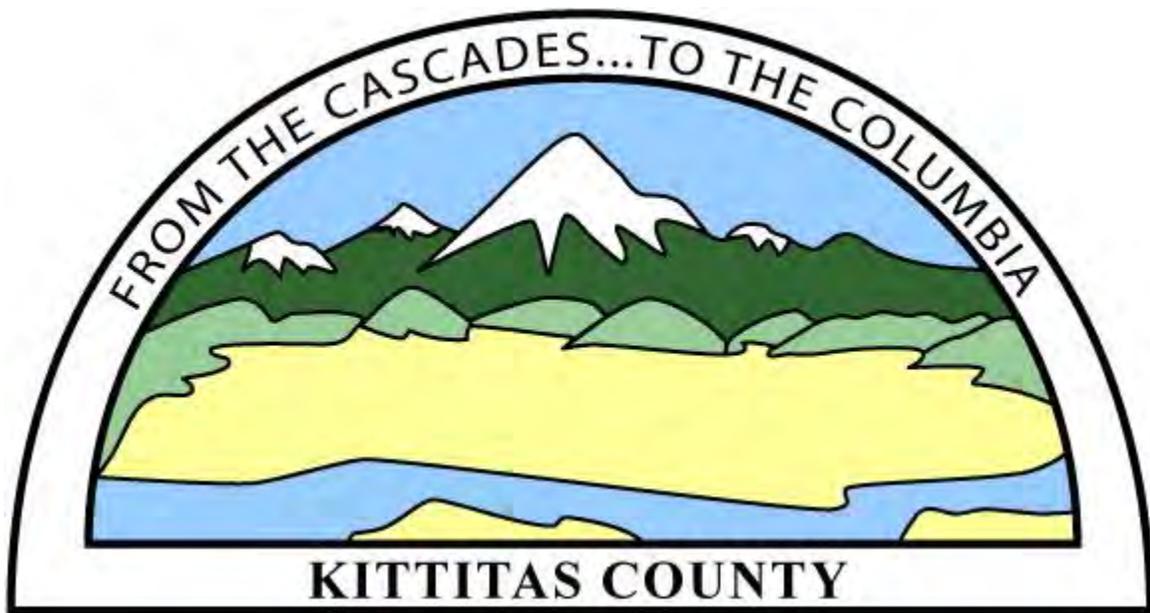


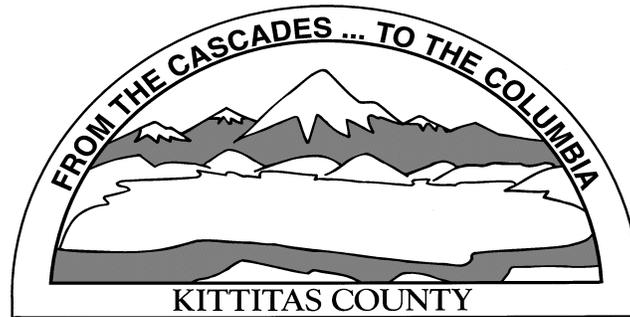
Kittitas County, Washington



Comprehensive Annual Financial Report

For Fiscal Year Ended
December 31, 2020

KITTITAS COUNTY, WASHINGTON



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2020

Jerald V. Pettit, County Auditor

Prepared by:

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Heidi Childs, Fiscal Analyst
Kay Kresge, Fiscal Analyst
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Dora Van Epps, Fiscal Analyst
Lisa Bugni, Fiscal Technician II
Sue Patterson, Fiscal Clerk**

KITTITAS COUNTY 2020 ANNUAL REPORT

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

Certified correct this 30th day of September 2021 to the best
of my knowledge and belief

Jerald V Pettit
Kittitas County Auditor

September 17th, 2021

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, 2020.

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.

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

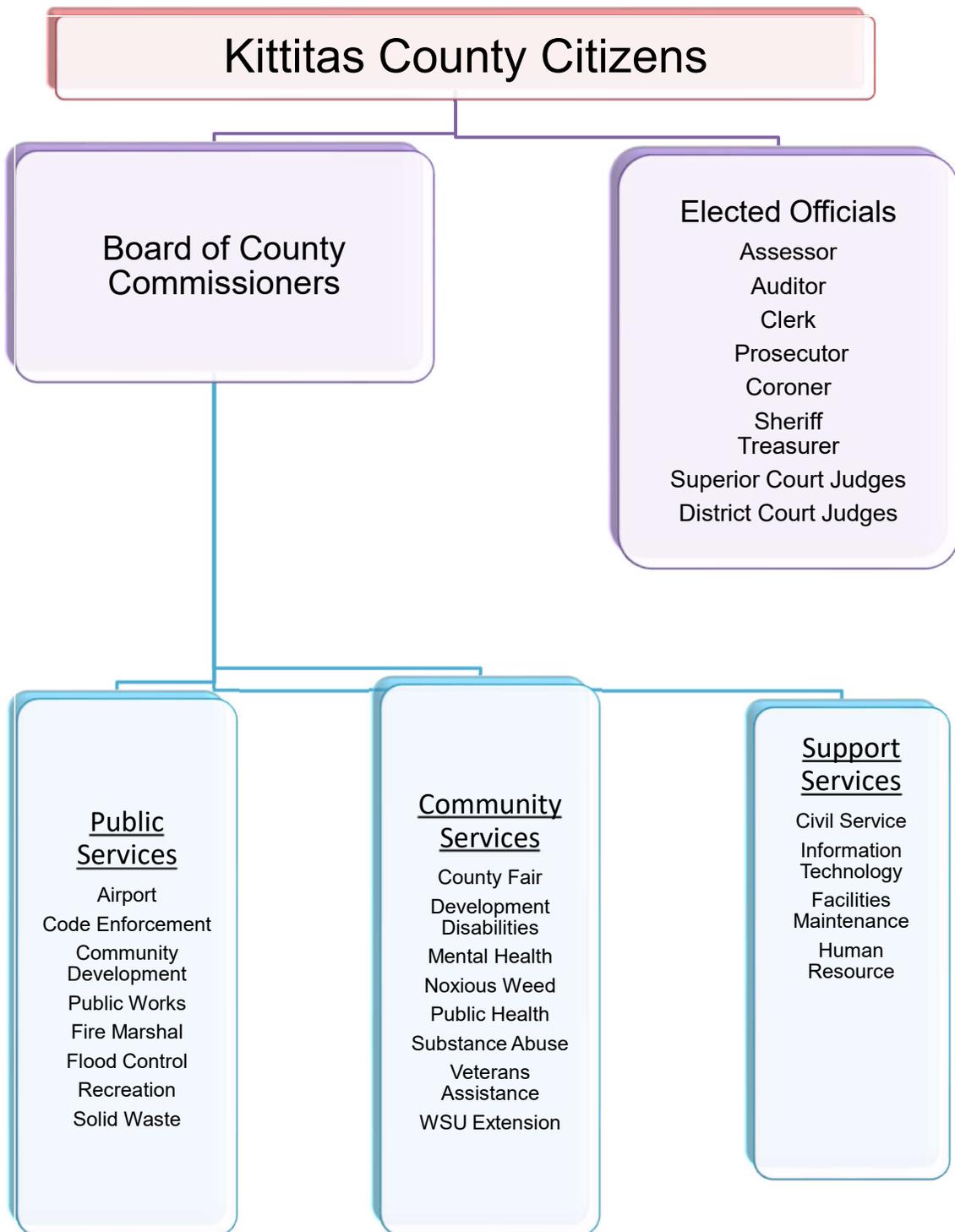
Elected Officials of Kittitas County

County Commissioners	Terms	
District #1	Mr. Cory Wright	Jan. 1, 2017 - Dec. 31, 2020
District #2	Ms. Laura Osiadacz	Jan. 1, 2017 - Dec. 31, 2020
District #3	Mr. Brett Wachsmith	Jan. 1, 2019 - Dec. 31, 2022
Assessor	Mr. Mike Hougardy	Jan. 1, 2019 - Dec. 31, 2022
Auditor	Mr. Jerald V. Pettit	Jan. 1, 2019 - Dec. 31, 2022
Clerk	Ms. Val Barschaw	Jan. 1, 2019 - Dec. 31, 2022
Coroner	Mr. Nick Henderson	Jan. 1, 2019 - Dec. 31, 2022
Prosecuting Attorney	Mr. Greg L. Zempel	Jan. 1, 2019 - Dec. 31, 2022
Sheriff	Mr. Clay Myers	Nov 1, 2019 - Dec 31, 2022
Treasurer	Ms. Amy Cziske	Jan. 1, 2019 - Dec. 31, 2022
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. Paul Sanders	Jan. 1, 2019 - Dec. 31, 2022
Upper County	Mr. Darrell Ellis	Jan. 1, 2019 - Dec. 31, 2022

APPOINTED OFFICIALS

Director of County Fair / Event Center	Kady Porterfield
Building Official	Mike Flory
Director of Computer Services	James Goeben
Director of Facilities Maintenance/Solid Waste	Patti Stacy
Facilities Maintenance Project Manager	Patti Stacy
Director of Human Resources	Lisa Young
Director of Probation Services	Katrina Mankus
Director of Public Works	Mark Cook
Fire Marshal	Patrick Nicholson
Director of Community Development Services	Dan Carlson
Public Health Administrator	Tristin Lamb
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, 2020

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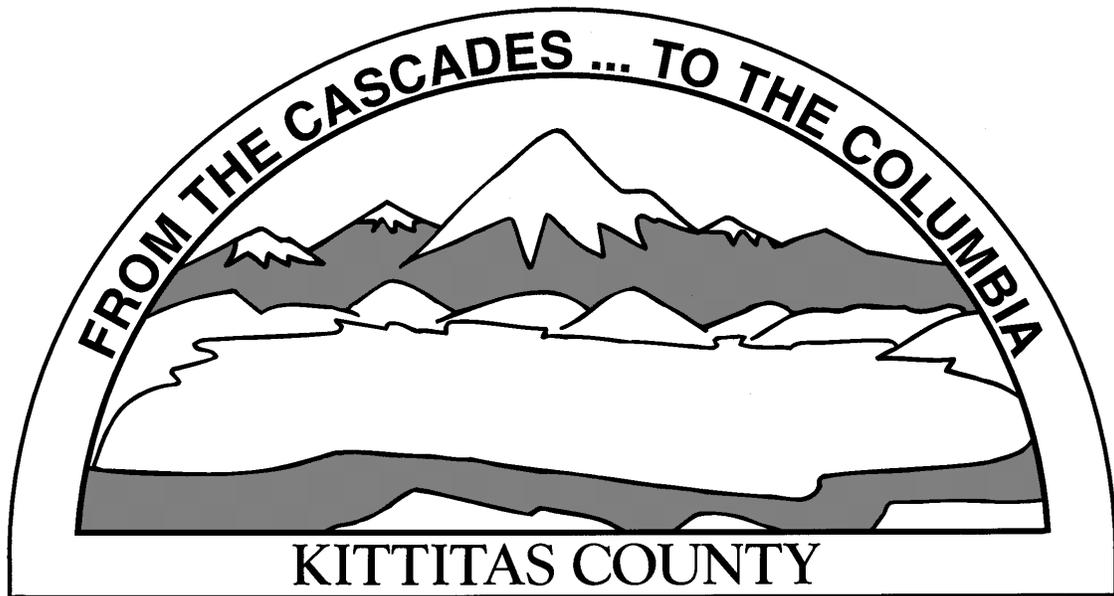
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Financial Section



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, 2020, 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 and deferred outflows of Kittitas County exceeded its liabilities and deferred inflows on December 31, 2020, by over \$162.6 million. Net Investment in capital assets (net of depreciation and related debt) account for 64.5% of this amount, with a value of \$105 million. Of the remaining Net Position, \$8.5 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2020, Kittitas County's government activities reported combined ending Net Position of \$144.5 million. Of that amount, \$92 million is Investment in Capital Assets.
- Fund Balance for the General Fund at December 31, 2020 was \$26.7 million.
- Fund Balance for the County Road Fund at December 31, 2020 was \$6.68 million.
- The County's total long-term debt on December 31, 2020, was \$22.8 million. The County's remaining debt capacity for non-voted debt is at \$107.7 million. The Solid Waste Landfill Post-Closure liability costs are \$881,649. The pension liabilities are \$5,47 million for governmental activities and \$95,572 for business activities.
- The General Fund's fund balance increased 5.8%, showing an increase of \$1,468,595. The amount of unrestricted funds is \$8.98 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 2020. 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 2020, 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 2020.

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 Required Supplemental Information.

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

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

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 three types of fiduciary funds: Trust Accounts, External Investment Pool and Custodial 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, 2020, with 2019 comparative balances.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Assets:						
Current Assets	\$ 69,282,521	\$ 65,578,951	\$ 6,895,689	\$ 5,821,277	\$ 76,178,210	\$ 71,400,228
Capital Assets	100,406,282	94,497,279	13,131,638	12,563,670	113,537,920	107,060,949
Total Assets	169,688,803	160,076,230	20,027,327	18,384,947	189,716,130	178,461,177
Deferred outflow of Resources-Pension	2,286,863	1,805,523	154,355	119,174	2,441,218	1,924,697
Deferred outflow of Resources-OPEB	74,714	-	-	-	74,714	-
Deferred outflow of Resources-Other	250,000	-	-	-	250,000	-
Total Deferred outflows	2,611,577	1,805,523	154,355	119,174	2,765,932	1,924,697
Liabilities						
Other liabilities	4,759,106	1,603,432	442,134	298,182	5,201,240	1,901,614
Long-term liabilities	21,405,461	20,958,719	1,476,851	1,695,058	22,882,312	22,653,777
Total Liabilities	26,164,567	22,562,151	1,918,985	1,993,240	28,083,552	24,555,391
Deferred Inflows of Resources-OPEB	-	108,330	-	-	-	108,330
Deferred Inflows of Resources-Pension	1,634,449	3,284,934	147,591	265,374	1,782,040	3,550,308
Total Deferred Inflows	1,634,449	3,393,264	147,591	265,374	1,782,040	3,658,638
Net Position					-	-
Investment in Capital Assets	92,056,998	85,460,821	12,976,562	12,330,826	105,033,560	97,791,647
Non Spendable	713,015	102,358	64,997	16,915	778,012	119,273
Restricted	31,696,860	27,532,668	-	-	31,696,860	27,532,668
Committed	3,420,004	3,678,921	-	-	3,420,004	3,678,921
Assigned	13,132,857	11,286,183	-	-	13,132,857	11,286,183
Unassigned	3,481,629	7,865,386	5,073,564	3,897,766	8,555,193	11,763,152
Total Net Position	\$144,501,363	\$135,926,337	\$18,115,123	\$16,245,507	\$162,616,486	\$152,171,844

Net Position of the County's governmental activities was \$144.5 million. The County's unrestricted Net Position, the part of the Net Position that can be used to finance day-to-day operations \$3,481,629.

Statement of Activities

For fiscal year ended December 31, 2020, the revenues of primary governmental activities totaled \$58.7 million. Property taxes are the largest revenue source at \$16 million, while Sales taxes are the second largest at \$14 million.

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

The expenses for governmental activities totaled \$53 million. Public Safety was the county's highest commitment at \$14.21 million; General Government is the second highest expense for 2020 with \$12.5 million.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	\$ 10,280,913	\$ 10,935,459	\$ 7,816,579	\$ 7,383,938	\$ 18,097,492	\$ 18,319,397
Operating Grants	9,819,073	5,736,281	-	-	9,819,073	5,736,281
Capital Grants & Contributions	745,986	1,172,405	-	-	745,986	1,172,405
General Revenues:						
Property Taxes	16,011,522	14,550,105	-	-	16,011,522	14,550,105
Sales Taxes	14,006,580	13,551,018	-	-	14,006,580	13,551,018
Other Taxes	5,567,372	5,541,804	-	-	5,567,372	5,541,804
State Shared Revenues, Entitlements	994,454	-	-	-	994,454	-
Unrestricted Grants & Contributions	-	1,236,575	-	-	-	1,236,575
Unrestricted Investment Earnings	1,613,371	2,224,337	61,302	83,594	1,674,673	2,307,931
Proceeds on Disposition of Capital Assets	123,307	262,346	-	-	123,307	262,346
Transfers	-405,070	-1,225,167	405,070	1,225,167	-	-
Total Revenues	58,757,508	53,985,163	8,282,951	8,692,699	67,040,459	62,677,862

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Expenses:						
Judicial	3,078,827	2,593,510	-	-	3,078,827	2,593,510
General Government	12,523,120	9,979,510	-	-	12,523,120	9,979,510
Public Safety	14,214,925	11,748,176	-	-	14,214,925	11,748,176
Physical Environment	169,487	92,608	-	-	169,487	92,608
Transportation	10,487,484	13,577,423	-	-	10,487,484	13,577,423
Economic Environment	5,470,957	3,814,937	-	-	5,470,957	3,814,937
Mental & Physical Health	4,675,237	3,297,127	-	-	4,675,237	3,297,127
Culture & Recreation	2,237,314	2,402,290	-	-	2,237,314	2,402,290
Interest on Long Term Debt	163,900	308,069	-	-	163,900	308,069
Garbage & Solid Waste	-	-	4,640,366	4,776,151	4,640,366	4,776,151
Community Development Services	-	-	2,039,822	1,906,610	2,039,822	1,906,610
Water Mitigation	-	-	72	24,206	72	24,206
Total Expenses	53,021,251	47,813,650	6,680,260	6,706,967	59,701,511	54,520,617
Excess (Deficiency) before Special Items and Transfers						
Change in Net Position	5,736,257	6,171,513	1,602,691	1,985,732	7,338,948	8,157,245
Net Position as of January 1	135,926,336	127,178,012	16,245,507	14,259,774	152,171,843	141,437,786
Prior Year Adjustments	2,838,770	2,576,811	266,907	-	3,105,677	2,576,811
Net Position as of December 31	\$144,501,363	\$135,926,336	\$18,115,105	\$16,245,506	\$162,616,468	\$152,171,842

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 2020. Together these funds account for 61% of the total government assets and 59% of the total government fund balance. As of December 31, 2020, the county's government funds reported combined fund balances nearly \$56.49 million. Of this total amount, \$8.99 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	633,687
Restricted	30,319,576
Committed	3,420,004
Assigned	13,132,857
Unassigned	8,992,197

In the total Assets, the Due from other Governmental has increased from the previous year by \$2,000,306; and Cash and Investments have increased by \$3,776,837. The net change in all assets is a 11.5% increase.

In the total Liabilities, the biggest increase is Payable to Other Governments by \$1,742,365, and accounts payable an increase of \$837,931. The net change in all liabilities is a 159.75% increase.

Governmental Funds	2020	2019	Net Change
Total Assets	63,890,925	57,317,766	6,573,159
Total Liabilities	4,861,450	1,871,651	2,989,799
Deferred Inflow of Resources	2,528,580	2,567,727	-39,147
Total Fund Balance	56,498,321	52,878,388	3,619,933

Governmental Funds Revenues/Expenditure Analysis

The net change in fund balance for the General Fund in 2020 was \$1,718,729. The net change in the County Road fund was a (\$824,762). Other Governmental Funds had an overall net change in fund balance of \$2,842,280 for 2020. The changes in fund balances for the General Fund are the additional Sales Taxes collected; County Road is property tax increase.

The overall changes in Governmental Revenues were 8.26% increase over 2019. The biggest change in the revenues occurred in Intergovernmental Revenues with a 22.8% increase; 2019 \$12.1 million compared to \$14.9 million in 2020; showing an increase of \$2,776,691.

The overall expenditures increased 9.8% over 2019. The biggest change in expenses was in Transportation, which increased \$703,531.

Governmental Funds	2020	2019	Net Change
Revenues	58,949,114	54,452,945	4,496,169
Expenditures	-54,740,456	-49,404,217	-5,336,239
Other Financing Sources	-472,411	-1,454,835	982,424
Net Change in Fund Balance	3,736,247	3,593,893	142,354
Fund Balance Beginning	52,878,388	46,680,686	6,197,702
Prior Year Adjustments	-116,313	2,603,809	-2,720,122
Fund Balance Ending	56,498,321	52,878,388	3,619,933

Proprietary Funds Net Position Analysis

The Net Position of the Solid Waste fund as of December 31, 2020 was \$9.95 million; with \$2.59 million in unrestricted funds. The Net Position of the Community Development Services fund as of December 31, 2020 was \$1.88 million. The Net Position of the Water Mitigation fund as of December 31, 2020 was \$6.27 million. The internal service funds have net position in the amount of \$13.67 million.

Proprietary Funds Revenue/Expenditure Analysis

The Solid Waste fund collected \$5.81 million in revenues and had an operating expense of \$4.93 million showing a net gain of \$891,825. The changes in net position for 2020 after non-operating revenues and expenses are \$1.21 million.

The Community Development Services fund collected \$1.95 million in revenues and had an operating expense of \$2.04 million showing a net loss of \$89,874. The changes in net position for 2020 after non-operating and expense are \$333,310.

The Water Mitigation fund collected \$49,001 in revenues and had an operating expense of \$72 showing a net gain of \$48,929. The changes in net position for 2020 after non-operating and expense are \$55,939.

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, 2020.

	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	\$ 14,609,000	\$ 14,681,918	\$ 72,918
Licenses & Permits	258,300	269,504	11,204
Intergovernmental	3,638,610	7,741,102	4,102,492
Charges for Services	4,129,209	4,318,429	189,220
Fines & Forfeits	1,635,115	1,635,115	-
Miscellaneous	2,477,985	2,479,428	1,443
Total Revenues	26,748,219	31,125,496	4,377,277
Expenditures			
General Governmental	10,899,411	12,069,393	1,169,982
Judicial	2,771,479	2,812,870	41,391
Security of Persons and Property	11,283,505	11,763,441	479,936
Physical Environment	131,043	131,715	672
Transportation	-	4,555	4,555
Economic Environment	50,100	2,261,695	2,211,595
Mental & Physical Health	617,621	1,190,954	573,333
Culture & Recreation	2,471,006	2,418,091	(52,915)
Debt Service	98,626	103,141	4,515
Capital Outlay	1,030,107	1,602,993	572,886
Total Expenditures	29,352,898	34,358,848	5,005,950
Excess (Deficit) Revenues over Expenditures	(2,604,679)	(3,233,352)	9,383,227
Other Financing Sources (Uses)			
Restitution	700	700	-
Other Loan/Bond Proceeds	-	-	-
Sale of Fixed Assets	5,000	5,000	-
Transfers In	150,000	150,000	-
Transfers Out	(1,004,667)	(1,141,807)	(137,140)
Total Other Financing Sources (Uses)	(848,967)	(986,107)	(137,140)
Net Change in Fund Balance	(3,453,646)	(4,219,459)	(765,813)
Fund Balance, January 1	15,640,948	16,406,761	765,813
Fund Balance, December 31	\$ 12,187,302	\$ 12,187,302	\$ -

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 Economic Environment in the amount of \$2.2 million, which was the distribution of CARES Act funding.

General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$31.12 million and total revenues received \$32.12 million, or 3.2% above budget. The specific changes to report are taxes. 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 underestimated due to the additional revenue received in sales tax.

The General Fund budgeted expenses vs. actual came in at 14.10% under budget. The biggest unspent budget was General Government, due to reduction in services, training and positions not filled especially due to COVID-19.

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	\$ 14,681,918	\$ 17,833,831	\$ 3,151,913
Licenses & Permits	269,504	282,624	13,120
Intergovernmental	7,741,102	6,877,436	(863,666)
Charges for Services	4,318,429	4,023,337	(295,092)
Fines & Forfeits	1,635,115	1,336,754	(298,361)
Miscellaneous	2,479,428	1,773,313	(706,115)
Total Revenues	31,125,496	32,127,297	1,001,801
Expenditures			
Ge	12,069,393	9,841,699	2,227,694
Judicial	2,812,870	2,592,889	219,981
Security of Persons and Property	11,763,441	10,333,028	1,430,413
Physical Environment	131,715	101,712	30,003
Transportation	4,555	4,554	1
Economic Environment	2,261,695	2,268,822	(7,127)
Mental & Physical Health	1,190,954	1,135,594	55,360
Culture & Recreation	2,418,091	1,419,169	998,922
Debt Service	103,141	88,030	15,111
Capital Outlay	1,602,993	1,730,166	(127,173)
Total Expenditures	34,358,848	29,515,664	4,843,184
Excess (Deficit) Revenues over Expenditures	(3,233,352)	2,611,633	5,844,985
Other Financing Sources (Uses)			
Restitution	700	797	97
Other Loan/Bond Proceeds	-	-	-
Sale of Fixed Assets	5,000	4,631	(369)
Transfers In	150,000	-	(150,000)
Transfers Out	(1,141,807)	(898,332)	243,475
Total Other Financing Sources (Uses)	(986,107)	(892,904)	93,203
Net Change in Fund Balance	(4,219,459)	1,718,729	5,938,188
Fund Balance, January 1	16,406,761	25,059,024	8,652,263
Fund Balance, December 31	\$ 12,187,302	\$ 26,777,753	\$ 14,590,451

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, 2020, amounts to over \$113.5 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 Gravel Roads by; \$1.86 million. This includes roads that were annexed into the system. In the Business Type Activities, the largest increase was for construction in progress for the new transfer station for \$452,429.

Additional information on Kittitas County's capital assets can be found in Note 5 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, 2020, of approximately \$22.88 million; of which Governmental was \$21.4 million and Business type activities were \$1.4 million.

Additional information on Kittitas County's Long-Term Debt can be found in Note 9 and Note 11 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.

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures

include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function. The County received additional funding from the federal government, CARES Act, which provided funding that may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

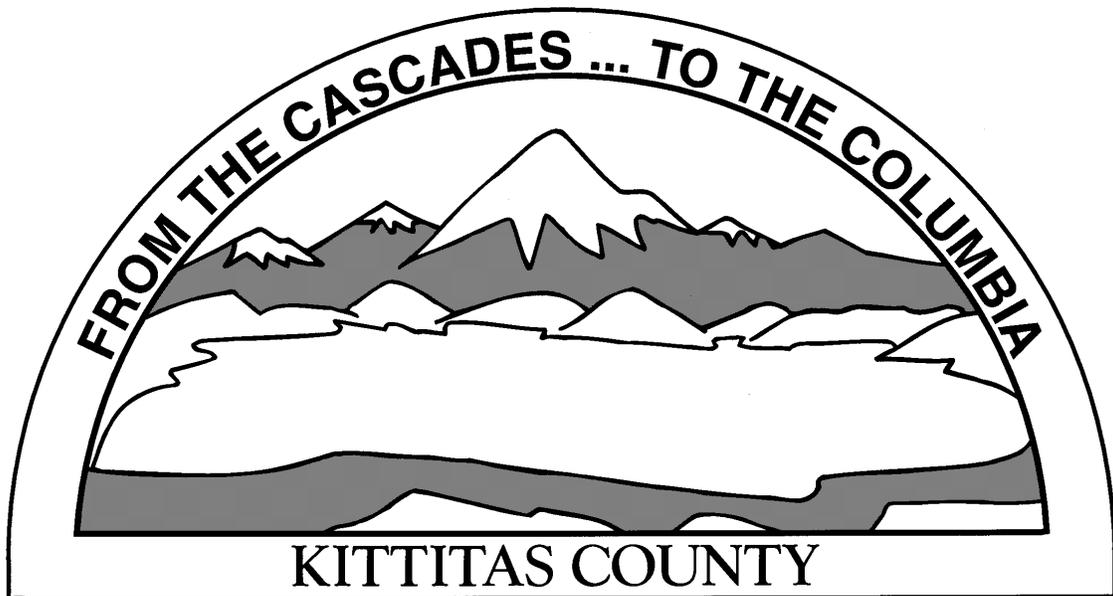
The County had additional expenses due to the virus, which the CARES Act assisted in funding.

The sales tax revenues are increasing due to construction projects. We are continuing to watch very carefully the revenues and all departments are watching. With the help of all the departments, not spending their total budgets increased the fund balance of the General Fund. The 2019 ending fund balance for the General fund was \$25.3 million and the ending 2020 fund balance was \$26.7 million.

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



KITTITAS COUNTY, WASHINGTON

Statement of Net Position December 31, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash & cash equivalents	\$ 29,978,298.98	\$ 294,617.84	\$ 30,272,916.82
Investments	28,218,740.60	4,201,353.59	32,420,094.19
Receivables (net)	3,115,128.92	657,670.21	3,772,799.13
Internal Balances	(387,505.21)	387,505.21	-
Inventories	301,877.25	-	301,877.25
Pension Assets	1,725,191.00	-	1,725,191.00
Due from other Governmental	5,638,298.18	10,767.86	5,649,066.04
Prepaid items	692,035.15	61,697.15	753,732.30
Cash restricted			
Cash	456.03	154,963.82	155,419.85
Investments	-	1,127,112.87	1,127,112.87
Capital Assets (net of accumulated depreciation)			
Land, and non-depreciable infrastructure	19,737,765.07	3,875,834.11	23,613,599.18
Intangible Assets	1,896,236.20	6,676,347.47	8,572,583.67
Buildings	18,866,053.71	386,473.31	19,252,527.02
Improvements	972,323.63	689,574.64	1,661,898.27
Equipment	5,889,745.47	245,087.13	6,134,832.60
Infrastructure	44,322,035.77	-	44,322,035.77
Construction in progress	8,722,121.79	1,258,321.77	9,980,443.56
Total Capital Assets	<u>100,406,281.64</u>	<u>13,131,638.43</u>	<u>113,537,920.07</u>
TOTAL ASSETS	<u>\$ 169,688,802.54</u>	<u>\$ 20,027,326.98</u>	<u>\$ 189,716,129.52</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred outflow of Resources - Pension	2,286,863.00	154,355.00	2,441,218.00
Deferred outflow of Resources - OPEB	74,714.00	-	74,714.00
Deferred outflow of Resources - Other	250,000.00	-	250,000.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>2,611,577.00</u>	<u>154,355.00</u>	<u>2,765,932.00</u>
LIABILITIES			
Accounts payable and accrued exp.	\$ 4,585,010.43	442,134.13	\$ 5,027,144.56
Unearned revenue	27,985.96	-	27,985.96
Other current liabilities	146,109.80	-	146,109.80
Liabilities payable from restricted assets	-	-	-
Non-Current Liabilities:			
Other Long Term Debt (See Note 11)			
Due within one year	1,088,353.85	252,422.06	1,340,775.91
Due in more than one year	20,317,107.39	1,224,429.22	21,541,536.61
Miscellaneous	-	-	-
TOTAL LIABILITIES	<u>\$ 26,164,567.43</u>	<u>\$ 1,918,985.41</u>	<u>\$ 28,083,552.84</u>
DEFERRED INFLOWS of RESOURCES			
Deferred Inflows of Resources - Pensions	1,634,449.00	147,591.00	1,782,040.00
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,634,449.00</u>	<u>147,591.00</u>	<u>1,782,040.00</u>
NET POSITION			
Net Investment in Capital Assets	\$ 92,056,998.30	\$ 12,976,562.38	\$ 105,033,560.68
Fund Balance			
Non Spendable	713,015.15	64,997.16	778,012.31
Restricted	31,696,859.85	-	31,696,859.85
Committed	3,420,004.05	-	3,420,004.05
Assigned	13,132,856.66	-	13,132,856.66
Unassigned/Unrestricted	3,481,629.10	5,073,546.03	8,555,175.13
TOTAL NET POSITION	<u>\$ 144,501,363.11</u>	<u>\$ 18,115,105.57</u>	<u>\$ 162,616,468.68</u>

KITTITAS COUNTY, WASHINGTON
Statement of Activities
For the Year ended December 31, 2020

	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
FUNCTIONS/PROGRAMS							
Governmental Activities:							
Judicial	\$ 3,078,827	\$ 1,302,136	\$ 85,507	\$ -	\$ (1,691,185)	\$ -	\$ (1,691,185)
General Government	12,523,120	4,821,364	3,698,278	464,703	(3,538,775)	-	(3,538,775)
Public Safety	14,214,925	1,908,630	598,743	-	(11,707,552)	-	(11,707,552)
Physical Environment	169,487	358,515	44,997	-	234,025	-	234,025
Transportation	10,487,484	561,572	2,807,423	41,789	(7,076,700)	-	(7,076,700)
Economic Environment	5,470,957	954,742	272,448	149,494	(4,094,272)	-	(4,094,272)
Mental & Physical Health	4,675,237	343,561	2,304,949	-	(2,026,728)	-	(2,026,728)
Culture & Recreation	2,237,314	30,393	6,727	90,000	(2,110,193)	-	(2,110,193)
Interest on long-term debt	163,900	-	-	-	(163,900)	-	(163,900)
Total Government Activities	\$ 53,021,251	\$ 10,280,913	\$ 9,819,073	\$ 745,986	\$ (32,175,279)	\$ -	\$ (32,175,279)
Business-type Activities:							
Garbage & Solid Waste	\$ 4,640,366	\$ 5,817,631	\$ -	\$ -	\$ -	\$ 1,177,265	\$ 1,177,265
Community Development Services	2,039,822	1,949,948	-	-	-	(89,874)	(89,874)
Water Mitigation	72	49,001	-	-	-	48,929	48,929
Total Business-Type Activities	\$ 6,680,260	\$ 7,816,579	\$ -	\$ -	\$ -	\$ 1,136,320	\$ 1,136,320
Total Primary Government	\$ 59,701,511	\$ 18,097,493	\$ 9,819,073	\$ 745,986	\$ (32,175,279)	\$ 1,136,320	\$ (31,038,959)
General Revenues:							
Property Taxes					\$ 16,011,522	\$ -	\$ 16,011,522
Sales Taxes					14,006,580	-	14,006,580
Other Taxes							
Motor Vehicle Excise Tax					1,789,195	-	1,789,195
Bureau of Land Management PILT					1,146,580	-	1,146,580
Real Estate Excise Tax - REET					1,551,410	-	1,551,410
Remaining Other Taxes					1,080,187	-	1,080,187
State Shared Revenues, Entitlements					994,454	-	994,454
Investment Earnings					1,613,371	61,302	1,674,673
Proceeds on Disposition of Capital Assets					123,307	-	123,307
Transfers					(405,070)	405,070	-
Total General Revenues, Special Items & Transfers					\$ 37,911,536	\$ 466,372	\$ 38,377,908
Change in Net Position					\$ 5,736,257	\$ 1,602,692	\$ 7,338,949
Net Position as of January 1					\$ 135,926,336	\$ 16,245,507	\$ 152,171,844
Prior Year Adjustments					2,838,770	266,907	3,105,676
Net Position as of December 31					\$ 144,501,363	\$ 18,115,106	\$ 162,616,469

KITTITAS COUNTY, WASHINGTON

**Balance Sheet
Governmental Funds
December 31, 2020**

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash & cash equivalents	\$ 26,074,235	\$ 246,405	\$ 3,628,551	\$ 29,949,191
Investments	-	6,170,327	18,161,007	24,331,334
Receivables (net)	2,685,511	202,966	223,273	3,111,750
Due from other funds	189,117	39,344	19,184	247,645
Due from Other Governmental	2,155,498	859,446	2,623,354	5,638,298
Prepaid items	439,132	75,622	97,954	612,707
Total assets	<u>\$ 31,543,493</u>	<u>\$ 7,594,110</u>	<u>\$ 24,753,322</u>	<u>\$ 63,890,925</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued exp.	\$ 495,691	\$ 514,640	\$ 1,076,239	\$ 2,086,570
Payable to other governments	1,736,428	79	64,051	1,800,558
Due to other funds	435,811	223,060	147,251	806,121
Interfund Loans Payable	-	-	-	-
Interest Payable	-	-	-	-
Unearned revenue	615	-	24,043	24,658
Deposits payable	21,240	7,896	116,974	146,110
Total liabilities	<u>2,689,785</u>	<u>745,675</u>	<u>1,428,558</u>	<u>4,864,017</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources- Taxes & Assessme	221,365	162,789	42,145	426,299
Deferred Inflows of Resources- Court Fines	1,731,683	-	148,945	1,880,628
Deferred Inflows of Resources- Revenues Advance	122,908	-	98,753	221,661
Total Deferred Inflow of Resources	<u>2,075,956</u>	<u>162,789</u>	<u>289,843</u>	<u>2,528,588</u>
FUND BALANCES				
Non Spendable	455,432	76,672	101,584	633,687
Restricted	6,629,292	6,608,975	17,081,309	30,319,576
Committed	1,558,979	-	1,861,025	3,420,004
Assigned	9,135,287	-	3,997,570	13,132,857
Unassigned	8,998,763	-	(6,566)	8,992,197
Total fund balances	<u>26,777,753</u>	<u>6,685,647</u>	<u>23,034,922</u>	<u>56,498,321</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 31,543,493</u>	<u>\$ 7,594,110</u>	<u>\$ 24,753,323</u>	<u>\$ 63,890,926</u>

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

Capital assets used in governmental activities are not financial resources and are not reported in the funds	90,752,938
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	2,528,588
Accrued obligations not normally recorded in governmental funds; government's net pension and OPEB obligations as an employer	2,452,319
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(21,405,461)
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.	13,674,658

Net Position of Governmental Activities

144,501,363

KITTITAS COUNTY, WASHINGTON

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020**

	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 8,803,324	\$ 6,136,994	\$ 1,063,412	\$ 16,003,731
Sales	8,686,714	-	5,319,866	14,006,580
Other	343,793	11,997	1,552,076	1,907,866
Licenses & Permits	282,624	169,123	701,071	1,152,818
Intergovernmental	6,877,436	4,556,660	3,516,426	14,950,522
Charges for Services	4,023,337	561,572	2,189,088	6,773,997
Fines & Forfeitures	1,336,754	-	8,055	1,344,809
Investment Earnings	1,122,104	90,916	322,003	1,535,024
Miscellaneous Revenues	-	-	-	-
Rentals	434,619	-	331,034	765,653
Other Miscellaneous Revenues	216,590	45,068	246,456	508,114
Total revenues	\$ 32,127,297	\$ 11,572,330	\$ 15,249,487	\$ 58,949,114
EXPENDITURES				
Current:				
Judicial	\$ 2,592,889	\$ -	198,983	\$ 2,791,872
General Government	9,841,699	361,721	717,485	10,920,906
Public Safety	10,333,028	-	3,174,631	13,507,659
Physical Environ	101,712	-	31,562	133,274
Transportation	4,554	7,227,288	930,883	8,162,725
Economic Environment	2,268,822	-	3,259,088	5,527,910
Health & Human Services	1,135,594	-	3,401,183	4,536,777
Culture & Recreation	1,419,169	-	10,031	1,429,199
Debt Service:				
Principal	85,860	-	812,274	898,135
Interest	2,170	-	148,681	150,850
Debt Expense	-	-	13,050	13,050
Capital Outlay:				
General government	266,921	-	38,635	305,556
Judicial	-	-	-	-
Public safety	1,107,247	-	96,563	1,203,811
Physical environment	-	-	-	-
Transportation	-	4,737,074	65,660	4,802,734
Economic environment	-	-	-	-
Health & Human Services	-	-	-	-
Culture & recreation	355,998	-	-	355,998
Total expenditures	\$ 29,515,664	\$ 12,326,083	\$ 12,898,709	\$ 54,740,456
Excess (deficiency) of revenues over (under) expenditures	\$ 2,611,633	\$ (753,753)	\$ 2,350,778	\$ 4,208,658
Continued on Next Page				
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ 1,191,270	\$ 1,191,270
Transfers out	(898,332)	(71,009)	(699,828)	(1,669,169)
Debt Proceeds	-	-	-	-
Proceeds on Disposition of capital assets	5,428	-	60	5,488
Total other financing sources (uses)	\$ (892,904)	\$ (71,009)	\$ 491,502	\$ (472,411)
SPECIAL ITEMS				
Gain on Disposition of Capital Assets	-	-	-	-
Net change in fund balances	1,718,729	(824,762)	2,842,280	3,736,247
Fund balances--beginning	25,309,158	7,450,052	20,119,177	52,878,388
Prior Period Adjustments	(250,134)	60,357	73,464	(116,313)
Fund balances--ending	\$ 26,777,753	\$ 6,685,647	\$ 23,034,922	\$ 56,498,321

Continued Next Page

KITTITAS COUNTY, WASHINGTON
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

Net changes in fund balances for governmental funds \$ 3,736,247

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	\$	6,668,099	
Depreciation		(1,293,806)	
Reduction and Adjustment Construction in Progress		(499,160)	
Cost of Assets Sold		(4,624,626)	
Donated Assets		32,000	
Adjustments to Assets		2,066,843	
Added Assets from Construction in Progress		549,284	
			2,898,634

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	\$	(6,643,000)	
Debt Refinance		6,510,000	
Debt Retired		898,135	
			765,135

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

(39,140)

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.

(1,211,877)

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.

