

# **Yakima County Washington**

## **Comprehensive Annual Financial Report**

**Fiscal Year Ended December 31, 2019**

**Charles Ross, County Auditor**

**Karen Hofmann, CPA**

**David Garent**

**Carolyn Patnode**

**Yakima County Auditor's Office-Finance Division  
Yakima County Treasurer's Office**

## YAKIMA COUNTY, WASHINGTON

### COMPREHENSIVE ANNUAL FINANCIAL REPORT Year Ended December 31, 2019

#### TABLE OF CONTENTS

#### INTRODUCTORY SECTION

Letter of Transmittal .....	iv
Certificate of Achievement for Excellence in Financial Reporting .....	xv
List of Elected Officials.....	xvi
List of Appointed Officials.....	xvii
Organizational Chart.....	xviii

#### FINANCIAL SECTION

Independent Auditor's Opinion.....	1
Management's Discussion and Analysis.....	4

#### BASIC FINANCIAL STATEMENTS

Description of Basic Financial Statements .....	22
Statement of Net Position .....	24
Statement of Activities.....	25
Balance Sheet - Governmental Funds .....	26
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position .....	28
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds .....	29
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds to the Statement of Activities.....	31
Statement of Net Position – Proprietary Funds.....	32
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds .....	33
Statement of Cash Flows – Proprietary Funds .....	34
Statement of Fiduciary Net Position – Fiduciary Funds .....	36
Statement of Changes in Fiduciary Net Position – Fiduciary Funds .....	37
Notes to Financial Statements .....	38

#### REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues-Budget and Actual-General Fund .....	84
Schedule of Expenditures-Budget and Actual-General Fund .....	85

**YAKIMA COUNTY, WASHINGTON**  
**TABLE OF CONTENTS**

Schedule of Revenues, Expenditures, and Changes in Fund Balances –	
Budget and Actual – Other Major Funds.....	90
Schedule of Proportionate Share Net Pension Liability .....	93
Schedule of Employer Contributions – Pension Plans .....	94
Schedule of Changes Total OPEB Liability & Related Ratios .....	95
Notes to Required Supplementary Information .....	96

**INDIVIDUAL AND COMBINING STATEMENTS AND SCHEDULES**

Combining Balance Sheet Nonmajor Governmental Funds.....	101
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –	
Nonmajor Governmental Funds .....	102
Description of Nonmajor Special Revenue Funds .....	103
Combining Balance Sheet - Nonmajor Special Revenue Funds .....	105
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –	
Nonmajor Special Revenue Funds .....	111
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual - Nonmajor Special Revenue Funds .....	117
Description of Nonmajor Debt Service Funds.....	131
Combining Balance Sheet – Nonmajor Debt Service Funds .....	132
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –	
Nonmajor Debt Service Funds .....	134
Schedule of Revenues, Expenditures, and Changes in Fund Balance-	
Budget and Actual Debt Service Funds .....	137
Description of Nonmajor Capital Project Funds .....	142
Combining Balance Sheet – Nonmajor Capital Project Funds .....	143
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance –	
Nonmajor Capital Project Funds.....	145
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – Nonmajor Capital Project Funds .....	147

**INTERNAL SERVICE FUNDS**

Description of Internal Service Funds.....	152
Combining Statement of Net Position – Internal Service Funds.....	153
Combining Statement of Revenues, Expenses and Changes in Fund-	
Net Position – Internal Service Funds.....	156
Combining Statement of Cash Flows – Internal Service Funds.....	159

**YAKIMA COUNTY, WASHINGTON  
TABLE OF CONTENTS**

**FIDUCIARY FUNDS**

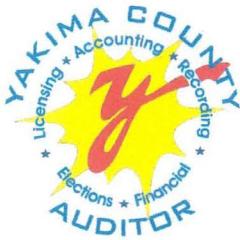
Description of Fiduciary Funds .....	165
Statement of Net Position Investment Trust Funds .....	168
Statement of Changes in Net Position Investment Trust Funds .....	169
Combining Balance Sheet –Agency Funds .....	170
Combining Statement of Changes in Assets and Liabilities- Agency Funds.....	175

**CAPITAL ASSETS**

Description of Capital Asset Schedules .....	185
Schedule by Function and Activity – Governmental Fund Capital Assets .....	186
Schedule of Changes by Function and Activity –	
Governmental Fund Capital Assets .....	187
Schedule by Source – Governmental Fund Capital Assets .....	188

**STATISTICAL SECTION**

Description of Statistical Section .....	189
Net Position by Component.....	190
Changes in Net Position .....	191
Fund Balances – Governmental Funds .....	193
Changes in Fund Balances – Governmental Funds .....	194
Tax Revenues by Source – Governmental Funds .....	196
Assessed and Estimated Value of Taxable Property .....	197
Principal Property Taxpayers.....	198
Property Tax Levies and Collections .....	199
Property Tax Rates – Direct and Overlapping Governments.....	200
Ratio of Outstanding Debt by Type .....	201
Ratios of General Bonded Debt Outstanding .....	202
Direct and Overlapping Governmental Activities Bonded Debt .....	203
Legal Debt Margin Information .....	204
Demographic and Economic Statistics.....	205
Full Time Equivalent Yakima County Employees by Function/Program.....	206
Principal Employers .....	207
Capital Asset Statistics by Function.....	208
Operating Indicators by Function.....	209



**Charles R. Ross**  
**Yakima County Auditor**

128 N 2<sup>nd</sup> St Rm 117; Yakima WA 98901

PO Box 12570; Yakima WA 98909

509.574.1400

[www.yakimacounty.us/auditor](http://www.yakimacounty.us/auditor)

August 25, 2020

To the Honorable Board of Commissioners and Citizens of Yakima County:

We are pleased to present to you the Comprehensive Annual Financial Report of Yakima County for the fiscal year that ended December 31, 2019, in accordance with the provisions of Chapter 36.22 of the Revised Code of Washington. The financial statements are presented in conformity with generally accepted accounting principles (GAAP), and audited in accordance with generally accepted auditing standards by the Office of the Washington State Auditor.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The MD&A provides "financial highlights" and interprets the financial reports by analyzing trends and by explaining changes, fluctuations, and variances in the financial data. In addition, the MD&A is intended to disclose any known significant events or decisions that affect the financial condition of the County. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the financial statements. Yakima County's MD&A can be found immediately following the State Auditor's report.

In addition to the fund-by-fund financial information in the County's financial statements, the report includes government-wide financial statements. The government-wide financial statements include a Statement of Net Assets that provides the total net equity of the County including infrastructure and the Statement of Activities that shows the cost of providing government services. These statements have been prepared using the accrual basis of accounting versus the modified accrual method used in the fund financial statements. The reporting model (GASB 34) includes an emphasis on the County's major funds as shown in the Governmental Fund Statements.

The County is responsible for the accuracy, completeness, and fairness of the data presented in this report, including all disclosures. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. We prepared this report in accordance with the following standards:

- Generally accepted accounting principles that are uniform minimum standards and guidelines for financial accounting and reporting in the United States of America.
- Government accounting and financial reporting statements, interpretations, and technical bulletins issued by the Government Accounting Standards Board (GASB).
- Budgeting, Accounting and Reporting Systems (BARS) for counties, cities and other local government entities in the State of Washington. This is issued by the Washington State Auditor's Office.
- Guidelines recommended by the Government Finance Officers Association of the United States of America and Canada.

The Office of the Washington State Auditor, an independent arm of the State of Washington, has in accordance with State statutes audited the financial statements of Yakima County. This examination is conducted in accordance with Generally Accepted Auditing Standards, Standards of Audit of Governmental Organizations, Program, Activities, and Functions, (issued by the U.S. General Accounting Office); the Single Audit Act of 1984 (P.L. 98-502) and Circular A-133, Audits of State and Local Governments, issued by the U.S. Office of Management and Budget. The State Auditor's report is presented as the first component of the financial section of this report.

## FACTORS AFFECTING FINANCIAL CONDITION

We have included sections from the 2019 Yakima County profile produced by Don Meseck a regional labor economist with the Washington State Employment Security Department to illustrate the details of our local economy and labor statistics.

### *Regional context*

Yakima County is in south central Washington state among seven neighboring counties. The geography varies from densely timbered, mountainous terrain in the west, rolling foothills, broad valleys and arid regions to the east and fertile valleys in its central and southern parts. Agriculture has been the staple of the economy over the last 100 years. According to the Yakima County Economic Profile published by the Yakima County Development Association's New Vision office, Yakima is the second largest county in Washington state at 2.75 million acres. Three entities own 63.4 percent of this total:

- The Yakama Nation (1,074,174 acres)
- The US Forest Service (503,726 acres)
- The Yakima Training Center (165,787 acres)

Yakima County was separated from Kittitas County in 1883. Yakima County's development was shaped largely by the Northern Pacific Railroad and the Yakima River. Most of the county's population is concentrated along this river, largely because irrigation was critical to the success of the communities and the farmers who settled in this area.

The Washington Legislature passed the State Fair Act in 1893 and designated North Yakima in Yakima County as the site for an annual State Agricultural Fair. Some say it was a consolation prize for Yakima which lost its bid to Olympia to be named the state capital.

### *Local economy*

Yakima settlers developed the land into a commercial agricultural enterprise in the 1880s. With irrigation and railroads, commercial fruit production flourished. Yakima established wine grape vineyards in 1869 and hops acreage in 1872, which remain major parts of its agricultural industry today. Forestry and livestock, dairies and the growing, storage and shipping/processing of deciduous tree fruits (cherry, pears, apples, etc.), are bedrocks of Yakima County's economy. In terms of jobs provided, agriculture is certainly the "big kid on the block" in Yakima County. The two other local industries in second and third place in terms of employment are health services and local government. Specifically, on an average annual basis in 2018, agricultural employers provided 32,320 jobs, or 27.8 percent of total covered employment countywide. Health services provided 16,406 jobs, or 14.1 percent; and local government averaged 13,997 jobs, or 12.0 percent of total employment. Hence, these three industries/sectors, accounted for over half (specifically 53.9 percent) of total covered employment (116,329 jobs) in the County in 2018.

## GEOGRAPHIC FACTS

(Source: U.S. Census Bureau QuickFacts)

	<b>Yakima County</b>	<b>Washington state</b>
Land area, 2010 (square miles)	4,295.4	66,455.5
Persons per square mile, 2010	56.6	101.2

## Outlook

The Yakima County economy added approximately 1,800 nonfarm jobs between 2017 (85,000 jobs) and 2018 (86,800 jobs), an average annual increase of 2.2 percent. Year over year, the growth pace of Yakima County's nonfarm labor market in the first four months of 2018 (January through April) surpassed the growth pace statewide during this timeframe. However, Yakima County's monthly nonfarm job-growth rates lagged the statewide growth rates from May through December 2018. In fact, year over year, the growth pace of Yakima County's nonfarm labor market has lagged the growth pace statewide in each of the past 17 months (May 2018 through September 2019). In September 2019, Yakima County provided 87,400 jobs versus 87,900 in September 2018, a 500-job and 0.6-percent downturn. Conversely, Washington's nonfarm market has expanded for 108 consecutive months (October 2010 through September 2019).

This "slower than the state" trend in Yakima County's nonfarm job growth is nothing new. In fact, it is more the rule than the exception. If we compare nonfarm job growth trends in the county and the state during the most current ten-year period of 2008 to 2018, we note that the local labor market's growth rate never equaled or surpassed average annual job growth rates in Washington's labor market. However, to every cloud there is a silver lining. The consolation is that during the "bad" economic years of the most recent recession (i.e., 2009 and 2010), nonfarm job-loss rates in Yakima County were not as severe as those experienced statewide. For example, in 2009, Washington's economy lost 4.4 percent of its nonfarm jobs while Yakima County's labor economy shrank by 1.7 percent. In 2010, Washington's nonfarm market still retrenched by 0.9 percent, while the county's economy dipped at a more modest 0.4 percent. Why? The main reason is that the local agricultural industry exerted a moderating effect on Yakima County's labor market.

The most current average annual average employment and unemployment data on record are for calendar year 2018, with Current Employment statistics (nonfarm employment estimates) and Local Area Unemployment Statistics (unemployment rates) running up through October 2019. An analysis of these data show that:

- Yakima County's average annual not seasonally adjusted unemployment rate for 2018 was 6.3 percent, the lowest average annual rate in Yakima County since electronic records for these data were implemented in 1990 – certainly an excellent economic indicator. However, the local unemployment rate has increased, year over year, for the past 13 months (October 2018 through October 2019). Most recently, the unemployment rate rose four-tenths of a point, from 4.9 percent in October 2018 to 5.3 percent in October 2019 – a less than encouraging indicator for the local economy.
- Between 2017 and 2018, Washington's labor market provided 82,900 new nonfarm jobs, an average annual increase of 2.5 percent, slightly more robust than Yakima County's 2.2-percent and 1,800-job advance during this timeframe. The state's economy has been posting year over year nonfarm employment increases for the past 109 consecutive months. It is safe to assume that the state's nonfarm economy will grow at roughly a two-percent pace in 2019 – slightly slower than in 2018. Conversely, if current trends continue, the 2019 job growth pace in Yakima County's nonfarm market will probably slow considerably from the 2018 average annual growth pace of 2.2 percent to an average annual nonfarm job-growth pace in Yakima County of 0.5 percent, or less, in 2019.
- Official long-term, (i.e., ten-year) industry employment projections produced by the Employment Security Department are for a 1.1 percent average annual nonfarm growth rate from 2017 to 2027 for the four-county (Kittitas, Klickitat, Skamania and Yakima) South Central Workforce Development Area (WDA), and for a 1.5 percent growth rate for Washington state.

## **Labor force and unemployment**

Before the recent recession, in 2007 and 2008, average annual unemployment rates in Yakima County were in the 7.0 percent range. Specifically, the rate averaged 7.0 percent in 2007 and 7.3 percent in 2008. During the recession however, unemployment rates in Yakima County increased to 9.0 percent in 2009 and to 10.6 percent in 2010 before peaking at 10.7 percent in 2011. Since 2011, the average annual unemployment rate in Yakima County has decreased for seven consecutive years (from 2012 to 2018, inclusive). In fact, the 6.3 percent rate for calendar year 2018 is the lowest average annual unemployment rate since our agency began compiling data electronically in 1990 – 28 years ago. This is excellent economic news for Yakima County.

Between 2017 and 2018 in Yakima County:

- The not seasonally adjusted unemployment rate declined from 6.8 to 6.3 percent, a five-tenths percentage point contraction. Washington's unemployment rate decreased by two-tenths of a point (from 4.7 percent in 2017 to 4.5 percent in 2018).
- The average number of unemployed decreased from 8,544 to 8,190 (down 4.1 percent), equating to 354 fewer residents out of work in the county during 2018. Simultaneously, the civilian labor force (CLF) in Yakima County rose by 3,804; from 125,372 to 129,176 residents, a 3.0 percent increase. This 2018 CLF growth pace was faster than CLF growth pace for the other three counties in the South-Central WDA. Specifically, average annual CLF growth rates in 2018 were 1.4 percent in Kittitas County, 2.1 percent in Klickitat County, and 1.0 percent in Skamania County. Washington state's labor force expanded at a respectable 2.0 percent pace, a little less robust than the 3.0 percent CLF growth rate in Yakima County.

Yakima County's labor force has been expanding for the past 24 months (from November 2017 through October 2019). Most recently, between October 2018 and October 2019, the local CLF grew from 134,495 residents to 137,331, an increase of 2,836 residents and a 2.1 percent upturn - encouraging economic news. However, the downside in October 2019 was that the number of unemployed increased by 10.8 percent since October 2018 – discouraging economic news. The result was that the increase in the number of unemployed overshadowed the labor force expansion causing Yakima County's unemployment rate to climb four-tenths of a percentage point between October 2018 (4.9 percent) and October 2019 (5.3 percent).

When evaluating recent current labor force trends in Yakima County, it is also helpful to look at the bigger picture (i.e., what's going on in Washington state). Washington's CLF grew by 74,195 residents (a 2.0 percent upturn) from 2017 to 2018. The state's labor force has expanded, year over year, for the past 69 months (February 2014 through October 2019). In October 2019, Washington's CLF tallied 3,960,349 residents versus 3,829,284 in October 2018, equating to 131,065 more Washingtonians in the CLF (up 3.4 percent).

## **Industry employment**

The National Bureau of Economic Research (NBER) announced that the national recession occurred from December 2007 through June 2009. However, the effects of the recession hit Yakima County's nonfarm labor market heavily in 2009, 2010 and again in 2012 with the "valleys" of the local recession occurring in 2010 and in 2012 here in Yakima County, when nonfarm employment averaged just 78,400 (in both years). Please note: nonfarm employment data do not count agricultural jobs. Nonfarm figures are derived from CES sample-based estimates and from WA-QB data.

The "pre-recession" peak for nonfarm employment was in 2008 when the local economy provided 80,100 jobs. Then the recession hit. It took seven years, until 2015, for the Yakima County economy to regain (and exceed) the 80,100 job level for calendar year 2008. However, by 2015, the County's nonfarm employment averaged 81,700 jobs. This recent recession hit Yakima County's "nonfarm" market harder than the total "covered" employment job market (which includes agricultural jobs). In fact, it took only three years (from 2009 to 2011, inclusive) for total covered employment (which includes agricultural jobs) to bounce back to its pre-recession peak.

Following is a summary of average annual nonfarm job changes in the last three completed years (2016 to 2018, inclusive):

- In 2016 – The local economy netted 1,600 more nonfarm jobs in 2016 than in 2015, as total nonfarm employment rose to an average of 83,300 (up 2.0 percent). Healthcare and social assistance and retail trade each netted 400 new jobs in 2016. Four other Yakima County industries added approximately 200 jobs in 2016: mining, logging and construction (with the lion's share of jobs in construction), professional and business services, food services, and local government. Washington's nonfarm market expanded at a more rapid 3.1 percent clip during 2016.
- In 2017 – The Yakima County economy netted 1,700 more nonfarm jobs as employment rose to an average of 85,000 (up 2.0 percent). Three Yakima County industries accounted for well over 80 percent of total nonfarm job growth in 2017: healthcare and social assistance (up 600), food services (up 300) and local government (up 500). Washington's nonfarm market expanded at a slightly faster 2.4 percent clip in 2017.
- In 2018 – The local economy netted 1,800 more nonfarm jobs in 2018 than in 2017, as total nonfarm employment rose to an average of 86,800 (up 2.2 percent). Yakima County's healthcare and social assistance and food services each added 400 new jobs during 2018. Construction, retail trade, and leisure and hospitality each lengthened payrolls by 300 during this timeframe. Washington's nonfarm market expanded at a slightly more rapid 2.5 percent clip in 2018.

A generalization about the Yakima County economy during the most recent ten-year (2008 to 2018) period is: "In good economic years, the county's nonfarm job growth rates lag the state, but in bad years, the county leads the state."

The top five Yakima County industry sectors in 2018 in terms of employment were:

<b>Sector</b>	<b>Number of jobs</b>	<b>Share of employment</b>
1. Agriculture, forestry and fishing	32,320	27.8%
2. Health services	16,406	14.1%
3. Local government	13,997	12.0%
4. Retail trade	11,133	9.6%
5. Manufacturing	8,755	7.5%
All other industries	33,721	29.0%
<b>Total covered payrolls</b>	<b>116,332</b>	<b>100%</b>

(Source: *U.S. Census Bureau QuickFacts*)

Over seventy percent (71.0 percent, to be exact) of all jobs in Yakima County were in these five industries or sectors – agriculture, health services, local government, retail trade and manufacturing. A comparison of the top five sectors that provided the most jobs in Yakima County in 2018 with the sectors that produced the highest payrolls:

- Agriculture provided 27.8 percent of all jobs countywide, but supplied only 22.1 percent of total wage income. Why? Many agricultural jobs are seasonal.
- Conversely, private health services tallied 14.1 percent of total covered employment in 2018, but accounted for 16.3 percent of total wage income – indicating it is a relatively "good paying" industry.
- Local government provided 12.0 percent of total covered employment, but accounted for 14.4 percent of total wage income – indicating, as in health services, that this is a relatively "good paying" industry. Jobs with local public-school districts (primary and secondary schools) are tallied under the local government category. Jobs and wages at Native American (tribal) businesses/organizations are also tallied under the local government category, along with county and city-level public healthcare agencies/providers.

- The local retail trade sector accounted for 9.6 percent, or nearly one in ten jobs, countywide, but tallied only 7.5 percent of total wage income. The primary reason is that a relatively high percentage of jobs at retail stores are part time.
- Conversely, manufacturing supplied only 7.5 percent of total covered employment in Yakima County, but accounted for 9.3 percent of total wages/payroll. Nearly one in every ten dollars of wage income earned countywide during 2018 was earned at a manufacturing firm. (Note: the manufacturing sector includes the "food processing/manufacturing" subsector.)

If one analyzes employment changes in Yakima County over the most recent ten-year period of 2008 to 2018 (eleven years, inclusive) using ESD's average annual QCEW data, it is noted that total covered employment increased from 101,084 in 2008 to 116,332 in 2018, a 15,248-job and 15.1 percent expansion. Of the 22 NAICS sectors (mentioned earlier), there were five sectors in 2008; agriculture, local government, health services, retail trade and manufacturing (ranked by employment from highest to lowest) which accounted for 66.6 percent of all jobs countywide. The same "top five" accounted for 71.0 percent of total covered employment countywide ten years later, in 2018. However, two sectors switched rankings during this ten-year period. Local government slipped from Yakima County Profile November 2019 Employment Security Department "number two" (in terms of covered employment jobs) in 2008 to "number three" in 2018, while health services rose from "number three" in 2008 to "number two" in 2018

### **Wages and Income**

The total covered payroll in 2018 in Yakima County was a little over \$4.64 billion. The average annual wage was \$39,893 or 60.3 percent of the state average of \$66,195.

The top five Yakima County Industries in 2018 in terms of payrolls were:

<b>Sector</b>	<b>Payroll</b>	<b>Share of payrolls</b>
1. Agriculture, forestry and fishing	\$1,025,330,826	22.1%
2. Health services	\$755,663,179	16.3%
3. Local government	\$665,978,766	14.4%
4. Manufacturing	\$432,790,210	9.3%
5. Retail trade	\$348,653,869	7.5%
All other industries	\$1,411,961,680	30.4%
<b>Total covered payrolls</b>	<b>\$4,640,378,530</b>	<b>100%</b>

(Source: *U.S. Census Bureau QuickFacts*)

As shown in the table above, QCEW data showed that Yakima County's workers earned approximately \$4.64 billion in wages in 2018. Nearly seven out of ten (69.6 percent) dollars of covered wage income was earned in five two-digit NAICS industries or sectors (i.e., agriculture, private health services, local government, manufacturing and retail trade). Agriculture was the largest provider of wages and jobs in the county in 2018, supplying 22.1 percent of total covered wage income and accounting for 27.8 percent of all jobs. The disparity in percentages between wages and employment is primarily due to a relatively high proportion of seasonal jobs in the agricultural sector. Private health services (i.e., jobs at a doctor/dentist's office, in a hospital, nursing home, vocational rehab facility, etc.) ranked second out of 22 industries in 2018 in terms of wages. This industry provided \$755.7 million in payroll and 16.3 percent of total earned wage income while accounting for 14.1 percent of total covered employment, indicating that, in aggregate, this is a relatively good-paying industry.

Average annual wages in Yakima County 2018 were highest in utilities (\$91,062), management of companies and enterprises (\$79,806), and in finance and insurance (\$60,467). Conversely, the three sectors tallying the lowest average annual wages were accommodation and food services (\$18,451), arts, entertainment and recreation (\$21,553) and other services (\$29,458).

## *Personal income*

Personal income includes earned income, investment income, and government payments such as Social Security and veterans benefits. Investment income includes income imputed from pension funds and from owning a home. Per capita personal income equals total personal income divided by the resident population.

Inflation-adjusted per capita income in Yakima County in 2017 was \$41,331 compared to the state at \$57,896 and the nation at \$51,640. Median household income from 2013 through 2017 (in 2017 dollars) was \$47,470 in Yakima County, 71.7 percent of the state's median household income of \$66,174 and 82.3 percent of the nation's at \$57,652, according to the Census Bureau QuickFacts.

Yakima County's poverty rate in 2017 was higher (18.1 percent) than the state's (10.3 percent) and the nation's (11.8 percent) poverty rates according to Census Bureau QuickFacts. The state and national rates are not directly comparable to the county rate because they each use different data sources.

Source: Employment Security Department/LMEA; Bureau of Labor Statistics, Bureau of Economic Analysis; U.S. Census Bureau; U.S. Census Bureau, American Community Survey

## **Population**

During the last ten years, Yakima County had an annual average population growth rate of about 0.6 percent, which was slower than Washington's 1.2 percent growth rate. Yakima County's population was estimated at 251,466 in 2018, up 3.4 percent from the 243,240 county residents in 2010. Washington's state's population grew 12.1 percent, to 7,535,591 residents in 2018 from 6,724,540 in 2010. Hence, the local population grew less than one-third as fast as did the state's population during the past eight years. During the next ten years (2016 through 2026), Yakima County's population is estimated to grow annually by 0.9 percent, not too far behind the state's projected yearly growth rate of 1.2 percent.

### Population facts

	<b>Yakima County</b>	<b>Washington state</b>
Population 2018	251,466	7,535,591
Population 2010	243,240	6,724,540
Percent change, 2010 to 2018	3.4%	12.1%

(Source: US Census bureau QuickFacts)

### *Age, gender and ethnicity*

Compared with the state, Yakima County's 2018 population has substantially more children under 5 years old and more youth under 18 years old. Approximately 29.6 percent of the county's residents are under 18 years old compared to 22.1 percent statewide. However, the county's population age 65 or older totals only 13.7 percent compared to 15.4 percent in Washington state. Therefore, one may generalize that Yakima County has a younger population than the state as a whole.

As of July 1, 2018, Yakima County had a higher percentage of Latino and Hispanic residents than the state and nation. Specifically, Yakima County's Hispanic or Latino population comprises 49.9 percent of its population, much higher than Washington state (12.9 percent). Yakima County's American Indian/Native Alaskan population was 6.5 percent compared to 1.9 percent in the state, reflecting the presence of the Yakama Nation.

## Demographics

	<b>Yakima County</b>	<b>Washington state</b>
<b>Population by age, 2018</b>		
Under 5 years old	8.1%	6.1%
Under 18 years old	29.6%	22.1%
65 years and older	13.7%	15.4%
<b>Females, 2018</b>	<b>50.0%</b>	<b>50.0%</b>
<b>Race/ethnicity, 2018</b>		
White, not Hispanic or Latino	42.7%	68.0%
Black	1.5%	4.3%
American Indian, Alaskan Native	6.5%	1.9%
Asian, Native Hawaiian, other Pacific Islander	1.9%	10.1%
Hispanic or Latino, any race	49.9%	12.9%

(Source: US Census bureau QuickFacts)

### *Educational attainment*

(Source: US Census bureau QuickFacts)

According to the American Community Survey, during the period 2013 to 2017, 73.2 percent of Yakima County's population 25 years and older were high school graduates or higher, considerably lower than the statewide average of 90.8 percent and the national average of 87.2 percent. Yakima County also had a lower percentage of adults with a bachelor's degree or higher (15.9 percent) compared to the state at 34.5 percent and the nation at 30.9 percent during the same time period.

## **CASH MANAGEMENT POLICIES AND PRACTICES**

The Treasurer is responsible for establishing and maintaining internal controls for cash management and investments to ensure that all assets are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformance with generally accepted accounting principles.

Yakima County Treasurer's Office manages the Treasurer's Investment Pool (TIP) which averaged a daily balance of \$473 million during 2019. The Treasurer's Investment Pool was created in 2005, under authority of RCW 36.29, as an optional investment tool available to County departments and other special districts and public authorities. The pool allows districts the ability to take advantage of economies of scale, simplify administration, and achieve a potentially higher yield than other available programs. During 2019, the County's Investment Pool realized an average gross yield of 2.24% percent. The pool distributed \$10.36 million, in net interest earnings, to fund participants for 2019. In accordance with RCW 36.48.070, the County's Finance Committee regularly reviews the Pool's investment practices and policies. The Pool seeks to obtain a market rate of return while preserving and protecting capital. The investment pool pursues its objectives by investing in high quality securities authorized by state statute including U.S. Treasuries, U.S. Agencies, Municipals of the State of Washington, Certificates of Deposit and the State of Washington's Local Government Investment Pool.

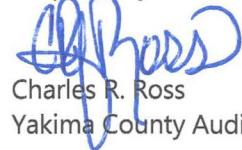
## **ACKNOWLEDGMENTS**

We express our appreciation to those who have devoted their time to the preparation of this report and to the entire staff of the Auditor's Office, but most especially to Karen Hofmann, David Garent, Carolyn Patnode and Rae Jones. We also thank Craig Warner, Forrest Smith, and Stefanie Alvarado from the Financial Services office.

The County would also like to thank Carmen Hayter, Sarah Meyers, Oda Del Rosario, Tina Beck and Teresa Ishizaka from Public Services; Ilene Thomson, Theresa Roche, Megan Martin and Rick Tollackson from the Treasurer's office.

Further appreciation is extended to Ann Strand from the State Auditor's Office for their guidance in this endeavor. Also, appreciation is extended to the Board of County Commissioners for planning and conducting the County's financial operations in a responsible manner.

Respectfully submitted,

  
Charles R. Ross  
Yakima County Auditor



Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Yakima County  
Washington**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morill*

Executive Director/CEO

# **Yakima County, Washington**

---

List of Elected Officials

## **COUNTY COMMISSIONERS**

District No. 1	Term Ends Dec. 31, 2020	Mike Leita
District No. 2	Term Ends Dec. 31, 2020	Ron Anderson
District No. 3	Term Ends Dec. 31, 2022	Norm Childress

## **Other County Officials**

Terms End Dec. 31, 2022

Assessor	Dave Cook
Auditor	Charles Ross
Clerk	Tracy Slagle
Coroner	James Curtice
Prosecuting Attorney	Joe Brusic
Sheriff	Robert Udell
Treasurer	Ilene Thomson

## **Judges Of The Superior Court**

Terms End Dec. 31, 2020

Department 1	Kevin Naught
Department 2	Elisabeth Tutsch
Department 3	Doug Federspiel
Department 4	Blaine G Gibson
Department 5	David A. Elofson
Department 6	Ruth E. Reukauf
Department 7	Gayle Harthcock
Department 8	Richard Bartheld

## **District Court Judges**

Terms End Jan. 10, 2022

Position 1	Kevin M. Roy
Position 2	Brian Sanderson
Position 3	Donald W. Engel
Position 4	Alfred G. Schweppe

## **Members Of The Legislature**

<u>Legislative District</u>	<u>State Senators</u>	<u>State Representatives</u>
13th	Judith Warnick	Tom Dent Alex Ybarra
14th	Curtis King	Chris Cory Gina Mosbrucker
15th	Jim Honeyford	Bruce Chandler / Jeremie Dufault

# **Yakima County, Washington**

---

## **List of Appointed Officials**

Administrative Services

Jacqui Lindsay

Community Services

Craig Warner

Cooperative Extension

Tip Hudson

Department of Corrections

Ed Campbell

Facilities Services

Brian Griff

Horticulturist

Joshua Milnes

Public Services

Lisa Freund

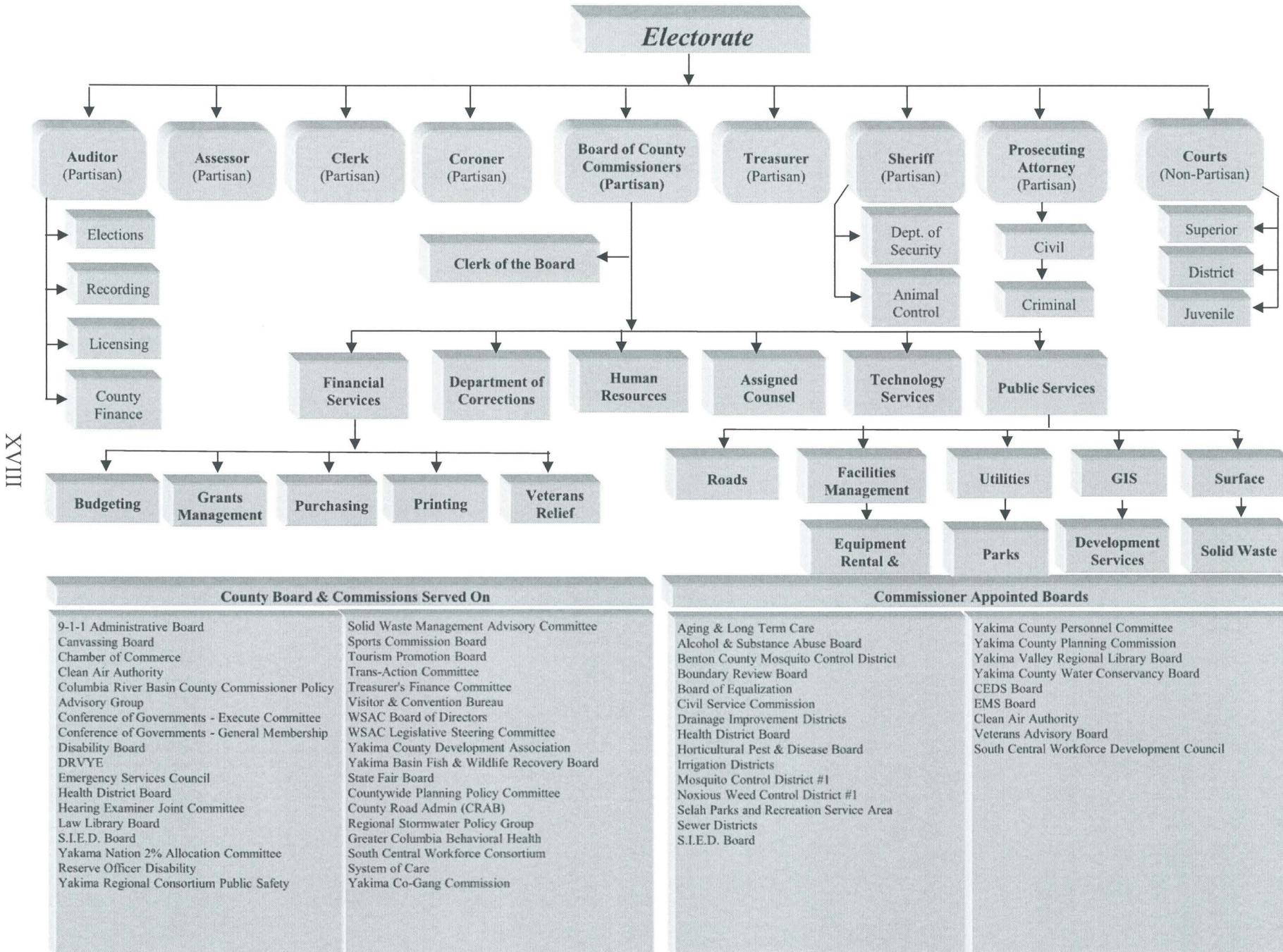
Technology Services

Gene Pugnetti

Youth Service Center

Jessica Humphreys

# Yakima County Government Organizational Chart



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

**Yakima County  
January 1, 2019 through December 31, 2019**

Board of Commissioners  
Yakima County  
Yakima, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Yakima County, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 25, 2020.

As discussed in Note 10 to the financial statements, in February 2020, a state of emergency was declared that could have a negative financial effect on the County.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent,

or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

In addition, we noted certain matters that we have reported to the management of the County in a separate letter dated August 25, 2020.

## **COMPLIANCE AND OTHER MATTERS**

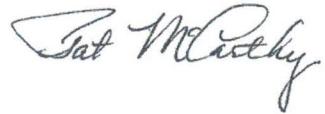
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this

report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is fluid and cursive, with "Pat" on the first line and "McCarthy" on the second line.

Pat McCarthy

State Auditor

Olympia, WA

August 25, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Yakima County's discussion and analysis offers readers of the County's financial statements a narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, and in the financial statements and notes to the financial statements (which immediately follow this discussion).

### FINANCIAL HIGHLIGHTS

- As of December 31, 2019, total assets plus deferred outflows of resources of Yakima County exceeded total liabilities plus deferred inflows of resources by \$368 million dollars. Net investment in capital assets accounts for 89% of this amount, with a value of \$329 million.
- In 2019, the County's total net position increased by 6% or \$21 million, from the prior year. The governmental net position decreased by 5% or \$16 million from the prior year. The business type net position increased by 11% or \$4.7 million
- As of December 31, 2019, Yakima County's governmental activities reported combined ending net position of over \$320 million. Of that amount, \$297 million is in net investment in capital assets. Over \$42 million was legally restricted for specific projects or programs, and there is a deficit of \$19.9 million related to Other Post Retirement Benefits as a government obligation.
- Yakima County's business type activities reported a combined ending net position of over \$48 million. Net invested in capital assets increased to \$31.8 million.
- Total Fund balance for the General Fund was \$14 million dollars at December 31, 2019, with \$11 million in unassigned and available for government's discretion. Additional the activity for Code Enforcement and Parks are included with the General Fund.
- Deferred inflows of resources increased related to changes in the State retirement earnings and assumptions. Total ending deferred inflows for Pension was \$12.5 million, taxes was \$4.4 million and judicial court fees was \$3.4 million.
- Yakima County's total long-term debt and liabilities at December 31, 2019 was \$112 million, with a remaining capacity for non-voted debt at \$270 million.
- In 2018 the County implemented OPEB and joined a single employer health care plan, resulting in a large unfunded liability of \$38 million. In January 2020 the County has changed health care plans and options provided to retirees, anticipating a significant reduction in unfunded liability.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Yakima County's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplemental information intended to furnish additional detail to support the basic financial statements themselves.

#### **Government-Wide Financial Statements**

There are two government-wide financial statements, which are designed to provide readers with a broad overview of Yakima County's finances in a manner similar to a private-sector business. Both of the government-wide financial statements distinguish functions of Yakima 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 governmental activities of Yakima County include a full range of local government services provided to the public, such as law enforcement and public safety; the superior, juvenile, and district court systems; legal prosecution and indigent defense; jails and corrections; road construction and maintenance; community planning and development; parks and open space preservation; and care and welfare of the disadvantaged and mentally ill. In addition, other general government services are provided, such as elections, property assessment, tax collection, and the issuance of licenses. The

business-type activities of Yakima County include Solid Waste, Public Services Utilities, and Building and Fire Safety.

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

The statement of activities presents information showing how the Yakima County's net position changed during 2019. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 26-27 of this report.

### **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. Yakima County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Yakima County can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

#### **Governmental Funds.**

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the 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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Yakima County maintains over 40 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, the County Road Fund, Supporting Investment in Economic Diversification (SIED) and the Department of Corrections which are considered to be major funds. Data from the remaining governmental funds including the capital projects fund, and the debt service are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County maintains budgetary controls 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, except for the General Fund, which is adopted on a departmental level. Capital outlays are approved on an item-by-item basis or project basis. A budgetary comparison statement is provided for the General Fund and all special revenue and capital funds to demonstrate compliance with the budget.

## **Proprietary Funds.**

There are two types of proprietary funds. Enterprise Funds are used to report the same functions presented as business-type activities in the statement of activities. The County uses enterprise funds to account for its Solid Waste, Public Services Utilities, and Building and Fire Safety. Internal Service Funds (the second type of proprietary funds) accumulate and allocate costs internally among the County's various functions. The revenues and expenses of the internal service funds that are duplicated in other funds through allocations are eliminated in the government-wide statements with the remaining balances included in the governmental activities column.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste, Public Services Utilities, and Building and Fire Safety, which are considered to be major funds of Yakima County. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds are provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

## **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 Yakima County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Yakima County has two types of fiduciary funds: Agency Funds (which are clearing accounts for assets held by Yakima County in its role as custodian until the funds are allocated to the private parties, organizations, or government agencies to which they belong). Investment/Agency Funds account for external pooled and Individual non-pooled investments held by the County Treasurer on behalf of external pool participants in the County's investment program. External participants are generally government entities that do not have their own treasurer. The basic fiduciary fund financial statements can be found following the proprietary fund financial statements.

## **Notes to the Financial Statements**

The notes 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.

## **Other Information.**

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning Yakima County's progress in funding its obligation to provide pension and OPEB benefits to its employees.

Required supplementary information can be found following the notes.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information on pensions and OPEB.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

### **Statement of Net Position**

The Statement of Net Position is as a useful indicator of a government's financial position. Yakima County's overall financial position has declined comparing total net position of \$368 million at December 31, 2019, compared to \$347 million in 2018.

### Yakima County's Net Position

**amounts presented in 1,000's**

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and Other Assets	\$ 113,641	\$ 109,910	\$ 34,101	\$ 30,990	\$ 147,742	\$ 140,900
Capital Assets and Construction in Progress (Net of Depreciation)	321,190	318,745	34,912	35,323	356,102	354,068
Total Assets	\$ 434,831	\$ 428,655	\$ 69,013	\$ 66,312	\$ 503,844	\$ 494,968
Total Deferred Outflows of Resources	11,670	4,403	299	372	11,969	4,775
Total Assets and Deferred Outflows of Resources	\$ 446,501	\$ 433,058	\$ 69,312	\$ 66,684	\$ 515,813	\$ 499,742
Long-Term Liabilities	\$ 93,472	\$ 96,777	\$ 19,264	\$ 20,257	\$ 112,736	\$ 117,034
Other Liabilities	12,996	14,208	782	1,826	13,778	16,034
Total Liabilities	\$ 106,468	\$ 110,985	\$ 20,046	\$ 22,083	\$ 126,514	\$ 133,068
Total Deferred Inflow of Resources	\$ 19,812	\$ 18,197	634	831	\$ 20,446	\$ 19,028
Total Liabilities and Deferred Inflow of	\$ 126,280	\$ 129,182	\$ 20,680	\$ 22,914	\$ 146,960	\$ 152,095
Net Position:						
Net Investment in Capital Assets	\$ 297,489	\$ 291,408	\$ 31,808	\$ 31,609	\$ 329,297	\$ 323,017
Restricted For:						
Debt Service	1,561	1,398	-	-	1,561	1,398
Judicial & Special Revenue	8,573	6,693	-	-	8,573	6,693
Security of Persons	7,161	3,173	-	-	7,161	3,173
Transportation	4,480	4,491	-	-	4,480	4,491
Economic Development	20,678	27,654	-	-	20,678	27,654
Health and Human Services	252	2,613	-	-	252	2,613
Unrestricted	(19,973)	(33,553)	16,724	12,161	(3,249)	(21,393)
Total Net Position	\$ 320,221	\$ 303,876	\$ 48,532	\$ 43,770	\$ 368,753	\$ 347,646

Of the \$147 million in current and other assets (compared to \$140 million at December 31, 2018), \$112 million is in cash/cash equivalents and investments (an increase from \$103 million in 2018), \$23 million is in accounts and notes receivable (down from the \$27 million in 2018). Related to a change in amounts due from other governments. At December 31, 2019, cash/cash equivalents and investments accounted for 22% (24% in 2018) of total assets.

At December 31, 2019, the County had outstanding liabilities of \$123 million (a decrease from \$133 million in 2017), with over \$112 million in long term liabilities (a decrease from \$117 million in 2018). The increases are attributed to \$4.9 million of debt service payments and \$8 million in increases for OPEB liabilities. Of the long-term liabilities, \$4.2 million is due within a year with the remainder due over the life of the debt. Refer to the notes to the financial statements (Note IV) for a more detailed discussion of long term debt.

At December 31, 2019, \$13.7 million in other liabilities included over \$13 million in accounts and contracts payable (a decrease from \$16 million in 2018).

The largest portion of the County's net position (89%) reflects its investment in capital less any outstanding related debt used to acquire those assets. The County's capital assets are used to provide services to citizens.

Consequently, investments in capital are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

12% of the County's net position is subject to external restrictions on how it may be used (restricted by the Revised Code of the State of Washington and contractual agreements with parties outside of the primary government). The remaining deficit balance of over \$3 million (unrestricted net position) represents the amount that may be used to meet the County's ongoing obligations and the implementation of OPEB benefits.

### **Statement of Activities**

The County's total net position in 2019 increased by \$21 million detailed as an increase of \$16 million in governmental activities and an increase of \$4.8 million in business-type activities of accounted for the change in net position. The County had a large increase, \$8 million to the OPEB liabilities from the GASB 75 implementation. Key elements in changes in net position are shown in the following table.

#### **Yakima County Statement of Activities**

<b>Revenues:</b>	amounts presented in 1,000's		Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>Program Revenues</b>								
Charges for Services	\$ 32,909	\$ 27,262	\$ 15,450	\$ 14,997	\$ 48,359	\$ 42,259		
Operating Grants and Contributions	23,551	25,562	553	711	24,104	26,273		
Capital Grants and Contributions	226	251	113	-	339	251		
<b>General Revenues:</b>								
Taxes	74,094	71,440	-	-	74,094	71,440		
Grants/Contributions Not Restricted	4,359	438	-	-	4,359	438		
Interest Earnings on Investments	5,222	3,491	948	503	6,170	3,993		
<b>Total Revenues</b>	<b>\$140,361</b>	<b>\$128,444</b>	<b>\$17,063</b>	<b>\$16,211</b>	<b>\$157,425</b>	<b>\$144,654</b>		
<b>Program Expenses:</b>								
General Government	\$ 23,021	\$ 32,453	\$ -	\$ -	\$ 23,021	\$ 32,453		
Judicial	10,930	15,144	-	-	10,930	15,144		
Public Safety	54,324	60,197	-	-	54,324	60,197		
Physical Environment	1,734	3,014	-	-	1,734	3,014		
Transportation	23,387	24,539	-	-	23,387	24,539		
Economic Environment	8,089	5,076	-	-	8,089	5,076		
Health and Human Services	340	1,039	-	-	340	1,039		
Culture and Recreation	1,352	1,524	-	-	1,352	1,524		
Solid Waste	-	-	9,719	9,914	9,719	9,914		
Public Services Utilities	-	-	1,085	3,143	1,085	3,143		
Building and Fire Safety	-	-	1,391	4,147	1,391	4,147		
Interest on Long-Term Debt	767	878	79	127	846	1,002		
<b>Total Expenses Before Transfers</b>	<b>\$123,943</b>	<b>\$143,865</b>	<b>\$12,274</b>	<b>\$17,331</b>	<b>\$136,217</b>	<b>\$161,193</b>		
<b>Excess (Deficiency) of Revenues Over (Under)</b>								
Expenses	16,418	(15,421)	4,789	(1,120)	21,207	(16,541)		
Transfers	(73)	(271)	73	271	-	-		
<b>Change in Net Position</b>	<b>16,345</b>	<b>(15,692)</b>	<b>4,862</b>	<b>(849)</b>	<b>21,207</b>	<b>(16,541)</b>		

Total revenues for Yakima County were \$157 million in 2019, an increase from \$144 million in 2018 of total revenues. Governmental activities provided over \$140 million (89%), while business-type activities added \$17 million (11%).

Within governmental activities, tax revenue increased by \$1.2 million and accounted for over 56% of total revenue sources (54% in 2018). The citizens of Yakima County voted to increase their sales tax rate by 3/10ths of one percent for criminal justice support which generated over \$7.2 million in 2019, (detailed in the Criminal Justice Sales Tax fund on page 111). Total sales tax revenues increased \$537 thousand from 2018, reflecting a decrease in large construction projects. Property tax increased by \$757 thousand from 2018 as new construction was added to the tax rolls. Charges for services increased by \$909 thousand from 2018 and accounted for 22% of governmental revenues.

Of the \$17 million in business-type program revenues and interest earnings over 96% was provided by charges for services with the remaining amount provided by grants, contributions, and interest income. Charges for Services increased by \$453 thousand, with the largest increase in fees at Solid Waste.

Total expenses for the County were over \$136 million, a decrease from 2018 of \$136 million. Resulting from a smaller recognition for OPEB expenses in 2019.

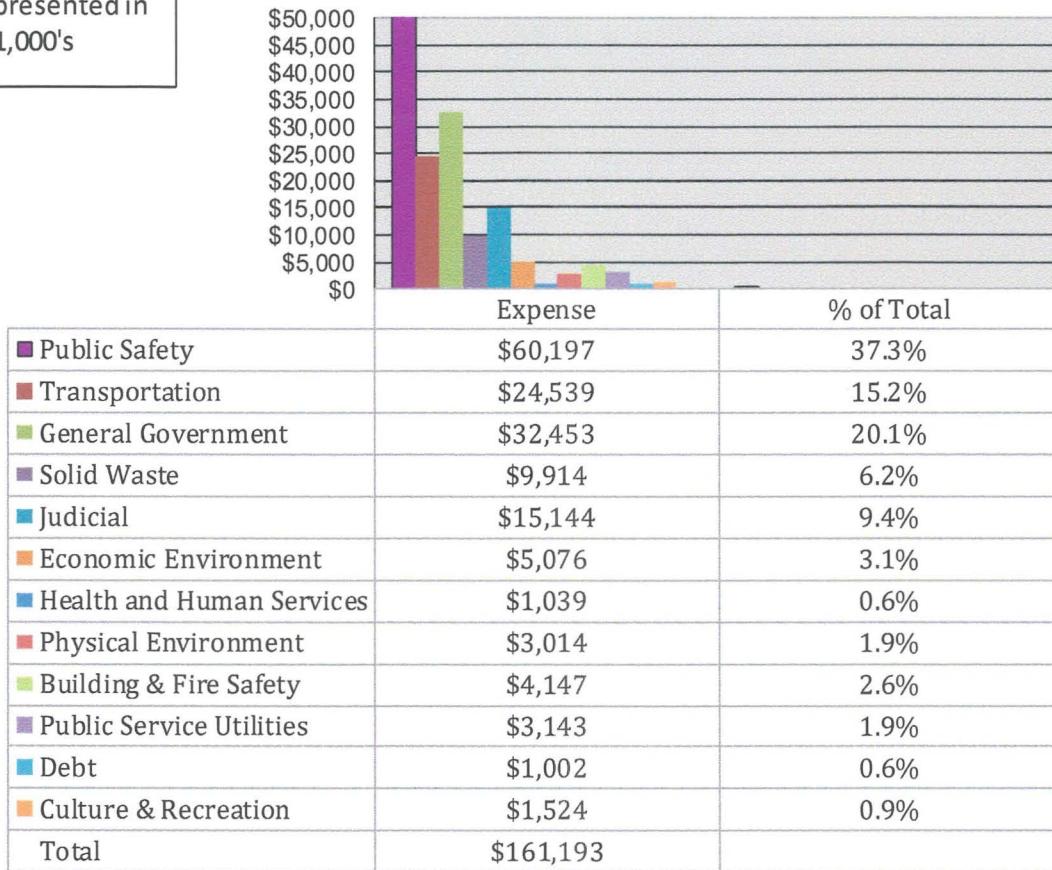
Expenses for Governmental Activities in 2019 decreased by \$19 million, which includes a decrease in public safety of \$5.8 million that is related to a decrease in expensing the health care benefits for retirees. Judicial Expense had a decrease of \$ 5.8 million from 2018, related to reduce trial activity and expensing the health care benefits for retirees. Economic Environment had an increase of \$3 million as the County started the homeless programs in July 2019. General Government expenses decreased by \$9.4 million as departments had reductions to the health care benefits for retirees. Transportation decreased by \$1.1 million as the County had processed less major construction and worked on maintenance of roads in 2019.

Expenses for business-type activities decreased by \$5 million in 2019. Yakima County Solid Waste had decreases to healthcare benefits resulting in a reduction of \$207 thousand. Water Utilities decreased by \$2 million in expenses as contracted services were less and employee healthcare costs were reduced. Building Fire and Safety had a net decrease of \$2.7 million related to the decrease in OPEB health care costs.

Governmental activities accounted for over \$123 million (89%) of expenses with the largest program expenses in the areas of public safety, transportation, general government, and judicial. These four programs accounted for 89% of total governmental expenses. Of the \$17 million in business-type expenses, 60% are associated with the solid waste program. Following is a graph, which illustrates by program where funds were spent in 2019.

amounts  
presented in  
1,000's

### Program Expenses - Governmental-Wide



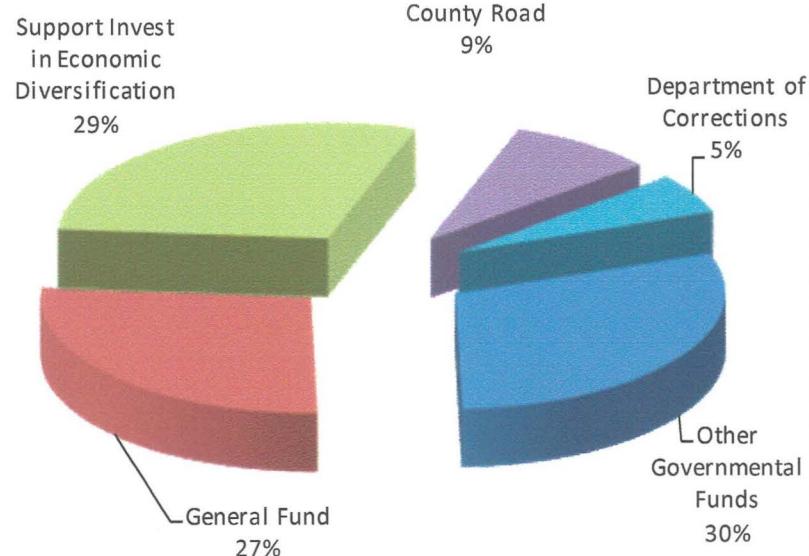
### FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, Yakima County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Following is the financial analysis of the County's governmental and proprietary funds.

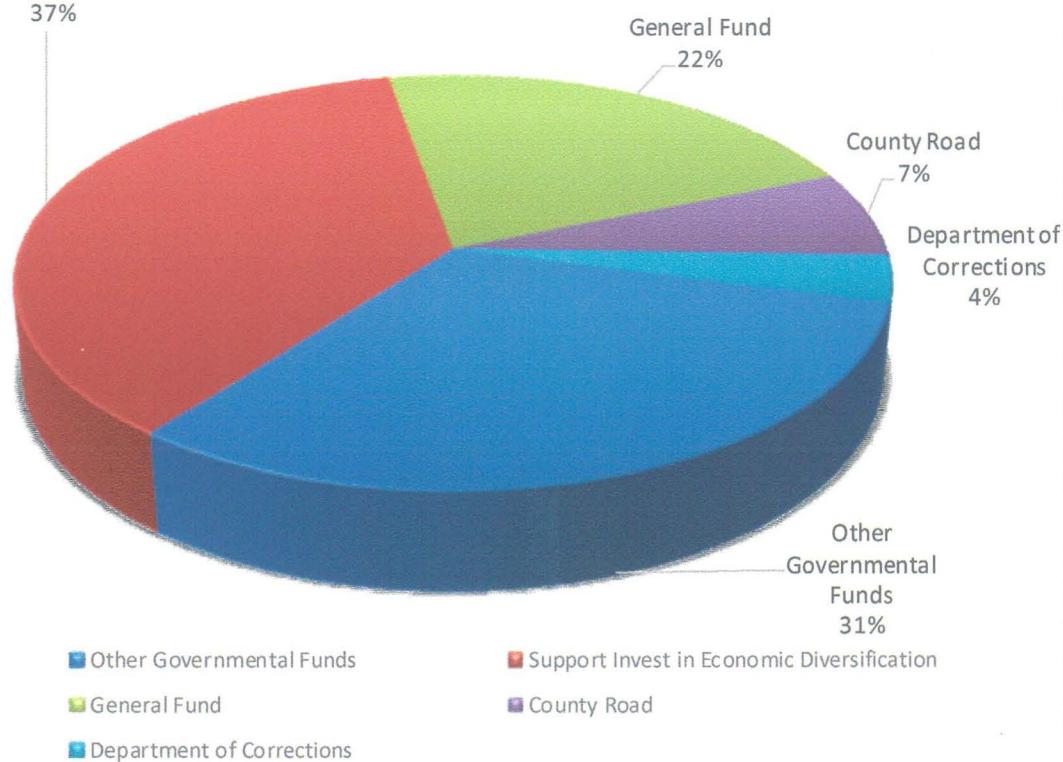
#### Governmental Funds Balance Sheet Analysis

The General Fund, County Road, Support Invest in Economic Diversification, and Department of Corrections are the County's major funds in 2019. Together these funds account for 70% of total governmental fund assets and fund balance.

## Total Assets - Governmental Funds



## Fund Balance - Governmental Funds



The focus of Yakima County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance serves as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2019, the County's governmental funds reported combined fund balances of over \$66 million. Of this total amount, \$45.7 million is restricted by the State Legislature through the rules and laws regarding expenditures and uses. \$3.5 million is committed by County resolutions signed by the Board of Commissioners, \$6 million is assigned to the funds by budget, contract or other commitments.

The **General Fund** is the chief operating fund of Yakima County. On December 31, 2019, unassigned fund balance of the General Fund was over \$1 million (an increase from \$10 in 2018), while total fund balance reached over \$14 million. The General Fund balance includes park and code enforcement operations.

The actual fund balance in the General fund exceeded budgeted expectations with an increase in total fund balance by \$4.5 million, general fund departments underspent the budget by \$3 million. Total assets in the General Fund amounted to \$23 million. General Fund represents 22% of total governmental fund balance.

