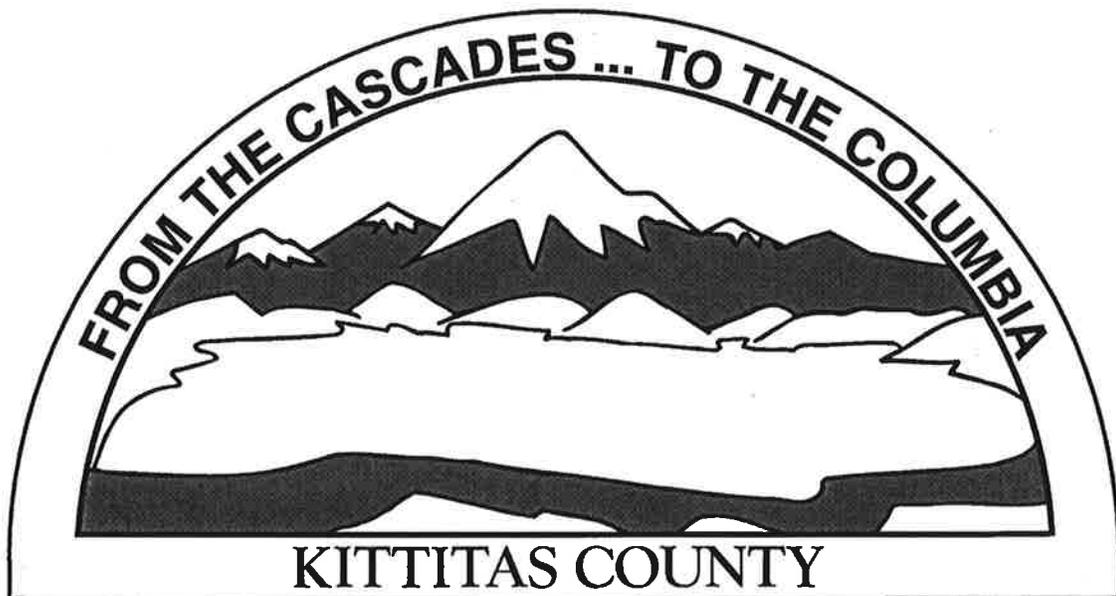


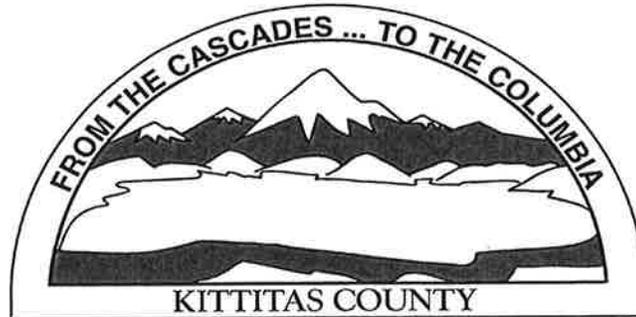
Kittitas County, Washington



Comprehensive Annual
Financial Report

For Fiscal Year Ended
December 31, 2017

KITTITAS COUNTY, WASHINGTON



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2017

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 2017 ANNUAL REPORT

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

Certified correct this 4th day of September, 2018 to the best
of my knowledge and belief

Jerald V Pettit
Kittitas County Auditor



September 4th, 2018

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, 2017.

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

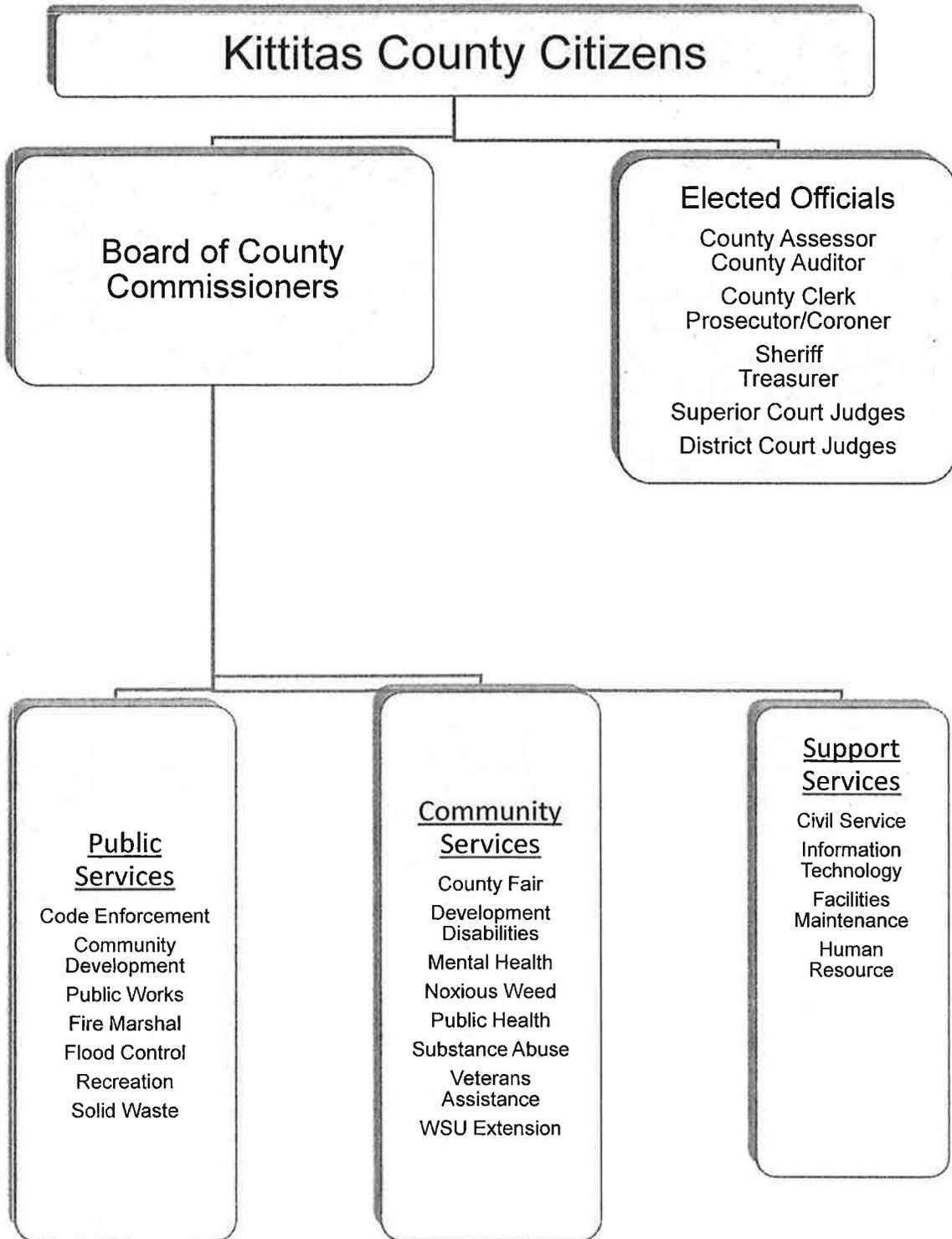
Elected Officials of Kittitas County

| County Commissioners | | Terms |
|-----------------------------|----------------------|------------------------------|
| District #1 | Mr. Paul Jewell | Jan. 1, 2017 - Dec. 31, 2020 |
| District #2 | Ms. Laura Osiadacz | Jan. 1, 2017 - Dec. 31, 2020 |
| District #3 | Mr. Obie O'Brien | Jan. 1, 2015 - Dec. 31, 2018 |
| | | |
| Assessor | Ms. Marsha Weyand | Jan. 1, 2015 - Feb. 28, 2017 |
| | Mr. Mike Hougardy | Mar 14, 2017 - Nov 28, 2017 |
| | | |
| Auditor | Mr. Jerald V. Pettit | Jan. 1, 2015 - Dec. 31, 2018 |
| | | |
| Clerk | Ms. Val Barschaw | Jan. 1, 2015 - Dec. 31, 2018 |
| | | |
| Coroner | Mr. Nick Henderson | Jan. 1, 2015 - Dec. 31, 2018 |
| | | |
| Prosecuting Attorney | Mr. Greg L. Zempel | Jan. 1, 2015 - Dec. 31, 2018 |
| | | |
| Sheriff | Mr. Eugene Dana | Jan. 1, 2015 - Dec. 31, 2018 |
| | | |
| Treasurer | Mr. Brett Wachsmith | Jan. 1, 2015 - Dec. 31, 2018 |
| | | |
| Superior Court Judge | | |
| Presiding Judge | Mr. Scott Sparks | Jan. 1, 2017 - Dec. 31, 2020 |
| | Ms. Candace Hooper | Jan. 1, 2017 - Dec. 31, 2020 |
| | | |
| District Court Judge | | |
| Lower County | Mr. James Hurson | Jan. 1, 2015 - Jan. 12, 2019 |
| Upper County | Mr. Darrell Ellis | Jan. 1, 2015 - Dec. 31, 2018 |

APPOINTED OFFICIALS

| | |
|-------------------------------------------------------|------------------|
| Director of County Fair / Event Center | Jill Scheffer |
| Building Official | Mike Flory |
| Director of Computer Services | James Goeben |
| Director of Facilities Maintenance/Solid Waste | Patti Johnson |
| Facilities Maintenance Project Manager | Patti Johnson |
| Director of Human Resources | Lisa Young |
| Director of Probation Services | Michael Stafford |
| Director of Public Works | Mark Cook |
| Fire Marshal | Josh Hink |
| Director of Community Development Services | Dan Carlson |
| Public Health Administrator | Robin Read |
| Public Health Officer | Dr. Mark Larson |
| Weed Administrator | Todd Davis |
| WSU Extension | Tip Hudson |

Kittitas County Overview



KITITAS COUNTY, WASHINGTON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2017

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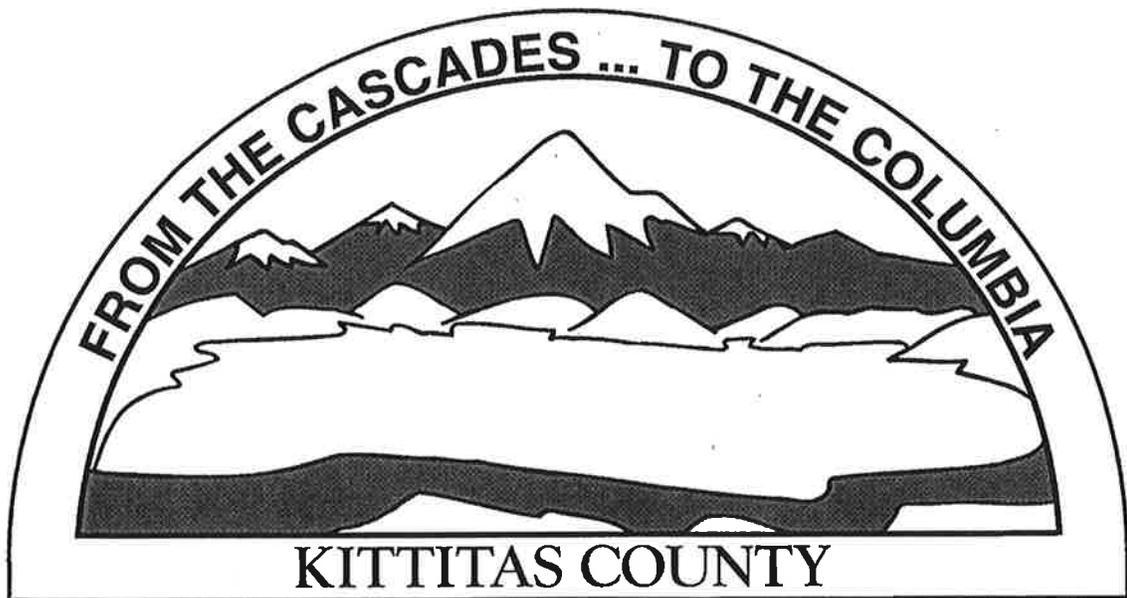
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Financial Section



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, 2017, 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, 2017 by over \$139.0 million. Net Investment in capital assets (net of depreciation and related debt) account for 65.1% of this amount, with a value of \$90.9 million. Of the remaining Net Position, \$12.1 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2017 Kittitas County's government activities reported combined ending Net Position of \$126.2 million. Of that amount, \$83.5 million is Investment in Capital Assets.
- Fund Balance for the General Fund at December 31, 2017 was \$20.5 million.
- Fund Balance for the County Road Fund at December 31, 2017 was \$9.8 million.
- The County's total long term debt at December 31, 2017 was \$27.3 million. The County's remaining debt capacity for non-voted debt is at \$68.2 million. The Solid Waste Landfill Post-Closure liability costs are \$1.19 million.
- The General Fund's fund balance increased 33.4% over 2017, showing an increase of \$4,069,772. The amount of unrestricted funds is \$9.44 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 service 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 2017. 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 2017, 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 2017.

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

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

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, 2017, with 2016 comparative balances.

Statement of Net Position

| | Governmental Activities | | Business-type Activities | | Total Primary Government | |
|---------------------------------------|-------------------------|----------------------|--------------------------|--------------------|--------------------------|----------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Assets: | | | | | | |
| Current Assets | \$58,194,878 | \$55,174,218 | \$8,263,759 | \$9,565,515 | \$66,458,637 | \$64,739,733 |
| Capital Assets | 94,103,774 | 94,395,762 | 9,463,613 | 4,513,189 | 103,567,387 | 98,908,951 |
| Deferred outflow of Resources-Pension | 1,766,210 | 2,319,949 | 123,207 | 132,573 | 1,889,417 | 2,452,522 |
| Total Assets | 154,064,863 | 151,889,929 | 17,850,579 | 14,211,277 | 171,915,441 | 166,101,206 |
| Liabilities | | | | | | |
| Other liabilities | 2,479,910 | 2,544,306 | 431,409 | 517,144 | \$2,911,319 | \$3,061,450 |
| Long-term liabilities | 23,489,226 | 25,633,780 | 3,883,223 | 4,843,597 | 27,372,449 | 30,477,377 |
| Deferred Inflows of Resources-Pension | 1,870,600 | 462,804 | 143,629 | 37,997 | 2,014,229 | 500,801 |
| Total Liabilities | 27,839,736 | 28,640,890 | 4,458,261 | 5,398,738 | \$32,297,997 | \$34,039,628 |
| Net Position | | | | | | |
| Investment in Capital Assets | 83,539,377 | 83,246,034 | 7,366,612 | 4,063,188 | 90,905,989 | 87,309,221 |
| Non Spendable | 142,908 | 69,518 | 0 | 0 | 142,908 | 69,518 |
| Restricted | 25,428,413 | 26,701,951 | 1,169,118 | 1,153,926 | 26,597,531 | 27,855,877 |
| Committed | 3,477,527 | 3,167,309 | 0 | 0 | 3,477,527 | 3,167,309 |
| Assigned | 6,373,552 | 5,924,463 | 0 | 0 | 6,373,552 | 5,924,463 |
| Unassigned | 7,263,349 | 4,139,763 | 4,856,588 | 3,595,426 | 12,119,937 | 7,735,189 |
| Total Net Position | \$126,225,127 | \$123,249,039 | \$13,392,318 | \$8,812,539 | \$139,617,445 | \$132,061,578 |

Net Position of the County's governmental activities was \$126.2 million. The County's unrestricted Net Position, the part of the Net Position that can be used to finance day-to-day operations \$7,263,349.

Statement of Activities

For fiscal year ended December 31, 2017, the revenues of primary governmental activities totaled \$47.4 million. Property taxes are the largest revenue source at \$13.6 million, while Sales taxes are the second largest at \$11.7 million.

The expenses for governmental activities totaled \$44.4 million. General Government was the county's highest commitment at \$12.3 million; Transportation is the seconded highest expense for 2017 with \$11.1 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 | |
|-------------------------------------------|-------------------------|---------------------|--------------------------|--------------------|--------------------------|---------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$8,426,815 | \$7,764,658 | \$6,788,500 | \$5,849,850 | \$15,215,315 | \$13,614,508 |
| Operating Grants | 5,391,607 | 4,912,991 | 0 | 0 | 5,391,607 | 4,912,991 |
| Capital Grants | 439,707 | 0 | 2,952,911 | 0 | 3,392,619 | 0 |
| General Revenues: | | | | | | |
| Property Taxes | 13,550,745 | 12,942,207 | 0 | 0 | 13,550,745 | 12,942,207 |
| Sales Taxes | 11,709,468 | 10,349,121 | 0 | 0 | 11,709,468 | 10,349,121 |
| Other Taxes | 5,009,067 | 4,621,109 | 0 | 0 | 5,009,067 | 4,621,109 |
| Unrestricted Grants & Contributions | 1,030,027 | 1,014,739 | 0 | 0 | 1,030,027 | 1,014,739 |
| Unrestricted Investment Earnings | 1,281,811 | 1,130,332 | 73,139 | 27,605 | 1,354,950 | 1,157,937 |
| Proceeds on Disposition of Capital Assets | 85,130 | 139,859 | 0 | 0 | 85,130 | 139,859 |
| Transfers | 475,662 | 0 | 472,737 | 0 | 948,399 | 0 |
| Total Revenues | \$47,400,039 | \$42,875,017 | \$10,287,288 | \$5,877,455 | \$57,687,327 | \$48,752,471 |

| | Governmental Activities | | Business-Type Activities | | Total Primary Government | |
|---------------------------------------------------------------|-------------------------|----------------------|--------------------------|--------------------|--------------------------|----------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Expenses: | | | | | | |
| Judicial | \$2,884,680 | \$3,000,668 | 0 | 0 | \$2,884,680 | \$3,000,668 |
| General Government | 12,292,485 | 8,576,946 | 0 | 0 | 12,292,485 | 8,576,946 |
| Public Safety | 10,889,664 | 10,931,105 | 0 | 0 | 10,889,664 | 10,931,105 |
| Physical Environment | 800,779 | 727,667 | 0 | 0 | 800,779 | 727,667 |
| Transportation | 11,056,316 | 10,394,310 | 0 | 0 | 11,056,316 | 10,394,310 |
| Economic Environment | 981,781 | 928,496 | 0 | 0 | 981,781 | 928,496 |
| Mental & Public Health | 2,728,721 | 2,734,111 | 0 | 0 | 2,728,721 | 2,734,111 |
| Culture & Recreation | 2,396,379 | 2,131,806 | 0 | 0 | 2,396,379 | 2,131,806 |
| Interest on Long Term Debt | 393,146 | 304,964 | 0 | 0 | 393,146 | 304,964 |
| Garbage & Solid Waste | 0 | 0 | 4,189,734 | 3,657,715 | 4,189,734 | 3,657,715 |
| Community Development Services | 0 | 0 | 1,517,775 | 1,657,448 | 1,517,775 | 1,657,448 |
| Water Mitigation | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | \$44,423,951 | \$39,730,073 | \$5,707,510 | \$5,315,163 | \$50,131,460 | \$45,045,236 |
| Excess (Deficiency) before Special Items and Transfers | | | | | | |
| Change in Net Position | 2,976,089 | 3,144,944 | 4,579,778 | 562,292 | 7,555,867 | 3,707,236 |
| Net Position as of January 1 | 123,249,038 | 120,120,894 | 8,812,539 | 8,253,455 | 132,061,578 | 128,374,348 |
| Prior Year Adjustments | 0 | (4,401) | 0 | (3,207) | 0 | (7,608) |
| Balancing item | 0 | (12,399) | 0 | 0 | 0 | (12,399) |
| Net Position as of December 31 | \$126,225,127 | \$123,249,038 | \$13,392,318 | \$8,812,539 | \$139,617,445 | \$132,061,578 |

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 2017. Together these funds account for 69% of the total government assets and 80% of the total government fund balance. As of December 31, 2017, the county's government funds reported combined fund balances nearly \$44.86 million. Of this total amount, \$9.44 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 | 142,908 |
| Restricted | 25,428,413 |
| Committed | 3,477,527 |
| Assigned | 6,373,552 |
| Unassigned | 9,440,042 |

In the total Assets, the Cash and Investments have increased from the previous year by \$629,636; and receivables have decreased by \$6,311 and the due from other Governmental increased by \$803,276. The net change in all assets is a 3.2% increase.

In the total Liabilities, the biggest decrease is the Due to other funds/ Interfund Loans by \$801,450, and deposits payable by a decrease of \$99,471. The net change in all liabilities is a 16.1% decrease.

| Governmental Funds | 2017 | 2016 | Net Change |
|--------------------|------------|------------|------------|
| Total Assets | 51,735,619 | 50,119,267 | 1,616,352 |
| Total Liabilities | 4,152,752 | 4,947,833 | (795,081) |
| Total Fund Balance | 44,862,442 | 42,412,437 | 2,450,005 |

Governmental Funds Revenues/Expenditure Analysis

The net change in fund balance for the General Fund in 2017 was \$4,069,772. The net change in the County Road fund was a (\$2,410,547). Other Governmental Funds had an overall net change in fund balance of \$790,781 for 2017. The changes in fund balances for the General Fund are the additional Sales Taxes collected; County Road is due to the completion of Transportation Construction Projects.

The overall changes in Governmental Revenues were 9.25% increase. The biggest change in the revenues occurred in Sales Taxes with a 13.1% increase; 2016 \$10.3 million compared to \$11.7 million in 2017; showing an increase of \$1.36 million.

The overall expenditures increased 9.9% from 2016. The biggest change in expenses was in Culture and Recreation-Capital which decreased \$1.67 Million.

| Governmental Funds | 2017 | 2016 | Net Change |
|----------------------------|--------------|--------------|-------------|
| Revenues | 47,902,575 | 43,847,974 | 4,054,601 |
| Expenditures | (44,949,857) | (40,892,912) | (4,056,945) |
| Other Financing Sources | (502,712) | 2,965,643 | (3,468,355) |
| Net Change in Fund Balance | 2,450,005 | 5,920,706 | (3,470,701) |
| Fund Balance Beginning | 42,412,437 | 36,491,784 | 5,920,653 |
| Prior Year Adjustments | 0 | (53) | 53 |
| Fund Balance Ending | 44,862,442 | 42,412,437 | 2,450,005 |

Proprietary Funds Net Position Analysis

The Net Position of the Solid Waste fund as of December 31, 2017 was \$8.98 million; with \$3.9 million in unrestricted funds. The Net Position of the Community Development Services fund as of December 31, 2017 was \$754,776. The Net Position of the Water Mitigation fund as of December 31, 2017 was \$3.66 million. The internal service funds have net position in the amount of \$12.08 million.

Proprietary Funds Revenue/Expenditure Analysis

The Solid Waste fund collected \$4.71 million in revenues and had an operating expense of \$4.09 million showing a net gain of \$618,423. The changes in net position for 2017 after non-operating revenues and expenses are \$641,631.

The Community Development Services fund collected \$1.9 million in revenues and had an operating expense of \$1.54 million showing a net gain of \$365,236. The changes in net position for 2017 after non-operating and expense are \$387,831.

The Water Mitigation fund collected \$172,605 in revenues and showing a net gain of \$172,605. The changes in net position for 2017 after non-operating and expense are \$3,550,316.

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, 2017.

| | Original Budget | Final Budget | Variance with Final Budget Positive (Negative) |
|---------------------------------------------|----------------------|----------------------|------------------------------------------------|
| Revenues | | | |
| Taxes | \$ 13,614,620 | \$ 13,845,373 | \$ 230,753 |
| Licenses & Permits | 146,550 | 146,550 | - |
| Intergovernmental | 3,051,993 | 3,243,791 | 191,798 |
| Charges for Services | 2,576,631 | 2,663,016 | 86,385 |
| Fines & Forfeits | 1,556,503 | 1,573,812 | 17,309 |
| Miscellaneous | 1,650,729 | 1,882,919 | 232,190 |
| Total Revenues | \$ <u>22,597,026</u> | \$ <u>23,355,461</u> | \$ <u>758,435</u> |
| Expenditures | | | |
| General Governmental | \$ 8,114,024 | 8,336,434 | \$ 222,410 |
| Judicial | 2,869,597 | 2,934,264 | 64,667 |
| Security of Persons and Property | 9,210,805 | 9,533,042 | 322,237 |
| Physical Environment | 134,311 | 138,539 | 4,228 |
| Economic Environment | 265,745 | 449,993 | 184,248 |
| Mental & Physical Health | 197,119 | 250,135 | 53,016 |
| Culture & Recreation | 1,333,406 | 1,910,385 | 576,979 |
| Debt Service | 1,256,297 | 1,304,115 | 47,818 |
| Capital Outlay | 488,659 | 643,856 | 155,197 |
| Total Expenditures | \$ <u>23,869,963</u> | \$ <u>25,500,763</u> | \$ <u>1,630,800</u> |
| Excess (Deficit) Revenues over Expenditures | \$ (1,272,937) | \$ (2,145,302) | \$ (872,365) |
| Other Financing Sources (Uses) | | | |
| Restitution | \$ 310 | 310 | \$ - |
| Other Loan/Bond Proceeds | - | 149,773 | 149,773 |
| Sale of Fixed Assets | 2,000 | 2,000 | - |
| Transfers In | 150,000 | 150,000 | - |
| Transfers Out | (906,155) | (1,556,819) | (650,664) |
| Total Other Financing Sources (Uses) | \$ (753,845) | \$ (1,254,736) | \$ (500,891) |
| Net Change in Fund Balance | \$ (2,026,782) | \$ (3,400,038) | \$ (1,373,256) |
| Fund Balance, January 1 | \$ 10,937,715 | \$ 12,182,103 | \$ 1,244,388 |
| Fund Balance, December 31 | \$ <u>8,910,933</u> | \$ <u>8,782,065</u> | \$ <u>(128,868)</u> |

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 Culture & Recreation in the amount of \$576,979 for the operating expenditures for the Event Center and increase in the awarded expenditure funding for Lodging Tax funds.

General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$23.35 million and total revenues received \$26.64 million, or 14.10% 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 under estimated due to the additional revenue received in sales tax in December 2017.

The General Fund budgeted expenses vs. actual came in at 16.47% under budget. The biggest unspent budget was Security of Persons and Property, due to reduction in filled positions and contracted services.

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------------|-----------------------|-----------------------|------------------------------------------------|
| Revenues | | | |
| Taxes | \$ 13,845,373 | \$ 16,440,256 | \$ 2,594,883 |
| Licenses & Permits | 146,550 | 204,065 | 57,515 |
| Intergovernmental | 3,243,791 | 2,975,280 | (268,511) |
| Charges for Services | 2,663,016 | 3,017,380 | 354,364 |
| Fines & Forfeits | 1,573,812 | 1,682,484 | 108,672 |
| Miscellaneous | 1,882,919 | 2,329,390 | 446,471 |
| Total Revenues | \$ 23,355,461 | \$ 26,648,856 | \$ 3,293,395 |
| Expenditures | | | |
| General Governmental | 8,336,434 | 7,557,267 | 779,167 |
| Judicial | 2,934,264 | 2,813,535 | 120,729 |
| Security of Persons and Property | 9,533,042 | 7,981,105 | 1,551,937 |
| Physical Environment | 138,539 | 96,391 | 42,148 |
| Economic Environment | 449,993 | 413,587 | 36,406 |
| Mental & Physical Health | 250,135 | 250,925 | (790) |
| Culture & Recreation | 1,910,385 | 1,656,450 | 253,935 |
| Debt Service | 1,304,115 | 163,455 | 1,140,660 |
| Capital Outlay | 643,856 | 365,805 | 278,051 |
| Total Expenditures | \$ 25,500,763 | \$ 21,298,520 | \$ 4,202,243 |
| Excess (Deficit) Revenues over Expenditures | \$ (2,145,302) | \$ 5,350,335 | \$ 7,495,637 |
| Other Financing Sources (Uses) | | | |
| Restitution | \$ 310 | \$ 4,989 | \$ 4,679 |
| Other Loan/Bond Proceeds | 149,773 | - | (149,773) |
| Sale of Fixed Assets | 2,000 | 29,642 | 27,642 |
| Transfers In | 150,000 | 22,574 | (127,426) |
| Transfers Out | (1,556,819) | (1,337,769) | 219,050 |
| Total Other Financing | \$ (1,254,736) | \$ (1,280,564) | \$ (25,828) |
| Net Change in Fund Balance | \$ (3,400,038) | \$ 4,069,772 | \$ 7,469,810 |
| Fund Balance, January 1 | \$ 12,182,103 | \$ 16,500,654 | \$ 4,318,551 |
| Fund Balance, December 31 | \$ 8,782,065 | \$ 20,570,426 | \$ 11,788,361 |

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, 2017, amounts to over \$103.6 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 in the Governmental activities is in Construction in Progress; \$2,272,133. This includes County Road projects, Event Center Projects and the Jail HVAC upgrade. In the Business Type Activities the largest increase was for the purchase of water rights in the amount of \$2,635,097.

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 \$27.3 million; of which Governmental was \$23,464,885 and Business type activities were \$3,896,590.

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 are increasing due to construction projects. We are continuing to watch 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

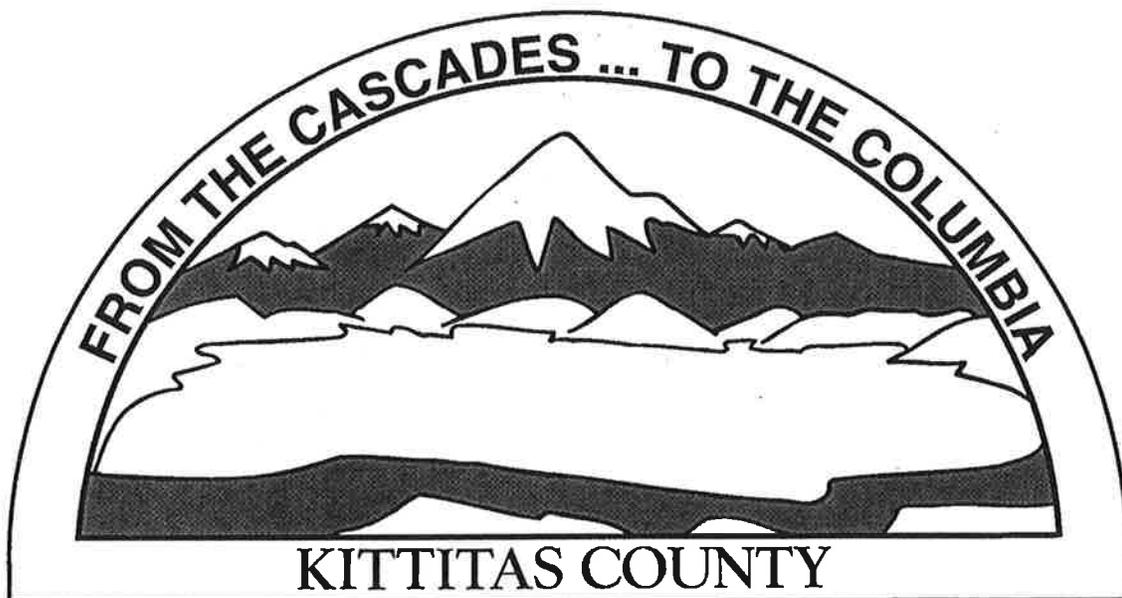
fund balance of the General Fund. The 2016 ending fund balance for the General fund was \$16.50 million and the ending 2017 fund balance was \$20.57 million.

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 2017 from 2016 by 3 positions; increase in the Public Works and the Public Health offices and a decrease in the Sheriff's office-Corrections Division and Misdemeanant Probation.

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, 2017

| | Governmental Activities | Business-type Activities | Total |
|---------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | | |
| Cash & cash equivalents | \$ 31,221,263 | \$ 990,802 | \$ 32,212,065 |
| Investments | 19,190,110 | 4,556,186 | 23,746,296 |
| Receivables (net) | 3,017,881 | 509,140 | 3,527,020 |
| Internal Balances | (1,211,401) | 1,211,401 | - |
| Inventories | 636,890 | - | 636,890 |
| Pension Assets | 1,238,747 | - | 1,238,747 |
| Due from other Governmental | 3,975,431 | 54,714 | 4,030,145 |
| Prepaid items | 125,958 | 16,182 | 142,140 |
| Cash restricted | | | |
| Cash-landfill closure & postclosure | - | 295,521 | 295,521 |
| Investments restricted for landfill closure & post | - | 629,814 | 629,814 |
| Capital Assets (net of accumulated depreciation) | - | - | - |
| Land, and non-depreciable infrastructure | 15,365,933 | 2,285,908 | 17,651,841 |
| Intangible Assets | 1,952,010 | 5,175,338 | 7,127,348 |
| Buildings | 21,402,688 | 527,784 | 21,930,472 |
| Improvements | 869,958 | 824,992 | 1,694,950 |
| Equipment | 5,109,983 | 459,316 | 5,569,300 |
| Infrastructure | 46,228,397 | - | 46,228,397 |
| Construction in progress | 3,174,805 | 190,275 | 3,365,080 |
| Total Assets | <u>\$ 152,298,653</u> | <u>\$ 17,727,372</u> | <u>\$ 170,026,024</u> |
| Deferred outflow of Resources | | | |
| Deferred outflow of Resources - Pension | 1,766,210 | 123,207 | 1,889,417 |
| COMBINED ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | <u>154,064,863</u> | <u>17,850,579</u> | <u>171,915,441</u> |
| LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | | | |
| Accounts payable and accrued exp. | \$ 2,023,316 | \$ 431,409 | \$ 2,454,724 |
| Unearned revenue | 9,454 | - | 9,454 |
| Other current liabilities | 447,140 | - | 447,140 |
| Liabilities payable from restricted assets | - | - | - |
| Non-Current Liabilities: | | | |
| Other Long Term Debt | | | |
| Due within one year | 857,223 | 1,078,749 | 1,935,972 |
| Due in more than one year | 22,607,662 | 2,804,474 | 25,412,136 |
| Miscellaneous | 24,341 | - | 24,341 |
| Total Liabilities | <u>\$ 25,969,136</u> | <u>\$ 4,314,632</u> | <u>\$ 30,283,768</u> |
| Deferred Inflows of Resources | | | |
| Deferred Inflows of Resources-Pensions | 1,870,600 | 143,629 | 2,014,229 |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>27,839,736</u> | <u>4,458,261</u> | <u>32,297,997</u> |
| NET POSITION | | | |
| Net Investment in Capital Assets | \$ 83,539,377 | \$ 7,366,612 | \$ 90,905,989 |
| Fund Balance | | | |
| Non Spendable | 142,908 | - | 142,908 |
| Restricted | 25,428,413 | 1,169,118 | 26,597,531 |
| Committed | 3,477,527 | - | 3,477,527 |
| Assigned | 6,373,552 | - | 6,373,552 |
| Unassigned/Unrestricted | 7,263,349 | 4,856,588 | 12,119,937 |
| Total Net Position | <u>\$ 126,225,127</u> | <u>\$ 13,392,318</u> | <u>\$ 139,617,445</u> |

KITTITAS COUNTY, WASHINGTON
Statement of Activities
For the Year ended December 31, 2017

| 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 | \$ 2,884,680 | \$ 2,032,541 | \$ (34,265) | \$ - | \$ (886,403) | \$ - | \$ (886,403) |
| General Government | 12,292,485 | 3,125,002 | 269,972 | - | (8,897,511) | - | (8,897,511) |
| Public Safety | 10,889,664 | 1,632,974 | 1,029,401 | - | (8,228,290) | - | (8,228,290) |
| Physical Environment | 800,779 | 242,027 | 241,902 | 439,707 | 122,857 | - | 122,857 |
| Transportation | 11,056,316 | 281,905 | 2,503,266 | - | (8,271,145) | - | (8,271,145) |
| Economic Environment | 981,781 | 613,226 | 82,473 | - | (286,082) | - | (286,082) |
| Mental & Physical Health | 2,728,721 | 279,950 | 1,272,359 | - | (1,176,412) | - | (1,176,412) |
| Culture & Recreation | 2,396,379 | 219,191 | 27,500 | - | (2,149,688) | - | (2,149,688) |
| Interest on long-term debt | 393,146 | - | - | - | (393,146) | - | (393,146) |
| Total Government Activities | \$ 44,423,951 | \$ 8,426,815 | \$ 5,391,607 | \$ 439,707 | \$ (30,165,821) | \$ - | \$ (30,165,821) |
| Business-type Activities: | | | | | | | |
| Garbage & Solid Waste | \$ 4,169,734 | \$ 4,712,810 | \$ - | \$ - | \$ - | \$ 523,076 | \$ 523,076 |
| Community Development Services | 1,517,775 | 1,903,085 | - | - | - | 385,310 | 385,310 |
| Water Mitigation | - | 172,605 | - | 2,952,911 | - | 3,125,516 | 3,125,516 |
| Total Business-Type Activities | \$ 5,707,510 | \$ 6,788,500 | \$ - | \$ 2,952,911 | \$ - | \$ 4,033,902 | \$ 4,033,902 |
| Total Primary Government | \$ 50,131,460 | \$ 15,215,315 | \$ 5,391,607 | \$ 3,392,619 | \$ (30,165,821) | \$ 4,033,902 | \$ (26,131,919) |
| General Revenues: | | | | | | | |
| Property Taxes | | | | \$ 13,550,745 | \$ - | \$ 13,550,745 | |
| Sales Taxes | | | | 11,709,468 | - | 11,709,468 | |
| Other Taxes | | | | 5,009,067 | - | 5,009,067 | |
| Unrestricted Grants & Contributions | | | | 1,030,027 | - | 1,030,027 | |
| Unrestricted Investment Earnings | | | | 1,281,811 | 73,139 | 1,354,950 | |
| Proceeds on Disposition of Capital Assets | | | | 85,130 | - | 85,130 | |
| Transfers | | | | 475,662 | 472,737 | 948,399 | |
| Total General Revenues, Special Items & Transfers | | | | \$ 33,141,909 | \$ 545,876 | \$ 33,687,786 | |
| Change in Net Position | | | | \$ 2,976,089 | \$ 4,579,778 | \$ 7,555,867 | |
| Net Position as of January 1 | | | | \$ 123,249,038 | \$ 8,812,539 | \$ 132,061,578 | |
| Net Position as of December 31 | | | | \$ 126,225,127 | \$ 13,392,318 | \$ 139,617,445 | |

KITTITAS COUNTY, WASHINGTON

**Balance Sheet
Governmental Funds
December 31, 2017**

| | General Fund | County Road | Other Governmental Funds | Total Governmental Funds |
|---------------------------------------------------------------------------|----------------------|----------------------|--------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash & cash equivalents | \$ 19,740,034 | \$ 874,725 | \$ 7,117,329 | \$ 27,732,089 |
| Investments | - | 9,076,358 | 7,380,751 | 16,457,109 |
| Receivables (net) | 2,507,369 | 28,526 | 395,965 | 2,931,860 |
| Due from other funds | 163,238 | 350,820 | 2,931 | 516,988 |
| Due from Other Governmental | 2,242,984 | 779,422 | 953,025 | 3,975,431 |
| Prepaid items | 98,202 | 12,234 | 11,706 | 122,143 |
| Total assets | \$ 24,751,828 | \$ 11,122,084 | \$ 15,861,707 | \$ 51,735,619 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | |
| LIABILITIES | | | | |
| Accounts payable and accrued exp. | \$ 562,832 | \$ 744,465 | \$ 513,561 | \$ 1,820,858 |
| Payable to other governments | 3,651 | 1 | 92,202 | 95,853 |
| Due to other funds | 150 | 340,583 | 207,129 | 547,862 |
| Interfund Loans Payable | 1,231,584 | - | - | 1,231,584 |
| Interest Payable | - | - | - | - |
| Unearned revenue | 7,396 | 71 | 1,988 | 9,454 |
| Deposits payable | 15,434 | 7,896 | 423,809 | 447,140 |
| Total liabilities | 1,821,047 | 1,093,016 | 1,238,689 | 4,152,752 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred Inflows of Resources | 2,360,355 | 166,247 | 193,823 | 2,720,425 |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | | | | |
| | 4,181,402 | 1,259,263 | 1,432,512 | 6,873,177 |
| FUND BALANCES | | | | |
| Non Spendable | 114,177 | 13,284 | 15,446 | 142,908 |
| Restricted | 4,505,858 | 9,849,537 | 11,073,018 | 25,428,413 |
| Committed | 1,326,409 | - | 2,151,118 | 3,477,527 |
| Assigned | 5,183,939 | - | 1,189,612 | 6,373,552 |
| Unassigned | 9,440,042 | - | - | 9,440,042 |
| Total fund balances | 20,570,426 | 9,862,821 | 14,429,195 | 44,862,442 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 24,751,828 | \$ 11,122,084 | \$ 15,861,707 | \$ 51,735,619 |

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 | 88,892,149 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds | 2,720,425 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds | (23,464,885) |
| Adjustment Related to Pensions -GASB 68 | 1,134,357 |
| 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. | 12,080,638 |
| Net Position of Governmental Activities | 126,225,127 |

KITTITAS COUNTY, WASHINGTON
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

| | General Fund | County Road | Other Governmental Funds | Total Governmental Funds |
|-----------------------------------------------------------|----------------|----------------|--------------------------------|--------------------------------|
| REVENUES | | | | |
| Taxes: | | | | |
| Property | \$ 8,871,196 | \$ 4,046,393 | \$ 637,665 | \$ 13,555,253 |
| Sales | 7,317,125 | - | 4,392,343 | 11,709,468 |
| Other | 251,935 | 13,196 | 1,077,083 | 1,342,213 |
| Licenses & Permits | 204,065 | 105,373 | 543,767 | 853,206 |
| Intergovernmental | 2,975,280 | 4,656,137 | 3,050,966 | 10,682,383 |
| Charges for Services | 3,017,380 | 317,540 | 1,757,085 | 5,092,006 |
| Fines & Forfeitures | 1,682,484 | - | 21,616 | 1,704,100 |
| Investment Earnings | 1,097,874 | 84,781 | 58,987 | 1,241,643 |
| Miscellaneous Revenues | 1,231,516 | 21,606 | 469,181 | 1,722,302 |
| Total revenues | \$ 26,648,856 | \$ 9,245,026 | \$ 12,008,693 | \$ 47,902,575 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Judicial | \$ 2,813,535 | \$ - | 192,338 | \$ 3,005,874 |
| General Government | 7,557,267 | 421,133 | 1,281,973 | 9,260,373 |
| Public Safety | 7,981,105 | - | 3,173,606 | 11,154,711 |
| Physical Environ | 96,391 | - | 717,438 | 813,829 |
| Transportation | - | 8,050,445 | 205,675 | 8,256,120 |
| Economic Environment | 413,587 | - | 568,194 | 981,781 |
| Health & Human Services | 250,925 | - | 2,546,003 | 2,796,928 |
| Culture & Recreation | 1,656,450 | - | 480,077 | 2,136,527 |
| Debt Service: | | | | |
| Principal | 106,425 | - | 663,298 | 769,724 |
| Interest | 56,580 | - | 335,257 | 391,836 |
| Debt Expense | 450 | - | 860 | 1,310 |
| Capital Outlay: | | | | |
| General government | 101,641 | - | 3,577 | 105,218 |
| Judicial | - | - | - | - |
| Public safety | 93,106 | - | 1,367,543 | 1,460,648 |
| Physical environment | - | - | 429,824 | 429,824 |
| Transportation | - | 3,183,995 | 1,044 | 3,185,039 |
| Health & Human services | - | - | 25,464 | 25,464 |
| Economic environment | - | - | - | - |
| Culture & recreation | 171,058 | - | 3,594 | 174,652 |
| Total expenditures | \$ 21,298,520 | \$ 11,655,573 | \$ 11,995,764 | \$ 44,949,857 |
| Excess (deficiency) of revenues over (under) expenditures | \$ 5,350,335 | \$ (2,410,547) | \$ 12,929 | \$ 2,952,717 |
| Continued on Next Page | | | | |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | \$ 22,574 | \$ - | \$ 1,411,862 | \$ 1,434,436 |
| Transfers out | (1,337,769) | - | (637,836) | (1,975,605) |
| Debt Proceeds | - | - | - | - |
| Proceeds on Disposition of capital assets | 34,631 | - | 3,826 | 38,457 |
| Total other financing sources (uses) | \$ (1,280,564) | \$ - | \$ 777,852 | \$ (502,712) |
| SPECIAL ITEMS | | | | |
| Gain on Disposition of Capital Assets | - | - | - | - |
| Net change in fund balances | 4,069,772 | (2,410,547) | 790,781 | 2,450,005 |
| Fund balances--beginning | 16,500,654 | 12,273,369 | 13,638,414 | 42,412,437 |
| Prior Period Adjustments | - | - | - | - |
| Fund balances--ending | \$ 20,570,426 | \$ 9,862,821 | \$ 14,429,195 | \$ 44,862,442 |

Continued Next Page

KITTITAS COUNTY, WASHINGTON
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

Net changes in fund balances for governmental funds \$ 2,450,005

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 | \$ 5,380,845 | |
| Depreciation | (4,045,484) | |
| Reduction Construction in Progress | (251,854) | |
| Cost of Assets Sold | (545,045) | |
| Adjustments to Assets | (3,649,982) | |
| | | (3,111,520) |

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 | \$ - | |
| Debt Retired | 769,724 | 769,724 |

Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds. (38,572)

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. 1,377,575

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. 1,528,877

Change in Net Position of governmental activities \$ 2,976,089

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Position
December 31, 2017

| | Solid Waste | Community Development Services | Water Mitigation | TOTAL Business-type Activities-- Enterprise Funds | Governmental Activities-- Internal Service funds |
|----------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|---------------------|------------------------------------------------------------|-----------------------------------------------------------|
| ASSETS | | | | | |
| Current assets: | | | | | |
| Cash & cash equivalents | \$ 275,434 | \$ 469,395 | \$ 245,973 | \$ 990,802 | \$ 3,489,174 |
| Investments | 4,003,955 | 552,230 | - | 4,556,186 | 2,733,001 |
| Receivables | 508,578 | 562 | - | 509,140 | 86,021 |
| Prepayment for Services | 6,847 | 9,336 | - | 16,182 | 3,815 |
| Due From Funds | - | - | - | - | 397,806 |
| Interfund Loan Receivables | 1,231,584 | - | - | 1,231,584 | - |
| Inventories | - | - | - | - | 636,890 |
| Due From Other governments | 7,115 | 47,599 | - | 54,714 | - |
| Total Current Assets | \$ 6,033,514 | \$ 1,079,121 | \$ 245,973 | \$ 7,358,608 | \$ 7,346,707 |
| Noncurrent assets: | | | | | |
| Restricted Cash, Cash Equivalents and Investments: | | | | | |
| Cash restricted Debt | - | - | - | - | - |
| Cash restricted for landfill closure & postclosure | 295,521 | - | - | 295,521 | - |
| Investments restricted for landfill closure & postclosure | 629,614 | - | - | 629,614 | - |
| Total Restricted Assets | 925,335 | - | - | 925,335 | - |
| Capital assets: | | | | | |
| Land | 2,285,908 | - | - | 2,285,908 | 447,473 |
| Intangible Assets | 40,999 | 2,590 | 5,131,749 | 5,175,338 | - |
| Buildings | 1,389,478 | - | - | 1,389,478 | 936,747 |
| Improvements | 2,769,690 | - | - | 2,769,690 | 221,046 |
| Equipment | 1,687,155 | 119,602 | - | 1,806,757 | 9,703,053 |
| Construction in progress | 190,275 | - | - | 190,275 | 47,723 |
| Less Depreciation | (4,070,398) | (63,436) | - | (4,153,833) | (6,144,417) |
| Total Capital Assets | \$ 4,293,107 | \$ 38,757 | \$ 5,131,749 | \$ 9,463,613 | \$ 5,211,625 |
| Total Noncurrent Assets | 5,218,442 | 38,757 | 5,131,749 | 10,388,948 | 5,211,625 |
| Deferred Outflow of Resources | - | - | - | - | - |
| Deferred Outflow of Resources-Pension | 46,468 | 76,739 | - | 123,207 | - |
| Total Assets and Deferred Outflows | \$ 11,298,424 | \$ 1,194,617 | \$ 5,377,721 | \$ 17,870,762 | \$ 12,558,332 |
| LIABILITIES | | | | | |
| Current liabilities: | | | | | |
| Accounts payable and accrued exp. | \$ 400,005 | \$ 31,165 | \$ - | \$ 431,170 | \$ 106,345 |
| Due to other funds | 12,169 | 8,015 | - | 20,184 | 346,749 |
| Due to other governments | 239 | - | - | 239 | 260 |
| Unearned Revenue | - | - | - | - | - |
| Landfill Closure Cost | 140,605 | - | - | 140,605 | - |
| Compensated absences | 2,059 | 9,085 | - | 11,144 | - |
| Bonds, notes, loans payable | 75,000 | - | 852,000 | 927,000 | - |
| Total Current Liabilities | \$ 630,077 | \$ 48,265 | \$ 852,000 | \$ 1,530,342 | \$ 453,353 |
| Noncurrent liabilities: | | | | | |
| Compensated absences | \$ 120,294 | \$ 81,788 | \$ - | \$ 202,082 | \$ - |
| Bonds, notes, loans payable | 300,001 | - | 870,000 | 1,170,001 | - |
| Pension Obligations | 161,757 | 221,064 | - | 382,821 | - |
| Condo Reserves | - | - | - | - | 24,341 |
| Landfill Closure Cost | 1,049,570 | - | - | 1,049,570 | - |
| Total Noncurrent Liabilities | \$ 1,631,622 | \$ 302,852 | \$ 870,000 | \$ 2,804,474 | \$ 24,341 |
| Deferred Inflow of Resources | - | - | - | - | - |
| Deferred Inflow of Resources - Pensions | 54,905 | 88,724 | - | 143,629 | - |
| Total Combined Liabilities and Deferred Inflows of Resources | \$ 2,316,604 | \$ 439,841 | \$ 1,722,000 | \$ 4,478,445 | \$ 477,694 |
| NET POSITION | | | | | |
| Net Investment in Capital Assets | \$ 3,918,106 | \$ 38,757 | \$ 3,409,749 | \$ 7,366,612 | \$ 5,211,625 |
| Restricted Net Position | 1,159,482 | 9,636 | - | 1,169,118 | 3,439,918 |
| Unrestricted Net Position | 3,904,231 | 706,384 | 245,973 | 4,856,588 | 3,429,096 |
| Total Net Position | \$ 8,981,820 | \$ 754,776 | \$ 3,655,721 | \$ 13,392,318 | \$ 12,080,638 |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds: | - | - | - | - | - |
| Net Position of business-type activities | \$ 8,981,820 | \$ 754,776 | \$ 3,655,721 | \$ 13,392,318 | \$ 12,080,638 |

