$6,128,464,393	\$6,411,783,255	\$ 6,437,116,147	\$ 6,670,622,914	\$ 5,890,213,462	\$ 5,629,046,903	578,294,144	\$ 6,037,489,794	\$ 6,104,189,818
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	1.00289	0.89203	0.875351 (prior to levy shift)	0.09508 (prior to levy shift)	0.995349 (prior to levy shift)	1.155171	1.241223	1.252180 (prior to levy shift)	1.237329 (prior to levy shift)	1.273136 (prior to levy shift)
	-	-	1.031313 (after levy shift)	1.04942 (after levy shift)	1.040321 (after levy shift)	(no levy shift)	(no levy shift)	1.425122 (after levy shift)	1.402961 (after levy shift)	1.436958 (after levy shift)
Auditor										
Recording										
Total Documents Recording	16,863	13,969	12,947	11,482	11,061	12,259	13,023	10,469	11,970	12,236
Total Fees Collected	\$ 650,864	\$ 611,505	\$ 661,518	\$ 674,952	\$ 682,520	\$ 980,483	\$ 854,266	\$ 804,449	\$ 818,115	\$ 831,421
Licensing										
Vehicle Title Transactions	9,684	8,695	7,850	8,187	8,121	8,169	8,657	8,936	8,937	8183
Vehicle Non Title Transactions	41,597	43,815	43,872	44,878	44,860	44,592	45,132	46,462	44,655	44651
Vessel Title	248	188	221	194	199	196	221	216	213	203
Vessel Non Title Transactions	1,218	1,283	1,276	1,038	1,018	984	1,036	953	1,030	1053
Total Fees Collected	\$ 4,448,999	\$ 4,113,385	\$ 4,111,905	\$ 4,287,613	\$ 4,109,934	\$ 4,092,786	\$ 4,176,357	\$ 4,288,142	4,791,347	5,592,496
Auditor Fees Collected	\$ 231,093	\$ 206,701	\$ 199,796	\$ 194,278	\$ 191,030	\$ 187,804	\$ 181,486	\$ 195,436	199,883	201,739
Voter Registration										
New Registrants	1,258	3,642	3,639	2,200	1,649	3,094	1,833	2,124	2,291	3,836
Cancelled Registrants	380	485	1,033	2,025	352	1,462	947	299	376	4236
Elections										
Elections Conducted	5	4	2	3	5	3	4	4		5
Ballots Counted	22,692	38,962	12,680	35,432	19,915	34,800	29,154	34,105	19,960	48,479
# Registered Voters @ General	18,341	20,631	19,903	20,195	20,566	22,062	21,906	21,950	22,329	24,521
Accounting										
Accounts Payable Warrants	12,257	12,353	13,012	11,773	12,761	12,834	13,752	14,226	13,277	
Accounts Payable County Warrants	\$ 20,450,050	\$ 22,272,803	\$ 24,042,005	\$ 19,050,029	\$ 23,209,683	\$ 27,682,992	28,726,219	26,117,184	29,274,335	
Accounts Payable District Warrants	\$ 7,050,834	\$ 8,420,075	\$ 8,617,750	\$ 11,363,153	\$ 11,450,961	\$ 8,407,315	\$ 8,930,448	9,540,211	11,326,083	
Payroll Totals	\$ 12,321,984	\$ 13,400,343	\$ 13,358,343	\$ 13,373,111	\$ 13,580,666	\$ 13,908,308	\$ 14,174,743	\$ 15,050,201	14,302,116	
Number of Employees (W-2's issued)	508	514	467	446	445	467	447	461	465	

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Community Development Services										
Plats	63	33	8	4	2	2	n/a	1	1	2
Short Plats	168	58	20	15	17	8	3	5	10	5
Building Permits										
Accessory	n/a	29	143	130	132	142	171	143	141	153
Alteration/Addition	71	98	76	105	87	71	96	76	80	79