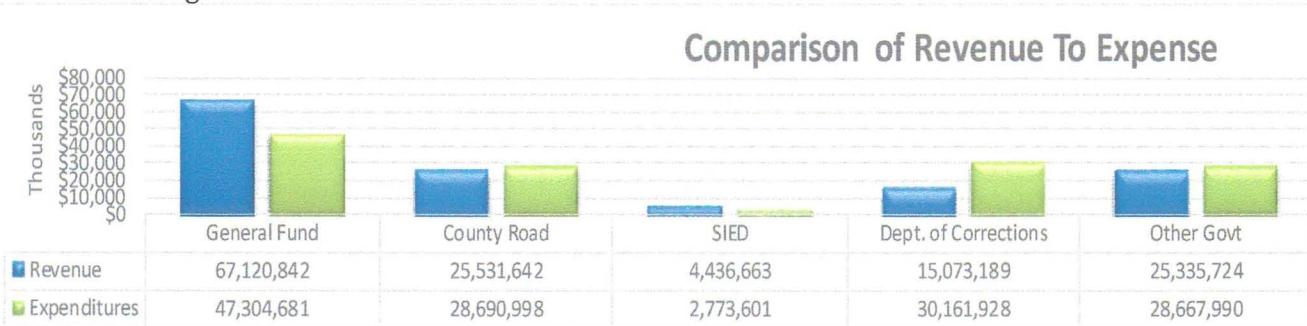
**County Roads Fund**, a special revenue fund, is used to account for the maintenance and operations of the public roads and bridges of the County. At the end of the current fiscal year, total fund balance was \$4.4 million, unchanged from \$4.4 million in 2018. The County is anticipating large transportation projects starting at the end of 2019 and continuing for four years. County Road represents 7% of total governmental fund balance.

**Support Investment in Economic Diversification**, a special revenue fund, assists local government infrastructure development and promotes ongoing operation and expansion of businesses. The funding is from a law that created a sales tax levy for distressed rural counties. The fund represents 37% of the total governmental fund balance a decrease from 40% in 2018.

**Department of Corrections**, a special revenue fund, receives the majority of its funding from other governmental jurisdictions and the general fund to house pretrial and convicted persons. Revenue is dictated by the number of beds available and the number of contract beds used. Net operating income for housing and caring for prisoners decreased by \$763 thousand in 2019. The County used County Road Levy receipts for the 2019 bond payments on the jail. The Fund balance represents 4% of the total governmental fund unchanged from 4% in 2018.

#### Governmental Funds Revenue/Expenditure Analysis

The following chart shows the revenue and expenditure amounts for the seven major governmental funds and for all other governmental funds.



The revenue indicators in the chart do not include one-time only financing sources, such as proceeds from new debt or the sale of assets. The General Fund and the County Road fund account for 67% of all governmental fund revenue and over 55% of all expenditures essentially unchanged from 2018 data.

The **General Fund** had a revenue increase of \$2.5 million over 2018 revenue. The changes are increase of \$757 thousand in property tax, \$500 thousand is sales and use tax, an increase in charges for services of \$909 thousand and an increase to interest earnings of \$13 thousand.

Major increases to expenditures by department and function in the General Fund:

Department and Function	Actual Expenditures		
	2019	2018	Increase
Sheriff Public Safety	10,656,304	9,853,908	802,396
Attorney General Govt	7,181,282	6,828,871	352,411
Superior Courts Judicial	2,893,477	2,735,979	157,498
Youth Service Center Public Safety	3,793,656	3,655,633	138,023
Human Resources General Govt	815,534	689,783	125,751

The major increases to expenditures were related to salary and benefit changes that occurred in April 2019.

Operating Revenues for the **County Road** were up by \$708 thousand from 2018. Property tax receipts were up by \$460 thousand and charges for services were up by \$435 thousand for shared transportation projects. County Road has less matching funds available for projects with the 2019 levy shift to the Department of Corrections for bond payments. Expenditures in County Road increased by \$1.3 million capital road projects were completed in 2019. \$891 thousand in debt service payments were completed in 2019 for government bonds.

The **SIED** fund receives over \$4 million (89%) of its funding from an allocation from the State of Washington sales tax. The sales tax to the fund was up by \$323 thousand from 2018. The County Commissioners approved a SIED contract for the East West Corridor Improvements, to improve traffic flow. The fund also supported Yakima County Development Association, which expands, retains and recruits new industry to Yakima County. Total Expenditures were up to \$2.7 million compare to \$277 thousand in 2018. As the East West Corridor Improvements move towards the construction phase.

The **Department of Corrections** fund as discussed on the previous page earned revenue than 2018. There were changes in the rental bed arrangements with several cities and a change in increase to wages and benefit paid to employees in 2018.

### Enterprise Funds Net Position Analysis

All of the enterprise funds of Yakima County, including: Solid Waste, Public Services Utilities, and Building and Fire Safety, are considered major funds for 2019. The following table reflects the Proprietary Funds Statement of Net Position as of December 31, 2019.

**YAKIMA COUNTY, WASHINGTON**  
**Enterprise Funds Net Postion**

amounts presented in 1,000's

	Solid Waste		Public Services Utilities		Building and Fire Safety		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>ASSETS</b>								
<b><u>Current Assets</u></b>								
Cash/Investments	\$ 27,205	\$ 24,179	\$ 2,784	\$ 3,201	\$ 2,712	\$ 2,452	\$ 32,701	\$ 29,831
Other Current Assets	853	721	496	244	52	193	1,401	1,159
Total Current Assets	28,058	24,900	3,280	3,445	2,764	2,645	34,102	30,990
<b><u>Noncurrent Assets</u></b>								
Construction in Progress	\$ 777	\$ 665	\$ 1,261	\$ 715	\$ -	\$ -	\$ 2,038	\$ 1,380
Capital Assets	33,648	33,648	18,836	18,769	42	38	52,526	52,455
Less Accumulated Depreciation	(11,433)	(10,614)	(8,189)	(7,869)	(32)	(29)	(19,654)	(18,512)
Total Noncurrent Assets	22,992	23,699	11,908	11,615	10	9	34,910	35,323
 Total Assets	 \$ 51,050	 \$ 48,598	 \$ 15,188	 \$ 15,060	 \$ 2,774	 \$ 2,654	 \$ 69,012	 \$ 66,312
 <b><u>Deferred Outflows of Resources</u></b>	 	 	 	 	 	 	 	 
Deferred Outflows of Resources- Pension	104	96	78	108	106	152	288	356
Deferred Outflows of Resources- OPEB	5	4	3	5	4	7	12	16
Total Deferred Outflows of Resources	\$ 109	\$ 100	\$ 81	\$ 113	\$ 110	\$ 159	\$ 300	\$ 372
 Total Assets and Deferred Outflows of Resources	 \$ 51,159	 \$ 48,698	 \$ 15,269	 \$ 15,173	 \$ 2,884	 \$ 2,813	 \$ 69,312	 \$ 66,684
 <b>LIABILITIES AND FUND EQUITY</b>								
<b><u>Current Liabilities</u></b>								
Accounts Payable and Other Current	\$ 928	\$ 986	\$ 257	\$ 601	\$ 170	\$ 239	\$ 1,355	\$ 1,826
Total Current Liabilities	928	986	257	601	170	239	1,355	1,826
<b><u>Noncurrent Liabilities</u></b>								
Notes and Loans Payable	840	1,245	1,758	1,866	-	-	2,598	3,111
Other Noncurrent Liabilities	14,049	13,742	806	1,415	1,238	1,989	16,093	17,146
Total Noncurrent Liabilities	14,889	14,987	2,564	3,281	1,238	1,989	18,691	20,257
Total Liabilities	\$ 15,817	\$ 15,973	\$ 2,821	\$ 3,882	\$ 1,408	\$ 2,228	\$ 20,046	\$ 22,083
 <b><u>Deferred Inflows of Resources</u></b>	 	 	 	 	 	 	 	 
Deferred Inflows of Resources- Pensions	\$ 238	\$ 224	\$ 168	\$ 252	\$ 228	\$ 355	\$ 634	\$ 831
Total Deferred Inflows of Resources	\$ 238	\$ 224	\$ 168	\$ 252	\$ 228	\$ 355	\$ 634	\$ 831
 Total Liabilities and Deferred Inflows of Resources	 \$ 16,055	 \$ 16,197	 \$ 2,989	 \$ 4,134	 \$ 1,636	 \$ 2,583	 \$ 20,680	 \$ 22,914
 <b><u>Net Position</u></b>	 	 	 	 	 	 	 	 
Net Investment in Capital Assets	21,748	22,063	10,050	9,538	11	8	31,809	31,609
Unrestricted	13,356	10,439	2,229	1,500	1,237	222	16,823	12,161
Total Net Position	\$ 35,104	\$ 32,502	\$ 12,279	\$ 11,038	\$ 1,248	\$ 230	\$ 48,632	\$ 43,770

The **Solid Waste Fund** holds 72% of net position for all enterprise funds at December 31, 2019. The activities of this fund involve maintenance and operation of the Terrace Heights and Cheyne landfills along with other programs and services relating to hazardous waste, recycling, waste diversion programs and educational efforts.

As of December 31, 2019, the County's enterprise funds reported combined net position of over \$48 million, an increase of \$4.8 million from 2018. A large portion of the change is related to Pension and OPEB liabilities and inflows of resources. Of the \$48 million in net position, \$31 million (65%) of net position is accounted for as net investment in capital assets. The remaining \$16 million is available in accordance with the needs of the programs.

### **Enterprise Funds Revenue/Expense Analysis**

Revenues from the Solid Waste fund contributed 73% of the total revenues for enterprise funds of \$16.9 million in 2019. Total revenues were up from \$16.2 million in 2018. Of the \$12 million total expenses for 2019, a decrease to OPEB expense and employee wages and benefits was \$4.5 million from 2018. Landfill post closure expenses were increased from 2018 by \$10 thousand. The following is a table, which gives condensed look at revenues, expenses, and net change in fund balance for the enterprise fund.

#### YAKIMA COUNTY, WASHINGTON Enterprise Funds Revenue and Expenses

amounts presented in 1,000's

	Solid Waste			Public Services Utilities			Building & Fire Safety		Total	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
<b>Revenues</b>										
Charges for Services	\$ 11,401	\$ 10,778	\$ 1,790	\$ 1,830	\$ 2,259	\$ 2,389	\$ 15,450	\$ 14,99		
Intergovernmental	182	211	315	450	56	50	553	71		
Interest Revenue	788	404	87	59	73	40	948	50		
<b>Total Operating Revenues</b>	<b>\$ 12,371</b>	<b>\$ 11,393</b>	<b>\$ 2,192</b>	<b>\$ 2,339</b>	<b>\$ 2,388</b>	<b>\$ 2,479</b>	<b>\$ 16,951</b>	<b>\$ 16,21</b>		
<b>Expenses</b>										
Personal Services	\$ 3,402	\$ 3,412	\$ 264	\$ 2,036	\$ 773	\$ 3,498	\$ 4,439	\$ 8,94		
Contractual services	4,923	4,981	429	654	548	598	5,900	6,23		
Other Supplies and Expenses	266	366	71	84	67	48	404	49		
Depreciation	818	836	321	369	3	3	1,142	1,20		
Landfill Closure Postclosure	309	319	-	-	-	-	309	31		
Interest Expense	51	62	30	65	-	-	81	12		
<b>Total Expenses</b>	<b>\$ 9,769</b>	<b>\$ 9,976</b>	<b>\$ 1,115</b>	<b>\$ 3,208</b>	<b>\$ 1,391</b>	<b>\$ 4,147</b>	<b>\$ 12,275</b>	<b>\$ 17,33</b>		
Income (Loss) before Transfers	2,602	1,417	1,077	(869)	997	(1,668)	4,676	(1,12		
Capital Contributions	-	-	113		-		113	-		
Interfund Transfers	-	-	51	50	21	221	72	27		
<b>Change in Net Position</b>	<b>2,602</b>	<b>1,417</b>	<b>1,241</b>	<b>(819)</b>	<b>1,018</b>	<b>(1,447)</b>	<b>4,861</b>	<b>(84</b>		
Total Net Postion- Beginning	32,502	31,085	11,038	11,856	230	1,677	43,770	44,61		
<b>Total Net Position - Ending</b>	<b>\$ 35,104</b>	<b>\$ 32,502</b>	<b>\$ 12,279</b>	<b>\$ 11,038</b>	<b>\$ 1,248</b>	<b>\$ 230</b>	<b>\$ 48,631</b>	<b>\$ 43,77</b>		

## GENERAL FUND BUDGETARY HIGHLIGHTS

### General Fund Changes in Budget

The following table shows the changes between the original and the final General Fund budget as of December 31, 2019.

### Yakima County, Washington General Fund Changes in Budget As of December 31, 2019

	Original Budget	Final Budget	Changes Positive (Negative)
<b><u>Revenues</u></b>			
Taxes	\$ 43,183,500	\$ 43,183,500	\$ -
Licenses and Permits	412,700	412,700	- -
Intergovernmental	8,454,579	8,488,376	33,797
Charges For Services	8,875,982	9,010,395	134,413
Fines and Forfeits	2,241,564	2,241,564	- -
Miscellaneous Revenues	2,385,135	2,398,269	13,134
<b>Total Revenues</b>	<b>\$ 65,553,460</b>	<b>\$ 65,734,804</b>	<b>\$ 181,344</b>
<b><u>Expenditures</u></b>			
General Governmental Services	\$ 20,686,450	\$ 20,770,751	(84,301)
Judicial	9,164,301	9,165,959	(1,658)
Public Safety	16,791,036	16,979,849	(188,813)
Physical Environment	140,815	140,815	- -
Economic Environment	2,825,974	2,735,974	90,000
Health and Human Services	150,000	150,000	- -
Culture and Recreation	447,292	447,292	- -
Capital Outlay	71,400	71,400	- -
<b>Total Expenditures</b>	<b>\$ 50,277,268</b>	<b>\$ 50,462,040</b>	<b>\$ (184,772)</b>
Excess (Deficit) Revenues Over Expenditures	15,276,193	15,272,765	(3,428)
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers In	205,770	205,923	153
Operating Transfers Out	(18,666,810)	(18,666,810)	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (18,461,040)</b>	<b>\$ (18,460,887)</b>	<b>\$ 153</b>
Excess (Deficit) Resources Over Uses	(3,184,848)	(3,188,123)	(3,275)
Fund Balance, January 1	10,437,339	10,024,475	(412,864)
<b>Fund Balance, December 31</b>	<b>\$ 7,252,492</b>	<b>\$ 6,836,353</b>	<b>\$ (416,139)</b>

Budgeted expenditure increases outpaced revenue increases by \$3,428. Budgeted revenues increased by less than 1% (at \$181,344) from the original budget while budgeted expenditures increased by 1% (\$184,772). Reflecting a conservative and balancing budget method.

The change in the revenue budget was an increase to intergovernmental and charges for services. The final General Fund budget showed an increase in expenditures of \$184 thousand which impacted General Government Services, Judicial and Public Safety. Significant increases in budgeted expenditures include:

<b>Notable Changes to Department Budgets</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Budget Increase</b>	<b>Actual</b>	<b>Underspent Difference</b>
Department					
Clerk	\$ 2,393,641	\$ 2,403,256	9,615	\$ 2,260,412	142,844
Sheriff	10,718,941	10,877,242	158,301	10,656,304	220,938
Superior Courts	3,323,773	3,310,016	(13,757)	2,893,477	416,539
District Court	3,154,671	3,160,471	5,800	2,852,004	308,467
Assigned Counsel	3,771,127	3,773,795	2,668	3,594,122	179,673
Attorney	7,406,166	7,436,166	30,000	7,181,282	254,884

Total General Fund budgeted revenues of \$65 million were projected to actual total revenues received of \$67 million. Intergovernmental revenues were less than projected by \$54 thousand than budgeted, charges for services were higher than expected by \$580 thousand. Fines and Forfeits from the court systems were higher expected by \$217 thousand. Actual interest revenues increased by \$890 thousand over 2018 returns.

**Yakima County, Washington**  
**General Fund Changes - Budget vs Actual**  
**As of December 31, 2019**

	<b>Final Budget</b>	<b>Actual</b>	<b>Changes Positive (Negative)</b>
<b><i>Revenues</i></b>			
Taxes	\$ 43,183,500	\$ 42,989,462	\$ (194,038)
Licenses and Permits	412,700	320,306	(92,394)
Intergovernmental	8,488,376	8,434,077	(54,299)
Charges For Services	9,010,395	9,591,367	580,972
Fines and Forfeits	2,241,564	2,459,521	217,957
Miscellaneous Revenues	2,398,269	3,326,109	927,840
Total Revenues	\$ 65,734,804	\$ 67,120,842	\$ 1,386,038
<b><i>Expenditures</i></b>			
General Governmental Services	\$ 20,770,751	\$ 19,577,706	\$ 1,193,045
Judicial	9,165,959	8,297,478	868,481
Public Safety	16,979,849	16,264,358	715,492
Physical Environment	140,815	136,249	4,566
Economic Environment	2,735,974	2,453,202	282,772
Health and Human Services	150,000	150,000	-
Culture and Recreation	447,292	374,070	73,222
Capital Outlay	71,400	51,619	19,781
Total Expenditures	\$ 50,462,040	\$ 47,304,681	\$ 3,157,359
Excess (Deficit) Revenues Over Expenditures	15,272,765	19,816,161	4,543,397
<b><i>Other Financing Sources (Uses)</i></b>			
Operating Transfers In	205,923	201,011	(4,912)
Operating Transfers Out	(18,666,810)	(18,666,810)	0
Total Other Financing Sources (Uses)	(18,460,887)	(18,465,799)	(4,912)
Excess (Deficit) Resources Over Uses	(3,188,123)	1,350,362	4,538,485
Fund Balance, January 1	10,024,475	13,082,495	3,058,020
Fund Balance, December 31	\$ 6,836,353	\$ 14,432,857	\$ 7,596,505

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

Yakima County's total investment in capital assets, including construction in progress, for its governmental and business type activities as of December 31, 2019, amounts to over \$494 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, infrastructure, and construction in progress on buildings and systems. Major capital asset events during the current fiscal year included the following:

- Flood and Storm water projects were completed totaling \$1.7 million.
- Transportation improvements totaled over \$11 million.
- Improvements to Department of Corrections facilities were over \$790 thousand

Additional information on Yakima County's capital assets can be found in notes to the Financial Statements under Capital Assets Note I.

### Long-Term Debt

At December 31, 2019, Yakima County had a total long-term debt of \$112 million. General Obligation debt at the end of 2019 was \$ 21.3 million, down from \$25.1 million in 2018.

Other Long-Term Debt included Advances Due to Other Governments totaled \$2.6 million with a net decrease in governmental funds of \$908 thousand and \$197 thousand in business type.

Compensated Absences (the commitment to pay for sick and paid time off) decreased by \$446 thousand. Pension obligations under the State of Washington resulted in a calculated decrease of \$6 million for the fourth year implementation of GASB 68.

OPEB Obligations increased to \$54 million. The break out is \$16 million for the retired LEOFF workers and \$38 million for the recognition of OPEB benefits under the State of Washington Public Employees Benefit plan. Additional information on Yakima County's long term debt can be found in notes to the Financial Statements under Debt Note IV.

### ECONOMIC OUTLOOK

Economic factors have a direct impact on County revenues and the demand for services. During 2019, the County's financial condition was proceeding at a measured growth of 3%.

The County's main revenue sources include taxes, charges for service and intergovernmental (grant) revenues. Property taxes make-up 31.0% of total 2019 County revenues (excluding transfers, gain on sale of assets and special items). Even though property taxes tend to be stable, State and voter approved limitations to property taxes have kept the property tax increases to 1% each year, plus any new construction.

Sales and use tax revenues are another significant revenue source for the County (19% of total revenues). Retail sales in Yakima County, which are heavily impacted by construction activity and consumer spending which increased by 3% in 2019 following an increase of 4.2% in 2018.

On March 13, 2020, Yakima County proclaimed a state of emergency to exist in Yakima County as a result of the threat of the COVID-19 pandemic. In a short period of time, COVID-19 had spread in Yakima County which necessitated more stringent guidance, in the form of a Stay at Home order, from Teresa Everson, Health Officer for the Yakima Health District. On March 24th Governor Inslee issued a Stay at Home order for all Washingtonians except to conduct or participate in essential activities and for employment in essential business services. COVID-19 changed the way that many families and businesses were able to operate. Businesses were closed, people were out of jobs and children were not allowed to attend school.

The County is still adjusting to the drastic change in business and life style changes caused by COVID-19. It has been anticipated that certain revenues will be reduced or delayed pending the outcome of this emergency. The County was in a strong financial position at the end of 2019. Furthermore the elimination of the OPEB obligations in 2020, because of the change in health care coverage for retirees and employees

will reflect favorably on the County. Revenue adjustments to retail sales tax of 20% have been anticipated, as well as reduced judicial court and filing fees.

Requests for Information:

This financial report is designed to provide a general overview of Yakima County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Auditor's Office, Yakima County, 128 N 2nd Street Room 117, Yakima, WA 98901.

## Basic Financial Statements

The basic financial statements and note disclosure comprise the minimum acceptable fair presentation in conformity with Generally Accepted Accounting Principles (GAAP). Basic financial statements are designed to be “liftable” from the Financial Section of the Comprehensive Annual Financial Report (CAFR) for widespread distribution to users requiring less detailed information than is contained to the full CAFR. Basic Financial Statements include:

### **Government-wide Financial Statements**

- (1) Government-wide Statement of Net Position** – present information on all County governmental and business-type assets and liabilities, with the difference reported as net position.
- (2) Government –wide Statement of Activities** – presents information on all County governmental and business-type revenues and expenses, with the difference reported as change in net position.

### **Fund Financial Statements**

- (3) Balance Sheet – Governmental Funds** – presents the balance sheets for major funds and aggregated amounts for all other governmental funds.
- (4) Reconciliation of the Balance Sheet to the Government-wide Statement of Net Position**
- (5) Statement of Revenues, Expenditures, and Changes in Fund Balances- Governmental Funds** – presents information for each major fund and aggregated information for all other governmental funds.
- (6) Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-wide Statement of Activities**
- (7) Statement of Net Position – Proprietary Funds** – presents information on all assets and liabilities, with the difference reported as change in net position for the major enterprise fund and aggregated amounts for all other enterprise funds, as well as a separate column of information for internal service funds.
- (8) Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds** – present information for each major fund and aggregated information for all other governmental funds. Major and non-major enterprise funds and internal service funds.
- (9) Statement of Cash Flows-** presents information on the sources and uses of cash for the major fund and aggregated information for all other enterprise funds and for internal service funds.

- (10) **Statement of Fiduciary Net Position** – presents information on investment trust fund, the private-purpose trust fund, and agency fund assets and liabilities, with the difference reported as net position.
- (11) **Statement of Changes in Fiduciary Net Position** – presents information on additions to and deductions from investment trust funds, the private-purpose trust fund, and agency funds, with the difference reported as change in net position.
- (12) **Notes to Financial Statements** – presents disclosure and further detail information to assist the reader in a better understanding of the financial statements and the data presented within them.

**YAKIMA COUNTY, WASHINGTON**

**Statement of Net Position**

**December 31, 2019**

amounts presented in 1000's

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash/Cash Equivalents	\$ 38,880	\$ 3,883	\$ 42,763
Investments	35,494	28,818	64,312
Receivables	4,678	830	5,508
Due From Other Governments	22,232	571	22,802
Internal Balances	0	(0)	0
Inventories/Prepayments	1,420	-	1,420
Pension Asset	5,015	-	5,015
Restricted Assets:			
Restricted for Debt Service:			
Cash/Cash Equivalents	198	-	198
Investments	1,361	-	1,361
Receivables	3	-	3
Restricted for Capital Projects:			
Cash/Cash Equivalents	2,353	-	2,353
Investments	2,003	-	2,003
Receivables	6	-	6
Capital Assets:			
Land and Construction in Progress	123,367	10,397	133,764
Other Capital Assets, Net of Depreciation	197,823	24,514	222,337
Total Assets	434,832	69,013	503,844
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows of Resources-Pension	11,670	288	11,957
Deferred Outflows of Resources-OPEB	-	12	12
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>11,670</b>	<b>299</b>	<b>11,969</b>
Total Assets and Deferred Outflows	446,501	69,312	515,813
<b>LIABILITIES</b>			
<u>Liabilities</u>			
Accounts Payable & Other Current Liabilities	11,744	132	11,877
Due to Other Governments	25	5	30
Unearned Revenue	531	-	531
Restricted Liabilities:			
Restricted for Capital Projects:			
Accounts Payable & Other Current Liabilities	696	645	1,341
Long Term Liabilities:			
Pension Liabilities	16,788	967	17,755
OPEB Liabilities	52,100	2,302	54,402
Landfill Closure and Postclosure Care:			
Due Within One Year	-	18	18
Due In More Than One Year	-	12,685	12,685
Bonds & Advance To Other Governments Due Within One Year	3,991	506	4,497
Other Liabilities Due in One Year	257	49	306
Bonds & Advance To Other Governments Due In More Than One Year	18,451	2,598	21,049
Other Liabilities Due In More Than One Year	1,886	139	2,025
Total Liabilities	106,468	20,046	126,515
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows Related to Pension and OPEB	11,882	634	12,516
Deferred Taxes	4,442	-	4,442
Deferred Other Fees Judicial	3,488	-	3,488
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>19,812</b>	<b>634</b>	<b>20,446</b>
Total Liabilities and Deferred Inflows	126,280	20,680	146,960
<b>Net Position</b>			
Net Investment in Capital Assets	297,489	31,808	329,297
Restricted For:			
Debt Service	1,561	-	1,561
Judicial/Governmental	3,851	-	3,851
Security of Persons	7,161	-	7,161
Physical Environment	4,534	-	4,534
Transportation	4,480	-	4,480
Economic Environment	20,678	-	20,678
Health and Human Services	252	-	252
Culture and Recreation	188	-	188
Unrestricted	(19,973)	16,824	(3,149)
Total Net Position	\$ 320,221	\$ 48,632	\$ 368,853

# YAKIMA COUNTY, WASHINGTON

## Statement of Activities

Year Ended December 31, 2019

amounts presented in 1000's

Functions/Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities			
					Business-Type Activities	Total		
<b>Primary Government:</b>								
Governmental Activities:								
General Government	\$ 23,021	\$ 12,894	\$ 8,543	\$ 65	\$ (1,519)	\$ -	\$ (1,519)	
Judicial	10,930	787	-	94	(10,049)	-	(10,049)	
Public Safety	54,324	16,526	387	63	(37,348)	-	(37,348)	
Physical Environment	1,734	15	1,558		(161)	-	(161)	
Transportation	23,387	1,180	11,003	3	(11,201)	-	(11,201)	
Economic Environment	8,089	1,500	2,049	-	(4,540)	-	(4,540)	
Health and Human Services	340	-	11	1	(328)	-	(328)	
Culture and Recreation	1,352	7	-	-	(1,345)	-	(1,345)	
Interest on Long Term Debt	767	-	-	-	(767)	-	(767)	
Total Governmental Activities	123,943	32,909	23,551	226	(67,257)	0	(67,257)	
Business-Type Activities								
Solid Waste	9,768	11,401	182	-	-	1,815	1,815	
Public Services Utilities	1,115	1,790	315	113	-	1,102	1,102	
Building and Fire Safety	1,391	2,260	56	-	-	924	924	
Total Business-Type Activities	12,275	15,450	553	113	0	3,841	3,841	
Total Primary Government	\$ 136,218	\$ 48,359	\$ 24,104	\$ 339	\$ (67,257)	\$ 3,841	\$ (63,416)	
<b>General Revenues</b>								
Taxes:								
Property					43,778	-	43,778	
Sales					26,003	-	26,003	
911					2,278	-	2,278	
Other Taxes					2,035	-	2,035	
Grants and Contributions Not Restricted for Specific Programs					4,359	-	4,359	
Interest and Investment Earnings					5,222	948	6,170	
Transfers					(73)	73	(0)	
Total General Revenues and Transfers					83,603	1,021	84,624	
Change in Net Position					16,346	4,862	21,207	
Net Position of January 1					303,876	43,770	347,646	
Net Position of December 31					\$ 320,222	\$ 48,632	\$ 368,852	

**YAKIMA COUNTY, WASHINGTON**

Page 1 of 2

**Balance Sheet**

**Governmental Funds**

December 31, 2019

	General Fund	County Road	Support In Economic Diversification
<b>ASSETS</b>			
Cash/Cash Equivalents	\$ 14,180,686	\$ 5,233,920	\$ 2,647,046
Investments	214,661	46,610	13,890,237
Taxes Receivable	905,005	464,682	-
Accounts Receivable Net	2,589,300	56,704	-
Assessments Receivable	78	5,129	-
Interest Receivable	76,332	7,023	27,567
Due From Other Funds	138,129	215,549	-
Due From Other Governments	5,155,966	1,595,574	701,161
Notes Receivable	-	-	7,967,285
<b>Total Assets</b>	<b>\$ 23,260,157</b>	<b>\$ 7,625,191</b>	<b>\$ 25,233,296</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<u>Liabilities</u>			
Accounts/Vouchers Payable	\$ 265,049	\$ 681,211	\$ 11,518
Contracts Payable	-	192,780	-
Due To Other Funds	93,786	361,624	215,549
Due To Other Governments	322	5,405	-
Accrued Wage & Benefits Payable	3,676,232	831,737	-
Custodial Accounts	-	23,575	-
Customer Deposits	13,626	-	-
Unearned Revenue	-	-	-
<b>Total Liabilities</b>	<b>4,049,015</b>	<b>2,096,332</b>	<b>227,067</b>
<u>Deferred Inflows of Resources</u>			
Unavailable revenue- taxes	2,123,130	1,039,172	369,220
Unavailable revenue-special assessments	90	9,330	-
Unavailable revenue	2,655,064	-	-
<b>Total deferred inflows of resources</b>	<b>4,778,284</b>	<b>1,048,502</b>	<b>369,220</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>			
	<b>8,827,299</b>	<b>3,144,834</b>	<b>596,287</b>
<u>Fund Balance</u>			
Restricted	537,300	4,479,957	24,637,009
Committed	1,278,278	400	-
Assigned	1,381,086	-	-
Unassigned	11,236,194	-	-
<b>Total Fund Balance</b>	<b>14,432,858</b>	<b>4,480,357</b>	<b>24,637,009</b>
Total liabilities, deferred inflows of resources and fund balances	<b>\$ 23,260,157</b>	<b>\$ 7,625,191</b>	<b>\$ 25,233,296</b>

**YAKIMA COUNTY, WASHINGTON**

Page 2 of 2

Balance Sheet

Governmental Funds

December 31, 2019

	Department of Corrections	Other Governmental Funds	Total
<b>ASSETS</b>			
Cash/Cash Equivalents	\$ 1,661,922	\$ 10,256,592	\$ 33,980,166
Investments	280,943	11,259,184	25,691,635
Taxes Receivable	-	84,361	1,454,048
Accounts Receivable Net	2,921	325,148	2,974,073
Assessments Receivable	-	44,956	50,163
Interest Receivable	2,230	29,049	142,201
Due From Other Funds	321,606	114,384	789,668
Due From Other Governments	2,498,451	3,657,939	13,609,091
Notes Receivable	-	554,050	8,521,335
Total Assets	\$ 4,768,073	\$ 26,325,663	\$ 87,212,380
<b>LIABILITIES AND FUND BALANCES</b>			
<u>Liabilities</u>			
Accounts/Vouchers Payable	\$ 352,620	\$ 1,284,315	\$ 2,594,713
Contracts Payable	-	302,536	495,316
Due To Other Funds	-	388,051	1,059,010
Due To Other Governmental	-	763	6,490
Accrued Wages Payable	1,987,793	1,067,723	7,563,485
Custodial Accounts	-	124	23,699
Customer Deposits	-	-	13,626
Unearned Revenue	-	530,597	530,597
Total Liabilities	2,340,413	3,574,109	12,286,936
<u>Deferred Inflows of Resources</u>			
Unavailable revenue- taxes	-	1,003,154	4,534,676
Unavailable revenue-special assessments	-	48,496	57,916
Unavailable revenue	-	832,676	3,487,740
Total deferred inflows of resources	-	1,884,326	8,080,332
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>2,340,413</b>	<b>5,458,435</b>	<b>20,367,268</b>
<u>Fund Balance</u>			
Restricted	584,179	15,486,257	45,724,702
Committed	-	2,245,593	3,524,271
Assigned	1,843,481	3,190,216	6,414,783
Unassigned	-	(54,838)	11,181,356
Total Fund Balance	2,427,660	20,867,228	66,845,112
Total liabilities, deferred inflows of resources and fund balances	\$ 4,768,073	\$ 26,325,663	\$ 87,212,380

# YAKIMA COUNTY, WASHINGTON

## Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

December 31, 2019

presented in 1000's

Total fund balances as shown on the Governmental Fund Balance Sheet:

66,845

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. (This amount does not include internal service fund capital assets, which are included as a reconciling item in a note further down on this page.)

Cost 946,943

Life to date depreciation on capital assets is reflected in the statement of net position.

Less Accumulated Depreciation	(649,018)
	297,925

Other long-term assets are not available to pay for current-period expenditures and, 150

Pension Assets are not available to pay for current period expenditures in governmental funds 3,578

Pension Inflows in governmental funds (10,743)

Pension & OPEB Outflows in governmental funds 11,215

Internal Service funds are used by management to charge the costs of services to individual funds.

The assets and liabilities of the Internal Service funds are included in governmental activities in the statement of net position. 39,158

Liabilities not due and payable in the current period and therefore are not reported in the governmental fund balance sheets but are reported on the government wide statement of net position that the County owns.

Bonds Payable/ Notes	(20,245)
Compensated Absences	(1,843)
Advance Due to Other Governments	(892)
Pension Obligation	(15,121)
Other Postemployment Benefits	(48,502)
	(86,603)

Bond premiums, are reported as other financial sources in the governmental fund financial statements but capitalized on the government-wide statement of net position.

(1,305)

Net position, as reflected on the Statement of Net Position

320,221

320,221

YAKIMA COUNTY, WASHINGTON

Page 1 of 2

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Governmental Funds  
Year Ended December 31, 2019

	Major Funds		
	General Fund	County Roads	Support Invest In Economic Diversification
<i>Revenues</i>			
Property Taxes	\$ 28,057,704	\$ 13,055,256	\$ -
Sales and Use Taxes	14,836,224	-	4,057,531
Other Taxes	95,534	75,226	-
Licenses and Permits	320,306	64,900	-
Intergovernmental	8,434,077	11,003,460	-
Charges for Services	9,591,367	1,179,979	-
Fines and Forfeits	2,459,521	61	-
Interest Earnings	3,098,834	87,897	702,213
Special Assessments	14,520	4,067	-
Donations	64,719	2,930	-
Other Revenues	148,037	57,866	-
Total Revenues	67,120,843	25,531,642	4,759,744
<i>Expenditures</i>			
Current:			
General Governmental Services	19,577,706	561,570	-
Judicial	8,297,478	-	-
Public Safety	16,264,358	512,000	-
Physical Environment	136,249	-	-
Transportation	-	14,042,213	-
Economic Environment	2,453,202	-	2,773,601
Health and Human Services	150,000	-	-
Culture and Recreation	374,070	-	-
Debt Service:			
Principal		891,228	-
Interest		13,727	-
Capital Outlay	51,619	12,670,260	-
Total Expenditures	47,304,681	28,690,998	2,773,601
Excess (Deficit) Revenues Over Expenditures	19,816,162	(3,159,356)	1,986,143
<i>Other Financing Sources (Uses)</i>			
Other Note Proceeds			
Transfers In	201,011	3,395,821	-
Transfers Out	(18,666,810)	(158,596)	(3,394,169)
Total Other Financing Source (Uses)	(18,465,799)	3,237,225	(3,394,169)
Net Change in Fund Balance	1,350,363	77,869	(1,408,026)
Fund Balances-Beginning	13,082,495	4,402,488	26,045,035
Fund Balances-Ending	\$ 14,432,858	\$ 4,480,357	\$ 24,637,009

# YAKIMA COUNTY, WASHINGTON

Page 2 of 2

## Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds Year Ended December 31, 2019

<i>Revenues</i>	Major Funds		Other Governmental Funds	Total
	Department	of Corrections		
Property Taxes	\$	-	\$ 2,614,484	\$ 43,727,444
Sales and Use Taxes		-	8,049,348	26,943,103
Other Taxes		-	3,414,577	3,585,337
Licenses and Permits		-	-	385,206
Intergovernmental		98,618	4,461,296	23,997,451
Charges for Services		15,116,882	4,217,658	30,105,886
Fines and Forfeits		-	5,879	2,465,461
Interest Earnings		50,027	771,291	4,710,262
Special Assessments		-	1,070,160	1,088,747
Donations		-	157,611	225,260
Other Revenues		1,095,723	573,420	1,875,046
Total Revenues		16,361,250	25,335,724	139,109,203

## *Expenditures*

Current:			
General Governmental Services		-	4,107,203
Judicial		-	3,859,758
Public Safety		30,161,928	8,006,778
Physical Environment		-	1,885,871
Transportation		-	1,814
Economic Environment		-	3,091,160
Health and Human Services		-	254,362
Culture and Recreation		-	222,449
Debt Service:			
Principal		-	3,442,017
Interest		-	839,406
Capital Outlay		-	2,957,172
Total Expenditures		30,161,928	28,667,990
Excess (Deficit) Revenues Over Expenditures		(13,800,678)	(3,332,266)
			1,510,005

## *Other Financing Sources (Uses)*

Other Note Proceeds		125,000	125,000
Transfers In		16,211,376	9,294,674
Transfers Out		(2,744,995)	(3,465,225)
Total Other Financing Source (Uses)		13,466,381	5,954,449
Net Change in Fund Balance		(334,297)	2,622,183
Fund Balances-Beginning		2,761,957	18,245,045
Fund Balances-Ending	\$	2,427,660	\$ 20,867,228
			\$ 66,845,112

## YAKIMA COUNTY, WASHINGTON

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
 Governmental Funds to the Statement of Activities  
 For the Year Ended December 31, 2019  
 presented in 1000's

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	\$ 2,308
Governmental funds report capital outlays as expenditures However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital outlays in the current period.	(13,519)
Governmental funds Depreciation Expense allocated over the life of assets	15,679
The net effect of various miscellaneous transactions involving capital assets ( i.e., sale and donations).	(356)
Net Change in Pension Costs	5,506
Net Change in OPEB Costs	(654)
Repayment of long term debt principal is an expenditure in the governmental funds, but the repayment includes long term liabilities in the statement of net position. This entry is the net effect of these differences in the treatment of long-term debt issuance and payments.	4,656
The issuance of new debt is reported as an other financing sources on the governmental fund's operating statements but reported as a liability on the government -wide statement of net position.	125
Internal Balances Between Governmental and Internal Service Funds	(100)
Amortization of Unearned Bond Premiums	86
Internal service fund expenses are allocated to other funds. The net income is reported in the governmental activities Statement of Activities.	2,614
Change in net position, as reflected on the Statement of Activities.	\$ 16,346

# YAKIMA COUNTY, WASHINGTON

Statement of Net Position  
 Proprietary Funds  
 December 31, 2019

	Governmental Activities				
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Service Funds
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash/Cash Equivalents	\$ 2,680,850	\$ 557,855	\$ 644,407	\$ 3,883,112	\$ 7,450,400
Investments	24,523,740	2,226,577	2,067,413	28,817,730	13,165,879
Accounts Receivable	562,117	175,827	37,989	775,933	35,421
Interest Receivable	45,229	4,601	4,447	54,277	30,946
Due From Other Funds	-	-	22	22	269,676
Due from Other Governments	245,557	315,158	9,889	570,604	101,192
Inventories/Prepayments	-	-	-	0	1,419,852
Total Current Assets	28,057,493	3,280,018	2,764,167	34,101,678	22,473,366
<b>Noncurrent Assets</b>					
Capital Assets					
Intangible Assets		509,089	-	509,089	-
Land	7,796,328	97,528	-	7,893,856	452,306
Buildings	18,811,755	1,044,932	-	19,856,687	5,538,204
Improvements Other Than Buildings	6,354,236	17,195,171	-	23,549,407	1,470,665
Machinery and Equipment	685,648	34,378	42,492	762,518	39,269,416
Less Accumulated Depreciation	(11,432,810)	(8,189,188)	(32,116)	(19,654,114)	(23,465,522)
Construction In Progress	777,372	1,216,439	-	1,993,811	-
Pension Asset	-	-	-	0	1,437,194
Total Noncurrent Assets	22,992,529	11,908,349	10,376	34,911,254	24,702,263
Total Assets	51,050,022	15,188,367	2,774,543	69,012,932	47,175,629
<b>Deferred Outflows of Resources</b>					
Deferred Outflows of Resources-Pension	104,463	77,596	105,513	287,572	436,214
Deferred Outflows of Resources-OPEB	4,332	3,069	4,152	11,553	18,051
Total Deferred Outflows of Resources	108,795	80,665	109,665	299,125	454,265
Total Assets and Deferred Outflows of Resources	\$ 51,158,817	\$ 15,269,032	\$ 2,884,208	\$ 69,312,057	\$ 47,629,894
<b>LIABILITIES AND NET POSITION</b>					
<b>Current Liabilities</b>					
Accounts/Vouchers Payable	\$ 96,197	\$ 32,308	\$ 3,829	\$ 132,334	\$ 816,188
Contracts Payable	-	-	-	-	14,486
Due To Other Funds	-	60	295	355	-
Due to Other Governments	988	3,251	1,100	5,339	18,281
Accrued Wage & Benefits Payable	390,934	88,862	161,666	641,462	919,151
Accrued Taxes Payable	2,777	-	-	2,777	-
Customer Deposits	-	802	-	802	-
Compensated Absences	13,795	31,103	3,646	48,544	36,059
Closure Post Closure Care	17,983	-	-	17,983	-
Current Term Obligations	405,000	100,509	-	505,509	-
Total Current Liabilities	927,674	256,895	170,536	1,355,105	1,804,165
<b>Noncurrent Liabilities</b>					
Compensated Absences and Benefits	101,167	11,310	26,736	139,213	264,422
Notes and Loans Payable	840,000	1,758,125	-	2,598,125	-
Pension Obligation	400,109	183,411	383,438	966,958	1,667,122
OPEB Obligation	863,376	611,558	827,402	2,302,336	3,597,400
Landfill Closure and Postclosure Care	12,685,110	-	-	12,685,110	-
Total Noncurrent Liabilities	14,889,762	2,564,404	1,237,576	18,691,742	5,528,944
Total Liabilities	15,817,436	2,821,299	1,408,112	20,046,847	7,333,109
<b>Deferred Inflows of Resources</b>					
Deferred Inflows of Resources-Pensions	237,629	168,321	227,728	633,678	1,139,115
Total Deferred Inflows of Resources	237,629	168,321	227,728	633,678	1,139,115
Total Liabilities and Deferred Inflows of Resources	\$ 16,055,065	\$ 2,989,620	\$ 1,635,840	\$ 20,680,525	\$ 8,472,224
<b>Net Position</b>					
Net Investment in Capital Assets	\$ 21,747,529	\$ 10,049,715	\$ 10,376	\$ 31,807,620	\$ 23,265,069
Unrestricted	13,356,223	2,229,697	1,237,992	16,823,912	15,892,603
Total Net Position	\$ 35,103,752	\$ 12,279,412	\$ 1,248,368	\$ 48,631,532	\$ 39,157,672

# YAKIMA COUNTY, WASHINGTON

## Statement of Revenues, Expenses, and Changes in Fund Net Position

### Proprietary Funds

Year Ended December 31, 2019

	Governmental				
	Business - Type Activities - Enterprise Funds				Activities
	Solid Waste	Public Utilities	Building and Fire Safety	Total	Internal Services
<i><u>Operating Revenues</u></i>					
Charges for Services	\$ 11,392,168	\$ 1,782,236	\$ 730,186	\$ 13,904,590	\$ 29,874,786
Fines and Forfeits	-	-	-	-	-
Licenses and Permits	-	-	1,516,762	1,516,762	-
Other Operating Revenue	8,631	7,596	12,795	29,022	189,607
Total Operating Revenues	11,400,799	1,789,832	2,259,743	15,450,374	30,064,393
<i><u>Operating Expenses</u></i>					
Personal Services	3,402,462	263,751	773,110	4,439,323	8,528,879
Contractual Services	4,922,552	429,231	547,988	5,899,771	11,870,809
Other Supplies and Expenses	266,305	71,248	67,472	405,025	4,584,333
Depreciation	818,429	320,679	2,758	1,141,866	3,177,861
Landfill Closure Post Closure Costs	309,046	-	-	309,046	
Total Operating Expenses	9,718,794	1,084,909	1,391,328	12,195,031	28,161,882
Operating Income (Loss)	1,682,005	704,923	868,415	3,255,343	1,902,511
<i><u>Non-Operating Revenue (Expenses)</u></i>					
Intergovernmental	182,239	-	55,889	238,128	-
Interest Revenue	788,187	87,039	73,154	948,380	552,052
Interest Expense	(50,631)	(30,360)		(80,991)	(40,457)
Intergovernmental Loan Proceeds	-	315,158	-	315,158	-
Insurance Proceeds	-	-	-	-	575,163
Total Non-Operating Revenue (Expenses)	919,795	371,837	129,043	1,420,675	1,086,758
Income (Loss) before Contributions and Transfers	2,601,800	1,076,760	997,458	4,676,018	2,989,269
Capital Contributions	-	112,561	-	112,561	370,805
Transfers In	-	51,958	20,552	72,510	2,265,579
Transfers Out	-	-	-	-	(3,011,177)
Change in Net Position	2,601,800	1,241,279	1,018,010	4,861,089	2,614,476
Net Position as of January 1	32,501,952	11,038,133	230,358	43,770,443	36,543,196
Net Position as of December 31	\$ 35,103,752	\$ 12,279,412	\$ 1,248,368	\$ 48,631,532	\$ 39,157,672

# YAKIMA COUNTY, WASHINGTON

Page 1 of 2

## Statement of Cash Flows

### Proprietary Funds

Year Ended December 31, 2019

	Business - Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
<u><i>Cash Flows From Operating Activities:</i></u>					
Receipts from Customers	\$ 11,235,636	\$ 1,852,583	\$ 2,400,452	\$ 15,488,671	\$ 869,384
Receipts from Interfund Services Provided	35,616	-	-	35,616	30,252,397
Payments to Employees	(3,371,595)	(816,724)	(1,662,087)	(5,850,406)	(8,397,576)
Payments to Suppliers	(1,483,379)	(613,873)	(187,529)	(2,284,781)	(14,139,810)
Payments for Interfund Services Used	(3,433,574)	(228,403)	(436,045)	(4,098,022)	(3,207,352)
Net cash provided (used) by operating activities	2,982,704	193,583	114,791	3,291,078	5,377,043
<u><i>Cash Flows From Noncapital Financing Activities:</i></u>					
Operating Grants Received	182,239	-	55,889	238,128	-
Miscellaneous Non Operating	-	-	-	-	581,754
Transfers from Other Funds	-	51,958	20,552	72,510	2,265,579
Transfers to Other Funds	-	-	-	-	(3,511,177)
Proceeds From Interfund Loan	-	-	-	-	-
Payments of Interfund Loan Principal	-	-	-	-	-
Payments of Interfund Loan Interest	-	(697)	-	(697)	-
Net cash provided (used) by noncapital financing activities	182,239	51,261	76,441	309,941	(663,844)
<u><i>Cash Flows From Capital And Related Financing Activities</i></u>					
Proceeds from Interfund Loan	-	-	-	-	-
Purchases of capital assets	(484,835)	(501,353)	(4,326)	(990,514)	(3,193,179)
Proceeds from Sale of Capital Assets	-	-	-	-	96,161
Principal Paid on Capital Debt	(390,000)	(218,595)	-	(608,595)	-
Interest Paid on Capital Debt	(50,631)	(29,663)	-	(80,294)	-
Transfer to Other Funds	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	(925,466)	(749,611)	(4,326)	(1,679,403)	(3,097,018)
<u><i>Cash Flows From Investing Activities:</i></u>					
Interest Received	786,337	88,577	72,900	947,814	469,172
Proceeds from Loan Principal Pmt Received	-	-	-	-	-
Net Cash Provided by Investing Activities	786,337	88,577	72,900	947,814	469,172
Net Increase (Decrease) in Cash & Cash Equivalents	3,025,814	(416,190)	259,806	2,869,430	2,085,353
Balances as of January 1	24,178,776	3,200,622	2,452,014	29,831,412	18,530,926
Balances as of December 31	\$ 27,204,590	\$ 2,784,432	\$ 2,711,820	\$ 32,700,842	\$ 20,616,279

# YAKIMA COUNTY, WASHINGTON

Page 2 of 2

## Statement of Cash Flows

### Proprietary Funds

Year Ended December 31, 2019

	Business - Type Activities - Enterprise Funds				Governmental Activities	
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services	
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>						
Operating Income/(Loss)	\$ 1,682,005	\$ 704,923	\$ 868,415	\$ 3,255,343	\$ 1,902,511	
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</u>						
Depreciation Expense	818,429	320,679	2,758	1,141,866	3,177,860	
Pension Expense	44,964	(533,150)	(804,408)	(1,292,594)	(1,668,737)	
OPEB Expense	-	-	-	-	1,162,948	
Landfill Closure Postclosure Costs	309,046	-	-	309,046		
<u>Changes in assets and liabilities:</u>						
Receivables, net	(129,547)	62,751	140,709	73,913	1,180,147	
Inventories	-	-	-	-	(163,216)	
Accrued Expenses	(14,097)	(19,823)	(84,569)	(118,489)	-	
Accounts and Other Payables	(100,175)	(241,797)	(8,114)	(350,086)	(214,470)	
Net Cash Provided by Operating Activities	\$ 2,610,625	\$ 293,583	\$ 114,791	\$ 3,018,999	\$ 5,377,043	

### Noncash Investing, Capital, and Financing Activities

Gain (Loss) on disposal of capital assets	-	-	-	-	(6,592)
Capital Contributions	(372,079)	112,561	-	(259,518)	370,805

Cash Balances on the Statement of Cash Flows is Comprised of the Following:

	Business - Type Activities - Enterprise Funds				Governmental Activities	
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services	
<u>Cash/Cash Equivalents, per Statement of Net Position</u>						
Investments, per Statement of Net Position	\$ 2,680,850	\$ 557,855	\$ 644,407	\$ 3,883,112	\$ 7,450,400	
<u>Balances as of December 31</u>						
Balances as of December 31	\$ 24,523,740	\$ 2,226,577	\$ 2,067,413	\$ 28,817,730	\$ 13,165,879	
	\$ 27,204,590	\$ 2,784,432	\$ 2,711,820	\$ 32,700,842	\$ 20,616,279	

**YAKIMA COUNTY, WASHINGTON**

Statement of Fiduciary Net Position  
 Fiduciary Funds  
 December 31, 2019  
 (In Thousands)

	<b>Investment Trust Fund</b>	<b>Individual Non-Pooled Investment</b>	<b>Agency Funds</b>
<b>ASSETS</b>			
Cash, Cash Equivalents and Pooled Investments	\$ -		\$ 36,868
Individual Non-Pooled Investments	-	10,347	-
Receivables:			
Taxes Receivable	-	-	5,341
Accounts Receivable	-	-	21
Interest Receivable	-	-	-
Special Assessments Receivable	-	-	353
Due from Other Governments	-	-	6,220
Investments, at Fair Value:			
US treasury state and local government	311,978	-	-
Total Pooled Investments	311,978	10,347	0
Total Assets	\$ 311,978	10,347	\$ 48,803
<b>LIABILITIES</b>			
Warrants Payable	\$ -	-	\$ 20,730
Accounts/Vouchers Payable	-	-	237
Due to Other Governments	-	-	23,442
Accrued Liabilities	-	-	4,394
Total liabilities	\$ 0	0	\$ 48,803
<b>NET POSITION</b>			
Held in Trust for External Pool Participants	\$ 311,978	10,347	\$ 0

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

**YAKIMA COUNTY, WASHINGTON**  
 Statement of Changes in Fiduciary Net Position  
 Fiduciary Funds  
 Year Ended December 31, 2019  
 (In Thousands)

	<b>Investment Trust Fund</b>	<b>Individual Non-Pooled Investment</b>
<b>ADDITIONS</b>		
Contributions		
Additons by Pool participants	\$ 342,998	\$ -
Additons by Non-Pool participants	- -	1,007
Total Contributions	<u>342,998</u>	<u>1,007</u>
Investment Earnings:		
Net increase (increase) in Fair Value of Investments Pooled	3,126	-
Net increase (decrease) in Fair Value of Investments Non- Pooled	- -	704
Interest	7,487	-
Total Investment Earnings	<u>10,613</u>	<u>704</u>
Less Investment Expense	169	-
Net Investment Earnings	<u>10,444</u>	<u>704</u>
Total Additions	<u>353,442</u>	<u>1,711</u>
<b>DEDUCTIONS</b>		
Payments in accordance with trust agreements		
Distributions to Pool participants	351,289	-
Distributions to Non-Pool participants	- -	-
Total Deductions	<u>351,289</u>	<u>0</u>
<b>CHANGE in NET POSITION</b>	<b>2,153</b>	<b>1,711</b>
Net Position-Beginning of the Year	\$ 309,825	8,636
Net Position-End of the Year	<u>311,978</u>	<u>10,347</u>

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

## Table of Contents

<b>I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</b>	<b>39</b>
A. REPORTING ENTITY	39
B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS	39
C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION	40
D. ASSETS, LIABILITIES AND NET POSITION OR EQUITY	41
<i>Cash and Cash Equivalents</i>	41
<i>Deposits and Investments - See Note III.</i>	42
<i>Receivables and Payables</i>	42
<i>Inventories and Prepayments</i>	42
<i>Restricted Assets and Liabilities</i>	42
<i>Capital Assets (see Note III, E. Capital Assets)</i>	42
<i>Other Accrued Liabilities</i>	43
<i>Compensated Absences</i>	43
<i>Long-Term Obligations (See Note III and IV)</i>	44
<i>Pensions</i>	44
<i>OPEB</i>	44
<i>Unearned Revenues</i>	44
<b>II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY</b>	<b>44</b>
A. BUDGETARY INFORMATION	44
<b>III. DETAILED NOTES ON ALL FUNDS</b>	<b>45</b>
A. DEPOSITS AND INVESTMENTS	45
B. PROPERTY TAXES	50
C. RECEIVABLES	51
D. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS	51
E. CAPITAL ASSETS	53
F. FUND BALANCE	54
<b>IV. DEBT</b>	<b>55</b>
A. ADVANCE DUE TO OTHER GOVERNMENTS	56
B. GENERAL OBLIGATION BONDS	57
C. OTHER NONCURRENT LIABILITY	58
D. GENERAL OBLIGATION NOTE	59
E. CHANGES IN LONG-TERM DEBT & LIABILITIES	59
<b>V. PENSION PLANS</b>	<b>60</b>
A. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS & JBM)	60
B. PUBLIC SAFETY EMPLOYEES' RETIREMENT SYSTEM (PSERS)	62
C. LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' RETIREMENT SYSTEM (LEOFF)	63
D. OTHER POST EMPLOYMENT BENEFIT (OPEB) PLANS	71
<b>VI. RISK MANAGEMENT LIABILITY INSURANCE</b>	<b>76</b>
<b>VII. CONTINGENT LIABILITIES</b>	<b>78</b>
<b>IX. OTHER DISCLOSURES</b>	<b>79</b>
A RELATED PARTIES	79
B. GASB 18 – ACCOUNTING FOR SOLID WASTE LANDFILL CLOSURE AND POST-CLOSURE COSTS	79
C. GASB 77 – TAX ABATEMENTS	80
<b>X. SUBSEQUENT EVENTS</b>	<b>80</b>

**YAKIMA COUNTY, WASHINGTON**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2019**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Yakima 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 accounts conforms to the Budgeting, Accounting, and Reporting Systems (BARS) prescribed by the office of the State Auditor, to promote uniformity among the cities and counties of Washington resulting in better comparability. The significant accounting policies are described below.

**A. Reporting Entity**

Yakima County, a first-class county, was incorporated on January 21, 1865, under the authority of the Revised Code of Washington 36.04.390. The County operates under a commissioner form of government and provides the following services to its constituents, police, road maintenance, solid waste management, planning and zoning, parks and recreation, judicial administration, health, social services, and general administrative services. As required by GAAP, the financial statements present Yakima County, the primary government.

**B. Government-Wide and Fund Financial Statements**

Government-wide financial statements consist of the statement of net position and the statement of activities. These statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. However, internal activity in the government-wide statement of activities for interfund services provided is not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separate 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 expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Additionally, the County's accounting system automatically allocates a portion of its indirect costs to individual functions. These indirect costs have been included as part of the program expenses reported for the various functional activities.

Program revenue includes:

- Charges to customers for applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment.
- Grants and contributions restricted to meeting the operation or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are used to report additional and more detailed information about the primary government. Separate financial statements are provided for governmental funds and proprietary funds. The fiduciary funds are omitted from the government-wide financial statements. Major individual governmental funds and major individual proprietary 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 prepared using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Fiduciary Funds are not presented in the government wide financial statements. Under the economic resources measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or as soon thereafter to pay liabilities of the current period. For this purpose, the County considers revenues available if they are collected within 60 days of the end of the fiscal period. Tax revenues from the State of Washington are accrued at 31 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

Yakima County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required or elected to be accounted for in another fund.
- The *County Road Fund*, (*a Special Revenue Fund*) accounts for the design, construction, and maintenance of County roads. Revenue is from property taxes, and intergovernmental gas tax allocations. The County Road also receives grants from the Federal Highway Administration Board.
- The *Support Investment in Economic Diversification Fund (SIED)*, (*a Special Revenue Fund*) accounts for the .08% sales tax collected as a credit against the State of Washington's sales tax to assist local government infrastructure and economic development.
- The *Department of Corrections*, (*a Special Revenue Fund*) is responsible for the custody, security and management of pretrial and convicted persons. Revenue source is from jurisdictions that house prisoners at the County.