KITTITAS COUNTY, WASHINGTON

**Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2017**

| | <u>Solid Waste</u> | <u>Community Development Services</u> | <u>Water Mitigation</u> | <u>TOTAL Business-type Activities-- Enterprise Funds</u> | <u>Governmental Activities-- Internal Service funds</u> |
|------------------------------------------------|--------------------|-----------------------------------------------|-----------------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------|
| OPERATING REVENUES | | | | | |
| Charges for Services: | | | | | |
| Garbage & Solid Waste | \$ 4,712,810 | \$ - | \$ - | \$ 4,712,810 | \$ - |
| Other services | - | 1,903,085 | 172,605 | 2,075,690 | 3,528,532 |
| Total operating revenues | \$ 4,712,810 | \$ 1,903,085 | \$ 172,605 | \$ 6,788,500 | \$ 3,528,532 |
| OPERATING EXPENSES | | | | | |
| Operations and Cost of Sales | \$ 3,781,518 | \$ 1,511,470 | \$ - | \$ 5,292,988 | \$ 2,299,622 |
| Administrative, General & Maintenance | - | - | - | - | 144,201 |
| Depreciation | 312,870 | 26,379 | - | 339,249 | 659,184 |
| Total operating expenses | \$ 4,094,387 | \$ 1,537,850 | \$ - | \$ 5,632,237 | \$ 3,103,006 |
| Operating income (loss) | \$ 618,423 | \$ 365,236 | \$ 172,605 | \$ 1,156,263 | \$ 425,526 |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Investment earnings | \$ 70,157 | \$ 2,982 | \$ - | \$ 73,139 | \$ 40,168 |
| Debt Interest Expense | (2,250) | (461) | (47,937) | (50,648) | - |
| Gain (loss) on Disposition of Capital Assets | - | - | - | - | 46,673 |
| Landfill Closure Revenues (Cost) | (47,340) | - | - | (47,340) | - |
| Compensated Absences | (8,896) | 1,022 | - | (7,874) | - |
| Pension Expense | 11,537 | 19,052 | - | 30,589 | - |
| Miscellaneous nonoperating revenues (expenses) | - | - | - | - | 190 |
| Total non-operating income (expense) | \$ 23,208 | \$ 22,595 | \$ (47,937) | \$ (2,134) | \$ 87,031 |
| Income before contributions & transfers | \$ 641,631 | \$ 387,831 | \$ 124,668 | \$ 1,154,130 | \$ 512,557 |
| Capital Grants | - | - | 456,260 | 456,260 | - |
| Capital Contributions | - | - | 2,496,651 | 2,496,651 | - |
| Transfers In | - | - | 472,737 | 472,737 | 1,016,831 |
| Change in net assets | \$ 641,631 | \$ 387,831 | \$ 3,550,316 | \$ 4,579,778 | \$ 1,529,388 |
| Net Position--beginning | 8,340,189 | 366,946 | 105,405 | 8,812,539 | 10,551,250 |
| Prior Year Adjustment | - | - | - | - | - |
| Net Position--ending | \$ 8,981,820 | \$ 754,776 | \$ 3,655,721 | \$ 13,392,318 | \$ 12,080,638 |

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2017

| | Solid Waste | Community Development Services | Water Mitigation | TOTAL Business-type Activities-- Enterprise Funds | Governmental Activities |
|--------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------|-----------------------|---------------------------------------------------|-------------------------|
| | | | | | Internal Service funds |
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | | | | |
| Cash received from customers | \$ 4,535,505 | \$ 1,865,535 | \$ 175,355 | \$ 6,576,395 | \$ 3,027,319 |
| Cash payments to suppliers | (3,903,873) | (1,498,877) | - | (5,402,750) | (2,011,132) |
| Net cash provided (used) by operating activities | \$ 631,632 | \$ 366,658 | \$ 175,355 | \$ 1,173,644 | \$ 1,016,187 |
| <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u> | | | | | |
| Cash Received (Paid) on loans from other funds | \$ 134,466 | - | - | \$ 134,466 | - |
| Transfer from Other Funds | - | - | - | - | 50,000 |
| Non-Operating Expenses | - | - | - | - | 190 |
| Net cash provided from noncapital activities | \$ 134,466 | \$ - | \$ - | \$ 134,466 | \$ 50,190 |
| <u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u> | | | | | |
| Proceeds from Sale of Capital Assets | \$ - | \$ - | \$ - | \$ - | \$ 46,673 |
| Payments for Capital Acquisition | (158,074) | - | (2,635,097) | (2,793,171) | (2,200,140) |
| Proceeds from Capital Grant | - | - | 456,260 | 456,260 | - |
| Proceeds from Debt | - | - | - | - | 511,906 |
| Transfer from Other Funds In (Out) | - | - | 472,737 | 472,737 | 948,399 |
| Payment on Long Term Debt | (75,000) | (461) | (795,000) | (870,461) | - |
| Debt Interest Expense | (2,250) | - | (47,937) | (50,187) | - |
| Net cash provided (used in) capital financing activities | \$ (235,324) | \$ (461) | \$ (2,549,037) | \$ (2,784,822) | \$ (693,163) |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u> | | | | | |
| Investment Interest | \$ 66,311 | \$ 2,420 | \$ - | \$ 68,731 | \$ 40,146 |
| Balancing Item | 150 | - | - | 150 | - |
| Sale (Purchase) of Investment | (2,008,577) | (302,367) | - | (2,310,944) | (23,005) |
| Net cash flows from investing activities | \$ (1,942,116) | \$ (299,947) | \$ - | \$ (2,242,063) | \$ 17,141 |
| Net increase (decrease) in cash and cash equivalent | \$ (1,411,343) | \$ 65,250 | \$ (2,373,682) | \$ (3,718,776) | \$ 390,356 |
| Cash and cash equivalents at January 1 | \$ 1,982,299 | \$ 403,145 | \$ 2,819,655 | \$ 5,005,098 | \$ 3,080,387 |
| Cash and cash equivalents at December 31 | \$ 570,955 | \$ 469,395 | \$ 245,973 | \$ 1,286,323 | \$ 3,470,742 |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | | | | |
| Net operating income (loss) | \$ 618,423 | \$ 365,236 | \$ 172,805 | \$ 1,156,263 | \$ 425,526 |
| <u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | | | | |
| Depreciation expense | \$ 312,870 | \$ 26,379 | \$ - | \$ 339,249 | \$ 659,184 |
| (Increase) decrease in Receivables | (211,168) | - | 2,750 | (208,418) | (84,650) |
| (Increase) decrease in Due from other Funds | - | 37 | - | 37 | (53,525) |
| (Increase) decrease in Due from other Governmental | 33,863 | (37,587) | - | (3,725) | - |
| (Increase) decrease in Prepayment for Services | (2,931) | (9,338) | - | (12,267) | 1,761 |
| Increase (decrease) in Non Current Liability | - | - | - | - | 2,744 |
| Increase (decrease) in Due to other Funds | (12,505) | 745 | - | (11,760) | 336,690 |
| Increase (decrease) in Inventory | - | - | - | - | (200,777) |
| Increase (decrease) in Payables | (107,115) | 21,184 | - | (85,932) | (70,881) |
| Increase (decrease) in Due to other Governments | - | - | - | - | 116 |
| Increase (decrease) in Taxes Payable | 196 | - | - | 196 | - |
| Total Adjustments | \$ 13,209 | \$ 1,422 | \$ 2,750 | \$ 17,381 | \$ 590,661 |
| Net cash provided by operating activities | \$ 631,632 | \$ 366,658 | \$ 175,355 | \$ 1,173,644 | \$ 1,016,187 |

KITTITAS COUNTY, WASHINGTON

Statement of Fiduciary Net Position December 31, 2017

| | Private Purpose Trust | Agency Funds |
|-------------------------------------------------------------------|--------------------------|-----------------------------|
| ASSETS | | |
| Cash/Petty Cash | \$ 5,185 | \$ 9,561,316 |
| Cash with Fiscal Agency | - | 123,685 |
| Investments | 1,987 | 32,673,210 |
| Taxes Receivable | - | 1,809,711 |
| Other Receivables | <u>2</u> | <u>-</u> |
| TOTAL ASSETS | \$ <u>7,174</u> | \$ <u>44,167,922</u> |
| DEFERRED OUTFLOWS of RESOURCES | | |
| LIABILITIES | | |
| Warrants Payable | \$ - | \$ 3,219,313 |
| Salary/Vouchers Payable | - | 540,926 |
| Custodial Accounts | <u>-</u> | <u>38,597,972</u> |
| TOTAL LIABILITIES | \$ - | \$ 42,358,211 |
| DEFERRED INFLOWS of RESOURCES | | |
| Deferred Inflows of Resources - Taxes | <u>-</u> | <u>1,809,711</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | - | 44,167,922 |
| NET POSITION | | |
| Held in Trust for Other Purposes | \$ <u>7,174</u> | \$ - |
| Total Net Position | \$ <u>7,174</u> | \$ <u>-</u> |

KITTITAS COUNTY, WASHINGTON
Statement of Change in Fiduciary Net Position
Private Purpose Trust
For the Year Ended December 31, 2017

| | | Private Purpose Trust |
|-------------------------------|----|--------------------------------------|
| Additions | | |
| Investment Earnings | \$ | 18 |
| Miscellaneous Revenues | | <u>-</u> |
| Total Additions | \$ | <u>18</u> |
| Deductions | | |
| Culture & Recreation | \$ | <u>-</u> |
| Total Deductions | \$ | <u>-</u> |
| Change in Net Position | | |
| Net Position--beginning | | <u>7,156</u> |
| Net Position--ending | \$ | <u><u>7,174</u></u> |

KITTITAS COUNTY, WASHINGTON

NOTES TO THE BASIC FINANCIAL STATEMENTS

Dated as of and for the Year Ended December 31, 2017

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KITTITAS COUNTY, WASHINGTON
Notes to the Basic Financial Statements
Dated as of and for the year Ended December 31, 2017

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 16). 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 of 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 collected. 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. Per RCW 36.40.20 all appropriations shall lapse at the end of the fiscal year: PROVIDED, That the appropriation accounts may remain open for a period of thirty days, and may, at the auditor's discretion, remain open for a period not to exceed sixty days thereafter for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After such period has expired all appropriations shall become null and void and any claim presented thereafter against any such appropriation shall be provided for in the next ensuing budget: PROVIDED that this shall not prevent payments upon uncompleted improvements in progress at the close of the fiscal year.

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 Solid Waste, Community Development Services and Water Mitigation. Additionally, reported are the following fund types: Internal service funds account for Equipment, Rental & Revolving, Dental Self Insurance, Unemployment Compensation and Computer Replacement 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. 14.

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

Compensated absences are absences for which employees will be paid, such as vacation, sick and compensatory time leave. All vacation, sick and compensatory time is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements.

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.

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.

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

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, 2017:

| | General Fund | Road Fund | Other Funds | Total |
|-------------------------------|---------------------|------------------|--------------------|-------------------|
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Prepaid items | 98,202 | 12,234 | 10,656 | 121,092 |
| Petty Cash | 15,975 | 1,050 | 4,790 | 21,815 |
| Total Nonspendable | 114,177 | 13,284 | 15,446 | 142,908 |
| Restricted for: | | | | |
| Law & Justice | 4,505,858 | - | - | 4,505,858 |
| Paths Trails | - | 112,349 | - | 112,349 |
| Special Revenue | - | 9,725,503 | 8,987,667 | 18,713,170 |
| Construction Performance Bond | - | 11,685 | - | 11,685 |
| GO Refunding Bond | - | - | 12,930 | 12,930 |
| Refund Fund | - | - | 364 | 364 |
| 206 CRID 96-1 Bond | - | - | 176,944 | 176,944 |
| CRID Guaranty Fund | - | - | 59 | 59 |
| Other Capital Projects | - | - | 1,895,054 | 1,895,054 |
| Total Restricted | 4,505,858 | 9,849,537 | 11,073,018 | 25,428,413 |

| | | | | |
|------------------------------------|-------------------|------------------|-------------------|-------------------|
| Committed to: | | | | |
| Vehicle Replacement | 838,725 | - | - | 838,725 |
| Special Revenue | - | - | 2,132,749 | 2,132,749 |
| County Capital Improvements | 487,684 | - | - | 487,684 |
| Rodeo Grounds Capital Improvements | - | - | 18,369 | 18,369 |
| Total Committed | 1,326,409 | - | 2,151,118 | 3,477,527 |
| Assigned to: | | | | |
| NY Budget | 5,183,939 | - | - | 5,183,939 |
| Special Revenue | - | - | 1,189,612 | 1,189,612 |
| Equipment Reserve | - | - | - | - |
| Total Assigned | 5,183,939 | - | 1,189,612 | 6,373,552 |
| Unassigned | 9,440,041 | - | - | 9,440,042 |
| Total Fund Balance | 20,570,425 | 9,862,821 | 14,429,196 | 44,862,442 |

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, 2017 Total Fund Balance | \$44,862,442 |
| Capital assets used in governmental activities are not financial resources and are not reported in the funds | 88,892,149 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds | 2,720,425 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds | (23,464,885) |
| Adjustment Related to Pensions-GASB 68 | 1,134,357 |
| 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>12,080,638</u> |
| Net adjustment to increase total governmental funds to arrive at net position-governmental activities | <u>\$126,225,127</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, 2017 Net Changes in Fund Balances for Governmental Funds | | \$2,450,005 |
| 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 | 5,380,845 | |
| Depreciation | (4,045,484) | |
| Reduction Construction in Progress | (251,854) | |
| Cost of Assets Sold | (545,045) | |
| Adjustments to Assets | (3,649,982) | |
| | | (3,111,520) |
| 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 | \$ - | |
| Debt Retired | <u>769,724</u> | 769,724 |
| Some revenues reported in the statement of activities are not yet available and therefore are not reported as revenues in the governmental funds | | |
| | | (38,572) |
| 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 | | |
| | | 1,377,575 |
| 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 | | |
| | | <u>1,528,877</u> |
| Change in Net Position of governmental activities | | <u>\$2,976,089</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 September 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 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 2017, 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 \$97,108,247 on December 31, 2017. Premiums and discounts are distributed in earnings to the fund in which earned. Management intends to hold all time deposits and securities until maturity, unless a situation arises where we can reduce credit risk and purchase at a higher rate of return than what was currently being earned.

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, 2017, 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 | \$ 9,835,960 | \$0 | \$ 9,835,960 |
| Municipal Bonds | \$0 | \$ 3,144,427 | \$0 | \$ 3,144,427 |
| Corporate Securities | <u>\$0</u> | <u>\$ 1,008,553</u> | <u>\$0</u> | <u>\$ 1,008,553</u> |
| Total | \$0 | \$13,988,553 | \$0 | \$13,988,553 |

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 2017.

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. Below is a list of investments held by the County as of December 31, 2017 and the type of investment. The County continues to work towards diversifying its portfolio. Below you will see investments measured at amortized cost as of December 31, 2017.

| <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 Pool | | \$24,376,109 | \$32,675,198 | \$57,051,307247 |

D. Investments by Fund

| Fund | Total Investments |
|---------------------------------|--------------------------|
| County Road | \$9,076,358 |
| Special Revenue-Non Major | 6,382,453 |
| Debt Service | 177,309 |
| Capital Projects | 820,989 |
| Total Governmental Funds | 16,457,109 |
| Enterprise Funds | 5,185,999 |
| Internal Service Funds | 2,733,001 |
| Total Proprietary Funds | 7,919,001 |
| Agency Funds | 32,675,198 |
| TOTAL | \$57,051,307 |

| Balance Sheet – Governmental Funds | | | | |
|----------------------------------------------------|--------------------------------------------------|--------------------|-------------------------------------------------------|---------------------------------|
| | General Fund | County Road | Other Governmental Funds | Total Governmental Funds |
| Assets | | | | |
| Investments | \$ - | \$9,076,358 | \$7,380,751 | \$16,457,109 |
| Proprietary Funds Statement of Net position | | | | |
| | Business-type Activities Enterprise Funds | | Governmental Activities Internal Service Funds | |
| Assets | | | | |
| Investments | \$5,185,999 | | \$2,733,001 | |
| Agency Funds Combining Balance Sheet | | | | |
| Assets | | | | |
| Investments | \$32,675,198 | | | |

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 2016 for the 2017 tax County levied the following property taxes on an assessed value of \$6,104,189,818. The Road district property value assessed was \$4,383,738,708.

| Fund | Levy | Amount |
|----------------------------------------|-----------------|------------------------|
| General fund | 1.404195 | \$8,571,472.82 |
| Mental Health/Development Disabilities | .025392 | 154,997.59 |
| Veterans Relief | .007371 | 44,993.98 |
| Total General fund Levy | 1.436958 | \$8,771,464.39 |
| Road Levy | .907016 | \$3,976,121.15 |
| County Road Diverted | .045623 | 199,999.31 |
| Total Road Levy | .952639 | \$4,176,120.46 |
| Flood Control Regular Levy | .070500 | 430,345.38 |
| GRAND TOTAL | 2.460097 | \$13,377,930.23 |

NOTE 5 – CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 is shown by asset type in the following table. The largest increase in the Governmental activities is in Construction in Progress; \$2,569,318. This includes County Road projects, Event Center Projects and the Jail HVAC upgrade. In the Business Type Activities the largest increase was for the purchase of water rights in the amount of \$2,635,097.

| GOVERNMENTAL ACTIVITIES (including Internal Service Funds) | Beginning Balance | Increase | Decrease | Adjustments | Ending Balance |
|----------------------------------------------------------------------|--------------------------|------------------|------------------|--------------------|-----------------------|
| Assets not being depreciated | | | | | |
| Land | 5,260,412 | 779,242 | - | - | 6,039,654 |
| Infrastructure - Gravel Roads* | 3,984,211 | - | - | - | 3,984,211 |
| Land - Easements & Right of Ways | 5,278,025 | 64,043 | - | - | 5,342,068 |
| Intangible Assets | 1,896,237 | 128,701 | 72,913 | (16) | 1,952,010 |
| Intangible Assets - Water Banks | 2,496,651 | - | - | (2,496,651) | - |
| Construction in Progress | 902,672 | 2,569,318 | 293,684 | (3,502) | 3,174,805 |
| Total | 19,818,209 | 3,541,304 | 366,597 | (2,500,169) | 20,492,747 |
| Assets Being Depreciated | | | | | |
| Buildings & Improvement | 37,029,620 | 35,208 | - | - | 37,064,828 |
| Improvements | 2,572,794 | - | - | - | 2,572,794 |
| Equipment | 12,697,853 | 2,271,482 | 764,014 | - | 14,205,322 |
| Infrastructure | 158,478,402 | 1,930,873 | 73,268 | - | 160,336,007 |
| Total | 210,778,669 | 4,237,563 | 837,282 | - | 214,178,950 |
| Grand Total | 230,596,878 | 7,778,868 | 1,203,878 | (2,500,169) | 234,671,698 |
| | Beginning Balance | Increase | Decrease | | Ending Balance |
| Less accumulated depreciation for: | | | | | |
| Buildings & Improvements | 14,560,650 | 1,101,051 | - | 439 | 15,662,140 |
| Improvements | 1,527,543 | 175,293 | - | - | 1,702,836 |
| Equipment & Machinery | 8,886,961 | 944,715 | 736,725 | 387 | 9,095,338 |
| Infrastructure | 111,225,962 | 2,954,071 | 72,424 | - | 114,107,609 |
| Total | 136,201,116 | 5,175,130 | 809,148 | 826 | 140,567,923 |
| Total Government Activities, net | 94,395,762 | 2,603,738 | 394,730 | (2,499,343) | 94,103,774 |
| | Beginning Balance | Increase | Decrease | | Ending Balance |
| BUSINESS TYPE ACTIVITIES | | | | | |
| Assets not being depreciated | | | | | |
| Land | 2,285,908 | - | - | - | 2,285,908 |
| Intangible Assets | 43,589 | 2,635,097 | - | 2,496,651 | 5,175,338 |
| Construction in Progress | 294,742 | 131,743 | 236,210 | - | 190,275 |
| Total | 2,624,240 | 2,766,840 | 236,210 | 2,496,651 | 7,651,521 |
| Assets Being Depreciated | | | | | |
| Buildings & Improvement | 1,389,478 | - | - | - | 1,389,478 |
| Improvements | 2,533,480 | 236,210 | - | - | 2,769,690 |
| Equipment | 1,805,707 | 26,331 | 25,281 | - | 1,806,757 |
| Total | 5,728,665 | 262,541 | 25,281 | - | 5,965,925 |
| Grand Total | 8,352,904 | 3,029,381 | 261,491 | 2,496,651 | 13,617,446 |
| | Beginning Balance | Increase | Decrease | | Ending Balance |
| Less accumulated depreciation for: | | | | | |
| Buildings & Improvements | 809,525 | 51,574 | - | 595 | 861,694 |
| Improvements | 1,838,466 | 99,375 | - | 6,856 | 1,944,698 |
| Equipment & Machinery | 1,191,723 | 180,849 | 25,131 | - | 1,347,441 |
| Total | 3,839,715 | 331,798 | 25,131 | 7,451 | 4,153,833 |
| Business Activities Capital Assets, net | 4,513,189 | 2,697,584 | 236,360 | 2,504,103 | 9,463,613 |

B. ADJUSTMENTS

The adjustments include a transfer of water rights from the Governmental Activity - General Fund to the Business Type Activities -Water Mitigation fund in the amount of \$2,496,651.

C. DEPRECIATION EXPENSE

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

| Government Activities | |
|------------------------------|--------------------|
| Function/Program | Amount |
| Government activities | \$467,788 |
| Judicial Services | 36,493 |
| Public Safety | 19,002 |
| Physical Environment | 5,872 |
| Transportation | 3,512,296 |
| Health and Human Service | 15,044 |
| Culture and Recreation | 310,312 |
| Total | \$4,366,807 |

Depreciation expense was charged to the business activities as follows:

| Business Activities | |
|-----------------------------------------------------|------------------|
| | Amount |
| Solid Waste & Garbage | \$287,739 |
| Community Development Services Public Safety | 18,346 |
| Community Development Services Economic Environment | 8,034 |
| Total | \$314,119 |

*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 2017:

| Aggregate Pension Amounts – All Plans | |
|---------------------------------------|---------------|
| Pension liabilities | \$(9,532,454) |
| Pension assets | 1,238,747 |
| Deferred outflows of resources | 1,889,417 |
| Deferred inflows of resources | (2,014,228) |
| Pension expense/expenditures | 1,319,881 |

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 Employee' Retirements 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 2017 were as follows:

| PERS Plan 1 | | |
|----------------------------------|-----------------|------------------|
| Actual Contribution Rates | Employer | Employee* |
| January - June 2017: | | |
| PERS Plan 1 | 6.23% | 6.00% |
| PERS Plan 1 UAAL | 4.77% | |
| Administrative Fee | 0.18% | |
| Total | 11.18% | 6.00% |
| July - December 2017: | | |
| PERS Plan 1 | 7.49% | 6.00% |
| PERS Plan 1 UAAL | 5.03% | |
| Administrative Fee | 0.18% | |
| Total | 12.70% | 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 2017 were as follows:

| PERS Plan 2/3 | | |
|----------------------------------|---------------------|--------------------|
| Actual Contribution Rates | Employer 2/3 | Employee 2* |
| January – June 2017: | | |
| 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% |
| July – December 2017: | | |
| PERS Plan 2/3 | 7.49% | 7.38% |
| PERS Plan 1 UAAL | 5.03% | |
| Administrative Fee | 0,18% | |
| Employee PERS Plan 3 | | Varies |
| Total | 12.70% | 7.38% |

* For employees participating in JBM, the contribution rate was 15.30% for January – June 2017 and 18.45% for July - December 2017.

The county actual PERS plan contributions were \$718,780 to PERS Plan 1 and \$831,911 to PERS Plan 2/3 for the year ended December 31, 2017.

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. In addition to the regular change in contribution rates on July 1, 2017, PSERS contribution rates changed again September 1, 2017 due to HB 1709, which allows PERS members meeting specific criteria to transfer service credit into PSERS as long as they and their employer pay the difference between the PERS and PSERS contribution rates.

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2017 were as follows:

| PSERS Plan 2 | | |
|----------------------------------|-----------------|-----------------|
| Actual Contribution Rates | Employer | Employee |
| January – June 2017: | | |
| PSERS Plan 2 | 6.59% | 6.59% |
| PERS Plan 1 UAAL | 4.77% | |
| Administrative Fee | 0.18% | |
| Total | 11.54% | 6.59% |
| July – August 2017: | | |
| PSERS Plan 2 | 6.73% | 6.73% |
| PERS Plan 1 UAAL | 5.03% | |
| Administrative Fee | 0.18% | |
| Total | 11.94% | 6.73% |
| September – December 2017 | | |
| PSERS Plan 2 | 6.74% | 6.74% |
| PERS Plan 1 UAAL | 5.03% | |
| Administrative Fee | 0.18% | |
| Total | 11.95% | 6.74% |

The county actual plan contributions were \$98,035 to PSERS Plan 2 and \$72,112 to PERS Plan 1 for the year ended December 31, 2017.

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 2017. 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 2017 were as follows:

| LEOFF Plan 2 | | |
|----------------------------------|-----------------|-----------------|
| Actual Contribution Rates | Employer | Employee |
| January – June 2017: | | |
| 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% |
| July – December 2017: | | |
| State and local governments | 5.25% | 8.75% |
| Administrative Fee | 0.18% | |

| | | | |
|------------------------|--------------|--------------|--------------|
| | Total | 5.43% | 8.75% |
| Ports and Universities | | 8.75% | 8.75% |
| Administrative Fee | | 0.18% | |
| | Total | 8.93% | 8.75% |

The county actual contributions to the plan were \$140,709 for the year ended December 31, 2017.

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, 2017, the state contributed \$62,155,262 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$80,775.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2017 with a valuation date of June 30, 2016. 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* and the *2015 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2016 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2017. Plan liabilities were rolled forward from June 30, 2016, to June 30, 2017, 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 changes in methods and assumptions since the last valuation.

- For all plans except LEOFF Plan 1, how terminated and vested member benefits are valued was corrected.
- How the basic minimum COLA in PERS Plan 1 is valued for legal order payees was improved.
- For all plans, the average expected remaining service lives calculation was revised.

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. In selecting this assumption, the Office of the State Actuary (OSA) reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered capital market assumptions and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns over various time horizons.

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, 2017, 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% | 4.90% |
| Real Estate | 15% | 5.80% |
| Global Equity | 37% | 6.30% |
| Private Equity | 23% | 9.30% |
| | 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 | \$12,963,094 | \$10,641,264 | \$8,630,063 |
| PERS 2/3 | 25,137,481 | 9,330,551 | (3,620,883) |
| PSERS 2 | 380,741 | 56,704 | (197,361) |
| LEOFF 1 | (1,532,542) | (2,066,074) | (2,524,257) |
| LEOFF 2 | 1,679,272 | (7,760,092) | (15,450,892) |
| | | | |

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, 2017, the county reported a total pension liability of \$9,532,454 for its proportionate share of the net pension liabilities as follows:

| Plan | Liability (or Asset) |
|----------|----------------------|
| PERS 1 | \$5,330,004 |
| PERS 2/3 | 4,123,771 |
| PSERS 2 | 78,679 |
| LEOFF 1 | (144,925) |
| LEOFF 2 | (1,093,822) |
| | |

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 | (144,925) | (1,093,822) |
| State's proportionate share of the net pension asset associated with the employer | (980,268) | (709,542) |
| TOTAL | (1,125,193) | (1,803,363) |

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

| | Proportionate Share 6/30/16 | Proportionate Share 6/30/17 | Change in Proportion |
|----------|-----------------------------|-----------------------------|----------------------|
| PERS 1 | .106396% | .112327% | (.005931%) |
| PERS 2/3 | .111397% | .118686% | (.007289%) |
| PSERS 2 | .362730% | .401565% | (.038835%) |
| LEOFF 1 | .009641% | .009552% | .000089% |
| LEOFF 2 | .078567% | .078824% | (.000257%) |
| | | | |

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 2017. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2017, 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 2017, the state of Washington contributed 39.35 percent of LEOFF 2 employer contributions pursuant to RCW 41.26.725 and all other employers contributed the remaining 60.65 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2017, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2016, with update procedures used to roll forward the total pension liability to the measurement date.

Pension Expense

For the year ended December 31, 2017, the county recognized pension expense as follows:

| | Pension Expense |
|----------|-----------------|
| PERS 1 | \$643,981 |
| PERS 2/3 | 538,358 |

| | |
|---------|-----------|
| PSERS 2 | 110,276 |
| LEOFF 1 | (22,031) |
| LEOFF 2 | 49,298 |
| TOTAL | 1,319,881 |

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2017, 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 | \$ - | \$ (198,901) |
| Changes of assumptions | \$ - | \$ - |
| Changes in proportion and differences between contributions and proportionate share of contributions | \$ - | \$ - |
| Contributions subsequent to the measurement date | \$ 368,193 | \$ - |
| TOTAL | \$ 368,193 | \$ (198,901) |

| PERS 2/3 | Deferred Outflows of Resources | Deferred Inflows of Resources |
|------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------|
| Differences between expected and actual experience | \$ 417,835 | \$ (135,624) |
| Net difference between projected and actual investment earnings on pension plan investments | \$ - | \$ (1,099,298) |
| Changes of assumptions | \$ 43,802 | \$ - |
| Changes in proportion and differences between contributions and proportionate share of contributions | \$ 268,281 | \$ (162,778) |
| Contributions subsequent to the measurement date | \$ 452,485 | \$ - |
| TOTAL | \$ 1,182,404 | \$ (1,397,700) |

| PSERS 2 | Deferred Outflows of Resources | Deferred Inflows of Resources |
|------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------|
| Differences between expected and actual experience | \$ 46,533 | \$ (5,590) |
| Net difference between projected and actual investment earnings on pension plan investments | \$ - | \$ (55,183) |
| Changes of assumptions | \$ 667 | \$ - |
| Changes in proportion and differences between contributions and proportionate share of contributions | \$ 2,511 | \$ - |
| Contributions subsequent to the measurement date | \$ 50,440 | \$ - |
| TOTAL | \$ 100,151 | \$ (60,773) |

| 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 | \$ - | \$ (13,467) |
| Changes of assumptions | \$ - | \$ - |
| Changes in proportion and differences between contributions and proportionate share of contributions | \$ - | \$ - |
| Contributions subsequent to the measurement date | \$ - | \$ - |
| TOTAL | \$ - | \$ (13,467) |

| LEOFF 2 | Deferred Outflows of Resources | Deferred Inflows of Resources |
|------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------|
| Differences between expected and actual experience | \$ 48,076 | \$ (41,480) |
| Net difference between projected and actual investment earnings on pension plan investments | \$ - | \$ (245,571) |
| Changes of assumptions | \$ 1,317 | \$ - |
| Changes in proportion and differences between contributions and proportionate share of contributions | \$ 114,008 | \$ (56,338) |
| Contributions subsequent to the measurement date | \$ 75,268 | \$ - |
| TOTAL | \$ 238,669 | \$ (343,388) |

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, 2018. 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 |
|--------------------------------|---------------|
| 2018 | \$ (134,444) |
| 2019 | \$ 42,446 |
| 2020 | \$ (9,856) |
| 2021 | \$ (97,047) |
| 2022 | \$ - |
| Thereafter | \$ - |

| Year ended December 31: | PERS 2/3 |
|--------------------------------|-----------------|
| 2018 | \$ (471,728) |
| 2019 | \$ 87,084 |
| 2020 | \$ (66,975) |
| 2021 | \$ (399,557) |
| 2022 | \$ 79,737 |
| Thereafter | \$ 103,658 |

| Year ended December 31: | PSERS 2 |
|--------------------------------|----------------|
| 2018 | \$ (11,951) |
| 2019 | \$ 9,729 |
| 2020 | \$ 2,553 |
| 2021 | \$ (11,706) |
| 2022 | \$ (446) |
| Thereafter | \$ 759 |

| Year ended December 31: | LEOFF 1 |
|--------------------------------|----------------|
| 2018 | \$ (8,452) |
| 2019 | \$ 2,279 |
| 2020 | \$ (910) |
| 2021 | \$ (6,384) |
| | \$ - |
| Thereafter | \$ - |

| Year ended December 31: | LEOFF 2 |
|--------------------------------|----------------|
| 2018 | \$ (102,165) |
| 2019 | \$ 36,199 |
| 2020 | \$ (6,205) |
| 2021 | \$ (82,434) |
| 2022 | \$ (4,533) |
| Thereafter | \$ (20,850) |

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, 2017, 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 2017, 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 2016-17, the "corridor" increased the SIR to \$2

million, with an aggregated stop loss of \$4.35 million. Other reinsurance agreements respond up 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 2016-17, 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 2016-17, the WCRP's assets remained stable at \$46.8 million while its liabilities decreased slightly to \$28.6 million. The Pool's net position increased slightly from \$17.9 million to \$18.1 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, 2017 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 2017, the County has a credit account balance of \$2,836.63. Kittitas County has elected not to participate in the Retrospective Rating Program in 2018.

C. UNEMPLOYMENT COMPENSATION

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$48,119 in unemployment charges in 2017. The County also contracts with TALX Corporation to assist with the claims handling, and in 2017 we paid \$1,891.

NOTE 8 – SHORT TERM DEBT

Kittitas County had no outstanding short term debt as of December 31, 2017 and no short-term debt activities during 2017.

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 | \$455,000 |

The bond debt service requirement to maturity is as follows:

| Year Ending December 31 | Principal | Interest |
|-------------------------|--------------------|--------------------|
| 2018 | 475,000 | 253,094 |
| 2019 | 485,000 | 234,094 |
| 2020 | 510,000 | 214,694 |
| 2021 | 520,000 | 199,394 |
| 2022 | 530,000 | 183,794 |
| 2023-2025 | 1,710,000 | 452,725 |
| 2026-2030 | 3,240,000 | 356,825 |
| TOTAL | \$7,470,000 | \$1,894,620 |

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 | \$134,000 |

The bond debt service requirement to maturity is as follows:

| Year Ending December 1 | Principal | Interest |
|------------------------|--------------------|------------------|
| 2018 | 143,000 | 28,918 |
| 2019 | 144,000 | 27,059 |
| 2020 | 147,000 | 24,899 |
| 2021 | 149,000 | 22,385 |
| 2022 | 152,000 | 19,584 |
| 2023-2026 | 642,000 | 43,028 |
| TOTAL | \$1,377,000 | \$165,873 |

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 | \$72,000 |

The bond debt service requirement to maturity is as follows:

| Year Ending December 1 | Principal | Interest |
|------------------------|--------------------|------------------|
| 2018 | 77,000 | 44,372 |
| 2019 | 79,000 | 42,832 |
| 2020 | 81,000 | 41,008 |
| 2021 | 83,000 | 38,877 |
| 2022 | 85,000 | 36,479 |
| 2023-2027 | 474,000 | 134,227 |
| 2028-2032 | 560,000 | 49,419 |
| TOTAL | \$1,439,000 | \$387,214 |

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 | \$795,000 |

The bond debt service requirement to maturity is as follows:

| Year Ending December 1 | Principal | Interest |
|------------------------|--------------------|-----------------|
| 2018 | 852,000 | 37,137 |
| 2019 | 870,000 | 20,097 |
| TOTAL | \$1,722,000 | \$57,234 |

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 |
|-------------------------|------------------|----------------|
| 2018 | 75,000 | 1,875 |
| 2019 | 75,000 | 1,500 |
| 2020 | 75,000 | 1,125 |
| 2021 | 75,000 | 750 |
| 2022 | 75,000 | 375 |
| TOTAL | \$375,000 | \$5,625 |

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 \$6,104,189,818 and the debt limits for the County as of December 31, 2017 was as follows:

| Purpose of Indebtedness | Remaining Capacity |
|-------------------------------------------------|--------------------|
| General Purposes – without a vote of the people | \$ 68,288,259 |
| General Purposes – with a vote of the people | 152,604,745 |

NOTE 10 – LEASES

A. OPERATING LEASES

The county leased two copiers under non-cancelable operating leases. Total cost for such leases was \$7,875 for the year ended December 31, 2017. The future minimum lease payments for these leases are as follows:

| Year Ending December 31 | Amount |
|-------------------------|--------------|
| 2018 | \$344 |
| Total | \$344 |

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 2017:

| Asset | Governmental Activities |
|------------------------------------------------|-------------------------|
| Postbase 65-UDC | 5,606 |
| Sharp MX-3640N-UDC | 4,448 |
| Canon IR6565-Treasurer | 6,183 |
| Xerox W7855PT-Prosecutor | 10,731 |
| Canon IR-ADV C5250-Prosecutor | 6,138 |
| Election System-Auditor | 117,845 |
| Mail Machine-Centormail 140-Auditor | 30,759 |
| Sharp MX3140N (2), MX5141N (1) Copiers-Sheriff | 21,520 |
| Sharp MX3070N (1), MXM465N (2) Copiers-Sheriff | 48,414 |
| Sharp MX465N Copier – Sheriff | 10,254 |
| Canon IR 6265- Juvenile/Clerk/Sup Court | 3,855 |
| NetApp IT Server | 0 |
| OCE CM4521 Copier-Public Health | 0 |
| Canon c5550A – Public Health | 9,846 |
| Canon C33330i-Assessor | 2,797 |
| Total | \$278,397 |

| Asset | Business-Type Activities |
|-----------------------------|--------------------------|
| Konica Minolta BH, C558-CDS | 13,366 |
| Total | \$13,366 |

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2017, are as follows:

| Year Ending December 31 | Governmental Activities |
|-------------------------|-------------------------|
| 2018 | 87,971 |
| 2019 | 85,599 |
| 2020 | 68,089 |
| 2021 | 56,276 |

| | |
|------------------------------------------------|------------------|
| 2022 | 3,693 |
| Total Minimum Lease Payments | \$301,629 |
| Less: Interest | (9,865) |
| Present Value of Minimum Lease Payments | \$291,764 |

NOTE 11 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2017, the following changes occurred in long-term liabilities: Four departments have upgraded their copiers and the Auditor office purchased a new elections system for an increase in leases of \$195,607.82. 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 2017 is \$2,789,862. 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 \$80,944 and the Business type was estimated at \$11,144 due within one year. Total vacation, sick leave and compensatory time pay-off recorded during 2017 for all Governmental Funds was \$110,289. At this time, the liability to the Proprietary Funds for unused vacation, sick leave and compensatory time is \$213,226.

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

| | Beginning Balance 01/01/17 | Additions | Adjustments | Reductions | Ending Balance 12/31/17 | Due Within One Year |
|--------------------------------------------------|-------------------------------|------------------|----------------|--------------------|----------------------------|------------------------|
| Governmental Activities | | | | | | |
| Bonds Payable: Revenue/Assessment Bonds | \$10,947,000 | - | - | \$661,000 | \$10,286,000 | \$695,000 |
| Capital Leases | 202,729 | 181,781 | 2,611 | 108,724 | 278,397 | 81,278 |
| Compensated Absences | 2,612,055 | 177,807 | - | - | 2,789,862 | 80,944 |
| Other Post Employment Benefits | 901,938 | 59,054 | - | - | 960,992 | - |
| Pension Liabilities | 10,948,462 | - | - | 1,798,828 | 9,149,634 | - |
| Total | \$25,612,183 | \$418,641 | \$2,611 | \$2,568,552 | \$23,464,885 | \$ 857,223 |
| Business-Type Activities | | | | | | |
| Limited Tax General Obligation Bond Series 2016B | \$2,517,000 | \$0 | \$0 | \$795,000 | \$1,722,000 | \$852,000 |
| Capital Leases | - | 13,827 | - | 461 | 13,366 | 2,765 |
| Compensated Absences | 205,352 | 8,896 | - | 1,022 | 213,226 | \$11,144 |
| Pension Liabilities | 528,408 | - | - | 145,587 | 382,821 | - |
| Long-Term Liabilities | 450,001 | - | - | 75,000 | 375,001 | 75,000 |
| Landfill Closure Cost | 1,142,835 | 119,976 | - | 72,636 | 1,190,175 | 140,605 |
| Total | \$ 4,843,597 | \$142,699 | \$0 | \$1,089,706 | \$ 3,896,590 | \$1,081,515 |
| GRAND TOTAL | \$30,455,780 | \$561,340 | \$2,611 | \$3,658,258 | \$27,361,474 | \$1,938,737 |

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 2017 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, 2017

1. Allen et al v. Kittitas County

Yakima County Superior Court Case 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 Case 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 Case 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 Case 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 Case 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, Division III, under Case No. 35091-6, in which briefing is underway.

6. OneEnergy and Iron Horse SEPA Appeal
Kittitas County Superior Court Case No. 17-2-00075-5

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. The matter was heard in Kittitas County Superior Court and the county prevailed. The plaintiff has appealed the matter to the Court of Appeals. This matter is being handled jointly by Risk Pool retained counsel and the Kittitas County Prosecutor's Office.

7. 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. Mediation was held on December 12, 2016, in which a proposed settlement was reached. BOCC has approved the settlement and final settlement paperwork is in process. Risk Pool retained counsel are handling the matter.

**PENDING CLAIMS FOR DAMAGES AGAINST KITTITAS COUNTY
THROUGH DECEMBER 31, 2017**

1. Mattson, Alison/Pemco Insurance:

Claim for Damages filed March 16, 2017, for an amount to be determined, alleging county staff vehicle backed into her vehicle, causing property damage and injury, on March 8, 2017. The claim was referred to Risk Pool, partial payment (for property damage) was approved by the BOCC and paid September 13, 2017, upon receipt of release of all claims related to property damage. Settlement negotiations for personal injury are ongoing.

2. Dodd, Robby R. and Barbara J.:

Claim for Damages filed September 11, 2017, for the amount of \$1,700 (travel expenses), plus \$10,522.38 (funeral costs), for a total of \$12,222.38, plus other unspecified amounts, alleging the county was negligent in maintaining safety at a particular county intersection, resulting in the death of their son in a car/bicycle accident, on June 27, 2017. The claim was referred to Risk Pool.

3. Peebles, Jackie and Matt:

Claim for Damages filed November 15, 2017, for the amount of \$1,748.60, alleging her personal vehicle was struck by the door of a county vehicle, causing damage, on October 19, 2017. The claim was referred to Risk Pool, was approved by the BOCC on January 2, 2018, and will be paid upon receipt of release of all claims related to property damage.

4. Rector, Suzanne and Rob:

Claim for Damages filed December 29, 2017, for an amount to be determined, alleging the county was liable for injuries sustained at the county fairgrounds when she was struck and stepped on by a spooked horse during a 4-H event, causing the injury, on September 3, 2017. The claim was referred to Risk Pool.

NOTE 13 – CONSTRUCTION & OTHER SIGNIFICANT COMMITMENTS

Kittitas County has active construction projects as of December 31, 2017 which have arrangements for future projects. Those projects include:

| Project | Start Date | End Date | Estimated amount of Project |
|-------------------------------------------------|------------|----------|-----------------------------|
| PW-MANASTASH CREEK | 2016 | 2018 | 106,000 |
| PW-TEANAWAY HYDRAULICS | 2016 | 2019 | 2,432,074 |
| PW-NO. 6 RD BRIDGE | 2015 | 2018 | 835,000 |
| PW-MANASTASH BR #76131 | 2017 | 2018 | 3,011,662 |
| PW-E TANEUM/THORP BRIDGE #87021 | 2015 | 2018 | 455,000 |
| PW-TANEUM RD REALIGN | 2017 | 2018 | 755,000 |
| Subtotal Public Works Projects | | | 7,594,736 |
| SW-ELLENSBURG TS SITING PROJECT | 2016 | 2018 | 373,475 |
| SW-CRUSHING | 2017 | 2018 | 200,000 |
| SW-RYEGRASS WEST SEPTAGE POND | 2016 | 2018 | 218,713 |
| Subtotal Solid Waste Projects | | | 792,187.95 |
| FM-COURTHOUSE FEASIBILITY STUDY | 2015 | 2018 | 164,500 |
| FM-PERMIT CENTER HVAC | 2017 | 2018 | 15,994 |
| FM-MCKINSTRY HVAC UPGRADES JAIL | 2017 | 2018 | 1,295,348 |
| Subtotal Facilities Maintenance Projects | | | 1,475,842.12 |
| EC-BOWLING ALLEY ROOF | 2017 | 2018 | 54,249 |
| EC-ALSC BARN PROJECT | 2016 | 2018 | 154,400 |
| EC-SHADY BROOK TRAILER REMOVAL | 2017 | 2018 | 100,097 |
| Subtotal Event Center Projects | | | 308,746 |
| TOTAL | | | 10,171,512 |

At year end the Kittitas County commitments with contractors are as follows:

| Project | Spent to date | Remaining Commitment |
|-------------------------------------------------|---------------|----------------------|
| PW-E TANEUM/THORP BRIDGE #87021 | 434,362 | 63,224 |
| PW-DUMP TRUCK EQ168 | - | 207,324 |
| PW-NO.6 RD BRIDGE RC1564 | 54,068 | 41,282 |
| PW-BRIDGE LOAD RATINGS | 63,344 | 35,915 |
| PW-BRIDGE INSPECTIONS | 19,517 | 27,483 |
| PW-TANEUM RD BRG REPLACE | 3,403 | 918 |
| PW-MANASTASH CREEK BR | 118,864 | 160,739 |
| PW-TEANAWAY RD HYDRAULIC | 23,058 | 304,595 |
| PW-TRANS PLAN MGMT/SUPP | 67,246 | 44,604 |
| PW-TRANS 20YR PLAN | 2,200 | 38,120 |
| PW-GENERAL PERMIT PKG CHANNEL MAINT | - | 41,657 |
| PW-MERCER CRK CHANNEL MAINT | 5,090 | 13,210 |
| PW-ROAD STANDARDS UPDATE | 8,745 | 41,255 |
| PW-PLAN FOR US SHOP | 14,342 | 18,809 |
| PW-NANEUM CR/BAR 14 BRG REPLACE | 2,326 | 46,504 |
| PW-CURRIER CK MAP REVISION | 4,945 | 5,055 |
| PW-WHISKEY CREEK MAPPING | 26,855 | 6,634 |
| PW-MERCER CREEK MAPPING | 20,789 | 10,805 |
| PW-NOTAM TRAINING | - | 1,633 |
| PW-TANEUM RD BRG REPLACE | 4,753 | 5,247 |
| Subtotal Public Works Projects | | 1,115,014 |
| SW-ELLENSBURG TS SITING PROJECT | 190,275 | 183,200 |
| SW-CRUSHING | 109,088 | 90,212 |
| SW-RYEGRASS WEST SEPTAGE POND | 207,777 | 10,936 |
| Subtotal Solid Waste Projects | | 284,348 |
| FM-COURTHOUSE FEASIBILITY STUDY | 54,624 | 109,876 |
| FM-PERMIT CENTER HVAC | - | 15,994 |
| FM-MCKINSTRY HVAC UPGRADES JAIL | 1,222,495 | 72,853 |
| Subtotal Facilities Maintenance Projects | | 198,723 |
| EC-BOWLING ALLEY ROOF | 37,974 | 16,275 |
| EC-ALSC BARN PROJECT | 87,261 | 67,139 |
| EC-SHADY BROOK TRAILER REMOVAL | | 100,097 |
| Subtotal Event Center Projects | | 183,510 |
| Total Commitments | | 1,781,595 |

Of the committed project balances of \$1,781,595.39, Kittitas County will be required to raise \$ 624,953.81 for future financing.

| Projects by Department | Total | Future Financing |
|---------------------------------|-----------|------------------|
| Public Works Projects | 1,115,014 | 457,718 |
| Solid Waste Projects | 284,348 | - |
| Facilities Maintenance Projects | 198,723 | - |
| Event Center Projects | 183,510 | 167,236 |
| Total Future Financing | | 624,954 |

NOTE 14 – 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, 2017 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 | Computer Replacement | All Others | | |
| Due To | | | | | | | | |
| General Fund | - | - | - | - | - | \$150 | | \$150 |
| County Road | 20,385 | - | - | 320,162 | 35 | - | | \$340,582 |
| Solid Waste | 4,721 | 7,447 | - | - | - | - | | \$12,169 |
| Community Development Services | 7,905 | 110 | - | - | - | - | | \$8,015 |
| Equipment Rental & Revolving | 2,379 | 342,884 | - | - | - | 1,485 | | \$346,749 |
| All Others | 127,848 | 378 | - | 77,609 | - | 1,294 | | \$207,129 |
| Total | \$163,238 | \$350,820 | \$0 | \$397,771 | \$35 | \$2,930 | | \$914,794 |

B. INTERFUND TRANSFERS

Interfund transfers during 2017 included contributions between funds. The balances were as follows:

| | Transfer From | | | | TOTAL |
|------------------------|--------------------|------------|----------------------|--|--------------------|
| | General Fund | Road | Non Major Government | | |
| Transfer To | | | | | |
| General Fund | - | - | \$22,574 | | \$22,574 |
| Road | - | - | - | | \$0 |
| Water Mitigation | 472,737 | - | - | | \$472,737 |
| ER&R | - | - | - | | \$0 |
| Non-Major Governmental | 865,032 | - | 615,263 | | \$1,480,294 |
| TOTAL | \$1,337,769 | \$0 | \$637,836 | | \$1,975,605 |

C. INTERFUND LOANS

Interfund Loans between funds for 2017 were as follows:

| Loan To | Loan From | | | Loan Purpose | |
|---------|--------------|--------------------|--------------------|--------------|-----------------------------------------------------------------------------|
| | | Solid Waste | Total | | |
| | General Fund | \$1,231,584 | \$1,231,584 | | SW-WSDC-Energy Efficiency Grant \$725,945 SW-Armory Renovation \$800,000 |
| | Total | \$1,231,584 | \$1,231,584 | | |

NOTE 15 – RECEIVABLE AND PAYABLE BALANCES

A. RECEIVABLES

Receivables at December 31, 2017 were as follows:

| | | Type | | | | | | | | | |
|-------|--------------------------------|------------------|--------------------|----------------|-----------------|----------------|----------------|---------------------|-----------------|------------------|--------------------|
| | | Accounts | Court | Employee | Interest | Fair Visa | Unbilled | Special Assessments | Rent | Taxes | Total |
| Funds | General | \$49,718 | \$2,039,372 | \$2,577 | \$47,317 | \$4,572 | \$7,567 | \$18,492 | \$35,265 | \$302,492 | \$2,507,369 |
| | Non Major Governmental | 18,359 | 149,222 | - | 7,824 | - | - | 20,832 | 9,734 | 23,769 | 229,740 |
| | Road | 18,884 | - | - | 9,642 | - | - | - | - | 166,247 | 194,773 |
| | Solid Waste | 503,722 | - | - | 4,856 | - | - | - | - | - | 508,578 |
| | Community Development Services | - | - | - | 562 | - | - | - | - | - | 562 |
| | Equipment Rental & Revolving | 83,172 | - | - | 2,826 | - | - | - | - | - | 85,999 |
| | Total | \$673,855 | \$2,188,594 | \$2,577 | \$73,026 | \$4,572 | \$7,567 | \$39,324 | \$44,999 | \$492,507 | \$3,527,020 |

B. PAYABLES

Payables at December 31, 2017 were as follows:

| | | Type | | | | | |
|-------|--------------------------------|--------------------|------------------|-----------------|---------------------------|------------------|--------------------|
| | | Vouchers | Salaries | Retainage | Due to Other Governmental | Deposits | Total |
| Funds | General | \$535,800 | \$27,032 | \$0 | \$3,651 | \$15,434 | \$581,916 |
| | Non Major Governmental | 468,817 | 43,688 | 1,066 | 92,193 | 423,809 | 1,029,573 |
| | Road | 491,021 | 233,001 | 20,443 | 1 | 7,896 | 752,363 |
| | Solid Waste | 375,788 | 13,281 | 10,936 | 239 | - | 400,244 |
| | Community Development Services | 29,850 | 1,315 | - | - | - | 31,165 |
| | Equipment Rental & Revolving | 59,523 | 32,925 | - | 260 | - | 92,708 |
| | Unemployment | 13,896 | - | - | - | - | 13,896 |
| | Total | \$1,974,695 | \$351,242 | \$32,445 | \$96,343 | \$447,140 | \$2,901,864 |

NOTE 16 - 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 2017 operations are as follows:

| | BUDGET | ACTUAL |
|----------------------------|---------------|---------------|
| Kittitas Co. Support | \$49,000 | \$51,255 |
| Tour Fees | 8,000 | 3,675 |
| Other | 30,934 | 34,154 |
| Total Revenues | 87,934 | 89,084 |
| | | |
| City of Ellensburg Support | \$93,736 | \$92,815 |

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 \$24,341.36.