130,025

OPEB Expense and Deferred Inflow
Pension Expense and Special funding

273,338
(816,105)

Change in Net Position of governmental activities \$ 5,736,257

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Position
December 31, 2020

	Solid Waste	Community Development Services	Water Mitigation	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
ASSETS					
Current assets:					
Cash & cash equivalents	\$ 122,069	\$ 18,775	\$ 153,774	\$ 294,618	\$ 29,108
Investments	2,073,244	1,605,480	522,630	4,201,354	3,887,406
Receivables	655,852	1,372	447	657,670	3,379
Due From Funds	-	406,224	292	406,516	192,104
Inventories	-	-	-	-	301,877
Due From Other governments	5,485	5,283	-	10,768	-
Prepayment for services	35,282	26,415	-	61,697	79,328
Total Current Assets	\$ 2,891,932	\$ 2,063,547	\$ 677,142	\$ 5,632,622	\$ 4,493,203
Noncurrent assets:					
Restricted Cash, Cash Equivalents and Investments:					
Cash restricted	154,964	-	-	154,964	456
Investments restricted	1,127,113	-	-	1,127,113	-
Total Restricted Assets	1,282,077	-	-	1,282,077	456
Capital assets:					
Land	3,875,834	-	-	3,875,834	447,473
Intangible Assets	1,067,123	8,758	5,600,467	6,676,347	-
Buildings	1,389,478	-	-	1,389,478	936,747
Improvements	4,997,480	-	-	4,997,480	268,738
Equipment	1,742,620	145,499	-	1,888,119	9,994,950
Construction in progress	1,258,322	-	-	1,258,322	4,967,716
Less Depreciation	(6,858,632)	(95,311)	-	(6,953,942)	(6,962,280)
Total Capital Assets	\$ 7,472,225	\$ 58,946	\$ 5,600,467	\$ 13,131,638	\$ 9,653,343
Total Noncurrent Assets	8,754,302	58,946	5,600,467	14,413,715	9,653,799
Total Assets	11,646,234	2,122,494	6,277,609	20,046,337	14,147,002
Deferred Outflow of Resources					
Deferred Outflow of Resources					
Deferred Outflow Equipment Purchase	-	-	-	-	250,000
Deferred Outflow of Resources-Pension	60,394	93,961	-	154,355	-
Total Deferred Outflows	\$ 60,394	\$ 93,961	\$ -	\$ 154,355	\$ 250,000
LIABILITIES					
Current liabilities:					
Accounts payable and accrued exp.	\$ 408,252	\$ 30,469	\$ 3,312	\$ 442,033	\$ 692,957
Due to other funds	7,689	10,253	1,068	19,010	21,133
Due to other governments	101	-	-	101	4,925
Unearned Revenue	-	-	-	-	3,328
Landfill Closure Cost	163,761	-	-	163,761	-
Compensated absences	4,435	6,458	-	10,893	-
Leases Payable	-	2,768	-	2,768	-
Bonds, notes, loans payable	75,000	-	-	75,000	-
Total Current Liabilities	\$ 659,238	\$ 49,949	\$ 4,380	\$ 713,567	\$ 722,344
Noncurrent liabilities:					
Compensated absences	\$ 185,539	\$ 148,122	\$ -	\$ 333,662	\$ -
Leases Payable	-	2,307	-	2,307	-
Bonds, notes, loans payable	75,001	-	-	75,001	-
Pension Obligations	54,990	40,582	-	95,572	-
Landfill Closure Cost	717,888	-	-	717,888	-
Total Noncurrent Liabilities	\$ 1,033,418	\$ 191,011	\$ -	\$ 1,224,429	\$ -
DEFERRED INFLOW OF REOURCES					
Deferred Inflow of Resources - Pensions					
Total Deferred Inflows of Resources	\$ 58,894	\$ 88,697	\$ -	\$ 147,591	\$ -
NET POSITION					
Net Investment in Capital Assets	\$ 7,322,224	\$ 53,871	\$ 5,600,467	\$ 12,976,562	\$ 9,653,343
Restricted Net Position	38,182	26,815	-	64,997	1,376,931
Unrestricted Net Position	2,594,672	1,806,112	672,762	5,073,546	2,644,384
Total Net Position	\$ 9,955,078	\$ 1,886,798	\$ 6,273,229	\$ 18,115,106	\$ 13,674,658
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:					
Net Position of business-type activities	\$ 9,955,078	\$ 1,886,798	\$ 6,273,229	\$ 18,115,106	\$ 13,674,658

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2020

	Solid Waste	Community Development Services	Water Mitigation	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
OPERATING REVENUES					
Charges for Services:					
Garbage & Solid Waste	\$ 5,817,631	\$ -	\$ -	\$ 5,817,631	\$ -
Other services	-	1,949,948	49,001	1,998,948	2,416,564
Total operating revenues	\$ 5,817,631	\$ 1,949,948	\$ 49,001	\$ 7,816,579	\$ 2,416,564
OPERATING EXPENSES					
Operations and Cost of Sales	\$ 4,710,698	\$ 2,022,292	\$ 72	\$ 6,733,061	\$ 1,221,396
Administrative, General & Maintenance	-	-	-	-	208,167
Depreciation	215,108	17,531	-	232,639	848,032
Compensated Absences	-	-	-	-	-
Pension Expense	-	-	-	-	-
Total operating expenses	\$ 4,925,806	\$ 2,039,822	\$ 72	\$ 6,965,700	\$ 2,277,594
Operating income (loss)	\$ 891,825	\$ (89,874)	\$ 48,929	\$ 850,879	\$ 138,970
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	\$ 36,178	\$ 18,114	\$ 7,010	\$ 61,302	\$ 78,347
Debt Interest Expense	(1,125)	-	-	(1,125)	-
Gain (loss) on Disposition of Capital Assets	-	-	-	-	117,819
Landfill Closure Revenues (Cost)	-	-	-	-	-
Compensated Absences	-	-	-	-	-
Pension Expense	-	-	-	-	-
Miscellaneous nonoperating revenues (expenses)	286,565	-	-	286,565	9,161
Total non-operating income (expense)	\$ 321,619	\$ 18,114	\$ 7,010	\$ 346,742	\$ 205,327
Income before contributions & transfers	\$ 1,213,443	\$ (71,760)	\$ 55,939	\$ 1,197,622	\$ 344,298
Capital Grants	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Transfers In (Out)	-	405,070	-	405,070	72,829
Change in net assets	\$ 1,213,443	\$ 333,310	\$ 55,939	\$ 1,602,692	\$ 417,127
Net Position--beginning	8,490,573	1,537,644	6,217,290	16,245,507	12,938,494
Prior Year Adjustment	251,062	15,844	-	266,907	319,038
Net Position--ending	\$ 9,955,078	\$ 1,886,798	\$ 6,273,229	\$ 18,115,106	\$ 13,674,658

KITTITAS COUNTY, WASHINGTON

Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2020

	Solid Waste	Community Development Services	Water Mitigation	TOTAL Business-type Activities-- Enterprise Funds	Governmental Activities
					Internal Service funds
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 5,547,260	\$ 1,553,313	\$ 48,709	\$ 7,149,282	\$ 2,587,756
Cash payments to employees	(872,874)	(1,411,361)	-	(2,284,235)	-
Cash payments to suppliers	(3,914,961)	(627,186)	4,308	(4,537,838)	(1,358,807)
Net cash provided (used) by operating activities	\$ 759,425	\$ (485,234)	\$ 53,017	\$ 327,209	\$ 1,228,949
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Grant Funding - CARES	-	-	-	-	9,161
Transfer from Other Funds	-	405,070	-	405,070	1,820
Non-Operating Expenses	-	-	-	-	(263,997)
Net cash provided from noncapital activities	\$ -	\$ 405,070	\$ -	\$ 405,070	\$ (253,016)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from Sale of Capital Assets	-	-	-	-	120,145
Payments for Capital Acquisition	(563,989)	(14,297)	-	(578,286)	(14,457)
Construction in Progress	-	-	-	-	(3,259,848)
Proceeds from Capital Grant	-	-	-	-	-
Proceeds from Debt	-	-	-	-	-
Transfer from Other Funds In (Out)	-	-	-	-	236,612
Depreciation - prior year	-	-	-	-	-
Payment on Long Term Debt	(75,000)	(2,768)	-	(77,768)	-
Debt Interest Expense	(1,125)	-	-	(1,125)	-
Net cash provided (used) in capital financing activities	\$ (640,114)	\$ (17,065)	\$ -	\$ (657,179)	\$ (2,917,547)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Investment Interest	\$ 36,178	\$ 18,114	\$ 7,010	\$ 61,302	\$ 83,486
Interest Receivable	1,697	579	118	2,394	3,424
Proceeds Condo reserves	-	-	-	-	2,744
Sale (Purchase) of Investment	(537,875)	(388,693)	(22,128)	(928,696)	1,795,564
Net cash flows from investing activities	\$ (500,000)	\$ (350,000)	\$ (15,000)	\$ (865,000)	\$ 1,885,219
Net increase (decrease) in cash and cash equivalent	\$ (380,689)	\$ (447,229)	\$ 38,017	\$ (789,900)	\$ (56,395)
Cash and cash equivalents at January 1	\$ 657,722	\$ 466,003	\$ 115,757	\$ 1,239,482	\$ 85,959
Cash and cash equivalents at December 31	\$ 277,033	\$ 18,775	\$ 153,774	\$ 449,582	\$ 29,564
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Net operating income (loss)	\$ 891,825	\$ (89,874)	\$ 48,929	\$ 850,879	\$ 148,132
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Depreciation expense	\$ 215,108	\$ 17,531	\$ -	\$ 232,639	\$ 848,032
Compensated Absences	54,523	50,463	-	104,986	-
Pension Expense	(43,882)	(67,942)	-	(111,824)	-
(Increase) decrease in Receivables	(298,006)	492	-	(297,514)	8,763
(Increase) decrease in Due from other Funds	-	(405,049)	(292)	(405,341)	226,457
(Increase) decrease in Due from other Governmental	27,635	7,922	-	35,557	-
(Increase) decrease in Prepayment for Services	(30,310)	(17,772)	-	(48,082)	(75,450)
Increase (decrease) in Non Current Liability	-	-	-	-	-
Increase (decrease) in Due to other Funds	(223,054)	(643)	1,068	(222,629)	5,732
Increase (decrease) in Inventory	-	-	-	-	83,313
Increase (decrease) in Payables	136,960	3,794	3,312	144,066	(19,955)
Increase (decrease) in Revenues Collected Advance	-	-	-	-	3,328
Increase (decrease) in Due to other Governments	(114)	-	-	(114)	598
Increase (decrease) in Due to other Governments	28,741	15,844	-	44,585	-
Total Adjustments	\$ (132,399)	\$ (395,359)	\$ 4,086	\$ (523,671)	\$ 1,080,817
Net cash provided by operating activities	\$ 759,425	\$ (485,234)	\$ 53,017	\$ 327,209	\$ 1,228,949

KITITAS COUNTY, WASHINGTON

Statement of Fiduciary Net Position December 31, 2020

	Private Purpose Trust	External Investment Pool	Custodial
ASSETS			
Cash & Cash Equivalents	\$ 38,721	\$ -	\$ 16,356,373
Investment with Pool	7,503	73,983,762	-
Other Receivables	6	-	-
TOTAL ASSETS	46,231	73,983,762	16,356,373
LIABILITIES			
Accounts Payable and accrued expenses	34,012	-	3,564,500
Due To Other Governmental Units	-	-	12,791,873
TOTAL LIABILITIES	34,012	-	16,356,373
Fuduciary Net Position Restricted for Pool Participants	-	73,983,762	-
Fuduciary Net Position Restricted for Other Governments	\$ 12,219	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON
Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2020

	Private Purpose Trust	External Investment Pool	Custodial
Additions			
Investment Earnings	\$ 99	-	1,119,303
Total Investment Earnings	<u>99</u>	<u>-</u>	<u>1,119,303</u>
Property Tax Collection for other governments	-	-	62,204,418
Sales Tax collected for other governments	-	-	-
Other Taxes and fees collected for other governments	-	-	10,602,171
Contributions by pool participants	-	50,601,104	-
School Apportionment collected for other governments	-	-	65,664,511
Bond Proceeds	-	-	23,186,959
Agency Deposits	159,526	-	24,583,989
Total Additions	<u>159,526</u>	<u>50,601,104</u>	<u>187,361,351</u>
Deductions			
Property Taxes distributed to other governments	-	-	62,204,418
Sales Taxes distributed to other governments	-	-	-
Other Taxes distributed to other governments	-	-	10,602,171
Deduction by pool participants	-	52,183,348	-
School Apportionment distributed to other governments	-	-	65,664,511
Bond proceeds distributed to other governments	-	-	23,186,959
Agency disbursements	154,817	-	25,703,292
Total Deductions	<u>154,817</u>	<u>52,183,348</u>	<u>187,361,351</u>
Net Increase (Decrease) in fiduciary net position	4,808	\$ (1,582,244)	-
Net Position--beginning	7,411	75,566,006	-
Net Position--ending	<u>\$ 12,219</u>	<u>\$ 73,983,762</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

KITITAS COUNTY, WASHINGTON

NOTES TO THE BASIC FINANCIAL STATEMENTS

Dated as of and for the Year Ended December 31, 2020

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KITTITAS COUNTY, WASHINGTON
Notes to the Basic Financial Statements
Dated as of and for the year Ended December 31, 2020

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 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 Fiduciary funds, which include Trust Accounts for Jerry Williams Library and Reecer Creek Water Rights; External Investment Pool; and Custodial funds which include Irrigation, Fire, Hospital, PUD, School, Sewer, Cemetery, Water, Weed, Parks & Recreation, Cities, and State 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. The Fiduciary Funds are omitted from the government-wide financial statements.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are 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 recognized 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 and Community Developmental Services are considered major funds, 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 funds are used to account for the Jerry Williams Library Trust and the Private Water 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 Investment Revolving and Treasurer M&O as per RCW 36.29.024 and 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 for General Fund and County Road.

E. ASSETS, LIABILITIES, FUND BALANCE, NET POSITION

1. CASH AND EQUIVALENTS

It is Kittitas County's policy to invest all temporary cash surpluses. At December 31, 2020, the treasurer was holding \$46,329,614 in cash and pool investments. The amount is in short-term residual investments of surplus cash. 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 County's cash and cash equivalents are considered to be cash on hand and demand deposits. The county pools internal and external cash and investments into one pool for investment purposes with the County Treasurer, except as otherwise requested or necessary, in order to facilitate the management of cash. All securities are measured at fair value per the implementation of GASB 72.

The amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered. The average compensating balances maintained during 2020 were approximately \$6.6 million.

For purposes of the statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

2. TEMPORARY INVESTMENTS

See Note 3 - Investments

3. RECEIVABLES

Taxes receivable consists of property taxes and related interest and penalties (See Note 4, Property Tax). Special assessments are recorded when levied. Special assessments receivable consists of current and delinquent assessments and related interest and penalties. As of December 31, 2020, \$41,743 of special assessments receivable were delinquent. Taxes and Assessment receivables are offset by deferred inflow of resources.

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.

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

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

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 2020 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

See Note 5 – Capital Assets discloses the detail of capital assets.

7. OTHER PROPERTY AND INVESTMENTS

See Note 3 - Deposits and Investments

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 Note 9 - Long-Term Debt and Leases

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.

Effective 2018 Kittitas County implemented GASB 75 for OPEB reporting. The deferred outflow is reporting the payments subsequent to the measurement date June 30.

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, 2020:

	General Fund	Road Fund	Other Funds	Total
Fund Balances:				
Nonspendable:				
Prepaid items	439,132	75,622	97,954	612,711
Petty Cash	16,300	1,050	3,630	20,980

Total Nonspendable	455,432	76,672	101,584	633,687
Restricted for:				
Law & Justice	6,629,292	-	-	6,629,292
Paths Trails	-	26,118	-	26,118
Special Revenue	-	6,582,857	12,907,616	19,490,473
Bond Funds	-	-	35,009	35,009
Other Capital Projects	-	-	4,138,686	4,138,686
Total Restricted	6,629,292	6,608,975	17,081,311	30,319,576
Committed to:				
Vehicle Replacement	835,912	-	-	835,912
Special Revenue	-	-	1,841,784	1,841,784
County Capital Improvements	723,067	-	-	723,067
Rodeo Grounds Capital Improvements	-	-	19,239	19,239
Total Committed	1,558,979	-	1,861,023	3,420,004
Assigned to:				
NY Budget	9,027,902	-	-	9,027,902
Event Center Rentals	43,759	-	-	43,759
Sheriff Surplus Proceeds	3,765	-	-	3,765
HR Wellness	59,861	-	-	59,861
Special Revenue	-	-	1,926,844	1,926,844
New Courthouse Capital Projects	-	-	2,070,726	2,070,726
Total Assigned	9,135,287	-	3,997,570	13,132,857
Unassigned	8,998,763	-	-6,566	8,992,197
Total Fund Balance	26,777,753	6,685,647	23,034,922	56,498,321

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, 2020 Total Fund Balance	\$ 56,498,321
Capital assets used in governmental activities are not financial resources and are not reported in the fund balance sheet	90,752,938
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	2,528,588
Accrued obligations not normally recorded in governmental funds; government's net pension and OPEB obligations as an employer	2,452,319
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund balance sheet	(21,405,461)
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 assets.	13,674,658
Net assets of governmental activities	\$ 144,501,363.11

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.

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

Net changes in fund balances for governmental funds		\$ 3,736,247
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	\$ 6,668,099	
Depreciation	(1,293,806)	
Reduction and Adjustment Construction in Progress	(499,160)	
Cost of Assets Sold	(4,624,626)	
Donated Assets	32,000	
Adjustments to Assets	2,066,843	
Added Assets from Construction in Progress	549,284	
		2,898,634
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	\$ (6,643,000)	
Debt Refinance	6,510,000	
Debt Retired	898,135	765,135
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.		
		(39,140)
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.		
		(1,211,877)
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.		
		130,025
OPEB Expense and Deferred Inflow		
		273,338
Pension Expense and Special funding		
		(816,105)
Change in Net Position of governmental activities		\$ 5,736,257

NOTE 3 - DEPOSITS AND INVESTMENTS

Kittitas County adheres to GASB Statement No. 40, *Deposit and Investment Risk Disclosures – an amendment of GASB Statement No. 3*, which addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk, and foreign currency rate risk. As an element of interest rate risk, this Statement requires certain disclosures of investments that have fair values that are highly sensitive to changes in interest rate risks.

As required by law, all deposits and investments of the County’s fund (except as noted below) are obligations of the U.S. Government, bankers’ acceptances or deposits with Washington State banks and savings and loan institutions. Investments of trust funds are not subject to the preceding limitations.

The County Treasurer, acting in their legal capacity as Treasurer for the County and other taxing districts, receipts, disburses, and invests all cash.

A. DEPOSITS

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

Cash on hand on December 31, 2020, was \$46,329,614 in cash residual. This amount includes \$10,158,703 of cash and \$36,170,912 pooled investments in the General Fund. The carrying amount of the County's deposits and investments on December 31, 2020, was \$146,808,491 in the LGIP and the bank balance was \$8,327,256 in various banks.

Custodial credit risk-Deposits The custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the County would not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. The county has a formal investment policy that addresses this risk. All deposits held at December 31, 2020 and throughout the year were insured or collateralized with securities held by the County Treasurer or by their agent in the County Treasurer's name.

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. In the event of a bank failure, claims for the County's deposits would be satisfied by the FDIC or from the sale of collateral held in the PDPC pool. No amount was exposed as uninsured or uncollateralized.

B. INVESTMENTS

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 per its debt and investment policies. These investments are governed by State statute and county investment policy. All investment instruments are those allowed by statute, including U.S. Treasury Notes, Federal Agencies, bankers' acceptances, short-term commercial paper, municipal bonds, money market accounts, and the State Treasurer's Local Government Investment Pool (LGIP). Starting in 2016 the State Treasurer allowed counties the authority to purchase corporate notes and commercial paper.

The total fair market value of Kittitas County's investments was \$146,808,492 on December 31, 2020, including cash on hand invested in various banks and the LGIP. Fair market value for purchased securities is determined monthly using information from current market prices as reported by U.S. Bank, itemized by security. Fair market value for the LGIP and WA Fed money market accounts are the current monthly balance reported by those entities. Fair market value for the Kittitas School District #403 bond held by the County is based on the bond's actual current principal value.

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. In accordance with GAAP applicable to regulated industries and GASB Statement 31, changes in fair value are reflected as unrealized income in the financial statements. Other gains or losses on investments sold or exchanged are recognized at the time transactions are completed.

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Investments that are not measured at fair value include state pools and money market accounts. As of December 31, 2020, Kittitas County had the following investments which are reported at amortized cost:

Investment	Kittitas County	WA LGIP	Total
State Investment Pool	\$ -	\$ 54,078,875.88	\$54,078,875.88
Total Amortized Cost	\$ -	\$ 54,078,875.88	\$54,078,875.88

Investments are subject to the following risks:

Interest Rate Risk-Investments: Interest rate risk is the risk the county may face should interest rate variances affect the fair value of investments. The county has a formal policy that addresses interest rate risk.

In addition to the interest rate risk disclosed above, the county includes investments with fair value potentially highly sensitive to interest rate changes, such as bonds. However, fixed income securities and interest rates are inversely correlated; therefore, as interest rates rise, prices of these securities tend to fall. 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. Occasionally, a need to make changes to the portfolio is determined to exist, such as described below in Section E wherein several securities were sold and replaced with better options; this decision served to decrease interest rate risk and improve the convexity of the portfolio.

The adopted investment policy limits investment maturities to those shown in the following table based on security type, with the exception of preapproval by the County Treasurer. During 2020 the County did not buy or own any securities earning interest at a rate which varied depending on an underlying rate or index. These maturity limits serve to limit the weighted average maturity of the investment portfolio to maturities that will fulfill the cash flow needs of Kittitas County and its junior taxing districts. The securities in the portfolio are managed to ensure enough cash is available to meet anticipated cash flow needs, based on historical information and expected bond payments. Any cash in excess of necessary liquidity needs is invested.

Investment Type	Maturity Limit
Any single security (unless matched to a specific cash flow requirement)	5 years
Commercial Paper	270 days

Maturity Report as of 12/31/2020		Investment Maturities (in years)			
Investment Type	Fair Value	Less than 1	1 to 5	6 to 10	
Debt Securities					
WA State LGIP	\$ 54,078,875.88	\$ 54,078,875.88	\$ -	\$ -	
Corporate Notes	\$ 25,346,600.50	\$ 5,006,067.00	\$ 20,340,533.50	\$ -	
Federal Agency Coupon Securities	\$ 26,023,065.28	\$ 9,869,099.28	\$ 16,153,966.00	\$ -	
Treasury Coupon Securities	\$ 1,062,713.00	\$ -	\$ 1,062,713.00	\$ -	
Federal Agency Callables	\$ 5,000,022.50	\$ -	\$ 5,000,022.50	\$ -	
SUPRA National	\$ 1,084,078.00	\$ -	\$ 1,084,078.00	\$ -	
Miscellaneous Coupon Securities -Kittitas SD #403 Bond	\$ 113,506.98	\$ -	\$ 113,506.98	\$ -	
Municipal Discounts	\$ 1,879,020.00	\$ -	\$ 1,879,020.00	\$ -	
Municipal Bonds	\$ 32,220,609.70	\$ 9,530,727.75	\$ 22,689,881.95	\$ -	
Total Debt Securities	\$ 146,808,491.84	\$ 78,484,769.91	\$ 68,323,721.93		
Grand Total Securities	\$ 146,808,491.84	\$ 78,484,769.91	\$ 68,323,721.93		

Credit Risk-Investments: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's 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. Presented below is the minimum rating required by the state statute and the actual rating, as of December 31, 2020, for each type of investment in which the County participates

Credit Ratings as of 12/31/2020			
Investment Type	Fair Value	Required Min Rating	Year End Rating
WA State LGIP	\$ 54,078,875.88	NR	NR
Corporate Notes	\$ 25,346,600.50	AA+	A or better
Federal Agency Coupon Securities & Callables	\$ 31,023,087.78	AA+	AAA
Treasury Coupon Securities	\$ 1,062,713.00	AA+	AAA
SUPRA National	\$ 1,084,078.00	A-	AAA
Miscellaneous Coupon Securities -Kittitas SD #403 Bond	\$ 113,506.98	NR	NR
Municipal Bonds	\$ 34,099,629.70	A-	AA-or better
TOTAL	\$ 146,808,491.84		

Concentration of Credit Risk-Investments: Concentration of credit risk is the risk of loss attributable to the magnitude of an investment in a single issuer. The county has a formal policy for concentration of credit risk which requires diversification of the portfolio and limits the percentage of the total portfolio which may belong to federal and municipal bonds, repurchase agreements, bankers' acceptances, corporate notes, Supranationals, and registered warrants. The portfolio may consist of up to 100% in Treasury and Federal Agencies, Certificates of Deposit, Savings or Time accounts, and/or the Washington State Local Government Investment Pool (LGIP). The investment policy which was in effect as of December 31, 2020 sets forth maximum concentration guidelines whereby holdings of Treasury and Federal Agencies, Certificates of Deposit that meet state requirements, the Washington State Local Government Investment Pool, and Savings and Time Accounts may comprise up to 100% of the investment portfolio; repurchase agreements up to 40%, Bankers' Acceptances (A1 or P1) up to 15%; Bonds of any state of the United States or of any local Government in the United States up to 20%; Corporate notes up to 10%; Supranationals up to 5%; and Registered Warrants up to 5%.

Below is a list of investments held by the County as of December 31, 2020 and the type of investment. The County continues to work towards diversifying its portfolio and ensuring it best conforms to standard best practices as well as state and federal requirements.

Investment by Type - 12/31/2020	Market Value	Percentage	% allowed	Difference
WA State LGIP	\$ 54,078,875.88	37.35%	100%	62.6500%
Corporate Notes	\$ 25,346,600.50	17.04%	20%	2.9600%
Federal Agency Coupon Securities	\$ 26,023,065.28	17.67%	100%	82.3300%
Treasury Coupon Securities	\$ 1,062,713.00	0.70%	25%	24.3000%
Federal Agency Callables	\$ 5,000,022.50	3.45%	100%	96.5500%
SUPRA National	\$ 1,084,078.00	0.75%	100%	99.2500%
Miscellaneous Coupon Securities -Kittitas SD #403 Bond	\$ 113,506.98	0.08%	OK	OK
Municipal Discounts	\$ 1,879,020.00	1.27%	20%	18.7300%
Municipal Bonds	\$ 32,220,609.70	21.69%	20%	-1.6900%
Total Debt Securities	\$ 146,808,491.84	100.00%		

Presented below are the two investments in any one issuer that represents 5% or more of securities in which the County participates, with a portfolio total of \$146,808,492

Issuer - 5% or more	Investment Type	Amount	Percentage
WA State LGIP	LGIP	\$ 54,078,875.88	37.35%

Investments in the Local Government Investment Pool (LGIP)

The County is a participant in the Local Government Investment Pool, which was authorized by Chapter 294, Laws of 1986, and is managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the pool and adopts rules. The State Treasurer is responsible for establishing the investment policy for the pool and reviews the policy annually and proposed changes are reviewed by the LGIP advisory Committee.

Investments in the LGIP, a qualified external investment pool, are reported at amortized cost which

approximates fair value. The LGIP is an unrated external investment pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by the GASBS 79 for external investments pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at <http://www.tre.wa.gov>.

Investments in Kittitas County Investment Pool (KCIP)

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 established an Investment Pool effective October 1, 2018. There are currently over 40 special districts and over 60 special district funds participating in the county's investment pool, with only one investment fund not participating as of December 31, 2020. As of December 31, 2020, there was \$107,538,471.02 invested on behalf of the external districts, with the remainder of \$36,170,911.84 invested on behalf of the county.

The County operates and is a participant in the Kittitas County Investment Pool (KCIP), an external investment pool. The pool was initiated October 1, 2018. The county reports its investment in the KCIP at the fair value amount, which is the same as the value of the Pool per share. The responsibility for managing the pool resides with the County Treasurer. The County Treasurer, by law, is the Treasurer of most local governments and districts within the County, including schools, fire, and library districts. These districts do not have a legal option to have their cash handled by anyone other than the County Treasurer. The Pool is established per the RCW 36.29 which authorizes the County Treasurer to invest the funds of participants. The County Treasurer, the County Auditor and the Chairman of the Board of County Commissioners, as the statutory County Finance Committee, perform oversight of the pool's performance. The county's investment policy is established by the County Finance Committee consisting of the County Treasurer, County Auditor, and County Commissioner Chairperson.

The county external investment pool is not registered with the SEC and does not have a credit rating. It had a weighted average maturity of 518 days or 1.42 years as of December 31, 2020, an effective rate of return of 1.06% and an overall yield to market rate (at a 360-day equivalent) of 0.959%. The interest on these investments is allocated between all participating funds, including the General Fund, based on their percentage of participation, except where prohibited by statute or bond covenant. There \$68,675 remaining in purchased accrued interest as of 12/31/2020.

The County does not currently contract with an investment advisor, instead relying on the Treasurer to manage the portfolio. The Treasurer works with several brokers who do business with the County to provide at least quarterly review of the portfolio and assist with the portfolio strategy on a regular basis.

There are no legally binding guarantees for the KCIP. Authorized investments for the KCIP are the same as investments held outside of the pool. These are defined in statute. The KCIP also has holdings in the State Treasurer's Local Government Investment Pool (LGIP). The LGIP portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB for external investment pools that elect to measure investments at amortized cost. The only limitations or restrictions with the money in LGIP are a minimum transaction size of \$5,000 for deposits and withdrawals and a request to notify LGIP of a deposit or withdrawal of ten million dollars (\$10,000,000) or more of at least one day prior to the transfer. All funds deposited in the KCIP are available to the participant at full face value without regard to current market values of the investment pool. Earnings distributions, including any realized transactions in the pool, are allocated and distributed monthly, calculated on the average daily balance of the participant's cash balances.

Participation in the KCIP by districts and agencies is voluntary, with a signed Investment Service Agreement submitted to the Treasurer. The County and districts can take advantage of higher yielding investment opportunities by combining purchasing power while maintaining the County's objectives of safety, liquidity, and yield. Most of the Agreements were signed in September 2018, and the County now considers that pooling officially began effective October 1, 2018 for those districts which had submitted a completed Agreement by that date. Other districts are added in the month following completion of an Agreement.

Money from districts which 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 not invested by the

Treasurer as surplus cash.

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, 2020, Kittitas County had the following fair value measurements, based on monthly market prices obtained via the County's securities custodian, US Bank, as well as stated values for the LGIP account.

Investments by Fair Value Level as of December 31, 2020	Level 1-Quoted Prices in Active Markets for Identical Assets	Level 2-Significant Other Observable Inputs	Level 3-Significant Unobservable Inputs	Total
Corporate Notes	\$ 25,346,600.50	\$ -	\$ -	\$ 25,346,600.50
Federal Agency Coupon Securities	\$ 26,023,065.28	\$ -	\$ -	\$ 26,023,065.28
Treasury Coupon Securities	\$ 1,062,713.00	\$ -	\$ -	\$ 1,062,713.00
Federal Agency Callables	\$ 5,000,022.50	\$ -	\$ -	\$ 5,000,022.50
SUPRA National	\$ 1,084,078.00	\$ -	\$ -	\$ 1,084,078.00
Miscellaneous Coupon Securities -Kittitas SD #403 Bond	\$ 113,506.98	\$ -	\$ -	\$ 113,506.98
Municipal Discounts	\$ 1,879,020.00	\$ -	\$ -	\$ 1,879,020.00
Municipal Bonds	\$ 32,220,609.70	\$ -	\$ -	\$ 32,220,609.70
	\$ 92,729,615.96			\$ 92,729,615.96

Investments by Fair Value Level as of December 31, 2020	Level 1-Quoted Prices in Active Markets for Identical Assets
WA LGIP	\$ 54,078,875.88
Total Investments in Statement of Net Position	\$ 146,808,491.84

C. GAINS AND LOSSES ON INVESTMENTS

There were no significant gains or losses on the investments in 2020.

D. INVESTMENTS BY FUNDS

Fund	Total Investments
County Road	6,170,327
Special Revenue-Non-Major	12,695,682
Debt Service	34,368
Capital Projects	5,430,958
Total Governmental Funds	24,331,334
Enterprise Funds	5,328,466
Internal Service Funds	3,887,406
Total Proprietary Funds	9,215,872
Private Purpose Trust	7,503
External Investment Pool	73,983,762
TOTAL	107,538,471

Balance Sheet – Governmental Funds		
	County Road	Other Governmental Funds
Assets		
Investments	6,170,327	18,161,007

Proprietary Funds Statement of Net Position		
	Enterprise	Internal Service
Assets		
Investments	\$5,328,466	\$3,887,406

Trust and Custodial Funds Combining Balance Sheet	
Assets	
Private Purpose Trust	7,503
External Investment Pool	\$73,983,762

The amount of funds investment in the External Investment Pool for reporting purposes is \$73,983,762, this amount is accounted in detailed in all the custodial accounts. The summary by fund category is listed below

Custodial Type	Amount
Irrigation	291,047
Fire	8,226,417
School	63,310,958
Utility	1,583,421
TV	73,035
Cemetery	97,219
Water	319,625
Weed	39,684
Clearing	42,356
Total	73,983,762

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 2019 for the 2020 tax County levied the following property taxes on an assessed value of \$8,515,038,763. The Road district property value assessed was \$6,132,189,532.

Fund	Levy	Amount
General fund	0.992632	\$8,541,774.20
Mental Health/Development Disabilities	.024987	215,017.56
Veterans Relief	.005229	44,996.47
Total General fund Levy	1.022848	\$8,801,788.23
Road Levy	.994732	\$6,099,885.16
County Road Diverted	.035876	219,998.43
Total Road Levy	1.030608	\$6,319,883.59
Flood Control Regular Levy	.093316	803,000.71
GRAND TOTAL	2.146772	\$15,924,672.53

NOTE 5 – CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 is shown by asset type in the following table. The largest increase in the Governmental activities is in Construction in Progress in the amount of \$3,948,182 for the new construction of the Public Works Upper County Shop. In the Business Type Activities, the largest increase is in Construction in Progress in the amount of \$452,430 for the new Transfer Station.

GOVERNMENTAL ACTIVITIES (including Internal Service Funds)	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
Assets not being depreciated					
Land	7,178,201	-	-	-	7,178,201
Infrastructure - Gravel Roads*	3,962,916	740,840	-	1,124,831	5,828,588
Land - Easements & Right of Ways	5,594,649	329,829	138,956	945,455	6,730,977
Intangible Assets	2,004,345	179,095	287,204	-	1,896,236
Intangible Assets - Water Banks	-	-	-	-	-
Construction in Progress	3,404,436	5,972,107	576,791	(77,631)	8,722,122
Total	22,144,546	7,221,871	1,002,950	1,992,656	30,356,123
Assets Being Depreciated					
Buildings & Improvement	39,091,801	229,005	134,462	-	39,186,344
Improvements	2,620,486	315,993	-	-	2,936,479
Equipment	15,430,433	1,707,581	993,996	(22,160)	16,121,859
Infrastructure	166,169,006	1,807,311	3,356,358	-	164,619,960
Total	223,311,727	4,059,890	4,484,816	(22,160)	222,864,641
Grand Total	245,456,273	11,281,762	5,487,766	1,970,496	253,220,764
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
Buildings & Improvements	19,163,786	1,212,016	55,512	-	20,320,290
Improvements	1,876,610	87,545	-	-	1,964,155
Equipment & Machinery	9,556,440	1,302,790	604,957	22,160	10,232,113
Infrastructure	120,362,158	3,095,435	3,159,669	-	120,297,924
Total	150,958,994	5,697,786	3,820,138	22,160	152,814,483
Total Government Activities, net	94,497,279	5,583,975	1,667,628	1,992,656	100,406,282

BUSINESS TYPE ACTIVITIES	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
Assets not being depreciated					
Land	3,786,518	89,316	-	-	3,875,834
Intangible Assets	6,665,368	10,980	-	-	6,676,347
Construction in Progress	805,892	452,430	-	-	1,258,322
Total	11,257,778	552,725	-	-	11,810,503
Assets Being Depreciated					
Buildings & Improvement	1,389,478	-	-	-	1,389,478
Improvements	4,775,159	-	-	222,321	4,997,480
Equipment	1,881,579	25,561	19,021	-	1,888,119
Total	8,046,217	25,561	19,021	222,321	8,275,077
Grand Total	19,303,995	578,286	19,021	222,321	20,085,581
Less accumulated depreciation for:	Beginning Balance	Increase	Decrease		Ending Balance
Buildings & Improvements	966,532	36,473	-	-	1,003,005
Improvements	4,182,075	125,830	-	-	4,307,906
Equipment & Machinery	1,591,717	70,336	19,021	-	1,643,032
Total	6,740,325	232,639	19,021	-	6,953,942
Business Activities Capital Assets, net	12,563,670	345,647	-	222,321	13,131,638

B. ADJUSTMENTS

Prior year adjustments were made in the amount of \$1,992,656 in governmental activities, the biggest adjustments included several annexations for gravel roads. The \$222,321 in business type activities was for a prior year adjustment on the Solid Waste utilities on the Cle Elum Transfer station.

C. DEPRECIATION EXPENSE

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

Government Activities	
Function/Program	Amount
Government activities	\$718,978
Judicial Services	35,715
Public Safety	(120,929)
Physical Environment	3,245
Transportation	735,035
Health and Human Service	6,387
Culture and Recreation	477,057
Total	\$1,855,488

Depreciation expense was charged to the business activities as follows:

Business Activities	
	Amount
Solid Waste & Garbage	\$215,108
Community Development Services Public Safety	2,537
Community Development Services Economic Environment	(4,028)
Total	\$213,617

NOTE 6 - PENSION PLANS

The following table represents the aggregate pension amounts for all plans for the year 2020:

Aggregate Pension Amounts – All Plans	
Pension liabilities	\$(5,570,256)
Pension assets	\$1,725,191
Deferred outflows of resources	\$2,441,218
Deferred inflows of resources	\$(1,782,040)
Pension expense/expenditures	\$635,251

State Sponsored Pension Plans

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

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

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

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

Public Employees' Retirement System (PERS)

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

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

Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2020 were as follows:

PERS Plan 1		
Actual Contribution Rates	Employer	Employee*
January – August 2020		
PERS Plan 1	7.92%	6.00%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Total	12.86%	6.00%
September – December 2020		
PERS Plan 1	7.92%	6.00%
PERS Plan 1 UAAL	4.87%	
Administrative Fee	0.18%	
Total	12.97%	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 2020 were as follows:

PERS Plan 2/3		
Actual Contribution Rates	Employer 2/3	Employee 2*
January – August 2020		
PERS Plan 2/3	7.92%	7.90%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
Total	12.86%	7.90%
September – December 2020		
PERS Plan 2/3	7.92%	7.90%
PERS Plan 1 UAAL	4.87%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
Total	12.97%	7.90%

* For employees participating in JBM, the contribution rate was 19.75%.

The county actual PERS plan contributions were \$874,572 to PERS Plan 1 and \$1,186,024 to PERS Plan 2/3 for the year ended December 31, 2020.

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 and Cannabis Board, Parks and Recreation Commission, and Washington State Patrol),
- Washington State Counties,
- Washington State Cities (except for Seattle, Spokane, and Tacoma),
- Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.

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

Contributions

The **PSERS Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The Plan 2 employer rates include components to address the PERS Plan 1 unfunded

actuarial accrued liability and administrative expense currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates.

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2020 were as follows:

PSERS Plan 2		
Actual Contribution Rates	Employer	Employee
January – August 2020		
PSERS Plan 2	7.20%	7.20%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Total	12.14%	7.20%
September – December 2020		
PSERS Plan 2	7.20%	7.20%
PERS Plan 1 UAAL	4.87%	
Administrative Fee	0.18%	
Total	12.25%	7.20%

The county actual plan contributions were \$141,903 to PSERS Plan 2 and \$94,383 to PERS Plan 1 for the year ended December 31, 2020.

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 2020. 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 includes 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.

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF 2 basic salary earned for those services. The state contribution rate (expressed as a percentage of covered payroll) was 3.44% in 2020.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2020 were as follows:

LEOFF Plan 2		
Actual Contribution Rates	Employer	Employee
January – December 2020		
State and local governments	5.15%	8.59%
Administrative Fee	0.18%	
Total	5.33%	8.59%
Ports and Universities	8.59%	8.59%
Administrative Fee	0.18%	
Total	8.77%	8.59%

The county actual contributions to the plan were \$165,379 for the year ended December 31, 2020.

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, 2020, the state contributed \$76,297,643 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$93,090.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2020 with a valuation date of June 30, 2019. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary’s (OSA) *2013-2018 Experience Study* and the *2019 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2019 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2020. Plan liabilities were rolled forward from June 30, 2019, to June 30, 2020, reflecting each plan’s normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 2.75% total economic inflation; 3.50% salary inflation
- **Salary increases:** In addition to the base 3.50% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.4%

Mortality rates were developed using the Society of Actuaries’ Pub. H-2020 mortality rates, which vary by member status, as the base table. The OSA applied age offsets for each system, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society Actuaries, to project mortality rates for every year after the 2010 base table.

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.

- OSA updated its demographic assumptions based on the results of its latest demographic experience study. See OSA’s 2013-2018 Demographic Experience Study at leg.wa.gov/osa.
- OSA updated the Early Retirement Factors and Joint-and-Survivor factors used in its model to match the ones implemented by DRS on October 1, 2020. These factors are used to value benefits for members who elect to retire early and for survivors of members that die prior to retirement.
- The valuation includes liabilities and assets for Plan 3 members purchasing Total Allocation Portfolio annuities when determining contribution rates and funded status.
- OSA simplified its modeling of medical premium reimbursements for survivors of duty-related deaths in LEOFF 2.
- OSA changed its method of updating certain data items that change annually, including the public safety duty-related death lump sum and Washington state average wage. OSA set these values at 2018 and will project them into the future using assumptions until the next Demographic Experience Study in 2025. See leg.wa.gov/osa for more information on this method change.

Discount Rate

The discount rate used to measure the total pension liability for all DRS plans was 7.4 percent.

To determine that rate, an asset sufficiency test was completed to test whether each pension plan’s fiduciary net position was sufficient to make all projected future benefit payments for current plan members. Based on OSA’s 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 7.4 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 7.4 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 (CMA’s) and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the CMA’s and their target asset allocation to simulate future investment returns at various future times.

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, 2020, 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%	2.20%
Tangible Assets	7%	5.10%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%

	100%	
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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 7.4 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 (6.4 percent) or 1-percentage point higher (8.4 percent) than the current rate.

	1% Decrease (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PERS 1	\$5,038,480	\$4,022,556	\$3,136,566
PERS 2/3	9,630,205	1,547,700	(5,108,247)
PSERS 2	437,052	(40,147)	(417,825)
LEOFF 1	(135,890)	(166,952)	(193,825)
LEOFF 2	(30,054)	(1,518,100)	(2,736,513)

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, 2020, the county reported a total pension liability of \$5,570,256 and total pension assets of \$1,725,191 for its proportionate share of the net pension liabilities and assets as follows:

	Liability	Assets
PERS 1	\$4,022,556	-
PERS 2/3	1,547,700	-
PSERS 2		40,147
LEOFF 1		166,944
LEOFF 2		1,518,100
TOTAL	5,570,256	1,725,191

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	Total LEOFF Assets
Employer’s proportionate share	166,944	1,518,100	1,685,044
State’s proportionate share of the net pension asset associated with the employer	1,129,206	970,710	2,099,916
TOTAL	1,296,151	2,488,810	3,784,960

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

	Proportionate Share 6/30/19	Proportionate Share 6/30/20	Change in Proportion
PERS 1	.111655%	.113936%	(.002281%)
PERS 2/3	.118637%	.121014%	(.002377%)

PSERS 2	.363890%	.291763%	.072127%
LEOFF 1	.008650%	.008840%	(.000190%)
LEOFF 2	.079493%	.074422%	.005071%

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 2020. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2020, 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 2020, the state of Washington contributed 39 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 61 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2020, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2019, with update procedures used to roll forward the total pension liability to the measurement date.

Pension Expense

For the year ended December 31, 2020, the county recognized pension expense as follows:

	Pension Expense
PERS 1	\$295,565
PERS 2/3	205,749
PSERS 2	91,802
LEOFF 1	(11,946)
LEOFF 2	84,858
TOTAL	666,028

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2020, 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	\$ -	\$ (22,396)
Changes of assumptions	\$ -	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ -
Contributions subsequent to the measurement date	\$ 450,173	\$ -
TOTAL	\$ 450,173	\$ (22,396)

PERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 554,054	\$ (193,964)
Net difference between projected and actual investment earnings on pension plan investments	\$ -	\$ (78,601)
Changes of assumptions	\$ 22,044	\$ (1,057,213)
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 209,601	\$ (15,187)
Contributions subsequent to the measurement date	\$ 610,166	\$ -
TOTAL	\$ 1,395,865	\$ (1,344,965)

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 55,159	\$ (3,002)
Net difference between projected and actual investment earnings on pension plan investments	\$ 2,146	\$ -
Changes of assumptions	\$ 205	\$ (75,891)
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 5,059	\$ (11,774)
Contributions subsequent to the measurement date	\$ 72,882	\$ -
TOTAL	\$ 135,452	\$ (90,667)

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	\$ -	\$ (1,746)
Changes of assumptions	\$ -	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ -	\$ -
Contributions subsequent to the measurement date	\$ -	\$ -
TOTAL	\$ -	\$ (1,746)

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 210,054	\$ (26,925)
Net difference between projected and actual investment earnings on pension plan investments	\$ -	\$ (16,920)
Changes of assumptions	\$ 2,199	\$ (235,069)
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 157,270	\$ (43,351)
Contributions subsequent to the measurement date	\$ 90,205	\$ -
TOTAL	\$ 459,729	\$ (322,266)

GRAND TOTAL ALL PLANS	\$ 2,441,219	\$ (1,782,040)
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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, 2020.

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
2021	\$ (101,634)
2022	\$ (3,197)
2023	\$ 31,011
2024	\$ 51,423
2025	\$ -
Thereafter	\$ -

Year ended December 31:	PERS 2/3
2021	\$ (591,472)
2022	\$ (102,778)
2023	\$ 78,239
2024	\$ 160,128
2025	\$ (44,991)
Thereafter	\$ (58,391)

Year ended December 31:	PSERS 2
2021	\$ (12,526)
2022	\$ (4,300)
2023	\$ 2,634
2024	\$ 8,722
2025	\$ (3,658)
Thereafter	\$ (18,970)

Year ended December 31:	LEOFF 1
2021	\$ (6,234)
2022	\$ (325)
2023	\$ 1,772
2024	\$ 3,040
2025	\$ -
Thereafter	\$ -

Year ended December 31:	LEOFF 2
2021	\$ (77,995)
2022	\$ (5,845)
2023	\$ 31,644
2024	\$ 59,969
2025	\$ (1,028)
Thereafter	\$ 40,513

*See Required Supplementary Information

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, 2020, 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 \$20 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 2020, Kittitas County selects a per-occurrence deductible of \$25,000.

Members make an annual contribution to fund the Pool. The Pool acquires excess and reinsurance for further protection from larger losses. For the first \$10,000,000 of coverage, the Pool acquires reinsurance. The reinsurance agreements are written with self-insured retentions (“SIRs”) equal to the amount of the layer of coverage below. For 2019-20, the Pool’s SIR was \$2,000,000. The reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$30 million (lowest reinsured layer), and \$50 million (second layer). The Pool purchases excess coverage for the additional \$10,000,000 with an aggregate limit of \$100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. Sixteen of the Pool’s 26 member counties group purchase an additional \$5,000,000 policy in excess of the pooled \$20,000,000.