Renewal	77	110	35	55	19	18	27	5	4	12
Revision	111	81	32	46	23	24	38	47	47	46
Foundation	n/a	49	65	42	39	49	9	121	78	65
Manufactured Home Placement	21	22	20	8	2	7	22	17	8	10
Mechanical	n/a	118	99	105	118	111	93	129	113	136
New Residence	313	217	117	132	139	132	206	209	302	207
Other Type	140	52	26	44	7	11	23	74	142	75
Reroof	5	10	12	9	22	9	23	32	25	18
Change of Occupancy	n/a	8	6	1	9	10	21	18	11	10
Commercial	57	32	17	52	33	28	10	28	40	17
Plumbing	n/a	10	10	6	7	9	11	11	22	11
Repair	5	8	5	2	8	1	11	10	3	0
Garage	118	60	n/a							
Outbuilding	123	87	n/a							
Demolition	21	10	15	12	5	14	14	16	15	12
Swimming Pool	4	2	1	4	2	5	2	3	5	4
Multi-Family	20	n/a								
Natural Gas	86	1	n/a	n/a	n/a	2	n/a	n/a	n/a	n/a
Sign	3	n/a	n/a	n/a	n/a	1	n/a	n/a	5	1
Duplex	1	n/a								
Public	5	n/a								
Relocation	n/a									
Fence	2	n/a	n/a	n/a	n/a	1	n/a	n/a	2	0
Commercial Alteration	n/a	6	n/a	11	4	2	3	5	8	4
Commercial Tenant Improvement	n/a	2	n/a	n/a	2	2	1	2	1	0
Outbuilding Alteration	n/a	11	2	n/a	n/a	n/a	n/a	n/a	na	n/a
Master Building Plan	n/a	n/a	2	n/a	19	6	n/a	16	15	47

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Clerk										
Cases Filed										
Criminal	347	339	345	293	310	339	363	332	359	324
Civil	785	871	955	920	859	669	709	649	613	528
Domestic	212	189	201	198	195	234	215	212	205	192
Probate	88	109	94	82	92	92	112	105	112	125
Pat/Adop	32	33	29	38	34	30	33	21	31	20
Mental	10	14	8	17	25	7	17	2	-	-
Dep/At Risk	108	105	54	58	83	66	89	84	76	102
Juvenile Offenders	126	142	115	120	114	87	54	49	41	51
Pleadings Filed										
Criminal	24,998	27,525	29,248	27,222	26,579	29,787	25,694	33,235	18,291	29,293
Civil	11,323	14,078	15,696	12,393	11,939	10,337	11,851	9,213	7,919	8,679
Domestic	8,687	8,425	8,712	8,435	7,415	8,222	7,940	8,224	6,008	8,228
Probate	1,726	2,094	1,883	2,212	1,765	1,924	2,143	1,936	1,914	2,021
Pat/Adop	1,161	1,318	1,087	1,396	968	886	991	701	747	659
Mental	72	80	35	83	134	44	96	14	-	-
Dep/At Risk	3,869	4,222	3,628	3,882	3,913	2,989	3,336	4,753	2,856	3,833
Juvenile Offenders	6,258	6,533	7,576	6,714	6,248	5,187	6,423	4,013	2,218	2,784
County Commissioners										
Resolutions approved	167	183	165	139	147	168	160	186	188	177
Ordinances approved	38	24	25	14	14	9	14	17	9	25
Coroner										
Total Cases				n/a	n/a	n/a	n/a	n/a	211	197
Autopsies				n/a	n/a	n/a	n/a	n/a	34	34
Accidents				n/a	n/a	n/a	n/a	n/a	18	19
Overdose				n/a	n/a	n/a	n/a	n/a	3	3
Drowning				n/a	n/a	n/a	n/a	n/a	3	1
Vehicle				n/a	n/a	n/a	n/a	n/a	8	18
Fall				n/a	n/a	n/a	n/a	n/a	1	1
Labor & Industry				n/a	n/a	n/a	n/a	n/a	3	0
Suicide				n/a	n/a	n/a	n/a	n/a	5	7
Undetermine				n/a	n/a	n/a	n/a	n/a	3	1
Natural				n/a	n/a	n/a	n/a	n/a	185	161
Hospice				n/a	n/a	n/a	n/a	n/a	106	112
Deaths in Upper County				n/a	n/a	n/a	n/a	n/a	66	76
Deaths in Lower County				n/a	n/a	n/a	n/a	n/a	145	136