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 17 – 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 2017, expenditures of \$51,054 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 \$960,992 is included as a noncurrent liability on the Statement of Net position.

| | |
|--------------------------------------------|------------|
| Annual Required Contribution (ARC) | \$ 153,504 |
| Net OPEB Obligation Interest | 40,587 |
| Net OPEB Obligation Amortization | (83,983) |
| Annual OPEB cost | \$ 110,108 |
| Less: Contributions made | (51,054) |
| Increase in net OPEB obligation | \$ 59,054 |
| Net OPEB Obligation beginning of year 2017 | 901,938 |
| Net OPEB Obligation end of year 2017 (NOO) | \$960,992 |

The County’s annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation through 2017 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 |
| 12/31/2017 | 110,108 | 46.4% | 59,054 |
| | | TOTAL | \$960,992 |

D. FUNDING STATUS

As of December 31, 2017, the most recent actuarial valuation date, the plan was 0% funded. The accrued liability for benefits was \$1,648,562 and the actuarial value of the assets was \$0 resulting in a UAAL of \$1,648,562. 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 ten 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 OPEB 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 18 - 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 2016, the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$293,962. The 2017 actual costs for post-closure care was \$72,636 leaving a liability of \$221,326. As required by federal, state, and local regulations, cash in the amount of \$608,487 has been restricted for post-closure care. The tip fee for the post-closure cash reserve for 2017 was \$54,795 (35,352 tons of garbage at \$1.55 per ton), which will be placed into the reserve in 2018. 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 2018.

| 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 | (72,636) | 2017 | 608,487 |
| 12/31/17 | 221,326 | | | |

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, 2017 is 395,629 cubic yards.

The recorded liability for December 31, 2017 is calculated as follows:

| | | |
|--------------------|--------------------|-----------------------------------------|
| Total Closure Cost | \$1,151,607.00 | (\$908,847 + 242,760 post-closure) |
| X | <u>395,629.00</u> | Cumulative capacity used in 2017 |
| | 455,609,125,803.00 | |
| ÷ | <u>470,258.00</u> | Total landfill capacity |
| | 968,849.28 | Estimated liability for post-closure |
| - | <u>848,873.59</u> | 2009 thru 2016 Total recorded liability |
| | \$119,975.69 | 2017 Total liability |

As required by federal, state, and local regulations, cash in the amount of \$317,488 has been restricted for post-closure care. The tip fee of \$2.44 per ton for the post-closure cash reserve for 2017 was \$20,007.08, which will be placed into the reserve in 2018.

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

NOTE 19 – OTHER DISCLOSURES

A. ACCOUNTING AND REPORTING CHANGES

1. 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 | \$514,212.61 |

2. PRIOR AUDIT CORRECTION – CAPITAL ASSET DEPRECIATION

During the 2016 audit by the State Auditor it was established that the depreciation was not calculated correctly in the Governmental Activities Building (BD-BD) account group. It was determined that there was \$1,230,574 that was misstated. We did not have the staff time to make these changes in the system during 2017. The 2018 depreciation will be adjusted for this misstatement with a complete review of 2017 depreciation calculations.

3. 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 (\$53,065). The amount \$53,065 was reported as an expenditure and it should be a reduction in liabilities; deposit payable. The journal entry was not completed to move the amount from deposits to revenue to offset the negative fund balance.

4. NEW FUND – DENTAL SELF INSURANCE PROGRAM

During 2017, the County opted to leave the Washington Counties Insurance Fund for medical, dental and vision benefits for employees. The County contracted with Alliant Employee Benefits to administrator our employee benefits. During the open enrollment for employee's benefits program, the County elected to self-insure one of the dental plans, Guardian. The Board of County Commissioners adopted Resolution 2017-205, establishing the fund and the requirements for the administration of the self-insurance program. The Board of County Commissioners established a reserve in the fund in the amount of \$18,432, based upon the recommendation from Alliant. Claims and premiums were not activated until January 2018.

5. NEW FUND - 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.

B. SUBSEQUENT EVENTS

1. FUND ACTIVITY

NEW UPPER COUNTY PUBLIC WORKS SHOP

On August 31, 2017, the County purchased property in the Upper County for the location of a new Public Works shop, in the amount of \$349,765.86. The Public Works department will be conducting an open house for citizen input on the building.

2. WATER BANK PURCHASES

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.

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 occurred as of October 4, 2017 in the amount of \$2,614,072.18.

On September 15, 2017, the Board of County Commissioners authorized the purchase of the Papineau property for flood control purposes in the amount of \$306,496.49 and included with this purchase water rights for the Water Mitigation program in the amount of \$21,025.

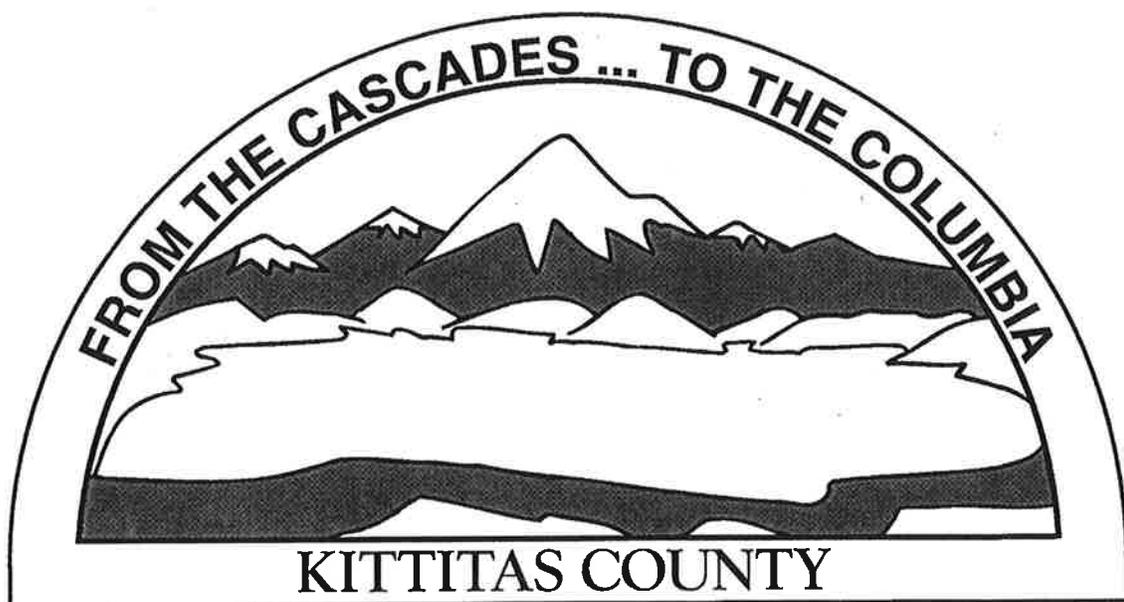
On July 26, 2018, the County purchased the Treat 101.06 acre-feet of water rights in the amount of \$468,155.40.

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



KITTITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2017

General Fund

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) | |
|---------------------------------------------|----------------------|-----------------------|-----------------------|---------------------------------------------------------|------------------|
| Revenues | | | | | |
| Taxes | \$ 13,614,620 | \$ 13,845,373 | \$ 16,440,256 | \$ 2,594,883 | 230,753 |
| Licenses & Permits | 146,550 | 146,550 | 204,065 | 57,515 | - |
| Intergovernmental | 3,051,993 | 3,243,791 | 2,975,280 | (268,511) | 191,798 |
| Charges for Services | 2,576,631 | 2,663,016 | 3,017,380 | 354,364 | 86,385 |
| Fines & Forfeits | 1,556,503 | 1,573,812 | 1,682,484 | 108,672 | 17,309 |
| Miscellaneous | 1,650,729 | 1,882,919 | 2,329,390 | 446,471 | 232,190 |
| Total Revenues | \$ 22,597,026 | \$ 23,355,461 | \$ 26,648,856 | \$ 3,293,395 | 758,435 |
| Expenditures | | | | | |
| General Governmental | \$ 8,114,024 | 8,336,434 | \$ 7,557,267 | \$ 779,167 | 222,410 |
| Judicial | 2,869,597 | 2,934,264 | 2,813,535 | 120,729 | 64,667 |
| Security of Persons and Property | 9,210,805 | 9,533,042 | 7,981,105 | 1,551,937 | 322,237 |
| Physical Environment | 134,311 | 138,539 | 96,391 | 42,148 | 4,228 |
| Economic Environment | 265,745 | 449,993 | 413,587 | 36,406 | 184,248 |
| Mental & Physical Health | 197,119 | 250,135 | 250,925 | (790) | 53,016 |
| Culture & Recreation | 1,333,406 | 1,910,385 | 1,656,450 | 253,935 | 576,979 |
| Debt Service | 1,256,297 | 1,304,115 | 163,455 | 1,140,660 | 47,818 |
| Capital Outlay | 488,659 | 643,856 | 365,805 | 278,051 | 155,197 |
| Total Expenditures | \$ 23,869,963 | \$ 25,500,763 | \$ 21,298,520 | \$ 4,202,243 | 1,630,800 |
| Excess (Deficit) Revenues over Expenditures | \$ (1,272,937) | \$ (2,145,302) | \$ 5,350,335 | \$ 7,495,637 | (872,365) |
| Other Financing Sources (Uses) | | | | | |
| Restitution | \$ 310 | \$ 310 | \$ 4,989 | \$ 4,679 | - |
| Other Loan/Bond Proceeds | - | 149,773 | - | (149,773) | 149,773 |
| Sale of Fixed Assets | 2,000 | 2,000 | 29,642 | 27,642 | - |
| Transfers In | 150,000 | 150,000 | 22,574 | (127,426) | - |
| Transfers Out | (906,155) | (1,556,819) | (1,337,769) | 219,050 | (650,664) |
| Total Other Financing Sources (Uses) | \$ (753,845) | \$ (1,254,736) | \$ (1,280,564) | \$ (25,828) | (500,891) |
| Net Change in Fund Balance | \$ (2,026,782) | \$ (3,400,038) | \$ 4,069,772 | \$ 7,469,810 | (1,373,256) |
| Fund Balance, January 1 | \$ 10,937,715 | \$ 12,182,103 | \$ 16,500,654 | \$ 4,318,551 | 1,244,388 |
| Fund Balance, December 31 | \$ 8,910,933 | \$ 8,782,065 | \$ 20,570,426 | \$ 11,788,361 | (128,868) |

KITTITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2017

County Road

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------------------------|
| Revenues | | | | |
| Taxes | \$ 4,015,660 | 4,015,660 | \$ 4,059,588 | \$ 43,928 |
| Licenses & Permits | 147,250 | 147,250 | 105,373 | (41,877) |
| Intergovernmental | 4,663,819 | 4,663,819 | 4,656,137 | (7,682) |
| Charges for Services | 352,800 | 352,800 | 317,540 | (35,260) |
| Miscellaneous | 40,375 | 40,375 | 106,387 | 66,012 |
| Total Revenues | <u>\$ 9,219,904</u> | <u>\$ 9,219,904</u> | <u>\$ 9,245,026</u> | <u>\$ 25,122</u> |
| Expenditures | | | | |
| General Governmental | \$ 194,500 | \$ 194,500 | \$ 421,133 | \$ (226,633) |
| Transportation | 7,496,402 | 7,496,402 | 8,050,445 | (554,043) |
| Capital Outlay | 5,964,260 | 5,964,260 | 3,183,995 | 2,780,265 |
| Total Expenditures | <u>\$ 13,655,162</u> | <u>\$ 13,655,162</u> | <u>\$ 11,655,573</u> | <u>\$ 1,999,589</u> |
| Excess (Deficit) Revenues over Expenditures | \$ (4,435,258) | \$ (4,435,258) | \$ (2,410,548) | \$ 2,024,711 |
| Other Financing Sources (Uses) | | | | |
| Sale of Fixed Assets | \$ - | \$ - | \$ - | \$ - |
| Transfers In | - | - | - | - |
| Transfers Out | - | 0 | - | - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Net Change in Fund Balance | \$ (4,435,258) | \$ (4,435,258) | \$ (2,410,548) | \$ 2,024,711 |
| Fund Balance, January 1 | \$ 12,942,491 | \$ 12,942,491 | \$ 12,273,369 | \$ (669,122) |
| Fund Balance, December 31 | <u><u>\$ 8,507,233</u></u> | <u><u>\$ 8,507,233</u></u> | <u><u>\$ 9,862,821</u></u> | <u><u>\$ 1,355,588</u></u> |

Kittitas County, Washington
Required Supplemental Information
Notes to Budgetary Comparison Schedule
Year Ended December 31, 2017

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 2017.

KITTITAS COUNTY
Required Supplementary Information
2017 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 63 miles of gravel roads, of which about 20 miles are standard gravel roads (non-primitive) and about 43 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.

G/ENG/ROAD LOG/ANNUAL ROAD STATISTICAL DATA/2018 FOR 2017 REPORTING

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> |
| 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 |
| 2017 | \$333,582 | \$449,649 |

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 + |
| 2008 | 67.84 | 0 | 19.7 | 45.7 | 34.6 | 0 | 80% |
| 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% |

| 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% |
| 2017 | 20.11* | 0.22mi 1.09% | .08mi 0.40% | 4.43mi 22.03% | 5.28mi 26.26% | 10.10mi 50.22% | 20.11 mi 98.51% |

*corrected error in mileage

G/ENG/ROAD LOG/ANNUAL ROAD STATISTICAL DATA/2018 FOR 2017 REPORTING

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% |
| 2017 | 43.20* | 0 | 19.48mi 45.09% | 5.41mi 12.52% | 9.17mi 21.23% | 9.14mi 21.16% | 43.20mi 54.91% |

*corrected error in mileage

**Attachment A
Gravel Road Condition Rating Form**

**Kittitas County
Department of Public Works 9/20/2018
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/2018 FOR 2017 REPORTING

Kittitas County, Washington
Required Supplemental Information
LEOFF I Retiree Medical Benefits
Schedule of Funding Progress
Year Ended December 31, 2017

| 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% | - | - |
| 12/31/17 | \$ - | \$1,648,562 | \$1,648,562 | 0% | - | - |

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

Kittitas County, Washington
Required Supplemental Information
Notes to Other Post-Employment Benefits (OPEB)
Year Ended December 31, 2017

The information presented in the required supplementary schedule was determined as part of the actuarial valuations from Office of the State Actuary.

| | |
|-----------------------------------|------------|
| County Contributions | \$51,054 |
| Actuarial Validation date | 12/31/2017 |
| Amortization Method | 10 Years |
| Actuarial Assumptions: | |
| Healthcare inflation rate | +or- 1% |
| Interest Rate | none |
| Post-Retirement benefit increases | none |

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, 2017

| | 2015 | 2016 | 2017 |
|---------------------------------------------------------------------------------------------------------|-----------------------|------------------|--------------------|
| PERS 1 | | | |
| Total Net Pension Liability | \$ 5,230,930,000 | 5,370,471,000 | 4,745,078,000 |
| Employer's proportion of the net pension liability (asset) | 0.110864% | 0.106396% | 0.112327% |
| Employer's proportionate share of the net pension liability | \$ 5,799,218 | 5,713,966 | 5,330,004 |
| TOTAL | <u>\$ 5,799,218</u> | <u>5,713,966</u> | <u>5,330,004</u> |
| Employer's covered employee payroll | \$ 12,275,361 | 12,751,139 | 13,743,477 |
| Employer's proportionate share of the net pension liability as a percentage of covered employee payroll | 211.67% | 223.16% | 257.85% |
| Plan fiduciary net position as a percentage of the total pension liability | 59.10% | 57.03% | 61.24% |
| PERS 2 & 3 | | | |
| Total Net Pension Liability | \$ 3,573,057,000 | 5,034,921,000 | 3,474,522,000 |
| Employer's proportion of the net pension liability (asset) | 0.118491% | 0.111397% | 0.118686% |
| Employer's proportionate share of the net pension liability | \$ 4,233,751 | 5,608,751 | 4,123,771 |
| TOTAL | <u>\$ 4,233,751</u> | <u>5,608,751</u> | <u>4,123,771</u> |
| Employer's covered employee payroll | \$ 10,519,395 | 10,975,818 | 11,826,723 |
| Employer's proportionate share of the net pension liability as a percentage of covered employee payroll | 248.47% | 195.69% | 286.79% |
| Plan fiduciary net position as a percentage of the total pension liability | 89.20% | 85.82% | 90.97% |
| PSERS 2 | | | |
| Total Net Pension Liability | \$ 18,252,000 | 42,498,000 | 19,593,000 |
| Employer's proportion of the net pension liability (asset) | 0.424215% | 0.362730% | 0.401565% |
| Employer's proportionate share of the net pension liability | \$ 77,428 | 154,153 | 78,679 |
| TOTAL | <u>\$ 77,428</u> | <u>154,153</u> | <u>78,679</u> |
| Employer's covered employee payroll | \$ 1,242,054 | 1,288,743 | 1,441,466 |
| Employer's proportionate share of the net pension liability as a percentage of covered employee payroll | 1604.14% | 836.02% | 1832.09% |
| Plan fiduciary net position as a percentage of the total pension liability | 90.92% | 90.41% | 96.26% |
| LEOFF 1 | | | |
| Total Net Pension Liability | \$ (1,205,221,000) | (1,030,286,000) | (1,517,220,000) |
| Employer's proportion of the net pension liability (asset) | 0.009538% | 0.009641% | 0.009552% |
| Employer's proportionate share of the net pension liability | \$ (114,954) | (99,330) | (144,925) |
| TOTAL | <u>\$ (114,954)</u> | <u>(99,330)</u> | <u>(144,925)</u> |
| Employer's covered employee payroll | \$ 0 | 0 | 0 |
| Employer's proportionate share of the net pension liability as a percentage of covered employee payroll | 0.00% | 0.00% | 0.00% |
| Plan fiduciary net position as a percentage of the total pension liability | 127.36% | 123.74% | 135.96% |
| LEOFF 2 | | | |
| Total Net Pension Liability | \$ (1,027,800,000) | (581,630,000) | (1,387,676,000) |
| Employer's proportion of the net pension liability (asset) | 0.0099703% | 0.078567% | 0.078824% |
| Employer's proportionate share of the net pension liability | \$ (1,024,747) | (456,969) | (1,093,822) |
| State's proportionate share of the net pension liability (asset) associated with the employer | \$ (58,166) | (297,911) | (709,542) |
| TOTAL | <u>\$ (1,082,913)</u> | <u>(754,880)</u> | <u>(1,803,364)</u> |
| Employer's covered employee payroll | \$ 2,894,005 | 2,364,248 | 2,487,299 |
| Employer's proportionate share of the net pension liability as a percentage of covered employee payroll | -267.24% | -313.20% | -137.93% |
| Plan fiduciary net position as a percentage of the total pension liability | 111.67% | 106.04% | 113.36% |

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, 2017

| | 2015 | 2016 | 2017 |
|--------------------------------------------------------------------------------------|---------------|------------|------------|
| PERS 1 | | | |
| Statutorily or contractually required contributions | \$ 566,744 | 638,541 | 718,780 |
| Contributions in relation to the statutorily or contractually required contributions | \$ (566,744) | (638,541) | (718,780) |
| Contribution deficiency (excess) | \$ 0 | 0 | 0 |
| Covered employer payroll | \$ 12,275,361 | 12,751,139 | 14,048,798 |
| Contributions as a percentage of covered employee payroll | % 4.62% | 5.01% | 5.12% |
| PERS 2 & 3 | | | |
| Statutorily or contractually required contributions | \$ 593,742 | 683,790 | 831,911 |
| Contributions in relation to the statutorily or contractually required contributions | \$ (593,742) | (683,790) | (831,911) |
| Contribution deficiency (excess) | \$ 0 | 0 | 0 |
| Covered employer payroll | \$ 10,547,981 | 10,975,818 | 12,132,058 |
| Contributions as a percentage of covered employee payroll | % 5.63% | 6.23% | 6.86% |
| PSERS 2 | | | |
| Statutorily or contractually required contributions | \$ 78,916 | 84,928 | 98,035 |
| Contributions in relation to the statutorily or contractually required contributions | \$ (78,916) | (84,928) | (98,035) |
| Contribution deficiency (excess) | \$ 0 | 0 | 0 |
| Covered employer payroll | \$ 1,219,050 | 1,288,743 | 1,470,961 |
| Contributions as a percentage of covered employee payroll | % 6.47% | 6.59% | 6.66% |
| LEOFF 1 | | | |
| Statutorily or contractually required contributions | \$ 0 | 0 | 0 |
| Contributions in relation to the statutorily or contractually required contributions | \$ 0 | 0 | 0 |
| Contribution deficiency (excess) | \$ 0 | 0 | 0 |
| Covered employer payroll | \$ 0 | 0 | 0 |
| Contributions as a percentage of covered employee payroll | % 0.00% | 0.00% | 0.00% |
| LEOFF 2 | | | |
| Statutorily or contractually required contributions | \$ 130,605 | 119,395 | 140,709 |
| Contributions in relation to the statutorily or contractually required contributions | \$ (130,605) | (119,395) | (140,709) |
| Contribution deficiency (excess) | \$ 0 | 0 | 0 |
| Covered employer payroll | \$ 2,586,232 | 2,364,248 | 2,666,191 |
| Contributions as a percentage of covered employee payroll | % 5.05% | 5.05% | 5.28% |

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

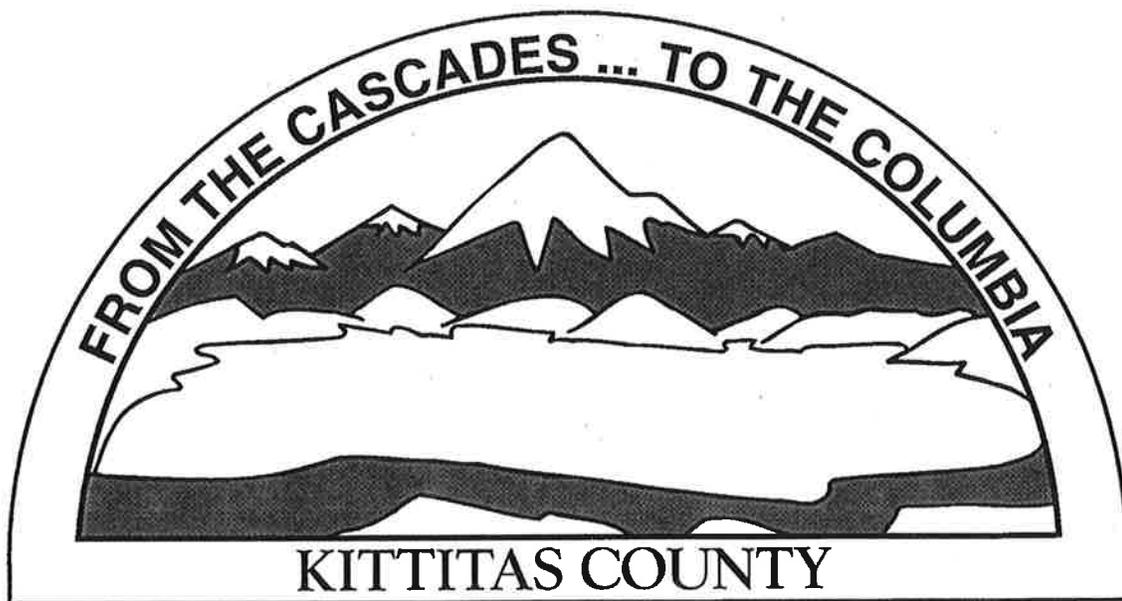
| PERS 2/3 | | | | | | | | | | | | |
|----------|--------------------|----------------------------|---------|----------|----------|----------|----------|----------|--------|--------|--------|--------|
| Year | Amount to Amortize | Recognition Period (Years) | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| 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) | - | - | - | - |
| 2017 | 310,865 | 7.3 | - | - | 42,584 | 42,584 | 42,584 | 42,584 | 42,584 | 42,584 | 42,584 | 12,775 |

| PSERS | | | | | | | | | | | | | | | | | |
|-------|--------------------|----------------------------|------|-------|-------|-------|-------|-------|-------|-------|------|------|------|------|------|------|------|
| Year | Amount to Amortize | Recognition Period (Years) | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| 2015 | 123 | 7 | 18 | 18 | 18 | 18 | 18 | 18 | - | - | - | - | - | - | - | - | - |
| 2016 | (6,205) | 6.8 | - | (913) | (913) | (913) | (913) | (913) | (913) | (730) | - | - | - | - | - | - | - |
| 2017 | 7,414 | 12.5 | - | - | 593 | 593 | 593 | 593 | 593 | 593 | 593 | 593 | 593 | 593 | 593 | 593 | 297 |

| LEOFF 2 | | | | | | | | | | | | | | | |
|---------|--------------------|----------------------------|----------|----------|----------|----------|----------|----------|---------|-------|-------|-------|-------|-------|-------|
| Year | Amount to Amortize | Recognition Period (Years) | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| 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 | - | - | - | - | - | - |
| 2017 | (2,242) | 10.6 | - | - | (212) | (212) | (212) | (212) | (212) | (212) | (212) | (212) | (212) | (212) | (127) |

| All Plans | | | | | | | | | | | | | | | | | | |
|-----------|--------------------|-----------|----------|----------|----------|----------|----------|----------|---------|--------|--------|--------|------|------|------|------|------|--|
| Year | Amount to Amortize | All Plans | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| 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 | (730) | - | - | - | - | - | - | - | |
| 2017 | 316,037 | | - | - | 42,965 | 42,965 | 42,965 | 42,965 | 42,965 | 42,965 | 42,965 | 13,156 | 381 | 381 | 466 | 593 | 297 | |

Special Revenue Non-Major Funds



KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2017
With Comparative Totals for Year Ended December 31, 2016

| | Airport | Amatuer Sports Activity | Community Services | Flood Control | Public Facillties | EIS Trust |
|---------------------------------------------------------------------------|----------------|----------------------------|-----------------------|------------------|----------------------|-----------------|
| ASSETS | | | | | | |
| Cash/Petty Cash | 243,884 | 2,275 | 631,662 | 630,924 | 843,685 | 91,891 |
| Investments | 304,211 | 5,026 | - | 470,831 | 1,632,126 | - |
| Taxes Receivable | - | - | 6,759 | 14,661 | - | - |
| Accounts Receivable | 9,734 | - | 1,426 | 1,020 | - | - |
| Court Receivables | - | - | - | - | - | - |
| Special Assessment Receivable | - | - | - | - | - | - |
| Interest Receivable | 309 | 5 | - | 479 | 1,697 | - |
| Due From Other Funds | 1,616 | - | - | 733 | 216 | - |
| Interfund Loans Receivable | - | - | - | - | - | - |
| Due From Other Governmental Units | 34,942 | 746 | 107,616 | 63,293 | 221,980 | - |
| Prepayment for Services | - | - | - | 160 | - | - |
| TOTAL ASSETS | 594,697 | 8,052 | 747,463 | 1,182,101 | 2,699,705 | 91,891 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | |
| LIABILITIES | | | | | | |
| Vouchers Payable | 5,772 | 1,201 | 109,477 | 40,912 | 18,000 | - |
| Salaries Payable | 1,367 | - | - | 41,686 | 111 | - |
| Contract Retainage Payable | 1,066 | - | - | - | - | - |
| Due To Other Funds | 1,347 | - | 256 | 81,174 | 8 | 387 |
| Interfund Loans Payable | - | - | - | - | - | - |
| Due To Other Governmental Units | 9 | - | 92,144 | - | - | - |
| Revenues Collected in Advance | - | - | - | - | - | - |
| Taxes Payable | - | - | - | - | - | - |
| Deposits Payable | 185 | - | - | - | - | 144,569 |
| Unearned Revenues | 1,815 | - | - | - | - | - |
| TOTAL LIABILITIES | 11,560 | 1,201 | 201,879 | 163,772 | 18,119 | 144,956 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Deferred Inflows of Resources - Taxes | - | - | 6,759 | 14,661 | - | - |
| 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 | 11,560 | 1,201 | 208,638 | 178,433 | 18,119 | 144,956 |
| FUND BALANCE | | | | | | |
| Non Spendable | - | - | - | 160 | - | - |
| Restricted | - | 6,852 | - | 1,003,507 | 2,681,585 | (53,065) |
| Committed | 583,137 | - | - | - | - | - |
| Assigned | - | - | 538,824 | - | - | - |
| Unassigned | - | - | - | - | - | - |
| TOTAL FUND BALANCES | 583,137 | 6,852 | 538,824 | 1,003,667 | 2,681,585 | (53,065) |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | 594,697 | 8,052 | 747,463 | 1,182,101 | 2,699,705 | 91,891 |

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2017

With Comparative Totals for Year Ended December 31, 2016

| | Low Income Housing | Recreation | Homelessness Housing Assist | Trial Court Improvements | Public Health | Construction Perf Bond | Veteran's Assistance | "911" Phone System |
|---------------------------------------------------------------------------|-----------------------|--------------|--------------------------------|-----------------------------|------------------|---------------------------|-------------------------|--------------------------|
| ASSETS | | | | | | | | |
| Cash/Petty Cash | 104,506 | 1,432 | 320,868 | 96,674 | 545,649 | 240,881 | 39,077 | 30,151 |
| Investments | 102,335 | 4,451 | 796,105 | 137,008 | 127,769 | 39,610 | 60,932 | - |
| Taxes Receivable | - | - | - | - | - | - | 2,302 | - |
| Accounts Receivable | - | - | - | - | 15,517 | - | 397 | - |
| Court Receivables | - | - | - | - | - | - | - | - |
| Special Assessment Receivable | - | - | - | - | - | - | - | - |
| Interest Receivable | 104 | 5 | 810 | 139 | 130 | 40 | 62 | - |
| Due From Other Funds | - | 216 | - | - | 150 | - | - | - |
| Interfund Loans Receivable | - | - | - | - | - | - | - | - |
| Due From Other Governmental Units | - | - | - | - | 43,475 | - | - | - |
| Prepayment for Services | - | - | - | - | 315 | - | - | - |
| TOTAL ASSETS | 206,946 | 6,103 | 1,117,783 | 233,822 | 733,005 | 280,532 | 102,770 | 30,151 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Vouchers Payable | - | 188 | 27,196 | - | 4,201 | - | 2,796 | 30,151 |
| Salaries Payable | - | 39 | - | - | 485 | - | - | - |
| Contract Retainage Payable | - | - | - | - | - | - | - | - |
| Due To Other Funds | 62 | 3 | 31 | 172 | 7,443 | - | 1 | - |
| Interfund Loans Payable | - | - | - | - | - | - | - | - |
| Due To Other Governmental Units | - | - | - | - | 14 | - | - | - |
| Revenues Collected In Advance | - | - | - | - | - | - | - | - |
| Taxes Payable | - | - | - | - | - | - | - | - |
| Deposits Payable | - | - | - | - | - | 279,055 | - | - |
| Unearned Revenues | - | 173 | - | - | - | - | - | - |
| TOTAL LIABILITIES | 62 | 402 | 27,228 | 172 | 12,143 | 279,055 | 2,797 | 30,151 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Deferred Inflows of Resources - Taxes | - | - | - | - | - | - | 2,302 | - |
| 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 | 62 | 402 | 27,228 | 172 | 12,143 | 279,055 | 5,100 | 30,151 |
| FUND BALANCE | | | | | | | | |
| Non Spendable | - | - | - | - | 1,055 | - | - | - |
| Restricted | 206,884 | - | 1,090,555 | - | 44,622 | 1,476 | - | - |
| Committed | - | - | - | 233,650 | 127,769 | - | - | - |
| Assigned | - | 5,702 | - | - | 547,416 | - | 97,670 | - |
| Unassigned | - | - | - | - | - | - | - | - |
| TOTAL FUND BALANCES | 206,884 | 5,702 | 1,090,555 | 233,650 | 720,862 | 1,476 | 97,670 | - |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | 206,946 | 6,103 | 1,117,783 | 233,822 | 733,005 | 280,532 | 102,770 | 30,151 |

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2017

With Comparative Totals for Year Ended December 31, 2016

| | 3/10th Criminal Justice Tax | Treasurer M & O | Noxious Weed | Auditor Centennial Doc. Pres. | Leased Water | Misdemeanant Probation | Prosecutor V/W | Drug Enforcement |
|---------------------------------------------------------------------------|--------------------------------|--------------------|-----------------|-------------------------------------|-----------------|---------------------------|-------------------|---------------------|
| ASSETS | | | | | | | | |
| Cash/Petty Cash | 660,449 | 6,639 | 119,830 | 78,681 | 54,582 | 98,076 | 27,285 | 83,768 |
| Investments | 979,685 | 163,453 | 178,521 | 220,779 | - | 127,569 | 32,870 | - |
| Taxes Receivable | - | - | - | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - | - | - | - |
| Court Receivables | - | - | - | - | - | 149,222 | - | - |
| Special Assessment Receivable | - | - | 12,718 | - | - | - | - | - |
| Interest Receivable | 999 | 166 | 182 | 225 | - | 130 | 33 | - |
| Due From Other Funds | - | - | - | - | - | - | - | - |
| Interfund Loans Receivable | - | - | - | - | - | - | - | - |
| Due From Other Governmental Units | 418,015 | - | - | - | - | - | 16,250 | - |
| Prepayment for Services | 3,160 | - | - | 8,072 | - | - | - | - |
| TOTAL ASSETS | 2,062,307 | 170,259 | 311,251 | 307,757 | 54,582 | 374,996 | 76,438 | 83,768 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Vouchers Payable | 17,254 | 68 | 79 | 4,220 | 12,405 | 1,807 | - | - |
| Salaries Payable | - | - | - | - | - | - | - | - |
| Contract Retainage Payable | - | - | - | - | - | - | - | - |
| Due To Other Funds | 8,621 | 919 | 1,120 | - | - | 4,363 | 816 | - |
| Interfund Loans Payable | - | - | - | - | - | - | - | - |
| Due To Other Governmental Units | 35 | - | - | - | - | - | - | - |
| Revenues Collected in Advance | - | - | - | - | - | - | - | - |
| Taxes Payable | - | - | - | - | - | - | - | - |
| Deposits Payable | - | - | - | - | - | - | - | - |
| Unearned Revenues | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | 25,910 | 987 | 1,199 | 4,220 | 12,405 | 6,171 | 816 | - |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Deferred Inflows of Resources - Taxes | - | - | - | - | - | - | - | - |
| Deferred Inflows of Resources - Grants in Advance | - | - | - | - | - | - | - | - |
| Deferred Inflows of Resources - Special Assessments | - | - | 12,718 | - | - | - | - | - |
| Deferred Inflows of Resources - Court Receivables | - | - | - | - | - | 149,222 | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 25,910 | 987 | 13,917 | 4,220 | 12,405 | 155,392 | 816 | - |
| FUND BALANCE | | | | | | | | |
| Non Spendable | 3,160 | - | - | 8,072 | - | - | - | 3,000 |
| Restricted | 2,033,238 | - | - | - | 42,176 | - | - | - |
| Committed | - | 169,272 | 297,334 | 295,465 | - | 219,604 | 75,622 | 80,768 |
| Assigned | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - |
| TOTAL FUND BALANCES | 2,036,398 | 169,272 | 297,334 | 303,537 | 42,176 | 219,604 | 75,622 | 83,768 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | 2,062,307 | 170,259 | 311,251 | 307,757 | 54,582 | 374,996 | 76,438 | 83,768 |

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
 NON-MAJOR FUNDS
 COMBINING BALANCE SHEET
 For Year Ended December 31, 2017
 With Comparative Totals for Year Ended December 31, 2016

| | Domestic Violence | Public Defense | Forfeited Drug Proceeds | Stadium Fund | Real Estate Tax Tech | Total 2017 | Total 2016 |
|---------------------------------------------------------------------------|----------------------|-------------------|----------------------------|------------------|-------------------------|-------------------|-------------------|
| ASSETS | | | | | | | |
| Cash/Petty Cash | 9,921 | 88,261 | 40,887 | 874,098 | 41,327 | 6,007,363 | 9,614,417 |
| Investments | - | 142,803 | - | 856,366 | - | 6,382,453 | 14,034,362 |
| Taxes Receivable | - | - | - | - | - | 23,723 | 208,138 |
| Accounts Receivable | - | - | - | - | - | 28,094 | 17,454 |
| Court Receivables | - | - | - | - | - | 149,222 | 150,176 |
| Special Assessment Receivable | - | - | - | - | - | 12,718 | - |
| Interest Receivable | - | 145 | - | 871 | - | 6,531 | 6,380 |
| Due From Other Funds | - | - | - | - | - | 2,931 | 181,282 |
| Interfund Loans Receivable | - | - | - | - | - | - | - |
| Due From Other Governmental Units | - | - | - | 212,956 | - | 1,119,272 | 1,667,527 |
| Prepayment for Services | - | - | - | - | - | 11,706 | 12,421 |
| TOTAL ASSETS | 9,921 | 231,209 | 40,887 | 1,944,291 | 41,327 | 13,744,012 | 25,892,158 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | | |
| LIABILITIES | | | | | | | |
| Vouchers Payable | - | 2,150 | 680 | 184,436 | - | 462,993 | 897,794 |
| Salaries Payable | - | - | - | - | - | 43,688 | 246,571 |
| Contract Retainage Payable | - | - | - | - | - | 1,066 | 11,685 |
| Due To Other Funds | - | - | - | 100,150 | 255 | 207,129 | 551,401 |
| Interfund Loans Payable | - | - | - | - | - | - | - |
| Due To Other Governmental Units | - | - | - | - | - | 92,202 | 92,360 |
| Revenues Collected in Advance | - | - | - | - | - | - | - |
| Taxes Payable | - | - | - | - | - | - | - |
| Deposits Payable | - | - | - | - | - | 423,809 | 525,175 |
| Unearned Revenues | - | - | - | - | - | 1,988 | 538 |
| TOTAL LIABILITIES | - | 2,150 | 680 | 284,586 | 255 | 1,232,874 | 2,325,525 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Deferred Inflows of Resources - Taxes | - | - | - | - | - | 23,723 | 193,812 |
| Deferred Inflows of Resources - Grants in Advance | - | - | - | - | - | - | 101,127 |
| Deferred Inflows of Resources - Special Assessments | - | - | - | - | - | 12,718 | 14,326 |
| Deferred Inflows of Resources - Court Receivables | - | - | - | - | - | 149,222 | 150,176 |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | - | 2,150 | 680 | 284,586 | 255 | 1,418,537 | 2,784,965 |
| FUND BALANCE | | | | | | | |
| Non Spendable | - | - | - | - | - | 15,446 | 17,211 |
| Restricted | - | 229,059 | - | 1,659,705 | 41,072 | 8,987,667 | 20,127,363 |
| Committed | 9,921 | - | 40,207 | - | - | 2,132,749 | 1,941,573 |
| Assigned | - | - | - | - | - | 1,189,612 | 1,021,045 |
| Unassigned | - | - | - | - | - | - | - |
| TOTAL FUND BALANCES | 9,921 | 229,059 | 40,207 | 1,659,705 | 41,072 | 12,325,474 | 23,107,192 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | 9,921 | 231,209 | 40,887 | 1,944,291 | 41,327 | 13,744,012 | 25,892,158 |

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE NON-MAJOR FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended December 31, 2017

With Comparative Actual Amounts for Year Ended December 31, 2016

| | Airport | Youth Amatuer Sports | Community Services | Flood Control | Public Facilities | EIS Trust | Low Income Housing |
|--------------------------------------------------------|----------------|----------------------------|-----------------------|------------------|-------------------|-----------------|-----------------------|
| <u>REVENUES</u> | | | | | | | |
| Taxes | - | 5,449 | 157,216 | 435,251 | 1,057,202 | - | - |
| Licenses & Permits | - | - | - | 8,095 | - | - | - |
| Intergovernmental Revenues | 91,582 | - | 711,891 | 645,904 | - | - | - |
| Charges Good/Services | - | - | 1,426 | 3,850 | - | - | 54,840 |
| Fines & Penalties | - | - | - | - | - | - | - |
| Miscellaneous Revenue | 215,505 | 34 | 3 | 4,120 | 14,822 | - | 841 |
| TOTAL REVENUES | 307,087 | 5,483 | 870,536 | 1,097,219 | 1,072,024 | - | 55,680 |
| <u>EXPENDITURES</u> | | | | | | | |
| General Government Services | - | 4,802 | - | - | 729,430 | - | - |
| Judicial Services | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - |
| Utilities & Environment | - | - | - | 643,985 | - | - | - |
| Transportation | 205,675 | - | - | - | - | - | - |
| Economic Environment | - | - | - | - | - | 25,377 | 40,370 |
| Mental and Physical Health | - | - | 936,597 | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - | - |
| Debt Interest Other Expense | - | - | - | - | - | - | - |
| Capital Expenditures | 1,044 | - | - | 429,824 | 348 | - | - |
| TOTAL EXPENDITURES | 206,719 | 4,802 | 936,597 | 1,073,809 | 729,778 | 25,377 | 40,370 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | 100,368 | 681 | (66,061) | 23,411 | 342,246 | (25,377) | 15,311 |
| <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 | 100,368 | 681 | (63,561) | 23,411 | 342,246 | (25,377) | 15,311 |
| Fund Balance - January 1 | 482,769 | 6,171 | 602,385 | 980,257 | 2,339,339 | (27,688) | 191,573 |
| Prior Period Adjustment | - | - | - | - | - | - | - |
| FUND BALANCE - DECEMBER 31 | 583,137 | 6,852 | 538,824 | 1,003,667 | 2,681,585 | (53,065) | 206,884 |

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE NON-MAJOR FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended December 31, 2017

With Comparative Actual Amounts for Year Ended December 31, 2016

| | Recreation | Housing Asst | Trial Court Improvement | Public Health | Construction Perf Bond | Veterans Assistance | 911 Phone Systems | 3/10th Criminal Justice Tax |
|---------------------------------------------|----------------|------------------|----------------------------|------------------|---------------------------|------------------------|----------------------|-----------------------------------|
| REVENUES | | | | | | | | |
| Taxes | - | - | - | - | - | 45,694 | 299,635 | 1,975,419 |
| Licenses & Permits | - | - | - | 541,807 | - | - | - | - |
| Intergovernmental Revenues | - | - | 39,629 | 608,799 | - | - | 753,274 | - |
| Charges Good/Services | - | 292,547 | - | 282,723 | - | - | - | - |
| Fines & Penalties | - | 1,750 | - | - | - | - | - | - |
| Miscellaneous Revenue | 477 | 6,214 | 1,183 | 6,513 | 355 | 546 | 309 | 7,359 |
| TOTAL REVENUES | 477 | 300,511 | 40,812 | 1,439,843 | 355 | 46,240 | 1,053,219 | 1,982,778 |
| EXPENDITURES | | | | | | | | |
| General Government Services | - | - | - | - | - | - | - | 247,721 |
| Judicial Services | - | - | 75,297 | - | - | - | - | 78,592 |
| Public Safety | - | - | - | - | - | - | 1,113,778 | 1,339,971 |
| Utilities & Environment | - | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - | - |
| Economic Environment | - | 76,118 | - | - | - | - | - | - |
| Mental and Physical Health | - | - | - | 1,564,210 | - | 45,196 | - | - |
| Culture and Recreation | 6,669 | - | - | - | - | - | - | - |
| Debt Interest Other Expense | - | - | - | 2,298 | - | - | - | - |
| Capital Expenditures | 348 | - | - | 25,464 | - | - | - | 115,416 |
| TOTAL EXPENDITURES | 7,017 | 76,118 | 75,297 | 1,591,972 | - | 45,196 | 1,113,778 | 1,781,700 |
| EXCESS (DEFICIT) | | | | | | | | |
| REVENUES OVER EXPENDITURES | (6,541) | 224,393 | (34,485) | (152,129) | 355 | 1,044 | (60,559) | 201,078 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Fixed Asset Disposal | - | - | - | 124 | - | - | - | - |
| Operating Transfer In (Out) | - | - | 39,629 | 373,216 | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | 39,629 | 373,340 | - | - | - | - |
| NET CHANGE IN FUND BALANCES | (6,541) | 224,393 | 5,145 | 221,211 | 355 | 1,044 | (60,559) | 201,078 |
| Fund Balance - January 1 | 12,243 | 866,162 | 228,505 | 499,651 | 1,121 | 96,626 | 60,559 | 1,835,319 |
| Prior Period Adjustment | - | - | - | - | - | - | - | - |
| FUND BALANCE - DECEMBER 31 | 5,702 | 1,090,555 | 233,650 | 720,862 | 1,476 | 97,670 | 0 | 2,036,398 |

KITTITAS COUNTY, WASHINGTON

**SPECIAL REVENUE
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2017**

With Comparative Actual Amounts for Year Ended December 31, 2016

| | Treasurer M & O | Noxious Weed Board | Auditor Centennial Doc Preser | Leased Water | Misdemeanant Probation | Prosecutor V/W | Drug Enforcement | Domestic Violence |
|--------------------------------------------------------|--------------------|-----------------------|-------------------------------------|-----------------|---------------------------|-------------------|---------------------|----------------------|
| REVENUES | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | (6,135) | - | - | - | - |
| Intergovernmental Revenues | - | 1,863 | 54,275 | - | - | 79,519 | - | - |
| Charges Good/Services | - | 236,313 | 28,303 | - | 764,124 | 51,712 | - | 579 |
| Fines & Penalties | - | - | - | - | - | - | 13,409 | 43 |
| Miscellaneous Revenue | 55,699 | 196,172 | 1,885 | - | 605 | 238 | 122 | - |
| TOTAL REVENUES | 55,699 | 434,349 | 84,463 | (6,135) | 764,729 | 131,469 | 13,531 | 622 |
| EXPENDITURES | | | | | | | | |
| General Government Services | 68,824 | - | 45,955 | - | - | 133,575 | 10,000 | - |
| Judicial Services | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | 719,858 | - | - | - |
| Utilities & Environment | - | 860 | - | 72,593 | - | - | - | - |
| Transportation | - | - | - | - | - | - | - | - |
| Economic Environment | - | 426,329 | - | - | - | - | - | - |
| Mental and Physical Health | - | - | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - | - | - |
| Debt Interest Other Expense | - | - | - | - | - | - | - | - |
| Capital Expenditures | - | - | 3,245 | - | - | - | - | - |
| TOTAL EXPENDITURES | 68,824 | 427,189 | 49,200 | 72,593 | 719,858 | 133,575 | 10,000 | - |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (13,125) | 7,160 | 35,263 | (78,728) | 44,871 | (2,106) | 3,530 | 622 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Fixed Asset Disposal | - | 120 | - | - | 71 | - | - | - |
| Operating Transfer In (Out) | - | - | - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 120 | - | - | 71 | - | - | - |
| NET CHANGE IN FUND BALANCES | (13,125) | 7,280 | 35,263 | (78,728) | 44,942 | (2,106) | 3,530 | 622 |
| Fund Balance - January 1 | 182,397 | 290,055 | 268,273 | 120,904 | 174,662 | 77,729 | 80,237 | 9,299 |
| Prior Period Adjustment | - | - | - | - | - | - | - | - |
| FUND BALANCE - DECEMBER 31 | 169,272 | 297,334 | 303,537 | 42,176 | 219,604 | 75,622 | 83,768 | 9,921 |

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE NON-MAJOR FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended December 31, 2017

