

Yakima County Washington

Annual Comprehensive Financial Report

Fiscal Year Ended December 31, 2021

Charles Ross, County Auditor

David Garent Carolyn Patnode Lori Burrell

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

YAKIMA COUNTY, WASHINGTON

ANNUAL COMPREHENSIVE FINANCIAL REPORT Year Ended December 31, 2021

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INTRODUCTION SECTION



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February 23, 2023

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, 2020, 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 2020 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 2019, agricultural employers provided 321,638 jobs, or 27.3 percent of total covered employment countywide. Health services provided 16,700 jobs, or 14.4 percent; and local government averaged 14,032 jobs, or 12.1 percent of total employment. Hence, these three industries/sectors, accounted for over half (specifically 53.8 percent) of total covered employment (115,904 jobs) in the County in 2019.

GEOGRAPHIC FACTS

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

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

Outlook

If we take a relatively long-term view of average annual job growth in Yakima County during the past ten years (2009 to 2019), a “slower than the state” nonfarm job-growth trend is apparent. In fact, the local labor market’s average annual nonfarm growth pace never equaled or exceeded average annual job growth rates statewide during the recovery period from 2011 through 2019. However, during the dismal economic years of the 2007 to 2009 national recession (which hit Yakima County primarily in 2009 and 2010), nonfarm job-loss rates in Yakima County were not as severe as those experienced statewide. 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 agricultural industry exerts a moderating effect on Yakima County’s labor market. In bad economic years the local economy does not lose jobs as rapidly as Washington, but in good years the County does not add jobs as robustly as the state.

The Yakima County economy added approximately 200 nonfarm jobs between 2018 (86,800 jobs) and 2019 (87,000 jobs), a modest average annual increase of 0.3 percent. However, negative effects of COVID-19-related layoffs on the statewide and local economies became apparent starting in April 2020. According to preliminary Current Employment Statistics (CES) estimates, nonfarm employment job-loss rates in Yakima County registered -12.9 percent between April 2019 and April 2020. However, job-loss rates decelerated to -5.2 percent between September 2019 and September 2020 as the labor economy shed 4,600 nonfarm jobs, dropping from 88,400 jobs to 83,800. The bottom line: although the county’s economy has lost jobs for six consecutive months (April through September 2020), job-loss rates have generally decelerated - a trend also occurring across Washington. (Please note that September 2020 CES estimates were the most current data available at the time for this report.)

The Local Area Unemployment Statistics (LAUS) program enables our agency to provide county-level, Civilian Labor Force (CLF) and monthly unemployment rates. LAUS data, current as of September 2020, show that Yakima County’s CLF increased 2.6 percent between 2018 (129,078 residents) and 2019 (132,466 residents), a growth pace comparable to Washington’s 2.8 percent labor force growth rate in 2019. Moving forward, between September 2019 and September 2020, the county’s CLF expanded 1.0 percent with 1,400 more residents entering the labor force. Unfortunately, the number of unemployed jumped by 64.7 percent during this period, as 3,969 more residents were out of work in September 2020 than in September 2019. This jump in the number of unemployed was the main reason that Yakima County’s unemployment rate rose two and eight-tenths percentage points between September 2019 (4.4 percent) and September 2020 (7.2 percent).

The CES and LAUS estimates up through September 2020 (see above) indicate a slowing of the Yakima County labor market starting in April 2020. How long this economic downturn will last is uncertain. Much depends on how soon the COVID-19 virus can be contained and/or eradicated. This makes preparing an outlook during these COVID-19 times is difficult. Nevertheless, 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

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:

Labor force and unemployment

Before the last 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. From 2011 through 2018 the average annual unemployment rate in Yakima County decreased. In fact, the 6.5 percent rate for calendar year 2018 is the lowest reading since our agency began compiling data electronically in 1990. However, between 2018 and 2019:

- Yakima County's not seasonally adjusted rate moved upwards five-tenths of a point, from 6.5 percent in 2018 to 7.0 percent in 2019. Conversely, Washington's unemployment rate decreased by two-tenths of a point (from 4.5 percent in 2018 to 4.3 percent in 2018) – a historically low reading for the Evergreen State (i.e., the lowest average annual not seasonally adjusted rate since our agency began compiling data electronically in 1990).
- The average number of unemployed increased from 8,401 to 9,281 (up 10.5 percent), equating to 880 more residents out of work in the county during 2019. Simultaneously, the CLF in Yakima County rose by 3,388, from 129,078 to 132,466 residents, a 2.6 percent increase. This modest 2.6 percent rise in the number of residents entering the local labor force was insufficient to counter the more dramatic 10.5 percent upturn in the number of unemployed residents – hence, the rise in the local unemployment rate in 2019.

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 at the county level, it is also helpful to look at the bigger picture (i.e., what's going on in Washington state). The state's labor force expanded year over year for 76 months (February 2014 through May 2020). However, COVID-19-related work issues "put the damper on" this relatively long period of labor force expansion. Washington's CLF contracted by -0.3 percent in June 2020, expanded by 1.1 percent in July 2020, and by 0.8 percent in August 2020. In September 2019, Washington's CLF tallied only 3,906,624 residents versus 3,937,562 in September 2018, equating to 30,938 fewer Washingtonians in the labor force (down 0.8 percent).

(Source: Employment Security Department/LMEA)

Industry employment

The National Bureau of Economic Research (NBER) announced that a 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 employment low points or "valleys" occurring in 2010 and in 2012 when nonfarm employment countywide averaged just 78,400 (in both years). Please note that 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, and it took seven years (until 2015) for Yakima County to surpass the 80,100 job level of 2008. By 2015, nonfarm employment averaged 81,700 jobs. Hence, this recession hit Yakima County's "nonfarm" market harder than the total "covered" employment market (which includes agricultural jobs). In fact, it took only three years (from 2009 to 2011, inclusive) for total covered employment to bounce back to its pre-recession peak. Following is a summary of average annual nonfarm job changes in the last three completed years (2017 to 2019, inclusive):

- 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. 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 payroll by 300. Washington's nonfarm market expanded at a slightly more rapid 2.5 percent clip in 2018.

- In 2019 – The local economy netted 200 more nonfarm jobs in 2019 than in 2018, as total nonfarm employment rose slightly from 86,800 jobs to an average of 87,000 (up 0.3 percent). This was the most lethargic average annual growth rate in the past seven years (since the -0.4 percent pace in 2012). Private healthcare and social services providers added approximately 300 jobs in 2019. Wholesale trade, transportation and utilities, professional and business services, food services, and local government each rose by 100 jobs. But, retail trade cut back by 300, and manufacturing netted 200 fewer jobs in 2019 than in 2018. Conversely, Washington's nonfarm market expanded at a more rapid 2.0 percent clip during 2019.

The top five Yakima County industry sectors in 2019 in terms of employment were:

Sector	Number of jobs	Share of employment
1. Agriculture, forestry and fishing	31,638	27.3%
2. Health services	16,700	14.4%
3. Local government	13,032	12.1%
4. Retail trade	10,755	9.3%
5. Manufacturing	8,572	7.4%
All other industries	33,721	29.5%
Total covered payrolls	115,904	100%

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

Over seventy percent (70.5 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 2019 with the sectors that produced the highest payrolls:

- Agriculture provided 27.3 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 14.4 percent of total covered employment in 2019, but accounted for 16.4 percent of total wage income – indicating it is a relatively "good paying" industry.
- Local government provided 12.1 percent of total covered employment but accounted for 14.9 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 9.3 percent, or nearly one in ten jobs, countywide, but tallied only 7.2 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 7.4 percent of total covered employment in Yakima County but accounted for 9.0 percent of total wages/payroll. Nearly one in every ten dollars of wage income earned countywide during 2019 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 2009 to 2019 (eleven years, inclusive) using ESD's average annual QCEW data, it is noted that total covered employment increased from 100,894 in 2009 to 115,094 in 2019, a 15,010 job and 14.9 percent expansion. Of the 22 NAICS sectors (mentioned earlier), there were five sectors in 2009; agriculture, local government, health services, retail trade and manufacturing (ranked by employment from highest to lowest) which accounted for 67.3 percent of all jobs countywide. The same "top five" accounted for 70.5 percent of total covered employment countywide ten years later in 2019. However, two sectors switched rankings during this ten-year period. Local government slipped from "number two" (in terms of covered employment jobs) in 2009 to "number three" in 2019, while health services rose from "number three" in 2009 to "number two" in 2019. This indicates that

Yakima County's health services sector (NAICS 62) has assumed a relatively larger role, in terms of employment during the past ten years in the local economy.

Wages and Income

The total covered payroll in 2019 in Yakima County was a little over \$4.807 billion. The average annual wage was \$41,475 or 59.6 percent of the state average of \$69,606.

The top five Yakima County Industries in 2019 in terms of payrolls were:

Sector	Payroll	Share of payrolls
1. Agriculture, forestry and fishing	\$1,048,278,346	21.8%
2. Health services	\$1,048,278,346	16.4%
3. Local government	\$714,069,189	14.9%
4. Manufacturing	\$431,995,177	9.0%
5. Retail trade	\$348,194,242	7.2%
All other industries	\$1,476,553,363	30.7%
Total covered payrolls	\$4,807,099,955	100%

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

As shown in the table above, QCEW data showed that Yakima County's workers earned approximately \$4.807 billion in wages in 2019. Nearly \$7 out of \$10 (69.3 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 clearly the largest provider of wages and jobs in the county in 2019, supplying 21.8 percent of total covered wage income and accounting for 27.3 percent covered employment. 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 2019 in terms of wages. This industry provided \$788.0 million in payroll and 16.4 percent of total earned wage income while accounting for 14.4 percent of total covered employment indicating that, in aggregate, this is a relatively good-paying industry.

Average annual wages in Yakima County 2019 were highest in utilities (\$95,746), management of companies and enterprises (\$77,215) and in finance and insurance (\$65,871). Conversely, the three sectors tallying the lowest average annual wages were accommodation and food services (\$19,366), arts, entertainment and recreation (\$22,303) and other services (\$31,732).

Personal income

Personal income includes earned income, investment income, and government payments such as Social Security and veteran's 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 2018 was \$43,379 compared to the state at \$62,026 and the nation at \$54,446.

Median household income from 2014 through 2018 (in 2018 dollars) was \$49,871 in Yakima County, 71.1 percent of the state's median household income of \$70,116 and 82.7 percent of the United States at \$60,293, according to the Census Bureau QuickFacts.

Yakima County's poverty rate in 2018 was higher (16.5 percent) than the state's (9.8 percent) and the nation's (10.5 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 1.3 percent growth rate.

Yakima County's population was estimated at 250,873 in 2019, up 3.1 percent from the 243,240 county residents in 2010. Washington state's population grew 13.2 percent to 7,614,893 residents in 2019 from 6,724,540 in 2010. Hence, the local population grew less than one-quarter as fast as did the state's population during the past nine years.

During the next ten years (2020 through 2030), 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 1.1 percent.

(Source: U.S. Census Bureau, Office of Financial Management)

Population facts

	Yakima County	Washington state
Population 2018	250,873	7,614,893
Population 2010	243,240	6,724,540
Percent change, 2010 to 2018	3.1%	13.2%

(Source: US Census bureau QuickFacts)

Age, gender and ethnicity

Compared with the state, Yakima County's 2019 population had more children under 5 years old and more youth under 18 years old. Approximately 29.5 percent of the county's residents are under 18 years old compared to 21.8 percent statewide. However, the county's population age 65 or older totals only 14.0 percent compared to 15.9 percent in Washington state. Therefore, one may generalize that Yakima County has a younger population than the state.

As of July 1, 2019, 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 50.2 percent of its population, much higher than Washington state (13.0 percent). Yakima County's American Indian/Native Alaskan population was 6.7 percent compared to 1.9 percent in the state, reflecting the presence of the Yakama Nation.

Demographics

	Yakima County	Washington state
Population by age, 2019		
Under 5 years old	7.9%	6.0%
Under 18 years old	29.5%	21.8%
65 years and older	14.0%	15.9%
Females, 2019	50.0%	49.9%
Race/ethnicity, 2019		
White, not Hispanic or Latino	42.3%	67.5%
Black	1.6%	4.4%
American Indian, Alaskan Native	6.7%	1.9%
Asian, Native Hawaiian, other Pacific Islander	1.9%	10.4%
Hispanic or Latino, any race	50.2%	13.0%

(Source: US Census bureau QuickFacts)

Educational attainment

(Source: US Census bureau QuickFacts)

According to the American Community Survey, during the period 2013 to 2017, 73.1 percent of Yakima County's population 25 years and older were high school graduates or higher, considerably lower than the statewide average of 91.1 percent and the national average of 87.7 percent.

Yakima County had a lower percentage of adults with a bachelor's degree or higher (16.0 percent) compared to the state at 35.3 percent and the nation at 31.3 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 \$477 million during 2021. 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 2021, the County's Investment Pool realized an average gross yield of 0.95% percent. The pool distributed \$4.27 million, in net interest earnings, to fund participants for 2021. 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, Municipal 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 David Garent, Carolyn Patnode and Rae Jones. We also thank Craig Warner, Forrest Smith, and Stefanie Truex from the Financial Services office.

The County would also like to thank Carmen Hayter, Sarah Meyers, Oda Del Rosario, Tina Beck and Teresa Ishizaka, Tabitha Bass from Public Services; Ilene Thomson, Stephanie Patterson, Theresa Roche, 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

Yakima County, Washington

List of Elected Officials

COUNTY COMMISSIONERS

District No. 1	Term Ends Dec. 31, 2024	Amanda McKinney
District No. 2	Term Ends Dec. 31, 2024	Ron Anderson
District No. 3	Term Ends Dec. 31, 2021	LaDon Linde

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, 2024

Department 1	Kevin Naught
Department 2	Elisabeth Tutsch
Department 3	Jeff Swan
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
Doug Cochran
Craig Warner
Tip Hudson
Jeremy Welch
Brian Griff
Keith Matthews
Lisa Freund
Dale Panattoni
Jessica Humphreys

Community Services

Cooperative Extension

Department of Corrections

Facilities Services

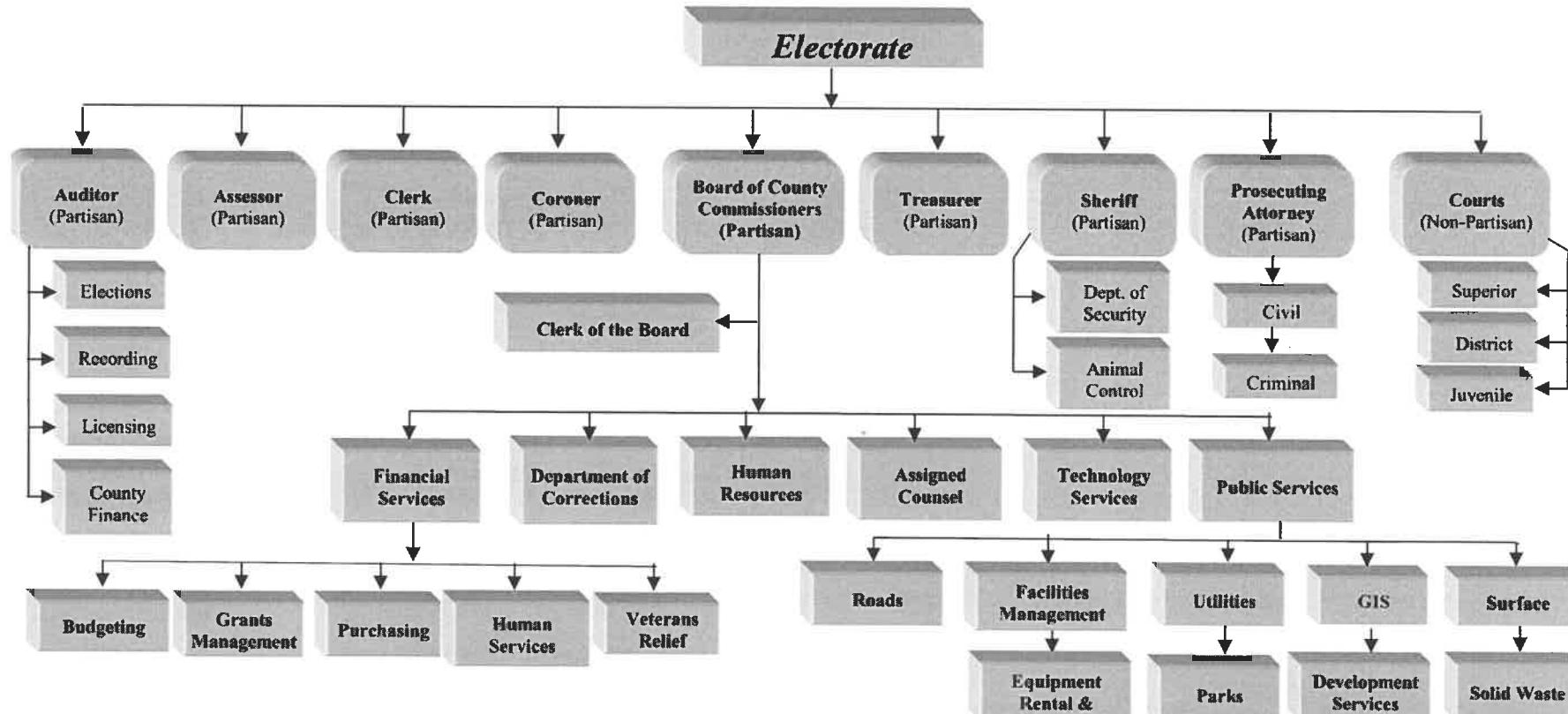
Horticulturist

Public Services

Technology Services

Youth Service Center

Yakima County Government Organizational Chart



XIV

County Board & Commissions Served On

9-1-1 Administrative Board
 Canassing Board
 Chamber of Commerce
 Clean Air Authority
 Columbia River Basin County Commissioner Policy Advisory Group
 Conference of Governments - Execute Committee
 Conference of Governments - General Membership
 Disability Board
 DRVYE
 Emergency Services Council
 Health District Board
 Hearing Examiner Joint Committee
 Law Library Board
 S.I.E.D. Board
 Yakima Nation 2% Allocation Committee
 Reserve Officer Disability
 Yakima Regional Consortium Public Safety

Solid Waste Management Advisory Committee
 Sports Commission Board
 Tourism Promotion Board
 Trans-Action Committee
 Treasurer's Finance Committee
 Visitor & Convention Bureau
 WSAC Board of Directors
 WSAC Legislative Steering Committee
 Yakima County Development Association
 Yakima Basin Fish & Wildlife Recovery Board
 State Fair Board
 Countywide Planning Policy Committee
 County Road Admin (CRAB)
 Regional Stormwater Policy Group
 Greater Columbia Behavioral Health
 South Central Workforce Consortium
 System of Care
 Yakima Co-Gang Commission

Commissioner Appointed Boards

Aging & Long Term Care
 Alcohol & Substance Abuse Board
 Benton County Mosquito Control District
 Boundary Review Board
 Board of Equalization
 Civil Service Commission
 Drainage Improvement Districts
 Health District Board
 Horticultural Pest & Disease Board
 Irrigation Districts
 Mosquito Control District #1
 Noxious Weed Control District #1
 Selah Parks and Recreation Service Area
 Sewer Districts
 S.I.E.D. Board

Yakima County Personnel Committee
 Yakima County Planning Commission
 Yakima Valley Regional Library Board
 Yakima County Water Conservancy Board
 CEDS Board
 EMS Board
 Clean Air Authority
 Veterans Advisory Board
 South Central Workforce Development Council

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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, 2021 through December 31, 2021

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 23, 2023.

REPORT ON 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) as a basis for designing 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 above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, we identified certain deficiencies in internal control, as described in the accompanying Schedule of Audit Findings and Responses as Finding 2021-001 that we consider to be material weaknesses.

REPORT ON 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 its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

COUNTY'S RESPONSE TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule of Audit Findings and Responses. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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, appearing to read "Pat McCarthy".

Pat McCarthy, State Auditor

Olympia, WA

February 23, 2023

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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, 2021. 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, 2021, total assets plus deferred outflows of resources of Yakima County exceeded total liabilities plus deferred inflows of resources by \$433 million dollars. Net investment in capital assets accounts for 73% of this amount, with a value of \$321 million.
- In 2021, the County's total net position increased by 6% or \$27 million, from the prior year. The governmental net position increased by 6% or \$24 million from the prior year. The business type net position increased by 7% or \$4 million.
- As of December 31, 2021, Yakima County's governmental activities reported combined ending net position of over \$373 million. Of that amount, \$282 million is in net investment in capital assets. Over \$58 million was legally restricted for specific projects or programs.
- Yakima County's business type activities reported a combined ending net position of over \$60 million. Net invested in capital assets increased to nearly \$39 million.
- Total Fund balance for the General Fund was over \$16 million dollars at December 31, 2021, with over \$14 million in unassigned and available for the 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 over \$40 million, taxes was over \$5 million and judicial court fees was over \$2 million.
- Yakima County's total long-term debt and liabilities at December 31, 2021 was over \$106 million, with a remaining capacity for non-voted debt at over \$303 million.

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 2021. 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).

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 55 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), the Department of Corrections, Department of Human Services, and American Rescue Plan Act, which are considered to be major funds. Data from the remaining governmental funds including the capital projects fund, the special revenue 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, debt service, and capital project 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: Custodial 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 Trust Fund 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 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 a useful indicator of a government's financial position. Yakima County's overall financial position has increased comparing total net position of over \$433 million at December 31, 2021, compared to over \$405 million in 2020.

	Yakima County's Net Position						
	amounts presented in 1,000's		Governmental Activities			Business-type Activities	
	2020	2021	2020	2021	2020	2021	
Current and Other Assets	\$ 123,367	\$ 199,986	\$ 37,216	\$ 41,850	\$ 160,583	\$ 241,836	
Capital Assets and Construction in Progress (Net of Depreciation)	315,956	306,957	36,537	38,214	352,493	345,171	
Total Assets	<u>\$ 439,323</u>	<u>\$ 506,943</u>	<u>\$ 73,753</u>	<u>\$ 80,064</u>	<u>\$ 513,076</u>	<u>\$ 587,007</u>	
Total Deferred Outflows of Resources	6,411	5,972	361	306	6,772	6,278	
Total Assets and Deferred Outflows of Resources	<u>\$ 445,734</u>	<u>\$ 512,915</u>	<u>\$ 74,114</u>	<u>\$ 80,370</u>	<u>\$ 519,848</u>	<u>\$ 593,285</u>	
Long-Term Liabilities	\$ 69,001	\$ 45,490	\$ 16,871	\$ 15,951	\$ 85,872	\$ 61,441	
Other Liabilities	13,750	46,175	1,024	985	14,774	47,160	
Total Liabilities	<u>\$ 82,751</u>	<u>\$ 91,665</u>	<u>\$ 17,895</u>	<u>\$ 16,936</u>	<u>\$ 100,646</u>	<u>\$ 108,601</u>	
Total Deferred Inflow of Resources	\$ 13,428	48,570	3,146	3,146	\$ 16,574	\$ 51,716	
Total Liabilities and Deferred Inflow of Resources	<u>\$ 96,179</u>	<u>\$ 140,235</u>	<u>\$ 21,041</u>	<u>\$ 20,082</u>	<u>\$ 117,220</u>	<u>\$ 160,317</u>	
Net Position:							
Net Investment in Capital Assets	\$ 287,640	\$ 282,500	\$ 33,999	\$ 35,365	\$ 321,639	\$ 317,865	
Restricted For:							
Judicial & Governmental	3,749	5,957	-	-	3,749	5,957	
Public Safety	3,768	3,864	-	-	3,768	3,864	
Utilities	-	2,309	-	-	-	2,309	
Natural and Economic Environment	30,314	28,226			30,314	28,226	
Transportation	6,957	3,265	-	-	6,957	3,265	
Social Services	7,180	14,341	-	-	7,180	14,341	
Culture and Recreation	405	302	-	-	405	302	
Unrestricted	9,542	31,915	21,793	24,924	31,335	56,839	
Total Net Position	<u>\$ 349,555</u>	<u>\$ 372,679</u>	<u>\$ 55,792</u>	<u>\$ 60,289</u>	<u>\$ 405,347</u>	<u>\$ 432,968</u>	

Of the over \$245 million in current and other assets (compared to over \$160 million at December 31, 2020), over \$164 million is in cash/cash equivalents and investments (an increase from over \$42 million in 2020), over \$13 million is in accounts and notes receivable (down from over \$13.4 million in 2020). At December 31, 2021, cash/cash equivalents and investments accounted for 25% (23% in 2020) of total assets.

At December 31, 2021, the County had total outstanding liabilities of over \$106 million (an increase from over \$100 million in 2020), with over \$66 million in long term liabilities (a decrease from \$85 million in

2020). Refer to the notes to the financial statements (Note IV) for a more detailed discussion of long term debt.

At December 31, 2021, over \$40 million in other liabilities included over \$9.8 million in accounts and contracts payable from Governmental Activities (an increase from \$9 million in 2020).

The largest portion of the County's net position (73%) reflects its investment in capital assets 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.

14% 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 balance of over \$57 million or 13% (unrestricted net position) represents the amount that may be used to meet the County's ongoing obligations.

Statement of Activities

The County's total net position in 2021 increased by over \$28 million detailed as an increase of over \$24 million in governmental activities and an increase of over \$4 million in business-type activities of accounted for the change in net position. Key elements in changes in net position are shown in the following table:

amounts presented in 1,000's	Yakima County Statement of Activities					
	Governmental		Business-Type		Total	
	Activities	Activities	Activities	Activities	Primary	Government
Revenues:	2020	2021	2020	2021	2020	2021
Program Revenues						
Charges for Services	\$ 23,939	\$ 24,573	\$ 16,228	\$ 17,327	\$ 40,167	\$ 41,900
Operating Grants and Contributions	41,204	38,799	1,341	212	42,545	39,011
Capital Grants and Contributions	1,138	-	-	50	1,138	50
General Revenues:						
Taxes	79,628	86,868	-	-	79,628	86,868
Grants/Contributions Not Restricted	-	-	-	-	-	-
Other Revenues	-	371	-	-	-	371
Interest Earnings on Investments	4,467	2,045	835	(151)	5,302	1,894
Special or Extraordinary Item OPEB	45,234	-	2,291	-	47,525	-
Gain/(Loss) on Sale of Assets	-	-	2	2	2	2
Total Revenues	\$ 195,610	\$ 152,656	\$ 20,695	\$ 17,440	\$ 216,307	\$ 170,096
Program Expenses:						
General Government	\$ 38,363	\$ 21,471	\$ -	\$ -	\$ 38,363	\$ 21,471
Judicial	11,454	10,622	-	-	11,454	10,622
Public Safety	65,315	46,638	-	-	65,315	46,638
Utilities	2,869	(460)	-	-	2,869	(460)
Transportation	29,715	24,345	-	-	29,715	24,345
Natural and Economic Environment	5,360	7,352	-	-	5,360	7,352
Social Services	7,375	14,758	-	-	7,375	14,758
Culture and Recreation	5,253	2,377	-	-	5,253	2,377
Solid Waste	-	-	9,804	8,914	9,804	8,914
Public Services Utilities	-	-	1,460	1,780	1,460	1,780
Building and Fire Safety	-	-	2,323	1,852	2,323	1,852
Interest on Long-Term Debt	571	756	-	-	571	756
Total Expenses Before Transfers	\$ 166,275	\$ 127,859	\$ 13,587	\$ 12,546	\$ 179,862	\$ 140,405
Excess (Deficiency) of Revenues Over (Under)						
Expenses	29,334	24,797	7,108	4,894	36,442	29,691
Transfers	-	(55)	50	55	50	-
Change in Net Position	29,334	24,742	7,158	4,949	36,492	29,691
Net Position as of January 1	320,222	349,556	48,632	55,793	368,854	405,349
Prior Period Adjustment	0	(1,619)	0	(453)	0	(2,072)
Net Position as of December 31	\$ 349,556	\$ 372,679	\$ 55,790	\$ 60,289	\$ 405,349	\$ 432,968

Total revenues for Yakima County were over \$168 million in 2021, a decrease from over \$47 million in 2020 of total revenues. Governmental activities provided over \$151 million (90%), while business-type activities added over \$17 million (10%).

Within governmental activities, tax revenue increased by over \$7 million and accounted for over 51% of total revenue sources (43% in 2020). 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 \$8 million in 2021, (detailed in the Criminal Justice Sales Tax fund in the Individual and Combining Statements). Total sales tax revenues increased to over \$37 million in 2021 up from over \$31 million from 2020, reflecting an increase in large construction projects. Property tax increased by over 940 thousand from 2020 as new construction was added to the tax rolls. Charges for services decreased by over \$2 million from 2020 and accounted for over 13% of governmental revenues.

Of over \$17 million in business-type program revenues and interest earnings over 98% was provided by charges for services with the remaining amount provided by grants, contributions, and interest income.

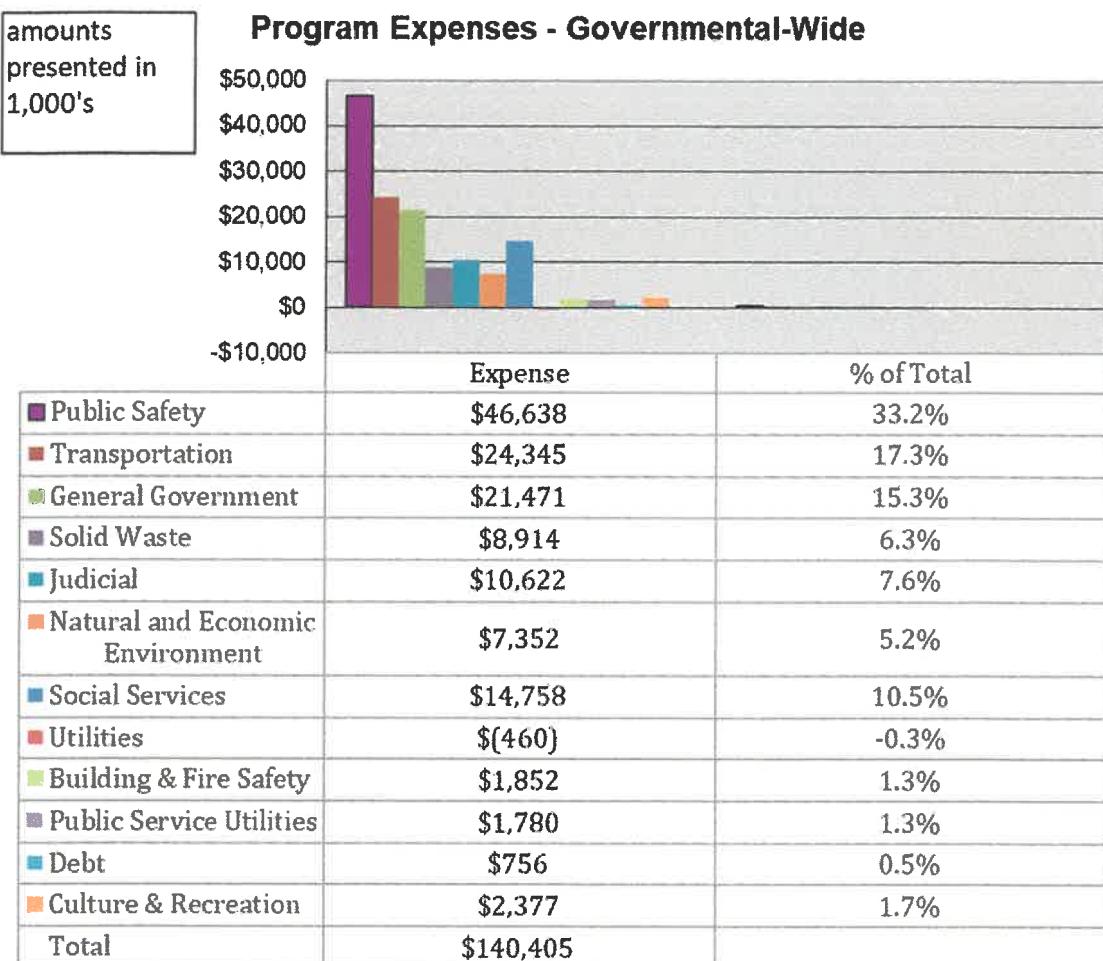
Total expenses for the County were over \$141 million, a decrease from 2020 of over \$37 million. Resulting from mostly Covid-19 assistance.

Expenses for Governmental Activities in 2021 decreased by over \$38 million, which includes a decrease in public safety of over \$17 million that is related to a decrease in expensing the health care benefits for retirees. Judicial Expense had a decrease of over \$800 thousand from 2020, related to reduced trial activity due to Covid-19. Natural and Economic Environment had an increase of over \$1 million as the County expensed more on homeless programs in July 2021. General Government expenses decreased by over \$16 million as departments received assistance from Covid-19. Transportation decreased by over \$5 million as the County activity decreased from Covid-19 closures in 2021.

Expenses for Business-type Activities decreased by over \$1 million in 2021. Yakima County Solid Waste had decreases to services due to Covid-19 resulting in a reduction of over \$800 thousand. Water Utilities decreased by over \$300 thousand in expenses as there were less contracted services. Building Fire and Safety had an decrease of over \$400 related to less maintenance costs.

Governmental activities accounted for over \$128 million (91%) of expenses with the largest program expenses in the areas of public safety, transportation, and general government. These three programs accounted for 73% of total governmental expenses. Of over \$12 million in business-type expenses, 71% are associated with the solid waste program.

Following is a graph, which illustrates by program where funds were spent in 2021.