The County reports three major proprietary funds:

- The *Solid Waste Fund* accounts for the provision of solid waste and landfill services to the residents of the County.
- The *Public Services Utility Fund* accounts for the provision of water and sewer services to residents of unincorporated areas of the County.
- The *Building and Fire Safety Fund* accounts for the building and plumbing permits and fire life safety program to residents in the unincorporated areas of the County.

Additionally, the County reports the following fund types:

- *Special Revenue Funds* account for proceeds which are designated restricted or committed to be used for specific purposes.
- *Debt Service Funds* account for resources set aside to meet current and future payment requirements on general long-term debt.

- *Capital Project Funds* accounts for financial resources to be used for acquisition or construction of capital facilities or improvements. The separate accounting enhances an understanding of government's capital activities and avoids the distortions in financial trend analysis.
- *Internal Service Funds* account for equipment rental and fleet services, purchasing services, liability insurance, building maintenance, retirement benefits reserves, technology services support, and an in-house print shop provided to other departments or agencies of the government, or to other governments on a cost reimbursement basis.
- *Investment/Fiduciary Funds* account for external pooled and non-pooled investments held by the County Treasurer on behalf of external pool participants in the County's investment program. Pooled money is invested in a monitored account by the County and external participants are generally governmental entities that do not have their own treasurer, such as fire and school districts.
- *Agency Funds* are custodial in nature and do not present results of operations. These funds account for assets that the County holds in a fiduciary capacity for other entities including school districts, fire districts, irrigation districts, port districts, diking and drainage districts, health district, sewer districts, soil conservation and mosquito districts, Emergency Management, Conference of Governments, Clean Air Authority, court and jail trust funds, cities, and the State of Washington.

The effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include a) charges to customers or applicants for goods, services or privileges provided, b) operating grants and contributions, and c) capital grants and contributions, including special assessments. Internally, dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

The proprietary fund statements are reported using the economic resources measurement focus and full-accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liability is incurred regardless of the timing of the cash flows.

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, sanitary sewer, clean water system and permit center are charges to customers for sales and services. Operating expenses for proprietary funds and internal service funds include the cost of personal services, contractual services, other supplies and expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources, as they are needed.

#### D. Assets, Liabilities and Net Position or Equity

##### Cash and Cash Equivalents

Only small amounts of cash in checking accounts and imprest accounts such as postage are recorded as cash on the financial statements. All demand deposits are recorded as investments. In the preparation of the statement of cash flows, cash and cash equivalents include not only "cash on hand," but cash with fiscal agent and cash in demand deposits with a maturity of three months or less. All deposits are stated at cost.

It is the County's policy to invest all cash surpluses. As of December 31, 2019, the Treasurer was holding \$66,166,535 in investments of surplus cash. This amount is classified on the balance sheet

as cash and cash equivalents in various funds. The interest on these investments is credited to the General Fund, except where prohibited by statute or bond covenant.

Deposits and Investments - See Note III.

#### Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances". Interfund balances between governmental funds and proprietary funds have been eliminated and were not included in the government-wide statement of net position.

Taxes Receivable consists of property taxes and related interest and penalties accumulated the previous four years. All real property taxes are secured by liens on the corresponding property.

Accounts Receivable consists of amounts owed from private individuals for goods or services. The significant sources are time payments on the courts and probation assessments. All receivables have been recorded net of estimated uncollectible amounts. The Administrator of the Courts in Olympia provides uncollectible court-related receivables for Superior and District Court. Historically Superior Court collections are less than 1% and District Court collections are 10% of total receivables.

The County Public Services Department bills for all services that are provided by December 31. Therefore, there are no unbilled services at year-end for Proprietary Funds.

Assessments are recorded when levied, the Assessments Receivable consists of current and delinquent assessments and related interest and penalties. Deferred assessments consist of unbilled special assessments that are liens against the property benefited.

Interest Receivable consists of amounts earned on investments at the end of the year and fair value changes.

#### Inventories and Prepayments

Inventory in the Governmental Funds consists of expendable supplies held for consumption. The cost is recorded as expenditure when consumed rather than when items are purchased. All inventories are valued by the first-in first-out method.

Inventories in the Equipment Rental and Revolving Fund an Internal Service Fund are valued at average purchase price. Proprietary Funds are valued at cost. Inventories are valued by the first-in first-out method.

Prepayments made for services that will benefit future periods are recorded as prepaid items in both government-wide and fund financial statements.

#### Restricted Assets and Liabilities

These accounts contain resources for construction and debt service, including current and delinquent special assessments receivable, in enterprise funds. The current portion of related liabilities is shown as Payables from current restricted assets.

#### Capital Assets (see Note III, E. Capital Assets)

Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The

County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Intangible Assets include mineral rights, water rights timber rights and trademarks.

Infrastructure assets are long-lived assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include roads, bridges, drainage systems, water and sewer systems, and lighting systems.

When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the government fund financial statements.

Capital assets are valued at cost where historical records are available and at an estimated historical cost where no records exist. Donated capital assets are valued at acquisition value (an entry price) on the date received.

Improvements to capital assets that materially add to the value or extend the life of the asset are capitalized. Other repairs and normal maintenance are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Depreciation of buildings, equipment, vehicles, and improvements is computed using the straight-line method. Estimated useful lives are the lesser of the projects' estimated lives or the following:

Buildings or Improvements - 20-50 years	Autos, Light Trucks - 90,000 miles
Furniture & Equip - 10 years	Heavy Trucks - 6,000 to 14,000 hours
Information Systems & Intangibles- 7 years	Land Improvements - 10 to 15 Years
Data Handling Equip - 5 years	Fences - 10 Years
Infrastructure – 10 to 50 years	

Machinery and equipment purchased on capital leases are treated as capital assets, indicating a constructive or actual transfer of the benefits and risks of ownership to the County, and are valued at the lesser of the fair value of the leased property or the net present value of the minimum lease payments required by the contract.

#### Other Accrued Liabilities

These accounts consist of accrued wages and accrued employee benefits.

#### Compensated Absences

The County has transitioned to a paid time off system (PTO) for combined sick and vacation time. It is the County's policy to permit employees to accumulate earned but unused vacation, paid time off and sick leave benefits. All vacation pay and paid time off is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example employee resignations and retirements. The non-current portion for governmental funds is not reported in the governmental fund statements and represents a reconciling item between the fund and government-wide presentations.

At termination of employment, employees receive a cash payment for all accumulated paid time off and unused vacation time. Sick leave is payable to employees with required length of service and retirement age 25% of remaining sick leave at current wages, to a maximum of 120 days upon retirement or death.

#### Long-Term Obligations (See Note III and IV)

General Obligation bonds and other long-term liabilities directly related to and financed from proprietary funds are accounted for in the respective proprietary funds. All other County long-term debt is reported in the governmental column of the government-wide statement of net position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line interest method. Bonds payable are reported net of the premium. Bond issuance costs are expensed as incurred. In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance cost is reported as debt service expenditures.

#### Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of all state sponsored pension plans and additions to/deductions 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 fair value.

#### OPEB

The County provides other post-employment benefits (OPEB) in addition to pension benefits. These benefits start after an employee is retired. These benefits involve health care benefits. The purpose is to measure the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB.

#### Unearned Revenues

This account includes amounts recognized as receivables but not revenues in governmental funds because the revenue recognition criteria have not been met.

## II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

---

### A. Budgetary Information

#### Scope of Budget

The annual budget for Yakima County is adopted in accordance with the provisions of the Revised Code of Washington (RCW), as interpreted by the Budgeting, Accounting, and Reporting System (BARS) of the State of Washington, and on a basis consistent with generally accepted accounting principles.

Annual appropriated budgets are adopted at the level of the fund, except in the General Fund, where expenditures may not exceed appropriations at the department level and the budgets constitute 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 Governmental Funds lapse at year-end.

All governmental funds have legally adopted annual budgets except the CRID Guaranty Fund and the LID Guaranty Debt Service Funds.

#### 1. Procedures for Adopting the Original Budget

The County's budget procedures are mandated by RCW 36.40. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year. The financial

statements contain the original and final budget information. The steps in the budget process are as follows:

- a. Prior to the first Tuesday in September, the elected officials and department managers submit to the Board of County Commissioners a proposed operating budget for the following calendar year. The operating budget includes proposed revenues and expenditures. The original budget is the first complete appropriated budget.
- b. The Commissioners conduct public hearings during November at the County courthouse to obtain taxpayer comments.
- c. 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. The Commissioners adopt, by resolution, a final budget no later than December 31.
- d. The final budget is available to the public February 1.

2. Amending the Budget

The Budget Director is authorized to transfer budgeted amounts between object classes within departments or funds; however, the County Commissioners must approve any revisions that alter the total expenditures of a fund or department of the General Fund. In addition, the Commissioners must approve any changes that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment.

After holding one public hearing, the Commissioners determine whether it is in the best interest of the County to increase or decrease the appropriation for a particular fund or department. Approval is made by a resolution adopted by a majority of the Board.

### III. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

Yakima 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 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 rates.

As required by state law, all deposits and investments of the County's funds (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 Clerk's Trust has passbook and market rate savings of \$17,199 as of December 31, 2019. These funds are fully insured and belong to the individuals who deposit their money with the court. Yakima County's responsibility is only custodial.

##### Deposits

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

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

Custodial credit risk – deposits. The custodial credit risk for deposits is the risk that, in the event of a depository financial institution failure, the County's deposits may not be recovered. The Primary Government is a participant of the Yakima County Treasurer's Investment Pool (the Pool) and at year-end represented 15% of the total Pool's face investment valuation. The carrying amount of deposits for the Pool as of December 31, 2019, was \$45,000,000. The total bank balance for the Pool was \$45,000,000. No amount was exposed to custodial credit risk as uninsured or uncollateralized.

	<b>Carrying Amount</b>	<b>Bank Balance</b>	<b>Uninsured and Uncollateralized</b>
Bank Deposits	\$20,000,000	\$20,000,000	\$ -
Certificates of Deposit	25,000,000	25,000,000	-
<b>Total Deposits</b>	<b>\$45,000,000</b>	<b>\$45,000,000</b>	<b>\$ -</b>

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

### **Investments**

For investment purposes, the County pools the 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. Yakima County established the Treasurer's Investment Pool or TIP effective April 1, 2005. The philosophy in developing the Pool was to create a locally managed diversified investment option that would take advantage of economies of scale, simplify administration and achieve a potentially higher yield than other available programs. The Yakima County Treasurer's Investment Pool, administered by the Yakima County Treasurer's Office, is an external investment pool. Participation in the Pool by County departments, districts and agencies is voluntary, with an authorizing resolution by the participant submitted in writing to the County Treasurer. A 30-day written notice must be given to the County Treasurer to effectively withdraw from the Pool once participation has begun. No funds have chosen to withdraw since the Pool's inception.

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.

As of December 31, 2019, Yakima County had the following investments at amortized cost:

<b>Investment</b>	<b>Yakima County's</b>	<b>Investment Pool</b>	<b>Total</b>
State Investment Pool	\$0	\$109,980,493	<b>\$109,980,493</b>
Deposit Accounts	\$0	\$20,000,000	<b>\$20,000,000</b>
Nonnegotiable CDs	\$0	\$25,000,000	<b>\$25,000,000</b>
<b>Total</b>	<b>\$0</b>	<b>\$154,980,493</b>	<b>\$154,980,493</b>

#### Investments measured at fair value.

Yakima 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, as follows:

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.

Level 3: Unobservable inputs for an asset or liability.

As of December 31, 2019, Yakima County had the following fair value measurements:

<b>Investment</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
US Treasury Notes	\$44,596,080	\$0	\$0	<b>\$44,596,080</b>
US Agency Notes	\$0	\$235,171,567	\$0	<b>\$235,171,567</b>
Municipal Bonds	\$0	\$11,771,468	\$0	<b>\$11,771,468</b>
<b>Total</b>	<b>\$44,596,080</b>	<b>\$246,943,035</b>	<b>\$0</b>	<b>\$291,539,115</b>

Types of Investments. Through the office of the County Treasurer, Yakima 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 is empowered to deposit any public funds available for investment and to secure those funds by appropriate collateral. Cash is deposited and invested on behalf of the County and local districts as legally prescribed in the form of certificates of savings or time accounts, in designated qualified public depositories, or in municipal bonds of the State of Washington, or in certificates, notes, or bonds of the United States, or other obligations

of the United States or its agencies, or at any corporation wholly owned by the government of the United States; in bankers' acceptances purchased on the secondary market; in federal home loan bank notes and bonds, federal land bank bonds and federal national mortgage association notes, debentures or guaranteed certificates of participation, or the obligations of any other government sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board or governors of the Federal Reserve System; or deposit such funds or any portion thereof in investment deposits.

The County is authorized to enter into repurchase agreements. County investment policies require that securities underlying repurchase agreements must have a fair value of principal and accrued interest of at least 102 percent of the cost of the repurchase agreement. The fair value of the securities used as collateral shall be monitored daily by the Treasurer's staff and by a third-party custodian. Any deficiencies are to be corrected within one day or the repurchase agreement will be cancelled as defined in the repurchase agreement contract. The County did not purchase any of these securities during 2019.

#### Investments in Local Government Investment Pool (LGIP)

The County is a participant in the Local Government Investment Pool, 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 GASB 79 for external investment 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 State Treasurer's Office maintained a third-party custodial arrangement with Northern Trust in 2019, in order to provide a high level of safety. 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 <https://www.tre.wa.gov>.

External Investment Pool. The Yakima County Treasurer's Investment Pool is not registered with the SEC as an investment company. Oversight is provided by the Yakima County Finance Committee pursuant to RCW 36.29.020. The County Finance Committee consists of the County Treasurer as Chair, the County Auditor as Secretary and the Chair of the Board of County Commissioners. All investments are subject to written policies and procedures adopted by the Finance Committee. The investment policy has been certified by the Washington Public Treasurer's Association and is in compliance with state law. The committee meets not less than quarterly to review the investment portfolio and performance.

Pool participants manage their own cash and direct the County Treasurer by written request to deposit or withdraw monies from their funds for investment purposes. The collective pool earnings, net of administrative fees, are distributed monthly to participants based on their average pooled balances for the period.

Money from districts not participating in the Pool and who have not directed the County Treasurer by written request to place individual investments, as well as County departments that cannot invest their own money, is invested by the Treasurer as surplus cash. The interest on these investments is credited to the General Fund, except where prohibited by statute or bond covenant. The total amount of income from the External Investment Pool assigned to the County's general fund for the year was \$1,128,897. These investments made by the County Treasurer on behalf of the participants is involuntary participation in the County Treasurer's Investment Pool as they are required to be invested by statute.

Ninety-eight percent of the County Treasurer's Pool consists of involuntary participants. Voluntary participants in the pool include Aging and Long Term-Term Care and Yakima Valley Conference of Governments. The deposits held for both involuntary and voluntary entities are included in the pool.

The Yakima County Treasurer's Investment Pool (TIP) records its investments at face value, which amounted to \$444,120,493 at December 31, 2019. Premiums and discounts are distributed in earnings on an amortized cost basis as described below. Management intends to hold all time deposits and securities until maturity. During 2019, the County did not realize any gains or losses from the sale of investments because management held all securities until maturity.

All securities are reported at fair value in accordance with GASB No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools. Fair value pricing is provided to the safekeeping agent by Intercontinental Exchange Inc (ICE) on a monthly basis.

In accordance with GAAP applicable to regulated industries and GASB Statement No. 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.

Fair value reports are prepared monthly and participants' shares of the pool for the financial statements are calculated annually based on the participant's cash invested in the Pool on December 31, 2019, and the net asset value of each share in the Pool. Yakima County experienced a net decrease in the fair value of investments during 2019. The County has not provided or obtained any legally binding guarantees to support the value of the Investment Pool's holdings.

The participants' shares in the Pool are purchased and redeemed at face value. The aggregate value of all participants' investments equal the total face value of the Pool shares at all times. The distribution of earnings is based on an amortized cost method. Monthly income is distributed to participants based on their relative participation during the period. Income is calculated based on: (1) realized investment gains and losses, if applicable, calculated on an amortized cost basis; (2) interest income on an accrual basis; and (3) the amortization of discounts and premiums on a straight-line basis. Income is then reduced by an administrative fee. This method differs from the fair value method used to value investments in the financial statements because the amortized cost method is not designed to distribute the unrealized gains and losses in fair value to participants.

The following schedule shows the types of investments, the fair value, the average interest rates and the weighted average maturity in years of the Yakima County Treasurer's Investment Pool as of December 31, 2019. The Primary Government has a fair value balance in the investment pool of \$67,675,244. The change in fair value of the total investments for the reporting entity during 2019, after considering purchases, sales and maturities, resulted in an increase of \$5,187,007. Of this amount, the Primary Government's change in fair value was an increase of \$695,867. There were no losses incurred during the period as a result of default by counterparties to deposit or investment transactions.

#### **Yakima County Treasurer's Investment Pool**

<b>Investment Type</b>	<b>Fair Value</b>	<b>Principal</b>	<b>Average Interest Rate</b>	<b>Weighted Average Maturity (Years)</b>
Bank Deposits	20,000,000	20,000,000	2.39%	1.833
Certificates of Deposit	25,000,000	25,000,000	1.65%	0.003
Municipal Bonds and Notes	11,771,468	11,140,000	3.91%	3.742
U.S. Agencies	235,171,567	233,000,000	2.07%	2.655
U.S. Treasury Bonds and Notes	44,596,080	45,000,000	2.12%	2.568
State Treasurer's Investment Pool	109,980,493	109,980,493	1.77%	0.003
<b>Totals for Portfolio</b>	<b>\$ 446,519,608</b>	<b>\$ 444,120,493</b>	<b>2.06%</b>	<b>1.855</b>

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

## Investment Maturities (in Years)

Investment	Fair Value	Less than 1	1 to 5	5 to 10	More than 10
Certificates of Deposit	25,000,000	10,000,000	15,000,000	-	-
Bank Deposits	20,000,000	20,000,000	-	-	-
Municipals	11,771,468	365,000	9,801,468	1,605,000	-
U.S. Agencies	235,171,567	44,020,526	191,151,041	-	-
U.S. Treasuries	44,596,080	9,980,075	34,616,005	-	-
State LGIP	109,980,493	109,980,493	-	-	-
<b>Totals</b>	<b>446,519,608</b>	<b>194,346,094</b>	<b>250,568,514</b>	<b>1,605,000</b>	<b>0</b>

Credit risk - Investments. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County investment policy minimizes its credit risk by limiting investments to selected types of securities and pre-qualifying the financial institutions, broker/dealers and intermediaries with which the County will do business. The credentials of these business partners are reviewed at least annually. Presented below is the minimum rating required by the state statute and the actual rating, as of December 31, 2019, for each type of investment in which the Primary Government participates.

Investment Type	Amount	Minimum Rating	Year End Rating
Agency Securities	\$233,000,000	AA+	AA+
Municipal Bonds & Notes	\$11,140,000	N/R	N/R
Certificates of Deposit	\$25,000,000	N/R	N/R
Bank Deposits	\$20,000,000	N/R	N/R
Washington State LGIP	\$109,980,493	N/R	N/R

Concentration of credit risk – Investments. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy minimizes concentration risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. The investment policy sets forth maximum concentration guidelines whereby agency securities (combined) may comprise up to 80% of the portfolio, 50% for certificates of deposit, 40% for repurchase agreements, 30% for savings or time accounts, 20% for bonds of the State or local governments in Washington, and 15% for bankers' acceptances (A1 or P1) or bonds of other states. Treasury securities may comprise up to 100% of the portfolio, as well as participation in the Washington State Treasurer's Local Government Investment Pool. Presented below are investments in any one issuer that represent 5% or more of securities in which the Primary Government participates.

Issuer	Investment Type	Amount	Percentage
Federal Farm Credit Bank	Agency Security	\$61,000,000	14%
Federal Home Loan Bank	Agency Security	\$59,000,000	13%
Federal Home Loan Mtg. Corp.	Agency Security	\$83,000,000	19%
Federal National Mortgage Assoc.	Agency Security	\$30,000,000	7%
Umpqua Bank	Bank Deposit/CD	\$35,000,000	8%
U.S. Treasury	Treasury Note	\$45,000,000	10%

Custodial credit risk – Investments. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. County policy dictates that all investment instruments other than non-negotiable certificates of deposit and monies placed with the Washington State Local Government Investment Pool are transacted on a delivery versus payment basis. This means that payment is made simultaneously with the receipt of the security. Securities are held in safekeeping in the County's name by an institution (custodian) under contract with the County Treasurer.

Condensed statements for Yakima County are presented below:

### Condensed Statement of Net Assets Year Ended December 31, 2019

Assets	\$456,082,829
Less: Liabilities	(744,476)

Net assets held in trust	\$455,338,353
Equity of internal pool participants	\$67,675,244
Equity of external pool participants	311,977,928
Equity of Treasurer's Cash	66,464,008
External Individual Investment	10,346,919
Less: Unamortized Premium/(Discount)	(1,125,746)
Total equity	\$455,338,353

**Condensed Statement of Changes in Net Assets**  
**Year Ended December 31, 2019**

Net assets at January 1, 2019	\$451,964,739
Net change in investments	3,373,614
Net assets at December 31, 2019	\$455,338,353

**Individual Investment Accounts**

The Yakima County Treasurer also purchases individual investments for other legally separate entities, such as special districts and agencies that are not participating in the Pool (non-pool) and that are not part of the Primary Government's financial reporting entity. In addition, purchases of individual investments may also be made for eligible Pool participants if certain specific criteria apply. Written request notices specifying fixed maturity dates and amounts must be submitted to the County Treasurer. Purchases are made under the same guidelines as Pool purchases and in accordance with the County's investment policy and governing statutes.

Investments purchased by funds not investing in the County Pool are reported at fair value and amounted to \$10,346,919 as of December 31, 2019.

**B. Property Taxes**

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

Property taxes are levied and become an enforceable lien against properties on January 1. They may be paid in two installments—one-half by April 30 and the second half by October 31. Interest is charged at the rate of 12% per annum, computed on a monthly basis from date of delinquency, until paid. A penalty of 3% of total delinquent tax is added on June 1 and an additional penalty of 8% is added December 1. On January 1, the assessed value of property is established for the next year's levy at 100% of fair value.

Property taxes are recorded as a receivable when levied, offset by unearned revenue. During the year, property tax revenues are recognized when cash is collected. At year-end, property tax revenues are recognized for collections that occur in January. 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 three limitations:

Washington State law in RCW 84.55.010 limits the growth of regular property taxes to the lesser rate of the implicit price deflator per year or 1%, excluding new construction.

- RCW Chapter 84.52 establishes a limitation on the levies for ports, public utilities, state schools, emergency medical services, counties, roads, cities and towns. All other regular levies are proportionately reduced if a composite rate of \$5.90 per thousand is exceeded.

- The Washington State Constitution limits the total regular property taxes to 1% 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% limit. Exceptions include port districts and public utility districts.

The maximum amounts that may be levied and the actual 2018 and 2019 levies for the General Fund and the County Road fund were (per \$1,000 of assessed value):

	Maximum Levy	2019	2018	
		Actual Levy	Actual Levy	
General Fund	\$ 1.80	\$ 1.52	\$ 1.62	
County Road	\$ 2.25	\$ 1.72	\$ 1.80	

#### C. Receivables

Receivables as of year-end for the County's individual major funds, non-major, internal service and Fiduciary funds taken together, including the applicable allowance for uncollectible accounts are as follows:

Amounts presented in 1,000's

Fund	Due From					Total
	Taxes	Accounts	Assessments	Interest	Governments	
General Fund	\$ 905	\$ 2,589	\$ -	\$ 76	\$ 5,156	\$ 8,726
County Roads	465	57	5	7	1,596	\$ 2,130
SIED	-	-	-	28	701	7,968 \$ 729
Department of Corrections	-	3	-	2	2,498	\$ 2,503
NonMajor Governmental	84	325	45	21	3,641	554 \$ 4,116
Debt Service	-	-	-	2	-	\$ 2
Capital Projects	-	-	-	6	17	\$ 23
Solid Waste	-	562	-	45	246	\$ 853
Public Services Utilities	-	176	-	5	315	\$ 496
Building and Fire Safety	-	38	-	4	10	\$ 52
Internal Services	-	35	-	31	101	\$ 167
Agency	5,341	21	353	-	6,220	\$ 11,935
Total Receivables	\$ 6,795	\$ 3,806	\$ 403	\$ 227	\$ 20,501	\$ 8,522 \$ 31,732

District Court Probation accounts receivable are from district court customers for their probation balances for the term specified by the judge, usually 3 to 7 years. The amount listed is expected revenue over the next 12 months of probation. Bad debt expense is estimated on prior historical experience. The receivables are also subject to a variety of influences, client behavior, the economy and the nature of nonexchange transactions. The County continues to pursue collections up to the statutory period of 10 years.

#### D. Interfund Receivables, Payables and Transfers

Interfund loans receivable and payable are created because of a cash or property transfer resulting in a subsequent promise of repayment. These interfund transactions, as outstanding balances between funds involve the exchange of goods and services in a normal business relationship.

Due From								
Due To	General	County	Dept of	Other Special	Capital	Proprietary	Internal	
	Fund	Road	Corrections	Revenues	Projects	Funds	Services	Total
General Fund	\$ -	\$ -	\$ 93,223	\$ -	\$ -	\$ -	\$ 563	\$ 93,786
County Road	92,731	-	-	-	-	-	268,893	361,624
SIED		215,549						215,549
Other Special Rev	45,338	-	228,383	-	-	22	219	273,962
Capital Projects	-	-	-	-	114,089	-	-	114,089
Proprietary Funds	60	-	-	295	-	-	-	355
Total	\$ 138,129	215,549	\$ 321,606	\$ 295	\$ 114,089	\$ 22	\$ 269,675	\$ 1,059,365

These outstanding balances between funds are reported as *due to/due from other funds* on the financial statements.

#### Interfund Loans

Amounts presented in 1,000's	Lending Fund	Begin Bal 1/1/2019	New Loans	Repayment s	Ending Bal 12/31/2019
Gala Estate	Terrace Heights Water	17		1	16
Bittner Water	Terrace Heights Water	10		1	10
Total		\$ 27	\$ -	\$ 1	\$ 26

Interfund transfers represent subsidies and contributions provided to funds and capital project funds with no corresponding debt or promise to repay.

The purpose of the general fund transfers is to subsidize capital project activities and debt service. Transfers out in non-major governmental funds generally represent debt service and capital project funding. Interfund transfers occurring between individual major funds, non-major governmental, non-major proprietary, and internal service funds of the County during the year ended December 31, 2019, are as follows:

Transfer In									
Transfer Out	General Fund	Department of Corrections	County Road	Other Special Revenues	Debt Service	Capital Projects	Proprietary Funds	Internal Services	Total
General Fund		\$ 15,848,438		\$ 150,000	\$ 42,990	\$ 1,859,803	\$ -	\$ 765,579	\$ 18,666,810
Dept of Corrections					2,744,995				2,744,995
County Road					158,596	-			158,596
SIED			3,394,169						3,394,169
Other Special Rev	201,011	362,938		110,000	719,735	-	20,552		1,414,236
Debt Services					6,337				6,337
Capital Projects			1,652		376,952	114,089	51,958	1,500,000	2,044,651
Internal Services					176,177	2,835,000			3,011,177
Total	\$ 201,011	\$ 16,211,376	\$ 3,395,821	\$ 260,000	\$ 4,225,782	\$ 4,808,892	\$ 72,510	\$ 2,265,579	\$ 31,440,971

The general fund transfers \$1.1 million a month to the Department of Corrections for the custody of local County inmates; Department of Corrections receives other revenues from outside jurisdictions on a contract basis. The General Fund transfers an annual amount of \$750,000 an internal service fund to pay for health benefits on designated retirees. LEOFF 1 benefits are explained with Other Post-Employment Benefits explained under V.

**E. Capital Assets**

Capital asset activity for the year ended December 31, 2019, was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental Activities &amp; Internal Service</b>				
Capital assets, not being depreciated				
Land	\$ 86,883,609	\$ 228,366	\$ 28,894	\$ 87,083,081
Construction in progress	34,388,030	14,914,108	13,017,982	36,284,156
<b>Total capital assets, not being depreciated</b>	<b>\$ 121,271,639</b>	<b>\$ 15,142,474</b>	<b>\$ 13,046,876</b>	<b>\$ 123,367,237</b>
Capital assets, being depreciated:				
Buildings	\$ 78,860,955	\$ -	\$ -	\$ 78,860,955
Improvements	28,356,312	8,423,663	-	36,779,975
Machinery and equipment	41,492,124	4,154,929	1,936,573	43,710,480
Infrastructure	706,698,298	4,836,930	580,432	710,954,796
<b>Total capital assets being depreciated</b>	<b>\$ 855,407,689</b>	<b>\$ 17,415,522</b>	<b>\$ 2,517,005</b>	<b>\$ 870,306,206</b>
Less accumulated depreciation for:				
Buildings	\$ 52,447,957	\$ 2,807,549	\$ 73,473	\$ 55,182,033
Improvements	11,472,794	1,279,405	-	12,752,199
Machinery and equipment	21,123,938	3,167,406	1,529,231	22,762,113
Infrastructure	572,889,232	9,442,760	545,126	581,786,866
<b>Total accumulated depreciation</b>	<b>\$ 657,933,921</b>	<b>\$ 16,697,120</b>	<b>\$ 2,147,830</b>	<b>\$ 672,483,211</b>
Total capital assets, being depreciated, net	197,473,768	718,402	369,175	197,822,995
<b>Governmental activities capital assets, net</b>	<b>\$ 318,745,407</b>	<b>\$ 15,860,876</b>	<b>\$ 13,416,051</b>	<b>\$ 321,190,232</b>

Depreciation expense was charged to functions as follows:

General Governmental Services	\$ 428,535
Security of Persons and Property	2,776,341
Physical Environment	22,885
Transportation	9,466,148
Economic Environment	4,269
Mental and Physical Health	22,716
Culture and Recreation	798,366
	<b>\$ 13,519,260</b>

In addition, depreciation on capital assets held by the County's internal service funds is charged to the various functions based upon their usage of the assets.

Total governmental activities depreciation expense.

\$ 3,177,860

\$ 16,697,120

**Capital Assets Business**
**Business Type Activities**

Capital assets, not being depreciated

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Land	\$ 7,893,856	\$ -	\$ -	\$ 7,893,856
Intangible Assets	\$ 509,089	\$ -	\$ -	\$ 509,089
Construction in progress	1,379,701	614,110		1,993,811
<b>Total capital assets, not being depreciated</b>	<b>\$ 9,782,646</b>	<b>\$ 614,110</b>	<b>\$ -</b>	<b>\$ 10,396,756</b>

Capital assets, being depreciated:

Buildings	\$ 19,856,687	\$ -	\$ 19,856,687
Improvements	23,436,846	112,561	23,549,407
Machinery and equipment	758,192	376,404	372,078
<b>Total capital assets being depreciated</b>	<b>\$ 44,051,725</b>	<b>\$ 488,965</b>	<b>\$ 372,078</b>

Less accumulated depreciation for:

Buildings	\$ 7,726,690	\$ 814,614	\$ 8,541,304
Improvements	10,068,983	320,595	10,389,578
Machinery and equipment	716,575	6,657	723,232
<b>Total accumulated depreciation</b>	<b>\$ 18,512,248</b>	<b>\$ 1,141,866</b>	<b>\$ -</b>

Total capital assets, being depreciated, net	25,539,477	(652,901)	372,078	24,514,498
<b>Business Type activities capital assets, net</b>	<b>\$ 35,322,123</b>	<b>\$ (38,791)</b>	<b>\$ 372,078</b>	<b>\$ 34,911,254</b>

Depreciation expense was charged to functions as follows:

Solid Waste	\$ 818,429
Public Services Utilities	320,679
Building and Fire Safety	2,758
<b>Total Business Type activities depreciation expense.</b>	<b>\$ 1,141,866</b>

**Net Investment in Capital Assets**

	<u>Government Funds</u>	<u>Proprietary Funds</u>
Capital Assets		
Land & Construction in Progress	\$ 123,367,237	\$ 10,396,756
Other Capital Assets, Net of Depreciation	197,822,995	24,514,498
<b>Sub Total</b>	<b>\$ 321,190,232</b>	<b>\$ 34,911,254</b>
Less Debt		
Bond Debt	\$ (20,120,000)	\$ (1,245,000)
Intergovernmental	(891,851)	(1,788,711)
Lease	-	-
Other Debt	-	(69,925)
Less Premiums	(1,304,806)	0
Plus Cash from From Bonds	(1,384,298)	-
<b>Net Investment in Capital Assets</b>	<b>\$ 297,489,277</b>	<b>\$ 31,807,618</b>

**F. Fund Balance**

The GASB 54 statement requires disclosure regarding the fund balance classification policies and procedures. The Commissioners classified a Fund Balance Policy and adoption of the GASB 54 fund types in December 2011, by resolution. The County policy is to apply expenditures against restricted fund

balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the year.

- a. For restricted fund balance: Fund balances are restricted according to RCWs to help support the government's programs.
- b. For committed fund balance: The Board of County Commissioners are the highest level of decision-making authority. A formal resolution is required to establish, modify, or rescind a fund balance commitment.
- c. For assigned fund balance: The Board of County Commissioners have by resolution, authorized the budget director to assign amounts to a specific purpose.
- d. For unassigned fund balance: Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance. In other governmental funds, if expenditures exceed amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Major Fund Balances:

- General Fund: \$537,300 in restricted fund balance from the courts. \$1,278,278 in committed fund balance from resolutions by the Board of County Commissioners for technology replacement and elections. \$1,381,086 in assigned fund balance from specific purposes by the budget director for contingency. \$11,236,194 in unassigned fund balance available for general purposes. The General Fund total balance is \$14,432,858.
- County Road, a special revenue fund: \$4,479,957 in restricted fund balance from taxes and roadwork. \$400 in committed fund balance from resolutions by the Board of County Commissioners. County Road total fund balance is \$4,480,357.
- Support Invest in Economic Diversification, a special revenue fund: \$24,637,009 in restricted fund balance from long-term notes receivable and from Sales and Use Tax. SIED total fund balance is \$24,637,009.
- Department of Corrections, a special revenue fund: \$584,179 restricted fund balance profit and holdings from Jail Inmates. \$1,843,481 assigned fund balance is from the budget director assigning it to a specific purpose. Department of Corrections total fund balance is \$2,427,660.
- Other governmental funds: \$15,486,257 restricted fund balance from taxes and state fees. \$2,245,593 committed fund balance from resolutions by the Board of County Commissioners. \$3,190,216 assigned fund balance for specific amounts that are assigned by the budget director. \$(54,838) in unassigned fund balance from general purposes. Other governmental funds total fund balance is \$20,867,228.

The Parks fund ended the year 2019 with an assigned fund balance of \$93,210. Code Enforcement fund ended the year 2019 with a committed fund balance of \$143,348. These funds are combined into the General Fund for presentation; these funds do not have a special revenue stream to support operations and relies on the General Fund for financial support.

Minimum Reserves

In order for the County to be in a fiscally responsible position, the Board of County Commissioners will establish and maintain a minimum General Fund Unassigned Reserve level of 11%, which the Board believes, is fiscally necessary, essential and prudent. This budgetary minimum reserve level is essential to protect cash flow and other stated reserve objectives in offsetting significant financial revenue fluctuations.

#### IV. DEBT

Revenue bonds and other long-term liabilities directly related to and financed from proprietary funds are accounted for in the respective proprietary funds. All other long-term indebtedness of the County is reported in the governmental column of the government-wide statement of net position. Bond premiums

are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures in the year incurred.

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

1.5% - Without a vote of the people

2.5% - With a vote of the people

5.0% - With a vote of the people, provided the indebtedness not in excess of 2.5% is for utilities, parks, or open space development.

As of December 31, 2019, the debt limits for the County were as follows:

Assessed Value	\$19,007,816,058		
	Without a Vote	2.50%	5.00%
Legal Limit	\$ 285,117,241	\$ 475,195,401	\$ 950,390,803
Net Outstanding Indebtedness	<u>(24,045,560)</u>	<u>(24,045,560)</u>	<u>(24,045,560)</u>
Margin Available	<u>\$ 261,071,681</u>	<u>\$ 451,149,841</u>	<u>\$ 926,345,243</u>

#### A. Advance Due to Other Governments

**Description** **Outstanding**  
 In 2014, Terrace Heights Water was the recipient of a Department of Community Development loan with total proceeds as of December 31, 2019, totaling \$1,913,350. The proceeds of this loan will be used for the Terrace Heights Water System Phase III improvement project. Principal payments of \$98,536 and \$95,517 and interest payments of \$62,007 and \$27,222 were made in 2019.

The Flood Control Zone District was the recipient of a Department of Community Development loan with proceeds as of December 31, 2019, totaling \$323,328. The proceeds of this loan were used to improve roadway access on SR410 due to a landslide in 2009. Draws on the loan were received as follows: \$150,000 in 2010 and the final draw for \$173,328 in 2011. Principal payments made by the Flood Control Fund totaling \$17,017 and interest payments of \$6,126 were made in 2019.

In 2004, Yakima County received loan proceeds of \$110,000 from the United States Department of Agriculture for the repair and replacement of the Crewport Water System. Repayment will be made from customer service fees out of the Public Services Utilities Fund. Principal payments of \$3,540 and interest payments of \$2,441 were made in 2019.

The County Road Fund was the recipient of a Department of Community Development loan with proceeds as of December 31, 2019, totaling \$3,000,000. The proceeds of this loan were used to improve surface conditions of county roads. Draws on the loan were received as follows: \$150,000 in 2009, \$2,400,000 in 2002 and \$450,000 in 2001. Principal payments by the County Road Fund totaling \$161,538 and interest payments of \$2,423 were made in 2019.

The County Road Fund was the recipient of two Department of Community Development loans with proceeds as of December 31, 2019 totaling \$9,000,000. The proceeds of these loans were used for improvements to gravel roads throughout Yakima County. Draws on the loans were received as follows: \$700,000 in 2007; \$200,000 in 2004; \$7,800,000 in 2000; and \$300,000 in 1999. Principal payments by the County Road Fund totaling \$488,815 and interest payments of \$8,704 were made in 2019.

The County Road Fund was the recipient of a Department of Community Development loan with proceeds as of December 31, 2019 totaling \$4,548,374. The proceeds of this loan were used for bridge and culvert replacement. Draws on the loan were received as follows: \$48,374 in 2007 and \$4,500,000 in 1999. The final principal payment made by the County Road Fund totaled \$240,875 and the final interest payment of \$2,409 were made in 2019 to pay this loan in full.

Total Advance Due to Other Governments \$ 2,680,560

The annual debt service requirements for Advance Due to Other Governments are as follows:

**Inter-Gov**

Year Ending 31-Dec	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	560,133	11,047	100,509	28,940	660,642	39,987
2021	178,559	5,913	100,631	27,340	279,190	33,253
2022	17,017	4,594	100,757	25,736	117,774	30,330
2023	17,018	4,084	100,887	24,127	117,905	28,211
2024	17,018	3,574	101,022	22,514	118,040	26,088
2025-2029	85,087	10,210	507,300	88,211	592,387	98,421
2030-2034	17,019	510	511,233	47,133	528,252	47,643
2035-2037	-	-	266,370	8,868	266,370	8,868
	<u>\$ 891,851</u>	<u>\$ 39,932</u>	<u>\$ 1,788,709</u>	<u>\$ 272,869</u>	<u>\$ 2,680,560</u>	<u>\$ 312,801</u>

**B. General Obligation Bonds**

Yakima County issues general obligation bonds to finance the purchases described below.

General obligation bonds are direct obligations that pledge the full faith and credit of the government. These bonds are subject to Federal arbitrage regulations. Bonded indebtedness has also been entered into (currently & in prior years) to advance refund general obligation bonds. General obligation bonds have been issued for both general government and business-type activities and are being repaid from the applicable resources. General obligation bonds currently outstanding are as follows:

Description	Amount Outstanding
-------------	-----------------------

In October 2014, Yakima County issued \$6,285,000 of Limited Tax General Obligation Bonds. The County allocated \$4,220,000 for capital improvements to the County Resource Center to support 911, City of Yakima Dispatch Center and EMS. An additional \$2,065,000 was allocated to County Road for repair of Arterial and Access Road Bridges. Interest rates range from 2.0% in 2015 to 4.0% in 2024 and back to 3.5% at maturity in 2034. Principal is paid annually on December 1 with interest payments semi-annually on June 1 and December 1 through 2034. Principal payment of \$255,000 and interest payments of \$179,531 were made in 2019.

In September 2010, Yakima County issued \$30,000,000 of Limited Tax General Obligation and Refunding Bonds. The County allocated \$1,990,000 for capital improvements to the County Courthouse, \$7,075,000 for capital improvements to the Department of Corrections' main jail and \$485,000 for information system upgrades. In addition, \$20,450,000 was used for a partial advance refunding of the \$25,135,000 outstanding 2002 Limited Tax General Obligation Bonds. The refunding bonds were allocated as

follows: \$3,815,000 to Terrace Heights Landfill Transfer Station; \$15,120,000 to new jail facility; \$235,000 to Sheriff Precinct Building; and \$1,280,000 to County Capital Improvements. Interest rates range from 2.0% in 2010 to 4.0% in 2030. Principal is paid annually on December 1 with interest payments made semi-annually on June 1 and December 1 through 2030. Principal payment of \$2,680,000 and interest payments of \$532,325 were made in 2019.

In September 2010, Yakima County was authorized to issue “Taxable Qualified Energy Conservation \$ 2,430,00 Bonds,” pursuant to Section 54D of the Internal Revenue Code of 1986, for the purpose of financing certain qualified energy conservation projects and to elect to receive a subsidy payment from the federal government equal to 70 percent of the amount of each interest payment on such taxable bonds (the “Federal Credit Payment”). Beginning 2013 and possibly through 2023, the federal government has implemented the sequestration of direct pay municipal bond subsidies. The current sequestration level amounts to a 6.2% reduction of the federal subsidy. The 2010B Bonds are being issued as Taxable Qualified Energy Conservation Bonds. The available subsidy for the 2010B Bonds will be paid to the County; no holders of the 2010B Bonds will be entitled to a tax credit. The bond interest rate is 5.00%. The principal payment is due at maturity, June 1, 2027, with interest payments paid semi-annually on June 1 and December 1. Interest payments of \$121,500 were made in 2019.

Yakima County issued \$7,850,000 of Limited Tax General Obligation Refunding Bonds in October 2009. A portion of the bond issue was used to refund \$2,775,000 of general obligation bonds issued in 1999 to \$ 580,000 construct the Restitution Center for low risk inmates. The County allocated \$5,006,650 to various capital projects for public improvements of tourist promotions facilities. Interest rates range from 2.0% in 2010 to 3.2% in 2020. Principal is paid annually on December 1 with interest payments made semi-annually on June 1 and December 1 through 2020. Principal payment of \$870,000 and interest payments of \$45,530 were made in 2019.

In 2008, Yakima County received loan proceeds of \$210,000 from the Washington State Treasurer’s \$ 110,00 LOCAL program for the acquisition & remodel of the Noxious Weed building. Principal payments being paid annually on June 1. Interest payments are paid semi-annually on June 1 and December 1 with a fixed rate at 4.465%. Principal payment of \$10,000 and interest payments of \$4,975 were made in 2019.

Total General Obligation Bonds

\$ 21,365,000

The annual debt service requirements to maturity for General Obligation Bonds are as follows:

**General Obligation Debt**

Year Ending 31-Dec	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	3,220,000	731,742	405,000	38,931	3,625,000	770,673
2021	2,675,000	631,231	415,000	26,781	3,090,000	658,012
2022	2,775,000	545,174	425,000	13,813	3,200,000	558,987
2023	755,000	452,750	-	-	755,000	452,750
2024	790,000	422,525	-	-	790,000	422,525
2025-2029	7,155,000	1,336,863	-	-	7,155,000	1,336,863
2030-2034	2,750,000	237,050	-	-	2,750,000	237,050
	\$ 20,120,000	\$ 4,357,335	\$ 1,245,000	\$ 79,525	\$ 21,365,000	\$ 4,436,860

**C. Other Noncurrent Liability**

In 2012, Public Services Utilities entered into an agreement with local proprietors for interest free loans. It is unknown when additional users will be added to the water system, leaving a remaining \$69,924 long-term liability outstanding. The royalty payments from new water connections in 2019 totaled \$21,000.

**D. General Obligation Note**

On September 3, 2019, the Yakima County Treasurer's Office issued a \$125,000 Limited Tax General Obligation Note from the Treasurer's Investment Pool. The Note proceeds were used for the purpose of interim financing Capital Projects needed at the State Fair Park. The interest rate charged is 3.94% per annum. Full repayment of principal and interest will be made on or before April 1, 2020, reimbursed from future bond proceeds.

**E. Changes in Long-Term Debt & Liabilities**

The following is a summary of the long-term debt transactions of Yakima County for the year ended December 31, 2019

**Long Term Debt & Liabilities**

	Beginning Balance	New Issue	Retirements	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
<b>Bonds Payable</b>					
General Obligation Bonds	\$ 23,545,000	\$ -	\$ 3,425,000	\$ 20,120,000	\$3,220,000
Unearned Amounts:					
For Premiums	1,390,728	-	85,922	1,304,806	85,922
Total Bonds Payable	<u>24,935,728</u>	<u>-</u>	<u>3,510,922</u>	<u>21,424,806</u>	<u>3,305,922</u>
General Obligation Note	-	125,000	-	125,000	125,000
Advances Due to Other Government	1,800,096	-	908,245	891,851	560,134
<b>Lease Obligations</b>					
Compensated Absences	2,525,006	-	381,791	2,143,215	257,186
Pension Liability	21,793,088	-	5,005,197	16,787,891	-
OPEB Obligation	45,723,550	7,937,800	1,561,794	52,099,556	-
Total Long Term Liabilities	<u>\$ 96,777,468</u>	<u>\$ 8,062,800</u>	<u>\$ 11,367,949</u>	<u>\$ 93,472,319</u>	<u>\$ 4,248,242</u>
<b>Business-Type Activities</b>					
General Obligation Bonds	\$ 1,635,000	\$ -	\$ 390,000	\$ 1,245,000	\$ 405,000
Total Bonds Payable	<u>\$ 1,635,000</u>	<u>\$ -</u>	<u>\$ 390,000</u>	<u>\$ 1,245,000</u>	<u>\$ 405,000</u>
Advances Due to Other Government	1,986,302	-	197,593	1,788,709	100,509
Other Noncurrent Liability	90,924	-	20,999	69,925	-
Compensated Absences	252,908	-	65,151	187,757	48,544
Pension Liability	1,983,216	-	1,016,258	966,958	-
OPEB Obligation	2,554,626	461,131	713,421	2,302,336	-
Landfill Closure/Postclosure	12,394,046	309,047	-	12,703,093	17,983
Total Long Term Liabilities	<u>\$ 20,897,022</u>	<u>\$ 770,178</u>	<u>\$ 2,403,422</u>	<u>\$ 19,263,778</u>	<u>\$ 572,036</u>

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. At year-end \$ 300,481 of internal service, funds are included in compensated absences. For governmental activities OPEB and Pension Liabilities, the General Fund or the applicable Special Revenue fund generally liquidates those liabilities.

The OPEB plan obligation is based on a long-term perspective. The Obligation is based on actuarial valuations and estimated health care costs, inflation and life expectancy. The assumptions are calculated

on probability and these estimates are subject to continual revision compared to past expectations and new estimates made about the future.

Claims and judgments payable are liquidated by the Liability Insurance fund. In the previous table, additions and reductions have been estimated for compensated absences due to the time and effort needed to determine these balances. Pension & OPEB liabilities are liquidated by the various funds that benefit.

In the previous table, additions and reductions have been estimated for compensated absences based on historical data and usage.

## V. PENSION PLANS

The following table represents the aggregate pension amounts for all plans subject to the requirements of the GASB Statement 68, *Accounting and Financial Reporting for Pensions* for the year 2019:

<b>Aggregate Pension Amounts -</b>	
Pension liabilities	(17,754,849)
Pension assets	5,014,732
Deferred outflows of resources	5,091,038
Deferred inflows of resources	(11,847,821)
Pension expense/expenditures	(63,772)

### 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

Alternatively, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

#### A. Public Employees' Retirement System (PERS & JBM)

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 2019 were as follows:

<b>PERS Plan 1</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January through June 2019	12.83%	6.00%
July through December 2019	12.86%	6.00%

The County's actual contributions to the plan were \$2,555,142 for the year ended December 31, 2019.

**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 2019 were as follows:

<b>PERS Plan 2/3</b>		
<b>Actual Contribution Rates</b>	<b>Employer 2/3</b>	<b>Employee 2/3 *</b>
January through June 2019	12.83%	7.41%
July through December 2019	12.86%	7.90%
Employee PERS Plan 3		varies

\* For employees participating in JBM, the contribution rate was 18.35% for January – June 2019 and 19.75% for July - December 2019.

The County's actual contributions to the plan were \$ 3,342,758 for the year ended December 31, 2019.

#### B. Public Safety Employees' Retirement System (PSERS)

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

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

PSERS membership includes:

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

PSERS covered employers include:

- Certain State of Washington agencies (Department of Corrections, Department of Natural Resources, Gambling commission, Liquor Control Board, Parks and Recreation Commission, and Washington State Patrol),
- Washington State Counties,
- Washington State Cities (except for Seattle, Spokane, and Tacoma),

- Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.

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

#### Contributions

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

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2019 were as follows:

<b>PSERS Plan 2</b>			
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>	
January through June 2019	12.38%	7.07%	
July through December 2019	12.14%	7.20%	

The County's actual contributions to the plan were \$ 508,992 to PSERS Plan2 and \$351,262 to PERS Plan 1 for the year ended December 31, 2019.

#### C. 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 – 1.0% 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 employee or employer contributions for fiscal year 2019. Employers paid only the administrative expense of 0.18 percent of covered payroll.

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

### Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate included an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board. The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2019 were as follows:

<b>LEOFF Plan 2</b>			
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>	
January through June 2019	5.43%	8.75%	
July through December 2019	5.33%	8.59%	

The County's actual contributions to the plan were \$280,837 for the year ended December 31, 2019.

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, 2019, the state contributed \$72,959,897 to LEOFF Plan 2. The amount recognized by the County as its proportionate share of this amount is \$175,562.

### **Actuarial Assumptions**

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2019 with a valuation date of June 30, 2018. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2007-2012 Experience Study* and the *2017 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2018 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2019. Plan liabilities were rolled forward from June 30, 2018, to June 30, 2019, 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 based on the RP-2000 report's Combined Healthy Table and Combined Disabled Table, published by the Society of Actuaries. The OSA applied offsets to the base table and recognized future improvements in mortality by projecting the mortality rates using 100 percent Scale BB. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime.

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

- OSA updated modeling to reflect providing benefit payments to the date of the initial retirement eligibility for terminated vested members who delay application for retirement benefits.
- OSA updated COLA programming to reflect legislation signed during the 2018 legislative session that provides PERS and TRS Plan 1 annuitants who are not receiving a basic minimum, alternate minimum, or temporary disability benefit with a one-time permanent 1.5% increase to their monthly retirement benefit, not to exceed a maximum of \$62.50 per month.

#### **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 included an assumed 7.5 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. (All plans use 7.5 percent except LEOFF 2, which has assumed 7.4 percent). Consistent with the long-term expected rate of return, a 7.4 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue being made at contractually required rates (including PERS 2/3, PSERS 2, SERS 2/3, and TRS 2/3 employers, whose rates include a component for the PERS 1, and TRS 1 plan liabilities). Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.4 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 and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns over various time horizons.

#### **Estimated Rates of Return by Asset Class**

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019, 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%
	<b>100%</b>	

### Sensitivity of the Net Pension Liability/(Asset)

The table below presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.4 percent, as well as what the County's 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.

Plan	1% Decrease -6.40%	Current Discount Rate -7.40%	1% Increase -8.40%
PERS 1	\$ 17,508,688	\$ 13,981,019	\$ 10,920,302
PERS 2/3	\$ 28,943,783	\$ 3,773,831	\$ (16,879,778)
PSERS 2	\$ 2,156,944	\$ (208,927)	\$ (2,067,518)
LEOFF 1	\$ (1,175,701)	\$ (1,437,194)	\$ (1,662,968)
LEOFF 2	\$ (626,367)	\$ (3,368,611)	\$ (5,606,909)

### 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, 2019, the County has reported a total pension liability and assets:

Plan	Liability	(Asset)
PERS 1	\$ 13,981,019	
PERS 2/3	\$ 3,773,831	
PSERS 2		\$ 208,927
LEOFF 1		\$ 1,437,194
LEOFF 2		\$ 3,368,611
<b>TOTAL</b>	<b>\$ 17,754,849</b>	<b>\$ 5,014,732</b>

The amount of the asset reported above for LEOFF Plan 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 2 Asset
LEOFF 2 - employer's proportionate share	(3,368,611)
LEOFF 2 - State's proportionate share of the net pension asset associated with the employer	(2,205,989)
<b>TOTAL</b>	<b>(5,574,599)</b>
	LEOFF 1 Asset
LEOFF 1 - employer's proportionate share	(1,437,194)
LEOFF 1 - State's proportionate share of the net pension asset associated with the employer	(9,721,144)
<b>TOTAL</b>	<b>(11,158,337)</b>

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

PLAN	Proportionate Share 6/30/2018	Proportionate Share 6/30/2019	Current Change in Proportion
PERS1	0.37967%	0.36358%	-0.01609%
PERS 2/3	0.39811%	0.38852%	-0.00959%
PSERS 2	1.84606%	1.60664%	-0.23942%
LEOFF 1	0.07180%	0.07271%	0.00091%
LEOFF 2	0.14999%	0.14541%	-0.00459%

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 2019. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2019, 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 2019, the state of Washington contributed 39.57 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 60.43 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2019, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2018, with update procedures used to roll forward the total pension liability to the measurement date.

### **Pension Expense**

For the year ended December 31, 2019, the County recognized pension expense as follows:

Plan	Pension Expense
PERS1	(104,628)
PERS 2/3	(290,978)
PSERS 1	345,089
LEOFF 1	(90,564)
LEOFF 2	77,308
Total	\$ (63,772)

**Deferred Outflows of Resources and Deferred Inflows of Resources**

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

For the Fiscal year ended June 30, 2019

Difference Between Projected and Actual Earning on Plan Investments

Year	PERS 1	PERS 2/3	PSERS 2	LEOFF 1	LEOFF 2	Totals
2020	(206,197)	(1,430,651)	(101,943)	(34,607)	(180,908)	(1,954,306)
2021	(488,421)	(2,593,864)	(158,996)	(76,277)	(325,835)	(3,643,393)
2022	(174,297)	(1,024,901)	(68,346)	(27,679)	(128,587)	(1,423,810)
2023	(65,135)	(443,744)	(33,527)	(10,431)	(55,341)	(608,177)
Total Deferred Outflows (Inflows)	(934,050)	(5,493,161)	(362,812)	(148,994)	(690,670)	(7,629,686)

For the Fiscal year ended June 30, 2019

Difference Between Projected and Actual Experience

Year	PERS 2/3	PERS 2/3	PSERS 2	PSERS 2	LEOFF 2	LEOFF 2
	Inflows	Outflows	Inflows	Outflows	Inflows	Outflows
2020	(188,628)	212,852	(1,945)	53,954	(44,597)	1,253
2021	(148,268)	212,852	(1,945)	53,954	(44,597)	646
2022	(148,268)	212,852	(1,945)	8,039	(44,597)	493
2023	(148,268)	212,852	(1,945)	7,536	(44,597)	493
2024	(148,268)	128,390	(1,945)	7,536	(44,597)	493
Thereafter	(29,654)	101,412	(8,753)	45,414	(156,090)	2,171
Total Deferred Outflows (Inflows)	(811,353)	1,081,211	(18,478)	176,434	(379,077)	5,550

For the Fiscal year ended June 30, 2019

Change in Assumptions

Year	PERS 2/3	PERS 2/3	PSERS 2	PSERS 2	LEOFF 2	LEOFF 2
	Inflows	Outflows	Inflows	Outflows	Inflows	Outflows
2020	(304,495)	25,864	(10,901)	553	(46,004)	783
2021	(304,495)	14,215	(10,901)	553	(46,004)	783
2022	(304,495)	14,215	(10,901)	212	(46,004)	158
2023	(304,495)	14,215	(10,901)	54	(46,004)	-
2024	(304,495)	13,545	(10,901)	54	(46,004)	-
Thereafter	(60,899)	14,583	(57,777)	255	(207,018)	-
Total Deferred Outflows (Inflows)	(1,583,374)	96,636	(112,284)	1,681	(437,039)	1,724

For the Fiscal year ended June 30, 2019

Change in Proportionate share

Year	PERS 2/3 Inflows	PERS 2/3 Outflows	PSERS 2 Inflows	PSERS 2 Outflows	LEOFF 2 Inflows	LEOFF 2 Outflows
2020	(283,945)		(3,478)	3,838	(5,634)	10,273
2021	(217,262)		(3,478)	3,838	(3,244)	10,273
2022	(217,262)		(3,477)	1,762	(2,646)	6,562
2023	(217,262)		(3,475)	1,762	(2,646)	6,562
2024	(181,495)		(3,475)	1,762	(2,646)	6,562
Thereafter	(73,488)		(21,197)	8,769	(6,881)	28,708
<b>Total Deferred Outflows (Inflows)</b>	<b>(1,190,715)</b>	<b>-</b>	<b>(38,580)</b>	<b>21,732</b>	<b>(23,698)</b>	<b>68,941</b>

For the Fiscal year ended June 30, 2019

Totals ( excluding contributions subsequent to the measurement date)

Year	PERS 1	PERS 2/3	PSERS 2	LEOFF 1	LEOFF 2
	Yearly	Yearly	Yearly	Yearly	Yearly
Amortization					
2020	\$ (206,197)	(1,969,003)	(59,922)	(34,607)	(177,264)
2021	(488,421)	(3,036,823)	(116,974)	(76,277)	(340,542)
2022	(174,297)	(1,467,859)	(74,657)	(27,679)	(153,631)
2023	(65,135)	(886,702)	(40,496)	(10,431)	(80,384)
2024	0	(492,323)	(6,969)	-	(25,044)
Thereafter	0	(48,046)	(33,289)	-	(60,266)
<b>Total Deferred Outflows (Inflows)</b>	<b>\$ (934,050)</b>	<b>\$ (7,900,755)</b>	<b>\$ (332,306)</b>	<b>\$ (148,994)</b>	<b>\$ (837,130)</b>

Deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019.