With Comparative Actual Amounts for Year Ended December 31, 2016

| | Public Defense | Forfeited Drug Proceeds | Stadium Fund | Real Estate Excise Tax Tech | Total 2017 | Total 2016 |
|--------------------------------------------------------|-------------------|-------------------------------|------------------|-----------------------------------|----------------------|-------------------|
| REVENUES | | | | | | |
| Taxes | - | - | 1,054,637 | - | 5,030,503.24 | 8,627,321 |
| Licenses & Permits | - | - | - | - | 543,767.11 | 408,495 |
| Intergovernmental Revenues | 52,795 | - | - | 11,434 | 3,050,966.33 | 6,530,136 |
| Charges Good/Services | - | - | 33,193 | 7,475 | 1,757,085.31 | 1,909,169 |
| Fines & Penalties | - | 6,415 | - | - | 21,616.13 | 29,899 |
| Miscellaneous Revenue | 1,280 | - | 3,850 | - | 518,130.74 | 489,468 |
| TOTAL REVENUES | 54,075 | 6,415 | 1,091,681 | 18,909 | 10,922,068.86 | 17,994,488 |
| EXPENDITURES | | | | | | |
| General Government Services | - | 680 | - | 40,985 | 1,281,973.08 | 1,270,536 |
| Judicial Services | 38,450 | - | - | - | 192,338.40 | 230,522 |
| Public Safety | - | - | - | - | 3,173,606.28 | 2,581,105 |
| Utilities & Environment | - | - | - | - | 717,437.51 | 624,345 |
| Transportation | - | - | - | - | 205,674.57 | 6,644,636 |
| Economic Environment | - | - | - | - | 568,193.50 | 523,305 |
| Mental and Physical Health | - | - | - | - | 2,546,003.16 | 2,380,116 |
| Culture and Recreation | - | - | 473,408 | - | 480,077.13 | 480,307 |
| Debt Interest Other Expense | - | - | - | - | 2,298.21 | 7,910 |
| Capital Expenditures | - | - | 3,246 | (16) | 578,919.01 | 3,503,733 |
| TOTAL EXPENDITURES | 38,450 | 680 | 476,654 | 40,969 | 9,746,520.85 | 18,246,515 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | 15,625 | 5,735 | 615,027 | (22,060) | 1,175,548.01 | (252,027) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Fixed Asset Disposal | - | 3,511 | - | - | 3,825.97 | 2,592 |
| Operating Transfer In (Out) | - | - | (103,069) | - | 312,276.24 | 358,723 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 3,511 | (103,069) | - | 316,102.21 | 361,315 |
| NET CHANGE IN FUND BALANCES | 15,625 | 9,246 | 511,958 | (22,060) | 1,491,650.22 | 109,289 |
| Fund Balance - January 1 | 213,435 | 30,961 | 1,147,746 | 63,132 | 10,833,823.95 | 22,997,957 |
| Prior Period Adjustment | - | - | - | - | 0.00 | (53) |
| FUND BALANCE - DECEMBER 31 | 229,059 | 40,207 | 1,659,705 | 41,072 | 12,325,474.17 | 23,107,192 |

KITTITAS COUNTY, WASHINGTON

AIRPORT

COMPARATIVE BALANCE SHEET

As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|---------------------------------------------------------------------------|----------------------|----------------------|
| Cash/Petty Cash | \$ 243,884 | \$ 158,573 |
| Investments | 304,211 | 301,678 |
| Accounts Receivable | 9,734 | 1,256 |
| Interest Receivable | 309 | 129 |
| Due From Other Funds | 1,616 | 648 |
| Due From Other Governmental Units | 34,942 | 47,196 |
| Prepayment For Services | - | 167 |
| | <hr/> | <hr/> |
| TOTAL ASSETS | \$ 594,697 | \$ 509,647 |
| | <hr/> <hr/> | <hr/> <hr/> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 5,772 | \$ 16,840 |
| Salaries Payable | 1,367 | 2,955 |
| Contract Retainage Payable | 1,066 | \$ 636 |
| Due To Other Funds | 1,347 | 5,794 |
| Due To Other Governmental | 9 | 20 |
| Deposits Payable | 185 | 185 |
| Unearned Revenues | 1,815 | 449 |
| Total Liabilities | <hr/> 11,560 | <hr/> 26,878 |
| | <hr/> | <hr/> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| | <hr/> | <hr/> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 11,560 | 26,878 |
| | <hr/> | <hr/> |
| <u>FUND BALANCES</u> | | |
| Non-Spendable For Prepaid Items | - | 167 |
| Committed | 583,137 | 482,601 |
| TOTAL FUND BALANCE | <hr/> 583,137 | <hr/> 482,769 |
| | <hr/> | <hr/> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 594,697 | \$ 509,647 |
| | <hr/> <hr/> | <hr/> <hr/> |

KITTITAS COUNTY, WASHINGTON

AIRPORT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017
With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 <u>Actual</u> |
|----------------------------------------------|-------------------|-------------------|-----------------------------------------------|-----------------------|
| | <u>Budget</u> | <u>Actual</u> | Variance Favorable <u>(Unfavorable)</u> | |
| <u>REVENUES</u> | | | | |
| Intergovernmental Revenues | \$ 121,115 | \$ 91,582 | \$ (29,533) | \$ 203,309 |
| Miscellaneous Revenue | 182,008 | 215,505 | 33,497 | 182,551 |
| TOTAL REVENUES | 303,123 | 307,087 | 3,964 | 385,859.27 |
| <u>EXPENDITURES</u> | | | | |
| Transportation | 358,123 | 205,675 | 152,448 | 314,709 |
| Debt: Interest Other Expense | - | - | - | - |
| Capital Expenditures | - | 1,044 | (1,044) | - |
| TOTAL EXPENDITURES | 358,123 | 206,719 | 151,404 | 314,709 |
| EXCESS (DEFICIT) | | | | |
| REVENUES OVER EXPENDITURES | (55,000) | 100,368 | 155,368 | 71,150 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfer In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | (55,000) | 100,368 | 155,368 | 71,150 |
| Fund Balances - January 1 | 320,000 | 482,769 | 162,769 | 411,619 |
| Prior Period Adjustment | - | - | - | - |
| FUND BALANCES - DECEMBER 31 | \$ 265,000 | \$ 583,137 | \$ 318,137 | \$ 482,769 |

KITTITAS COUNTY, WASHINGTON

**YOUTH AMATUER SPORTS ACTIVITY
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|-------------------------------------------------------------------------------|------------------------|------------------------|
| Cash/Petty Cash | \$ 2,275 | \$ 5,372 |
| Investments | 5,026 | - |
| Interest Receivable | 5 | - |
| Due From Other Governmental | <u>746</u> | <u>799</u> |
| TOTAL ASSETS | \$ <u>8,052</u> | \$ <u>6,171</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ <u>1,201</u> | \$ <u>-</u> |
| Total Liabilities | 1,201 | - |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources - Property Taxes | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>1,201</u> | <u>-</u> |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>6,852</u> | <u>6,171</u> |
| TOTAL FUND BALANCE | <u>6,852</u> | <u>6,171</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>8,052</u> | \$ <u>6,171</u> |

KITTITAS COUNTY, WASHINGTON

YOUTH AMATUER SPORTS ACTIVITY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| <u>REVENUES</u> | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|--------------------------------------------------------|-----------------|-----------------|----------------------------------------|-----------------|
| | Budget | Actual | | |
| Taxes | \$ 5,048 | \$ 5,449 | \$ 401 | \$ 5,400 |
| Miscellaneous Revenue | - | 34 | 34 | - |
| TOTAL REVENUES | 5,048 | 5,483 | 435 | 5,400 |
| <u>EXPENDITURES</u> | | | | |
| General Government | 5,475 | 4,802 | 673 | 4,802 |
| TOTAL EXPENDITURES | 5,475 | 4,802 | 673 | 4,802 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (427) | 681 | 1,108 | 598 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | (427) | 681 | 1,108 | 598 |
| Fund Balances - January 1 | 5,475 | 6,171 | 696 | 5,573 |
| FUND BALANCES - DECEMBER 31 | \$ 5,048 | \$ 6,852 | \$ 1,804 | \$ 6,171 |

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES COMPARATIVE BALANCE SHEET As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|-------------------|-------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 631,662 | \$ 685,506 |
| Taxes Receivable | 6,759 | 7,106 |
| Accounts Receivable | 1,426 | - |
| Due From Other Governmental | 107,616 | 115,963 |
| TOTAL ASSETS | \$ 747,463 | \$ 808,575 |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 109,477 | \$ 106,676 |
| Salaries Payable | - | - |
| Due To Other Funds | 258 | 263 |
| Due To Other Governmental Units | 92,144 | 92,144 |
| Total Liabilities | 201,879 | 199,083 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources - Property Taxes | 6,759 | 7,106 |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 208,638 | 206,189 |
| <u>FUND BALANCES</u> | | |
| Assigned | 538,824 | 602,385 |
| TOTAL FUND BALANCE | 538,824 | 602,385 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 747,463 | \$ 808,575 |

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| <u>REVENUES</u> | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|--------------------------------------------------------|-------------------|----------------------|----------------------------------------|-------------------|
| | Budget | Actual | | |
| Taxes | \$ 155,080 | \$ 157,216 | \$ 2,136 | \$ 154,122 |
| Intergovernmental Revenue | 764,332 | 711,891 | (52,441) | 809,319 |
| Charges Goods /Services | - | 1,426 | 1,426 | - |
| Miscellaneous Revenue | - | 3 | 3 | 3 |
| TOTAL REVENUES | 919,412 | 870,536 | (48,876) | 963,444 |
| <u>EXPENDITURES</u> | | | | |
| Mental & Phycial Health | 930,043 | 936,597 | (6,554) | 873,543 |
| TOTAL EXPENDITURES | 930,043 | 936,597 | (6,554) | 873,543 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (10,631) | (66,061) | (55,430) | 89,901 |
| <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 | (8,131) | (63,561) | (55,430) | 92,401 |
| Fund Balances - January 1 | 115,229 | 602,385 | 487,156 | 509,984 |
| FUND BALANCES - DECEMBER 31 | \$ 107,098 | \$ 538,824.49 | \$ 431,726 | \$ 602,385 |

KITTITAS COUNTY, WASHINGTON

FLOOD CONTROL COMPARATIVE BALANCE SHEET As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|-----------------------------------|----------------------------|----------------------------|
| Cash | \$ 630,924 | \$ 318,039 |
| Investments | 470,831 | 467,031 |
| Taxes Receivable | 14,661 | 13,835 |
| Accounts Receivable | 1,020 | - |
| Interest Receivable | 479 | 167 |
| Due From Other Funds | 733 | 216 |
| Due From Other Governmental Units | 63,293 | 300,393 |
| Other Prepayments | 160 | 150 |
| TOTAL ASSETS | \$ <u>1,182,101</u> | \$ <u>1,099,830</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

| <u>LIABILITIES</u> | | |
|--------------------------------|----------------|----------------|
| Vouchers Payable | \$ 40,912 | \$ 94,985 |
| Salaries Payable | 41,686 | 9,118 |
| Due To Other Funds | 81,174 | 1,635 |
| Due To Other Governmental Unit | - | - |
| Total Liabilities | <u>163,772</u> | <u>105,738</u> |

| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
|-------------------------------------------------------------------|-----------------------|-----------------------|
| Deferred Inflows of Resources - Property Taxes | 14,661 | 13,835 |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>178,433</u> | <u>119,573</u> |

| <u>FUND BALANCES</u> | | |
|---------------------------|-------------------------|-----------------------|
| Nonspendable | 160 | 150 |
| Restricted | 1,003,507 | 980,107 |
| TOTAL FUND BALANCE | <u>1,003,667</u> | <u>980,257</u> |

KITTITAS COUNTY, WASHINGTON

FLOOD
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017
With Comparative Actual Amounts For Year Ended December 31, 2016

| <u>REVENUES</u> | <u>2017</u> | | <u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u> | <u>2016</u> <u>Actual</u> |
|---------------------------------------------|-------------------|---------------------|-------------------------------------------------------------|------------------------------|
| | <u>Budget</u> | <u>Actual</u> | | |
| Taxes | \$ 440,000 | \$ 435,251 | \$ (4,749) | \$ 426,412 |
| Licenses & Permits | 29,650 | 8,095 | (21,555) | 3,240 |
| Intergovernmental Revenue | 1,486,089 | 645,904 | (840,185) | 306,017 |
| Charges Goods/Services | - | 3,850 | 3,850 | - |
| Miscellaneous Revenue | - | 4,120 | 4,120 | 1,942 |
| TOTAL REVENUES | 1,955,739 | 1,097,219 | (858,520) | 737,611 |
| <u>EXPENDITURES</u> | | | | |
| Utilities & Environment | 1,308,510 | 643,985 | 664,525 | 553,536 |
| Debt - Interest, Debt Expense | - | - | - | - |
| Capital Expense | 1,163,589 | 429,824 | 733,765 | - |
| TOTAL EXPENDITURES | 2,472,099 | 1,073,809 | 1,398,290 | 553,536 |
| EXCESS (DEFICIT) | | | | |
| REVENUES OVER EXPENDITURES | (516,360) | 23,411 | 539,771 | 184,075 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | (516,360) | 23,411 | 539,771 | 184,075 |
| Fund Balances - January 1 | 685,920 | 980,257 | 294,337 | 796,182 |
| FUND BALANCES - DECEMBER 31 | \$ 169,560 | \$ 1,003,667 | \$ 834,107 | \$ 980,257 |

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 COMPARATIVE BALANCE SHEET
 As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|-----------------------------------|----------------------------|----------------------------|
| Cash/Petty Cash | \$ 843,685 | \$ 606,990 |
| Investments | 1,632,126 | 1,618,380 |
| Interest Receivable | 1,697 | 622 |
| Due From Other Funds | 216 | 216 |
| Due From Other Governmental Units | <u>221,980</u> | <u>163,177</u> |
| TOTAL ASSETS | \$ <u>2,699,705</u> | \$ <u>2,389,385</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES
 AND FUND BALANCES

| <u>LIABILITIES</u> | | |
|---------------------------|-----------|-----------|
| Voucher Payable | \$ 18,000 | \$ 49,747 |
| Salaries Payable | 111 | 65 |
| Due To Other Funds | 8 | 235 |
| Due To Other Governmental | <u>-</u> | <u>-</u> |
| Total Liabilities | 18,119 | 50,046 |

DEFERRED INFLOWS OF RESOURCES

| | | |
|---------------------------------------------------------------|---------------|---------------|
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 18,119 | 50,046 |

FUND BALANCES

| | | |
|---------------------------|-------------------------|-------------------------|
| Restricted | <u>2,681,585</u> | <u>2,339,339</u> |
| TOTAL FUND BALANCE | <u>2,681,585</u> | <u>2,339,339</u> |

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|---------------------|---------------------|----------------------------------------|---------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Taxes | \$ 885,000 | \$ 1,057,202 | \$ 172,202 | \$ 929,142 |
| Miscellaneous Revenue | 4,600 | 14,822 | 10,222 | 6,873 |
| TOTAL REVENUES | 889,600 | 1,072,024 | 182,424 | 936,015 |
| <u>EXPENDITURES</u> | | | | |
| General Government | 1,370,601 | 729,430 | 641,171 | 556,382 |
| Capital Expense | - | 348 | (348) | - |
| TOTAL EXPENDITURES | 1,370,601 | 729,778 | 640,823 | 556,382 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (481,001) | 342,246 | 823,247 | 379,632 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfer In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | (481,001) | 342,246 | 823,247 | 379,632 |
| Fund Balances - January 1 | 2,541,261 | 2,339,339 | (201,922) | 1,959,707 |
| FUND BALANCES - DECEMBER 31 | \$ 2,060,260 | \$ 2,681,585 | \$ 621,325 | \$ 2,339,339 |

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 COMPARATIVE BALANCE SHEET
 As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|-------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ <u>91,891</u> | \$ <u>176,202</u> |
| TOTAL ASSETS | \$ <u>91,891</u> | \$ <u>176,202</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ - | \$ 19,712 |
| Due To Other Funds | 387 | 6 |
| Customer Deposits | <u>144,569</u> | <u>184,173</u> |
| Total Liabilities | 144,956 | 203,891 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 144,956 | 203,891 |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>(53,065)</u> | <u>(27,688)</u> |
| TOTAL FUND BALANCE | <u>(53,065)</u> | <u>(27,688)</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>91,891</u> | \$ <u>176,202</u> |

KITTITAS COUNTY, WASHINGTON

EIS TRUST
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017
With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 <u>Actual</u> |
|----------------------------------------------|-----------------------|---------------------------|-----------------------------------------------|---------------------------|
| | <u>Budget</u> | <u>Actual</u> | Variance Favorable <u>(Unfavorable)</u> | |
| <u>REVENUES</u> | | | | |
| Charges For Goods and Services | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | - | - | - | - |
| <u>EXPENDITURES</u> | | | | |
| Economic Environment | <u>180,000</u> | <u>25,377</u> | <u>154,623</u> | <u>27,688</u> |
| TOTAL EXPENDITURES | <u>180,000</u> | <u>25,377</u> | <u>154,623</u> | <u>27,688</u> |
| EXCESS (DEFICIT) | | | | |
| REVENUES OVER EXPENDITURES | (180,000) | (25,377) | 154,623 | (27,688) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | (180,000) | (25,377) | 154,623 | (27,688) |
| Fund Balances - January 1 | <u>180,000</u> | <u>(27,688)</u> | <u>(207,688)</u> | <u>-</u> |
| FUND BALANCES - DECEMBER 31 | \$ <u>-</u> | \$ <u>(53,065)</u> | \$ <u>(53,065)</u> | \$ <u>(27,688)</u> |

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING COMPARATIVE BALANCE SHEET As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|-------------------|-------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 104,506 | \$ 104,989 |
| Investments | 102,335 | 91,564 |
| Interest Recievable | 104 | 35 |
| TOTAL ASSETS | \$ 206,946 | \$ 196,588 |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ - | \$ 5,001 |
| Due To Other Funds | 62 | 14 |
| Total Liabilities | 62 | 5,015 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 62 | 5,015 |
| <u>FUND BALANCES</u> | | |
| Restricted | 206,884 | 191,573 |
| TOTAL FUND BALANCE | 206,884 | 191,573 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 206,946 | \$ 196,588 |

KITTITAS COUNTY, WASHINGTON

**LOW INCOME HOUSING
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017
With Comparative Actual Amounts For Year Ended December 31, 2016**

| | 2017 | | | 2016 <u>Actual</u> |
|------------------------------------|--------------------------|--------------------------|-----------------------------------------------|--------------------------|
| | <u>Budget</u> | <u>Actual</u> | Variance Favorable <u>(Unfavorable)</u> | |
| <u>REVENUES</u> | | | | |
| Charges for Goods and Services | \$ 52,000 | \$ 54,840 | \$ 2,840 | \$ 52,583 |
| Miscellaneous Revenue | 150 | 841 | 691 | 389 |
| TOTAL REVENUES | 52,150 | 55,680 | 3,530 | 52,971 |
| <u>EXPENDITURES</u> | | | | |
| Economic Environment | 104,345 | 40,370 | 63,975 | 42,430 |
| TOTAL EXPENDITURES | 104,345 | 40,370 | 63,975 | 42,430 |
| NET CHANGE IN FUND BALANCES | (52,195) | 15,311 | 67,506 | 10,541 |
| Fund Balances - January 1 | 190,000 | 191,573 | 1,573 | 181,032 |
| | <u>190,000</u> | <u>191,573</u> | <u>1,573</u> | <u>181,032</u> |
| FUND BALANCES - DECEMBER 31 | \$ <u>137,805</u> | \$ <u>206,884</u> | \$ <u>69,079</u> | \$ <u>191,573</u> |

KITTITAS COUNTY, WASHINGTON

RECREATION
 COMPARATIVE BALANCE SHEET
 As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|----------------------------------------------------------------------------|------------------------|-------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 1,432 | \$ 4,277 |
| Investments | 4,451 | 7,391 |
| Interest Receivable | 5 | 3 |
| Due From Other Funds | <u>216</u> | <u>1,273</u> |
| TOTAL ASSETS | \$ <u>6,103</u> | \$ <u>12,944</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 188 | \$ 194 |
| Salaries Payable | 39 | 266 |
| Due To Other Funds | 3 | 242 |
| Unearned Revenue | <u>173</u> | <u>-</u> |
| Total Liabilities | 402 | 701 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 402 | 701 |
| <u>FUND BALANCES</u> | | |
| Assigned | <u>5,702</u> | <u>12,243</u> |
| TOTAL FUND BALANCE | <u>5,702</u> | <u>12,243</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>6,103</u> | \$ <u>12,944</u> |

KITTITAS COUNTY, WASHINGTON

RECREATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017
 With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|-------------------------------------------------|-----------------|-----------------|----------------------------------------|------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| REVENUES | | | | |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | 1,612 | 477 | (1,135) | 1,092 |
| TOTAL REVENUES | 1,612 | 477 | (1,135) | 1,092 |
| EXPENDITURES | | | | |
| Culture and Recreation | 9,325 | 6,669 | 2,656 | 11,144 |
| Capital Expense | - | 348 | (348) | - |
| TOTAL EXPENDITURES | 9,325 | 7,017 | 2,308 | 11,144 |
| EXCESS (DEFICIT) | | | | |
| REVENUES OVER EXPENDITURES | (7,713) | (6,541) | 1,172 | (10,052) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In (Out) | - | - | - | 4,000 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | 4,000 |
| NET CHANGE IN FUND BALANCES | (7,713) | (6,541) | 1,172 | (6,052) |
| Fund Balances - January 1 | 12,275 | 12,243 | (32) | 18,294 |
| FUND BALANCES - DECEMBER 31 | \$ 4,562 | \$ 5,702 | \$ 1,140 | \$ 12,243 |

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSIST
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|-------------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 320,868 | \$ 297,309 |
| Investments | 796,105 | 599,478 |
| Interest Receivables | 810 | 223 |
| TOTAL ASSETS | \$ <u>1,117,783</u> | \$ <u>897,010</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 27,196 | \$ 30,834 |
| Due To Other Funds | 31 | 13 |
| Total Liabilities | <u>27,228</u> | <u>30,847</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>27,228</u> | <u>30,847</u> |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>1,090,555</u> | <u>866,162</u> |
| TOTAL FUND BALANCE | <u>1,090,555</u> | <u>866,162</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>1,117,782.76</u> | \$ <u>897,010</u> |

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|-------------------|---------------------|----------------------------------------|-------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| REVENUES | | | | |
| Charges Goods/Services | \$ 275,000 | \$ 292,547 | \$ 17,547 | \$ 280,499 |
| Fines & Penalties | 1,500 | 1,750 | 250 | 1,102 |
| Miscellaneous Revenue | 1,200 | 6,214 | 5,014 | 1,959 |
| TOTAL REVENUES | 277,700 | 300,511 | 22,811 | 283,560 |
| EXPENDITURES | | | | |
| Economic Enviornment | 359,065 | 76,118 | 282,947 | 84,367 |
| TOTAL EXPENDITURES | 359,065 | 76,118 | 282,947 | 84,367 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (81,365) | 224,393 | 305,758 | 199,192 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | (81,365) | 224,393 | 305,758 | 199,192 |
| Fund Balances - January 1 | 850,000 | 866,162 | 16,162 | 666,970 |
| FUND BALANCES - DECEMBER 31 | \$ 768,635 | \$ 1,090,555 | \$ 321,920 | \$ 866,162 |

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|--------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash | \$ 96,674 | \$ 114,011 |
| Investments | 137,008 | 115,920 |
| Interest Recievable | <u>139</u> | <u>45</u> |
| TOTAL ASSETS | \$ <u>233,822</u> | \$ <u>229,976</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ - | \$ - |
| Due to Other Funds | <u>172</u> | <u>1,470</u> |
| Total Liabilities | 172 | 1,470 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 172 | 1,470 |
| <u>FUND BALANCES</u> | | |
| Committed | <u>233,650</u> | <u>228,505</u> |
| TOTAL FUND BALANCE | <u>233,650</u> | <u>228,505</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>233,822</u> | \$ <u>229,976</u> |

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|-------------------|-------------------|----------------------------------------|-------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Intergovernmental Revenue | \$ 42,000 | \$ 39,629 | \$ (2,371) | \$ 38,313 |
| Miscellaneous Revenue | 300 | 1,183 | 883 | 492 |
| TOTAL REVENUES | 42,300 | 40,812 | (1,488) | 38,805 |
| <u>EXPENDITURES</u> | | | | |
| Judicial Services | 83,545 | 75,297 | 8,248 | 78,033 |
| Capital Expenditures | - | - | - | 1,298 |
| TOTAL EXPENDITURES | 83,545 | 75,297 | 8,248 | 79,331 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (41,245) | (34,485) | 6,761 | (40,526) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | 42,000 | 39,629 | (2,371) | 38,313 |
| TOTAL OTHER FINANCING SOURCES (USES) | 42,000 | 39,629 | (2,371) | 38,313 |
| NET CHANGE IN FUND BALANCES | 755 | 5,145 | 4,390 | (2,213) |
| Fund Balances - January 1 | 225,000 | 228,505 | 3,505 | 230,719 |
| FUND BALANCES - DECEMBER 31 | \$ 225,755 | \$ 233,650 | \$ 7,895 | \$ 228,505 |

KITTITAS COUNTY, WASHINGTON

**PUBLIC HEALTH
COMPARATIVE BALANCE SHEET**

As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|-----------------------------|-------------------|-------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 545,649 | \$ 308,580 |
| Investments | 127,769 | 126,687 |
| Accounts Receivable | 15,517 | 9,843 |
| Interest Receivable | 130 | 29 |
| Due From Other Funds | 150 | 25,587 |
| Due From Other Governmental | 43,475 | 94,472 |
| Other Prepayments | 315 | 124 |
| | <hr/> | <hr/> |
| TOTAL ASSETS | \$ 733,005 | \$ 565,323 |

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

| | | |
|--------------------------------|----------|----------|
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 4,201 | \$ 8,702 |
| Salaries Payable | 485 | - |
| Due To Other Funds | 7,443 | 8,595 |
| Due To Other Governmental Unit | 14 | 44 |
| | <hr/> | <hr/> |
| Total Liabilities | 12,143 | 17,340 |

DEFERRED INFLOWS OF RESOURCES

| | | |
|---------------------------------------------------------------|---------------|---------------|
| Deferred Inflows of Resources - Grants Received in Advance | - | 48,332 |
| | <hr/> | <hr/> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 12,143 | 65,672 |

FUND BALANCES

| | | |
|-------------------------------|----------------|----------------|
| Non Spendable - Prepaid Items | 315 | 124 |
| Non Spendable - Petty Cash | 740 | 740 |
| Restricted | 44,622 | 62,309 |
| Committed | 127,769 | 126,687 |
| Assigned | 547,416 | 309,791 |
| | <hr/> | <hr/> |
| TOTAL FUND BALANCE | 720,862 | 499,651 |

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017
 With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|-------------------|-------------------|----------------------------------------|-------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Licenses & Permits | \$ 508,545 | \$ 541,807 | \$ 33,262 | \$ 392,102 |
| Intergovernmental Revenues | 531,840 | 608,799 | 76,959 | 529,228 |
| Charges for Goods and Services | 224,865 | 282,723 | 57,858 | 170,209 |
| Miscellaneous Revenue | 3,000 | 6,513 | 3,513 | 2,069 |
| TOTAL REVENUES | 1,268,250 | 1,439,843 | 171,593 | 1,093,608 |
| <u>EXPENDITURES</u> | | | | |
| Mental and Physical Health | 1,765,211 | 1,564,210 | 201,001 | 1,459,700 |
| Debt Service - Principal | 3,150 | 2,298 | 852 | 3,129 |
| Capital Expenditures | 25,000 | 25,464 | (464) | 11,445 |
| TOTAL EXPENDITURES | 1,793,361 | 1,591,972 | 201,389 | 1,474,274 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (525,111) | (152,129) | 372,982 | (380,666) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Disposition of Fixed Assets | - | 124 | 124 | 154 |
| Operating Transfers In (Out) | 373,216 | 373,216 | - | 320,182 |
| TOTAL OTHER FINANCING SOURCES (USES) | 373,216 | 373,340 | 124 | 320,336 |
| NET CHANGE IN FUND BALANCES | (151,895) | 221,211 | 373,106 | (60,330) |
| Fund Balances - January 1 | 638,222 | 499,651 | (138,571) | 559,982 |
| FUND BALANCES - DECEMBER 31 | \$ 486,327 | \$ 720,862 | \$ 234,535 | \$ 499,651 |

KITTITAS COUNTY, WASHINGTON

**CONSTRUCTION PERFORMANCE BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 240,881 | \$ 294,746 |
| Investments | 39,610 | 39,280 |
| Interest Receivables | <u>40</u> | <u>15</u> |
| TOTAL ASSETS | \$ <u>280,532</u> | \$ <u>334,042</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Customer Deposits | \$ <u>279,055</u> | \$ <u>332,920</u> |
| Total Liabilities | 279,055 | 332,920 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>279,055</u> | <u>332,920</u> |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>1,476</u> | <u>1,121</u> |
| TOTAL FUND BALANCE | <u>1,476</u> | <u>1,121</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>280,532</u> | \$ <u>334,042</u> |

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|-------------|-----------------|----------------------------------------|-----------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Miscellaneous Revenue | \$ - | \$ 355 | \$ 355 | \$ 167 |
| TOTAL REVENUES | - | 355 | 355 | 167 |
| <u>EXPENDITURES</u> | | | | |
| General Government | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | - | 355 | 355 | 167 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | - | 355 | 355 | 167 |
| Restricted Fund Balances - January 1 | - | 1,121 | 1,121 | 1,007 |
| Prior Year Adjustment | - | - | - | (53) |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 1,476 | \$ 1,476 | \$ 1,121 |

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE COMPARATIVE BALANCE SHEET As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|-------------------------------------------------------------------------------------|------------------------------|------------------------------|
| Cash/Petty Cash | \$ 39,077 | \$ 38,871 |
| Investments | 60,932 | 60,424 |
| Taxes Receivable | 2,302 | 2,473 |
| Accounts Receivable | 397 | 405 |
| Interest Receivable | <u>62</u> | <u>23</u> |
| TOTAL ASSETS | \$ <u>102,770</u> | \$ <u>102,198</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 2,796 | \$ 3,098 |
| Due to Other Funds | <u>1</u> | <u>-</u> |
| Total Liabilities | 2,797 | 3,098 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources - Property Taxes | <u>2,302</u> | <u>2,473</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 5,100 | 5,571 |
| <u>FUND BALANCES</u> | | |
| Assigned | <u>97,670</u> | <u>96,626</u> |
| TOTAL FUND BALANCE | <u>97,670</u> | <u>96,626</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>102,770</u> | \$ <u>102,198</u> |

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017
 With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|--------------------------------------------------------|------------------|------------------|----------------------------------------|------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | \$ 45,075 | \$ 45,694 | \$ 619 | \$ 45,953 |
| Miscellaneous Revenue | 120 | 546 | 426 | 257 |
| TOTAL REVENUES | 45,195 | 46,240 | 1,045 | 46,209 |
| EXPENDITURES | | | | |
| Mental & Physical Health | 84,195 | 45,196 | 38,999 | 46,873 |
| TOTAL EXPENDITURES | 84,195 | 45,196 | 38,999 | 46,873 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (39,000) | 1,044 | 40,044 | (664) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | (39,000) | 1,044 | 40,044 | (664) |
| Fund Balances - January 1 | 90,000 | 96,626 | 6,626 | 97,290 |
| FUND BALANCES - DECEMBER 31 | \$ 51,000 | \$ 97,670 | \$ 46,670 | \$ 96,626 |

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM

COMPARATIVE BALANCE SHEET

As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|-----------------------------|------------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 30,151 | \$ 29,934 |
| Due From Other Governmental Units | <u>-</u> | <u>96,815</u> |
| TOTAL ASSETS | <u>\$ 30,151</u> | <u>\$ 126,750</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ <u>30,151</u> | \$ <u>66,191</u> |
| Total Liabilities | 30,151 | 66,191 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 30,151 | 66,191 |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>-</u> | <u>60,559</u> |
| TOTAL FUND BALANCE | <u>-</u> | <u>60,559</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 30,151</u> | <u>\$ 126,750</u> |

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|------------------------------------|------------------|------------------|----------------------------------------|------------------|
| | Budget | Actual | | |
| <u>REVENUES</u> | | | | |
| Taxes | \$ 425,000 | 299,635 | \$ (125,365) | \$ 358,158 |
| Intergovernmental Revenue | 850,000 | 753,274 | (96,726) | 395,809 |
| Misc Revenue | 175 | 309 | 134 | 240 |
| TOTAL REVENUES | 1,275,175 | 1,053,219 | (221,956) | 754,207 |
| <u>EXPENDITURES</u> | | | | |
| Public Safety | 1,275,175 | 1,113,778 | 161,397 | 752,930 |
| TOTAL EXPENDITURES | 1,275,175 | 1,113,778 | 161,397 | 752,930 |
| NET CHANGE IN FUND BALANCES | - | (60,559) | (60,559) | 1,277 |
| Fund Balances - January 1 | - | 60,559 | 60,559 | 59,282 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 0.00 | \$ 0.00 | \$ 60,559 |

KITTITAS COUNTY, WASHINGTON

**3/10TH CRIMINAL JUSTICE TAX
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 660,449 | \$ 1,043,622 |
| Investments | 979,685 | 496,000 |
| Interest Receivable | 999 | 191 |
| Due From Other Govt Units | 418,015 | 309,126 |
| Other Prepayments | <u>3,160</u> | <u>2,492</u> |
| TOTAL ASSETS | \$ <u>2,062,307</u> | \$ <u>1,851,431</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 17,254 | \$ 7,907 |
| Due To Other Funds | 8,621 | 8,204 |
| Due to Other Governmental | <u>35</u> | <u>-</u> |
| Total Liabilities | 25,910 | 16,112 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>25,910</u> | <u>16,112</u> |
| <u>FUND BALANCES</u> | | |
| Nonspendable | 3,160 | 2,492 |
| Restricted | <u>2,033,238</u> | <u>1,832,827</u> |
| TOTAL FUND BALANCE | <u>2,036,398</u> | <u>1,835,319</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>2,062,307</u> | \$ <u>1,851,431</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, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|--------------------------------------------------------|--------------------------|----------------------------|----------------------------------------|-------------------------|
| | Budget | Actual | | |
| <u>REVENUES</u> | | | | |
| Taxes | \$ 1,509,407 | \$ 1,975,419 | \$ 466,012 | 1,742,152 |
| Miscellaneous Revenue | 1,200 | 7,359 | 6,159 | 2,243 |
| TOTAL REVENUES | 1,510,607 | 1,982,778 | 472,171 | 1,744,395 |
| <u>EXPENDITURES</u> | | | | |
| General Government Services | 240,321 | 247,721.31 | (7,400) | 189,155 |
| Judicial Services | 122,632 | 78,591.89 | 44,040 | 113,339 |
| Public Safety | 1,539,818 | 1,339,971 | 199,847 | 1,144,151 |
| Capital Expenditures | 122,000 | 115,416 | 6,584 | - |
| TOTAL EXPENDITURES | 2,024,771 | 1,781,700 | 243,071 | 1,446,646 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (514,164) | 201,078 | 715,242 | 297,749 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Disposition of Fixed Assets | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | (514,164) | 201,078 | (715,242) | 297,749 |
| Fund Balances - January 1 | 1,307,693 | 1,835,319 | 527,626 | 1,537,570 |
| | <u>1,307,693</u> | <u>1,835,319</u> | <u>527,626</u> | <u>1,537,570</u> |
| FUND BALANCES - DECEMBER 31 | \$ <u>793,529</u> | \$ <u>2,036,398</u> | \$ <u>(187,616)</u> | <u>1,835,319</u> |

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 COMPARATIVE BALANCE SHEET
 As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|--------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 6,639 | \$ 17,580 |
| Investments | 163,453 | 167,092 |
| Interest Receivable | <u>166</u> | <u>64</u> |
| TOTAL ASSETS | <u>\$ 170,259</u> | <u>\$ 184,737</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 68 | \$ 1,629 |
| Due To Other Funds | <u>919</u> | <u>711</u> |
| Total Liabilities | 987 | 2,340 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 987 | 2,340 |
| <u>FUND BALANCES</u> | | |
| Committed | <u>169,272</u> | <u>182,397</u> |
| TOTAL FUND BALANCE | <u>169,272</u> | <u>182,397</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 170,259</u> | <u>\$ 184,737</u> |

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|------------------------------------|-------------|-------------------|----------------------------------------|-------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Miscellaneous Revenue | \$ - | \$ 55,699 | \$ 55,699 | \$ 45,109 |
| TOTAL REVENUES | - | 55,699 | 55,699 | 45,109 |
| <u>EXPENDITURES</u> | | | | |
| General Government Services | - | 68,824 | (68,824) | 53,991 |
| TOTAL EXPENDITURES | - | 68,824 | (68,824) | 53,991 |
| NET CHANGE IN FUND BALANCES | - | (13,125) | (13,125) | (8,882) |
| Fund Balances - January 1 | - | 182,397 | 182,397 | 191,279 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 169,272 | \$ 169,272 | \$ 182,397 |

KITTITAS COUNTY, WASHINGTON

**NOXIOUS WEED BOARD
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 119,830 | \$ 112,862 |
| Investments | 178,521 | 177,035 |
| Special Assessments Receivable | 12,718 | 14,326 |
| Interests Receivable | 182 | 68 |
| Due From Other Governmental Unit | - | 3,106 |
| Other Prepayments | - | 80 |
| | <hr/> | <hr/> |
| TOTAL ASSETS | \$ <u>311,251</u> | \$ <u>307,477</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 79 | \$ 1,948 |
| Salaries Payable | - | - |
| Due To Other Funds | 1,120 | 1,009 |
| Due To Other Governmental Unit | - | 140 |
| | <hr/> | <hr/> |
| Total Liabilities | 1,199 | 3,096 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources - Special Assessments | 12,718 | 14,326 |
| | <hr/> | <hr/> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 13,917 | 17,422 |
| <u>FUND BALANCES</u> | | |
| Non Spendable | - | 80 |
| Committed | 297,334 | 289,975 |
| | <hr/> | <hr/> |
| TOTAL FUND BALANCE | <u>297,334</u> | <u>290,055</u> |

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|-------------------------------------------------|-------------------|-------------------|----------------------------------------|-------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ (9) |
| Intergovernmental Services | 1,500 | 1,863 | 363 | 1,324 |
| Charges Goods/Services | 208,500 | 236,313 | 27,813 | 218,872 |
| Miscellaneous Revenues | 195,000 | 196,172 | 1,172 | 191,520 |
| TOTAL REVENUES | 405,000 | 434,349 | 29,349 | 411,707 |
| <u>EXPENDITURES</u> | | | | |
| Utilities & Environment | 500 | 860 | (360) | 704 |
| Economic Environment | 419,500 | 426,329 | (6,829) | 368,819 |
| Capital Expenditures | 5,000 | - | 5,000 | - |
| TOTAL EXPENDITURES | 425,000 | 427,189 | (2,189) | 369,523 |
| EXCESS (DEFICIT) | | | | |
| REVENUES OVER EXPENDITURES | (20,000) | 7,160 | 27,160 | 42,184 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Disposition of Fixed Assets | - | 120 | 120 | 2,387 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 120 | 120 | 2,387 |
| NET CHANGE IN FUND BALANCES | (20,000) | 7,280 | 27,280 | 44,571 |
| Fund Balances - January 1 | 120,000 | 290,055 | 170,055 | 245,483 |
| FUND BALANCES - DECEMBER 31 | \$ 100,000 | \$ 297,334 | \$ 197,334 | \$ 290,055 |

KITTITAS COUNTY, WASHINGTON

**AUDITOR CENTENNIAL DOCUMENT PRESERVATION
COMPARATIVE BALANCE SHEET**

As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|----------------------|--------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 78,681 | \$ 75,501 |
| Investments | 220,779 | 199,102 |
| Interest Receivable | 225 | 77 |
| Due From Other Funds | - | 33 |
| Other Prepayments | <u>8,072</u> | <u>6,755</u> |
| TOTAL ASSETS | \$ <u>307,757</u> | \$ <u>281,466</u> |

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

| | | |
|---------------------------|--------------|---------------|
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 4,220 | \$ 13,126 |
| Due To Other Funds | - | 55 |
| Due To Other Governments | - | 12 |
| Total Liabilities | <u>4,220</u> | <u>13,193</u> |

DEFERRED INFLOWS OF RESOURCES

| | | |
|-------------------------------------------------------------------|---------------------|----------------------|
| Deferred Inflows of Resources | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>4,220</u> | <u>13,193</u> |

FUND BALANCES

| | | |
|---------------------------|-----------------------|-----------------------|
| Nonspendable | 8,072 | 6,755 |
| Committed | <u>295,465</u> | <u>261,519</u> |
| TOTAL FUND BALANCE | <u>303,537</u> | <u>268,273</u> |

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

| | | |
|--|-------------------|-------------------|
| | \$ <u>307,757</u> | \$ <u>281,466</u> |
|--|-------------------|-------------------|

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|-------------------|-------------------|----------------------------------------|-------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Intergovernmental Revenues | \$ 50,878 | \$ 54,275 | \$ 3,397 | \$ 50,878 |
| Charges Goods/Services | 25,000 | 28,303 | 3,303 | 27,454 |
| Miscellaneous Revenues | 700 | 1,885 | 1,185 | 846 |
| TOTAL REVENUES | 76,578 | 84,463 | 7,885 | 79,177 |
| <u>EXPENDITURES</u> | | | | |
| General Government Services | 123,000 | 45,955 | 77,045 | 44,424 |
| Debt Service - Principal | 7,000 | - | 7,000 | 4,781 |
| Capital Expense | 75,000 | 3,245 | 71,755 | 15,822 |
| TOTAL EXPENDITURES | 205,000 | 49,200 | 155,800 | 65,028 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (128,422) | 35,263 | 163,685 | 14,150 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Dispositon of Fixed Assets | - | - | - | 22 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | 22 |
| NET CHANGE IN FUND BALANCES | (128,422) | 35,263 | 163,685 | 14,171 |
| Fund Balances - January 1 | 270,000 | 268,273 | (1,727) | 254,102 |
| FUND BALANCES - DECEMBER 31 | \$ 141,578 | \$ 303,537 | \$ 161,959 | \$ 268,273 |

KITTITAS COUNTY, WASHINGTON

**LEASED WATER
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|-------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ <u>54,582</u> | \$ <u>156,343</u> |
| TOTAL ASSETS | \$ <u><u>54,582</u></u> | \$ <u><u>156,343</u></u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 12,405 | \$ 9,852 |
| Due to Other Funds | <u>-</u> | <u>25,587</u> |
| Total Liabilities | <u>12,405</u> | <u>35,439</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 12,405 | 35,439 |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>42,176</u> | <u>120,904</u> |
| TOTAL FUND BALANCE | <u>42,176</u> | <u>120,904</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u><u>54,582</u></u> | \$ <u><u>156,343</u></u> |

KITTITAS COUNTY, WASHINGTON

LEASED WATER
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|------------------|------------------|----------------------------------------|-------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| REVENUES | | | | |
| Licenses and Permits | \$ - | \$ (6,135) | \$ (6,135) | \$ (6,135) |
| TOTAL REVENUES | - | (6,135) | (6,135) | (6,135) |
| EXPENDITURES | | | | |
| Utilities & Environment | 100,000 | 72,593 | 27,407 | 70,105 |
| TOTAL EXPENDITURES | 100,000 | 72,593 | 27,407 | 70,105 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (100,000) | (78,728) | 21,272 | (76,240) |
| OTHER FINANCING SOURCES | | | | |
| Operating Transfer In (Out) | - | - | - | (25,587) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | (25,587) |
| NET CHANGE IN FUND BALANCES | (100,000) | (78,728) | 21,272 | (101,827) |
| Fund Balances - January 1 | 100,000 | 120,904 | 20,904 | 222,731 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 42,176 | \$ 42,176 | \$ 120,904 |

KITTITAS COUNTY, WASHINGTON

**MISDEMEANANT PROBATION
COMPARATIVE BALANCE SHEET**

As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|------------------------------|------------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 98,076 | \$ 131,171 |
| Investments | 127,569 | 52,109 |
| Court Receivable | 149,222 | 150,176 |
| Interest Receivable | 130 | 20 |
| Due From Other Funds | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 374,996</u> | <u>\$ 333,476</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 1,807 | \$ 4,644 |
| Due To Other Funds | 4,363 | 3,995 |
| Total Liabilities | <u>6,171</u> | <u>8,639</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources - Court Receivables | <u>149,222</u> | <u>150,176</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>155,392</u> | <u>158,815</u> |
| <u>FUND BALANCES</u> | | |
| Non Spendable Petty Cash | - | - |
| Committed | <u>219,604</u> | <u>174,662</u> |
| TOTAL FUND BALANCE | <u>219,604</u> | <u>174,662</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 374,996</u> | <u>\$ 333,476</u> |

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|----------------------------------------------|------------------|-------------------|----------------------------------------|-------------------|
| | Budget | Actual | | |
| <u>REVENUES</u> | | | | |
| Charges Goods/Services | \$ 824,235 | \$ 764,124 | \$ (60,111) | \$ 783,205 |
| Miscellaneous Revenues | 110 | 605 | 495 | 238 |
| TOTAL REVENUES | 824,345 | 764,729 | (59,616) | 783,443 |
| <u>EXPENDITURES</u> | | | | |
| Public Safety | 738,045 | 719,858 | 18,187 | 684,023 |
| Capital Expense | - | - | - | - |
| TOTAL EXPENDITURES | 738,045 | 719,858 | 18,187 | 684,023 |
| EXCESS (DEFICIT) | | | | |
| REVENUES OVER EXPENDITURES | 86,300 | 44,871 | (41,429) | 99,420 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Dispositon of Fixed Assets | 50 | 71 | 21 | 29 |
| Operating Transfers In (out) | - | - | - | 13,547 |
| TOTAL OTHER FINANCING SOURCES (USES) | 50 | 71 | 21 | 13,576 |
| NET CHANGE IN FUND BALANCES | 86,350 | 44,942 | (41,408) | 112,995 |
| Fund Balances - January 1 | - | 174,662 | 174,662 | 61,666 |
| FUND BALANCES - DECEMBER 31 | \$ 86,350 | \$ 219,604 | \$ 133,254 | \$ 174,662 |

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS COMPARATIVE BALANCE SHEET

As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|-----------------------------|-------------------------|-------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 27,285 | \$ 39,590 |
| Investments | 32,870 | 22,677 |
| Interest Receivable | 33 | 9 |
| Due From Other Governmental | <u>16,250</u> | <u>16,250</u> |
| TOTAL ASSETS | \$ <u>76,438</u> | \$ <u>78,525</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

| | | |
|---------------------------|------------|------------|
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ - | \$ - |
| Due To Other Funds | <u>816</u> | <u>797</u> |
| Total Liabilities | 816 | 797 |

DEFERRED INFLOWS OF RESOURCES

| | | |
|-------------------------------------------------------------------|------------|------------|
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 816 | 797 |

FUND BALANCES

| | | |
|---------------------------|----------------------|----------------------|
| Committed | <u>75,622</u> | <u>77,729</u> |
| TOTAL FUND BALANCE | <u>75,622</u> | <u>77,729</u> |

| | | |
|-------------------------------------------------------------------------------|-------------------------|-------------------------|
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>76,438</u> | \$ <u>78,525</u> |
|-------------------------------------------------------------------------------|-------------------------|-------------------------|

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|-------------------------------------------------|-----------------|------------------|----------------------------------------|------------------|
| | Budget | Actual | | |
| <u>REVENUES</u> | | | | |
| Intergovernmental Services | \$ 81,084 | \$ 79,519 | \$ (1,565) | \$ 64,310 |
| Charges Goods/Services | 41,650 | 51,712 | 10,062 | 52,944 |
| Miscellaneous Revenue | 50 | 238 | 188 | 181 |
| TOTAL REVENUES | 122,784 | 131,469 | 8,685 | 117,435 |
| <u>EXPENDITURES</u> | | | | |
| General Government Services | 146,999 | 133,575 | 13,424 | 133,764 |
| TOTAL EXPENDITURES | 146,999 | 133,575 | 13,424 | 133,764 |
| EXCESS (DEFICIT) | | | | |
| REVENUES OVER EXPENDITURES | (24,215) | (2,106) | 22,109 | (16,329) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | - | - | - | 40,000 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | 40,000 |
| NET CHANGE IN FUND BALANCES | (24,215) | (2,106) | 22,109 | 23,671 |
| Fund Balances - January 1 | 24,215 | 77,729 | 53,514 | 54,058 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 75,622 | \$ 75,622 | \$ 77,729 |

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
 COMPARATIVE BALANCE SHEET
 As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|-------------------------------------------------------------------------------|-------------------------|-------------------------|
| Cash/Petty Cash | \$ <u>83,768</u> | \$ <u>80,237</u> |
| TOTAL ASSETS | \$ <u>83,768</u> | \$ <u>80,237</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>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | - | - |
| <u>FUND BALANCES</u> | | |
| Non Spendable Petty Cash | 3,000 | 3,000 |
| Committed | <u>80,768</u> | <u>77,237</u> |
| TOTAL FUND BALANCE | <u>83,768</u> | <u>80,237</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>83,768</u> | \$ <u>80,237</u> |

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|-------------------------------------------------|------------------|------------------|----------------------------------------|------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Fines & Penalties | \$ 25,000 | \$ 13,409 | \$ (11,591) | \$ 25,065 |
| Miscellaneous Revenues | - | 122 | 122 | - |
| TOTAL REVENUES | 25,000 | 13,531 | (11,469) | 25,065 |
| <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 | - | 3,530 | 3,530 | 15,065 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | - | 3,530 | 3,530 | 15,065 |
| Fund Balances - January 1 | 75,000 | 80,237 | 5,237 | 65,172 |
| FUND BALANCES - DECEMBER 31 | \$ 75,000 | \$ 83,768 | \$ 8,768 | \$ 80,237 |

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2106</u> |
|--------------------------------------------------------------------------------|------------------------|------------------------|
| <u>ASSETS</u> | | |
| Cash | \$ <u>9,921</u> | \$ <u>9,299</u> |
| TOTAL ASSETS | \$ <u>9,921</u> | \$ <u>9,299</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>9,921</u> | <u>9,299</u> |
| TOTAL FUND BALANCE | <u>9,921</u> | <u>9,299</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>9,921</u> | \$ <u>9,299</u> |