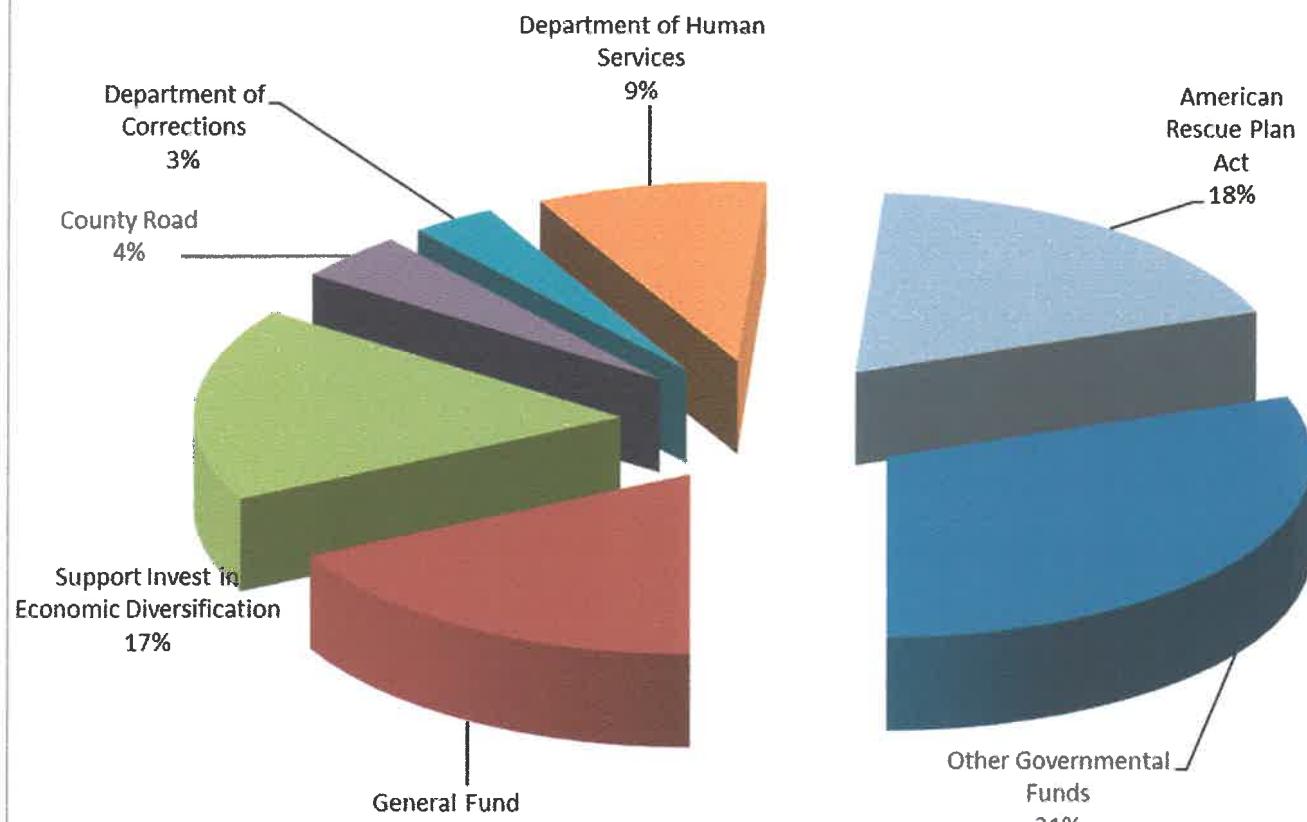
FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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.

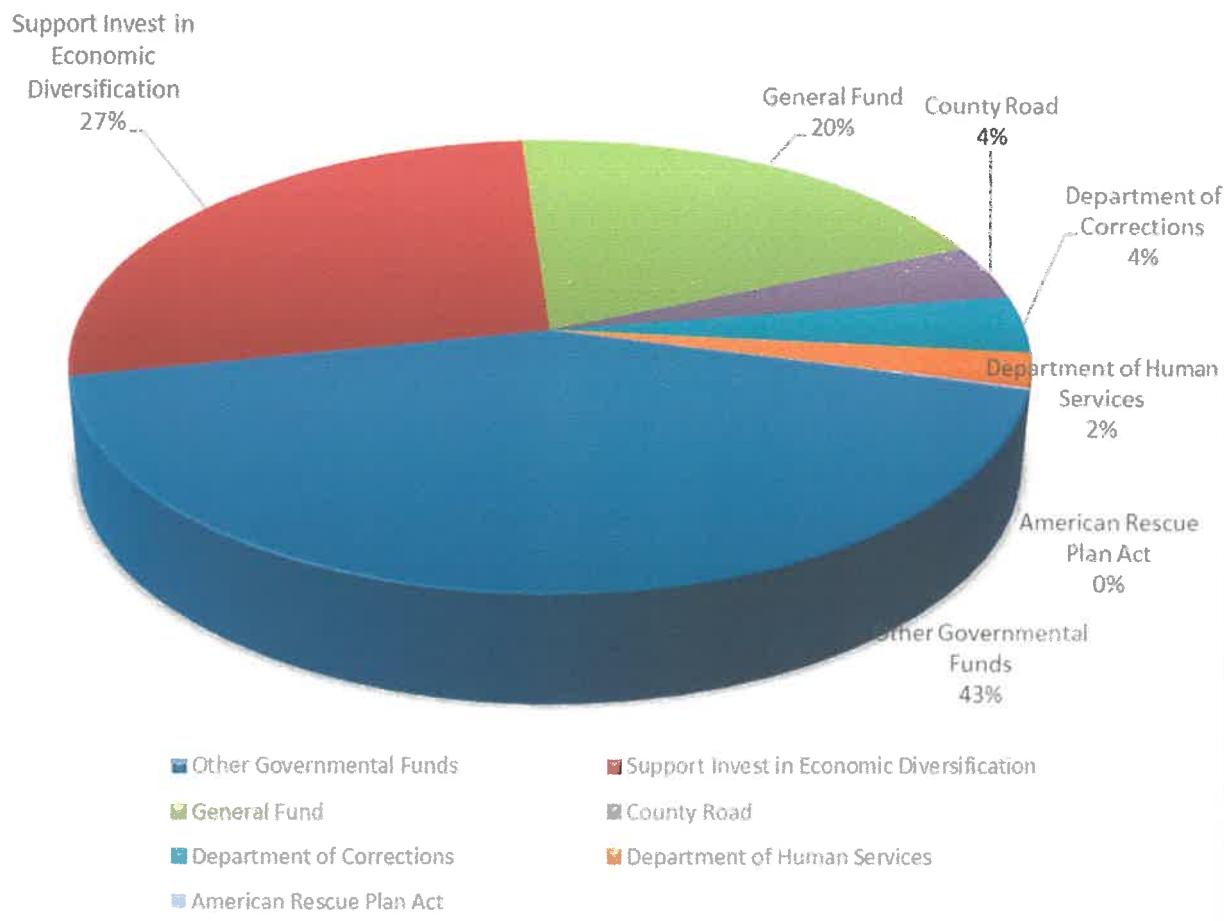
Governmental Funds Balance Sheet Analysis

The General Fund, County Road, Support Invest in Economic Diversification, Department of Corrections, Department of Human Services, and American Rescue Plan Act are the County's major funds in 2021. Together these funds account for 69% 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, 2021, the County's governmental funds reported combined fund balances of over \$82 million. Of this total amount, over \$55 million is restricted by the State Legislature through the rules and laws regarding expenditures and uses. Over \$3 million is committed by County resolutions signed by the Board of Commissioners, over \$9 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, 2021, unassigned fund balance of the General Fund was over \$13 million (an increase from over \$4 million in 2020), while total fund balance reached over \$16 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 over \$16 million, general fund departments underspent the budget by over \$13 million. Total assets in the General Fund amounted to over \$23 million. General Fund represents 20% 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 over \$3

million, decreased from over \$3 million in 2020. The County is anticipating large transportation projects starting at the end of 2021 and continuing for four years. County Road represents 4% 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 26% of the total governmental fund balance a decrease from 30% in 2020.

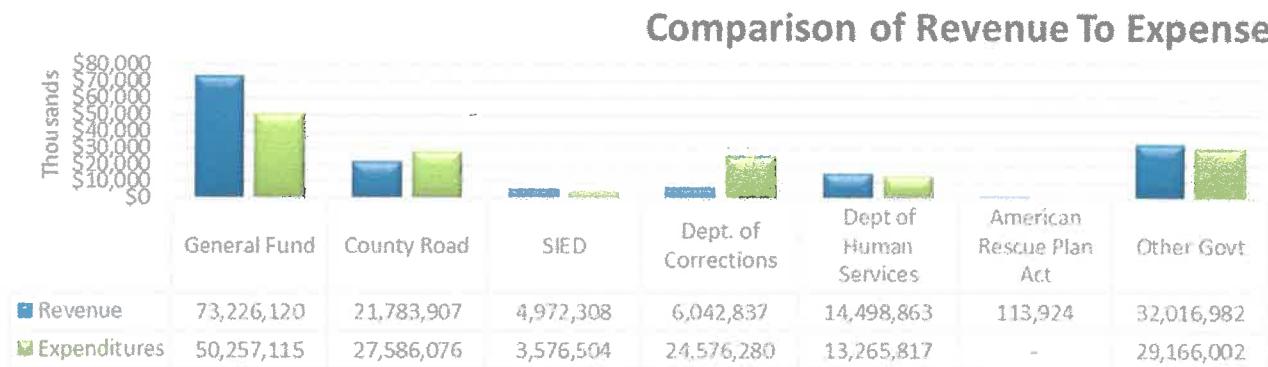
Department of Corrections, a special revenue fund, receives the majority of its funding from other governmental jurisdictions and the general fund to house pretrial and convicted persons. Revenue is dictated by the number of beds available and the number of contract beds used. There was a major decrease in bed rentals due to Covid-19 as we see the decrease for charges for services of over \$1 million between 2021 and 2020. The Fund balance represents 4% of the total governmental fund decreased from 6% in 2020.

Department of Human Services, a special revenue fund, receives the majority of its funding from grants to provide housing and shelter for homeless people. Also to operate, repair and staff shelters. The fund balance represents 2% of the total governmental fund balance in 2021.

American Rescue Plan Act, a special revenue fund, receives the majority of its funding from grants to provide additional resources because of the impact of Covid-19. The fund balance represents less than 1% of the total governmental fund balance in 2021.

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 62% of all governmental fund revenue and over 52% of all expenditures essentially decreasing from 2020 data.

The **General Fund** had a revenue decrease of over \$7 million from 2020 revenue. The major decrease of over \$12 million is attributed to intergovernmental revenues dealing with Covid-19 funds.

Operating Revenues for the **County Road** were down by over \$124 thousand from 2020. The major decrease is attributed to less funding of property taxes.

The **SIED** fund receives over \$4 million (97%) of its funding from an allocation from the State of Washington sales tax. The sales tax to the fund was up by over \$600 thousand from 2020. 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 by over \$1 million compared to 2020, as the East West Corridor Improvements move towards the construction phase.

The **Department of Corrections** fund as discussed on the previous page earned less revenue by over \$5 million compared to 2020. It is attributed to other cities and counties not renewing the former contracts.

The **Department of Human Services** fund received over \$14 million in 2021. It attributed to receiving grants from other Governments.

The **American Rescue Plan Act** fund received over \$24 million from other Governments, which was moved to unearned as no funds were distributed in 2021.

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 reported as major funds for 2021. The following table reflects the Proprietary Funds Statement of Net Position as of December 31, 2021.

YAKIMA COUNTY, WASHINGTON
Enterprise Funds Net Postion

amounts presented in 1,000's

	Solid Waste		Public Services Utilities		Building and Fire Safety		Total	
	2020	2021	2020	2021	2020	2021	2020	2021
ASSETS								
<u>Current Assets</u>								
Cash/Investments	\$ 30,384	\$ 30,294	\$ 3,368	\$ 3,893	\$ 3,060	\$ 3,030	\$ 36,812	\$ 37,217
Other Current Assets	832	1,445	323	285	42	62	1,197	1,792
Total Current Assets	31,216	31,739	3,691	4,178	3,102	3,092	38,009	39,009
<u>Noncurrent Assets</u>								
Construction in Progress	\$ 2,408	\$ 2,541	\$ 564	\$ 519	\$ -	\$ -	\$ 2,972	\$ 3,060
Capital Assets	34,353	36,879	20,092	20,709	42	42	54,487	57,630
Less Accumulated Depreciation	(12,382)	(13,517)	(8,535)	(8,920)	(35)	(39)	(20,952)	(22,476)
Pension Asset	-	2,109	29	323	-	932	29	3,364
Total Noncurrent Assets	24,379	28,012	12,150	12,631	7	935	36,536	41,578
Total Assets	\$ 55,595	\$ 59,751	\$ 15,841	\$ 16,809	\$ 3,109	\$ 4,027	\$ 74,545	\$ 80,587
<u>Deferred Outflows of Resources</u>								
Deferred Outflows of Resources- Pension	252	194	-	27	109	86	361	307
Deferred Outflows of Resources- OPEB	-	-	-	-	-	-	-	-
Total Deferred Outflows of Resources	\$ 252	\$ 194	\$ -	\$ 27	\$ 109	\$ 86	\$ 361	\$ 307
<u>LIABILITIES AND FUND EQUITY</u>								
<u>Current Liabilities</u>								
Accounts Payable and Other	\$ 1,553	\$ 1,301	\$ 173	\$ 115	\$ 118	\$ 103	\$ 1,844	\$ 1,519
Total Current Liabilities	1,553	1,301	173	115	118	103	1,844	1,519
<u>Noncurrent Liabilities</u>								
Notes and Loans Payable	-	-	1,669	2,434	-	-	1,669	2,434
Other Noncurrent Liabilities	14,700	13,440	83	32	420	33	15,203	13,505
Total Noncurrent Liabilities	14,700	13,440	1,752	2,466	420	33	16,872	15,939
Total Liabilities	\$ 16,253	\$ 14,741	\$ 1,925	\$ 2,581	\$ 538	\$ 136	\$ 18,716	\$ 17,458
<u>Deferred Inflows of Resources</u>								
Deferred Inflows of Resources- Pensions	\$ 261	\$ 1,990	\$ 30	\$ 278	\$ 107	\$ 879	\$ 398	\$ 3,147
Total Deferred Inflows of Resources	\$ 261	\$ 1,990	\$ 30	\$ 278	\$ 107	\$ 879	\$ 398	\$ 3,147
<u>Net Position</u>								
Net Investment in Capital Assets	23,540	25,487	10,453	9,874	7	4	34,000	35,365
Unrestricted	15,792	17,727	3,435	4,103	2,566	3,094	21,794	24,924
Total Net Position	\$ 39,332	\$ 43,214	\$ 13,888	\$ 13,977	\$ 2,573	\$ 3,098	\$ 55,794	\$ 60,289

The **Solid Waste Fund** holds 72% of net position for all enterprise funds at December 31, 2021. 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, 2021, the County's enterprise funds reported combined net position of over \$60 million, an increase of \$5 million from 2020. A large portion of the change is related to assets. Of the \$60 million in net position, \$38 million (64%) of net position is accounted for as net investment in capital assets. The remaining available over \$21 million is available in accordance with the needs of the programs.

Enterprise Funds Revenue/Expense Analysis

YAKIMA COUNTY, WASHINGTON
Enterprise Funds Revenue and Expenses

amounts presented in 1,000's

	Solid Waste		Public Services Utilities		Building & Fire Safety		Total	
	2020	2021	2020	2021	2020	2021	2020	2021
Revenues								
Charges for Services	\$ 12,008	\$ 12,767	\$ 1,861	\$ 2,107	\$ 2,335	\$ 786	\$ 16,204	\$ 15,660
Intergovernmental	464	141	455	68	423	3	1,342	212
Interest Revenue	691	(129)	79	(13)	65	(9)	835	(151)
Other Revenue	7	14	15	55	-	1,597	22	1,666
Total Operating Revenues	\$ 13,170	\$ 12,793	\$ 2,410	\$ 2,217	\$ 2,823	\$ 2,377	\$ 18,403	\$ 17,387
Expenses								
Personal Services	\$ 4,256	\$ 2,246	\$ 340	\$ 655	\$ 1,520	\$ 1,195	\$ 6,116	\$ 4,096
Contractual services	4,056	4,883	622	573	676	529	5,354	5,985
Other Supplies and Expenses	192	311	119	143	124	125	435	579
Depreciation	957	1,135	345	378	3	3	1,305	1,516
Landfill Closure Postclosure	306	327	-	-	-	-	306	327
Interest Expense	36	11	33	31	-	-	69	42
Loss on Disposition of Capital	(2)	(2)	-	-	-	-	(2)	(2)
Total Expenses	\$ 9,801	\$ 8,911	\$ 1,459	\$ 1,780	\$ 2,323	\$ 1,852	\$ 13,583	\$ 12,543
Income (Loss) before Transfers	3,369	3,882	951	437	500	525	4,820	4,844
Capital Contributions	-	-	-	50	-	-	-	50
Special Extraordinary Item OPEB	859	-	608	0	823	0	2,290	-
Interfund Transfers	-	-	50	55	-	-	50	55
Change in Net Position	4,228	3,882	1,609	542	1,323	525	7,160	4,949
Total Net Postion- Beginning	35,104	39,332	12,279	13,888	1,248	2,572	48,631	55,792
Prior Period Adjustment	-	-	-	(453)	-	-	-	(453)
Total Net Position - Ending	\$ 39,332	\$ 43,215	\$ 13,888	\$ 13,977	\$ 2,571	\$ 3,098	\$ 55,792	\$ 60,291

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, 2021.

Yakima County, Washington General Fund Changes in Budget As of December 31, 2021

	Original Budget	Final Budget	Changes Positive (Negative)
<u>Revenues</u>			
Taxes	\$ 47,159,500	\$ 47,159,500	\$ -
Licenses and Permits	386,000	386,000	- -
Intergovernmental	8,348,662	8,348,662	- -
Charges For Services	9,264,814	9,264,814	- -
Fines and Penalties	2,038,792	2,038,792	- -
Miscellaneous Revenues	1,895,033	1,895,033	- -
Total Revenues	\$ 69,092,801	\$ 69,092,801	\$ -
<u>Expenditures</u>			
General Government	\$ 26,660,906	\$ 26,660,906	- -
Judicial	10,891,634	10,891,634	- -
Public Safety	21,151,751	21,151,751	- -
Natural and Economic Environment	2,328,814	2,328,814	- -
Social Services	630,185	630,185	- -
Culture and Recreation	459,794	459,794	- -
Capital Outlay	458,478	458,478	- -
Total Expenditures	\$ 62,581,562	\$ 62,581,562	\$ -
Excess (Deficit) Revenues Over Expenditures	6,511,239	6,511,239	0
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	499,436	499,436	0
Operating Transfers Out	(19,711,138)	(19,711,138)	0
Total Other Financing Sources (Uses)	\$ (19,211,702)	\$ (19,211,702)	\$ -
Excess (Deficit) Resources Over Uses	(12,700,463)	(12,700,463)	0
Fund Balance, January 1	(16,680,899)	(16,939,763)	(258,864)
Fund Balance, December 31	\$ (29,381,362)	\$ (29,640,226)	\$ (258,864)

Budgeted expenditures were the same as revenue projections in 2021 for the Final Budget, reflecting a conservative budget method.

Department and Function	Actual Expenditures		
	2,020	2,021	Increase
Sheriff Public Safety	10,983,695	11,417,681	433,986
Superior Courts Judicial	2,921,617	3,405,033	483,416
Assessor General Govt	2,331,898	2,672,798	340,900
Assigned Counsel General Govt	3,642,196	3,870,261	228,065

The chart above shows the notable changes between the budget and actual amounts for these various departments within the General Fund. Superior Court had the highest increase with a difference of over \$480 thousand.

Total General Fund budgeted revenues of over \$69 million were projected to actual total revenues received of over \$73 million. Intergovernmental revenues were more than projected by over \$1 million than budgeted, charges for services were less than expected by over \$2 thousand. Fines and Penalties from the court systems were more than expected by over \$300 thousand. Actual interest and other revenues decreased by over \$190 thousand in 2021.

Yakima County, Washington
General Fund Changes - Budget vs Actual
As of December 31, 2021

	Final Budget	Actual	Changes Positive (Negative)
<i>Revenues</i>			
Taxes	\$ 47,159,500	\$ 49,889,132	\$ 2,729,632
Licenses and Permits	386,000	420,181	34,181
Intergovernmental	8,348,662	9,609,431	1,260,769
Charges For Services	9,264,814	9,262,025	(2,789)
Fines and Penalties	2,038,792	2,344,878	306,086
Miscellaneous Revenues	1,895,033	1,700,473	(194,560)
Total Revenues	\$ 69,092,801	\$ 73,226,120	\$ 4,133,319
<i>Expenditures</i>			
General Governmental Services	\$ 26,660,906	\$ 21,031,677	\$ 5,629,229
Judicial	\$ 10,891,634	8,635,566	2,256,068
Public Safety	\$ 21,151,751	17,108,335	4,043,416
Natural and Economic Environment	\$ 2,328,814	2,151,970	176,844
Social Services	\$ 630,185	617,136	13,049
Culture and Recreation	\$ 459,794	426,877	32,917
Capital Outlay	\$ 458,478	285,554	172,924
Total Expenditures	\$ 62,581,562	\$ 50,257,115	\$ 12,324,447
Excess (Deficit) Revenues Over Expenditures	6,511,239	22,969,005	16,457,766
<i>Other Financing Sources (Uses)</i>			
Operating Transfers In	499,436	628,684	129,248
Operating Transfers Out	(19,711,138)	(19,584,016)	127,122
Change in Equity due to Transfer of Operations	-	0	0
Proceeds from Sale of Capital Assets	-	340	340
Total Other Financing Sources (Uses)	(19,211,702)	(18,954,992)	256,710
Excess (Deficit) Resources Over Uses	(12,700,463)	4,014,013	16,714,476
Fund Balance, January 1	(16,939,763)	12,274,428	29,214,191
Fund Balance, December 31	\$ (29,640,226)	\$ 16,288,441	\$ 45,928,667

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, 2021, amounts to over \$341 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.

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, 2021, Yakima County had a total long-term debt of over \$65 million. General Obligation debt at the end of 2021 was over \$22 million, down from over \$26 million in 2020. Other Long-Term Debt included Advances Due to Other Governments totaled over \$2 million, down from over \$2.3 million in 2020. Compensated Absences (the commitment to pay for sick and paid time off) increased by over \$200 thousand from 2020. Pension obligations under the State of Washington resulted in a calculated decrease over \$14 million for GASB 68.

OPEB reported a decrease in 2021 of over \$780 thousand from 2020. 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 2021 the County's financial condition was proceeding at a measured growth of 5%.

The County's main revenue sources include taxes, charges for service and intergovernmental (grant) revenues. Property taxes make-up 27% of total 2021 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 (22% of total revenues). Retail sales in Yakima County, which are heavily impacted by construction activity and consumer spending which increased by 9% in 2021.

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

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 Annual Comprehensive Financial Report (ACFR) for widespread distribution to users requiring less detailed information than is contained in the full ACFR. Basic Financial Statements include:

Government-wide Financial Statements

- (1) **Government-wide Statement of Net Position** – presents 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** – presents 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 all major funds and aggregated information for all other enterprise funds and for internal service funds.

- (10) Statement of Fiduciary Net Position** – presents information on investment trust funds, the private-purpose trust fund, and custodial 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 custodial 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, 2021

amounts presented in 1000's

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash/Cash Equivalents	\$ 39,464	\$ 37,214	\$ 76,678
Investments	78,624	3	78,627
Receivables	4,391	1,367	5,758
Due From Other Governments	15,791	418	16,209
Internal Balances	515	(515)	-
Inventories/Prepayments	1,797	-	1,797
Long Term Notes Receivable	7,316	-	7,316
Pension Asset	43,191	3,363	46,554
Restricted Assets:			
Restricted for Debt Service:			
Cash/Cash Equivalents	58	-	58
Investments	1,790	-	1,790
Receivables	1	-	1
Restricted for Capital Projects:			
Cash/Cash Equivalents	1,465	-	1,465
Investments	5,578	-	5,578
Receivables	5	-	5
Capital Assets:			
Land and Construction in Progress	141,186	11,486	152,672
Other Capital Assets, Net of Depreciation	165,771	26,729	192,499
Total Assets	<u>506,943</u>	<u>80,065</u>	<u>587,007</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources-Pension	5,600	306	5,906
Deferred Outflows of Resources-OPEB	371	-	371
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>5,972</u>	<u>306</u>	<u>6,278</u>
LIABILITIES			
Liabilities			
Accounts Payable & Other Current Liabilities	9,814	490	10,304
Due to Other Governments	5	-	5
Unearned Revenue	32,513	-	32,513
Long Term Liabilities:			
Net Pension Liabilities	3,807	-	3,807
Notes and Loans Payable	-	2,433	2,433
Interest Payable	-	-	-
Total OPEB Liabilities	17,644	-	17,644
Landfill Closure and Postclosure Care:			
Due Within One Year	-	14	14
Due In More Than One Year	-	13,323	13,323
Bonds Payable & Advances Due To Other Governments Due Within One Year	3,511	416	3,927
Other Liabilities Due in One Year	332	77	409
Bonds Payable & Advances Due To Other Governments Due In More Than One Year	21,604	-	21,604
Other Liabilities Due In More Than One Year	2,435	183	2,617
Total Liabilities	<u>91,665</u>	<u>16,936</u>	<u>108,601</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pension	40,986	3,146	44,132
Deferred Taxes and Assessments	5,642	-	5,642
Deferred Other Fees Judicial	1,942	-	1,942
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>48,570</u>	<u>3,146</u>	<u>51,717</u>
Net Position			
Net Investment in Capital Assets	282,500	35,365	317,865
Restricted For:			
General Government/Judicial	5,957	-	5,957
Public Safety	3,864	-	3,864
Utilities	2,309	-	2,309
Natural and Economic Environment	28,226	-	28,226
Transportation	3,265	-	3,265
Social Services	14,341	-	14,341
Culture and Recreation	302	-	302
Unrestricted	31,914	24,924	56,838
Total Net Position	<u>\$ 372,679</u>	<u>\$ 60,289</u>	<u>\$ 432,967</u>

The Notes to the Financial Statements are an integral part of this Statement.

YAKIMA COUNTY, WASHINGTON

Statement of Activities

Year Ended December 31, 2021

amounts presented in 1000's

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Goods and Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	\$ 21,471	\$ 12,464	\$ 9,977	\$ -	\$ 970	\$ -	\$ 970
Judicial	10,622	816	32	-	(9,774)	-	(9,774)
Public Safety	46,638	7,281	514	-	(38,843)	-	(38,843)
Utilities	(460)	542	13	-	1,015	-	1,015
Transportation	24,345	897	10,131	-	(13,317)	-	(13,317)
Natural and Economic Environment	7,352	682	5,337	-	(1,333)	-	(1,333)
Social Services	14,758	1,704	12,768	-	(286)	-	(286)
Culture and Recreation	2,377	187	27	-	(2,163)	-	(2,163)
Interest on Long Term Debt	756	-	-	-	(756)	-	(756)
Total Governmental Activities	127,859	24,573	38,799	0	(64,487)	0	(64,487)
Business-Type Activities							
Solid Waste	8,914	12,781	141	-	-	4,008	4,008
Public Services Utilities	1,780	2,163	68	50	-	500	500
Building and Fire Safety	1,852	2,383	3	-	-	535	535
Total Business-Type Activities	12,546	17,327	212	50	0	5,043	5,043
Total Primary Government	\$ 140,405	\$ 41,900	\$ 39,011	\$ 50	\$ (64,487)	\$ 5,043	\$ (59,444)
General Revenues							
Taxes:							
Property					45,924	-	45,924
Sales					37,207	-	37,207
911					2,248	-	2,248
Other Taxes					1,489	-	1,489
Other Revenues					371	-	371
Interest and Investment Earnings					2,045	(151)	1,894
Gain (Loss) on Sales of Capital Assets					-	2	2
Special or Extraordinary Item OPEB					-	-	-
Transfers					(55)	55	(0)
Total General Revenues and Transfers					89,229	(94)	89,135
Change in Net Position					24,742	4,949	29,691
Net Position of January 1					349,556	55,793	405,349
Prior Period Adjustment					(1,619)	(453)	(2,072)
Net Position of December 31					\$ 372,679	\$ 60,289	\$ 432,967

See accompanying notes to the financial statements

YAKIMA COUNTY, WASHINGTON

Page 1 of 2

Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	County Road	Support In Economic Diversification
ASSETS			
Cash and Cash Equivalents	\$ 15,419,812	\$ 2,700,203	\$ 720,197
Investments	200	101	14,197,990
Taxes Receivable	918,000	380,255	-
Accounts Receivable Net	2,122,359	3,817	-
Special Assessments Receivable	53	3,170	-
Interest Receivable	44,991	2,285	11,064
Due From Other Funds	28,393	144,120	-
Due From Other Governments	4,718,504	2,499,352	849,612
Notes Receivable	-	-	7,315,728
Total Assets	\$ 23,252,312	\$ 5,733,303	\$ 23,094,591
LIABILITIES AND FUND BALANCES			
<u>Liabilities</u>			
Accounts/Vouchers Payable	\$ 582,520	\$ 465,255	\$ 12,052
Contracts Payable	-	85,720	-
Due To Other Funds	181,584	463,336	162,738
Due To Other Governments	-	-	-
Accrued Wage & Benefits Payable	1,863,477	501,040	-
Accrued Taxes	845	137	-
Custodial Accounts	-	23,575	-
Customer Deposits	122,854	-	-
Unearned Revenue	-	-	-
Total Liabilities	2,751,280	1,539,063	174,790
<u>Deferred Inflows of Resources</u>			
Unavailable revenue-taxes	2,532,970	928,507	456,571
Unavailable revenue-special assessments	767	-	-
Unavailable revenue-Judicial	1,678,854	-	-
Total deferred inflows of resources	4,212,591	928,507	456,571
Total Liabilities and Deferred Inflows of Resources	6,963,871	2,467,570	631,361
<u>Fund Balance</u>			
Restricted	448,640	3,265,333	22,463,230
Committed	1,018,127	400	-
Assigned	1,102,543	-	-
Unassigned	13,719,131	-	-
Total Fund Balance	16,288,441	3,265,733	22,463,230
Total liabilities, deferred inflows of resources and fund balances	\$ 23,252,312	\$ 5,733,303	\$ 23,094,591

The Notes to the Financial Statements are an integral part of this Statement.

YAKIMA COUNTY, WASHINGTON

Page 2 of 2

Balance Sheet

Governmental Funds

December 31, 2021

	Department of Corrections	Department of Human Services	American Rescue Plan Act	Other Governmental Funds	Total
ASSETS					
Cash and Cash Equivalents	\$ 711,069	\$ 1,037,522	\$ 100,177	\$ 12,017,693	\$ 32,706,673
Investments	1,980,535	8,690,102	24,359,866	23,027,287	72,256,081
Taxes Receivable	-	-	-	81,008	1,379,263
Accounts Receivable Net	-	7,049	-	400,413	2,533,638
Special Assessments Receivable	-	-	-	40,680	43,903
Interest Receivable	2,275	7,524	18,450	22,436	109,025
Due From Other Funds	950,636	-	-	19,560	1,142,709
Due From Other Governments	703,280	1,815,862	-	5,083,873	15,670,483
Notes Receivable	-	-	-	0	7,315,728
Total Assets	\$ 4,347,795	\$ 11,558,059	\$ 24,478,493	\$ 40,692,950	\$ 133,157,503
LIABILITIES AND FUND BALANCES					
<u>Liabilities</u>					
Accounts/Vouchers Payable	\$ 244,919	\$ 2,041,406	\$ -	\$ 1,293,532	\$ 4,639,684
Contracts Payable	-	-	-	125,856	211,576
Due To Other Funds	9,793	-	-	947,074	1,764,525
Due To Other Governmental	-	4,395	-	314	4,709
Accrued Wages Payable	722,179	23,142	-	464,105	3,573,943
Accrued Taxes	-	-	-	72	1,054
Custodial Accounts	-	-	-	0	23,575
Customer Deposits	-	-	-	0	122,854
Unearned Revenue	-	7,472,059	24,364,569	676,372	32,513,000
Total Liabilities	976,891	9,541,002	24,364,569	3,507,325	42,854,920
<u>Deferred Inflows of Resources</u>					
Unavailable revenue-taxes	-	-	-	1,677,580	5,595,628
Unavailable revenue-special assessments	-	-	-	45,609	46,376
Unavailable revenue	-	-	-	263,437	1,942,291
Total deferred inflows of resources	-	-	-	1,986,626	7,584,295
Total Liabilities and Deferred Inflows of Resources	976,891	9,541,002	24,364,569	5,493,951	50,439,215
<u>Fund Balance</u>					
Restricted	181,013	2,017,057	113,924	27,352,969	55,842,166
Committed	-	-	-	2,810,908	3,829,435
Assigned	3,189,891	-	-	5,035,122	9,327,556
Unassigned	-	-	-	0	13,719,131
Total Fund Balance	3,370,904	2,017,057	113,924	35,198,999	82,718,288
Total liabilities, deferred inflows of resources and fund balances	\$ 4,347,795	\$ 11,558,059	\$ 24,478,493	\$ 40,692,950	\$ 133,157,503

The Notes to the Financial Statements are an integral part of this Statement.