Fire Marshal										
Fire Sprinkler	97	105	44	n/a	44	40	51	66	73	70
Fire Sprinkler Revision	n/a	n/a	5	n/a	4	n/a	n/a	n/a	n/a	3
Fuel Tank Placement	82	25	54	n/a	116	79	150	182	127	75
WUIC Inspection	n/a	4	2	n/a	9	5	8	280	264	111
Fire Alarm System	9	4	1	n/a	7	5	2	4	4	0

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Human Resources										
Employees Hired	171	149	152	139	135	134	126	137	167	
Full Time Employees	51	40	16	15	39	32	35	38	45	
Fair										
Adult/Youth Exhibits (includes no show *2016)	7,976	8,182	8,298	8,186	7,112	7,890	8,145	7,514	5,661	6,968
Attendance	72,293	67,503	66,609	69,349	73,544	67,355	64,654	68,139	65,970	66,667
Event Center										
Rentals (# spaces) free, discounted, and paying cus	209	334	230	282	274	412	535	542	747	1,008
Monthly Haul In Passes (Oct - Jan) (no passes April - Sept. - inclde 1/2 mo HIP)	129	90	137	134	127	175	155	200	104	127
Rodeo Arena and Bloom	399	497	426	414	507	517	469	545	657	636
Pavilion Rentals (4-H incld) HOURS & DAYS										
Noxious Weed										
Weed District Contract Rate	\$ 22.94	\$ 25.00	\$ 26.60	\$ 25.60	\$ 25.62	\$ 26.60	\$ 26.74	\$ 26.87	\$ 27.51	\$ 27.67
Weed District Contracted Hours	4,200	4,376	4,600	4,810	4,810	4,985	4,985	4,967	5,000	5,010
Total Employees	7	7	8	9	9	9	10	10	10	10
Airprt										
Acres (Total)	n/a	n/a	n/a	n/a	1,300	1300	1300	1300	1300	1300
Runways	n/a	n/a	n/a	n/a	2	2	2	2	2	2
Taxiways	n/a	n/a	n/a	n/a	6	6	6	6	6	6
Based Aircraft	n/a	n/a	n/a	n/a	55	55	55	50	50	64
T-Hangers (# County Owned)	n/a	n/a	n/a	n/a	12	12	12	12	12	12
Tie Downs (# Spaces Available)	n/a	n/a	n/a	n/a	20	28	28	28	28	28
Aeronautical Leases (#)	n/a	n/a	n/a	n/a	15	15	15	15	16	16
Industrial Leases (#)	n/a	n/a	n/a	n/a	9	10	10	10	8	8
Agricultural Lease (# Acres)	n/a	n/a	n/a	n/a	805	805	805	805	805	805
Road										
Pavement Type										
Grade/Drain	18	18	18	18	18	18	18	18	18	18
Gravel	50	50	50	50	50	49	47	47	45	45
Total Miles Gravel Roads	69	68	68	68	68	67	66	66	64	63
BST	439	470	470	470	478	481	480	479	463	461
ACP	57	26	26	26	18	16	16	18	36	36
PCC	-	-	-	-	-	-	-	-	-	-
Total Miles Surfaced Roads	496	496	496	496	496	497	497	497	498	497
Total Miles All Roads	565	564	564	564	564	563	562	563	562	560
Miles - Chip Sealed	78	66	45	18	53	54	64	72	69	63
Access Permits	781	557	176	195	10	16	24	19	17	45
Exempt Access Applications (No Fee)	-	-	-	-	175	198	248	44	196	86
Address Permits	392	227	322	53	123	102	147	153	215	72
Access/Address Combined Permits	-	-	-	113	30	27	35	237	55	109
Flood Control Fund										
Floodplain Management Permits	18	18	18	-	-	-	42	54	40	19

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Information Technology										
Service Request Processed	3,034	3,113	2,865	2,796	2,945	3,710	4,300	4,289	3,938	3,510
WWW site average monthly visits					37,802	42,024	39,724	52,539	56,466	59,387