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|------------------------------------|-------------|-----------------|----------------------------------------|-----------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Charges Goods/Services | \$ - | \$ 579 | \$ 579 | \$ 556 |
| Fines & Penalties | - | 43 | 43 | 187 |
| TOTAL REVENUES | - | 622 | 622 | 743 |
| <u>EXPENDITURES</u> | | | | |
| Other Expenditures | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| NET CHANGE IN FUND BALANCES | - | 622 | 622 | 743 |
| Fund Balances - January 1 | - | 9,299 | 9,299 | 8,557 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 9,921 | \$ 9,921 | \$ 9,299 |

KITTITAS COUNTY, WASHINGTON

**PUBLIC DEFENSE
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|------------------------------|------------------------------|
| <u>ASSETS</u> | | |
| Cash | \$ 88,261 | \$ 126,611 |
| Investments | 142,803 | 141,617 |
| Interest Receivable | <u>145</u> | <u>52</u> |
| TOTAL ASSETS | \$ <u>231,209</u> | \$ <u>268,280</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ <u>2,150</u> | \$ <u>2,050</u> |
| Total Liabilities | 2,150 | 2,050 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources - Grant Received in Advance | <u>-</u> | <u>52,795</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 2,150 | 54,845 |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>229,059</u> | <u>213,435</u> |
| TOTAL FUND BALANCE | <u>229,059</u> | <u>213,435</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>231,209</u> | \$ <u>268,280</u> |

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|------------------------------------|-------------------|-------------------|----------------------------------------|-------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| REVENUES | | | | |
| Intergovernmental Revenue | \$ 47,000 | \$ 52,795 | \$ 5,795 | \$ 51,410 |
| Miscellaneous Revenue | 200 | 1,280 | 1,080 | 406 |
| TOTAL REVENUES | 47,200 | 54,075 | 6,875 | 51,816 |
| EXPENDITURES | | | | |
| Judicial Services | 75,500 | 38,450 | 37,050 | 38,550 |
| TOTAL EXPENDITURES | 75,500 | 38,450 | 37,050 | 38,550 |
| NET CHANGE IN FUND BALANCES | (28,300) | 15,625 | 43,925 | 13,266 |
| Fund Balances - January 1 | 220,000 | 213,435 | (6,565) | 200,169 |
| FUND BALANCES - DECEMBER 31 | \$ 191,700 | \$ 229,059 | \$ 37,359 | \$ 213,435 |

KITTITAS COUNTY, WASHINGTON

**FORFEITED DRUG PROCEEDS FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|-------------------------|-------------------------|
| <u>ASSETS</u> | | |
| Cash | \$ <u>40,887</u> | \$ <u>31,591</u> |
| TOTAL ASSETS | \$ <u>40,887</u> | \$ <u>31,591</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ <u>680</u> | \$ <u>631</u> |
| Total Liabilities | 680 | 631 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>680</u> | <u>631</u> |
| <u>FUND BALANCES</u> | | |
| Committed | <u>40,207</u> | <u>30,961</u> |
| TOTAL FUND BALANCE | <u>40,207</u> | <u>30,961</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>40,887</u> | \$ <u>31,591</u> |

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|---------------------------------------------|-----------------|------------------|----------------------------------------|------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| REVENUES | | | | |
| Fines & Penalties | \$ - | \$ 6,415 | \$ 6,415 | \$ 3,546 |
| Miscellaneous Revenues | - | - | - | - |
| TOTAL REVENUES | - | 6,415 | 6,415 | 3,546 |
| EXPENDITURES | | | | |
| General Government Expenditures | 30,000 | 680 | 29,320 | 631 |
| TOTAL EXPENDITURES | 30,000 | 680 | 29,320 | 631 |
| EXCESS (DEFICIT) | | | | |
| REVENUES OVER EXPENDITURES | (30,000) | 5,735 | (22,905) | 2,915 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Disposition of Fixed Assets | - | 3,511 | 3,511 | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 3,511 | 3,511 | - |
| NET CHANGE IN FUND BALANCES | (30,000) | 9,246 | 39,246 | 2,915 |
| Fund Balances - January 1 | 30,000 | 30,961 | 961 | 28,045 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 40,207 | \$ 40,207 | \$ 30,961 |

KITTITAS COUNTY, WASHINGTON

**STADIUM FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|----------------------------|----------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 874,098 | \$ 900,865 |
| Investments | 856,366 | 353,261 |
| Interest Receivable | 871 | 126 |
| Due From Other Funds | - | - |
| Due From Other Governmental | <u>212,956</u> | <u>206,220</u> |
| TOTAL ASSETS | <u>\$ 1,944,291</u> | <u>\$ 1,460,471</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ 184,436 | \$ 209,260 |
| Due To Other Funds | <u>100,150</u> | <u>103,465</u> |
| Total Liabilities | 284,586 | 312,725 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>284,586</u> | <u>312,725</u> |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>1,659,705</u> | <u>1,147,746</u> |
| TOTAL FUND BALANCE | <u>1,659,705</u> | <u>1,147,746</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 1,944,291</u> | <u>\$ 1,460,471</u> |

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|-------------------|---------------------|----------------------------------------|---------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Taxes | \$ 775,000 | \$ 1,054,637 | \$ 279,637 | \$ 1,006,903 |
| Charges Goods/Services | 60,000 | 33,193 | (26,807) | 34,959 |
| Miscellaneous Revenues | 500 | 3,850 | 3,350 | 718 |
| TOTAL REVENUES | 835,500 | 1,091,681 | 256,181 | 1,042,580 |
| <u>EXPENDITURES</u> | | | | |
| Culture & Recreation | 880,450 | 473,408 | 407,042 | 469,163 |
| Capital Expense | - | 3,246 | (3,246) | - |
| TOTAL EXPENDITURES | 880,450 | 476,654 | 403,796 | 469,163 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (44,950) | 615,027 | 659,977 | 573,417 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | (103,069) | (103,069) | 0 | (104,369) |
| TOTAL OTHER FINANCING SOURCES (USES) | (103,069) | (103,069) | 0 | (104,369) |
| NET CHANGE IN FUND BALANCES | (148,019) | 511,958 | 659,977 | 469,048 |
| Fund Balances - January 1 | 1,011,648 | 1,147,746.41 | 136,098 | 678,698 |
| FUND BALANCES - DECEMBER 31 | \$ 863,629 | \$ 1,659,705 | \$ 796,076 | \$ 1,147,746 |

KITTITAS COUNTY, WASHINGTON

**REAL ESTATE EXCISE TAX
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 41,327 | \$ 62,890 |
| Other Prepayments | <u>-</u> | <u>450</u> |
| TOTAL ASSETS | <u>\$ 41,327</u> | <u>\$ 63,340</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ - | \$ - |
| Due to Other Funds | <u>255</u> | <u>209</u> |
| Total Liabilities | 255 | 209 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 255 | 209 |
| <u>FUND BALANCES</u> | | |
| Non Spendable for Prepaid Items | - | 450 |
| Restricted | <u>41,072</u> | <u>62,682</u> |
| TOTAL FUND BALANCE | <u>41,072</u> | <u>63,132</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 41,327</u> | <u>\$ 63,340</u> |

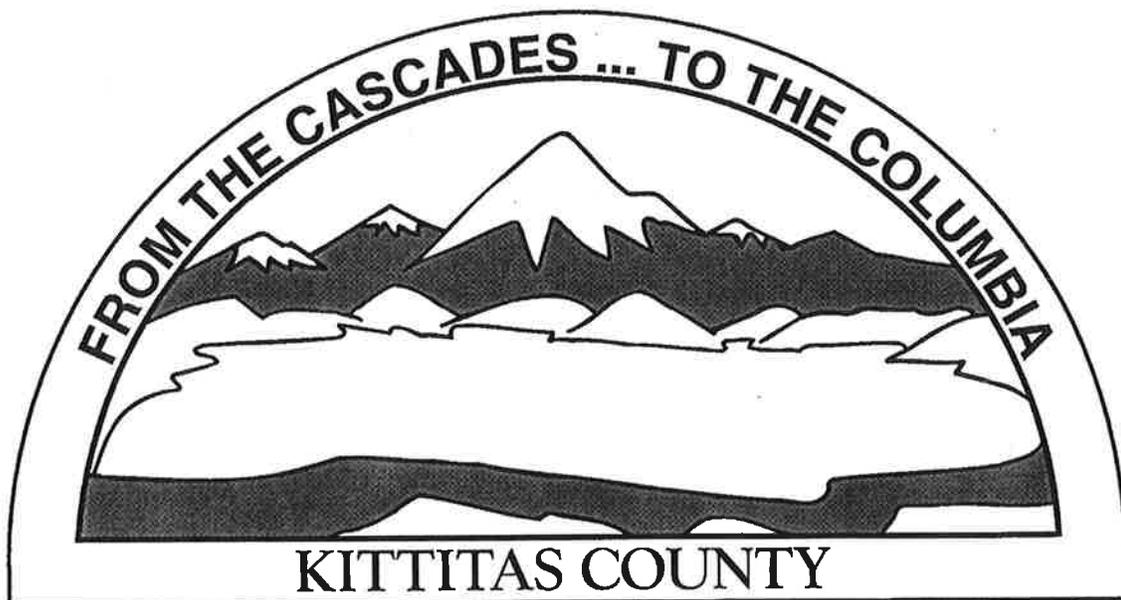
KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|------------------------------------|------------------|------------------|----------------------------------------|------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| REVENUES | | | | |
| Intergovernmental Revenue | \$ 10,500 | \$ 11,434 | \$ 934 | \$ 11,148 |
| Charges for Services | 6,200 | 7,475 | 1,275 | 6,923 |
| TOTAL REVENUES | 16,700 | 18,909 | 2,209 | 18,071 |
| EXPENDITURES | | | | |
| General Government | 42,581 | 40,985 | 1,596 | 36,017 |
| Capital Expense | - | (16) | 16 | 14,036 |
| TOTAL EXPENDITURES | 42,581 | 40,969 | 1,612 | 50,053 |
| NET CHANGE IN FUND BALANCES | (25,881) | (22,060) | 3,821 | (31,982) |
| Fund Balances - January 1 | 60,000 | 63,132 | 3,132 | 95,114 |
| FUND BALANCES - DECEMBER 31 | \$ 34,119 | \$ 41,072 | \$ 6,953 | \$ 63,132 |

Debt Services Non-Major Funds



KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2017

With Comparative Totals for Year Ended December 31, 2016

| | 2016 GO BOND | 2010 GO & REFUNDING BOND | Co. REFUND FUND | CRID 96-1 FUND | CRID GUARANTY | 2017 TOTALS | 2016 TOTALS |
|-----------------------------------------------------------------------------------|-----------------|--------------------------------|--------------------|-------------------|------------------|----------------|----------------|
| <u>ASSETS</u> | | | | | | | |
| Cash/Petty Cash | 1 | 12,139 | 364 | 2 | 47 | 12,553 | 10,100 |
| Investments | - | 535 | - | 176,762 | 12 | 177,309 | 324,453 |
| Taxes/Assessments Receivable | - | - | 46 | 8,114 | - | 8,160 | (4,457) |
| Accounts Receivable Accrual | - | - | - | - | - | - | - |
| Interest Receivable | - | 255 | - | 180 | 0 | 435 | 125 |
| Due from Other Funds | - | - | - | - | - | - | - |
| TOTAL ASSETS | 1 | 12,929 | 410 | 185,058 | 59 | 198,457 | 330,221 |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | | | | | | |
| <u>LIABILITIES</u> | | | | | | | |
| Vouchers Payable | - | - | - | - | - | - | - |
| Due To Other Funds | - | - | - | - | - | - | 150,340 |
| Total Liabilities | - | - | - | - | - | - | 150,340 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | | | |
| Deferred Inflows of Resources | - | - | 46 | 8,114 | - | 8,160 | (4,457) |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | - | - | 46 | 8,114 | - | 8,160 | 145,883 |
| <u>FUND BALANCES</u> | | | | | | | |
| Restricted | 1 | 12,929 | 364 | 176,944 | 59 | 190,297 | 184,337 |
| TOTAL FUND BALANCES | 1 | 12,929 | 364 | 176,944 | 59 | 190,297 | 184,337 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | 1 | 12,929 | 410 | 185,058 | 59 | 198,457 | 330,221 |

KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 Year Ended December 31, 2017
 With Comparative Totals for Year Ended December 31, 2016

| | 2016 GO BOND | 2010 GO & REFUND | CO REFUND FUND | CRID 96-1 FUND | CRID GUARANTY | 2017 TOTALS | 2016 TOTALS |
|--------------------------------------------------------|------------------|---------------------|-------------------|-------------------|------------------|------------------|------------------|
| <u>REVENUES</u> | | | | | | | |
| Taxes | - | - | 54 | - | - | 54 | 77 |
| Miscellaneous Revenues | - | 3,739 | - | 2,709 | 56 | 6,504 | 1,378 |
| TOTAL REVENUES | - | 3,739 | 54 | 2,709 | 56 | 6,559 | 1,455 |
| <u>EXPENDITURES</u> | | | | | | | |
| General Government | - | - | - | - | - | - | - |
| Debt Service Principal | 206,000 | 455,000 | - | - | - | 661,000 | 450,000 |
| Debt Service Interest | 71,925 | 263,331 | - | - | - | 335,257 | 272,331 |
| Debt Service Debt Costs | 260 | 600 | - | - | - | 860 | - |
| TOTAL EXPENDITURES | 278,185 | 718,931 | - | - | - | 997,116 | 722,331 |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | (278,185) | (715,192) | 54 | 2,709 | 56 | (990,558) | (720,876) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | | | |
| Operating Transfer In (Out) | 278,186 | 718,331 | - | - | - | 996,517 | 571,991 |
| TOTAL OTHER FINANCING SOURCES (USES) | 278,186 | 718,331 | - | - | - | 996,517 | 571,991 |
| NET CHANGE IN FUND BALANCES | 1 | 3,139 | 54 | 2,709 | 56 | 5,959 | (148,885) |
| Fund Balances - January 1 | - | 9,790 | 310 | 174,235 | 3 | 184,337 | 333,222 |
| FUND BALANCES - DECEMBER 31 | 1 | 12,929 | 364 | 176,944 | 59 | 190,297 | 184,337 |

KITTITAS COUNTY, WASHINGTON

2016 GO BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2017 and December 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|-------------|-------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 1 | \$ - |
| Investments | - | - |
| Interest Receivable | - | - |
| | <hr/> | <hr/> |
| TOTAL ASSETS | \$ 1 | \$ - |
| | <hr/> <hr/> | <hr/> <hr/> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ - | \$ - |
| Total Liabilities | <hr/> | <hr/> |
| | - | - |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| | <hr/> | <hr/> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | - | - |
| | <hr/> | <hr/> |
| <u>FUND BALANCES</u> | | |
| Restricted | 1 | - |
| | <hr/> | <hr/> |
| TOTAL FUND BALANCES | 1 | - |
| | <hr/> | <hr/> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 1 | \$ - |
| | <hr/> <hr/> | <hr/> <hr/> |

KITTITAS COUNTY, WASHINGTON

**2016 GO BOND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017
With Comparative Actual Amount For Year Ended December 31, 2016**

| | <u>2017</u> | | <u>Variance Favorable (Unfavorable)</u> | <u>2016 Actual</u> |
|----------------------------------------------|----------------|----------------|-------------------------------------------------|------------------------|
| | <u>Budget</u> | <u>Actual</u> | | |
| <u>REVENUES</u> | | | | |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | - | - | - | - |
| <u>EXPENDITURES</u> | | | | |
| Debt Service - Principal | 206,000 | 206,000 | - | - |
| Debt Service - Interest | 72,226 | 71,925 | 301 | - |
| Debt Service - Other Debt Costs | - | 260 | (260) | - |
| TOTAL EXPENDITURES | 278,226 | 278,185 | 41 | - |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfer In (Out) | 278,226 | 278,186 | (40) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 278,226 | 278,186 | (40) | - |
| NET CHANGE IN FUND BALANCES | - | 1 | 1 | - |
| Fund Balances - January 1 | - | - | - | - |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 1 | \$ 1 | \$ - |

KITTITAS COUNTY, WASHINGTON

**2010 GO & REFUNDING BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 2016**

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|-------------------------|------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 12,139 | \$ 9,790 |
| Investments | 535 | - |
| Interest Receivable | <u>255</u> | <u>-</u> |
| TOTAL ASSETS | <u>\$ 12,929</u> | <u>\$ 9,790</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>-</u> | <u>-</u> |
| <u>FUND BALANCES</u> | | |
| Restricted Fund Balance | <u>12,929</u> | <u>9,790</u> |
| TOTAL FUND BALANCES | <u>12,929</u> | <u>9,790</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 12,929</u> | <u>\$ 9,790</u> |

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amount For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|---------------------------------------------|----------------|------------------|----------------------------------------|-----------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Miscellaneous Revenue | \$ 500 | \$ 3,739 | \$ 3,239 | \$ - |
| TOTAL REVENUES | 500 | 3,739 | 3,239 | - |
| <u>EXPENDITURES</u> | | | | |
| Debt Service - Principal | 455,000 | 455,000 | - | 450,000 |
| Debt Service - Interest | 263,833 | 263,331 | 502 | 272,331 |
| Debt Service - Other Debt Costs | - | 600 | (600) | - |
| TOTAL EXPENDITURES | 718,833 | 718,931 | (98) | 722,331 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfer In (Out) | 718,333 | 718,331 | (2) | 722,331 |
| TOTAL OTHER FINANCING SOURCES (USES) | 718,333 | 718,331 | (2) | 722,331 |
| NET CHANGE IN FUND BALANCES | - | 3,139 | 3,139 | - |
| Fund Balances - January 1 | - | 9,790 | 9,790 | 9,790 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 12,929 | \$ 12,929 | \$ 9,790 |

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2017

With Comparative Actual Amount For Year Ended December 31, 2016

| | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|------------------------------------|-------------|---------------|----------------------------------------|----------------|
| | Budget | Actual | | |
| <u>REVENUES</u> | | | | |
| Taxes | \$ - | 54 | \$ 54 | \$ 77 |
| TOTAL REVENUES | - | 54 | 54 | 77 |
| <u>EXPENDITURES</u> | | | | |
| General Government | - | - | - | - |
| Debt Service Other Debt Costs | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| NET CHANGE IN FUND BALANCES | - | 54 | 54 | 77 |
| Fund Balances - January 1 | - | 310 | 310 | 232 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 364 | \$ 364 | \$ 310 |

KITTITAS COUNTY, WASHINGTON

**COUNTY REFUND FUND
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|----------------------|----------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 364 | \$ 310 |
| Taxes Receivable | <u>46</u> | <u>57</u> |
| TOTAL ASSETS | <u>\$ 410</u> | <u>\$ 367</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 - Property Taxes | <u>46</u> | <u>57</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>46</u> | <u>57</u> |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>364</u> | <u>310</u> |
| Unassigned | <u>-</u> | <u>-</u> |
| TOTAL FUND BALANCES | <u>364</u> | <u>310</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 410</u> | <u>\$ 367</u> |

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|----------------------------------------------------------------------------|--------------------------|--------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 2 | \$ - |
| Investments | 176,762 | 317,336 |
| Special Assessments Receivable | 8,114 | (4,514) |
| Interest Receivable | <u>180</u> | <u>122</u> |
| TOTAL ASSETS | \$ <u>185,058</u> | \$ <u>312,944</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Due To Other Funds | \$ <u>-</u> | \$ <u>143,223</u> |
| Total Liabilities | <u>-</u> | <u>143,223</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources - Special Assessments | <u>8,114</u> | <u>(4,514)</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>8,114</u> | <u>138,709</u> |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>176,944</u> | <u>174,235</u> |
| TOTAL FUND BALANCES | <u>176,944</u> | <u>174,235</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>185,058</u> | \$ <u>312,944</u> |

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017
 With Comparative Actual Amount For Year Ended December 31, 2016

| | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|---------------------------------------------|-------------|-------------------|----------------------------------------|-------------------|
| | Budget | Actual | | |
| <u>REVENUES</u> | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | - | 2,709 | 2,709 | 1,348 |
| TOTAL REVENUES | - | 2,709 | 2,709 | 1,348 |
| <u>EXPENDITURES</u> | | | | |
| Debt Service - Principal | - | - | - | - |
| Debt Service - Interest | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| Operating Transfer In (Out) | - | - | - | (143,223) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | (143,223) |
| NET CHANGE IN FUND BALANCES | - | 2,709 | 2,709 | (141,875) |
| Fund Balances - January 1 | - | 174,235 | 174,235 | 316,110 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 176,944 | \$ 176,944 | \$ 174,235 |

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2017 and December 31, 2016

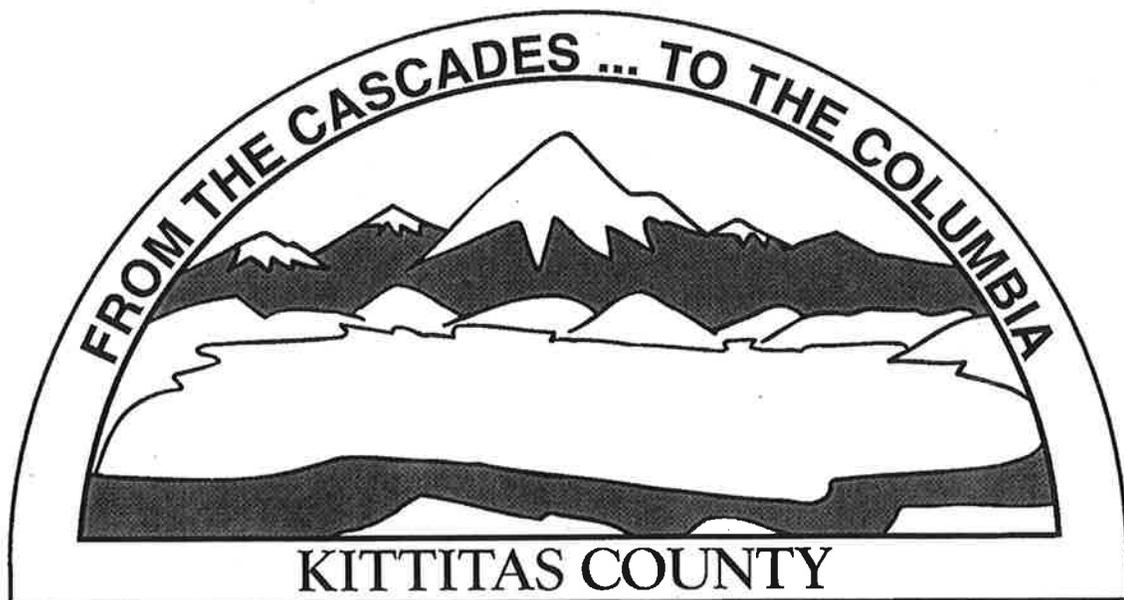
| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|--------------|-----------------|
| <u>ASSETS</u> | | |
| Cash | \$ 47 | \$ - |
| Investments | 12 | 7,117 |
| Interest Receivable | 0 | 3 |
| | <hr/> | <hr/> |
| TOTAL ASSETS | \$ 59 | \$ 7,120 |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Due To Other Funds | \$ - | \$ 7,117 |
| Total Liabilities | - | 7,117 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | - | - |
| | <hr/> | <hr/> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | - | 7,117 |
| <u>FUND BALANCES</u> | | |
| Restricted | 59 | 3 |
| | <hr/> | <hr/> |
| TOTAL FUND BALANCE | 59 | 3 |
| | <hr/> | <hr/> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 59 | \$ 7,120 |
| | <hr/> | <hr/> |

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017
 With Comparative Actual Amount For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|-------------|--------------|----------------------------------------|----------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Miscellaneous Revenue | \$ - | \$ 56 | \$ 56 | \$ 30 |
| TOTAL REVENUES | - | 56 | 56 | 30 |
| <u>EXPENDITURES</u> | | | | |
| Debt Service - Principal | - | - | - | - |
| Debt Service -Interest | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | - | 56 | 56 | 30 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfer In (Out) | - | - | - | (7,117) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | (7,117) |
| NET CHANGE IN FUND BALANCES | - | 56 | 56 | (7,087) |
| Fund Balances - January 1 | - | 3 | 3 | 7,090 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 59 | \$ 59 | \$ 3 |

Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2017

With Comparative Totals for Year Ended December 31, 2016

| | <u>CAPITAL IMPROVEMENTS</u> | <u>COURTHOUSE JAIL FAC</u> | <u>FAIR/RODEO CAPITAL IMP</u> | <u>2017 TOTALS</u> | <u>2016 TOTALS</u> |
|-------------------------------------------------------------------|---------------------------------|--------------------------------|-----------------------------------|------------------------|------------------------|
| <u>ASSETS</u> | | | | | |
| Cash/Petty Cash | \$ 835,478 | \$ 258,873 | \$ 3,063 | \$ 1,097,414 | \$ 2,301,961 |
| Investments | 805,699 | - | 15,290 | 820,989 | 318,169 |
| Due From Other Funds | - | - | - | - | - |
| Interest Receivable | 819 | - | 16 | 835 | 122 |
| TOTAL ASSETS | \$ 1,641,996 | \$ 258,873 | \$ 18,369 | \$ 1,919,239 | \$ 2,620,253 |
| <u>LIABILITIES AND FUND BALANCE</u> | | | | | |
| <u>LIABILITIES</u> | | | | | |
| Payables | \$ 5,815 | \$ - | \$ - | \$ 5,815 | \$ - |
| Due To Other Funds | - | - | - | - | - |
| Contracts Retainage Payable | - | - | - | - | - |
| TOTAL LIABILITIES | \$ 5,815 | \$ - | \$ - | \$ 5,815 | \$ - |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | |
| Deferred Inflows of Resources | - | - | - | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 5,815 | - | - | 5,815 | - |
| <u>FUND BALANCES</u> | | | | | |
| Restricted | \$ 1,636,181 | \$ 258,873 | \$ - | \$ 1,895,054 | \$ 2,602,020 |
| Committed | - | - | 18,369 | 18,369 | 18,232 |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCES | \$ 1,636,181 | \$ 258,873 | \$ 18,369 | \$ 1,913,424 | \$ 2,620,253 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 1,641,996 | \$ 258,873 | \$ 18,369 | \$ 1,919,239 | \$ 2,620,253 |

KITTITAS COUNTY, WASHINGTON

**CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2017
With Comparative Totals for Year Ended December 31, 2016**

| | <u>CAPITAL IMPROVEMENTS</u> | <u>COURTHOUSE JAIL FAC</u> | <u>FAIR/RODEO CAP IMP</u> | <u>2017 TOTALS</u> | <u>2016 TOTALS</u> |
|--------------------------------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------|------------------------|
| <u>REVENUES</u> | | | | | |
| Taxes | \$ 1,076,533 | \$ - | \$ - | \$ 1,076,533 | \$ 857,650 |
| Miscellaneous Revenues | 3,396 | - | 137 | 3,533 | 1,449 |
| TOTAL REVENUES | 1,079,928 | - | 137 | 1,080,065 | 859,099 |
| <u>EXPENDITURES</u> | | | | | |
| Capital Expenditures | - | 1,252,127 | - | 1,252,127 | - |
| Debt Service Principal & Interest | - | - | - | - | - |
| TOTAL EXPENDITURES | - | 1,252,127 | - | 1,252,127 | - |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | 1,079,928 | (1,252,127) | 137 | (172,061) | 859,099 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Bond Proceeds | - | - | - | - | 1,511,000 |
| Operating Transfer In (out) | (534,768) | - | - | (534,768) | (540,386) |
| TOTAL OTHER FINANCING SOURCES (USES) | (534,768) | - | - | (534,768) | 970,614 |
| NET CHANGE IN FUND BALANCES | 545,161 | (1,252,127) | 137 | (706,829) | 1,829,714 |
| Fund Balance - January 1 | 1,091,020 | 1,511,000 | 18,232 | 2,620,253 | 790,539 |
| FUND BALANCES - DECEMBER 31 | \$ 1,636,181 | \$ 258,873 | \$ 18,369 | \$ 1,913,424 | \$ 2,620,253 |

KITTITAS COUNTY, WASHINGTON

**CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------|----------------------------|----------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 835,478 | \$ 787,898 |
| Investments | 805,699 | 303,006 |
| Interest Receivable | <u>819</u> | <u>117</u> |
| TOTAL ASSETS | \$ <u>1,641,996</u> | \$ <u>1,091,020</u> |
| <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u> | | |
| <u>LIABILITIES</u> | | |
| Vouchers Payable | \$ <u>5,815</u> | \$ <u>-</u> |
| Total Liabilities | 5,815 | - |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources | <u>-</u> | <u>-</u> |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 5,815 | - |
| <u>FUND BALANCES</u> | | |
| Restricted | <u>1,636,181</u> | <u>1,091,020</u> |
| TOTAL FUND BALANCE | <u>1,636,181</u> | <u>1,091,020</u> |
| RESOURCES AND FUND BALANCES | \$ <u>1,641,996</u> | \$ <u>1,091,020</u> |

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|--------------------------------------------------------|-------------------|---------------------|----------------------------------------|---------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| <u>REVENUES</u> | | | | |
| Taxes | \$ 700,000 | \$ 1,076,533 | \$ 376,533 | \$ 857,650 |
| Miscellaneous Revenues | 900 | 3,396 | 2,496 | 1,385 |
| TOTAL REVENUES | 700,900 | 1,079,928 | 379,028 | 859,035 |
| <u>EXPENDITURES</u> | | | | |
| Capital Expenditures | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | 700,900 | 1,079,928 | 379,028 | 859,035 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | (662,195) | (534,768) | 127,427 | (540,386) |
| TOTAL OTHER FINANCING SOURCES (USES) | (662,195) | (534,768) | 127,427 | (540,386) |
| NET CHANGE IN FUND BALANCES | 38,705 | 545,161 | 506,456 | 318,649 |
| Fund Balances - January 1 | 800,000 | 1,091,020 | 291,020 | 772,371 |
| FUND BALANCES - DECEMBER 31 | \$ 838,705 | \$ 1,636,181 | \$ 797,476 | \$ 1,091,020 |

KITTITAS COUNTY, WASHINGTON

**COURTHOUSE/JAIL FACILITIES EXPANSION
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------|------------------------------|--------------------------------|
| <u>ASSETS</u> | | |
| Cash/Petty Cash | \$ 258,873 | \$ 1,511,000 |
| Due From Other Funds | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | \$ <u>258,873</u> | \$ <u>1,511,000</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 | 258,873 | 1,511,000 |
| Unassigned | <u>-</u> | <u>-</u> |
| TOTAL FUND BALANCE | <u>258,873</u> | <u>1,511,000</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>258,873</u> | \$ <u>1,511,000</u> |

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | | 2016 Actual |
|-------------------------------------------------|--------------------|--------------------|----------------------------------------|---------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | |
| REVENUES | | | | |
| Miscellaneous Revenues | \$ - | \$ - | \$ - | \$ - |
| TOTAL REVENUES | - | - | - | - |
| EXPENDITURES | | | | |
| Capital Expenditures | 1,511,000 | 1,252,127 | 258,873 | - |
| TOTAL EXPENDITURES | 1,511,000 | 1,252,127 | 258,873 | - |
| EXCESS (DEFICIT) | | | | |
| REVENUES OVER EXPENDITURES | (1,511,000) | (1,252,127) | 258,873 | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Debt | - | - | - | 1,511,000 |
| Operating Transfers In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | 1,511,000 |
| NET CHANGE IN FUND BALANCES | (1,511,000) | (1,252,127) | 258,873 | 1,511,000 |
| Fund Balances - January 1 | 1,511,000 | 1,511,000 | - | - |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 258,873 | \$ 258,873 | \$ 1,511,000 |

KITTITAS COUNTY, WASHINGTON

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

As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|-------------------------------------------------------------------------------|-------------------------|-------------------------|
| Cash/Petty Cash | \$ 3,063 | \$ 3,063 |
| Investment | 15,290 | 15,163 |
| Interest Receivable | <u>16</u> | <u>6</u> |
| TOTAL ASSETS | \$ <u>18,369</u> | \$ <u>18,232</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>18,369</u> | <u>18,232</u> |
| TOTAL FUND BALANCE | <u>18,369</u> | <u>18,232</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ <u>18,369</u> | \$ <u>18,232</u> |

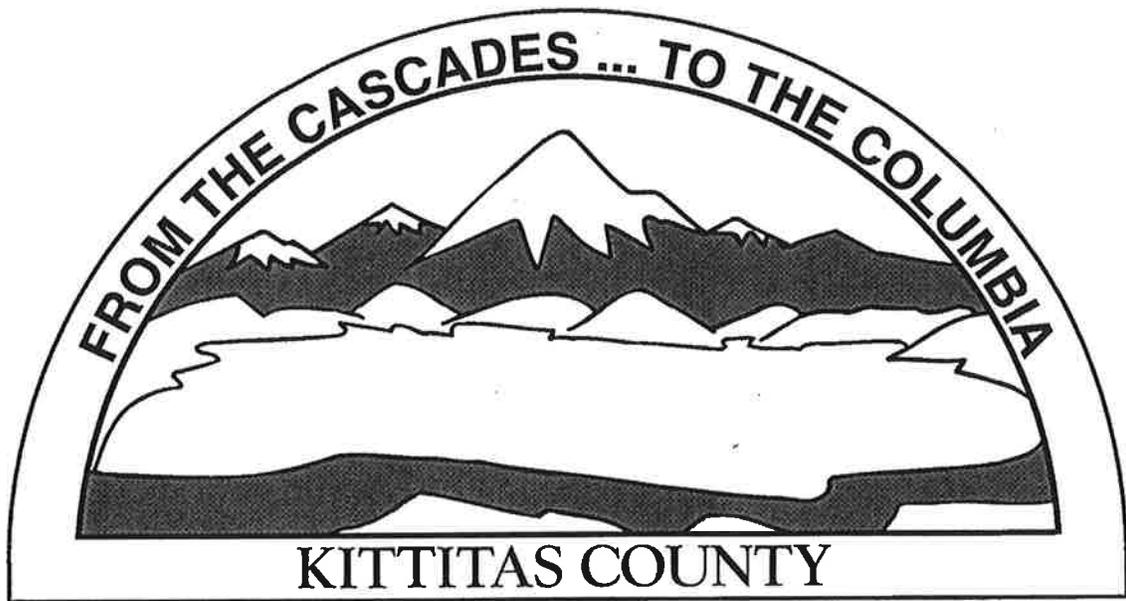
KITTITAS COUNTY, WASHINGTON

**FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2017**

With Comparative Actual Amounts For Year Ended December 31, 2016

| | 2017 | | Variance Favorable (Unfavorable) | 2016 Actual |
|--------------------------------------------------------|---------------|------------------|----------------------------------------|------------------|
| | <u>Budget</u> | <u>Actual</u> | | |
| <u>REVENUES</u> | | | | |
| Miscellaneous Revenues | \$ - | \$ 137 | \$ 137 | \$ 64 |
| TOTAL REVENUES | - | 137 | 137 | 64 |
| <u>EXPENDITURES</u> | | | | |
| Other Expenditures | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIT) REVENUES OVER EXPENDITURES | - | 137 | 137 | 64 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Operating Transfers In (Out) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| NET CHANGE IN FUND BALANCES | - | 137 | 137 | 64 |
| Fund Balances - January 1 | - | 18,232 | 18,232 | 18,168 |
| FUND BALANCES - DECEMBER 31 | \$ - | \$ 18,369 | \$ 18,369 | \$ 18,232 |

Enterprise Fund



KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
COMBINING BALANCE SHEET

As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>SOLID WASTE</u> | <u>COMMUNITY DEVELOPMENT SERVICES</u> | <u>WATER MITIGATION</u> | <u>2017 TOTAL</u> | <u>2016 TOTAL</u> |
|-------------------------------------------------------------------|----------------------|-----------------------------------------------|-----------------------------|----------------------|----------------------|
| <u>CURRENT ASSETS</u> | | | | | |
| Cash/Petty Cash | \$ 275,434 | \$ 469,395 | \$ 245,973 | \$ 990,802 | \$ 2,260,856 |
| Investments | 4,003,955 | 552,230 | - | 4,556,186 | 2,250,485 |
| Account Receivable | 508,578 | 562 | - | 509,140 | 296,313 |
| Due From Other Funds | - | - | - | - | 37 |
| Interfund Loans Receivable | 1,231,584 | - | - | 1,231,584 | 1,366,050 |
| Due From Other Governmental | 7,115 | 47,599 | - | 54,714 | 50,990 |
| Other Prepayments | 6,847 | 9,336 | - | 16,182 | 3,915 |
| Total Current Assets | 6,033,514 | 1,079,121 | 245,973 | 7,358,608 | 6,228,646 |
| <u>Non Current Assets</u> | | | | | |
| Cash restricted for Debt | - | - | - | - | 2,517,000 |
| Cash restricted for landfill closure & postclosure | 295,521 | - | - | 295,521 | 227,243 |
| Investments restricted for landfill closure & post closure | 629,814 | - | - | 629,814 | 624,571 |
| Total Non-Current Assets | 925,335 | - | - | 925,335 | 3,368,813 |
| <u>PROPERTY, PLANT & EQUIPMENT</u> | | | | | |
| Land | 2,285,908 | - | - | 2,285,908 | 280,439 |
| Buildings | 1,389,478 | - | - | 1,389,478 | 1,389,478 |
| Improvements | 2,769,690 | - | - | 2,769,690 | 4,538,949 |
| Equipment | 1,687,155 | 119,602 | - | 1,806,757 | 1,805,707 |
| Intangible assets | 40,999 | 2,590 | 5,131,749 | 5,175,338 | 43,589 |
| Construction in Progress | 190,275 | - | - | 190,275 | 294,742 |
| Total Property, Plant & Equip. | 8,363,505 | 122,193 | 5,131,749 | 13,617,446 | 8,352,904 |
| Less Accumulated Depreciation | (4,070,398) | (83,436) | - | (4,153,833) | (3,839,715) |
| Net Property, Plant & Equipment | 4,293,107 | 38,757 | 5,131,749 | 9,463,613 | 4,513,189 |
| <u>DEFERRED OUTFLOW OF RESOURCES</u> | | | | | |
| Deferred Outflow of Resources - Pension | 46,468 | 76,739 | - | 123,207 | 132,573 |
| Total Outflow of Resources | 46,468 | 76,739 | - | 123,207 | 132,573 |
| TOTAL ASSETS | \$ 11,298,424 | \$ 1,194,617 | \$ 5,377,721 | \$ 17,870,762 | \$ 14,243,221 |
| <u>LIABILITIES AND FUND EQUITY</u> | | | | | |
| Payables | \$ 400,005 | \$ 31,165 | \$ - | \$ 431,170 | \$ 517,101 |
| Due To Other Funds | 12,169 | 8,015 | - | 20,184 | 31,944 |
| Due To Other Governments | 239 | - | - | 239 | 43 |
| Non Current Liabilities: | | | | | |
| Due within one year | 217,664 | 9,085 | 852,000 | 1,078,749 | 1,083,711 |
| Due in more than one year | 1,631,622 | 302,852 | 870,000 | 2,804,474 | 3,759,886 |
| TOTAL LIABILITIES | 2,261,699 | 351,117 | 1,722,000 | 4,334,816 | 5,392,685 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | |
| Deferred Inflows of Resources- Pension | 54,905 | 88,724 | - | 143,629 | 37,997 |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 2,316,604 | 439,841 | 1,722,000 | 4,478,445 | 5,430,682 |
| <u>FUND EQUITY</u> | | | | | |
| <u>CONTRIBUTED CAPITAL</u> | | | | | |
| Contributed Capital | - | - | 2,496,651 | 2,496,651 | - |
| TOTAL FUND EQUITY | - | - | 2,496,651 | 2,496,651 | - |
| <u>NET ASSETS</u> | | | | | |
| Reserved for Petty Cash | 2,900 | 300 | - | 3,200 | 3,100 |
| Reserved for Prepaid Items | 6,847 | 9,336 | - | 16,182 | 3,915 |
| Reserved | 1,149,736 | - | - | 1,149,736 | 1,146,910 |
| Unrestricted | 7,822,338 | 745,141 | 1,159,070 | 9,726,549 | 7,658,614 |
| TOTAL FUND EQUITY | 8,981,820 | 754,776 | 1,159,070 | 10,895,666 | 8,812,539 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 11,298,424 | \$ 1,194,617 | \$ 5,377,721 | \$ 17,870,762 | \$ 14,243,221 |

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND EQUITIES
 Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | SOLID WASTE | COMMUNITY DEVELOPMENT SERVICES | WATER MITIGATION | 2017 TOTALS | 2016 TOTALS |
|-------------------------------------------------------------------|---------------------|--------------------------------------|---------------------|-------------------|---------------------|
| OPERATING REVENUES | | | | | |
| Licenses & Permits | \$ - | \$ 1,440,119 | \$ - | \$ 1,440,119 | \$ 1,164,590 |
| Intergovernmental Revenue | 138,913 | 133,348 | - | 272,261 | 120,228 |
| Charges for Services | 4,510,469 | 321,566 | 172,605 | 5,004,640 | 4,394,667 |
| Fines & Forfeitures | - | 7,747 | - | 7,747 | 10,253 |
| Miscellaneous Revenue | 63,428 | 305 | - | 63,733 | 160,086 |
| TOTAL OPERATING REVENUES | 4,712,810 | 1,903,085 | 172,605 | 6,788,500 | 5,849,824 |
| OPERATING EXPENSES: | | | | | |
| General Operations | 3,781,518 | 1,511,470 | - | 5,292,988 | 4,907,050 |
| Depreciation, Amortization | 312,870 | 26,379 | - | 339,249 | 333,506 |
| TOTAL OPERATING EXPENSE | 4,094,387 | 1,537,850 | - | 5,632,237 | 5,240,557 |
| OPERATING INCOME (LOSS) | 618,423 | 365,236 | 172,605 | 1,156,263 | 609,267 |
| NON-OPERATING REVENUES (EXPENSES): | | | | | |
| Interest Revenues | 70,157 | 2,982 | - | 73,139 | 27,605 |
| Debt Interest Expense | (2,250) | (461) | (47,937) | (50,648) | (2,625) |
| Landfill Closure Revenues (Cost) | (47,340) | - | - | (47,340) | (57,156) |
| Compensated Absences | (8,896) | 1,022 | - | (7,874) | (14,825) |
| Pension Expense | 11,537 | 19,052 | - | 30,589 | - |
| Gain (Loss) on Disposal of Assets | - | - | - | - | 26 |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | 23,208 | 22,595 | (47,937) | (2,134) | (46,976) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS | 641,631 | 387,831 | 124,668 | 1,154,130 | 562,292 |
| Transfer In | - | - | 472,737 | 472,737 | - |
| Contributed Capital | - | - | 2,496,651 | 2,496,651 | - |
| Capital Grant | - | - | 456,260 | 456,260 | - |
| CHANGE IN NET POSITION | 641,631 | 387,831 | 3,550,316 | 4,579,778 | 562,292 |
| Total net position - beginning | 8,340,189 | 366,946 | 105,405 | 8,812,539 | 8,253,455 |
| Prior Year Adjustment | - | - | - | - | (3,207) |
| TOTAL NET POSITION - ENDING | \$ 8,981,820 | \$ 754,776 | \$ 3,655,721 | 13,392,318 | \$ 8,812,539 |

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2017
 With Comparative Totals for Year Ended December 31, 2016

| | SOLID WASTE | COMMUNITY DEVELOPMENT SERVICES | WATER MITIGATION | 2017 TOTALS | 2016 TOTALS |
|--------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------|--------------------|---------------------|---------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | | | | |
| Cash received from customers | \$ 4,535,505 | 1,865,535 | 175,355 | 6,576,395 | \$ 5,958,094 |
| Cash payments to suppliers | (3,903,873) | (1,498,877) | - | (5,402,750) | (4,598,467) |
| Net cash provided (used) by operating activities | 631,632 | 366,658 | 175,355 | 1,173,644 | 1,359,627 |
| <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u> | | | | | |
| Transfer from Other Funds | - | - | - | - | - |
| Cash Received (Paid) on loans from other funds | 134,466 | - | - | 134,466 | 159,895 |
| Landfill Closure Revenues/Costs | - | - | - | - | - |
| Net cash provided (used) by noncapital financing activities | 134,466 | - | - | 134,466 | 159,895 |
| <u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u> | | | | | |
| Acquisition of Capital Assets | (158,074) | - | (2,635,097) | (2,793,171) | (331,100) |
| Debt Interest Expense | (2,250) | - | (47,937) | (50,187) | (2,625) |
| Proceeds from Capital Grant | - | - | 456,260 | 456,260 | 2,517,000 |
| Payments on Long Term Debt | (75,000) | (461) | (795,000) | (870,461) | (75,000) |
| Operating Transfer In (Out) | - | - | 472,737 | 472,737 | - |
| Proceeds from Debt | - | - | - | - | 2,517,000 |
| Proceeds from Sale of Capital Assets | - | - | - | - | 26 |
| Net cash provided (used) by capital financing activities | (235,324) | (461) | (2,549,037) | (2,784,822) | 4,625,301 |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u> | | | | | |
| Interest on Investments | 66,311 | 2,420 | - | 68,731 | 27,122 |
| Balancing Item | 150 | - | - | 150 | - |
| (Purchase)/Sales of Investments | (2,008,577) | (302,367) | - | (2,310,944) | (3,605) |
| Net cash provided (used) by investing activities | (1,942,116) | (299,947) | - | (2,242,063) | 23,517 |
| Net increase (decrease) in cash | (1,411,343) | 66,250 | (2,373,682) | (3,718,776) | 6,168,340 |
| Cash and cash equivalents at January 1 | 1,982,299 | 403,145 | 2,619,655 | 5,005,098 | 1,353,758 |
| Cash and cash equivalents at December 31 | \$ 570,955 | \$ 469,395 | 245,973 | \$ 1,286,323 | \$ 7,522,098 |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | | | | |
| Net Operating Income (Loss) | \$ 618,423 | \$ 365,236 | 172,605 | \$ 1,156,263 | \$ 609,267 |
| <u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | | | | |
| Depreciation Expense | 312,870 | 26,379 | - | 339,249 | 333,506 |
| Pension Expense | - | - | - | - | 3,087 |
| (Increase) Decrease in Receivables | (211,168) | - | 2,750 | (208,418) | (12,139) |
| (Increase) Decrease in Due From Other Funds | - | 37 | - | 37 | 100,378 |
| (Increase) Decrease in Due From Other Governmental | 33,863 | (37,587) | - | (3,725) | 20,031 |
| (Increase) Decrease in Prepayment for Services | (2,931) | (9,336) | - | (12,267) | (842) |
| Increase (Decrease) in Payables | (107,115) | 21,184 | - | (85,932) | 286,726 |
| Increase (Decrease) in Taxes Payable | 196 | - | - | 196 | (56) |
| Increase (Decrease) in Due To Other Funds | (12,505) | 745 | - | (11,760) | 19,668 |
| Total Adjustments | 13,209 | 1,422 | 2,750 | 17,381 | 750,359 |
| Net cash provided by operating activities | \$ 631,632 | \$ 366,658 | 175,355 | \$ 1,173,644 | \$ 1,359,626 |

KITTITAS COUNTY, WASHINGTON

SOLID WASTE
COMPARATIVE BALANCE SHEET

As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|---------------------------------------------------------------|----------------------|----------------------|
| <u>CURRENT ASSETS</u> | | |
| Cash/Petty Cash | \$ 275,434 | \$ 1,755,056 |
| Investments | 4,003,955 | 2,000,622 |
| Account Receivable | 508,578 | 293,563 |
| Due From Other Funds | - | - |
| Interfund Loans Receivable | 1,231,584 | 1,366,050 |
| Due From Other Governmental | 7,115 | 40,978 |
| Other Prepayments | 6,847 | 3,915 |
| Total Current Assets | \$ 6,033,514 | \$ 5,460,185 |
| Non Current Assets | | |
| Cash restricted for landfill closure & post closure | 295,521 | 227,243 |
| Investments restricted for landfill closure & post closure | 629,814 | 624,571 |
| Total Non-Current Assets | \$ 925,335 | \$ 851,813 |
| <u>PROPERTY, PLANT & EQUIPMENT</u> | | |
| Land | 2,285,908 | 280,439 |
| Buildings | 1,389,478 | 1,389,478 |
| Improvements | 2,769,690 | 4,538,949 |
| Equipment | 1,687,155 | 1,686,104 |
| Intangible assets | 40,999 | 40,999 |
| Constructon in Progress | 190,275 | 294,742 |
| Total Property, Plant & Equip. | \$ 8,363,505 | \$ 8,230,711 |
| Less Accumulated Depreciation | (4,070,398) | (3,782,659) |
| Net Property, Plant & Equipment | \$ 4,293,107 | \$ 4,448,052 |
| <u>DEFERRED OUTFLOW OF RESOURCES</u> | | |
| Deferred Outflow of Resources - Pension | 46,468 | 54,917 |
| Total Outflow of Resources | 46,468 | 54,917 |
| TOTAL ASSETS | \$ 11,298,424 | \$ 10,814,967 |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| Payables | \$ 400,005 | \$ 507,120 |
| Due To Other Funds | 12,169 | 24,674 |
| Du to Other Governments | 239 | 43 |
| Non Current Liabilities: | | |
| Due within one year | 217,664 | 284,520 |
| Due in more than one year | 1,631,622 | 1,641,759 |
| | 2,261,699 | 2,458,115 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred Inflows of Resources- Pension | \$ 54,905 | \$ 16,663 |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 2,316,604 | 2,474,778 |
| <u>NET ASSETS</u> | | |
| Reserved for Petty Cash | \$ 2,900 | \$ 2,800 |
| Reserved for Prepaid Items | 6,847 | 3,915 |
| Reserved for Fixed Asset Rep. | 397,229 | 395,543 |
| Reserved for Landfill Closure | 752,506 | 751,367 |
| Unrestricted | 7,822,338 | 7,186,563 |
| TOTAL FUND EQUITY | \$ 8,981,820 | \$ 8,340,189 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 11,298,424 | \$ 10,814,967 |