YAKIMA COUNTY, WASHINGTON

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

December 31, 2021

presented in 1000's

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

82,718

Capital assets of general government: (These amounts do not include internal service funds)	Cost	971,259
	Less Accumulated Depreciation	(683,144)
		<u>288,115</u>
Pension assets are not available to pay for current period expenditures in Governmental Funds		43,191
Pension assets Internal Service		(6,859)
Pension Inflows in governmental funds		(40,986)
Pension Inflows Internal Service		4,876
Pension Outflows in governmental funds		5,600
Pension Outflows Internal Service		(415)
Compensated Absences Internal Services		370
Current Compensated Absences		(332)
Current Debt		(3,511)
Internal Service Funds are used to charge the cost 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.		45,402
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 Compensated Absences Advance Due to Other Governments Pension Liability Other Postemployment Benefits	(21,604) (2,435) - (3,807) (17,644)
		<u>(45,490)</u>
Net position, as reflected on the Statement of Net Position See accompanying notes to the financial statements		<u>372,679</u>

YAKIMA COUNTY, WASHINGTON

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**Statement of Revenues, Expenditures, and
Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2021**

	Major Funds		
	General Fund	County Roads	Support In Economic Diversification
<i>Revenues</i>			
Property Taxes	\$ 32,413,850	\$ 10,723,924	\$ -
Retail Sales and Use Taxes	17,400,831	-	4,843,716
Other Taxes	74,451	36,419	-
Licenses and Permits	420,181	66,290	-
Intergovernmental Revenues	9,609,431	10,130,504	-
Charges for Goods and Services	9,262,025	830,535	-
Fines and Penalties	2,344,878	-	-
Interest and Other Earnings	1,339,424	(36,088)	128,592
Special Assessments	1,273	615	-
Contributions and Donations	118,109	-	-
Other Revenues	241,667	31,708	-
Total Revenues	73,226,120	21,783,907	4,972,308
<i>Expenditures</i>			
Current:			
General Government	21,031,677	37,615	-
Judicial Activities	8,635,566	-	-
Public Safety	17,108,335	510,486	-
Utilities	-	-	-
Transportation	-	17,132,297	-
Natural and Economic Environment	2,151,970	-	3,576,504
Social Services	617,136	-	-
Culture and Recreation	426,877	-	-
Debt Service:			
Redemption of Debt	-	161,538	-
Interest and Other Debt Service Costs	-	1,294	-
Capital Expenditures/Expenses	285,554	9,742,846	-
Total Expenditures	50,257,115	27,586,076	3,576,504
Excess (Deficit) Revenues Over Expenditures	22,969,005	(5,802,169)	1,395,804
<i>Other Financing Sources (Uses)</i>			
Other Note Proceeds	-	-	-
Transfers In	628,684	2,269,467	-
Transfers Out	(19,584,016)	(158,465)	(2,269,468)
Proceeds from Sale of Capital Assets	340	-	-
Total Other Financing Source (Uses)	(18,954,992)	2,111,002	(2,269,468)
Net Change in Fund Balance	4,014,013	(3,691,167)	(873,664)
Fund Balances-Beginning	12,274,428	6,956,900	23,336,894
Fund Balances-Ending	\$ 16,288,441	\$ 3,265,733	\$ 22,463,230

See accompanying notes to the financial statements

YAKIMA COUNTY, WASHINGTON

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Statement of Revenues, Expenditures, and

Changes in Fund Balance

Governmental Funds

Year Ended December 31, 2021

	<u>Revenues</u>	Major Funds				Other Governmental Funds	Total
		Department of Corrections	Department of Human Services	American Rescue Plan Act			
Property Taxes		\$ -	\$ -	\$ -	\$ 2,786,011	\$ 45,923,785	
Retail Sales and Use Taxes		-	-	-	17,210,464	39,455,011	
Other Taxes		-	-	-	1,377,858	1,488,728	
Licenses and Permits		-	-	-	-	486,471	
Intergovernmental Revenues		-	12,754,272	-	6,119,365	38,613,572	
Charges for Goods and Services	5,968,502		1,704,197	-	2,873,821	20,639,080	
Fines and Penalties	-	-	-	-	3,234	2,348,112	
Interest and Other Earnings	31,926		40,394	113,924	427,162	2,045,334	
Special Assessments	-	-	-	-	1,097,042	1,098,930	
Contributions and Donations	-	-	-	-	67,300	185,409	
Other Revenues	42,409		-	-	54,725	370,509	
Total Revenues		6,042,837	14,498,863	113,924	32,016,982	152,654,941	
<u>Expenditures</u>							
Current:							
General Government		-	-	-	4,532,993	25,602,285	
Judicial Activities		-	-	-	2,211,208	10,846,774	
Public Safety		24,576,280	-	-	7,249,964	49,445,065	
Utilities		-	-	-	407,793	407,793	
Transportation		-	-	-	3,062	17,135,359	
Natural and Economic Environment		-	-	-	2,318,228	8,046,702	
Social Services		-	13,265,817	-	972,894	14,855,847	
Culture and Recreation		-	-	-	768,028	1,194,905	
Debt Service:							
Redemption of Debt		-	-	-	3,103,398	3,264,936	
Interest and Other Debt Service Costs		-	-	-	840,675	841,969	
Capital Expenditures/Expenses		-	-	-	6,757,759	16,786,159	
Total Expenditures		24,576,280	13,265,817	-	29,166,002	148,427,794	
Excess (Deficit) Revenues Over Expenditures		(18,533,443)	1,233,046	113,924	2,850,980	4,227,147	
<u>Other Financing Sources (Uses)</u>							
Other Note Proceeds		-	-	-	0	0	
Transfers In		19,868,201	-	-	4,974,597	27,740,949	
Transfers Out		(2,342,794)	(845,324)	-	(2,491,556)	(27,691,623)	
Proceeds from Sale of Capital Assets		-	-	-	0	340	
Total Other Financing Source (Uses)		17,525,407	(845,324)	-	2,483,041	49,666	
Net Change in Fund Balance		(1,008,036)	387,722	113,924	5,334,021	4,276,813	
Fund Balances-Beginning		4,378,940	1,629,335	0	29,864,978	78,441,475	
Fund Balances-Ending		\$ 3,370,904	\$ 2,017,057	\$ 113,924	\$ 35,198,999	\$ 82,718,288	
See accompanying notes to the financial statements							

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, 2021
presented in 1000's

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	\$ 4,277
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.	16,786
Governmental funds Depreciation Expense allocated over the life of assets	(15,087)
Net Change in Pension Costs	11,477
Issuance of new debt	1,485
Net Change in OPEB Costs	2,419
Internal service fund revenues are netted to the Governmental Funds.	2,339
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.	3,265
Amortization of Unearned Bond Premiums	86
Internal service fund expenses are allocated to Governmental funds. The Internal service change in net position is:	(2,305)
Change in net position, as reflected on the Statement of Activities. See accompanying notes to the financial statements	\$ 24,742

YAKIMA COUNTY, WASHINGTON

Statement of Net Position

Proprietary Funds

December 31, 2021

	Governmental Activities				
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Service Funds
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 30,293,904	\$ 3,889,964	\$ 3,029,967	\$ 37,213,835	\$ 8,281,069
Investments	100	3,102	100	3,302	13,735,826
Accounts Receivable	1,073,706	218,775	47,016	1,339,497	317,221
Interest Receivable	22,487	2,752	2,142	27,381	14,550
Due From Other Funds	2,393	4,966	-	7,359	1,146,010
Due from Other Governments	345,913	58,982	12,762	417,657	120,551
Inventories/Prepayments	-	-	-	0	1,796,562
Total Current Assets	31,738,503	4,178,541	3,091,987	39,009,031	25,411,789
Noncurrent Assets					
Capital Assets					
Intangible Assets	-	509,089	-	509,089	0
Land	7,796,328	120,578	-	7,916,906	452,306
Buildings	18,811,755	1,058,932	-	19,870,687	5,538,204
Improvements Other Than Buildings	6,940,389	18,590,281	-	25,530,670	1,470,665
Machinery and Equipment	3,330,664	430,207	42,492	3,803,363	41,101,894
Less Accumulated Depreciation	(13,516,917)	(8,920,247)	(38,877)	(22,476,041)	(29,311,506)
Construction In Progress	2,541,059	518,742	-	3,059,801	0
Pension Asset	2,108,666	322,873	931,736	3,363,275	6,859,071
Total Noncurrent Assets	28,011,944	12,630,455	935,351	41,577,750	26,110,634
Total Assets	59,750,447	16,808,996	4,027,338	80,586,781	51,522,423
Deferred Outflows of Resources					
Deferred Outflows of Resources-Pension	193,736	27,033	85,604	306,373	414,856
Total Deferred Outflows of Resources	193,736	27,033	85,604	306,373	414,856
LIABILITIES AND NET POSITION					
Current Liabilities					
Accounts/Vouchers Payable	\$ 127,782	\$ 36,450	\$ 4,219	\$ 168,451	\$ 788,266
Contracts Payable	-	-	-	-	0
Due To Other Funds	496,978	11,431	13,491	521,900	3,671
Due to Other Governments	-	-	-	-	326
Accrued Wage & Benefits Payable	182,949	51,332	70,931	305,212	453,315
Accrued Taxes Payable	13,562	-	-	13,562	0
Customer Deposits	-	2,602	-	2,602	0
Compensated Absences	49,278	13,528	13,971	76,777	43,794
Notes and Loans Payable	-	-	-	-	-
Closure Post Closure Care	13,810	-	-	13,810	0
Current Portion of Long Term Obligations	416,381	-	-	416,381	0
Total Current Liabilities	1,300,740	115,343	102,612	1,518,695	1,289,372
Noncurrent Liabilities					
Compensated Absences and Benefits	117,330	32,210	33,264	182,804	370,322
Accrued Taxes	-	-	-	0	-
Net Pension Liability	-	-	-	0	-
Notes and Loans Payable	-	2,433,496	-	2,433,496	0
Landfill Closure and Postclosure Care	13,322,947	-	-	13,322,947	0
Total Noncurrent Liabilities	13,440,277	2,465,706	33,264	15,939,247	370,322
Total Liabilities	14,741,017	2,581,049	135,876	17,457,942	1,659,694
Deferred Inflows of Resources					
Deferred Inflows of Resources-Pensions	1,989,661	277,627	879,153	3,146,441	4,875,571
Total Deferred Inflows of Resources	1,989,661	277,627	879,153	3,146,441	4,875,571
Net Position					
Net Investment in Capital Assets	\$ 25,486,897	\$ 9,874,086	\$ 3,615	\$ 35,364,598	\$ 11,790,388
Unrestricted	17,726,608	4,103,267	3,094,298	24,924,173	33,611,626
Total Net Position	\$ 43,213,505	\$ 13,977,353	\$ 3,097,913	\$ 60,288,771	\$ 45,402,014

The Notes to the Financial Statements are an integral part of this Statement.

YAKIMA COUNTY, WASHINGTON

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

Proprietary Funds

Year Ended December 31, 2021

	Business - Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
<u>Operating Revenues</u>					
Charges for Good and Services	\$ 12,766,816	\$ 2,107,322	\$ 786,318	\$ 15,660,456	\$ 31,233,043
Fines and Penalties	-	-	-	-	-
Licenses and Permits	-	-	1,596,319	1,596,319	-
Other Operating Revenue	14,252	55,755	702	70,709	104,525
Total Operating Revenues	12,781,068	2,163,077	2,383,339	17,327,484	31,337,568
<u>Operating Expenses</u>					
Personal Services	2,245,954	654,843	1,195,242	4,096,039	7,292,143
Contractual Services	4,883,302	573,356	528,974	5,985,632	13,326,866
Other Supplies and Expenses	311,137	143,000	124,340	578,477	4,773,741
Depreciation	1,134,904	377,627	3,380	1,515,911	8,162,577
Landfill Closure Post Closure Costs	327,266	-	-	327,266	-
Total Operating Expenses	8,902,563	1,748,826	1,851,936	12,503,325	33,555,327
Operating Income (Loss)	3,878,505	414,251	531,403	4,824,159	(2,217,759)
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental	140,970	67,552	3,364	211,886	-
Interest Revenue	(128,781)	(13,033)	(9,464)	(151,278)	(44,124)
Interest Expense	(11,225)	(31,423)	-	(42,648)	-
Intergovernmental Loan Proceeds	-	-	-	-	-
Insurance Proceeds	-	-	-	-	1,063
Gain (Loss) on Disposition of Capital Asset	2,195	-	-	2,195	(175,977)
Total Non-Operating Revenue (Expenses)	3,159	23,096	(6,100)	20,155	(219,038)
Income (Loss) before Contributions and Transfers	3,881,664	437,347	525,303	4,844,314	(2,436,797)
Capital Contributions	-	50,000	-	50,000	131,558
Change in Equity due to Transfer of Operations	-	-	-	-	-
Special or Extraordinary Item OPEB	-	-	-	-	-
Transfers In	-	54,844	-	54,844	22,627
Transfers Out	-	-	-	-	(121,954)
Change in Net Position	3,881,664	542,191	525,303	4,949,158	(2,404,566)
Net Position as of January 1	39,331,841	13,888,126	2,572,610	55,792,577	47,805,009
Prior Period Adjustment	-	(452,964)	-	(452,964)	1,571
Net Position as of December 31	\$ 43,213,505	\$ 13,977,353	\$ 3,097,913	\$ 60,288,771	\$ 45,402,014

See accompanying notes to the financial statements

YAKIMA COUNTY, WASHINGTON

Page 1 of 2

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2021

	Business - Type Activities - Enterprise Funds				Governmental Activities	
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services	
<u>Cash Flows From Operating Activities:</u>						
Receipts from Customers	\$ 12,141,163	\$ 2,263,303	\$ 2,359,637	\$ 16,764,103	\$ 269,818	
Receipts from Interfund Services Provided	24,006	-	2,884	26,890	32,790,207	
Payments to Employees	(3,730,237)	(806,385)	(1,706,267)	(6,242,889)	(8,760,809)	
Payments to Suppliers	(5,097,228)	(679,232)	(336,093)	(6,112,553)	(13,659,321)	
Payments for Interfund Services Used	(351,088)	(129,079)	(344,308)	(824,475)	(5,547,006)	
Net cash provided (used) by operating activities	2,986,616	648,607	(24,147)	3,611,076	5,092,889	
<u>Cash Flows From Noncapital Financing Activities:</u>						
Operating Grants Received	140,970	67,552	3,364	211,886	-	
Miscellaneous Non Operating	-	-	-	-	-	
Transfers from Other Funds	-	54,845	-	54,845	22,627	
Transfers to Other Funds	-	-	-	-	(121,954)	
Change in Equity due to Transfer of Operations	-	-	-	-	-	
Proceeds From Interfund Loan	-	-	-	-	-	
Payments of Interfund Loan Principal	-	-	-	-	-	
Payments of Interfund Loan Interest	-	(599)	-	(599)	-	
Net cash provided (used) by noncapital financing activities	140,970	121,798	3,364	266,132	(99,327)	
<u>Cash Flows From Capital And Related Financing Activities</u>						
Purchases of capital assets	(2,658,630)	(513,810)	-	(3,172,440)	(1,480,412)	
Proceeds from Sale of Capital Assets	2,195	-	-	2,195	(45,960)	
Proceeds from Intergovernmental Loan	-	430,362	-	430,362	-	
Principal Paid on Capital Debt	(423,619)	(118,101)	-	(541,720)	-	
Interest Paid on Capital Debt	(11,225)	(31,423)	-	(42,648)	(25,281)	
Insurance Proceeds	-	-	-	-	1,063	
Capital Contributions	-	-	-	-	128,260	
Net cash provided (used) by capital and related financing activities	(3,091,279)	(232,972)	0	(3,324,251)	(1,422,330)	
<u>Cash Flows From Investing Activities:</u>						
Interest Received	(125,864)	(12,428)	(9,306)	(147,598)	(19,795)	
Proceeds from Loan Principal Pmt Received	-	-	-	-	-	
Net Cash Provided by Investing Activities	(125,864)	(12,428)	(9,306)	(147,598)	(19,795)	
Net Increase (Decrease) in Cash & Cash Equivalents	(89,557)	525,005	(30,089)	405,359	3,551,437	
Balances as of January 1	30,383,561	3,368,059	3,060,156	36,811,776	18,465,458	
Balances as of December 31	\$ 30,294,004	\$ 3,893,064	\$ 3,030,067	\$ 37,217,135	\$ 22,016,895	

See accompanying notes to the financial statements

YAKIMA COUNTY, WASHINGTON

Page 2 of 2

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2021

	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)	\$ 3,878,505	\$ 414,251	\$ 531,403	\$ 4,824,159	\$ (2,217,759)	
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</u>						
Depreciation Expense	1,134,904	377,627	3,380	1,515,911	8,162,577	
Pension Expense	(1,469,869)	(110,268)	(516,519)	(2,096,656)	(1,673,118)	
Landfill Closure Postclosure Costs	327,266	-	-	327,266	-	
<u>Changes in assets and liabilities:</u>						
Receivables, net	(615,899)	100,226	(20,818)	(536,491)	1,413,785	
Inventories	-	-	-	-	(253,812)	
Accrued Expenses	(14,414)	(41,274)	5,494	(50,194)	-	
Accounts and Other Payables	(253,877)	(91,955)	(27,087)	(372,919)	(338,784)	
Net Cash Provided by Operating Activities	\$ 2,986,616	\$ 648,607	\$ (24,147)	\$ 3,611,076	\$ 5,092,889	

Noncash Investing, Capital, and Financing Activities

Gain (Loss) on disposal of capital assets	2,195	-	-	-	(175,977)
Capital Contributions	-	50,000	-	50,000	131,558

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>						
Cash/Cash Equivalents, per Statement of Net Position	\$ 30,293,904	\$ 3,889,964	\$ 3,029,967	\$ 37,213,835	\$ 8,281,069	
Investments, per Statement of Net Position	100	3,102	100	3,302	13,735,826	
Balances as of December 31	\$ 30,294,004	\$ 3,893,066	\$ 3,030,067	\$ 37,217,137	\$ 22,016,895	

See accompanying notes to the financial statements

YAKIMA COUNTY, WASHINGTON

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2021

	Investment Trust Fund	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ -	\$ 30,204,238
Receivables:		
Taxes Receivable	-	5,811,425
Accounts Receivable	-	65,650
Special Assessments Receivable	-	303,531
Interest Receivable	-	1,289,869
Due from other funds		5,000
Due from Other Governments	-	2,883,653
Total Receivables	0	40,563,366
Investments, at Fair Value:		
US treasury state and local government	261,318,777	-
Total Pooled Investments	261,318,777	0
Total Assets	<u><u>\$ 261,318,777</u></u>	<u><u>\$ 40,563,366</u></u>
LIABILITIES		
Accounts Payable and other liabilities	\$ -	\$ 1,281,323
Due to Other Governments	-	1,842,462
Accrued Liabilities	-	2,903,409
Unearned Revenue	-	7,201,117
Total liabilities	<u><u>\$ 0</u></u>	<u><u>\$ 13,228,311</u></u>
NET POSITION		
Restricted for Pool Participants individuals, other Governments, and organizations	261,318,777	-
TOTAL NET POSITION	<u><u>\$ 261,318,777</u></u>	<u><u>\$ 27,335,055</u></u>

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, 2021

	Investment Trust Fund	Custodial Funds
ADDITIONS		
Investment Earnings:		
Net increase (decrease) in Fair Value of Investments Pooled	\$ (4,060,052)	-
Net increase (decrease) in Fair Value of Investments Non- Pooled	(268,033)	-
Interest	2,688,426	-
Total Investment Earnings	(1,639,659)	0
Less Investment Cost	129,836	-
Net Investment Earnings	(1,769,495)	0
Tax collections for other governments		137,870,135
Department of Licensing		4,128,502
Law enforcement seizures		63,573
State and federal shared revenues and grants collected		793,043,556
Pass through grants		446,247
Court collections for other governments		2,877,792
Special assessments collected for other governments		5,589,231
Collection of debt proceeds		9,425,859
Other custodial collections		161,447,852
Additons by Pool participants	334,556,768	-
Additons by Non-Pool participants	984,926	-
Total Additions	333,772,199	1,114,892,747
DEDUCTIONS		
Payments of tax to other governments	-	34,710,585
Disbursement to Department of Licensing	-	3,815,748
Payments of court collections	-	2,877,792
Disbursements for bond and debt holders	-	45,645,872
Disbursement of Vendors and suppliers	-	1,050,386,519
Disbursement of wages and benefits	-	3,289,898
Other custodial disbursements	-	18,536,430
Distributions to Pool participants	382,553,141	-
Distributions to Non-Pool participants	-	-
Administrative Expenses	-	-
Total Deductions	382,553,141	1,159,262,844
CHANGE in NET POSITION		
	(48,780,942)	(44,370,097)
Net Position-Beginning of the Year	\$ 310,099,719	71,705,152
Net Position-End of the Year	<u>261,318,777</u>	<u>27,335,055</u>

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

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YAKIMA COUNTY, WASHINGTON
Notes to the Financial Statements
For the Year Ended December 31, 2021

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. Basis of Presentation - 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. 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 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.

Internally dedicated resources are reported as general revenues rather than program revenues. 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. Likewise, general revenues include all taxes. Taxes and other items not properly included among program revenues are reported instead as general revenues. 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.

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

1. Government-Wide and Governmental Funds

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

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 *Department of Human Services, (a Special Revenue Fund)* is to account for the proceeds that benefit the operations and maintenance of homeless services and projects in Yakima County.
- The *American Rescue Plan Act, (a Special Revenue Fund)* is to account for the allotted portion of the funds from the Federal Government.

The County reports three major enterprise 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, fleet services, purchasing services, liability insurance, building maintenance, retirement benefits reserves, technology services support and provided to other departments or agencies of the County, or to other governments on a cost reimbursement basis.
- *Investment/Fiduciary Funds* account for external pooled and external individual 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.
- *Custodial 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.

C. Measurement Focus, Basis of Accounting

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.

2. Proprietary Funds

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. Budget Information

1. 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. Budgets for debt service and capital projects are adopted at the level of the individual debt issue or project and for fiscal periods that correspond to the lives of debt issues or projects.

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.

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.

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.

E. Assets, Liabilities, Fund Balance, Net Position

1. Cash and Cash Equivalents

It is the County's policy to invest all cash surpluses. As of December 31, 2021, the Treasurer was holding \$122,146,972 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.

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.

2. Investments (See Note III - Deposits and Investments).

3. Receivables

Taxes Receivable consists of property taxes and related interest and penalties. Accrued interest receivable consists of amounts earned on investments, notes and contracts at the end of the year and fair value changes. All real property taxes are secured by liens on the corresponding property.

Special assessments are recorded when levied. Special 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.

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

4. Amounts Due to and from Other Funds and Governments, Interfund Loans and Advance Receivable

Activities between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as either *interfund loans receivable/payable* or *advances to/from other funds*. All other outstanding balances between funds are reported as *due to/from other funds*. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as *internal balances*. A separate schedule of interfund loans receivable and payable is furnished in *Note 7 – Interfund Balances and Transfers*. Interfund balances between governmental funds and proprietary funds have been eliminated and were not included in the government-wide statement of net position.

5. Inventories and Prepayments

Inventories are held in the Equipment Rental and Revolving Fund and Internal Service Fund and consist of expendable supplies, rock, vehicle parts, fuel, signs and other roadway supplies. The cost is recorded as expenditures at the time inventory items are consumed. All inventories are valued

by the first-in first-out method. All inventories are in Internal Service Funds which service the governmental funds.

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.

6. 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*.

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

Capital assets, which include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period, are reported in the applicable governmental or business-type columns in the government-wide financial statements. 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
Infrastructure – 10 to 50 years

Fences - 10 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.

8. 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 rate of pay when the bank was frozen, to a maximum of 120 days upon retirement or death.

9. Pensions and OPEB

For purposes of measuring the net pension liability, net pension asset, 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.

For purposes of calculating the restricted net position related to the net pension asset, the County includes the net pension asset and the related deferred outflows and deferred inflows.

The County provides other post-employment benefits (OPEB) in addition to pension benefits. These benefits involve inactive LEOFF1 benefits and current LEOFF 2. The purpose is to measure the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB.

10. Other Accrued Liabilities

These accounts consist of accrued wages and accrued employee benefits.

11. Long-Term Debt (See Note III and IV Long -Term Obligations)

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.

12. Asset Retirement Obligation

An Asset Retirement Obligation (ARO) is a legally enforceable liability associated with the retirement of a tangible capital asset that has a substantial cost to a government. An ARO is recognized when the liability is incurred and reasonably estimable. Incurrence of a liability requires both an internal obligating event and an external obligating event resulting from normal operations. An internal obligating event includes acquiring or placing a capital asset into operation. An external obligating event requires federal, state, or local laws or regulations, a binding contract or issuance of a court judgement requiring specific actions to retire an asset. The obligation will be paid from operating income; no assets have been set aside to fund the obligations.

13. Unearned Revenues

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

14. Fund Balance and Net Position

In the financial statements, assets, and deferred outflows in excess of liabilities and deferred inflows are presented in one of two ways depending on the measurement focus of the fund. On the Statement of Net Position for government-wide reporting and the proprietary funds, net position is segregated into three categories: net investment in capital asset (or investment in capital assets if there is no debt against the assets); restricted net position; and unrestricted net position.

- Net investment in capital assets represents total capital assets less accumulated depreciation and debt directly related to capital assets, minus unspent bond proceeds. Deferred inflows or outflows of resources attributable to the acquisition, construction or improvement of capital assets or related debt are included in this component of net position.
- Restricted net position is the portion of the County's net position, which is subject to external legal restrictions (by the Revised Code of the State of Washington or by contractual agreements with outside parties) on how they may be used, and therefore are not available for general spending at the discretion of the County.
- Unrestricted net position represents amounts not included in other categories. On governmental fund balance sheets, assets and deferred outflows in excess of liabilities and deferred inflow are reported as fund balances and are segregated into separate classifications indicating the extent to which the County is bound to honor constraints on specific purposes for which those funds can be spent. Fund balance is reported as non-spendable when the resources cannot be spent because they are either in a non-spendable form or are legally or contractually required to be maintained intact. The County's resources in non-spendable form in 2021 are all prepaid expenditures and inventory. Fund balance is reported as Restricted when the constraints placed on the use of resources are either: (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first and then unrestricted resources, as needed. Fund balance is reported as Committed when the Board of County Councilors (the government's highest level of decision-making authority) adopts a resolution that places specific constraints on how the resources may be used. Once adopted, the

commitment remains until it is modified or rescinded by the adoption of a new resolution by the Board of County Councilors. Amounts in the Assigned fund balance category do not meet the criteria to be classified as committed and are generally more temporary in nature. In other words, additional action does not need to be taken to remove the assignment. Assigned fund balance is reported when the intent to use funds for a specific purpose is formally expressed by the Board of Councilors. The County's current policy only addresses restricted and unrestricted resources (as stated in Note 1-C, above). Without a written policy, the County considers that committed amounts will be used first (after restricted funds), followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used

15. Fund Balance Details

- a. For committed fund balance: The Board of County Commissioners are the highest level of decision-making authority, and (2) the formal action that a resolution is required to establish, modify, or rescind a fund balance commitment.
- b. For assigned fund balance: The Board of County Commissioners have by resolution, authorized the budget director to assign amounts to a specific purpose, (2) and the policy established by the governing body pursuant to which that authorization is given.
- c. For restricted fund balance: Fund balances are restricted according to RCWs to help support the government's programs.
- 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: \$448,640 in restricted fund balance from the courts. \$1,018,127 in committed fund balance from resolutions by the Board of County Commissioners for technology replacement and elections. \$1,102,543 in assigned fund balance from specific purposes by the budget director for contingency. \$13,719,131 in unassigned fund balance available for general purposes. The General Fund total balance is \$16,288,441.
- County Road, a special revenue fund: \$3,265,333 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 \$3,265,733.
- Support Invest in Economic Diversification, a special revenue fund: \$22,463,230 in restricted fund balance from long-term notes receivable and from Sales and Use Tax. SIED total fund balance is \$22,463,230.
- Department of Corrections, a special revenue fund: \$181,013 restricted fund balance profit and holdings from Jail Inmates. \$3,189,891 assigned fund balance is from the budget director assigning it to a specific purpose. Department of Corrections total fund balance is \$3,370,904.
- Department of Human Services, a special revenue fund: \$2,017,057 in restricted fund balance for surcharges collected for the homeless housing and assistance. Department of Human Services total fund balance is \$2,017,057.
- American Rescue Plan Act, a special revenue fund: \$113,924 restricted fund balance from allotted portion provided by the Federal Government. American Rescue Plan Act total fund balance is \$113,924.
- Other governmental funds: \$27,352,969 restricted fund balance from taxes and state fees. \$2,810,908 committed fund balance from resolutions by the Board of County

Commissioners. \$5,035,122 assigned fund balance for specific amounts that are assigned by the budget director. Other governmental funds total fund balance is \$35,198,999.

- The Parks fund ended the year 2021 with an assigned fund balance of \$102,543. Code Enforcement fund ended the year 2021 with a committed fund balance of \$349,915. 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.

16. 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.

17. Net Position Classification

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

II. Accounting and Reporting Changes

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.

GASB Statement No.95, Postponement of the Effective Dates of Certain Authoritative Guidance, was issued in May 2020. This statement is aimed to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing the effective dates in Statements and Implementation Guides that first became or are scheduled to become effective for periods beginning after June 15, 2018, and later. As a result, the County will implement GASB 87, Leases in 2022 instead of 2021.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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 \$17,209 as of December 31, 2021. 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 19% of the total Pool's face investment valuation. The carrying amount of deposits for the Pool as of December 31, 2021, was \$10,000,000. The total bank balance for the Pool was \$10,000,000. No amount was exposed to custodial credit risk as uninsured or uncollateralized.

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Uninsured and Uncollateralized</u>
Bank Deposits	\$0	\$0	\$ -
Certificates of Deposit	10,000,000	10,000,000	-
Total Deposits	\$10,000,000	\$10,000,000	\$ -

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, 2021, Yakima County had the following investments at amortized cost:

Investment	Yakima County's	Investment Pool	Total
State Investment Pool	\$0	\$128,506,793	\$128,506,793
Deposit Accounts	\$0	\$0	\$0
Nonnegotiable CDs	\$0	\$10,000,000	\$10,000,000
Total	\$0	\$138,506,793	\$138,506,793

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, 2021, Yakima County had the following fair value measurements:

Investment	Level 1	Level 2	Level 3	Total
US Treasury Notes	\$74,709,650	\$0	\$0	\$74,709,650
US Agency Notes	\$0	\$232,598,230	\$0	\$232,598,230
Municipal Bonds	\$0	\$11,326,610	\$0	\$11,326,610
Total	\$74,709,650	\$243,924,840	\$0	\$318,634,490

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 2021.

Investments in Local Government Investment Pool

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 2021, 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 \$611,573. 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-seven 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 \$456,461,793 at December 31, 2021. 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 2021, 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, 2021, and the net asset value of each share in the Pool. Yakima County experienced a net decrease in the fair value of investments during 2021. 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, 2021. The Primary Government has a fair value balance in the investment pool of \$85,995,210. The change in fair value of the total investments for the reporting entity during 2021, after considering purchases, sales and maturities, resulted in a decrease of \$6,420,325. Of this amount, the Primary Government's change in fair value was an decrease of \$1,289,357. 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

Investment Type	Fair Value	Principal	Average Interest Rate	Weighted Average Maturity (Years)
Certificates of Deposit	10,000,000	10,000,000	2.30%	1.170
Municipal Bonds and Notes	11,326,610	10,955,000	3.79%	1.874
U.S. Agencies	232,598,230	232,000,000	1.18%	2.894
U.S. Treasury Bonds and Notes	74,709,650	75,000,000	1.13%	3.014
State Treasurer's Investment Pool	128,506,793	128,506,793	0.09%	0.003
Totals for Portfolio	\$ 457,141,283	\$ 456,461,793	0.95%	2.038

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	6 to 10	More than 10
Certificates of Deposit	10,000,000	5,000,000	5,000,000	-	-
Bank Deposits	-	-	-	-	-
Municipals	11,326,610	3,790,417	6,531,193	1,005,000	-
U.S. Agencies	232,598,230	23,276,490	209,321,740	-	-
U.S. Treasuries	74,709,650	10,050,900	64,658,750	-	-
State LGIP	128,506,793	128,506,793	-	-	-
Totals	457,141,283	170,624,600	285,511,683	1,005,000	0

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, 2021, for each type of investment in which the Primary Government participates.

Investment Type	Amount	Minimum Rating	Year End Rating
Agency Securities	\$232,000,000	AA+	AA+
Municipal Bonds & Notes	\$10,955,000	N/R	N/R
Certificates of Deposit	\$10,000,000	N/R	N/R
Washington State LGIP	\$128,506,793	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	\$67,000,000	15%
Federal Home Loan Bank	Agency Security	\$97,000,000	21%
Federal Home Loan Mtg. Corp.	Agency Security	\$45,000,000	10%
Federal National Mortgage Assoc.	Agency Security	\$23,000,000	5%
U.S. Treasury	Treasury Note	\$75,000,000	16%

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 Position
Year Ended December 31, 2021

Assets	\$469,423,912
Less: Liabilities	(342,736)
Net Position held in trust	<u><u>\$469,081,176</u></u>
Equity of internal pool participants	\$85,995,210
Equity of external pool participants	248,317,096
Equity of Treasurer's Cash	122,146,972
External Individual Investment	13,001,681
Less: Unamortized Premium/(Discount)	(379,783)
Total equity	<u><u>\$469,081,176</u></u>

Condensed Statement of Changes in Net Position
Year Ended December 31, 2021

Net assets on January 1, 2021	\$462,895,701
Net change in investments	6,185,475
Net assets at December 31, 2021	<u><u>\$469,081,176</u></u>

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 \$13,001,681 as of December 31, 2021.

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 2019 and 2020 levies for the General Fund and the County Road fund were (per \$1,000 of assessed value):

	2021		2020
	Maximum	Actual	Actual
	Levy	Levy	Levy
General Fund	\$ 1.80	\$ 1.52	\$ 1.44
County Road	\$ 2.25	\$ 1.21	\$ 1.62

C. Receivables

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.