Office of the State Actuary calculated the amortization schedule of the deferred inflows and outflows recorded in the schedules of Collective Pension Amounts. Amounts presented are the County's Allocated

amounts. The recognition period is a closed, five-year period for all plans.

Year 2019	PERS 1		PERS 2/3		PSERS 2		LEOFF1		LEOFF 2		Totals	
	Outflows	Inflows	Outflows	Inflows	Outflows	Inflows	Outflows	Inflows	Outflows	Inflows	Outflows	Inflows
Differences between expected and actual experience			1,081,211	(811,353)	176,434	(18,478)			242,402	(60,577)	1,500,047	(890,408)
Net difference between projected and actual investment earnings on pension plan investments			(934,050)		(5,493,161)		(362,812)		(148,994)		(690,670)	- (7,629,686)
Changes of assumptions			96,636	(1,583,374)	1,681	(112,284)			5,550	(379,077)	103,866	(2,074,735)
Changes in proportion and differences between contributions and proportionate share of contributions				(1,190,715)	21,732	(38,580)			68,941	(23,698)	90,673	(1,252,993)
Contributions subsequent to the measurement date	1,253,052		1,756,410		249,083				137,906		3,396,451	-
<b>TOTAL</b>	<b>1,253,052</b>	<b>(934,050)</b>	<b>2,934,257</b>	<b>(9,078,602)</b>	<b>448,931</b>	<b>(532,154)</b>	<b>-</b>	<b>(148,994)</b>	<b>454,798</b>	<b>(1,154,022)</b>	<b>5,091,038</b>	<b>(11,847,821)</b>

#### D. Other Post Employment Benefit (OPEB) Plans

The following table represents the aggregate OPEB amounts for All plans subject to the requirements of GASB 75 for the year 2019

Aggregate OPEB Amounts- All Plans		
OPEB Liabilities	\$	54,401,892
Deferred outflows of resources		4,765,123
Deferred inflows of resources		
OPEB Expense/expenditures	\$	2,813,184

#### OPEB Plan Description

**Yakima County has two OPEB Plans.**

##### LEOFF 1

LEOFF1 plan is a single employer benefit plan. As required under Revised Code of Washington (RCW) Chapter 41.26. Yakima County provides direct cost funding for benefits (other than pensions) promised to the Law Enforcement Officers Fire Fighters Plan 1(LEOFF1). The benefit provides medical and long-term care expense not payable by worker's compensation, social security, insurance provided by another employer or other pension plan. There are currently 37 enrolled members. The benefits are 100 percent provided by the County in order to meet State Statutory requirements under the LEOFF 1 system, where by the County pays their medical and dental premiums and out of pocket medical costs for life. The County is the administrator of the plan. The plan is closed to new entrants. There are no assets accumulated in a trust that meets the criteria in GASB Statement No. 75. The plan is funded as pay-as you-go.

##### Contributions

The County contributes \$750,000 annually to fund the claims of members.

The County used the alternative measurement method determine the OPEB liability. The County has no active members and 36 inactive members who have left service. At the end of 2019, average ages were as follows:

- 1 members average age of 64 years
- 9 members average age of 68 years
- 15 members average age of 72 years
- 11 members average age of 81 years

### Valuation Date, Measurement Date, and Reporting Date

The Valuation and Measurement Date was June 30, 2019. The reporting date is December 31, 2019, the same as the County fiscal year end.

### Assumptions and Other Inputs

The County used the alternative method created under the Washington State Actuary (OSA). Healthcare costs and trends were determined by Milliman, and used by OSA in the statewide LEOFF 1 medical study performed in 2018.

Sensitivity Analysis			
	1% Decrease	Current	1% Increase
<b>Total OPEB Liability</b>			
Discount Rate	\$18,062,489	\$16,089,568	\$14,426,864
Healthcare Trend	\$14,491,022	\$16,089,568	\$17,942,303
<b>Methodology</b>			
Actuarial Valuation Date	6/30/2019		
Actuarial Measurement Date	6/30/2019		
Actuarial Cost Method	Entry Age*		
Amortization Method	Recognized Immediately		
Asset Valuation Method	N/A (No Assets)		
<b>Assumptions</b>			
<b>Discount Rate<sup>1</sup></b>			
Beginning of Measurement Year	3.87%		
End of Measurement Year	3.50%		
<b>Healthcare Trend Rates<sup>2</sup></b>			
Medical Costs	Initial rate is about 6%, trends down to about 5% in the 2020's.		
Long-Term Care	4.50%		
Medicare Part B Premiums	Approximately 5%, varies by year.		
<b>Mortality Rates (assume 100% male population)*</b>			
Base Mortality Table	RP-2000 Mortality Table		
Age Setback	+1 year Healthy / -2 years Disabled		
Mortality Improvements	Blended 50%/50% Healthy/Disabled		
Projection Period	100% Scale BB		
Medicare Participation Rate	Generational		
	100%		

### Schedule of Changes in Total OPEB Liability and Related Ratios

Measurement Date of June 30, 2019

#### Total OPEB Liability (TOL)

Service Cost*	\$0
Interest Cost	\$667,700
Changes in Experience Data and Assumptions	(\$1,425,600)
Changes in Benefit Terms	\$0
Estimated Benefit Payments	(\$803,894)
Other	\$0
<b>Net Change in Total OPEB Liability</b>	<b>(\$1,561,794)</b>
Total OPEB Liability - Beginning	\$17,651,362
<b>Total OPEB Liability - Ending</b>	<b>\$16,089,568</b>
Covered Employee Payroll	\$0
<b>TOL as a Percentage of Covered Payroll</b>	<b>N/A</b>

#### OPEB Expense for Fiscal Year Ending June 30, 2019

Service Cost*	\$0
Interest Cost	\$667,700
Changes in Experience Data and Assumptions	(\$1,425,600)
Changes in Benefit Terms	\$0
Other Changes in Fiduciary Net Position	\$0
<b>Total OPEB Expense</b>	<b>(\$757,900)</b>

#### Transactions Subsequent to Measurement Date

N/A\*

Under the alternative method only the payments subsequent to the measurement date are calculated as deferred outflow of resources. The expected benefit payments are estimated at \$369,912, for the half year. There have been no significant changes between the valuation date and fiscal year ends.

#### PEBB Plan

The Public Employees Benefit Board (PEBB) is a single-employer defined benefit OPEB plan. No assets are accumulated in a trust to provide benefits under the plan. The County joined the PEBB in January 2018. Yakima County employees who end public employment are eligible to continue PEBB insurance coverage as a retiree if they retire under the public employees' retirement system and are vested in that system.

Eligible retirees and spouses are entitled to subsidies associated with postemployment medical benefits provided through the Public Employee Benefits Board (PEBB). The PEBB was created within the Washington State Health Care Authority to administer medical, dental, and life insurance plans for public employees and retirees.

The explicit subsidies are monthly amounts paid per post-65 retiree and spouse. As of the valuation date, the explicit subsidy for post-65 retirees and spouses is the lesser of \$168 or 50% of the monthly premiums. The retirees and spouses currently pay the premium minus \$150 when the premium is over \$300 per month and pay half the premium when the premium is lower than \$300.

The implicit medical subsidy is the difference between the total cost of medical benefits and the premiums. For pre-65 retirees and spouses, the retiree pays the full premium amount, but that amount is based on a pool that includes active employees. Active employees will tend to be younger and healthier

than retirees on average, and therefore can be expected to have lower average health costs. For post-65 retirees and spouses, the retiree does not pay the full premium due to the subsidy discussed above.

The Washington State Health Care Authority (HCA) administers PEBB plan benefits. For medical insurance coverage, the HCA has two claims pools: one covering employees and non-Medicare eligible retirees, and the other covering retirees enrolled in Medicare Parts A and B. Each participating employer pays a portion of the premiums for active employees. For retirees, participating employers provide two different subsidies: an explicit subsidy and an implicit subsidy.

GASB 75 requires the projection of the total cost of benefit payments to be based on claims costs or age adjusted premiums approximating claims costs. The projection of retiree premiums is based on current amounts for the retirees' share of the premium, projected with the medical & dental trend assumption.

Yakima County membership as of July 1, 2018 included 916 active participants, 137 retirees and surviving spouses, and 55 spouses of current retirees. The plan is funded on a pay-as-you-go basis and there are no assets accumulated in a qualifying trust.

See also Subsequent Events

### **Contributions**

The OPEB relationship between PEBB employers and their employees and retirees is not formalized in a contract or plan document. Rather, the benefits are provided in accordance with a substantive plan. A substantive plan is one in which the plan terms are understood by the employers and plan members. This understanding is based on communications between employers and plan members and the historical pattern of practice with regard to the sharing of benefits. For the year ended December 31, 2019, Yakima County's average contribution rate was 92% of covered employee payroll.

### **Valuation Date, Measurement Date, and Reporting Date**

The Valuation Date is July 1, 2018. This is the date as of which the census data is gathered and the actuarial valuation was performed. The Measurement Date is June 30, 2019. This is the date as of which the total OPEB liability is determined. Note that GASB 75 allows a lag of up to one year between the measurement date and the reporting date. No adjustment is required between the measurement date and the reporting date. The Reporting Date is December 31, 2019. The total OPEB liability is also reported as of the beginning of the measurement period.

The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rates below, and then projected to the measurement dates. There have been no significant changes between the valuation date and fiscal year ends.

Total OPEB PEBB Liability	30-Jun-18	30-Jun-19
<b>Total OPEB Liability</b>	\$ 30,626,814	\$ 38,312,324
<b>Covered Payroll</b>	42,553,436	41,671,914
<b>Total OPEB Liability as a % of payroll</b>	71.97%	91.94%
<b>Valuation Date</b>	1-Jul-18	1-Jul-18
<b>Measurement Date</b>	30-Jun-17	30-Jun-19
<b>Price Inflation</b>	2.75%	2.75%
<b>Discount Rate</b>	3.87%	3.50%
<b>20-Year Tax-Exempt Municipal Bond Yield</b>	3.87%	3.50%
<b>Salary Increase</b>	3.50%	3.50%

The discount rate was based on the Bond Buyer General Obligation 20-bond municipal bond index for bonds that mature in 20 years.

The Health Care Cost trends are tabled below:

Health care cost trend rates			
Year Ending	Pre 65	Claims and Contributions	Post 65
	Claims	Contributions'	Post 65
6/30/2020	6.3%	7.6%	12.5%
6/30/2021	6.1%	7.6%	11.9%
6/30/2022	5.3%	5.2%	6.6%
6/30/2023	5.5%	5.3%	5.5%
6/30/2024	6.3%	5.4%	5.5%
6/30/2025	6.0%	5.6%	5.7%
6/30/2035	6.3%	5.4%	5.5%
6/30/2045	6.0%	5.6%	5.7%

The trend assumptions are used to project medical claims costs. For the non-Medicare group, the same trends are used to project medical contributions. For the Medicare group, we adjusted the post-65 contribution trend to account for the aging of the Medicare population by 1 year every 5 years. We also adjusted the post- 65 contribution trend in the first four years to account for the set explicit Medicare subsidy in Calendar Year 2018 –2022. In 2018, the Medicare subsidy amount was \$150. In 2019, the Medicare subsidy amount is \$168. The Medicare subsidy amount is assumed to remain at \$168 through 2022, after which it is assumed to increase with trend.

Schedule of Changes In Total OPEB PEBB Liability	Increase ( Decrease)
Balance as of June 30, 2018	\$ 30,626,814
Changes :	
Service Cost	1,815,144
Interest of total OPEB liability	1,247,660
Effect of economic/ demographics	2,318,995
Effect of assumptions changes or inputs	2,712,979
Effect of plan changes	\$ -
Expected benefit payments	(409,268)
Balance as of June 30, 2019	\$ 38,312,324

### Sensitivity Analysis

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

Discount Cost Trend	1% Decrease	Discount rate	1% Increase
	2.50%	3.50%	4.50%
Total OPEB Liability PEBB	\$47,120,277	\$ 38,312,324	\$31,534,896

The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rate as of 3.5%, as well as what the county's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.5%) or 1 percentage point higher (4.5%) than the current rate.

Healthcare Cost Trend	1% Decrease	Current Trend	1% Increase
	-1.00%	Rate	1.00%
Total OPEB Liability PEBB	\$30,382,824	\$ 38,312,324	\$49,114,141

Contributions made subsequent to the measurement date are expected benefit payments in the half-year between the measurement date and the reporting date. Per paragraph 159 of GASB 75, deferred outflows of resources should be reported for benefits that come due subsequent to the measurement date, but prior to the reporting date. Per GASB these amounts should not be reported in the schedule below or the schedule on the following page.

OPEB PEBB Expense	
	Increase ( Decrease)
Measurement Period	7/1/2018-06/30/2019
Service Cost	1,815,144
Interest of Total OPEB Liability	1,247,660
Reconition of Deferred inflow/ Outflows of reso	(407,186)
Recognition of Economic or demographics	234,242
Recognition of assumption changes or inputs	274,038
<b>TotalOPEB Expense</b>	<b>3,163,898</b>

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense below. Note that additional future deferred inflows and outflows of resources may impact these numbers.

Schedule of Deferred Inflows and Outflows of Resources						
PEBB Liability						
	Measurement Period in Original Amounts which Experience Arose	Original Recognition Period*	Amount Recognized in 2018/2019	Balance of Deferred Inflow as of 06/30/2019	Balance of Deferred Outflow as of 06/30/2019	Balance of Deferred Outflow as of 06/30/2019
Economic or demographic (gains) or Losses	0 7/1/2018-06/30/2019		9.9	234,242	\$ -	2,084,753
Assumption changes or inputs	- 7/1/2017-06/30/2018		9.9	274,038		2,438,941

\* economic / demographic (gains)/losses and assumption changes or inputs are recognized over the average remaining service life for all active and inactive members.

## VI. Risk Management Liability Insurance

The County is exposed to various risks of losses related to torts: theft of, damage to, and destruction of assets, error and omissions; injuries to employees; and natural disasters. The County maintains certain comprehensive general liability and property insurance, public official and law enforcement liability insurance, and excessive auto liability insurance for claims. It is the opinion of management and legal counsel that such claims and lawsuits are either covered by the County's insurance policies, if they should exceed the County's retained risk, or are recorded in the government-wide financial statements. During the past three years, the amount of settlements in cases covered by insurance has not exceeded the insurance coverage. The County is substantially self-insured for its vehicles and all other perils including worker's

compensation and general liability below \$500,000. The Washington Counties Risk Pool covers claims over \$500,000.

Yakima 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 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 by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2018, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$25 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2019, Yakima County selects a per-occurrence deductible of \$500,000.

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 2018-19, the Pool's SIR was \$1,000,000 (for 2019-20, the Pool's SIR increased to \$2,000,000). More recent years' reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2018-19, the "corridor" increased the SIR to \$2,000,000, with losses between \$1,000,000 and \$2,000,000 having an annual aggregated stop loss of \$2.5 million. The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$20 million (lowest reinsured layer), \$30 million, (second layer), and \$50 million (third 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 2018-19, Yakima County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and

communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

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

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

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

During 2018-19, the WCRP's assets increased to \$60.6 million while its liabilities increased to \$40.6 million. The Pool's net position remained at \$19.8 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, 2019 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

Year	<u>Beginning</u>		<u>Additional Contribution</u>	<u>Ending</u>	
	<u>Balance</u>	<u>Paid out</u>		<u>Balance</u>	<u>Balance</u>
2013	\$ 153,316	-	339,980	\$ 493,296	
2014	\$ 493,296	160,600	277,662	\$ 610,358	
2015	\$ 610,358	476,423	461,566	\$ 595,501	
2016	\$ 595,501	1,138,180	761,641	\$ 218,962	
2017	\$ 218,962	1,095,683	1,089,793	\$ 213,072	
2018	\$ 213,072	101,006	426,928	\$ 538,994	
2019	\$ 538,994	561,173	953,722	\$ 931,543	

## VII. CONTINGENT LIABILITIES

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.

Yakima County is named as the defendant in various lawsuits. Although the outcome of these legal actions is not presently determinable, the County is of the opinion that present reserves are available to cover potential settlements without adversely affecting the financial condition of the County.

Yakima County has settled several matters in litigation in 2019. The final expenditure for resolved litigation was \$1,561,173 found in the Liability Insurance Fund, listed as an Internal Service Fund.

## IX. OTHER DISCLOSURES

### A. Related Parties

In 1982, Yakima County authorized the creation of the Industrial Revenue Bond Public Corporation of Yakima County. This is a public corporation whose purpose is to issue tax-exempt nonrecourse revenue bonds to finance industrial development within the County.

Revenue bonds issued by the corporation are payable solely from revenues of the industrial development facility funded by the revenue bonds. It is neither a liability, nor a contingent liability of Yakima County, nor a lien on any of its properties or revenues. The cumulative total of outstanding bonds issued by the Corporation as of December 31, 2019, was \$900,000. The December 31, 2019, ending cash and investments at fair value balance was \$42,166.

The County has reviewed the Public Corporation as a potential component unit. Although the Board of County Commissioners comprises the Board of Directors for the Public Corporation, the County receives no financial benefit from and assumes no financial responsibility whatsoever for the debt of the Corporation.

In November 2009, Yakima County entered into an interlocal agreement with the City of Yakima. The City of Yakima now provides purchasing services for the County. The combining of the purchasing functions was designed to reduce costs and streamline the purchase order systems for the County. The County paid City of Yakima for the purchasing services for the following years:

Year ended	Purchased Services from City of Yakima
2010	\$261,828
2011	258,417
2012	300,578
2013	265,209
2014	262,900
2015	302,909
2016	315,778
2017	244,138
2018	254,867
2019	273,284

Yakima County has a signed lease agreement with State Fair Park. The County receives a nominal fee for the lease. The community benefits by having facilities available to enhance our quality of life through exhibits, shows, the 4th of July event, the fair, concerts, sporting events, etc. Local government and businesses benefit from the outside dollars brought into our community with the staging of these events. The State Fair Park publishes and reports a separate financial statement. The County receives no direct funds from the State Fair Park operations.

Yakima County leases the Moxee Shooting Range to a nonprofit association who operates the park as "Sun Valley Shooting Park". The County receives no additional funds from the operations.

### B. GASB 18 – Accounting for Solid Waste Landfill Closure and Post-closure Costs

GASB 18 establishes the standards for accounting and financial reporting for municipal solid waste landfill closure and post-closure care costs. State and federal laws and regulations require Yakima County Solid Waste to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, Solid Waste

reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The \$12.7 million reported as landfill closure and post-closure care liability at December 31, 2019 represents 75.64% percent of the estimated capacity of the Terrace Heights Landfill, 100% of the estimated capacity of the Cheyne Landfill Cell I, and 5.76% of Cell II. The Snipes Mountain landfill is closed with \$310,439 fully funded closure care liability to cover closure costs through 2024. Snipes Mountain utilized \$17,983 of the funded liability for monitoring costs in 2019. The remaining \$9.67 million landfill closure and post-closure care liability will be expensed based on percent of remaining capacity through 2030 for Terrace Heights, and 2083 for Cheyne Landfill Cell II. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

Solid Waste is required by state and federal laws and regulations to have available an equivalent amount of assets to finance closure and post-closure care. Solid Waste is in compliance with these requirements, and, at December 31, 2019, investments of \$24,523,739 are held for these purposes. Solid Waste expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

#### C. GASB 77 – TAX ABATEMENTS

RCW 84.14.020 authorizes the State Department of Revenue through Yakima County to provide property tax abatements through the Multi-Unit Urban Housing Exemption under the growth management act. The purpose of this act is to encourage increased residential opportunities, including affordable housing opportunities where there are insufficient housing opportunities. It is further the purpose to stimulate the construction of new multifamily housing. The owner must apply to the County on forms adopted by the governing authority. The value is exempt for ten successive years beginning January 1 of the year immediately following the calendar year of issuance of the certificate. For the fiscal year ended December 31, 2019 the Multi-Unit Urban Housing Exemption tax abatements were \$62,872. The State Department of Revenue provided this data.

RCW 82.60 authorizes the State Department of Revenue through Yakima County to provide property tax deferrals through investment projects in rural counties. The purpose of this abatement is to promote economic stimulation and new employment opportunities in distressed areas where there is high unemployment and poverty. For the fiscal year ended December 31, 2019 the investment project for rural counties tax abatements were \$1,921. The State Department of Revenue provided this data.

RCW 84.36.255 authorizes the State Department of Revenue through Yakima County to provide property tax abatements through Habitat and Water Quality Improvements. All improvements to real and personal property that benefit fish and wildlife habitat, water quality, or water quantity are exempt from taxation if the improvements are included under a written conservation plan approved by a conservation district. The conservation districts must cooperate with the federal natural resource conservation service, other conservation districts, the department of ecology, the department of fish and wildlife, and nonprofit organizations to assist landowners by working with them to obtain approved conservation plans. For the fiscal year ended December 31, 2019 the Habitat and Water Quality Improvement, tax abatements were \$1,356. The State Department of Revenue provided this data.

#### X. SUBSEQUENT EVENTS

On January 1, 2020 the County switched Health Care plans contracting with Premera Blue Cross. Besides the increase in medical coverage and reduction in plan costs. The County retirees are also on a scheduled medical plan, without an Other Post Employment medical cost for the County.

On March 13, 2020, Yakima County proclaimed a state of emergency to exist in Yakima County as a result of the threat of the COVID-19 pandemic. In a short period of time, COVID-19 had spread in Yakima County which necessitated more stringent guidance, in the form of a Stay at Home order, from Teresa Everson, Health Officer for the Yakima Health District. On March 24th Governor Inslee issued a Stay at Home order for all Washingtonians except to conduct or participate in essential activities and for employment in essential business services. COVID-19 changed the way that many families and businesses were able to operate. 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 is still adjusting to the drastic change in business and life style changes caused by COVID-19. It has been anticipated that certain revenues will be reduced or delayed pending the outcome of this emergency. The length of time these measures will be in place, and the full extent of the financial impact on the Yakima County is unknown at this time.

# YAKIMA COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance--Budget (GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 2019  
 With Comparative Totals for December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget		2018 Actual
				Positive (Negative)	2018 Actual	
<u>Revenues</u>						
Taxes	\$ 43,183,500	\$ 43,183,500	\$ 42,989,462	\$ (194,038)	\$ 41,704,541	
Licenses and Permits	412,700	412,700	320,306	(92,394)	372,072	
Intergovernmental	8,454,579	8,488,376	8,434,077	(54,299)	430,642	
Charges For Services	8,875,982	9,010,395	9,591,367	580,972	8,809,117	
Fines and Forfeits	2,241,564	2,241,564	2,459,521	217,957	2,571,960	
Miscellaneous Revenues	2,385,135	2,398,269	3,326,109	927,840	10,634,110	
Total Revenues	65,553,460	65,734,804	67,120,842	1,386,038	\$ 64,522,442	
<u>Expenditures</u>						
General Governmental Services	20,686,450	20,770,751	19,577,706	1,193,045	\$ 19,123,817	
Judicial	9,164,301	9,165,959	8,297,478	868,481	8,156,328	
Public Safety	16,791,036	16,979,849	16,264,358	715,492	15,963,425	
Physical Environment	140,815	140,815	136,249	4,566	141,688	
Economic Environment	2,825,974	2,735,974	2,453,202	282,772	1,790,284	
Health & Human Services	150,000	150,000	150,000	-	150,000	
Culture and Recreation	447,292	447,292	374,070	73,222	418,691	
Debt Service:						
Principal				0	3,430	
Capital Outlay	71,400	71,400	51,619	19,781	45,947	
Total Expenditures	50,277,268	50,462,040	47,304,681	3,157,359	\$ 45,793,610	
Excess (Deficit) Revenues Over Expenditures	15,276,193	15,272,765	19,816,161	4,543,397	18,728,832	
<u>Other Financing Sources (Uses)</u>						
Transfers In	205,770	205,923	201,011	(4,912)	286,098	
Transfers Out	(18,666,810)	(18,666,810)	(18,666,810)	0	(17,624,203)	
Total Other Financing Sources (Uses)	(18,461,040)	(18,460,887)	(18,465,799)	(4,912)	\$ (17,338,105)	
Excess (Deficit) Resources Over Uses	(3,184,848)	(3,188,123)	1,350,362	4,538,485	1,390,727	
Fund Balance, January 1	10,437,339	10,024,475	13,082,495	3,058,020	11,691,768	
Fund Balance, December 31	\$ 7,252,492	\$ 6,836,353	\$ 14,432,857	\$ 7,596,505	\$ 13,082,495	

# YAKIMA COUNTY, WASHINGTON

Page 1 of 5

Schedule of Expenditures - Budget (GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

	2019		Variance with Final Budget		2018 Actual
	Original Budget	Final Budget	Actual	Positive (Negative)	
<b>GENERAL GOVERNMENT</b>					
<u>Assessor</u>					
Salaries and Wages	\$ 1,249,792	\$ 1,249,792	\$ 1,186,245	\$ 63,547	\$ 1,155,049
Personnel Benefits	569,625	569,625	522,531	47,094	511,801
Supplies	32,232	32,232	30,258	1,974	18,025
Other Services and Charges	585,622	585,622	608,218	(22,596)	556,731
Capital Outlay	-	-	-	-	5,568
Total Assessor	2,437,271	2,437,271	2,347,252	90,019	2,247,174
<u>Attorney</u>					
Salaries and Wages	4,437,617	4,456,617	4,334,096	122,521	4,112,360
Personnel Benefits	1,724,648	1,730,648	1,634,939	95,709	1,539,445
Supplies	102,320	104,820	128,137	(23,317)	129,781
Other Services and Charges	1,141,581	1,144,081	1,084,110	59,971	1,035,568
Capital Outlay	-	-	-	-	11,717
Total Attorney	7,406,166	7,436,166	7,181,282	254,884	6,828,871
<u>Auditor</u>					
Salaries and Wages	841,382	841,382	824,055	17,327	815,518
Personnel Benefits	368,734	368,734	351,796	16,938	333,178
Supplies	33,168	33,168	27,552	5,616	21,805
Other Services and Charges	429,698	429,698	428,820	878	399,528
Capital Outlay	-	-	-	-	11,831
Total Auditor	1,672,982	1,672,982	1,632,223	40,759	1,581,860
<u>Elections</u>					
Salaries and Wages	299,300	299,300	300,869	(1,569)	294,662
Personnel Benefits	122,408	122,408	121,966	442	113,783
Supplies	245,000	245,000	201,276	43,724	202,644
Other Services and Charges	691,557	691,557	488,939	202,618	628,989
Capital Outlay	-	-	-	-	11,831
Total Elections	1,358,265	1,358,265	1,113,050	245,215	1,251,909
<u>Commissioners</u>					
Salaries and Wages	515,228	515,228	508,216	7,012	485,919
Personnel Benefits	175,026	175,023	154,483	20,540	158,318
Supplies	9,938	9,938	15,460	(5,522)	9,442
Other Services and Charges	262,078	262,078	243,930	18,148	276,786
Total Commissioners	962,270	962,267	922,089	40,178	930,465
<u>Human Resources</u>					
Salaries and Wages	432,802	432,802	437,023	(4,221)	409,133
Personnel Benefits	170,107	190,107	163,107	27,000	165,454
Supplies	26,674	30,810	26,486	4,324	17,319
Other Services and Charges	164,314	191,814	188,918	2,896	97,877
Total Human Resources	793,897	845,533	815,534	29,999	689,783

# YAKIMA COUNTY, WASHINGTON

Page 2 of 5

Schedule of Expenditures - Budget (GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 2019  
 With Comparative Totals for December 31, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2018 Actual
				Positive (Negative)	
<u>Treasurer</u>					
Salaries and Wages	774,992	774,992	769,185	5,807	745,127
Personnel Benefits	333,776	333,776	315,972	17,804	311,436
Supplies	53,296	53,296	29,220	24,076	48,865
Other Services and Charges	413,831	413,831	344,955	68,876	339,981
Total Treasurer	1,575,895	1,575,895	1,459,332	116,563	\$ 1,445,409
<u>Assigned Counsel</u>					
Salaries and Wages	1,657,998	1,657,998	1,681,782	(23,784)	1,653,156
Personnel Benefits	611,762	611,762	488,746	123,016	495,589
Supplies	72,767	75,435	78,776	(3,341)	81,167
Other Services and Charges	1,428,600	1,428,600	1,344,818	83,782	1,249,434
Total Assigned Counsel	3,771,127	3,773,795	3,594,122	179,673	3,479,346
<u>Non-Departmental</u>					
Personnel Benefits	500	500	200	300	325
Supplies	-	-	376	(376)	267
Other Services and Charges	708,077	708,077	512,246	195,831	709,355
Total Non-Departmental	708,577	708,577	512,822	195,755	\$ 709,947
TOTAL GENERAL GOVERNMENT	20,686,450	20,770,751	19,577,706	1,193,045	19,164,764
<i>JUDICIAL</i>					
<u>Clerk</u>					
Salaries and Wages	1,212,430	1,181,388	1,144,389	36,999	1,071,038
Personnel Benefits	604,029	606,800	540,889	65,911	501,547
Supplies	56,288	81,903	64,198	17,705	35,694
Other Services and Charges	520,894	533,165	510,936	22,229	581,999
Total Clerk	2,393,641	2,403,256	2,260,412	142,844	2,190,278
<u>District Court</u>					
Salaries and Wages	1,414,299	1,431,675	1,407,991	23,684	1,393,609
Personnel Benefits	510,878	508,007	466,550	41,457	478,985
Supplies	113,575	71,425	67,252	4,173	48,763
Other Services and Charges	1,115,919	1,149,364	910,211	239,153	911,563
Total District Court	3,154,671	3,160,471	2,852,004	308,467	2,832,920
<u>Superior Courts</u>					
Salaries and Wages	1,564,377	1,523,728	1,467,756	55,972	1,336,972
Personnel Benefits	289,030	268,842	238,747	30,095	219,581
Supplies	103,243	102,243	112,684	(10,441)	119,717
Other Services and Charges	1,367,123	1,415,203	1,074,290	340,913	1,059,709
Total Superior Courts	3,323,773	3,310,016	2,893,477	416,539	2,735,979
<u>Assigned Counsel</u>					
Other Services and Charges	255,459	255,459	254,828	631	360,394
Total Assigned Counsel	255,459	255,459	254,828	631	\$ 360,394

# YAKIMA COUNTY, WASHINGTON

Page 3 of 5

Schedule of Expenditures - Budget (GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

	2019		Variance with Final Budget		
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Non-Departmental</u>					
Other Services and Charges	36,757	36,757	36,757	-	36,757
Total Non-Departmental	36,757	36,757	36,757	-	\$ 36,757
 TOTAL JUDICIAL	 9,164,301	 9,165,959	 8,297,478	 868,481	 \$ 8,156,328
 <i>Public Safety</i>					
<u>Youth Service Center</u>					
Salaries and Wages	1,769,073	1,769,073	1,643,837	125,236	1,586,025
Personnel Benefits	737,737	737,737	728,218	9,519	675,942
Supplies	99,960	99,960	120,232	(20,272)	65,899
Other Services and Charges	1,431,535	1,431,535	1,301,369	130,166	1,327,767
Capital Outlay	15,000	15,000	-	15,000	0
Total Youth Service Center	4,053,305	4,053,305	3,793,656	259,649	3,655,633
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	920,711	920,711	834,335	86,376	998,473
Personnel Benefits	408,752	408,752	364,716	44,036	429,457
Supplies	10,107	10,107	7,242	2,865	27,907
Other Services and Charges	239,528	239,528	140,621	98,907	221,668
Capital Outlay	-	-	-	-	0
Total Consolidated Juvenile Services	1,579,098	1,579,098	1,346,914	232,184	1,677,505
<u>Sheriff</u>					
Salaries and Wages	5,337,349	5,453,762	5,431,179	22,583	5,133,684
Personnel Benefits	2,401,731	2,401,731	2,303,066	98,665	2,228,268
Supplies	271,480	283,734	254,795	28,939	306,727
Other Services and Charges	2,708,381	2,738,015	2,667,264	70,751	2,180,229
Capital Outlay	-	-	-	-	5,000
Total Sheriff	10,718,941	10,877,242	10,656,304	220,938	9,853,908
<u>Coroner</u>					
Salaries and Wages	189,669	189,669	190,883	(1,214)	185,758
Personnel Benefits	58,190	70,334	67,797	2,537	52,595
Supplies	21,773	21,773	11,596	10,177	7,828
Other Services and Charges	98,815	117,183	110,963	6,220	452,383
Capital Outlay	-	-	-	-	-
Total Coroner	368,447	398,959	381,239	17,720	698,564
<u>Non-Departmental</u>					
Other Services and Charges	86,245	86,245	86,245	-	86,245
Total Non-Departmental	86,245	86,245	86,245	-	\$ 86,245
 TOTAL PUBLIC SAFETY	 16,806,036	 16,994,849	 16,264,358	 730,491	 \$ 15,971,855

# YAKIMA COUNTY, WASHINGTON

Page 4 of 5

Schedule of Expenditures - Budget (GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 2019  
 With Comparative Totals for December 31, 2018

	2019		Variance with Final Budget		
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<b>PHYSICAL ENVIRONMENT</b>					
<u>Sheriff-Animal Control</u>					
Salaries and Wages	51,504	51,504	50,671	833	57,636
Personnel Benefits	25,265	25,265	24,214	1,051	30,029
Supplies	1,138	1,138	4,583	(3,445)	1,141
Other Services And Charges	15,062	15,062	18,012	(2,950)	18,524
Total Sheriff-Animal Control	92,969	92,969	97,480	(4,511)	\$ 107,330
<u>Non-Departmental</u>					
Other Services and Charges	47,846	47,846	38,769	9,077	34,358
Total Non-Departmental	47,846	47,846	38,769	9,077	\$ 34,358
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>140,815</b>	<b>140,815</b>	<b>136,249</b>	<b>4,566</b>	<b>\$ 141,688</b>
<b>ECONOMIC ENVIRONMENT</b>					
<u>Planning</u>					
Salaries and Wages	1,153,140	1,153,140	1,083,771	69,369	1,041,254
Personnel Benefits	467,493	467,493	450,015	17,478	419,208
Supplies	26,184	26,184	21,191	4,993	10,690
Other Services and Charges	538,490	538,490	420,374	118,116	319,132
Capital Outlay	-		4,326	(4,326)	
Total Planning	2,185,307	2,185,307	1,979,677	205,630	1,790,284
<u>Code Enforcement</u>					
Salaries and Wages	225,485	225,485	230,154	(4,669)	
Personnel Benefits	99,622	99,622	86,011	13,611	
Supplies	20,442	20,442	6,615	13,827	
Other Services and Charges	205,118	205,118	155,071	50,047	
Capital Outlay	45,000	45,000	47,293	(2,293)	
Total Code Enforcement	595,667	595,667	525,144	70,523	-
<b>TOTAL ECONOMIC ENVIRONMENT</b>	<b>2,780,974</b>	<b>2,780,974</b>	<b>2,504,821</b>	<b>276,153</b>	<b>\$ 1,790,284</b>
<u>Health &amp; Human Services</u>					
<u>Non-Departmental</u>					
Other Services and Charges	150,000	150,000	150,000	-	150,000
Total Non-Departmental	150,000	150,000	150,000	-	\$ 150,000
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>\$ 150,000</b>

YAKIMA COUNTY, WASHINGTON

Page 5 of 5

Schedule of Expenditures - Budget (GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

	2019		Variance with Final Budget		
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<i>CULTURE AND RECREATION</i>					
<u>Cooperative Extension</u>					
Salaries and Wages	96,841	96,841	70,425	26,416	102,961
Personnel Benefits	40,362	40,362	30,005	10,357	43,096
Supplies	8,756	8,756	5,529	3,227	7,884
Other Services and Charges	202,756	202,756	160,955	41,801	191,388
Capital Outlay	-	-	-	-	0
Total Cooperative Extension	348,715	348,715	266,914	81,801	345,329
<u>Parks</u>					
Salaries and Wages	43,300	43,300	32,988	10,312	33,933
Personnel Benefits	25,370	25,370	10,562	14,808	11,389
Supplies	9,000	9,000	10,454	(1,454)	7,694
Other Services and Charges	20,907	20,907	53,152	(32,245)	20,346
Capital Outlay	11,400	11,400	-	11,400	0
Total Parks	109,977	109,977	107,156	2,821	73,362
TOTAL CULTURE AND RECREATION	458,692	458,692	374,070	84,622	\$ 418,691
TOTAL EXPENDITURES	\$ 50,187,267	\$ 50,462,039	\$ 47,304,681	\$ 3,157,358	\$ 45,793,610

# YAKIMA COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
 County Road  
 For the Year Ended December 31, 2019  
 With Comparative Totals for December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget		2018 Actual
				Positive (Negative)	2018 Actual	
<b><i>Revenues</i></b>						
Property Taxes	\$ 12,272,696	\$ 12,272,696	\$ 13,055,256	\$ 782,560	\$ 12,594,584	
Other Taxes	-	-	75,226	75,226		84,533
Licenses and Permits	-	-	64,900	64,900		73,532
Intergovernmental	12,475,979	12,475,979	11,003,460	(1,472,519)		11,209,812
Charges for Services	-	-	1,179,979	1,179,979		744,307
Fines and Forfeits	-	-	61	61		111
Interest Earnings	-	-	87,897	87,897		94,220
Donations	-	-	2,930	2,930		2,056
Special Assessments	-	-	4,067	4,067		6,526
Other Revenue	116,800	116,800	57,866	(58,934)		13,160
Total Revenues	24,865,475	24,865,475	25,531,642	666,167		24,822,841
<b><i>Expenditures</i></b>						
General Governmental Services	-	-	561,570	(561,570)		515,208
Public Safety	512,000	512,000	512,000	-		448,000
Transportation	15,051,503	15,051,503	14,042,213	1,009,290		14,334,952
Debt Service:						
Principal	904,764	904,764	891,228	13,536		891,227
Interest	-	-	13,727	(13,727)		21,713
Capital Outlay	10,730,200	12,230,200	12,670,260	(440,060)		11,085,942
Total Expenditures	27,198,467	28,698,467	28,690,998	7,469		27,297,042
Excess (Deficit)						
Revenues over Expenditures	(2,332,992)	(3,832,992)	(3,159,356)	673,636		(2,474,201)
<b><i>Other Financing Sources (Uses)</i></b>						
Transfers In	768,600	2,268,600	3,395,821	1,127,221		2,140,842
Transfers Out	(158,596)	(158,596)	(158,596)	-		(157,183)
Total Other Financing Sources (Uses)	610,004	2,110,004	3,237,225	1,127,221		1,983,659
Excess (Deficit) Resources Over Uses	(1,722,988)	(1,722,988)	77,869	1,800,857		(490,542)
Fund Balance as of January 1	2,450,000	2,450,000	4,402,488	1,952,488		4,893,030
Fund Balance as of December 31	\$ 727,012	\$ 727,012	\$ 4,480,357	\$ 3,753,345		\$ 4,402,488

# YAKIMA COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
 Support Investment in Economic Diversification  
 For the Year Ended December 31, 2019  
 With Comparative Totals for December 31, 2018

				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<i><u>Revenues</u></i>					
Sales and Use Taxes	\$ 4,070,000	\$ 4,070,000	\$ 4,057,531	\$ (12,469)	\$ 3,939,754
Interest Earnings	520,000	520,000	702,213	182,213	496,909
Total Revenues	4,590,000	4,590,000	4,759,744	169,744	4,436,663
<i><u>Expenditures</u></i>					
Economic Environment	5,300,235	5,300,235	2,773,601	2,526,634	277,381
Total Expenditures	5,300,235	5,300,235	2,773,601	2,526,634	277,381
Excess (Deficit)					
Revenues over Expenditures	(710,235)	(710,235)	1,986,143	2,696,378	4,159,282
<i><u>Other Financing Sources (Uses)</u></i>					
Transfers In	1,000,000	1,000,000	-	(1,000,000)	-
Transfers Out	(5,000,000)	(5,000,000)	(3,394,169)	1,605,831	(1,141,997)
Total Other Financing Sources (Uses)	(4,000,000)	(4,000,000)	(3,394,169)	605,831	(1,141,997)
Excess (Deficit) Resources Over Uses	(4,710,235)	(4,710,235)	(1,408,026)	3,302,209	3,017,285
Fund Balance as of January 1	25,247,766	25,247,766	26,045,035	797,269	23,027,750
Fund Balance as of December 31	\$ 20,537,531	\$ 20,537,531	\$ 24,637,009	\$ 4,099,478	\$ 26,045,035

# YAKIMA COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
 Department of Corrections  
 For the Year Ended December 31, 2019  
 With Comparative Totals for December 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<b><i>Revenues</i></b>					
Intergovernmental	\$ -	\$ -	\$ 98,618	\$ 98,618	\$ 101,847
Charges for Services	14,176,425	15,461,363	15,116,882	(344,481)	13,840,567
Interest Earnings	40,000	40,000	50,027	10,027	88,586
Other Revenue	720,000	720,000	1,095,723	375,723	1,042,189
Total Revenues	14,936,425	16,221,363	16,361,250	139,887	15,073,189
<b><i>Expenditures</i></b>					
Public Safety	28,656,739	30,720,024	30,161,928	558,096	29,284,457
Debt Service Principal	-	-	-	0	16,172
Capital Outlay	-	2,000	-	2,000	336,726
Total Expenditures	28,656,739	30,722,024	30,161,928	560,096	29,637,355
Excess (Deficit)					
Revenues over Expenditures	(13,720,314)	(14,500,661)	(13,800,678)	699,983	(14,564,166)
<b><i>Other Financing Sources (Uses)</i></b>					
Transfer in	16,227,081	16,227,081	16,211,376	(15,705)	15,973,556
Transfers Out	(2,744,996)	(2,744,996)	(2,744,995)	(1)	(2,732,645)
Total Other Financing Sources (Uses)	13,482,085	13,482,085	13,466,381	(15,706)	13,240,911
Excess (Deficit) Resources Over Uses	(238,229)	(1,018,576)	(334,297)	684,277	(1,323,255)
Fund Balance as of January 1	2,185,529	2,185,529	2,761,957	576,428	4,085,212
Fund Balance as of December 31	\$ 1,947,300	\$ 1,166,953	\$ 2,427,660	\$ 1,260,705	\$ 2,761,957

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

YAKIMA COUNTY, WASHINGTON  
 Schedule of Proportionate Share of the Net Pension Liability  
 Pension Plans, PERS 1; PERS 2; PSERS; LEOFF 2, LEOFF 1  
 As of June 30,  
 Last 10 Fiscal Years\*

PERS 1	Plan Total Pension Liability					
	Employer's Proportion Of The Net Pension Liability (Asset)					
	Employer's Proportionate Share Of The Net Pension Liability					
	<b>TOTAL</b>					
	Covered Payroll					
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll					
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability					
PERS 2 & 3	Plan Total Pension Liability					
	Employer's Proportion Of The Net Pension Liability (Asset)					
	Employer's Proportionate Share Of The Net Pension Liability					
	<b>TOTAL</b>					
	Covered Payroll					
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll					
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability					
PSERS	Plan Total Pension Liability (Asset)					
	Employer's Proportion Of The Net Pension Liability (Asset)					
	Employer's Proportionate Share Of The Net Pension Liability					
	<b>TOTAL</b>					
	Covered Payroll					
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll					
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability					
LEOFF 1	Plan Total Pension Asset					
	Employer's Proportion Of The Net Pension Asset					
	Employer's Proportionate Share Of The Net Pension Asset					
	<b>TOTAL</b>					
	Covered Payroll					
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll					
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Asset					
LEOFF 2	Plan Total Pension Asset					
	Employer's Proportion Of The Net Pension Asset					
	Employer's Proportionate Share Of The Net Pension Asset					
	Special Funding					
	<b>TOTAL</b>					
	Covered Payroll					
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll					

	2015	2016	2017	2018	2019
\$ 5,230,930,000	\$ 5,370,471,000	\$ 4,745,078,000	\$ 4,466,034,000	\$ 3,845,355,000	
0.434%	0.405%	0.393%	0.380%	0.364%	
\$ 22,715,104	\$ 21,758,893	\$ 18,668,371	\$ 16,956,057	\$ 13,981,019	
\$ 22,715,104	\$ 21,758,893	\$ 18,668,371	\$ 16,956,057	\$ 13,981,019	
\$ 46,858,688	\$ 47,518,962	\$ 48,360,039	\$ 49,794,552	\$ 50,294,365	
48.48%	45.79%	38.60%	34.05%	27.80%	
59.100%	57.030%	61.240%	63.22%	163.22%	
\$ 3,573,057,000	\$ 5,034,921,000	\$ 3,474,522,000	\$ 1,707,411,000	\$ 971,340,000	
0.398%	0.398%	0.419%	0.398%	0.389%	
\$ 14,224,697	\$ 20,044,524	\$ 14,568,705	\$ 6,797,374	\$ 3,773,831	
\$ 14,224,697	\$ 20,044,524	\$ 14,568,705	\$ 6,797,374	\$ 3,773,831	
\$ 40,970,297	\$ 40,456,218	\$ 41,049,523	\$ 41,758,895	\$ 42,301,265	
34.72%	49.55%	35.49%	16.28%	8.92%	
89.200%	85.820%	90.970%	95.77%	195.77%	
\$ 18,252,000	\$ 42,498,000	\$ 19,593,000	\$ 1,239,000	\$ (13,004,000)	
1.743%	1.743%	1.790%	1.846%	1.607%	
\$ 17,354,002	\$ 38,422,442	\$ 350,699	\$ 22,873	\$ (208,927)	
\$ 17,354,002	\$ 38,422,442	\$ 350,699	\$ 22,873	\$ (208,927)	
\$ 5,160,907	\$ 5,756,235	\$ 6,383,351	\$ 7,297,686	\$ 7,420,601	
29.74%	14.98%	5.49%	0.31%	-2.82%	
95.0800%	90.4100%	96.2600%	99.79%	199.79%	
\$ (1,205,221,000)	\$ (1,030,286,000)	\$ (1,517,220,000)	\$ (1,815,502,000)	\$ 1,976,611,000	
0.073%	0.074%	0.073%	0.072%	0.0727%	
\$ (882,222)	\$ (759,259)	\$ (1,103,398)	\$ (1,303,458)	\$ 1,437,194	
\$ (882,222)	\$ (759,259)	\$ (1,103,398)	\$ (1,303,458)	\$ 1,437,194	
\$ 52,291	\$ -	\$ -	\$ -	\$ -	
-5.93%	0.00%	0.00%	0.00%	0.00%	
127.36%	123.74%	135.96%	144.42%	244.42%	
\$ (1,027,800,000)	\$ (581,630,000)	\$ (1,387,676,000)	\$ (2,030,218,000)	\$ (2,316,693,000)	
0.150%	0.147%	0.150%	0.150%	0.145%	
\$ (1,538,689)	\$ (854,734)	\$ (2,083,873)	\$ (3,045,185)	\$ (3,368,611)	
\$ 87,338	\$ 146,566	\$ 153,886	\$ 168,795	\$ 175,562	
\$ (1,451,351)	\$ (708,168)	\$ (1,929,987)	\$ (2,876,390)	\$ (3,193,049)	
\$ 4,375,842	\$ 4,463,947	\$ 4,747,244	\$ 4,970,381	\$ 5,340,326	
-33.17%	-15.86%	-40.65%	-57.87%	-59.79%	
111.66%	106.01%	113.35%	118.5%	218.5%	

YAKIMA COUNTY, WASHINGTON  
 Schedule of Employer Contributions  
 Pension Plans, PERS 1; PERS 2; PSERS; LEOFF 2, LEOFF 1  
 As of December 31  
 Last 10 Fiscal Years\*

Plan		2015	2016	2017	2018	2019
PERS 1	Statutorily or contractually required contributions	\$ 2,134,836	\$ 2,344,747	\$ 2,455,093	\$ 2,581,412	\$ 2,555,142
	Contributions in relation to the statutorily or contractually required contributions	\$ (2,134,836)	\$ (2,344,747)	\$ (2,455,093)	\$ (2,581,412)	\$ (2,555,142)
	Contribution deficiency (excess)	0	0	0	0	0
	Covered payroll	\$ 46,751,073	\$ 47,949,011	\$ 48,942,818	\$ 50,137,713	\$ 50,946,576
	Contributions as a percentage of covered payroll	4.57%	4.89%	5.02%	5.15%	0
PERS 2 & 3	Statutorily or contractually required contributions	\$ 2,245,172	\$ 2,542,554	\$ 2,833,406	\$ 3,145,851	\$ 3,342,758
	Contributions in relation to the statutorily or contractually required contributions	\$ (2,245,172)	\$ (2,542,554)	\$ (2,833,406)	\$ (3,145,851)	\$ (3,342,758)
	Contribution deficiency (excess)	0	0	0	0	0
	Covered payroll	\$ 39,894,870	\$ 40,812,172	\$ 41,273,447	\$ 42,045,681	\$ 3,342,758
	Contributions as a percentage of covered payroll	5.63%	6.23%	6.86%	7.48%	100.00%
PSERS	Statutorily or contractually required contributions	\$ 355,364	\$ 399,316	\$ 456,422	\$ 508,839	\$ 508,992
	Contributions in relation to the statutorily or contractually required contributions	\$ (355,364)	\$ (399,316)	\$ (456,422)	\$ (508,839)	\$ (508,992)
	Contribution deficiency (excess)	0	0	0	0	-
	Covered payroll	\$ 5,484,702	\$ 6,059,445	\$ 6,845,900	\$ 7,430,024	\$ 7,107,936
	Contributions as a percentage of covered payroll	6.48%	6.59%	6.67%	6.85%	7.16%
LEOFF 1	Statutorily or contractually required contributions	\$ -	\$ -	\$ -	\$ -	-
	Contributions in relation to the statutorily or contractually required contributions	\$ -	\$ -	\$ -	\$ -	-
	Contribution deficiency (excess)	0	0	0	0	0
	Covered payroll	\$ -	\$ -	\$ -	\$ -	-
	Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%
LEOFF 2	Statutorily or contractually required contributions	222,127	\$ 230,618	\$ 253,233	\$ 266,529	\$ 280,837
	Contributions in relation to the statutorily or contractually required contributions	(222,127)	\$ (230,618)	\$ (253,233)	\$ (266,529)	\$ (280,837)
	Contribution deficiency (excess)	0	0	0	0	0
	Covered payroll	4,398,859	\$ 4,566,677	\$ 4,919,494	\$ 5,077,537	\$ (5,397,978)
	Contributions as a percentage of covered payroll	5.05%	5.05%	5.15%	5.25%	-5.20%

REQUIRED SUPPLEMENTARY INFORMATION -

YAKIMA COUNTY, WASHINGTON  
 Schedule of Changes in Total OPEB Liability and Related Ratios  
 OTHER POSTEMPLOYMENT BENEFITS  
 For the year ended June 30 (*plan's measurement date*)  
 Last 10 Fiscal Years\*

	2018	2019
<b>PEBB Plan</b>		
<b>Total OPEB liability - beginning PEBB</b>	\$ -	\$ 30,626,814
Service cost	0	0
Interest	0	1,247,660
Changes in benefit terms	30,626,814	0
Effect of assumptions changes or inputs		6,847,118
Changes in proportionate share	0	0
Benefit payments	0	(409,268)
Other changes	0	0
<b>Total OPEB liability - ending PEBB</b>	<u>30,626,814</u>	<u>38,312,324</u>
 5 Covered-employee payroll	42,553,436	41,671,914
<b>Total OPEB liability as a % of covered-employee payroll</b>	71.97%	91.94%
 <b>LEOFF Plan</b>		
<b>Total OPEB liability - beginning LEOFF</b>	\$ 18,303,469	\$ 17,651,362
Service cost	0	0
Interest	642,746	667,700
Changes in benefit terms	0	0
Effect of assumptions changes or inputs	(589,329)	(1,425,600)
Changes in proportionate share	0	0
Benefit payments	(705,524)	(803,894)
Other changes	0	0
<b>Total OPEB liability - ending LEOFF</b>	<u>17,651,362</u>	<u>16,089,568</u>
 Covered-employee payroll	0	0
<b>Total OPEB liability as a % of covered-employee payroll</b>	0.00%	0.00%

There are no assets accumulated in a trust to pay liabilities

## **Notes to Required Supplementary Information**

### **Note 1: Budgets**

The annual budget for Yakima County is adopted in accordance with the provisions of the Revised Code of Washington (RCW), as interpreted by the Budgeting, Accounting, and Reporting System (BARS) of the State of Washington, and on a basis consistent with generally accepted accounting principles.

More detailed information regarding the budget policies and procedures can be found in the notes to the financial statements, section II.

### **Note 2: Pensions**

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.

More detailed information regarding pension plan methods and assumptions can be found in the notes to financial statements, section V.

### **Note 3: Other Post-Employment Benefits (OPEB)**

Other post-employment benefits (other than pensions) are benefits such as medical, dental, vision, or hearing, etc. after separating from service. Also included would be death benefits, disability, life insurance, long-term care, etc. when provided separately from a pension plan.

#### **Demographic Assumptions**

Demographic assumptions regarding retirement, mortality, disability mortality, turnover, and marriage are based on assumptions used in the 2017 actuarial valuation for the Washington State retirement systems, and modified for Yakima County.

The assumed rates of disability under PERS Plans 1, 2, and 3 and PSERS Plan 2 from the 2017 actuarial valuation are less than 0.1% for ages 50 and below and continue to be low after that. There is an assumed a 0% disability rate for all ages for those plans.

For service retirement, there is an assumptions or rated for PERS Plans 1, 2 and, 3, PSERS Plan 2, and LEOFF Plan 2 from the 2017 actuarial valuation for

Washington State retirement systems. The service requirements for these plans vary based on hire date and years of service.

For mortality, we used the assumptions from the actuarial valuation for Washington State retirement systems, adjusted for Yakima County. For all healthy members, we used the RP-2000 base mortality table, adjusted by -1 year for both males and females, with generational mortality adjustments using projection scale BB. For disabled retirees across all plans, we used the RP-2000 Disabled Retiree mortality table with generational mortality adjustments using projection scale BB.

Election Assumption (Members)	65% of Members are assumed to elect medical benefits upon retirement. 50% of Members are assumed to elect dental benefits upon retirement. Rationale: Consistent with the January 1, 2017 PEBB OPEB valuation performed by the Office of the State Actuary and PEBB medical and dental election information.
Election Assumption (Spouses)	45% of members are assumed to enroll eligible spouses as of the retirement date. Rationale: Consistent with the January 1, 2017 PEBB OPEB valuation performed by the Office of the State Actuary.
Medicare Coverage	100% of members are assumed to enroll in Medicare, once eligible,
Spouse Age	Male members are assumed to be three years older than their wives, and female members are assumed to be one year younger than their husbands. Rationale: Consistent with the 2017 actuarial valuation for Washington State retirement systems.
Selection of Carrier	All current and future retirees who elect medical and dental coverage are assumed to elect carriers based on the weighted average of selection of carriers by current PEBB retirees. Rationale: This assumption is based upon review of the Plan's experience.

### Premium Levels

The July 1, 2018 assumed annual medical retiree contributions used in the valuation are displayed below.

These represent a weighted average of July 1, 2018 – June 30, 2019 PEBB retiree contributions by medical plan, based on overall PEBB current retiree medical plan election. These contributions are assumed for both current retirees and future retirees. Contributions are the same for retirees or spouses of retirees. The contributions exclude the administration charge, the state surcharge reduction, the Limeade administration charge, the CDHP employer contribution, the HSA administration fee, and the HSA wellness fee, as these are direct pass-through expenses that are 100% paid by retirees.

Medical plan	Non Medicare	Medicare
Weighted Average based on current PEBB retirees	\$8,052.25	\$3,180.06

All disabled retirees are assumed to elect the Medicare Supplement F plan. The table below shows the annual medical retiree contributions for the Medicare Supplement F plan. These represent a weighted average of July 1, 2018 – June 30, 2019 PEBB retiree contributions.

Contributions are the same for retirees or spouses or retirees. The contributions exclude the administration charge, the state surcharge reduction, the Limeade administration charge, the CDHP employer contribution, the HSA administration fee, and the HSA wellness fee, as these are direct pass-through expenses that are 100% paid by retirees.