KITTITAS COUNTY, WASHINGTON

**SOLID WASTE
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES**

Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------------------------------------|-----------------------------------|-----------------------------------|
| <u>OPERATING REVENUES</u> | | |
| Intergovernmental Revenue | \$ 138,913 | \$ 86,637 |
| Charges for Services | 4,510,469 | 4,039,399 |
| Miscellaneous Revenue | <u>63,428</u> | <u>159,841</u> |
| TOTAL OPERATING REVENUES | \$ 4,712,810 | \$ 4,285,877 |
| <u>OPERATING EXPENSES:</u> | | |
| General Operations | \$ 3,781,518 | \$ 3,279,340 |
| Depreciation, Amortization | <u>312,870</u> | <u>307,127</u> |
| TOTAL OPERATING EXPENSE | <u>4,094,387</u> | <u>3,586,467</u> |
| OPERATING INCOME (LOSS) | \$ 618,423 | \$ 699,410 |
| <u>NON-OPERATING REVENUES (EXPENSES):</u> | | |
| Interest Revenues | \$ 70,157 | \$ 26,824 |
| Debt Interest Expense | (2,250) | (2,625) |
| Landfill Closure Revenues (Cost) | (47,340) | (57,156) |
| Compensated Absences | (8,896) | (11,467) |
| Pension Expense | 11,537 | - |
| Gain (Loss) on Disposal of Assets | <u>-</u> | <u>26</u> |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | \$ <u>23,208</u> | \$ <u>(44,399)</u> |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS | \$ 641,631 | \$ 655,012 |
| Capital Contributions | <u>-</u> | <u>-</u> |
| CHANGE IN NET POSITION | \$ 641,631 | \$ 655,012 |
| Total net position - beginning | \$ 8,340,189 | \$ 7,688,384 |
| Prior Period Adjustment | <u>-</u> | <u>(3,207)</u> |
| TOTAL NET POSITION - ENDING | \$ <u><u>8,981,820</u></u> | \$ <u><u>8,340,189</u></u> |

KITTITAS COUNTY, WASHINGTON

**SOLID WASTE
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2017
With Comparative Totals for Year Ended December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | |
| Cash received from customers | \$ 4,535,505 | \$ 4,306,531 |
| Cash payments to suppliers | <u>(3,903,873)</u> | <u>(2,951,825)</u> |
| Net cash provided (used) by operating activities | \$ 631,632 | \$ 1,354,706 |
| <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u> | | |
| Cash Received (Paid) on loans from other funds | \$ 134,466 | \$ 159,895 |
| Landfill Closure Revenues/Costs | <u>0</u> | <u>0</u> |
| Net cash provided (used) by noncapital financing activities | \$ 134,466 | \$ 159,895 |
| <u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u> | | |
| Acquisition of Capital Assets | \$ (158,074) | \$ (328,509) |
| Debt Interest Expense | (2,250) | (2,625) |
| Payments on Long Term Debt | (75,000) | (75,000) |
| Proceeds from Sale of Fixed Assets | <u>0</u> | <u>26</u> |
| Net cash provided (used) by capital financing activities | \$ (235,324) | \$ (406,109) |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u> | | |
| Interest on Investments | \$ 66,311 | \$ 26,341 |
| Balancing Item | 150 | 0 |
| (Purchase)/Sales of Investments | <u>(2,008,577)</u> | <u>246,258</u> |
| Net cash provided (used) by investing activities | \$ (1,942,116) | \$ 272,600 |
| Net increase (decrease) in cash | \$ (1,411,343) | \$ 1,381,092 |
| Cash and cash equivalents at January 1 | <u>1,982,299</u> | <u>601,207</u> |
| Cash and cash equivalents at December 31 | \$ 570,955 | \$ 1,982,298 |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Net Operating Income (Loss) | \$ 618,423 | \$ 699,410 |
| <u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Depreciation Expense | \$ 312,870 | \$ 307,127 |
| Pension Expense | 0 | 1,260 |
| (Increase) Decrease in Receivables | (211,168) | (9,389) |
| (Increase) Decrease in Due From Other Funds | 0 | 0 |
| (Increase) Decrease in Due From Other Governmental | 33,863 | 30,043 |
| (Increase) Decrease in Prepayment for Services | (2,931) | (842) |
| Increase (Decrease) in Payables | (107,115) | 306,973 |
| Increase (Decrease) in Taxes Payable | 196 | (56) |
| Increase (Decrease) in Due To Other Funds | <u>(12,505)</u> | <u>20,179</u> |
| Total Adjustments | \$ 13,209 | \$ 655,295 |
| Net cash provided by operating activities | \$ 631,632 | \$ 1,354,705 |

KITTITAS COUNTY, WASHINGTON
COMMUNITY DEVELOPMENT SERVICES
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|---------------------------------------------------------------|---------------------|-------------------|
| <u>CURRENT ASSETS</u> | | |
| Cash/Petty Cash | \$ 469,395 | \$ 403,145 |
| Investments | 552,230 | 249,863 |
| Accounts Receivable | 562 | - |
| Due From Other Funds | - | 37 |
| Due From Other Governmental | 47,599 | 10,012 |
| Prepayment For Services | 9,336 | - |
| Total Current Assets | \$ 1,079,121 | \$ 663,056 |
| <u>PROPERTY, PLANT & EQUIPMENT</u> | | |
| Equipment | 119,602 | 119,602 |
| Intangible assets | 2,590 | 2,590 |
| Total Property, Plant & Equip. | \$ 122,193 | \$ 122,193 |
| Less Accumulated Depreciation | (83,436) | (57,056) |
| Net Property, Plant & Equipment | \$ 38,757 | \$ 65,136 |
| <u>DEFERRED OUTFLOW OF RESOURCES</u> | | |
| Deferred Outflow of Resources - Pension | 76,739 | 77,656 |
| Total Outflow of Resources | 76,739 | 77,656 |
| TOTAL ASSETS | \$ 1,194,617 | \$ 805,849 |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| Payables | \$ 31,165 | \$ 9,981 |
| Due To Other Funds | 8,015 | 7,270 |
| Non Current Liabilities: | | |
| Due within one year | 9,085 | 4,191 |
| Due in more than one year | 302,852 | 396,127 |
| TOTAL LIABILITIES | \$ 351,117 | \$ 417,569 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | |
| Deferred Inflows of Resources- Pension | \$ 88,724 | \$ 21,334 |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 439,841 | 438,903 |
| <u>NET ASSETS</u> | | |
| Reserved for Petty Cash | \$ 300 | \$ 300 |
| Reserved for Prepaid | 9,336 | - |
| Unrestricted | 745,141 | 366,646 |
| TOTAL FUND EQUITY | \$ 754,776 | \$ 366,946 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 1,194,617 | \$ 805,849 |

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | <u>2017</u> | | <u>2016</u> |
|-------------------------------------------------------------------|---------------------------------|-----------|------------------------------|
| <u>OPERATING REVENUES</u> | | | |
| Licenses and Permits | \$ 1,440,119 | \$ | 1,164,590 |
| Intergovernmental Revenues | 133,348 | | 33,591 |
| Charges for Services | 321,566 | | 249,862 |
| Fines & Forfeitures | 7,747 | | 10,253 |
| Miscellaneous Revenue | <u>305</u> | | <u>245</u> |
| TOTAL OPERATING REVENUES | \$ 1,903,085 | \$ | 1,458,542 |
| <u>OPERATING EXPENSES:</u> | | | |
| General Operations | \$ 1,511,470 | \$ | 1,627,710 |
| Depreciation, Amortization | <u>26,379</u> | | <u>26,379</u> |
| TOTAL OPERATING EXPENSE | <u>1,537,850</u> | | <u>1,654,090</u> |
| OPERATING INCOME (LOSS) | \$ 365,236 | \$ | -195,548 |
| <u>NON-OPERATING REVENUES (EXPENSES):</u> | | | |
| Interest Revenues | \$ 2,982 | \$ | 781 |
| Debt Interest Expense | -461 | | 0 |
| Pension Expense | 19,052 | | |
| Compensated Absences | 1,022 | | -3,358 |
| Gain (Loss) on Disposal of Assets | <u>0</u> | | <u>0</u> |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | \$ <u>22,595</u> | \$ | <u>-2,577</u> |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS | \$ 387,831 | \$ | -198,125 |
| Transfer In | <u>0</u> | \$ | <u>0</u> |
| CHANGE IN NET POSITION | \$ 387,831 | \$ | -198,125 |
| Total net position - beginning | \$ 366,946 | \$ | 565,070 |
| TOTAL NET POSITION - ENDING | \$ <u><u>754,776</u></u> | \$ | <u><u>366,946</u></u> |

KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2017
 With Comparative Totals for Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | |
| Cash received from customers | \$ 1,865,534.91 | \$ 1,548,908.09 |
| Cash payments to suppliers | <u>(1,498,877.18)</u> | <u>(1,646,642.41)</u> |
| Net cash provided (used) by operating activities | \$ <u>366,657.73</u> | \$ <u>(97,734.32)</u> |
| <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u> | | |
| Transfer from Other Funds | \$ <u>-</u> | \$ <u>-</u> |
| Net cash provided (used) by noncapital financing activities | \$ <u>-</u> | \$ <u>-</u> |
| <u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u> | | |
| Acquisition of Capital Assets | \$ - | \$ (2,590.27) |
| Payments on Long Term Debt | <u>(460.90)</u> | <u>-</u> |
| Net cash provided (used) by capital financing activities | \$ <u>(460.90)</u> | \$ <u>(2,590.27)</u> |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u> | | |
| Interest on Investments | \$ 2,420.36 | \$ 781.23 |
| (Purchase)/Sales of Investments | <u>(302,367.04)</u> | <u>(249,863.20)</u> |
| Net cash provided (used) by investing activities | \$ <u>(299,946.68)</u> | \$ <u>(249,081.97)</u> |
| Net increase (decrease) in cash | \$ 66,250.15 | \$ (349,406.56) |
| Cash and cash equivalents at January 1 | <u>403,144.50</u> | <u>752,551.06</u> |
| Cash and cash equivalents at December 31 | \$ <u><u>469,394.65</u></u> | \$ <u><u>403,144.50</u></u> |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Net Operating Income (Loss) | \$ 365,235.55 | \$ (195,548.04) |
| <u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Depreciation Expense | \$ 26,379.48 | \$ 26,379.42 |
| Pension Expense | - | 1,827.00 |
| (Increase) Decrease in Receivables | - | - |
| (Increase) Decrease in Due From Other Funds | 37.08 | 100,377.97 |
| (Increase) Decrease in Due From Other Governmental | (37,587.33) | (10,011.56) |
| (Increase) Decrease in Prepayment for Services | (9,335.52) | - |
| Increase (Decrease) in Payables | 21,183.52 | (20,247.56) |
| Increase (Decrease) in Due To Other Funds | <u>744.95</u> | <u>(511.55)</u> |
| Total Adjustments | \$ <u>1,422.18</u> | \$ <u>97,813.72</u> |
| Net cash provided by operating activities | \$ <u><u>366,657.73</u></u> | \$ <u><u>(97,734.32)</u></u> |

KITTITAS COUNTY, WASHINGTON

WATER MITIGATION
COMPARATIVE BALANCE SHEET

As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|---------------------------------------------------------------|---------------------|---------------------|
| <u>CURRENT ASSETS</u> | | |
| Cash/Petty Cash | \$ 245,973 | \$ 102,655 |
| Accounts Receivable | - | 2,750 |
| Due From Other Funds | - | - |
| Due From Other Governmental | - | - |
| Total Current Assets | \$ 245,973 | \$ 105,405 |
| | | |
| Non Current Assets | | |
| Restricted Cash - Debt | - | 2,517,000 |
| Total Non-Current Assets | \$ - | \$ 2,517,000 |
| | | |
| <u>PROPERTY, PLANT & EQUIPMENT</u> | | |
| Water Rights | 5,131,749 | - |
| Total Property, Plant & Equip. | \$ 5,131,749 | \$ - |
| Less Accumulated Depreciation | - | - |
| Net Property, Plant & Equipment | \$ 5,131,749 | \$ - |
| | | |
| <u>DEFERRED OUTFLOW OF RESOURCES</u> | | |
| Deferred Outflow of Resources - Pension | - | - |
| Total Outflow of Resources | - | - |
| TOTAL ASSETS | \$ 5,377,721 | \$ 2,622,405 |
| | | |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| Payables | - | - |
| Non Current Liabilities: | | |
| Due within one year | 852,000 | 795,000 |
| Due in more than one year | 870,000 | 1,722,000 |
| TOTAL LIABILITIES | \$ 1,722,000 | \$ 2,517,000 |
| | | |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred Inflows of Resources- Pension | - | - |
| COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 1,722,000 | 2,517,000 |
| | | |
| <u>NET ASSETS</u> | | |
| Contributed Capital | \$ 2,496,651 | \$ - |
| Unrestricted | 1,159,070 | 105,405 |
| TOTAL FUND EQUITY | \$ 3,655,721 | \$ 105,405 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 5,377,721 | \$ 2,622,405 |

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

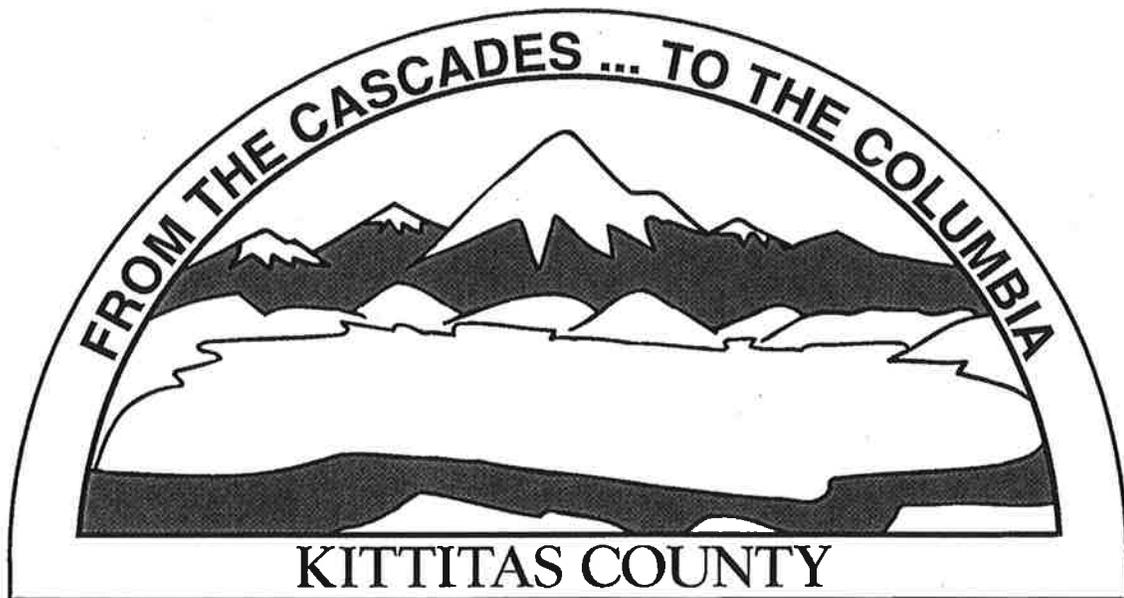
| | <u>2017</u> | <u>2016</u> |
|-------------------------------------------------------------------|---------------------|-------------------|
| <u>OPERATING REVENUES</u> | | |
| Licenses and Permits | \$ - | \$ - |
| Intergovernmental Revenues | - | - |
| Charges for Services | 172,605 | 105,405 |
| Fines & Forfeitures | - | - |
| Miscellaneous Revenue | - | - |
| | <hr/> | <hr/> |
| TOTAL OPERATING REVENUES | \$ 172,605 | \$ 105,405 |
| <u>OPERATING EXPENSES:</u> | | |
| General Operations | \$ - | \$ - |
| Depreciation, Amortization | - | - |
| | <hr/> | <hr/> |
| TOTAL OPERATING EXPENSE | - | - |
| OPERATING INCOME (LOSS) | \$ 172,605 | \$ 105,405 |
| <u>NON-OPERATING REVENUES (EXPENSES):</u> | | |
| Interest Revenues | \$ - | \$ - |
| Debt Interest Expense | (47,937) | - |
| Gain (Loss) on Disposal of Assets | - | - |
| | <hr/> | <hr/> |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | \$ (47,937) | \$ - |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS | \$ 124,668 | \$ 105,405 |
| Transfer In | \$ 472,737 | \$ - |
| Contributed Capital | 2,496,651 | - |
| Capital Grant | 456,260 | - |
| | <hr/> | <hr/> |
| CHANGE IN NET POSITION | \$ 3,550,316 | \$ 105,405 |
| Total net position - beginning | \$ 105,405 | \$ - |
| | <hr/> | <hr/> |
| TOTAL NET POSITION - ENDING | \$ 3,655,721 | \$ 105,405 |

KITTITAS COUNTY, WASHINGTON

**WATER MITIGATION
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2017
With Comparative Totals for Year Ended December 31, 2016**

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | |
| Cash received from customers | \$ 175,355 | \$ 102,655 |
| Cash payments to suppliers | <u>-</u> | <u>-</u> |
| Net cash provided (used) by operating activities | \$ 175,355 | \$ 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 Capital Assets | \$ (2,635,097) | \$ - |
| Debt Interest Expense | (47,937) | - |
| Proceeds from Capital Grant | 456,260 | - |
| Payments on Long Term Debt | (795,000) | - |
| Operating Transfer In (out) | 472,737 | - |
| Proceeds from Debt | <u>-</u> | <u>2,517,000</u> |
| Net cash provided (used) by capital financing activities | \$ (2,549,037) | \$ 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 | \$ (2,373,682) | \$ 2,619,655 |
| Cash and cash equivalents at January 1 | <u>2,619,655</u> | <u>-</u> |
| Cash and cash equivalents at December 31 | \$ 245,973 | \$ 2,619,655 |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Net Operating Income (Loss) | \$ 172,605 | \$ 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 | (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 | \$ (2,750) |
| Net cash provided by operating activities | \$ 175,355 | \$ 102,655 |

Internal Service Funds



KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

As of December 31, 2017 and December 31, 2016

| | Equipment Rental Revolving | DENTAL SELF INSURANCE | UNEMPLOYMENT COMPENSATION | COMPUTER REPLACEMENT INTERNAL SERVICE | 2017 TOTALS | 2016 TOTALS |
|------------------------------------------------|-------------------------------|--------------------------|------------------------------|---------------------------------------------|----------------------|----------------------|
| ASSETS | | | | | | |
| CURRENT ASSETS | | | | | | |
| Cash/Petty Cash | \$ 3,223,263 | \$ 18,432 | \$ 197,770 | \$ 49,709 | \$ 3,489,174 | \$ 3,080,386 |
| Investments | 2,732,967 | - | - | 34 | 2,733,001 | 2,709,997 |
| Receivables | 85,999 | - | - | 22 | 86,021 | 1,348 |
| Due From Other Funds | 397,771 | - | - | 35 | 397,806 | 344,281 |
| Interfund Loans Receivable | - | - | - | - | - | 511,906 |
| Due From Other Governmental | - | - | - | - | - | - |
| Inventory | 636,890 | - | - | - | 636,890 | 436,113 |
| Prepayment for Services | 3,815 | - | - | - | 3,815 | 5,576 |
| TOTAL CURRENT ASSETS | \$ 7,080,705 | \$ 18,432 | \$ 197,770 | \$ 49,800 | \$ 7,346,707 | \$ 7,089,607 |
| PROPERTY, PLANT AND EQUIPMENT | | | | | | |
| Land | \$ 447,473 | \$ - | \$ - | \$ - | \$ 447,473 | \$ 97,707 |
| Buildings | 936,747 | - | - | - | 936,747 | 936,747 |
| Improvements | 221,046 | - | - | - | 221,046 | 221,046 |
| Equipment | 9,703,053 | - | - | - | 9,703,053 | 8,148,709 |
| Construction In Progress | 47,723 | - | - | - | 47,723 | 89,553 |
| TOTAL PROPERTY, PLANT AND EQUIPMENT | \$ 11,356,042 | \$ - | \$ - | \$ - | \$ 11,356,042 | \$ 9,493,762 |
| Less Accumulated Depreciation | \$ (6,144,417) | \$ - | \$ - | \$ - | \$ (6,144,417) | \$ (5,823,093) |
| NET PROPERTY, PLANT AND EQUIPMENT | \$ 5,211,625 | \$ - | \$ - | \$ - | \$ 5,211,625 | \$ 3,670,669 |
| TOTAL ASSETS | \$ 12,292,330 | \$ 18,432 | \$ 197,770 | \$ 49,800 | \$ 12,558,332 | \$ 10,760,276 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| CURRENT LIABILITIES | | | | | | |
| Payables | \$ 92,449 | \$ - | \$ 13,896 | \$ - | \$ 106,345 | \$ 177,226 |
| Due To Other Funds | 346,749 | - | - | - | 346,749 | 10,059 |
| Due To Other Governmental | 260 | - | - | - | 260 | 143 |
| Unearned Revenue | - | - | - | - | - | - |
| TOTAL CURRENT LIABILITIES | \$ 439,457 | \$ - | \$ 13,896 | \$ - | \$ 453,353 | \$ 187,429 |
| NON-CURRENT LIABILITIES | | | | | | |
| Condo Reserves | \$ 24,341 | \$ - | \$ - | \$ - | \$ 24,341 | \$ 21,597 |
| TOTAL NON-CURRENT LIABILITIES | \$ 24,341 | \$ - | \$ - | \$ - | \$ 24,341 | \$ 21,597 |
| FUND EQUITY | | | | | | |
| CONTRIBUTED CAPITAL | | | | | | |
| 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 |
| NET ASSETS | | | | | | |
| Reserve Pre-Paid Expenses | \$ 3,815 | \$ - | \$ - | \$ - | \$ 3,815 | \$ 5,576 |
| Reserved Net Assets | 3,417,670 | 18,432 | - | - | 3,436,102 | 3,667,206 |
| Unrestricted Net Assets | 7,888,209 | - | 183,874 | 49,800 | 8,121,883 | 6,359,631 |
| NET RETAINED EARNINGS | \$ 11,309,695 | \$ 18,432 | \$ 183,874 | \$ 49,800 | \$ 11,561,801 | \$ 10,032,413 |
| TOTAL FUND EQUITY | \$ 11,828,532 | \$ 18,432 | \$ 183,874 | \$ 49,800 | \$ 12,080,638 | \$ 10,551,250 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 12,292,330 | \$ 18,432 | \$ 197,770 | \$ 49,800 | \$ 12,558,332 | \$ 10,760,276 |

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES
 As of December 31, 2017
 With Comparative Totals for December 31, 2016

| | EQUIPMENT RENTAL REVOLVING | DENTAL SELF INSURANCE PROGRAM | UNEMPLOYMENT COMPENSATION | COMPUTER REPLACEMENT INTERNAL SERVICE | 2017 | 2016 |
|-------------------------------------------|----------------------------------|-------------------------------------|------------------------------|---------------------------------------------|----------------------|----------------------|
| OPERATING REVENUES | | | | | | |
| Sales of Merchandise | \$ 734,528 | \$ - | \$ - | \$ - | \$ 734,528 | \$ 294,753 |
| Other Charges for Services | 276,059 | - | 43,687 | 129,373 | 449,119 | 295,596 |
| Rents, Parking, Concessions | 2,301,366 | - | - | - | 2,301,366 | 2,007,140 |
| Miscellaneous Revenues | 43,506 | - | - | 14 | 43,520 | 3,826 |
| TOTAL OPERATING REVENUES | \$ 3,355,458 | \$ - | \$ 43,687 | \$ 129,387 | \$ 3,528,532 | \$ 2,601,315 |
| OPERATING EXPENSES: | | | | | | |
| General Operations | \$ 1,559,861 | \$ - | \$ 48,337 | \$ 135,352 | \$ 1,743,549 | \$ 1,188,205 |
| Cost of Sale & Services | 556,072 | - | - | - | 556,072 | 228,109 |
| Maintenance | 67,806 | - | - | - | 67,806 | 1,608 |
| Administration-General | 76,395 | - | - | - | 76,395 | 103,750 |
| Depreciation, Amortization | 659,184 | - | - | - | 659,184 | 601,417 |
| TOTAL OPERATING EXPENSE | \$ 2,919,317 | \$ - | \$ 48,337 | \$ 135,352 | \$ 3,103,006 | \$ 2,123,089 |
| OPERATING INCOME (LOSS) | \$ 436,141 | \$ - | \$ (4,650) | \$ (5,965) | \$ 425,526 | \$ 478,226 |
| NON-OPERATING REVENUES (EXPENSES): | | | | | | |
| Interest Revenues | \$ 40,112 | \$ - | \$ - | \$ 56 | \$ 40,168 | \$ 26,762 |
| Gain (Loss) on Fixed Asset Disposal | 40,964 | - | - | 5,709 | 46,673 | 116,013 |
| Other Non-Oper. Revenues (Expense) | 190 | - | - | - | 190 | (7,312) |
| Operating Transfer In | 948,399 | 18,432 | - | 50,000 | 1,016,831 | 80,203 |
| TOTAL NON-OPERATING REVENUES | \$ 1,029,665 | \$ 18,432 | \$ - | \$ 55,765 | \$ 1,103,862 | \$ 215,666 |
| NET INCOME | \$ 1,465,806 | \$ 18,432 | \$ (4,650) | \$ 49,800 | \$ 1,529,388 | \$ 693,892 |
| Fund Equity - January 1 | \$ 10,362,726 | \$ - | \$ 188,524 | \$ - | \$ 10,551,250 | \$ 9,861,813 |
| FUND EQUITY - DECEMBER 31 | \$ 11,828,532 | \$ 18,432 | \$ 183,874 | \$ 49,800 | \$ 12,080,638 | \$ 10,551,250 |

KITTITAS COUNTY, WASHINGTON

**INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2017**

With Comparative Totals for Year Ended December 31, 2016

| | | | | | 2017 | 2016 |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------|------------------------------|------------------------------------------------|----------------------|---------------------|
| | EQUIPMENT RENTAL REVOLVING | DENTAL TRUST | UNEMPLOYMENT COMPENSATION | COMPUTER REPLACEMENT INTERNAL SERVICE | TOTALS | TOTALS |
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | | | | | |
| Cash received from customers | \$ 2,854,279 | \$ - | \$ 43,687 | \$ 129,352 | \$ 3,027,319 | \$ 2,586,117 |
| Cash payments to suppliers | <u>(1,829,702)</u> | <u>-</u> | <u>(46,078)</u> | <u>(135,352)</u> | <u>(2,011,132)</u> | <u>(1,480,620)</u> |
| Net cash provided (used) by operating activities | \$ 1,024,578 | \$ - | \$ (2,391) | \$ (5,999) | \$ 1,016,187 | \$ 1,105,497 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | | |
| Non-Operating Expenses | \$ 190 | \$ - | \$ - | \$ - | \$ 190 | \$ - |
| Transfer from Other Funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>50,000</u> | <u>50,000</u> | <u>-</u> |
| Net cash provided from noncapital activities | \$ 190 | \$ - | \$ - | \$ 50,000 | \$ 50,190 | \$ - |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | |
| Proceeds from sale of fixed assets | \$ 40,964 | \$ - | \$ - | \$ 5,709 | \$ 46,673 | \$ 116,013 |
| Payments for Capital Acquisition | <u>(2,241,970)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(2,241,970)</u> | <u>(253,828)</u> |
| Construction in Progress | 41,830 | - | - | - | 41,830 | 80,203 |
| Interfund Loan Principle | 511,906 | - | - | - | 511,906 | 80,203 |
| Operating Transfer In (Out) | <u>948,399</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>948,399</u> | <u>80,203</u> |
| Net cash provided (used in) capital financing activities | \$ (698,871) | \$ - | \$ - | \$ 5,709 | \$ (693,163) | \$ (57,612) |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u> | | | | | | |
| Investment Interest | \$ 40,112 | \$ - | \$ - | \$ 56 | \$ 40,168 | \$ 26,302 |
| Interest Receivable | - | - | - | (22) | (22.18) | - |
| Interfund Loan Receivables | - | - | - | - | - | 984,746 |
| Proceeds Reserves Condominium | - | - | - | - | - | 2,745 |
| Purchase of Investment | <u>(22,970)</u> | <u>-</u> | <u>-</u> | <u>(34)</u> | <u>(23,005)</u> | <u>(11,048)</u> |
| Net cash flows from investing activities | \$ 17,141 | \$ - | \$ - | \$ - | \$ 17,141 | \$ 1,002,745 |
| Net increase (decr.) in cash and cash equivalent | \$ 343,038 | \$ - | \$ (2,391) | \$ 49,709 | \$ 390,355.86 | \$ 2,050,630 |
| Cash and cash equivalents at beginning of year | \$ 2,880,226 | \$ - | \$ 200,161 | \$ - | \$ 3,080,387 | \$ 1,029,756 |
| Cash and cash equivalents at end of year | \$ 3,223,263 | \$ - | \$ 197,770 | \$ 49,709 | \$ 3,470,742 | \$ 3,080,387 |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | | | | | |
| Net operating income (loss) | \$ 436,141 | \$ - | \$ (4,650) | \$ (5,965) | \$ 425,526 | \$ 478,226 |
| <u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | | | | | |
| Depreciation Expense | \$ 659,184 | \$ - | \$ - | \$ - | \$ 659,184 | \$ 601,417 |
| Decrease (Increase) in Accounts Receivable | (84,650) | - | - | - | (84,650) | (306) |
| (Increase) Decrease in Due From Other Funds | (53,491) | - | - | (35) | (53,525) | (34,892) |
| (Increase) Decrease in Due From Other Govts | - | - | - | - | - | - |
| (Increase) Decrease in Prepayment for Services | 1,761 | - | - | - | 1,761 | (2,191) |
| Increase (Decrease) in Inventory | (200,777) | - | - | - | (200,777) | 20,168 |
| Increase (Decrease) in Payables | (73,140) | - | 2,259 | - | (70,881) | 43,049 |
| Increase (Decrease) in Due To Other Funds | 336,690 | - | - | - | 336,690 | 5,299 |
| Increase (Decrease) in Non-Current Misc Liability | 2,744 | - | - | - | 2,744 | - |
| Increase (Decrease) in Due To Other Governments | 116 | - | - | - | 116 | (5,274) |
| Total Adjustments | \$ 588,437 | \$ - | \$ 2,259 | \$ (35) | \$ 590,661 | \$ 627,271 |
| Net cash provided by operating activities | \$ 1,024,578 | \$ - | \$ (2,391) | \$ (5,999) | \$ 1,016,187 | \$ 1,105,497 |

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016

| <u>ASSETS</u> | <u>2017</u> | <u>2016</u> |
|----------------------------------------------|----------------------|----------------------|
| <u>CURRENT ASSETS</u> | | |
| Cash/Petty Cash | \$ 3,223,263 | \$ 2,880,226 |
| Investments | 2,732,967 | 2,709,997 |
| Receivables | 85,999 | 1,348 |
| Due From Other Funds | 397,771 | 344,281 |
| Interfund Loans Receivable | - | 511,906 |
| Due from Other Governments | - | - |
| Inventory | 636,890 | 436,113 |
| Prepayment for Services | 3,815 | 5,576 |
| Total Current Assets | \$ 7,080,705 | \$ 6,889,446 |
| <u>PROPERTY, PLANT & EQUIPMENT</u> | | |
| Land | \$ 447,473 | \$ 97,707 |
| Buildings | 936,747 | 936,747 |
| Improvements | 221,046 | 221,046 |
| Equipment | 9,703,053 | 8,148,709 |
| Construction in Progress | 47,723 | 89,553 |
| Total Property, Plant & Equipment | \$ 11,356,042 | \$ 9,493,762 |
| Less Accumulated Depreciation | \$ (6,144,417) | \$ (5,823,093) |
| Net Property, Plant & Equipment | \$ 5,211,625 | \$ 3,670,669 |
| TOTAL ASSETS | \$ 12,292,330 | \$ 10,560,115 |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Payables | \$ 92,449 | \$ 165,589 |
| Due To Other Funds | 346,749 | 10,059 |
| Due To Other Governmental | 260 | 143 |
| Unearned Revenue | - | - |
| TOTAL CURRENT LIABILITIES | \$ 439,457 | \$ 175,791 |
| <u>NON-CURRENT LIABILITIES</u> | | |
| Condo Reserves | \$ 24,341 | \$ 21,597 |
| TOTAL NON-CURRENT LIABILITIES | \$ 24,341 | \$ 21,597 |
| <u>FUND EQUITY</u> | | |
| <u>CONTRIBUTED CAPITAL</u> | | |
| Contributed Capital | \$ 657,926 | \$ 657,926 |
| Less Accumulated Amortization | (139,088) | (139,088) |
| NET CONTRIBUTED CAPITAL | \$ 518,837 | \$ 518,837 |
| <u>NET ASSETS</u> | | |
| Reserved Pre-paid Expenses | \$ 3,815 | \$ 5,576 |
| Reserved Net Assets | 3,417,670 | 3,667,206 |
| Unrestricted Net Assets | 7,888,209 | 6,171,107 |
| NET RETAINED EARNINGS | 11,309,695 | 9,843,889 |
| TOTAL FUND EQUITY | \$ 11,828,532 | \$ 10,362,726 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 12,292,330 | \$ 10,560,115 |

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------------|-----------------------------|-----------------------------|
| OPERATING REVENUES | | |
| Sales of Merchandise | \$ 734,528 | \$ 294,753 |
| Other Charges for Services | 276,059 | 249,486 |
| Rents, Parking, Concessions | 2,301,366 | 2,007,140 |
| Miscellaneous Revenues | <u>43,506</u> | <u>3,826</u> |
| TOTAL OPERATING REVENUES | \$ 3,355,458 | \$ 2,555,205 |
| OPERATING EXPENSES: | | |
| General Operations | \$ 1,559,861 | \$ 1,156,429 |
| Cost of Sales and Services | 556,072 | 228,109 |
| Maintenance | 67,806 | 1,608 |
| Administration-General | 76,395 | 103,750 |
| Depreciation, Amortization | <u>659,184</u> | <u>601,417</u> |
| TOTAL OPERATING EXPENSE | \$ 2,919,317 | \$ 2,091,313 |
| OPERATING INCOME (LOSS) | \$ 436,141 | \$ 463,892 |
| NON-OPERATING REVENUES (EXPENSES): | | |
| Interest Revenues | \$ 40,112 | \$ 26,762 |
| Gain (Loss) on Fixed Asset Disposal | 40,964 | 116,013 |
| Other Non-Operating Revenues (Expense) | 190 | (7,312) |
| Operating Transfer In | <u>948,399</u> | <u>80,203</u> |
| TOTAL NON-OPERATING REVENUES | \$ 1,029,665 | \$ 215,666 |
| NET INCOME | \$ 1,465,806 | \$ 679,558 |
| Fund Equity - January 1 | \$ 10,362,726 | \$ 9,687,623 |
| Prior Period Adjustment | <u></u> | <u>(4,455)</u> |
| FUND EQUITY - DECEMBER 31 | \$ <u>11,828,532</u> | \$ <u>10,362,726</u> |

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2017
With Comparative Totals for Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | |
| Cash Received From Customers | \$ 2,854,279 | \$ 2,520,007 |
| Cash Payments To Suppliers | (1,829,702) | (1,432,888) |
| NET CASH PROVIDED (USED) BY OPER. ACTIVITIES | \$ 1,024,578 | \$ 1,087,119 |
| <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u> | | |
| Non-Operating Expenses | \$ 190 | \$ - |
| Non-Operating Rents and Charges | - | - |
| NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES | \$ 190 | \$ - |
| <u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u> | | |
| Proceeds From Sale of Fixed Assets | \$ 40,964 | \$ 116,013 |
| Payments for Capital Acquisitions | (2,241,970) | (253,828) |
| Construction in Progress | 41,830 | - |
| Interfund Loan Principle | 511,906 | - |
| Operating Transfer in (Out) | 948,399 | 80,203 |
| NET CASH PROVIDED (USED IN) CAPITAL FINANCIAL ACTIVITIES | \$ (698,871) | \$ (57,612) |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u> | | |
| Investment Interest | \$ 40,112 | \$ 26,302 |
| Interfund Loan Receivables | - | 984,746 |
| Proceeds Reserves Condominium | - | 2,745 |
| Purchase of Investment | (22,970) | (11,048) |
| Net Cash Flows From Investing Activities | \$ 17,141 | \$ 1,002,745 |
| Net Increase (Decr.) in Cash and Cash Equivalent | \$ 343,038 | \$ 2,032,253 |
| Cash and Cash Equivalents at Beginning of Year | \$ 2,880,226 | \$ 847,974 |
| Cash and Cash Equivalents At End Of Year | \$ 3,223,263 | \$ 2,880,226 |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Net Operating Income (Loss) | \$ 436,141 | \$ 463,892 |
| <u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Depreciation Expense | \$ 659,184 | \$ 601,417 |
| Decrease (Increase) in Accounts Receivable | (84,650) | (306) |
| Decrease (Increase) in Due From Other Funds | (53,491) | (34,892) |
| Decrease (Increase) in Due From Other Govts | - | - |
| (Increase) Decrease in Prepayment Services | 1,761 | (2,191) |
| Decrease (Increase) in Inventory | (200,777) | 20,168 |
| Increase (Decrease) in Payables | (73,140) | 39,005 |
| Increase (Decrease) in Due To Other Funds | 336,690 | 5,299 |
| Increase (Decrease) in Non-Current Misc Liability | 2,744 | - |
| Increase (Decrease) in Due to Other Govts | 116 | (5,274) |
| Total Adjustments | \$ 588,437 | \$ 623,227 |
| NET CASH PROVIDED BY OPERATIONAL ACTIVITIES | \$ 1,024,578 | \$ 1,087,119 |

KITTITAS COUNTY, WASHINGTON

DENTAL SELF INSURANCE PROGRAM
 COMPARATIVE BALANCE SHEET
 As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------------|-------------------------|--------------------|
| <u>ASSETS</u> | | |
| <u>CURRENT ASSETS</u> | | |
| Cash/Petty Cash | \$ <u>18,432</u> | \$ <u>-</u> |
| TOTAL CURRENT ASSETS | \$ <u>18,432</u> | \$ <u>-</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Voucher Payable | \$ <u>-</u> | \$ <u>-</u> |
| TOTAL LIABILITIES | \$ <u>-</u> | \$ <u>-</u> |
| <u>FUND EQUITY</u> | | |
| Net Assets Restricted | \$ <u>18,432</u> | \$ <u>-</u> |
| TOTAL FUND EQUITY | \$ <u>18,432</u> | \$ <u>-</u> |
| TOTAL LIABILITIES AND FUND EQUITY | \$ <u>18,432</u> | \$ <u>-</u> |

KITTITAS COUNTY, WASHINGTON

DENTAL SELF INSURANCE PROGRAM
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES

Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------------------------------------|------------------|-------------|
| <u>OPERATING REVENUES</u> | | |
| Charges for Services | \$ - | \$ - |
| Miscellaneous Revenue | - | - |
| | <hr/> | <hr/> |
| TOTAL OPERATING REVENUES | \$ - | \$ - |
| <u>OPERATING EXPENSES:</u> | | |
| General Operations | \$ - | \$ - |
| | <hr/> | <hr/> |
| TOTAL OPERATING EXPENSE | - | - |
| OPERATING INCOME (LOSS) | \$ - | \$ - |
| <u>NON-OPERATING REVENUES (EXPENSES):</u> | | |
| Interest Revenues | \$ - | \$ - |
| | <hr/> | <hr/> |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | \$ - | \$ - |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS | \$ - | \$ - |
| Transfer In | \$ 18,432 | \$ - |
| | <hr/> | <hr/> |
| CHANGE IN NET POSITION | \$ 18,432 | \$ - |
| Total net position - beginning | \$ - | \$ - |
| | <hr/> | <hr/> |
| TOTAL NET POSITION - ENDING | \$ 18,432 | \$ - |
| | <hr/> <hr/> | <hr/> <hr/> |

KITTITAS COUNTY, WASHINGTON

DENTAL TRUST
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2017
 With Comparative Totals for Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | |
| Cash received from customers | \$ - | \$ - |
| Cash payment for Supplier | <u>-</u> | <u>-</u> |
| Net cash provide (used) by operating activities | \$ <u>-</u> | \$ <u>-</u> |
| | | |
| Net increase (decrease) in cash and cash equivalents | \$ - | \$ - |
| Cash and cash equivalents, January 1 | \$ <u>-</u> | \$ <u>-</u> |
| Cash and cash equivalents, December 31 | \$ <u><u>-</u></u> | \$ <u><u>-</u></u> |
| | | |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Net Operating Income (Loss) | \$ - | \$ - |
| | | |
| <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 | - | - |
| Increase (Decrease) in Due To Other Funds | <u>-</u> | <u>-</u> |
| Total Adjustments | \$ <u>-</u> | \$ <u>-</u> |
| Net cash provided by operating activities | \$ <u><u>-</u></u> | \$ <u><u>-</u></u> |

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
COMPARATIVE BALANCE SHEET
As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------------|--------------------------|--------------------------|
| <u>ASSETS</u> | | |
| <u>CURRENT ASSETS</u> | | |
| Cash/Petty Cash | \$ <u>197,770</u> | \$ <u>200,161</u> |
| TOTAL CURRENT ASSETS | \$ <u>197,770</u> | \$ <u>200,161</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Payables | \$ <u>13,896</u> | \$ <u>11,637</u> |
| TOTAL LIABILITIES | \$ <u>13,896</u> | \$ <u>11,637</u> |
| <u>FUND EQUITY</u> | | |
| Net Assets Unrestricted | \$ <u>183,874</u> | \$ <u>188,524</u> |
| TOTAL FUND EQUITY | \$ <u>183,874</u> | \$ <u>188,524</u> |
| TOTAL LIABILITIES AND FUND EQUITY | \$ <u>197,770</u> | \$ <u>200,161</u> |

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|----------------------------------|---------------------------------|---------------------------------|
| OPERATING REVENUES | | |
| Other Charges for Services | \$ <u>43,687</u> | \$ <u>46,110</u> |
| TOTAL OPERATING REVENUES | \$ 43,687 | \$ 46,110 |
| OPERATING EXPENSES: | | |
| General Operations | \$ <u>48,337</u> | \$ <u>31,776</u> |
| TOTAL OPERATING EXPENSE | \$ <u>48,337</u> | \$ <u>31,776</u> |
| OPERATING INCOME (LOSS) | \$ (4,650) | \$ 14,334 |
| NET INCOME | \$ (4,650) | \$ 14,334 |
| Fund Equity - January 1 | \$ 188,524 | \$ 174,190 |
| Increase in Fund Equity | <u>-</u> | <u>-</u> |
| FUND EQUITY - DECEMBER 31 | \$ <u><u>183,874</u></u> | \$ <u><u>188,524</u></u> |

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2017
 With Comparative Totals for Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | |
| Cash received from customers | \$ 43,687 | \$ 46,110 |
| Cash payment for Supplier | <u>(46,078)</u> | <u>(27,732)</u> |
| Net cash provide (used) by operating activities | \$ <u>(2,391)</u> | \$ <u>18,378</u> |
| | | |
| Net increase (decrease) in cash and cash equivalents | \$ (2,391) | \$ 18,378 |
| Cash and cash equivalents, January 1 | <u>\$ 200,161</u> | <u>\$ 181,783</u> |
| Cash and cash equivalents, December 31 | \$ <u>197,770</u> | \$ <u>200,161</u> |
| | | |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Net Operating Income (Loss) | \$ (4,650) | \$ 14,334 |
| | | |
| <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 | 2,259 | 4,044 |
| Increase (Decrease) in Due To Other Funds | <u>-</u> | <u>-</u> |
| Total Adjustments | \$ <u>2,259</u> | \$ <u>4,044</u> |
| | | |
| Net cash provided by operating activities | \$ <u>(2,391)</u> | \$ <u>18,378</u> |

KITTITAS COUNTY, WASHINGTON

COMPUTER REPLACEMENT INTERNAL SERVICE
COMPARATIVE BALANCE SHEET

As of December 31, 2017 and December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------------|-------------------------|--------------------|
| <u>ASSETS</u> | | |
| <u>CURRENT ASSETS</u> | | |
| Cash/Petty Cash | \$ 49,709 | \$ - |
| Investments | 34 | - |
| Interest Receivable | 22 | - |
| Due from Other Funds | <u>35</u> | <u>-</u> |
| TOTAL CURRENT ASSETS | \$ <u>49,800</u> | \$ <u>-</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Voucher Payable | <u>\$ -</u> | <u>\$ -</u> |
| TOTAL LIABILITIES | \$ <u>-</u> | \$ <u>-</u> |
| <u>FUND EQUITY</u> | | |
| Net Assets Unrestricted | <u>\$ 49,800</u> | <u>\$ -</u> |
| TOTAL FUND EQUITY | \$ <u>49,800</u> | \$ <u>-</u> |
| TOTAL LIABILITIES AND FUND EQUITY | \$ <u>49,800</u> | \$ <u>-</u> |

KITTITAS COUNTY, WASHINGTON

COMPUTER REPLACEMENT INTERNAL SERVICE
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES

Year Ended December 31, 2017

With Comparative Actual Amounts For Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------------------------------------|-------------------|-------------|
| <u>OPERATING REVENUES</u> | | |
| Charges for Services | \$ 129,373 | \$ - |
| Miscellaneous Revenue | 14 | - |
| | <hr/> | <hr/> |
| TOTAL OPERATING REVENUES | \$ 129,387 | \$ - |
| <u>OPERATING EXPENSES:</u> | | |
| General Operations | \$ 135,352 | \$ - |
| | <hr/> | <hr/> |
| TOTAL OPERATING EXPENSE | 135,352 | - |
| | <hr/> | <hr/> |
| OPERATING INCOME (LOSS) | \$ (5,965) | \$ - |
| <u>NON-OPERATING REVENUES (EXPENSES):</u> | | |
| Interest Revenues | \$ 56 | \$ - |
| Gain (Loss) on Fixed Asset Disposal | 5,709 | - |
| | <hr/> | <hr/> |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | \$ 5,765 | \$ - |
| | <hr/> | <hr/> |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS | \$ (200) | \$ - |
| | <hr/> | <hr/> |
| Transfer In | \$ 50,000 | \$ - |
| | <hr/> | <hr/> |
| CHANGE IN NET POSITION | \$ 49,800 | \$ - |
| | <hr/> | <hr/> |
| Total net position - beginning | \$ - | \$ - |
| | <hr/> | <hr/> |
| TOTAL NET POSITION - ENDING | \$ 49,800 | \$ - |
| | <hr/> <hr/> | <hr/> <hr/> |

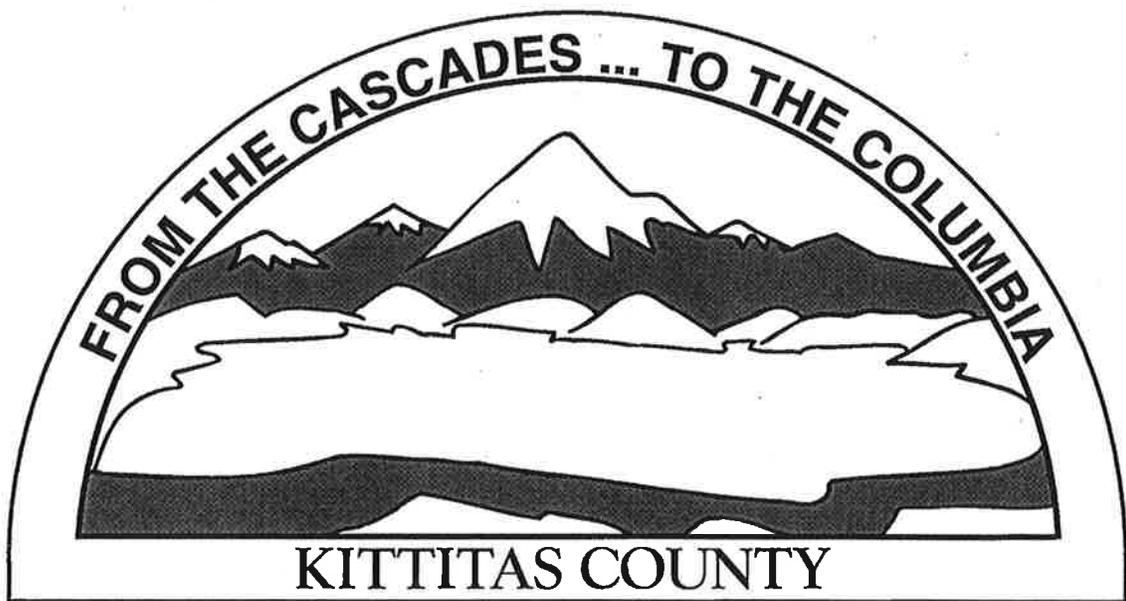
KITTITAS COUNTY, WASHINGTON

COMPUTER REPLACEMENT INTERNAL SERVICE
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2017

With Comparative Totals for Year Ended December 31, 2016

| | <u>2017</u> | <u>2016</u> |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES:</u> | | |
| Cash received from customers | \$ 129,352 | \$ - |
| Cash payments to suppliers | <u>(135,352)</u> | <u>-</u> |
| Net cash provided (used) by operating activities | \$ <u>(5,999)</u> | \$ <u>-</u> |
| <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u> | | |
| Transfer from Other Funds | \$ 50,000 | \$ - |
| Net cash provided (used) by noncapital financing activities | \$ <u>50,000</u> | \$ <u>-</u> |
| <u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u> | | |
| Acquisition of Fixed Assets | \$ - | \$ - |
| Proceeds from Sale of Fixed Assets | <u>5,709</u> | <u>-</u> |
| Net cash provided (used) by capital financing activities | \$ <u>5,709</u> | \$ <u>-</u> |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u> | | |
| Interest on Investments | \$ 56 | \$ - |
| Interest Receivable | (22) | - |
| (Purchase)/Sales of Investments | <u>(34)</u> | <u>-</u> |
| Net cash provided (used) by investing activities | \$ <u>-</u> | \$ <u>-</u> |
| Net increase (decrease) in cash | \$ 49,709 | \$ - |
| Cash and cash equivalents at January 1 | <u>-</u> | <u>-</u> |
| Cash and cash equivalents at December 31 | \$ <u><u>49,709</u></u> | \$ <u><u>-</u></u> |
| <u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Net Operating Income (Loss) | \$ (5,965) | \$ - |
| <u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u> | | |
| Depreciation Expense | \$ - | \$ - |
| (Increase) Decrease in Receivables | - | - |
| (Increase) Decrease in Due From Other Funds | (35) | - |
| (Increase) Decrease in Due From Other Governmental | - | - |
| Increase (Decrease) in Payables | - | - |
| Increase (Decrease) in Due To Other Funds | <u>-</u> | <u>-</u> |
| Total Adjustments | \$ <u>(35)</u> | \$ <u>-</u> |
| Net cash provided by operating activities | \$ <u><u>(5,999)</u></u> | \$ <u><u>-</u></u> |