GIS site average monthly visits						4,817	5,141	7,596	9,760	10,300
WSU Extension										
4-H Members	348	409	411	377	454	396	420	413	391	413
Extension Volunteers	142	134	142	116	119	120	115	116	123	123
Volunteer Hours	23,719	21,680	23,475	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Volunteer Hours-4-H Leaders	n/a	n/a	n/a	6515	3998	4415	3907	3797	4391	4620
Volunteer Hours-Master Gardeners	n/a	n/a	n/a	1464	1390	1363	1405	1090	1061	1366
Master Gardener Plant Clinic Clients	770	460	612	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Agricultural Public Contacts	5,570	8,436	5,996	6550	10,565	12,088	3,879			
Juvenile Court Services										
CJAA Programs										
WAJCA CMAP Risk Assessments Performed	80	99	47	94	63	78	61	31	29	80-21
Aggression Replacement Training, # Youth	16	18	16	8	19	8	-	-	-	-
CJS Programs (other)										
# of UA'S/# Positives From Total Taken	53-42		59-56	46-40	46-43	48-36	100-57	114-45	43-41	63/53
Work Crews-Youth	32	32	37	21	26	17	15	14	-	-
Work Crews-Hours	384	355	519	330	269	319	177	168	-	-
Work Crews-Sites	18	10	14	8	9	14	8	8	-	-
# UA Pre Screens/# of Positives From Total Taken	105-50		173-59	79-43	97-36	114-42	100-67	114-51	135/44	182/64
Healthy Choices participants	8	16	22	9	18	16	-	-	-	-
CJS Programs										
Community Service Youth-DIVS	In 36 Out 37		In 23 Out 25	27	20	12	17	15	15	7
Community Service Hours-DIVS	745	704	605	472	426	281	270	370	194	175
Community Service Youth-Ct.	In 61 Out 50		In 70 Out 58	65	60	46	33	29	33	23
Community Service Hours-Ct.	2,084	2,433	2,432	1,531	1,761	799	938	621	379	368
Community Service Sites Served	69	72	78	35	60	28	37	41	28	31
Diversion Program										
Youth Accountable	80	127	94	76	57	31	33	34	24	14
Community Accountability Boards	53	54	53	53	43	24	26	26	22	12
Volunteer Hours	477	486	477	477	387	144	156	159	243	56
Cases Referred for Supervision	127	146	115	131	114	87	59	49	42	8
Cases Referred for BECCA (ARY, Truancy, CHINS) St	94	64	43	35	25	27	39	38	42	73
Cases Referred for DIVERSION	80	128	92	76	57	51	51	44	38	15
Lower District Court										
Cases filed										
Traffic Infractions	10,946	9,473	9,485	8,596	8,608	7,124	8,090	8,270	8,549	8,616
Non-Traffic Infractions	408	340	428	428	350	340	475	395	381	284
DUI/Physical Control	393	420	333	360	396	367	346	304	280	291
Other Criminal Traffic	692	745	750	720	688	537	571	542	554	685
Criminal Non-Traffic	1,395	1,431	1,436	1,150	1,235	1,029	839	852	762	868
Civil Protection Orders	80	103	109	87	71	74	60	61	58	54
Civil	933	1,012	1,040	1,051	959	888	826	866	850	733
Small Claims	73	64	73	46	63	52	64	55	46	62
Parking	204	147	149	179	170	223	257	218	141	161

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Misdemeanant Probation										
Total Annual Pre Trial Cases Supervised	466	183	315+	149	276	274	230	231	594*	742