Medical plan	Non Medicare	Medicare
Medicare Supplement Plan F Medicare Age	n/a	\$1,274.28
Medicare Supplement Plan F Disabled Under 65	n/a	\$2,424.60

### Summary of Membership Data

The following membership census was used in the actuarial valuations of July 1, 2018

**Actives**  
(As of July 1, 2018)

Age	Years of Service Completed									Total
	0 to 5	5 to 10	10 to 15	15 to 20	20 to 25	25 to 30	30 to 35	35 & Up		
Under 25	34	0	0	0	0	0	0	0	0	34
25 to 29	64	2	0	0	0	0	0	0	0	66
30 to 34	70	11	10	0	0	0	0	0	0	91
35 to 39	53	15	32	7	0	0	0	0	0	107
40 to 44	31	12	32	11	8	0	0	0	0	94
45 to 49	41	12	35	27	26	2	0	0	0	143
50 to 54	20	9	24	17	15	18	3	0	0	106
55 to 59	29	11	35	23	13	25	10	2	0	148
60 to 64	9	9	20	16	7	11	3	7	0	82
65 to 70	5	5	16	2	3	2	1	2	0	36
70 & Up	1	0	2	2	2	2	0	0	0	9
Total	357	86	206	105	74	60	17	11		916

### Participant Averages

	Attained Age at		
	Hire	Valuation	Count
Actives	35.6	46.5	916
Retirees	n/a	71.1	137

# YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2019

	Special Revenue	Debt Service	Capital Project	Total
<b>ASSETS</b>				
Cash/Cash Equivalents	\$ 7,705,878	\$ 197,851	\$ 2,352,863	\$ 10,256,592
Investments	7,895,766	1,360,586	2,002,832	11,259,184
Taxes Receivable	84,146	215	-	84,361
Accounts Receivable	325,148	-	-	325,148
Assessments Receivable	44,923	33	-	44,956
Interest Receivable	20,679	2,298	6,072	29,049
Due From Other Funds	295	-	114,089	114,384
Due From Other Governmental	3,641,162	-	16,777	3,657,939
Notes Receivable	554,050	-	-	554,050
Total Assets	\$ 20,272,047	\$ 1,560,983	\$ 4,492,633	\$ 26,325,663
<b>LIABILITIES AND FUND BALANCES</b>				
<u>Liabilities</u>				
Accounts/Vouchers Payable	\$ 745,446	\$ -	\$ 538,869	\$ 1,284,315
Contracts Payable	151,411	-	151,125	302,536
Due To Other Funds	273,962	-	114,089	388,051
Due To Other Governments	763	-	-	763
Accrued Wage & Benefits Payable	1,061,469	-	6,254	1,067,723
Custodial Accounts	124	-	-	124
Unearned Revenue	530,597	-	-	530,597
Total Liabilities	2,763,772	-	810,337	3,574,109
<u>Deferred Inflows of Resources</u>				
Unavailable revenue- taxes	1,002,939	215	-	1,003,154
Unavailable revenue-special assessments	48,463	33	-	48,496
Unavailable Revenue	832,676	-	-	832,676
Total Deferred Inflows of Resources	1,884,078	248	0	1,884,326
<u>Fund Balance</u>				
Restricted	14,559,436	-	926,821	15,486,257
Committed	684,858	1,560,735	-	2,245,593
Assigned	409,031	-	2,781,185	3,190,216
Unassigned	(29,128)	-	(25,710)	(54,838)
Total Fund Balance	15,624,197	1,560,735	3,682,296	20,867,228
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 20,272,047	\$ 1,560,983	\$ 4,492,633	\$ 26,325,663

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Nonmajor Governmental Funds  
 Year Ended December 31, 2019

<u>Revenues</u>	Non Major Funds				Total
	Special Revenue	Debt Service	Capital Project		
Property Taxes	\$ 2,614,463	\$ 21	\$ -	\$ 2,614,484	
Sales and Use Taxes	8,049,348	-	-	8,049,348	
Other Taxes	2,288,327	-	1,126,250	3,414,577	
Licenses and Permits	-	-	-	-	
Intergovernmental	4,015,476	157,485	288,335	4,461,296	
Charges for Services	4,170,594	-	47,064	4,217,658	
Fines and Forfeits	5,879	-	-	5,879	
Interest Earnings	638,271	43,407	89,613	771,291	
Special Assessments	1,069,948	212	-	1,070,160	
Donations	157,611	-	-	157,611	
Other Revenues	573,420	-	-	573,420	
Total Revenues	23,583,337	201,125	1,551,262	25,335,724	

### Expenditures

Current:				
General Governmental Services	1,930,097	-	2,177,106	4,107,203
Judicial	3,859,758	-	-	3,859,758
Public Safety	7,399,967	-	606,811	8,006,778
Physical Environment	1,885,871	-	-	1,885,871
Transportation	1,814	-	-	1,814
Economic Environment	3,091,160	-	-	3,091,160
Health and Human Services	254,362	-	-	254,362
Culture and Recreation	222,449	-	-	222,449
Debt Service:				
Principal	17,017	3,425,000	-	3,442,017
Interest	6,176	833,230	-	839,406
Capital Outlay	2,091,843	-	865,329	2,957,172
Total Expenditures	20,760,514	4,258,230	3,649,246	28,667,990
Excess (Deficit) Revenues Over Expenditures	2,822,823	(4,057,105)	(2,097,984)	(3,332,266)

### Other Financing Sources (Uses)

Other Note Proceeds	-	125,000	125,000
Transfers In	260,000	4,808,892	9,294,674
Transfers Out	(1,414,236)	(2,044,652)	(3,465,225)
Total Other Financing Source (Uses)	(1,154,236)	2,889,240	5,954,449

Net Change in Fund Balance	1,668,587	162,340	791,256	2,622,183
Fund Balances-Beginning	13,955,610	1,398,395	2,891,040	18,245,045
Fund Balances-Ending	\$ 15,624,197	\$ 1,560,735	\$ 3,682,296	\$ 20,867,228

## YAKIMA COUNTY, WASHINGTON Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for proceeds which are designated restricted or committed to be used for specific purposes other than debt service and capital projects. At least 20% of these proceeds come from outside sources. Both revenues and expenditures are budgeted in compliance with procedures established in the Revised Code of Washington 36.90 which is required by State Law. The modified accrual basis of accounting is applied.

**District Court Probation** - The purpose is to provide services to District Court and Superior Court with sentencing investigations, client supervision, treatment, compliance review, and community placement for defendants.

**Municipal Courts** - The purpose is to provide court services for the cities of Grandview and Union Gap.

**Pre-Trial** - The purpose is to assist state and local jurisdictions in reducing crime and improving the fair administration of justice.

**Narcotics Investigation** – The purpose is to account for financing the ongoing efforts to maintain aggressive investigation and prosecution of drug cases.

**Special Operations** – The purpose is to account for planned D.A.R.E. programs within the county, the patrol of recreational waters, and promoting boating safety and education.

**District Court Dispute Resolution** – The purpose is to account for activities in assisting individuals in settling small claims disputes out of court.

**Family Court** – The purpose is to account for services provided to people going through Superior Court, typically in marriage dissolutions. Providing information to families in crises.

**Noxious Weed** – The purpose is to account for money received and spent for the destruction, prevention or extermination of plants detrimental to or destructive of agricultural plants or produce.

**Horticulturist** – The purpose is to account for the prevention of horticultural pests and diseases.

**Criminal Justice Sales Tax** – The purpose is to account for the proceeds of three-tenths of one percent of sales and use tax to support criminal justice programs.

**Parks and Recreation** – Is now reported in the General Fund.

**Toppenish/Simcoe West Railroad** – The purpose is to collect easement rentals along the Toppenish-Simcoe Rail Line and to purchase supplies required for maintaining the railroad tracks.

**Naches Rail** – The purpose is to provide administrative oversight of County owned and Rail-banked rail corridor that runs from 40<sup>th</sup> Avenue to Naches along Highway 12.

**Flood Control** – The purpose is to account for the proceeds of a .01% property tax to address flood management needs within the county.

**Stormwater Utility** – The purpose is to account for the compliance of Washington Department of Ecology under the Clean Water Act, protect water quality, and prevent water quality problems.

**YAKIMA COUNTY, WASHINGTON**  
**Nonmajor Special Revenue Funds**

**Affordable Housing Sales Tax** – The purpose is to account for revenue received from sales tax for affordable housing.

**Code Enforcement** - Is now reported in the General Fund.

**Record Services** – The purpose is to account for the revenues provided by the Centennial Document Preservation Act of 1989.

**Motel/Hotel Tax** – The purpose is to account for revenue received from room tax on hotels/motels.

**WSU Extension** – The purpose is to provide information, credit and non-credit educational programs, and professional development training for citizens of Yakima County.

**Emergency Medical Services** – The purpose is to provide administrative support in all areas related to pre-hospital emergency medicine and the delivery of emergency medical services.

**911** – The purpose is to provide administration of new county wide emergency dispatch communications center.

**Veterans Relief** – The purpose is to finance emergency financial assistance to veterans and their survivors.

**Community Service** – The purpose is to perform administrative functions of planning, program development, funding, contracting and coordinating services for Yakima County.

**Treasurer's Revolving** – The purpose is to finance the collection of delinquent personal property taxes.

**Treasurer Investment Pool** – The purpose is where investments of Yakima County, as well as most districts in the County, are pooled together and invested to provide a more efficient way to manage cash reserves and maximize interest income.

**REET Electronic Tech Fund** – The purpose is to be used exclusively for the development, implementation, and maintenance of an electronic processing and reporting system for real estate excise tax affidavits.

**Community Development Programs** – The purpose is to properly account for the proceeds of current and future community development grant programs for the benefit of Yakima County.

**Community Housing** – The purpose is to account for the proceeds that benefit the operations and maintenance of low-income housing projects.

**PILT Title III** – The purpose is to account for the proceeds of the Property in Lieu of Tax (PILT) Title III funds.

**Homeless Services** – The purpose is to account for the proceeds that benefit the operations and maintenance of homeless services and projects in Yakima County.

# YAKIMA COUNTY, WASHINGTON

Page 1 of 6

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2019

With Comparative Totals for December 31, 2018

ASSETS	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation	Special Operations
Cash/Cash Equivalents	\$ 224,790	\$ 73,402	\$ 35,847	\$ 34,246	\$ 385,803
Investments	-	-	-	-	-
Taxes Receivable	-	-	-	-	-
Accounts Receivable	306,351	-	-	53	-
Assessments Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	25,573	112,461	-	-	48,846
Notes Receivable	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 556,714</b>	<b>\$ 185,863</b>	<b>\$ 35,847</b>	<b>\$ 34,299</b>	<b>\$ 434,649</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<u>Liabilities</u>					
Vouchers Payable	\$ 1,248	\$ 309	\$ -	\$ -	\$ 48,374
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	7,964	-	-
Due To Other Governments	-	-	-	314	-
Accrued Wage & Benefits Payable	109,407	45,845	57,011	-	-
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>110,655</b>	<b>46,154</b>	<b>64,975</b>	<b>314</b>	<b>48,374</b>
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	277,664	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>277,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 388,319</b>	<b>\$ 46,154</b>	<b>\$ 64,975</b>	<b>\$ 314</b>	<b>\$ 48,374</b>
<u>Fund Balance</u>					
Restricted	167,845	-	-	33,985	37,162
Committed	550	139,709	-	-	349,113
Assigned	-	-	-	-	-
Unassigned	-	-	(29,128)	-	-
<b>Total Fund Balance</b>	<b>168,395</b>	<b>139,709</b>	<b>(29,128)</b>	<b>33,985</b>	<b>386,275</b>
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>	<b>\$ 556,714</b>	<b>\$ 185,863</b>	<b>\$ 35,847</b>	<b>\$ 34,299</b>	<b>\$ 434,649</b>

**YAKIMA COUNTY, WASHINGTON**

Page 2 of 6

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2019

With Comparative Totals for December 31, 2018

ASSETS	Dist Court	Family	Noxious	Horticulturist	Criminal
	Dispute Resolution	Court	Weed		Justice Sales Tax
Cash/Cash Equivalents	\$ 40,777	\$ 143,315	\$ 22,077	\$ 97,094	\$ 1,282,852
Investments	-	-	697,429	-	318,425
Taxes Receivable	-	-	-	-	-
Accounts Receivable	210	270	175	-	-
Assessments Receivable	-	-	21,502	7,127	-
Interest Receivable	-	-	1,183	-	1,359
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	-	1,255,204
Notes Receivable	-	-	-	-	-
Total Assets	\$ 40,987	\$ 143,585	\$ 742,366	\$ 104,221	\$ 2,857,840
<i>LIABILITIES AND FUND BALANCE</i>					
<u>Liabilities</u>					
Vouchers Payable	\$ 6,083	\$ 1,700	\$ 354	\$ 143	\$ 35,465
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	-
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	-	16,631	25,601	6,142	545,775
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	6,083	18,331	25,955	6,285	581,240
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	-	-	670,554
Unavailable Revenue-Special Assessments	-	-	41,336	7,127	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	41,336	7,127	670,554
<u>Total Liabilities and Deferred Inflows of Resources</u>	\$ 6,083	\$ 18,331	\$ 67,291	\$ 13,412	\$ 1,251,794
<u>Fund Balance</u>					
Restricted	34,904	125,254	675,075	90,809	1,606,046
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	34,904	125,254	675,075	90,809	1,606,046
<u>Total Liabilities, Deferred inflows of Resources and Fund Balance</u>	\$ 40,987	\$ 143,585	\$ 742,366	\$ 104,221	\$ 2,857,840

# YAKIMA COUNTY, WASHINGTON

Page 3 of 6

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2019

With Comparative Totals for December 31, 2018

ASSETS	Topp/Simcoe West Railroad	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
Cash/Cash Equivalents	\$ 10,485	\$ 10,221	\$ 616,101	\$ 253,519	\$ 33,135
Investments	92,856	48,266	752,025	1,692,023	-
Taxes Receivable	-	-	49,751	-	-
Accounts Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	16,294	-
Interest Receivable	170	97	2,662	3,283	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	1,048,713	100,015	30,909
Notes Receivable	-	-	-	-	-
Total Assets	\$ 103,511	\$ 58,584	\$ 2,469,252	\$ 2,065,134	\$ 64,044
<b>LIABILITIES AND FUND BALANCE</b>					
<u>Liabilities</u>					
Vouchers Payable	\$ 385	\$ 135	\$ 136,216	\$ 15,215	\$ -
Contracts Payable	-	-	35,810	-	-
Due To Other Funds	-	-	22	-	-
Due To Other Governments	-	-	348	-	-
Accrued Wage & Benefits Payable	44	43	120,788	25,726	-
Custodial Accounts	-	124	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	429	302	293,184	40,941	-
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	47,118	16,294	-
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	-	962	-	-	-
Total Deferred Inflows of Resources	-	962	47,118	16,294	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 429</b>	<b>\$ 1,264</b>	<b>\$ 340,302</b>	<b>\$ 57,235</b>	<b>\$ -</b>
<u>Fund Balance</u>					
Restricted		-	2,128,950	2,007,899	64,044
Committed	103,082	57,320	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	103,082	57,320	2,128,950	2,007,899	64,044
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>	<b>\$ 103,511</b>	<b>\$ 58,584</b>	<b>\$ 2,469,252</b>	<b>\$ 2,065,134</b>	<b>\$ 64,044</b>

**YAKIMA COUNTY, WASHINGTON**

Page 4 of 6

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2019

With Comparative Totals for December 31, 2018

ASSETS	Records	Motel/	WSU	Emergency		911	Veterans
	Services	Hotel		Tax	Medical		
Cash/Cash Equivalents	\$ 96,658	\$ 443,956	\$ 35,271	\$ 330,646	\$ 478,710	\$ 128,480	
Investments	-	133,598	-	168,840	587,630	47,211	
Taxes Receivable	-	-	-	15,897	-	6,657	
Accounts Receivable	762	-	168	284	-	-	
Assessments Receivable	-	-	-	-	-	-	
Interest Receivable	-	636	-	285	1,403	162	
Due From Other Funds	-	-	-	-	-	-	
Due From Other Governments	-	83,604	-	2,526	390,669	129	
Notes Receivable	-	-	-	-	-	-	
Total Assets	\$ 97,420	\$ 661,794	\$ 35,439	\$ 518,478	\$ 1,458,412	\$ 182,639	
<b>LIABILITIES AND FUND BALANCE</b>							
<u>Liabilities</u>							
Vouchers Payable	\$ 4,341	\$ -	\$ 355	\$ 7,581	\$ -	\$ 5,009	
Contracts Payable	-	-	-	-	-	-	
Due To Other Funds	-	-	-	219	-	-	
Due To Other Governments	-	-	-	-	-	-	
Accrued Wage & Benefits Payable	5,927	-	-	17,331	-	9,099	
Custodial Accounts	-	-	-	-	-	-	
Unearned Revenue	-	-	-	-	-	-	
Total Liabilities	10,268	-	355	25,131	-	14,108	
<u>Deferred Inflows of Resources</u>							
Unavailable Revenue- Taxes	-	32,235	-	17,238	198,733	6,308	
Unavailable Revenue-Special Assessments	-	-	-	-	-	-	
Unavailable Revenue	-	-	-	-	-	-	
Total Deferred Inflows of Resources	-	32,235	-	17,238	198,733	6,308	
<b>Total Liabilities and Deferred Inflows of Resources</b>							
	\$ 10,268	\$ 32,235	\$ 355	\$ 42,369	\$ 198,733	\$ 20,416	
<u>Fund Balance</u>							
Restricted	87,152	629,559	-	476,109	1,259,679	162,223	
Committed	-	-	35,084	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Total Fund Balance	87,152	629,559	35,084	476,109	1,259,679	162,223	
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 97,420	\$ 661,794	\$ 35,439	\$ 518,478	\$ 1,458,412	\$ 182,639	

YAKIMA COUNTY, WASHINGTON

Page 5 of 6

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2019

With Comparative Totals for December 31, 2018

ASSETS	Community Service	Treasurer's Revolving	Treasurer Investment Pool	REET Electronic Tech Fund	Community Development Programs
Cash/Cash Equivalents	\$ 1,167,840	\$ 29,286	\$ 90,574	\$ 76,269	
Investments	1,868,036	173,789	104,468	111,499	-
Taxes Receivable	11,841	-	-	-	-
Accounts Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Interest Receivable	4,797	266	176	188	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	1,198	-	-	-	-
Notes Receivable	-	-	-	-	-
Total Assets	\$ 3,053,712	\$ 203,341	\$ 195,218	\$ 187,956	\$ -
<i>LIABILITIES AND FUND BALANCE</i>					
<u>Liabilities</u>					
Vouchers Payable	\$ -	\$ 185	\$ 35	\$ -	
Contracts Payable	-	-	-	-	-
Due To Other Funds	265,757	-	-	-	-
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	-	20,498	18,743	-	-
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	265,757	20,683	18,778	-	-
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	14,459	-	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	14,459	-	-	-	-
<u>Total Liabilities and Deferred Inflows of Resources</u>	\$ 280,216	\$ 20,683	\$ 18,778	\$ -	\$ -
<u>Fund Balance</u>					
Restricted	2,364,465	182,658	176,440	187,956	-
Committed	-	-	-	-	-
Assigned	409,031	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	2,773,496	182,658	176,440	187,956	-
<u>Total Liabilities, Deferred inflows of Resources and Fund Balance</u>	\$ 3,053,712	\$ 203,341	\$ 195,218	\$ 187,956	\$ -

**YAKIMA COUNTY, WASHINGTON**

Page 6 of 6

**Combining Balance Sheet**

**Nonmajor Special Revenue Funds**

December 31, 2019

With Comparative Totals for December 31, 2018

ASSETS	Community Housing	PILT Title III	Homeless Services	2019 Totals	2018 Totals
Cash/Cash Equivalents	\$ 26,659	\$ 553,711	\$ 984,154	\$ 7,705,878	\$ 4,998,575
Investments	798,172	125,562	175,937	7,895,766	8,797,429
Taxes Receivable	-	-	-	84,146	82,477
Accounts Receivable	1,668	-	15,207	325,148	329,512
Assessments Receivable	-	-	-	44,923	43,337
Interest Receivable	1,450	1,033	1,529	20,679	19,615
Due From Other Funds	-	295	-	295	54,778
Due From Other Governments	403,222	-	138,093	3,641,162	3,120,735
Notes Receivable	554,050	-	-	554,050	585,977
Total Assets	\$ 1,785,221	\$ 680,601	\$ 1,314,920	\$ 20,272,047	\$ 18,032,435
<b>LIABILITIES AND FUND BALANCE</b>					
<u>Liabilities</u>					
Vouchers Payable	\$ 291,857	\$ -	\$ 190,456	\$ 745,446	\$ 284,071
Contracts Payable	115,601	-	-	151,411	87,746
Due To Other Funds	-	-	-	273,962	166,487
Due To Other Governments	101	-	-	763	314
Accrued Wage & Benefits Payable	19,078	-	17,780	1,061,469	1,130,422
Custodial Accounts	-	-	-	124	-
Unearned Revenue	-	530,597	-	530,597	510,375
Total Liabilities	426,637	530,597	208,236	2,763,772	2,179,415
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	-	1,002,939	977,252
Unavailable Revenue-Special Assessments	-	-	-	48,463	48,267
Unavailable Revenue	554,050	-	-	832,676	871,891
Total Deferred Inflows of Resources	554,050	-	-	1,884,078	1,897,410
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 980,687</b>	<b>\$ 530,597</b>	<b>\$ 208,236</b>	<b>\$ 4,647,850</b>	<b>\$ 4,076,825</b>
<u>Fund Balance</u>					
Restricted	804,534	150,004	1,106,684	14,559,436	12,932,219
Committed	-	-	-	684,858	614,360
Assigned	-	-	-	409,031	409,031
Unassigned	-	-	-	(29,128)	0
Total Fund Balance	804,534	150,004	1,106,684	15,624,197	13,955,610
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>	<b>\$ 1,785,221</b>	<b>\$ 680,601</b>	<b>\$ 1,314,920</b>	<b>\$ 20,272,047</b>	<b>\$ 18,032,435</b>

**YAKIMA COUNTY, WASHINGTON**

Page 1 of 6

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

<u>Revenues</u>	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation	Special Operations
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	212,465
Charges for Services	1,382,773	494,939	-	-	9,925
Fines and Forfeits	-	-	-	5,879	-
Interest Earnings	49,403	-	-	-	-
Special Assessments	-	-	-	-	-
Donations	-	-	94,535	-	62,876
Other Revenues	30	-	-	-	13,177
Total Revenues	1,432,206	494,939	94,535	5,879	298,443

Expenditures

Current:

General Governmental Services	-	-	-	-	-
Judicial	-	446,153	421,856	-	-
Public Safety	1,461,313	-	-	-	283,908
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	18,609
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	1,461,313	446,153	421,856	-	302,517

Excess (Deficiency) of

Revenues over Expenditures

(29,107) 48,786 (327,321) 5,879 (4,074)

Other Financing Sources (Uses)

Transfers In	-	-	260,000	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	260,000	-	-

Net change in fund balance (29,107) 48,786 (67,321) 5,879 (4,074)

Fund Balance, January 1	197,502	90,923	38,193	28,106	390,349
Fund Balance, December 31	\$ 168,395	\$ 139,709	\$ (29,128)	\$ 33,985	\$ 386,275

YAKIMA COUNTY, WASHINGTON

Page 2 of 6

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

	Dist Court Dispute Resolution	Family Court	Noxious Weed	Horticulturist	Criminal Justice Sales Tax
<u>Revenues</u>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	7,233,438
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	180	-	-
Charges for Services	77,805	214,016	14,169	-	-
Fines and Forfeits	-	-	-	-	-
Interest Earnings	-	-	25,423	-	23,953
Special Assessments	-	-	378,787	182,674	-
Donations	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	77,805	214,016	418,559	182,674	7,257,391

Expenditures

Current:

General Governmental Services	-	-	-	-	1,234,551
Judicial	73,965	236,557	-	-	2,681,227
Public Safety	-	-	-	-	2,988,296
Physical Environment	-	-	307,242	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	212,914	-
Capital Outlay	-	-	-	-	9,735
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	73,965	236,557	307,242	212,914	6,913,809

Excess (Deficiency) of  
Revenues over Expenditures

3,840 (22,541) 111,317 (30,240) 343,582

Other Financing Sources (Uses)

Transfers In	-	-	-	-	-
Transfers Out	-	-	(14,975)	(28,500)	(110,000)
Total Other Financing Sources (Uses)	-	-	(14,975)	(28,500)	(110,000)

Net change in fund balance 3,840 (22,541) 96,342 (58,740) 233,582

Fund Balance, January 1

31,064 147,795 578,733 149,549 1,372,464

Fund Balance, December 31

\$ 34,904 \$ 125,254 \$ 675,075 \$ 90,809 \$ 1,606,046

**YAKIMA COUNTY, WASHINGTON**

Page 3 of 6

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

<u>Revenues</u>	Topp/Simcoe West Railroad	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
Property Taxes	\$ -	\$ -	\$ 1,543,312	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	64,044
Other Taxes	-	-	2,167	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	1,443,527	114,313	-
Charges for Services	-	-	410	-	-
Fines and Forfeits	-	-	-	-	-
Interest Earnings	2,907	1,609	29,938	56,139	-
Special Assessments	-	-	-	508,487	-
Donations	-	-	-	-	-
Other Revenues	12,000	7,589	528,587	-	-
Total Revenues	14,907	9,198	3,547,941	678,939	64,044

Expenditures

Current:

General Governmental Services	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	1,096,057	482,572	-
Transportation	662	1,152	-	-	-
Economic Environment	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	1,950,903	-	-
Debt Service:					
Principal	-	-	17,017	-	-
Interest	-	-	6,176	-	-
Total Expenditures	662	1,152	3,070,153	482,572	-

Excess (Deficiency) of  
Revenues over Expenditures

14,245	8,046	477,788	196,367	64,044
--------	-------	---------	---------	--------

Other Financing Sources (Uses)

Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-

Net change in fund balance

14,245	8,046	477,788	196,367	64,044
--------	-------	---------	---------	--------

Fund Balance, January 1

88,837	49,274	1,651,162	1,811,532	0
--------	--------	-----------	-----------	---

Fund Balance, December 31

\$ 103,082	\$ 57,320	\$ 2,128,950	\$ 2,007,899	\$ 64,044
------------	-----------	--------------	--------------	-----------

**YAKIMA COUNTY, WASHINGTON**

Page 4 of 6

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

	Records Services	Motel/ Hotel Tax	WSU Extension	Emergency Medical Services	911
<u>Revenues</u>					
Property Taxes	\$ -	\$ -	\$ -	\$ 491,778	\$ -
Sales and Use Taxes	-	729,051	-	-	-
Other Taxes	-	-	-	5,962	2,279,386
Licenses and Permits	-	-	-	-	-
Intergovernmental	88,832	-	-	26,259	49,846
Charges for Services	132,374	-	6,531	10,586	-
Fines and Forfeits	-	-	-	-	-
Interest Earnings	-	13,404	-	5,367	29,132
Special Assessments	-	-	-	-	-
Donations	-	-	-	-	-
Other Revenues	-	-	32	5,719	-
Total Revenues	221,206	742,455	6,563	545,671	2,358,364

Expenditures

Current:

General Governmental Services	185,519	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	488,038	2,178,412
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	194	9,341	-	-
Capital Outlay	-	-	-	41,361	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	185,519	194	9,341	529,399	2,178,412

Excess (Deficiency) of

Revenues over Expenditures

35,687 742,261 (2,778) 16,272 179,952

Other Financing Sources (Uses)

Transfers In	-	-	-	-	-
Transfers Out	(20,552)	(585,610)	-	-	(119,150)
Total Other Financing Sources (Uses)	(20,552)	(585,610)	-	-	(119,150)

Net change in fund balance 15,135 156,651 (2,778) 16,272 60,802

Fund Balance, January 1

72,017 472,908 37,862 459,837 1,198,877

Fund Balance, December 31

\$ 87,152 \$ 629,559 \$ 35,084 \$ 476,109 \$ 1,259,679

YAKIMA COUNTY, WASHINGTON

Page 5 of 6

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

	Veterans Relief	Community Service	Treasurer's Revolving	Treasurer Investment Pool	REET Electronic Tech Fund
<u>Revenues</u>					
Property Taxes	\$ 212,112	\$ 367,261	\$ -	\$ -	\$ -
Sales and Use Taxes	-	22,815	-	-	-
Other Taxes	297	515	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	241	11,187	-	-	19,900
Charges for Services	-	-	309,227	-	17,505
Fines and Forfeits	-	-	-	-	-
Interest Earnings	3,191	84,812	5,228	243,744	3,543
Special Assessments	-	-	-	-	-
Donations	200	-	-	-	-
Other Revenues	-	887	-	-	-
Total Revenues	216,041	487,477	314,455	243,744	40,948

Expenditures

Current:

General Governmental Services	-	-	301,333	183,694	25,000
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Health and Human Services	190,117	64,245	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	190,117	64,245	301,333	183,694	25,000

Excess (Deficiency) of  
Revenues over Expenditures

25,924 423,232 13,122 60,050 15,948

Other Financing Sources (Uses)

Transfers In	-	-	-	-	-
Transfers Out	-	(535,449)	-	-	-
Total Other Financing Sources (Uses)	-	(535,449)	-	-	-

Net change in fund balance 25,924 (112,217) 13,122 60,050 15,948

Fund Balance, January 1	136,299	2,885,713	169,536	116,390	172,008
Fund Balance, December 31	\$ 162,223	\$ 2,773,496	\$ 182,658	\$ 176,440	\$ 187,956

**YAKIMA COUNTY, WASHINGTON**

Page 6 of 6

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

<u>Revenues</u>	Community				2019 Totals	2018 Totals
	Development Programs	Community Housing	PILT Title III	Homeless Services		
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,614,463	\$ 2,524,863
Sales and Use Taxes	-	-	-	-	8,049,348	7,756,482
Other Taxes	-	-	-	-	2,288,327	2,263,336
Licenses and Permits	-	-	-	-	0	30,291
Intergovernmental	120,632	1,132,821	-	795,273	4,015,476	3,296,173
Charges for Services	-	220,030	-	1,280,304	4,170,594	3,996,625
Fines and Forfeits	-	-	-	-	5,879	10,532
Interest Earnings	-	23,326	17,375	19,777	638,271	499,870
Special Assessments	-	-	-	-	1,069,948	1,065,106
Donations	-	-	-	-	157,611	249,850
Other Revenues	-	-	-	5,399	573,420	38,166
Total Revenues	120,632	1,376,177	17,375	2,100,753	23,583,337	21,731,294

Expenditures

Current:

General Governmental Services	-	-	-	-	1,930,097	3,609,269
Judicial	-	-	-	-	3,859,758	2,354,504
Public Safety	-	-	-	-	7,399,967	7,169,313
Physical Environment	-	-	-	-	1,885,871	2,511,731
Transportation	-	-	-	-	1,814	1,509
Economic Environment	120,632	1,264,772	4,973	1,700,783	3,091,160	2,616,876
Health and Human Services	-	-	-	-	254,362	252,471
Culture and Recreation	-	-	-	-	222,449	177,716
Capital Outlay	-	-	-	71,235	2,091,843	2,641,673
Debt Service:						
Principal	-	-	-	-	17,017	17,017
Interest	-	-	-	-	6,176	6,646
Total Expenditures	120,632	1,264,772	4,973	1,772,018	20,760,514	21,358,725

Excess (Deficiency) of  
Revenues over Expenditures

-	111,405	12,402	328,735	2,822,823	372,569
---	---------	--------	---------	-----------	---------

Other Financing Sources (Uses)

Transfers In	-	-	-	-	260,000	260,000
Transfers Out	-	-	-	-	(1,414,236)	(1,635,109)
Total Other Financing Sources (Uses)	-	-	-	-	(1,154,236)	(1,375,109)

Net change in fund balance

-	111,405	12,402	328,735	1,668,587	(1,002,540)
---	---------	--------	---------	-----------	-------------

Fund Balance, January 1

-	693,129	137,602	777,949	13,955,610	14,958,150
---	---------	---------	---------	------------	------------

Fund Balance, December 31

\$ -	\$ 804,534	\$ 150,004	\$ 1,106,684	\$ 15,624,197	\$ 13,955,610
------	------------	------------	--------------	---------------	---------------

YAKIMA COUNTY, WASHINGTON

Page 1 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

District Court Probation					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Charges for Services	\$ 1,480,544	\$ 1,480,544	\$ 1,382,773	\$ (97,771)	\$ 1,520,800
Interest Earnings	18,000	18,000	49,403	31,403	56,382
Other Revenue	350	350	30	(320)	5,689
Total Revenues	1,498,894	1,498,894	1,432,206	(66,688)	1,582,871
<u>Expenditures</u>					
Public Safety	1,665,984	1,696,396	1,461,313	235,083	1,602,351
Total Expenditures	1,665,984	1,696,396	1,461,313	235,083	1,602,351
Excess (Deficit) of Revenues over Expenditures	(167,090)	(197,502)	(29,107)	168,395	(19,480)
Excess (Deficit) Resources Over Uses	(167,090)	(197,502)	(29,107)	168,395	(19,480)
Fund Balance as of January 1	167,090	197,502	197,502	-	216,982
Fund Balance as of December 31	\$ -	\$ -	\$ 168,395	\$ 168,395	\$ 197,502
Municipal Courts					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Charges for Services	\$ 461,671	\$ 461,671	\$ 494,939	\$ 33,268	\$ 478,910
Total Revenues	461,671	461,671	494,939	33,268	478,910
<u>Expenditures</u>					
Judicial	517,721	528,173	446,153	82,020	465,850
Total Expenditures	517,721	528,173	446,153	82,020	465,850
Excess (Deficit) of Revenues over Expenditures	(56,050)	(66,502)	48,786	115,288	13,060
Net Change in Fund balance	(56,050)	(66,502)	48,786	115,288	13,060
Fund Balance as of January 1	56,050	66,502	90,923	24,421	77,863
Fund Balance as of December 31	\$ 0	\$ 0	\$ 139,709	\$ 139,709	\$ 90,923

YAKIMA COUNTY, WASHINGTON

Page 2 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

Pre-Trial						Variance with Final Budget
Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual		
<u>Revenues</u>						
Donations	\$ -	\$ 145,389	\$ 94,535	\$ (50,854)	\$ 126,351	
Total Revenues	0	145,389	94,535	(50,854)	126,351	
<u>Expenditures</u>						
Judicial	293,507	422,343	421,856	487	392,059	
Total Expenditures	293,507	422,343	421,856	487	392,059	
Excess (Deficit) of Revenues over Expenditures	(293,507)	(276,954)	(327,321)	(50,367)	(265,708)	
<u>Other Financing Sources (Uses)</u>						
Transfers In	260,000	260,000	260,000	-	260,000	
Total other financing sources (uses)	260,000	260,000	260,000	0	260,000	
Net Change in Fund balance	(33,507)	(16,954)	(67,321)	(50,367)	(5,708)	
Fund Balance as of January 1	33,507	16,954	38,193	21,239	43,901	
Fund Balance as of December 31	\$0	\$0	\$ (29,128)	\$ (29,128)	\$ 38,193	
Narcotics Investigation						
						Variance with Final Budget
Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual		
<u>Revenues</u>						
Fines and Forfeits	\$ 5,000	\$ 5,000	\$ 5,879	\$ 879	\$ 10,532	
Total Revenues	5,000	5,000	5,879	879	10,532	
<u>Expenditures</u>						
Public Safety	5,000	5,000	-	5,000	0	
Total Expenditures	5,000	5,000	0	5,000	0	
Excess (Deficit) of Revenues over Expenditures	-	-	5,879	5,879	10,532	
Net Change in Fund balance	-	-	5,879	5,879	10,532	
Fund Balance as of January 1	23,000	23,000	28,106	5,106	17,574	
Fund Balance as of December 31	\$23,000	\$23,000	\$ 33,985	\$ 10,985	\$ 28,106	

YAKIMA COUNTY, WASHINGTON

Page 3 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

	Special Operations				Variance with Final Budget	2018 Actual
	Original Budget	Final Budget	Actual	Positive (Negative)		
<u>Revenues</u>						
Intergovernmental	\$ 151,400	\$ 191,400	\$ 212,465	\$ 21,065	\$ 174,215	
Charges for Services	10,196	10,196	9,925	(271)	33,040	
Donations	4,000	46,500	62,876	16,376	118,119	
Other Revenue	3,000	3,000	13,177	10,177	2,339	
Total Revenues	168,596	251,096	298,443	47,347	327,713	
<u>Expenditures</u>						
Public Safety	198,198	238,198	283,908	(45,710)	233,134	
Capital Outlay	-	42,500	18,609	23,891	64,302	
Total Expenditures	198,198	280,698	302,517	(21,819)	297,436	
Excess (Deficit) of Revenues over Expenditures	(29,602)	(29,602)	(4,074)	25,528	30,277	
Net Change in Fund balance	(29,602)	(29,602)	(4,074)	25,528	30,277	
Fund Balance as of January 1	308,730	308,730	390,349	81,619	360,072	
Fund Balance as of December 31	\$ 279,128	\$ 279,128	\$ 386,275	\$ 107,147	\$ 390,349	
<u>District Court Dispute Resolution</u>						
	District Court Dispute Resolution				Variance with Final Budget	2018 Actual
	Original Budget	Final Budget	Actual	Positive (Negative)		
<u>Revenues</u>						
Charges for Services	\$ 73,000	\$ 73,000	\$ 77,805	\$ 4,805	\$ 77,468	
Total Revenues	73,000	73,000	77,805	4,805	77,468	
<u>Expenditures</u>						
Judicial	80,958	104,064	73,965	30,099	56,989	
Total Expenditures	80,958	104,064	73,965	30,099	56,989	
Revenues over Expenditures	(7,958)	(31,064)	3,840	34,904	20,479	
Net Change in Fund balance	(7,958)	(31,064)	3,840	34,904	20,479	
Fund Balance as of January 1	7,958	31,064	31,064	-	10,585	
Fund Balance as of December 31	\$ -	\$ -	\$ 34,904	\$ 34,904	\$ 31,064	

YAKIMA COUNTY, WASHINGTON

Page 4 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

Family Court					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Licenses and Permits	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	\$ 30,291
Charges for Services	199,100	199,100	214,016	14,916	180,786
Donations	-	-	-	0	3,560
Total Revenues	229,100	229,100	214,016	(15,084)	214,637
<u>Expenditures</u>					
Judicial	395,994	376,896	236,557	140,339	233,732
Total Expenditures	395,994	376,896	236,557	140,339	233,732
Excess (Deficit) of Revenues over Expenditures	(166,894)	(147,796)	(22,541)	125,255	(19,095)
Net Change in Fund balance	(166,894)	(147,796)	(22,541)	125,255	(19,095)
Fund Balance as of January 1	166,894	147,796	147,795	(1)	166,890
Fund Balance as of December 31	\$ -	\$ -	\$ 125,254	\$ 125,254	\$ 147,795
Noxious Weed					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Special Assessments	\$ 378,236	\$ 378,236	\$ 378,787	\$ 551	\$ 378,150
Intergovernmental	-	-	180	180	180
Charges for Services	4,000	4,000	14,169	10,169	6,129
Interest Earnings	8,790	8,790	25,423	16,633	15,583
Other Revenue	14,300	14,300	-	(14,300)	3,407
Total Revenues	405,326	405,326	418,559	13,233	403,449
<u>Expenditures</u>					
Physical Environment	484,498	484,498	307,242	177,256	367,327
Capital Outlay	30,000	30,000	-	30,000	22,500
Total Expenditures	514,498	514,498	307,242	207,256	389,827
Excess (Deficit) of Revenues over Expenditures	(109,172)	(109,172)	111,317	220,489	13,622
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(14,975)	(14,975)	(14,975)	-	(15,362)
Total other financing sources (uses)	(14,975)	(14,975)	(14,975)	0	(15,362)
Net Change in Fund balance	(124,147)	(124,147)	96,342	220,489	(1,740)
Fund Balance as of January 1	237,106	237,106	578,733	341,627	580,473
Fund Balance as of December 31	\$ 112,959	\$ 112,959	\$ 675,075	\$ 562,116	\$ 578,733

YAKIMA COUNTY, WASHINGTON

Page 5 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

	Horticulturist			Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Special Assessments	\$ 177,300	\$ 177,300	\$ 182,674	\$ 5,374	\$ 183,692
Total Revenues	177,300	177,300	182,674	5,374	183,692

Expenditures

Culture & Recreation	251,312	251,312	212,914	38,398	170,971
Capital Outlay	900	900	-	900	-
Total Expenditures	252,212	252,212	212,914	39,298	170,971

Excess (Deficit) of

Revenues over Expenditures	(74,912)	(74,912)	(30,240)	44,672	12,721
----------------------------	----------	----------	----------	--------	--------

Other Financing Sources (Uses)

Transfers Out	(28,500)	(28,500)	(28,500)	-	(28,500)
Total other financing sources (uses)	(28,500)	(28,500)	(28,500)	0	(28,500)

Net Change in Fund balance

	(103,412)	(103,412)	(58,740)	44,672	(15,779)
Fund Balance as of January 1	192,324	192,324	149,549	(42,775)	165,328
Fund Balance as of December 31	\$ 88,912	\$ 88,912	\$ 90,809	\$ 1,897	\$ 149,549

Criminal Justice Sales Tax

	Criminal Justice Sales Tax			Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Sales and Use Taxes	\$ 7,275,000	\$ 7,275,000	\$ 7,233,438	\$ (41,562)	\$ 7,007,015
Interest Earnings	-	-	23,953	23,953	11,826
Total Revenues	7,275,000	7,275,000	7,257,391	(17,609)	7,018,841

Expenditures

General Governmental Services	1,379,658	1,360,388	1,234,551	125,837	2,811,337
Judicial	3,029,893	3,029,893	2,681,227	348,666	1,205,873
Public Safety	3,029,531	3,288,056	2,988,296	299,760	2,620,165
Capital Outlay	-	43,500	9,735	33,765	
Total Expenditures	7,439,082	7,721,837	6,913,809	808,028	6,637,375

Excess (Deficit) of

Revenues over Expenditures	(164,082)	(446,837)	343,582	790,419	381,466
----------------------------	-----------	-----------	---------	---------	---------

Other Financing Sources (Uses)

Transfers Out	(110,000)	(110,000)	(110,000)	-	(185,222)
Total other financing sources (uses)	(110,000)	(110,000)	(110,000)	0	(185,222)

Net Change in Fund balance

	(274,082)	(556,837)	233,582	790,419	196,244
Fund Balance as of January 1	1,165,605	1,146,335	1,372,464	226,129	1,176,220
Fund Balance as of December 31	\$ 891,523	\$ 589,498	\$ 1,606,046	\$ 1,016,548	\$ 1,372,464

YAKIMA COUNTY, WASHINGTON

Page 6 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

Toppenish/Simcoe West Railroad					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Interest Earnings	600	600	2,907	2,307	1,172
Other Revenue	12,100	12,100	12,000	(100)	12,000
Total Revenues	12,700	12,700	14,907	2,207	13,172
<u>Expenditures</u>					
Transportation	6,960	6,960	662	6,298	692
Capital Outlay	15,000	15,000	-	15,000	-
Total Expenditures	21,960	21,960	662	21,298	692
Excess (Deficit) of Revenues over Expenditures	(9,260)	(9,260)	14,245	23,505	12,480
Net Change in Fund balance	(9,260)	(9,260)	14,245	23,505	12,480
Fund Balance as of January 1	79,700	79,700	88,837	9,137	76,357
Fund Balance as of December 31	\$ 70,440	\$ 70,440	\$ 103,082	\$ 32,642	\$ 88,837

Naches Rail					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Interest Earnings	\$ 110	\$ 110	\$ 1,609	\$ 1,499	\$ 798
Other Revenue	6,000	6,000	7,589	1,589	7,299
Total Revenues	6,110	6,110	9,198	3,088	8,097
<u>Expenditures</u>					
Transportation	8,579	8,579	1,152	7,427	817
Capital Outlay	5,000	5,000	-	5,000	-
Total Expenditures	13,579	13,579	1,152	12,427	817
Excess (Deficit) of Revenues over Expenditures	(7,469)	(7,469)	8,046	15,515	7,280
Net Change in Fund balance	(7,469)	(7,469)	8,046	15,515	7,280
Fund Balance as of January 1	48,150	48,150	49,274	1,124	41,994
Fund Balance as of December 31	\$ 40,681	\$ 40,681	\$ 57,320	\$ 16,639	\$ 49,274

YAKIMA COUNTY, WASHINGTON

Page 7 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

Flood Control					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Property Taxes	\$ 1,544,913	\$ 1,544,913	\$ 1,543,312	\$ (1,601)	\$ 1,497,821
Other Taxes	2,494	2,494	2,167	(327)	2,398
Intergovernmental	7,778,328	7,778,328	1,443,527	(6,334,801)	2,150,353
Charges for Services	140	140	410	270	375
Interest Earnings	8,982	8,982	29,938	20,956	24,748
Donations	-	-	528,587	528,587	600
Total Revenues	9,334,857	9,334,857	3,547,941	(5,786,916)	3,676,295
<u>Expenditures</u>					
Physical Environment	1,167,661	1,167,661	1,096,057	71,604	1,570,378
Debt Service Costs	11	11	23,193	(23,182)	23,663
Capital Outlay	8,026,000	8,026,000	1,950,903	6,075,097	2,554,871
Total Expenditures	9,193,672	9,193,672	3,070,153	6,123,519	4,148,912
Excess (Deficit) of Revenues over Expenditures	141,185	141,185	477,788	336,603	(472,617)
Net Change in Fund balance	141,185	141,185	477,788	336,603	(472,617)
Fund Balance as of January 1	1,103,516	1,103,516	1,651,162	547,646	2,123,779
Fund Balance as of December 31	\$ 1,244,701	\$ 1,244,701	\$ 2,128,950	\$ 884,249	\$ 1,651,162
Stormwater Utility					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Intergovernmental	\$ -	\$ -	\$ 114,313	\$ 114,313	\$ -
Charges for Services	-	-	-	-	14,706
Interest Earnings	10,000	10,000	56,139	46,139	33,259
Special Assessments	484,970	484,970	508,487	23,517	503,264
Total Revenues	494,970	494,970	678,939	183,969	551,229
Physical Environment	1,112,251	1,112,251	482,572	629,679	574,026
Total Expenditures	1,112,251	1,112,251	482,572	629,679	574,026
Excess (Deficit) of Revenues over Expenditures	(617,281)	(617,281)	196,367	813,648	(22,797)
Net Change in Fund balance	(617,281)	(617,281)	196,367	813,648	(22,797)
Fund Balance as of January 1	1,814,900	1,814,900	1,811,532	(3,368)	1,834,329
Fund Balance as of December 31	\$ 1,197,619	\$ 1,197,619	\$ 2,007,899	\$ 810,280	\$ 1,811,532

YAKIMA COUNTY, WASHINGTON

Page 8 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

Record Services					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Intergovernmental	\$ 92,500	\$ 92,500	\$ 88,832	\$ (3,668)	\$ 97,547
Charges for Services	103,500	103,500	132,374	28,874	113,947
Total Revenues	196,000	196,000	221,206	25,206	211,494
<u>Expenditures</u>					
General Governmental Services	249,568	249,568	185,519	64,049	225,126
Total Expenditures	249,568	249,568	185,519	64,049	225,126
Excess (Deficit) of Revenues over Expenditures	(53,568)	(53,568)	35,687	89,255	(13,632)
<u>Other Financing Sources (Uses)</u>					
Transfers Out	-	-	(20,552)	(20,552)	(21,100)
Total other financing sources (uses)	0	0	(20,552)	(20,552)	(21,100)
Net Change in Fund balance	(53,568)	(53,568)	15,135	68,703	(34,732)
Fund Balance as of January 1	116,747	116,747	72,017	(44,730)	106,749
Fund Balance as of December 31	\$ 63,179	\$ 63,179	\$ 87,152	\$ 23,973	\$ 72,017
Motel/Hotel Tax					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Sales and Use Taxes	\$ 840,000	\$ 840,000	\$ 729,051	\$ (110,949)	\$ 717,932
Interest Earnings	5,000	5,000	13,404	8,404	8,607
Total Revenues	845,000	845,000	742,455	(102,545)	726,539
<u>Expenditures</u>					
Culture and Recreation	194	194	194	-	194
Total Expenditures	194	194	194	-	194
Excess (Deficit) of Revenues over Expenditures	844,806	844,806	742,261	(102,545)	726,345
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(585,610)	(585,610)	(585,610)	-	(639,681)
Total other financing sources (uses)	(585,610)	(585,610)	(585,610)	0	(639,681)
Net Change in Fund balance	259,196	259,196	156,651	(102,545)	86,664
Fund Balance as of January 1	599,690	599,690	472,908	(126,782)	386,244
Fund Balance as of December 31	\$ 858,886	\$ 858,886	\$ 629,559	\$ (229,327)	\$ 472,908

YAKIMA COUNTY, WASHINGTON

Page 9 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

WSU Extension					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2018 Actual
<u>Revenues</u>					
Charges for Services	\$ 7,500	\$ 7,500	\$ 6,531	\$ (969)	\$ 7,015
Other Revenue	130	130	32	(98)	516
Total Revenues	7,630	7,630	6,563	(1,067)	7,531
<u>Expenditures</u>					
Culture and Recreation	14,627	14,627	9,341	5,286	6,551
Total Expenditures	14,627	14,627	9,341	5,286	6,551
Excess (Deficit) of Revenues over Expenditures	(6,997)	(6,997)	(2,778)	4,219	980
Net Change in Fund balance	(6,997)	(6,997)	(2,778)	4,219	980
Fund Balance as of January 1	38,579	38,579	37,862	(717)	36,882
Fund Balance as of December 31	\$ 31,582	\$ 31,582	\$ 35,084	\$ 3,502	\$ 37,862
Emergency Medical Services					
	Original Budget	Final Budget	Actual	Final Budget	2018 Actual
<u>Revenues</u>					
Property Taxes	\$ 488,899	\$ 488,899	\$ 491,778	\$ 2,879	\$ 477,497
Other Taxes	4,700	4,700	5,962	1,262	6,598
Intergovernmental	24,228	24,228	26,259	2,031	26,265
Charges for Services	5,500	5,500	10,586	5,086	8,721
Interest Earnings	1,000	1,000	5,367	4,367	3,028
Other Revenue	2,000	2,000	5,719	3,719	6,606
Total Revenues	526,327	526,327	545,671	19,344	528,715
<u>Expenditures</u>					
General Governmental Services	-	-	-	-	2
Public Safety	514,181	626,381	488,038	138,343	495,583
Capital Outlay	-	-	41,361	(41,361)	-
Total Expenditures	514,181	626,381	529,399	96,982	495,585
Excess (Deficit) of Revenues over Expenditures	12,146	(100,054)	16,272	116,326	33,130
Net Change in Fund balance	12,146	(100,054)	16,272	116,326	33,130
Fund Balance as of January 1	373,366	373,366	459,837	86,471	426,707
Fund Balance as of December 31	\$ 385,512	\$ 273,312	\$ 476,109	\$ 202,797	\$ 459,837

YAKIMA COUNTY, WASHINGTON

Page 10 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

911					
Variance with Final Budget					
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Other Taxes	\$ 2,273,622	\$ 2,273,622	\$ 2,279,386	\$ 5,764	\$ 2,253,461
Intergovernmental	44,500	44,500	49,846	5,346	1,337
Interest Earnings	15,000	15,000	29,132	14,132	18,254
Total Revenues	2,333,122	2,333,122	2,358,364	25,242	2,273,052
<u>Expenditures</u>					
Public Safety	2,188,940	2,188,940	2,178,412	10,528	2,218,080
Total Expenditures	2,188,940	2,188,940	2,178,412	10,528	2,218,080
Excess (Deficit) of Revenues over Expenditures	144,182	144,182	179,952	35,770	54,972
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(119,150)	(119,150)	(119,150)	-	(121,950)
Total other financing sources (uses)	(119,150)	(119,150)	(119,150)	0	(121,950)
Net Change in Fund balance	25,032	25,032	60,802	35,770	(66,978)
Fund Balance as of January 1	1,222,446	1,222,446	1,198,877	(23,569)	1,265,855
Fund Balance as of December 31	\$ 1,247,478	\$ 1,247,478	\$ 1,259,679	\$ 12,201	\$ 1,198,877
Veterans Relief					
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Property Taxes	\$ 182,920	\$ 182,920	\$ 212,112	\$ 29,192	\$ 193,175
Other Taxes	300	300	297	(3)	309
Intergovernmental	150	150	241	91	229
Interest Earnings	500	500	3,191	2,691	1,991
Donations	1,000	1,000	200	(800)	1,220
Total Revenues	184,870	184,870	216,041	31,171	196,924
<u>Expenditures</u>					
Health & Human Services	216,999	216,999	190,117	26,882	177,267
Total Expenditures	216,999	216,999	190,117	26,882	177,267
Excess (Deficit) of Revenues over Expenditures	(32,129)	(32,129)	25,924	58,053	19,657
Net Change in Fund balance	(32,129)	(32,129)	25,924	58,053	19,657
Fund Balance as of January 1	112,075	112,075	136,299	24,224	116,642
Fund Balance as of December 31	\$ 79,946	\$ 79,946	\$ 162,223	\$ 82,277	\$ 136,299

YAKIMA COUNTY, WASHINGTON

Page 11 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

Community Service Program					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual
<u>Revenues</u>					
Property Taxes	\$ 347,884	\$ 347,884	\$ 367,261	\$ 19,377	\$ 356,370
Sales and Use Taxes	55,085	55,085	22,815	(32,270)	31,535
Other Taxes	-	-	515	515	570
Intergovernmental	9,334	9,334	11,187	1,853	10,950
Interest Earnings	8,802	8,802	84,812	76,010	56,457
Other Revenue	-	-	887	887	310
Total Revenues	<u>421,105</u>	<u>421,105</u>	<u>487,477</u>	<u>66,372</u>	<u>456,192</u>
<u>Expenditures</u>					
General Governmental Services	-	-	-	0	1
Health and Human Services	110,797	110,797	64,245	46,552	75,204
Total Expenditures	<u>110,797</u>	<u>110,797</u>	<u>64,245</u>	<u>46,552</u>	<u>75,205</u>
Excess (Deficit) of Revenues over Expenditures	310,308	310,308	423,232	112,924	380,987
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	-
Transfers Out	(558,350)	(558,350)	(535,449)	22,901	(623,294)
Total other financing sources (uses)	<u>(558,350)</u>	<u>(558,350)</u>	<u>(535,449)</u>	<u>22,901</u>	<u>(623,294)</u>
Net Change in Fund balance	(248,042)	(248,042)	(112,217)	135,825	(242,307)
Fund Balance as of January 1	2,678,795	2,678,795	2,885,713	206,918	3,128,020
Fund Balance as of December 31	<u>\$2,430,753</u>	<u>\$2,430,753</u>	<u>\$ 2,773,496</u>	<u>\$ 342,743</u>	<u>\$ 2,885,713</u>
Treasurer's Revolving					
<u>Revenues</u>					
Charges for Services	\$ 307,166	\$ 307,166	\$ 309,227	\$ 2,061	\$ 295,609
Interest Earnings	2,000	2,000	5,228	3,228	2,676
Total Revenues	<u>309,166</u>	<u>309,166</u>	<u>314,455</u>	<u>5,289</u>	<u>298,285</u>
<u>Expenditures</u>					
General Governmental Services	369,166	369,166	301,333	67,833	309,198
Total Expenditures	<u>369,166</u>	<u>369,166</u>	<u>301,333</u>	<u>67,833</u>	<u>309,198</u>
Revenues over Expenditures	(60,000)	(60,000)	13,122	73,122	(10,913)
Net Change in Fund balance	(60,000)	(60,000)	13,122	73,122	(10,913)
Fund Balance as of January 1	150,000	150,000	169,536	19,536	180,449
Fund Balance as of December 31	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 182,658</u>	<u>\$ 92,658</u>	<u>\$ 169,536</u>

## YAKIMA COUNTY, WASHINGTON

Page 12 of 14

## Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

## Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

	Treasurer Investment Pool					Variance with Final Budget
	Original Budget	Final Budget	Actual	Positive (Negative)	2018	
				2018 Actual	2018 Actual	
<u>Revenues</u>						
Interest Earnings	\$ 202,074	\$ 202,074	\$ 243,744	\$ 41,670	\$ 222,498	
Total Revenues	202,074	202,074	243,744	41,670	222,498	

Expenditures

General Governmental Services	203,952	203,952	183,694	20,258	238,589
Total Expenditures	203,952	203,952	183,694	20,258	238,589

## Excess (Deficit) of

Revenues over Expenditures	(1,878)	(1,878)	60,050	61,928	(16,091)
----------------------------	---------	---------	--------	--------	----------

## Net Change in Fund balance

Fund Balance as of January 1	74,000	74,000	116,390	42,390	132,481
Fund Balance as of December 31	\$ 72,122	\$ 72,122	\$ 176,440	\$ 104,318	\$ 116,390

	REET Electronic Tech Fund					Variance with Final Budget
	Original Budget	Final Budget	Actual	Positive (Negative)	2018	
				2018 Actual	2018 Actual	

Revenues

Intergovernmental	\$ 21,000	\$ 21,000	\$ 19,900	\$ (1,100)	\$ 20,880
Charges for Services	20,000	20,000	17,505	(2,495)	\$ 17,893
Interest Earnings	2,500	2,500	3,543	1,043	\$ 1,999
Total Revenues	43,500	43,500	40,948	(2,552)	40,772

Expenditures

General Governmental Services	25,000	25,000	25,000	0	25,016
Total Expenditures	25,000	25,000	25,000	0	25,016

## Excess (Deficit) of

Revenues over Expenditures	18,500	18,500	15,948	(2,552)	15,756
----------------------------	--------	--------	--------	---------	--------

## Net Change in Fund balance

Net Change in Fund balance	18,500	18,500	15,948	(2,552)	15,756
----------------------------	--------	--------	--------	---------	--------

Fund Balance as of January 1	173,000	173,000	172,008	(992)	156,252
Fund Balance as of December 31	\$ 191,500	\$ 191,500	\$ 187,956	\$ (3,544)	\$ 172,008

YAKIMA COUNTY, WASHINGTON

Page 13 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

Community Development Programs					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2018 Actual
<u>Revenues</u>					
Intergovernmental	\$ 178,706	\$ 178,706	\$ 120,632	\$ (58,074)	\$ 200,069
Total Revenues	178,706	178,706	120,632	(58,074)	200,069
<u>Expenditures</u>					
Economic Environment	178,706	178,706	120,632	58,074	200,069
Total Expenditures	178,706	178,706	120,632	58,074	200,069
Excess (Deficit) of Revenues over Expenditures	-	-	-	-	-
Net Change in Fund balance	-	-	-	-	-
Fund Balance as of January 1	-	-	-	0	-
Fund Balance as of December 31	\$0	\$0	\$ -	\$ -	\$ -
Community Housing					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2018 Actual
<u>Revenues</u>					
Intergovernmental	\$ 1,746,150	\$ 1,746,150	\$ 1,132,821	\$ (613,329)	\$ 614,148
Charges for Services	157,000	157,000	220,030	63,030	191,160
Interest Earnings	6,450	6,450	23,325	16,875	11,830
Total Revenues	1,909,600	1,909,600	1,376,176	(533,424)	817,138
<u>Expenditures</u>					
Economic Environment	2,147,120	2,147,120	1,264,772	882,348	808,220
Total Expenditures	2,147,120	2,147,120	1,264,772	882,348	808,220
Excess (Deficit) of Revenues over Expenditures	(237,520)	(237,520)	111,404	348,924	8,918
Net Change in Fund balance	(237,520)	(237,520)	111,404	348,924	8,918
Fund Balance as of January 1	713,500	713,500	693,130	(20,370)	684,211
Fund Balance as of December 31	\$ 475,980	\$ 475,980	\$ 804,534	\$ 328,554	\$ 693,129

YAKIMA COUNTY, WASHINGTON

Page 14 of 14

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

With Comparative Totals for December 31, 2018

PILT Title III Funds					Variance with Final Budget
Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual	
<b>Revenues</b>					
Interest Earnings	7,500	7,500	17,375	9,875	11,379
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>17,375</u>	<u>9,875</u>	<u>11,379</u>
<b>Expenditures</b>					
Economic Environment	5,521	5,521	4,973	548	3,851
Total Expenditures	<u>5,521</u>	<u>5,521</u>	<u>4,973</u>	<u>548</u>	<u>3,851</u>
Excess (Deficit) of Revenues over Expenditures	1,979	1,979	12,402	10,423	7,528
Net Change in Fund balance	1,979	1,979	12,402	10,423	7,528
Fund Balance as of January 1	133,174	133,174	137,602	4,428	130,074
Fund Balance as of December 31	<u>\$ 135,153</u>	<u>\$ 135,153</u>	<u>\$ 150,004</u>	<u>\$ 14,851</u>	<u>\$ 137,602</u>
Homeless Services					
					Variance with Final Budget
Original Budget	Final Budget	Actual	Positive (Negative)	2018 Actual	
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ 795,273	\$ 795,273	\$ -
Charges for Services	1,145,000	1,145,000	1,280,304	135,304	1,050,065
Interest Earnings	8,000	8,000	19,777	11,777	17,383
Other Revenue	0	1,120,500	5,399	(1,115,101)	0
Total Revenues	<u>1,153,000</u>	<u>2,273,500</u>	<u>2,100,753</u>	<u>(172,747)</u>	<u>1,067,448</u>
<b>Expenditures</b>					
Economic Environment	1,154,295	2,203,295	1,700,783	502,512	1,604,736
Capital Outlay	0	71,500	71,235	0	0
Total Expenditures	<u>1,154,295</u>	<u>2,274,795</u>	<u>1,772,018</u>	<u>502,512</u>	<u>1,604,736</u>
Excess (Deficit) of Revenues over Expenditures	(1,295)	(1,295)	328,735	329,765	(537,288)
Net Change in Fund balance	(1,295)	(1,295)	328,735	329,765	(537,288)
Fund Balance as of January 1	788,726	788,726	777,949	(10,777)	1,315,237
Fund Balance as of December 31	<u>\$ 787,431</u>	<u>\$ 787,431</u>	<u>\$ 1,106,684</u>	<u>\$ 318,988</u>	<u>\$ 777,949</u>

## YAKIMA COUNTY, WASHINGTON

### Nonmajor Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest, and related costs. Expenditure limits are determined by the terms of each debt issue. The modified accrual basis of accounting is applied.