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 2019-20, 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. The Pool carries a \$100,000 per claim deductible, while each participating county is responsible for paying their selected deductible within the Pool’s 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 carries a \$100,000 per claim SIR, while participating member counties do not have deductibles.

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 \$100,000, 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 2019-20, the WCRP's assets increased to \$61 million while its liabilities decreased to \$36.3 million. The Pool's net position was \$24.7 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, 2020 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.

C. UNEMPLOYMENT COMPENSATION

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$47,177 in unemployment charges in 2020. The County also contracts with TALX Corporation to assist with the claims handling, and in 2020, we paid \$2,829.

NOTE 8 – SHORT TERM DEBT

Kittitas County had no outstanding short-term debt as of December 31, 2020, and no short-term debt activities during 2020.

NOTE 9 - LONG-TERM DEBT

A. LONG TERM DEBT – GOVERNMENTAL TYPE

LIMITED TAX G.O. & REFUNDING BONDS 2010 REDEMPTION CONVERTED TO NEW LIMITED TAX G.O. & REFUNDING BONDS 2020

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 2010 Bonds were subject to redemption, at the option of the County, prior to their stated maturity, on any date on or after June 1, 2020. On January 21, 2020, resolution 2020-010 was passed for the redemption of the 2010 bonds on June 1, 2020. The Board determined there would be a debt service savings by refunding the 2010 Bonds through the issuance of a new limited tax general obligation refunding bond. Therefore, the County issued bonds in the amount of \$6,643,000.

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, 2020	10 years June 2020-2030	1.910%	\$6,643,000	582,000

The bond debt service requirement to maturity is as follows:

Year Ending December 31	Principal	Interest
2021	556,000	115,765
2022	561,000	105,146
2023	581,000	94,430
2024	585,000	83,333
2025	604,000	72,160
2026	616,000	60,623
2027-2030	2,558,000	123,157
TOTAL	\$6,061,000	\$654,614

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	\$147,000

The bond debt service requirement to maturity is as follows:

Year Ending December 1	Principal	Interest
2021	149,000	22,385
2022	152,000	19,584
2023	155,000	16,483
2024	158,000	12,934
2025	162,000	8,968

2026	167,000	4,643
TOTAL	\$943,000	\$84,997

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	\$81,000

The bond debt service requirement to maturity is as follows:

Year Ending December 1	Principal	Interest
2021	83,000	38,877
2022	85,000	36,479
2023	88,000	33,810
2024	91,000	30,712
2025	94,000	27,199
2026-2027	201,000	42,506
2028-2032	560,000	49,419
TOTAL	\$1,202,000	\$259,002

B. LONG TERM LIABILITIES – BUSINESS TYPE

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
2021	75,000	750
2022	75,000	375
TOTAL	\$150,000	\$1,125

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 \$8,605,177,145 and the debt limits for the County as of December 31, 2020 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$107,707,205
General Purposes – with a vote of the people	215,129,429

NOTE 10 – LEASES

A. OPERATING LEASES

The county ended the only non-cancelable operating lease of a postage machine in 2018. Total cost for operating leases was \$4,997.96 for the year ended December 31, 2020. There will be no non-cancelable operating leases in 2020.

B. CAPITAL LEASES

The county leases office equipment under non-cancelable capital leases for governmental activities. There were no down payments processed for any of the current leases. 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.

The following table is a listing of the outstanding debt on the capital leases for 2020:

Asset	Governmental Activities
Postbase 45-UDC	5,044
Xerox Altalink C8045-UDC	7,853
Canon IR6565-Treasurer	167
Canon IR-ADV C5550i-Prosecutor	9,083
Election System-Auditor	30,909
Canon C5560i III-Auditor	10,515
Mail Machine-Centormail 140-Auditor	6,693
Xerox AltaLink C8055H2 (2), C8045H2 (1) Copiers-Sheriff	23,640
Sharp MX3070N (1), MXM465N (2) Copiers-Sheriff	8,931
Sharp MX465N Copier – Sheriff	2,304
Canon IR 6565III- Juvenile/Clerk/Sup Court	6,836
Canon IRC5540I- Event Center	4,085
Canon c5550A – Public Health	3,032
Canon IR-ADV C3530IV2-Assessor	4,928
Canon IR-ADV C5560IV2+4 scanners-LDC	8,537
Canon IRA C5560i II-Commissioners	10,725
Total	\$143,283

Asset	Business-Type Activities
Konica Minolta BH, C558-CDS	5,075
Total	\$5,075

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2020, are as follows:

Year Ending December 31	Governmental Activities
--------------------------------	--------------------------------

2021	82,253
2022	30,115
2023	22,084
2024	12,453
2025	2,472
Total Minimum Lease Payments	\$149,377
Less: Interest	(1,018)
Present Value of Minimum Lease Payments	\$148,358

NOTE 11 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2020, the following changes occurred in long-term liabilities: The Limited Tax General Obligation bond 2010 was refinanced in a new Limited Tax General Obligation bond 2020 in January 2020. There were five departments that upgraded their copiers which contributed to an increase in leases of \$80,593. 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 2020 is \$3,992,770. 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 \$72,463 and the Business type was estimated at \$10,893 due within one year. Total vacation, sick leave and compensatory time pay-off recorded during 2020 for all Governmental Funds was \$58,101. At this time, the liability to the Proprietary Funds for unused vacation, sick leave and compensatory time is \$344,554.

The landfill closure cost liability has been reported for Business-Type Activities (See Note 18).

	Beginning Balance 01/01/20	Additions	Adjustments	Reductions	Ending Balance 12/31/20	Due Within One Year
Governmental Activities						
Bonds Payable:						
Revenue/Assessment Bonds	\$8,883,000	6,643,000	(6,510,000)	\$810,000	\$8,206,000	\$788,000
Capital Leases	153,458	80,593	(2,632)	88,135	143,283	78,467
Compensated Absences	3,057,691	935,079	-	-	3,992,770	72,463
Other Post Employment Benefits-GASB 75	3,473,105	115,619	-	-	3,588,724	149,424
Pension Liabilities	5,391,466	83,218	-	-	5,474,684	-
Total	\$20,958,719	\$7,857,509	\$(6,512,632)	\$898,135	\$21,405,461	\$ 1,088,354
Business-Type Activities						
Capital Leases	7,843	-	-	2,768	5,075	2,768
Compensated Absences	239,568	104,986	-	-	344,554	\$10,893
Pension Liabilities	54,432	41,140	-	-	95,572	-
Long-Term Liabilities	225,001	-	-	75,000	150,001	75,000
Landfill Closure Cost	1,168,214	66,094	(307,398)	45,260	881,649	163,762
Total	\$ 1,695,059	\$212,220	\$(307,398)	\$123,028	\$ 1,476,851	\$252,422
GRAND TOTAL	\$22,653,778	\$8,069,728	\$(6,820,030)	\$1,021,163	\$22,882,313	\$1,340,776

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 9, 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 2020 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, 2020

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 matter.

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. The appeal has been concluded and is being remanded back to the Superior Court for any penalties resulting from that courts determination.

3. Paula Hocter vs Kittitas County

United States District Court for the Eastern District of Washington – Civil Action 1:19-cv-03201-SAB – KC Claim #201909090025.

This started as a claim for damages with Kittitas County in the amount of \$850,000.00. Claim for Damages was denied by Kittitas county and a formal complaint was filed with the US District Court at Yakima. Paula Hocter had some health issues that caused her to take leave from her job. While she was on leave, she decided to not come back due to the requirements of the position she was assigned to. The matter is being handled by Risk Pool.

4. Brooks Abel vs Grant Co, et al

King County Superior Court
Cause No.: 20-2-07874-35EA

This is a personal injury claim for damages against Grant County Public Utility District, Kittitas County and the State of Washington. It is a matter of an individual jumping off a boat into the water, causing harm to their spinal cord. The case is being handled by Risk Pool retained counsel.

5. Lambert v. Kittitas County, et al.

Yakima County Superior Court
Cause No. 20-2-00874?

This is a Complaint for Declaratory and Injunctive relief regarding the medical debt of an individual incarcerated in the Kittitas County Corrections Center. Specifically, Plaintiff asks for his medical debt,

believed to approximately \$11,000, to be extinguished. This case is being handled by the Kittitas County Prosecutor's Office.

6. Stacy Hammond v. Kittitas County

Ex-Parte Motion for Temporary Injunction to stop Kittitas County from disbursing funds to the Ellensburg School District claiming that the community has not had the opportunity to provide comment on the action. The case is being litigated by the Kittitas County Prosecutor's Office.

**PENDING CLAIMS FOR DAMAGES AGAINST KITTITAS COUNTY
THROUGH DECEMBER 31, 2020**

1. Brooks Abel

Claim for damages filed February 18, 2020, alleging that the County was responsible for an individual diving off a boat and injuring his spinal cord. The claim for damages was seeking no less than \$25,000,000.00. Claim was referred to Risk Pool and was denied. He then filed a complaint with the Kittitas County Auditor's Office on July 6, 2020.

2. Monica Mersinger

Civil Service Commissioner fell and injured herself in the Board of County Commissioners auditorium on June 09, 2020. A claim for damages was filed. Referred to Risk Pool and the claim was paid for \$223.23 on 2/1/2021.

3. Event Center Vandalism

County property, at the event center was vandalized on 12/4/2020 (Frontier Village) and 12/17/2020 (North Ticket Office). Referred to Risk Pool and estimated damages total approximately \$115,789.68 for repairs. The County's financial responsibility is for its deductible of \$5000.

4. Puget Sound Energy

Claim for damages alleging Kittitas County Public Works employee hit a Padmount Transformer with a backhoe causing damage. The amount of damages alleged is \$7,151.69. Claim has been referred to Risk Pool. The County PW Department is in the process of working with PSE to correct the situation by adding snow polls as a protection for County PW drivers and PSE property and the costs of these revisions will go against the claim of PSE.

5. Shawn Headland

Claim for damages alleging the County's negligence in preventing the death of an inmate in its custody. Claim has been referred to Risk Pool assigned to Risk Pool retained counsel. Claim is seeking damages of \$15 million.

**NOTE 13 – CONSTRUCTION & OTHER SIGNIFICANT
COMMITMENTS**

Kittitas County has active construction projects as of December 31, 2020, which have arrangements for future projects. Those projects include:

Project	Start Date	End Date	Estimated amount of Project
Vantage Hwy at Coleman Creek Culvert Replacement	9/11/2020	6/30/2021	793,810
Upper County Public Works Shop	6/1/2020	5/31/2021	5,277,078
Transfer Station Siting Project	2016	2021	1,691,104
Pump Septage Pond	7/14/2020	2021	344,952
TOTAL			8,106,944

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

Project	Spent to date	Remaining Commitment
Vantage Hwy at Coleman Creek Culvert Replacement - Belsaas & Smith Construction	675,502	118,308
Upper County Public Works Shop - Blew's Construction, Inc.	3,212,815	2,064,263
SW-Ellensburg Transfer Station Siting Project	1,130,481	560,623
Pump Septage Pond	335,320	9,632
TOTAL		2,752,826

Of the committed balance, Kittitas County will not need to raise the \$2,182,571 for future financing.

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, 2020 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	Water Mitigation	Equipment Rental & Revolving	All Others		
General Fund	-	17,625	405,070	-	-	\$13,116	\$435,811	
County Road	31,282	-	-	-	191,778	-	\$223,060	
Solid Waste	6,536	-	1,154	-	-	-	\$7,689	
Community Development Services	10,253	-	-	-	-	-	\$10,253	
Water Mitigation	-	-	-	-	-	1,068	\$1,068	
Equipment Rental & Revolving	5,377	15,756	-	-	-	-	\$21,133	
All Others	135,669	5,963	-	292	327	5,000	\$147,251	
Total	\$189,117	\$39,344	\$406,224	\$292	\$192,104	\$19,184	\$846,265	

B. INTERFUND TRANSFERS

Interfund transfers during 2020 included contributions between funds. The balances were as follows:

Transfer From

Transfer To		General Fund	Road	Non Major Government	TOTAL
	General Fund	-	-	-	\$-
	Community Development Services	405,070	-	-	\$405,070
	Water Mitigation	-	-	-	\$-
	ER&R	-	71,009	-	\$71,009
	Dental Self Insurance Program	1,820	-	-	\$1,820
	Non-Major Governmental	491,442	-	699,828	\$1,191,270
	TOTAL	\$898,332	\$71,009	\$699,828	\$1,669,169

NOTE 15 – RECEIVABLE AND PAYABLE BALANCES

A. RECEIVABLES

Receivables at December 31, 2020 were as follows:

		Type								
	Accounts	Court	Employee	Interest	Unbilled	Assessments	Rent	Taxes	Total	
Funds	General	\$127,745	\$1,731,683	\$1,009	\$32,271	\$8,241	\$25,379	\$24,309	\$195,986	\$2,146,622
	Non Major Governmental	9,057	148,945	-	23,264	-	17,504	-	24,642	223,411
	Road	34,939	-	-	5,238	-	-	-	162,789	202,966
	Solid Waste	653,117	-	-	2,735	-	-	-	-	655,852
	Community Development Services	-	-	-	1,372	-	-	-	-	1,372
	Water Mitigation	-	-	-	447	-	-	-	-	447
	Equipment Rental & Revolving	-	-	-	3,211	-	-	-	-	3,211
	Dental Self Insurance Program	(103)	-	-	-	-	-	-	-	(103)
	Unemployment				134					134
	Total	\$824,755	\$1,880,628	\$1,009	\$68,670	\$8,241	\$42,882	\$24,309	\$383,416	\$3,233,910

B. PAYABLES

Payables at December 31, 2020 were as follows:

		Type						
	Vouchers	Salaries	Retainage	Due to Other Governmental	Deposits	Total		
Funds	General	\$470,256	\$21,830	\$3,605	\$13,238	\$21,240	\$530,169	
	Non Major Governmental	1,047,705	28,533	-	64,050	116,975	1,257,264	
	Road	157,446	357,194	-	79	7,896	522,615	
	Solid Waste	375,490	20,845	11,917	101	-	408,353	
	Community Development Services	28,465	2,004	-	-	-	30,469	
	Water Mitigation	3,312	-	-	-	-	3,312	

Equipment Rental & Revolving	645,226	42,172	-	4,925	-	692,323
Unemployment	5,559	-	-	-	-	5,559
Total	\$2,733,459	\$472,579	\$15,522	\$82,393	\$146,111	\$3,450,065

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 2020 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$60,530	\$60,530
Tour Fees	30	30
Other	11,014	15,425
Total Revenues	71,574	75,985
City of Ellensburg Support	\$121,175	\$103,969

B. Snoqualmie Pass Utility District

The E. R. & R. Fund and the Snoqualmie Pass Utility District constructed a joint shop at Hyak in 2014. Both parties own ½ of the building and have joint responsibility for the small common entrance area. An Interlocal Agreement has been drafted to materialize the relationship between the Public Works ER&R fund and Snoqualmie PUD. Snoqualmie PUD handles shared expenses including insurance and utilities, billing the Public Works ER&R fund annually. The ER&R Fund collects quarterly payments for a reserve fund to cover Roofing (45 year warranty), Siding (20 year warranty), Driveway & Parking Lot Maintenance, Mechanical and Heating Unit, and Garage doors with openers. At the end of 2020 the fund total held by Public Works ER&R for the Hyak joint shop reserve was \$57,196.

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

The following table represents the aggregate OPEB amounts for all plans subject to the requirements for GASB Statement 75 for the year 2020:

Aggregate OPEB Amounts-LEOFF 1	
OPEB liabilities	\$3,588,724
OPEB assets	-
Deferred outflows of resources	74,714
Deferred inflows of resources	-
OPEB expenses/expenditures	\$273,338

A. PLAN DESCRIPTION

In addition to the retirement described in the Pension note 6 above, the County provides certain medical insurance benefits for retired LEOFF 1 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. Benefits include: LEOFF 1 supplemental premiums, Reimbursement of Medicare Plan B and payments of Medical claims approved by the Kittitas County Disability Board as authorized by RCW 41.26.110.

At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	7
Inactive employees entitled to but not yet receiving benefits	0
Active employees	0
Total	7

In 2020, expenditures of \$57,601 for medical premiums and billings were recognized for post-employment health benefits. The program is funded "pay as you go" there is no qualifying trust.

B. ASSUMPTIONS AND OTHER INPUTS

Kittitas County pays medical supplemental premiums which increased on 1/1/2020 from \$416.00 to \$434.50 per retiree. Premium renewal adjustments are usually known October or November 2020 and are factored into the 2021 Budget. The Office of the State Actuary (OSA) provided an AMM Online Tool in the form of a downloadable spreadsheet that allows eligible employers to determine their Other Post-Employment Benefits (OPEB) liability under the Governmental Accounting Standards Board (GASB) Statement No. 75. The AMM Online Tool is intended to be used by local employers in Washington State who cover less than 100 total LEOFF1 members and do not have a dedicated OPEB Trust Fund for LEOFF1. The total utilizes the measurement date of 6/30/20. We have utilized this tool here.

Amounts determined are developed from the 2007-2012 Demographic Experience Study and 2017 Economic Experience Study performed by OSA. OSA will complete a new economic and demographic experience study in the fall of 2019 and 2020.

The following presents the total OPEB liability of Kittitas County calculated using the current healthcare cost trend rate of 6.8 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.8 percent) or 1-percentage point higher (7.8 percent) than the current rate.

	1% Decrease (5.8%)	Current Healthcare Cost Trend Rate (6.8%)	1% Increase (7.8%)
Total OPEB Liability	\$3,244,777	\$3,588,724	\$3,982,666

The following presents the total OPEB liability of Kittitas County calculated using the discount rate of 3.5 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.5 percent) or 1-percentage point higher (4.5 percent) than the current rate.

	1% Decrease (2.5%)	Current Discount Rate (3.5%)	1% Increase (4.5%)
Total OPEB Liability	\$4,014,503	\$3,588,724	\$3,226,351

The source of assumptions is as follows:

Discount Rate	
Beginning of Measurement Year	3.50%
End of Measurement Year	2.21%
Healthcare Trend Rates	
Medical Costs	Initial rate is 6%, trends down to about 5% in the 2020's
Long-Term Care	4.5%
Medicare Part B Premiums	Approximately 5%, varies by year

Mortality Rates (assume 100% male population)	
Base Mortality Table	RP-2000 Mortality Table
Age Setback	+1 year Healthy / -2 year Disabled Blended 50% / 50% Healthy/ Disabled
Mortality Improvements	100% Scale BB
Project Period	Generational
Medical Participation Rate	100%

C. CHANGES IN THE TOTAL OPEB LIABILITY

The County has elected to calculate the OPEB Liability and related information using the alternative measurement method permitted by GASB Statement 75 for employers in plans with fewer than one hundred total plan members.

LEOFF 1	
Total OPEB Liability at 01/01/2020	\$3,473,105
Interest	118,822
*changes of assumptions	154,516
Benefit payments	(157,719)
Total OPEB Liability at 12/31/2020	\$3,588,724

At December 31, 2020, the County's reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Payments subsequent to the measurement date	\$74,714	\$0
TOTAL	\$74,714	\$0

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 continues to accept construction demolition at its limited purpose landfill. The limited purpose landfill is expected to be operational until 2024 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 2019, the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$106,765. The 2020 actual costs for post-closure care was \$45,260 leaving a liability of \$61,505. As required by federal, state, and local regulations, cash in the amount of \$881,962 has been restricted for post-closure care. The tip fee for the post-closure cash reserve for 2020 was \$60,762 (39,201 tons of garbage at \$1.55 per ton), which will be placed into the reserve in 2021. 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 2021.

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	(54,722)	2018	673,024
12/31/18	166,604	(59,839)	2019	748,389
12/31/19	106,765	(45,260)	2020	881,962
12/31/20	61,505			

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 2024 with post-closure activities to occur through 2044. The total cost of completing post-closure for the 20 year period is \$242,760 (2004 dollars). The total landfill capacity is 698,157 cubic yards. The total amount of capacity used through December 31, 2020 is 497,209 cubic yards. A new site life analysis will be completed in 2021 for the remaining life.

The recorded liability for December 31, 2020 is calculated as follows:

Total Closure Cost	\$1,151,607.00	(\$908,847 + 242,760 post-closure)
x	<u>497,209.00</u>	Cumulative capacity used thru 12-31-20
	572,589,364,863.00	
÷	<u>698,157.00</u>	Total landfill capacity
	820,144.13	Estimated liability for post-closure
-	1,061,448.91	2009 thru 2018 Total recorded liability
-	<u>(307,398.43)</u>	2019 Est liability recorded 1/2/2020 as prior period adjustment
	\$ 66,093.65	2020 Total liability

As required by federal, state, and local regulations, cash in the amount of \$405,529 has been restricted for post-closure care. The tip fee of \$2.44 per ton for the post-closure cash reserve for 2019 was \$15,903, which will be placed into the reserve in 2021.

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. COVID-19 PANDEMIC

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function. In May 2020, the Governor announced a county-based phased reopening plan that allows for flexibility and local control to address COVID-19 activity. The secretary of the state's Department of Health reviews and approves county applications to move to a new phase. The secretary may approve a county to move entirely to a new phase or may approve only partial or modified reopening. Kittitas County has been monitoring their fiscal health regarding the loss of any revenue due to any economic outcome. With the help of the CARES federal funding we are going to be stable through 2020.

2. IMPLEMENTATION OF GASB STATEMENT 84 - FIDUCIARY ACTIVITIES

The implementation date for GASB Statement 84 – Fiduciary activities was for reporting periods beginning after December 15, 2018. The Governmental Accounting Standards Board proposed April 15 to postpone the effective dates of provision in almost all Statements and Implementation Guides due to be implemented by state and local governments for fiscal years 2019 and later.

Kittitas County implemented GASB Statement 84 – Fiduciary activities in 2020. An evaluation of the County's fiduciary activities was performed relating to the implementation and the Governmental and Enterprise funds were not affected, except the General Fund. Kittitas County maintains two clearing funds for Payroll and Claims (Accounts Payable). The assets and liabilities were added to the General Fund for

reporting purposes.

	From		To
	Payroll Fund	Claims Fund	General Fund
ASSETS			
Cash	717,195	470,895	1,186,326
Receivables	535,100	-	535,100
LIABILITIES			
Due to other Governments	1,252,295	470,895	1,723,190

3. 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 treated as capital items but are not capitalized, i.e.; see Note 1- E (6). The following amounts were adjusted for reporting purposes from operating to capital totaling the following:

County Road Transportation	\$1,174,617
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4. NEGATIVE FUND BALANCE

Misdemeanant Probation has a negative fund balance in the amount of \$6,566. After review of this funds revenues and expenses it was determined that this fund was not self-supporting. After recommendations from the District Court Judges to the Board of County Commissioners, during the 2021 budget process this fund was closed and moved into the General Fund.

5. ADJUSTMENTS GOVERNMENTAL FUNDS

The governmental activities had adjustment of \$2,838,770 is made up of a prior year and current year adjustment as follows:

- Adjustments of \$250,000 in the Equipment Rental and Revolving fund for the future purchase of equipment. Contributed Capital reduced the current net position by \$2,403,418.
- In Elections Security Fund there is an adjustment to fund balance in the amount or (\$882); in EIS Trust there is an adjustment to fund balance in the amount of \$452; and in Public Health Fund increased by \$1,068 due to prior year revenue, for a total adjustment of \$638.
- In County Road Capitalized Assets prior year adjustment in the amount of \$1,992,656 due to roads being annexed in and out of the County
- Capital Assets for prior year adjustment in the amount of (\$22,160), was for Event Center in the amount of (\$5,000) and (\$17,160) was for Facilities Maintenance. Both assets should have been removed in 2019.
- In various governmental funds in the amount of (116,952) and \$69,038 in Internal Service funds for prior year adjustment for insurance premiums (see #6 below).

6. ADJUSTMENTS – PROPRIETARY FUNDS

The Net Position account was adjusted in the Proprietary funds – Business Type in the amount of \$222,321 for Solid Waste Capital Assets from a prior period. There was a prior year premium in the amount of \$44,586

Internal Service funds in the amount of \$250,000 for a future capital purchase and the prior year premium for insurance in the amount \$69,038.

In 2020, \$2,403,418 was moved from net position to Contributed Capital.

7. PREPAID INSURANCE – PRIOR PERIOD ADJUSTMENT

Kittitas County’s general liability, property, and cyber security insurance policies coverage is from October through September. In 2020, the County applied the portion of premium that would have applied to 2021 and reported this premium as a prepaid item, and the premium portion paid in 2020, for 2019 was reported as a prior period adjustment. These adjustments affected most funds.

Fund	Description	Amount
Governmental Funds		
General Fund	PRIOR YEAR - INSURANCE PREPAY	(250,134)
County Road	PRIOR YEAR - INSURANCE PREPAY	60,357
Other Governmental Funds		
Airport	PRIOR YEAR - INSURANCE PREPAY	2,559
Community Services	PRIOR YEAR - INSURANCE PREPAY	2,316
Flood Control	PRIOR YEAR - INSURANCE PREPAY	14,776
Public Facilities	PRIOR YEAR - INSURANCE PREPAY	38
Recreation	PRIOR YEAR - INSURANCE PREPAY	126
Public Health	PRIOR YEAR - INSURANCE PREPAY	19,601
3-10s Sales Tax	PRIOR YEAR - INSURANCE PREPAY	14,378
Noxious Weed	PRIOR YEAR - INSURANCE PREPAY	11,915
Misdemeanant Probation	PRIOR YEAR - INSURANCE PREPAY	7,118
Total Other Governmental Funds		72,826
Total Governmental Funds		(116,952)
Enterprise Funds		
Solid Waste	PRIOR YEAR - INSURANCE PREPAY	28,741
Community Development Services	PRIOR YEAR - INSURANCE PREPAY	15,844
Total Enterprise Funds		44,585
Internal Service Funds		
Equipment Rental Revolving	PRIOR YEAR - INSURANCE PREPAY	69,038

B. SUBSEQUENT EVENTS

1. FUND ACTIVITY

NEW UPPER COUNTY PUBLIC WORKS SHOP

On August 31, 2018, 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 construction has started on the building.

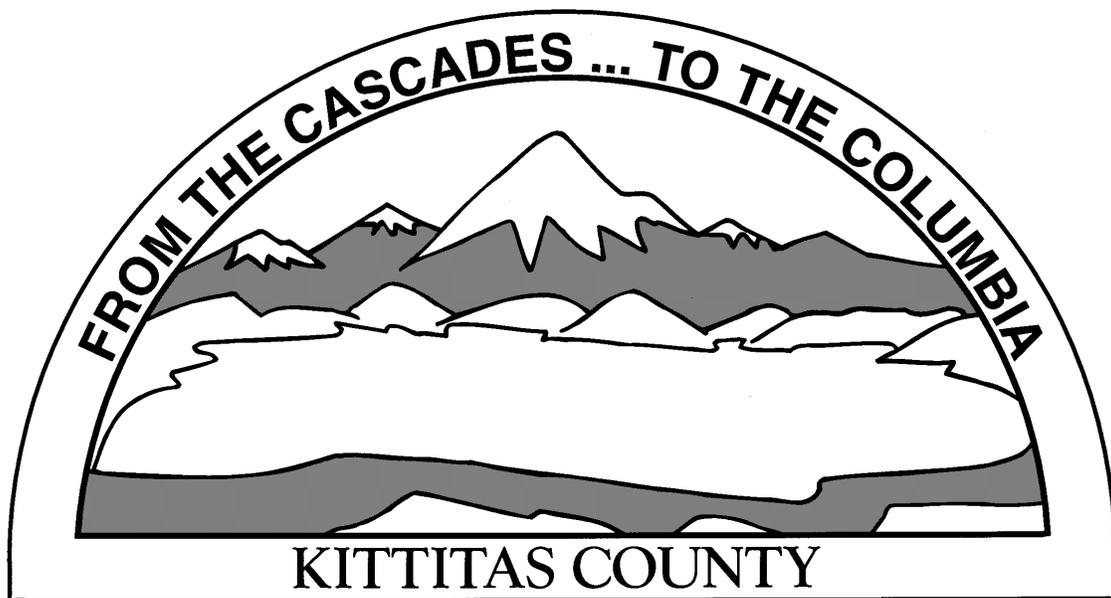
2. SOLID WASTE PROJECTS

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.

Kittitas County selected the US 97/Old Highway 10 site for the new Ellensburg Transfer Station in August 2018. The relocated station will provide all the same services (transfer station, compost facility, moderate risk waste facility, and recycling depot) that are at the existing Ellensburg Transfer Station, will be closed. As of April 2019, permitting for the new solid waste transfer station site is currently underway. Kittitas County is working to obtain environmental and land use permits necessary for development of the proposed solid waste transfer station at the new site. Additionally, the Public Works department plans to take advantage of the new site by re-locating its Lower County Maintenance Shop to the northeast corner of the site.

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, 2020**

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 14,609,000	\$ 14,681,918	\$ 17,833,831	\$ 3,151,913
Licenses & Permits	258,300	269,504	282,624	13,120
Intergovernmental	3,638,610	7,741,102	6,877,436	(863,666)
Charges for Services	4,129,209	4,318,429	4,023,337	(295,092)
Fines & Forfeits	1,635,115	1,635,115	1,336,754	(298,361)
Miscellaneous	2,477,985	2,479,428	1,773,313	(706,115)
Total Revenues	<u>26,748,219</u>	<u>31,125,496</u>	<u>32,127,297</u>	<u>1,001,801</u>
Expenditures				
General Governmental	10,899,411	12,069,393	9,841,699	2,227,694
Judicial	2,771,479	2,812,870	2,592,889	219,981
Security of Persons and Property	11,283,505	11,763,441	10,333,028	1,430,413
Physical Environment	131,043	131,715	101,712	30,003
Transportation	-	4,555	4,554	1
Economic Environment	50,100	2,261,695	2,268,822	(7,127)
Mental & Physical Health	617,621	1,190,954	1,135,594	55,360
Culture & Recreation	2,471,006	2,418,091	1,419,169	998,922
Debt Service	98,626	103,141	88,030	15,111
Capital Outlay	1,030,107	1,602,993	1,730,166	(127,173)
Total Expenditures	<u>29,352,898</u>	<u>34,358,848</u>	<u>29,515,664</u>	<u>4,843,184</u>
Excess (Deficit) Revenues over Expenditures	(2,604,679)	(3,233,352)	2,611,633	5,844,985
Other Financing Sources (Uses)				
Restitution	700	700	797	97
Other Loan/Bond Proceeds	-	-	-	-
Sale of Fixed Assets	5,000	5,000	4,631	(369)
Transfers In	150,000	150,000	-	(150,000)
Transfers Out	(1,004,667)	(1,141,807)	(898,332)	243,475
Total Other Financing Sources (Uses)	<u>(848,967)</u>	<u>(986,107)</u>	<u>(892,904)</u>	<u>93,203</u>
Net Change in Fund Balance	(3,453,646)	(4,219,459)	1,718,729	5,938,188
Fund Balance, January 1	15,640,948	16,406,761	25,059,024	8,652,263
Fund Balance, December 31	<u>\$ 12,187,302</u>	<u>\$ 12,187,302</u>	<u>\$ 26,777,753</u>	<u>\$ 14,590,451</u>

KITTITAS COUNTY, WASHINGTON

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020**

County Road

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 6,119,518	\$ 6,119,518	\$ 6,148,991	\$ 29,473
Licenses & Permits	120,665	120,665	169,123	48,458
Intergovernmental	4,705,478	4,751,724	4,556,660	(195,064)
Charges for Services	158,765	158,765	561,572	402,807
Miscellaneous	<u>185,725</u>	<u>185,725</u>	<u>135,985</u>	<u>(49,740)</u>
Total Revenues	<u>11,290,151</u>	<u>11,336,397</u>	<u>11,572,330</u>	<u>235,933</u>
Expenditures				
General Governmental	21,089	21,089	361,721	(340,632)
Transportation	9,220,032	9,266,278	7,227,288	2,038,990
Capital Outlay	<u>5,757,012</u>	<u>5,757,012</u>	<u>4,737,074</u>	<u>1,019,938</u>
Total Expenditures	<u>14,998,133</u>	<u>15,044,379</u>	<u>12,326,083</u>	<u>2,718,296</u>
Excess (Deficit) Revenues over Expenditures	(3,707,982)	(3,707,982)	(753,753)	2,954,229
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>(71,009)</u>	<u>(71,009)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(71,009)</u>	<u>(71,009)</u>
Net Change in Fund Balance	(3,707,982)	(3,707,982)	(824,762)	2,883,220
Fund Balance, January 1	5,899,000	5,899,000	7,510,409	1,611,409
Fund Balance, December 31	\$ <u>2,191,018</u>	\$ <u>2,191,018</u>	\$ <u>6,685,647</u>	\$ <u>4,494,629</u>

Kittitas County, Washington
Required Supplemental Information
Notes to Budgetary Comparison Schedule
Year Ended December 31, 2020

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 2020.

KITTITAS COUNTY

Required Supplementary Information

2020 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 80 miles of gravel roads, of which about 20 miles are standard gravel roads (non-primitive) and about 60 miles are primitive gravel roads. The standard gravel roads (non-primitive) are those roads that have an average of 101 or more annual daily vehicles and have road signs and warning signs placed along the roadway in accordance with the Manual on Uniform Traffic Control Devices. Primitive gravel roads have 100 or less annual daily vehicles and no design, signing, or maintenance standards are required other than the requirement that warning signs be placed that apply to primitive roads.

Budgeted and Estimated Costs to Maintain Infrastructure

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

Table A Costs to Maintain Gravel Roads in Kittitas County		
<i>Fiscal Year</i>	<i>Estimated Spending</i>	<i>Actual Spending</i>
2015	\$457,378	\$299,906
2016	\$555,756	\$391,388
2017	\$333,582	\$449,649
2018	\$500,000	\$281,399
2019	\$350,000	\$343,888
2020	\$190,767	\$298,834

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%	20.46mi 99%
2016	20.04	0	0	1.01mi 5.039%	10.92mi 54.491%	8.11mi 40.469%	20.04mi 100%
2017	20.11	0.22mi 1.09%	.08mi 0.4%	4.43mi 22.03%	5.28mi 26.26%	10.10mi 50.22%	19.81mi* 98.51%
2018	19.09	0	0.15mi 0.79%	1.22mi 6.39%	10.69mi 56.00%	7.03mi 36.83%	18.94mi 99.21%
2019	20.26	0	0.08mi 0.4%	5.57mi 27.49%	9.8mi 48.37%	4.81 mi 23.74%	20.18mi 99.6%
2020	20.26	0	0.08mi 0.4%	3.21 15.84%	16.66 82.23%	0.31 1.53%	20.18mi 99.6%

*Corrected value from previous report

**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%	23.72mi* 54.91%
2018	45.45	0	26.08mi 58.97%	3.91mi 8.60%	9.28mi 20.42%	5.46mi 12.01%	18.65mi 41.03%
2019	43.29	18.59mi 42.94%	1.67mi 3.85%	8.06mi 18.61%	13.51mi 31.2%	1.46mi 3.37%	23.03mi 53.19%
2020	60.59	21.37mi 35.26%	0.1mi 0.1%	27.55mi 45.47%	10.75mi 17.74%	0.82mi 1.43%	39.12mi 64.56%

*Corrected value from previous report

**Attachment A
Gravel Road Condition Rating Form**

**Kittitas County
Department of Public Works 9/10/2021
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 _____

Kittitas County
Schedule of Changes in Total OPEB Liability and Related Ratios
LEOFF 1
For the year ended June 30

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB liability - beginning	\$ 3,179,140	\$ 3,058,708	\$ 3,473,105
Interest	111,355	116,296	118,822
Changes of assumptions	-93,264	406,431	154,516
Benefit payments	-138,523	-108,330	-157,719
Total OPEB liability - ending	<u>\$ 3,058,708</u>	<u>\$ 3,473,105</u>	<u>\$ 3,588,724</u>
Covered-employee payroll	0	0	0
Total OPEB liability as a % of covered payroll	0.00%	0.00%	0.00%

Notes to Schedule:

- * Until a full 10-year trend is compiled, only information for those years available is presented.
- No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

KITTITAS COUNTY, WASHINGTON
Required Supplemental Information
Notes to Pension – OPEB Retired LEOFF 1 Employees
As of June 30

Note 1: Information Provided

GASB 75 was implemented for the year ended December 31, 2018, therefore there is no data available for years prior to 2018. Prior to GASB 75 was GASB 45.

Note 2:

Kittitas County's OPEB plan is not administered through a qualifying trust.

Note 3: Significant Factors

There were no changes of benefit terms, significant changes in the employees covered under the benefit terms or in the use of different assumptions.

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

	2015	2016	2017	2018	2019	2020
PERS 1						
Statutorily or contractually required contributions	\$ 566,744	638,541	718,780	778,452	806,157	874,572
Contributions in relation to the statutorily or contractually required contributions	\$ (566,744)	(638,541)	(718,780)	(778,452)	(806,157)	(874,572)
Contribution deficiency (excess)	\$ 0	0	0	0	0	0
Covered employer payroll	\$ 12,275,361	12,751,139	14,048,798	14,688,420	15,582,618	17,639,940
Contributions as a percentage of covered employee payroll	% 4.62%	5.01%	5.12%	5.30%	5.17%	4.96%
PERS 2 & 3						
Statutorily or contractually required contributions	\$ 593,742	683,790	831,911	945,949	1,026,501	1,186,024
Contributions in relation to the statutorily or contractually required contributions	\$ (593,742)	(683,790)	(831,911)	(945,949)	(1,026,501)	(1,186,024)
Contribution deficiency (excess)	\$ 0	0	0	0	0	0
Covered employer payroll	\$ 10,547,981	10,975,818	12,132,058	12,617,276	13,430,653	15,153,072
Contributions as a percentage of covered employee payroll	% 5.63%	6.23%	6.86%	7.50%	7.64%	7.83%
PSERS 2						
Statutorily or contractually required contributions	\$ 78,916	84,928	98,035	112,323	119,202	141,903
Contributions in relation to the statutorily or contractually required contributions	\$ (78,916)	(84,928)	(98,035)	(112,323)	(119,202)	(141,903)
Contribution deficiency (excess)	\$ 0	0	0	0	0	0
Covered employer payroll	\$ 1,219,050	1,288,743	1,470,961	1,638,087	1,678,150	1,995,175
Contributions as a percentage of covered employee payroll	% 6.47%	6.59%	6.66%	6.86%	7.10%	7.11%
LEOFF 1						
Statutorily or contractually required contributions	\$ 0	0	0	0	0	0
Contributions in relation to the statutorily or contractually required contributions	\$ 0	0	0	0	0	0
Contribution deficiency (excess)	\$ 0	0	0	0	0	0
Covered employer payroll	\$ 0	0	0	0	0	0
Contributions as a percentage of covered employee payroll	% 0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LEOFF 2						
Statutorily or contractually required contributions	\$ 130,605	119,395	140,709	143,682	144,507	165,379
Contributions in relation to the statutorily or contractually required contributions	\$ (130,605)	(119,395)	(140,709)	(143,682)	(144,507)	(165,379)
Contribution deficiency (excess)	\$ 0	0	0	0	0	0
Covered employer payroll	\$ 2,586,232	2,364,248	2,666,191	2,671,628	2,697,044	3,162,848
Contributions as a percentage of covered employee payroll	% 5.05%	5.05%	5.28%	5.38%	5.36%	5.23%

REQUIRED SUPPLEMENTARY 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

	2015	2016	2017	2018	2019	2020
PERS 1						
Total Net Pension Liability (Asset)	\$ 5,230,930,000	5,370,471,000	4,745,078,000	4,466,034,000	3,845,355,000	3,530,540,000
Employer's proportion of the net pension liability (asset)	0.110864%	0.106396%	0.112327%	0.111934%	0.111655%	0.113936%
Employer's proportionate share of the net pension liability	\$ 5,799,218	5,713,966	5,330,004	4,999,010	4,293,531	4,022,556
TOTAL	\$ 5,799,218	5,713,966	5,330,004	4,999,010	4,293,531	4,022,556
Employer's covered employee payroll	\$ 12,275,361	12,751,139	13,743,477	14,220,577	15,107,518	16,629,062
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	211.67%	223.16%	257.85%	284.47%	351.87%	413.40%
Plan fiduciary net position as a percentage of the total pension liability	59.10%	57.03%	61.24%	63.22%	67.12%	67.12%
PERS 2 & 3						
Total Net Pension Liability (Asset)	\$ 3,573,057,000	5,034,921,000	3,474,522,000	1,707,411,000	971,340,000	1,278,943,000
Employer's proportion of the net pension liability (asset)	0.118491%	0.111397%	0.118686%	0.118055%	0.118637%	0.121014%
Employer's proportionate share of the net pension liability	\$ 4,233,751	5,608,751	4,123,771	2,015,684	1,152,369	1,547,700
TOTAL	\$ 4,233,751	5,608,751	4,123,771	2,015,684	1,152,369	1,547,700
Employer's covered employee payroll	\$ 10,519,395	10,975,818	11,826,723	12,244,306	12,970,955	14,308,629
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	248.47%	195.69%	286.79%	607.45%	1125.59%	924.51%
Plan fiduciary net position as a percentage of the total pension liability	89.20%	85.82%	90.97%	95.77%	97.77%	97.77%
PSERS 2						
Total Net Pension Liability (Asset)	\$ 18,252,000	42,498,000	19,593,000	1,239,000	(13,004,000)	(13,760,000)
Employer's proportion of the net pension liability (asset)	0.424215%	0.362730%	0.401565%	0.390713%	0.363890%	0.291763%
Employer's proportionate share of the net pension liability	\$ 77,428	154,153	78,679	4,841	(47,320)	(40,147)
TOTAL	\$ 77,428	154,153	78,679	4,841	(47,320)	(40,147)
Employer's covered employee payroll	\$ 1,242,054	1,288,743	1,441,466	1,547,780	1,686,004	1,822,418
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	1604.14%	836.02%	1832.09%	31972.33%	-3562.98%	-4539.36%
Plan fiduciary net position as a percentage of the total pension liability	90.92%	90.41%	96.26%	99.79%	101.85%	101.85%
LEOFF 1						
Total Net Pension Liability (Asset)	\$ (1,205,221,000)	(1,030,286,000)	(1,517,220,000)	(1,815,502,000)	(1,976,611,000)	(1,888,509,000)
Employer's proportion of the net pension liability (asset)	0.009538%	0.009641%	0.009552%	0.008598%	0.008500%	0.008840%
Employer's proportionate share of the net pension liability	\$ (114,954)	(99,330)	(144,925)	(156,097)	(170,977)	(166,944)
TOTAL	\$ (114,954)	(99,330)	(144,925)	(156,097)	(170,977)	(166,944)
Employer's covered employee payroll	\$ 0	0	0	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%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	127.36%	123.74%	135.96%	144.42%	148.78%	148.78%
LEOFF 2						
Total Net Pension Liability (Asset)	\$ (1,027,800,000)	(581,630,000)	(1,387,676,000)	(2,030,218,000)	(2,316,693,000)	(2,039,854,000)
Employer's proportion of the net pension liability (asset)	0.0099703%	0.078567%	0.078824%	0.083794%	0.079493%	0.074422%
Employer's proportionate share of the net pension liability	\$ (1,024,747)	(456,969)	(1,093,822)	(1,701,201)	(1,841,609)	(1,518,100)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ (58,166)	(297,911)	(709,542)	(1,101,495)	(1,206,007)	(970,710)
TOTAL	\$ (1,082,913)	(754,880)	(1,803,364)	(2,802,696)	(3,047,616)	(2,488,810)
Employer's covered employee payroll	\$ 2,894,005	2,364,248	2,487,299	2,687,908	2,742,218	2,848,298
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	-267.24%	-313.20%	-137.93%	-95.90%	-89.98%	-114.44%
Plan fiduciary net position as a percentage of the total pension liability	111.67%	106.04%	113.36%	118.50%	119.43%	119.43%

KITTITAS COUNTY, WASHINGTON
Required Supplemental Information
Notes to Pension – State Sponsored Plans
As of December 31
Last Four Fiscal Years

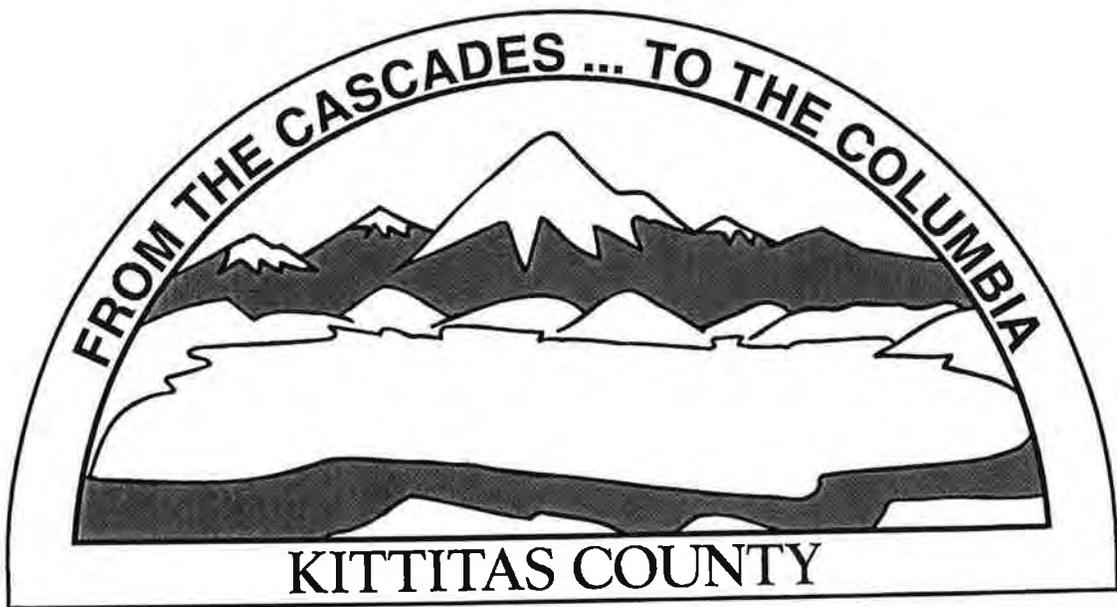
Note 1: Information Provided

GASB 68 was implemented for the year ended December 31, 2015, therefore there is no data available for years prior to 2014.