Total Annual Conviction Cases Supervised	2,782	2,340	2737+	2,238	2,166	2,324	2,476	2,282	2,171	3,250
Total Annual Warrant Cases Monitored	916	931	1,031	1,004	1,010	1,205	1,123	1,161	1,192	1,202
Total Annual New Supervision Cases In	2,493	2,510	2,532	2,220	2,346	2,174	1,186	1,875	1,343	1,677
Total Annual Supervision Cases Cleared Out	2,373	2,516	2,691	2,346	2,270	2,196	2,100	1,945	1,432	1,459
Total Annual Telephone Calls Received	48,392	47,914	49,436	47,705	46,210	50,302	42,800	40,358	41,100	24,068
Total Annual Office Contacts	5,786	5,235	5,592	4,883	4,090	3,826	3,597	38,656	3,347	3,112
Total Annual Court Hearings Attended	8,055	7,718	8,076	7,424	8,202	8,178	8,050	8,125	9,122	10,477
Total Annual Probation Violations Filed	1,895	1,812	2,007	1,881	1,704	1,899	1,938	1,817	1,759	1,826
Total Annual Treatment Reports Filed	9,349	8,982	8,901	8,578	9,062	9,487	6,002	5,639	4,280	3,589
Total Annual Evaluations Filed	1,557	1,511	1,580	1,279	1,156	1,220	890	809	900	858
Total Annual Community Service Timesheets Filed	-	-	1,228	1,075	978	1,050	879	767	729	762
Total Annual Community Service Hours Verified as	-	-	-	-	28,932	26,694	21,099	16,728	15,883	15,269
Total Annual PSI's/Review of No Contact Orders	-	-	-	38	58	54	46	44	57	72
Total Annual UA Tests Administered	81	88	96	142	85	46	80	139	382	543
Total Annual In Custody/Walk In Hearings Attender	-	-	-	-	1,166	1,139	1,133	1,131	964	1,086
Public Health										
Birth Certificates Issued	1,021	1,076	1,137	1,078	1,308	1,042	934	903	1,012	1,112
Communicable Disease Cases Confirmed	25	83	89	84	48	80	62	69	53	57
TB Tests Performed	290	279	254	138	130	106	105	107	143	102
Food Handler Permits Issued	1,857	1,844	2,308	2,067	2,092	2,347	2,490	2,555	3,056	2,982
Site Evaluations Performed	461	224	111	135	113	150	157	177	232	167
New Grants and Fund Sources					-	3	5	3	5	1
Death Certificates Issued					1,060	861	1,009	1,013	1,076	1,231
Access to Baby and Child Dentistry Outreach Contacts					-	-	-	376	466	196
Communicable Disease Investigations					104	213	117	139	270	153
Vaccinations Given					1,384	844	729	1,524	1,045	828
Syringes Exchanged					1,566	2,999	1,349	1,928	9,382	15,551
Water Mitigation Certificates Issued					-	-	-	31	108	23
Adequate Water Supply Determinations Issued					151	179	443	317	374	239
Environmental Health Inspections Performed					869	809	861	755	1,090	1,025
Solid Waste										
Ellensburg Garbage Tons	25,101	23,818	22,492	21,650	22,139	21,234	22,391	21,823	22,383	24,075
Cle Elum Garbage Tons	10,540	8,457	7,368	6,962	6,207	6,098	6,145	6,681	6,847	8,516
Ellensburg CDL Tons	768	558	587	836	1,085	839	1,283	1,529	1,769	1,728
Cle Elum CDL Tons	254	181	221	359	625	765	856	1,125	1,081	1,227
Ryegrass CDL Cubic Yards	19,592	24,114	8,303	6,202	8,665	7,944	11,018	9,779	11,120	25,896
Ellensburg Yard Waste Tons	1,694	1,577	1,616	1,505	1,438	1,548	1,725	1,847	2,001	2,356