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

Due To	Due From									Total
	General Fund	County Road	Dept of Corrections	Other Special Revenues	Capital Projects	Solid Waste	Public Services Utilities	Internal Services		
General Fund	\$ -	\$ -	\$ 54,639	\$ -	\$ -	\$ -	\$ 89	\$ 131,701	\$ 186,429	
County Road	-	-	-	(23)	-	-	-	464,496	464,473	
Dept of Corrections	-	-	-	-	-	-	-	9,793	9,793	
SIED	-	143,156	-	19,583	-	-	-	-	-	162,739
Non-Major Governmental Funds	28,005	-	895,997	-	-	-	-	23,072	947,074	
Solid Waste	388	964	-	-	-	-	7,270	513,275	521,897	
Public Services Utilities	-	-	-	-	-	-	-	-	-	
Internal Services	-	-	-	-	-	-	-	-	-	
Other Funds	-	-	-	-	-	-	-	-	-	
Total	\$ 28,393	144,120	\$ 950,636	\$ 19,560	\$ 0	-	\$ 7,359	\$ 1,142,337	\$ 2,292,405	

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, 2021, are as follows:

Transfer Out	General Fund	Transfer In						Total
		Department of Corrections	County Road	Non-Major Governmental Funds	Public Services Utilities	Internal Services		
General Fund	\$ -	\$ 18,972,204	\$ -	\$ 196,233	\$ 4,844	\$ 15,579	\$ 19,188,860	
Dept of Corrections	-	-	-	2,335,746	-	7,048	2,342,794	
County Road	-	-	-	158,465	-	-	158,465	
SIED	-	-	2,269,468	-	-	-	2,269,468	
Human Services	-	-	-	845,324	-	-	845,324	
Non-Major Governmental Funds	228,684	895,997	-	1,316,875	50,000	-	2,491,556	
Internal Services	-	-	-	121,954	-	-	121,954	
Total	\$ 228,684	\$ 19,868,201	\$ 2,269,468	\$ 4,974,597	\$ 54,844	\$ 22,627	\$ 27,418,421	

The general fund transfers \$1.3 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 but due to budget constraints the board chose to skip this payment for 2021. 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, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities & Internal Service				
Capital assets, not being depreciated				
Land	\$ 87,608,821	\$ 550,029	\$ -	\$ 88,158,850
Construction in progress	37,496,082	15,548,521	17,307	53,027,296
Total capital assets, not being depreciated	\$ 125,104,903	\$ 16,098,550	\$ 17,307	\$ 141,186,146
Capital assets, being depreciated:				
Buildings	\$ 78,704,517	\$ 156,438	\$ 192,615	\$ 78,668,340
Improvements	36,779,975	2,903,523	-	39,683,498
Machinery and equipment	45,733,918	1,867,561	4,449,958	43,151,521
Infrastructure	720,575,770	-	427,605	720,148,165
Total capital assets being depreciated	\$ 881,794,180	\$ 4,927,522	\$ 5,070,178	\$ 881,651,524
Less accumulated depreciation for:				
Buildings	\$ 58,158,461	\$ (6,340,878)	\$ 2,035,360	\$ 62,463,979
Improvements	18,876,231	(4,566,633)	54,966	\$ 23,387,898
Machinery and equipment	23,572,656	(9,356,032)	6,412,861	\$ 26,515,827
Infrastructure	590,335,724	(9,752,331)	-	\$ 600,088,055
Total accumulated depreciation	\$ 690,943,072	\$ (30,015,874)	\$ 8,503,187	\$ 712,455,759
Total capital assets, being depreciated, net	190,851,108	(25,088,352)	13,573,365	169,195,765
Governmental activities capital assets, net	\$ 315,956,011	\$ (8,989,802)	\$ 13,590,672	\$ 310,381,911
Depreciation expense was charged to functions as follows:				
General Governmental Services	\$ 133,518			
Security of Persons and Property	3,892,356			
Physical Environment	17,174			
Transportation	9,808,528			
Economic Environment	14,209			
Mental and Physical Health	5,031			
Culture and Recreation	1,216,040			
	\$ 15,086,856			
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.				
	\$ 6,425,831			
Total governmental activities depreciation expense.	\$ 21,512,687			

Capital Assets Business	Beginning Balance	Increases	Decreases	Ending Balance
Business Type Activities				
Capital assets, not being depreciated				
Land	\$ 7,893,856	\$ 23,050	\$ -	\$ 7,916,906
Intangible Assets	509,089	-	-	509,089
Construction in progress	2,972,203	701,260	613,662	3,059,801
Total capital assets, not being depreciated	\$ 11,375,148	\$ 724,310	\$ 613,662	\$ 11,485,796
Capital assets, being depreciated:				
Buildings	19,856,687	14,000	-	19,870,687
Improvements	24,963,396	567,274	-	25,530,670
Machinery and equipment	1,264,869	2,538,494	-	3,803,363
Total capital assets being depreciated	46,084,952	3,119,768	-	49,204,720
Less accumulated depreciation for:				
Buildings	12,205,301	27,349	-	12,232,650
Improvements	7,069,884	388,044	-	7,457,928
Machinery and equipment	1,676,968	1,108,495	-	2,785,463
Total accumulated depreciation	20,952,153	1,523,888	-	22,476,041
Total capital assets, being depreciated, net	25,132,799	1,595,880	0	26,728,679
Business Type activities capital assets, net	\$ 36,507,947	\$ 2,320,190	\$ 613,662	\$ 38,214,475
Depreciation expense was charged to functions as follows:				
Solid Waste		\$ 1,134,904		
Public Services Utilities		377,627		
Building and Fire Safety		3,380		
Total Business Type activities depreciation expense.		\$ 1,515,911		
Net Investment in Capital Assets				
	Government Funds	Proprietary Funds		
Capital Assets				
Land & Construction in Progress	\$ 141,186,146	\$ 11,485,796		
Other Capital Assets, Net of Depreciation	169,195,765	26,728,679		
Sub Total	\$ 310,381,911	\$ 38,214,475		
Less Debt				
Bond Debt	\$ (22,344,140)	\$ (425,860)		
Intergovernmental	(153,155)	(1,891,047)		
Other Debt	(2,766,667)	(69,924)		
Less Premiums	(2,617,530)	-		
Net Investment in Capital Assets	\$ 282,500,419	\$ 35,827,644		

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, 2021, the debt limits for the County were as follows:

Assessed Value	\$21,883,536,629	Without a Vote	2.50%	With a Vote
Legal Limit	\$ 328,253,049	\$ 547,088,416	\$ 1,094,176,831	5.00%
Net Outstanding Indebtedness	\$ (24,814,203)	\$ (24,814,203)	\$ (24,814,203)	
Margin Available	\$ 303,438,846	\$ 522,274,213	\$ 1,069,362,628	

A. Advance Due to Other Governments

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

Description	Amount Outstanding
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In 2014, Terrace Heights Water was the recipient of a Department of Community Development loan with total proceeds as of December 31, 2021, totaling \$1,913,350. Additional draws on the loan were received as follows: \$315,158 on January 2020 & \$23,166 on May 2020. The proceeds of this loan will be used for the Terrace Heights Water System Phase III improvement project. Principal payment of \$114,312 and interest payment of \$29,150 was made in 2021.

The Flood Control Zone District was the recipient of a Department of Community Development loan with proceeds as of December 31, 2021, 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 \$5,105 were made in 2021.

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 \$3,769 and interest payments of \$2,213 were made in 2021.

The County Road Fund was the recipient of a Department of Community Development loan with proceeds as of December 31, 2021, 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 \$808 were made in 2021.

Total Advance Due to Other Governments	<u>\$ 2,044,202</u>
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InterGovernmental Debt

Year Ending 31-Dec	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	17,018	4,595	118,197	29,532	135,215	34,127
2023	17,017	4,084	118,328	27,686	135,345	31,770
2024	17,017	3,574	118,464	25,836	135,481	29,410
2025	17,017	3,062	118,604	23,982	135,621	27,044
2026	17,017	2,553	118,748	22,122	135,765	24,675
2027-2031	68,069	5,105	596,091	82,541	664,160	87,646
2032-2036			588,359	35,442	588,359	35,442
2037			114,256	1,690	114,256	1,690
	<u>\$ 153,155</u>	<u>\$ 22,973</u>	<u>\$ 1,891,047</u>	<u>\$ 248,831</u>	<u>\$ 2,044,202</u>	<u>\$ 271,804</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	\$ 4,560,00

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 \$270,000 and interest payments of \$163,512 were made in 2021.

In September 2010, Yakima County was authorized to issue “Taxable Qualified Energy Conservation 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 5.7% 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 2021.

In 2008, Yakima County received loan proceeds of \$210,000 from the Washington State Treasurer’s 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 \$4,175 were made in 2021.

\$ 8,105,000

In March 2020, Yakima County issued \$8,420,000 of Limited Tax General Obligation Bonds. The County allocated the funds for the Fair Grounds Capital Improvements & County Facilities. Interest rate on the bond is a fixed rate of 5.00%. Principal is paid annually on December 1 with interest payments semi-annually on June 1 and December 1 through 2034. Principal payment of \$315,000 and interest payments of \$421,000 were made in 2021.

\$ 7,585,000

Yakima County issued \$10,500,000 of Limited Tax General Obligation Refunding Bonds in September 2020. This bond was issued to refund the 2010A bond. The 2010A bond was issued for a partial advance refunding of the \$25,135,000 outstanding 2002 Limited Tax General Obligation Bonds. In addition, new funding was allocated to Capitol Improvements for the County Courthouse and Department of Corrections Main Jail, and Technology upgrades. The interest rate of the 2020B bond is a fixed rate of 1.30% up to maturity on December, 2030. Principal is paid annually on December 1 with interest payments made semi-annually on June 1 and December 1. Principal payment of \$2,915,000 and interest payments of \$136,500 were made in 2021.

Total General Obligation Bonds

\$ 22,770,000

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

General Obligation Bond Debt

Year Ending 31-Dec	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	3,169,140	776,294	425,860	5,536	3,595,000	781,830
2023	1,170,000	714,525	-	-	1,170,000	714,525
2024	1,220,000	677,365	-	-	1,220,000	677,365
2025	1,265,000	637,915	-	-	1,265,000	637,915
2026	1,320,000	599,540	-	-	1,320,000	599,540
2027-2031	9,800,000	1,786,923	-	-	9,800,000	1,786,923
2032-2036	4,400,000	495,700	-	-	4,400,000	495,700
	\$ 22,344,140	\$ 5,688,262	\$ 425,860	\$ 5,536	\$ 22,770,000	\$ 5,693,798

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 2021 totaled \$0.

D. 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, 2021 was **0.00**, as the debt was paid in full in 2021. The December 31, 2021, ending cash and investments at fair value balance was **\$40,975**.

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.

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, 2021

Long Term Debt & Liabilities

	Beginning Balance	New Issue	Retirements	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$ 25,430,521	\$ -	\$ 3,086,381	\$ 22,344,140	\$ 3,169,140
Unearned Amounts:					
For Premiums	1,218,884	1,484,568	85,922	2,617,530	188,639
Total Bonds Payable	<u>26,649,405</u>	<u>1,484,568</u>	<u>3,172,303</u>	<u>24,961,670</u>	<u>3,357,779</u>
Advances Due to Other Government	331,718	-	178,563	153,155	153,155
Lease Obligations					
Compensated Absences	3,003,633	-	236,966	2,766,667	332,000
Pension Liability	17,810,873	-	14,003,847	3,807,026	-
Net OPEB Liability	18,425,968	-	781,565	17,644,403	-
Total Long Term Liabilities	<u>\$ 66,221,597</u>	<u>\$ 1,484,568</u>	<u>\$ 18,373,244</u>	<u>\$ 49,332,921</u>	<u>\$ 3,842,934</u>
 Business-Type Activities					
General Obligation Bonds	\$ 849,479	-	\$ 423,619	\$ 425,860	\$ 425,860
Total Bonds Payable	<u>\$ 849,479</u>	<u>\$ -</u>	<u>\$ 423,619</u>	<u>\$ 425,860</u>	<u>\$ 425,860</u>
Capital Lease	0	-	0	0	0
Advances Due to Other Government	2,009,068	-	118,021	1,891,047	118,197
Other Noncurrent Liability	69,924	-	-	69,924	-
Compensated Absences	268,393	-	8,813	259,580	31,150
Pension Liability	494,793	-	494,793	0	-
OPEB Obligation	-	-	-	0	-
Landfill Closure/Postclosure	13,009,492	327,265	-	13,336,757	13,810
Total Long Term Liabilities	<u>\$ 16,701,149</u>	<u>\$ 327,265</u>	<u>\$ 1,045,246</u>	<u>\$ 15,983,168</u>	<u>\$ 589,017</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 \$ 414,116 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 and OPEB PLANS

The following table represents the aggregate pension amounts for all plans for the year 2021:

Aggregate Pension Amounts - All Plans	
Pension liabilities	(3,807,026)
Pension assets	46,553,844
Deferred outflows of resources	5,906,432
Deferred inflows of resources	44,132,324
Pension expense/expenditures	(12,000,338)

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 (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

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

Alternatively, the DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

A. Public Employees' Retirement System (PERS)

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

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

and Industries. PERS 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2021 were as follows:

PERS Plan 1			
Actual Contribution Rates	Employer	Employee	
January - June 2021	12.97%	6.00%	
July - December 2021	10.25%	6.00%	

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 2021 were as follows:

PERS Plan 2/ 3			
Actual Contribution Rates	Employer 2/3	Employee 2/3 *	
January - June 2021	12.97%	7.90%	
July- December 2021	10.25%	6.36%	
Employee PERS Plan 3		varies	

* For employees participating in JBM, the contribution rate was 15.90%.

The County's actual PERS Plan contributions were \$2,206,507 to PERS Plan 1 and \$3,145,778 to PERS Plan 2/3 for the year ended December 31, 2021.

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 and Cannabis Board, Parks and Recreation Commission, and Washington State Patrol),
- Washington State Counties,
- Washington State Cities (except for Seattle, Spokane, and Tacoma),

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

PSERS Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) for each year of service. The AFC is based on the

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

Contributions

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

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2021 were as follows:

PSERS Plan 2			
Actual Contribution Rates	Employer	Employee	
January through June 2021	12.25%	7.20%	
July- December 2021	10.39%	6.50%	

The County's actual contributions to the plan were \$443,643 to PSERS Plan2 and \$315,864 to PERS Plan 1 for the year ended December 31, 2021

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 2021. 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.

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF 2 basic salary earned for those services. The state contribution rate (expressed as a percentage of covered payroll) was 3.41% in 2021.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2021 were as follows:

LEOFF Plan 2			
Actual Contribution Rates	Employer	Employee	
January through June 2021	5.33%	8.59%	
July- December 2021	5.30%	8.53%	

The County's actual contributions to the plan were \$281,690 for the year ended December 31, 2021.

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, 2021, the state contributed \$78,170,320 to LEOFF Plan 2. The amount recognized by the County as its proportionate share of this amount is \$177,207.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2021 with a valuation date of June 30, 2020. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2013-2018 Experience Study* and the *2019 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2020 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2021. Plan liabilities were rolled forward from June 30, 2020, to June 30, 2021, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

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

Mortality rates were developed using the Society of Actuaries' Pub. H-2010 mortality rates, which vary by member status, as the base table. The OSA applied age offsets for each system, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime.

There were no changes in assumptions since the last valuation. There were changes in methods since the last valuation.

- For purposes of the June 30, 2020 Actuarial Valuation Report (AVR), a non-contribution rate setting valuation under current funding policy, the Office of the State Actuary (OSA) introduced temporary method changes to produce asset and liability measures as of the valuation date. See high-level summary below. OSA will revert back to the methods outlined in the 2019 AVR when preparing the 2021 AVR, a contribution rate-setting valuation, which will serve as the basis for 2022 ACFR results.
- To produce measures at June 30, 2020, unless otherwise noted in the 2020 AVR, OSA relied on the same data, assets, methods, and assumptions as the June 30, 2019 AVR. OSA projected the data forward one year reflecting assumed new hires and current members exiting the plan as expected. OSA estimated June 30, 2020, assets by relying on the fiscal year end 2019 assets, reflecting actual investment performance over FY 2020, and reflecting assumed contribution amounts and benefit payments during FY 2020. OSA reviewed the actual June 30, 2020, participant and financial data to determine if any material changes to projection assumptions were necessary. OSA also considered any material impacts to the plans from 2021 legislation. See the 2020 AVR for more information.

Discount Rate

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

To determine that rate, an asset sufficiency test was completed to test whether each pension plan's fiduciary net position was sufficient to make all projected future benefit payments for current plan members. Based

on OSA's assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.4 percent was used to determine the total liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on the DRS pension plan investments of 7.4 percent was determined using a building-block-method. In selecting this assumption, the Office of the State Actuary (OSA) reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered Capital Market Assumptions (CMA's) and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the CMA's and their target asset allocation to simulate future investment returns at various future times

Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	2.20%
Tangible Assets	7%	5.10%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%
	100%	

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 (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PERS 1	\$ 6,485,484	\$ 3,807,026	\$ 1,471,135
PERS 2/3	\$ (9,667,371)	\$ (33,934,819)	\$ (53,919,073)
PSERS 2	\$ (330,954)	\$ (2,110,918)	\$ (3,519,673)
LEOFF 1	\$ (2,233,029)	\$ (2,480,415)	\$ (2,694,446)
LEOFF 2	\$ (5,047,288)	\$ (8,003,936)	\$ (10,424,842)

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, 2021, the County has reported a total Pension Liabilities/(Assets):

Plan	Liability	(Asset)
PERS 1	\$ 3,807,026	
PERS 2/3	\$ -	\$ (33,934,819)
PSERS 2		\$ (2,110,918)
LEOFF 1		\$ (2,480,415)
LEOFF 2		\$ (8,003,936)
TOTAL	\$ 3,807,026	\$ (46,530,088)

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 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(2,480,415)	(8,003,936)
State's proportionate share of the net pension asset associated with the employer	(16,777,467)	(5,163,413)
TOTAL	(19,257,882)	(13,167,349)

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

PLAN	Proportionate Share 6/30/2020	Proportionate Share 6/30/2021	Change in Proportion
PERS1	0.37166%	0.31174%	-0.05992%
PERS 2/3	0.40535%	0.03407%	-0.37129%
PSERS 2	1.23694%	0.91883%	-0.31811%
LEOFF 1	0.07310%	0.07240%	-0.00069%
LEOFF 2	0.15846%	0.13780%	-0.02066%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30, 2021 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 2021. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). 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 2021, the state of Washington contributed 39 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 61 percent of employer contributions.

Pension Expense

For the year ended December 31, 2021, the County recognized pension expense as follows:

Plan	Pension Expense
PERS1	(2,737,352)
PERS 2/3	(7,888,633)
PSERS 1	(63,625)
LEOFF 1	(356,529)
LEOFF 2	(954,198)
TOTAL	\$ (12,000,338)

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1 December 31, 2021	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(4,224,525)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions		
Contributions subsequent to the measurement date	1,010,358	
TOTAL	1,010,358	(4,224,525)

PERS 2 - 3 December 31, 2021	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	1,648,165	(416,008)
Net difference between projected and actual investment earnings on pension plan investments	-	(28,361,549)
Changes of assumptions	49,590	(2,409,934)
Changes in proportion and differences between contributions and proportionate share of contributions	328,091	(1,738,942)
Contributions subsequent to the measurement date	1,483,136	
TOTAL	3,508,982	(32,926,433)

PSERS 2 December 31, 2021	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	216,607	(8,343)
Net difference between projected and actual investment earnings on pension plan investments	-	(1,512,056)
Changes of assumptions	329	(215,848)
Changes in proportion and differences between contributions and proportionate share of contributions	32,677	(51,947)
Contributions subsequent to the measurement date	218,865	
TOTAL	468,478	(1,788,194)

LEOFF 1 December 31, 2021	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(757,920)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
TOTAL	0	(757,920)

LEOFF 2 December 31, 2021	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	363,028	(42,300)
Net difference between projected and actual investment earnings on pension plan investments	-	(3,816,334)
Changes of assumptions	3,460	(380,668)
Changes in proportion and differences between contributions and proportionate share of contributions	412,275	(195,951)
Contributions subsequent to the measurement date	139,853	-
TOTAL	918,616	(4,435,253)

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, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Fiscal Year ended June 30, 2021					
TOTALS (excluding contributions subsequent to the measurement date)					
Year	PERS 1	PERS 2/3	PSERS 2	LEOFF 1	LEOFF 2
2022	(1,119,077)	(8,092,058)	(396,351)	(201,331)	(997,755)
2023	(1,025,482)	(7,582,494)	(376,814)	(184,154)	(928,341)
2024	(969,635)	(7,232,293)	(357,640)	(173,766)	(875,895)
2025	(1,110,331)	(7,669,411)	(396,628)	(198,669)	(968,836)
2026	-	(213,828)	(3,938)	-	6,377
Thereafter	-	(110,502)	(7,211)	-	127,960
Total Net Deferred (Inflows)/Outflows	(4,224,525)	(30,900,586)	(1,538,582)	(757,920)	(3,656,490)

Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF)

VFFRPF is a cost-sharing, multiple-employer defined benefit plan administered by the State Board for Volunteer Fire Fighters and Reserve Officers. The Board is appointed by the Governor and is comprised of five members of fire departments covered by [Chapter 41.24 RCW](#). Administration costs of the VFFRPF are funded through legislative appropriation. Approximately 362 local governments, consisting of fire departments, emergency medical service districts and law enforcement agencies, contribute to the plan. In addition, the state, a nonemployer contributing entity, contributes 40 percent of the fire insurance premium tax. Retirement benefits are established in [Chapter 41.24 RCW](#) and may be amended only by the Legislature.

The VFFRPF plan does not issue a stand-alone financial report but is included in the annual comprehensive financial report (ACFR) of the State of Washington. The State ACFR may be downloaded from the Office of Financial Management (OFM) website at www.ofm.wa.gov.

Membership in the VFFRPF includes volunteer firefighters, emergency medical technicians, and commissioned reserve law enforcement officers of participating employers. After 25 years of active membership, members having reached the age of 65 and who have paid their annual retirement fee for 25 years are entitled to receive a monthly benefit of \$50 plus \$10 per year of service, for a maximum monthly benefit of \$300. Reduced pensions are available for members under the age of 65 or with less than 25 years of service.

Members are vested after ten years of service. The VFFRPF members earn no interest on contributions and may elect to withdraw their contributions upon termination. Death and active duty disability benefits are provided at no cost to the member. Death benefits in the line of duty consist of a lump sum of \$214,000 and funeral and burial expenses of \$2,000. Members receiving disability benefits at the time of death shall be paid \$500.

Contributions

Contribution rates for emergency medical service districts (EMSD) and law enforcement agencies are set each year by the Board based on the actual cost of participation as determined by the Office of the State Actuary. All other contribution rates are set by the Legislature. Municipalities may opt to pay the member's fee on their behalf.

The contribution rates for 2021 were as follows:

VFFRPF		
	Firefighters	EMSD and Reserve Officers
Municipality fee	\$30	\$105
Member fee	\$30	\$30

The County's actual contributions to the plan were \$210 for the year ended December 31, 2021.

Actuarial Assumptions

The total pension asset for the VFFRPF was determined by an actuarial valuation by the Office of the State Actuary (OSA) as of June 30, 2020, and rolled forward to June 30, 2021, using the following actuarial assumptions, applied to all prior periods included in the measurement:

- **Inflation:** 2.25%
- **Salary increases:** N/A
- **Investment rate of return:** 6.00%

The actuarial assumptions used in the valuation were based on the results of the OSA's *2021 Report on Financial Condition and Economic Experience Study*, the *2021 Pension Experience Study*, and the *2018 Relief Experience Study*. Additional assumptions for subsequent events and law changes are current as of the 2020 valuation report.

Mortality assumptions used for this plan are consistent with assumptions used for Public Employees' Retirement System. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout their lifetime.

Discount Rate

The discount rate used to measure the total VFFRPF pension liability was 6 percent. To determine that rate, an asset sufficiency test was completed to test whether the pension plan's fiduciary net position was sufficient to make all projected future benefit payments of current plan members. Consistent with current law, the completed asset sufficiency test included as assumed 6 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. Consistent with the long-term expected rate of return, a 6 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members, municipalities, and the state will be made at the current contribution rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Long-Term Expected Rate of Return

The long-term expected rate of return on the VFFRPF 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, 2021, are summarized in the table below. The inflation component used to create the table is 2.25 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	2.20%
Tangible Assets	7%	5.10%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%
	100%	

Sensitivity of the Net Pension Asset

The following presents the County's proportionate share of the VFFRPF net pension asset calculated using the discount rate of 6 percent, as well as what the County's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage point lower (5 percent) or 1-percentage point higher (7 percent) than the current rate.

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
VFFRPF	\$ 10,512	\$ (23,756)	\$ (51,786)

Pension Plan Fiduciary Net Position

Detailed information about the VFFRPF plan's fiduciary net position is available in the separately issued State of Washington ACFR.

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

At June 30, 2021, the County reported an asset of \$23,756 for its proportionate share of the VFFRPF plan's net pension asset. The County's proportion of the net pension asset was based on actual contributions to the plan relative to total contributions of all participating municipalities. At June 30, 2021, the County's proportion was 0.11%.

The VFFRPF collective net pension asset was measured as of June 30, 2021, and the actuarial valuation date on which the total pension liability is based was as of June 30, 2020, with update procedures used to roll forward the total pension liability to the measurement date.

For the year ended December 31, 2021, the County recognized pension expense of \$(954,198). Deferred outflows of resources and deferred inflows of resources are not material to the VFFRPF plan.

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 2021	
Aggregate OPEB Amounts- All Plans	
OPEB Liabilities	17,644,403
Deferred outflows of resources	371,471
OPEB Expense/expenditures	632,089

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$
Changes of assumptions	-	\$
Payments subsequent to the measurement date	371,652	\$
TOTAL*	371,652	\$

Plan Description

Yakima County has two OPEB Plans.

Retired 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 34 enrolled members. The benefits are 100 percent provided by the County in order to meet State Statutory requirements under the LEOFF 1 system, whereby 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.

The County used the alternative measurement method determine the OPEB liability. The County has no active members and 31 inactive members who have left service. At the end of 2021, average ages were as follows:

- 0 members average age of 62 years
- 4 members average age of 67 years
- 14 members average age of 72 years
- 13 members average age of 78 years

Valuation Date, Measurement Date, and Reporting Date

The Valuation and Measurement Date was June 30, 2021. The reporting date is December 31, 2021, 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) study performed in 2021.

Sensitivity Analysis			
	1% Decrease	Current	1% Increase
Total OPEB Liability			
Discount Rate	\$18,376,109	\$16,396,192	\$14,724,562
Healthcare Trend	\$14,809,414	\$16,396,192	\$18,228,076
Methodology			
Actuarial Valuation Date	6/30/2021		
Actuarial Measurement Date	6/30/2021		
Actuarial Cost Method	Entry Age ¹		
Amortization Method	Recognized Immediately		
Asset Valuation Method	N/A (No Assets)		
Assumptions			
Discount Rate ²			
Beginning of Measurement Year	2.21%		
End of Measurement Year	2.16%		
Healthcare Trend Rates ³			
Medical Costs	Initial rate is about 5.3%, trends down to about 5.0% in the 2020's		
Long-Term Care	4.5%		
Medicare Part B Premiums	Approximately 5.0%, varies by year.		
Mortality Rates (Assume 100% Male Population) ¹			
Base Mortality Table	PubS.H-2010 (Public Safety)		
Age Setback	Blended 50%/50% Healthy/Disabled		
Mortality Improvements	-1 year Healthy / 0 years Disabled		
Projection Period	MP-2017 Long-Term Rates		
Medicare Participation Rate	Generational 100%		

Schedule of Changes in Total OPEB Liability and Related Ratios

Measurement Date of June 30, 2021

Total OPEB Liability (TOL)	
Service Cost ¹	\$0
Interest Cost	\$360,079
Changes in Experience Data and Assumptions	\$98,134
Changes in Benefit Terms	\$0
Estimated Benefit Payments	(\$706,528)
Other	\$0
Net Change in Total OPEB Liability	(\$248,315)
Total OPEB Liability - Beginning	\$16,644,507
Total OPEB Liability - Ending	\$16,396,192
Covered Employee Payroll	\$0
TOL as a Percentage of Covered Payroll	N/A
OPEB Expense for Fiscal Year Ending June 30, 2021	
Service Cost ¹	\$0
Interest Cost	\$360,079
Changes in Experience Data and Assumptions	\$98,134
Changes in Benefit Terms	\$0
Other Changes in Fiduciary Net Position	\$0
Total OPEB Expense	\$458,213
Transactions Subsequent to Measurement Date	N/A ¹

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 \$371,290, for the half year. There have been no significant changes between the valuation date and fiscal year ends.

LEOFF 2 PEBB Plan

The public Employees Benefit Board (PEBB) is a single-employer benefit plan. No assets are accumulated in a trust to provide benefits under the plan. LEOFF 2 employees who retire are eligible to continue PEBB insurance coverage. The PEBB was created within the Washington Health Care Authority to administer medical, dental, and life insurance plans for LEOFF 2 employees and their spouses, children and retirees.

Contributions

The OPEB relationship between PEBB employers and their LEOFF 2 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 that is understood by the employers and plan members of regard to the sharing of benefits. For the year ended December 31, 2021, Yakima County's average contribution rate was 95% of covered LEOFF employee payroll.

Valuation Date, Measurement Date, and Reporting Date

The Valuation and Measurement date was June 30, 2021. The reporting date is December 31, 2021, the same as the County fiscal year.

Sensitivity Analysis			
	1% Decrease	Current	1% Increase
Total OPEB Liability	\$1,585,186	\$1,248,211	\$992,077
Discount Rate	\$935,282	\$1,248,211	\$1,688,011
Methodology			
Actuarial Valuation Date	6/30/2021		
Actuarial Measurement Date	6/30/2021		
Actuarial Cost Method	Entry Age		
Amortization Method	Recognized Immediately		
Asset Valuation Method	N/A (No Assets)		
Assumptions			
Discount Rate¹			
Beginning of Measurement Year	2.21%		
End of Measurement Year	2.16%		
Projected Salary Changes	3.5% + Service-Based Increases		
Healthcare Trend Rates²	Initial rate ranges from about 2-11%, reaching an ultimate rate of approximately 4.3% in 2075.		
Mortality Rates			
Base Mortality Table	PubG.H-2010 (General)		
Age Setback	0 years		
Mortality Improvements	MP-2017 Long-Term Rates		
Projection Period	Generational		
Inflation Rate	2.75%		
Post-Retirement Participation Percentage	65%		
Percentage with Spouse Coverage	45%		

Assumptions and Other Inputs

The County used the alternative method created under the Washington State Actuary (OSA).

Schedule of Changes in Total OPEB Liability and Related Ratios	
Measurement Date of June 30, 2021	
Total OPEB Liability (TOL)	
Service Cost	\$135,602
Interest Cost	\$26,743
Changes in Experience Data and Assumptions	\$11,531
Changes in Benefit Terms	\$0
Benefit Payments	(\$327)
Other	\$0
Net Change in Total OPEB Liability	\$173,549
Total OPEB Liability - Beginning	\$1,074,662
Total OPEB Liability - Ending	\$1,248,211
Covered Employee Payroll	\$0
TOL as a Percentage of Covered Payroll	N/A

OPEB Expense for Fiscal Year Ending June 30, 2021	
Service Cost	\$135,602
Interest Cost	\$26,743
Changes in Experience Data and Assumptions	\$11,531
Changes in Benefit Terms	\$0
Other Changes in Fiduciary Net Position	\$0
Total OPEB Expense	\$173,876
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 \$362, for the half year. There have been no significant changes between the valuation date and fiscal year ends.

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 number 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 together for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2021, 24 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, education, and claims administration. The Pool's liability program provides coverage for general liability, public officials liability, police professional liability, employment practices liability, and automobile liability. WCRP provides liability limits of \$20,000,000 and currently retains \$2,000,000 million per occurrence. County deductibles range from \$10,000 to \$500,000. Reinsurance is purchased in several layers up to the policy limits of \$10,000,000. Members may purchase an optional \$5,000,000 excess of \$20,000,000 layer of coverage. Allocated Loss Adjustment Expense (ALAE) is combined with losses for purposes of the Pool retention, excess insurance, and deductibles. For losses occurring in 2021, Yakima County selected 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 2020-21, the Pool's SIR was \$2,000,000. For certain years prior to 2019, 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 \$2,500,000. 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 \$30,000,000 (lowest reinsured layer), \$50

million, (second layer). The Pool purchases excess coverage for the additional \$10,000,000 with an aggregate limit of \$100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. Sixteen of the Pool's 24 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 four 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 2020-21, Yakima County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Two members withdrew from the WCRP during the 2020-21 Fiscal Year. 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. This group-purchased cyber coverage provides limits of \$2,000,000 per claim and \$10,000,000 in the aggregate. For 2021, the Pool's SIR for cyber claims was \$100,000 from January 1 through September 30 and was \$250,000 from October 1 through December 31, with Yakima County having no deductible.

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 review the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by at least \$100,000, c). to authorize by two-thirds majority vote commencement of lawsuits in the name of the Pool.

During 2020-21, the WCRP's assets decreased to \$53,351,913 while its liabilities also decreased to \$27,509,338. The Pool's net position ended at \$26,624,589. 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, 2021 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

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.

Year	Beginning Balance	Paid Out	Additional Contribution	Ending Balance
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
2020	931,543	323,423	2,361,760	2,969,880
2021	2,969,880	1,977,140	126,576	1,119,316

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 2021. The final expenditure for resolved litigation was \$2,382,479 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, 2021, was \$0. The December 31, 2021, ending cash and investments at fair value balance was \$40,975.

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.

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 \$13.07 million reported as landfill closure and post-closure care liability at December 31, 2021 represents 80.33% percent of the estimated capacity of the Terrace Heights Landfill, 100% of the estimated capacity of the Cheyne Landfill Cell I, and 7.71% of Cell II. The Snipes Mountain landfill is closed with \$262,869 fully funded closure care liability to cover closure costs through 2024. Snipes Mountain utilized \$13,810 of the funded liability for monitoring costs in 2021. The remaining \$8.99 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 following these requirements, and, at December 31, 2021, cash and investments of \$30,294,004 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, 2021, the Multi-Unit Urban Housing Exemption tax abatements were \$935. 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, 2021, the investment project for rural counties tax abatements were \$4,199. 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, 2021, the Habitat and Water Quality Improvement, tax abatements were \$1,078. The State Department of Revenue provided this data.

D. COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

The County proactively implemented safety measures, and operations have continued with most of the staff working remotely. Management continues to monitor the situation for any operational or financial effects and is ready to respond appropriately as needed. To date, the County has remained economically stable and continues to adapt to the changing conditions.