Note 2: Significant Factors

There were no changes of benefit terms, significant changes in the employees covered under the benefit terms or in the use of different assumptions.

Special Revenue Non-Major Funds



KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS

NON-MAJOR FUNDS

COMBINING BALANCE SHEET

For Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	Airport	Election Security Cares Fund	Amatuer Sports Activity	Community Services	Flood Control	Public Facilities	EIS Trust
ASSETS							
Cash/Petty Cash	640	76	2,553	1,000,270	40,105	113,392	92,259
Investments	64,605	98,593	2,837	-	2,113,176	2,635,524	-
Taxes Receivable	-	-	-	6,243	16,588	-	-
Accounts Receivable	3,312	-	-	-	2,280	-	-
Court Receivables	-	-	-	-	-	-	-
Special Assessment Receivable	-	-	-	-	-	-	-
Interest Receivable	104	87	2	-	1,806	2,239	-
Due From Other Funds	-	879	-	-	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-
Due From Other Governmental Units	312,945	-	875	75,729	114,479	228,336	-
Other Prepayments	4,755	-	-	1,742	14,713	41	-
TOTAL ASSETS	386,363	99,635	6,268	1,083,983	2,303,147.02	2,979,532	92,259
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Vouchers Payable	68,406	-	875	67,644	98,345	274,689	-
Salaries Payable	-	-	-	-	15,692	329	-
Custodial Account - Trust Funds	-	-	-	-	10,500	-	-
Contract Retainage Payable	-	-	-	-	-	-	-
Due To Other Funds	2,058	-	-	420	12,472	151	-
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	2,253	882	-	54,000	4,690	638	-
Deposits Payable	2,000	-	-	-	-	-	90,989
Unearned Revenues	3,860	-	-	-	20,010	-	-
TOTAL LIABILITIES	78,576	882	875	122,065	161,710	275,807	90,989
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows of Resources - Taxes	-	-	-	6,243	16,588	-	-
Deferred Inflows of Resources - Grants in Advance	-	98,753	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	78,576	99,635	875	128,307	178,297	275,807	90,989
FUND BALANCE							
Non Spendable	4,755	-	-	1,742	14,713	41	-
Restricted	-	-	5,393	-	2,110,136	2,703,684	1,270
Committed	303,031	-	-	-	-	-	-
Assigned	-	-	-	953,934	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	307,787	-	5,393	955,676	2,124,850	2,703,725	1,270
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	386,363	99,635	6,268	1,083,983	2,303,147.02	2,979,532	92,259

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS

NON-MAJOR FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	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	46,402	96	160,120	37,362	220,121	-	18,302	34,031
Investments	126,794	3,040	1,043,804	257,823	638,164	14,358	140,425	-
Taxes Receivable	-	-	-	-	-	-	1,804	-
Accounts Receivable	-	-	-	-	3,064	-	401	-
Court Receivables	-	-	-	-	-	-	-	-
Special Assessment Receivable	-	-	-	-	-	-	-	-
Interest Receivable	108	3	892	220	545	12	120	-
Due From Other Funds	-	-	-	-	6,229	-	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-
Due From Other Governmental Units	20,146	-	49,833	-	1,004,097	-	108	64,441
Other Prepayments	-	122	-	-	22,062	-	-	-
TOTAL ASSETS	193,451	3,262	1,254,649	295,406	1,894,282	14,371	161,159	98,471
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Vouchers Payable	1	128	61,919	-	180,098	-	2,613	34,031
Salaries Payable	-	187	-	-	12,325	-	-	-
Custodial Account - Trust Funds	-	-	-	-	-	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-
Due To Other Funds	-	78	86	33	16,148	-	-	-
Interfund Loans Payable	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	155	-	-	1	-	-	-
Deposits Payable	-	-	-	-	-	13,484	-	-
Unearned Revenues	-	173	-	-	-	-	-	-
TOTAL LIABILITIES	1	722	62,005	33	208,572	13,484	2,613	34,031
DEFERRED INFLOWS OF RESOURCES								
Deferred Inflows of Resources - Taxes	-	-	-	-	-	-	1,804	-
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	1	722	62,005	33	208,572	13,484	4,416	34,031
FUND BALANCE								
Non Spendable	-	122	-	-	22,692	-	-	-
Restricted	193,450	-	1,192,644	-	86,702	886	-	64,441
Committed	-	-	-	295,373	133,110	-	-	-
Assigned	-	2,418	-	-	1,443,208	-	156,743	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	193,450	2,540	1,192,644	295,373	1,685,710	886	156,743	64,441
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	193,451	3,262	1,254,649	295,406	1,894,282	14,371	161,159	98,471

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS

NON-MAJOR FUNDS
COMBINING BALANCE SHEET

For Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	3/10th Criminal Justice Tax	Treasurer Invest Revolving	Treasurer M & O	Noxious Weed	Auditor Centennial Doc. Pres.	Leased Water	Misdemeanant Probation	Prosecutor V/W	Drug Enforcement
ASSETS									
Cash/Petty Cash	370,510	(4,444)	(4,364)	91,240	22,032	-	(12,075)	34,802	17,650
Investments	2,185,048	36,627	89,155	224,628	375,300	-	-	95,401	77,011
Taxes Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	148,945	-	-
Special Assessment Receivable	-	-	-	9,390	-	-	-	-	-
Interest Receivable	1,867	7,547	76	192	321	-	-	82	67
Due From Other Funds	-	-	-	-	-	-	12,076	-	-
Interfund Loans Receivable	-	-	-	-	-	-	-	-	-
Due From Other Governmental Units	426,639	-	-	5,374	-	-	-	15,332	-
Other Prepayments	25,244	1,476	-	11,649	8,501	-	7,647	-	-
TOTAL ASSETS	3,009,308	41,206	84,867	342,473	406,154	-	156,592	145,616	94,728
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES									
Vouchers Payable	14,383	-	142	143	3,299	-	1,622	27	-
Salaries Payable	-	-	-	-	-	-	-	-	-
Custodial Account - Trust Funds	-	-	-	-	-	-	-	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-	-
Due To Other Funds	14,584	-	-	1,372	-	-	4,454	1,056	-
Interfund Loans Payable	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	942	-	-	-	-	-	491	-	-
Deposits Payable	-	-	-	-	-	-	-	-	-
Unearned Revenues	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	29,908	-	142	1,515	3,299	-	6,567	1,083	-
DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows of Resources - Taxes	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources - Special Assessments	-	-	-	9,390	-	-	-	-	-
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	-	148,945	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	29,908	-	142	10,905	3,299	-	155,512	1,083	-
FUND BALANCE									
Non Spendable	25,244	1,476	-	11,649	8,501	-	7,647	-	3,000
Restricted	2,954,156	-	-	-	-	-	-	-	-
Committed	-	39,730	84,725	319,918	394,354	-	-	144,533	91,728
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(6,566)	-	-
TOTAL FUND BALANCES	2,979,400	41,206	84,725	331,568	402,855	-	1,080	144,533	94,728
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	3,009,308	41,206	84,867	342,473	406,154	-	156,592	145,616	94,728

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS

NON-MAJOR FUNDS
 COMBINING BALANCE SHEET
 For Year Ended December 31, 2020
 With Comparative Totals for Year Ended December 31, 2019

	Domestic Violence	Public Defense	Forfeited Drug Proceeds	Stadium Fund	Real Estate Tax Tech	Total 2020	Total 2019
ASSETS							
Cash/Petty Cash	671	1,597	728	535,658	3,946	2,823,679	3,457,696
Investments	11,282	229,101	22,573	2,172,836	37,575	12,695,682	10,979,879
Taxes Receivable	-	-	-	-	-	24,634	20,191
Accounts Receivable	-	-	-	-	-	9,057	46,419
Court Receivables	-	-	-	-	-	148,945	148,945
Special Assessment Receivable	-	-	-	-	-	9,390	11,084
Interest Receivable	10	198	19	1,857	32	18,406	24,989
Due From Other Funds	-	-	-	-	-	19,184	95
Interfund Loans Receivable	-	-	-	-	-	-	-
Due From Other Governmental Units	-	-	-	305,020	-	2,623,354	1,248,249
Other Prepayments	-	-	-	-	-	97,954	14,675
TOTAL ASSETS	11,962	230,896	23,320	3,015,371	41,553	18,470,283	15,952,223
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
LIABILITIES							
Vouchers Payable	-	3,550	-	224,534	-	1,036,447	410,143
Salaries Payable	-	-	-	-	-	28,533	21,485
Custodial Account - Trust Funds	-	-	-	-	-	10,500	-
Contract Retainage Payable	-	-	-	-	-	-	848
Due To Other Funds	-	-	-	94,338	-	147,251	144,683
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	64,051	56,090
Deposits Payable	-	-	-	-	-	106,474	104,926
Unearned Revenues	-	-	-	-	-	24,043	47,888
TOTAL LIABILITIES	-	3,550	-	318,872	-	1,417,299	786,062
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows of Resources - Taxes	-	-	-	-	-	24,634	20,191
Deferred Inflows of Resources - Grants in Advance	-	-	-	-	-	98,753	-
Deferred Inflows of Resources - Special Assessments	-	-	-	-	-	9,390	11,084
Deferred Inflows of Resources - Court Receivables	-	-	-	-	-	148,945	148,945
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	3,550	-	318,872	-	1,699,021	966,282
FUND BALANCE							
Non Spendable	-	-	-	-	-	101,584	18,305
Restricted	-	227,346	-	2,696,499	41,553	12,278,159	11,072,398
Committed	11,962	-	23,320	-	-	1,841,786	2,203,891
Assigned	-	-	-	-	-	2,556,301	1,691,346
Unassigned	-	-	-	-	-	(6,566)	-
TOTAL FUND BALANCES	11,962	227,346	23,320	2,696,499	41,553	16,771,262	14,985,940
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	11,962	230,896	23,320	3,015,371	41,553	18,470,283	15,952,223

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE NON-MAJOR FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE Year Ended December 31, 2020

With Comparative Actual Amounts for Year Ended December 31, 2019

	Airport	Election Security CARES	Youth Amatuer Sports	Community Services	Flood Control	Public Facilites	EIS Trust	Low Income Housing
REVENUES								
Taxes	-		5,191	216,118	802,601	1,213,996	-	39,722
Licenses & Permits	-		-	-	16,853	-	-	-
Intergovernmental Revenues	301,837	55,653	-	488,118	243,252	-	-	-
Charges Good/Services	-	-	-	-	109,986	-	817	94,218
Fines & Penalties	-	-	-	-	-	-	-	-
Miscellaneous Revenue	342,527	882	33	-	22,572	39,546	-	1,703
TOTAL REVENUES	644,364	56,535	5,225	704,235	1,195,264	1,253,541	817	135,643
EXPENDITURES								
General Government Services	-	36,122	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Utilities & Environment	-	-	-	-	31,562	-	-	-
Transportation	930,883	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	578,649	1,855,499	-	-
Mental and Physical Health	-	-	-	486,566	-	-	-	100,191
Culture and Recreation	-	-	3,500	-	-	-	-	-
Debt Interest Other Expense	-	-	-	-	-	-	-	-
Capital Expenditures	65,660	19,531	-	-	-	-	-	-
Road Construction Infrastructure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	996,543	55,653	3,500	486,566	610,212	1,855,499	-	100,191
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(352,179)	882	1,725	217,670	585,053	(601,957)	817	35,453
OTHER FINANCING SOURCES (USES)								
Fixed Asset Disposal	-	-	-	-	-	-	-	-
Operating Transfer in (Out)	-	-	-	-	-	(122,008)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	(122,008)	-	-
NET CHANGE IN FUND BALANCES	(352,179.45)	882	1,725	217,670	585,053	(723,965)	817	35,453
Fund Balance - January 1	657,408	(882)	3,668	735,691	1,525,021	3,427,652	452	157,997
Prior Period Adjustment	2,559	-	-	2,316	14,776	38	-	-
FUND BALANCE - DECEMBER 31	307,787	0	5,393	955,676	2,124,850	2,703,725	1,270	193,450

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts for Year Ended December 31, 2019

	<u>Recreation</u>	<u>Housing Asst</u>	<u>Trial Court Improvement</u>	<u>Public Health</u>	<u>Construction Perf Bond</u>	<u>Veterans Assistance</u>	<u>911 Phone Systems</u>	<u>3/10th Criminal Justice Tax</u>	<u>Treasurer Invest Revolving</u>
REVENUES									
Taxes	-	-	-	-	-	45,359	389,958	2,272,907	-
Licenses & Permits	-	-	-	684,218	-	-	-	-	-
Intergovernmental Revenues	-	49,833	52,140	1,814,758	-	-	303,423	5,228	-
Charges Good/Services	-	600,094	-	343,561	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	455	13,299	3,179	5,899	189	1,578	457	27,246	93,070
TOTAL REVENUES	455	663,226	55,319	2,848,436	189	46,937	693,837	2,305,382	93,070
EXPENDITURES									
General Government Services	-	-	56,421	-	-	-	-	292,001	70,118
Judicial Services	-	-	-	-	-	-	-	91,705	-
Public Safety	-	-	-	-	-	-	691,508	1,655,638	-
Utilities & Environment	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-	-
Mental and Physical Health	-	496,435	-	2,293,866	-	24,125	-	-	-
Culture and Recreation	6,531	-	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	2,274	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-	85,305	-
Road Construction Infrastructure	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,531	496,435	56,421	2,296,140	-	24,125	691,508	2,124,650	70,118
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(6,075)	166,791	(1,101)	552,296	189	22,812	2,329	180,732	22,952
OTHER FINANCING SOURCES (USES)									
Fixed Asset Disposal	-	-	-	-	-	-	-	-	-
Operating Transfer In (Out)	4,531	-	52,140	77,160	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	4,531	-	52,140	77,160	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(1,544)	166,791	51,039	629,456	189	22,812	2,329	180,732	22,952
Fund Balance - January 1	3,959	1,025,853	244,335	1,035,585	697	133,931	62,112	2,784,290	18,255
Prior Period Adjustment	126	-	-	20,669	-	-	-	14,378	-
FUND BALANCE - DECEMBER 31	2,540	1,192,644	295,373	1,685,710	886	156,743	64,441	2,979,400	41,206

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts for Year Ended December 31, 2019

	Treasurer M & O	Noxious Weed Board	Auditor Centennial Doc Preser	Misdemeanant Probation	Prosecutor V/W	Drug Enforcement	Domestic Violence
REVENUES							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	2,729	55,434	2,684	79,865	-	-
Charges Good/Services	-	247,712	40,655	610,115	106,152	-	595
Fines & Penalties	-	-	-	-	-	8,013	42
Miscellaneous Revenue	46,337	200,508	4,469	632	1,186	1,116	149
TOTAL REVENUES	46,337	450,948	100,558	613,432	187,203	9,129	785
EXPENDITURES							
General Government Services	113,953	-	48,239	-	157,052	-	-
Judicial Services	-	-	-	-	-	-	-
Public Safety	-	-	-	816,272	-	10,000	-
Utilities & Environment	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Economic Environment	-	419,599	-	-	-	-	-
Mental and Physical Health	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Debt Interest Other Expense	-	-	-	-	-	-	-
Capital Expenditures	-	-	19,104	-	-	-	-
Road Construction Infrastructure	-	-	-	-	-	-	-
TOTAL EXPENDITURES	113,953	419,599	67,343	816,272	157,052	10,000	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(67,617)	31,349	33,215	(202,841)	30,151	(871)	785
OTHER FINANCING SOURCES (USES)							
Fixed Asset Disposal	-	-	-	60	-	-	-
Operating Transfer In (Out)	-	-	-	87,076	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	87,136	-	-	-
NET CHANGE IN FUND BALANCES	(67,617)	31,349	33,215	(115,705)	30,151	(871)	785
Fund Balance - January 1	152,342	288,303	369,640	109,667	114,382	95,599	11,177
Prior Period Adjustment	-	11,915	-	7,118	-	-	-
FUND BALANCE - DECEMBER 31	84,725	331,568	402,855	1,080	144,533	94,728	11,962

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts for Year Ended December 31, 2019

	Public Defense	Forfeited Drug Proceeds	Stadium Fund	Real Estate Excise Tax Tech	Total 2020	Total 2019
<u>REVENUES</u>						
Taxes	-	-	1,398,092	-	6,383,944.16	5,927,740
Licenses & Permits	-	-	-	-	701,071.11	663,047
Intergovernmental Revenues	50,526	-	-	10,946	3,516,425.84	3,166,329
Charges Good/Services	-	-	27,453	7,730	2,189,087.78	2,205,097
Fines & Penalties	-	-	-	-	8,055.41	13,461
Miscellaneous Revenue	3,053	319	19,073	207	829,684.81	792,943
TOTAL REVENUES	53,579	319	1,444,618	18,882	13,628,269.11	12,768,616
<u>EXPENDITURES</u>						
General Government Services	50,857	-	-	-	824,763.44	723,074
Judicial Services	-	-	-	-	91,704.95	174,369
Public Safety	-	1,212	-	-	3,174,631.02	2,791,378
Utilities & Environment	-	-	-	-	31,562.27	0
Transportation	-	-	-	-	930,882.99	293,075
Economic Environment	-	-	405,340	-	3,259,087.59	3,785,710
Mental and Physical Health	-	-	-	-	3,401,182.53	2,967,870
Culture and Recreation	-	-	-	-	10,030.70	14,557
Debt Interest Other Expense	-	-	-	-	2,274.36	2,274
Capital Expenditures	-	-	-	-	189,600.58	1,088,505
Road Construction Infrastructure	-	-	-	-	0.00	-
TOTAL EXPENDITURES	50,857	1,212	405,340	-	11,915,720.43	11,840,813
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	2,722	(893)	1,039,278	18,882	1,712,548.68	927,803
<u>OTHER FINANCING SOURCES (USES)</u>						
Fixed Asset Disposal	-	-	-	-	60.00	40
Operating Transfer In (Out)	-	-	(99,650)	-	(750.64)	144,312
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(99,650)	-	(690.64)	144,352
NET CHANGE IN FUND BALANCES	2,722	(893)	939,628	18,882	1,711,858.04	1,072,156
Fund Balance - January 1	224,624	24,213	1,756,871	22,671	14,985,510.69	13,866,303
Prior Period Adjustment	-	-	-	-	73,893.75	47,482
FUND BALANCE - DECEMBER 31	227,346	23,320	2,696,499	41,553	16,771,262.48	14,985,940

KITTITAS COUNTY, WASHINGTON

AIRPORT

COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 640	\$ 18,631
Investments	64,605	667,114
Accounts Receivable	3,312	12,178
Interest Receivable	104	1,075
Due From Other Governmental Units	312,945	27,259
Other Prepayments	4,755	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>386,363</u>	<u>726,256</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	68,406	11,981
Salaries Payable	-	3,372
Contract Retainage Payable	-	848
Due To Other Funds	2,058	2,907
Due To Other Governmental	2,253	2,026
Deposits Payable	2,000	-
Unearned Revenues	3,860	47,715
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>78,576</u>	<u>68,849</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>78,576</u>	<u>68,849</u>
<u>FUND BALANCES</u>		
Non-Spendable For Prepaid Items	4,755	-
Restricted	-	848
Committed	303,031	656,560
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>307,787</u>	<u>657,408</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>386,363</u>	\$ <u>726,256</u>

KITTITAS COUNTY, WASHINGTON

**AIRPORT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2020**

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental Revenues	\$ 531,273	\$ 301,837	\$ (229,436)	\$ 109,516
Miscellaneous Revenue	195,957	342,527	146,570	207,280
TOTAL REVENUES	727,230	644,364	(82,866)	316,796
<u>EXPENDITURES</u>				
Transportation	1,143,560	930,883	212,677	285,675
Capital Expenditures	-	65,660	(65,660)	-
TOTAL EXPENDITURES	1,143,560	996,543	147,017	285,675
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(416,330)	(352,179)	64,151	31,121
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(416,330)	(352,179)	64,151	31,121
Fund Balances - January 1	671,731	657,408	(14,323)	626,287
Prior Period Adjustment - Insurance	-	2,559	2,559	-
FUND BALANCES - DECEMBER 31	\$ 255,401	\$ 307,787	\$ 52,386	\$ 657,408

KITTITAS COUNTY, WASHINGTON

ELECTION SECURITY CARES FUNDS
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 76	\$ -
Investments	98,593	-
Interest Receivable	87	-
Due From Other Funds	879	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>99,635</u>	<u>-</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due To Other Governmental	882	-
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>882</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources Grants in Advance	98,753	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>99,635</u>	<u>-</u>
<u>FUND BALANCES</u>		
Restricted	-	-
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>99,635</u>	\$ <u>-</u>

KITTITAS COUNTY, WASHINGTON

ELECTION SECURITY CARES FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental Revenues	\$ 154,406	\$ 55,653	\$ (98,753)	\$ -
Miscellaneous Revenue	-	882	882	-
TOTAL REVENUES	154,406	56,535	(97,871)	-
<u>EXPENDITURES</u>				
General Government	58,000	36,122	21,878	-
Capital Expenditures	96,406	19,531	76,875	-
TOTAL EXPENDITURES	154,406	55,653	98,753	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	882	882	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	882	882	-
Fund Balances - January 1	-	(882)	(882)	-
Prior Period Adjustment	-	-	-	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 0	\$ 0	\$ -

KITTITAS COUNTY, WASHINGTON

YOUTH AMATUER SPORTS ACTIVITY
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 2,553	\$ 1,470
Investments	2,837	2,004
Interest Receivable	2	2
Due From Other Governmental	875	942
	<hr/>	<hr/>
TOTAL ASSETS	<u>6,268</u>	<u>4,418</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	875	750
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>875</u>	<u>750</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>875</u>	<u>750</u>
<u>FUND BALANCES</u>		
Restricted	5,393	3,668
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>5,393</u>	<u>3,668</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>6,268</u>	\$ <u>4,418</u>

KITTITAS COUNTY, WASHINGTON

YOUTH AMATUER SPORTS ACTIVITY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<u>REVENUES</u>				
Taxes	\$ 6,000	\$ 5,191	\$ (809)	\$ 6,040
Miscellaneous Revenue	100	33	(67)	5
TOTAL REVENUES	6,100	5,225	(875)	6,044
<u>EXPENDITURES</u>				
Culture and Recreation	5,000	3,500	1,500	5,000
TOTAL EXPENDITURES	5,000	3,500	1,500	5,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1,100	1,725	625	1,044
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	1,100	1,725	625	1,044
Fund Balances - January 1	1,050	3,668	2,618	2,624
FUND BALANCES - DECEMBER 31	\$ 2,150	\$ 5,393	\$ 3,243	\$ 3,668

KITTITAS COUNTY, WASHINGTON

**COMMUNITY SERVICES
COMPARATIVE BALANCE SHEET**

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 1,000,270	\$ 787,459
Taxes Receivable	6,243	5,858
Due From Other Governmental	75,729	46,822
Other Prepayments	1,742	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>1,083,983</u>	<u>840,139</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	67,644	44,006
Due To Other Funds	420	584
Due To Other Governmental Units	54,000	54,000
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>122,065</u>	<u>98,590</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	6,243	5,858
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>128,307</u>	<u>104,448</u>
 <u>FUND BALANCES</u>		
Non Spendable for Prepaid Items	1,742	-
Assigned	953,934	735,691
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>955,676</u>	<u>735,691</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u>\$ 1,083,983</u>	 <u>\$ 840,139</u>

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<u>REVENUES</u>				
Taxes	\$ 186,250	\$ 216,118	\$ 29,868	\$ 190,132
Intergovernmental Revenue	730,482	488,118	(242,364)	592,889
Miscellaneous Revenue	-	-	-	25
TOTAL REVENUES	916,732	704,235	(212,497)	783,046
<u>EXPENDITURES</u>				
Mental & Physical Health	906,702	486,566	420,136	665,225
TOTAL EXPENDITURES	906,702	486,566	420,136	665,225
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	10,030	217,670	207,640	117,822
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	10,030	217,670	207,640	117,822
Fund Balances - January 1	373,000	735,691	362,691	617,869
Prior Period Adjustment - Insurance	-	2,316	2,316	-
FUND BALANCES - DECEMBER 31	\$ 383,030	\$ 955,676	\$ 572,646	\$ 735,691

KITTITAS COUNTY, WASHINGTON

**FLOOD CONTROL
COMPARATIVE BALANCE SHEET**

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 40,105	\$ 12,732
Investments	2,113,176	1,479,928
Taxes Receivable	16,588	12,473
Accounts Receivable	2,280	-
Interest Receivable	1,806	2,501
Due From Other Governmental Units	114,479	82,635
Other Prepayments	14,713	165
	<hr/>	<hr/>
TOTAL ASSETS	<u>2,303,147.02</u>	<u>1,590,434</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	98,345	27,781
Salaries Payable	15,692	16,887
Custodial - Trust Funds	10,500	-
Unearned Revenue	20,010	-
Due To Other Funds	12,472	8,272
Due To Other Governmental Unit	4,690	-
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>161,710</u>	<u>52,940</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	16,588	12,473
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>178,297</u>	<u>65,413</u>
 <u>FUND BALANCES</u>		
Nonspendable	14,713	165
Restricted	2,110,136	1,524,856
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>2,124,850</u>	<u>1,525,021</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,303,147.02</u>	<u>\$ 1,590,434</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020		Variance Favorable (Unfavorable)	2019
	Budget	Actual		Actual
REVENUES				
Taxes	\$ 810,050	\$ 802,601	\$ (7,449)	\$ 526,883
Licenses & Permits	10,000	16,853	6,853	17,500
Intergovernmental Revenue	3,658,663	243,252	(3,415,411)	1,194,394
Charges Goods/Services	110,000	109,986	(14)	87,250
Miscellaneous Revenue	40,000	22,572	(17,428)	32,272
TOTAL REVENUES	4,628,713	1,195,264	(3,433,449)	1,858,299
EXPENDITURES				
Utilities & Environment	-	31,562	(31,562)	-
Economic Environment	2,411,009	578,649	1,832,360	485,485
Capital Expense	3,000,000	-	3,000,000	1,082,636
TOTAL EXPENDITURES	5,411,009	610,212	4,800,797	1,568,121
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(782,296)	585,053	1,367,349	290,178
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(782,296)	585,053	1,367,349	290,178
Fund Balances - January 1	1,502,865	1,525,021	22,156	1,234,843
Prior Period Adjustment - Insurance	-	14,776	14,776	-
FUND BALANCES - DECEMBER 31	\$ 720,569	\$ 2,124,850	\$ 1,404,281	\$ 1,525,021

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 113,392	\$ 106,845
Investments	2,635,524	3,231,680
Interest Receivable	2,239	5,037
Due From Other Governmental Units	228,336	206,371
Other Prepayments	41	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>2,979,532</u>	<u>3,549,933</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Voucher Payable	274,689	121,729
Salaries Payable	329	334
Due To Other Funds	151	219
Due To Other Governmental	638	-
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>275,807</u>	<u>122,281</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>275,807</u>	<u>122,281</u>
<u>FUND BALANCES</u>		
Nonspendable	41	-
Restricted	2,703,684	3,427,652
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>2,703,725</u>	<u>3,427,652</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>2,979,532</u>	\$ <u>3,549,933</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020		Variance Favorable (Unfavorable)	2019
	Budget	Actual		Actual
<u>REVENUES</u>				
Taxes	\$ 1,100,000	\$ 1,213,996	\$ 113,996	\$ 1,174,430
Miscellaneous Revenue	55,000	39,546	(15,454)	67,797
TOTAL REVENUES	<u>1,155,000</u>	<u>1,253,541</u>	<u>98,541</u>	<u>1,242,227</u>
<u>EXPENDITURES</u>				
Economic Environment	2,579,126	1,855,499	723,627	863,393
TOTAL EXPENDITURES	<u>2,579,126</u>	<u>1,855,499</u>	<u>723,627</u>	<u>863,393</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(1,424,126)	(601,957)	822,169	378,834
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	(122,008)	(122,008)	1	(121,832)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(122,008)</u>	<u>(122,008)</u>	<u>1</u>	<u>(121,832)</u>
NET CHANGE IN FUND BALANCES	(1,546,134)	(723,965)	822,169	257,001
Fund Balances - January 1	3,110,011	3,427,652	317,641	3,170,651
Prior Period Adjustment - Insurance	-	38	38	-
FUND BALANCES - DECEMBER 31	<u>\$ 1,563,877</u>	<u>\$ 2,703,725</u>	<u>\$ 1,139,848</u>	<u>\$ 3,427,652</u>

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 92,259	\$ 91,442
	<hr/>	<hr/>
TOTAL ASSETS	<u>92,259</u>	<u>91,442</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Customer Deposits	90,989	90,989
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>90,989</u>	<u>90,989</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>90,989</u>	<u>90,989</u>
<u>FUND BALANCES</u>		
Restricted	1,270	452
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>1,270</u>	<u>452</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 92,259</u>	<u>\$ 91,442</u>

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Charges For Goods and Services	\$ -	\$ 817	\$ 817	\$ -
TOTAL REVENUES	-	817	817	-
EXPENDITURES				
	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	817	817	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	817	817	-
Fund Balances - January 1	-	452	452	452
FUND BALANCES - DECEMBER 31	\$ -	\$ 1,270	\$ 1,270	452

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 46,402	\$ 52,798
Investments	126,794	105,038
Interest Recievable	108	161
Due from Other Governemets	20,146	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>193,451</u>	<u>157,998</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	1	-
Due To Other Funds	-	0
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>1</u>	<u>0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>1</u>	<u>0</u>
<u>FUND BALANCES</u>		
Restricted	193,450	157,997
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>193,450</u>	<u>157,997</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 193,451</u>	<u>\$ 157,998</u>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ -	\$ 39,722	\$ 39,722	\$ -
Charges for Goods and Services	52,708	94,218	41,510	80,186
Miscellaneous Revenue	300	1,703	1,403	1,185
TOTAL REVENUES	53,008	135,643	82,635	81,372
<u>EXPENDITURES</u>				
Mental & Physical Health	100,900	100,191	709	144
TOTAL EXPENDITURES	100,900	100,191	709	144
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(47,892)	35,453	83,345	81,228
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
NET CHANGE IN FUND BALANCES	(47,892)	35,453	83,345	81,228
Fund Balances - January 1	138,780	157,997	19,217	76,770
FUND BALANCES - DECEMBER 31	\$ 90,888	\$ 193,450	\$ 102,562	\$ 157,997

KITTITAS COUNTY, WASHINGTON

RECREATION
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 96	\$ 1,404
Investments	3,040	3,000
Interest Receivable	3	2
Other Prepayments	122	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>3,262</u>	<u>4,406</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	128	215
Salaries Payable	187	40
Due To Other Funds	78	19
Due to Other Governments	155	-
Unearned Revenue	173	173
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>722</u>	<u>447</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>722</u>	<u>447</u>
<u>FUND BALANCES</u>		
Nonspendable	122	-
Assigned	2,418	3,959
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>2,540</u>	<u>3,959</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>3,262</u>	\$ <u>4,406</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 414	\$ 455	\$ 41	\$ 387
TOTAL REVENUES	414	455	41	387
<u>EXPENDITURES</u>				
Culture and Recreation	6,160	6,531	(371)	11,747
TOTAL EXPENDITURES	6,160	6,531	(371)	11,747
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(5,746)	(6,075)	(329)	(11,360)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	6,631	4,531	(2,100)	5,000
TOTAL OTHER FINANCING SOURCES (USES)	6,631	4,531	(2,100)	5,000
NET CHANGE IN FUND BALANCES	885	(1,544)	(2,429)	(6,360)
Fund Balances - January 1	-	3,959	3,959	10,318
Prior Period Adjustment - Insurance	-	126	126	-
FUND BALANCES - DECEMBER 31	\$ 885	\$ 2,540	\$ 1,655	\$ 3,959

KITTITAS COUNTY, WASHINGTON

**HOMELESSNESS HOUSING ASSIST
COMPARATIVE BALANCE SHEET**

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 160,120	\$ 98,254
Investments	1,043,804	954,862
Interest Receivables	892	1,535
Due from Other Governments	49,833	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>1,254,649</u>	<u>1,054,651</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	61,919	28,743
Due To Other Funds	86	55
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>62,005</u>	<u>28,798</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>62,005</u>	<u>28,798</u>
<u>FUND BALANCES</u>		
Restricted	1,192,644	1,025,853
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>1,192,644</u>	<u>1,025,853</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,254,649</u>	<u>\$ 1,054,651</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020		Variance Favorable (Unfavorable)	2019
	Budget	Actual		Actual
REVENUES				
Intergovernmental Revenues	\$ 200,000	\$ 49,833	\$ (150,167)	\$ -
Charges Goods/Services	281,597	600,094	318,497	508,136
Miscellaneous Revenue	2,000	13,299	11,299	19,799
TOTAL REVENUES	483,597	663,226	179,629	527,935
EXPENDITURES				
Economic Environment	-	-	-	14
Mental & Physical Health	438,100	496,435	(58,335)	328,391
TOTAL EXPENDITURES	438,100	496,435	(58,335)	328,404
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	45,497	166,791	121,294	199,531
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	45,497	166,791	121,294	199,531
Fund Balances - January 1	910,607	1,025,853	115,246	826,322
FUND BALANCES - DECEMBER 31	\$ 956,104	\$ 1,192,644	\$ 236,540	\$ 1,025,853

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 37,362	\$ 29,522
Investments	257,823	214,518
Interest Recievable	220	346
	<hr/>	<hr/>
TOTAL ASSETS	<u>295,406</u>	<u>244,386</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due to Other Funds	33	51
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>33</u>	<u>51</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>33</u>	<u>51</u>
<u>FUND BALANCES</u>		
Committed	295,373	244,335
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>295,373</u>	<u>244,335</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>295,406</u>	\$ <u>244,386</u>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 40,000	\$ 52,140	\$ 12,140	\$ 41,052
Miscellaneous Revenue	3,000	3,179	179	4,555
TOTAL REVENUES	43,000	55,319	12,319	45,607
<u>EXPENDITURES</u>				
General Government	48,000	56,421	(8,421)	66,573
TOTAL EXPENDITURES	48,000	56,421	(8,421)	66,573
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(5,000)	(1,101)	3,899	(20,966)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	40,000	52,140	12,140	29,249
TOTAL OTHER FINANCING SOURCES (USES)	40,000	52,140	12,140	29,249
NET CHANGE IN FUND BALANCES	35,000	51,039	16,039	8,284
Fund Balances - January 1	254,000	244,335	(9,665)	236,051
FUND BALANCES - DECEMBER 31	\$ 289,000	\$ 295,373	\$ 6,373	\$ 244,335

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 220,121	\$ 763,213
Investments	638,164	133,110
Accounts Receivable	3,064	33,840
Interest Receivable	545	221
Due From Other Funds	6,229	95
Due From Other Governmental	1,004,097	131,307
Other Prepayments	22,062	1,326
	<hr/>	<hr/>
TOTAL ASSETS	<u>1,894,282</u>	<u>1,063,113</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	180,098	13,238
Salaries Payable	12,325	851
Due To Other Funds	16,148	13,436
Due To Other Governmental Unit	1	4
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>208,572</u>	<u>27,529</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>208,572</u>	<u>27,529</u>
<u>FUND BALANCES</u>		
Non Spendable - Prepaid Items	22,062	1,326
Non Spendable - Petty Cash	630	630
Restricted	86,702	82,752
Committed	133,110	133,110
Assigned	1,443,206	817,766
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>1,685,710</u>	<u>1,035,585</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,894,282</u>	<u>\$ 1,063,113</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Licenses & Permits	\$ 667,255	\$ 684,218	\$ 16,963	\$ 645,547
Intergovernmental Revenues	2,099,268	1,814,758	(284,510)	780,706
Charges for Goods and Services	267,135	343,561	76,426	270,439
Miscellaneous Revenue	6,000	5,899	(101)	12,187
TOTAL REVENUES	3,039,658	2,848,436	(191,222)	1,708,879
<u>EXPENDITURES</u>				
General Government	-	-	-	2
Mental and Physical Health	3,108,781	2,293,866	814,915	1,940,387
Debt Service - Principal	2,400	2,274	126	2,274
Capital Expenditures	6,625	-	6,625	-
TOTAL EXPENDITURES	3,117,806	2,296,140	821,666	1,942,663
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(78,148)	552,296	630,444	(233,784)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	78,148	77,160	988	335,702
TOTAL OTHER FINANCING SOURCES (USES)	78,148	77,160	988	335,702
NET CHANGE IN FUND BALANCES	-	629,456	629,456	101,918
Fund Balances - January 1	816,910	1,035,585	218,675	933,667
Prior Period Adjustment - Insurance	-	19,601	19,601	-
Prior Period Adjustment - Revenues	-	1,068	1,068	-
FUND BALANCES - DECEMBER 31	\$ 816,910	\$ 1,685,710	\$ 868,800	\$ 1,035,585

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ 1,725
Investments	14,358	14,158
Interest Receivables	12	24
	<hr/>	<hr/>
TOTAL ASSETS	<u>14,371</u>	<u>15,906</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	-	1,725
Customer Deposits	13,484	13,484
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>13,484</u>	<u>15,209</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>13,484</u>	<u>15,209</u>
<u>FUND BALANCES</u>		
Restricted	886	697
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>886</u>	<u>697</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>14,371</u>	\$ <u>15,906</u>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 189	\$ 189	\$ 4,091
TOTAL REVENUES	-	189	189	4,091
<u>EXPENDITURES</u>				
Transportation	-	-	-	7,400
TOTAL EXPENDITURES	-	-	-	7,400
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	189	189	(3,308)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	189	189	(3,308)
Restricted Fund Balances - January 1	-	697	697	4,005
Prior Year Adjustment	-	-	-	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 886	\$ 886	\$ 697

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 18,302	\$ 20,621
Investments	140,425	113,791
Taxes Receivable	1,804	1,860
Accounts Receivable	401	401
Interest Receivable	120	176
Due from Other Governments	108	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>161,159</u>	<u>136,848</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	2,613	1,058
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>2,613</u>	<u>1,058</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Property Taxes	1,804	1,860
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>4,416</u>	<u>2,918</u>
<u>FUND BALANCES</u>		
Assigned	156,743	133,931
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>156,743</u>	<u>133,931</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>161,159</u>	\$ <u>136,848</u>

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ 45,075	\$ 45,359	\$ 284	\$ 53,560
Miscellaneous Revenue	250	1,578	1,328	1,865
TOTAL REVENUES	45,325	46,937	1,612	55,425
<u>EXPENDITURES</u>				
Mental & Physical Health	62,925	24,125	38,800	33,724
TOTAL EXPENDITURES	62,925	24,125	38,800	33,724
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(17,600)	22,812	40,412	21,702
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(17,600)	22,812	40,412	21,702
Fund Balances - January 1	80,000	133,931	53,931	112,229
FUND BALANCES - DECEMBER 31	\$ 62,400	\$ 156,743	\$ 94,343	\$ 133,931

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 34,031	\$ 31,144
Due From Other Governmental Units	64,441	62,112
	<hr/>	<hr/>
TOTAL ASSETS	<u>98,471</u>	<u>93,255</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	34,031	31,144
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>34,031</u>	<u>31,144</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>34,031</u>	<u>31,144</u>
<u>FUND BALANCES</u>		
Restricted	64,441	62,112
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>64,441</u>	<u>62,112</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>98,471</u>	\$ <u>93,255</u>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ 440,000	\$ 389,958	\$ (50,042)	\$ 368,440
Intergovernmental Revenue	850,000	303,423	(546,577)	261,873
Misc Revenue	500	457	(43)	619
TOTAL REVENUES	<u>1,290,500</u>	<u>693,837</u>	<u>(596,663)</u>	<u>630,931</u>
<u>EXPENDITURES</u>				
Public Safety	1,290,500	691,508	598,992	630,473
TOTAL EXPENDITURES	<u>1,290,500</u>	<u>691,508</u>	<u>598,992</u>	<u>630,473</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	2,329	2,329	458
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	2,329	2,329	458
Fund Balances - January 1	-	62,112	62,112	61,653
FUND BALANCES - DECEMBER 31	\$ -	\$ 64,441	\$ 64,441	\$ 62,112

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 370,510	\$ 575,759
Investments	2,185,048	1,831,929
Interest Receivable	1,867	2,887
Due From Other Governments	426,639	387,327
Other Prepayments	25,244	2,492
	<hr/>	<hr/>
TOTAL ASSETS	<u>3,009,308</u>	<u>2,800,394</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	14,383	2,734
Due To Other Funds	14,584	13,366
Due to Other Governmental	942	4
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>29,908</u>	<u>16,104</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>29,908</u>	<u>16,104</u>
<u>FUND BALANCES</u>		
Nonspendable	25,244	2,492
Restricted	2,954,156	2,781,798
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>2,979,400</u>	<u>2,784,290</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>3,009,308</u>	\$ <u>2,800,394</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, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ 1,700,000	\$ 2,272,907	\$ 572,907	\$ 2,210,436
Intergovernmental	-	5,228	5,228	-
Miscellaneous Revenue	25,125	27,246	2,121	33,380
TOTAL REVENUES	<u>1,725,125</u>	<u>2,305,382</u>	<u>580,257</u>	<u>2,243,817</u>
<u>EXPENDITURES</u>				
General Government Services	295,324	292,001	3,323	273,224
Judicial Services	91,700	91,705	(5)	64,503
Public Safety	1,652,670	1,655,638	(2,968)	1,337,034
Capital Expenditures	98,155	85,305	12,850	5,102
TOTAL EXPENDITURES	<u>2,137,849</u>	<u>2,124,650</u>	<u>13,199</u>	<u>1,679,863</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(412,724)	180,732	593,456	563,953
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(412,724)	180,732	593,456	563,953
Fund Balances - January 1	1,512,324	2,784,290	1,271,966	2,220,336
Prior Period Adjustment - Insurance	-	14,378	14,378	-
FUND BALANCES - DECEMBER 31	<u>\$ 1,099,600</u>	<u>\$ 2,979,400</u>	<u>\$ 1,879,800</u>	<u>\$ 2,784,290</u>