Cle Elum Yard Waste Tons	227	427	314	238	210	188	270	276	338	346
Septage Gallons	1,118,099	893,801	986,459	784,764	778,841	807,071	959,378	375,398	118,784	119,022
Compost Sold Tons	n/a	n/a	n/a	271	324	288.6	647.44	1,125	1536.94	907.11

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Prosecutor										
Felony Cases	371	448	345	325	277	339	364	332	359	290
Sex Cases	21	25	18	30	11	11	9	17	10	14
Juvenile Cases	202	482	241	199	114	87	83	49	41	49
Upper District Cases	664	593	1,266	1,272	1,438	651	573	728	461	455
Lower District	1,950	1,743	1,286	1,205	1,432	1,098	1,080	676	807	601
Infractions (UDC and LDC combined)									913	1950
Sheriff										
Total Calls	14,251	17,653	16,369	15,753	17,485	14,859	13,767	15,977	10,906	12,899
Traffic Stops	4,776	6,401	4,739	5,130	6,018	4,940	4,577	5,295	2,602	2,977
Civil Papers	1,083	2,369	2,428	1,922	1,927	1,456	547	693	540	696
Jail Bed Days	36,986	41,712	43,081	39,706	34,099	35,444	36,436	31,645	32,488	30,321
Warrants	423	597	613	441	485	428	439	471	381	370
Treasurer										
Excise Tax Affidavits	2,753	2,023	1,805	1,964	2,020	2,093	2,336	2,364	2,505	2,771
Delq Parcel as of 12/31 for Current Year Only		1%	4%		6%	5%	3%	3%	4%	3%
Foreclosure/Liens										
June Warning - Real	na		137	198	332	372	298	243	311	187
June Warning - Irrigation	na		7	23	45	36	20	18	10	3
June Warning - Mobile Homes	na		na	81	27		83	40	70	42
June Warning - Personal Property	na		189	332	241	265	174	166	202	184
Original Certificate of Delinquency - Real	na		78	33	44	111	90	62	22	12
Original Certificate of Delinquency - RID	na		0	-	-	-	5	-	-	-
Original Certificate of Delinquency - Irrigation	na		2	4	10	15	9	2	-	-
Sold at Foreclosure Auction	na		na	na	9		12	8	3	-
New Tax Title	na		1	-	35	12	2	2	-	-
Liens Filed - Mobile Homes	na		na	73	7		16	15	9	12
Liens Filed - Personal Property	na		166	145	69	183	31	52	19	29
Upper County District Court (including Cle Elum & Roslyn Muni)										
Violations Filed (parking, traffic, non-traffic, criminal, non-criminal)	8,189	7,352	8,843	9,180	10,031	8,744	8,622	8,268	8,246	8,866
Traffic Violations Filed	na		na	na	na	6,852	7,328	6,980	6,982	7,517
Non-Traffic Violations Filed	na		na	na	na	221	283	272	161	387
Parking Violations Filed	na		na	na	na	933	418	432	295	445
DUI/Physical Control Violations Filed	na		na	na	na	122	139	99	102	105
Other Criminal Traffic Violations Filed	na		na	na	na	217	297	303	278	275
Non-Traffic Misdemeanors Filed	na		na	na	na	192	169	182	176	137
DV Petitions	na		na	na	na	11	9	10	14	14
Anti-Harassment Petitions	na		na	na	na	44	38	41	35	33
Sexual Assault Petitions	na		na	na	na	-	0	0	0	0
Stalking Protection Orders	na	na	na	na	na na		na	0	4	0
Civil Cases Filed	na		na	na	na	112	135	193	177	207
Small Claims	na		na	na	na	31	20	24	22	30
TOTAL CASES FILED	8,189	7,352	8,843	9,180	10,031	8,735	8,836	8,536	8,246	9,150