Agency Funds



KITTITAS COUNTY, WASHINGTON

AGENCY FUNDS

COMBINING BALANCE SHEET

As of December 31, 2017

With Comparative Totals for December 31, 2016

| ASSETS | IRRIGATION/ CONSERVATION DISTRICTS | PARKS & RECREATION | FIRE DISTRICTS | HOSPITAL DISTRICTS | PUD #1 | SCHOOL DISTRICTS | SEWER DISTRICT | TV DISTRICT |
|--------------------------|------------------------------------------|-----------------------|---------------------|-----------------------|---------------------|----------------------|---------------------|------------------|
| Cash | \$ 535,884 | \$ 10,260 | \$ 2,415,420 | \$ 56,249 | \$ 225,709 | \$ 4,096,051 | \$ 158,415 | \$ 84,883 |
| Cash with Fiscal Agent | - | - | - | - | - | - | - | - |
| Investments | 125,441 | - | 4,912,482 | - | 6,760,000 | 19,212,404 | 1,226,392 | - |
| Taxes Receivable | 42,556 | - | 240,278 | 78,582 | - | 502,569 | - | - |
| Other Receivables | - | - | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 703,881 | \$ 10,260 | \$ 7,568,179 | \$ 134,831 | \$ 6,985,709 | \$ 23,811,025 | \$ 1,384,807 | \$ 84,883 |
| LIABILITIES | | | | | | | | |
| Warrants Payable | \$ - | \$ - | \$ 114,212 | \$ - | \$ 63,191 | \$ 2,809,963 | \$ 16,409 | \$ 292 |
| Salary/Vouchers Payable | - | - | - | - | - | - | - | - |
| Custodial Accounts | 661,325 | 10,260 | 7,213,690 | 56,249 | 6,922,518 | 20,498,492 | 1,368,398 | 84,590 |
| Deferred Inflows - Taxes | 42,556 | - | 240,278 | 78,582 | - | 502,569 | - | - |
| Restricted Fund Balance | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | \$ 703,881 | \$ 10,260 | \$ 7,568,179 | \$ 134,831 | \$ 6,985,709 | \$ 23,811,025 | \$ 1,384,807 | \$ 84,883 |

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| ASSETS | CEMETERY DISTRICT | WATER DISTRICT | WEED DISTRICT | CLEARING FUNDS | CITIES | STATE FUNDS | EXPENDIBLE TRUST | 2017 TOTALS | 2016 TOTALS |
|--------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|----------------------|----------------------|
| Cash | \$ 6,147 | \$ 656,920 | \$ 66,633 | \$ 739,291 | \$ 89,003 | \$ 420,450 | \$ 5,185 | \$ 9,566,501 | \$ 13,656,468 |
| Cash with Fiscal Agent | - | - | - | 123,685 | - | - | - | 123,685 | 136,115 |
| Investments | 91,998 | 209,314 | 29,180 | 106,000 | - | - | 1,987 | 32,675,198 | 50,179,118 |
| Taxes Receivable | 751 | - | 9,700 | - | 247,872 | 687,404 | - | 1,809,711 | 1,776,751 |
| Other Receivables | - | - | - | - | - | - | 2 | 2 | 0 |
| TOTAL ASSETS | \$ 98,895 | \$ 866,235 | \$ 105,513 | \$ 968,976 | \$ 336,875 | \$ 1,107,854 | \$ 7,174 | \$ 44,175,097 | \$ 65,748,453 |
| LIABILITIES | | | | | | | | | |
| Warrants Payable | \$ 1,001 | \$ 22,204 | \$ - | \$ 192,041 | \$ - | \$ - | \$ - | \$ 3,219,313 | \$ 5,142,227 |
| Salary/Vouchers Payable | - | - | - | 540,926 | - | - | - | 540,926 | 499,081 |
| Custodial Accounts | 97,144 | 844,030 | 95,813 | 236,009 | 89,003 | 420,450 | - | 38,597,972 | 58,323,237 |
| Deferred Inflows - Taxes | 751 | - | 9,700 | - | 247,872 | 687,404 | - | 1,809,711 | 1,776,751 |
| Restricted Fund Balance | - | - | - | - | - | - | 7,174 | 7,174 | 7,156 |
| TOTAL LIABILITIES | \$ 98,895 | \$ 866,235 | \$ 105,513 | \$ 968,976 | \$ 336,875 | \$ 1,107,854 | \$ 7,174 | \$ 44,175,097 | \$ 65,748,453 |

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2017**

| <u>DESCRIPTION</u> | <u>Balance Jan. 1, 2017</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance Dec. 31, 2017</u> |
|------------------------------------------|---------------------------------|-----------------------|-----------------------|----------------------------------|
| <u>Irrigation/Conservation Districts</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 478,256 | \$ 1,247,200 | (1,189,572) | \$ 535,884 |
| Investments | 124,397 | 1,044 | | 125,441 |
| Taxes-Assessments Receivable | 45,434 | 1,001,202 | (1,004,080) | 42,556 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | \$ 648,087 | \$ 2,249,446 | \$ (2,193,652) | \$ 703,881 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ - | \$ (113,841) | \$ 113,841 | \$ - |
| Vouchers Payable | - | (113,841) | 113,841 | - |
| Custodial Accounts | 602,653 | (1,109,871) | 1,168,543 | 661,325 |
| Deferred Outflows-Taxes | 45,434 | (1,004,080) | 1,001,202 | 42,556 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES | \$ 648,087 | \$ (2,341,633) | \$ 2,397,428 | \$ 703,881 |
| <u>Parks & Recreation Districts</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 1,368 | \$ 16,708 | \$ (7,816) | \$ 10,260 |
| Investments | - | - | - | - |
| Taxes-Assessments Receivable | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | \$ 1,368 | \$ 16,708 | \$ (7,816) | \$ 10,260 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ - | \$ (3,908) | \$ 3,908 | \$ - |
| Vouchers Payable | - | (3,908) | 3,908 | - |
| Custodial Accounts | 1,368 | (3,908) | 12,800 | 10,260 |
| Other Current Notes Payable | - | - | - | - |
| Deferred Outflows-Taxes | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES | \$ 1,368 | \$ (11,724) | \$ 20,616 | \$ 10,260 |

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2017**

| <u>DESCRIPTION</u> | <u>Balance Jan. 1, 2017</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance Dec. 31, 2017</u> |
|--------------------------------|---------------------------------|------------------------|------------------------|----------------------------------|
| <u>Fire District Combining</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 2,293,479 | \$ 29,261,289 | \$ (29,139,348) | \$ 2,415,420 |
| Investments | 4,880,894 | 11,786,383 | (11,754,795) | 4,912,482 |
| Taxes-Assessments Receivable | 247,940 | 7,206,066 | (7,213,728) | 240,278 |
| TOTAL ASSETS | \$ 7,422,313 | \$ 48,253,738 | \$ (48,107,871) | \$ 7,568,179 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ 153,928 | \$ (5,126,824) | \$ 5,087,108 | \$ 114,212 |
| Vouchers Payable | - | (5,003,665) | 5,003,665 | - |
| Custodial Accounts | 7,020,445 | (12,315,055) | 12,508,299 | 7,213,690 |
| Deferred Outflows-Taxes | 247,940 | (7,213,645) | 7,205,983 | 240,278 |
| TOTAL LIABILITIES | \$ 7,422,313 | \$ (29,659,189) | \$ 29,805,056 | \$ 7,568,179 |
| <u>Hospital Districts</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 45,378 | \$ 2,707,061 | \$ (2,696,190) | \$ 56,249 |
| Taxes-Assessments Receivable | 73,592 | 2,670,934 | (2,665,945) | 78,582 |
| TOTAL ASSETS | \$ 118,971 | \$ 5,377,995 | \$ (5,362,134) | \$ 134,831 |
| <u>LIABILITIES</u> | | | | |
| Custodial Accounts | \$ 45,378 | \$ (2,720,325) | \$ 2,731,196 | \$ 56,249 |
| Deferred Outflows-Taxes | 73,592 | (2,665,945) | 2,670,934 | 78,582 |
| TOTAL LIABILITIES | \$ 118,971 | \$ (5,386,269) | \$ 5,402,130 | \$ 134,831 |

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2017

| <u>DESCRIPTION</u> | <u>Balance Jan. 1, 2017</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance Dec. 31, 2017</u> |
|------------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------------|
| <u>PUD #1</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 506,746 | \$ 18,025,332 | \$ (18,306,368) | \$ 225,709 |
| Investments | 6,322,874 | 3,862,039 | (3,424,913) | 6,760,000 |
| TOTAL ASSETS | \$ 6,829,620 | \$ 21,887,371 | \$ (21,731,282) | \$ 6,985,709 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ 13,148 | \$ (3,102,981) | \$ 3,153,024 | \$ 63,191 |
| Custodial Accounts | 6,816,472 | (14,459,820) | 14,565,866 | 6,922,518 |
| TOTAL LIABILITIES | \$ 6,829,620 | \$ (17,562,801) | \$ 17,718,890 | \$ 6,985,709 |
| <u>School Districts</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 7,199,078 | \$ 124,812,148 | \$ (127,915,175) | \$ 4,096,051 |
| Investments | 38,037,182 | 22,542,984 | (41,367,762) | 19,212,404 |
| Taxes-Assessments Receivable | 419,478 | 21,583,096 | (21,500,004) | 502,569 |
| TOTAL ASSETS | \$ 45,655,738 | \$ 168,938,228 | \$ (190,782,941) | \$ 23,811,025 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ 4,323,493 | \$ (64,070,831) | \$ 62,557,301 | \$ 2,809,963 |
| Custodial Accounts | 40,912,766 | (104,583,052) | 84,168,777 | 20,498,492 |
| Deferred Outflows-Taxes | 419,478 | (21,500,004) | 21,583,096 | 502,569 |
| TOTAL LIABILITIES | \$ 45,655,738 | \$ (190,153,887) | \$ 168,309,174 | \$ 23,811,025 |

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2017

| <u>DESCRIPTION</u> | <u>Balance Jan. 1, 2017</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance Dec. 31, 2017</u> |
|------------------------------|---------------------------------|-----------------------|-----------------------|----------------------------------|
| <u>Sewer District</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 539,456 | \$ 2,945,297 | \$ (3,326,338) | \$ 158,415 |
| Investments | 522,116 | 1,317,273 | (612,997) | 1,226,392 |
| Taxes-Assessments Receivable | - | - | - | - |
| TOTAL ASSETS | \$ 1,061,572 | \$ 4,262,570 | \$ (3,939,335) | \$ 1,384,807 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ 4,331 | \$ (1,008,717) | \$ 1,020,795 | \$ 16,409 |
| Vouchers Payable | - | (1,131,997) | 1,131,997 | - |
| Custodial Accounts | 1,057,240 | (1,004,312) | 1,315,470 | 1,368,398 |
| Deferred Outflows-Taxes | - | - | - | - |
| TOTAL LIABILITIES | \$ 1,061,572 | \$ (3,145,027) | \$ 3,468,262 | \$ 1,384,807 |
| <u>TV District</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 93,930 | \$ 72,715 | \$ (81,762) | \$ 84,883 |
| Investments | - | - | - | - |
| TOTAL ASSETS | \$ 93,930 | \$ 72,715 | \$ (81,762) | \$ 84,883 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ 1,129 | \$ (41,712) | \$ 40,875 | \$ 292 |
| Vouchers Payable | - | (39,541) | 39,541 | - |
| Custodial Accounts | 92,801 | (40,051) | 31,840 | 84,590 |
| TOTAL LIABILITIES | \$ 93,930 | \$ (121,303) | \$ 112,256 | \$ 84,883 |

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2017**

| <u>DESCRIPTION</u> | <u>Balance Jan. 1, 2017</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance Dec. 31, 2017</u> |
|---------------------------------|---------------------------------|-----------------------|-----------------------|----------------------------------|
| <u>Cemetery District</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 31,284 | \$ 63,070 | \$ (88,207) | \$ 6,147 |
| Investments | 66,042 | 52,966 | (27,010) | 91,998 |
| Taxes-Assessments Receivable | 827 | 14,140 | (14,216) | 751 |
| TOTAL ASSETS | \$ 98,152 | \$ 130,176 | \$ (129,433) | \$ 98,895 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ 779 | \$ (17,441) | \$ 17,663 | \$ 1,001 |
| Vouchers Payable | - | (17,979) | 17,979 | - |
| Custodial Accounts | 96,546 | (18,017) | 18,615 | 97,144 |
| Deferred Outflows-Taxes | 827 | (14,216) | 14,140 | 751 |
| TOTAL LIABILITIES | \$ 98,152 | \$ (67,654) | \$ 68,398 | \$ 98,895 |
| <u>Water Districts</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 581,415 | \$ 1,194,093 | \$ (1,118,588) | \$ 656,920 |
| Investments | 184,770 | 24,544 | - | 209,314 |
| Taxes-Assessments Receivable | - | - | - | - |
| TOTAL ASSETS | \$ 766,185 | \$ 1,218,637 | \$ (1,118,588) | \$ 866,235 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ 15,026 | \$ (370,531) | \$ 377,709 | \$ 22,204 |
| Vouchers Payable | - | (372,332) | 372,332 | - |
| Custodial Accounts | 751,159 | (763,245) | 856,116 | 844,030 |
| Deferred Outflows-Taxes | - | - | - | - |
| TOTAL LIABILITIES | \$ 766,185 | \$ (1,506,108) | \$ 1,606,157 | \$ 866,235 |

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2017**

| <u>DESCRIPTION</u> | <u>Balance Jan. 1, 2017</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance Dec. 31, 2017</u> |
|------------------------------|---------------------------------|------------------------|------------------------|----------------------------------|
| <u>Weed District</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 77,281 | \$ 238,780 | \$ (249,428) | \$ 66,633 |
| Investments | 28,937 | 243 | - | 29,180 |
| Taxes-Assessments Receivable | 10,346 | 150,777 | (151,423) | 9,700 |
| TOTAL ASSETS | \$ 116,564 | \$ 389,800 | \$ (400,851) | \$ 105,513 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ - | \$ (4,847) | \$ 4,847 | \$ - |
| Vouchers Payable | - | (4,847) | 4,847 | - |
| Custodial Accounts | 106,218 | (246,774) | 236,369 | 95,813 |
| Deferred Outflows-Taxes | 10,346 | (151,423) | 150,777 | 9,700 |
| TOTAL LIABILITIES | \$ 116,564 | \$ (407,891) | \$ 396,840 | \$ 105,513 |
| <u>Clearing Funds</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 1,288,799 | \$ 56,946,247 | \$ (57,495,754) | \$ 739,291 |
| Cash with Fiscal Agent | 136,115 | 123,685 | (136,115) | 123,685 |
| Investments | 9,593 | 301,055 | (204,648) | 106,000 |
| TOTAL ASSETS | \$ 1,434,506 | \$ 57,370,986 | \$ (57,836,517) | \$ 968,976 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ 630,393 | \$ (41,028,824) | \$ 40,590,472 | \$ 192,041 |
| Salary/Vouchers Payable | 499,081 | (33,206,222) | 33,248,067 | 540,926 |
| Custodial Accounts | 305,032 | (2,328,727) | 2,259,704 | 236,009 |
| TOTAL LIABILITIES | \$ 1,434,506 | \$ (76,563,773) | \$ 76,098,243 | \$ 968,976 |

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2017

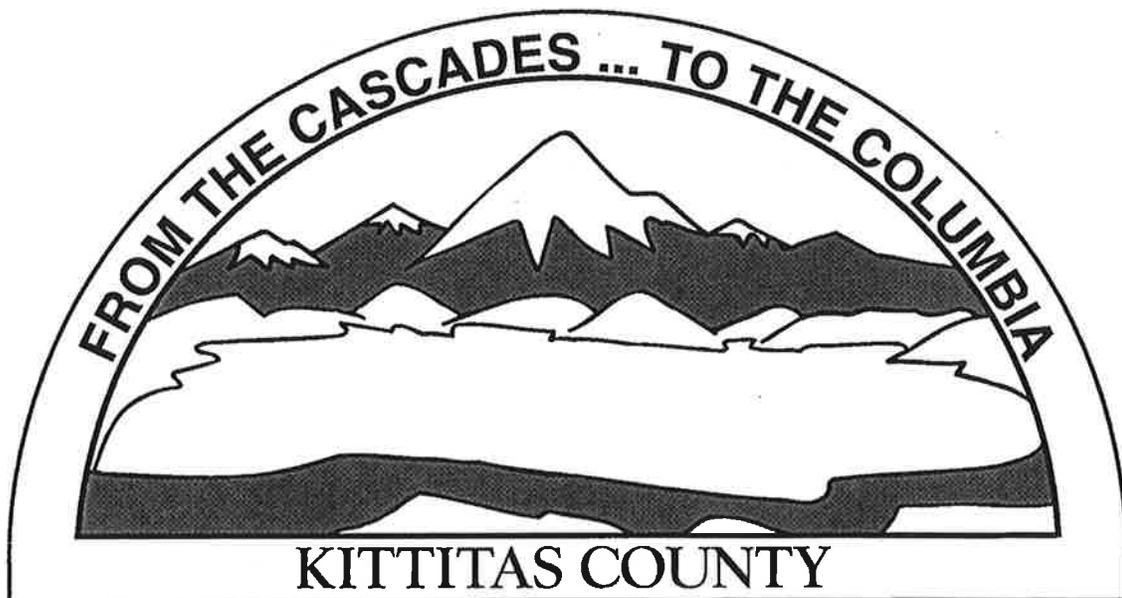
| <u>DESCRIPTION</u> | <u>Balance Jan. 1, 2017</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance Dec. 31, 2017</u> |
|------------------------------|---------------------------------|-------------------------------|-------------------------------|----------------------------------|
| <u>Cities</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 75,072 | \$ 4,846,183 | \$ (4,832,252) | \$ 89,003 |
| Investments | 344 | 13,600 | (13,943) | 0 |
| Taxes-Assessments Receivable | <u>244,896</u> | <u>4,241,754</u> | <u>(4,238,778)</u> | <u>247,872</u> |
| TOTAL ASSETS | \$ <u>320,311</u> | \$ <u>9,101,537</u> | \$ <u>(9,084,973)</u> | \$ <u>336,875</u> |
| <u>LIABILITIES</u> | | | | |
| Custodial Accounts | \$ 75,415 | \$ (4,856,780) | \$ 4,870,368 | \$ 89,003 |
| Deferred Outflows-Taxes | <u>244,896</u> | <u>(4,238,778)</u> | <u>4,241,754</u> | <u>247,872</u> |
| TOTAL LIABILITIES | \$ <u>320,311</u> | \$ <u>(9,095,558)</u> | \$ <u>9,112,122</u> | \$ <u>336,875</u> |
| <u>State Funds</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 439,743 | \$ 24,846,723 | \$ (24,866,016) | \$ 420,450 |
| Taxes-Assessments Receivable | <u>734,239</u> | <u>14,205,423</u> | <u>(14,252,257)</u> | <u>687,404</u> |
| TOTAL ASSETS | \$ <u>1,173,981</u> | \$ <u>39,052,146</u> | \$ <u>(39,118,273)</u> | \$ <u>1,107,854</u> |
| <u>LIABILITIES</u> | | | | |
| Vouchers Payable | \$ - | \$ - | \$ - | \$ - |
| Custodial Accounts | 439,743 | (25,002,751) | 24,983,459 | 420,450 |
| Deferred Outflows-Taxes | <u>734,239</u> | <u>(14,252,257)</u> | <u>14,205,423</u> | <u>687,404</u> |
| TOTAL LIABILITIES | \$ <u>1,173,981</u> | \$ <u>(39,255,009)</u> | \$ <u>39,188,881</u> | \$ <u>1,107,854</u> |

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2017**

| <u>DESCRIPTION</u> | <u>Balance Jan. 1, 2017</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance Dec. 31, 2017</u> |
|-------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------------|
| <u>Expendible Trust</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 5,185 | \$ 17 | \$ (17) | \$ 5,185 |
| Investments | 1,971 | 17 | - | 1,987 |
| Other Receivable | 1 | 2 | (1) | 2 |
| TOTAL ASSETS | \$ 7,156 | \$ 35 | \$ (17) | \$ 7,174 |
| <u>LIABILITIES</u> | | | | |
| Vouchers Payable | \$ - | \$ - | \$ - | \$ - |
| Reserve Fund Balance | 7,156 | (1) | 19 | 7,174 |
| TOTAL LIABILITIES | \$ 7,156 | \$ (1) | \$ 19 | \$ 7,174 |
| <u>TOTAL ALL AGENCY FUNDS</u> | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 13,656,468 | \$ 267,222,863 | \$ (271,312,830) | \$ 9,566,501 |
| Cash with Fiscal Agency | 136,115 | 123,685 | (136,115) | 123,685 |
| Investments | 50,179,118 | 39,902,147 | (57,406,067) | 32,675,198 |
| Taxes-Assessments Receivable | 1,776,751 | 51,073,391 | (51,040,431) | 1,809,711 |
| Other Receivables | 1 | 2 | (1) | 2 |
| TOTAL ASSETS | \$ 65,748,453 | \$ 358,322,088 | \$ (379,895,444) | \$ 44,175,097 |
| <u>LIABILITIES</u> | | | | |
| Warrants Payable | \$ 5,142,227 | \$ (114,890,458) | \$ 112,967,544 | \$ 3,219,313 |
| Salary/Vouchers Payable | 499,081 | (39,894,333) | 39,936,178 | 540,926 |
| Custodial Accounts | 58,323,237 | (169,452,688) | 149,727,423 | 38,597,972 |
| Deferred Outflows-Taxes | 1,776,751 | (51,040,348) | 51,073,309 | 1,809,711 |
| Reserve Fund Balance | 7,156 | (1) | 19 | 7,174 |
| TOTAL LIABILITIES | \$ 65,748,453 | \$ (375,277,828) | \$ 353,704,471 | \$ 44,175,097 |

Supplementary Financial Information



Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| 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, AGRICULTURE, DEPARTMENT OF (via Washington State Department Health) | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | C17114 | 14,349 | - | 14,349 | - | 8 |
| Total SNAP Cluster: | | | | 14,349 | - | 14,349 | - | |
| Forest Service Schools and Roads Cluster | | | | | | | | |
| FOREST SERVICE, AGRICULTURE, DEPARTMENT OF | Schools and Roads - Grants to States | 10.665 | NA | - | 40,409 | 40,409 | - | 4,8,9 |
| Total Forest Service Schools and Roads Cluster: | | | | - | 40,409 | 40,409 | - | |
| Office of Community Planning and Development, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington State Department of Commerce) | Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii | 14.228 | 17-62210-008 | 40,257 | - | 40,257 | 38,507 | |
| Office of Community Planning and Development, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington State Department of Commerce) | Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii | 14.228 | 16-62210-008 | 42,216 | - | 42,216 | 39,502 | 8,13 |
| Total CFDA 14.228: | | | | 82,473 | - | 82,473 | 78,009 | |
| BUREAU OF RECLAMATION, INTERIOR, DEPARTMENT OF THE | Yakima River Basin Water Enhancement (YRBWE) | 15.531 | R15AP00023 | - | 148,230 | 148,230 | - | 8 |
| Office for Victims of Crime, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce) | Crime Victim Assistance | 16.575 | S17-31102-517 | 32,500 | - | 32,500 | - | 8 |

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The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| 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 for Victims of Crime, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce) | Crime Victim Assistance | 16.575 | S18-31102-517 | 32,500 | - | 32,500 | - | |
| | | Total CFDA 16.575: | | 65,000 | - | 65,000 | - | |
| OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce) | Violence Against Women Formula Grants | 16.588 | F14-31103-018 | 14,519 | - | 14,519 | - | 7,8 |
| Bureau of Justice Assistance, JUSTICE, DEPARTMENT OF | State Criminal Alien Assistance Program | 16.606 | NA | - | 5,000 | 5,000 | - | 4,8 |
| Bureau of Justice Assistance, JUSTICE, DEPARTMENT OF | Bulletproof Vest Partnership Program | 16.607 | 17087116 | - | 10,973 | 10,973 | - | 8 |
| FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF | Airport Improvement Program | 20.106 | AP7012 | - | 86,762 | 86,762 | - | |
| Highway Planning and Construction Cluster | | | | | | | | |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department Transportation) | Highway Planning and Construction | 20.205 | HSIP-000S(418) | 506,026 | - | 506,026 | - | |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department Transportation) | Highway Planning and Construction | 20.205 | LA-8802 | 20,193 | - | 20,193 | - | |
| | | Total Highway Planning and Construction Cluster: | | 526,219 | - | 526,219 | - | |

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The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| | 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 | | |
| Highway Safety Cluster | | | | | | | | | |
| | NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Traffic Safety Commission) | State and Community Highway Safety | 20.600 | FFY2017HVE | 1,414 | - | 1,414 | - | 8 |
| | NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Assn Sheriffs Police Chiefs) | State and Community Highway Safety | 20.600 | SH17-011 | 7,000 | - | 7,000 | - | 8 |
| 219 | NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Traffic Safety Commission) | State and Community Highway Safety | 20.600 | FFY2017 HVE | 2,798 | - | 2,798 | - | 8 |
| | NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Traffic Safety Commission) | State and Community Highway Safety | 20.600 | FFY2017 HVE | 2,369 | - | 2,369 | - | 8 |
| | NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Traffic Safety Commission) | State and Community Highway Safety | 20.600 | FFY2017 HVE | 2,173 | - | 2,173 | - | 8 |
| | NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Traffic Safety Commission) | State and Community Highway Safety | 20.600 | FFY2017 HVE | 1,968 | - | 1,968 | - | 8 |
| Total Highway Safety Cluster: | | | | | 17,721 | - | 17,721 | - | |

The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| 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 | | |
| IMMED OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via National Association of County City Health Dept) | Medical Reserve Corps Small Grant Program | 93.008 | MRC15-2569C | 6,492 | - | 6,492 | - | 7,8 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health) | Public Health Emergency Preparedness | 93.069 | C17114 | 30,285 | - | 30,285 | - | 7,8 |
| 220 CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department Health) | Public Health Emergency Preparedness | 93.069 | C17114 | 29,184 | - | 29,184 | - | 7,8 |
| Total CFDA 93.069: | | | | 59,469 | - | 59,469 | - | |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department Health) | Immunization Cooperative Agreements | 93.268 | NA | 34,338 | - | 34,338 | - | 3,4,5,6 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department Health) | Immunization Cooperative Agreements | 93.268 | C17114 | 6,109 | - | 6,109 | - | 8 |
| Total CFDA 93.268: | | | | 40,447 | - | 40,447 | - | |

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| 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 DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Grant County Health Department) | PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF) | 93.305 | NA | 4,000 | - | 4,000 | - | 4,7,8 |
| CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Yakima Neighborhood Health Services) | State Planning and Establishment Grants for the Affordable Care Act (ACA)â€™s Exchanges | 93.525 | HBE15-004 | 21,499 | - | 21,499 | - | 7,8 |
| CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Yakima Neighborhood Health Services) | State Planning and Establishment Grants for the Affordable Care Act (ACA)â€™s Exchanges | 93.525 | HBE15-004 | 10,754 | - | 10,754 | - | 7 |
| Total CFDA 93.525: | | | | 32,253 | - | 32,253 | - | |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department Health) | PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds | 93.539 | C17114 | 1,368 | - | 1,368 | - | 7,8 |
| ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department Social Health Services) | Child Support Enforcement | 93.563 | 2110-80579 | 10,868 | - | 10,868 | - | 7,8 |

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The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| 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, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department Social Health Services) | Child Support Enforcement | 93.563 | 2110-80579 | 71,786 | - | 71,786 | - | 7,8 |
| Total CFDA 93.563: | | | | 82,654 | - | 82,654 | - | |
| 222 CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health) | Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance â€" financed in part by the Prevention and Public | 93.733 | C17114 | 1,000 | - | 1,000 | - | 7,8 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Grant County Health District) | State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF) | 93.757 | NA | 12,991 | - | 12,991 | - | 4,7 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Grant County Health Department) | Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) | 93.758 | NA | 5,996 | - | 5,996 | - | 4,7,8 |
| CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Health Care Authority) | Medicare Supplementary Medical Insurance | 93.774 | NA | 294 | - | 294 | - | 4,8 |

The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| | 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 | | |
| Medicaid Cluster | | | | | | | | | |
| | CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Health Care Authority) | Medical Assistance Program | 93.778 | NA | 98 | - | 98 | - | 4,7,8 |
| | CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Health Care Authority) | Medical Assistance Program | 93.778 | K1407 | 32,871 | - | 32,871 | - | |
| 223 | CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Health Care Authority) | Medical Assistance Program | 93.778 | K763 | 5,013 | - | 5,013 | - | |
| Total Medicaid Cluster: | | | | | 37,982 | - | 37,982 | - | |
| | HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department Health) | Maternal and Child Health Services Block Grant to the States | 93.994 | C17114 | 36,220 | - | 36,220 | - | |
| | HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department Health) | Maternal and Child Health Services Block Grant to the States | 93.994 | C17114 | 10,156 | - | 10,156 | - | 7,8 |
| Total CFDA 93.994: | | | | | 46,376 | - | 46,376 | - | |

The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| 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 | | |
| U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Department Parks) | Boating Safety Financial Assistance | 97.012 | 3317FAS170153 | 19,129 | - | 19,129 | - | 7,8 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department) | National Dam Safety Program | 97.036 | D16-619 | 763,723 | - | 763,723 | - | 8,11 |
| 224 FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department) | Emergency Management Performance Grants | 97.042 | E17-156 | 14,792 | - | 14,792 | - | 8 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department) | Emergency Management Performance Grants | 97.042 | E18-131 | 44,764 | - | 44,764 | - | 12 |
| Total CFDA 97.042: | | | | 59,556 | - | 59,556 | - | |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF | Cooperating Technical Partners | 97.045 | EMS2016RX0005 | - | 50,000 | 50,000 | - | 8 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department) | Pre-Disaster Mitigation | 97.047 | EMD E17-062 | 2,673 | - | 2,673 | - | |

The accompanying notes are an integral part of this schedule.

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| 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, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department) | Pre-Disaster Mitigation | 97.047 | E15-243 | 55,683 | - | 55,683 | 55,683 | |
| Total CFDA 97.047: | | | | 58,356 | - | 58,356 | 55,683 | |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department) | Homeland Security Grant Program | 97.067 | E16-071 | 6,009 | - | 6,009 | - | 12 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department) | Homeland Security Grant Program | 97.067 | E17-075 | 44,389 | - | 44,389 | - | 12 |
| Total CFDA 97.067: | | | | 50,398 | - | 50,398 | - | |
| Total Federal Awards Expended: | | | | 2,002,765 | 341,374 | 2,344,140 | 133,692 | |

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KITTITAS COUNTY

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2017

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 \$34,338.23 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 29.50 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, 2017

Note 11 – Capital Purchase

This grant was used to purchase capitalized assets.

Note 12 - Grants with Expenditures and did not bill Agency

This grant had expenditures the applied to the grant; however the billing has not occurred to seek reimbursement in 2017.

Note 13 - Grant Contains Prior Year Expenditures

Community Development Block Grant awarded grant #16-62210-008 for the period July 2016 through June 30, 2017. The amount reported in total federal expenditures is \$42,216 which includes \$8,366 for December 2016 expenditures. The billing from the sub-recipient was past the 60 day accrual period, resulting in the expenditure being made in 2017.

Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2017

| Grantor | Program Title | Identificaton Number | Amount |
|-----------------------------------------------------------|----------------------------------|----------------------|----------------|
| State Grant from Department of Commerce | | | |
| | Growth Management | 17-63210-002 | 48,000 |
| | Community Capital Teanaway Road | 14-93222-006 | 382,584 |
| | | Sub-total: | 430,584 |
| State Grant from Conservation Commission | | | |
| | VSP | K1611 | 22,938 |
| | VSP | K1816 | 62,410 |
| | | Sub-total: | 85,348 |
| State Grant from Department of Social and Health Services | | | |
| | County Clerk Support Enforcement | 2110-80579 | 4,082 |
| | Juvenile Consolidated Contract | 1563-43092 | 29,748 |
| | Juvenile Consolidated Contract | 1763-96341 | 19,303 |
| | Prosecutor Support Enforcement | 2110-80579 | 35,179 |
| | Development Disabilities | 1563-44899 | 373,471 |
| | Development Disabilities | 1763-98187 | 336,051 |
| | | Sub-total: | 797,833 |
| State Grant from Other Judicial Agencies | | | |
| | BECCA | IAA17427 | 14,680 |
| | BECCA | IAA18124 | 8,354 |
| | | Sub-total: | 23,034 |

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Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2017

| Grantor | Program Title | Identificaton Number | Amount |
|----------------------------------------------------------------|------------------------------|---------------------------|----------------|
| State Grant from Department of Agriculture | | | |
| | Restroom Grant | K2219 | 25,000 |
| | Asphalt Grant | K2208 | 2,500 |
| | Apple Maggot - Pest Disease | K2284 | 35,705 |
| | | Sub-total: | 63,205 |
| 1/2 County Prosecutor's Salary | | | |
| | Prosecutor Salary | 2017 | 83,488 |
| | | Sub-total: | 83,488 |
| State Grant from Department of Ecology | | | |
| | Air Quality Grant | C1600148 | 32,845 |
| | Water Bank and Resources | C1600097 | 32,573 |
| | Coordinated Prevention Grant | 2RCPG-1517-KiCPHD-000 | 16,469 |
| | DOE Oil Spill Grant | SPPREG-2017 | 13,264 |
| | Coordinated Prevention Grant | 2RCPG-1517 | 64,610 |
| | CLCP | W2RCLCP-1517-KiCoSW-00004 | 34,102 |
| | CLCP | W2RCLCP-1719-KiCoSW-00006 | 7,115 |
| | | Sub-total: | 200,978 |
| Capital Contributions - State Grant from Department of Ecology | | | |
| | Water Bank Resource Program | C1600097 | 456,260 |
| | | Sub-total: | 456,260 |

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Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2017

| Grantor | Program Title | Identificaton Number | Amount |
|-----------------------------------------------|----------------------------------------------|----------------------|----------------|
| State Grant from Department of Health | | | |
| | Drinking Water Group B | C17114 | 10,000 |
| | Youth Tabacco Prevention | na | 4,396 |
| | | Sub-total: | 14,396 |
| State Grant from Other State Agencies | | | |
| | Health Care Authority ABCD Dental | K763 | 5,013 |
| | Department Health Youth Marijuana Prevention | WallaWalla | 521 |
| | Youth Marijuana Prevention | 16-18 | 4,153 |
| | | Sub-total: | 9,687 |
| State Grant from Military Department | | | |
| | E911 funds | E16-216 | 514,490 |
| | E911 Funds | E17-021 | 52,208 |
| | State FEMA EMD Ringer Loop Alternate project | D16-619 | 127,287 |
| | E911 Funds | E18-024 | 186,577 |
| | | Sub-total: | 880,562 |
| State Grant from Department of Transportation | | | |
| | Bowers Field Master Plan | ELL-01-15 | 4,820 |
| | | Sub-total: | 4,820 |
| County Arterial Preservation Program (CAPP) | | | |
| | CRAB - NO 6 ROAD-BRIDGE | RAP 1915-01 | 80,076 |
| | RAP Manastash Road | RAP 1917-01 | 169,140 |
| | CAAP County Arterial Preservation | 2017 CAPP | 387,370 |
| | | Sub-total: | 636,586 |

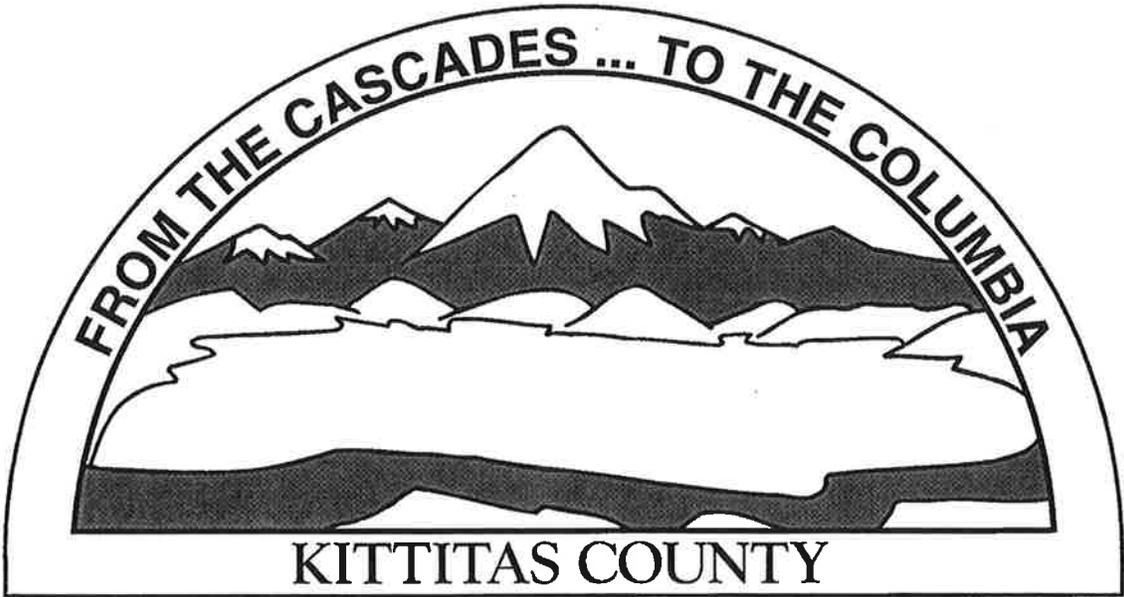
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Kittitas County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2017

| Grantor | Program Title | Identificaton Number | Amount |
|-----------------------------------------------------|-----------------------------------------|----------------------|------------------|
| State Grant from Recreation and Conservation Office | | | |
| | General Habitat Ringer Loop Road | 16-1860C | 439,707 |
| | | Sub-total: | 439,707 |
| State Grant from Traffic Safety Commission | | | |
| | Drug Recognition Expert | 2015-2017 | 1,444 |
| | Drug Recognition Expert | 2017-2019 | 816 |
| | | Sub-total: | 2,260 |
| State Grant from Legislature and its Committees | | | |
| | Assn Sheriff Police Assn - RSO | RSO16-17 Kittitas | 33,750 |
| | Association Sheriff Police Chiefs - RSO | RSO 17-18 | 33,000 |
| | | Sub-total: | 66,750 |
| | | Grand total: | 4,195,498 |

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Capital Assets used in the Operating of Governmental Funds



KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS
By Fund
FOR YEAR ENDED DECEMBER 31, 2017

| GOVERNMENTAL ACTIVITIES | BALANCE JAN. 1, 2017 | ADDITIONS | DELETIONS | ADJUSTMENTS | BALANCE DEC. 31, 2017 |
|-------------------------------------------------|-------------------------|-----------|-----------|-------------|--------------------------|
| GENERAL FUND | | | | | |
| Assessor | \$ 121,184 | \$ - | \$ 15,955 | \$ - | \$ 105,229 |
| Assessor Intangible Asset | - | - | - | - | - |
| Auditor | 184,559 | 32,892 | 17,620 | - | 199,830 |
| Auditor Intangible Asset | 453,153 | 115,515 | 35,000 | - | 533,668 |
| Clerk | - | - | - | - | - |
| Clerk Intangible Asset | 24,955 | - | 23,322 | - | 1,633 |
| Commissioners | 41,848 | 27,152 | - | - | 69,000 |
| Commissioners Intangible Asset | 5,961 | - | 5,691 | - | - |
| Community Development Services | 70,745 | - | - | - | 70,745 |
| Community Development Services Intangible Asset | 120,902 | - | - | - | 120,902 |
| Information Technology | 373,667 | 18,530 | - | - | 392,197 |
| Information Technology Intangible Asset | 607,017 | - | 8,629 | - | 598,388 |
| Coop Extension | 5,790 | - | - | - | 5,790 |
| Facilities Maintenance | 362,760 | 7,771 | 123,737 | - | 246,794 |
| Facilities Maintenance Land | 1,507,700 | - | - | - | 1,507,700 |
| Facilities Maintenance Buildings/Improvements | 19,099,205 | 29,617 | - | - | 191,288 |
| Facilities Maintenance Improvements | 415,310 | - | - | - | 415,310 |
| Facilities Maintenance Construction in Progress | 76,587 | 1,252,127 | - | - | 1,328,714 |
| Fire Marshal | 94,307 | - | - | - | 94,307 |
| Fire Marshal Intangible Asset | - | - | - | - | - |
| Judge | - | - | - | - | - |
| Judge Intangible Asset | 26,719 | - | - | - | 26,719 |
| Juvenile | 32,994 | - | 18,995 | - | 13,999 |
| Juvenile Intangible Asset | - | - | - | - | - |
| Law Library | - | - | - | - | - |
| Lower District Court | 51,242 | - | - | - | 51,242 |
| Lower District Court Intangible Asset | - | - | - | - | - |
| Prosecutor | 30,124 | - | 19,594 | - | 10,530 |
| Prosecutor Intangible Asset | 13,457 | - | - | - | 13,457 |
| Sheriff | 2,206,091 | 93,106 | 202,963 | - | 2,096,234 |
| Sheriff Intangible Asset | 38,352 | - | - | - | 38,352 |
| Sheriff Buildings/Improvements | 75,491 | - | - | - | 75,491 |
| Sheriff Construction in Progress | - | - | - | - | - |
| Treasurer | 14,865 | - | - | - | 14,865 |
| Treasurer Intangible Asset | 266,536 | 1,000 | - | - | 267,536 |
| Upper District Court | 18,433 | - | - | - | 18,433 |
| Upper District Court Intangible Asset | - | - | - | - | - |
| Upper District Court Land | 143,559 | - | - | - | 143,559 |

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KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS
By Fund
FOR YEAR ENDED DECEMBER 31, 2017

| | BALANCE JAN. 1, 2017 | ADDITIONS | DELETIONS | ADJUSTMENTS | BALANCE DEC. 31, 2017 |
|------------------------------------------------|-------------------------|---------------------|-------------------|-------------------|--------------------------|
| 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 | 281,355 | 24,896 | - | - | 306,251 |
| County Fair Intangible Asset | 5,395 | - | - | - | 5,395 |
| County Fair Land | 2,031,325 | 1,167,992 | - | - | 3,199,317 |
| County Fair Buildings/Improvements | 9,989,852 | 5,591 | - | - | 9,995,443 |
| County Fair Improvements | 322,261 | - | - | - | 322,261 |
| County Fair Construction in Progress | 269,142 | 140,571 | - | - | 409,713 |
| TOTAL GENERAL FUND | \$ 40,932,952 | \$ 2,916,760 | \$ 471,506 | \$ - | \$ 24,440,401 |
| <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 | 6,763 | - | - | 59,541 |
| Road Intangible Asset | 88,777 | 5,696 | - | - | 94,473 |
| Road Infrastructure | 167,740,638 | 1,994,915 | 73,268 | - | 169,662,285 |
| Road Construction in Progress | 467,390 | 1,176,621 | 251,854 | (3,502) | 1,388,655 |
| Flood Land | - | 429,477 | - | - | 429,477 |
| Misdemeanor Probation | 38,931 | - | - | - | 38,931 |
| Misdemeanor Probation Intangible Asset | 15,645 | - | - | - | 15,645 |
| Public Health | 185,146 | 25,464 | - | - | 210,611 |
| Public Health Intangible Asset | 11,445 | - | - | - | 11,445 |
| REET Tech Intangible Asset | 33,121 | - | - | (16) | 33,105 |
| Trial Court Improvements Intangible Asset | 1,298 | - | - | - | 1,298 |
| Auditor Historical Document Intangible Asset | 170,553 | 3,245 | - | - | 173,797 |
| Lodging Tax Intangible Asset | - | 3,246 | - | - | 3,246 |
| Noxious Weed | 124,320 | - | - | - | 124,320 |
| Noxious Weed Intangible | - | - | - | - | - |
| 3/10th Criminal Justice Tax | 258,004 | 99,678 | - | - | 357,682 |
| Parks | - | - | - | - | - |
| Parks Land | 32,547 | - | - | - | 32,547 |
| Parks Buildings/Improvements | 30,364 | - | - | - | 30,364 |
| TOTAL SPECIAL REVENUE FUNDS | \$ 176,505,520 | \$ 3,745,105 | \$ 325,122 | \$ (3,518) | \$ 179,921,984 |
| TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS | \$ 217,438,472 | \$ 6,661,865 | \$ 796,628 | \$ (3,518) | \$ 204,362,385 |

KITTITAS COUNTY, WASHINGTON

**SCHEDULE OF CAPITAL ASSETS - BY SOURCE
For Year Ended December 31, 2017**

| GENERAL FIXED ASSETS: | General Government |
|-----------------------------------|----------------------------------------|
| Land | \$ 5,592,180.81 |
| Gravel Roads | 3,984,210.92 |
| Easements & Right of Ways | 5,342,067.74 |
| Intangible Assets | 1,952,009.99 |
| Buildings | 21,380,095.13 |
| Building Improvements | 14,747,985.94 |
| Other Improvements | 2,351,748.62 |
| Equipment | 4,502,268.84 |
| Construction in Progress | 3,127,081.22 |
| Infrastructure | <u>160,336,006.58</u> |
| TOTAL GENERAL FIXED ASSETS | \$ <u><u>223,315,655.79</u></u> |

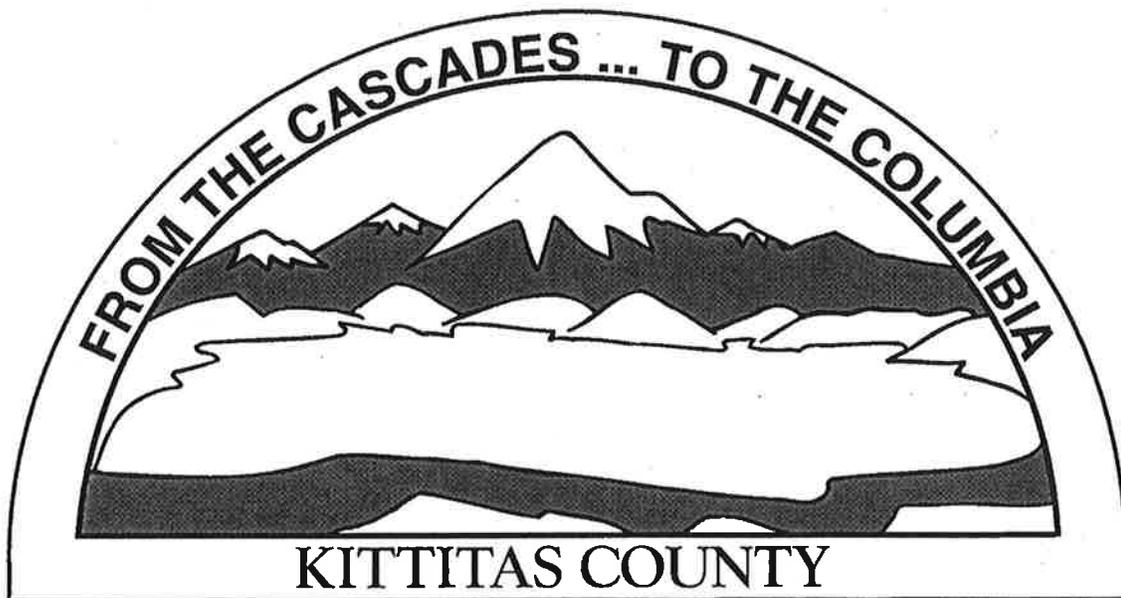
INVESTMENT IN GENERAL FIXED ASSETS FROM:

| | |
|-------------------------------------------------|----------------------------------------|
| General Fund Revenue | \$ 43,815,820.87 |
| Special Revenue Fund Revenue | 175,794,908.21 |
| Other Sources | 3,312,285.03 |
| Private Contributions | <u>392,641.68</u> |
| TOTAL INVESTMENT IN GENERAL FIXED ASSETS | \$ <u><u>223,315,655.79</u></u> |

KITTITAS COUNTY, WASHINGTON
SCHEDULE OF CAPITAL ASSETS
For Year Ended December 31, 2017

| 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 | 10,367,362 | 737,571 | 1,738,426 | 3,656,379 | 169,662,285 | 1,830,447 |
| Airport | 279,580 | 980,180 | 4,380,624 | 1,614,178 | - | - | - | - |
| Parks | 32,547 | 30,364 | - | - | - | - | - | - |
| Road | - | - | - | - | 1,388,655 | 59,541 | - | 94,473 |
| 3/10's | - | - | - | - | - | 373,420 | - | - |
| Misdemeanor Probation | - | - | - | - | - | 38,931 | - | 15,645 |
| Public Health | - | - | - | - | - | 210,610 | - | 11,445 |
| Noxious Weed | - | - | - | - | - | 124,320 | - | - |
| Flood | 429,477 | - | - | - | - | - | - | - |
| E R & R | 447,473 | 674,312 | 262,435 | 221,046 | 47,723 | 9,703,053 | - | - |
| TOTAL GOVERNMENTAL CAPITAL ASSETS | 6,039,654 | 22,054,407 | 15,010,421 | 2,572,794 | 3,174,804 | 14,166,255 | 169,662,285 | 1,952,010 |
| Community Development Services | - | - | - | - | - | 119,602 | - | 2,590 |
| Solid Waste | 2,285,908 | 1,382,534 | 6,945 | 2,769,690 | 190,275 | 1,687,155 | - | 40,999 |
| TOTAL COUNTY CAPITAL ASSETS | 8,325,562 | 23,436,941 | 15,017,366 | 5,342,484 | 3,365,079 | 15,973,012 | 169,662,285 | 1,995,599 |