**1997 G.O. Bond Redemption** – A fund used to refinance \$6,160,000 of Juvenile Justice Jail bond.

**Juvenile Justice G.O. Bond Redemption** - A fund to account for redemption of bonds to be used for the Juvenile Justice Facility.

**2008A G.O. Bond Redemption** - A fund to account for redemption of bonds to be used for refinancing of the 1997 G.O. Bonds.

**2008B G.O. Bond Redemption** - A fund to account for redemption of bonds to be used for financing of the building for Noxious Weed Board.

**2009 G.O. Bond Redemption** - A fund to account for the refunding of the 1999 restitution center.

**2010A G.O. Bond Redemption** - A fund to account for various capital improvement projects and refunding of the 2002 G.O. Bond.

**2010B G.O. Bond Redemption** - A fund to account for Qualified Energy Conservation Bonds to fund a new outside energy efficient shell for the county courthouse.

**2014 LTGO Bond Redemption** - A fund to account for redemption of bonds for the remodel of the Resource Center 911 Call Dispatch and County Road bridge replacements.

**CRID Guaranty** - A fund established for the purpose of guaranteeing the payment of road improvement district bonds and warrants. The County is required to maintain a balance of at least five percent of the outstanding obligations.

**LID Guaranty** - A fund established for the purpose of guaranteeing the payment of local improvement district bonds and warrants. The County is required to maintain a balance of at least five percent of the outstanding obligations.

**County Road Improvement District (CRID's)** – Funds established to account for financing of public improvements deemed to benefit the adjacent properties. Financing is provided by the sale of special assessments bonds. Each property owner within the benefiting area is assessed a proportionate share of the costs.

**ULID** - Fund to consolidate payments for LID's 2 & 3.

YAKIMA COUNTY, WASHINGTON

Page 1 of 2

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	1997 G.O. Bond Redemption	Juvenile Just. G.O. Bond Redemption	2008A G.O. Bond Redemption	2008B G.O. Bond Redemption	2009 G.O. Bond Redemption	2010A G.O. Bond Redemption	2010B G.O. Bond Redemption
<b>ASSETS</b>							
Cash/Cash Equivalents	\$ -	\$ -	\$ 41,680	\$ -	\$ 16	\$ -	\$ 144,928
Investments	-	-	-	-	-	-	1,197,674
Taxes Receivable	3	-	212	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	-	2,023
Total Assets	\$ 3	\$ -	\$ 41,892	\$ -	\$ 16	\$ -	\$ 1,344,625
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities</b>							
Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Deferred Inflows of Resources</b>							
Unavailable revenue- taxes	3	-	212	-	-	-	-
Unavailable revenue-special assessments	-	-	-	-	-	-	-
Total deferred inflows of resources	3	-	212	0	0	0	0
<b>Fund Balance</b>							
Committed for Debt Service	-	-	41,680	-	16	-	1,344,625
Total Fund Balance	\$ 0	\$ 0	\$ 41,680	\$ 0	\$ 16	\$ 0	\$ 1,344,625
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 3	\$ -	\$ 41,892	\$ -	\$ 16	\$ -	\$ 1,344,625

**YAKIMA COUNTY, WASHINGTON**

Page 2 of 2

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	2014			2019			2018	
	LTGO Bond Redemption	CRID Guaranty	LID Guaranty	CRID's	ULID	Total	Total	
<i>ASSETS</i>								
Cash/Cash Equivalents	\$ -	\$ 6,874	\$ 4,117	\$ -	\$ 236	\$ 197,851	\$ 42,886	
Investments	-	134,478	28,434	-	-	1,360,586	1,353,099	
Taxes Receivable	-	-	-	-	-	215	297	
Assessments Receivable	-	-	-	33	-	33	263	
Interest Receivable	-	227	48	-	-	2,298	2,410	
Total Assets	\$ -	\$ 141,579	\$ 32,599	\$ 33	\$ 236	\$ 1,560,983	\$ 1,398,955	
<i>LIABILITIES AND FUND BALANCE</i>								
<u>Liabilities</u>								
Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Liabilities	0	0	0	0	0	0	0	
<u>Deferred Inflows of Resources</u>								
Unavailable revenue- taxes	-	-	-	-	-	215	297	
Unavailable revenue-special assessments	-	-	-	33	-	33	263	
Total deferred inflows of resources	0	0	0	33	-	248	560	
<u>Fund Balance</u>								
Committed for Debt Service	-	141,579	32,599	-	236	1,560,735	1,398,395	
Total Fund Balance	0	141,579	32,599	0	236	1,560,735	1,398,395	
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ -	\$ 141,579	\$ 32,599	\$ 33	\$ 236	\$ 1,560,983	\$ 1,398,955	

## YAKIMA COUNTY, WASHINGTON

Page 1 of 3

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Nonmajor Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	1997 G.O. Bond Redemption	Juvenile Just. G.O. Bond Redemption	2008A G.O. Bond Redemption	2008B G.O. Bond Redemption
<u><i>Revenues</i></u>				
Property Taxes	\$ -	\$ -	\$ 21	\$ -
Intergovernmental	-	-	-	-
Interest Earnings	-	-	-	-
Special Assessments	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	0	0	21	0
<u><i>Expenditures</i></u>				
Debt Service:				
Principal	-	-	-	10,000
Interest	-	-	-	4,975
Total Expenditures	0	0	0	14,975
Excess (Deficit) of Revenues over Expenditures	-	-	21	(14,975)
<u><i>Other Financing Sources (Uses)</i></u>				
Transfers In	-	-	-	14,975
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	0	-	14,975
Net Change in Fund Balance	-	-	21	-
Fund Balance as of January 1	-	-	41,659	-
Fund Balance as of December 31	\$0	\$0	\$ 41,680	\$0

YAKIMA COUNTY, WASHINGTON

Page 2 of 3

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Nonmajor Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	2009 G.O. Bond Redemption	2010A G.O. Bond Redemption	2010B G.O. Bond Redemption	2014 LTGO Bond Redemption	CRID Guaranty
<i>Revenues</i>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	38,335	119,150	-
Interest Earnings	-	-	38,069	-	4,274
Special Assessments	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	0	0	76,404	119,150	4,274
<i>Expenditures</i>					
Debt Service:					
Principal	870,000	2,290,000	-	255,000	-
Interest	45,530	481,694	121,500	179,531	-
Total Expenditures	915,530	2,771,694	121,500	434,531	0
Excess (Deficit) of Revenues over Expenditures	(915,530)	(2,771,694)	(45,096)	(315,381)	4,274
<i>Other Financing Sources (Uses)</i>					
Transfers In	915,530	2,771,694	201,865	315,381	3,034
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	915,530	2,771,694	201,865	315,381	3,034
Net Change in Fund Balance	-	-	156,769	-	7,308
Fund Balance as of January 1	16	-	1,187,856	-	134,271
Fund Balance as of December 31	\$16	\$0	\$ 1,344,625	\$0	\$ 141,579

YAKIMA COUNTY, WASHINGTON

Page 3 of 3

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Nonmajor Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	LID Guaranty	CRID's	ULID	2019 Total	2018 Total
<i>Revenues</i>					
Property Taxes	\$ -	\$ -	\$ -	\$ 21	\$ 21
Intergovernmental	-	-	-	157,485	198,213
Interest Earnings	903	66	95	43,407	22,475
Special Assessments	-	-	212	212	5,422
Other Revenue	-	-	-	-	14
Total Revenues	903	66	307	201,125	226,145
<i>Expenditures</i>					
Debt Service:					
Principal	-	-	-	3,425,000	3,315,000
Interest	-	-	-	833,230	935,311
Total Expenditures	0	0	-	4,258,230	4,250,311
Excess (Deficit) of Revenues over Expenditures	903	66	307	(4,057,105)	(4,024,166)
<i>Other Financing Sources (Uses)</i>					
Transfers In	3,303	-	-	4,225,782	4,170,949
Transfers Out	-	(3,034)	(3,303)	(6,337)	(129)
Total Other Financing Sources (Uses)	3,303	(3,034)	(3,303)	4,219,445	4,170,820
Net Change in Fund Balance	4,206	(2,968)	(2,996)	162,340	146,654
Fund Balance as of January 1	28,393	2,968	3,232	1,398,395	1,251,741
Fund Balance as of December 31	\$ 32,599	\$ -	\$ 236	\$ 1,560,735	\$ 1,398,395

**YAKIMA COUNTY, WASHINGTON**

Page 1 of 5

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

1997 G.O. Bond Redemption

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget	
				Positive (Negative)	2018 Actual
<u>Revenues</u>					
Property Taxes	\$ 25	\$ 25	-	\$ (25)	-
Total Revenues	25	25	0	(25)	0
<u>Expenditures</u>					
General Governmental Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	0	0	0	0	0
Excess (Deficit) of					
Revenues over Expenditures	25	25	-	(25)	0
Transfers Out	(28)	(28)	-	28	(129)
Excess (Deficit) of Revenues and Other Sources over Expenditures	(3)	(3)	0	3	(129)
Fund Balance, January 1	3	3	0	(3)	129
Fund Balance, December 31	\$0	\$0	\$ -	\$ -	\$ -

2008 A G.O. Bond Redemptions

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget	
				Positive (Negative)	2018 Actual
<u>Revenues</u>					
Property Taxes	\$ 5	\$ 5	\$ 21	\$ 16	\$ 21
Total Revenues	5	5	21	16	21
<u>Expenditures</u>					
General Governmental Services	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	0	0	0	0	0
Excess (Deficit) of					
Revenues over Expenditures	5	5	21	16	21
Transfers In	28	28	-	(28)	129
Excess (Deficit) of Revenues and Other Sources over Expenditures	33	33	21	(12)	150
Fund Balance, January 1	41,640	41,640	41,659	19	41,509
Fund Balance, December 31	\$ 41,673	\$ 41,673	\$ 41,680	\$ 7	\$ 41,659

# YAKIMA COUNTY, WASHINGTON

Page 2 of 5

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

## 2008 B G.O. Bond Redemption

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget	
				Positive (Negative)	2018 Actual
Revenues					
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues		0	0	0	0

## Expenditures

Principal	10,000	10,000	10,000	-	10,000
Interest	4,975	4,975	4,975	-	5,363
Total Expenditures	14,975	14,975	14,975	0	15,363

## Excess (Deficit) of

Revenues over Expenditures	(14,975)	(14,975)	(14,975)	-	(15,363)
Transfers In	14,975	14,975	14,975	-	15,363

## Excess (Deficit) of Revenues and

Other Sources over Expenditures

Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$0	\$0	\$0	\$0	\$0

## 2009 G.O. Bond Redemption

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget	
				Positive (Negative)	2018 Actual
Revenues					
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues		0	0	0	0

## Expenditures

Principal	870,000	870,000	870,000	-	835,000
Interest	45,530	45,530	45,530	-	70,580
Total Expenditures	915,530	915,530	915,530	0	905,580

## Excess (Deficit) of

Revenues over Expenditures	(915,530)	(915,530)	(915,530)	-	(905,580)
Transfers In	915,530	915,530	915,530	-	905,580

## Excess (Deficit) of Revenues and

Other Sources over Expenditures

Fund Balance, January 1	-	-	16	16	16
Fund Balance, December 31	\$0	\$0	\$16	\$16	\$16

**YAKIMA COUNTY, WASHINGTON**

Page 3 of 5

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

2010A G.O. Bond Redemption

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget	
				Positive (Negative)	2018 Actual
Revenues					
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues		0	0	0	0

Expenditures

Debt Service					
Principal	2,680,000	2,680,000	2,290,000	390,000	2,215,000
Interest	532,325	532,325	481,694	50,631	548,144
Total Expenditures	3,212,325	3,212,325	2,771,694	440,631	2,763,144
Excess (Deficit) of					
Revenues over Expenditures	(3,212,325)	(3,212,325)	(2,771,694)	440,631	(2,763,144)
Transfers In	3,212,325	3,212,325	2,771,694	(440,631)	2,763,144
Excess (Deficit) of Revenues and					
Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$0	\$0	\$0	\$0	\$0

2010B G.O. Bond Redemption

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget	
				Positive (Negative)	2018 Actual
Revenues					
Intergovernmental	\$ 76,426	\$ 76,426	\$ 38,335	\$ (38,091)	\$ 76,263
Interest Earnings	20,000	20,000	38,069	18,069	18,412
Total Revenues	96,426	96,426	76,404	(20,022)	94,675
Expenditures					
Principal	-	-	-	-	-
Interest	121,500	121,500	121,500	-	121,500
Total Expenditures	121,500	121,500	121,500	0	121,500
Excess (Deficit) of					
Revenues over Expenditures	(25,074)	(25,074)	(45,096)	(20,022)	(26,825)
Transfers In	170,574	170,574	201,865	31,291	173,237
Excess (Deficit) of Revenues and					
Other Sources over Expenditures	145,500	145,500	156,769	11,269	146,412
Fund Balance, January 1	1,191,511	1,191,511	1,187,856	(3,655)	1,041,444
Fund Balance, December 31	\$ 1,337,011	\$ 1,337,011	\$ 1,344,625	\$ 7,614	\$ 1,187,856

**YAKIMA COUNTY, WASHINGTON**

Page 4 of 5

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

2014 G.O. Bond Redemption

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<b>Revenues</b>					
Intergovernmental	\$ 119,150	\$ 119,150	\$ 119,150	\$ -	\$ 121,950
Interest Earnings	-	-	-	-	950
Total Revenues	119,150	119,150	119,150	0	122,900
<b>Expenditures</b>					
Principal	255,000	255,000	255,000	-	250,000
Interest	179,531	179,531	179,531	-	189,531
Total Expenditures	434,531	434,531	434,531	0	439,531
Excess (Deficit) of Revenues over Expenditures	(315,381)	(315,381)	(315,381)	0	(316,631)
Transfers In	315,381	315,381	315,381	0	313,496
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	0	0	(3,135)
Fund Balance, January 1	-	-	0	0	3,135
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

CRID's

	Original Budget	Final Budget	2019 Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<b>Revenues</b>					
Interest Earnings	\$ 35	\$ 66	\$ 66	\$ -	\$ 37
Total Revenues	35	66	66	0	37
<b>Expenditures</b>					
Transportation	-	-	-	-	0
Principal	-	-	-	-	0
Interest	-	-	-	-	0
Total Expenditures	0	0	0	0	0
Excess (Deficit) of Revenues over Expenditures	35	66	66	0	37
Transfers Out	0	(3,034)	(3,034)	0	
Excess (Deficit) of Revenues and Other Sources over Expenditures	35	(2,968)	(2,968)	0	37
Fund Balance, January 1	1,915	2,968	2,968	0	2,931
Fund Balance, December 31	\$ 1,950	\$ -	\$ -	\$ -	\$ 2,968

**YAKIMA COUNTY, WASHINGTON**

Page 5 of 5

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Debt Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

					<u>ULID</u>		Variance with Final Budget		
	Original Budget	Final Budget		2019 Actual			Positive (Negative)		2018 Actual
<u>Revenues</u>									
Interest Earnings	\$ 40	\$ 40		\$ 95			\$ 55		\$ 272
Special Assessments	-	-		212			212		5,422
Other Revenue	-	-		-			-		14
Total Revenues	40	40		307			267		5,708
<u>Expenditures</u>									
Transportation	-	-		-			-		-
Principal	-	-		-			-		5,000
Interest	-	-		-			-		193
Total Expenditures	0	0		0			0		5,193
Excess (Deficit) of									
Revenues over Expenditures	40	40		307			267		515
Transfers Out	-	(3,304.00)		(3,303)			1		-
Fund Balance, January 1	3,452	3,452		3,232			(220)		2,717
Fund Balance, December 31	\$ 3,492	\$ 188		\$ 236			\$ 48		\$ 3,232

## YAKIMA COUNTY, WASHINGTON

### Nonmajor Capital Projects Funds

Capital Project Funds are established in Yakima County to account for financial resources to be used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in compliance with the procedures established in the revised code of Washington 36.40. The modified accrual basis of accounting is applied.

**General Capital Improvements** - A fund to account for the deferred maintenance, planning and remodel of facilities owned by the County and funded by direct General Fund appropriation.

**Community Development Grants Construction** - A fund to account for building a sewer system for the unincorporated area of Buena and other utility capital projects.

**State Fair Park Capital Projects** - A fund to account for ongoing construction projects at the Central Washington State Park.

**Public Services Capital Projects** – A fund to account for the deferred maintenance, planning and remodel of facilities owned by the County and funded by space rental fees.

**2010 A GO Bond Refunding** – A fund to account for various capital improvement projects and refunding of 2002 GO Bond.

**2014 LTGO Capital Projects** – A fund to account for redemption of bonds for the remodel of the Resource Center 911 Call Dispatch and County Road bridge replacements.

**2020 LTGO Fairgrounds Capital Projects** – A fund to account for capital bonds to be sold in the first quarter 2020 to account for the Hotel/Motel lodging tax capital projects.

**Ascend Royalties Capital Projects** - A fund to account for royalties collected and upgrades to the county's Ascend Financial Management System.

**Real Estate Excise Capital Projects** - A fund to account for real estate excise tax levied in accordance with R.C.W. 82.46.010. All revenue is restricted to local capital improvements.

**YAKIMA COUNTY, WASHINGTON**

Page 1 of 2

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	General Capital Improvements	Community Dev Grants Construction	State Fair Park Capital Projects	Public Services Capital Projects
<b>ASSETS</b>				
Cash/Cash Equivalents	\$ 1,044,698	\$ 32	\$ 29,916	\$ 430,871
Investments	1,509,757	-	157,706	1,356
Interest Receivable	4,291	1	266	127
Due from Other Funds	-	-	-	114,089
Due from Other Governments	-	-	-	-
Total Assets	<b>\$ 2,558,746</b>	<b>\$ 33</b>	<b>\$ 187,888</b>	<b>\$ 546,443</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ 106,422	\$ -	\$ -	\$ 382,298
Contracts Payable	-	-	-	151,125
Due to Other Funds	-	-	-	-
Accrued Wages & Benefits Payable	-	-	-	6,254
Total Liabilities	<b>106,422</b>	<b>0</b>	<b>0</b>	<b>539,677</b>
<b>Deferred Inflows Of Resources</b>				
Unavailable Revenue- Taxes	-	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-
Total Deferred Inflows of Resources	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance</b>				
Restricted Fund Balance	-	-	-	-
Assigned Fund Balance	2,452,324	33	187,888	6,766
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	<b>2,452,324</b>	<b>33</b>	<b>187,888</b>	<b>6,766</b>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<b>\$ 2,558,746</b>	<b>\$ 33</b>	<b>\$ 187,888</b>	<b>\$ 546,443</b>

YAKIMA COUNTY, WASHINGTON

Page 2 of 2

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	2014 LTGO Capital Projects	2020 Capital Projects	Ascend Royalties Cap Proj	Real Estate Excise Tax Cap Proj	2019 Totals	2018 Totals
<b>ASSETS</b>						
Cash/Cash Equivalents	-	\$ 24,439	\$ 9,890	\$ 813,017	\$ 2,352,863	\$ 2,210,878
Investments	-	-	124,073	209,940	2,002,832	2,361,939
Interest Receivable	1	-	210	1,176	6,072	8,311
Due from Other Funds	-	-	-	-	114,089	926,249
Due from Other Governments	-	-	-	16,777	16,777	59,750
Total Assets		\$ 1	\$ 24,439	\$ 134,173	\$ 1,040,910	\$ 4,492,633
						\$ 5,567,127
<b>LIABILITIES AND FUND BALANCE</b>						
<u>Liabilities</u>						
Accounts/Vouchers Payable	\$ -	\$ 50,149	\$ -	\$ -	\$ 538,869	\$ 613,573
Contracts Payable	-	-	-	-	151,125	122,084
Due to Other Funds	-	-	-	114,089	114,089	1,926,249
Accrued Wages Payable	-	-	-	-	6,254	14,181
Total Liabilities		0	50,149	0	114,089	810,337
						2,676,087
<u>Deferred Inflows Of Resources</u>						
Unavailable Revenue- Taxes	-	-	-	-	0	0
Unavailable Revenue-Special Assessments	-	-	-	-	0	0
Total Deferred Inflows of Resources		0	0	0	0	0
<u>Fund Balance</u>						
Restricted Fund Balance	-	-	-	926,821	926,821	289,856
Assigned Fund Balance	1	-	134,173	-	2,781,185	2,601,184
Unassigned Fund Balance	-	(25,710)	-	-	(25,710)	0
Total Fund Balance		1	(25,710)	134,173	926,821	3,682,296
						2,891,040
Total Liabilities, Deferred Inflows of Resources and Fund Balance		\$ 1	\$ 24,439	\$ 134,173	\$ 1,040,910	\$ 4,492,633
						\$ 5,567,127

YAKIMA COUNTY, WASHINGTON

Page 1 of 2

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Capital Project Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	General Capital Improvements	Community Dev Grants Construction	State Fair Capital Projects	Public Services Capital Projects
<b><u>Revenues</u></b>				
Excise Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	250,000	-	-	-
Charges for Services	-	-	-	47,064
Interest Earnings	65,006	33	4,860	1,834
Other Revenues	-	-	-	-
<b>Total Revenues</b>	<b>315,006</b>	<b>33</b>	<b>4,860</b>	<b>48,898</b>
<b><u>Expenditures</u></b>				
General Governmental Services	1,959,276	-	-	217,330
Public Safety	-	-	-	606,811
Culture and Recreation	-	-	-	-
<b>Total</b>	<b>1,959,276</b>	<b>0</b>	<b>0</b>	<b>824,141</b>
Capital Outlay:				
General Governmental Services	-	528	-	636,490
Public Safety	-	-	-	77,502
Transportation	-	-	-	-
Culture and Recreation	-	-	-	-
<b>Total Capital Outlay</b>	<b>0</b>	<b>528</b>	<b>0</b>	<b>713,992</b>
<b>Total Expenditures</b>	<b>1,959,276</b>	<b>528</b>	<b>0</b>	<b>1,538,133</b>
Excess (Deficit)				
Revenues Over Expenditures	(1,644,270)	(495)	4,860	(1,489,235)
<b><u>Other Financing Sources (Uses)</u></b>				
Other Note Proceeds	-	-	-	-
Operating Transfers In	1,859,803	-	-	2,949,089
Operating Transfers Out	-	(1,958)	-	(1,500,000)
<b>Total Other Financing Sources (Uses)</b>	<b>1,859,803</b>	<b>(1,958)</b>	<b>0</b>	<b>1,449,089</b>
Excess (Deficit)				
Resources Over Uses	215,533	(2,453)	4,860	(40,146)
Fund Balance, January 1	2,236,791	2,486	183,028	46,912
<b>Fund Balance, December 31</b>	<b>\$ 2,452,324</b>	<b>\$ 33</b>	<b>\$ 187,888</b>	<b>\$ 6,766</b>

YAKIMA COUNTY, WASHINGTON

Page 2 of 2

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Capital Project Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	2014 LTGO Capital Projects	2020 Capital Projects	Ascend Royalties Cap Proj	Real Estate Excise Tax Cap Proj	2019 Totals	2018 Totals
<b><u>Revenues</u></b>						
Excise Taxes	\$ -	\$ -	\$ -	\$ 1,126,250	\$ 1,126,250	\$ 927,673
Intergovernmental	-	-	-	38,335	288,335	1,946,010
Charges for Services	-	-	-	-	47,064	200
Interest Earnings	28	-	3,944	13,908	89,613	80,148
Other Revenues	-	-	-	-	-	53,117
<b>Total Revenues</b>	<b>28</b>	<b>-</b>	<b>3,944</b>	<b>1,178,493</b>	<b>1,551,262</b>	<b>3,007,148</b>
<b><u>Expenditures</u></b>						
General Governmental Services	14	-	-	486	2,177,106	322,119
Public Safety	-	-	-	-	606,811	618,948
Culture and Recreation	-	-	-	-	0	81,735
<b>Total</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>486</b>	<b>2,783,917</b>	<b>1,022,802</b>
Capital Outlay:						
General Governmental Services	-	-	-	-	637,018	2,742,021
Public Safety	-	-	-	-	77,502	198,184
Transportation	99	-	-	-	99	99
Culture and Recreation	-	150,710	-	-	150,710	1,946,010
<b>Total Capital Outlay</b>	<b>99</b>	<b>150,710</b>	<b>0</b>	<b>0</b>	<b>865,329</b>	<b>4,886,314</b>
<b>Total Expenditures</b>	<b>113</b>	<b>150,710</b>	<b>0</b>	<b>486</b>	<b>3,649,246</b>	<b>5,909,116</b>
Excess (Deficit)						
Revenues Over Expenditures	(85)	(150,710)	3,944	1,178,007	(2,097,984)	(2,901,968)
<b><u>Other Financing Sources (Uses)</u></b>						
Other Note Proceeds	-	125,000	-	-	125,000	0
Operating Transfers In	-	-	-	-	4,808,892	5,850,522
Operating Transfers Out	(1,652)	-	-	(541,042)	(2,044,652)	(3,616,453)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,652)</b>	<b>125,000</b>	<b>0</b>	<b>(541,042)</b>	<b>2,889,240</b>	<b>\$ 2,234,069</b>
Excess (Deficit)						
Resources Over Uses	(1,737)	(25,710)	3,944	636,965	791,256	(667,899)
Fund Balance, January 1	1,738	0	130,229	289,856	2,891,040	3,558,939
<b>Fund Balance, December 31</b>	<b>\$ 1</b>	<b>\$ (25,710)</b>	<b>\$ 134,173</b>	<b>\$ 926,821</b>	<b>\$ 3,682,296</b>	<b>\$ 2,891,040</b>

General Capital Improvements

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<i>Revenues</i>					
Intergovernmental	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
<i>Total Intergovernmental Revenues</i>	<i>0</i>	<i>0</i>	<i>250,000</i>	<i>250,000</i>	<i>-</i>
Interest Earnings	10,000	10,000	65,006	55,006	7,395
<i>Total Miscellaneous Revenues</i>	<i>10,000</i>	<i>10,000</i>	<i>65,006</i>	<i>55,006</i>	<i>7,395</i>
<b>Total Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>315,006</b>	<b>305,006</b>	<b>7,395</b>
<i>Expenditures</i>					
General Governmental Services	3,469,545	3,469,545	1,959,276	1,510,269	75,967
Public Safety	20,406	20,406	-	20,406	0
<i>Total General Government Services</i>	<i>3,489,951</i>	<i>3,489,951</i>	<i>1,959,276</i>	<i>1,530,675</i>	<i>75,967</i>
Capital Outlay:					0
General Governmental Services	-	-	-	-	0
Public Safety	55,000	55,000	-	55,000	2,776
<i>Total Capital Outlay</i>	<i>55,000</i>	<i>55,000</i>	<i>0</i>	<i>55,000</i>	<i>2,776</i>
<b>Total Expenditures</b>	<b>3,544,951</b>	<b>3,544,951</b>	<b>1,959,276</b>	<b>1,585,675</b>	<b>78,743</b>
Excess (Deficit) Revenues over Expenditures	(3,534,951)	(3,534,951)	(1,644,270)	1,890,681	(71,348)
<i>Other Financing Sources (Uses)</i>					
Operating Transfers In	1,300,000	1,300,000	1,859,803	559,803	2,131,860
Operating Transfers Out	-	-	-	0	0
<i>Total Other Financing Sources (Uses)</i>	<i>1,300,000</i>	<i>1,300,000</i>	<i>1,859,803</i>	<i>559,803</i>	<i>2,131,860</i>
Excess (Deficit) Resources over Uses	(2,234,951)	(2,234,951)	215,533	2,450,484	2,060,512
Fund Balance, January 1	2,234,951	2,234,951	2,236,791	1,840	176,279
Fund Balance, December 31	\$ 0	\$ 0	\$ 2,452,324	\$ 2,452,324	\$ 2,236,791

Community Development Grants Construction

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<i>Revenues</i>					
Interest Earnings	\$ -	\$ -	\$ 33	\$ 33	\$ 23
<i>Total Miscellaneous Revenues</i>	<i>0</i>	<i>0</i>	<i>33</i>	<i>33</i>	<i>23</i>
<i>Expenditures</i>					
Capital Outlay	-	-	528	(528)	0
General Government	-	-	-	-	-
<i>Total Capital Outlay</i>	<i>0</i>	<i>0</i>	<i>528</i>	<i>(528)</i>	<i>0</i>
Debt Service:					
Principle	-	-	-	-	0
Interest	-	-	-	-	-
<i>Total Debt Service</i>	<i>0</i>	<i>-</i>	<i>0</i>	<i>-</i>	<i>-</i>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (Deficit) Revenues over Expenditures	0	0	(495)	33	23
<i>Other Financing Sources (Uses)</i>					
Operating Transfers Out	-	(2,486)	(1,958)	(528)	0
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>(2,486)</i>	<i>(1,958)</i>	<i>(528)</i>	<i>0</i>
Excess (Deficit) Resources over Uses	0	(2,486)	(2,453)	561	23
Fund Balance, January 1	0	2,486	2,486	0	2,463
Fund Balance, December 31	\$ 0	\$ 0	\$ 33	\$ 33	\$ 2,486

State Fair Capital Projects

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<b><u>Revenues</u></b>					
Intergovernmental	\$ 200,000	\$ 200,000	\$ -	\$ (200,000)	\$ 1,946,010
<i>Total Intergovernmental Revenues</i>	<i>200,000</i>	<i>200,000</i>	<i>0</i>	<i>(200,000)</i>	<i>1,946,010</i>
Interest Earnings	2,000	2,000	4,860	2,860	3,802
<i>Total Miscellaneous Revenues</i>	<i>2,000</i>	<i>2,000</i>	<i>4,860</i>	<i>2,860</i>	<i>3,802</i>
<b>Total Revenues</b>	<b>202,000</b>	<b>202,000</b>	<b>4,860</b>	<b>(197,140)</b>	<b>1,949,812</b>
<b><u>Expenditures</u></b>					
Culture and Recreation	186,000	186,000	-	186,000	81,735
<i>Total General Government Services</i>	<i>186,000</i>	<i>186,000</i>	<i>0</i>	<i>186,000</i>	<i>81,735</i>
Capital Outlay:					
Culture and Recreation	200,000	200,000	-	200,000	1,946,010
<i>Total Capital Outlay</i>	<i>200,000</i>	<i>200,000</i>	<i>0</i>	<i>200,000</i>	<i>\$ 1,946,010</i>
Total Expenditures	386,000	386,000	0	386,000	2,027,745
Excess (Deficit) Revenues over Expenditures	(184,000)	(184,000)	4,860	188,860	(77,933)
<b><u>Other Financing Sources (Uses)</u></b>					
Operating Transfers In	-	-	-	-	63,321
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>63,321</i>
Excess (Deficit) Resources over Uses	(184,000)	(184,000)	4,860	188,860	(14,612)
Fund Balance, January 1	184,000	184,000	183,028	(972)	197,640
Fund Balance, December 31	\$ 0	\$ 0	\$ 187,888	\$ 187,888	\$ 183,028

Public Services Capital Projects

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<b><u>Revenues</u></b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total Intergovernmental Revenues</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-</i>
Charges for Services	-	-	47,064	47,064	200
<i>Total Charges for Services</i>	<i>0</i>	<i>0</i>	<i>47,064</i>	<i>47,064</i>	<i>200</i>
Interest Earnings	-	-	1,834	1,834	498
Other Revenues	-	-	-	-	53,117
<i>Total Miscellaneous Revenues</i>	<i>0</i>	<i>0</i>	<i>1,834</i>	<i>1,834</i>	<i>53,615</i>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>48,898</b>	<b>48,898</b>	<b>53,815</b>
<b><u>Expenditures</u></b>					
General Governmental Services	550,000	550,000	217,330	332,670	245,651
Public Safety	-	-	606,811	(606,811)	618,948
<i>Total General Government Services</i>	<i>550,000</i>	<i>550,000</i>	<i>824,141</i>	<i>(274,141)</i>	<i>864,599</i>
Capital Outlay:					
General Governmental Services	450,000	700,000	636,490	63,510	2,549,184
Public Safety	-	-	77,502	(77,502)	195,408
<i>Total Capital Outlay</i>	<i>450,000</i>	<i>700,000</i>	<i>713,992</i>	<i>(13,992)</i>	<i>2,744,592</i>
Total Expenditures	1,000,000	1,250,000	1,538,133	(288,133)	3,609,191
Excess (Deficit) Revenues over Expenditures	(1,000,000)	(1,250,000)	(1,489,235)	(239,235)	(3,555,376)
<b><u>Other Financing Sources (Uses)</u></b>					
Operating Transfers In	1,000,000	3,050,000	2,949,089	(100,911)	3,609,163
Operating Transfers Out	-	(1,800,000)	(1,500,000)	300,000	(6,055)
<i>Total Other Financing Sources (Uses)</i>	<i>1,000,000</i>	<i>1,250,000</i>	<i>1,449,089</i>	<i>199,089</i>	<i>3,603,108</i>
Excess (Deficit) Resources over Uses	0	0	(40,146)	(40,146)	47,732
Fund Balance, January 1	0	0	46,912	46,912	(820)
Fund Balance, December 31	\$ 0	\$ 0	\$ 6,766	\$ 6,766	\$ 46,912

## Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual

Nonmajor Capital Project Funds

December 31, 2019

With Comparative Totals for December 31, 2018

2010 A GO Bond Refunding

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<i>Revenues</i>					
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$0
<i>Total Intergovernmental Revenues</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$0</i>
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$0
<i>Total Revenues</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$0</i>
<i>Expenditures</i>					
General Governmental Services	-	-	-	-	-
<i>Total Expenditures</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Capital Outlay	-	-	-	-	95
General Governmental Services	-	-	-	-	0
<i>Total Capital Outlay</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>95</i>
<i>Total Expenditures</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>95</i>
Excess (Deficit) Revenues over Expenditures	0	0	0	0	(95)
<i>Other Financing Sources (Uses)</i>					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	(560)
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(560)</i>
Excess (Deficit) Resources over Uses	0	0	0	0	(655)
Fund Balance, January 1	0	0	0	0	655
<i>Fund Balance, December 31</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

2014 LTGO Capital Projects

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<i>Revenues</i>					
Interest Earnings	\$ -	\$ 1,967	\$ 28	\$ (1,939)	\$ 20,112
<i>Total Miscellaneous Revenues</i>	<i>0</i>	<i>1,967</i>	<i>28</i>	<i>(1,939)</i>	<i>20,112</i>
<i>Total Revenues</i>	<i>0</i>	<i>1,967</i>	<i>28</i>	<i>(1,939)</i>	<i>20,112</i>
<i>Expenditures</i>					
General Governmental Services	-	14	14	-	201
<i>Total General Government Services</i>	<i>0</i>	<i>14</i>	<i>14</i>	<i>0</i>	<i>201</i>
Capital Outlay	-	-	-	-	192,742
General Governmental Services	-	-	99	(99)	99
<i>Total Capital Outlay</i>	<i>0</i>	<i>0</i>	<i>99</i>	<i>(99)</i>	<i>192,841</i>
<i>Total Expenditures</i>	<i>0</i>	<i>14</i>	<i>113</i>	<i>(99)</i>	<i>193,042</i>
Excess (Deficit) Revenues over Expenditures	0	1,953	(85)	(2,038)	(172,930)
<i>Other Financing Sources (Uses)</i>					
Operating Transfers In	-	-	-	-	46,178
Operating Transfers Out	-	(1,952)	(1,652)	300	(998,845)
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>(1,952)</i>	<i>(1,652)</i>	<i>300</i>	<i>(952,667)</i>
Excess (Deficit) Resources over Uses	0	1	(1,737)	(1,738)	(1,125,597)
Fund Balance, January 1	0	0	1,738	1,738	112,733
<i>Fund Balance, December 31</i>	<i>\$0</i>	<i>\$1</i>	<i>\$1</i>	<i>-</i>	<i>\$ 1,738</i>

<u>2020 Capital Projects</u>					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<u>Revenues</u>					
Investment Interest	\$ -	\$ -	\$ -	\$ -	\$0
Total Revenues	0	0	0	0	-
<u>Expenditures</u>					
General Governmental Services	-	-	-	-	0
<i>Total General Government</i>	0	0	0	0	0
Capital Outlay					
Culture and Recreation	-	125,000	150,710	(25,710)	0
<i>Total Capital Outlay</i>	0	125,000	150,710	(25,710)	0
Total Expenditures	0	125,000	150,710	(25,710)	0
Excess (Deficit) Revenues over Expenditures	0	(125,000)	(150,710)	(25,710)	0
<u>Other Financing Sources (Uses)</u>					
Other Note Proceeds	-	125,000	125,000	-	0
Operating Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	0	125,000	125,000	-	-
Excess (Deficit) Resources over Uses	0	0	(25,710)	(25,710)	-
Fund Balance, January 1	0	0	0	0	-
Fund Balance, December 31	\$0	\$0	(\$25,710)	(\$25,710)	\$ -

<u>Ascend Royalties Capital Project</u>					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<u>Revenues</u>					
Interest Earnings	\$ 1,800	\$ 1,800	\$ 3,944	\$ 2,144	\$ 2,225
Total Revenues	1,800	1,800	3,944	2,144	2,225
<u>Expenditures</u>					
General Governmental Services	50,000	50,000	-	50,000	0
<i>Total General Governmental Services</i>	50,000	50,000	0	50,000	0
Total Expenditures	50,000	50,000	0	50,000	0
Excess (Deficit) Revenues over Expenditures	(48,200)	(48,200)	3,944	52,144	2,225
Fund Balance, January 1	128,540	128,540	130,229	1,689	128,004
Fund Balance, December 31	\$80,340	\$80,340	\$ 134,173	\$ 53,833	\$ 130,229

Real Estate Excise Tax Capital Project

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2018 Actual
<b><u>Revenues</u></b>					
Excise Taxes	\$ 825,000	\$ 825,000	\$ 1,126,250	\$ 301,250	\$ 927,673
<i>Total Taxes</i>	<i>825,000</i>	<i>825,000</i>	<i>1,126,250</i>	<i>301,250</i>	<i>927,673</i>
<b>Intergovernmental</b>					
<i>Total Intergovernmental Revenues</i>	<i>-</i>	<i>-</i>	<i>38,335</i>	<i>38,335</i>	<i>-</i>
Interest Earnings	20,000	20,000	13,908	(6,092)	46,093
<i>Total Miscellaneous Revenues</i>	<i>20,000</i>	<i>20,000</i>	<i>13,908</i>	<i>(6,092)</i>	<i>46,093</i>
<b>Total Revenues</b>	<b>845,000</b>	<b>845,000</b>	<b>1,178,493</b>	<b>333,493</b>	<b>973,766</b>
<b><u>Expenditures</u></b>					
General Governmental Services	300	487	486	1	300
<i>Total General Governmental Services</i>	<i>300</i>	<i>487</i>	<i>486</i>	<i>1</i>	<i>300</i>
<b>Total Expenditures</b>	<b>300</b>	<b>487</b>	<b>486</b>	<b>1</b>	<b>300</b>
Excess (Deficit) Revenues over Expenditures	844,700	844,513	1,178,007	333,494	973,466
<b><u>Other Financing Sources (Uses)</u></b>					
Operating Transfers In	41,673	41,673	-	(41,673)	0
Operating Transfers Out	(395,662)	(676,953)	(541,042)	135,911	(2,610,993)
<b>Total Other Financing Sources (Uses)</b>	<b>(353,989)</b>	<b>(635,280)</b>	<b>(541,042)</b>	<b>94,238</b>	<b>(2,610,993)</b>
Excess (Deficit) Resources over Uses	490,711	209,233	636,965	427,732	(1,637,527)
Fund Balance, January 1	339,946	339,946	289,856	(50,090)	1,927,383
<b>Fund Balance, December 31</b>	<b>\$ 830,657</b>	<b>\$ 549,179</b>	<b>\$ 926,821</b>	<b>\$ 377,642</b>	<b>\$ 289,856</b>

**YAKIMA COUNTY, WASHINGTON**  
**Internal Service Funds**

Internal Service Funds are used to provide goods and services to other funds on a cost reimbursement basis where Yakima County is the predominant participant in the activity.

**GIS**- Geographic Information Services purpose is for mapping and geographic analyses for Yakima County. The department maintains the parcel mapping application and provides data and maps to departments and the general public.

**Technology Services** – The purpose is to provide computer hardware and software support, data base management, voice and data communications services, software development, Internet services, and desktop computing support for all County departments.

**Purchasing** – The purpose is to account for purchasing services, property disposal for County departments. The City & County Purchasing Divisions consolidated their functions in November 2009.

**Printing** – The purpose is to finance the operation of a print shop that provides office forms, publications and paper supplies to all County departments.

**Unemployment Compensation** – The purpose is for the County's self-insured unemployment.

**Employee Flexible Spending** – The purpose is to manage the funds employees set aside with pre-tax dollars from paychecks to pay for eligible out-of-pocket health care and child care expenses during the plan year. Allegiance Benefit Plan Management, Inc. administers the plan.

**Employee Benefit** – The purpose to account for the County's medical program for employees. Regence Blue Cross, Teamsters Welfare Trust & United Employees Benefit Trust are the Insurance providers.

**Worker's Compensation** – The purpose is to account for the County's self-insured program for Worker's Compensation. The program is administered by Matrix Absence Management Inc.

**LEOFF Benefit** – The purpose is to pay medical premium expenses for LEOFF 1 retired employees.

**Liability Insurance** – The purpose is to account for the County's property and liability insurance.

**Department of Security** – The purpose is to provide adequate security services for the Courthouse, Juvenile Justice Center, Department of Corrections Courtrooms, Secured Civil Courtrooms, & Probation Facility.

**Financial Services** – The purpose is to centralize financial and accounting functions for departments under the direction of the Board of County Commissioners. In 2014 Grants Management combined with Financial Services.

**Facilities Maintenance** – The purpose is to account for maintenance, minor improvements, cleaning, and operations of Yakima County buildings and grounds.

**Equipment Rental and Revolving** – The purpose is to finance the maintenance & operation of equipment used by the Public Works & other departments. It also maintains an inventory of road construction materials for the County.

# YAKIMA COUNTY, WASHINGTON

Page 1 of 3

## Combining Statement of Net Position

Internal Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

Assets	GIS Services	Technology Services	Purchasing	Printing	Unemployment Comp
<b>Current Assets</b>					
Cash/Cash Equivalents	\$ 172,995	\$ 1,376,686	\$ 116,509	\$ 5,399	\$ 68,236
Investments	81,866	2,095,027	20,164	-	1,768,987
Accounts Receivable	-	9,200	3,783	-	-
Interest Receivable	302	5,193	116	-	3,015
Interfund Loans Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	50	101,125	17	-	-
Inventory/Prepayments	-	-	-	-	-
Total Current Assets	255,213	3,587,231	140,589	5,399	1,840,238
<b>Noncurrent Assets</b>					
Capital Assets:					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements Other Than Buildings	-	-	-	-	-
Machinery and Equipment	105,293	2,485,879	17,666	179,570	-
Less Accumulated Depreciation	(93,394)	(1,861,934)	(9,716)	(152,608)	-
Construction In Progress	-	-	-	-	-
Pension Asset	-	-	-	-	-
Total Noncurrent Assets	11,899	623,945	7,950	26,962	0
Total Assets	267,112	4,211,176	148,539	32,361	1,840,238
<b>Deferred Outflows of Resources</b>					
Pension Outflows	17,413	143,636	-	362	-
OPEB Outflows	722	5,957	-	-	-
Total Deferred Outflows of Resources	18,135	149,593	0	362	0
<b>Total Assets and Deferred Outflows of Resources</b>	\$ 285,247	\$ 4,360,769	\$ 148,539	\$ 32,723	\$ 1,840,238
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts/Vouchers Payable	\$ 117	\$ 60,320	\$ 15,711	\$ -	\$ (427)
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	-
Due To Other Governments	-	-	17,446	-	-
Accrued Wages & Benefits Payable	44,773	330,192	-	-	11,022
Compensated Absences	4,127	9,678	-	-	528
Total Current Liabilities	49,017	400,190	33,157	0	11,123
<b>Noncurrent Liabilities</b>					
Compensated Absences	25,219	59,144	-	-	3,226
LT Accrued Employee Benefits	5,044	11,829	-	-	645
Pension Obligation	66,685	550,150	-	-	-
OPEB Obligation	143,896	1,187,142	-	-	-
Total Noncurrent Liabilities	240,844	1,808,265	0	0	3,871
Total Liabilities	289,861	2,208,455	33,157	0	14,994
<b>Deferred Inflows of Resources</b>					
Pension Inflows	39,605	326,739	-	0	-
Total Deferred Inflows of Resources	39,605	326,739	0	0	0
<b>Total Liabilities and Deferred Inflows of Resources</b>	\$ 329,466	\$ 2,535,194	\$ 33,157	\$ -	\$ 14,994
<b>Net Position</b>					
Net Investment in Capital Assets	11,899	623,945	7,950	26,962	-
Unrestricted	(56,115)	1,201,630	107,432	5,760	1,825,244
Total Net Position	\$ (44,216)	\$ 1,825,575	\$ 115,382	\$ 32,722	\$ 1,825,244

Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
\$ 43,236	\$ 200,601	\$ 464,562	\$ 67,144	\$ 914,069	\$ 172,784
-	-	466,472	2,300,215	602,697	-
-	22,438	-	-	-	-
-	56	952	3,921	1,018	-
-	-	-	-	-	-
-	-	219	-	-	-
-	-	-	-	-	-
-	-	120,000	-	-	-
43,236	223,095	1,052,205	2,371,280	1,517,784	172,784
<hr/>					
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,437,194	-	-
0	0	0	1,437,194	0	0
43,236	223,095	1,052,205	3,808,474	1,517,784	172,784
<hr/>					
-	-	4,711	-	26,476	26,116
-	-	181	-	1,082	1,083
0	0	4,892	0	27,558	27,199
<hr/>					
\$ 43,236	\$ 223,095	\$ 1,057,097	\$ 3,808,474	\$ 1,545,342	\$ 199,983
<hr/>					
\$ -	\$ 59,713	\$ 85,929	\$ 85,359	\$ 15,905	\$ 8,986
-	-	-	-	-	-
-	-	-	-	-	-
-	1,490	25,137	1,846	71,538	55,120
-	843	2,068	56	4,259	2,476
0	62,046	113,134	87,261	91,702	66,582
<hr/>					
-	5,150	12,640	343	26,027	15,132
-	1,030	2,528	69	5,205	3,026
-	-	16,671	-	100,027	100,027
-	-	35,974	-	215,844	215,844
0	6,180	67,813	412	347,103	334,029
0	68,226	180,947	87,673	438,805	400,611
<hr/>					
-	-	9,901	148,994	59,407	59,407
0	0	9,901	148,994	59,407	59,407
<hr/>					
\$ -	\$ 68,226	\$ 190,848	\$ 236,667	\$ 498,212	\$ 460,018
<hr/>					
-	-	-	-	-	-
43,236	154,869	866,249	3,571,807	1,047,130	(260,035)
\$ 43,236	\$ 154,869	\$ 866,249	\$ 3,571,807	\$ 1,047,130	\$ (260,035)

# YAKIMA COUNTY, WASHINGTON

Page 3 of 3

Combining Statement of Net Position

Internal Service Funds

December 31, 2019

With Comparative Totals for December 31, 2018

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2019 Total	2018 Total
<b>Assets</b>					
<b>Current Assets</b>					
Cash/Cash Equivalents	\$ 207,668	\$ 893,644	\$ 2,746,867	\$ 7,450,400	\$ 6,077,493
Investments	45,253	1,691,105	4,094,093	13,165,879	12,453,433
Accounts Receivable	-	-	-	35,421	20,401
Interest Receivable	323	4,511	11,539	30,946	28,982
Interfund Loans Receivable	-	-	-	-	-
Due From Other Funds	-	-	269,457	269,676	1,505,865
Due From Other Governments	-	-	-	101,192	60,168
Inventory/Prepayments	-	-	1,299,852	1,419,852	1,256,636
Total Current Assets	253,244	2,589,260	8,421,808	22,473,366	21,402,978
<b>Noncurrent Assets</b>					
Capital Assets:					
Land	-	-	452,306	452,306	452,306
Buildings	-	-	5,538,204	5,538,204	5,538,204
Improvements Other Than Buildings	-	-	1,470,665	1,470,665	818,897
Machinery and Equipment	-	381,866	36,099,142	39,269,416	36,997,508
Less Accumulated Depreciation	-	(333,338)	(21,014,532)	(23,465,522)	(21,427,814)
Construction In Progress	-	-	-	-	244,798
Pension Asset	-	-	-	1,437,194	1,303,458
Total Noncurrent Assets	0	48,528	22,545,785	24,702,263	23,927,357
Total Assets	253,244	2,637,788	30,967,593	47,175,629	\$ 45,330,335
<b>Deferred Outflows of Resources</b>					
Pension Outflows	30,107	135,288	52,105	\$ 436,214	\$ 415,959
OPEB Outflows	1,264	5,596	2,166	18,051	18,738
Total Deferred Outflows of Resources	31,371	140,884	54,271	454,265	434,697
<b>Total Assets and Deferred Outflows of Resources</b>					
	\$ 284,615	\$ 2,778,672	\$ 31,021,864	\$ 47,629,894	\$ 45,765,032
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts/Vouchers Payable	\$ 97	\$ 110,559	\$ 373,919	\$ 816,188	\$ 948,830
Contracts Payable	-	-	14,486	14,486	0
Due To Other Funds	-	-	-	-	530,729
Due To Other Governments	-	-	835	18,281	0
Accrued Wages & Benefits Payable	66,374	192,633	119,026	919,151	1,003,532
Compensated Absences	3,632	4,155	4,237	36,059	43,161
Total Current Liabilities	70,103	307,347	512,503	1,804,165	2,526,252
<b>Noncurrent Liabilities</b>					
Compensated Absences	22,195	25,382	25,894	\$ 220,352	262,743
LT Accrued Employee Benefits	4,439	5,076	5,179	44,070	53,784
Pension Obligation	116,699	516,808	200,055	1,667,122	2,317,465
OPEB Obligation	251,818	1,115,194	431,688	3,597,400	2,985,182
Total Noncurrent Liabilities	395,151	1,662,460	662,816	5,528,944	5,619,174
Total Liabilities	465,254	1,969,807	1,175,319	7,333,109	8,145,426
<b>Deferred Inflows of Resources</b>					
Pension Inflows	69,309	306,938	118,815	\$ 1,139,115	1,076,412
Total Deferred Inflows of Resources	69,309	306,938	118,815	1,139,115	1,076,412
<b>Total Liabilities and Deferred Inflows of Resources</b>					
	\$ 534,563	\$ 2,276,745	\$ 1,294,134	\$ 8,472,224	\$ 9,221,838
<b>Net Position</b>					
Net Investment in Capital Assets	-	48,528	22,545,785	23,265,069	22,623,899
Unrestricted	(249,948)	453,399	7,181,945	15,892,603	13,919,295
Total Net Position	\$ (249,948)	\$ 501,927	\$ 29,727,730	\$ 39,157,672	\$ 36,543,194

# YAKIMA COUNTY, WASHINGTON

Page 1 of 3

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
 Internal Service Funds  
 For the Year Ended December 31, 2019  
 With Comparative Totals for December 31, 2018

	GIS Services	Technology Services	Purchasing	Printing	Unemployment Comp
<i><u>Operating Revenues:</u></i>					
Charges For Services	\$ 547,147	\$ 6,573,972	\$ 328,520	\$ 317,363	\$ 220,962
Other Operating Revenue	7,290	2,810	44,074	-	-
Total Operating Revenue	<b>554,437</b>	<b>6,576,782</b>	<b>372,594</b>	<b>317,363</b>	<b>220,962</b>
<i><u>Operating Expenses:</u></i>					
Personal Services	419,459	2,941,609	-	57,893	78,451
Contract and Payment to Claimants	124,323	2,460,704	329,747	74,859	61,022
Other Supplies and Expenses	6,831	265,598	7,999	105,868	738
Depreciation	1,141	266,816	1,767	6,667	-
Total Operating Expenses	<b>551,754</b>	<b>5,934,727</b>	<b>339,513</b>	<b>245,287</b>	<b>140,211</b>
Operating Income (Loss)	<b>2,683</b>	<b>642,055</b>	<b>33,081</b>	<b>72,076</b>	<b>80,751</b>
<i><u>Non-Operating Revenues (Expenses):</u></i>					
Interest Revenue	5,471	71,584	1,477	158	56,118
Intergovernmental	-	-	-	-	-
Interest Expense	-	-	-	-	-
Gain (Loss) on Asset Disposal	-	(2,111)	-	(20,552)	-
Insurance Proceeds	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	<b>5,471</b>	<b>69,473</b>	<b>1,477</b>	<b>(20,394)</b>	<b>56,118</b>
Income (Loss) before Contributions and Transfers	<b>8,154</b>	<b>711,528</b>	<b>34,558</b>	<b>51,682</b>	<b>136,869</b>
Capital Contributions	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Changes in net Position	-	(58,300)	-	-	-
	<b>8,154</b>	<b>653,228</b>	<b>34,558</b>	<b>51,682</b>	<b>136,869</b>
Net Position as of January 1	(52,370)	1,172,346	80,824	(18,960)	1,688,375
Changes in Accounting Principles-GASB 75	-	-	-	-	-
Net Position as of December 31	<b>\$ (44,216)</b>	<b>\$ 1,825,575</b>	<b>\$ 115,382</b>	<b>\$ 32,722</b>	<b>\$ 1,825,244</b>