KITTITAS COUNTY, WASHINGTON

TREASURER INVESTMENT REVOLVING
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ (4,444)	\$ 10,662
Investments	36,627	-
Interest Receivable	7,547	7,593
Other Prepayments	1,476	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>41,206</u>	<u>18,255</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Nonspendable	1,476	-
Committed	39,730	18,255
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>41,206</u>	<u>18,255</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>41,206</u>	\$ <u>18,255</u>

KITTITAS COUNTY, WASHINGTON

TREASURER INVESTMENT REVOLVING
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 93,070	\$ 93,070	\$ 84,598
TOTAL REVENUES	-	93,070	93,070	84,598
<u>EXPENDITURES</u>				
General Government Services	-	70,118	(70,118)	72,581
TOTAL EXPENDITURES	-	70,118	(70,118)	72,581
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	22,952	22,952	12,017
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	22,952	22,952	12,017
Fund Balances - January 1	-	18,255	18,255	6,238
FUND BALANCES - DECEMBER 31	\$ -	\$ 41,206	\$ 41,206	\$ 18,255

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ (4,364)	\$ 6,604
Investments	89,155	145,976
Interest Receivable	76	243
	<hr/>	<hr/>
TOTAL ASSETS	<u>84,867</u>	<u>152,823</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	142	457
Due To Other Funds	-	25
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>142</u>	<u>482</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>142</u>	<u>482</u>
<u>FUND BALANCES</u>		
Committed	84,725	152,342
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>84,725</u>	<u>152,342</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 84,867</u>	<u>\$ 152,823</u>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Charges Goods/Services	\$ -	\$ -	\$ -	\$ (40)
Miscellaneous Revenue	-	46,337	46,337	77,703
TOTAL REVENUES	-	46,337	46,337	77,663
<u>EXPENDITURES</u>				
General Government Services	-	113,953	(113,953)	104,100
Capital Expenditures	-	-	-	(143)
TOTAL EXPENDITURES	-	113,953	(113,953)	103,957
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	(67,617)	(67,617)	(26,295)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(67,617)	(67,617)	(26,294.61)
Fund Balances - January 1	-	152,342	152,342	178,636
FUND BALANCES - DECEMBER 31	\$ -	\$ 84,725	\$ 84,725	\$ 152,342

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 91,240	\$ 95,298
Investments	224,628	180,968
Assessments Receivable	9,390	11,084
Interests Receivable	192	301
Due From Other Governmental Unit	5,374	13,164
Other Prepayments	11,649	80
	<hr/>	<hr/>
TOTAL ASSETS	\$ 342,473	\$ 300,896
	<hr/>	<hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	143	75
Due To Other Funds	1,372	1,434
	<hr/>	<hr/>
TOTAL LIABILITIES	1,515	1,509
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	9,390	11,084
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	10,905	12,593
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Non Spendable	11,649	80
Committed	319,918	288,223
	<hr/>	<hr/>
TOTAL FUND BALANCE	331,568	288,303
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 342,473	\$ 300,896
	<hr/>	<hr/>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental Services	\$ 866	\$ 2,729	\$ 1,863	\$ 1,863
Charges Goods/Services	232,000	247,712	15,712	251,881
Miscellaneous Revenues	196,000	200,508	4,508	200,288
TOTAL REVENUES	428,866	450,948	22,082	454,032
<u>EXPENDITURES</u>				
Economic Environment	473,866	419,599	54,267	458,016
Capital Expenditures	10,000	-	10,000	-
TOTAL EXPENDITURES	483,866	419,599	64,267	458,016
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(55,000)	31,349	86,349	(3,983)
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(55,000)	31,349	86,349	(3,983)
Fund Balances - January 1	155,000	288,303	133,303	292,287
Prior Period Adjustment - Insurance	-	11,915	11,915	-
FUND BALANCES - DECEMBER 31	\$ 100,000	\$ 331,567	\$ 231,567	\$ 288,303

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 22,032	\$ 32,552
Investments	375,300	330,633
Interest Receivable	321	523
Other Prepayments	8,501	10,612
	<hr/>	<hr/>
TOTAL ASSETS	<u>406,154</u>	<u>374,320</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	3,299	4,679
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>3,299</u>	<u>4,679</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>3,299</u>	<u>4,679</u>
<u>FUND BALANCES</u>		
Nonspendable	8,501	10,612
Committed	394,354	359,028
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>402,855</u>	<u>369,640</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 406,154</u>	<u>\$ 374,320</u>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental Revenues	\$ 51,000	\$ 55,434	\$ 4,434	\$ 47,449
Charges Goods/Services	26,500	40,655	14,155	33,169
Miscellaneous Revenues	1,200	4,469	3,269	6,154
TOTAL REVENUES	<u>78,700</u>	<u>100,558</u>	<u>21,858</u>	<u>86,772</u>
<u>EXPENDITURES</u>				
General Government Services	101,881	48,239	53,642	73,818
Debt Service - Principal	5,000	-	5,000	-
Capital Expense	50,000	19,104	30,896	910
TOTAL EXPENDITURES	<u>156,881</u>	<u>67,343</u>	<u>89,538</u>	<u>74,728</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>(78,181)</u>	<u>33,215</u>	<u>111,396</u>	<u>12,044</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(78,181)</u>	<u>33,215</u>	<u>111,396</u>	<u>12,044</u>
Fund Balances - January 1	295,900	369,640	73,740	357,596
FUND BALANCES - DECEMBER 31	<u>\$ 217,719</u>	<u>\$ 402,855</u>	<u>\$ 185,136</u>	<u>\$ 369,640</u>

KITTITAS COUNTY, WASHINGTON
MISDEMEANANT PROBATION
COMPARATIVE BALANCE SHEET
As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ (12,075)	\$ 186
Investments	-	117,097
Court Receivable	148,945	148,945
Due From Other funds	12,076	-
Interest Receivable	-	229
Other Prepayments	7,647	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>156,592</u>	<u>266,457</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	1,622	2,366
Due To Other Funds	4,454	5,463
Due to Other Governments	491	16
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>6,567</u>	<u>7,845</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Court Receivables	148,945	148,945
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>155,512</u>	<u>156,790</u>
<u>FUND BALANCES</u>		
Non Spendable PrePaid	7,647	-
Committed	-	109,667
Unassigned	(6,566)	-
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>1,080</u>	<u>109,667</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>156,592</u>	\$ <u>266,457</u>

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020		Variance Favorable (Unfavorable)	2019
	Budget	Actual		Actual
REVENUES				
Intergovernmental Revenue	\$ 1,093	\$ 2,684	\$ 1,591	\$ -
Charges Goods/Services	813,325	610,115	(203,210)	761,917
Miscellaneous Revenues	1,025	632	(393)	3,673
TOTAL REVENUES	815,443	613,432	(202,011)	765,590
EXPENDITURES				
Public Safety	879,194	816,272	62,922	823,871
TOTAL EXPENDITURES	879,194	816,272	62,922	823,871
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(63,751)	(202,841)	(139,090)	(58,282)
OTHER FINANCING SOURCES (USES)				
Dispositon of Fixed Assets	50	60	10	40
Operating Transfers In (out)	-	87,076	87,076	-
TOTAL OTHER FINANCING SOURCES (USES)	50	87,136	87,086	40
NET CHANGE IN FUND BALANCES	(63,701)	(115,705)	(52,004)	(58,242)
Fund Balances - January 1	227,103	109,667	(117,436)	167,909
Prior Year Adjustment	-	7,118	7,118	-
FUND BALANCES - DECEMBER 31	\$ 163,402	\$ 1,080	\$ (162,322)	\$ 109,667

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 34,802	\$ 29,125
Investments	95,401	74,244
Interest Receivable	82	102
Due From Other Governmental	15,332	15,332
	<hr/>	<hr/>
TOTAL ASSETS	<u>145,616</u>	<u>118,804</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	27	-
Due To Other Funds	1,056	4,422
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>1,083</u>	<u>4,422</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>1,083</u>	<u>4,422</u>
<u>FUND BALANCES</u>		
Committed	144,533	114,382
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>144,533</u>	<u>114,382</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>145,616</u>	\$ <u>118,804</u>

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	
<u>REVENUES</u>				
Intergovernmental Services	\$ 79,891	\$ 79,865	\$ (26)	\$ 79,076
Charges Goods/Services	74,394	106,152	31,758	110,516
Fines & Penalties	1	-	(1)	-
Miscellaneous Revenue	630	1,186	556	857
TOTAL REVENUES	154,916	187,203	32,287	190,449
<u>EXPENDITURES</u>				
General Government Services	166,740	157,052	9,688	149,313
TOTAL EXPENDITURES	166,740	157,052	9,688	149,313
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(11,824)	30,151	41,975	41,136
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(11,824)	30,151	41,975	41,136
Fund Balances - January 1	50,000	114,382	64,382	73,246
FUND BALANCES - DECEMBER 31	\$ 38,176	\$ 144,533	\$ 106,357	\$ 114,382

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 17,650	\$ 19,536
Investments	77,011	75,936
Interest Receivable	67	126
	<hr/>	<hr/>
TOTAL ASSETS	<u>94,728</u>	<u>95,599</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Non Spendable Petty Cash	3,000	3,000
Committed	91,728	92,599
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>94,728</u>	<u>95,599</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>94,728</u>	\$ <u>95,599</u>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Fines & Penalties	\$ 15,000	\$ 8,013	\$ (6,987)	\$ 11,302
Miscellaneous Revenues	-	1,116	1,116	1,575
TOTAL REVENUES	15,000	9,129	(5,871)	12,877
<u>EXPENDITURES</u>				
Public Safety	25,000	10,000	15,000	10,000
TOTAL EXPENDITURES	25,000	10,000	15,000	10,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(10,000)	(871)	9,129	2,877
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(10,000)	(871)	9,129	2,877
Fund Balances - January 1	90,000	95,599	5,599	92,722
FUND BALANCES - DECEMBER 31	\$ 80,000	\$ 94,728	\$ 14,728	\$ 95,599

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Charges Goods/Services	\$ -	\$ 595	\$ 595	\$ 479
Fines & Penalties	-	42	42	15
Miscellaneous Revenue	-	149	149	143
TOTAL REVENUES	-	785	785	637
<u>EXPENDITURES</u>				
General Government Services	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	785	785	637
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	785	785	637
Fund Balances - January 1	-	11,177	11,177	10,540
FUND BALANCES - DECEMBER 31	\$ -	\$ 11,962	\$ 11,962	\$ 11,177

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 1,597	\$ 13,053
Investments	229,101	214,397
Interest Receivable	198	349
	<hr/>	<hr/>
TOTAL ASSETS	<u>230,896</u>	<u>227,799</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	3,550	3,175
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>3,550</u>	<u>3,175</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>3,550</u>	<u>3,175</u>
<u>FUND BALANCES</u>		
Restricted	227,346	224,624
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>227,346</u>	<u>224,624</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 230,896</u>	<u>\$ 227,799</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020		Variance Favorable (Unfavorable)	2019
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 46,521	\$ 50,526	\$ 4,005	\$ 46,914
Miscellaneous Revenue	1,000	3,053	2,053	4,189
TOTAL REVENUES	47,521	53,579	6,058	51,103
<u>EXPENDITURES</u>				
General Government	117,000	50,857	66,143	43,293
TOTAL EXPENDITURES	117,000	50,857	66,143	43,293
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(69,479)	2,722	72,201	7,810
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
NET CHANGE IN FUND BALANCES	(69,479)	2,722	72,201	7,810
Fund Balances - January 1	229,049	224,624	(4,425)	216,814
FUND BALANCES - DECEMBER 31	\$ 159,570	\$ 227,346	\$ 67,776	\$ 224,624

KITTITAS COUNTY, WASHINGTON

**FORFEITED DRUG PROCEEDS FUND
COMPARATIVE BALANCE SHEET**

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 728	\$ 442
Investments	22,573	24,237
Interest Receivable	19	51
	<hr/>	<hr/>
TOTAL ASSETS	<u>23,320</u>	<u>24,730</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	-	477
Due to Other Governments	-	40
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>-</u>	<u>517</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>517</u>
 <u>FUND BALANCES</u>		
Committed	23,320	24,213
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>23,320</u>	<u>24,213</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>23,320</u>	\$ <u>24,730</u>

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
<u>REVENUES</u>				
Fines & Penalties	\$ 7,500	\$ -	\$ (7,500)	\$ 2,144
Miscellaneous Revenues	-	319	319	511
Deposits	-	-	-	100
TOTAL REVENUES	7,500	319	(7,181)	2,755
<u>EXPENDITURES</u>				
Public Safety	25,500	1,212	24,288	16,617
TOTAL EXPENDITURES	25,500	1,212	24,288	16,617
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	(18,000)	(893)	17,107	(13,862)
<u>OTHER FINANCING SOURCES (USES)</u>				
Dispositon of Fixed Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(18,000)	(893)	17,107	(13,862)
Fund Balances - January 1	18,000	24,213	6,213	38,075
FUND BALANCES - DECEMBER 31	\$ -	\$ 23,320	\$ 23,320	\$ 24,213

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 535,658	\$ 634,381
Investments	2,172,836	1,054,134
Interest Receivable	1,857	1,485
Due From Other Governmental	305,020	274,979
	<hr/>	<hr/>
TOTAL ASSETS	<u>3,015,371</u>	<u>1,964,980</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	224,534	113,812
Due To Other Funds	94,338	94,297
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>318,872</u>	<u>208,109</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>318,872</u>	<u>208,109</u>
<u>FUND BALANCES</u>		
Restricted	2,696,499	1,756,871
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>2,696,499</u>	<u>1,756,871</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,015,371</u>	<u>\$ 1,964,980</u>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020		Variance Favorable (Unfavorable)	2019
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ 1,190,000	\$ 1,398,092	\$ 208,092	\$ 1,397,818
Charges Goods/Services	60,000	27,453	(32,547)	94,366
Miscellaneous Revenues	15,000	19,073	4,073	27,705
TOTAL REVENUES	1,265,000	1,444,618	179,618	1,519,889
<u>EXPENDITURES</u>				
Economic Environment	1,949,093	405,340	1,543,753	1,978,802
Culture & Recreation	62,100	-	62,100	2,810
TOTAL EXPENDITURES	2,011,193	405,340	1,605,853	1,981,612
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(746,193)	1,039,278	1,785,471	(461,723)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	(106,007)	(99,650)	6,357	(103,806)
TOTAL OTHER FINANCING SOURCES (USES)	(106,007)	(99,650)	6,357	(103,806)
NET CHANGE IN FUND BALANCES	(852,200)	939,628	1,791,828	(565,530)
Fund Balances - January 1	2,000,000	1,756,871	(243,129)	2,274,919
Prior Period Adjustment	-	-	-	47,482
FUND BALANCES - DECEMBER 31	\$ 1,147,800	\$ 2,696,499	\$ 1,548,699	\$ 1,756,871

KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 3,946	\$ 22,804
Investments	37,575	-
Interest Receivable	32	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>41,553</u>	<u>22,804</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Due to Other Funds	-	134
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>-</u>	<u>134</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>134</u>
<u>FUND BALANCES</u>		
Restricted	41,553	22,671
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>41,553</u>	<u>22,671</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 41,553</u>	<u>\$ 22,804</u>

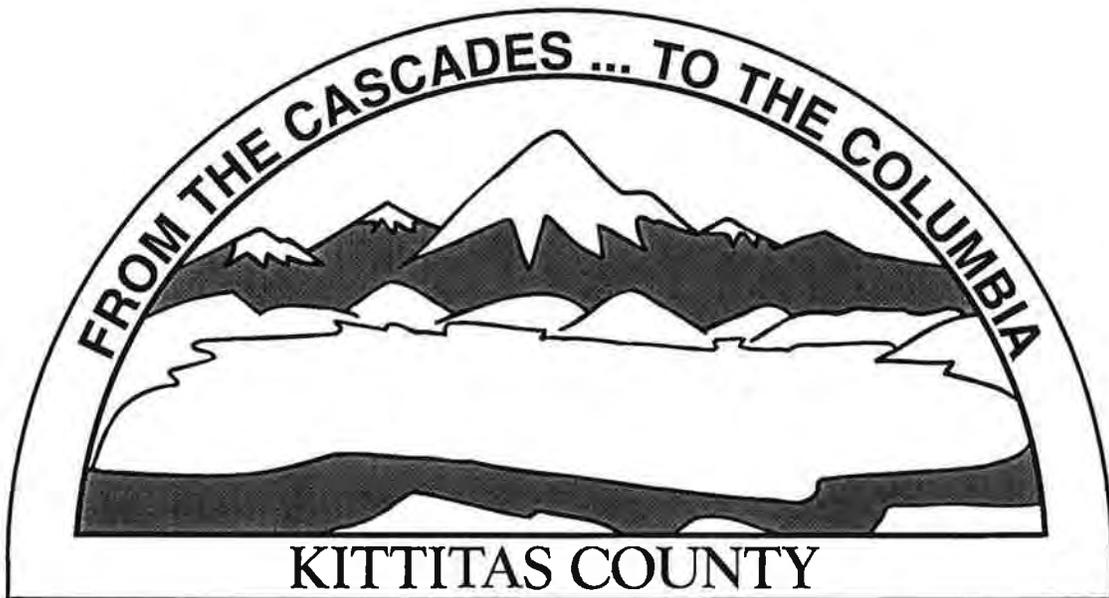
KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX TECH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020		Variance Favorable (Unfavorable)	2019 Actual
	Budget	Actual		
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 6,000	\$ 10,946	\$ 4,946	\$ 10,597
Charges for Services	10,000	7,730	(2,270)	6,798
Miscellaneous Revenues	-	207	207	-
TOTAL REVENUES	16,000	18,882	2,882	17,395
<u>EXPENDITURES</u>				
General Government	16,000	-	16,000	18,420
Capital Expense	-	-	-	-
TOTAL EXPENDITURES	16,000	-	16,000	18,420
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	18,882	18,882	(1,025)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	18,882	18,882	(1,025)
Fund Balances - January 1	-	22,671	22,671	23,696
FUND BALANCES - DECEMBER 31	\$ -	\$ 41,553	\$ 41,553	\$ 22,671

Debt Services Non-Major Funds



KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	2016 GO BOND	2010 GO & REFUNDING BOND	2020 GO BOND	Co. REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2020 TOTALS	2019 TOTALS
ASSETS								
Cash/Petty Cash	51	108	2	402	-	-	562	1,026
Investments	4,945	24,785	4,637	-	-	-	34,368	28,279
Taxes/Assessments Receivable	-	-	-	8	8,114	-	8,122	8,122
Accounts Receivable Accrual	-	-	-	-	-	-	-	-
Interest Receivable	19	21	40	-	-	-	79	93
Due from Other Funds	-	-	-	-	-	-	-	-
TOTAL ASSETS	5,014	24,914	4,679	410	8,114	-	43,130	37,519
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Vouchers Payable	-	-	-	-	-	-	-	-
Due To Other Funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES								
Deferred Inflows of Resources	-	-	-	8	8,114	-	8,122	8,122
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-	-	8	8,114	-	8,122	8,122
FUND BALANCES								
Restricted	5,014	24,914	4,679	402	-	-	35,009	29,397
TOTAL FUND BALANCES	5,014	24,914	4,679	402	-	-	35,009	29,397
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND	5,014	24,914	4,679	410	8,114	-	43,130	37,519

KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2020
With Comparative Totals for Year Ended December 31, 2019

	2016 GO BOND	2010 GO & REFUND	2020 GO BOND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	2020 TOTALS	2019 TOTALS
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0	\$ 3
Miscellaneous Revenues	1,748	327	4,904	-	-	-	6,979	11,215
TOTAL REVENUES	1,748	327	4,904	0	-	-	6,979	11,218
EXPENDITURES								
General Government	-	-	-	-	-	-	-	-
Debt Service Principal	228,000	-	582,000	-	-	-	810,000	708,000
Debt Service Interest	53,797	202	94,682	-	-	-	148,681	303,985
Debt Service Debt Costs	13,050	-	-	-	-	-	13,050	900
TOTAL EXPENDITURES	294,847	202	676,682	-	-	-	971,730	1,012,885
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(293,098)	124	(671,778)	0	-	-	(964,751)	(1,001,667)
OTHER FINANCING SOURCES (USES)								
Operating Transfer In (Out)	293,907	-	676,456	-	-	-	970,363	1,011,985
TOTAL OTHER FINANCING SOURCES (USES)	293,907	-	676,456	-	-	-	970,363	1,011,985
NET CHANGE IN FUND BALANCES	808	124	4,679	0	-	-	5,611	10,318
Fund Balances - January 1	4,206	24,790	-	402	-	-	29,397	19,079
FUND BALANCES - DECEMBER 31	\$ 5,014	\$ 24,914	4,679	\$ 402	\$ -	\$ -	\$ 35,009	\$ 29,397

KITTITAS COUNTY, WASHINGTON

2016 GO BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amount For Year Ended December 31, 2019

	<u>2020</u>		<u>Variance Favorable (Unfavorable)</u>	<u>2019</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 950	\$ 1,748	\$ 798	\$ 3,288
TOTAL REVENUES	950	1,748	798	3,288
<u>EXPENDITURES</u>				
Debt Service - Principal	228,000	228,000	-	223,000
Debt Service - Interest	66,257	53,797	12,460	69,891
Debt Service - Other Debt Costs	600	13,050	(12,450)	900
TOTAL EXPENDITURES	294,857	294,847	11	293,791
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(293,907)	(293,098)	788	(290,503)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	293,907	293,907	(1)	292,891
TOTAL OTHER FINANCING SOURCES (USES)	293,907	293,907	(1)	292,891
NET CHANGE IN FUND BALANCES	-	808	808	2,388
Fund Balances - January 1	-	4,206	4,206	1,818
FUND BALANCES - DECEMBER 31	\$ -	\$ 5,014	\$ 5,014	\$ 4,206

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 108	\$ 310
Investments	24,785	24,407
Interest Receivable	21	73
	<hr/>	<hr/>
TOTAL ASSETS	<u>24,914</u>	<u>24,790</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Restricted Fund Balance	24,914	24,790
	<hr/>	<hr/>
TOTAL FUND BALANCES	<u>24,914</u>	<u>24,790</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 24,914</u>	<u>\$ 24,790</u>

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amount For Year Ended December 31, 2019

	<u>2020</u>		<u>Variance Favorable (Unfavorable)</u>	2019
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 500	\$ 327	\$ (173)	\$ 7,927
TOTAL REVENUES	500	327	(173)	7,927
<u>EXPENDITURES</u>				
Debt Service - Principal	510,000	-	510,000	485,000
Debt Service - Interest	215,196	202	214,994	234,094
TOTAL EXPENDITURES	725,196	202	724,994	719,094
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(724,696)	124	(725,167)	(711,167)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	724,696	-	(724,696)	719,094
TOTAL OTHER FINANCING SOURCES (USES)	724,696	-	(724,696)	719,094
NET CHANGE IN FUND BALANCES	-	124	124	7,927
Fund Balances - January 1	-	24,790	24,790	16,862
FUND BALANCES - DECEMBER 31	\$ -	\$ 24,914	\$ 24,914	\$ 24,790

KITTITAS COUNTY, WASHINGTON

**2020 GO BOND
COMPARATIVE BALANCE SHEET
As of December 31, 2020 and December 31, 2019**

	<u>2020</u>	<u>2019</u>
	<u>ASSETS</u>	
Cash/Petty Cash	\$ 2	\$ -
Investments	4,637	-
Interest Receivable	40	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>4,679</u>	<u>-</u>
	<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	
	<u>LIABILITIES</u>	
	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
	<u>DEFERRED INFLOWS OF RESOURCES</u>	
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
	<u>FUND BALANCES</u>	
Restricted	4,679	-
	<hr/>	<hr/>
TOTAL FUND BALANCES	<u>4,679</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>4,679</u>	\$ <u>-</u>

KITTITAS COUNTY, WASHINGTON

2020 GO BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amount For Year Ended December 31, 2019

	2020		Variance Favorable (Unfavorable)	2019
	Budget	Actual		Actual
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 227	\$ 4,904	\$ 4,677	\$ -
TOTAL REVENUES	227	4,904	4,677	-
<u>EXPENDITURES</u>				
Debt Service - Principal	582,000	582,000	-	-
Debt Service - Interest	94,683	94,682	2	-
TOTAL EXPENDITURES	676,683	676,682	2	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(676,456)	(671,778)	4,675	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	676,456	676,456	0	-
TOTAL OTHER FINANCING SOURCES (USES)	676,456	676,456	0	-
NET CHANGE IN FUND BALANCES	-	4,679	4,679	-
Fund Balances - January 1	-	-	-	-
FUND BALANCES - DECEMBER 31	\$ -	\$ 4,679	\$ 4,679	\$ -

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amount For Year Ended December 31, 2019

	2020		Variance Favorable (Unfavorable)	2019
	Budget	Actual		Actual
<u>REVENUES</u>				
Taxes	\$ -	\$ 0	\$ 0	\$ 3
Miscellaneous Revenue	-	-	-	0
TOTAL REVENUES	-	0	0	3
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	0	0	3
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	0	0	3
Fund Balances - January 1	-	402	402	398
FUND BALANCES - DECEMBER 31	\$ -	\$ 402	\$ 402	\$ 402

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

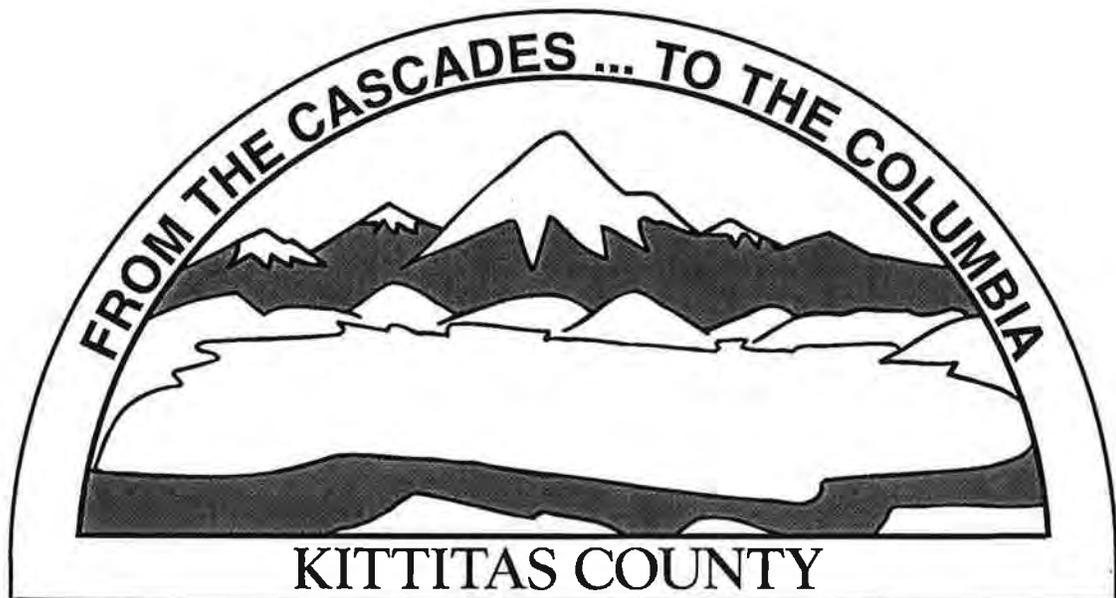
	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Assessments Receivable	\$ 8,114	\$ 8,114
	<hr/>	<hr/>
TOTAL ASSETS	8,114	8,114
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources - Special Assessments	8,114	8,114
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	8,114	8,114
	<hr/>	<hr/>
<u>FUND BALANCES</u>		
Restricted	-	-
	<hr/>	<hr/>
TOTAL FUND BALANCES	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 8,114	\$ 8,114
	<hr/> <hr/>	<hr/> <hr/>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020
 With Comparative Actual Amount For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-
Fund Balances - January 1	-	-	-	-
FUND BALANCES - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>NEW COURTHOUSE CAPITAL PROJECT</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2020 TOTALS</u>	<u>2019 TOTALS</u>
ASSETS						
Cash/Petty Cash	\$ 640,921	\$ 163,326	\$ -	\$ 63	\$ 804,310	\$ 534,070
Investments	3,342,840	-	2,068,958	19,160	5,430,958	4,562,446
Interest Receivable	2,856	-	1,768	16	4,640	7,323
Due From Other Funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,986,618	\$ 163,326	\$ 2,070,726	\$ 19,239	\$ 6,239,909	\$ 5,103,840
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Payables	\$ -	\$ 11,258	\$ -	\$ -	\$ 11,258	\$ -
Due To Other Funds	-	-	-	-	-	-
Contracts Retainage Payable	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 11,258	\$ -	\$ -	\$ 11,258	\$ -
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows of Resources	-	-	-	-	-	-
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	11,258	-	-	11,258	-
FUND BALANCES						
Restricted	\$ 3,986,618	\$ 152,068	\$ -	\$ -	\$ 4,138,685	\$ 2,374,037
Committed	-	-	-	19,239	19,239	18,649
Assigned	-	-	2,070,726	-	2,070,726	2,711,154
TOTAL FUND BALANCES	\$ 3,986,618	\$ 152,068	\$ 2,070,726	\$ 19,239	\$ 6,228,651	\$ 5,103,840
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,986,618	\$ 163,326	\$ 2,070,726	\$ 19,239	\$ 6,239,909	\$ 5,103,840

KITTITAS COUNTY, WASHINGTON
CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2019
With Comparative Totals for Year Ended December 31, 2018

	<u>CAPITAL IMPROVEMENTS</u>	<u>COURTHOUSE JAIL FAC</u>	<u>NEW COURTHOUSE CAPITAL PROJECT</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2020 TOTALS</u>	<u>2019 TOTALS</u>
<u>REVENUES</u>						
Taxes	\$ 1,551,410	\$ -	\$ -	\$ -	\$ 1,551,410	\$ 1,134,404
Miscellaneous Revenues	35,347	-	27,262	220	62,829	89,457
TOTAL REVENUES	1,586,757	-	27,262	220	1,614,239	1,223,861
<u>EXPENDITURES</u>						
Capital Expenditures	-	11,258	-	-	11,258	-
Debt Service Principal & Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	-	11,258	-	-	11,258	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1,586,757	(11,258)	27,262	220	1,602,981	1,223,861
<u>OTHER FINANCING SOURCES (USES)</u>						
Bond Proceeds	-	-	-	-	-	-
Operating Transfer In (out)	(478,170)	-	-	-	(478,170)	(512,706)
TOTAL OTHER FINANCING SOURCES (USES)	(478,170)	-	-	-	(478,170)	(512,706)
NET CHANGE IN FUND BALANCES	1,108,587	(11,258)	27,262	220	1,124,811	711,154
Fund Balance - January 1	2,878,031	163,326	2,043,463	19,020	5,103,840	4,392,685
FUND BALANCES - DECEMBER 31	\$ 3,986,618	\$ 152,068	\$ 2,070,726	\$ 19,239	\$ 6,228,651	\$ 5,103,840

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 640,921	\$ 367,681
Investments	3,342,840	2,506,448
Interest Receivable	2,856	3,902
	<hr/>	<hr/>
TOTAL ASSETS	<u>3,986,618</u>	<u>2,878,031</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-
<u>FUND BALANCES</u>		
Restricted	3,986,618	2,878,031
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>3,986,618</u>	<u>2,878,031</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>3,986,618</u>	\$ <u>2,878,031</u>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Taxes	\$ 1,000,000	\$ 1,551,410	\$ 551,410	\$ 1,134,404
Miscellaneous Revenues	25,000	35,347	10,347	45,623
TOTAL REVENUES	1,025,000	1,586,757	561,757	1,180,027
<u>EXPENDITURES</u>				
	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1,025,000	1,586,757	561,757	1,180,027
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	(662,682)	(478,170)	184,512	(512,706)
TOTAL OTHER FINANCING SOURCES (USES)	(662,682)	(478,170)	184,512	(512,706)
NET CHANGE IN FUND BALANCES	362,318	1,108,587	746,269	667,320
Fund Balances - January 1	2,210,000	2,878,031	668,031	2,210,710
FUND BALANCES - DECEMBER 31	\$ 2,572,318	\$ 3,986,618	\$ 1,414,300	\$ 2,878,031

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 163,326	\$ 163,326
	<hr/>	<hr/>
TOTAL ASSETS	<u>163,326</u>	<u>163,326</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Vouchers Payable	11,258	-
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>11,258</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>11,258</u>	<u>-</u>
<u>FUND BALANCES</u>		
Restricted	152,068	163,326
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>152,068</u>	<u>163,326</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>163,326</u>	\$ <u>163,326</u>

KITTITAS COUNTY, WASHINGTON

COURTHOUSE/JAIL FACILITIES EXPANSION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
Capital Expenditures	163,326	11,258	152,068	-
TOTAL EXPENDITURES	<u>163,326</u>	<u>11,258</u>	<u>152,068</u>	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(163,326)	(11,258)	152,068	-
<u>OTHER FINANCING SOURCES (USES)</u>	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	(163,326)	(11,258)	152,068	-
Fund Balances - January 1	163,326	163,326	0	163,326
FUND BALANCES - DECEMBER 31	<u>\$ -</u>	<u>\$ 152,068</u>	<u>\$ 152,068</u>	<u>\$ 163,326</u>

KITTITAS COUNTY, WASHINGTON

NEW COURTHOUSE CAPITAL PROJECT
COMPARATIVE BALANCE SHEET

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Investments	\$ 2,068,958	\$ 2,040,069
Interest Receivable	1,768	3,394
	<hr/>	<hr/>
TOTAL ASSETS	<u>2,070,726</u>	<u>2,043,463</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>		
Assigned	2,070,726	2,043,463
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>2,070,726</u>	<u>2,043,463</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,070,726</u>	<u>\$ 2,043,463</u>

KITTITAS COUNTY, WASHINGTON

NEW COURTHOUSE CAPITAL PROJECT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenues	\$ -	\$ 27,262	\$ 27,262	\$ 43,463
TOTAL REVENUES	-	27,262	27,262	43,463
<u>EXPENDITURES</u>				
	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	27,262	27,262	43,463
<u>OTHER FINANCING SOURCES (USES)</u>				
	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	27,262	27,262	43,463
Fund Balances - January 1		2,043,463	2,043,463	2,000,000
FUND BALANCES - DECEMBER 31	\$ -	\$ 2,070,726	\$ 2,070,726	\$ 2,043,463

KITTITAS COUNTY, WASHINGTON

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

As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 63	\$ 3,063
Investment	19,160	15,930
Interest Receivable	16	27
	<hr/>	<hr/>
TOTAL ASSETS	<u>19,239</u>	<u>19,020</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES</u>	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	<hr/> -	<hr/> -
<u>DEFERRED INFLOWS OF RESOURCES</u>	-	-
	<hr/>	<hr/>
COMBINED LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<hr/> -	<hr/> -
<u>FUND BALANCES</u>		
Committed	19,239	19,020
	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>19,239</u>	<u>19,020</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 19,239</u>	<u>\$ 19,020</u>

KITTITAS COUNTY, WASHINGTON

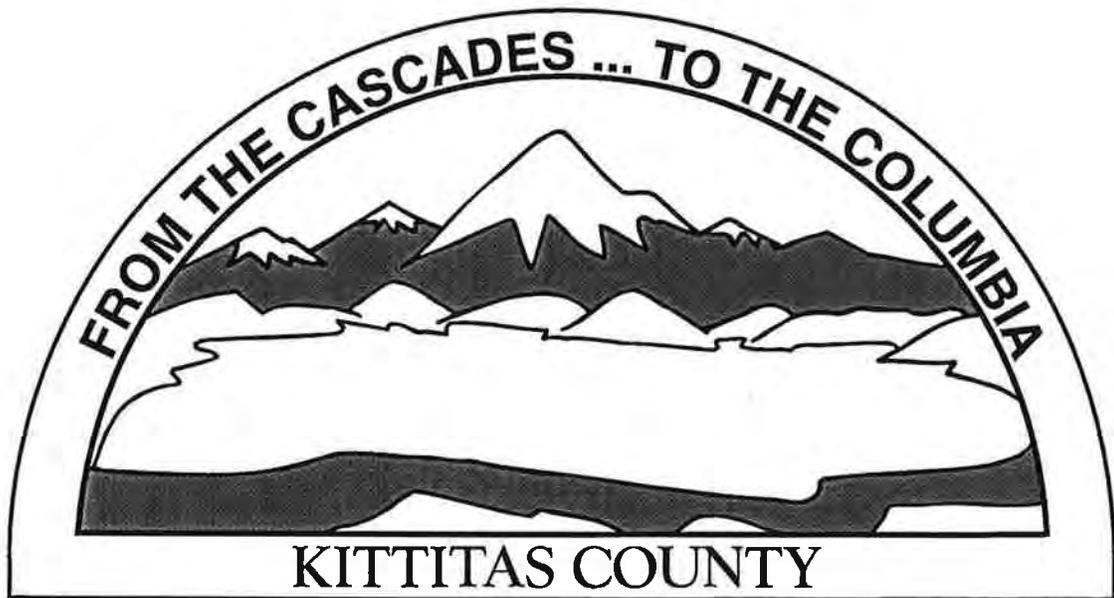
FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	2020			2019
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<u>REVENUES</u>				
Miscellaneous Revenues	\$ -	\$ 220	\$ 220	\$ 371
TOTAL REVENUES	-	220	220	371
<u>EXPENDITURES</u>				
	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	220	220	371
<u>OTHER FINANCING SOURCES (USES)</u>				
	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	220	220	371
Fund Balances - January 1	-	19,020	19,020	18,649
FUND BALANCES - DECEMBER 31	\$ -	\$ 19,239	\$ 19,239	\$ 19,020

Enterprise Fund



KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2020 and December 31, 2019

ASSETS	COMMUNITY DEVELOPMENT SERVICES			2020 TOTAL	2019 TOTAL
	SOLID WASTE	WATER MITIGATION			
CURRENT ASSETS					
Cash/Petty Cash	\$ 122,069	\$ 18,775	\$ 153,774	\$ 294,618	\$ 1,239,482
Investments	2,073,244	1,605,480	522,630	4,201,354	3,288,395
Account Receivable	653,117	-	-	653,117	355,604
Interest Receivable	2,735	1,372	447	4,553	6,947
Due From Other Funds	-	406,224	292	406,516	1,175
Due From Other Governmental	5,485	5,283	-	10,768	46,325
Other Prepayments	35,282	26,415	-	61,697	13,615
TOTAL CURRENT ASSETS	2,891,932	2,063,547	677,142	5,632,622	4,951,542
NON-CURRENT ASSETS					
Cash restricted for Debt	-	-	-	-	-
Cash restricted for landfill closure & postclosure	154,964	-	-	154,964	-
Investments restricted for landfill closure & post closure	1,127,113	-	-	1,127,113	1,111,375
TOTAL NON-CURRENT ASSETS	1,282,077	-	-	1,282,077	1,111,375
PROPERTY, PLANT & EQUIPMENT					
Land	3,875,834	-	-	3,875,834	3,786,518
Buildings	1,389,478	-	-	1,389,478	1,389,478
Improvements	4,997,480	-	-	4,997,480	4,775,159
Equipment	1,742,620	145,499	-	1,888,119	1,881,579
Intangible assets	1,067,123	8,758	5,600,467	6,676,347	6,665,368
Construction in Progress	1,258,322	-	-	1,258,322	805,892
TOTAL PROPERTY, PLANT & EQUIPMENT	14,330,857	154,257	5,600,467	20,085,581	19,303,995
Less Accumulated Depreciation	(6,858,632)	(95,311)	-	(6,953,942)	(6,740,325)
NET PROPERTY, PLANT & EQUIPMENT	7,472,225	58,946	5,600,467	13,131,638	12,563,670
DEFERRED OUTFLOW OF RESOURCES					
Deferred Outflow of Resources - Pension	60,394	93,961	-	154,355	119,174
TOTAL OUTFLOW OF RESOURCES	60,394	93,961	-	154,355	119,174
TOTAL ASSETS	\$ 11,706,628	\$ 2,216,455	\$ 6,277,609	\$ 20,200,692	\$ 18,745,762
LIABILITIES AND FUND EQUITY					
Payables	\$ 408,252	\$ 30,469	\$ 3,312	\$ 442,033	\$ 297,967
Due To Other Funds	7,689	10,253	1,068	19,010	241,640
Due To Other Governments	101	-	-	101	215
Non Current Liabilities:					
Due within one year					
Compensated Absences	4,435	6,458	-	10,893	13,412
Landfill Closure	163,761	-	-	163,761	84,938
Note/Lease Payment	75,000	2,768	-	77,768	77,768
Due in more than one year					
Compensated Absences	185,539	148,122	-	333,662	226,157
Landfill Closure	717,888	-	-	717,888	1,083,276
Note/Lease Payment	75,001	2,307	-	77,308	155,076
Pension Obligation	54,990	40,582	-	95,572	54,432
TOTAL LIABILITIES	1,692,656	240,960	4,380	1,937,996	2,234,881
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources- Pension	58,894	88,697	-	147,591	265,374
TOTAL DEFERRED INFLOWS OF RESOURCES	58,894	88,697	-	147,591	265,374
NET ASSETS					
Contributed Capital	-	-	2,496,651	2,496,651	2,496,651
Reserved for Petty Cash	2,900	400	-	3,300	3,300
Reserved for Prepaid Items	35,282	26,415	-	61,697	13,615
Reserved	-	-	-	-	-
Unrestricted	9,916,896	1,859,983	3,776,578	15,553,457	13,731,941
TOTAL FUND EQUITY	9,955,078	1,886,798	6,273,229	18,115,106	16,245,507
TOTAL LIABILITIES AND FUND EQUITY	\$ 11,706,628	\$ 2,216,455	\$ 6,277,609	\$ 20,200,692	\$ 18,745,762

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	WATER MITIGATION	2020 TOTALS	2019 TOTALS
OPERATING REVENUES					
Licenses & Permits	\$ 0	\$ 1,574,436	\$ -	\$ 1,574,436	\$ 1,549,948
Intergovernmental Revenue	109,676	131,169	-	240,844	191,089
Charges for Services	5,525,807	234,466	49,001	5,809,274	5,507,463
Fines & Forfeitures	0	9,651	-	9,651	4,722
Miscellaneous Revenue	182,148	226	-	182,374	121,801
TOTAL OPERATING REVENUES	5,817,631	1,949,948	49,001	7,816,579	7,375,024
OPERATING EXPENSES:					
General Operations	4,700,057	2,039,770	72	6,739,999	6,538,059
Compensated Absences	54,523	50,463	-	104,986	20,838
Pension Expense	-43,882	(67,942)	-	-111,824	(89,548)
Depreciation, Amortization	215,108	17,531	-	232,639	275,860
TOTAL OPERATING EXPENSE	4,925,806	2,039,822	72	6,965,700	6,745,209
OPERATING INCOME (LOSS)	891,825	(89,874)	48,929	850,879	629,815
NON-OPERATING REVENUES (EXPENSES):					
Interest Revenues	36,178	18,114	7,010	61,302	83,594
Debt Interest Expense	-1,125	-	-	-1,125	(21,597)
Landfill Closure Revenues (Cost)	286,565	-	-	286,565	59,839
Compensated Absences	0	-	-	0	-
Pension Expense	0	-	-	0	-
Gain (Loss) on Disposal of Assets	0	-	-	0	8,914
TOTAL NON-OPERATING REVENUES (EXPENSES)	321,619	18,114	7,010	346,742	130,750
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	1,213,443	(71,760)	55,939	1,197,622	760,566
Transfer In	0	405,070	-	405,070	1,225,167
Contributed Capital	0	-	-	0	-
Capital Grant	0	-	-	0	-
CHANGE IN NET POSITION	1,213,443	333,310	55,939	1,602,692	1,985,733
Total net position - beginning	8,490,573	1,537,644	6,217,290	16,245,507	14,259,774
Prior Year Adjustment	251,062	15,844	-	266,907	-
TOTAL NET POSITION - ENDING	\$ 9,955,078	\$ 1,886,798	\$ 6,273,229	\$ 18,115,106	\$ 16,245,507

KITTITAS COUNTY, WASHINGTON

ENTERPRISE FUNDS
 COMBINING STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2020
 With Comparative Totals for Year Ended December 31, 2019