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 | 239 |
| 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 | 242 |
| 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 | 247 |
| 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 | 248 |
| 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 | 250 |
| 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

| | 2008 | 2009 | 2010 | 2011* | 2012 | 2013 ¹ | 2014 | 2015 ² | 2016 | 2017 |
|--------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Governmental Activities | | | | | | | | | | |
| Invested in capital assets, net of related debt | 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 | 83,539,377 |
| Restricted for: | | | | | | | | | | |
| Special Revenue | - | - | 22,863,901 | - | - | - | - | - | - | - |
| Debt service | 411,247 | 389,989 | 1,125,550 | - | - | - | - | - | - | - |
| Capital projects | - | - | 10,823,655 | - | - | - | - | - | - | - |
| Other | 567,198 | - | - | - | - | - | - | - | - | - |
| Non-Spendable | n/a | n/a | n/a | 32,274 | 54,046 | 260,527 | 30,544 | 81,746 | 69,518 | 142,908 |
| Restricted | n/a | n/a | n/a | 8,409,282 | 8,637,081 | 9,241,694 | 12,684,817 | 24,507,104 | 26,701,951 | 25,428,413 |
| Committed | n/a | n/a | n/a | 26,714,333 | 2,347,443 | 2,664,176 | 2,705,549 | 2,790,479 | 3,167,309 | 3,477,527 |
| Assigned | n/a | n/a | n/a | 696,076 | 20,043,347 | 18,666,429 | 19,763,977 | 6,655,284 | 5,924,463 | 6,373,552 |
| Unassigned | n/a | n/a | n/a | 10,187,949 | 10,050,728 | 10,393,709 | 5,362,831 | 603,090 | 4,139,763 | 7,263,349 |
| Unrestricted | 36,917,332 | 35,384,757 | 11,956,180 | - | - | - | - | - | - | - |
| Total Governmental Activities Net Assets | 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 | 126,225,127 |
| Business Type activities | | | | | | | | | | |
| Invested in capital assets, net of related debt | 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 | 7,366,612 |
| Restricted | 567,198 | - | 648,548 | 505,413 | 890,418 | 633,234 | 998,714 | 622,033 | 1,153,926 | 1,169,118 |
| Unrestricted | 2,407,028 | 2,715,641 | 1,715,686 | - | - | - | - | - | - | - |
| Unassigned | n/a | n/a | n/a | 2,222,930 | 2,260,412 | 3,601,648 | 3,177,731 | 3,640,827 | 3,595,426 | 4,856,588 |
| Total Business-Type Activities Net Assets | 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 | 13,392,318 |
| Primary Government | | | | | | | | | | |
| Invested in capital assets, net of related debt | 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 | 90,905,989 |
| Restricted | 1,545,643 | 389,989 | 12,597,753 | - | - | - | - | - | - | - |
| Unrestricted | 39,324,360 | 38,100,398 | 13,671,866 | - | - | - | - | - | - | - |
| Non-Spendable | n/a | n/a | n/a | 32,274 | 54,046 | 260,527 | 30,544 | 81,746 | 69,518 | 142,908 |
| Restricted | n/a | n/a | n/a | 8,914,695 | 9,527,499 | 9,874,928 | 13,683,531 | 25,129,137 | 27,855,877 | 26,597,531 |
| Committed | n/a | n/a | n/a | 26,714,333 | 2,347,443 | 2,664,176 | 2,705,549 | 2,790,479 | 3,167,309 | 3,477,527 |
| Assigned | n/a | n/a | n/a | 696,076 | 20,043,347 | 18,666,429 | 19,763,977 | 6,655,284 | 5,924,463 | 6,373,552 |
| Unassigned | n/a | n/a | n/a | 12,410,879 | 12,311,140 | 13,995,357 | 8,540,562 | 4,243,917 | 7,735,189 | 12,119,937 |
| Total Primary Government Net Assets | 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 | 139,617,445 |

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

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 ¹ | 2014 | 2015 | 2016 | 2017 |
|-------------------------------------------------|-----------------|-----------------|--------------|--------------|--------------|-------------------|--------------|--------------|--------------|--------------|
| Expenses | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Judicial | 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 | 2,884,680 |
| General Government | 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 | 12,292,485 |
| Public Safety | 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 | 10,889,664 |
| Physical Environment | 337,835 | 383,168 | 389,247 | 512,787 | 529,751 | 506,401 | 741,028 | 603,505 | 727,667 | 800,779 |
| Transportation | 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 | 11,056,316 |
| Economic Environment | 1,334,167 | 1,426,630 | 1,204,789 | 1,161,805 | 1,607,835 | 992,246 | 648,897 | 901,723 | 928,496 | 981,781 |
| Mental & Physical Health | 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 | 2,728,721 |
| Culture & Recreation | 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 | 2,396,379 |
| Interest on long-term debt | 143,195 | 111,567 | 84,779 | 425,859 | 350,300 | 315,423 | 301,162 | 299,918 | 304,964 | 393,146 |
| Total governmental activities expenses | 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 | 44,423,951 |
| Business-type activities: | | | | | | | | | | |
| Garbage & Solid Waste | 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 | 4,189,734 |
| Community Development Services | - | - | - | - | - | 1,276,174 | 1,467,169 | 1,398,657 | 1,657,448 | 1,517,775 |
| Total business-type activities expenses | 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 | 5,707,509 |
| Total primary governmental expenses | 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 | 50,131,460 |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Judicial | 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 | 2,032,541 |
| General Government | 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 | 3,125,002 |
| Public Safety | 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 | 1,632,974 |
| Physical Environment | 13,315 | 7,219 | 6,136 | 151,253 | 146,297 | 176,178 | 186,682 | 196,317 | 220,196 | 242,027 |
| Transportation | 146,990 | 195,684 | 217,439 | 300,203 | 178,235 | 205,128 | 229,337 | 148,918 | 281,509 | 281,905 |
| Economic Environment | 2,148,437 | 1,487,841 | 813,199 | 1,434,032 | 1,587,180 | 794,399 | 670,404 | 791,400 | 559,179 | 613,226 |
| Mental & Physical Health | 346,301 | 177,541 | 178,377 | 166,379 | 144,731 | 150,393 | 152,084 | 183,888 | 171,545 | 279,950 |
| Culture & Recreation | 155,994 | 144,929 | 155,754 | 175,311 | 188,316 | 189,272 | 232,147 | 203,877 | 226,733 | 219,191 |
| Interest on long-term debt | - | - | - | - | - | - | - | - | - | - |
| Operating grants and contributions | 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 | 221,471 | 194,577 | 122,747 | - | - | 367,246 | 123,482 | - | - | - |
| Total governmental activities program revenues | 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 | 8,426,816 |
| Business-type activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Garbage & Solid Waste | 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 | 4,712,810 |
| Community Development Services | - | - | - | - | - | 1,321,390 | 1,265,187 | 1,424,547 | 1,563,947 | 1,903,085 |
| Operating grants and contributions | - | - | - | - | - | - | - | - | - | - |
| Capital grants and contributions | - | - | - | - | - | 10,837 | - | - | - | - |
| Water Mitigation | - | - | - | - | - | - | - | - | - | 172,605 |
| Total business-type activities program revenues | 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 | 6,788,500 |
| Total primary government program revenues | 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 | 15,215,316 |
| Net (expense) / Revenue | | | | | | | | | | |
| Governmental activities | (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) | (35,997,135) |
| Business-type activities | - | - | 53,159 | 193,533 | 242,107 | 153,510 | (31,169) | 499,074 | 534,687 | 1,080,991 |
| Total primary government net expense | \$ (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) | (34,916,144) |

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Kittitas County, Washington

Changes In Net Assets Last Ten Fiscal Years

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 ¹ | 2014 | 2015 | 2016 | 2017 |
|--------------------------------------------------------|------------|------------|------------|------------|------------|-------------------|------------|------------|------------|-------------|
| General Revenue and other changes in Net Assets | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property taxes | 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 | 13,550,745 |
| Sales taxes | 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 | 11,709,468 |
| Other taxes | 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 | 5,009,067 |
| Unrestricted grants and contributions | 1,948,248 | 1,904,157 | 274,255 | 716,861 | 40,260 | 780,543 | 845,070 | 992,530 | 1,014,739 | 1,030,027 |
| Investment earnings | 1,293,203 | 562,900 | 277,184 | 278,061 | 115,572 | 947,859 | 837,664 | 943,671 | 1,130,332 | 1,281,811 |
| Gain on Disposition of capital assets | 63,546 | 125,088 | 23,264 | 43,956 | 112,450 | 22,944 | 85,554 | 141,860 | 139,859 | 85,130 |
| Transfers | - | - | - | - | - | (903,258) | (100,000) | - | - | 475,662 |
| Total governmental activities | 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 | 33,141,910 |
| Business-type activities: | | | | | | | | | | |
| Investment earnings | 139,237 | (37,769) | 6,063 | 7,129 | 12,515 | 4,856 | 3,218 | 4,783 | 27,605 | 73,139 |
| Transfers | - | - | - | - | - | 903,258 | 100,000 | - | - | 472,737 |
| Total business-type activities | 139,237 | (37,769) | 6,063 | 7,129 | 12,515 | 908,114 | 103,218 | 4,783 | 27,605 | 545,876 |
| Total primary government | 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 | 33,687,786 |
| Changes in Net Assets | | | | | | | | | | |
| Governmental activities | 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 | (2,855,225) |
| Business-type activities | (24,468) | 1,011,726 | 59,221 | 200,662 | 254,622 | 1,061,625 | 72,048 | 503,857 | 562,292 | 1,626,867 |
| Total primary government | 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 | (1,228,358) |

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**

| <u>YEAR</u> | <u>GENERAL PROPERTY TAX</u> | <u>RETAIL SALES</u> | <u>OTHER TAX</u> | <u>TOTAL</u> |
|-----------------------------------|-------------------------------------|-------------------------|----------------------|--------------|
| 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 |
| 2017 | 13,555,253 | 11,709,468 | 1,342,213 | 26,606,934 |
| Percent of Change 2008 to 2017 | 33.69% | 49.39% | -11.44% | 38.33% |

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 |

*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

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KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS
Current Year and Nine Years Ago

| TAXPAYER | TYPE OF BUSINESS | 2016 Assessment for 2017 Tax | | | 2007 Assessment for 2008 Tax | | |
|--------------------------------|---------------------------|------------------------------|--------------------------------------------------|------|------------------------------|--------------------------------------------------|------|
| | | ASSESSED VALUE | PERCENT OF TOTAL ASSESSED VALUE 5,782,294,144 | RANK | ASSESSED VALUE | PERCENT OF TOTAL ASSESSED VALUE 4,964,949,052 | RANK |
| Puget Sound Energy/Electric | Electrical Utility | 267,348,622 | 4.6236% | 1 | 209,573,626 | 4.221% | 1 |
| New Suncadia LLC | Destination Resort | 112,733,200 | 1.9496% | 2 | 104,664,310 | 2.108% | 2 |
| Vantage Wind Engery LLC | Wind Farm | 100,743,959 | 1.7423% | 3 | - | 0.000% | - |
| Sagebrush Power Partners | Wind Farm | 64,903,624 | 1.1225% | 4 | - | 0.000% | - |
| Puget Sound Energy/Gas | Gas Utility | 45,037,172 | 0.7789% | 5 | 19,709,182 | 0.397% | 6 |
| BNSF Railroad Co | Railroad | 40,882,054 | 0.7070% | 6 | 21,350,069 | 0.430% | 5 |
| Campus Crest at Ellensburg LLC | Multi-residentail Housing | 19,145,400 | 0.3311% | 7 | 17,444,240 | 0.351% | 7 |
| Ellensburg Telephone Co Inc | Telephone Company | 16,368,334 | 0.2831% | 8 | 22,776,121 | 0.459% | 4 |
| CNL Income Snoqualmie | Ski Resort | 16,270,510 | 0.2814% | 9 | - | 0.000% | - |
| AFC Ranch 2 LLC | Agriculture | 15,398,870 | 0.2663% | 10 | - | 0.000% | - |
| Auvil Fruit Co Inc | Agriculture | - | 0.0000% | - | 14,168,570 | 0.285% | 8 |
| Roslyn Lodge LLC | Destination Resort | - | 0.0000% | - | 33,324,850 | 0.671% | 3 |
| MDJ Development, Inc | Developer | - | 0.0000% | - | 13,858,470 | 0.279% | 9 |
| Fairway Investments | Multi-Residential Housing | - | 0.0000% | - | 13,125,670 | 0.264% | 10 |
| TOTAL | | \$ 698,831,745 | 12.0857% | | \$ 469,995,108 | 9.466% | |

Source: Kittitas County Assessor TerraScan Report dated 02-12-2016
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 |
|-------------|------------------|------------------------|---------------------------|---------------------------|----------------------|------------------------------|------------------------------------|---------------------------------|
| 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% |
| 2017 | \$ 13,632,345.64 | \$ 13,386,742.70 | 98.20% | \$ 309,163.34 | \$ 13,695,906.04 | \$ 472,564.13 | 100.47% | 3.47% |

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Source: Kittitas County Treasurer
12/31/2017

KITTITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS

LAST TEN FISCAL YEARS

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total Property 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 | 5,782,294,144 | 6,037,489,794 | 6,104,189,818 |
| 2.5% General Purpose limit allocation between: | 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 | 152,604,745 |
| Up to 1.5 debt without a vote | 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 | 91,562,847 |
| Less: Outstanding Debt | (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) | (23,464,885) |
| Less: Excess of Debt with a vote | - | - | - | - | - | - | - | - | - | - |
| Add: Available Assets | 411,246 | 386,989 | 339,459 | 452,349 | 429,372 | 322,884 | 317,018 | 333,222 | 330,221 | 190,297 |
| Equals: Remaining Debt capacity without a vote | 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 | 68,288,259 |
| Up to 2.5% Debt with a vote | 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 | 152,604,745 |
| Less: Outstanding Debt | - | - | - | - | - | - | - | - | - | - |
| Add: Available Assets | - | - | - | - | - | - | - | - | - | - |
| Equals: remaining Debt Capacity with a vote | 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 | 152,604,745 |

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> |
|----------------------|-------------------|-----------------------------------------------------|-----------------------------------|-------------------|--------------------------|--------------------------|
| 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 | 44,866 | 1,801,883 | 40,161 | 33.7 | 5,068 | 6.0 |
| 2017 | 44,730 | N/A | N/A | N/A | 5,174 | 5.7 |

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**

2015

2006

| Employer | 2015 | | | 2006 | | |
|------------------------------------|--------------|------|---------------------------------------|--------------|------|---------------------------------------|
| | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percentage of Total County Employment |
| Central Washington University | 1,438 | 1 | 6.93% | 1,412 | 1 | 7.27% |
| Kittitas Valley Community Hospital | 507 | 2 | 2.44% | 385 | 3 | 1.98% |
| Ellensburg School District | 388 | 3 | 1.87% | 380 | 4 | 1.96% |
| Kittitas County | 305 | 4 | 1.47% | 150 | 8 | 0.77% |
| Anderson Hay Grain/Agri | 300 | 5 | 1.44% | 437 | 2 | 2.25% |
| Fred Meyer | 202 | 6 | 0.97% | 197 | 6 | 0.95% |
| Elmview | 197 | 7 | 0.95% | 145 | 9 | 0.75% |
| Auvil Fruit Company | 188 | 8 | 0.91% | 85 | 10 | 0.44% |
| City of Ellensburg | 175 | 9 | 0.84% | 165 | 7 | 0.85% |
| Suncadia | 170 | 10 | 0.82% | 303 | 5 | 1.56% |
| | <u>3,870</u> | | <u>18.64%</u> | <u>3,659</u> | | <u>18.77%</u> |

Total County Working Population (2015) 20,762
Total County Working Population (2006) 19,430

**Source: Washington State Employment Security Department and Individual Employers
Economic Development Group of Kittitas County**

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

| Office | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|------------------------------------------------------------------------------------------------------|------------------|-----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Assessor (Assessment Year) | | | | | | | | | | |
| Number of Taxable Real Property Parcels | 32,867 | 33,290 | 33,413 | 33,525 | 33,672 | 33,573 | 33,728 | 33,812 | 33,866 | 33,995 |
| Number of New Construction Parcels | 2,146 | 1,747 | 1,179 | 779 | 951 | 1,384 | 1,140 | 1,030 | 974 | 1,160 |
| New Construction Assessed Value | 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 | 106,607,436 |
| State Assessed Utility Value | \$ 304,125,436 | \$ 262,899,279 | \$ 295,095,844 | \$ 337,849,823 | \$ 365,447,899 | 414,757,597 | \$ 461,829,627 | \$ 433,410,500 | 464,116,285 | |
| County Total Assessed Value | \$ 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 | 6,282,408,302 |
| County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection | 0.89203 | 0.875351 (prior to levy shift) | 0.09508 (prior to levy shift) | 0.995349 (prior to levy shift) | 1.155171 (prior to levy shift) | 1.241223 (no levy shift) | 1.252180 (after levy shift) | 1.237329 (prior to levy shift) | 1.273136 (prior to levy shift) | 1.240293 (prior to levy shift) |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 5 | 7 | 24 | 12 |
| Auditor | | | | | | | | | | |
| Recording | | | | | | | | | | |
| Total Documents Recording | 13,969 | 12,947 | 11,482 | 11,061 | 12,259 | 13,023 | 10,469 | 11,970 | 12,236 | 12,524 |
| Total Fees Collected | \$ 611,505 | \$ 661,518 | \$ 674,952 | \$ 682,520 | \$ 980,483 | \$ 854,266 | \$ 804,449 | \$ 818,115 | \$ 831,421 | \$ 857,448 |
| Licensing | | | | | | | | | | |
| Vehicle Title Transactions | 8,695 | 7,850 | 8,187 | 8,121 | 8,169 | 8,657 | 8,936 | 8,937 | 8,183 | N/A (System upgrade) |
| Vehicle Non Title Transactions | 43,815 | 43,872 | 44,878 | 44,860 | 44,592 | 45,132 | 46,462 | 44,655 | 44,651 | N/A (System upgrade) |
| Vessel Title | 188 | 221 | 194 | 199 | 196 | 221 | 216 | 213 | 203 | N/A (System upgrade) |
| Vessel Non Title Transactions | 1,283 | 1,276 | 1,038 | 1,018 | 984 | 1,036 | 953 | 1,030 | 1,053 | N/A (System upgrade) |
| Total Fees Collected | \$ 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 | N/A (System upgrade) |
| Auditor Fees Collected | \$ 206,701 | \$ 199,796 | \$ 194,278 | \$ 191,030 | \$ 187,804 | 181,486 | \$ 195,436 | 199,883 | 201,739 | N/A (System upgrade) |
| Voter Registration | | | | | | | | | | |
| New Registrants | 3,642 | 3,639 | 2,200 | 1,649 | 3,094 | 1,833 | 2,124 | 2,291 | 3,836 | 2,216 |
| Cancelled Registrants | 485 | 1,033 | 2,025 | 352 | 1,462 | 947 | 299 | 376 | 4236 | 355 |
| Elections | | | | | | | | | | |
| Elections Conducted | 4 | 2 | 3 | 5 | 3 | 4 | 4 | | 5 | 2 |
| Ballots Counted | 38,962 | 12,680 | 35,432 | 19,915 | 34,800 | 29,154 | 34,105 | 19,960 | 48,479 | 11916 |
| # Registered Voters @ General | 20,631 | 19,903 | 20,195 | 20,566 | 22,062 | 21,906 | 21,950 | 22,329 | 24,521 | 24,605 |
| Accounting | | | | | | | | | | |
| Accounts Payable Warrants | 12,353 | 13,012 | 11,773 | 12,761 | 12,834 | 13,752 | 14,226 | 13,277 | 12,574 | 12,662 |
| Accounts Payable County Warrants | \$ 22,272,803 | \$ 24,042,005 | \$ 19,050,029 | \$ 23,209,683 | \$ 27,682,992 | 28,726,219 | 26,117,184 | 29,274,335 | 24,771,263 | 27,589,715 |
| Accounts Payable District Warrants | \$ 8,420,075 | \$ 8,617,750 | \$ 11,363,153 | \$ 11,450,961 | \$ 8,407,315 | \$ 8,930,448 | 9,540,211 | 11,326,083 | 9,740,759 | 6,536,044 |
| Payroll Totals | \$ 13,400,343 | \$ 13,358,343 | \$ 13,373,111 | \$ 13,580,666 | \$ 13,908,308 | \$ 14,174,743 | \$ 15,050,201 | 14,302,116 | \$ 15,612,515 | \$ 17,250,806 |
| Number of Employees (W-2's issued) | 514 | 467 | 446 | 445 | 467 | 447 | 461 | 465 | 456 | 480 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 23 | 28 | 19 | 19 |

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KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

| Office | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|---------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Community Development Services | | | | | | | | | | |
| Plats | 33 | 8 | 4 | 2 | 2 | n/a | 1 | 1 | 2 | 7 |
| Short Plats | 58 | 20 | 15 | 17 | 8 | 3 | 5 | 10 | 5 | 3 |
| Building Permits | | | | | | | | | | |
| Accessory | 29 | 143 | 130 | 132 | 142 | 171 | 143 | 141 | 153 | 221 |
| Alteration/Addition | 98 | 76 | 105 | 87 | 71 | 96 | 76 | 80 | 79 | 77 |
| Renewal | 110 | 35 | 55 | 19 | 18 | 27 | 5 | 4 | 12 | |
| Revision | 81 | 32 | 46 | 23 | 24 | 38 | 47 | 47 | 46 | 22 |
| Foundation | 49 | 65 | 42 | 39 | 49 | 9 | 121 | 78 | 65 | 79 |
| Manufactured Home Placement | 22 | 20 | 8 | 2 | 7 | 22 | 17 | 8 | 10 | 20 |
| Mechanical | 118 | 99 | 105 | 118 | 111 | 93 | 129 | 113 | 136 | 130 |
| New Residence | 217 | 117 | 132 | 139 | 132 | 206 | 209 | 302 | 207 | 260 |
| Other Type | 52 | 26 | 44 | 7 | 11 | 23 | 74 | 142 | 75 | |
| Reroof | 10 | 12 | 9 | 22 | 9 | 23 | 32 | 25 | 18 | 30 |
| Change of Occupancy | 8 | 6 | 1 | 9 | 10 | 21 | 18 | 11 | 10 | 14 |
| Commercial | 32 | 17 | 52 | 33 | 28 | 10 | 28 | 40 | 17 | 21 |
| Plumbing | 10 | 10 | 6 | 7 | 9 | 11 | 11 | 22 | 11 | 12 |
| Repair | 8 | 5 | 2 | 8 | 1 | 11 | 10 | 3 | 0 | 17 |
| Garage | 60 | n/a |
| Outbuilding | 87 | n/a |
| Demolition | 10 | 15 | 12 | 5 | 14 | 14 | 16 | 15 | 12 | 19 |
| Swimming Pool | 2 | 1 | 4 | 2 | 5 | 2 | 3 | 5 | 4 | |
| Multi-Family | n/a |
| Natural Gas | 1 | n/a | n/a | 2 | n/a | n/a | n/a | n/a | n/a | n/a |
| Sign | n/a | n/a | n/a | n/a | 1 | n/a | n/a | 5 | 1 | 1 |
| Duplex | n/a |
| Public | n/a | 0 |
| Relocation | n/a | 0 |
| Fence | n/a | n/a | n/a | n/a | 1 | n/a | n/a | 2 | 0 | |
| Commercial Alteration | 6 | n/a | 11 | 4 | 2 | 3 | 5 | 8 | 4 | 9 |
| Commercial Tenant Improvement | 2 | n/a | n/a | 2 | 2 | 1 | 2 | 1 | 0 | |
| Outbuilding Alteration | 11 | 2 | n/a | n/a | n/a | n/a | n/a | na | n/a | n/a |
| Master Building Plan | n/a | 2 | n/a | 19 | 6 | n/a | 16 | 15 | 47 | 26 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 78 | 73 | 103 | 119 |

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KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

| Office | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Clerk | | | | | | | | | | |
| Cases Filed | | | | | | | | | | |
| Criminal | 339 | 345 | 293 | 310 | 339 | 363 | 332 | 359 | 324 | 342 |
| Civil | 871 | 955 | 920 | 859 | 669 | 709 | 649 | 613 | 528 | 733 |
| Domestic | 189 | 201 | 198 | 195 | 234 | 215 | 212 | 205 | 192 | 193 |
| Probate | 109 | 94 | 82 | 92 | 92 | 112 | 105 | 112 | 125 | 125 |
| Pat/Adop | 33 | 29 | 38 | 34 | 30 | 33 | 21 | 31 | 20 | 27 |
| Mental | 14 | 8 | 17 | 25 | 7 | 17 | 2 | - | - | - |
| Dep/At Risk | 105 | 54 | 58 | 83 | 66 | 89 | 84 | 76 | 102 | 89 |
| Juvenile Offenders | 142 | 115 | 120 | 114 | 87 | 54 | 49 | 41 | 51 | 59 |
| Pleadings Filed | | | | | | | | | | |
| Criminal | 27,525 | 29,248 | 27,222 | 26,579 | 29,787 | 25,694 | 33,235 | 18,291 | 29,293 | 33,847 |
| Civil | 14,078 | 15,696 | 12,393 | 11,939 | 10,337 | 11,851 | 9,213 | 7,919 | 8,679 | 9,096 |
| Domestic | 8,425 | 8,712 | 8,435 | 7,415 | 8,222 | 7,940 | 8,224 | 6,008 | 8,228 | 7,885 |
| Probate | 2,094 | 1,883 | 2,212 | 1,765 | 1,924 | 2,143 | 1,936 | 1,914 | 2,021 | 2,124 |
| Pat/Adop | 1,318 | 1,087 | 1,396 | 968 | 886 | 991 | 701 | 747 | 659 | 682 |
| Mental | 80 | 35 | 83 | 134 | 44 | 96 | 14 | - | - | - |
| Dep/At Risk | 4,222 | 3,628 | 3,882 | 3,913 | 2,989 | 3,336 | 4,753 | 2,856 | 3,833 | 4,665 |
| Juvenile Offenders | 6,533 | 7,576 | 6,714 | 6,248 | 5,187 | 6,423 | 4,013 | 2,218 | 2,784 | 3,317 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 2 | 32 | 23 | 31 |
| County Commissioners | | | | | | | | | | |
| Resolutions approved | 183 | 165 | 139 | 147 | 168 | 160 | 186 | 188 | 177 | 206 |
| Ordinances approved | 24 | 25 | 14 | 14 | 9 | 14 | 17 | 9 | 25 | 10 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 32 | 37 | 40 | 22 |
| Coroner | | | | | | | | | | |
| Total Cases | n/a | 211 | 197 | 226 |
| Autopsies | n/a | 34 | 34 | 45 |
| Accidents | n/a | 18 | 19 | 27 |
| Overdose | n/a | 3 | 3 | 9 |
| Drowning | n/a | 3 | 1 | 2 |
| Vehicle | n/a | 8 | 18 | 13 |
| Fall | n/a | 1 | 1 | 0 |
| Labor & Industry | n/a | 3 | 0 | 0 |
| Train | | | n/a | |
| Snowmobile | | | n/a | |
| Hanging | | | n/a | |
| Homicide | | | n/a | |
| Suicide | n/a | 5 | 7 | 8 |
| Undetermine | n/a | 3 | 1 | 2 |
| Natural | n/a | 185 | 161 | 184 |
| Hospice | n/a | 106 | 112 | 118 |
| Deaths in Upper County | n/a | 66 | 76 | 56 |
| Deaths in Lower County | n/a | 145 | 136 | 170 |

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KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

| Office | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|----------------------------------------------------|--------|--------------|-------|--------|--------|--------|--------|--------|--------|----------------------|
| Fire Marshal | | | | | | | | | | |
| Fire Sprinkler | 105 | 44 | n/a | 44 | 40 | 51 | 66 | 73 | 70 | 106 |
| Fire Sprinkler Revision | n/a | 5 | n/a | 4 | n/a | n/a | n/a | n/a | 3 | 0 |
| Fuel Tank Placement | 25 | 54 | n/a | 116 | 79 | 150 | 182 | 127 | 75 | 102 |
| WUIC Inspection | 4 | 2 | n/a | 9 | 5 | 8 | 280 | 264 | 111 | 153 |
| Fire Alarm System | 4 | 1 | n/a | 7 | 5 | 2 | 4 | 4 | 0 | 2 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 6 | 7 | 6 | 2 |
| Information Technology | | | | | | | | | | |
| Service Request Processed | 3,113 | 2,865 | 2,796 | 2,945 | 3,710 | 4,300 | 4,289 | 3,938 | 3,510 | 3,801 |
| WWW site average monthly visits | | | | 37,802 | 42,024 | 39,724 | 52,539 | 56,466 | 59,387 | 66,818 |
| GIS site average monthly visits | | | | | 4,817 | 5,141 | 7,596 | 9,760 | 10,300 | 11,079 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 4 | 5 | 9 | 4 |
| WSU Extension | | | | | | | | | | |
| 4-H Members | 409 | 411 | 377 | 454 | 396 | 420 | 413 | 391 | 413 | 490 |
| Extension Volunteers | 134 | 142 | 116 | 119 | 120 | 115 | 116 | 123 | 123 | 117 |
| Volunteer Hours | 21,680 | 23,475 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| Volunteer Hours-4-H Leaders | n/a | n/a | 6515 | 3998 | 4415 | 3907 | 3797 | 4391 | 4620 | 3401 |
| Volunteer Hours-Master Gardeners | n/a | n/a | 1464 | 1390 | 1363 | 1405 | 1090 | 1061 | 1366 | 1354 |
| Master Gardener Plant Clinic Clients | 460 | 612 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| Agricultural Public Contacts | 8,436 | 5,996 | 6550 | 10,565 | 12,088 | 3,879 | | | | 12,512 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 1 | 2 | 2 |
| Juvenile Court Services | | | | | | | | | | |
| CIAA Programs | | | | | | | | | | |
| WAJCA CMAP Risk Assessments Performed | 99 | 47 | 94 | 63 | 78 | 61 | 31 | 29 | 80-21 | 71 full/24 pre |
| Aggression Replacement Training, # Youth | 18 | 16 | 8 | 19 | 8 | | | | | |
| CIS Programs (other) | | | | | | | | | | |
| # of UA'S/# Positives From Total Taken | | 59-56 | 46-40 | 46-43 | 48-36 | 100-57 | 114-45 | 43-41 | 63/53 | 37/31 |
| Work Crews-Youth | 32 | 37 | 21 | 26 | 17 | 15 | 14 | - | - | - |
| Work Crews-Hours | 355 | 519 | 330 | 269 | 319 | 177 | 168 | - | - | - |
| Work Crews-Sites | 10 | 14 | 8 | 9 | 14 | 8 | 8 | - | - | - |
| # UA Pre Screens/# of Positives From Total Taken | | 173-59 | 79-43 | 97-36 | 114-42 | 100-67 | 114-51 | 135/44 | 182/64 | 96/43 |
| Healthy Choices participants | 16 | 22 | 9 | 18 | 16 | - | - | - | - | 14 youth/12 sessions |
| CIS Programs | | | | | | | | | | |
| Community Service Youth-DIVS | | In 23 Out 25 | 27 | 20 | 12 | 17 | 15 | 15 | 7 | 3 |
| Community Service Hours-DIVS | 704 | 605 | 472 | 426 | 281 | 270 | 370 | 194 | 175 | 75 |
| Community Service Youth-Ct. | | In 70 Out 58 | 65 | 60 | 46 | 33 | 29 | 33 | 23 | 27 |
| Community Service Hours-Ct. | 2,433 | 2,432 | 1,531 | 1,761 | 799 | 938 | 621 | 379 | 368 | 555 |
| Community Service Sites Served | 72 | 78 | 35 | 60 | 28 | 37 | 41 | 28 | 31 | 27 |
| Diversion Program | | | | | | | | | | |
| Youth Accountable | 127 | 94 | 76 | 57 | 31 | 33 | 34 | 24 | 14 | 18 |
| Community Accountability Boards | 54 | 53 | 53 | 43 | 24 | 26 | 26 | 22 | 12 | 14 |
| Volunteer Hours | 486 | 477 | 477 | 387 | 144 | 156 | 159 | 243 | 56 | 51 |
| Cases Referred for Supervision | 146 | 115 | 131 | 114 | 87 | 59 | 49 | 42 | 51 | 59 |
| Cases Referred for BECCA (ARY, Truancy, CHINS) SFY | 64 | 43 | 35 | 25 | 27 | 39 | 38 | 42 | 73 | 33 |
| Cases Referred for DIVERSION | 128 | 92 | 76 | 57 | 51 | 51 | 44 | 38 | 15 | 34 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 3 | 3 | 2 | 2 |

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KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

| Office | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|--------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Lower District Court | | | | | | | | | | |
| Cases filed | | | | | | | | | | |
| Traffic Infractions | 9,473 | 9,485 | 8,596 | 8,608 | 7,124 | 8,090 | 8,270 | 8,549 | 8,616 | 8954 |
| Non-Traffic Infractions | 340 | 428 | 428 | 350 | 340 | 475 | 395 | 381 | 284 | 273 |
| DUI/Physical Control | 420 | 333 | 360 | 396 | 367 | 346 | 304 | 280 | 291 | 260 |
| Other Criminal Traffic | 745 | 750 | 720 | 688 | 537 | 571 | 542 | 554 | 685 | 590 |
| Criminal Non-Traffic | 1,431 | 1,436 | 1,150 | 1,235 | 1,029 | 839 | 852 | 762 | 868 | 719 |
| Civil Protection Orders | 103 | 109 | 87 | 71 | 74 | 60 | 61 | 58 | 54 | 68 |
| Civil | 1,012 | 1,040 | 1,051 | 959 | 888 | 826 | 866 | 850 | 733 | 756 |
| Small Claims | 64 | 73 | 46 | 63 | 52 | 64 | 55 | 46 | 62 | 45 |
| Parking | 147 | 149 | 179 | 170 | 223 | 257 | 218 | 141 | 161 | 220 |
| Total Annual Filings | 13,735 | 13,803 | 12,617 | 12,540 | 10,634 | 11,528 | 11,563 | 11,621 | 11,754 | 11,885 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 3 | 3 | 2 | 4 |
| Prosecutor | | | | | | | | | | |
| Felony Cases | 448 | 345 | 325 | 277 | 339 | 364 | 332 | 359 | 290 | 317 |
| Sex Cases | 25 | 18 | 30 | 11 | 11 | 9 | 17 | 10 | 14 | 30 |
| Juvenile Cases | 482 | 241 | 199 | 114 | 87 | 83 | 49 | 41 | 49 | 55 |
| Upper District Cases | 593 | 1,266 | 1,272 | 1,438 | 651 | 573 | 728 | 461 | 455 | 344 |
| Lower District | 1,743 | 1,286 | 1,205 | 1,432 | 1,098 | 1,080 | 676 | 807 | 601 | 587 |
| Infractions (UDC and LDC combined) | | | | | | | | n/a | 10,080 | 13,991 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 25 | 34 | 77 | 76 |
| Sheriff | | | | | | | | | | |
| Total Calls | 17,653 | 16,369 | 15,753 | 17,485 | 14,859 | 13,767 | 15,977 | 10,906 | 12,899 | 13,875 |
| Traffic Stops | 6,401 | 4,739 | 5,130 | 6,018 | 4,940 | 4,577 | 5,295 | 2,602 | 2,977 | 2,742 |
| Civil Papers | 2,369 | 2,428 | 1,922 | 1,927 | 1,456 | 547 | 693 | 540 | 696 | 770 |
| Jail Bed Days | 41,712 | 43,081 | 39,706 | 34,099 | 35,444 | 36,436 | 31,645 | 32,488 | 30,321 | 32,488.00 |
| Warrants | 597 | 613 | 441 | 485 | 428 | 439 | 471 | 381 | 370 | 240 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 235 | 433 | 625 | 675 |
| Treasurer | | | | | | | | | | |
| Excise Tax Affidavits | 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 | | 137 | 198 | 332 | 372 | 298 | 243 | 311 | 187 | |
| June Warning - Irrigation | | 7 | 23 | 45 | 36 | 20 | 18 | 10 | 3 | |
| June Warning - Mobile Homes | | na | 81 | 27 | 83 | 40 | 70 | 42 | | |
| June Warning - Personal Property | | 189 | 332 | 241 | 265 | 174 | 166 | 202 | 184 | |
| Original Certificate of Delinquency - Real | | 78 | 33 | 44 | 111 | 90 | 62 | 22 | 12 | |
| Original Certificate of Delinquency - RID | | 0 | - | - | 5 | - | - | - | - | |
| Original Certificate of Delinquency - Irrigation | | 2 | 4 | 10 | 15 | 9 | 2 | - | - | |
| Sold at Foreclosure Auction | | na | na | 9 | 12 | 8 | 3 | - | - | |
| New Tax Title | | 1 | - | 35 | 12 | 2 | 2 | - | - | |
| Liens Filed - Mobile Homes | | na | 73 | 7 | 16 | 15 | 9 | 12 | | |
| Liens Filed - Personal Property | | 166 | 145 | 69 | 183 | 31 | 52 | 19 | 29 | |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 24 | 10 | 15 | 14 |

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KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

| Office | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|--------------------------------------------------------------------------------------|--------------|-------------|--------------|---------------|--------------|-------------|-------------|-------------|-------------|--------------|
| Upper County District Court | | | | | | | | | | |
| (including Cle Elum & Roslyn Muni) | | | | | | | | | | |
| Violations Filed (parking, traffic, non-traffic, criminal, non-criminal) | 7,352 | 8,843 | 9,180 | 10,031 | 8,744 | 8,622 | 8268 | 8246 | 9150 | 12927 |
| Traffic Violations Filed | | na | na | na | 6,852 | 7328 | 6980 | 6982 | 7517 | 11480 |
| Non-Traffic Violations Filed | | na | na | na | 221 | 283 | 272 | 161 | 387 | 266 |
| Parking Violations Filed | | na | na | na | 933 | 418 | 432 | 295 | 445 | 335 |
| DUI/Physical Control Violations Filed | | na | na | na | 122 | 139 | 99 | 102 | 105 | 101 |
| Other Criminal Traffic Violations Filed | | na | na | na | 217 | 297 | 303 | 278 | 275 | 372 |
| Non-Traffic Misdemeanors Filed | | na | na | na | 192 | 169 | 182 | 176 | 137 | 138 |
| DV Petitions | | na | na | na | 11 | 9 | 10 | 14 | 14 | 13 |
| Anti-Harassment Petitions | | na | na | na | 44 | 38 | 41 | 35 | 33 | 27 |
| Sexual Assault Petitions | | na | na | na | | 0 | 0 | 0 | 0 | 1 |
| Stalking Protection Orders | na | na | na | na | na | na | 0 | 4 | 0 | 2 |
| Civil Cases Filed | | na | na | na | 112 | 135 | 193 | 177 | 207 | 180 |
| Small Claims | | na | na | na | 31 | 20 | 24 | 22 | 30 | 12 |
| TOTAL CASES FILED | 7,352 | 8843 | 9,180 | 10,031 | 8,735 | 8836 | 8536 | 8246 | 9150 | 12927 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 4 | 4 | 2 | 2 |
| Human Resources | | | | | | | | | | |
| Employees Hired | 149 | 152 | 139 | 135 | 134 | 126 | 137 | 167 | 109 | 157 |
| Full Time Employees | 40 | 16 | 15 | 39 | 32 | 35 | 38 | 45 | 41 | 45 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 5 | 5 | 6 | 11 |
| Fair | | | | | | | | | | |
| Adult/Youth Exhibits (includes no show *2016) | 8,182 | 8,298 | 8,186 | 7,112 | 7,890 | 8,145 | 7,514 | 5,661 | 6,968 | 6,659 |
| Attendance | 67,503 | 66,609 | 69,349 | 73,544 | 67,355 | 64,654 | 68,139 | 65,970 | 66,667 | 64,920 |
| Event Center | | | | | | | | | | |
| Rentals (# spaces) free, discounted, and paying customer: | 334 | 230 | 282 | 274 | 412 | 535 | 542 | 747 | 1,008 | 1,085 |
| Monthly Haul In Passes (Oct - Jan) (no passes April - Sept. - include 1/2 mo HIP) | 90 | 137 | 134 | 127 | 175 | 155 | 200 | 104 | 127 | 121 |
| Rodeo Arena and Bloom | 497 | 426 | 414 | 507 | 517 | 469 | 545 | 657 | 636 | 664 |
| Pavilion Rentals (4-H incld) HOURS & DAYS | | | | | | | | | | |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 2 | 3 | 13 | 4 |
| Noxious Weed | | | | | | | | | | |
| Weed District Contract Rate | \$ 25.00 | \$ 26.60 | \$ 25.60 | \$ 25.62 | \$ 26.60 | \$ 26.74 | \$ 26.87 | \$ 27.51 | \$ 27.67 | \$ 31.70 |
| Weed District Contracted Hours | 4,376 | 4,600 | 4,810 | 4,810 | 4,985 | 4,985 | 4,967 | 5,000 | 5,010 | 5,010 |
| Total Employees | 7 | 8 | 9 | 9 | 9 | 10 | 10 | 10 | 10 | 10 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 2 | 3 | 3 |
| Airport | | | | | | | | | | |
| Acres (Total) | n/a | n/a | n/a | 1,300 | 1300 | 1300 | 1300 | 1300 | 1300 | 1300 |
| Runways | n/a | n/a | n/a | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Taxiways | n/a | n/a | n/a | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Based Aircraft | n/a | n/a | n/a | 55 | 55 | 55 | 50 | 50 | 64 | 64 |
| T-Hangers (# County Owned) | n/a | n/a | n/a | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Tie Downs (# Spaces Available) | n/a | n/a | n/a | 20 | 28 | 28 | 28 | 28 | 28 | 28 |
| Aeronautical Leases (#) | n/a | n/a | n/a | 15 | 15 | 15 | 15 | 16 | 16 | 18 |
| Industrial Leases (#) | n/a | n/a | n/a | 9 | 10 | 10 | 10 | 8 | 8 | 10 |
| Agricultural Lease (# Acres) | n/a | n/a | n/a | 805 | 805 | 805 | 805 | 805 | 805 | 805 |

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KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

| Office | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|---------------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Road | | | | | | | | | | |
| Pavement Type | | | | | | | | | | |
| Grade/Drain | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Gravel | 50 | 50 | 50 | 50 | 49 | 47 | 47 | 45 | 45 | 45 |
| Total Miles Gravel Roads | 68 | 68 | 68 | 68 | 67 | 66 | 66 | 64 | 63 | 63 |
| BST | 470 | 470 | 470 | 478 | 481 | 480 | 479 | 463 | 461 | 461 |
| ACP | 26 | 26 | 26 | 18 | 16 | 16 | 18 | 36 | 36 | 36 |
| PCC | - | - | - | - | - | - | - | - | - | - |
| Total Miles Surfaced Roads | 496 | 496 | 496 | 496 | 497 | 497 | 497 | 498 | 497 | 498 |
| Total Miles All Roads | 564 | 564 | 564 | 564 | 563 | 562 | 563 | 562 | 560 | 561 |
| Miles - Chip Sealed | 66 | 45 | 18 | 53 | 54 | 64 | 72 | 69 | 63 | 64 |
| Access Permits | 557 | 176 | 195 | 10 | 16 | 24 | 19 | 17 | 45 | 113 |
| Exempt Access Applications (No Fee) | - | - | - | 175 | 198 | 248 | 44 | 196 | 86 | 86 |
| Address Permits | 227 | 322 | 53 | 123 | 102 | 147 | 153 | 215 | 72 | 111 |
| Access/Address Combined Permits | - | - | 113 | 30 | 27 | 35 | 237 | 55 | 109 | 183 |
| Flood Control Fund | | | | | | | | | | |
| Floodplain Management Permits | 18 | 18 | - | - | - | 42 | 54 | 40 | 19 | 17 |
| Misdemeanor Probation | | | | | | | | | | |
| Total Annual Pre Trial Cases Supervised | 183 | 315+ | 149 | 276 | 274 | 230 | 231 | 594* | 742 | 1,288 |
| Total Annual Conviction Cases Supervised | 2,340 | 2737+ | 2,238 | 2,166 | 2,324 | 2,476 | 2,282 | 2,171 | 3,250 | 2,163 |
| Total Annual Warrant Cases Monitored | 931 | 1,031 | 1,004 | 1,010 | 1,205 | 1,123 | 1,161 | 1,192 | 1,202 | 1,092 |
| Total Annual New Supervision Cases In | 2,510 | 2532 | 2,220 | 2,346 | 2,174 | 1,186 | 1,875 | 1,343 | 1,577 | 2,264 |
| Total Annual Supervision Cases Cleared Out | 2,516 | 2,691 | 2,346 | 2,270 | 2,196 | 2,100 | 1,945 | 1,432 | 1,459 | 1,500 |
| Total Annual Telephone Calls Received | 47,914 | 49,436 | 47,705 | 46,210 | 50,302 | 42,800 | 40,358 | 41,100 | 24,068 | 23,947 |
| Total Annual Office Contacts | 5,235 | 5,592 | 4,883 | 4,090 | 3,826 | 3,597 | 38,656 | 3,347 | 3,112 | 3,451 |
| Total Annual Court Hearings Attended | 7,718 | 8,076 | 7,424 | 8,202 | 8,178 | 8,050 | 8,125 | 9,122 | 10,477 | 13,343 |
| Total Annual Probation Violations Filed | 1,812 | 2,007 | 1,881 | 1,704 | 1,899 | 1,938 | 1,817 | 1,759 | 1,826 | 1,877 |
| Total Annual Treatment Reports Filed | 8,982 | 8,901 | 8,578 | 9,062 | 9,487 | 6,002 | 5,639 | 4,280 | 3,589 | 10,918 |
| Total Annual Evaluations Filed | 1,511 | 1,580 | 1,279 | 1,156 | 1,220 | 890 | 809 | 900 | 858 | 836 |
| Total Annual Community Service Timesheets Filed | - | 1,228 | 1,075 | 978 | 1,050 | 879 | 767 | 729 | 762 | 665 |
| Total Annual Community Service Hours Verified as Served | - | - | - | 28,932 | 26,694 | 21,099 | 16,728 | 15,883 | 15,269 | 13,102 |
| Total Annual PSI's/Review of No Contact Orders | - | - | 38 | 58 | 54 | 46 | 44 | 57 | 72 | 78 |
| Total Annual UA Tests Administered | 88 | 96 | 142 | 85 | 46 | 80 | 139 | 382 | 543 | 299 |
| Total Annual In Custody/Walk In Hearings Attended | - | - | - | 1,166 | 1,139 | 1,133 | 1,131 | 964 | 1,086 | 1,131 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 6 | 6 | 2 | 4 |
| Public Health | | | | | | | | | | |
| Birth Certificates Issued | 1,076 | 1,137 | 1,078 | 1,308 | 1,042 | 934 | 903 | 1,012 | 1,112 | 1,131 |
| Communicable Disease Cases Confirmed | 83 | 89 | 84 | 48 | 80 | 62 | 69 | 53 | 57 | 66 |
| TB Tests Performed | 279 | 254 | 138 | 130 | 106 | 105 | 107 | 143 | 102 | 90 |
| Food Handler Permits Issued | 1,844 | 2,308 | 2,067 | 2,092 | 2,347 | 2,490 | 2,555 | 3,056 | 2,982 | 3,077 |
| Site Evaluations Performed | 224 | 111 | 135 | 113 | 150 | 157 | 177 | 232 | 167 | 276 |
| New Grants and Fund Sources | - | - | - | - | 3 | 5 | 3 | 5 | 1 | 5 |
| Death Certificates Issued | - | - | - | 1,060 | 861 | 1,009 | 1,013 | 1,076 | 1,231 | 1,397 |
| Access to Baby and Child Dentistry Outreach Contacts | - | - | - | - | - | - | 376 | 466 | 196 | 1,018 |
| Communicable Disease Investigations | - | - | - | 104 | 213 | 117 | 139 | 270 | 153 | 198 |
| Vaccinations Given | - | - | - | 1,384 | 844 | 729 | 1,524 | 1,045 | 828 | 648 |
| Syringes Exchanged | - | - | - | 1,566 | 2,999 | 1,349 | 1,928 | 9,382 | 15,551 | 23,681 |
| Water Mitigation Certificates Issued | - | - | - | - | - | - | 31 | 108 | 23 | 65 |
| Adequate Water Supply Determinations Issued | - | - | - | 151 | 179 | 443 | 317 | 374 | 239 | 267 |
| Environmental Health Inspections Performed | - | - | - | 869 | 809 | 861 | 755 | 1,090 | 1,025 | 1,055 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 36 | 69 | 33 | 22 |

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KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

| Office | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|----------------------------|---------|---------|---------|---------|---------|---------|---------|----------|----------|-----------|
| Solid Waste | | | | | | | | | | |
| Ellensburg Garbage Tons | 23,818 | 22,492 | 21,650 | 22,139 | 21,234 | 22,391 | 21,823 | 22,383 | 24,075 | 25,657 |
| Cle Elum Garbage Tons | 8,457 | 7,368 | 6,962 | 6,207 | 6,098 | 6,145 | 6,681 | 6,847 | 8,516 | 9,696 |
| Ellensburg CDL Tons | 558 | 587 | 836 | 1,085 | 839 | 1,283 | 1,529 | 1,769 | 1,728 | 2,244 |
| Cle Elum CDL Tons | 181 | 221 | 359 | 625 | 765 | 856 | 1,125 | 1,081 | 1,227 | 1,411 |
| Ryegrass CDL Cubic Yards | 24,114 | 8,303 | 6,202 | 8,665 | 7,944 | 11,018 | 9,779 | 11,120 | 25,896 | 27,052 |
| Ellensburg Yard Waste Tons | 1,577 | 1,616 | 1,505 | 1,438 | 1,548 | 1,725 | 1,847 | 2,001 | 2,356 | 2,119 |
| Cle Elum Yard Waste Tons | 427 | 314 | 238 | 210 | 188 | 270 | 276 | 338 | 346 | 367 |
| Septage Gallons | 893,801 | 986,459 | 784,764 | 778,841 | 807,071 | 959,378 | 375,398 | 1187,842 | 1190,228 | 1,195,208 |
| Compost Sold Tons | n/a | n/a | 271 | 324 | 288.6 | 647.44 | 1,125 | 1536.94 | 907.11 | 769 |
| Public Disclosure Requests | N/A | N/A | N/A | N/A | N/A | N/A | 10 | 5 | 12 | 6 |