E. ASSET RETIREMENT OBLIGATION

An Asset Retirement Obligation (ARO) is a legally enforceable liability associated with the retirement of a tangible capital asset. Governments that have a legal obligation to perform future tangible asset retirement activities are now required to recognize a liability and offsetting deferred outflow of resources when the obligation associated with these costs has been incurred and the costs are reasonably estimable. The basis of the estimate is the current value of the expected future outlays, and is adjusted for inflation and any changes in relevant factors. The deferral is recognized as an expense in a systematic and rational manner over the life of the tangible capital asset.

Yakima County Public Services Utilities currently has six water wells with estimated useful lives ranging from 11 to 29 years. At this time the liability cannot be determined.

X. SUBSEQUENT EVENTS

The County District Court Trusts last year were submitted for review by a professional accounting firm at the discretion of their management, but the firm did not review the information due to unknown cause. Therefore, the management went through a turnover and received help from another County to get back on track.

Legal Financial Obligation Refunds - In *State v. Blake*, 197 Wn. 2d 170, 173 (2021), the Washington Supreme Court invalidated Washington's simple drug possession statute. The effect of this decision is to render void all such convictions dating back to 1971. Under due process, all penalties, fines and restitution (legal financial obligations or LFOs) order in connection with simple possession convictions must be refunded. Shortly after the *Blake* decision, a putative class action was filed against Civil survival Project ("CSP") King County, Snohomish County and the State of Washington seeking a refund of LFOs and other unspecified damages. The obligation to refund LFOs is not disputed, but the question of whether refunds are the responsibility of the County, or the State is in dispute. The counties believe that this is exclusively a state liability. The *Blake* decision invalidates at least 54 thousand convictions in superior court dating back to 1971 and implicates at least \$9.5 million in refunds of LFOs related to criminal convictions for simple drug possession obtained for the State of Washington out of King County. The State of Washington has rejected a tender of the matter from the counties. In Fall 2021, the CSP class action lawsuit was dismissed with prejudice. Plaintiffs have filed an appeal that is unlikely to be resolved until 2023. King County and numerous counties along with the Washington Association of Counties has filed a suit against the State to both enforce the tender of any *Blake*- related suits to ensure that *Blake*-related liabilities belong to the State, not the counties. The Washington Legislature has provided ample funding thus far for the County to process vacations and refund LFOs on behalf of the state, including additional funding for FY 2023 and proviso language that suggests an ongoing state responsibility.

XI. PRIOR PERIOD ADJUSTMENT

The fund balances for the Internal Services were corrected to remove conversion amounts related to pension entries.

Yakima County removed all amounts related to OPEB costs, but didn't include the OPEB related to the Sheriff's Office.

REQUIRED SUPPLEMENTARY INFORMATION

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, 2021

With Comparative Totals for December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget		2020 Actual
				Positive (Negative)	2020 Actual	
<u>Revenues</u>						
Taxes	\$ 47,159,500	\$ 47,159,500	\$ 49,889,132	\$ 2,729,632	\$ 44,470,443	
Licenses and Permits	386,000	386,000	420,181	34,181	510,247	
Intergovernmental Revenues	8,348,662	8,348,662	9,609,431	1,260,769	21,234,220	
Charges For Goods and Services	9,264,814	9,264,814	9,262,025	(2,789)	9,196,172	
Fines and Penalties	2,038,792	2,038,792	2,344,878	306,086	2,171,406	
Interest and other Earnings	1,802,973	1,802,973	1,339,424	(463,549)		
Special Assessments	1,100	1,100	1,273	173		
Contributions and Donations	448	448	118,109	117,661		
Miscellaneous Revenues	90,512	90,512	241,667	151,155	2,899,867	
Total Revenues	69,092,801	69,092,801	73,226,120	4,133,319	\$ 80,482,355	
<u>Expenditures</u>						
General Government	26,660,906	26,660,906	21,031,677	5,629,229	\$ 33,094,271	
Judicial	10,891,634	10,891,634	8,635,566	2,256,068	8,395,951	
Public Safety	21,151,751	21,151,751	17,108,335	4,043,416	16,491,393	
Natural and Economic Environment	2,328,814	2,328,814	2,151,970	176,844	2,150,491	
Social Services	630,185	630,185	617,136	13,049	651,858	
Culture and Recreation	459,794	459,794	426,877	32,917	377,741	
Debt Service:				0	0	
Principal	-	-	-	0	0	
Capital Outlay	458,478	458,478	285,554	172,924	45,174	
Total Expenditures	62,581,562	62,581,562	50,257,115	12,324,447	\$ 61,206,879	
Excess (Deficit) Revenues Over Expenditures	6,511,239	6,511,239	22,969,005	16,457,766	19,275,476	
<u>Other Financing Sources (Uses)</u>						
Transfers In	499,436	499,436	628,684	129,248	930,072	
Transfers Out	(19,711,138)	(19,711,138)	(19,584,016)	127,122	(22,372,004)	
Change in Equity due to Transfer of Operations	-	-	0	0	5,399	
Proceeds from Sale of Capital Assets	-	-	340	340	2,625	
Total Other Financing Sources (Uses)	(19,211,702)	(19,211,702)	(18,954,992)	256,710	\$ (21,433,908)	
Excess (Deficit) Resources Over Uses	(12,700,463)	(12,700,463)	4,014,013	16,714,476	(2,158,432)	
Fund Balance, January 1	(16,680,899)	(16,939,763)	12,274,428	29,214,191	14,432,860	
Fund Balance, December 31	\$ (29,381,362)	\$ (29,640,226)	\$ 16,288,441	\$ 45,928,667	\$ 12,274,428	

YAKIMA COUNTY, WASHINGTON

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Schedule of Expenditures - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	2021			Variance with Final Budget		2020 Actual
	Original Budget	Final Budget	Actual	Positive (Negative)		
GENERAL GOVERNMENT						
<u>Assessor</u>						
Salaries and Wages	\$ 1,328,911	\$ 1,328,911	\$ 1,301,605	\$ 27,306	\$ 1,149,438	
Personnel Benefits	563,499	563,499	561,953	1,546	617,606	
Supplies	242,504	242,504	161,954	80,550	47,344	
Other Services and Charges	611,806	611,806	647,286	(35,480)	517,510	
Capital Outlay	-	-	-	-	-	
Total Assessor	2,746,720	2,746,720	2,672,798	73,922	2,331,898	
<u>Attorney</u>						
Salaries and Wages	5,803,169	5,803,169	4,424,158	1,379,011	4,132,121	
Personnel Benefits	1,999,002	1,999,002	1,624,542	374,460	2,001,589	
Supplies	123,547	123,547	142,312	(18,765)	131,726	
Other Services and Charges	1,221,460	1,221,460	1,100,040	121,420	1,085,264	
Capital Outlay	167,992	167,992	-	167,992	-	
Total Attorney	9,315,170	9,315,170	7,291,052	2,024,118	7,350,700	
<u>Auditor</u>						
Salaries and Wages	995,639	995,639	898,861	96,778	795,035	
Personnel Benefits	363,786	363,786	352,989	10,797	430,790	
Supplies	29,967	29,967	30,377	(410)	71,519	
Other Services and Charges	399,041	399,041	359,571	39,470	370,846	
Capital Outlay	-	-	-	-	-	
Total Auditor	1,788,433	1,788,433	1,641,798	146,635	1,668,190	
<u>Elections</u>						
Salaries and Wages	324,628	324,628	332,788	(8,160)	313,537	
Personnel Benefits	122,540	122,540	125,340	(2,800)	136,347	
Supplies	288,000	288,000	462,907	(174,907)	524,954	
Other Services and Charges	684,794	684,794	456,515	228,279	623,686	
Capital Outlay	275,877	275,877	275,877	-	-	
Total Elections	1,695,839	1,695,839	1,653,427	42,412	1,598,524	
<u>Commissioners</u>						
Salaries and Wages	538,182	538,182	547,233	(9,051)	515,017	
Personnel Benefits	194,427	194,427	192,353	2,074	173,183	
Supplies	10,000	10,000	8,732	1,268	18,352	
Other Services and Charges	282,511	282,511	257,892	24,619	335,570	
Capital Outlay	-	-	-	-	-	
Total Commissioners	1,025,120	1,025,120	1,006,210	18,910	1,042,122	

YAKIMA COUNTY, WASHINGTON

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Schedule of Expenditures - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	2021			Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
<u>Human Resources</u>					
Salaries and Wages	462,430	462,430	445,737	16,693	443,283
Personnel Benefits	163,563	163,563	167,376	(3,813)	197,978
Supplies	39,000	39,000	12,690	26,310	39,264
Other Services and Charges	135,670	135,670	113,687	21,983	156,883
Capital Outlay	-	-	-	-	-
Total Human Resources	800,663	800,663	739,490	61,173	837,408
<u>Treasurer</u>					
Salaries and Wages	885,421	885,421	758,409	127,012	740,823
Personnel Benefits	356,329	356,329	313,216	43,113	380,982
Supplies	36,440	36,440	28,255	8,185	223,531
Other Services and Charges	402,127	402,127	389,048	13,079	366,605
Total Treasurer	1,680,317	1,680,317	1,488,928	191,389	\$ 1,711,941
<u>Assigned Counsel</u>					
Salaries and Wages	2,385,606	2,385,606	1,723,875	661,731	1,617,810
Personnel Benefits	827,819	827,819	568,560	259,259	636,278
Supplies	67,000	67,000	52,143	14,857	77,215
Other Services and Charges	2,505,591	2,505,591	1,525,683	979,908	1,310,893
Capital Outlay	-	-	-	-	-
Total Assigned Counsel	5,786,016	5,786,016	3,870,261	1,915,755	3,642,196
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	633	633	633	-	678,101
Personnel Benefits	392	392	392	-	391,512
Supplies	-	-	-	-	10,696
Other Services and Charges	-	-	-	-	125,439
Capital Outlay	-	-	-	-	-
Total Consolidated Juvenile Services	1,025	1,025	1,025	-	1,205,748
<u>Non-Departmental</u>					
Personnel Benefits	500	500	-	500	25
Supplies	-	-	21,108	(2,509)	628,480
Other Services and Charges	2,265,997	2,265,997	921,457	1,198,449	12,306,529
Total Non-Departmental	2,266,497	2,266,497	942,565	1,196,440	\$ 12,935,034
TOTAL GENERAL GOVERNMENT	27,104,775	27,104,775	21,307,554	5,670,754	33,118,013

YAKIMA COUNTY, WASHINGTON

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Schedule of Expenditures - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	2021		Variance with Final Budget		2020 Actual
	Original Budget	Final Budget	Actual	Positive (Negative)	
<i>JUDICIAL</i>					
<u>Clerk</u>					
Salaries and Wages	1,437,183	1,437,183	1,248,431	188,752	1,087,318
Personnel Benefits	679,461	679,461	583,526	95,935	672,962
Supplies	91,474	91,474	37,790	53,684	81,608
Other Services and Charges	507,324	507,324	463,993	43,331	641,222
Capital Outlay	-	-	-	-	0
Total Clerk	2,715,442	2,715,442	2,333,740	381,702	2,483,110
<u>District Court</u>					
Salaries and Wages	1,787,709	1,787,709	1,401,280	386,429	1,352,879
Personnel Benefits	608,287	608,287	455,100	153,187	651,718
Supplies	97,694	97,694	93,566	4,128	126,482
Other Services and Charges	1,333,792	1,333,792	939,543	394,249	970,034
Capital Outlay	-	-	-	-	-
Total District Court	3,827,482	3,827,482	2,889,489	937,993	3,101,113
<u>Superior Courts</u>					
Salaries and Wages	2,117,080	2,117,080	1,836,589	280,491	1,442,279
Personnel Benefits	458,200	458,200	347,765	110,435	289,452
Supplies	92,008	92,008	81,836	10,172	164,512
Other Services and Charges	1,674,118	1,674,118	1,138,843	535,275	1,020,589
Capital Outlay	-	-	-	-	4,785
Total Superior Courts	4,341,406	4,341,406	3,405,033	936,373	2,921,617
<u>Assigned Counsel</u>					
Salaries and Wages	3,221	3,221	3,221	-	0
Personnel Benefits	247	247	247	-	0
Supplies	-	-	-	-	0
Other Services and Charges	-	-	-	-	184,250
Total Assigned Counsel	3,468	3,468	3,468	-	184,250
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	3,613	3,613	3,613	-	678,101
Personnel Benefits	-	-	-	-	391,512
Supplies	149	149	149	-	10,696
Other Services and Charges	74	74	74	-	125,439
Capital Outlay	-	-	-	-	-
Total Consolidated Juvenile Services	3,836	3,836	3,836	-	1,205,748

YAKIMA COUNTY, WASHINGTON

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Schedule of Expenditures - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	2021			Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Non-Departmental					
Other Services and Charges	-	-	-	-	-
Total Non-Departmental	-	-	-	-	\$ -
TOTAL JUDICIAL	10,891,634	10,891,634	8,635,566	2,256,068	\$ 8,690,090
PUBLIC SAFETY					
Youth Service Center					
Salaries and Wages	2,520,681	2,520,681	1,812,871	707,810	1,504,043
Personnel Benefits	1,106,466	1,106,466	807,451	299,015	998,888
Supplies	101,800	101,800	97,328	4,472	59,627
Other Services and Charges	1,761,084	1,761,084	1,302,917	458,167	1,311,506
Capital Outlay	3,209	3,209	-	3,209	-
Total Youth Service Center	5,493,240	5,493,240	4,020,567	1,472,673	3,874,064
Consolidated Juvenile Services					
Salaries and Wages	728,617	728,617	713,032	15,585	678,101
Personnel Benefits	315,591	315,591	294,797	20,794	391,512
Supplies	14,461	14,461	1,053	13,408	10,696
Other Services and Charges	296,488	296,488	206,468	90,020	125,439
Capital Outlay	-	-	-	-	-
Total Consolidated Juvenile Services	1,355,157	1,355,157	1,215,350	139,807	1,205,748
Sheriff					
Salaries and Wages	7,219,150	7,219,150	5,940,456	1,278,694	5,056,234
Personnel Benefits	2,889,043	2,889,043	2,269,484	619,559	2,785,554
Supplies	279,639	279,639	227,564	52,075	203,016
Other Services and Charges	3,429,490	3,429,490	2,970,500	458,990	2,927,763
Capital Outlay	-	-	9,677	(9,677)	11,128
Total Sheriff	13,817,322	13,817,322	11,417,681	2,399,641	10,983,695
Code Enforcement					
Salaries and Wages	229,504	229,504	224,841	4,663	189,655
Personnel Benefits	92,349	92,349	83,322	9,027	97,646
Supplies	7,790	7,790	2,940	4,850	4,795
Other Services and Charges	159,598	159,598	153,311	6,287	102,104
Capital Outlay	-	-	-	-	-
Total Code Enforcement	489,241	489,241	464,414	24,827	394,200

YAKIMA COUNTY, WASHINGTON

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Schedule of Expenditures - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	2021			Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Non-Departmental					
Other Services and Charges	-	-	-	-	-
Total Non-Departmental	-	-	-	-	\$ -
TOTAL PUBLIC SAFTEY	21,154,960	21,154,960	17,118,012	4,036,948	16,457,707
NATURAL AND ECONOMIC ENVIRONMENT					
Sheriff-Animal Control					
Salaries and Wages	54,673	54,673	54,579	94	47,904
Personnel Benefits	22,571	22,571	23,956	(1,385)	26,449
Supplies	1,506	1,506	51	1,455	10
Other Services And Charges	16,950	16,950	19,407	(2,457)	19,752
Total Sheriff-Animal Control	95,700	95,700	97,993	(2,293)	\$ 94,115
Non-Departmental					
Other Services and Charges	-	-	83,350	(83,350)	-
Total Non-Departmental	-	-	83,350	(83,350)	\$ -
Planning					
Salaries and Wages	1,272,451	1,272,451	1,115,352	157,099	997,019
Personnel Benefits	472,751	472,751	421,610	51,141	511,284
Supplies	15,330	15,330	9,780	5,550	86,900
Other Services and Charges	472,582	472,582	423,885	48,697	391,575
Capital Outlay	-	-	-	-	-
Total Planning	2,233,114	2,233,114	1,970,627	262,487	1,986,778
TOTAL NATURAL AND ECONOMIC ENVIRONMENT	2,328,814	2,328,814	2,151,970	176,844	2,080,893
SOCIAL SERVICES					
Coroner					
Salaries and Wages	201,083	201,083	220,077	(18,994)	207,614
Personnel Benefits	71,545	71,545	76,203	(4,658)	77,865
Supplies	20,571	20,571	18,557	2,014	22,949
Other Services and Charges	275,835	275,835	238,021	37,814	210,455
Capital Outlay	-	-	-	-	-
Total Coroner	569,034	569,034	552,858	16,176	518,883

YAKIMA COUNTY, WASHINGTON

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Schedule of Expenditures - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	2021			Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Superior Courts					
Salaries and Wages	47,891	47,891	47,891	-	-
Personnel Benefits	13,260	13,260	13,260	-	-
Supplies	-	-	-	-	-
Other Services and Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Superior Courts	61,151	61,151	61,151	-	-
Non-Departmental					
Other Services and Charges	-	-	3,127	(3,127)	309
Total Non-Departmental	-	-	3,127	(3,127)	\$ 309
TOTAL SOCIAL SERVICES	630,185	630,185	617,136	13,049	519,192
CULTURE AND RECREATION					
Cooperative Extension					
Salaries and Wages	83,662	83,662	83,340	322	68,019
Personnel Benefits	39,265	39,265	34,598	4,667	30,315
Supplies	6,000	6,000	5,137	863	4,017
Other Services and Charges	210,442	210,442	140,625	69,817	149,408
Capital Outlay	-	-	-	-	-
Total Cooperative Extension	339,369	339,369	263,700	75,669	251,759
Parks					
Salaries and Wages	35,000	35,000	31,642	3,358	33,294
Personnel Benefits	15,000	15,000	13,467	1,533	20,794
Supplies	5,000	5,000	9,562	(4,562)	3,470
Other Services and Charges	65,425	65,425	48,974	16,451	31,667
Capital Outlay	11,400	11,400	-	11,400	-
Total Parks	131,825	131,825	103,645	28,180	89,225
Non-Departmental					
Other Services and Charges	-	-	59,532	(59,532)	309
Total Non-Departmental	-	-	59,532	(59,532)	\$ 309
TOTAL CULTURE AND RECREATION	471,194	471,194	426,877	103,849	\$ 340,984
TOTAL EXPENDITURES	\$ 62,581,562	\$ 62,581,562	\$ 50,257,115	\$ 12,217,824	\$ 62,814,749

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, 2021
 With Comparative Totals for December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2020 Actual
<u>Revenues</u>					
Property Taxes	11,967,767	11,967,767	10,723,924	(1,243,843)	13,418,341
Other Taxes	0	0	36,419	36,419	35,534
Licenses and Permits	0	0	66,290	66,290	47,380
Intergovernmental Revenues	12,440,697	12,440,697	10,130,504	(2,310,193)	7,769,671
Charges for Goods and Services	0	0	830,535	830,535	476,067
Interest and Other Earnings	0	0	(36,088)	(36,088)	159,328
Special Assessments	0	0	615	615	1,281
Other Revenue	0	0	27,891	27,891	886
Other Financing Sources	5,144,300	5,144,300	3,817	(5,140,483)	0
Total Revenues	29,552,764	29,552,764	21,783,907	(7,768,857)	21,908,488
<u>Expenditures</u>					
General Government	0	0	37,615	(37,615)	152,674
Public Safety	0	0	510,486	(510,486)	519,680
Transportation	15,318,743	15,318,743	17,132,297	(1,813,554)	15,364,991
Redemption of Long-Term Debt	689,821	689,821	161,538	528,283	543,117
Interest and Other Debt Service Costs	0	0	1,294	(1,294)	5,919
Capital Expenditures/Expenses	20,560,000	20,560,000	9,742,846	10,817,154	6,620,611
Total Expenditures	36,568,564	36,568,564	27,586,076	8,982,488	23,206,992
Excess (Deficit)					
Revenues over Expenditures	(7,015,800)	(7,015,800)	(5,802,169)	1,213,631	(1,298,504)
<u>Other Financing Sources (Uses)</u>					
Transfers In	4,950,000	4,950,000	2,269,467	(2,680,533)	3,932,009
Transfers Out	(158,887)	(158,887)	(158,465)	422	(156,962)
Total Other Financing Sources (Uses)	4,791,113	4,791,113	2,111,002	(2,680,111)	3,775,047
Excess (Deficit) Resources Over Uses	(2,224,687)	(2,224,687)	(3,691,167)	(1,466,480)	2,476,543
Fund Balance as of January 1	4,500,000	4,500,000	6,956,900	2,456,900	4,480,357
Fund Balance as of December 31	2,275,313	2,275,313	3,265,733	990,420	6,956,900

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, 2021

With Comparative Totals for December 31, 2020

	Original Budget	Final Budget	Actual	Positive (Negative)	Variance with Final Budget	2020 Actual
<u>Revenues</u>						
Retail Sales and Use Taxes	4,240,000	4,240,000	4,843,716	603,716		4,178,064
Interest and Other Earnings	300,000	300,000	128,592	(171,408)		628,233
Total Revenues	4,540,000	4,540,000	4,972,308	432,308		4,806,297
<u>Expenditures</u>						
Natural and Economic Environment	4,957,601	4,957,601	3,576,504	1,381,097		2,174,403
Total Expenditures	4,957,601	4,957,601	3,576,504	1,381,097		2,174,403
Excess (Deficit)						
Revenues over Expenditures	(417,601)	(417,601)	1,395,804	1,813,405		2,631,894
<u>Other Financing Sources (Uses)</u>						
Transfers In	1,000,000	1,000,000	1,000,000	0		0
Transfers Out	(9,670,117)	(9,670,117)	(3,269,468)	6,400,649		(3,932,009)
Total Other Financing Sources (Uses)	(8,670,117)	(8,670,117)	(2,269,468)	6,400,649		(3,932,009)
Excess (Deficit) Resources Over Uses	(9,087,718)	(9,087,718)	(873,664)	8,214,054		(1,300,115)
Fund Balance as of January 1	23,508,282	23,508,282	23,336,894	(171,388)		24,637,009
Fund Balance as of December 31	14,420,564	14,420,564	22,463,230	8,042,666		23,336,894

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, 2021

With Comparative Totals for December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget		2020 Actual
				Positive (Negative)	2020 Actual	
<u>Revenues</u>						
Intergovernmental Revenues	0	0	0	0	0	3,373,780
Charges for Goods and Services	5,955,648	7,210,648	5,968,502	(1,242,146)	7,263,673	
Interest and Other Earnings	5,000	5,000	31,926	26,926	15,890	
Other Revenue	24,000	24,000	42,409	18,409	415,695	
Total Revenues	5,984,648	7,239,648	6,042,837	(1,196,811)	11,069,038	
<u>Expenditures</u>						
Public Safety	23,644,177	24,899,177	24,576,280	322,897	27,710,574	
Total Expenditures	23,644,177	24,899,177	24,576,280	322,897	27,710,574	
Excess (Deficit)						
Revenues over Expenditures	(17,659,529)	(17,659,529)	(18,533,443)	(873,914)	(16,641,536)	
<u>Other Financing Sources (Uses)</u>						
Transfers In	20,008,844	20,008,844	19,868,201	(140,643)	21,076,967	
Transfers Out	(2,335,746)	(2,335,746)	(2,342,794)	(7,048)	(2,484,151)	
Total Other Financing Sources (Uses)	17,673,098	17,673,098	17,525,407	(147,691)	18,592,816	
Excess (Deficit) Resources Over Uses	13,569	13,569	(1,008,036)	(1,021,605)	1,951,280	
Fund Balance as of January 1	58,700	58,700	4,378,940	4,320,240	2,427,660	
Fund Balance as of December 31	72,269	72,269	3,370,904	3,298,635	4,378,940	

YAKIMA COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 American Rescue Plan Act
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
				Positive (Negative)	
<u>Revenues</u>					
Intergovernmental Revenues	0	250,000	0	(250,000)	0
Interest and Other Earnings	0	0	113,924	113,924	0
Total Revenues	0	250,000	113,924	(136,076)	0
<u>Expenditures</u>					
Natural and Economic Environment	0	250,000	0	250,000	0
Total Expenditures	0	250,000	0	250,000	0
Excess (Deficit)					
Revenues over Expenditures	0	0	113,924	113,924	0
<u>Other Financing Sources (Uses)</u>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficit) Resources Over Uses	0	0	113,924	113,924	0
Fund Balance as of January 1			0	0	
Fund Balance as of December 31	0	0	113,924	113,924	0

YAKIMA COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Department of Human Services
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2020 Actual
<i>Revenues</i>					
Intergovernmental Revenues	0	0	15,176,670	15,176,670	378,677
Charges for Goods and Services	6,748,000	21,397,500	1,704,197	(19,693,303)	609
Interest and Other Earnings	0	0	40,394	40,394	64,724
Total Revenues	6,748,000	21,397,500	16,921,261	(4,476,239)	444,010
<i>Expenditures</i>					
Social Services	7,303,000	14,337,500	13,265,817	1,071,683	57,715
Total Expenditures	7,303,000	14,337,500	13,265,817	1,071,683	95,090
Excess (Deficit)					
Revenues over Expenditures	(555,000)	7,060,000	3,655,444	(5,547,922)	348,920
<i>Other Financing Sources (Uses)</i>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(845,324)	(845,324)	(545,683)
Total Other Financing Sources (Uses)	0	0	(845,324)	(845,324)	(545,683)
Excess (Deficit) Resources Over Uses	(555,000)	7,060,000	2,810,120	(6,393,246)	(196,763)
Fund Balance as of January 1	940,000	940,000	1,629,335	689,335	2,773,496
Fund Balance as of December 31	385,000	8,000,000	4,439,455	(5,703,911)	2,576,733

Required Supplementary Information

YAKIMA COUNTY, WASHINGTON
Schedule of Proportionate Share of the Net Pension Liability
Pension Plans, PERS 1; PERS 2&3; PSERS; LEOFF 1, LEOFF 2
As of June 30
Last 10 Fiscal Years*

Plan		2021	2020	2019	2018	2017	2016	2015
PERS 1	Plan Total Pension (Liability) Asset	\$ (1,221,234,000)	\$ (3,530,540,000)	\$ 3,845,355,000	\$ 4,466,034,000	\$ 4,745,078,000	\$ 5,370,471,000	\$ 5,230,930,000
	Employer's Proportion Of The Net Pension Liability (Asset)	0.312%	0.372%	0.364%	0.380%	0.393%	0.405%	0.434%
	Employer's Proportionate Share Of The Net Pension Liability							
	TOTAL	\$ (3,807,026)	\$ (13,121,428)	\$ 13,981,019	\$ 16,956,057	\$ 18,668,371	\$ 21,758,893	\$ 22,715,104
	Covered Payroll							
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	-7.70%	-25.58%	27.80%	34.05%	38.60%	45.79%	48.48%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	88.74%	68.64%	163.22%	63.22%	61.240%	57.030%	59.100%
PERS 2 & 3	Plan Total Pension (Liability) Asset	\$ 9,961,609,000	\$ (1,278,943,000)	\$ 971,340,000	\$ 1,707,411,000	\$ 3,474,522,000	\$ 5,034,921,000	\$ 3,573,057,000
	Employer's Proportion Of The Net Pension Liability (Asset)	0.341%	0.405%	0.389%	0.398%	0.419%	0.398%	0.398%
	Employer's Proportionate Share Of The Net Pension Liability							
	TOTAL	\$ 33,934,819	\$ (5,184,234)	\$ 3,773,831	\$ 6,797,374	\$ 14,568,705	\$ 20,044,524	\$ 14,224,697
	Covered Payroll							
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	79.75%	-11.81%	8.92%	16.28%	35.49%	49.55%	34.72%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	120.29%	97.22%	195.77%	95.77%	90.970%	85.820%	89.200%
PSERS 101	Plan Total Pension (Liability) Asset	\$ 229,739,000	\$ 13,760,000	\$ (13,004,000)	\$ 1,239,000	\$ 19,593,000	\$ 42,498,000	\$ 18,252,000
	Employer's Proportion Of The Net Pension Liability (Asset)	0.919%	1.237%	1.607%	1.846%	1.790%	1.743%	1.743%
	Employer's Proportionate Share Of The Net Pension Liability							
	TOTAL	\$ 2,110,918	\$ 170,203	\$ (208,927)	\$ 22,873	\$ 350,699	\$ 38,422,442	\$ 17,354,002
	Covered Payroll							
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	32.42%	2.45%	-2.82%	0.31%	5.49%	14.98%	29.74%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	123.67%	101.68%	199.79%	99.79%	96.2600%	90.4100%	95.0800%
LEOFF 1	Plan Total Pension (Liability) Asset	\$ 3,425,562,000	\$ (1,888,509,000)	\$ (1,976,611,000)	\$ (1,815,502,000)	\$ (1,517,220,000)	\$ (1,030,286,000)	\$ (1,205,221,000)
	Employer's Proportion Of The Net Pension Liability (Asset)	0.072%	0.073%	0.0727%	0.072%	0.073%	0.074%	0.073%
	Employer's Proportionate Share Of The Net Pension liability							
	State's proportionate share of the net pension liability (asset) associated with the employer							
	TOTAL	\$ 2,480,415	\$ (1,380,406)	\$ (1,437,194)	\$ (1,303,458)	\$ (1,103,398)	\$ (759,259)	\$ (882,222)
	Covered Payroll							
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-5.93%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Asset	187.45%	146.88%	244.42%	144.42%	135.96%	123.74%	127.36%
LEOFF 2	Plan Total Pension (Liability) Asset	\$ 5,808,414,000	\$ (2,039,854,000)	\$ (2,316,693,000)	\$ (2,030,218,000)	\$ (1,387,676,000)	\$ (581,630,000)	\$ (1,027,800,000)
	Employer's Proportion Of The Net Pension Asset	0.138%	0.158%	0.145%	0.150%	0.150%	0.147%	0.150%
	Employer's Proportionate Share Of The Net Pension Asset							
	State's proportionate share of the net pension liability (asset) associated with the employer							
	TOTAL	\$ 8,003,936	\$ (3,232,414)	\$ (3,368,611)	\$ (3,045,185)	\$ (2,083,873)	\$ (854,734)	\$ (1,538,689)
	Covered Payroll							
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll	143.55%	-60.61%	-63.08%	-61.27%	-43.90%	-19.15%	-35.16%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Asset	142.00%	115.83%	218.5%	118.5%	113.35%	106.01%	111.66%

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

YAKIMA COUNTY, WASHINGTON
 Schedule of Employer Contributions
 Pension Plans, PERS 1; PERS 2&3; PSERS; LEOFF 1, LEOFF 2
 For the year ended December 31
 Last 10 Fiscal Years*

Plan		2021	2020	2019	2018	2017	2016	2015
PERS 1	Statutorily or contractually required contributions	2,206,507	\$ 2,452,953	\$ 2,555,142	\$ 2,581,412	\$ 2,455,093	\$ 2,344,747	\$ 2,134,836
	Contributions in relation to the statutorily or contractually required contributions	(2,206,507)	\$ (2,452,953)	\$ (2,555,142)	\$ (2,581,412)	\$ (2,455,093)	\$ (2,344,747)	\$ (2,134,836)
	Contribution deficiency (excess)	0	0	0	0	0	0	0
	Covered payroll	\$ 51,180,702	\$ 50,509,286	\$ 50,946,576	\$ 50,137,713	\$ 48,942,818	\$ 47,949,011	\$ 46,751,073
	Contributions as a percentage of covered payroll	4.31%	4.86%	5.02%	5.15%	5.02%	4.89%	4.57%
PERS 2 & 3	Statutorily or contractually required contributions	\$ 3,145,778	\$ 3,421,915	\$ 3,342,758	\$ 3,145,851	\$ 2,833,406	\$ 2,542,554	\$ 2,245,172
	Contributions in relation to the statutorily or contractually required contributions	(3,145,778)	\$ (3,421,915)	\$ (3,342,758)	\$ (3,145,851)	\$ (2,833,406)	\$ (2,542,554)	\$ (2,245,172)
	Contribution deficiency (excess)	0	0	0	0	0	0	0
	Covered payroll	\$ 44,308,310	\$ 43,208,083	\$ 3,342,758	\$ 42,045,681	\$ 41,273,447	\$ 40,812,172	\$ 39,894,870
	Contributions as a percentage of covered payroll	7.10%	7.92%	100.00%	7.48%	6.86%	6.23%	5.63%
102	PSERS	Statutorily or contractually required contributions	\$ 443,643	\$ 496,429	\$ 508,992	\$ 508,839	\$ 456,422	\$ 399,316
	Contributions in relation to the statutorily or contractually required contributions	\$ (443,643)	\$ (496,429)	\$ (508,992)	\$ (508,839)	\$ (456,422)	\$ (399,316)	\$ (355,364)
	Contribution deficiency (excess)	0	0	-	0	0	0	0
	Covered payroll	\$ 6,486,680	\$ 6,895,467	\$ 7,107,936	\$ 7,430,024	\$ 6,845,900	\$ 6,059,445	\$ 5,484,702
	Contributions as a percentage of covered payroll	6.84%	7.20%	7.16%	6.85%	6.67%	6.59%	6.48%
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	0	0
	Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LEOFF 2	Statutorily or contractually required contributions	\$ 281,690	\$ 282,185	\$ 280,837	\$ 266,529	\$ 253,233	\$ 230,618	\$ 222,127
	Contributions in relation to the statutorily or contractually required contributions	\$ (281,690)	\$ (282,185)	\$ (280,837)	\$ (266,529)	\$ (253,233)	\$ (230,618)	\$ (222,127)
	Special Funding contributions	\$ 177,207	\$ 198,212	\$ 175,562	\$ 168,795	\$ 153,886	\$ 146,566	\$ 87,338
	Contribution deficiency (excess)	0	0	0	0	0	0	0
	Covered payroll	\$ 5,485,349	\$ 5,478,876	\$ (5,397,978)	\$ 5,077,537	\$ 4,919,494	\$ 4,566,677	\$ 4,398,859
	Contributions as a percentage of covered payroll	5.14%	5.15%	-5.20%	5.25%	5.15%	5.05%	5.05%

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*

LEOFF Plan	2021	2020
Total OPEB liability - beginning LEOFF	\$ 17,719,169	\$ 16,022,229
Service cost	0	0
Interest	386,822	549,074
Changes in benefit terms	0	0
Effect of assumptions changes or inputs	109,665	2,529,289
Changes in proportionate share	135,602	0
Benefit payments	(706,855)	(674,624)
Other changes	0	0
Total OPEB liability - ending LEOFF	17,644,403	18,425,968
 Covered-employee payroll	0	0
 Total OPEB liability as a % of covered-employee payroll	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. This is only available to retirees as of January 1, 2021.