	SOLID WASTE	COMMUNITY DEVELOPMENT SERVICES	WATER MITIGATION	2020 TOTALS	2019 TOTALS
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>					
Cash received from customers	\$ 5,547,260	1,553,313	48,709	7,149,282	\$ 8,073,219
Cash payments to personnel services	(872,874)	(1,411,361)	-	(2,284,235)	-
Cash payments to suppliers	(3,914,961)	(627,186)	4,308	(4,537,838)	(6,348,880)
Net cash provided (used) by operating activities	759,425	(485,234)	53,017	327,209	1,724,339
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>					
Transfer from Other Funds	-	405,070	-	405,070	335,070
Cash Received (Paid) on loans from other funds	-	-	-	-	-
Landfill Closure Revenues/Costs	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	405,070	-	405,070	335,070
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>					
Acquisition of Capital Assets	(563,989)	(14,297)	-	(578,286)	(590,510)
Debt Interest Expense	(1,125)	-	-	(1,125)	(21,597)
Proceeds from Capital Grant	-	-	-	-	-
Payments on Long Term Debt	(75,000)	(2,768)	-	(77,768)	(947,768)
Operating Transfer In (Out)	-	-	-	-	890,097
Depreciation - prior year	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	8,914
Net cash provided (used) by capital financing activities	(640,114)	(17,065)	-	(657,179)	(660,864)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>					
Interest on Investments	36,178	18,114	7,010	61,302	83,594
Interest Receivables	1,697	579	118	2,394	(1,260)
Balancing Item	-	-	-	-	-
(Purchase)/Sales of Investments	(537,875)	(368,693)	(22,128)	(928,696)	(1,504,622)
Net cash provided (used) by Investing activities	(500,000)	(350,000)	(15,000)	(865,000)	(1,422,288)
Net increase (decrease) in cash	(380,689)	(447,229)	38,017	(789,900)	(23,743)
Cash and cash equivalents at January 1	657,722	466,003	115,757	1,239,482	1,263,225
Cash and cash equivalents at December 31	\$ 277,033	\$ 18,775	153,774	\$ 449,582	\$ 1,239,482
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Net Operating Income (Loss)	\$ 891,825	\$ (89,874)	48,929	\$ 850,879	\$ 629,815
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Depreciation Expense	215,108	17,531	-	232,639	275,860
Pension Expense	(43,882)	(67,942)	-	(111,824)	(89,548)
Compensated Absence	54,523	50,463	-	104,986	20,838
(Increase) Decrease in Receivables	(298,006)	492	-	(297,514)	182,206
(Increase) Decrease in Due From Other Funds	-	(405,049)	(292)	(405,341)	519,071
(Increase) Decrease in Due From Other Governmental	27,635	7,922	-	35,557	(3,082)
(Increase) Decrease in Prepayment for Services	(30,310)	(17,772)	-	(48,082)	1,978
Increase (Decrease) in Payables	136,960	3,794	3,312	144,066	(28,729)
Increase (Decrease) in Due to Other Governments	(114)	-	-	(114)	182
Increase (Decrease) in Due To Other Funds	(223,054)	(643)	1,068	(222,629)	215,748
Increase (Decrease) in Prior Year Adjustments	28,741	15,844	-	44,586	-
Total Adjustments	(132,399)	(395,359)	4,088	(523,671)	1,094,524
Net cash provided by operating activities	\$ 759,425	\$ (485,234)	53,017	\$ 327,209	\$ 1,724,339

KITTITAS COUNTY, WASHINGTON

SOLID WASTE
COMPARATIVE BALANCE SHEET
As of December 31, 2020 and December 31, 2019

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 122,069	\$ 657,722
Investments	2,073,244	1,551,107
Accounts Receivable	653,117	355,111
Interest Receivable	2,735	4,431
Due From Other Funds	-	-
Interfund Loans Receivable	-	-
Due From Other Governmental	5,485	33,120
Other Prepayments	35,282	4,972
TOTAL CURRENT ASSETS	\$ 2,891,932	\$ 2,606,463
<u>NON-CURRENT ASSETS</u>		
Cash restricted for landfill closure & post closure	154,964	-
Investments restricted for landfill closure & post closure	1,127,113	1,111,375
TOTAL NON-CURRENT ASSETS	\$ 1,282,077	\$ 1,111,375
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	3,875,834	3,786,518
Buildings	1,389,478	1,389,478
Improvements	4,997,480	4,775,159
Equipment	1,742,620	1,725,188
Intangible assets	1,067,123	1,062,311
Constructon in Progress	1,258,322	805,892
TOTAL PROPERTY, PLANT & EQUIPMENT	\$ 14,330,857	\$ 13,544,547
Less Accumulated Depreciation	(6,858,632)	(6,643,523)
NET PROPERTY, PLANT & EQUIPMENT	\$ 7,472,225	\$ 6,901,024
TOTAL ASSETS	11,646,234	10,618,862
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Outflow of Resources - Pension	60,394	43,329
TOTAL OUTFLOW OF RESOURCES	60,394	43,329
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCE	\$ 11,706,628	\$ 10,662,191
<u>LIABILITIES AND FUND EQUITY</u>		
Payables	\$ 408,252	\$ 271,293
Due To Other Funds	7,689	230,743
Due to Other Governments	101	215
Current Portion Long Term Debt		
Compensated Absences	4,435	4,435
Landfill Closure	163,761	84,938
Note Payment	75,000	75,000
Non Current Liabilities		
Compensated Absences	185,539	131,017
Landfill Closure	717,888	1,083,276
Note Payment	75,001	150,001
Penson Obligation	54,990	44,322
TOTAL LIABILITIES	1,692,656	2,075,239
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources- Pension	\$ 58,894	\$ 96,379
TOTAL DEFERRED INFLOWS OF RESOURCES	58,894	96,379
<u>NET POSITION</u>		
Reserved for Petty Cash	\$ 2,900	\$ 2,900
Reserved for Prepaid Items	35,282	4,972
Reserved for Fixed Asset Rep	-	-
Reserved for Landfill Closure	-	-
Unrestricted	9,916,896	8,482,701
TOTAL NET POSITION	\$ 9,955,078	\$ 8,490,573
TOTAL LIABILITIES AND FUND EQUITY	\$ 11,706,628	\$ 10,662,191

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	<u>2.020</u>	<u>2019</u>
<u>OPERATING REVENUES</u>		
Intergovernmental Revenue	\$ 109,676	\$ 98,905
Charges for Services	5,525,807	5,148,029
Miscellaneous Revenue	182,148	123,849
TOTAL OPERATING REVENUES	\$ 5,817,631	\$ 5,370,784
<u>OPERATING EXPENSES:</u>		
General Operations	\$ 4,700,057	\$ 4,599,736
Compensated Absences	54,523	10,419
Pension Expense	(43,882)	(32,185)
Depreciation, Amortization	215,108	256,520
TOTAL OPERATING EXPENSE	4,925,806	4,834,490
OPERATING INCOME (LOSS)	\$ 891,825	\$ 536,294
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ 36,178	\$ 60,076
Debt Interest Expense	(1,125)	(1,500)
Landfill Closure Revenues (Cost)	286,565	59,839
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ 321,619	\$ 118,415
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 1,213,443	\$ 654,709
Capital Contributions	\$ -	\$ -
CHANGE IN NET POSITION	\$ 1,213,443	\$ 654,709
Total net position - beginning	\$ 8,490,573	\$ 7,835,864
Prior Period Adjustment Insurance	28,741	-
Prior Period Adjustment	222,321	-
TOTAL NET POSITION - ENDING	\$ 9,955,078	\$ 8,490,573

KITTITAS COUNTY, WASHINGTON

SOLID WASTE
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2020
With Comparative Totals for Year Ended December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 5,547,260	\$ 5,552,378
Cash payments to personnel services	(872,874)	-
Cash payments to suppliers	<u>(3,914,961)</u>	<u>(4,329,105)</u>
Net cash provided (used) by operating activities	<u>\$ 759,425</u>	<u>\$ 1,223,273</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Cash Received (Paid) on loans from other funds	\$ 0	\$ 0
Net cash provided (used) by noncapital financing activities	<u>\$ 0</u>	<u>\$ 0</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Capital Assets	\$ (563,989)	\$ (528,805)
Debt Interest Expense	(1,125)	(1,500)
Payments on Long Term Debt	(75,000)	(75,000)
Proceeds from Sale of Fixed Assets	<u>-</u>	<u>-</u>
Net cash provided (used) by capital financing activities	<u>\$ (640,114)</u>	<u>\$ (605,305)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 36,178	\$ 60,076
Interest Receivables	1,697	(457)
(Purchase)/Sales of Investments	<u>(537,875)</u>	<u>(632,495)</u>
Net cash provided (used) by investing activities	<u>\$ (500,000)</u>	<u>\$ (572,876)</u>
Net increase (decrease) in cash	\$ (380,689)	\$ 45,092
Cash and cash equivalents at January 1	<u>657,722</u>	<u>612,630</u>
Cash and cash equivalents at December 31	<u>\$ 277,033</u>	<u>\$ 657,722</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET		
<u>CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 891,825	\$ 536,294
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS)		
<u>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 215,108	\$ 256,520
Pension Expense	(43,882)	(32,185)
Compensated Absence	54,523	10,419
(Increase) Decrease in Receivables	(298,006)	182,698
(Increase) Decrease in Due From Other Funds	-	-
(Increase) Decrease in Due From Other Governmental	27,635	(1,104)
(Increase) Decrease in Prepayment for Services	(30,310)	1,062
Increase (Decrease) in Payables	136,960	44,556
Increase (Decrease) in Due to Other Governments	(114)	182
Increase (Decrease) in Due To Other Funds	(223,054)	224,831
(Increase) Decrease in Prior Year Adjustments	<u>28,741</u>	<u>-</u>
Total Adjustments	<u>\$ (132,399)</u>	<u>\$ 686,979</u>
Net cash provided by operating activities	<u>\$ 759,425</u>	<u>\$ 1,223,273</u>

KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES
COMPARATIVE BALANCE SHEET
As of December 31, 2020 and December 31, 2019

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 18,775	\$ 466,003
Investments	1,605,480	1,236,786
Accounts Receivable	-	492
Interest Receivable	1,372	1,951
Due From Other Funds	406,224	1,175
Due From Other Governmental	5,283	13,205
Other Prepayments	<u>26,415</u>	<u>8,643</u>
Total Current Assets	\$ 2,063,547	\$ 1,728,255
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Equipment	145,499	156,391
Intangible assets	<u>8,758</u>	<u>2,590</u>
Total Property, Plant & Equip.	\$ 154,257	\$ 158,981
Less Accumulated Depreciation	<u>(95,311)</u>	<u>(96,801)</u>
Net Property, Plant & Equipment	\$ 58,946	\$ 62,180
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Outflow of Resources - Pension	<u>93,961</u>	<u>75,845</u>
Total Outflow of Resources	93,961	75,845
TOTAL ASSETS	\$ 2,216,455	\$ 1,866,280
<u>LIABILITIES AND FUND EQUITY</u>		
Payables	\$ 30,469	\$ 26,675
Due To Other Funds	10,253	10,897
Current Portion Long Term Debt		
Compensated Absences	6,458	8,977
Lease Payment	2,768	2,768
Non Current Liabilities		
Compensated Absences	148,122	95,140
Lease Payment	2,307	5,075
Pension Obligation	<u>40,582</u>	<u>10,110</u>
TOTAL LIABILITIES	\$ 240,960	\$ 159,641
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources- Pension	<u>\$ 88,697</u>	<u>\$ 168,995</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	88,697	168,995
<u>NET ASSETS</u>		
Reserved for Petty Cash	\$ 400	\$ 400
Reserved for Prepaid	26,415	8,643
Unrestricted	<u>1,859,983</u>	<u>1,528,601</u>
TOTAL FUND EQUITY	\$ 1,886,798	\$ 1,537,644
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,216,455	\$ 1,866,280

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	<u>2020</u>		<u>2019</u>
<u>OPERATING REVENUES</u>			
Licenses and Permits	\$ 1,574,436	\$	1,549,948
Intergovernmental Revenues	131,169		92,184
Charges for Services	234,466		238,047
Fines & Forfeitures	9,651		4,722
Miscellaneous Revenue	226		(2,049)
	<hr/>		<hr/>
TOTAL OPERATING REVENUES	\$ 1,949,948	\$	1,882,853
<u>OPERATING EXPENSES:</u>			
General Operations	\$ 2,039,770	\$	1,934,214
Compensated Absences	50,463		10,419
Pension Expense	(67,942)		(57,363)
Depreciation, Amortization	17,531		19,340
	<hr/>		<hr/>
TOTAL OPERATING EXPENSE	2,039,822		1,906,610
OPERATING INCOME (LOSS)	\$ (89,874)	\$	(23,757)
<u>NON-OPERATING REVENUES (EXPENSES):</u>			
Interest Revenues	\$ 18,114	\$	22,444
Debt Interest Expense	-		-
Pension Expense	-		-
Compensated Absences	-		-
Gain (Loss) on Disposal of Assets	-		8,914
	<hr/>		<hr/>
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ 18,114	\$	31,358
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ (71,760)	\$	7,602
Transfer In	\$ 405,070	\$	335,070
	<hr/>		<hr/>
CHANGE IN NET POSITION	\$ 333,310	\$	342,672
Total net position - beginning	\$ 1,537,644	\$	1,194,972
Prior Period Adjustment Beginning Balance Previous Year Insurance	15,844		-
	<hr/>		<hr/>
TOTAL NET POSITION - ENDING	\$ 1,886,798	\$	1,537,644

KITTITAS COUNTY, WASHINGTON

COMMUNITY DEVELOPMENT SERVICES
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2020
With Comparative Totals for Year Ended December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 1,553,313	\$ 2,179,455
Cash payments to personnel	(1,411,361)	-
Cash payments to suppliers	(627,186)	(2,005,666)
Net cash provided (used) by operating activities	\$ (485,234)	\$ 173,788
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ 405,070	\$ 335,070
Net cash provided (used) by noncapital financing activities	\$ 405,070	\$ 335,070
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Capital Assets	\$ (14,297)	\$ (61,706)
Payments on Long Term Debt	(2,768)	(2,768)
Proceeds from Sale of Fixed Assets	-	8,914
Net cash provided (used) by capital financing activities	\$ (17,065)	\$ (55,559)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 18,114	\$ 22,444
Interest Receivables	579	(277)
(Purchase)/Sales of Investments	\$ (368,693)	\$ (372,167)
Net cash provided (used) by investing activities	\$ (350,000)	\$ (350,000)
Net increase (decrease) in cash	\$ (447,229)	\$ 103,299
Cash and cash equivalents at January 1	466,003	362,704
Cash and cash equivalents at December 31	\$ 18,775	\$ 466,003
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (89,874)	\$ (23,757)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 17,531	\$ 19,340
Compensation Absenses	50,463	10,419
Pension Expense	(67,942)	(57,363)
(Increase) Decrease in Receivables	492	(492)
(Increase) Decrease in Due From Other Funds	(405,049)	299,071
(Increase) Decrease in Due From Other Governmental	7,922	(1,978)
(Increase) Decrease in Prepayment for Services	(17,772)	916
Increase (Decrease) in Payables	3,794	(73,285)
Increase (Decrease) in Due To Other Funds	(643)	917
Increase (Decrease) in Prior Year adjustment - Insurance	15,844	-
Total Adjustments	\$ (395,359)	\$ 197,545
Net cash provided by operating activities	\$ (485,234)	\$ 173,788

KITTITAS COUNTY, WASHINGTON

WATER MITIGATION
COMPARATIVE BALANCE SHEET
As of December 31, 2020 and December 31, 2019

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 153,774	115,757
Investments	522,630	500,502
Interest Receivable	447	565
Due From Other Funds	292	-
Due From Other Governmental	-	-
Total Current Assets	\$ 677,142	\$ 616,824
Non Current Assets		
Restricted Cash - Debt	-	-
Total Non-Current Assets	-	-
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Water Rights	5,600,467	5,600,467
Total Property, Plant & Equip.	\$ 5,600,467	\$ 5,600,467
Less Accumulated Depreciation	-	-
Net Property, Plant & Equipment	\$ 5,600,467	\$ 5,600,467
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Outflow of Resources - Pension	-	-
Total Outflow of Resources	-	-
TOTAL ASSETS	\$ 6,277,609	\$ 6,217,290
<u>LIABILITIES AND FUND EQUITY</u>		
Payables	\$ 3,312	\$ -
Due to Other Funds	1,068	-
Non Current Liabilities:		
Due within one year	-	-
Due in more than one year	-	-
TOTAL LIABILITIES	\$ 4,380	\$ -
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources- Pension	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-
<u>NET ASSETS</u>		
Contributed Capital	\$ 2,496,651	\$ 2,496,651
Unrestricted	3,776,578	3,720,639
TOTAL FUND EQUITY	\$ 6,273,229	\$ 6,217,290
TOTAL LIABILITIES AND FUND EQUITY	\$ 6,277,609	\$ 6,217,290

KITTITAS COUNTY, WASHINGTON

WATER MITIGATION
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES
Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

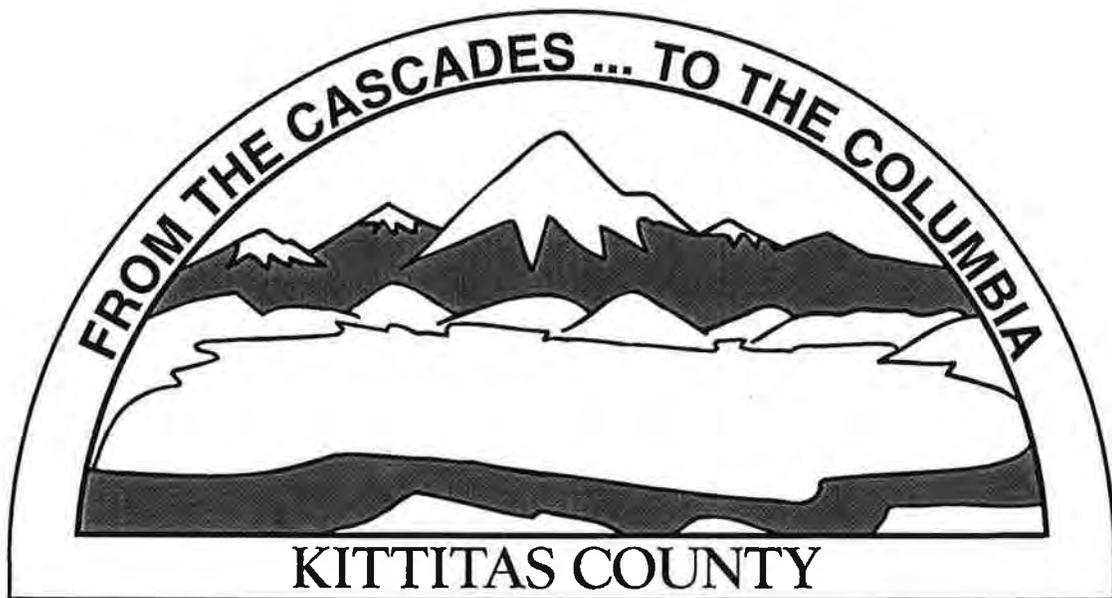
	<u>2020</u>	<u>2019</u>
<u>OPERATING REVENUES</u>		
Licenses and Permits	\$ -	\$ -
Intergovernmental Revenues	-	-
Charges for Services	49,001	121,387
Fines & Forfeitures	-	-
Miscellaneous Revenue	-	-
TOTAL OPERATING REVENUES	\$ 49,001	\$ 121,387
<u>OPERATING EXPENSE</u>		
General Operations	\$ 72	\$ 4,109
Depreciation, Amortization	-	-
TOTAL OPERATING EXPENSE	72	4,109
OPERATING INCOME (LOSS)	\$ 48,929	\$ 117,278
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ 7,010	\$ 1,074
Debt Interest Expense	-	(20,097)
Debt Payment	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ 7,010	\$ (19,023)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 55,939	\$ 98,255
Transfer In	\$ -	\$ 890,097
Contributed Capital	-	-
Capital Grant	-	-
CHANGE IN NET POSITION	\$ 55,939	\$ 988,352
Total net position - beginning	\$ 6,217,290	\$ 5,228,938
TOTAL NET POSITION - ENDING	\$ 6,273,229	\$ 6,217,290

KITTITAS COUNTY, WASHINGTON

**WATER MITIGATION
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2020
With Comparative Totals for Year Ended December 31, 2019**

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 48,709	\$ 341,387
Cash payments to suppliers	<u>4,308</u>	<u>(14,109)</u>
Net cash provided (used) by operating activities	\$ <u>53,017</u>	\$ <u>327,278</u>
<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	\$ -	\$ -
Debt Interest Expense	-	(20,097)
Proceeds from Capital Grant	-	-
Payments on Long Term Debt	-	(870,000)
Operating Transfer In (out)	-	890,097
Proceeds from Debt	-	-
Net cash provided (used) by capital financing activities	\$ -	\$ -
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 7,010	\$ 1,074
Interest Receivable	118	(526)
(Purchase)/Sales of Investments	<u>(22,128)</u>	<u>(499,961)</u>
Net cash provided (used) by investing activities	\$ <u>(15,000)</u>	\$ <u>(499,412)</u>
Net increase (decrease) in cash	\$ 38,017	\$ (172,134)
Cash and cash equivalents at January 1	<u>115,757</u>	<u>287,891</u>
Cash and cash equivalents at December 31	\$ <u>153,774</u>	\$ <u>115,757</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 48,929	\$ 117,278
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ -	\$ -
Pension Expense	-	-
(Increase) Decrease in Receivables	-	-
(Increase) Decrease in Due From Other Funds	(292)	220,000
(Increase) Decrease in Due From Other Governmental	-	-
Increase (Decrease) in Payables	3,312	-
Increase (Decrease) in Due To Other Funds	<u>1,068</u>	<u>(10,000)</u>
Total Adjustments	\$ <u>4,088</u>	\$ <u>210,000</u>
Net cash provided by operating activities	\$ <u>53,017</u>	\$ <u>327,278</u>

Internal Service Funds



KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2020 and December 31, 2019

	Equipment Rental Revolving	DENTAL SELF INSURANCE	UNEMPLOYMENT COMPENSATION	COMPUTER REPLACEMENT INTERNAL SERVICE	2020 TOTALS	2019 TOTALS
ASSETS						
CURRENT ASSETS						
Cash/Petty Cash	\$ 15,387	\$ -	\$ 13,238	\$ 482	\$ 29,108	\$ 67,527
Investments	3,569,413	-	156,276	161,718	3,887,406	5,682,970
Receivables	3,211	(103)	134	138	3,379	12,356
Due From Other Funds	192,104	-	-	-	192,104	418,561
Interfund Loans Receivable	-	-	-	-	-	-
Due From Other Governmental	-	-	-	-	-	-
Inventory	301,877	-	-	-	301,877	385,191
Prepayment for Services	79,328	-	-	-	79,328	3,878
TOTAL CURRENT ASSETS	\$ 4,161,320	\$ (103)	\$ 169,648	\$ 162,338	\$ 4,493,203	\$ 6,570,462
NON CURRENT ASSETS						
Cash restricted	\$ -	\$ 456	\$ -	\$ -	\$ 456	\$ 18,432
TOTAL NON CURRENT ASSETS	\$ -	\$ 456	\$ -	\$ -	\$ 456	\$ 18,432
PROPERTY, PLANT AND EQUIPMENT						
Land	\$ 447,473	\$ -	\$ -	\$ -	\$ 447,473	\$ 447,473
Buildings	936,747	-	-	-	936,747	936,747
Improvements	268,738	-	-	-	268,738	268,738
Equipment	9,994,950	-	-	-	9,994,950	10,197,104
Construction In Progress	4,967,716	-	-	-	4,967,716	1,019,534
TOTAL PROPERTY, PLANT AND EQUIPMENT	\$ 16,615,624	\$ -	\$ -	\$ -	\$ 16,615,624	\$ 12,869,595
Less Accumulated Depreciation	\$ (6,962,280)	\$ -	\$ -	\$ -	\$ (6,962,280)	\$ (6,400,598)
NET PROPERTY, PLANT AND EQUIPMENT	\$ 9,653,343	\$ -	\$ -	\$ -	\$ 9,653,343	\$ 6,468,997
TOTAL ASSETS	\$ 13,814,664	\$ 353	\$ 169,648	\$ 162,338	\$ 14,147,002	\$ 13,057,911
DEFERRED OUTFLOWS OF RESOURCES						
Equipment Purchase	250,000	-	-	-	250,000	-
Total Deferred Outflows of Resources	250,000	-	-	-	250,000	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	14,064,664	353	169,648	162,338	14,397,002	13,057,911
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES						
Payables	\$ 687,398	\$ -	\$ 5,559	\$ -	\$ 692,957	\$ 103,398
Due To Other Funds	21,133	-	-	-	21,133	15,401
Due To Other Governmental	4,925	-	-	-	4,925	618
Unearned Revenue	3,328	-	-	-	3,328	-
TOTAL CURRENT LIABILITIES	\$ 716,785	\$ -	\$ 5,559	\$ -	\$ 722,344	\$ 119,417
NON-CURRENT LIABILITIES						
Condo Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,077,661
TOTAL NON-CURRENT LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,077,661
FUND EQUITY						
CONTRIBUTED CAPITAL						
Contributed Capital	\$ 2,403,418	\$ -	\$ -	\$ -	\$ 2,403,418	\$ -
Less Accumulated Amortization	-	-	-	-	-	-
NET CONTRIBUTED CAPITAL	\$ 2,403,418	\$ -	\$ -	\$ -	\$ 2,403,418	\$ -
NET ASSETS						
Reserve Pre-Paid Expenses	\$ 79,328	\$ -	\$ -	\$ -	\$ 79,328	\$ 3,878
Reserved Net Assets	1,376,931	353	-	-	1,377,284	353
Unrestricted Net Assets	9,488,202	-	164,088	162,338	9,814,628	11,856,602
NET RETAINED EARNINGS	\$ 10,944,461	\$ 353	\$ 164,088	\$ 162,338	\$ 11,271,240	\$ 11,860,832
TOTAL FUND EQUITY	\$ 13,347,879	\$ 353	\$ 164,088	\$ 162,338	\$ 13,674,658	\$ 11,860,832
TOTAL LIABILITIES AND FUND EQUITY	\$ 14,064,664	\$ 353	\$ 169,648	\$ 162,338	\$ 14,397,002	\$ 13,057,911

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES
 As of December 31, 2020
 With Comparative Totals for December 31, 2019

	EQUIPMENT RENTAL REVOLVING	DENTAL SELF INSURANCE PROGRAM	UNEMPLOYMENT COMPENSATION	COMPUTER REPLACEMENT INTERNAL SERVICE	2020	2019
OPERATING REVENUES						
Sales of Merchandise	\$ 40,700	\$ -	\$ -	\$ -	\$ 40,700	\$ 86,653
Other Charges for Services	-	-	41,001	131,130	172,131	360,350
Grant Revenue (CARES funding)	9,161	-	-	-	9,161	-
Rents, Parking, Concessions	2,203,645	-	-	-	2,203,645	1,900,339
Miscellaneous Revenues	81	-	-	8	88	73
TOTAL OPERATING REVENUES	\$ 2,253,587	\$ -	\$ 41,001	\$ 131,137	\$ 2,425,726	\$ 2,347,415
OPERATING EXPENSES:						
General Operations	\$ 920,550	\$ 1,820	\$ 49,217	\$ 106,261	\$ 1,077,847	\$ 1,351,552
Cost of Sale & Services	143,548	-	-	-	143,548	709
Maintenance	14,383	-	-	-	14,383	21,144
Administration-General	193,784	-	-	-	193,784	194,982
Depreciation, Amortization	848,032	-	-	-	848,032	926,758
TOTAL OPERATING EXPENSE	\$ 2,120,296	\$ 1,820	\$ 49,217	\$ 106,261	\$ 2,277,594	\$ 2,495,146
OPERATING INCOME (LOSS)	\$ 133,291	\$ (1,820)	\$ (8,215)	\$ 24,876	\$ 148,132	\$ (147,732)
NON-OPERATING REVENUES (EXPENSES):						
Interest Revenues	\$ 74,239	\$ -	\$ 2,139	\$ 1,968	\$ 78,347	\$ 174,679
Gain (Loss) on Fixed Asset Disposal	117,819	-	-	-	117,819	223,503
Other Non-Oper. Revenues (Expense)	-	-	-	-	0	-
Operating Transfer In (Out)	71,009	1,820	-	-	72,829	268,511
TOTAL NON-OPERATING REVENUES	\$ 263,067	\$ 1,820	\$ 2,139	\$ 1,968	\$ 268,995	\$ 666,693
NET INCOME (LOSS)	\$ 396,358	\$ -	\$ (6,076)	\$ 26,844	\$ 417,127	\$ 518,962
Fund Equity - January 1	\$ 12,632,483	\$ 353	\$ 170,164	\$ 135,494	\$ 12,938,494	\$ 11,368,869
Adjust to Fund Equity	250,000	-	-	-	250,000	-
Prior Period Adjustment	69,038	-	-	-	69,038	(26,998)
FUND EQUITY - DECEMBER 31	\$ 13,347,879	\$ 353	\$ 164,088	\$ 162,338	\$ 13,674,658	\$ 11,860,832

KITTITAS COUNTY, WASHINGTON
INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2020
With Comparative Totals for Year Ended December 31, 2019

	<u>EQUIPMENT RENTAL REVOLVING</u>	<u>DENTAL TRUST</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>COMPUTER REPLACEMENT INTERNAL SERVICE</u>	<u>2020 TOTALS</u>	<u>2019 TOTALS</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>						
Cash received from customers	\$ 2,412,721	\$ 2,896	\$ 41,001	\$ 131,137	\$ 2,587,756	\$ 2,347,367
Cash payments to suppliers	<u>(1,174,726)</u>	<u>(26,724)</u>	<u>(51,096)</u>	<u>(106,261)</u>	<u>(1,358,807)</u>	<u>(1,783,721)</u>
Net cash provided (used) by operating activities	\$ 1,237,996	\$ (23,828)	\$ (10,095)	\$ 24,876	\$ 1,228,949	\$ 563,646
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Non-Operating Expenses	\$ (263,997)	\$ -	\$ -	\$ -	\$ (263,997)	\$ -
Grant Funding - CARES fund	9,161	-	-	-	9,161	-
Transfer from Other Funds	-	1,820	-	-	1,820	2,483
Net cash provided from noncapital activities	\$ (254,836)	\$ 1,820	\$ -	\$ -	\$ (253,016)	\$ 2,483
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from sale of fixed assets	\$ 120,145	\$ -	\$ -	\$ -	\$ 120,145	\$ 223,503
Payments for Capital Acquisition	(14,457)	-	-	-	(14,457)	(1,430,680)
Construction in Progress	(3,259,848)	-	-	-	(3,259,848)	(342,502)
Interfund Loan Principle	-	-	-	-	-	-
Operating Transfer In (Out)	236,612	-	-	-	236,612	266,029
Net cash provided (used in) capital financing activities	\$ (2,917,547)	\$ -	\$ -	\$ -	\$ (2,917,547)	\$ (1,283,649)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>						
Investment Interest	\$ 79,379	\$ -	\$ 2,139	\$ 1,968	\$ 83,486	\$ 170,765
Interest Receivable	3,211	-	136	77	3,424	253
Interfund Loan Receivables	-	-	-	-	-	-
Proceeds Reserves Condominium	2,744	-	-	-	2,744	-
Purchase of Investment	<u>1,820,885</u>	<u>-</u>	<u>5,724</u>	<u>(31,045)</u>	<u>1,795,564</u>	<u>404,509</u>
Net cash flows from investing activities	\$ 1,906,219	\$ -	\$ 8,000	\$ (29,000)	\$ 1,885,219	\$ 575,527
Net increase (decr.) in cash and cash equivalent	\$ (28,168)	\$ (22,008)	\$ (2,095)	\$ (4,124)	\$ (56,395)	\$ (141,994)
Cash and cash equivalents at beginning of year	\$ 43,555	\$ 22,464	\$ 15,333	\$ 4,606	\$ 85,959	\$ 227,953
Cash and cash equivalents at end of year	\$ 15,387	\$ 456	\$ 13,238	\$ 482	\$ 29,564	\$ 85,959
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Net operating income (loss)	\$ 133,291	\$ (1,820)	\$ (8,215)	\$ 24,876	\$ 148,132	\$ (147,732)
ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Depreciation Expense	\$ 848,032	\$ -	\$ -	\$ -	\$ 848,032	\$ 926,758
Decrease (Increase) in Accounts Receivable	8,350	413	-	-	8,763	3,043
(Increase) Decrease in Due From Other Funds	223,974	2,483	-	-	226,457	6,890
(Increase) Decrease in Due From Other Govts	-	-	-	-	-	-
(Increase) Decrease in Prepayment for Services	(75,450)	-	-	-	(75,450)	501
Increase (Decrease) in Inventory	83,313	-	-	-	83,313	(1,325)
Increase (Decrease) in Payables	6,828	(24,904)	(1,880)	-	(19,955)	(225,288)
Increase (Decrease) in Due To Other Funds	5,732	-	-	-	5,732	800
Increase (Decrease) in Revenues Collected in Advance	3,328	-	-	-	3,328	-
Increase (Decrease) in Due To Other Governments	598	-	-	-	598	-
Total Adjustments	\$ 1,104,705	\$ (22,008)	\$ (1,880)	\$ -	\$ 1,080,817	\$ 711,377
Net cash provided by operating activities	\$ 1,237,996	\$ (23,828)	\$ (10,095)	\$ 24,876	\$ 1,228,949	\$ 563,646

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
COMPARATIVE BALANCE SHEET
As of December 31, 2020 and December 31, 2019

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 15,387	\$ 43,555
Investments	3,569,413	5,390,298
Receivables	3,211	11,561
Due From Other Funds	192,104	416,078
Due from Other Governments	-	-
Inventory	301,877	385,191
Prepayment for Services	<u>79,328</u>	<u>3,878</u>
Total Current Assets	\$ 4,161,320	\$ 6,250,561
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	\$ 447,473	\$ 447,473
Buildings	936,747	936,747
Improvements	268,738	268,738
Equipment	9,994,950	10,197,104
Construction in Progress	<u>4,967,716</u>	<u>1,019,534</u>
Total Property, Plant & Equipment	\$ 16,615,624	\$ 12,869,595
Less Accumulated Depreciation	<u>\$ (6,962,280)</u>	<u>\$ (6,400,598)</u>
Net Property, Plant & Equipment	\$ 9,653,343	\$ 6,468,997
TOTAL ASSETS	\$ 13,814,664	\$ 12,719,558
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Equipment Purchase	<u>\$ 250,000</u>	<u>\$ -</u>
Total Deferred Outflows of Resources	\$ 250,000	\$ -
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 14,064,664	\$ 12,719,558
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ 687,398	\$ 71,055
Due To Other Funds	21,133	15,401
Due To Other Governmental	4,925	618
Unearned Revenue	<u>3,328</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	\$ 716,785	\$ 87,075
<u>FUND EQUITY</u>		
<u>CONTRIBUTED CAPITAL</u>		
Contributed Capital	\$ 2,403,418	\$ -
Less Accumulated Amortization	<u>-</u>	<u>-</u>
NET CONTRIBUTED CAPITAL	\$ 2,403,418	\$ -
<u>NET ASSETS</u>		
Reserved Pre-paid Expenses	\$ 79,328	\$ 3,878
Reserved Net Assets	1,376,931	1,077,661
Unrestricted Net Assets	<u>9,488,202</u>	<u>11,550,944</u>
NET RETAINED EARNINGS	10,944,461	12,632,483
TOTAL NET POSITION	\$ 13,347,879	\$ 12,632,483
TOTAL LIABILITIES AND FUND EQUITY	\$ 14,064,664	\$ 12,719,558

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Sales of Merchandise	\$ 40,700	\$ 86,653
Other Charges for Services	-	10,765
Grant Revenue (CARES funding)	9,161	-
Rents, Parking, Concessions	2,203,645	1,900,339
Miscellaneous Revenues	81	26
TOTAL OPERATING REVENUES	\$ 2,253,587	\$ 1,997,782
OPERATING EXPENSES:		
General Operations	\$ 920,550	\$ 1,030,060
Cost of Sales and Services	143,548	709
Maintenance	14,383	21,144
Administration-General	193,784	194,982
Depreciation, Amortization	848,032	926,758
TOTAL OPERATING EXPENSE	\$ 2,120,296	\$ 2,173,654
OPERATING INCOME (LOSS)	\$ 133,291	\$ (175,871)
NON-OPERATING REVENUES (EXPENSES):		
Interest Revenues	\$ 74,239	\$ 170,222
Gain (Loss) on Fixed Asset Disposal	117,819	218,991
Other Non-Operating Revenues (Expense)	-	-
Operating Transfer In (Out)	71,009	266,029
TOTAL NON-OPERATING REVENUES	\$ 263,067	\$ 655,242
NET INCOME	\$ 396,358	\$ 479,370
Fund Equity - January 1	\$ 12,632,483	\$ 12,180,111
Adjust to Fund Equity	250,000	-
Prior Period Adjustment - Insurance and prepaid rent	69,038	(26,998)
FUND EQUITY - DECEMBER 31	\$ 13,347,879	\$ 12,632,483

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2020
With Comparative Totals for Year Ended December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash Received From Customers	\$ 2,412,721	\$ 1,997,787
Cash Payments To Suppliers	(1,174,726)	(1,467,175)
NET CASH PROVIDED (USED) BY OPER. ACTIVITIES	\$ 1,237,996	\$ 530,613
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Non-Operating Expenses	\$ (263,997)	\$ -
Grant Funding - CARES fund	9,161	-
NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES	\$ (254,836)	\$ -
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Proceeds From Sale of Fixed Assets	\$ 120,145	\$ 218,991
Payments for Capital Acquisitions	(14,457)	(1,430,680)
Construction in Progress	(3,259,848)	(342,502)
Operating Transfer in (Out)	236,612	266,029
NET CASH PROVIDED (USED IN) CAPITAL FINANCIAL ACTIVITIES	\$ (2,917,547)	\$ (1,288,162)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment Interest	\$ 79,379	\$ 166,308
Interest Receivables	3,211	613
Proceeds Reserves Condominium	2,744	-
Purchase of Investment	1,820,885	632,606
Net Cash Flows From Investing Activities	\$ 1,906,219	\$ 799,527
Net Increase (Decr.) in Cash and Cash Equivalent	\$ (28,168)	\$ 41,978
Cash and Cash Equivalents at Beginning of Year	\$ 43,555	\$ 1,577
Cash and Cash Equivalents At End Of Year	\$ 15,387	\$ 43,555
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 133,291	\$ (175,871)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 848,032	\$ 926,758
Decrease (Increase) in Accounts Receivable	8,350	613
Decrease (Increase) in Due From Other Funds	223,974	9,372
(Increase) Decrease In Prepayment Services	(75,450)	(690)
Decrease (Increase) in Inventory	83,313	(1,325)
Increase (Decrease) in Payables	6,828	(229,043)
Increase (Decrease) Revenues in Advance	3,328	-
Increase (Decrease) in Due To Other Funds	5,732	800
Increase (Decrease) in Due to Other Govts	598	-
Total Adjustments	\$ 1,104,705	\$ 706,484
NET CASH PROVIDED BY OPERATIONAL ACTIVITIES	\$ 1,237,996	\$ 530,613

KITTITAS COUNTY, WASHINGTON

DENTAL SELF INSURANCE PROGRAM
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ -	\$ 4,032
Accounts Receivable	(103)	310
Due From Other Funds	-	2,483
TOTAL CURRENT ASSETS	\$ (103)	\$ 6,824
<u>NON CURRENT ASSETS</u>		
Cash restricted	\$ 456	\$ 18,432
TOTAL NON CURRENT ASSETS	\$ 456	\$ 18,432
TOTAL ASSETS	353	25,256
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ -	\$ 24,904
TOTAL LIABILITIES	\$ -	\$ 24,904
<u>FUND EQUITY</u>		
Net Assets Restricted	\$ 353	\$ 353
TOTAL FUND EQUITY	\$ 353	\$ 353
TOTAL LIABILITIES AND FUND EQUITY	\$ 353	\$ 25,256

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>OPERATING REVENUES</u>		
Charges for Services	\$ -	\$ 173,612
Miscellaneous Revenue	-	-
TOTAL OPERATING REVENUES	\$ -	\$ 173,612
<u>OPERATING EXPENSES:</u>		
General Operations	\$ 1,820	\$ 192,192
TOTAL OPERATING EXPENSE	1,820	192,192
OPERATING INCOME (LOSS)	\$ (1,820)	\$ (18,580)
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ -	\$ -
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ -	\$ -
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ (1,820)	\$ (18,580)
Transfer In	\$ 1,820	\$ 2,483
CHANGE IN NET POSITION	\$ -	\$ (16,098)
Total net position - beginning	\$ 353	\$ 16,450
TOTAL NET POSITION - ENDING	\$ 353	\$ 353

KITTITAS COUNTY, WASHINGTON

DENTAL TRUST
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2020
 With Comparative Totals for Year Ended December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 2,896	\$ 173,559
Cash payment for Supplier	<u>(26,724)</u>	<u>(181,018)</u>
Net cash provide (used) by operating activities	<u>\$ (23,828)</u>	<u>\$ (7,459)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ <u>1,820</u>	\$ <u>2,483</u>
Net cash provided (used) by noncapital financing activities	<u>\$ 1,820</u>	<u>\$ 2,483</u>
Net increase (decrease) in cash and cash equivalents	\$ (22,008)	\$ (4,977)
Cash and cash equivalents, January 1	\$ <u>22,464</u>	\$ <u>27,441</u>
Cash and cash equivalents, December 31	<u>\$ 456</u>	<u>\$ 22,464</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (1,820)	\$ (18,580)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
(Increase) Decrease in Accounts Receivable	\$ 413	\$ 2,429
(Increase) Decrease in Due from other funds	2,483	(2,483)
Increase (Decrease) in vouchers payable	(24,904)	11,174
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	<u>\$ (22,008)</u>	<u>\$ 11,121</u>
Net cash provided by operating activities	<u>\$ (23,828)</u>	<u>\$ (7,459)</u>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
COMPARATIVE BALANCE SHEET
As of December 31, 2020 and December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 13,238	\$ 15,333
Investments	156,276	162,000
Interest Receivables	<u>134</u>	<u>270</u>
TOTAL CURRENT ASSETS	\$ <u>169,648</u>	\$ <u>177,603</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ <u>5,559</u>	\$ <u>7,439</u>
TOTAL LIABILITIES	\$ <u>5,559</u>	\$ <u>7,439</u>
<u>FUND EQUITY</u>		
Net Assets Unrestricted	\$ <u>164,088</u>	\$ <u>170,164</u>
TOTAL FUND EQUITY	\$ <u>164,088</u>	\$ <u>170,164</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>169,648</u>	\$ <u>177,603</u>

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Other Charges for Services	\$ <u>41,001</u>	\$ <u>36,041</u>
TOTAL OPERATING REVENUES	\$ 41,001	\$ 36,041
OPERATING EXPENSES:		
General Operations	\$ <u>49,217</u>	\$ <u>41,565</u>
TOTAL OPERATING EXPENSE	\$ <u>49,217</u>	\$ <u>41,565</u>
OPERATING INCOME (LOSS)	\$ (8,215)	\$ (5,525)
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	<u>2,139</u>	<u>2,270</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	2,139	2,270
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	(6,076)	(3,255)
CHANGE IN NET POSITION	\$ (6,076)	\$ (3,255)
Fund Equity - January 1	\$ <u>170,164</u>	\$ <u>173,419</u>
TOTAL NET POSITION - ENDING	\$ <u><u>164,088</u></u>	\$ <u><u>170,164</u></u>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2020
With Comparative Totals for Year Ended December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 41,001	\$ 36,041
Cash payment for Supplier	<u>(51,096)</u>	<u>(48,984)</u>
Net cash provide (used) by operating activities	\$ <u>(10,095)</u>	\$ <u>(12,943)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 2,139	\$ 2,270
Interest Receivable	136	(270)
(Purchase)/Sales of Investments	<u>5,724</u>	<u>(162,000)</u>
Net cash provided (used) by investing activities	\$ <u>8,000</u>	\$ <u>(160,000)</u>
Net increase (decrease) in cash and cash equivalents	\$ (2,095)	\$ (172,943)
Cash and cash equivalents, January 1	<u>15,333</u>	<u>188,276</u>
Cash and cash equivalents, December 31	\$ <u><u>13,238</u></u>	\$ <u><u>15,333</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (8,215)	\$ (5,525)
<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	(1,880)	(7,419)
Increase (Decrease) in Due To Other Funds	<u>-</u>	<u>-</u>
Total Adjustments	\$ <u>(1,880)</u>	\$ <u>(7,419)</u>
Net cash provided by operating activities	\$ <u><u>(10,095)</u></u>	\$ <u><u>(12,943)</u></u>