# YAKIMA COUNTY, WASHINGTON

Page 2 of 3

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
 Internal Service Funds  
 For the Year Ended December 31, 2019  
 With Comparative Totals for December 31, 2018

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<i><u>Operating Revenues:</u></i>					
Charges For Services	\$ 61,171	\$ 177,152	\$ 1,594,237	\$ -	\$ 3,053,722
Other Operating Revenue	-	197	132,731	-	-
Total Operating Revenue	61,171	177,349	1,726,968	0	3,053,722
<i><u>Operating Expenses:</u></i>					
Personal services	-	113,931	139,732	(75,286)	562,789
Contract & Payment to Claimants	66,424	102,939	1,448,287	395,533	1,561,173
Other supplies and expenses	-	3,952	1,862	-	190
Depreciation	-	-	-	-	-
Total Operating Expenses	66,424	220,822	1,589,881	320,247	2,124,152
Operating Income (Loss)	(5,253)	(43,473)	137,087	(320,247)	929,570
<i><u>Non-Operating Revenues (Expenses):</u></i>					
Interest Revenue	-	14,264	22,576	68,330	13,187
Intergovernmental	-	-	-	-	-
Interest Expense	-	-	-	-	-
Gain (Loss) on Asset Disposal	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	0	14,264	22,576	68,330	13,187
Income (Loss) before Contributions and Transfers	(5,253)	(29,209)	159,663	(251,917)	942,757
Capital Contributions	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	750,000	15,579
Changes in net Position	(5,253)	(29,209)	159,663	498,083	958,336
Net Position as of January 1	48,489	184,078	706,586	3,073,724	88,794
Changes in Accounting Principles-GASB 75	-	-	-	-	-
Net Position as of December 31	\$ 43,236	\$ 154,869	\$ 866,249	\$ 3,571,807	\$ 1,047,130

# YAKIMA COUNTY, WASHINGTON

Page 3 of 3

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
 Internal Service Funds  
 For the Year Ended December 31, 2019  
 With Comparative Totals for December 31, 2018

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2019 Total	2018 Total
<u><i>Operating Revenues:</i></u>						
Charges For Services	\$ 680,048	\$ 565,645	\$ 5,388,263	\$ 10,366,584	\$ 29,874,786	\$ 28,347,426
Other Operating Revenue	-	-	869	1,636	189,607	170,140
Total Operating Revenue	680,048	565,645	5,389,132	10,368,220	30,064,393	28,517,566
<u><i>Operating Expenses:</i></u>						
Personal services	497,402	493,172	1,879,936	1,419,791	8,528,879	11,186,020
Contract & Payment to Claimants	162,219	48,320	2,084,750	2,950,509	11,870,809	12,580,342
Other supplies and expenses	8,156	14,765	137,053	4,031,321	4,584,333	4,503,273
Depreciation	-	-	20,068	2,881,402	3,177,861	3,333,017
Total Operating Expenses	667,777	556,257	4,121,807	11,283,023	28,161,882	31,602,652
Operating Income (Loss)	12,271	9,388	1,267,325	(914,803)	1,902,511	(3,085,086)
<u><i>Non-Operating Revenues (Expenses):</i></u>						
Interest Revenue	-	4,405	53,689	240,793	552,052	362,320
Intergovernmental	-	-	-	-	-	(5)
Interest Expense	-	-	-	(40,457)	(40,457)	-
Gain (Loss) on Asset Disposal	-	-	825	15,246	(6,591)	16,676
Insurance Proceeds	-	-	581,754	-	581,754	0
Total Non-Operating Revenues (Expenses)	0	4,405	636,268	215,582	1,086,758	378,991
Income (Loss) before Contributions and Transfers	12,271	13,793	1,903,593	(699,221)	2,989,269	(2,706,095)
Capital Contributions	-	-	-	370,805	370,805	860,487
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	1,500,000	-	2,265,579	765,579
Changes in net Position	-	-	(2,952,877)	-	(3,011,177)	(2,810,927)
	12,271	13,793	450,716	(328,416)	2,614,476	(3,890,956)
Net Position as of January 1	(272,306)	(263,741)	51,211	30,056,146	36,543,196	40,434,152
Changes in Accounting Principles-GASB 75	-	-	-	-	-	-
Net Position as of December 31	\$ (260,035)	\$ (249,948)	\$ 501,927	\$ 29,727,730	\$ 39,157,672	\$ 36,543,196

**YAKIMA COUNTY, WASHINGTON**

Page 1 of 6

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2019

With Comparative Totals for Year Ended December 31, 2018

	GIS Services	Technology Services	Purchasing	Printing	Unemploy- ment Comp
<u><i>Cash Flows From Operating Activities:</i></u>					
Receipts from Customers	\$ 69,111	\$ 706,742	\$ -	\$ 45,488	\$ -
Receipts from interfund services provided	486,732	5,823,376	377,727	275,511	220,962
Payments to Employees	(410,839)	(2,885,895)	-	(135,366)	(76,162)
Payments to Suppliers	(72,108)	(2,698,456)	(259,834)	(164,767)	(69,147)
Payments for interfund services used	(49,285)	(13,973)	(60,014)	(34,160)	(857)
Net cash provided (used) by operating activities	23,611	931,794	57,879	(13,294)	74,796
<u><i>Cash Flows From Noncapital Financing Activities:</i></u>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	(58,300)	-	-	-
Other Non Operating	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	0	(58,300)	0	0	0
<u><i>Cash Flows From Capital And Related Financing Activities:</i></u>					
Proceeds from sale of capital assets	-	-	-	-	-
Acquisition and Construction of Capital Assets	-	-	-	-	-
Purchases of capital assets	(22,847)	(189,219)	-	(20,552)	-
Principal Received (Paid) on Capital Debt	-	-	-	-	-
Interest Paid	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	(22,847)	(189,219)	0	(20,552)	0
<u><i>Cash Flows From Investing Activities:</i></u>					
Interest Received	5,543	70,679	1,456	158	56,178
Net Cash Provided by Investing Activities	5,543	70,679	1,456	158	56,178
Net Increase (Decrease) in Cash & Cash Equivalents	6,307	754,954	59,335	(33,688)	130,974
Cash and Cash Equivalents, Jan. 1	248,554	2,716,759	77,338	39,087	1,706,249
Cash and Cash Equivalents, Dec. 31	\$ 254,861	\$ 3,471,713	\$ 136,673	\$ 5,399	\$ 1,837,223

# YAKIMA COUNTY, WASHINGTON

Page 2 of 6

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2019

With Comparative Totals for Year Ended December 31, 2018

	GIS Services	Technology Services	Purchasing	Printing	Unemploy- ment Comp
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>					
<u>Provided by Operating Activities</u>					
Operating Income/(Loss)	\$ 2,683	\$ 642,055	\$ 33,081	\$ 72,076	\$ 80,751

Adjustments to Reconcile Operating Income to  
Net Cash Provided (Used) by Operating Activities:

Depreciation Expense	1,141	266,816	1,766	6,667	-
Pension Expense	(11,782)	(849,512)		(84,117)	
OPEB Expense	29,081	913,449		(11,556)	
Changes in Assets and Liabilities:					
Receivables, Net	1,406	(46,664)	5,133	3,636	-
Inventories				-	-
Accounts and Other Payables	1,082	5,650	17,899	-	(5,955)
Net Cash Provided (Used) by Operating Activities	\$ 23,611	\$ 931,794	\$ 57,879	\$ (13,294)	\$ 74,796
	\$ -				

Noncash Investing, Capital, and Financing Activities

Gain (Loss) on Disposal of Capital Assets	\$ -	\$ (2,111)	\$ -	\$ (20,552)	\$ -
Capital Contributions		-	-	-	-

Cash Balances on the Statement of Cash Flows is Comprised of the Following:

	GIS Services	Technology Services	Purchasing	Printing	Unemploy- ment Comp
<u>Cash/Cash Equivalents, per Statement of Net Assets</u>					
<u>Investments, per Statement of Net Assets</u>					
Balances as of December 31	\$ 172,995	\$ 1,376,686	\$ 116,509	\$ 5,399	\$ 68,236
	81,866	2,095,027	20,164	0	1,768,987
	<u>\$ 254,861</u>	<u>\$ 3,471,713</u>	<u>\$ 136,673</u>	<u>\$ 5,399</u>	<u>\$ 1,837,223</u>

# YAKIMA COUNTY, WASHINGTON

Page 3 of 6

## Combining Statement of Cash Flows

### Internal Service Funds

For the Year Ended December 31, 2019

With Comparative Totals for Year Ended December 31, 2018

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<i><u>Cash Flows From Operating Activities:</u></i>					
Receipts from Customers	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts from interfund services provided	61,171	161,497	1,726,749	-	3,053,722
Payments to Employees	-	(121,922)	(184,811)	(16,830)	(602,743)
Payments to Suppliers	(66,424)	(28,179)	(1,391,855)	(323,257)	(1,601,895)
Payments for interfund services used	-	(22,909)	(62,405)	(3,868)	(2,428)
Net cash provided (used) by operating activities	(5,253)	(11,513)	87,678	(343,955)	846,656
<i><u>Cash Flows From Noncapital Financing Activities:</u></i>					
Transfers from other funds	-	-	-	750,000	15,579
Transfers to other funds	-	(500,000)	-	-	-
Other Non Operating	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	0	(500,000)	0	750,000	15,579
<i><u>Cash Flows From Capital And Related Financing Activities:</u></i>					
Proceeds from sale of capital assets	-	-	-	-	-
Acquisition and Construction of Capital Assets	-	-	-	-	-
Purchases of capital assets	-	-	-	-	-
Principal Received (Paid) on Capital Debt	-	-	-	-	-
Interest Paid	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	0	0	0	0	0
<i><u>Cash Flows From Investing Activities:</u></i>					
Interest Received		15,467	22,889	67,850	12,169
Net Cash Provided by Investing Activities	0	15,467	22,889	67,850	12,169
Net Increase (Decrease) in Cash & Cash Equivalents	(5,253)	(496,046)	110,567	473,895	874,404
Cash and Cash Equivalents, Jan. 1	48,489	696,647	820,467	1,893,464	642,362
Cash and Cash Equivalents, Dec. 31	<u>\$ 43,236</u>	<u>\$ 200,601</u>	<u>\$ 931,034</u>	<u>\$ 2,367,359</u>	<u>\$ 1,516,766</u>

# YAKIMA COUNTY, WASHINGTON

Page 4 of 6

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2019

With Comparative Totals for Year Ended December 31, 2018

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>					
<u>Operating Income/(Loss)</u>					
Operating Income/(Loss)	\$ (5,253)	\$ (43,473)	\$ 137,087	\$ (320,247)	\$ 929,570

Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:

Depreciation Expense	-	-	-	-	-
Pension Expense	-	-	(27,896)		(55,956)
OPEB Expense			(26,730)	(90,564)	10,697
<u>Changes in Assets and Liabilities:</u>					
Receivables, Net	-	(15,852)	(219)	-	-
Inventories	-	-	-	-	-
Accounts and Other Payables	-	47,812	5,436	66,856	(37,655)
Net Cash Provided (Used) by Operating Activities	\$ (5,253)	\$ (11,513)	\$ 87,678	\$ (343,955)	\$ 846,656

Noncash Investing, Capital, and Financing Activities

Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Contributions	-	-	-	-	-

Cash Balances on the Statement of Cash Flows is Comprised of the Following:

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
Cash/Cash Equivalents, per Statement of Net Assets	\$ 43,236	\$ 200,601	\$ 464,562	\$ 67,144	\$ 914,069
Investments, per Statement of Net Assets	0	0	466,472	2,300,215	602,697
Balances as of December 31	\$ 43,236	\$ 200,601	\$ 931,034	\$ 2,367,359	\$ 1,516,766

# YAKIMA COUNTY, WASHINGTON

Page 5 of 6

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2019

With Comparative Totals for Year Ended December 31, 2018

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2019 Total	2018 Total
<b><u>Cash Flows From Operating Activities:</u></b>						
Receipts from Customers	\$ -	\$ -	\$ 48,043	\$ -	\$ 869,384	\$ 1,105,330
Receipts from interfund services provided	680,098	567,758	6,841,089	9,976,005	30,252,397	26,047,559
Payments to Employees	(492,295)	(424,761)	(1,953,452)	(1,092,500)	(8,397,576)	(8,236,980)
Payments to Suppliers	(105,192)	(16,217)	(2,102,127)	(5,240,352)	(14,139,810)	(13,243,304)
Payments for interfund services used	(64,601)	(77,673)	(224,945)	(2,590,234)	(3,207,352)	(3,395,558)
Net cash provided (used) by operating activities	18,010	49,107	2,608,608	1,052,919	5,377,043	2,276,947
<b><u>Cash Flows From Noncapital Financing Activities:</u></b>						
Transfers from other funds	-	-	1,500,000	-	2,265,579	765,579
Transfers to other funds	-	-	(2,952,877)	-	(3,511,177)	(2,310,927)
Other Non Operating	-	-	581,754	-	581,754	(5)
Net cash provided (used) by noncapital financing activities	0	0	(871,123)	0	(663,844)	(1,545,353)
<b><u>Cash Flows From Capital And Related Financing Activities:</u></b>						
Proceeds from sale of capital assets	-	-	-	5,246	5,246	274,387
Acquisition and Construction of Capital Assets	-	-	-	244,798	244,798	-
Purchases of capital assets	-	-	825	(3,206,184)	(3,437,977)	(4,194,177)
Principal Received (Paid) on Capital Debt	-	-	-	90,915	90,915	-
Interest Paid	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	0
Net cash provided (used) by capital and related financing activities	0	0	825	(2,865,225)	(3,097,018)	(3,919,790)
<b><u>Cash Flows From Investing Activities:</u></b>						
Interest Received	-	4,355	50,814	161,614	469,172	355,356
Net Cash Provided by Investing Activities	0	4,355	50,814	161,614	469,172	355,356
Net Increase (Decrease) in Cash & Cash Equivalents	18,010	53,462	1,789,124	(1,650,692)	2,085,353	(2,832,840)
Cash and Cash Equivalents, Jan. 1	154,774	199,459	795,625	8,491,652	18,530,926	21,363,766
Cash and Cash Equivalents, Dec. 31	<u>\$ 172,784</u>	<u>\$ 252,921</u>	<u>\$ 2,584,749</u>	<u>\$ 6,840,960</u>	<u>\$ 20,616,279</u>	<u>\$ 18,530,926</u>

# YAKIMA COUNTY, WASHINGTON

Page 6 of 6

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2019

With Comparative Totals for Year Ended December 31, 2018

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2019 Total	2018 Total
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>						
<u>Provided by Operating Activities</u>						
Operating Income/(Loss)	\$ 12,271	\$ 9,388	\$ 1,267,325	\$ (914,803)	\$ 1,902,511	\$ (3,085,086)
<u>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:</u>						
Depreciation Expense	-	-	20,068	2,881,402	3,177,860	3,333,017
Pension Expense	(33,673)	(17,001)	(196,258)	(392,542)	(1,668,737)	4,670
OPEB Expense	44,913	86,617	197,841	9,200	1,162,948	2,966,442
Changes in Assets and Liabilities:						
Receivables, Net	50	2,113	1,500,000	(269,456)	1,180,147	(1,364,677)
Inventories	-	-	-	(163,216)	(163,216)	154,895
Accounts and Other Payables	(5,551)	(32,010)	(180,368)	(97,666)	(214,470)	267,686
Net Cash Provided (Used) by Operating Activities	\$ 18,010	\$ 49,107	\$ 2,608,608	\$ 1,052,919	\$ 5,377,043	\$ 2,276,947
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ 825	\$ 15,246	\$ (6,592)	\$ 16,676
Capital Contributions	-	-	-	370,805	370,805	860,487

Cash Balances on the Statement of Cash Flows is Comprised of the Following:

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2019 Total	2018 Total
<u>Cash/Cash Equivalents, per Statement of Net Assets</u>						
<u>Investments, per Statement of Net Assets</u>						
Cash/Cash Equivalents, per Statement of Net Assets	\$ 172,784	\$ 207,668	\$ 893,644	\$ 2,746,867	\$ 7,450,400	\$ 6,077,493
Investments, per Statement of Net Assets	0	45,253	1,691,105	4,094,093	13,165,879	12,453,433
Balances as of December 31	\$ 172,784	\$ 252,921	\$ 2,584,749	\$ 6,840,960	\$ 20,616,279	\$ 18,530,926

## YAKIMA COUNTY, WASHINGTON

### Fiduciary Funds

Agency Funds are established to account for assets held by Yakima County acting in the capacity of agent. Agency Funds are funds over which the County has no oversight responsibility or financial interdependency. Many independent districts are required by State statute to process all monies through the County Treasurer's office. Such funds do not represent assets of Yakima County. Agency Funds are custodial in nature, and therefore do not involve measurement of results of operations. Each independent district is responsible to prepare its own annual financial report.

#### **Investment Trust Funds:**

**External Pool Investments** – A trust fund established to account for the investments held in behalf of external pool participants in the County's investment program.

**External Individual Non-Pool Investments** – A trust fund established to account for the investments held in behalf of external non-pool participants in the County's investment program.

#### **Agency Funds:**

**Other Funds** - Funds established to hold and disburse money collected and disbursed to other municipal, State and Federal entities.

**Court & Jail Trusts** - A fund to account for money held by the County in a trustee capacity for inmates at the County jail and for parties who have matters with the courts.

**Emergency Management** - A fund to finance the preparedness of the County in case of a natural disaster. The County's general fund makes a contribution of \$96,000 per year.

**Law Library** - A fund to finance a library of law books for use by practicing attorneys. The sole source of revenue is a portion of fees collected on civil cases filed in District and Superior Court and the County's general fund makes a contribution of \$37,000 per year.

**Clean Air Authority** - A fund used to account for the money received to monitor the needs of the community with regard to air pollution and other air resource issues. The County's general fund makes a contribution of \$34,000 per year.

**Conference of Governments** - A fund to account for financing of Conference of Governments which is an organization consisting of representatives of the County, the cities and other boards and commissions to assist in establishing long-range planning goals for Yakima County. This organization assists in the planning and coordination of proposed projects which may involve Federal or State financial participation. The County's general fund makes a contribution of \$40,000 per year.

## YAKIMA COUNTY, WASHINGTON

### Fiduciary Funds

**District Health** - A fund used to account for financing public health services to all County residents. This is a joint-operated fund financed by State grants, Yakima County taxes and a formula levy prorating the costs between the County and the Cities. The County's general fund makes a contribution of \$150,000 for share of Tuberculosis costs.

**Diking Districts** - A fund used to account for the financing used for the control of waters subject to flood conditions by using dikes for the benefit of persons residing within the district.

**Drainage Districts** - Funds to finance the drainage of agricultural lands and make them productive for farming operations for the benefit of persons residing within the district.

**ESD #105** - A fund used to account for money used to provide cooperative and informational services to local school districts, assist the superintendent of public instruction, and the state board of education.

**School Districts** - These funds are established to account for revenue used to provide education opportunities for children.

**Fire Districts** - Funds used to account for the money used for the purpose of fire protection districts which are established for the provision of fire prevention services, fire suppression services, emergency medical services and the protection of life and property in areas outside cities and towns.

**Irrigation Districts** - Funds used to account for the collection and receipt of assessments, which can be used for the construction, repair or improvement of new or existing irrigation works.

**Park & Recreation Districts** - A fund to account for money received which is to be used for the purpose of providing leisure time activities and facilities as a public service to its residents.

**Port Districts** - A fund used to account for the acquisition, construction, maintenance, operation, development and regulation within the port districts of Yakima County for commercial transportation, transfer, handling, and industrial improvements.

**Yakima Water Conservation District** - A fund for the purpose of expediting voluntary water transfers within the county.

**YR Integrated Water Resource** - A fund for the various initiating governments purpose to form a partnership to provide education and outreach services for the integrated plan of meeting current water needs and ensuring future water availability for people, fish and the natural environment.

**Yakima Valley Libraries** - A fund used to account for the financing of library materials, supplies, and equipment for the development, growth, and operation of library facilities.

**Yakima Nation** - A fund to administer the Inter-Governmental agreement for the Parker Water System assessment, collection and foreclosure of LID assessments.

## YAKIMA COUNTY, WASHINGTON

### Fiduciary Funds

**State Funds** - Funds used to account for taxes collected for the State of Washington. This money is then remitted to the State monthly.

**Cities** - Funds used to account for taxes collected for the incorporated areas of the County. This money is then remitted to the cities monthly.

**Sewer Districts** - Funds established to provide for the acquirement, construction, maintenance, operation, development, reorganization, and regulation of a system of sewers, including treatment and disposal plants.

**Criminal Task Forces** - Funds used to identify narcotics trafficking organizations and prosecute those persons directing the activities, in an effort to disrupt the flow of narcotics into Yakima County.

**Soil Conservation District** - Funds established to account for special assessments collected monthly for soil conservation in Yakima County.

**Mosquito District** - Funds are collected for this district whose purpose is to take all necessary or proper steps, which includes the abatement of stagnant pools of water and other breeding places for mosquitoes.

**Public Transportation Benefit Area** - A fund to account for the administration in the organization of a county wide transportation system.

**Southeast Washington Aging and Long-Term Care Council of Government (COG)** - A fund created to assume responsibility of administrative and fiscal responsibilities as a stand-alone separate entity independent of Yakima County created through an interlocal consortium agreement to permit local governmental units to cooperate and to provide services and facilities in a manner which will accord best with the geographic, economic, demographic and other factors influencing the development of local communities.

## YAKIMA COUNTY, WASHINGTON

---

Statement of Net Position

Investment Trust Funds

December 31, 2019

(In Thousands)

	<u>External</u> <u>Pooled</u> <u>Investments</u>	<u>External</u> <u>Individual</u> <u>Non-Pooled</u> <u>Investment</u>	<u>Total</u>
<b>Assets</b>			
Pooled Investments	\$ 311,978	\$ -	\$ 311,978
Accrued interest receivable	517	-	517
Individual Non-Pooled Investments	-	10,347	10,347
Total assets	312,495	10,347	322,842
Less: Income Distribution	517	-	517
Net position held in trust for Other Purposes Pool and Non-Pool participants	\$ 311,978	\$ 10,347	\$ 322,325

YAKIMA COUNTY, WASHINGTON

Statement of Changes in Net Position

Investment Trust Funds

December 31, 2019

(In Thousands)

	<u>External Pooled Investments</u>	<u>External Individual Non-Pooled Investment</u>	<u>Total</u>
<b>Additions:</b>			
Additions by participants	\$ 342,998	\$ 1,007	\$ 344,005
Increase (decrease) in fair value of investments	3,126	704	3,830
Interest	7,487	-	7,487
Less Investment Expense	169	-	169
<b>Total additions</b>	<b>353,442</b>	<b>1,711</b>	<b>\$ 355,153</b>
<b>Deductions:</b>			
Deductions by participants	351,289	-	\$ 351,289
<b>Total deductions</b>	<b>351,289</b>	<b>0</b>	<b>\$ 351,289</b>
Net Position increase (decrease)	2,153	1,711	3,864
Net position-Beginning of the Year	309,825	8,636	318,461
<b>Net position-End of the Year</b>	<b>\$ 311,978</b>	<b>\$ 10,347</b>	<b>\$ 322,325</b>

# YAKIMA COUNTY, WASHINGTON

Page 1 of 5

## Combining Balance Sheet

### Agency Funds

December 31, 2019

With Comparative Totals for December 31, 2018

(In Thousands)

	Other Funds	Court & Jail Trusts	Emergency Management	Law Library	Clean Air Authority
--	----------------	------------------------	-------------------------	----------------	------------------------

### Assets

Cash and equivalents	\$ 1,809	\$ 1,292	\$ 156	\$ 180	\$ 335
Taxes Receivable	-	-	-	-	-
Accounts Receivable	21	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due From Other Governments	6,220	-	-	-	-
Total Assets	\$ 8,050	\$ 1,292	\$ 156	\$ 180	\$ 335

### Liabilities

Warrants Payable	\$ 4,074	\$ -	\$ -	\$ -	\$ 50
Accounts/Vouchers Payable	187	-	-	-	-
Due to Other Governments	518	1,292	156	180	285
Accrued Liabilities	3,271	-	-	-	-
Total Liabilities	\$ 8,050	\$ 1,292	\$ 156	\$ 180	\$ 335

Conf of Governments	District Health	Diking Districts	Drainage Districts	Ed Serv Dist #105	School Districts
------------------------	--------------------	---------------------	-----------------------	----------------------	---------------------

\$ 567	\$ 176	\$ 2	\$ 54	\$ 1,564	\$ 22,902
-	-	-	-	-	2,063
-	-	-	-	-	-
-	-	-	3	-	-
-	-	-	-	-	-
<b>\$ 567</b>	<b>\$ 176</b>	<b>\$ 2</b>	<b>\$ 57</b>	<b>\$ 1,564</b>	<b>\$ 24,965</b>

\$ 4	\$ -	\$ -	\$ -	\$ 305	\$ 15,488
-	-	-	-	-	-
563	176	2	57	1,259	9,477
-	-	-	-	-	-
<b>\$ 567</b>	<b>\$ 176</b>	<b>\$ 2</b>	<b>\$ 57</b>	<b>\$ 1,564</b>	<b>\$ 24,965</b>

YAKIMA COUNTY, WASHINGTON

Page 3 of 5

Combining Balance Sheet

Agency Funds

December 31, 2019

With Comparative Totals for December 31, 2018

(In Thousands)

	Fire Districts	Irrigation Districts	Park & Rec Districts	Port Districts	Yakima Water Conserv District
<i>Assets</i>					
Cash and equivalents	\$ 1,409	\$ 1,355	\$ 238	\$ 209	\$ 8
Taxes Receivable	369	-	17	40	-
Accounts Receivable	-	-	-	-	-
Special Assessments Receivable	-	141	-	-	-
Due From Other Governments	-	-	-	-	-
Total Assets	\$ 1,778	\$ 1,496	\$ 255	\$ 249	\$ 8

*Liabilities*

Warrants Payable	\$ 60	\$ -	\$ -	\$ 6	\$ -
Accounts/Vouchers Payable	-	-	-	-	-
Due to Other Governments	1,675	1,469	255	243	8
Accrued Liabilities	43	27	-	-	-
Total Liabilities	\$ 1,778	\$ 1,496	\$ 255	\$ 249	\$ 8

Yakima Valley Libraries	Yakima Nation	State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Consv District
\$ 301	\$ -	\$ 801	\$ 513	\$ 806	\$ 1,232	\$ 2
234	-	1,616	1,002	-	-	-
-	-	-	-	-	-	-
-	130	3	39	-	-	16
-	-	-	-	-	-	-
<b>\$ 535</b>	<b>\$ 130</b>	<b>\$ 2,420</b>	<b>\$ 1,554</b>	<b>\$ 806</b>	<b>\$ 1,232</b>	<b>\$ 18</b>

\$ 241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	3	-	-	47	-
294	130	2,417	1,554	765	173	18
-	-	-	-	41	1,012	-
<b>\$ 535</b>	<b>\$ 130</b>	<b>\$ 2,420</b>	<b>\$ 1,554</b>	<b>\$ 806</b>	<b>\$ 1,232</b>	<b>\$ 18</b>

YAKIMA COUNTY, WASHINGTON

Page 5 of 5

Combining Balance Sheet

Agency Funds

December 31, 2019

With Comparative Totals for December 31, 2018

(In Thousands)

Mosquitc District	Pblic Trns Bnfit Area	Southeast WA ALTC COG	2019 Total	2018 Total
----------------------	--------------------------	--------------------------	---------------	---------------

*Assets*

Cash and equivalents	\$ 306	\$ -	\$ 651	\$36,868	\$ 43,543
Taxes Receivable	-	-	-	5,341	5,391
Accounts Receivable	-	-	-	21	20
Special Assessments Receivable	21	-	-	353	331
Due From Other Governments	-	-	-	6,220	6,872
Total Assets	<u>\$ 327</u>	<u>\$0</u>	<u>\$ 651</u>	<u>\$48,803</u>	<u>\$ 56,157</u>

*Liabilities*

Warrants Payable	\$ 11	\$ -	\$ 491	\$20,730	\$ 24,712
Accounts/Vouchers Payable	-	-	-	237	225
Due to Other Governments	316	-	160	23,442	24,969
Accrued Liabilities	-	-	-	4,394	6,251
Total Liabilities	<u>\$ 327</u>	<u>\$0</u>	<u>\$ 651</u>	<u>\$48,803</u>	<u>\$ 56,157</u>

# YAKIMA COUNTY, WASHINGTON

Page 1 of 10

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For The Year Ended December 31, 2019

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Other Funds</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 4,257	\$ 260,367	\$ 262,815	\$ 1,809
Accounts Receivable	20	7	6	21
Due From Other Governments	6,872	6,219	6,871	6,220
Total Assets	\$ 11,149	\$ 266,593	\$ 269,692	\$ 8,050
<i>Liabilities</i>				
Warrants Payable	\$ 5,099	\$ 257,315	\$ 258,340	\$ 4,074
Account/Vouchers Payable	173	2,049	2,035	187
Due to Other Governments	752	287	521	518
Accrued Liabilities	5,125	117,914	119,768	3,271
Total Liabilities	\$ 11,149	\$ 377,565	\$ 380,664	\$ 8,050

## Courts and Jail Trusts

<i>Assets</i>				
Cash and cash equivalents	\$ 1,802	\$ 1,742	\$ 2,252	\$ 1,292
Total Assets	\$ 1,802	\$ 1,742	\$ 2,252	\$ 1,292
<i>Liabilities</i>				
Due to Other Governments	\$ 1,802	\$ 1,742	\$ 2,252	\$ 1,292
Total Liabilities	\$ 1,802	\$ 1,742	\$ 2,252	\$ 1,292

## Emergency Management

<i>Assets</i>				
Cash and cash equivalents	\$ 208	\$ 492	\$ 544	\$ 156
Total Assets	\$ 208	\$ 492	\$ 544	\$ 156
<i>Liabilities</i>				
Account/Vouchers Payable	\$ 1	\$ 120	\$ 121	\$ 0
Due to Other Governments	207	650	701	156
Total Liabilities	\$ 208	\$ 770	\$ 822	\$ 156

# YAKIMA COUNTY, WASHINGTON

Page 2 of 10

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For The Year Ended December 31, 2019

(In Thousands)

Description	Balance		
	January 1	Additions	Deductions
	December 31		

### Law Library

#### *Assets*

Cash and cash equivalents	\$ 202	\$ 102	\$ 124	\$ 180
Total Assets	\$ 202	\$ 102	\$ 124	\$ 180

#### *Liabilities*

Account/Vouchers Payable	\$ 19	\$ 80	\$ 99	\$ 0
Due to Other Governments	183	108	111	180
Accrued Liabilities	0	1	1	0
Total Liabilities	\$ 202	\$ 189	\$ 211	\$ 180

### Clean Air Authority

#### *Assets*

Cash and cash equivalents	\$ 221	\$ 1,319	\$ 1,205	\$ 335
Total Assets	\$ 221	\$ 1,319	\$ 1,205	\$ 335

#### *Liabilities*

Warrants Payable	\$ 34	\$ 565	\$ 549	\$ 50
Due to Other Governments	187	1,323	1,225	285
Total Liabilities	\$ 221	\$ 1,888	\$ 1,774	\$ 335

### Conference of Governments

#### *Assets*

Cash and cash equivalents	\$ 956	\$ 2,415	\$ 2,804	\$ 567
Total Assets	\$ 956	\$ 2,415	\$ 2,804	\$ 567

#### *Liabilities*

Warrants Payable	\$ 163	\$ 1,827	\$ 1,986	\$ 4
Due to Other Governments	793	2,458	2,688	563
Total Liabilities	\$ 956	\$ 4,285	\$ 4,674	\$ 567

YAKIMA COUNTY, WASHINGTON

Page 3 of 10

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For The Year Ended December 31, 2019

(In Thousands)

Description	Balance			Balance	
	January 1	Additions	Deductions		
<b><u>District Health</u></b>					
<i>Assets</i>					
Cash and cash equivalents	\$ 143	\$ 16,387	\$ 16,354	\$ 176	
Total Assets	\$ 143	\$ 16,387	\$ 16,354	\$ 176	
<i>Liabilities</i>					
Due to Other Governments	\$ 143	\$ 1,656	\$ 1,623	\$ 176	
Total Liabilities	\$ 143	\$ 1,656	\$ 1,623	\$ 176	

**Diking Districts**

	Assets			
	\$	13	\$	\$
Cash and cash equivalents	\$	13	\$	549
Total Assets	\$	13	\$	549
<i>Liabilities</i>				
Due to Other Governments	\$	13	\$	548
Total Liabilities	\$	13	\$	548

**Drainage Districts**

	Assets			
	\$	76	\$	\$
Cash and cash equivalents	\$	76	\$	311
Special Assessments Receivable		2	\$	80
Total Assets	\$	78	\$	391
<i>Liabilities</i>				
Account/Vouchers Payable	\$	0	\$	169
Due to Other Governments		78	\$	350
Total Liabilities	\$	78	\$	519
				\$ 540

YAKIMA COUNTY, WASHINGTON

Page 4 of 10

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For The Year Ended December 31, 2019

(In Thousands)

Description	Balance			
	January 1	Additions	Deductions	December 31
<b>Educational Service Dist #105</b>				

*Assets*

Cash and cash equivalents	\$ 1,722	\$ 36,734	\$ 36,892	\$ 1,564
Total Assets	\$ 1,722	\$ 36,734	\$ 36,892	\$ 1,564

*Liabilities*

Warrants Payable	\$ 340	\$ 24,857	\$ 24,892	\$ 305
Due to Other Governments	1,382	37,805	37,928	1,259
Total Liabilities	\$ 1,722	\$ 62,662	\$ 62,820	\$ 1,564

**School Districts**

*Assets*

Cash and cash equivalents	\$ 25,400	\$ 1,207,484	\$ 1,209,982	\$ 22,902
Taxes Receivable	2,261	63,192	63,390	2,063
Total Assets	\$ 27,661	\$ 1,270,676	\$ 1,273,372	\$ 24,965

*Liabilities*

Warrants Payable	\$ 18,433	\$ 348,131	\$ 351,076	\$ 15,488
Due to Other Governments	9,228	1,362,123	1,361,874	9,477
Total Liabilities	\$ 27,661	\$ 1,710,254	\$ 1,712,950	\$ 24,965

**Fire Districts**

*Assets*

Cash and cash equivalents	\$ 935	\$ 20,468	\$ 19,994	\$ 1,409
Taxes Receivable	342	11,214	11,187	369
Special Assessments Receivable	0	5	5	0
Total Assets	\$ 1,277	\$ 31,687	\$ 31,186	\$ 1,778

*Liabilities*

Warrants Payable	\$ 42	\$ 3,907	\$ 3,889	\$ 60
Account/Vouchers Payable	0	5,428	5,428	0
Due to Other Governments	1,181	32,183	31,689	1,675
Accrued Liabilities	54	127	138	43
Total Liabilities	\$ 1,277	\$ 41,645	\$ 41,144	\$ 1,778

**YAKIMA COUNTY, WASHINGTON**

Page 5 of 10

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For The Year Ended December 31, 2019

(In Thousands)

Description	Balance			
	January 1	Additions	Deductions	December 31
<b><u>Irrigation Districts</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 1,136	\$ 11,507	\$ 11,288	\$ 1,355
Special Assessments Receivable	105	4,805	4,769	141
Total Assets	<u>\$ 1,241</u>	<u>\$ 16,312</u>	<u>\$ 16,057</u>	<u>\$ 1,496</u>
<i>Liabilities</i>				
Account/Vouchers Payable	\$ 0	\$ 6,770	\$ 6,770	\$ 0
Due to Other Governments	1,209	12,445	12,185	1,469
Accrued Liabilities	32	155	160	27
Total Liabilities	<u>\$ 1,241</u>	<u>\$ 19,370</u>	<u>\$ 19,115</u>	<u>\$ 1,496</u>

**Park & Recreation Districts**

	Assets		
Cash and cash equivalents	\$ 357	\$ 6,341	\$ 6,460
Taxes Receivable	17	712	712
Special Assessments Receivable	0	1	1
Total Assets	<u>\$ 374</u>	<u>\$ 7,054</u>	<u>\$ 7,173</u>
<i>Liabilities</i>			
Account/Vouchers Payable	\$ 0	\$ 4,553	\$ 4,553
Due to Other Governments	374	7,419	7,538
Accrued Liabilities	0	33	33
Total Liabilities	<u>\$ 374</u>	<u>\$ 12,005</u>	<u>\$ 12,124</u>

**Port Districts**

	Assets		
Cash and cash equivalents	\$ 92	\$ 3,125	\$ 3,008
Taxes Receivable	39	946	945
Total Assets	<u>\$ 131</u>	<u>\$ 4,071</u>	<u>\$ 3,953</u>
<i>Liabilities</i>			
Warrants Payable	\$ 1	\$ 1,120	\$ 1,115
Due to Other Governments	130	4,178	4,065
Total Liabilities	<u>\$ 131</u>	<u>\$ 5,298</u>	<u>\$ 5,180</u>

**YAKIMA COUNTY, WASHINGTON**

Page 6 of 10

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For The Year Ended December 31, 2019

(In Thousands)

Description	Balance			Balance
	January 1	Additions	Deductions	
<b><u>Yakima Water Conservancy Board</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 9	\$ 3	\$ 4	\$ 8
Total Assets	\$ 9	\$ 3	\$ 4	\$ 8
<i>Liabilities</i>				
Account/Vouchers Payable	\$ 0	\$ 3	\$ 3	\$ 0
Due to Other Governments	9	3	4	8
Total Liabilities	\$ 9	\$ 6	\$ 7	\$ 8

**Yakima Valley Libraries**

*Assets*

Cash and cash equivalents	\$ 221	\$ 15,311	\$ 15,231	\$ 301
Taxes Receivable	230	7,548	7,544	234
Special Assessments Receivable	0	7	7	0
Total Assets	\$ 451	\$ 22,866	\$ 22,782	\$ 535

*Liabilities*

Warrants Payable	\$ 187	\$ 4,071	\$ 4,017	\$ 241
Due to Other Governments	264	22,910	22,880	294
Total Liabilities	\$ 451	\$ 26,981	\$ 26,897	\$ 535

YAKIMA COUNTY, WASHINGTON

Page 7 of 10

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For The Year Ended December 31, 2019

(In Thousands)

Description	Balance			
	January 1	Additions	Deductions	December 31
<b><u>Yakima Nation</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 1	\$ 15	\$ 16	\$ 0
Special Assessments Receivable	146	1	17	130
Total Assets	\$ 147	\$ 16	\$ 33	\$ 130

*Liabilities*

Due to Other Governments	\$ 147	\$ -	\$ 17	\$ 130
Total Liabilities	\$ 147	\$ -	\$ 17	\$ 130

**State Funds**

*Assets*

Cash and cash equivalents	\$ 680	\$ 70,513	\$ 70,392	\$ 801
Taxes Receivable	1,506	51,846	51,736	1,616
Special Assessments Receivable	4	57	58	3
Total Assets	\$ 2,190	\$ 122,416	\$ 122,186	\$ 2,420

*Liabilities*

Account/Vouchers Payable	\$ 10	\$ 68	\$ 75	\$ 3
Due to Other Governments	2,180	122,102	121,865	2,417
Total Liabilities	\$ 2,190	\$ 122,170	\$ 121,940	\$ 2,420

**Cities**

*Assets*

Cash and cash equivalents	\$ 412	\$ 40,040	\$ 39,939	\$ 513
Taxes Receivable	996	33,261	33,255	1,002
Special Assessments Receivable	35	3,802	3,798	39
Total Assets	\$ 1,443	\$ 77,103	\$ 76,992	\$ 1,554

*Liabilities*

Due to Other Governments	\$ 1,443	\$ 76,838	\$ 76,726	\$ 1,555
Total Liabilities	\$ 1,443	\$ 76,838	\$ 76,726	\$ 1,555

YAKIMA COUNTY, WASHINGTON

Page 8 of 10

Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For The Year Ended December 31, 2019  
 (In Thousands)

Description	Balance		
	January 1	Additions	Deductions
	Balance		

**Sewer Districts**

*Assets*

Cash and cash equivalents	\$ 786	\$ 4,878	\$ 4,858	\$ 806
Total Assets	\$ 786	\$ 4,878	\$ 4,858	\$ 806

*Liabilities*

Account/Vouchers Payable	\$ 0	\$ 2,044	\$ 2,044	\$ 0
Due to Other Governments	751	5,125	5,111	765
Accrued Liabilities	35	252	246	41
Total Liabilities	\$ 786	\$ 7,421	\$ 7,401	\$ 806

**Criminal Task Force Groups**

*Assets*

Cash and cash equivalents	\$ 1,153	\$ 386	\$ 307	\$ 1,232
Total Assets	\$ 1,153	\$ 386	\$ 307	\$ 1,232

*Liabilities*

Account/Vouchers Payable	\$ 22	\$ 263	\$ 238	\$ 47
Due to Other Governments	126	389	342	173
Accrued Liabilities	1,005	72	65	1,012
Total Liabilities	\$ 1,153	\$ 724	\$ 645	\$ 1,232

**Soil Conservation District**

*Assets*

Cash and cash equivalents	\$ 3	\$ 361	\$ 362	\$ 2
Special Assessments Receivable	17	358	359	16
Total Assets	\$ 20	\$ 719	\$ 721	\$ 18

*Liabilities*

Due to Other Governments	\$ 20	\$ 718	\$ 720	\$ 18
Total Liabilities	\$ 20	\$ 718	\$ 720	\$ 18

YAKIMA COUNTY, WASHINGTON

Page 9 of 10

Combining Statement of Changes in Assets and Liabilities  
 Agency Funds  
 For The Year Ended December 31, 2019  
 (In Thousands)

Description	Balance			Balance	
	January 1	Additions	Deductions		
<b><u>Mosquito District</u></b>					
<i>Assets</i>					
Cash and cash equivalents	\$ 255	\$ 514	\$ 463	\$ 306	
Special Assessments Receivable	22	505	506	21	
Total Assets	\$ 277	\$ 1,019	\$ 969	\$ 327	
<i>Liabilities</i>					
Warrants Payable	\$ 12	\$ 198	\$ 199	\$ 11	
Due to Other Governments	265	1,019	968	316	
Total Liabilities	\$ 277	\$ 1,217	\$ 1,167	\$ 327	

**Public Trans Benefit Area**

<i>Assets</i>					
Cash and cash equivalents	\$ 0	\$ -	\$ -	\$ -	\$ 0
Total Assets	\$ 0	\$ -	\$ -	\$ -	\$ 0
<i>Liabilities</i>					
Due to Other Governments	\$ 0	\$ -	\$ -	\$ -	\$ 0
Total Liabilities	\$ 0	\$ -	\$ -	\$ -	\$ 0

**Southeast Washington ALTC Council of Government**

<i>Assets</i>					
Cash and cash equivalents	\$ 2,503	\$ 31,787	\$ 33,639	\$ 651	
Total Assets	\$ 2,503	\$ 31,787	\$ 33,639	\$ 651	
<i>Liabilities</i>					
Warrants Payable	\$ 401	\$ 9,701	\$ 9,611	\$ 491	
Due to Other Governments	2,102	1,967	3,909	160	
Total Liabilities	\$ 2,503	\$ 11,668	\$ 13,520	\$ 651	

## YAKIMA COUNTY, WASHINGTON

Page 10 of 10

## Combining Statement of Changes in Assets and Liabilities

## Agency Funds

For The Year Ended December 31, 2019

(In Thousands)

Description	Balance			Balance	
	January 1	Additions	Deductions		
<b><u>All Agency Funds</u></b>					
<i>Assets</i>					
Cash and cash equivalents	\$ 43,543	1,733,118	1,739,793	\$ 36,868	
Taxes Receivable	5,391	168,719	168,769	5,341	
Accounts Receivable	20	7	6	21	
Special Assessments Receivable	331	9,622	9,600	353	
Due From Other Governments	6,872	6,219	6,871	6,220	
Total Assets	\$ 56,157	\$ 1,917,685	\$ 1,925,039	\$ 48,803	
<i>Liabilities</i>					
Warrants Payable	\$ 24,712	651,692	655,674	\$ 20,730	
Account/Vouchers Payable	225	21,547	21,535	237	
Due to Other Governments	24,969	1,696,335	1,697,861	23,443	
Accrued Liabilities	6,251	118,554	120,412	4,393	
Total Liabilities	\$ 56,157	\$ 2,488,128	\$ 2,495,482	\$ 48,803	

## YAKIMA COUNTY, WASHINGTON

### Capital Assets Used in Operation of Governmental Funds

These are assets used in operations funded by governmental funds. This includes all capital assets of the County except for those used in Enterprise or Internal Service Funds.

**Schedule of Capital Assets by Function and Activity** – A report allocating components of capital assets (land, building, construction in progress, improvements, and machinery and equipment) to various County functions and programs.

**Schedule of Changes in Capital Assets by Function and Activity** – A report that shows additions and deletions of total capital assets within separate County functions and programs.

**Schedule of Capital Assets by Source** – A report that summarizes major funding sources for County capital assets.

# YAKIMA COUNTY, WASHINGTON

## Capital Assets Used In The Operation of Governmental Funds

### Schedule By Function And Activity

As of December 31, 2019

	General Fixed Assets Dec. 31, 2019	Land	Buildings	Improvements	Infrastructure	Equipment	Const-in-Progress
<u>General Government</u>							
Legislature	8,222,044	\$ 1,097,554	\$ -	\$ 6,722,609	\$ -	\$ 12,979	\$ 388,902
Courts	143,731	34,500	40,500	-	-	68,731	-
Finance	170,357	-	-	-	-	170,357	-
Legal Services	112,431	-	-	-	-	112,431	-
Miscellaneous General Government	8,419,517	4,190,717	3,014,112	1,206,498	-	8,190	-
Total General Government	17,068,080	5,322,771	3,054,612	7,929,107	-	372,688	388,902
<u>Security of Persons and Property</u>							
Law Enforcement	3,113,615	66,800	558,932	993,639	-	1,494,244	-
Adult Detention/Correction	60,501,722	1,763,660	41,374,738	16,103,453	-	1,259,871	-
Ambulance/Rescue/Emergency Aid	200,783	-	-	107,150	-	93,633	-
Juvenile Services	10,961,251	360,994	10,379,547	173,303	-	42,063	5,344
Alarm/Dispatch	338,667	-	-	-	-	338,667	-
Total Security of Persons and Property	75,116,038	2,191,454	52,313,217	17,377,545	-	3,228,478	5,344
<u>Physical Environment</u>							
Noxious Weed	345,948	71,800	145,382	7,714	-	121,052	-
Flood/Storm Water	10,592,231	1,434,050	-	-	-	85,040	9,073,141
Total Physical Environment	10,938,179	1,505,850	145,382	7,714	-	206,092	9,073,141
<u>Transportation</u>							
Roads and Streets	787,655,448	77,143,199			683,281,847	495,863	26,734,539
Railroads	27,672,949	-	-		27,672,949	-	-
Total Transportation	815,328,397	77,143,199	-	-	710,954,796	495,863	26,734,539
<u>Economic Environment</u>							
Veterans Relief	1,596	-	-	-	-	1,596	-
Planning	10,699	-	-	-	-	10,699	-
Total Economic Environment	12,295	-	-	-	-	12,295	-
<u>Mental and Physical Health</u>							
Public Health	1,065,787	37,500	1,028,287	-	-	-	-
Coroner	82,137	-	-	-	-	82,137	-
Community Mental Health	-	-	-	-	-	-	-
Developmental Disabilities	-	-	-	-	-	-	-
Total Mental and Physical Health	1,147,924	37,500	1,028,287	-	-	82,137	-
<u>Culture and Recreation</u>							
Multipurpose & Community Center	4,430,706	35,500	2,219,953	2,055,559	-	37,464	82,230
Fairgrounds, Convention Centers	20,540,450	-	13,884,527	6,655,923	-	-	-
Parks	2,360,785	394,500	676,772	1,283,460	-	6,053	-
Total Culture and Recreation	27,331,941	430,000	16,781,252	9,994,942	-	43,517	82,230
Total Governmental Fund Assets	946,942,854	\$ 86,630,774	\$ 73,322,750	\$ 35,309,308	\$ 710,954,796	\$ 4,441,070	\$ 36,284,156

# YAKIMA COUNTY, WASHINGTON

## Capital Assets Used In The Operation of Governmental Funds

### Schedule Of Changes By Function And Activity

For Year Ended December 31, 2019

	General Fixed Assets Jan. 1, 2019	Additions	Deletions	General Fixed Assets Dec. 31, 2019
<u>General Government</u>				
Legislature	\$ 8,218,202	\$ 167,100	\$ 163,258	\$ 8,222,044
Courts	173,822	14,201	44,292	143,731
Finance	478,651	23,662	331,956	170,357
Legal Services	113,097	11,717	12,383	112,431
Miscellaneous General Government	8,201,422	218,095	-	8,419,517
Total General Government	17,185,194	434,775	551,889	17,068,080
<u>Security of Persons and Property</u>				
Law Enforcement	3,095,006	18,609	-	3,113,615
Adult Detention/Correction	59,709,182	7,776,584	6,984,044	60,501,722
Ambulance/Rescue/Emergency Aid	159,422	41,361	-	200,783
Juvenile Services	10,961,251	-	-	10,961,251
Alarm/Dispatch	338,667	-	-	338,667
Total Security of Persons and Property	74,263,528	7,836,554	6,984,044	75,116,038
<u>Physical Environment</u>				
Noxious Weed	345,948	-	-	345,948
Flood/Storm Water	8,819,769	1,949,708	177,246	10,592,231
Total Physical Environment	9,165,717	1,949,708	177,246	10,938,179
<u>Transportation</u>				
Roads and Streets	775,708,787	17,514,001	5,567,340	787,655,448
Railroads	27,661,299	11,650	-	27,672,949
Total Transportation	803,370,086	17,525,651	5,567,340	815,328,397
<u>Economic Environment</u>				
Veterans Relief	-	1,596	-	1,596
Planning	24,637	4,326	18,264	10,699
Total Economic Environment	24,637	5,922	18,264	12,295
<u>Mental and Physical Health</u>				
Public Health	1,065,787	-	-	1,065,787
Coroner	82,137	-	-	82,137
Community Mental Health	-	-	-	-
Developmental Disabilities	-	-	-	-
Total Mental and Physical Health	1,147,924	-	-	1,147,924
<u>Culture and Recreation</u>				
Multipurpose & Community Center	4,569,294	28,564	167,152	4,430,706
Fairgrounds, Convention Centers	20,540,450	-	-	20,540,450
Parks	2,360,785	-	-	2,360,785
Total Culture and Recreation	27,470,529	28,564	167,152	27,331,941
Total Governmental Fund Assets	\$ 932,627,615	\$ 27,781,174	\$ 13,465,935	\$ 946,942,854

# YAKIMA COUNTY, WASHINGTON

---

Capital Assets Used In The Operation Of Governmental Funds

Schedule By Source

As of December 31, 2019

<u>Governmental Fund Capital Assets</u>	<u>2019</u>
Land	\$ 86,630,774
Buildings	73,322,750
Other Improvements	35,309,308
Infrastructure	710,954,796
Equipment	4,441,070
Construction in Progress	36,284,156
Total Fixed Assets	<u>\$ 946,942,854</u>

## Investment In General Capital Assets By Source

General Fund	\$ 2,759,284
Special Revenue Funds	804,510,359
G.O. Bonds	65,174,651
Donations	9,572,416
Other Sources	64,926,144
Total Governmental Fund Capital Assets	<u>\$ 946,942,854</u>

## STATISTICAL SECTION

This part of Yakima County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
<i>Financial Trends</i> These schedules contain trend information to help the reader understand how the County's financial performance and well-being changed over time.	190
<i>Revenue Capacity</i> These schedules contain information to help the reader access the County's most significant local revenue source, the property tax.	196
<i>Debt Capacity</i> These schedules present information to help the reader access the affordability of the County's current levels of outstanding debt and the ability to issue additional debt in the future.	201
<i>Demographic and Economic Information</i> These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	205
<i>Operating Information</i> These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	208

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

# YAKIMA COUNTY, WASHINGTON

Net Position by Component  
 Last Ten Fiscal Years  
 (accrual basis of accounting)  
 (in thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Governmental activities</u>										
Net Investment in Capital Assets *	\$ 269,035	\$ 267,265	\$ 267,784	\$ 257,968	\$ 261,669	\$ 265,348	\$ 274,852	\$ 280,408	\$ 291,408	\$ 297,489
Restricted	6,419	48,526	42,779	48,265	48,666	45,438	50,975	43,158	46,021	42,705
Unrestricted	65,335	20,363	29,636	32,184	42,876	6,710	6,055	7,193	(33,553)	(19,973)
Total governmental activities net position	\$ 340,789	\$ 336,154	\$ 340,199	\$ 338,417	\$ 353,211	\$ 317,496	\$ 331,882	\$ 330,759	\$ 303,876	\$ 320,221
<u>Business-type activities</u>										
Net Investment in Capital Assets	19,600	19,845	22,593	25,634	28,599	29,228	30,759	31,465	31,610	31,808
Unrestricted	11,075	14,409	14,685	13,654	13,216	12,089	9,526	13,154	12,160	16,824
Total business-type activities net position	\$ 30,675	\$ 34,254	\$ 37,278	\$ 39,288	\$ 41,815	\$ 41,317	\$ 40,285	\$ 44,619	\$ 43,770	\$ 48,632
<u>Primary government</u>										
Net Investment in Capital Assets *	288,635	287,110	290,377	283,602	290,268	294,576	305,611	311,873	323,018	329,297
Restricted	6,419	48,526	42,779	48,265	48,666	45,438	50,975	43,158	46,021	42,705
Unrestricted	76,410	34,772	44,321	45,838	56,092	18,799	15,581	20,347	(21,393)	(3,149)
Total primary government net position	\$ 371,464	\$ 370,408	\$ 377,477	\$ 377,705	\$ 395,026	\$ 358,813	\$ 372,167	\$ 375,378	\$ 347,646	\$ 368,853

\* Restated for prior Period Adjustment in Note X

**YAKIMA COUNTY, WASHINGTON**

Changes in Net Position Last Ten Fiscal Years  
(accrual basis of accounting) (in thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Expenses</b>										
<b>Governmental activities:</b>										
General Government	\$ 20,362	\$ 19,313	\$ 22,530	\$ 19,594	\$ 19,042	\$ 19,569	\$ 21,607	\$ 22,142	\$ 32,453	\$ 23,021
Judicial	8,989	9,722	9,454	8,790	9,176	8,932	10,141	10,090	15,144	10,930
Public Safety	53,490	47,768	45,200	42,529	40,419	45,885	46,476	48,257	60,197	54,324
Physical Environment	2,420	4,410	2,362	2,093	2,416	2,942	2,132	3,309	3,014	1,734
Transportation	25,332	25,035	12,096	30,136	25,644	27,513	22,617	29,023	24,539	23,387
Economic Environment	4,931	3,271	5,786	4,932	5,986	5,158	8,283	3,830	5,076	8,089
Health and Human Services	43,139	40,489	26,652	18,856	17,059	3,512	1,470	499	1,039	340
Culture and Recreation	3,992	2,427	1,154	1,069	1,340	1,324	1,123	1,581	1,524	1,352
Interest on Long Term Debt	1,690	1,782	1,638	1,468	1,293	1,472	1,434	1,175	878	767
Total governmental activities expenses	164,345	154,217	126,872	129,467	122,375	116,307	115,283	119,906	143,864	123,944
<b>Business -type activities:</b>										
Solid Waste	7,238	5,008	6,627	6,993	8,048	9,246	11,181	7,888	9,976	9,768
Public Services Utilities	1,428	1,558	1,520	1,748	1,379	1,823	1,739	1,463	3,207	1,115
Building and Fire Safety	2,136	1,702	1,587	1,600	1,785	1,837	2,675	1,614	4,147	1,391
Total business-type activities expenses	10,802	8,268	9,734	10,341	11,212	12,906	15,595	10,965	17,330	12,274
<b>Total primary government expenses</b>	<b>175,147</b>	<b>162,485</b>	<b>136,606</b>	<b>139,808</b>	<b>133,587</b>	<b>129,213</b>	<b>130,878</b>	<b>130,871</b>	<b>161,194</b>	<b>136,218</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
Charges for service:										
General Government	5,998	4,833	4,997	7,928	1,538	5,272	5,228	8,768	9,109	12,894
Judicial	3,763	4,154	3,181	3,541	7,289	1,764	1,923	725	737	787
Public Safety	23,693	11,473	2,218	9,431	10,407	10,524	14,410	13,755	15,403	16,526
Physical Environment	197	184	31	41	920	87	39	48	21	15
Transportation	449	280	371	6,158	697	579	708	321	744	1,180
Economic Environment	1,309	292	1,149	2,380	910	1,386	1,176	951	1,241	1,500
Health and Human Services	24,294	18,758	6,874	567	2,636	1,096	966	0	-	-
Culture and Recreation	3	15	5	24	389	5	8	7	7	7
Operating grants and contributions	37,876	42,894	54,417	28,798	38,155	19,678	30,477	18,135	25,562	23,551
Capital grants and contributions	2,736	2,033	662	240	66	504	830	168	251	226
Total governmental activities program revenue	100,318	84,916	73,905	59,108	63,007	40,895	55,765	42,878	53,075	56,686

**YAKIMA COUNTY, WASHINGTON**

Changes in Net Position Last Ten Fiscal Years  
(accrual basis of accounting) (in thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Business-type activities:</b>										
Charges for service:										
Solid Waste	8,416	8,099	8,352	8,581	8,587	8,945	9,458	10,527	10,778	11,401
Public Services Utilities	1,035	1,096	1,175	1,283	1,446	1,665	1,889	1,730	1,830	1,790
Building and Fire Safety	1,476	1,451	1,530	1,681	2,089	2,222	2,602	2,562	2,388	2,260
Operating grants and contributions	462	656	276	416	327	493	323	105	711	553
Capital grants and contributions	0	0	0	0	0	94	142	46	0	113
Total business-type activities program revenues	11,389	11,302	11,333	11,961	12,449	13,419	14,414	14,970	15,707	16,117
<b>Total primary government program revenue</b>	<b>111,707</b>	<b>96,218</b>	<b>85,238</b>	<b>71,069</b>	<b>75,456</b>	<b>54,314</b>	<b>70,179</b>	<b>57,848</b>	<b>68,782</b>	<b>72,803</b>
<b>Net (Expense)/Revenue</b>	<b>(64,030)</b>	<b>(69,301)</b>	<b>(52,964)</b>	<b>(70,357)</b>	<b>(59,368)</b>	<b>(75,410)</b>	<b>(59,517)</b>	<b>(77,030)</b>	<b>(90,790)</b>	<b>(67,257)</b>
Governmental activities	586	3,034	1,600	1,621	1,237	512	(1,180)	4,005	(1,623)	3,841
Total primary government net (expense)/revenue	(63,444)	(66,267)	(51,364)	(68,736)	(58,131)	(74,898)	(60,697)	(73,025)	(92,413)	(63,416)
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental activities:</b>										
Taxes										
Property	38,364	39,020	37,673	37,386	38,532	39,842	40,539	41,881	42,223	43,778
Sales	16,165	16,770	18,152	19,381	21,880	23,394	23,199	23,186	25,119	26,003
Excise and other	2,642	2,556	3,491	3,464	3,913	3,858	3,152	4,129	4,099	4,313
Grants & Contributions not restricted-specific programs	5,162	3,435	1,160	6,209	7,415	5,255	4,772	2,256	438	4,359
Interest and investment earnings	1,232	1,890	1,314	1,954	2,372	2,259	2,186	2,814	3,491	5,222
Transfers	(36)	(142)	(78)	(111)	(179)	(143)	(50)	(50)	(271)	(73)
Total governmental activities	64,322	64,667	56,114	68,574	74,167	74,465	73,898	75,907	75,099	83,602
<b>Business-type activities:</b>										
Grants & Contributions not restricted-specific programs	61	101	72	148	122	0	0	0	0	0
Interest and investment earnings	198	301	186	68	218	189	106	281	504	948
Transfers	36	142	78	111	179	143	50	50	271	73
Total business-type activities	295	544	199	453	1,002	332	148	330	775	1,021
<b>Total primary government</b>	<b>64,617</b>	<b>65,211</b>	<b>56,313</b>	<b>69,027</b>	<b>75,169</b>	<b>74,797</b>	<b>74,046</b>	<b>76,237</b>	<b>75,874</b>	<b>84,623</b>
<b>Changes in Net Position</b>										
Governmental activities	292	(4,635)	3,150	(1,786)	14,797	(4,441)	14,383	(1,122)	(15,692)	16,346
Business-type activities	882	3,579	1,799	2,074	2,239	843	(1,032)	4,335	(848)	4,862
<b>Total primary government</b>	<b>\$ 1,174</b>	<b>\$ (1,056)</b>	<b>\$ 4,949</b>	<b>\$ 288</b>	<b>\$ 17,036</b>	<b>\$ (3,598)</b>	<b>\$ 13,351</b>	<b>\$ 3,213</b>	<b>\$ (16,540)</b>	<b>\$ 21,208</b>

Note: Changes in net position on this schedule do not include prior period adjustments. Therefore this schedule does not account for the total change in net position from one year to the next.