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 2019 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.

INDIVIDUAL & COMBINING STATEMENTS

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2021

	Special Revenue	Debt Service	Capital Project	Total
ASSETS				
Cash and Cash Equivalents	\$ 10,494,325	\$ 58,080	\$ 1,465,288	\$ 12,017,693
Investments	15,659,372	1,789,547	5,578,368	23,027,287
Taxes Receivable	80,999	9	-	81,008
Accounts Receivable	400,413	-	-	400,413
Special Assessments Receivable	40,680	-	-	40,680
Interest Receivable	15,754	1,385	5,297	22,436
Due From Other Funds	19,560	-	-	19,560
Due From Other Governments	5,068,979	-	14,894	5,083,873
Notes Receivable	-	-	-	0
Total Assets	\$ 31,780,082	\$ 1,849,021	\$ 7,063,847	\$ 40,692,950
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 1,055,291	\$ -	\$ 238,241	\$ 1,293,532
Contracts Payable	19,305	-	106,551	125,856
Due To Other Funds	497,539	-	449,535	947,074
Due To Other Governments	314	-	-	314
Accrued Wage & Benefits Payable	464,105	-	-	464,105
Accrued Taxes	72	-	-	72
Unearned Revenue	676,372	-	-	676,372
Total Liabilities	2,712,998	-	794,327	3,507,325
<u>Deferred Inflows of Resources</u>				
Unavailable revenue- taxes	1,677,571	9	-	1,677,580
Unavailable revenue-special assessments	45,576	33	-	45,609
Unavailable Revenue	263,437	-	-	263,437
Total Deferred Inflows of Resources	1,986,584	42	0	1,986,626
<u>Fund Balance</u>				
Restricted	25,709,540	-	1,643,429	27,352,969
Committed	961,929	1,848,979	-	2,810,908
Assigned	409,031	-	4,626,091	5,035,122
Total Fund Balance	27,080,500	1,848,979	6,269,520	35,198,999
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 31,780,082	\$ 1,849,021	\$ 7,063,847	\$ 40,692,950

YAKIMA COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

Year Ended December 31, 2021

<u>Revenues</u>	Non Major Funds				<u>Total</u>
	Special Revenue	Debt Service	Capital Project		
Property Taxes	\$ 2,785,805	\$ 206	\$ -	\$ 2,786,011	
Retail Sales and Use Taxes	17,210,464	-	-	17,210,464	
Other Taxes	13,017	-	1,364,841	1,377,858	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	5,922,668	196,697	-	6,119,365	
Charges for Goods and Services	2,873,196	-	625	2,873,821	
Fines and Penalties	3,234	-	-	3,234	
Interest and other Earnings	468,249	(7,795)	(33,292)	427,162	
Special Assessments	1,097,042	-	-	1,097,042	
Contributions and Donations	67,300	-	-	67,300	
Other Revenues	54,725	-	-	54,725	
Total Revenues	30,495,700	189,108	1,332,174	32,016,982	
<u>Expenditures</u>					
Current:					
General Government	3,347,631	-	1,185,362	4,532,993	
Judicial	2,211,208	-	-	2,211,208	
Public Safety	7,236,853	-	13,111	7,249,964	
Utilities	407,793	-	-	407,793	
Transportation	3,062	-	-	3,062	
Natural and Economic Environment	2,318,228	-	-	2,318,228	
Social Services	972,894	-	-	972,894	
Culture and Recreation	161,871	-	606,157	768,028	
Debt Service:					
Principal	17,017	3,086,381	-	3,103,398	
Interest	5,212	835,463	-	840,675	
Capital Outlay	4,765,415	-	1,992,344	6,757,759	
Total Expenditures	21,447,184	3,921,844	3,796,974	29,166,002	
Excess (Deficit) Revenues Over Expenditures	9,048,516	(3,732,736)	(2,464,800)	2,850,980	
<u>Other Financing Sources (Uses)</u>					
Other Note Proceeds	-	-	-	0	
Transfers In	270,126	3,859,147	845,324	4,974,597	
Transfers Out	(1,665,310)	-	(826,246)	(2,491,556)	
Issuance of Long Term Debt	-	-	-	0	
Bond Premium	-	-	-	0	
Refunding of Bonds Issued	-	-	-	0	
Proceeds from Sale of Capital Assets	-	-	-	0	
Total Other Financing Source (Uses)	(1,395,184)	3,859,147	19,078	2,483,041	
Net Change in Fund Balance	7,653,332	126,411	(2,445,722)	5,334,021	
Fund Balances-Beginning	19,427,168	1,722,568	8,715,242	29,864,978	
Fund Balances-Ending	\$ 27,080,500	\$ 1,848,979	\$ 6,269,520	\$ 35,198,999	

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 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 40th 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 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.

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

Mental Health Sales Tax – The purpose is to provide for the operation of delivery of chemical dependency or mental health treatment programs and services and for the operation of therapeutic court programs and services.

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 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.

Affordable 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 accounts for the proceeds of Property in Lieu of Tax Title III funds.

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2021

With Comparative Totals for December 31, 2020

<i>ASSETS</i>	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation	Special Operations
Cash/Cash Equivalents	\$ 250,623	\$ 151,686	\$ 69,400	\$ 41,600	\$ 508,769
Investments	-	-	-	-	-
Taxes Receivable	-	-	-	-	-
Accounts Receivable	314,191	69,565	-	-	12,843
Assessments Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	31,798	-	-	30,467
Notes Receivable	-	-	-	-	-
Total Assets	\$ 564,814	\$ 253,049	\$ 69,400	\$ 41,600	\$ 552,079
<i>LIABILITIES AND FUND BALANCE</i>					
<u>Liabilities</u>					
Vouchers Payable	\$ 1,325	\$ 18,856	\$ -	\$ -	\$ 1,338
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	95
Due To Other Governments	-	-	-	314	-
Accrued Wage & Benefits Payable	60,614	20,163	14,385	-	-
Accrued Taxes	-	-	-	-	19
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	61,939	39,019	14,385	314	1,452
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	263,437	-	-	-	-
Total Deferred Inflows of Resources	263,437	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	\$ 325,376	\$ 39,019	\$ 14,385	\$ 314	\$ 1,452
<u>Fund Balance</u>					
Nonspendable	-	-	-	-	-
Restricted	238,888	-	55,015	41,286	37,162
Committed	550	214,030	-	-	513,465
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	239,438	214,030	55,015	41,286	550,627
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 564,814	\$ 253,049	\$ 69,400	\$ 41,600	\$ 552,079

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2021

With Comparative Totals for December 31, 2020

ASSETS	Dist Court	Family	Noxious	Criminal	
	Dispute Resolution	Court	Weed	Horticulturist	Justice Sales Tax
Cash/Cash Equivalents	\$ 25,648	\$ 114,329	\$ 15,678	\$ 134,331	\$ 1,039,832
Investments	-	-	792,732	-	2,817,484
Taxes Receivable	-	-	-	-	-
Accounts Receivable	145	416	1,521	-	-
Assessments Receivable	-	-	18,995	6,748	-
Interest Receivable	-	-	599	-	2,131
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	-	1,560,654
Notes Receivable	-	-	-	-	-
Total Assets	\$ 25,793	\$ 114,745	\$ 829,525	\$ 141,079	\$ 5,420,101
LIABILITIES AND FUND BALANCE					
Liabilities					
Vouchers Payable	\$ 8,000	\$ 1,024	\$ 45	\$ 38	\$ 40,416
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	25,362
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	-	9,277	12,058	3,158	255,746
Accrued Taxes	-	-	-	-	-
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	8,000	10,301	12,103	3,196	321,524
Deferred Inflows of Resources					
Unavailable Revenue- Taxes	-	-	-	-	840,178
Unavailable Revenue-Special Assessments	-	-	38,828	6,748	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	38,828	6,748	840,178
Total Liabilities and Deferred Inflows of Resources	\$ 8,000	\$ 10,301	\$ 50,931	\$ 9,944	\$ 1,161,702
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted	17,793	104,444	778,594	131,135	4,258,399
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	17,793	104,444	778,594	131,135	4,258,399
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 25,793	\$ 114,745	\$ 829,525	\$ 141,079	\$ 5,420,101

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2021

With Comparative Totals for December 31, 2020

ASSETS	Topp/Simcoe West Railroad	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
Cash/Cash Equivalents	\$ 127,201	\$ 70,315	\$ 2,338,964	\$ 2,299,443	\$ 208,437
Investments	100	100	100	100	649,996
Taxes Receivable	-	-	47,277	-	-
Accounts Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	14,937	-
Interest Receivable	89	49	1,770	1,639	491
Due From Other Funds	-	-	(23)	-	19,583
Due From Other Governments	-	-	1,667,471	8,090	40,148
Notes Receivable	-	-	-	-	-
Total Assets	\$ 127,390	\$ 70,464	\$ 4,055,559	\$ 2,324,209	\$ 918,655
LIABILITIES AND FUND BALANCE					
Liabilities					
Vouchers Payable	\$ 385	\$ 259	\$ 957,639	\$	-
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	(2,921)	(30)	-
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	-	-	47,089	-	-
Accrued Taxes	-	-	-	-	-
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	385	259	1,001,807	(30)	-
Deferred Inflows of Resources					
Unavailable Revenue- Taxes	-	-	44,055	14,937	-
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	44,055	14,937	-
Total Liabilities and Deferred Inflows of Resources	\$ 385	\$ 259	\$ 1,045,862	\$ 14,907	\$ -
Fund Balance					
Nonspendable	-	-	-	-	-
Restricted	-	-	3,009,697	2,309,302	918,655
Committed	127,005	70,205	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	127,005	70,205	3,009,697	2,309,302	918,655
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 127,390	\$ 70,464	\$ 4,055,559	\$ 2,324,209	\$ 918,655

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2021

With Comparative Totals for December 31, 2020

ASSETS	Records Services	Motel/ Hotel Tax	WSU Extension	Emergency		
				Medical Services	911	
Cash/Cash Equivalents	\$ 349,265	\$ 126,822	\$ 36,727	\$ 426,272	\$ 307,141	
Investments	-	-	-	166,083	583,997	
Taxes Receivable	-	-	-	15,069	-	
Accounts Receivable	531	-	-	-	-	
Assessments Receivable	-	-	-	-	-	
Interest Receivable	-	-	-	126	514	
Due From Other Funds	-	-	-	-	-	
Due From Other Governments	-	83,350	-	2,005	407,830	
Notes Receivable	-	-	-	-	-	
Total Assets	\$ 349,796	\$ 210,172	\$ 36,727	\$ 609,555	\$ 1,299,482	
LIABILITIES AND FUND BALANCE						
Liabilities						
Vouchers Payable	\$ 2,209	\$ -	\$ -	\$ 2,917	\$ -	
Contracts Payable	-	-	-	-	-	
Due To Other Funds	-	-	-	566	-	
Due To Other Governments	-	-	-	-	-	
Accrued Wage & Benefits Payable	179	-	-	7,849	-	
Accrued Taxes	-	-	53	-	-	
Custodial Accounts	-	-	-	-	-	
Unearned Revenue	-	-	-	-	-	
Total Liabilities	2,388	-	53	11,332	-	
Deferred Inflows of Resources						
Unavailable Revenue- Taxes	-	39,782	-	15,824	200,732	
Unavailable Revenue-Special Assessments	-	-	-	-	-	
Unavailable Revenue	-	-	-	-	-	
Total Deferred Inflows of Resources	-	39,782	-	15,824	200,732	
Total Liabilities and Deferred Inflows of Resources	\$ 2,388	\$ 39,782	\$ 53	\$ 27,156	\$ 200,732	
Fund Balance						
Nonspendable	-	-	-	-	-	
Restricted	347,408	170,390	-	582,399	1,098,750	
Committed	-	-	36,674	-	-	
Assigned	-	-	-	-	-	
Unassigned	-	-	-	-	-	
Total Fund Balance	347,408	170,390	36,674	582,399	1,098,750	
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 349,796	\$ 210,172	\$ 36,727	\$ 609,555	\$ 1,299,482	

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	Veterans Relief	Human Services	Mental Health Sales Tax	Treasurer's Revolving	Treasurer Investment Pool	REET Electronic Tech Fund
ASSETS						
Cash/Cash Equivalents	\$ 101,035	\$ 46,078	\$ 1,322,754	\$ 45,808	\$ 87,107	\$ 36,352
Investments	177,952	2,784,660	5,928,967	142,010	178,999	185,999
Taxes Receivable	7,024	11,629	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Interest Receivable	156	2,105	4,482	107	134	141
Due From Other Funds	-	-	-	-	-	-
Due From Other Governments	118	1,476	936,527	-	-	-
Notes Receivable	-	-	-	-	-	-
Total Assets	\$ 286,285	\$ 2,845,948	\$ 8,192,730	\$ 187,925	\$ 266,240	\$ 222,492
LIABILITIES AND FUND BALANCE						
<u>Liabilities</u>						
Vouchers Payable	\$ 11,534	\$ -	\$ -	\$ 2,982	\$ 291	\$ -
Contracts Payable	-	-	-	-	-	-
Due To Other Funds	-	474,467	-	-	-	-
Due To Other Governments	-	-	-	-	-	-
Accrued Wage & Benefits Payable	5,895	-	-	14,092	7,128	-
Accrued Taxes	-	-	-	-	-	-
Custodial Accounts	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	17,429	474,467	-	17,074	7,419	-
<u>Deferred Inflows of Resources</u>						
Unavailable Revenue- Taxes	6,552	14,072	501,439	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	6,552	14,072	501,439	-	-	-
Total Liabilities and Deferred Inflows of Resources						
	\$ 23,981	\$ 488,539	\$ 501,439	\$ 17,074	\$ 7,419	\$ -
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	262,304	1,948,378	7,691,291	170,851	258,821	222,492
Committed	-	-	-	-	-	-
Assigned	-	409,031	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	262,304	2,357,409	7,691,291	170,851	258,821	222,492
Total Liabilities, Deferred inflows of Resources and Fund Balance						
	\$ 286,285	\$ 2,845,948	\$ 8,192,730	\$ 187,925	\$ 266,240	\$ 222,492

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2021

With Comparative Totals for December 31, 2020

ASSETS	Community		PILT	2021	2020
	Development	Affordable			
Cash/Cash Equivalents	\$ 1,799	\$ 106,977	\$ 103,932	\$ 10,494,325	\$ 7,012,054
Investments	-	520,097	729,996	15,659,372	13,371,787
Taxes Receivable	-	-	-	80,999	86,614
Accounts Receivable	-	1,201	-	400,413	347,351
Assessments Receivable	-	-	-	40,680	42,692
Interest Receivable	-	605	616	15,754	11,477
Due From Other Funds	-	-	-	19,560	41,006
Due From Other Governments	95,899	203,146	-	5,068,979	5,202,878
Notes Receivable	-	-	-	0	554,050
Total Assets	\$ 97,698	\$ 832,026	\$ 834,544	\$ 31,780,082	\$ 26,669,909
LIABILITIES AND FUND BALANCE					
Liabilities					
Vouchers Payable	\$ -	\$ 2,669	\$ 3,364	\$ 1,055,291	\$ 1,826,741
Contracts Payable	-	19,305	-	19,305	81,938
Due To Other Funds	-	-	-	497,539	78,934
Due To Other Governments	-	-	-	314	314
Accrued Wage & Benefits Payable	-	6,472	-	464,105	600,947
Accrued Taxes	-	-	-	72	42
Custodial Accounts	-	-	-	0	0
Unearned Revenue	-	-	676,372	676,372	601,996
Total Liabilities	-	28,446	679,736	2,712,998	3,190,912
Deferred Inflows of Resources					
Unavailable Revenue- Taxes	-	-	-	1,677,571	1,559,096
Unavailable Revenue-Special Assessments	-	-	-	45,576	47,888
Unavailable Revenue	-	-	-	263,437	815,510
Total Deferred Inflows of Resources	-	-	-	1,986,584	2,422,494
Total Liabilities and Deferred Inflows of Resources	\$ -	\$ 28,446	\$ 679,736	\$ 4,699,582	\$ 5,613,406
Fund Balance					
Nonspendable	-	-	-	0	-
Restricted	97,698	803,580	154,808	25,709,540	19,851,336
Committed	-	-	-	961,929	796,136
Assigned	-	-	-	409,031	409,031
Unassigned	-	-	-	0	0
Total Fund Balance	97,698	803,580	154,808	27,080,500	21,056,503
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 97,698	\$ 832,026	\$ 834,544	\$ 31,780,082	\$ 26,669,909

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Revenues,
Expenditures, and Changes in Fund
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021
With Comparative Totals for December 31, 2020

	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation	Special Operations
<u>Revenues</u>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales and Use Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	31,798	-	-	214,435
Charges for Goods and Services	1,295,493	579,222	-	-	7,795
Fines and Penalties	-	-	-	3,234	-
Interest and Other Earnings	59,062	-	-	-	-
Special Assessments	-	-	-	-	-
Contributions and Donations	44,760	-	-	-	22,140
Other Revenues	80	-	-	-	25,304
Total Revenues	1,399,395	611,020	-	3,234	269,674
 <u>Expenditures</u>					
Current:					
General Government	-	-	-	-	-
Judicial Activities	-	579,505	251,311	-	-
Public Safety	1,363,629	-	-	-	126,764
Utilities	-	-	-	-	-
Transportation	-	-	-	-	-
Natural and Economic Environment	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Expenditures/Expenses	-	-	-	-	24,954
Debt Service:					
Redemption of Debt	-	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-	-
Total Expenditures	1,363,629	579,505	251,311	-	151,718
 Excess (Deficiency) of Revenues over Expenditures	35,766	31,515	(251,311)	3,234	117,956
 <u>Other Financing Sources (Uses)</u>					
Proceeds from Sales of Capital Assets	-	-	-	-	-
Transfers In	-	-	270,126	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	270,126	-	-
 Net change in fund balance	35,766	31,515	18,815	3,234	117,956
 Fund Balance, January 1	203,672	182,515	36,200	38,052	432,671
Fund Balance, December 31	\$ 239,438	\$ 214,030	\$ 55,015	\$ 41,286	\$ 550,627

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Revenues,

Expenditures, and Changes in Fund

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

With Comparative Totals for December 31, 2020

<u>Revenues</u>	Dist Court Dispute Resolution	Family Court	Noxious Weed	Horticulturist	Criminal Justice Sales Tax
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales and Use Taxes	-	-	-	-	8,606,661
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	180	27,367	-
Charges for Goods and Services	52,345	181,416	10,066	-	-
Fines and Penalties	-	-	-	-	-
Interest and Other Earnings	-	-	278	-	4,839
Special Assessments	-	-	380,085	184,870	-
Contributions and Donations	-	-	-	-	-
Other Revenues	-	-	-	-	(33)
Total Revenues	52,345	181,416	390,609	212,237	8,611,467

Expenditures

Current:

General Government	-	-	-	-	2,728,848
Judicial Activities	48,787	167,663	-	-	1,163,942
Public Safety	-	-	-	-	2,651,665
Utilities	-	-	-	-	-
Transportation	-	-	-	-	-
Natural and Economic Environment	-	-	355,292	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	159,937	-
Capital Expenditures/Expenses	-	-	-	-	-
Debt Service:					
Redemption of Debt	-	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-	-
Total Expenditures	48,787	167,663	355,292	159,937	6,544,455

Excess (Deficiency) of

Revenues over Expenditures

3,558 **13,753** **35,317** **52,300** **2,067,012**

Other Financing Sources (Uses)

Proceeds from Sales of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	(14,175)	(28,500)	(120,126)
Total Other Financing Sources (Uses)	-	-	(14,175)	(28,500)	(120,126)

Net change in fund balance

3,558 **13,753** **21,142** **23,800** **1,946,886**

Fund Balance, January 1

14,235 **90,691** **757,452** **107,335** **2,311,513**

Fund Balance, December 31

\$ 17,793 **\$ 104,444** **\$ 778,594** **\$ 131,135** **\$ 4,258,399**

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Revenues,
Expenditures, and Changes in Fund
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021
With Comparative Totals for December 31, 2020

Revenues	Topp/Simcoe West Railroad	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
Property Taxes	\$ -	\$ -	\$ 1,622,231	\$ -	\$ -
Retail Sales and Use Taxes	-	-	-	-	437,698
Other Taxes	-	-	3,137	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	4,974,609	12,747	-
Charges for Goods and Services	-	-	-	9,555	-
Fines and Penalties	-	-	-	-	-
Interest and Other Earnings	(510)	(273)	(6,118)	(9,362)	2,468
Special Assessments	-	-	-	532,087	-
Contributions and Donations	-	-	-	-	-
Other Revenues	12,000	8,169	-	-	-
Total Revenues	11,490	7,896	6,593,859	545,027	440,166

Expenditures

Current:

General Government	-	-	-	-	-
Judicial Activities	-	-	-	-	-
Public Safety	-	-	-	-	-
Utilities	-	-	-	407,793	-
Transportation	1,436	1,626	-	-	-
Natural and Economic Environment	-	-	1,192,903	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Expenditures/Expenses	-	-	4,727,118	13,343	-
Debt Service:					
Redemption of Debt	-	-	17,017	-	-
Interest and Other Debt Service Costs	-	-	5,168	-	-
Total Expenditures	1,436	1,626	5,942,206	421,136	-

Excess (Deficiency) of

Revenues over Expenditures	10,054	6,270	651,653	123,891	440,166
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Other Financing Sources (Uses)

Proceeds from Sales of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-

Net change in fund balance	10,054	6,270	651,653	123,891	440,166
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Fund Balance, January 1	116,951	63,935	2,358,044	2,185,411	478,489
Fund Balance, December 31	\$ 127,005	\$ 70,205	\$ 3,009,697	\$ 2,309,302	\$ 918,655

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Revenues,

Expenditures, and Changes in Fund

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

With Comparative Totals for December 31, 2020

Revenues	Records Services	Motel/ Hotel Tax	WSU Extension	Emergency Medical Services	911
Property Taxes	\$ -	\$ -	\$ -	\$ 513,129	\$ -
Retail Sales and Use Taxes	-	613,655	-	-	2,247,518
Other Taxes	-	-	-	8,624	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	148,931	-	-	12,435	100,219
Charges for Goods and Services	159,326	-	1,334	8,917	-
Fines and Penalties	-	-	-	-	-
Interest and Other Earnings	-	(166)	-	(801)	204,790
Special Assessments	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other Revenues	-	-	-	8,255	-
Total Revenues	308,257	613,489	1,334	550,559	2,552,527

Expenditures

Current:

General Government	158,898	-	-	-	-
Judicial Activities	-	-	-	-	-
Public Safety	-	-	-	523,892	2,570,903
Utilities	-	-	-	-	-
Transportation	-	-	-	-	-
Natural and Economic Environment	-	-	-	-	-
Social Services	-	-	-	-	-
Culture and Recreation	-	598	1,336	-	-
Capital Expenditures/Expenses	-	-	-	-	-
Debt Service:					
Redemption of Debt	-	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	20	-
Total Expenditures	158,898	598	1,336	523,912	2,570,903

Excess (Deficiency) of

Revenues over Expenditures	149,359	612,891	(2)	26,647	(18,376)
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Other Financing Sources (Uses)

Proceeds from Sales of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	(736,000)	-	-	(119,863)
Total Other Financing Sources (Uses)	-	(736,000)	-	-	(119,863)

Net change in fund balance	149,359	(123,109)	(2)	26,647	(138,239)
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Fund Balance, January 1	198,049	293,499	36,676	555,752	1,236,989
Fund Balance, December 31	\$ 347,408	\$ 170,390	\$ 36,674	\$ 582,399	\$ 1,098,750

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Revenues,

Expenditures, and Changes in Fund

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

With Comparative Totals for December 31, 2020

	Veterans Relief	Human Services	Mental Health Sales Tax	Treasurer's Revolving	Treasurer Investment Pool
Revenues					
Property Taxes	\$ 245,593	\$ 404,852	\$ -	\$ -	\$ -
Retail Sales and Use Taxes	-	-	5,304,932	-	-
Other Taxes	474	782	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	592	12,981	-	-	-
Charges for Goods and Services	-	-	-	256,356	-
Fines and Penalties	-	-	-	-	-
Interest and Other Earnings	(269)	(14,803)	19,633	(366)	216,915
Special Assessments	-	-	-	-	-
Contributions and Donations	400	-	-	-	-
Other Revenues	-	950	-	-	-
Total Revenues	246,790	404,762	5,324,565	255,990	216,915

Expenditures

Current:

General Government	-	-	-	267,250	167,626
Judicial Activities	-	-	-	-	-
Public Safety	-	-	-	-	-
Utilities	-	-	-	-	-
Transportation	-	-	-	-	-
Natural and Economic Environment	-	-	-	-	-
Social Services	188,656	28,425	755,813	-	-
Culture and Recreation	-	-	-	-	-
Capital Expenditures/Expenses	-	-	-	-	-
Debt Service:					
Redemption of Debt	-	-	-	-	-
Interest and Other Debt Service Costs	9	15	-	-	-
Total Expenditures	188,665	28,440	755,813	267,250	167,626

Excess (Deficiency) of
Revenues over Expenditures

58,125	376,322	4,568,752	(11,260)	49,289
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Other Financing Sources (Uses)

Proceeds from Sales of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	(646,646)	-	-	-
Total Other Financing Sources (Uses)	-	(646,646)	-	-	-

Net change in fund balance

58,125	(270,324)	4,568,752	(11,260)	49,289
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Fund Balance, January 1

Fund Balance, December 31

204,179	2,627,733	3,122,539	182,111	209,532
\$ 262,304	\$ 2,357,409	\$ 7,691,291	\$ 170,851	\$ 258,821

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Revenues,

Expenditures, and Changes in Fund

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

With Comparative Totals for December 31, 2020

Revenues	REET	Community			2021	2020
	Electronic Tech Fund	Development Programs	Affordable Housing	PILT Title III		
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,785,805	\$ 2,709,717
Retail Sales and Use Taxes	-	-	-	-	17,210,464	11,378,175
Other Taxes	-	-	-	-	13,017	2,397,462
Licenses and Permits	-	-	-	-	0	0
Intergovernmental Revenues	24,091	97,093	265,190	-	5,922,668	7,542,911
Charges for Goods and Services	20,083	-	291,288	-	2,873,196	4,385,207
Fines and Penalties	-	-	-	-	3,234	4,067
Interest and Other Earnings	(419)	16	(3,274)	(3,391)	468,249	599,628
Special Assessments	-	-	-	-	1,097,042	1,086,456
Contributions and Donations	-	-	-	-	67,300	294,267
Other Revenues	-	-	-	-	54,725	57,979
Total Revenues	43,755	97,109	553,204	(3,391)	30,495,700	30,455,869

Expenditures

Current:

General Government	25,009	-	-	-	3,347,631	3,521,651
Judicial Activities	-	-	-	-	2,211,208	2,293,780
Public Safety	-	-	-	-	7,236,853	7,102,052
Utilities	-	-	-	-	407,793	0
Transportation	-	-	-	-	3,062	4,540
Natural and Economic Environment	-	97,093	668,340	4,600	2,318,228	2,638,985
Social Services	-	-	-	-	972,894	6,220,478
Culture and Recreation	-	-	-	-	161,871	143,321
Capital Expenditures/Expenses	-	-	-	-	4,765,415	1,810,652
Debt Service:						
Redemption of Debt	-	-	-	-	17,017	17,017
Interest and Other Debt Service Costs	-	-	-	-	5,212	5,702
Total Expenditures	25,009	97,093	668,340	4,600	21,447,184	23,758,178

Excess (Deficiency) of

Revenues over Expenditures	18,746	16	(115,136)	(7,991)	9,048,516	6,697,691
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Other Financing Sources (Uses)

Proceeds from Sales of Capital Assets	-	-	-	-	0	16,716
Transfers In	-	-	-	-	270,126	260,000
Transfers Out	-	-	-	-	(1,665,310)	(1,542,101)
Total Other Financing Sources (Uses)	-	-	-	-	(1,395,184)	(1,265,385)

Net change in fund balance	18,746	16	(115,136)	(7,991)	7,653,332	5,432,306
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Fund Balance, January 1	203,746	97,682	918,716	162,799	19,427,168	15,624,197
Fund Balance, December 31	\$ 222,492	\$ 97,698	\$ 803,580	\$ 154,808	\$ 27,080,500	\$ 21,056,503

YAKIMA COUNTY, WASHINGTON

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Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

District Court Probation					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2020 Actual
Revenues					
Intergovernmental Revenues	-	-	-	-	17,205
Charges for Goods and Services	1,263,821	1,263,821	1,295,493	(31,672)	1,239,444
Interest and Other Earnings	55,810	55,810	59,062	(3,252)	60,738
Contributions and Donations	0	19,937	44,760	(24,823)	(1,370)
Other Revenue	100	100	80	20	0
Total Revenues	1,319,731	1,339,668	1,399,395	(59,727)	1,316,017
Expenditures					
Public Safety	1,560,684	1,580,621	1,363,629	216,992	1,280,740
Total Expenditures	1,560,684	1,580,621	1,363,629	216,992	1,280,740
Excess (Deficit) of Revenues over Expenditures	(240,953)	(240,953)	35,766	(276,719)	35,277
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Excess (Deficit) Resources Over Uses	(240,953)	(240,953)	35,766	(276,719)	35,277
Fund Balance as of January 1	240,953	240,953	203,672	37,281	168,395
Fund Balance as of December 31	0	0	239,438	(239,438)	203,672
Municipal Courts					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2020 Actual
Revenues					
Intergovernmental Revenues	0	31,798	31,798	0	18,355
Charges for Goods and Services	581,295	581,295	579,222	2,073	568,485
Total Revenues	581,295	613,093	611,020	2,073	586,840
Expenditures					
Judicial Activities	796,340	828,138	579,505	248,633	544,034
Total Expenditures	796,340	828,138	579,505	248,633	544,034
Excess (Deficit) of Revenues over Expenditures	(215,045)	(215,045)	31,515	(246,560)	42,806
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(215,045)	(215,045)	31,515	(246,560)	42,806
Fund Balance as of January 1	215,045	215,045	182,515	32,530	139,709
Fund Balance as of December 31	0	0	214,030	(214,030)	182,515

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Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	Pre-Trial			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental Revenues	-	-	-	-	964
Contributions and Donations	19,937	-	-	-	193,643
Total Revenues	19,937	0	0	0	194,607
Expenditures					
Judicial Activities	287,352	267,415	251,311	16,104	389,279
Total Expenditures	287,352	267,415	251,311	16,104	389,279
Excess (Deficit) of Revenues over Expenditures	(267,415)	(267,415)	(251,311)	(16,104)	(194,672)
Other Financing Sources (Uses)					
Transfers In	260,000	260,000	270,126	(10,126)	260,000
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	260,000	260,000	270,126	(10,126)	260,000
Net Change in Fund balance	(7,415)	(7,415)	18,815	(26,230)	65,328
Fund Balance as of January 1	7,415	7,415	36,200	(28,785)	(29,128)
Fund Balance as of December 31	0	0	55,015	(55,015)	36,200

	Narcotics Investigation			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Fines and Penalties	20,000	24,000	3,234	20,766	4,067
Total Revenues	20,000	24,000	3,234	20,766	4,067
Expenditures					
Public Safety	4,000	24,000	-	24,000	0
Total Expenditures	4,000	24,000	0	24,000	0
Excess (Deficit) of Revenues over Expenditures	16,000	0	3,234	(3,234)	4,067
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	16,000	0	3,234	(3,234)	4,067
Fund Balance as of January 1	4,000	-	38,052	(38,052)	33,985
Fund Balance as of December 31	20,000	0	41,286	(41,286)	38,052

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Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

Special Operations					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Intergovernmental Revenues	200,500	200,500	214,435	(13,935)	139,763
Charges for Goods and Services	9,000	9,000	7,795	1,205	8,414
Interest and Other Earnings	-	-	-	-	0
Contributions and Donations	9,000	9,000	22,139	(13,139)	99,174
Other Revenue	2,000	2,000	25,305	(23,305)	10,620
Total Revenues	220,500	220,500	269,674	(49,174)	257,971
Expenditures					
Public Safety	262,400	296,604	126,764	169,840	182,322
Capital Expenditures/Expenses	0	24,954	24,954	0	45,902
Total Expenditures	262,400	321,558	151,718	169,840	228,224
Excess (Deficit) of Revenues over Expenditures	(41,900)	(101,058)	117,956	(219,014)	29,747
Other Financing Sources (Uses)					
Proceeds from Sales of Capital Assets	-	-	-	-	16,649
Transfers In	-	-	-	-	0
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	16,649
Net Change in Fund balance	(41,900)	(101,058)	117,956	(219,014)	46,396
Fund Balance as of January 1	332,859	332,859	432,671	(99,812)	386,275
Fund Balance as of December 31	290,959	231,801	550,627	(318,826)	432,671
District Court Dispute Resolution					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Charges for Goods and Services	44,105	44,105	52,345	(8,240)	47,350
Total Revenues	44,105	44,105	52,345	(8,240)	47,350
Expenditures					
Judicial Activities	70,006	70,006	48,787	21,219	68,019
Total Expenditures	70,006	70,006	48,787	21,219	68,019
Excess (Deficit) of Revenues over Expenditures	(25,901)	(25,901)	3,558	(29,459)	(20,669)
Net Change in Fund balance	(25,901)	(25,901)	3,558	(29,459)	(20,669)
Fund Balance as of January 1	25,901	25,901	14,235	11,666	34,904
Fund Balance as of December 31	0	0	17,793	(17,793)	14,235