KITTITAS COUNTY, WASHINGTON

COMPUTER REPLACEMENT INTERNAL SERVICE
 COMPARATIVE BALANCE SHEET
 As of December 31, 2020 and December 31, 2019

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 482	\$ 4,606
Investments	161,718	130,672
Interest Receivable	138	215
Due from Other Funds	-	-
Prepayments	-	-
	<hr/>	<hr/>
TOTAL CURRENT ASSETS	\$ 162,338	\$ 135,494
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Payables	\$ -	\$ -
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND EQUITY</u>		
Non Spendable-Prepaid	\$ -	\$ -
Net Assets Unrestricted	162,338	135,494
	<hr/>	<hr/>
TOTAL FUND EQUITY	\$ 162,338	\$ 135,494
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	\$ 162,338	\$ 135,494

KITTITAS COUNTY, WASHINGTON

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

Year Ended December 31, 2020

With Comparative Actual Amounts For Year Ended December 31, 2019

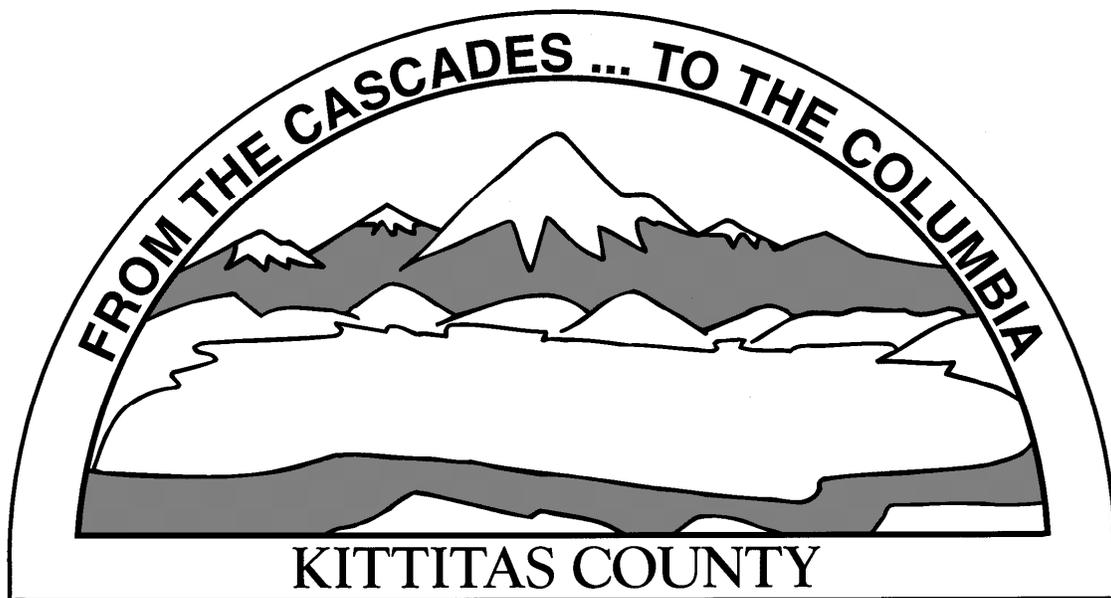
	<u>2020</u>	<u>2019</u>
<u>OPERATING REVENUES</u>		
Charges for Services	\$ 131,130	\$ 139,933
Miscellaneous Revenue	8	47
TOTAL OPERATING REVENUES	\$ 131,137	\$ 139,980
<u>OPERATING EXPENSES:</u>		
General Operations	\$ 106,261	\$ 87,735
TOTAL OPERATING EXPENSE	106,261	87,735
OPERATING INCOME (LOSS)	\$ 24,876	\$ 52,245
<u>NON-OPERATING REVENUES (EXPENSES):</u>		
Interest Revenues	\$ 1,968	\$ 2,187
Gain (Loss) on Fixed Asset Disposal	-	4,512
TOTAL NON-OPERATING REVENUES (EXPENSES)	\$ 1,968	\$ 6,699
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS & TRANSFERS	\$ 26,844	\$ 58,944
Transfer In	-	-
CHANGE IN NET POSITION	\$ 26,844	\$ 58,944
Total net position - beginning	\$ 135,494	\$ 76,550
TOTAL NET POSITION - ENDING	\$ 162,338	\$ 135,494

KITTITAS COUNTY, WASHINGTON

COMPUTER REPLACEMENT INTERNAL SERVICE
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2020
With Comparative Totals for Year Ended December 31, 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 131,137	\$ 139,980
Cash payments to suppliers	(106,261)	(86,544)
Net cash provided (used) by operating activities	\$ 24,876	\$ 53,436
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Transfer from Other Funds	\$ -	\$ -
Net cash provided (used) by noncapital financing activities	\$ -	\$ -
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</u>		
Acquisition of Fixed Assets	\$ -	\$ -
Proceeds from Sale of Fixed Assets	-	4,512
Net cash provided (used) by capital financing activities	\$ -	\$ 4,512
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Interest on Investments	\$ 1,968	\$ 2,187
Interest Receivable	77	(90)
(Purchase)/Sales of Investments	(31,045)	(66,097)
Net cash provided (used) by investing activities	\$ (29,000)	\$ (64,000)
Net increase (decrease) in cash	\$ (4,124)	\$ (6,052)
Cash and cash equivalents at January 1	4,606	10,658
Cash and cash equivalents at December 31	\$ 482	\$ 4,606
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ 24,876	\$ 52,245
<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	-	-
(Increase) Decrease in Prepayment Services	-	1,191
Increase (Decrease) in Payables	-	-
Increase (Decrease) in Due To Other Funds	-	-
Total Adjustments	\$ -	\$ 1,191
Net cash provided by operating activities	\$ 24,876	\$ 53,436

Fiduciary Funds



KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
TRUST FUNDS**

December 31, 2020

	<u>Jeremy William Library Trust</u>	<u>Reecer Creek Water Right</u>	<u>Total 2020</u>
<u>ASSETS</u>			
Cash/Petty Cash	\$ 0	\$ 38,721	\$ 38,721
Investments	7,503	0	7,503
Receivables (Net)	6	0	6
Due From Other Governments			0
TOTAL ASSETS	<u>7,510</u>	<u>38,721</u>	<u>46,231</u>
<u>LIABILITIES</u>			
<u>Current Liabilities</u>			
Accounts Payable and accrued expenses	0	34,012	34,012
Due To Other Governmental Units	0	0	0
TOTAL LIABILITIES	<u>0</u>	<u>34,012</u>	<u>34,012</u>
Fuduciary Net Position Restricted for Other Governments	<u>\$ 7,510</u>	<u>\$ 4,709</u>	<u>\$ 12,219</u>

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
INVESTMENT EXTERNAL POOL**

December 31, 2020

	External Investment Pool	Total 2020
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ -
Investments	73,983,762	73,983,762
Receivables (Net)	-	-
Due From Other Governments	-	-
TOTAL ASSETS	<u>73,983,762</u>	<u>73,983,762</u>
<u>LIABILITIES</u>		
<u>Current Liabilities</u>		
Accounts Payable and accrued expenses	-	-
Due To Other Governmental Units	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
Fiduciary Net Position Restricted for Pool Participant:	\$ <u>73,983,762</u>	\$ <u>73,983,762</u>

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
December 31, 2020**

	Tax Assessment Collections	Treasurer Clearing Accounts	Sheriff Pass Through	Cities Custodial	State of Washington Custodial	Total 2020
<u>ASSETS</u>						
Cash & Cash Equivalents	\$ 14,407,673	\$ 1,119,102	\$ 10,765	\$ 133,619	\$ 685,213	\$ 16,356,373
Investments	-	-	-	-	-	-
Receivables (Net)	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	-
TOTAL ASSETS	14,407,673	1,119,102	10,765	133,619	685,213	16,356,373
<u>LIABILITIES</u>						
<u>Current Liabilities</u>						
Accounts Payable and accrued expenses	3,563,374	-	1,126	-	-	3,564,500
Due To Other Governmental Units	10,844,299	1,119,102	9,639	133,619	685,213	12,791,873
TOTAL LIABILITIES	14,407,673	1,119,102	10,765	133,619	685,213	16,356,373
Fuduciary Net Position Restricted for Other Governmen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TRUST ACCOUNTS

For the Year Ended December 31, 2020

	Jerry Williams Library Trust	Reecer Creek Water Rights	Total 2020
<u>ADDITIONS</u>			
Investment Earnings			
Net increase (decrease) in fair investments	\$ -	\$ -	\$ -
Interest, dividends and other	99	-	99
Total Investment Earnings	<u>99</u>	<u>-</u>	<u>99</u>
Property Tax Collection for other governments	-	-	-
Sales Tax collected for other governments	-	-	-
Other Taxes and fees collected for other governments	-	-	-
Contributions by pool participants	-	-	-
Miscellaneous	-	159,526	159,526
Total Additions	<u>-</u>	<u>159,526</u>	<u>159,526</u>
<u>DEDUCTIONS</u>			
Property Taxes distributed to other governments	-	-	-
Sales Taxes distributed to other governments	-	-	-
Other Taxes distributed to other governments	-	-	-
Deduction by pool participants	-	-	-
Other Deductions	-	154,817	154,817
Total Deductions	<u>-</u>	<u>154,817</u>	<u>154,817</u>
Net Increase (Decrease in fiduciary net position)	<u>99</u>	<u>4,709</u>	<u>4,808</u>
Net Position - Beginning	7,411	-	7,411
Net Position- Ending	<u>\$ 7,510</u>	<u>\$ 4,709</u>	<u>\$ 12,219</u>

KITTITAS COUNTY, WASHINGTON

COMBINING STATEMENT OF CHANGES IN FUDUCIARY NET POSITION
EXTERNAL INVESTMENT POOL

For the Year Ended December 31, 2020

	<u>External Investment Pool</u>	<u>Total 2020</u>
<u>ADDITIONS</u>		
Investment Earnings		
Net increase (decrease) in fair investments	\$ -	\$ -
Interest, dividends and other	-	-
Total Investment Earnings	<u>-</u>	<u>-</u>
Property Tax Collection for other governments	-	-
Sales Tax collected for other governments	-	-
Other Taxes and fees collected for other governments	-	-
Contributions by pool participants	50,601,104	50,601,104
Miscellaneous	-	-
Total Additions	<u>50,601,104</u>	<u>50,601,104</u>
<u>DEDUCTIONS</u>		
Property Taxes distributed to other governments	-	-
Sales Taxes distributed to other governments	-	-
Other Taxes distributed to other governments	-	-
Deduction by pool participants	52,183,348	52,183,348
Other Deductions	-	-
Total Deductions	<u>52,183,348</u>	<u>52,183,348</u>
Net Increase (Decrease in fiduciary net position)	<u>(1,582,244)</u>	<u>(1,582,244)</u>
Net Position - Beginning	<u>75,566,006</u>	<u>75,566,006</u>
Net Position- Ending	<u>\$ 73,983,762</u>	<u>\$ 73,983,762</u>

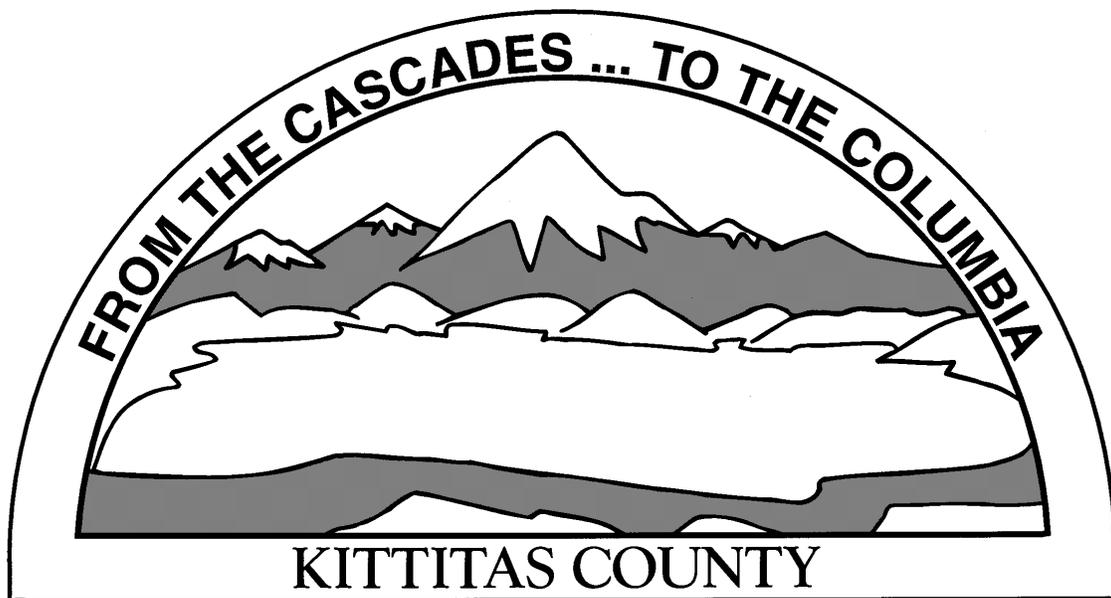
KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

For the Year Ended December 31, 2020

	Tax Assessment Collections	Treasurer Clearing Accounts	Sheriff Pass Through	Cities Custodial	State of Washington Custodial	Total 2020
ADDITIONS						
Investment Earnings						
Net increase (decrease) in fair investments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00
Interest, dividends and other	1,113,252	591	0	0	0	1,113,843.94
Total Investment Earnings	<u>1,113,252</u>	<u>591</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,113,843.94</u>
Property Tax Collection for other governments	30,424,638	0	0	4,603,919	26,164,375	61,192,932.06
Sales Tax collected for other governments	0	0	0	0	0	0.00
Other Taxes and fees collected for other governments	1,433,652	0	0	555,499	9,990,326	11,979,476.08
Contributions by pool participants	0	0	0	0	0	0.00
Miscellaneous	108,182,458	2,187,420	193,682	97,535	2,414,003	113,075,098.37
Total Additions	<u>140,040,748</u>	<u>2,187,420</u>	<u>193,682</u>	<u>5,256,953</u>	<u>38,568,705</u>	<u>186,247,506.51</u>
DEDUCTIONS						
Property Taxes distributed to other governments	30,423,199			4,603,919	26,164,375	61,191,493.37
Sales Taxes distributed to other governments	0	0	0	0	0	0.00
Other Taxes distributed to other governments	1,420,052	0	0	555,499	9,990,326	11,965,876.94
Deduction by pool participants	0	0	0	0	0	0.00
Other Deductions	109,310,749	2,188,011	193,682	97,535	2,414,003	114,203,980.39
Total Deductions	<u>141,154,000</u>	<u>2,188,011</u>	<u>193,682</u>	<u>5,256,953</u>	<u>38,568,705</u>	<u>187,361,350.70</u>
Net Increase (Decrease in fiduciary net position)	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>
Net Position - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position- Ending	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ (0)</u>

Supplementary Financial Information



Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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		
AGRICULTURAL MARKETING SERVICE, AGRICULTURE, DEPARTMENT OF (via Washington State Department of Agriculture)	Specialty Crop Block Grant Program - Farm Bill	10.170	K2871	44,997	-	44,997	-	
SNAP Cluster								
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Washington Department of Health)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CLH18249-10	14,601	-	14,601	-	7
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Washington Department of Health)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CLH18249-17	5,085	-	5,085	-	
Total SNAP Cluster:				19,686	-	19,686	-	
Forest Service Schools and Roads Cluster								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665	FORMULA GRANT	-	258,154	258,154	-	7
Total Forest Service Schools and Roads Cluster:				-	258,154	258,154	-	
ASSISTANT SECRETARY FOR 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	19-62210-008	35,756	-	35,756	34,006	
ASSISTANT SECRETARY FOR 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	20-62210-008	31,380	-	31,380	29,630	

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington State Department of Commerce)	COVID 19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	COVID 19-62210- 008	61,721	-	61,721	61,221	
			Total CFDA 14.228:	128,857	-	128,857	124,857	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Crime Victim Assistance	16.575	20-31101-513	16,984	-	16,984	-	7
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Crime Victim Assistance	16.575	21-31101-517	15,332	-	15,332	-	
			Total CFDA 16.575:	32,316	-	32,316	-	
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Central Washington Comprehensive Mental Health)	Violence Against Women Formula Grants	16.588	2020STOPGRAN TSUBAWARD	18,537	-	18,537	-	7
OJP BUREAU OF JUSTICE ASSISTANCE, JUSTICE, DEPARTMENT OF (via Washington State Patrol)	Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	K14497	2,073	-	2,073	-	7
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program	20.106	3-53-0026-015- 2020	-	223,388	223,388	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program	20.106	3-53-0026-013- 2018	-	8,470	8,470	-	

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Agency (Pass-Through Agency)</u>	<u>Federal Program</u>	<u>CFDA Number</u>	<u>Other Award Number</u>	<u>Expenditures</u>			<u>Passed through to Subrecipients</u>	<u>Note</u>
				<u>From Pass- Through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>		
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program	20.106	3-53-0026-016- 2020	-	69,000	69,000	-	
			Total CFDA 20.106:	-	300,858	300,858	-	
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	HSIP-000S(564) LA-9949	98	-	98	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Department of Transportation)	Highway Planning and Construction	20.205	HSIP-19CN (003) LA-9796	77,129	-	77,129	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Department of Transportation)	Highway Planning and Construction	20.205	BHS-J191(004) LA-9550	5,113	-	5,113	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Department of Transportation)	Highway Planning and Construction	20.205	STPR-HIPR- M191(003) LS- 9895	306,276	-	306,276	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Department of Transportation)	Highway Planning and Construction	20.205	STPR-19AA(001) LA 9468	2,533	-	2,533	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Department of Transportation)	Highway Planning and Construction	20.205	STPUS- 6900(008) LA 9461	35,168	-	35,168	-	

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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 HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Department of Transportation)	Highway Planning and Construction	20.205	STPR-19CS(001) LA 9463	(4,045)	-	(4,045)	-	9
			Total CFDA 20.205:	422,272	-	422,272	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Federal Lands Access Program	20.224	DTFH7017E3001 1	-	84,660	84,660	-	7
	Total Highway Planning and Construction Cluster:			422,272	84,660	506,932	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Traffic Safety Committee)	State and Community Highway Safety	20.600	SH19-030	6,439	-	6,439	-	7
			Total Highway Safety Cluster:	6,439	-	6,439	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Washington State Department of Health)	COVID 19 - Coronavirus Relief Fund	21.019	CLH18249-16	909,400	-	909,400	4,949	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Department of Commerce)	COVID 19 - Coronavirus Relief Fund	21.019	20-6541C-19	3,410,250	-	3,410,250	940,372	7
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Administrative Office of the Courts)	COVID 19 - Coronavirus Relief Fund	21.019	NA	337,505	-	337,505	-	7
			Total CFDA 21.019:	4,657,155	-	4,657,155	2,190,563	
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via Washington Secretary of State)	2018 HAVA Election Security Grants	90.404	IB-6891	46,841	-	46,841	-	

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Agency (Pass-Through Agency)</u>	<u>Federal Program</u>	<u>CFDA Number</u>	<u>Other Award Number</u>	<u>Expenditures</u>			<u>Passed through to Subrecipients</u>	<u>Note</u>
				<u>From Pass- Through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>		
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via Washington Secretary of State)	2018 HAVA Election Security Grants	90.404	IG-6938	1,321	-	1,321	-	
			Total CFDA 90.404:	48,162	-	48,162	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Public Health Emergency Preparedness	93.069	CLH18249-10	35,876	-	35,876	-	7
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Public Health Emergency Preparedness	93.069	CLH18249-17	10,125	-	10,125	-	
			Total CFDA 93.069:	46,001	-	46,001	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	CLH18249-17	1,380	-	1,380	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Immunization Cooperative Agreements	93.268	CLH18249.9	1,328	-	1,328	-	7
			Total CFDA 93.268:	2,708	-	2,708	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	COVID 19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	CLH18249-13	78,522	-	78,522	-	

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Agency (Pass-Through Agency)</u>	<u>Federal Program</u>	<u>CFDA Number</u>	<u>Other Award Number</u>	<u>Expenditures</u>			<u>Passed through to Subrecipients</u>	<u>Note</u>
				<u>From Pass- Through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>		
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	State Physical Activity and Nutrition (SPAN)	93.439	CLH18249-10	37,150	-	37,150	-	7
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	State Physical Activity and Nutrition (SPAN)	93.439	CLH18249-17	10,165	-	10,165	-	
Total CFDA 93.439:				47,315	-	47,315	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Department of Social and Health Services)	Child Support Enforcement	93.563	2110-80579	23,000	-	23,000	-	7
Medicaid Cluster								
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Medical Assistance Program	93.778	K2747	4,750	-	4,750	-	
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Medical Assistance Program	93.778	K3069	13,656	-	13,656	-	7
Total Medicaid Cluster:				18,406	-	18,406	-	

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Agency (Pass-Through Agency)</u>	<u>Federal Program</u>	<u>CFDA Number</u>	<u>Other Award Number</u>	<u>Expenditures</u>			<u>Passed through to Subrecipients</u>	<u>Note</u>
				<u>From Pass- Through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Health Care Authority)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	K3924	48,534	-	48,534	13,286	7
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	CLH18249-10	29,283	-	29,283	-	7
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	CLH18249-17	9,983	-	9,983	-	
Total CFDA 93.994:				39,266	-	39,266	-	
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Parks)	Boating Safety Financial Assistance	97.012	MLE1122	9,376	-	9,376	-	7
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	NA	171,375	-	171,375	-	10
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military)	Emergency Management Performance Grants	97.042	E20-156	18,001	-	18,001	-	7

Kittitas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Agency (Pass-Through Agency)</u>	<u>Federal Program</u>	<u>CFDA Number</u>	<u>Other Award Number</u>	<u>Expenditures</u>			<u>Passed through to Subrecipients</u>	<u>Note</u>
				<u>From Pass- Through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Cooperating Technical Partners	97.045	EMS2019CA0002 5S01	-	75,660	75,660	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Cooperating Technical Partners	97.045	EMS-2018-CA- 00020-S01	-	2,711	2,711	-	
Total CFDA 97.045:				-	78,371	78,371	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military)	Homeland Security Grant Program	97.067	E20-168	3,601	-	3,601	-	7
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military)	Homeland Security Grant Program	97.067	E19-111	31,135	-	31,135	-	7
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military)	Homeland Security Grant Program	97.067	E19-111	4,018	-	4,018	-	7,9
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military)	Homeland Security Grant Program	97.067	E18-180	45,411	-	45,411	-	7,9
Total CFDA 97.067:				84,165	-	84,165	-	
Total Federal Awards Expended:				5,967,163	722,043	6,689,206	1,083,464	

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 – Not Available (N/A)

The county was unable to obtain other identification number.

Note 4 – Vaccine for Children's Programs

Vaccine supplied by Federal Government for vaccine for children program

Note 5 – Vaccine for 317 Programs

Vaccine supplied by Federal Government for vaccine for 317 programs.

Note 6 – Indirect Cost Rate

County: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 12.75 percent.

Public Health: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 28.25 percent

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

Note 7 – Project has been completed or expired

Project has been completed or expired.

Note 8 – In-Lieu of Taxes/Unrestricted Funds

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

Note 9 – Prior Year

Revenues over or under reported.

Note 10 – Donation

Donated Person Protective Equipment (PPE) during the emergency period of COVID-19 pandemic.

Kittitas County
 SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
 For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identificaton Number	Amount
State Grant from Conservation Commission			
	Voluntary Stewardship Program	K2013	59,723
Sub-total:			59,723
State Grant from Secretary of State			
	Civic Engagement	G6415	5,253
	Student Engagement HUBS	ESB 6313	37,060
	HAVA Elections Security Grant	IB-6891	8,812
Sub-total:			51,125
State Grant from Other Judicial Agencies			
	LFO	LFO-ESSB 6032	3,320
	BECCA	IAA 20077	5,334
	BECCA 21445	IAA21445	6,088
Sub-total:			14,742
State Grant from Department of Commerce			
	Shelter Program	21-4610C-109	49,833
	Victim/Witness Assistance Grant	20-31101-513	13,680
	Victim/Witness Assistance Program	21-31101-517	15,332
Sub-total:			78,845
State Grant from Military Department			
	Enhanced 911 Program	E20-014	127,178
	Enhanced 911 Program	E21-024	176,245
Sub-total:			303,423

Kittitas County
 SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
 For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Social and Health Services			
	Child Support Enforcement	2110-80579	4,000
	Consolidated Juvenile	1963-59052	74,971
	i-ACT	2063-83711	4,000
	i-ACT	2063-97267	5,773
	DDA County Services	1963-58859 No. 01	485,256
	Behavioral Health Prevention	K3924	13,870
Sub-total:			587,870
State Grant from Department of Agriculture			
	Rodeo Arena Lighting	K2931	90,000
	Bloom/Clockum Project	20-96627-128	6,727
Sub-total:			96,727
State Grant from Legislature and its Committees			
	Prosecutor Salary Reimbursement	Prosecutor Salary	97,665
Sub-total:			97,665
State Grant from Department of Health			
	COVID 19 Disaster Response Act	CLH18249-13	71,478
	Office of Drinking Water Group B Program	CLH18249-10	20,000
	Tobacco & Vape21	20-21	1,566
	Tobacco & Vapor21	19-20	4,918
	Zoonotics - WNV Mosquito	CLH18249-9	350
Sub-total:			98,312

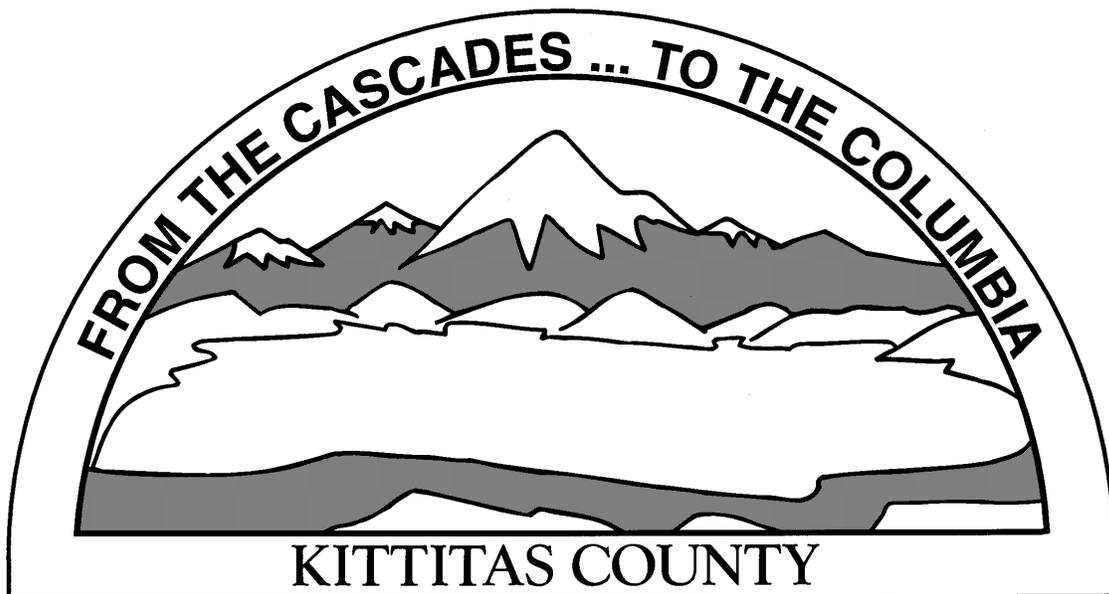
Kittitas County
 SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
 For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Ecology			
	Local Solid Waste Financial Assistance	SWMLSWFA-2019-KiCPHD-00034	30,618
	Water Meter Pilot Program	C1800153	62,535
	Well Delegation Program	C1500167	12,000
	DOE-Ringer Reach Yakima Basin	WRYBIP-1921-KiCPWD-0001	122,988
	DOE-Shorelands Floodplain by Design	SEAFBD-2019-klcpwd-00081	26,506
	Litter and Illegal Dump Cleanup and Prevention Project	SWMCLCP-1921 KiCoSW-00003	22,772
	LSWFA	SMLSWFA-2019-KiCoSW-00077	75,939
	Shoreline Master Program Agreement	SEASMP-192-KCCDS-00091	6,914
Sub-total:			360,272
State Grant from Other State Agencies			
	Youth Marijuana Prevention & Education Program	19-33	7,782
	ABCD Dental Services	K2747	4,750
Sub-total:			12,532
County Arterial Preservation Program (CAPP)			
	CAPP 2020	Formula Grant	385,498
Sub-total:			385,498
Rural Arterial Program (RAP)			
	RAP-Vantage Overlay	1919-01	96,348
Sub-total:			96,348

Kittitas County
 SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
 For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identificaton Number	Amount
State Grant from Recreation and Conservation Office			
	RCO-Coleman Creek @ Vantage Passage Design	19-1628P	109,281
	RCO-Coleman Crk @ Vantage Pass Construction	19-1636R	1,022,472
Sub-total:			1,131,753
State Grant from Criminal Justice Training Commission			
	WASPC (RSO) Program	SH19-017	36,000
	WASPC (RSO) Program	SH20-018	36,250
Sub-total:			72,250
State Grant from Traffic Safety Commission			
	MOU DRE Program	SH19-036	1,012
Sub-total:			1,012
State Grant from Department of Transportation			
	Washington Airport Aid Program: Bowers Field EA and Pavement Project	ELL-01-18	471
Sub-total:			471
Grand total:			3,448,568

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, 2020

GOVERNMENTAL ACTIVITIES	<u>BALANCE</u> <u>JAN. 1, 2020</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>DEC. 31, 2020</u>
<u>GENERAL FUND</u>				
Assessor	\$ 105,229	\$ 34,815	\$ -	140,043
Assessor Intangible Asset	-	-	-	-
Auditor	161,686	-	17,253	144,433
Auditor Intangible Asset	535,418	16,245	-	551,663
Clerk	-	-	-	-
Clerk Intangible Asset	1,633	-	-	1,633
Commissioners	69,000	-	35,158	33,842
Commissioners Intangible Asset	-	-	-	-
Prior to Jan 2013 Community Development Services	70,745	-	52,040	18,706
Prior to Jan 2013 CDS Intangible Asset	-	-	-	-
Information Technology	640,601	118,087	10,834	747,854
Information Technology Intangible Asset	598,388	14,746	277,204	335,930
Coop Extension	5,790	-	-	5,790
Coroner	18,472	17,905	-	36,378
Facilities Maintenance	239,486	57,952	60,335	237,103
Facilities Maintenance Land	1,503,159	-	-	1,503,159
Facilities Maintenance Buildings/Improvements	20,553,082	30,789	300	20,583,571
Facilities Maintenance Improvements	415,310	-	-	415,310
Facilities Maintenance Construction in Progress	-	-	-	-
Fire Marshal	94,307	98,725	94,307	98,725
Fire Marshal Intangible Asset	-	-	-	-
Judge	-	-	-	-
Judge Intangible Asset	26,719	-	-	26,719
Juvenile	13,999	33,607	-	47,606
Juvenile Intangible Asset	-	-	-	-
Law Library	-	-	-	-
Lower District Court	42,691	-	-	42,691
Lower District Court Intangible Asset	-	-	-	-
Prosecutor	10,530	-	-	10,530
Prosecutor Intangible Asset	94,673	-	-	94,673
Prosecutor Construction in Progress	-	-	-	-
Sheriff	2,515,648	912,851	400,018	3,028,480
Sheriff Intangible Asset	49,537	-	-	49,537
Sheriff Buildings/Improvements	75,491	173,710	-	249,200
Sheriff Construction in Progress	31,369	101,166	132,535	-
Treasurer	14,865	-	-	14,865
Treasurer Intangible Asset	343,303	129,000	-	472,303
Upper District Court	12,986	-	-	12,986
Upper District Court Intangible Asset	-	-	-	-
Upper District Court Land	143,559	-	-	143,559

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS
By Fund
FOR YEAR ENDED DECEMBER 31, 2020

	<u>BALANCE</u> <u>JAN. 1, 2020</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>DEC. 31, 2020</u>
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	516,927	186,760	5,000	698,687
County Fair Intangible Asset	5,595	-	-	5,595
County Fair Land	3,259,770	-	-	3,259,770
County Fair Buildings/Improvements	10,598,155	24,506	134,162	10,488,499
County Fair Improvements	322,261	268,692	-	590,953
County Fair Construction in Progress	374,617	63,666	-	438,283
TOTAL GENERAL FUND	\$ 45,015,110	\$ 2,283,222	\$ 1,219,146	\$ 46,079,185
<u>SPECIAL REVENUE FUNDS</u>				
Airport	-	51,977	-	51,977
Airport Land	279,580	-	-	279,580
Airport Buildings/Improvements	5,360,804	-	-	5,360,804
Airport Improvements	1,614,178	47,300	-	1,661,478
Airport Construction in Progress	-	-	-	-
Airport Intangible Assets	-	-	-	-
Road	52,778	-	-	52,778
Road Intangible Asset	94,473	-	-	94,473
Road Infrastructure	175,726,572	4,909,043	3,456,090	177,179,524
Road Construction in Progress	1,978,916	1,859,094	521,887	3,316,123
Flood	-	25,464	-	25,464
Flood Land	1,512,112	-	-	1,512,112
Misdemeanor Probation	38,931	-	-	38,931
Misdemeanor Probation Intangible Asset	15,645	-	10,000	5,645
Public Health	192,256	-	25,464	166,792
Public Health Intangible Asset	11,445	-	-	11,445
REET Tech Intangible Asset	33,105	-	-	33,105
Trial Court Improvements Intangible Asset	1,298	-	-	1,298
Auditor Historical Document Intangible Asset	176,916	19,104	-	196,020
Lodging Tax Intangible Asset	3,246	-	-	3,246
Noxious Weed	110,495	-	-	110,495
Noxious Weed Intangible	-	-	-	-
3/10th Criminal Justice Tax	278,628	85,243	29,397	334,475
Treasurer M & O	27,277	-	-	27,277
Parks	-	-	-	-
Parks Land	32,547	-	-	32,547
Parks Buildings/Improvements	30,364	-	-	30,364
TOTAL SPECIAL REVENUE FUNDS	\$ 187,571,566	\$ 6,997,225	\$ 4,042,838	\$ 190,525,953
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	\$ 232,586,676	\$ 9,280,447	\$ 5,261,984	\$ 236,605,138

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF CHANGES IN CAPITALIZED ASSETS
By Fund
FOR YEAR ENDED DECEMBER 31, 2020

	<u>BALANCE</u> <u>JAN. 1, 2020</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>DEC. 31, 2020</u>
The following information is for information purposes only as these are reported in the individual funds; internal service and business type. The internal service funds are included as government activities in the statement of net assets. This information is compiled in the Notes to the Financial Statements.				
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS (total from above)	\$ 232,586,676	\$ 9,280,447	\$ 5,261,984	\$ 236,605,138
<u>EQUIPMENT RENTAL & REVOLVING</u>				
ER &R Equipment	\$ 10,197,104	\$ 84,196	\$ 286,350	\$ 9,994,950
ER &R Land	447,473	-	-	447,473
ER &R Buildings/Improvements	936,747	-	-	936,747
ER &R Improvements	268,738	-	-	268,738
ER &R Construction in Progress	1,019,534	3,948,182	-	4,967,716
TOTAL EQUIPMENT RENTAL & REVOLVING	\$ 12,869,596	\$ 4,032,378	\$ 286,350	\$ 16,615,624
TOTAL GOVERNMENTAL CAPITALIZED ASSETS	\$ 245,456,272	\$ 13,312,825	\$ 5,548,334	\$ 253,220,762
BUSINESS ACTIVITIES				
Solid Waste	\$ 1,725,188	\$ 17,432	\$ -	\$ 1,742,620
Solid Waste Intangible Asset	1,062,311	4,812	-	1,067,123
Solid Waste Land	3,786,518	89,316	-	3,875,834
Solid Waste Buildings/Improvements	1,389,478	-	-	1,389,478
Solid Waste Improvements	4,775,159	222,321	-	4,997,480
Solid Waste Construction in Progress	805,892	452,430	-	1,258,322
Total Solid Waste	\$ 13,544,546	\$ 786,311	\$ -	\$ 14,330,857
Community Development Services	\$ 156,391	8,129	19,021	145,499
Community Development Services Intangible Asset	2,590	6,168	-	8,758
	\$ 158,981	\$ 14,297	\$ 19,021	\$ 154,257
Water Mitigation Intangible Assets	\$ 5,600,467	-	-	5,600,467
Total Water Mitigation	5,600,467	-	-	5,600,467
TOTAL BUSINESS ACTIVITIES	\$ 19,303,994	\$ 800,608	\$ 19,021	\$ 20,085,581
TOTAL COUNTY CAPITAL ASSETS	\$ 264,760,266	\$ 14,113,433	\$ 5,567,355	\$ 273,306,343

KITTITAS COUNTY, WASHINGTON

**SCHEDULE OF CAPITAL ASSETS - BY SOURCE
For Year Ended December 31, 2020**

GENERAL FIXED ASSETS:	General Government
Land	\$ 5,218,615.19
Gravel Roads	5,828,587.71
Easements & Right of Ways	6,730,976.86
Intangible Assets	1,896,236.20
Buildings	20,272,142.58
Building Improvements	12,586,286.58
Other Improvements	1,006,263.19
Equipment	5,318,718.99
Construction in Progress	438,282.52
Infrastructure	164,619,959.56
	<hr/>
TOTAL GENERAL FIXED ASSETS	\$ <u><u>223,916,069.38</u></u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

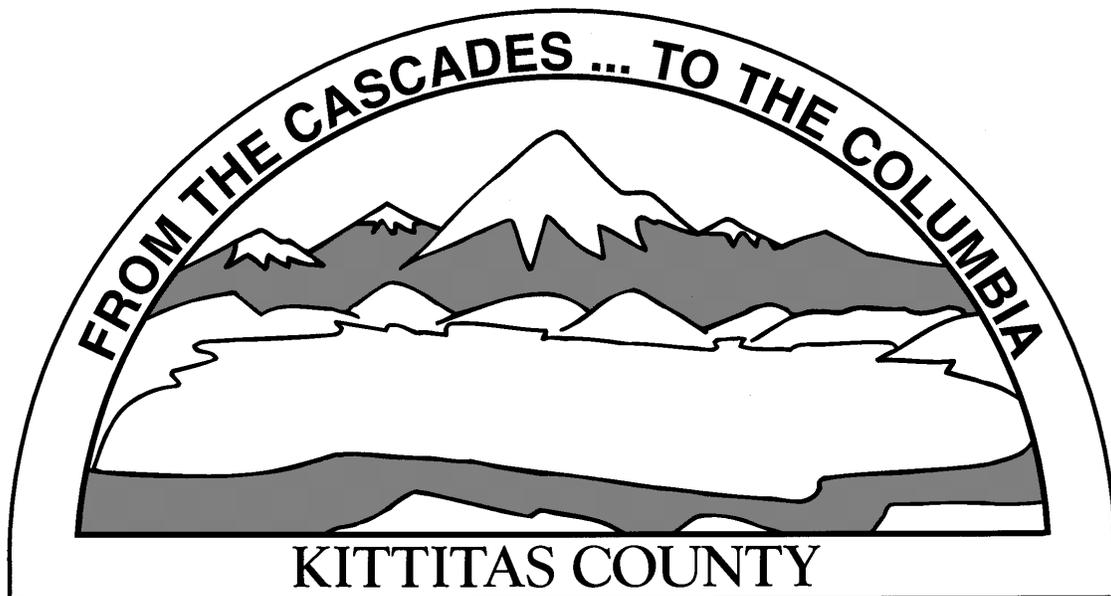
General Fund Revenue	\$ 48,669,856.63
Special Revenue Fund Revenue	173,262,362.35
Other Sources	1,943,457.22
Private Contributions	40,393.18
	<hr/>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ <u><u>223,916,069.38</u></u>

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KITTITAS COUNTY, WASHINGTON
SCHEDULE OF CAPITAL ASSETS
For Year Ended December 31, 2020

FUNDS	LAND	BUILDINGS	BUILDING IMPROVE- MENTS	OTHER IMPROVE- MENTS	CONST. IN PROGRESS	EQUIPMENT	INFRA STRUCTURE	INTANGIBLE ASSET
General Fund	4,906,488	20,272,143	12,586,287	1,006,263	438,283	5,318,717	-	1,784,673
Airport	279,580	980,180	4,380,624	1,661,478	-	51,977	-	-
Parks	32,547	30,364	-	-	-	-	-	-
Road	-	-	-	-	3,316,123	52,778	177,179,524	94,473
3/10's	-	-	-	-	-	334,475	-	-
Misdemeanor Probation	-	-	-	-	-	38,931	-	5,645
Public Health	-	-	-	-	-	166,792	-	11,445
Noxious Weed	-	-	-	-	-	110,495	-	-
Flood	1,512,112	-	-	-	-	25,464	-	-
E R & R	447,473	674,312	262,435	268,738	4,967,716	9,994,950	-	-
Treasurer M&O	-	-	-	-	-	27,277	-	-
TOTAL GOVERNMENTAL CAPITAL ASSETS	7,178,200	21,956,999	17,229,346	2,936,479	8,722,122	16,121,856	177,179,524	1,896,236
Community Development Services	-	-	-	-	-	145,499	-	8,758
Solid Waste	3,875,834	1,382,534	6,945	4,997,480	1,258,322	1,742,620	-	1,067,123
Water Banks	-	-	-	-	0	-	-	5,600,467
TOTAL COUNTY CAPITAL ASSETS	11,054,034	23,339,533	17,236,291	7,933,959	9,980,444	18,009,975	177,179,524	8,572,584

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	244
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	247
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	252
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	247
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	253
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

	2011*	2012	2013 ¹	2014	2015 ²	2016	2017	2018	2019	2020
Governmental Activities										
Invested in capital assets, net of related debt	63,343,030	72,096,838	74,785,338	77,051,529	85,483,191	83,246,034	83,539,377	82,249,481	85,460,821	92,056,998
Restricted for:										
Non-Spendable	32,274	54,046	260,527	30,544	81,746	69,518	142,908	105,935	102,358	713,015
Restricted	8,409,282	8,637,081	9,241,694	12,684,817	24,507,104	26,701,951	25,428,413	27,163,919	27,532,668	31,696,860
Committed	26,714,333	2,347,443	2,664,176	2,705,549	2,790,479	3,167,309	3,477,527	3,572,616	3,678,921	3,420,004
Assigned	696,076	20,043,347	18,666,429	19,763,977	6,655,284	5,924,463	6,373,552	9,038,753	11,286,183	13,132,857
Unassigned	10,187,949	10,050,728	10,393,709	5,362,831	603,090	4,139,763	7,263,349	5,047,307	7,865,386	3,481,629
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities Net Assets	109,382,944	113,229,483	116,011,873	117,599,247	120,120,894	123,249,038	126,225,127	127,178,011	135,926,336	144,501,363
Business Type activities										
Invested in capital assets, net of related debt	4,073,900	3,906,034	3,883,608	4,013,093	3,990,595	4,063,188	7,366,612	11,068,408	12,330,826	12,976,562
Restricted	505,413	890,418	633,234	998,714	622,033	1,153,926	1,169,118	18,793	16,915	64,997
Unrestricted	-	-	-	-	-	-	-	-	-	-
Unassigned	2,222,930	2,260,412	3,601,648	3,177,731	3,640,827	3,595,426	4,856,588	3,172,573	3,897,766	5,073,546
Total Business-Type Activities Net Assets	6,802,243	7,056,864	8,118,490	8,189,538	8,253,455	8,812,540	13,392,318	14,259,774	16,245,507	18,115,106
Primary Government										
Invested in capital assets, net of related debt	67,416,930	76,002,872	78,668,946	81,064,622	89,473,785	87,309,221	90,905,989	93,317,889	97,791,647	105,033,561
Non-Spendable	32,274	54,046	260,527	30,544	81,746	69,518	142,908	124,729	119,273	778,012
Restricted	8,914,695	9,527,499	9,874,928	13,683,531	25,129,137	27,855,877	26,597,531	27,163,919	27,532,668	31,696,860
Committed	26,714,333	2,347,443	2,664,176	2,705,549	2,790,479	3,167,309	3,477,527	3,572,616	3,678,921	3,420,004
Assigned	696,076	20,043,347	18,666,429	19,763,977	6,655,284	5,924,463	6,373,552	9,038,753	11,286,183	13,132,857
Unassigned	12,410,879	12,311,140	13,995,357	8,540,562	4,243,917	7,735,189	12,119,937	8,219,880	11,763,152	8,555,175
Total Primary Government Net Assets	116,185,187	120,286,347	124,130,363	125,788,785	128,374,348	132,061,577	139,617,445	141,437,786	152,171,844	162,616,469