# YAKIMA COUNTY, WASHINGTON

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2010	2011*	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	\$ 46,705	\$ 47,885	\$ 47,885	\$ 47,540	\$ 56,540	\$ 57,035	\$ 57,935	\$ -	\$ -	\$ -
Restricted	\$ -	\$ 124,544	\$ 226,071	\$ 286,231	\$ 250,362	\$ 327,532	\$ 358,979	\$ 431,496	\$ 457,540	\$ 537,300
Unreserved	4,824,056	0	0	0	0	0	0	0	0	0
Committed		905,868	573,651	762,485	925,931	1,328,154	1,046,630	1,288,461	975,096	1,278,278
Assigned		113,278	114,864	925,690	741,094	807,575	830,588	900,831	849,445	1,381,086
Unassigned		5,448,671	7,342,104	6,480,803	8,383,923	8,373,082	8,542,488	9,013,045	10,800,414	11,236,194
Total general fund	4,824,056	6,639,066	8,304,575	8,503,094	10,348,850	10,892,883	10,835,720	11,691,768	13,082,495	14,432,858
All other Gov. Funds										
Nonspendable		5,041,933	5,085,778	3,646,996	5,374,899	7,883,763	8,291,622	8,717,839	0	0
Restricted	6,417,933	22,209,451	23,109,555	28,889,526	31,851,819	31,571,534	33,496,265	35,403,393	44,365,995	45,187,402
Unreserved, report in:										
Special revenue funds		32,858,147								
Capital project funds		16,033,281								
Committed		13,498,086	9,122,164	953,797	1,199,052	1,454,255	1,587,981	1,728,927	2,013,155	2,245,993
Assigned		7,776,257	4,614,271	13,963,555	16,373,086	8,840,409	6,401,491	5,925,483	5,075,375	5,033,697
Unassigned		0	0	0	0	0	(536)	(820)	0	(54,838)
Total all other gov. funds	55,309,361	48,525,727	41,931,768	47,453,874	54,798,856	49,749,961	49,776,823	51,774,822	51,454,525	52,412,254
Total gov. fund balances	\$ 60,133,417	\$ 55,164,793	\$ 50,236,343	\$ 55,956,968	\$ 65,147,706	\$ 60,642,844	\$ 60,612,543	\$ 63,466,590	\$ 64,537,020	\$ 66,845,112

\* Reflects GASB 54 change in fund balance categories

# YAKIMA COUNTY, WASHINGTON

Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues</b>										
Taxes	\$ 57,154,495	\$ 58,585,301	\$ 61,224,425	\$ 63,158,166	\$ 66,731,242	\$ 66,976,756	\$ 67,556,196	\$ 69,179,304	\$ 71,795,787	\$ 74,255,884
Licenses	326,977	328,343	359,569	411,400	439,877	502,222	555,337	549,515	534,465	385,206
Intergovernmental	69,415,011	57,972,535	54,417,408	37,164,780	37,780,927	22,131,896	30,253,610	27,171,218	25,561,172	23,997,451
Charges for services	27,755,620	25,360,890	16,463,301	18,918,755	22,242,647	20,712,827	24,344,536	25,574,566	27,263,453	30,105,886
Fines	2,157,286	1,975,471	1,999,729	2,769,633	2,543,293	2,606,209	2,292,630	2,362,969	2,582,603	2,465,461
Interest earnings	1,665,388	1,517,226	1,051,860	1,781,672	2,371,860	2,259,242	2,035,409	2,814,471	3,490,537	4,710,262
Other revenues	4,017,569	3,334,010	2,797,537	2,355,213	3,151,849	3,023,801	2,409,235	2,405,057	2,591,705	3,189,053
Total revenues	162,492,346	149,073,776	138,313,829	126,559,619	135,261,695	118,212,953	129,446,953	130,057,100	133,819,722	139,109,203
<b>Expenditures</b>										
General government	20,287,612	18,673,127	18,464,643	19,704,599	19,309,304	20,658,613	22,060,922	22,508,839	23,570,414	24,246,479
Judicial	9,157,187	9,747,348	9,496,493	8,671,891	9,312,668	9,746,791	10,872,459	10,521,830	10,510,832	12,157,236
Public Safety	50,652,929	45,471,838	41,349,670	40,081,001	41,527,248	43,316,452	45,651,681	48,504,179	53,484,143	54,945,064
Physical environment	2,144,763	2,432,143	2,083,002	2,534,416	2,244,884	2,771,894	2,302,728	2,947,302	2,653,419	2,022,120
Transportation	13,901,258	13,908,031	12,658,082	12,542,883	11,254,127	12,694,957	14,325,053	14,467,126	14,336,461	14,044,027
Economic environment	4,993,955	3,285,116	5,736,359	4,897,056	5,801,932	5,230,876	8,365,689	4,474,326	4,684,541	8,317,963
Health and human services	43,021,901	39,917,338	26,481,734	18,854,038	16,991,526	3,591,585	921,208	463,836	402,471	404,362
Culture and recreations	527,302	444,785	431,480	397,164	555,073	515,935	554,523	768,706	678,142	596,519
Debt service:										
Principal	3,608,379	4,094,206	5,626,222	3,669,722	3,654,581	3,939,082	3,993,244	4,103,822	4,242,846	4,333,245
Interest	1,603,324	1,682,192	1,386,254	1,222,629	1,159,377	1,311,309	1,211,733	1,089,302	963,670	853,133
Capital Outlay	13,635,155	14,009,950	20,965,208	9,178,693	20,844,453	13,717,723	18,544,120	17,501,118	18,996,602	15,679,051
Total expenditures	163,533,765	153,666,074	144,679,147	121,754,092	132,655,173	117,495,217	128,803,360	127,350,386	134,523,541	137,599,199
Excess of revenues over (under) expenditures	(1,041,419)	(4,592,298)	(6,365,318)	4,805,527	2,606,522	717,736	643,593	2,706,714	(703,819)	1,510,004

# YAKIMA COUNTY, WASHINGTON

Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b><u>Other Financing Sources (Uses)</u></b>										
Issuance of long-term debt	32,580,000	173,328	1,255,000	-	6,285,000	-	-	-	-	-
Issuance of GO Note	-	-	-	-	-	-	-	-	-	125,000
Transfers In	18,415,742	15,658,888	18,845,033	24,567,152	23,470,707	22,072,292	22,239,064	23,746,881	28,681,967	29,102,882
Transfers Out	(16,327,600)	(16,063,152)	(18,663,426)	(23,646,861)	(23,634,841)	(23,804,899)	(22,912,958)	(23,599,548)	(26,907,719)	(28,429,795)
Bond Premium	996,489	-	-	-	468,277	-	-	-	-	-
Intergovernmental Payments	-	(195,805)	-	(80,086)	-	-	-	-	-	-
Proceeds Capital Assets Other Deposit	1,936,526	50,717	261	74,893	(4,929)	5,474	0	-	-	-
Payments to refunded bond escrow age	(20,276,053)	(303)	-	-	-	-	-	-	-	-
Total Other Financing Source (Uses)	17,325,104	(376,327)	1,436,868	915,098	6,584,214	(1,727,133)	(673,894)	147,333	1,774,248	798,087
<b><u>Special Item</u></b>										
Extraordinary Discontinued Operat. A{	-	-	-	-	-	(3,495,462)	0	0	0	0
Total Special Item	0	0	0	0	0	(3,495,462)	0	0	0	0
Net Change in Fund Balance	\$ 16,283,685	\$ (4,968,625)	\$ (4,928,450)	\$ 5,720,625	\$ 9,190,736	\$ (4,504,859)	\$ (30,301)	\$ 2,854,047	\$ 1,070,429	\$ 2,308,091

Debt services as a percentage of noncapital expenditures	3.48%	4.14%	5.67%	4.35%	4.31%	5.06%	4.72%	4.73%	4.51%	4.25%
Debt services as a percentage with capital expenditures	3.19%	3.76%	4.85%	4.02%	3.63%	4.47%	4.04%	4.08%	3.87%	3.77%

Note: Changes in net position on this schedule do not include prior period adjustments. Therefore this schedule does not account for the total change in net position from one year to the next.

# YAKIMA COUNTY, WASHINGTON

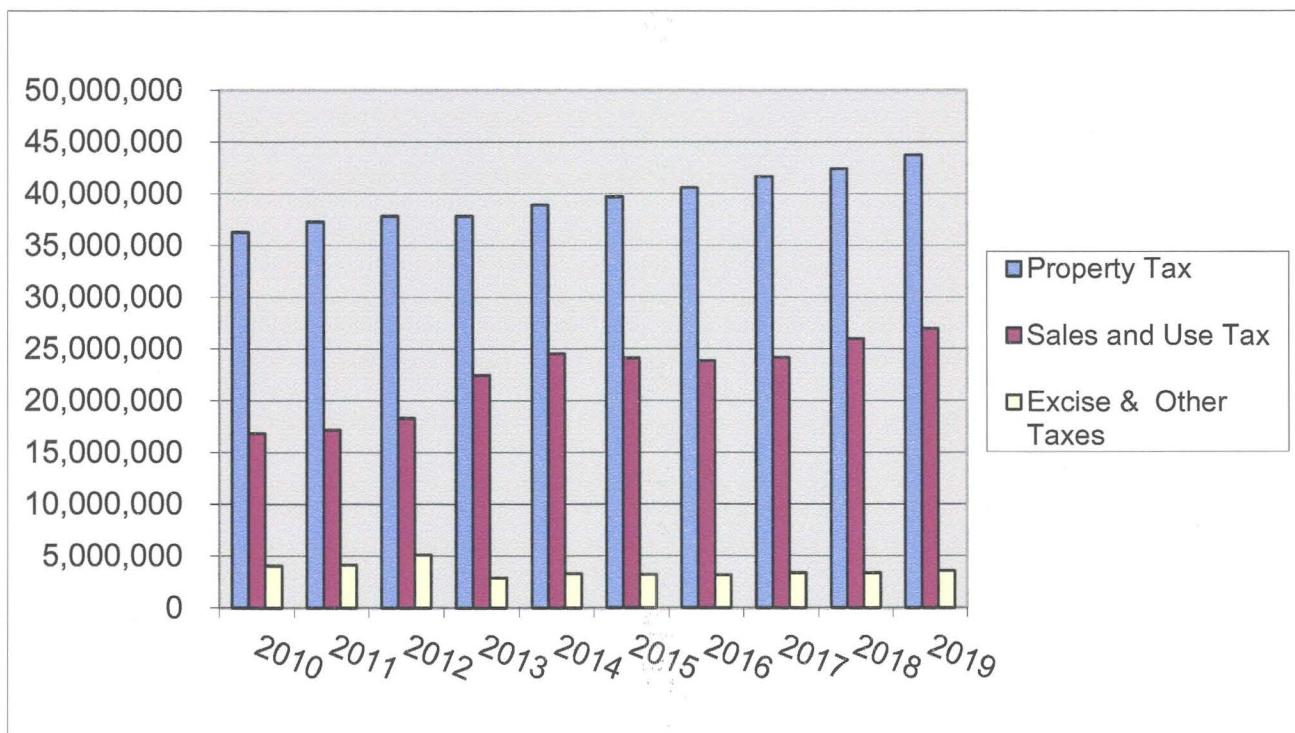
Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
2010	36,260,153	16,835,734	4,058,608	57,154,495
2011	37,268,419	17,180,668	4,136,214	58,585,301
2012	37,812,738	18,304,182	5,107,505	61,224,425
2013	37,826,621	22,440,640	2,890,905	63,158,166
2014	38,912,389	24,519,182	3,299,671	66,731,242
2015	39,677,984	24,081,015	3,217,757	66,976,756
2016	40,562,118	23,841,328	3,152,750	67,556,196
2017	41,656,050	24,154,212	3,369,042	69,179,304
2018	42,420,025	25,994,695	3,381,067	71,795,787
2019	43,727,444	26,943,103	3,585,337	74,255,884

Includes General, Special Revenue, Debt Service, and Capital Project Funds

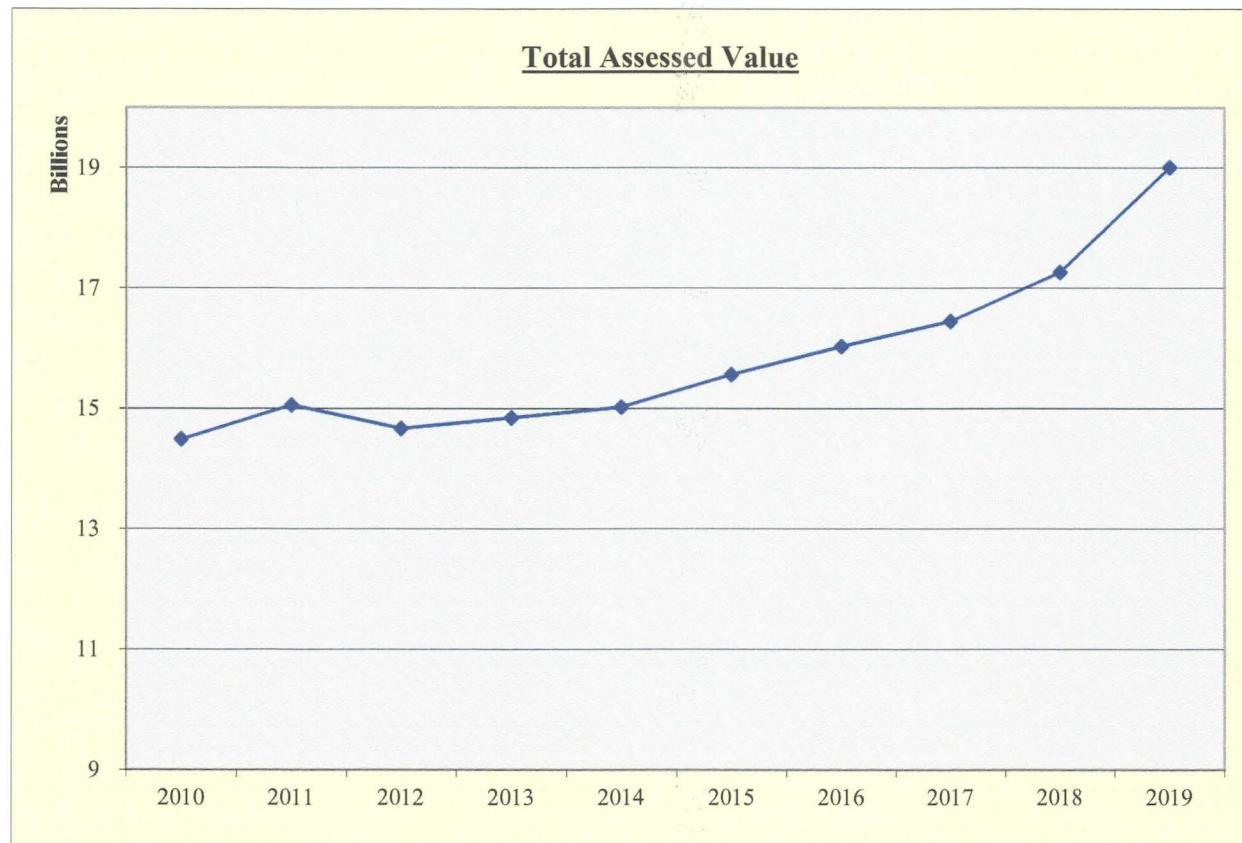


# YAKIMA COUNTY, WASHINGTON

## Assessed and Estimated Value of Taxable Property

### Last Ten Fiscal Years

Tax Year	REAL PROPERTY		PERSONAL PROPERTY		Assessed Value	Estimated Actual Value	TOTAL		Percentage of Assessed to Estimate Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			Estimated Actual Value	Percentage of Assessed to Estimate Actual Value		
2010	13,596,821,751	15,277,327,810	895,638,564	991,847,801	14,492,460,315	16,269,175,611	89.1%	3.943		
2011	14,185,682,411	15,027,205,944	871,123,256	961,504,698	15,056,805,667	15,988,710,641	94.2%	3.879		
2012	13,813,027,963	15,014,160,829	856,075,299	944,895,474	14,669,103,262	15,959,056,303	91.9%	4.045		
2013	13,947,164,810	15,159,961,750	896,511,378	1,003,932,114	14,843,676,188	16,163,893,864	91.8%	3.753		
2014	14,113,009,035	15,390,413,342	911,693,552	1,078,927,280	15,024,702,587	16,469,340,623	91.2%	3.809		
2015	14,606,675,379	15,842,381,105	961,051,747	1,102,123,563	15,567,727,126	16,944,504,668	91.9%	3.821		
2016	14,985,294,948	16,540,060,649	1,050,010,721	1,167,976,330	16,035,305,669	17,708,036,979	90.6%	3.826		
2017	15,279,612,569	17,072,192,815	1,174,254,197	1,230,874,420	16,453,866,766	18,303,067,235	89.9%	3.838		
2018	16,028,671,844	18,444,961,846	1,236,979,098	1,307,588,899	17,265,650,942	19,752,550,744	87.4%	3.747		
2019	17,773,065,486	19,880,386,450	1,234,750,572	1,295,645,931	19,007,816,058	21,176,032,380	89.8%	3.543		



Property is assessed at 100% of its true and fair value.

Ratio was provided by State of Washington, Dept. of Revenue, Research and Statistics. The ratio applied is an overall percentage rate.

Figures used exclude utilities.

Total Assessed Value was provided by Yakima County Assessor Tax Booklet.

# YAKIMA COUNTY, WASHINGTON

Principal Property Taxpayers

Current Year and Nine Years Ago

(amounts expressed in millions)

Taxpayer	Type of Business	2019			2010		
		Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Pacificorp	Utilities	\$202,403,414	1	1.065%	\$134,904,080	1	0.931%
Washington Fruit & Produce Co.	Agriculture	132,249,971	2	0.696%	37,070,124	9	0.256%
Zirkle Fruit Co.	Agriculture	105,451,377	3	0.555%	58,573,981	4	0.404%
Borton & Sons Inc.	Wholesale Trade	103,157,383	4	0.543%			
Wal-Mart Stores Inc.	General Merchandise	102,445,235	5	0.539%	87,380,608	2	0.603%
Evans Fruit Company Inc.	Agriculture	100,870,014	6	0.531%	49,299,136	5	0.340%
Darigold Inc.	Food Manufacturing	70,045,328	7	0.369%			
John I Haas Inc.	Hop Processing	61,885,623	8	0.326%			
BNSF Railroad Co.	Transportation	60,943,732	9	0.321%			
Roy Farms	Agriculture	58,112,436	10	0.306%			
Yakima HMA Inc. (Yakima Region)	Health Care Services				76,469,700	3	0.528%
Centercal Properties LLC	Retail Development				41,843,050	6	0.289%
Tree Top Inc.	Food Manufacturing				40,937,191	7	0.282%
Safeway Stores Inc.	Food and Beverage				37,146,993	8	0.256%
Shields Bag & Printing Co.	Plastic Bag Manufacturing				36,455,442	10	0.252%
<b>Totals</b>		<b>\$997,564,513</b>		<b>5.251%</b>	<b>\$600,080,305</b>		<b>4.141%</b>

1861

Information provided by the Yakima County Treasurer's Office

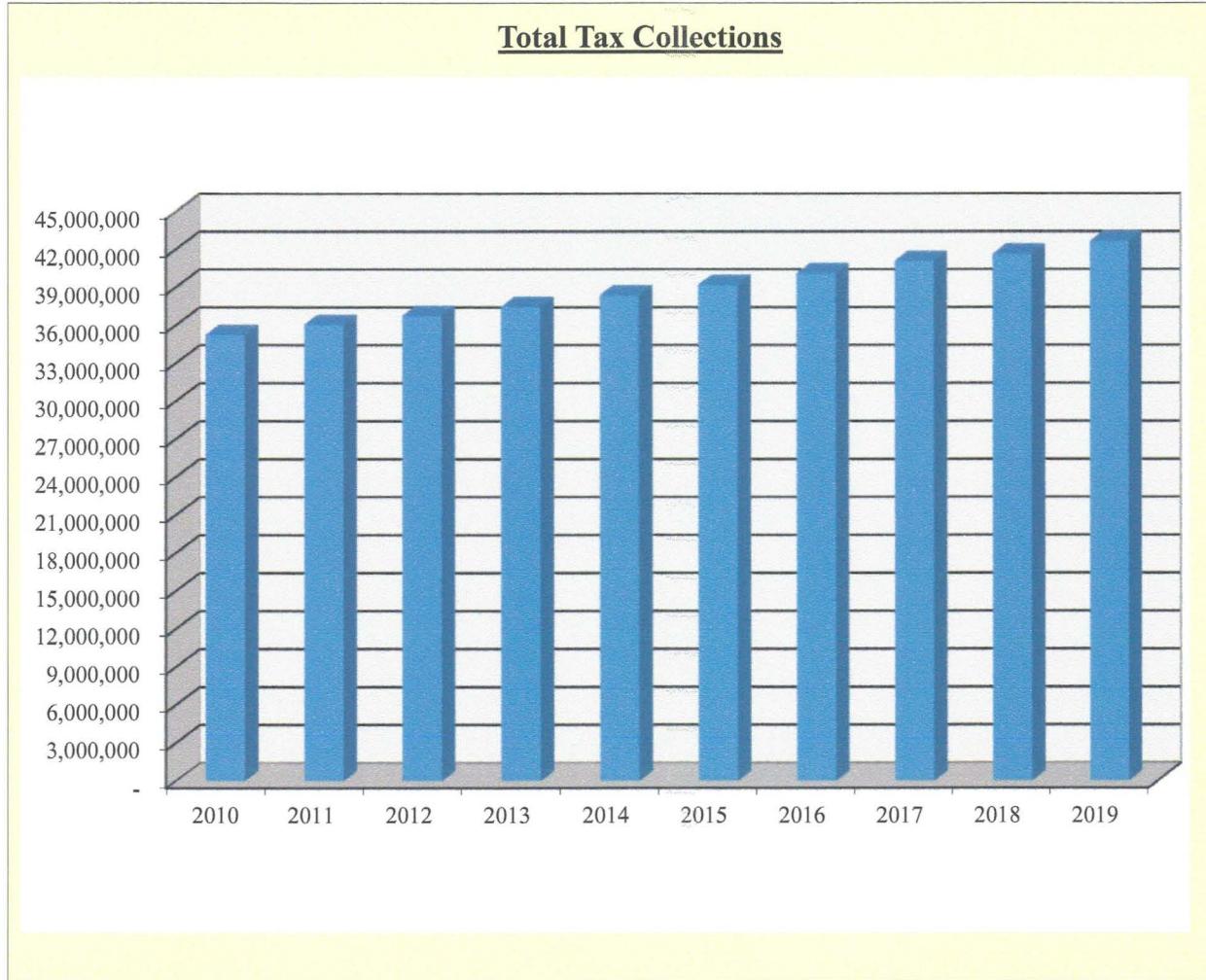
# YAKIMA COUNTY, WASHINGTON

## Property Tax Levies and Collections

### Last Ten Fiscal Years

Fiscal Year	Original Levy	Adjustments *	Adjusted Levy	Collected in First Period		Collected In Subsequent Periods	Total Amount	Percent of Adjusted Levy
				Amount	Percent of Original Levy			
2010	35,473,560	(220,002)	35,253,558	34,151,174	96.27%	1,100,860	35,252,034	99.9957%
2011	36,264,611	(201,784)	36,062,827	35,061,797	96.68%	998,628	36,060,425	99.9933%
2012	36,908,585	(145,932)	36,762,653	35,809,013	97.02%	950,897	36,759,910	99.9925%
2013	37,631,440	(177,877)	37,453,563	36,499,431	96.99%	950,919	37,450,350	99.9914%
2014	38,471,013	(90,182)	38,380,831	37,497,500	97.47%	882,549	38,380,049	99.9980%
2015	39,347,554	(140,587)	39,206,967	38,363,077	97.50%	842,490	39,205,567	99.9964%
2016	40,345,728	(216,946)	40,128,782	39,301,468	97.41%	816,253	40,117,721	99.9724%
2017	41,370,213	(87,123)	41,283,090	40,427,873	97.72%	659,681	41,087,554	99.5264%
2018	42,276,593	(192,989)	42,083,604	41,206,709	97.47%	428,810	41,635,519	98.9353%
2019	43,699,797	(149,518)	43,550,279	42,647,642	97.59%	-	42,647,642	97.9274%

### Total Tax Collections



Includes General Fund, County Road, County Flood, Veteran's Relief, and Human Services

\* Adjustments are the result of tax appeals and approvals and denials of tax exemptions

# YAKIMA COUNTY, WASHINGTON

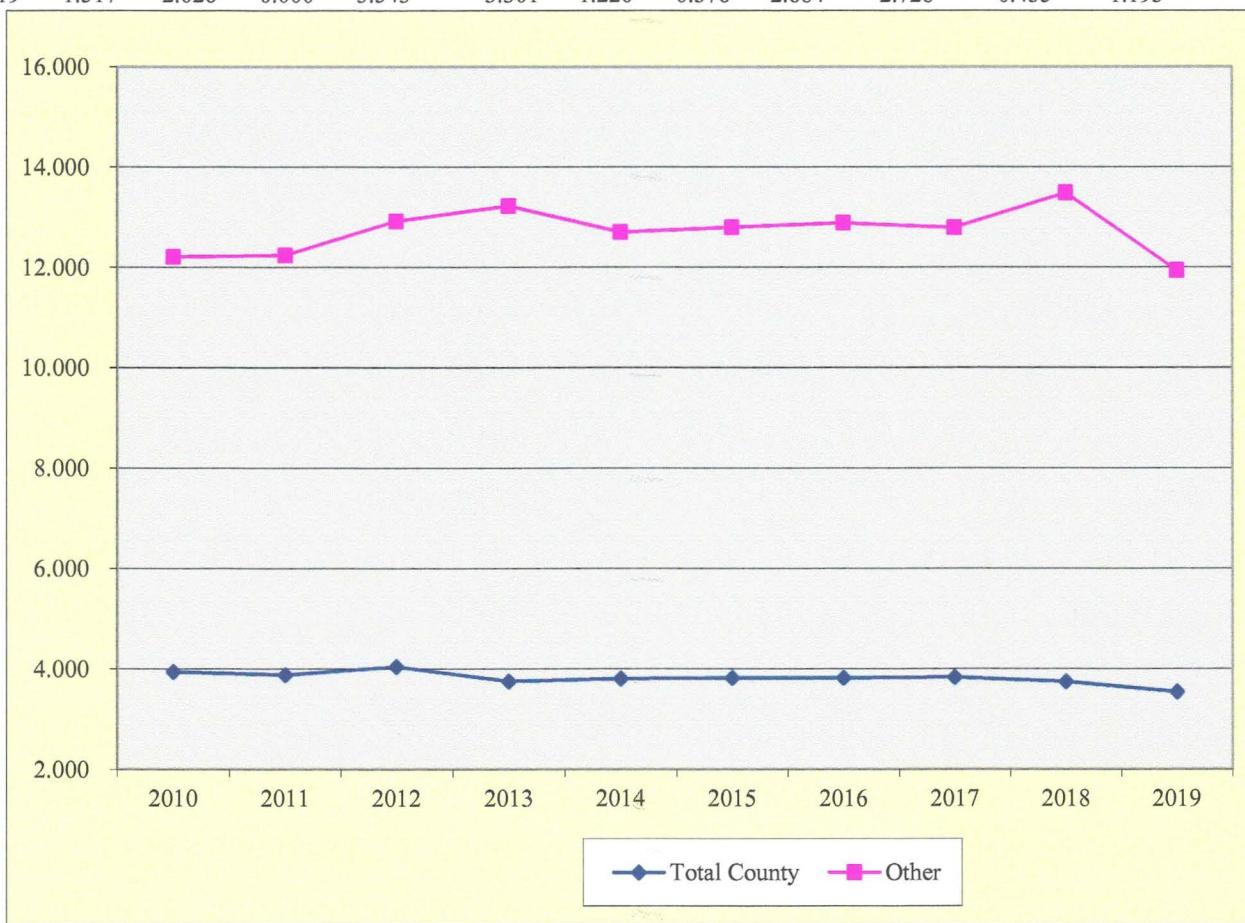
## Property Tax Rates

### Direct and Overlapping Governments

#### Last Ten Fiscal Years

(Per \$1,000 of Assessed Value)

Yakima County Direct Rates					Overlapping Rates									Total Direct & Overlapping	
Year	Special				School District	Fire District	Port District	Cities and Towns		State of Wash		Regional Library	Park & Rec District		
	General Fund	Revenue Funds	Debt Service	Total County				Towns	Wash	Regional Library	Wash				
2010	1.494	2.396	0.053	3.943	4.127	1.143	0.410	2.951	2.092	0.460	1.031	16.157			
2011	1.471	2.359	0.049	3.879	4.095	1.112	0.405	2.917	2.209	0.453	1.045	16.115			
2012	1.537	2.461	0.047	4.045	4.384	1.150	0.429	3.036	2.398	0.472	1.053	16.967			
2013	1.749	2.004	0.000	3.753	4.402	1.188	0.431	3.070	2.512	0.476	1.148	16.980			
2014	1.765	2.044	0.000	3.809	4.395	1.191	0.433	3.066	2.615	0.481	0.531	16.521			
2015	1.700	2.121	0.000	3.821	4.409	1.189	0.424	3.015	2.264	0.476	1.030	16.628			
2016	1.681	2.145	0.000	3.826	4.392	1.184	0.420	2.985	2.255	0.475	1.178	16.715			
2017	1.668	2.170	0.000	3.838	4.370	1.182	0.412	2.966	2.055	0.474	1.333	16.630			
2018	1.620	2.127	0.000	3.747	4.311	1.167	0.403	2.880	3.068	0.461	1.194	17.231			
2019	1.517	2.026	0.000	3.543	3.301	1.220	0.376	2.684	2.728	0.435	1.193	15.480			



Property is assessed at 100% of its True and Fair Value.

Source: Yakima County Department of Assessments Annual Report (Assessed Valuation / 2019 Tax Year)

# YAKIMA COUNTY, WASHINGTON

## Ratio of Outstanding Debt by Type

Last Ten Fiscal Years

Year	Governmental Activities						Business Activities				Percentage	
	General Obligation Bonds	Special Assessment Bonds	General Capital Lease	General Note	Bond Issuance	Advances Due Other	General Obligation Bonds	Capital Lease	Advances Due Other	Total Primary Government	of Personal Income*	Total Debt Per Capita*
2010	41,595,000	145,000	0	0	1,447,148	9,392,312	4,135,000	0	97,376	56,811,836	0.760%	237.61
	38,360,000	118,000	0	0	1,320,973	8,528,435	4,060,000	0	94,658	52,482,066	0.659%	211.68
	33,815,000	91,000	0	1,255,000	1,186,134	7,474,213	3,745,000	0	91,868	47,658,215	0.565%	188.47
	32,475,000	70,500	72,168	0	1,352,061	6,419,990	3,415,000	0	88,840	43,893,559	0.498%	172.61
	36,075,000	48,500	65,691	0	1,734,416	5,472,406	3,075,000	0	85,951	46,556,964	0.504%	183.95
	33,105,000	27,000	57,703	0	1,648,494	4,524,828	2,730,000	0	82,970	42,175,995	0.449%	169.10
	30,035,000	12,000	39,570	0	1,562,572	3,616,584	2,380,000	0	2,050,515	39,696,241	0.413%	158.95
	26,855,000	5,000	19,602	0	1,476,650	2,708,340	2,015,000	0	1,989,824	35,069,416	0.346%	140.41
	23,545,000	0	0	0	1,390,728	1,800,096	1,635,000	0	1,986,302	30,357,126	0.293%	120.94
	20,120,000	0	0	125,000	1,304,806	891,851	1,245,000	0	1,788,709	25,475,366	0.234%	101.62

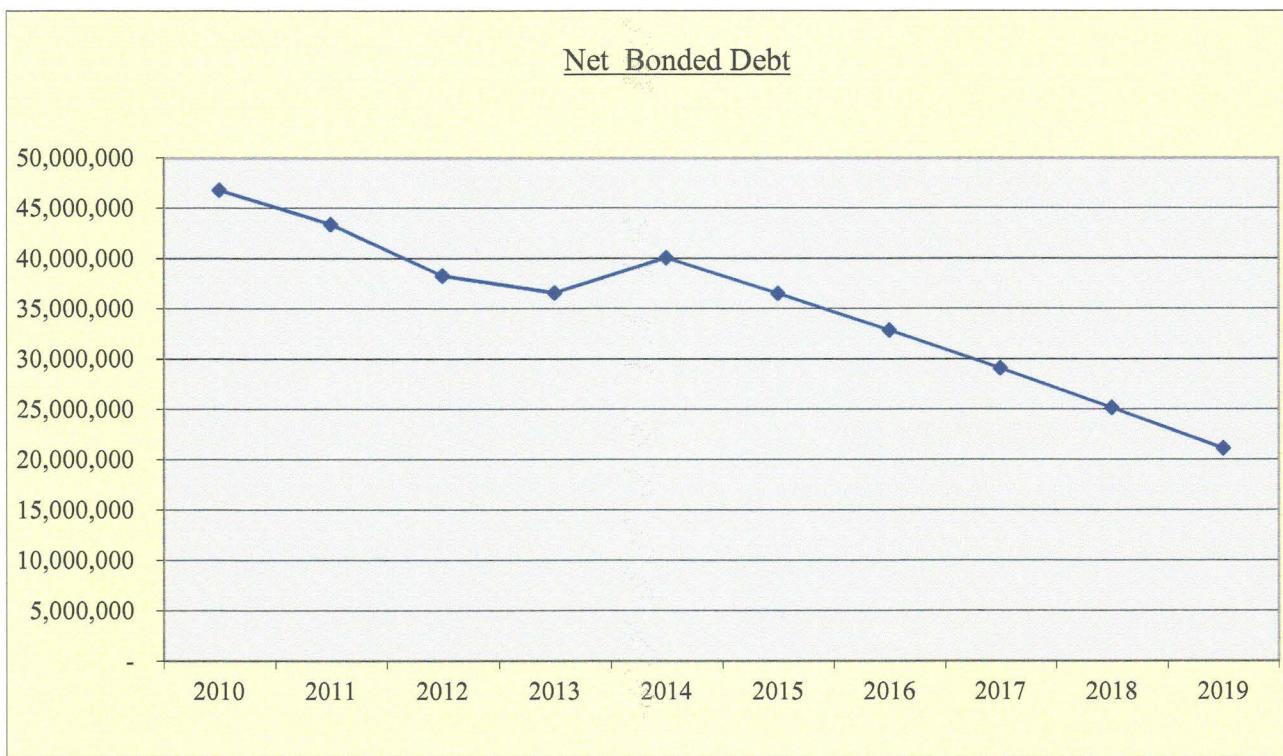
\* Population & personal income data can be found on the Schedule of Demographic and Economic Statistics in this section

# YAKIMA COUNTY, WASHINGTON

## Ratios of General Bonded Debt Outstanding

### Last Ten Fiscal Years

Year	Population	Assessed Value	Gross Bonded Debt	Less Debt Service Money Available		Net Bonded Debt	Percentage of Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2010	239,100	14,492,460,315	47,177,148	361,341	46,815,807	0.323%	195.80	
2011	247,928	15,056,805,667	43,740,973	360,209	43,380,764	0.288%	174.97	
2012	252,874	14,669,103,262	38,746,134	472,835	38,273,299	0.261%	151.35	
2013	254,293	14,843,676,188	37,242,061	638,525	36,603,536	0.247%	143.94	
2014	253,102	15,024,702,587	40,884,416	797,154	40,087,262	0.267%	158.38	
2015	249,413	15,567,727,126	37,483,494	955,071	36,528,423	0.235%	146.46	
2016	249,745	16,035,305,669	33,977,572	1,104,461	32,873,111	0.205%	131.63	
2017	249,757	16,453,866,766	30,346,650	1,251,741	29,094,909	0.177%	116.49	
2018	251,012	17,265,650,942	26,570,728	1,398,395	25,172,333	0.146%	100.28	
2019	250,698	19,007,816,058	22,669,806	1,560,735	21,109,071	0.111%	84.20	



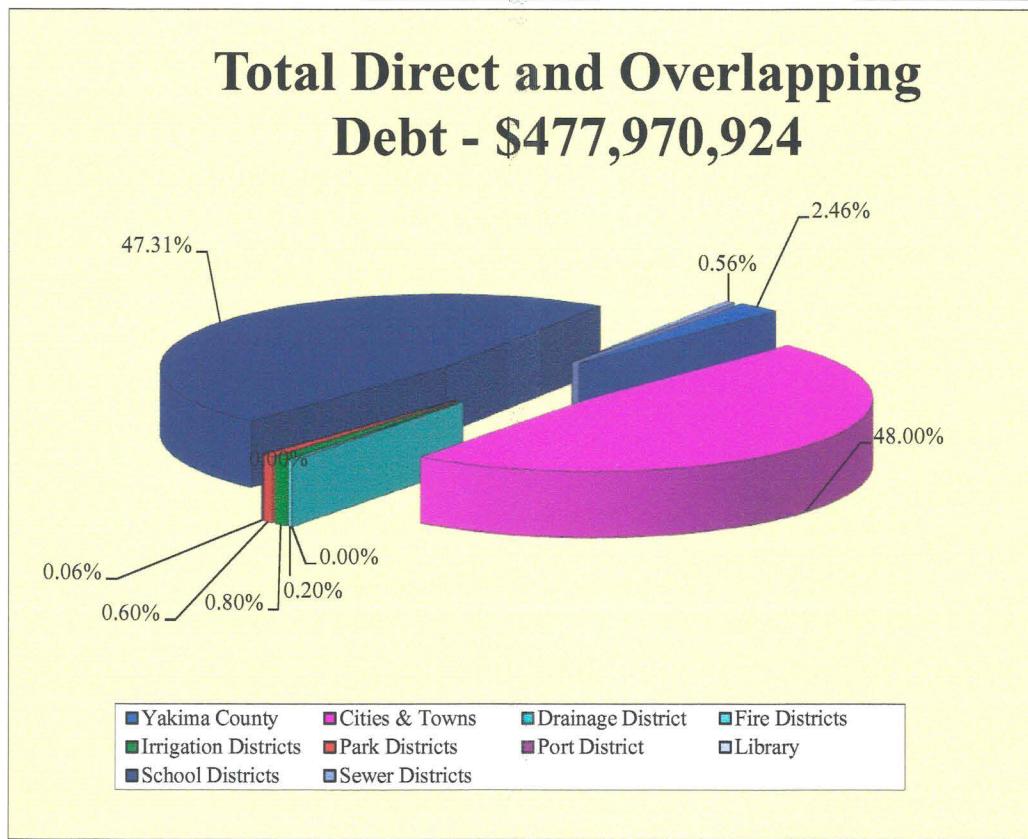
## YAKIMA COUNTY, WASHINGTON

### Direct and Overlapping Governmental Activities Bonded Debt

#### General Obligation Bonds

December 31, 2019

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Yakima County	Amount Applicable to Yakima County
<b>Direct Debt</b>			
Commissioner approved debt	\$ 22,441,657		
Voter approved debt	<u>-</u>		
<b>Total Direct Debt</b>	<b>22,441,657</b>	<b>100.00%</b>	<b>\$ 22,441,657</b>
<b>Overlapping Debt</b>			
Cities & Towns	437,617,929	100.00%	437,617,929
Drainage District	<u>-</u>	100.00%	<u>-</u>
Fire Districts	1,841,706	100.00%	1,841,706
Irrigation Districts	7,284,528	100.00%	7,284,528
Park Districts	5,452,275	100.00%	5,452,275
Port District	575,000	100.00%	575,000
Library	<u>-</u>	100.00%	0
School Districts	431,335,864	100.00%	431,335,864
Sewer Districts	<u>5,079,014</u>	100.00%	<u>5,079,014</u>
<b>Total Overlapping Debt</b>	<b>889,186,316</b>		<b>889,186,316</b>
<b>Total Direct and Overlapping Debt</b>	<b>\$ 911,627,973</b>		<b>\$ 911,627,973</b>



Source: Yakima County Treasurer Report, except for cities and towns, who provided their own information.

Note: Within Yakima County, other municipal governments incur general obligation debt. Debts incurred by other governmental units, although overlapping, have no claim on any County revenues.

Method: determined by ratio of assessed valuation of property in overlapping unit subject to taxation in reporting unit to total valuation of property subject to taxation in overlapping unit.

## YAKIMA COUNTY, WASHINGTON

### Limitation of Indebtedness

For Year Ending December 31, 2019

Total Assessed Property Valuation \$ 19,007,816,058

#### Limited Tax General Obligation Debt Capacity (non-voted):

Legal limit of 1.5% of the assessed valuation	285,117,241
Less: Outstanding Limited Tax General Obligation Bond Debt	(24,045,560)
Add: Available Assets	9,363,967
	<hr/>
Remaining Debt Capacity (non-voted)	\$ 270,435,648

#### Limited Tax General Obligation Debt Capacity (voted and non-voted):

Legal limit of 2.5% of the assessed valuation	475,195,401
Less: Outstanding Limited Tax General Obligation Bond Debt	(24,045,560)
Add: Available Assets	9,363,967
	<hr/>
Remaining Debt Capacity (voted and non-voted)	\$ 460,513,808

## YAKIMA COUNTY, WASHINGTON

### Legal Debt Margin Information

#### Last Five Fiscal Years

(amounts expressed in thousands)

	Fiscal Year				
	2015	2016	2017	2018	2019
Debt Limit (non-voted)	\$233,516	\$240,530	\$246,808	\$258,985	\$285,117
Total Net Debt Applicable to Limit (non-voted)	41,411	34,600	29,626	25,345	24,046
Legal Debt Margin (voted and non-voted)	389,193	400,883	411,347	431,641	475,195
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit (non-voted)	17.73%	14.38%	12.00%	9.79%	8.43%

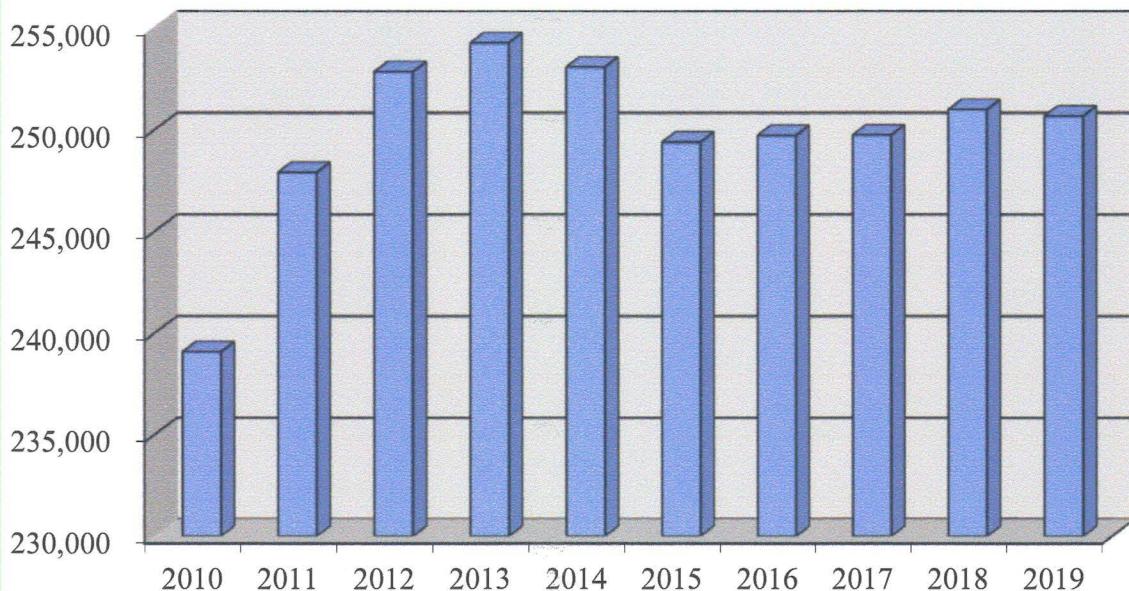
# YAKIMA COUNTY, WASHINGTON

## Demographic & Economic Statistics

### Last Fiscal Ten Years

Fiscal Year	Population	Personal Income	Per Capita Income (1)	School Enrollment (2)	Unemployment Rate (3)
2010	239,100	7,475,461,500	\$31,265	50,423	8.0%
2011	247,928	7,963,943,216	\$32,122	51,108	8.7%
2012	252,874	8,438,658,254	\$33,371	51,662	9.3%
2013	254,293	8,820,406,998	\$34,686	52,146	10.4%
2014	253,102	9,237,463,694	\$36,497	52,070	11.5%
2015	249,413	9,385,411,190	\$37,630	52,932	10.2%
2016	249,745	9,621,925,615	\$38,527	53,048	9.8%
2017	249,757	10,129,644,406	\$40,558	51,955	6.7%
2018	251,012	10,374,576,972	\$41,331	53,763	8.3%
2019	250,698	10,875,028,542	\$43,379	53,935	8.0%

Population



(1) Source: BEA - All figures reflect the most current data available.

(2) School Enrollment supplied by Admin Secretary Fiscal Services (ESD 105)

(3) Source: Employment Security Department - All figures reflect the most current data available.

## YAKIMA COUNTY, WASHINGTON

Full-time Equivalent Yakima County Employees by Function/Program

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>General Government</u>	81	75	72	73	73	74	75	77	78	79
Assessor/GIS*	28	24	24	24	24	24	24	25	25	26
Auditor/Elections	21	20	19	19	19	20	21	21	21	22
Commissioners	6	6	4	4	4	4	4	5	5	5
Human Resources	7	7	7	7	7	7	7	7	7	7
Treasurer	19	18	18	19	19	19	19	19	20	19
<u>Public Safety</u>	644	623	557	562	562	569	578	587	594	601
Coroner	3	3	3	3	3	3	3	3	3	3
Corrections	254	239	179	175	175	173	184	199	199	198
Sheriff/DOS	83	79	89	89	92	97	99	100	101	100
Law&Justice	82	73	21	21	19	20	19	19	21	20
Attorney/Assigned	87	90	102	105	104	104	102	106	109	112
County Clerk	28	29	36	36	36	36	36	34	35	34
District Court	44	49	56	58	57	57	57	51	52	52
Superior Court	17	17	20	22	21	23	24	23	21	23
Juvenile	39	37	44	46	48	49	48	47	47	52
Emergency Services	7	7	7	7	7	7	6	6	6	7
<u>Public Services</u>	190	189	190	185	189	191	195	221	223	232
Roads	121	121	119	119	119	119	121	123	121	121
Equipment	7	7	8	8	8	8	10	12	13	13
Parks/Recreation	1	1	1	1	1	1	1	1	1	1
Environmental Services	61	60	62	57	61	63	63	86	88	97
<u>Community Development</u>	58	56	46	48	51	52	42	21	21	24
<u>*Community Services</u>	164	136	121	122	118	5	2	4	3	6
<u>Internal Services</u>	79	90	91	88	89	80	83	84	87	87
Employee Benefits	7	7	8	8	9	9	10	10	10	10
Facilities	31	28	28	27	27	27	28	30	32	32
*Financial Services	5	11	5	7	14	7	7	5	5	5
*GIS	4	4	4	4	4	4	4	4	4	4
*Grants Management	0	10	10	7	0	0	0	0	0	0
Printing	5	3	3	2	2	2	2	2	2	2
Purchasing	0	0	1	1	1	1	1	1	1	1
Technology Services	27	27	32	32	32	30	31	32	33	33
<b>Grand Total</b>	<b>1216</b>	<b>1169</b>	<b>1077</b>	<b>1078</b>	<b>1082</b>	<b>971</b>	<b>975</b>	<b>994</b>	<b>1006</b>	<b>1029</b>

Source: Yakima County HR Staffing Trends 2017

\* 2010 GIS moved to Internal Services

\* 2015 ALTC moved out from Yakima County

\* 2011 Financial Services & Grants Management moved to Internal Services

\* 2012 Parks moved to General Government

\* 2014 Grants Management combined with Financial Services

## YAKIMA COUNTY, WASHINGTON

Principal Employers

Current & Nine Years Ago

2019

2010

Employers (2)	Employees	Rank	Employment	Percentage	Employers (2)	Employees	Rank	Employment	Percentage
				of Total County					of Total County
Virginia Mason Memorial Hospital	2,500	1	1.65%	Yakima Valley Memorial Hospital	2,200	1	1.99%		
Wal-Mart	1,700	2	1.12%	Yakima School District 7	1,731	2	1.57%		
Yakima School District 7	1,594	3	1.05%	Wal-Mart	1,700	3	1.54%		
Zirkle Fruit	1,505	4	0.99%	Yakima County	1,224	4	1.11%		
Washington Fruit & Produce	1,501	5	0.99%	Yakima Valley Farm Workers Clinic	1,181	5	1.07%		
Yakima Nation Government Operatio	1,289	6	0.85%	Yakima Regional Medical Center	942	6	0.85%		
Astria Health	1,200	7	0.79%	AB Foods - Washington Beef, Inc.	850	7	0.77%		
Borton Fruit	1,212	8	0.80%	City of Yakima	753	8	0.68%		
Yakima Nation Enterprises	1,170	9	0.77%	Sunnyside School District	670	9	0.61%		
Yakima County	1,029	10	0.68%	Yakima Nation Legends Casino	634	10	0.57%		
 Totals	 <u><u>13,671</u></u>		 <u><u>9.71%</u></u>			 <u><u>11,885</u></u>		 <u><u>10.75%</u></u>	
Total County Employment (1)	151,323					110,590			

(1) Employment Security Department

(2) Yakima County CAFR 2010

# YAKIMA COUNTY, WASHINGTON

## Capital Asset Statistics by Function

Last Ten Fiscal Years

<u>Function</u>	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Public Safety</u>										
Sheriff Units - Patrol	52	51	51	51	44	53	32	67	66	66
Sheriff Units - Civil	15	22	21	21	59	3	2	17	16	17
Sheriff Units - Search & Rescue	26	26	26	26	22	24	54	86	85	85
Sheriff Units - Executive Administration	4	4	4	5	14	4	14	12	13	13
Sheriff Units - Special Purpose	30	34	36	41	26	33	71	12	12	12
Sheriff Units - Bikes	5	5	5	5	3	0	3	3	3	3
Sheriff Units - Boats	11	12	12	12	11	8	8	10	10	10
<u>Transportation</u>										
Paved Roads (miles)	115	119	115	129	123	120	125	120	120	120
Gravel Roads (miles)	553	550	553	545	543	539	549	539	539	539
Oiled Roads (miles)	986	984	986	972	979	984	985	984	984	984
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
<u>Culture and Recreation</u>										
Parks-Number	2	2	2	2	2	2	2	2	2	2
Parks-Acres	176	176	176	8	8	8	8	8	8	8
Shooting Park Acres	244	244	244	244	244	244	244	244	244	244

Sources: Various county departments

Note: No capital asset indicators are available for general government function

# YAKIMA COUNTY, WASHINGTON

## Operating Indicators by Function

Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Transportation (A)</u>										
Paved Roads (miles)	119	115	115	129	123	120	125	120	120	120
Gravel Roads (miles)	550	553	553	545	543	539	549	539	539	539
Oiled Roads (miles)	984	986	986	972	979	984	985	984	984	984
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
<u>Public Safety (B)</u>										
Number of Paid Firefighters	44	42	59	55	53	46	53	52	45	45
Number of Volunteer Firefighters	483	498	465	460	493	499	490	511	508	512
Number of Law Enforcement Employees:										
Commissioned	207	155	133	133	194	193	204	154	150	153
Non commissioned	37	25	23	24	51	51	54	25	24	24
Average Daily Jail Population	1,092	766	651	678	751	742	813	944	983	985
Average Daily Home Detention Pop.	86	65	53	79	50	53	40	0	0	0
<u>Building Department (C)</u>										
Permits Issued	865	854	841	776	783	844	881	941	508	1,041
Value of Permits (000's)	\$94,534	\$89,690	\$95,577	\$109,365	\$139,904	\$150,232	\$112,129	\$100,012	\$93,803	\$130,930
<u>Judicial (D)</u>										
District Court Filings	31,554	30,961	29,116	60,457	56,828	55,379	49,530	52,305	52,496	49,140
Superior Court Filings	12,395	11,837	11,412	10,971	11,113	10,766	10,584	11,608	11,608	11,750
<u>General Government (E)</u>										
General Elections										
Number of Registered Voters	99,574	101,293	106,452	106,481	106,415	108,263	114,075	114,669	115,873	119,198
Number of Votes	63,163	46,710	78,840	39,911	50,562	35,403	80,912	32,207	71,585	40,678
% of Registered Voters Voting	63.43%	46.11%	73.67%	37.48%	47.51%	32.70%	70.93%	28.09%	61.78%	34.13%
Public Schools (F)										
Number of Students	50,423	51,662	51,662	52,146	52,070	52,932	53,048	51,955	53,763	53,935

### Sources:

- A) Miles of roads provided by Yakima County Public Works Department.
- B) Firefighter statistics provided by Yakima County Fire Districts.
- C) Sheriff statistics provided by Yakima County Sheriff's Office.
- D) Jail statistics provided by Yakima County Department of Corrections.
- E) Building permit statistics provided by Yakima County Building Permit Center.
- F) Court filings provided by Washington Courts.
- G) Election figures provided by Yakima County Election Department.
- H) Public education figures provided by Office of Superintendent of Public Instruction.

\*Note: For clarification, "paid firefighters" includes those firefighters who have been professionally trained for their duties and who receive compensation by the district for services performed.