YAKIMA COUNTY, WASHINGTON

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Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

Family Court					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Non Business Licenses and Permits	26,000	-	-	-	0
Intergovernmental Revenues	-	-	-	-	4,190
Charges for Goods and Services	162,100	320,559	181,416	139,143	147,102
Contributions and Donations	-	-	-	-	0
Total Revenues	188,100	320,559	181,416	139,143	151,292
Expenditures					
Judicial Activities	320,559	320,559	167,663	152,896	185,855
Public Safety	-	-	-	-	0
Total Expenditures	320,559	320,559	167,663	152,896	185,855
Excess (Deficit) of Revenues over Expenditures	(132,459)	-	13,753	(13,753)	(34,563)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(132,459)	-	13,753	(13,753)	(34,563)
Fund Balance as of January 1	132,459	0	90,691	(90,691)	125,254
Fund Balance as of December 31	0	0	104,444	(104,444)	90,691
Noxious Weed					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Intergovernmental Revenues	-	-	180	(180)	231
Charges for Goods and Services	-	-	10,066	(10,066)	18,823
Interest and Other Earnings	7,600	7,600	278	7,322	22,177
Special Assessments	376,496	376,496	380,085	(3,589)	379,108
Other Revenue	10,500	10,500	-	10,500	0
Total Revenues	394,596	394,596	390,609	3,987	420,339
Expenditures					
Natural and Economic Environment	445,699	445,699	355,292	90,407	0
Capital Expenditures/Expenses	30,000	30,000	-	30,000	0
Total Expenditures	475,699	475,699	355,292	120,407	0
Excess (Deficit) of Revenues over Expenditures	(81,103)	(81,103)	35,317	(116,420)	420,339
Other Financing Sources (Uses)					
Transfers Out	(15,000)	(15,000)	(14,175)	(825)	(14,575)
Total other financing sources (uses)	(15,000)	(15,000)	(14,175)	(825)	(14,575)
Net Change in Fund balance	(96,103)	(96,103)	21,142	(117,245)	405,764
Fund Balance as of January 1	748,536	748,536	757,452	(8,916)	675,075
Fund Balance as of December 31	652,433	652,433	778,594	(126,161)	1,080,839

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Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

Horticulturist					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Intergovernmental Revenues	-	27,367	27,367	-	0
Special Assessments	250,240	250,240	184,870	65,370	183,910
Other Revenue	-	-	-	-	0
Total Revenues	250,240	250,240	212,237	65,370	183,910
Expenditures					
Culture & Recreation	216,010	243,374	159,937	83,437	138,884
Capital Expenditures/Expenses	6,500	6,500	-	6,500	0
Total Expenditures	222,510	249,874	159,937	89,937	138,884
Excess (Deficit) of Revenues over Expenditures	27,730	366	52,300	(24,567)	45,026
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	(770)	(28,134)	23,800	(24,567)	16,526
Fund Balance as of January 1	100,000	100,000	107,335	(7,335)	90,809
Fund Balance as of December 31	99,230	71,866	131,135	(31,902)	107,335

Criminal Justice Sales Tax					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Retail Sales and Use Taxes	7,750,000	7,750,000	8,606,661	(856,661)	7,467,124
Intergovernmental Revenues	-	-	-	-	28,391
Charges for Goods and Services	-	-	-	-	(65)
Interest and Other Earnings	-	-	4,839	(4,839)	19,289
Other Revenue	-	-	(33)	33	(140)
Total Revenues	7,750,000	7,750,000	8,611,467	(861,467)	7,514,599
Expenditures					
General Government	8,163,715	8,163,715	2,728,848	5,434,867	2,786,579
Judicial Activities	-	-	1,163,942	(1,163,942)	1,106,593
Public Safety	-	-	2,651,665	(2,651,665)	2,805,960
Total Expenditures	8,163,715	8,163,715	6,544,455	1,619,260	6,699,132
Excess (Deficit) of Revenues over Expenditures	(413,715)	(413,715)	2,067,012	(2,480,727)	815,467
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0
Transfers Out	(110,000)	(110,000)	(120,126)	10,126	(110,000)
Total other financing sources (uses)	(110,000)	(110,000)	(120,126)	10,126	(110,000)
Net Change in Fund balance	(523,715)	(523,715)	1,946,886	(2,470,601)	705,467
Fund Balance as of January 1	1,641,993	1,641,993	2,311,513	(669,520)	1,606,046
Fund Balance as of December 31	1,118,278	1,118,278	4,258,399	(3,140,121)	2,311,513

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Toppenish/Simcoe West Railroad					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Interest and Other Earnings	1,500	1,500	(510)	2,010	2,691
Other Revenue	12,000	12,000	12,000	0	12,000
Total Revenues	13,500	13,500	11,490	2,010	14,691
Expenditures					
Transportation	22,500	22,500	1,436	21,064	822
Capital Expenditures/Expenses	11,000	11,000	0	11,000	0
Total Expenditures	33,500	33,500	1,436	32,064	822
Excess (Deficit) of Revenues over Expenditures	(20,000)	(20,000)	10,054	(30,054)	13,869
Net Change in Fund balance	(20,000)	(20,000)	10,054	(30,054)	13,869
Fund Balance as of January 1	110,000	110,000	116,951	(6,951)	103,082
Fund Balance as of December 31	90,000	90,000	127,005	(37,005)	116,951
Naches Rail					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Interest and Other Earnings	500	500	(273)	773	1,492
Other Revenue	7,500	7,500	8,169	(669)	8,841
Total Revenues	8,000	8,000	7,896	104	10,333
Expenditures					
Transportation	21,000	21,000	1,626	19,374	3,718
Capital Expenditures/Expenses	6,000	6,000	-	6,000	0
Total Expenditures	27,000	27,000	1,626	25,374	3,718
Excess (Deficit) of Revenues over Expenditures	(19,000)	(19,000)	6,270	(25,270)	6,615
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(19,000)	(19,000)	6,270	(25,270)	6,615
Fund Balance as of January 1	62,000	62,000	63,935	(1,935)	57,320
Fund Balance as of December 31	43,000	43,000	70,205	(27,205)	63,935

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Flood Control					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Property Taxes	1,580,379	1,580,379	1,622,231	(41,852)	1,590,284
Other Taxes	2,539	2,539	3,137	(598)	2,525
Intergovernmental Revenues	9,900,102	9,900,102	4,974,609	4,925,493	1,483,319
Charges for Goods and Services	395	395	-	395	22,458
Interest and Other Earnings	13,426	13,426	(6,118)	19,544	47,133
Other Revenue	-	-	-	-	23,648
Total Revenues	11,496,841	11,496,841	6,593,859	4,902,982	3,169,367
Expenditures					
General Government	-	-	-	-	0
Natural and Economic Environment	3,183,894	3,183,894	1,192,903	1,990,991	1,198,881
Redemption of Long-Term Debt	17,017	17,017	17,017	-	22,684
Interest and Other Debt Service Costs	5,500	5,500	5,168	332	0
Capital Expenditures/Expenses	9,271,500	9,271,500	4,727,118	4,544,382	1,718,775
Total Expenditures	12,477,911	12,477,911	5,942,206	6,535,705	2,940,340
Excess (Deficit) of Revenues over Expenditures	(981,070)	(981,070)	651,653	(1,632,723)	229,027
Other Financing Sources (Uses)					
Proceeds of Long-Term Debt	-	-	-	-	0
Proceeds from Sale of Capital Assets	-	-	-	-	67
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	67
Net Change in Fund balance	(981,070)	(981,070)	651,653	(1,632,723)	229,094
Fund Balance as of January 1	1,278,149	1,278,149	2,358,044	(1,079,895)	2,128,950
Fund Balance as of December 31	297,079	297,079	3,009,697	(2,712,618)	2,358,044
Stormwater Utility					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Intergovernmental Revenues	346,902	346,902	12,747	334,155	33,032
Charges for Goods and Services	5,475	5,475	9,555	(4,080)	14,894
Interest and Other Earnings	17,074	17,074	(9,362)	26,436	51,297
Special Assessments	776,311	776,311	532,087	244,224	523,438
Total Revenues	1,145,762	1,145,762	545,027	600,735	622,661
Expenditures					
Natural and Economic Environment	1,476,584	1,476,584	-	1,476,584	436,549
Utilities	-	-	407,793	(407,793)	0
Capital Expenditures/Expenses	-	-	13,343	(13,343)	8,600
Total Expenditures	1,476,584	1,476,584	421,136	1,055,448	445,149
Excess (Deficit) of Revenues over Expenditures	(330,822)	(330,822)	123,891	(454,713)	177,512
Net Change in Fund balance	(330,822)	(330,822)	123,891	(454,713)	177,512
Fund Balance as of January 1	1,197,619	1,197,619	2,185,411	(987,792)	2,007,899
Fund Balance as of December 31	866,797	866,797	2,309,302	(1,442,505)	2,185,411

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Affordable Housing Sales Tax					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Retail Sales and Use Tax	250,000	250,000	437,698	(187,698)	414,445
Charges for Goods and Services	-	-	-	-	0
Interest and Other Earnings	-	-	2,468	(2,468)	0
Total Revenues	250,000	250,000	440,166	(190,166)	414,445
Expenditures					
Natural and Economic Environment	-	-	-	-	0
Capital Expenditures/Expenses	-	-	-	-	0
Total Expenditures	0	0	0	0	0
Excess (Deficit) of Revenues over Expenditures	250,000	250,000	440,166	(190,166)	414,445
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	250,000	250,000	440,166	(190,166)	414,445
Fund Balance as of January 1	212,000	212,000	478,489	(266,489)	64,044
Fund Balance as of December 31	462,000	462,000	918,655	(456,655)	478,489
 Record Services					
Revenues					
Intergovernmental Revenues	88,800	88,800	148,931	(60,131)	205,445
Charges for Goods and Services	108,500	108,500	159,326	(50,826)	141,650
Total Revenues	197,300	197,300	308,257	(110,957)	347,095
Expenditures					
General Government	220,677	220,677	158,898	61,779	236,198
Capital Expenditures/Expenses	-	294,004	-	294,004	0
Total Expenditures	220,677	514,681	158,898	355,783	236,198
Excess (Deficit) of Revenues over Expenditures	(23,377)	(317,381)	149,359	(466,740)	110,897
Other Financing Sources (Uses)					
Transfers In	-	294,004	-	294,004	0
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	294,004	0	294,004	0
Net Change in Fund balance	(23,377)	(23,377)	149,359	(172,736)	110,897
Fund Balance as of January 1	109,706	109,706	198,049	(88,343)	87,152
Fund Balance as of December 31	86,329	86,329	347,408	(261,079)	198,049

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Motel/Hotel Tax					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2020 Actual
Revenues					
Retail Sales and Use Taxes	560,000	560,000	613,655	(53,655)	382,596
Interest and Other Earnings	7,600	7,600	(166)	7,766	7,542
Total Revenues	567,600	567,600	613,489	(45,889)	390,138
Expenditures					
Culture and Recreation	194	1,194	598	596	517
Total Expenditures	194	1,194	598	596	517
Excess (Deficit) of Revenues over Expenditures	567,406	566,406	612,891	(46,485)	389,621
Other Financing Sources (Uses)					
Transfers Out	(736,000)	(736,000)	(736,000)	0	(725,681)
Total other financing sources (uses)	(736,000)	(736,000)	(736,000)	0	(725,681)
Net Change in Fund balance	(168,594)	(169,594)	(123,109)	(46,485)	(336,060)
Fund Balance as of January 1	213,605	213,605	293,499	(79,894)	629,559
Fund Balance as of December 31	45,011	44,011	170,390	(126,379)	293,499
WSU Extension					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2020 Actual
Revenues					
Charges for Goods and Services	7,500	7,500	1,334	6,166	5,505
Other Revenue	130	130	-	130	7
Total Revenues	7,630	7,630	1,334	6,296	5,512
Expenditures					
Culture and Recreation	14,500	14,500	1,336	13,164	3,920
Total Expenditures	14,500	14,500	1,336	13,164	3,920
Excess (Deficit) of Revenues over Expenditures	(6,870)	(6,870)	(2)	(6,868)	1,592
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(6,870)	(6,870)	(2)	(6,868)	1,592
Fund Balance as of January 1	38,579	38,579	36,676	1,903	35,084
Fund Balance as of December 31	31,709	31,709	36,674	(4,965)	36,676

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Emergency Medical Services					
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2020 Actual
Revenues					
Property Taxes	508,475	508,475	513,129	(4,654)	510,234
Other Taxes	4,700	4,700	8,624	(3,924)	6,947
Intergovernmental Revenues	24,228	24,228	12,435	11,793	26,623
Charges for Goods and Services	4,400	4,400	8,917	(4,517)	23,136
Interest and Earnings	1,000	1,000	(801)	1,801	3,898
Other Revenue	1,500	1,500	8,255	(6,755)	3,120
Total Revenues	544,303	544,303	550,559	(6,256)	573,958
Expenditures					
General Government	-	-	-	-	0
Public Safety	544,303	544,303	523,892	20,411	494,299
Interest and Other Debt Service Costs	-	-	20	(20)	16
Total Expenditures	544,303	544,303	523,912	20,391	494,315
Excess (Deficit) of Revenues over Expenditures	0	0	26,647	(26,647)	79,643
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	0	0	26,647	(26,647)	79,643
Fund Balance as of January 1	354,213	354,213	555,752	(201,539)	476,109
Fund Balance as of December 31	354,213	354,213	582,399	(228,186)	555,752
911					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Retail Sales and Use Taxes	2,342,078	2,342,078	2,247,518	94,560	
Other Taxes	-	-	-	-	2,387,024
Intergovernmental Revenues	36,697	36,697	100,219	(63,522)	29,037
Interest and Other Earnings	7,500	7,500	204,790	(197,290)	17,642
Total Revenues	2,386,275	2,386,275	2,552,527	(166,252)	2,433,703
Expenditures					
Public Safety	2,685,982	2,685,983	2,570,903	115,080	2,338,731
Total Expenditures	2,685,982	2,685,983	2,570,903	115,080	2,338,731
Excess (Deficit) of Revenues over Expenditures	(299,707)	(299,708)	(18,376)	(281,332)	94,972
Other Financing Sources (Uses)					
Transfers Out	(119,863)	(119,863)	(119,863)	-	(117,662)
Total other financing sources (uses)	(119,863)	(119,863)	(119,863)	0	(117,662)
Net Change in Fund balance	(419,570)	(419,571)	(138,239)	(281,332)	(22,690)
Fund Balance as of January 1	1,150,103	1,150,103	1,236,989	(86,886)	1,259,679
Fund Balance as of December 31	730,533	730,532	1,098,750	(368,218)	1,236,989

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Veterans Relief					
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2020 Actual
Revenues					
Property Taxes	204,939	204,939	245,593	(40,654)	230,522
Other Taxes	-	-	474	(474)	366
Intergovernmental Revenues	-	-	592	(592)	417
Interest and Other Earnings	1,800	1,800	(269)	2,069	2,928
Contributions and Donations	1,000	1,000	400	600	1,450
Total Revenues	207,739	207,739	246,790	(39,051)	235,683
Expenditures					
Social Services	243,236	243,236	188,656	54,580	193,720
Redemption of Long-Term Debt	-	-	-		0
Interest and Other Debt Service Costs	-	-	9	(9)	7
Total Expenditures	243,236	243,236	188,665	54,571	193,727
Excess (Deficit) of Revenues over Expenditures	(35,497)	(35,497)	58,125	(93,622)	41,956
Other Financing Sources (Uses)					
Transfers In	-	-	-		0
Transfers Out	-	-	-		0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(35,497)	(35,497)	58,125	(93,622)	41,956
Fund Balance as of January 1	176,226	176,226	204,179	(27,953)	162,223
Fund Balance as of December 31	140,729	140,729	262,304	(121,575)	204,179
Human Services					
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2020 Actual
Revenues					
Property Taxes	378,750	378,750	404,852	(26,102)	378,677
Other Taxes	23,273	23,273	782	22,491	600
Intergovernmental Revenues	10,986	10,986	12,981	(1,995)	12,393
Interest and Other Earnings	18,395	18,395	(14,803)	33,198	64,724
Other Revenue	-	-	950	(950)	1,253
Total Revenues	431,404	431,404	404,762	26,642	457,647
Expenditures					
Social Services	47,373	47,373.00	28,425	18,948	57,715
Interest and Other Debt Service Costs	-	-	15	(15)	12
Total Expenditures	47,373	47,373	28,440	18,933	57,727
Excess (Deficit) of Revenues over Expenditures	384,031	384,031	376,322	7,709	399,920
Other Financing Sources (Uses)					
Transfers In	-	-	-		0
Transfers Out	(636,833)	(652,833)	(646,646)	(6,187)	(545,683)
Total other financing sources (uses)	(636,833)	(652,833)	(646,646)	(6,187)	(545,683)
Net Change in Fund balance	(252,802)	(268,802)	(270,324)	1,522	(145,763)
Fund Balance as of January 1	2,648,312	2,648,312	2,627,733	20,579	2,773,496
Fund Balance as of December 31	2,395,510	2,379,510	2,357,409	22,101	2,627,733

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Mental Health Sales Tax					
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2020 Actual
Revenues					
Retail Sales and Use Taxes	3,000,000	3,000,000	5,304,932	(2,304,932)	3,114,010
Interest and Other Earnings	-	100,000	19,633	80,367	8,529
Total Revenues	3,000,000	3,100,000	5,324,565	(2,224,565)	3,122,539
Expenditures					
Social Services	755,813	855,813	755,813	100,000	
Total Expenditures	755,813	855,813	755,813	100,000	0
Excess (Deficit) of Revenues over Expenditures	2,244,187	2,244,187	4,568,752	(2,324,565)	3,122,539
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	2,244,187	2,244,187	4,568,752	(2,324,565)	3,122,539
Fund Balance as of January 1	3,000,000	3,000,000	3,122,539	(122,539)	0
Fund Balance as of December 31	5,244,187	5,244,187	7,691,291	(2,447,104)	3,122,539
Treasurer's Revolving					
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Charges for Goods and Services	275,003	275,003	256,356	18,647	282,830
Interest and Other Earnings	1,500	1,500	(366)	1,866	3,259
Total Revenues	276,503	276,503	255,990	20,513	286,089
Expenditures					
General Government	341,503	341,503	267,250	74,253	286,636
Total Expenditures	341,503	341,503	267,250	74,253	286,636
Excess (Deficit) of Revenues over Expenditures	(65,000)	(65,000)	(11,260)	(53,740)	(547)
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(65,000)	(65,000)	(11,260)	(53,740)	(547)
Fund Balance as of January 1	155,000	155,000	182,111	(27,111)	182,658
Fund Balance as of December 31	90,000	90,000	170,851	(80,851)	182,111

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Treasurer Investment Pool					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2020 Actual
Revenues					
Interest and Other Earnings	210,998	210,998	216,915	(5,917)	220,330
Total Revenues	210,998	210,998	216,915	(5,917)	220,330
Expenditures					
General Government	207,837	207,837	167,626	40,211	187,238
Total Expenditures	207,837	207,837	167,626	40,211	187,238
Excess (Deficit) of Revenues over Expenditures	3,161	3,161	49,289	(46,128)	33,092
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	3,161	3,161	49,289	(46,128)	33,092
Fund Balance as of January 1	85,000	85,000	209,532	(124,532)	176,440
Fund Balance as of December 31	88,161	88,161	258,821	(170,660)	209,532

REET Electronic Tech Fund					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2020 Actual
Revenues					
Intergovernmental Revenues	20,500	20,500	24,091	(3,591)	20,410
Charges for Goods and Services	19,000	19,000	20,083	(1,083)	17,773
Interest and Other Earnings	1,200	1,200	(419)	1,619	2,607
Total Revenues	40,700	40,700	43,755	(3,055)	40,790
Expenditures					
General Government	75,000	75,000	25,009	49,991	25,000
Total Expenditures	75,000	75,000	25,009	49,991	25,000
Excess (Deficit) of Revenues over Expenditures	(34,300)	(34,300)	18,746	(53,046)	15,790
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(34,300)	(34,300)	18,746	(53,046)	15,790
Fund Balance as of January 1	205,000	205,000	203,746	1,254	187,956
Fund Balance as of December 31	170,700	170,700	222,492	(51,792)	203,746

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Community Development Programs					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Intergovernmental Revenues	156,000	156,000	97,093	58,907	255,666
Interest and Other Earnings	-	-	16	(16)	0
Total Revenues	156,000	156,000	97,109	58,891	255,666
Expenditures					
Natural and Economic Environment	156,000	156,000	97,093	58,907	157,984
Total Expenditures	156,000	156,000	97,093	58,907	157,984
Excess (Deficit) of Revenues over Expenditures	0	0	16	(16)	97,682
Net Change in Fund balance	0	0	16	(16)	97,682
Fund Balance as of January 1	0	0	97,682	(97,682)	0
Fund Balance as of December 31	0	0	97,698	(97,698)	97,698
Affordable Housing					
				Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	2020 Actual
Revenues					
Intergovernmental Revenues	875,576	875,576	265,190	610,386	358,628
Charges for Goods and Services	248,620	248,620	291,288	(42,668)	253,817
Interest and Other Earnings	20,000	10,000	(3,274)	13,274	19,562
Total Revenues	1,144,196	1,134,196	553,204	580,992	632,007
Expenditures					
Natural and Economic Environment	1,503,450	1,503,450	668,340	835,110	517,825
Total Expenditures	1,503,450	1,503,450	668,340	835,110	517,825
Excess (Deficit) of Revenues over Expenditures	(359,254)	(369,254)	(115,136)	(254,118)	114,182
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(359,254)	(369,254)	(115,136)	(254,118)	114,182
Fund Balance as of January 1	740,585	750,585	918,716	(168,131)	804,534
Fund Balance as of December 31	381,331	381,331	803,580	(422,249)	918,716

YAKIMA COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Net Change in Fund balance

	PILT Title III Funds			Variance with Final Budget	
	Original Budget	Final Budget	Actual	Positive (Negative)	
				2020	Actual
Revenues					
Interest and Other Earnings	4,500	4,500	(3,391)	7,891	17,154
Total Revenues	4,500	4,500	(3,391)	7,891	17,154
Expenditures					
Natural and Economic Environment	4,804	4,804	4,600	204	4,359
Total Expenditures	4,804	4,804	4,600	204	4,359
Excess (Deficit) of Revenues over Expenditures	(304)	(304)	(7,991)	7,687	12,795
Other Financing Sources (Uses)					
Transfers Out				0	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(304)	(304)	(7,991)	7,687	12,795
Fund Balance as of January 1	152,598	152,598	162,799	(10,201)	150,004
Fund Balance as of December 31	152,294	152,294	154,808	(2,514)	162,799

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.

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.

2020A G.O Bond Redemption – A fund established to properly account for redemption of the future 2020 LTGO Bond issue.

2020B G.O. Bond Redemption – A fund established to provide funds to refund certain outstanding limited tax General Obligation Bond of the County; Providing the form of said bonds and approving the sale of such bonds; providing for the annual levy of taxes to pay the principle of the interest of the bonds.

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

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Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	1997 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	2014 LTGO Bond Redemption
ASSETS							
Cash and Cash Equivalents	-	41,886	-	16	-	1,041	-
Investments	-	-	-	-	-	1,627,365	-
Taxes Receivable	3	6	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	1,230	-
Due From Other Funds	-	-	-	-	-	-	-
Total Assets	3	41,892	0	16	0	1,629,636	0
LIABILITIES AND FUND BALANCE							
Liabilities							
Custodial Accounts	-	-	-	-	-	-	-
Vouchers Payable	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	0	0	0	0	0	0	0
Deferred Inflows of Resources							
Unavailable revenue- taxes	3	6	-	-	-	-	-
Unavailable revenue-special assessments	-	-	-	-	-	-	-
Total deferred inflows of resources	3	6	0	0	0	0	0
Fund Balance							
Committed for Debt Service	-	41,886	-	16	-	1,629,636	-
Total Fund Balance	0	41,886	0	16	0	1,629,636	0
Total Liabilities, Deferred Inflows of Resources and Fund Balance	3	41,892	0	16	0	1,629,636	0

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	CRID Guaranty	LID Guaranty	2020A G.O. Bond Redemption	2020B G.O. Bond Redemption	CRID's	ULID	2021 Total	2020 Total
ASSETS								
Cash and Cash Equivalents	10,101	5,036	-	-	-	-	58,080	55,354
Investments	133,875	28,307	-	-	-	-	1,789,547	1,665,774
Taxes Receivable	-	-	-	-	-	-	9	215
Assessments Receivable	-	-	-	-	-	-	0	33
Interest Receivable	101	21	-	-	33	-	1,385	1,440
Due From Other Funds	-	-	-	-	-	-	0	0
Total Assets	144,077	33,364	0	0	33	0	1,849,021	1,722,816
LIABILITIES AND FUND BALANCE								
Liabilities								
Custodial Accounts	-	-	-	-	-	-	0	0
Vouchers Payable	-	-	-	-	-	-	0	0
Unearned Revenue	-	-	-	-	-	-	0	0
Total Liabilities	0	0	0	0	0	0	0	0
Deferred Inflows of Resources								
Unavailable revenue- taxes	-	-	-	-	-	-	9	215
Unavailable revenue-special assessments	-	-	-	-	33	-	33	33
Total deferred inflows of resources	0	0	0	0	33	0	42	248
Fund Balance								
Committed for Debt Service	144,077	33,364	-	-	-	-	1,848,979	1,722,568
Total Fund Balance	144,077	33,364	0	0	0	0	1,848,979	1,722,568
Total Liabilities, Deferred Inflows of Resources and Fund Balance	144,077	33,364	0	0	33	0	1,849,021	1,722,816

YAKIMA COUNTY, WASHINGTON

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

Nonmajor Debt Service Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	1997 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	2014 LTGO Bond Redemption
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Revenues

Property Taxes	-	206	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	76,834	119,863
Interest and other Earnings	-	-	-	-	-	(7,012)	-
Special Assessments	-	-	-	-	-	-	-
Total Revenues	0	206	0	0	0	69,822	119,863

Expenditures

Debt Service:							
Principal	-	-	10,000	-	-	-	270,000
Interest	-	-	4,175	-	-	121,500	163,513
Total Expenditures	0	0	14,175	0	0	121,500	433,513

Excess (Deficit) of

Revenues over Expenditures	0	206	(14,175)	0	0	(51,678)	(313,650)
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Other Financing Sources (Uses)

Transfers In	-	-	14,175	-	-	178,666	313,650
Transfers Out	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-	-
Payment refunded bond escrow agent	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	0	0	14,175	0	0	178,666	313,650

Net Change in Fund Balance	0	206	0	0	0	126,988	0
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Fund Balance as of January 1	0	41,680	0	16	0	1,502,648	0
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Fund Balance as of December 31	0						
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	0	41,886	0	16	0	1,629,636	0
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YAKIMA COUNTY, WASHINGTON

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

Nonmajor Debt Service Funds

December 31, 2021

With Comparative Totals for December 31, 2020

CRID Guaranty	LID Guaranty	2020A		2020B		2021 Total	2020 Total
		G.O. Bond Redemption	G.O. Bond Redemption	CRID's	ULID		
<u>Revenues</u>							
Property Taxes	-	-	-	-	-	206	0
Other Taxes	-	-	-	-	-	0	0
Intergovernmental Revenues	-	-	-	-	-	196,697	194,415
Interest and other Earnings	(646)	(137)	-	-	-	(7,795)	45,917
Special Assessments	-	-	-	-	-	0	0
Total Revenues	(646)	(137)	0	0	0	189,108	240,332
<u>Expenditures</u>							
Debt Service:							
Principal	-	-	315,000	2,491,381	-	3,086,381	13,600,000
Interest	-	-	421,000	125,275	-	835,463	1,115,350
Total Expenditures	0	0	736,000	2,616,656	0	3,921,844	14,715,350
Excess (Deficit) of Revenues over Expenditures	(646)	(137)	(736,000)	(2,616,656)	0	0	(3,732,736)
<u>Other Financing Sources (Uses)</u>							
Transfers In	-	-	736,000	2,616,656	-	3,859,147	3,961,322
Transfers Out	-	-	-	-	-	0	(236)
Bond Premium	-	-	-	-	-	0	0
Refunding Bonds Issued	-	-	-	-	-	0	10,675,765
Payment to refunded bond escrow agent	-	-	-	-	-	0	0
Total Other Financing Sources (Uses)	0	0	736,000	2,616,656	0	3,859,147	14,636,851
Net Change in Fund Balance	(646)	(137)	0	0	0	126,411	161,833
Fund Balance as of January 1	144,723	33,501	0	0	0	1,722,568	1,560,735
	0	0	0	0	0	0	0
Fund Balance as of December 31	144,077	33,364	0	0	0	1,848,979	1,722,568

YAKIMA COUNTY, WASHINGTON

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

December 31, 2021

With Comparative Totals for December 31, 2020

1997 G.O. Bond Redemption

	Original Budget	Final Budget	2021 Actual	Positive (Negative)	Variance with Final Budget	2020 Actual
<u>Revenues</u>						
Property Taxes:	-	-	-	-	-	-
Other Taxes:	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>						
General Governmental Services:	-	-	-	-	-	-
Public Safety:	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficit) of Revenues over Expenditures:	-	-	-	-	-	-
Transfers Out:	-	-	-	-	-	-
Excess (Deficit) of Revenues and Other Sources over Expenditures:	-	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2008 A G.O. Bond Redemptions

	Original Budget	Final Budget	2021 Actual	Positive (Negative)	Variance with Final Budget	2020 Actual
<u>Revenues</u>						
Property Taxes	-	-	206	206	-	-
Interest and other Earnings	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 206	\$ 206	\$ -	\$ -
<u>Expenditures</u>						
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficit) of Revenues over Expenditures	-	-	206	206	-	-
Transfers Out	-	-	-	-	-	-
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	206	206	-	-
Fund Balance, January 1	41,680	41,680	41,680	-	41,680	
Fund Balance, December 31	\$ 41,680	\$ 41,680	\$ 41,886	\$ 206	\$ 41,680	

YAKIMA COUNTY, WASHINGTON

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

December 31, 2021

With Comparative Totals for December 31, 2020

2008 B G.O. Bond Redemption

	Budget	Budget	Actual	Variance with Final Budget (Negative)	Actual
Revenues					
Interest and other Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
General Governmental Services	-	-	-	-	0
Debt Service:					
Principal	10,000	10,000	10,000	-	10,000
Interest	4,175	4,175	4,175	-	4,575
Total Expenditures	\$ 14,175	\$ 14,175	\$ 14,175	\$ -	\$ 14,575
Excess (Deficit) of					
Revenues over Expenditures	(14,175)	(14,175)	(14,175)	-	(14,575)
Transfers In	14,175	14,175	14,175	-	14,575
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

2009 G.O. Bond Redemption

	Original Budget	Final Budget	2021 Actual	Positive (Negative)	2020 Actual
Revenues					
Interest and other Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Debt Service:					
Principal	-	-	-	-	580,000
Interest	-	-	-	-	18,560
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 598,560
Excess (Deficit) of					
Revenues over Expenditures	-	-	-	-	(598,560)
Transfers In	-	-	-	-	598,560
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	16
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ 16

YAKIMA COUNTY, WASHINGTON

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Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Debt Service Funds
 December 31, 2021
 With Comparative Totals for December 31, 2020

2010A G.O. Bond Redemption

	Original	Final	2021	Variance with Final Budget	
				Positive	2020
Interest and other Earnings	-	-	-	-	9,584
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 9,584
Expenditures					
Public Safety	-	-	-	0	0
Debt Service					
Principal	-	-	-	-	12,745,000
Interest	-	-	-	-	472,110
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 13,217,110
Excess (Deficit) of					
Revenues over Expenditures	-	-	-	-	(13,207,526)
Transfers In	-	-	-	-	2,707,526
Payment refunded bond escrow agent	-	-	-	-	10,500,000
Excess (Deficit) of Revenues and					
Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

2010B G.O. Bond Redemption

	Original Budget	Final Budget	2021 Actual	Variance with Final Budget	
				Positive (Negative)	2020 Actual
Revenues					
Intergovernmental Revenues	76,834	76,834	76,834	-	76,752
Interest and other Earnings	10,717	10,717	(7,012)	(17,729)	32,523
Total Revenues	\$ 87,551	\$ 87,551	\$ 69,822	\$ (17,729)	\$ 109,275
Expenditures					
Debt Service					
Principal	-	-	-	-	-
Interest	1,626,620	121,500	121,500	-	121,500
Total Expenditures	\$ 1,626,620	\$ 121,500	\$ 121,500	\$ -	\$ 121,500
Excess (Deficit) of					
Revenues over Expenditures	(1,539,069)	(33,949)	(51,678)	(17,729)	(12,225)
Transfers In	178,666	178,666	178,666	-	170,248
Transfers Out	-	-	-	-	-
Excess (Deficit) of Revenues and					
Other Sources over Expenditures	(1,360,403)	144,717	126,988	(17,729)	158,023
Fund Balance, January 1	1,481,903	1,481,903	1,502,648	20,745	1,344,625
Fund Balance, December 31	\$ 121,500	\$ 1,626,620	\$ 1,629,636	\$ 3,016	\$ 1,502,648

YAKIMA COUNTY, WASHINGTON

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

December 31, 2021

With Comparative Totals for December 31, 2020

<u>2014 G.O. Bond Redemption</u>						Variance with Final Budget
	Original Budget	Final Budget	2021 Actual	Positive (Negative)	2020 Actual	
Revenues						
Intergovernmental Revenues	-	-	119,863	119,863	117,663	
Property Taxes	119,862	119,862	-			
Interest and other Earnings	-	-	-	-	-	
Total Revenues	\$ 119,862	\$ 119,862	\$ 119,863	\$ 119,863	\$ 117,663	
Expenditures						
Debt Service						
Principal	270,000	-	270,000	270,000	265,000	
Interest	163,513	-	163,513	163,513	174,113	
Total Expenditures	\$ 433,513	\$ -	\$ 433,513	\$ 433,513	\$ 439,113	
Excess (Deficit) of						
Revenues over Expenditures	(313,651)	119,862	(313,650)	(433,512)	(321,450)	
Transfers In	313,651	313,651	313,650	(1)	321,450	
Excess (Deficit) of Revenues and						
Other Sources over Expenditures	-	433,513	-	(433,513)	-	
Fund Balance, January 1	-	-	-	-	-	
Fund Balance, December 31	\$ -	\$ 433,513	\$ -	\$ (433,513)	\$ -	
<u>2020A G.O. Bond Redemption</u>						Variance with Final Budget
	Original Budget	Final Budget	2021 Actual	Positive (Negative)	2020 Actual	
Revenues						
Interest and other Earnings	-	-	-	-	-	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures						
Debt Service						
Principal	315,000	315,000	315,000	-	-	
Interest	421,000	421,000	421,000	-	302,886	
Total Expenditures	\$ 736,000	\$ 736,000	\$ 736,000	\$ -	\$ 302,886	
Excess (Deficit) of						
Revenues over Expenditures	(736,000)	(736,000)	(736,000)	-	(302,886)	
Transfers In	736,000	736,000	736,000	-	127,121	
Refunding Bonds Issued	-	-	-	-	175,765	
Excess (Deficit) of Revenues and						
Other Sources over Expenditures	-	-	-	-	-	
Fund Balance, January 1	-	-	-	-	-	
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -	

YAKIMA COUNTY, WASHINGTON

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

December 31, 2021

With Comparative Totals for December 31, 2020

<u>2020B G.O. Bond Redemption</u>					
	Original	Final	2021	Positive	Variance with 2020
Interest and other Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Transportation	-	-	-	-	-
Debt Service					
Principal	2,915,000	2,915,000	2,491,381	(423,619)	-
Interest	136,500	136,500	125,275	(11,225)	21,606
Total Expenditures	\$ 3,051,500	\$ 3,051,500	\$ 2,616,656	\$ (434,844)	\$ 21,606
Excess (Deficit) of					
Revenues over Expenditures	(3,051,500)	(3,051,500)	(2,616,656)	434,844	(21,606)
Transfers In	3,051,500	3,051,500	2,616,656	(434,844)	21,606
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -
<u>ULID</u>					
	Original Budget	Final Budget	2021 Actual	Positive (Negative)	Variance with Final Budget
Revenues	Original Budget	Final Budget	2021 Actual	Positive (Negative)	2020 Actual
Interest and other Earnings	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Debt Service	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficit) of					
Revenues over Expenditures	-	-	-	-	-
Transfers Out	-	-	-	-	(236)
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	(236)
Fund Balance, January 1	-	-	-	-	236
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

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.