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

	2011	2012	2013 ¹	2014	2015	2016	2017	2018	2019
Expenses									
Governmental activities:									
Judicial	2,782,936	3,101,412	2,714,872	2,780,081	2,872,052	3,000,668	2,884,680	2,849,956	2,593,510
General Government	7,741,329	7,050,404	7,788,544	9,294,818	8,330,564	8,576,946	12,292,485	11,808,269	9,979,510
Public Safety	9,299,240	9,651,756	9,364,079	10,412,970	10,424,863	10,931,105	10,889,664	13,268,126	11,748,176
Physical Environment	512,787	529,751	506,401	741,028	603,505	727,667	800,779	180,689	92,608
Transportation	7,784,299	8,859,963	9,194,874	9,215,814	9,281,243	10,394,310	11,056,316	13,078,278	10,979,307
Economic Environment	1,161,805	1,607,835	992,246	648,897	901,723	928,496	981,781	1,792,521	3,814,937
Mental & Physical Health	2,301,800	2,357,544	2,396,732	2,391,916	2,730,715	2,734,111	2,728,721	3,970,923	3,297,127
Culture & Recreation	1,748,179	1,773,897	1,968,976	1,920,730	2,150,742	2,131,806	2,396,379	3,049,361	2,402,290
Interest on long-term debt	425,859	350,300	315,423	301,162	299,918	304,964	393,146	367,812	308,069
Total governmental activities expenses	33,758,234	35,282,862	35,242,147	37,707,416	37,595,325	39,730,073	44,423,951	50,365,935	45,215,534
Business-type activities:									
Garbage & Solid Waste	3,020,770	2,877,581	3,239,146	3,336,810	3,247,727	3,657,715	4,189,734	4,325,688	4,776,151
Community Development Services	-	-	1,276,174	1,467,169	1,398,657	1,657,448	1,517,775	1,861,846	1,906,610
Water Mitigation	-	-	-	-	-	-	-	39,612	24,206
Total business-type activities expenses	3,020,770	2,877,581	4,515,320	4,803,979	4,646,384	5,315,163	5,707,509	6,227,146	6,706,967
Total primary governmental expenses	36,779,004	38,160,443	39,757,467	42,511,395	42,241,709	45,045,236	50,131,460	56,593,081	51,922,501
Program Revenues									
Governmental activities:									
Charges for services:									
Judicial	2,069,622	1,976,533	1,777,559	1,864,903	1,704,863	2,007,225	2,032,541	1,710,803	2,332,912
General Government	2,101,005	2,759,691	2,932,851	2,803,523	3,133,120	2,755,785	3,125,002	4,251,181	4,617,432
Public Safety	1,521,475	1,443,417	931,666	2,367,040	1,918,780	1,542,486	1,632,974	1,681,856	1,805,180
Physical Environment	151,253	146,297	176,178	186,682	196,317	220,196	242,027	248,695	339,131
Transportation	300,203	178,235	205,128	229,337	148,918	281,509	281,905	338,746	377,795
Economic Environment	1,434,032	1,587,180	794,399	670,404	791,400	559,179	613,226	735,242	870,729
Mental & Physical Health	166,379	144,731	150,393	152,084	183,888	171,545	279,950	284,603	270,739
Culture & Recreation	175,311	188,316	189,272	232,147	203,877	226,733	219,191	222,778	321,541
Interest on long-term debt	-	-	-	-	-	-	-	-	-
Operating grants and contributions	4,037,014	7,986,310	6,017,473	4,638,879	11,448,725	4,912,991	-	6,570,747	5,736,281
Capital grants and contributions	-	-	367,246	123,482	-	-	-	-	1,130,616
Total governmental activities program revenues	11,956,294	16,410,710	13,542,165	13,268,481	19,729,888	12,677,649	8,426,816	16,044,651	17,802,356
Business-type activities:									
Charges for services:									
Garbage & Solid Waste	3,214,303	3,119,688	3,336,603	3,507,622	3,720,912	4,285,903	4,712,810	5,030,353	5,370,784
Community Development Services	-	-	1,321,390	1,265,187	1,424,547	1,563,947	1,903,085	2,301,919	1,891,768
Water Mitigation	-	-	-	-	-	-	-	247,837	121,387
Operating grants and contributions	-	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	10,837	-	-	-	-	-	-
Water Mitigation	-	-	-	-	-	-	172,605	250,000	-
Total business-type activities program revenues	3,214,303	3,119,688	4,668,830	4,772,809	5,145,459	5,849,850	6,788,500	7,830,109	7,383,939
Total primary government program revenues	15,170,597	19,530,398	18,210,995	18,041,290	24,875,347	18,527,499	15,215,316	23,874,760	25,186,295
Net (expense) / Revenue									
Governmental activities	(21,801,940)	(18,872,152)	(21,699,982)	(24,438,936)	(17,865,436)	(27,052,424)	(35,997,135)	(34,321,284)	(27,413,178)
Business-type activities	193,533	242,107	153,510	(31,169)	499,074	534,687	1,080,991	1,602,963	676,972
Total primary government net expense	(21,608,407)	(18,630,045)	(21,546,472)	(24,470,105)	(17,366,362)	(26,517,737)	(34,916,144)	(32,718,321)	(26,736,206)

Kittitas County, Washington
Changes In Net Assets
Last Ten Fiscal Years

	2011	2012	2013 ¹	2014	2015	2016	2017	2018	2019
General Revenue and other changes in Net Assets									
Governmental activities:									
Taxes									
Property taxes	10,053,920	11,323,742	12,115,316	13,198,114	13,416,172	12,942,207	13,550,745	13,877,148	14,550,105
Sales taxes	6,303,059	6,308,685	6,785,011	6,844,132	7,702,930	10,349,121	11,709,468	12,363,464	13,551,018
Other taxes	5,805,872	4,991,817	4,925,174	4,367,118	4,482,628	4,621,109	5,009,067		
Motor Vehicle Excises Tax	-	-	-	-	-	-	-	2,515,940	2,358,251
Bureau of Land Management PILT	-	-	-	-	-	-	-	1,315,861	1,125,355
Real Estate Excise Tax REET	-	-	-	-	-	-	-	1,092,426	1,134,404
Remaining Other Taxes	-	-	-	-	-	-	-	1,120,829	923,794
Unrestricted grants and contributions	716,861	40,260	780,543	845,070	992,530	1,014,739	1,030,027	-	1,236,575
Investment earnings	278,061	115,572	947,859	837,664	943,671	1,130,332	1,281,811	2,002,702	2,224,337
Gain on Disposition of capital assets	43,956	112,450	22,944	85,554	141,860	139,859	85,130	52,809	262,346
Transfers	-	-	(903,258)	(100,000)	-	-	475,662	(1,109,137)	(1,225,167)
Total governmental activities	23,201,729	22,892,526	24,673,589	26,077,652	27,679,791	30,197,367	33,141,910	33,232,042	36,141,019
Business-type activities:									
Investment earnings	7,129	12,515	4,856	3,218	4,783	27,605	73,139	146,572	83,594
Transfers	-	-	903,258	100,000	-	-	472,737	1,109,137	1,225,167
Total business-type activities	7,129	12,515	908,114	103,218	4,783	27,605	545,876	1,255,709	1,308,761
Total primary government	23,208,858	22,905,041	25,581,703	26,180,870	27,684,574	30,224,972	33,687,786	34,487,751	37,449,780
Changes in Net Assets									
Governmental activities	1,399,787	4,020,375	2,973,605	1,638,716	9,814,355	3,144,943	(2,855,225)	(1,089,242)	8,727,841
Business-type activities	200,662	254,622	1,061,625	72,048	503,857	562,292	1,626,867	2,858,672	1,985,733
Total primary government	1,600,449	4,274,997	4,035,230	1,710,764	10,318,212	3,707,235	(1,228,358)	1,769,430	10,713,574

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

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

KITTITAS COUNTY, WASHINGTON

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

YEAR	GENERAL PROPERTY TAX	RETAIL SALES	OTHER TAX	TOTAL
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
2018	13,940,233	12,363,464	1,400,595	27,704,292
2019	14,603,925	13,551,018	1,481,521	29,636,464
2020	16,003,731	14,006,580	1,907,866	31,918,177

Percent of Change 2011 to 2020	31.43%	55.00%	-34.36%	37.84%
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¹ In 2013, there were account code changes prescribed by the State Auditor resulting in an increase in other taxes

KITITAS 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	
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%
2016	5,343,468,670	6,500,570,158	285,742,547	297,029,675	5,629,211,217	6,797,599,833	82.81%
2017	5,651,178,530	6,908,531,210	283,314,840	285,887,830	5,934,493,370	7,194,419,041	82.49%
2018	6,618,554,360	7,759,149,308	281,903,533	281,903,533	6,900,457,893	8,041,052,841	85.82%
2019	7,810,508,670	8,936,508,776	280,152,964	280,152,964	8,090,661,634	9,216,661,740	87.78%
2020	8,665,547,040	9,769,500,609	277,510,341	286,388,381	8,943,057,381	10,055,888,990	88.93%

* 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	STATE PT2 MCCLEARY	KITTITAS COUNTY	ROAD DISTRICT	FLOOD CONTROL DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
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	0.069946	2.996969	2.827749	1.165830	0.388063	0.065306	0.000000	0.000000	12.125070
2013	2.484058		1.241223	1.226361	0.071750	2.301974	3.022925	1.223797	0.409690	0.068179	0.000000	0.000000	12.049957
2014	2.355088		1.425122	0.944736	0.070054	2.312788	3.159609	1.316412	0.988105	0.066136	0.000000	0.000000	12.638050
2015***	2.320632		1.402961	0.934465	0.069401	2.418684	3.305572	1.297389	0.415203	0.066658	0.000000	0.000000	12.230965
2016***	2.261775		1.436958	0.952639	0.070500	2.443630	3.494619	1.307675	0.429360	0.068341	0.000000	0.000000	12.465498
2017^	2.082801	1.133647	1.378469	0.972656	0.070209	2.221612	3.165087	1.260522	0.421951	0.068666	0.000000	0.000000	12.775620
2018^^	2.022501	0.75306	1.251036	0.870719	0.070060	1.187958	1.329226	0.797891	0.128343	0.063782	0.000000	0.000000	8.474576
2019	1.987212	1.069901	1.022848	1.030608	0.093316	1.093469	0.978538	0.719160	0.120424	0.054563	0.000000	0.000000	8.170039
2020	1.967477	1.059057	0.969398	1.108321	0.088439	1.807030	2.511406	1.165778	0.166432	0.050479	0.000000	0.000000	10.893816

*** \$1,000,000 levy shift from Road to County General

^\$889,137 Levy Shift from Road to County General / Implementation of HB2242 (McCleary)

^^\$890,097 Levy Shift from Road to County General

Source: Kittitas County Assessor

KITTITAS COUNTY, WASHINGTON

**PRINCIPAL TAXPAYERS
Current Year and Nine Years Ago**

TAXPAYER	TYPE OF BUSINESS	2019 Assessment for 2020 Tax			2010 Assessment for 2011 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 8,603,619,005	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 6,670,622,914	RANK
Puget Sound Energy/Electric	Electrical Utility	255,207,047	2.9663%	1	188,185,927	2.821%	2
Vantage Wind Engery LLC	Wind Farm	74,146,827	0.8618%	2	-	0.000%	
BNSF Railroad Co	Railroad	69,185,331	0.8041%	3	30,105,664	0.451%	4
New Suncadia LLC	Destination Resort	61,446,930	0.7142%	4	234,158,982	3.510%	1
Sagebrush Power Partners	Wind Farm	44,266,500	0.5145%	5		0.000%	
Puget Sound Energy/Gas	Gas Utility	41,438,719	0.4816%	6	13,366,141	0.200%	9
New Suncadia Hospitality LLC	Destination Resort	29,201,860	0.3394%	7		0.000%	
Central Park Apartment on Helena LLC	Residential Apartments	28,042,470	0.3259%	8			
Barclay Ellensburg LLC	Residential Apartments	22,501,620	0.2615%	9		0.000%	
Airport Road Housing LP	Residential Apartments	21,669,120	0.2519%	10			
Campus Crest at Ellensburg LLC	Multi-residentail Housing	-	0.0000%	-	18,232,340	0.273%	5
Ellensburg Telephone Co Inc	Telephone Company	-	0.0000%	-	15,706,987	0.235%	8
Auvil Fruite Co Inc	Agriculture	-	0.0000%	-	13,216,660	0.198%	10
East AHM Development LLC	Destination Resort Condos	-	0.0000%	-	17,039,510	0.255%	6
CNL Income Snoqualmie	Ski Resort	-	0.0000%	-	16,540,130	0.248%	7
Roslyn Lodge LLC	Destination Resort	-	0.0000%	-	70,244,650	1.053%	3
TOTAL		\$ 647,106,424	7.5213%		\$ 616,796,991	9.246%	

*Kittitas County Assessor TerraScan Report dated 01/31/2020

**County 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
2011	\$ 10,053,848	\$ 9,441,826	93.91%	\$ 1,532,312	\$ 10,974,137	\$ 1,039,202	109.15%	10.34%
2012	\$ 11,319,309	\$ 10,766,936	95.12%	\$ 586,890	\$ 11,353,827	\$ 1,004,760	100.30%	8.88%
2013	\$ 12,115,034	\$ 11,635,654	96.04%	\$ 606,107	\$ 12,241,761	\$ 878,033	101.05%	7.25%
2014	\$ 12,394,752	\$ 11,935,852	96.30%	\$ 606,107	\$ 12,541,959	\$ 821,002	101.19%	6.62%
2015	\$ 12,663,181	\$ 12,390,906	97.85%	\$ 356,968	\$ 12,747,874	\$ 715,145	100.67%	5.65%
2016	\$ 13,068,707	\$ 12,810,401	98.02%	\$ 438,802	\$ 13,249,203	\$ 476,554	101.38%	3.65%
2017	\$ 13,632,346	\$ 13,386,743	98.20%	\$ 309,163	\$ 13,695,906	\$ 472,564	100.47%	3.47%
2018	\$ 14,066,762	\$ 13,838,905	98.38%	\$ 288,913	\$ 14,127,818	\$ 409,509	100.43%	2.91%
2019	\$ 14,676,641	\$ 14,439,956	98.39%	\$ 248,984	\$ 14,688,940	\$ 375,617	100.08%	2.56%
2020	\$ 16,089,645	\$ 15,845,895	98.49%	\$ 228,387	\$ 16,074,282	\$ 826,505	99.90%	5.14%

Source: Kittitas County Treasurer
February 25, 2021

KITTITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS

LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total Property Value	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	6,434,855,673	7,432,581,926	8,605,177,145
2.5% General Purpose limit allocation between:	160,927,904	166,765,573	147,255,337	140,726,173	144,557,354	150,937,245	152,604,745	160,871,392	185,814,548	215,129,429
Up to 1.5 debt without a vote	96,556,742	100,059,344	88,353,202	84,435,704	86,734,412	90,562,347	91,562,847	96,522,835	111,488,729	129,077,657
Less: Outstanding Debt	(15,371,547)	(13,450,183)	(13,216,345)	(12,783,012)	(22,212,362)	(14,869,074)	(23,464,885)	(22,686,150)	(20,958,719)	(21,405,461)
Less: Excess of Debt with a vote	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	452,349	429,372	322,884	317,018	333,222	330,221	190,297	19,079	29,397	35,009
Equals: Remaining Debt capacity without a v	81,637,544	87,038,533	75,459,741	71,969,710	64,855,272	76,023,494	68,288,259	73,855,764	90,559,407	108,153,947
Up to 2.5% Debt with a vote	160,927,904	166,765,573	147,255,337	140,726,173	144,557,354	150,937,245	152,604,745	160,871,392	185,814,548	215,129,429
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-	-
Equals: remaining Debt Capacity with a vote	160,927,904	166,765,573	147,255,337	140,726,173	144,557,354	150,937,247	152,604,745	160,871,392	185,814,548	215,129,429

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>
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	1,798,951	40,218	32.1	5,174	5.7
2018	45,600	N/A	42,117	33.8	5,329	6.0
2019	46,570	N/A	43,562	N/A	5,466	5.3
2020	48,140	N/A	N/A	N/A	5,057	8.5

Sources: Washington State Employment Security Department
Washington State Department of Public Schools
Bureau of Economic Analysis

**Kittitas County, Washington
Principal Employers,
Current Year and Nine Years Ago**

Employer	2020			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,500	1	7.46%	1,438	1	7.13%
Auvil Fruit Co	900	2	4.48%	150	9	0.74%
Kittitas Valley Healthcare	673	3	3.35%	-	-	0.00%
Kittitas Valley Community Hospital	380	4	1.89%	470	2	2.33%
Kittitas County	340	5	1.69%	310	4	1.54%
City of Ellensburg	253	6	1.26%	150	8	0.74%
Department of Natural Resources	220	7	1.09%	-	-	0.00%
Shoemaker Manufacturing Co	180	8	0.90%	-	-	0.00%
Anderson Hay Grain/Agri	150	9	0.75%	240	2	1.19%
Ellensburg High School	130	10	0.65%	-	-	0.00%
Suncadia	-	-	0.00%	150	7	0.74%
Fred Meyer	-	-	0.00%	198	6	0.98%
Elmview	-	-	0.00%	200	5	0.99%
Ellensburg School District	-	-	0.00%	380	3	1.88%
	4,726		23.51%	3,686		18.27%
Total County Working Population (2020)	20,099					
Total County Working Population (2012)	20,170					

**Source: Washington State Employment Security Department
US Bureau of Labor Statistics, Local Area Employment Statistics**

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Assessor (Assessment Year)										
Number of Taxable Real Property Parcels	33,525	33,672	33,573	33,728	33,812	33,866	33,995	34,207	34,476	
Number of New Construction Parcels	779	951	1,384	1,140	1,030	974	1,160	1,573	1,690	
New Construction Assessed Value	62,135,393	73,032,086	87,921,135	87,495,125	\$ 116,981,735	\$ 103,004,138	106,607,436	177,211,926	247,297,329	
State Assessed Utility Value		\$ 337,849,823	\$ 365,447,899	414,757,597	\$ 461,829,627	\$ 433,410,500	464,116,285	491,026,853	465,370,632	
County Total Assessed Value	\$ 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	7,432,581,926	8,556,026,525	Information not submitted
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	0.995349 (prior to levy shift)	1.155171	1.241223	1.252180 (prior to levy shift)	1.237329 (prior to levy shift)	1.273136 (prior to levy shift)	1.240293 (prior to levy shift)	1.13 (prior to levy shift)	1.02 Prior to Levy shift)	
	1.040321 (after levy shift)	(no levy shift)	(no levy shift)	1.425122 (after levy shift)	1.402961 (after levy shift)	1.436958 (after levy shift)	1.378469 (after levy shift)	1.251036 (after levy shift)	-	
Public Disclosure Requests	N/A	N/A	N/A	5	7	24	12	9	7	
Auditor										
Recording										
Total Documents Recording	11,061	12,259	13,023	10,469	11,970	12,236	12,524	12,453	13,748	16,970
Total Fees Collected	\$ 682,520	\$ 980,483	\$ 854,266	\$ 804,449	\$ 818,115	\$ 831,421	\$ 857,448	993,599	n/a	n/a
Licensing										
Vehicle Title Transactions	8,121	8,169	8,657	8,936	8,937	8,183	N/A (System upgrade)	N/A (System upgrade)	3,390	1,750
Vehicle Non Title Transactions	44,860	44,592	45,132	46,462	44,655	44,651	N/A (System upgrade)	N/A (System upgrade)	98,427	86,932
Vessel Title	199	196	221	216	213	203	N/A (System upgrade)	N/A (System upgrade)	100	97
Vessel Non Title Transactions	1,018	984	1,036	953	1,030	1,053	N/A (System upgrade)	N/A (System upgrade)	843	635
Total Fees Collected	\$ 4,109,934	\$ 4,092,786	\$ 4,176,357	\$ 4,288,142	4,791,347	5,592,496	N/A (System upgrade)	N/A (System upgrade)	N/A (System upgrade)	N/A (System upgrade)
Auditor Fees Collected	\$ 191,030	\$ 187,804	181,486	\$ 195,436	199,883	201,739	N/A (System upgrade)	N/A (System upgrade)	307,086	382,319
Voter Registration										
New Registrants	1,649	3,094	1,833	2,124	2,291	3,836	2,216	N/A (System upgrade)	N/A (System upgrade)	N/A (System upgrade)
Cancelled Registrants	352	1,462	947	299	376	4236	355	N/A (System upgrade)	N/A (System upgrade)	N/A (System upgrade)
Elections										
Elections Conducted	5	3	4	4		5	2	4	3	
Ballots Counted General Election	11,809	18,479	10,783	13,227	9,115	19,934	11,916	19,686	13,625	
# Registered Voters @ General Election	20,566	22,062	21,906	21,950	22,329	24,521	24,605	25,836	26,780	30,391
Accounting										
Accounts Payable Warrants Issued	12,761	12,834	13,752	14,226	13,277	12,574	12,662	11,380	11,951	10,755
Accounts Payable County Warrants	\$ 23,209,683	\$ 27,682,992	28,726,219	26,117,184	29,274,335	24,771,263	27,589,715	25,272,230	28,504,078	32,866,056
Accounts Payable District Warrants	\$ 11,450,961	\$ 8,407,315	\$ 8,930,448	9,540,211	11,326,083	9,740,759	6,536,044	6,251,997	7,942,993	10,450,306
Payroll Totals	\$ 13,580,666	\$ 13,908,308	\$ 14,174,743	\$ 15,050,201	14,302,116	\$ 15,612,515	\$ 17,250,806	\$ 18,228,073	19,319,162	21,757,161
Number of Employees (W-2's issued)	445	467	447	461	465	456	480	498	513	429
Public Disclosure Requests	N/A	N/A	N/A	23	28	19	19	9	10	

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Community Development Services										
Plats	2	2	n/a	1	1	2	7	4	n/a	5
Short Plats	17	8	3	5	10	5	3	11	n/a	5
Building Permits										
Accessory	132	142	171	143	141	153	221		170	231
Alteration/Addition	87	71	96	76	80	79	77	20	25	22
Renewal	19	18	27	5	4	12				
Revision	23	24	38	47	47	46	22	43	41	45
Residential - Alteration/Remodel									22	22
Foundation	39	49	9	121	78	65	79	91	94	129
Manufactured Home Placement	2	7	22	17	8	10	20	11	19	23
Mechanical	118	111	93	129	113	136	130	113	75	124
Master Plan Residence Issuance									43	23
New Residence	139	132	206	209	302	207	260	285	180	297
Other Type	7	11	23	74	142	75	0	0	-	
Retaining Wall									1	3
Reroof	22	9	23	32	25	18	30	6	25	20
Change of Occupancy	9	10	21	18	11	10	14	12	13	13
Commercial	33	28	10	28	40	17	21	14	15	16
Plumbing	7	9	11	11	22	11	12	7	5	15
Repair	8	1	11	10	3	0	17	10	14	7
Cargo Container									6	20
Cell Tower									5	1
Garage	n/a	7	3							
Outbuilding	n/a									
Demolition	5	14	14	16	15	12	19	12	17	18
Solar									29	31
Swimming Pool - Spa-Hot Tub	2	5	2	3	5	4		6	14	18
Preliminary Site Analysis									573	626
Multi-Family	n/a									
Natural Gas	2	n/a								
Sign	n/a	1	n/a	n/a	5	1	1	0	1	1
Duplex	n/a	1	0							
Public	n/a									
Relocation	n/a									
Modular Building									1	
Fence	n/a	1	n/a	n/a	2	0		1	6	1
Commercial Alteration	4	2	3	5	8	4	9	2	1	5
Commercial Tenant Improvement	2	2	1	2	1	0		1	1	0
Over the Counter									60	36
Outbuilding Alteration	n/a	n/a	n/a	n/a	na	n/a	n/a	n/a	n/a	
Master Building Plan	19	6	n/a	16	15	47	26	24	7	6
Public Disclosure Requests	N/A	N/A	N/A	78	73	103	119	77	198	

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Clerk										
Cases Filed										
Criminal	310	339	363	332	359	324	342	415	336	410
Civil	859	669	709	649	613	528	733	693	686	422
Domestic	195	234	215	212	205	192	193	208	179	253
Probate	92	92	112	105	112	125	125	118	131	132
Pat/Adop	34	30	33	21	31	20	27	40	34	
Mental	25	7	17	2	-	-	-	-	-	
Dep/At Risk	83	66	89	84	76	102	89	85	108	
Juvenile Offenders	114	87	54	49	41	51	59	68	59	
Pleadings Filed										
Criminal	26,579	29,787	25,694	33,235	18,291	29,293	33,847	30,198	29,442	25,041
Civil	11,939	10,337	11,851	9,213	7,919	8,679	9,096	8,719	8,367	6,829
Domestic	7,415	8,222	7,940	8,224	6,008	8,228	7,885	8,124	7,190	9,885
Probate	1,765	1,924	2,143	1,936	1,914	2,021	2,124	1,990	2,313	1,943
Pat/Adop	968	886	991	701	747	659	682	1,089	804	
Mental	134	44	96	14	-	-	-	-	-	
Dep/At Risk	3,913	2,989	3,336	4,753	2,856	3,833	4,665	3,690	3,819	
Juvenile Offenders	6,248	5,187	6,423	4,013	2,218	2,784	3,317	2,692	2,957	
Public Disclosure Requests	N/A	N/A	N/A	2	32	23	31	17	18	25
County Commissioners										
Resolutions approved	147	168	160	186	188	177	206	229	204	231
Ordinances approved	14	9	14	17	9	25	10	21	13	9
Public Disclosure Requests	N/A	N/A	N/A	32	37	40	22	25	45	26
Coroner										
Total Cases	n/a	n/a	n/a	n/a	211	197	226	221	n/a	246
Autopsies	n/a	n/a	n/a	n/a	34	34	45	52	n/a	40
Accidents	n/a	n/a	n/a	n/a		19	27	18	n/a	24
Overdose	n/a	n/a	n/a	n/a	3	3	9	2	n/a	5
Drowning	n/a	n/a	n/a	n/a	3	1	2	2	n/a	5
Vehicle	n/a	n/a	n/a	n/a	8	18	13	11	n/a	7
Fall	n/a	n/a	n/a	n/a	1	1	0	1	n/a	5
Labor & Industry	n/a	n/a	n/a	n/a	3	0	0	1	n/a	1
Train	n/a	0								
Snowmobile	n/a	0								
Hanging	n/a	0								
Homicide	n/a	141								
Suicide	n/a	n/a	n/a	n/a	5	7	8	15	n/a	6

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Undetermine	n/a	n/a	n/a	n/a	3	1	2	1	n/a	1
Natural	n/a	n/a	n/a	n/a	185	161	184	177	n/a	207
Hospice	n/a	n/a	n/a	n/a	106	112	118	45	n/a	141
Deaths in Upper County	n/a	n/a	n/a	n/a	66	76	56	31	n/a	75
Deaths in Lower County	n/a	n/a	n/a	n/a	145	136	170	190	n/a	171
Fire Marshal										
Fire Sprinkler	44	40	51	66	73	70	106	137	118	130
Fire Sprinkler Revision	4	n/a	n/a	n/a	n/a	3	-	-	-	-
Fuel Tank Placement	116	79	150	182	127	75	102	88		98
WUIC Inspection	9	5	8	280	264	111	153	242	260	268
Fire Alarm									5	10
Generator										7
Fire Alarm System	7	5	2	4	4	0	2	2	18	-
Other										12
Public Disclosure Requests	N/A	N/A	N/A	6	7	6	2	3		
Information Technology										
Service Request Processed	2,945	3,710	4,300	4,289	3,938	3,510	3,801	3,981	4,703	4,735
WWW site average monthly visits	37,802	42,024	39,724	52,539	56,466	59,387	66,818	73,200	76,997	110,118
GIS site average monthly visits		4,817	5,141	7,596	9,760	10,300	11,079	12,800	13,511	9,336
Public Disclosure Requests	N/A	N/A	N/A	4	5	9	4	5	2	2
WSU Extension										
4-H Members	454	396	420	413	391	413	490	409	436	
Extension Volunteers	119	120	115	116	123	123	117	109	106	
Volunteer Hours	n/a	n/a	n/a	n/a						
Volunteer Hours-4-H Leaders	3998	4415	3907	3797	4391	4620	3401	2,444	2,444	Information not submitted
Volunteer Hours-Master Gardeners	1390	1363	1405	1090	1061	1366	1354	1,632	1,632	
Master Gardener Plant Clinic Clients	n/a	n/a	n/a							
Agricultural Public Contacts	10,565	12,088	3,879				12,512	18,882	18,882	
Public Disclosure Requests	N/A	N/A	N/A	1	1	2	2	-	-	
Juvenile Court Services										
CJAA Programs										
WAJCA CMAP Risk Assessments Performed	63	78	61	31	29	80-21	71 full/24 pre	69	n/a	
Aggression Replacement Training, # Youth	19	8	-	-	-	-	-	-	n/a	
CJS Programs (other)										
# of UA'S/# Positives From Total Taken	46-43	48-36	100-57	114-45	43-41	63/53	37/31	33	n/a	
Work Crews-Youth	26	17	15	14	-	-	-	-		
Work Crews-Hours	269	319	177	168	-	-	-	-		
Work Crews-Sites	9	14	8	8	-	-	-	-		
# UA Pre Screens	97	114	100	114	135	182	96	88	n/a	93
# of Positives From Total Taken	36	42	67	51	44	64	43	22	n/a	60
Healthy Choices participants	18	16	-	-	-	-	14 youth/12 sessions			

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
CJS Programs										
Community Service Youth-DIVS	20	12	17	15	15	7	3	16	n/a	
Community Service Hours-DIVS	426	281	270	370	194	175	75	284	n/a	
Community Service Youth-Ct.	60	46	33	29	33	23	27			
Community Service Hours-Ct.	1,761	799	938	621	379	368	555	26	n/a	735
Community Service Sites Served	60	28	37	41	28	31	27	46	n/a	28
Diversion Program										
Youth Accountable	57	31	33	34	24	14	18	30	n/a	
Community Accountability Boards	43	24	26	26	22	12	14	20	n/a	
Volunteer Hours	387	144	156	159	243	56	51	87	n/a	40
<i>Cases Referred for Supervision</i>	114	87	59	49	42	51	59	60	n/a	69
<i>Cases Referred for BECCA (ARY, Truancy, CHINS) SFY</i>	25	27	39	38	42	73	33	46	n/a	21
<i>Cases Referred for DIVERSION</i>	57	51	51	44	38	15	34	40	n/a	
Public Disclosure Requests	N/A	N/A	N/A	3	3	2	2	-		-
Lower District Court										
Cases filed										
Traffic Infractions	8,608	7,124	8,090	8,270	8,549	8,616	8,954	12,209	13,744	8,693
Non-Traffic Infractions	350	340	475	395	381	284	273	188	160	147
DUI/Physical Control	396	367	346	304	280	291	260	280	294	270
Other Criminal Traffic	688	537	571	542	554	685	590	768	851	634
Criminal Non-Traffic	1,235	1,029	839	852	762	868	719	713	660	571
Civil Protection Orders	71	74	60	61	58	54	68	65	55	29
Civil	959	888	826	866	850	733	756	880	828	681
Small Claims	63	52	64	55	46	62	45	49	33	38
Parking	170	223	257	218	141	161	220	246	283	158
Public Disclosure Requests	N/A	N/A	N/A	3	3	2	4	-	569	439
Prosecutor										
Felony Cases	277	339	364	332	359	290	317	380	336	311
Sex Cases	11	11	9	17	10	14	30	38	18	11
Juvenile Cases	114	87	83	49	41	49	55	68	59	68
Upper District Cases	1,438	651	573	728	461	455	344	559	819	308
Lower District Cases	1,432	1,098	1,080	676	807	601	587	830	1,368	798
Infractions (UDC and LDC combined)					n/a	10,080	13,991	19,136	18,155	14,194
Civil Cases										1,232
Public Disclosure Requests	N/A	N/A	N/A	25	34	77	76	43	75	73
Sheriff										
Total Calls	17,485	14,859	13,767	15,977	10,906	12,899	13,875	14,077	13,759	12,807
Traffic Stops	6,018	4,940	4,577	5,295	2,602	2,977	2,742	3,132	3,600	2,402
Civil Papers	1,927	1,456	547	693	540	696	770	797	784	363
Jail Bed Days	34,099	35,444	36,436	31,645	32,488	30,321	32,488	41,732	34,928	28,890
Warrants	485	428	439	471	381	370	240	266	201	89
Public Disclosure Requests	N/A	N/A	N/A	235	433	625	675	736	899	1,193

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Treasurer										
Excise Tax Affidavits	2,020	2,093	2,336	2,364	2,505	2,771	2995	2818	n/a	3,093
Delq Parcel as of 12/31 for Current Year Only	6%	5%	3%	3%	4%	3%	3%	0.033	n/a	
Foreclosure/Liens										
June Warning - Real	332	372	298	243	311	187	210	111	n/a	16
June Warning - Irrigation	45	36	20	18	10	3	3	2	n/a	
June Warning - Mobile Homes	27		83	40	70	42	200	200	n/a	9
June Warning - Personal Property	241	265	174	166	202	184	462	300	n/a	18
Original Certificate of Delinquency - Real	44	111	90	62	22	12	15	20	n/a	14
Original Certificate of Delinquency - RID	-		5	-	-	-	-	-	-	
Original Certificate of Delinquency - Irrigation	10	15	9	2	-	-	-	2	n/a	-
Sold at Foreclosure Auction	9		12	8	3	-	2	1	n/a	
New Tax Title	35	12	2	2	-	-	0	2	n/a	
Liens Filed - Mobile Homes	7		16	15	9	12	17	10	n/a	9
Liens Filed - Personal Property	69	183	31	52	19	29	26	45	n/a	18
Public Disclosure Requests	N/A	N/A	N/A	24	10	15	14	8	5	16
Upper County District Court										
(including Cle Elum & Roslyn Muni)										
Traffic Violations Filed	na	6,852	7328	6980	6982	7517	11480	8257	7,085	4138
Non-Traffic Violations Filed	na	221	283	272	161	387	266	268	238	352
Parking Violations Filed	na	933	418	432	295	445	335	226	350	346
DUI/Physical Control Violations Filed	na	122	139	99	102	105	101	112	96	83
Other Criminal Traffic Violations Filed	na	217	297	303	278	275	372	291	244	217
Non-Traffic Misdemeanors Filed	na	192	169	182	176	137	138	156	129	141
DV Petitions	na	11	9	10	14	14	13	22	10	17
Anti-Harassment Petitions	na	44	38	41	35	33	27	35	32	27
Sexual Assault Petitions	na	-	0	0	0	0	1	0	0	0
Stalking Protection Orders	na na		na	0	4	0	2	6	2	3
Civil Cases Filed	na	112	135	193	177	207	180	179	205	90
Small Claims	na	31	20	24	22	30	12	21	22	26
Public Disclosure Requests	N/A	N/A	N/A	4	4	2	2	0	0	0
Human Resources										
Employees Hired	135	134	126	137	167	109	157	198	n/a	Information not submitted
Full Time Employees	39	32	35	38	45	41	45	51	n/a	
Public Disclosure Requests	N/A	N/A	N/A	5	5	6	11	7	15	
Fair										
Adult/Youth Exhibits (includes no show *2016)	7,112	7,890	8,145	7,514	5,661	6,968	6,659	6,337	6,100	662
Attendance	73,544	67,355	64,654	68,139	65,970	66,667	64,920	66,407	65,306	-

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Event Center										
Rentals (# spaces) free, discounted, and paying custo	274	412	535	542	747	1,008	1,085	938	1,459	227
Monthly Haul In Passes (Oct - Jan) (no passes April - Sept. - inclde 1/2 mo HIP)	127	175	155	200	104	127	121	112	29	
Rodeo Arena and Bloom	507	517	469	545	657	636	664	663	538	224
Pavilion Rentals (4-H incld) HOURS & DAYS										
Public Disclosure Requests	N/A	N/A	N/A	2	3	13	4	1	-	
Noxious Weed										
Weed District Contract Rate	\$ 25.62	\$ 26.60	\$ 26.74	\$ 26.87	\$27.51	\$ 27.67	\$ 31.70	32.59	33.54	34.98
Weed District Contracted Hours	4,810	4,985	4,985	4,967	5,000	5,010	5,010	5,010	1,560	5,010
Total Employees	9	9	10	10	10	10	10	10	11	10
Public Disclosure Requests	N/A	N/A	N/A	1	2	3	3	1	-	
Airport										
Acres (Total)	1,300	1300	1300	1300	1300	1300	1300	1301	1,301	
Runways	2	2	2	2	2	2	2	1	1	
Taxiways	6	6	6	6	6	6	6	4	4	
Based Aircraft	55	55	55	50	50	64	64	65	65	Information not submitted
T-Hangers (# County Owned)	12	12	12	12	12	12	12	12	12	
Tie Downs (# Spaces Available)	20	28	28	28	28	28	28	25	25	
Aeronautical Leases (#)	15	15	15	15	16	16	18	17	17	
Industrial Leases (#)	9	10	10	10	8	8	10	10	10	
Agricultural Lease (# Acres)	805	805	805	805	805	805	805	805	805	
Road										
Pavement Type										
Grade/Drain	18	18	18	18	18	18	18	5	19	6
Gravel	50	49	47	47	45	45	45	59	45	61
Total Miles Gravel Roads	68	67	66	66	64	63	63	46	64	81
BST	478	481	480	479	463	461	461	468	469	471
ACP	18	16	16	18	36	36	36	32	31	25
PCC	-	-	-	-	-	-	-	-	-	-
Total Miles Surfaced Roads	496	497	497	497	498	497	498	500	628	497
Total Miles All Roads	564	563	562	563	562	560	561	564	564	578
Miles - Chip Sealed	53	54	64	72	69	63	64	67	73	69
Access Permits	10	16	24	19	17	45	113	156	152	120
Exempt Access Applications (No Fee)	175	198	248	44	196	86	86	111	81	7
Address Permits	123	102	147	153	215	72	111	120	120	158
Access/Address Combined Permits	30	27	35	237	55	109	183	173	148	200
Public Disclosure Requests	-	-	-	-	-	-	-	21	24	
Flood Control Fund										
Floodplain Management Permits	-	-	42	54	40	19	17	23	36	23
Shoreline Substantial Development Permits	-	-	-	-	-	-	-	1	3	
Shoreline Exemption Requests	-	-	-	-	-	-	-	13	14	11
Floodplain Propane Tank Permit										3
Non County Water Meter Inspection fee										20
Water Metering Fee										80
Water Mitigation Fee										19
Water Right Sales										83

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Misdemeanant Probation										
Total Annual Pre Trial Cases Supervised	276	274	230	231	594*	742	1,288	872	793	705
Total Annual Conviction Cases Supervised	2,166	2,324	2,476	2,282	2,171	3,250	2,163	790	782	3,051
Total Annual Warrant Cases Monitored	1,010	1,205	1,123	1,161	1,192	1,202	1,092	1,384	1,441	1,588
Total Annual New Supervision Cases In	2,346	2,174	1,186	1,875	1,343	1,677	2,264	1,170	1,511	1,031
Total Annual Supervision Cases Cleared Out	2,270	2,196	2,100	1,945	1,432	1,459	1,500	1,138	1,770	1,343
Total Annual Telephone Calls Received	46,210	50,302	42,800	40,358	41,100	24,068	23,947	22,000	20,377	35,070
Total Annual Office Contacts	4,090	3,826	3,597	38,656	3,347	3,112	3,451	3,513	3,326	1,464
Total Annual Court Hearings Attended	8,202	8,178	8,050	8,125	9,122	10,477	13,343		9,984	8,058
Total Annual Probation Violations Filed	1,704	1,899	1,938	1,817	1,759	1,826	1,877	1,976	1,772	1,393
Total Annual Treatment Reports Filed	9,062	9,487	6,002	5,639	4,280	3,589	10,918	3,130	2,762	4,681
Total Annual Evaluations Filed	1,156	1,220	890	809	900	858	836	798	667	476
Total Annual Community Service Timesheets Filed	978	1,050	879	767	729	762	665	602	619	354
Total Annual Community Service Hours Verified as Se	28,932	26,694	21,099	16,728	15,883	15,269	13,102			7,105
Total Annual PSI's/Review of No Contact Orders	58	54	46	44	57	72	78	109	68	16
Total Annual UA Tests Administered	85	46	80	139	382	543	299	136	152	38
Total Annual In Custody/Walk In Hearings Attended	1,166	1,139	1,133	1,131	964	1,086	1,131	1,169	1,003	758
Public Disclosure Requests	N/A	N/A	N/A	6	6	2	4	2	-	2
Public Health										
Birth Certificates Issued	1,308	1,042	934	903	1,012	1,112	1,131	1,258	1,244	811
Communicable Disease Cases Confirmed	48	80	62	69	53	57	66	52	42	1,102
TB Tests Performed	130	106	105	107	143	102	90	48	46	10
Food Handler Permits Issued	2,092	2,347	2,490	2,555	3,056	2,982	3,077	2,826	3,164	2,434
Site Evaluations Performed	113	150	157	177	232	167	276	226	220	308
New Grants and Fund Sources	-	3	5	3	5	1	5	1	4	6
Death Certificates Issued	1,060	861	1,009	1,013	1,076	1,231	1,397	1,417	1,610	1,827
Access to Baby and Child Dentistry Outreach Contact:	-	-	-	376	466	196	1,018	1,608	3,617	8,838
Communicable Disease Investigations	104	213	117	139	270	153	198	191	108	1,127
Vaccinations Given	1,384	844	729	1,524	1,045	828	648	704	555	102
Syringes Exchanged	1,566	2,999	1,349	1,928	9,382	15,551	23,681	43,381	57,010	39,900
Water Mitigation Certificates Issued	-	-	-	31	108	23	65	93	122	73
Adequate Water Supply Determinations Issued	151	179	443	317	374	239	267	314	290	336
Environmental Health Inspections Performed	869	809	861	755	1,090	1,025	1,055	1,167	1,072	891
Public Disclosure Requests	N/A	N/A	N/A	36	69	33	22	14	27	36
Solid Waste										
Ellensburg Garbage Tons	22,139	21,234	22,391	21,823	22,383	24,075	25,657	26,386	25,741	26,461
Cle Elum Garbage Tons	6,207	6,098	6,145	6,681	6,847	8,516	9,696	10,678	13,809	13,720
Ellensburg CDL Tons	1,085	839	1,283	1,529	1,769	1,728	2,244	1,920	1,626	2,337
Cle Elum CDL Tons	625	765	856	1,125	1,081	1,227	1,411	1,047	985	758
Ryegrass CDL Cubic Yards	8,665	7,944	11,018	9,779	11,120	25,896	27,052	20,014	27,351	19,130
Ellensburg Yard Waste Tons	1,438	1,548	1,725	1,847	2,001	2,356	2,119	2,246	2,141	2,355
Cle Elum Yard Waste Tons	210	188	270	276	338	346	367	412	434	455
Septage Gallons	778,841	807,071	959,378	375,398	118,7842	119,0228	1,195,208	1,354,261	1,427,115	1,741,621
Compost Sold Tons	324	288.6	647.44	1,125	1536.94	907.11	769	1,354	8.04	1,355
Public Disclosure Requests	N/A	N/A	N/A	10	5	12	6	5	2	1