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.

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

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Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	General Capital Improvements	State Fair Park Capital Projects	Public Services Capital Projects
ASSETS			
Cash and Cash Equivalents	\$ 100,918	\$ 104,131	\$ 504,749
Investments	124,499	87,000	265,349
Interest Receivable	186	132	590
Due from Other Governments	-	-	-
Total Assets	\$ 225,603	\$ 191,263	\$ 770,688
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts/Vouchers Payable	\$ 13,365	\$ -	\$ 117,246
Contracts Payable	-	-	(26,795)
Due to Other Funds	-	-	-
Accrued Wages & Benefits Payable	-	-	-
Total Liabilities	13,365	0	90,451
Deferred Inflows Of Resources			
Unavailable Revenue- Taxes	-	-	-
Total Deferred Inflows of Resources	0	0	0
Fund Balance			
Restricted Fund Balance	-	-	-
Assigned Fund Balance	212,238	191,263	680,237
Total Fund Balance	212,238	191,263	680,237
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 225,603	\$ 191,263	\$ 770,688

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	2014 LTGO Capital Projects	2020 Capital Projects	Ascend Royalties Cap Proj	Real Estate Excise Tax Cap Proj	2021 Totals	2020 Totals
ASSETS						
Cash and Cash Equivalents	1	\$ 545,928	\$ 893	\$ 208,668	\$ 1,465,288	\$ 1,818,002
Investments	-	3,114,983	118,547	1,867,990	5,578,368	7,140,683
Interest Receivable	-	2,886	91	1,412	5,297	6,267
Due from Other Governments	-	-	-	14,894	14,894	90,747
Total Assets	\$ 1	\$ 3,663,797	\$ 119,531	\$ 2,092,964	\$ 7,063,847	\$ 9,055,699
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts/Vouchers Payable	\$ -	\$ 107,630	\$ -	\$ -	\$ 238,241	\$ 45,354
Contracts Payable	-	133,346	-	-	106,551	294,670
Due to Other Funds	-	-	-	449,535	449,535	0
Accrued Wages Payable	-	-	-	-	0	429
Total Liabilities	0	240,976	0	449,535	794,327	340,453
Deferred Inflows Of Resources						
Unavailable Revenue- Taxes	-	-	-	-	0	4
Total Deferred Inflows of Resources	0	0	0	0	0	4
Fund Balance						
Restricted Fund Balance	-	-	-	1,643,429	1,643,429	1,106,963
Assigned Fund Balance	1	3,422,821	119,531	-	4,626,091	7,608,279
Total Fund Balance	1	3,422,821	119,531	1,643,429	6,269,520	8,715,242
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 1	\$ 3,663,797	\$ 119,531	\$ 2,092,964	\$ 7,063,847	\$ 9,055,699

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Capital Project Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	General Capital Improvements	State Fair Capital Projects	Public Services Capital Projects
<u>Revenues</u>			
Excise Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Goods and Services	-	-	75
Interest and other Earnings	(4,137)	(882)	3,636
Other Revenues	-	-	-
Total Revenues	(4,137)	(882)	3,711
<u>Expenditures</u>			
General Government	758,873	-	408,889
Public Safety	-	-	13,111
Culture and Recreation	-	-	-
Total	758,873	0	422,000
Capital Outlay:			
General Governmental Services	-	-	848,791
Culture and Recreation	-	-	-
Total Capital Outlay	0	0	848,791
Debt Service:			
Principal Retirement	-	-	-
Interest	-	-	-
Total Debt Service	0	0	0
Total Expenditures	758,873	0	1,270,791
Excess (Deficit)			
Revenues Over Expenditures	(763,010)	(882)	(1,267,080)
<u>Other Financing Sources (Uses)</u>			
Bond Premium	-	-	-
General Obligation Bond Proceeds	-	-	-
Other Note Proceeds	-	-	-
Operating Transfers In	-	-	845,324
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	0	845,324
Excess (Deficit)			
Resources Over Uses	(763,010)	(882)	(421,756)
Fund Balance, January 1	975,248	192,145	1,101,993
Fund Balance, December 31	\$ 212,238	\$ 191,263	\$ 680,237

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Capital Project Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	2014 LTGO Capital Projects	2020 Capital Projects	Ascend Royalties Cap Proj	Real Estate Excise Tax Cap Proj	2021 Totals	2020 Totals
<u>Revenues</u>						
Excise Taxes	\$ -	\$ -	\$ -	\$ 1,364,841	\$ 1,364,841	\$ 1,040,121
Intergovernmental Revenues	-	-	-	-	0	1,137,572
Charges for Goods and Services	-	550	-	-	625	981
Interest and other Earnings	-	(29,620)	(760)	(1,529)	(33,292)	185,379
Other Revenues	-	-	-	-	0	900
Total Revenues	0	(29,070)	(760)	1,363,312	1,332,174	2,364,953
<u>Expenditures</u>						
General Governmental Services	-	-	17,000	600	1,185,362	2,940,876
Public Safety	-	-	-	-	13,111	454,053
Culture and Recreation	-	606,157	-	-	606,157	1,854,911
Total	0	606,157	17,000	600	1,804,630	5,249,840
Capital Outlay:						
General Governmental Services	-	-	-	-	848,791	835,920
Culture and Recreation	-	1,143,553	-	-	1,143,553	3,676,623
Total Capital Outlay	0	1,143,553	0	0	1,992,344	4,512,543
Debt Service:						
Principal Retirement	-	-	-	-	0	320,000
Interest	-	-	-	-	0	72,027
Total Debt Service	0	0	0	0	0	392,027
Total Expenditures	0	1,749,710	17,000	600	3,796,974	10,154,410
Excess (Deficit)						
Revenues Over Expenditures	0	(1,778,780)	(17,760)	1,362,712	(2,464,800)	(7,789,457)
<u>Other Financing Sources (Uses)</u>						
Bond Premium	-	-	-	-	0	2,478,376
General Obligation Bond Proceeds	-	-	-	-	0	8,244,235
Other Note Proceeds	-	-	-	-	0	195,000
Operating Transfers In	-	-	-	-	845,324	2,787,751
Operating Transfers Out	-	-	-	(826,246)	(826,246)	(882,959)
Total Other Financing Sources (Uses)	0	0	0	(826,246)	19,078	\$ 12,822,403
Excess (Deficit)						
Resources Over Uses	0	(1,778,780)	(17,760)	536,466	(2,445,722)	5,032,946
Fund Balance, January 1	1	5,201,601	137,291	1,106,963	8,715,242	3,682,296
Fund Balance, December 31	\$ 1	\$ 3,422,821	\$ 119,531	\$ 1,643,429	\$ 6,269,520	\$ 8,715,242

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

Nonmajor Capital Project Funds

December 31, 2021

With Comparative Totals for December 31, 2020

General Capital Improvements

	Original Budget	Final Budget	Actual	Variance with Final Budget	
				Positive (Negative)	2020 Actual
<u>Revenues</u>					
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$ -
<i>Total Intergovernmental Revenues</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Interest and other Earnings	500	500	(4,137)	(4,637)	18,951
<i>Total Miscellaneous Revenues</i>	<i>500</i>	<i>500</i>	<i>(4,137)</i>	<i>(4,637)</i>	<i>18,951</i>
Total Revenues	500	500	(4,137)	(4,637)	18,951
<u>Expenditures</u>					
General Governmental Services	1,110,910	1,110,910	758,873	352,037	1,886,713
<i>Total General Government Services</i>	<i>1,110,910</i>	<i>1,110,910</i>	<i>758,873</i>	<i>352,037</i>	<i>1,886,713</i>
Capital Outlay:					
Public Safety	52,224	52,224	-	52,224	0
<i>Total Capital Outlay</i>	<i>52,224</i>	<i>52,224</i>	<i>0</i>	<i>52,224</i>	<i>0</i>
Total Expenditures	1,163,134	1,163,134	758,873	404,261	1,886,713
Excess (Deficit) Revenues over Expenditures	(1,162,634)	(1,162,634)	(763,010)	399,624	(1,867,762)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	0	390,686
Operating Transfers Out	-	-	-	0	0
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>390,686</i>
Excess (Deficit) Resources over Uses	(1,162,634)	(1,162,634)	(763,010)	399,624	(1,477,076)
Fund Balance, January 1	1,162,634	1,162,634	975,248	(187,386)	2,452,324
Fund Balance, December 31	\$0	\$0	\$212,238	\$212,238	\$975,248

State Fair Capital Projects

	Original Budget	Final Budget	Actual	Variance with Final Budget	
				Positive (Negative)	2020 Actual
<u>Revenues</u>					
Interest and other Earnings	-	-	(882)	(882)	4,257
Other Revenues	-	-	-	-	-
<i>Total Miscellaneous Revenues</i>	<i>0</i>	<i>0</i>	<i>(882)</i>	<i>(882)</i>	<i>4,257</i>
Total Revenues	-	-	(882)	(882)	4,257
<u>Expenditures</u>					
Culture and Recreation	188,500	188,500	-	188,500	0
<i>Total General Government Services</i>	<i>188,500</i>	<i>188,500</i>	<i>0</i>	<i>188,500</i>	<i>0</i>
Total Expenditures	188,500	188,500	0	188,500	0
Excess (Deficit) Revenues over Expenditures	(188,500)	(188,500)	(882)	187,618	4,257
Excess (Deficit) Resources over Uses	(188,500)	(188,500)	(882)	187,618	4,257
Fund Balance, December 31	\$0	\$0	\$191,263	\$191,263	\$192,145

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

Nonmajor Capital Project Funds

December 31, 2021

With Comparative Totals for December 31, 2020

Public Services Capital Projects					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020
				Positive (Negative)	Actual
<u>Revenues</u>					
Intergovernmental Revenues	\$0	\$ -	\$ -	\$0	\$1,047,572
<i>Total Intergovernmental Revenues</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,047,572</i>
Charges for Goods and Services	-	-	75	75	981
<i>Total Charges for Goods and Services</i>	<i>0</i>	<i>0</i>	<i>75</i>	<i>75</i>	<i>981</i>
Interest and other Earnings	-	-	3,636	3,636	207
Other Revenues	-	-	-	-	28,896
<i>Total Miscellaneous Revenues</i>	<i>0</i>	<i>0</i>	<i>3,636</i>	<i>3,636</i>	<i>29,103</i>
Total Revenues	0	0	3,711	3,711	1,077,656
<u>Expenditures</u>					
General Governmental Services	930,000	930,000	408,889	521,111	1,082,021
Public Safety	-	-	13,111	(13,111)	454,053
<i>Total General Government Services</i>	<i>930,000</i>	<i>930,000</i>	<i>422,000</i>	<i>508,000</i>	<i>1,536,074</i>
Capital Outlay:					
General Governmental Services	-	826,851	848,791	(21,940)	835,920
<i>Total Capital Outlay</i>	<i>0</i>	<i>826,851</i>	<i>848,791</i>	<i>(21,940)</i>	<i>835,920</i>
Total Expenditures	930,000	1,756,851	1,270,791	486,060	2,371,994
Excess (Deficit) Revenues over Expenditures	(930,000)	(1,756,851)	(1,267,080)	489,771	(1,294,338)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	730,000	1,556,851	845,324	(711,527)	2,389,565
Operating Transfers Out	-	-	-	-	0
<i>Total Other Financing Sources (Uses)</i>	<i>730,000</i>	<i>1,556,851</i>	<i>845,324</i>	<i>(711,527)</i>	<i>2,389,565</i>
Excess (Deficit) Resources over Uses	(200,000)	(200,000)	(421,756)	(221,756)	1,095,227
Fund Balance, January 1	200,000	200,000	1,101,993	901,993	6,766
Fund Balance, December 31	\$0	\$0	\$ 680,237	\$ 680,237	\$ 1,101,993

2014 LTGO Capital Projects					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020
				Positive (Negative)	Actual
<u>Revenues</u>					
Interest and other Earnings	\$0	\$0	\$0	\$0	\$0
Other Revenue	-	-	-	-	-
<i>Total Miscellaneous Revenues</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Revenues	0	0	0	0	0
<u>Expenditures</u>					
General Governmental Services	-	-	-	-	0
Transportation	-	-	-	-	0
<i>Total General Government Services</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Expenditures	0	0	0	0	0
Excess (Deficit) Revenues over Expenditures	0	0	0	0	0
Fund Balance, January 1	0	0	1	1	1
Fund Balance, December 31	\$0	\$0	\$ 1	\$ 1	\$ 1

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

Nonmajor Capital Project Funds

December 31, 2021

With Comparative Totals for December 31, 2020

<u>2020 Capital Projects</u>					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
<u>Revenues</u>					
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	\$90,000
<i>Total Intergovernmental Revenues</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>90,000</i>
Charges for Goods and Services	- -	550	550	0	
<i>Total Charges for Goods and Services</i>	<i>0</i>	<i>0</i>	<i>550</i>	<i>550</i>	<i>0</i>
Investment Interest	\$ 35,000	\$ 35,000	\$ (29,620)	\$ (64,620)	\$135,173
Other Revenue	- -	- -	- -	- -	900
<i>Total Miscellaneous Revenue</i>	<i>\$ 35,000</i>	<i>\$ 35,000</i>	<i>\$ (29,620)</i>	<i>\$ (64,620)</i>	<i>136,073</i>
Total Revenues	\$ 35,000	\$ 35,000	\$ (29,070)	\$ (64,620)	226,073
<u>Expenditures</u>					
General Governmental Services	- -	- -	- -	- -	312
Culture and Recreation	1,000,000	1,000,000	606,157	393,843	1,854,911
<i>Total General Government</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>606,157</i>	<i>393,843</i>	<i>1,855,223</i>
Capital Outlay	8,000,000	8,000,000	1,143,553	6,856,447	3,676,623
<i>Total Capital Outlay</i>	<i>8,000,000</i>	<i>8,000,000</i>	<i>1,143,553</i>	<i>6,856,447</i>	<i>3,676,623</i>
Debt Service:					
Principal	- -	- -	- -	- -	320,000
Interest	- -	- -	- -	- -	72,027
<i>Total Debt Service</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>392,027</i>
Total Expenditures	9,000,000	9,000,000	1,749,710	7,250,290	5,923,873
Excess (Deficit) Revenues over Expenditures	(8,965,000)	(8,965,000)	(1,778,780)	(7,314,910)	(5,697,800)
<u>Other Financing Sources (Uses)</u>					
Bond Premium	- -	- -	- -	- -	2,478,376
General Obligation Bond Proceeds	- -	- -	- -	- -	8,244,235
Other Note Proceeds	- -	- -	- -	- -	195,000
Operating Transfers In	2,000,000	2,000,000	- -	(2,000,000)	7,500
Operating Transfers Out	- -	- -	- -	- -	0
<i>Total Other Financing Sources (Uses)</i>	<i>2,000,000</i>	<i>2,000,000</i>	<i>0</i>	<i>(2,000,000)</i>	<i>10,925,111</i>
Excess (Deficit) Resources over Uses	(6,965,000)	(6,965,000)	(1,778,780)	(9,314,910)	5,227,311
Fund Balance, January 1	6,965,000	6,965,000	5,201,601	(1,763,399)	(25,710)
Fund Balance, December 31	\$0	\$0	\$3,422,821	\$3,422,821	\$ 5,201,601

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

Nonmajor Capital Project Funds

December 31, 2021

With Comparative Totals for December 31, 2020

<u>Ascend Royalties Capital Project</u>					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
			Actual	Positive (Negative)	
<u>Revenues</u>					
Excise Taxes	\$ -	\$ -	\$ -	\$ -	\$0
<i>Total Taxes</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Interest and other Earnings	\$ 1,200	\$ 1,200	\$ (760)	\$ (1,960)	\$ 3,118
Other Revenues	-	-	-	-	0
General Governmental Services	60,000	60,000	17,000	43,000	0
<i>Total General Governmental Services</i>	<i>60,000</i>	<i>60,000</i>	<i>17,000</i>	<i>43,000</i>	<i>0</i>
Capital Outlay:					
General Governmental Services	-	-	-	-	0
<i>Total Government Services</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0</i>
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	0
Operating Transfers Out	-	-	-	-	0
<i>Total Other Other Financing Sources (Uses)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Excess (Deficit) Resources over Uses	(58,800)	(58,800)	(17,760)	41,040	3,118
Fund Balance, January 1	133,100	133,100	137,291	4,191	134,173
<i>Fund Balance, December 31</i>	<i>\$74,300</i>	<i>\$74,300</i>	<i>\$119,531</i>	<i>\$45,231</i>	<i>\$137,291</i>
<u>Real Estate Excise Tax Capital Project</u>					
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
			Actual	Positive (Negative)	
<u>Revenues</u>					
Excise Taxes	\$ 925,000	\$ 925,000	\$ 1,364,841	\$ 439,841	\$ 1,040,121
<i>Total Taxes</i>	<i>925,000</i>	<i>925,000</i>	<i>1,364,841</i>	<i>439,841</i>	<i>1,040,121</i>
Interest and other Earnings	7,600	7,600	(1,529)	(9,129)	23,673
<i>Total Miscellaneous Revenues</i>	<i>7,600</i>	<i>7,600</i>	<i>(1,529)</i>	<i>(9,129)</i>	<i>23,673</i>
<i>Total Revenues</i>	<i>932,600</i>	<i>932,600</i>	<i>1,363,312</i>	<i>430,712</i>	<i>1,063,794</i>
<u>Expenditures</u>					
General Governmental Services	900	900	600	300	726
<i>Total General Governmental Services</i>	<i>900</i>	<i>900</i>	<i>600</i>	<i>300</i>	<i>726</i>
<i>Total Expenditures</i>	<i>900</i>	<i>900</i>	<i>600</i>	<i>300</i>	<i>726</i>
Excess (Deficit) Revenues over Expenditures	931,700	931,700	1,362,712	430,412	1,063,068
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	0
Operating Transfers Out	(1,176,246)	(1,176,246)	(826,246)	350,000	(882,926)
<i>Total Other Other Financing Sources (Uses)</i>	<i>(1,176,246)</i>	<i>(1,176,246)</i>	<i>(826,246)</i>	<i>350,000</i>	<i>(882,926)</i>
Excess (Deficit) Resources over Uses	(244,546)	(244,546)	536,466	780,412	180,142
Fund Balance, January 1	1,156,777	1,156,777	1,106,963	(49,814)	926,821
<i>Fund Balance, December 31</i>	<i>\$912,231</i>	<i>\$912,231</i>	<i>\$1,643,429</i>	<i>\$731,198</i>	<i>\$1,106,963</i>

INTERNAL SERVICE FUNDS

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.

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

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Combining Statement of Net Position

Internal Service Funds

December 31, 2021

With Comparative Totals for December 31, 2020

Assets	GIS Services	Technology Services	Purchasing	Unemployment Comp
Current Assets				
Cash and Cash Equivalents	\$ 93,191	\$ 459,284	\$ 151,629	\$ 77,187
Investments	201,499	4,161,627	180,073	1,919,659
Accounts Receivable	-	32,489	-	-
Interest Receivable	205	3,146	179	1,459
Due From Other Funds	-	-	-	-
Due From Other Governments	-	108,930	17	-
Inventory/Prepayments	-	-	-	-
Total Current Assets	294,895	4,765,476	331,898	1,998,305
Noncurrent Assets				
Capital Assets:				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements Other Than Buildings	-	-	-	-
Machinery and Equipment	92,712	2,499,368	17,666	-
Less Accumulated Depreciation	(81,498)	(2,285,840)	(13,532)	-
Pension Asset	147,116	1,422,124	-	-
Total Noncurrent Assets	158,330	1,635,652	4,134	0
Total Assets	453,225	6,401,128	336,032	1,998,305
Deferred Outflows of Resources				
Pension Outflows	13,516	130,659	-	-
OPEB Outflows	-	-	-	-
Total Deferred Outflows of Resources	13,516	130,659	0	0
Total Assets and Deferred Outflows of Resources	\$ 466,741	\$ 6,531,787	\$ 336,032	\$ 1,998,305
Liabilities				
Current Liabilities				
Accounts/Vouchers Payable	\$ -	\$ 44,471	\$ 53,649	\$ 28,769
Contracts Payable	-	-	-	-
Due To Other Funds	179	295	-	-
Due To Other Governments	-	-	-	-
Accrued Wages & Benefits Payable	21,507	165,410	-	-
Compensated Absences	5,072	17,313	-	-
Total Current Liabilities	26,758	227,489	53,649	28,769
Noncurrent Liabilities				
Compensated Absences	26,196	89,409	-	-
LT Accrued Employee Benefits	11,002	37,551	-	-
Accrued Taxes	-	-	-	-
Pension Liability	-	-	-	-
OPEB Liability	-	-	-	-
Total Noncurrent Liabilities	37,198	126,960	0	0
Total Liabilities	63,956	354,449	53,649	28,769
Deferred Inflows of Resources				
Pension Inflows	138,814	1,341,865	-	-
Total Deferred Inflows of Resources	138,814	1,341,865	0	0
Total Liabilities and Deferred Inflows of Resources	\$ 202,770	\$ 1,696,314	\$ 53,649	\$ 28,769
Net Position				
Net Investment in Capital Assets	11,214	213,528	4,134	-
Unrestricted	252,757	4,621,945	278,249	1,969,536
Total Net Position	263,971	4,835,473	282,383	1,969,536

Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
\$ 38,632	\$ 55,829	\$ 300,692	\$ 50,096	\$ 576,516	\$ 338,264
-	26,800	121,483	2,460,606	2,861,184	-
-	22,523	-	-	-	-
-	24	150	1,870	2,163	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	120,000	-	-	-
38,632	105,176	542,325	2,512,572	3,439,863	338,264
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	49,039	2,480,415	294,233	112,283
0	0	49,039	2,480,415	294,233	112,283
38,632	105,176	591,364	4,992,987	3,734,096	450,547
-	-	4,505	-	27,033	22,879
-	-	-	-	-	-
0	0	4,505	0	27,033	22,879
\$ 38,632	\$ 105,176	\$ 595,869	\$ 4,992,987	\$ 3,761,129	\$ 473,426
\$0 \$ 2,022	\$ 65,990	\$ 5,775	\$ 42,121	\$ 8,905	
-	-	-	-	-	-
-	-	-	-	-	492
-	-	-	-	-	-
-	-	5,820	-	40,610	22,818
-	-	1,216	-	6,050	3,174
0	2,022	73,026	5,775	88,781	35,389
-	-	6,280	-	31,243	16,390
-	-	2,637	-	13,122	6,884
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
0	0	8,917	0	44,365	23,274
0	2,022	81,943	5,775	133,146	58,663
-	-	46,271	757,920	277,627	92,057
0	0	46,271	757,920	277,627	92,057
\$0 \$ 2,022	\$ 128,214	\$ 763,695	\$ 410,773	\$ 150,720	
38,632	103,154	467,655	4,229,292	3,350,356	322,706
\$ 38,632	\$ 103,154	\$ 467,655	\$ 4,229,292	\$ 3,350,356	\$ 322,706

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Net Position

Internal Service Funds

December 31, 2021

With Comparative Totals for December 31, 2020

Assets	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2021	2020
				Total	Total
Current Assets					
Cash and Cash Equivalents	\$ 91,768	\$ 516,133	\$ 5,531,848	\$ 8,281,069	\$ 4,108,345
Investments	285,048	1,517,528	319	13,735,826	14,357,114
Accounts Receivable	-	-	262,209	317,221	198,490
Interest Receivable	279	1,323	3,752	14,550	13,598
Due From Other Funds	-	-	1,146,010	1,146,010	2,909,809
Due From Other Governments	-	-	11,604	120,551	161,434
Inventory/Prepayments	-	-	1,676,562	1,796,562	1,542,750
Total Current Assets	377,095	2,034,984	8,632,304	25,411,789	23,291,540
Noncurrent Assets					
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	1,470,665
Machinery and Equipment	134,987	508,179	37,848,982	41,101,894	41,252,887
Less Accumulated Depreciation	(44,303)	(357,501)	(26,528,832)	(29,311,506)	(22,963,218)
Pension Asset	294,233	1,471,163	588,465	6,859,071	1,387,887
Total Noncurrent Assets	384,917	1,621,841	19,369,790	26,110,634	27,138,731
Total Assets	762,012	3,656,825	28,002,094	51,522,423	\$ 50,430,271
Deferred Outflows of Resources					
Pension Outflows	27,033	135,165	54,066	\$ 414,856	\$ 513,869
OPEB Outflows	-	-	-	-	2,489,411
Total Deferred Outflows of Resources	27,033	135,165	54,066	414,856	3,003,280
Total Assets and Deferred Outflows of Resources					
	\$ 789,045	\$ 3,791,990	\$ 28,056,160	\$ 51,937,279	\$ 53,433,551
Liabilities					
Current Liabilities					
Accounts/Vouchers Payable	\$ 463	\$ 181,614	\$ 354,487	\$ 788,266	\$ 968,789
Contracts Payable	-	-	-	-	0
Due To Other Funds	-	2,400	305	3,671	137,669
Due To Other Governments	-	-	326	326	3,819
Accrued Wages & Benefits Payable	48,129	94,538	54,483	453,315	463,845
Compensated Absences	4,853	6,116	-	43,794	46,715
Total Current Liabilities	53,445	284,668	409,601	1,289,372	1,620,837
Noncurrent Liabilities					
Compensated Absences	25,063	31,586	34,625	\$ 260,792	240,757
LT Accrued Employee Benefits	10,526	13,266	14,542	109,530	101,020
Accrued Taxes	-	-	-	-	0
Pension Liability	-	-	-	-	635,108
OPEB Liability	-	-	-	-	2,489,413
Total Noncurrent Liabilities	35,589	44,852	49,167	370,322	3,466,298
Total Liabilities	89,034	329,520	458,768	1,659,694	5,087,135
Deferred Inflows of Resources					
Pension Inflows	277,627	1,388,136	555,254	4,875,571	541,407
Total Deferred Inflows of Resources	277,627	1,388,136	555,254	4,875,571	541,407
Total Liabilities and Deferred Inflows of Resources					
	\$ 366,661	\$ 1,717,656	\$ 1,014,022	\$ 6,535,265	\$ 5,628,542
Net Position					
Net Investment in Capital Assets	90,684	150,678	11,320,150	11,790,388	25,750,844
Unrestricted	331,700	1,923,656	15,721,988	33,611,626	22,054,166
Total Net Position	\$ 422,384	\$ 2,074,334	\$ 27,042,138	\$ 45,402,014	\$ 47,805,010

YAKIMA COUNTY, WASHINGTON

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

Internal Service Funds

For the Year Ended December 31, 2021

With Comparative Totals for December 31, 2020

	GIS Services	Technology Services	Purchasing	Unemployment Comp	Empl Flex Spending
<i>Operating Revenues:</i>					
Charges For Goods and Services	\$ 526,274	\$ 7,317,468	\$ 364,587	\$ 283,363	\$ 26,823
Other Operating Revenue	7,258	19,401	20,966	-	-
Total Operating Revenue	<u>533,532</u>	<u>7,336,869</u>	<u>385,553</u>	<u>283,363</u>	<u>26,823</u>
<i>Operating Expenses:</i>					
Personal Services	337,082	2,491,588	-	84,348	-
Contract and Payment to Claimants	110,073	3,167,177	394,496	109,315	29,028
Other Supplies and Expenses	4,518	245,527	1,975	-	-
Depreciation	-	177,260	1,908	-	-
Total Operating Expenses	<u>451,673</u>	<u>6,081,552</u>	<u>398,379</u>	<u>193,663</u>	<u>29,028</u>
Operating Income (Loss)	<u>81,859</u>	<u>1,255,317</u>	<u>(12,826)</u>	<u>89,700</u>	<u>(2,205)</u>
<i>Non-Operating Revenues (Expenses):</i>					
Interest Revenue	(830)	(7,751)	229	(8,513)	-
Intergovernmental Revenue	-	-	-	-	-
Interest Expense	-	-	-	-	-
Gain (Loss) on Asset Disposal	-	(43,559)	-	-	-
Insurance Proceeds	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	<u>(830)</u>	<u>(51,310)</u>	<u>229</u>	<u>(8,513)</u>	<u>0</u>
Income (Loss) before Contributions and Transfers	<u>81,029</u>	<u>1,204,007</u>	<u>(12,597)</u>	<u>81,187</u>	<u>(2,205)</u>
Capital Contributions	-	128,260	-	-	-
Change in Equity due to Transfer of operations	-	-	-	-	-
Special or Extraordinary Item OPEB	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Changes in net Position	<u>81,029</u>	<u>1,332,267</u>	<u>(12,597)</u>	<u>81,187</u>	<u>(2,205)</u>
Net Position as of January 1	29,365	2,975,784	352,248	1,921,305	47,348
Prior Period Adjustment	153,577	527,422	(57,268)	(32,956)	(6,511)
Net Position as of December 31	<u>\$ 263,971</u>	<u>\$ 4,835,473</u>	<u>\$ 282,383</u>	<u>\$ 1,969,536</u>	<u>\$ 38,632</u>

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
 Internal Service Funds
 For the Year Ended December 31, 2021
 With Comparative Totals for December 31, 2020

	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
<u>Operating Revenues:</u>					
Charges For Goods and Services	\$ 193,859	\$ 1,532,119	\$ -	\$ 2,644,512	\$ 708,780
Other Operating Revenue	4,226	-	-	-	-
Total Operating Revenue	198,085	1,532,119	0	2,644,512	708,780
<u>Operating Expenses:</u>					
Personal services	125,227	202,736	(235,861)	579,780	447,120
Contract & Payment to Claimants	84,695	1,669,039	164,792	2,382,479	172,552
Other supplies and expenses	4,671	2,028	-	10	4,339
Depreciation	-	-	-	-	-
Total Operating Expenses	214,593	1,873,803	(71,069)	2,962,269	624,011
Operating Income (Loss)	(16,508)	(341,684)	71,069	(317,757)	84,769
<u>Non-Operating Revenues (Expenses):</u>					
Interest Revenue	209	3,763	(12,020)	(14,475)	-
Intergovernmental Revenue	-	-	-	-	-
Interest Expense	-	-	-	-	-
Gain (Loss) on Asset Disposal	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	209	3,763	(12,020)	(14,475)	0
Income (Loss) before Contributions and Transfers	(16,299)	(337,921)	59,049	(332,232)	84,769
Capital Contributions	-	-	-	-	-
Change in Equity due to Transfer of operations	-	-	-	-	-
Special or Extraordinary Item OPEB	-	-	-	-	-
Transfers In	-	-	-	15,579	-
Transfers Out	-	-	-	-	-
Changes in net Position	(16,299)	(337,921)	59,049	(316,653)	84,769
Net Position as of January 1	143,013	911,049	5,367,879	3,919,428	(3,632)
Prior Period Adjustment	(23,560)	(105,473)	(1,197,636)	(252,419)	241,569
Net Position as of December 31	\$ 103,154	\$ 467,655	\$ 4,229,292	\$ 3,350,356	\$ 322,706

YAKIMA COUNTY, WASHINGTON

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

Internal Service Funds

For the Year Ended December 31, 2021

With Comparative Totals for December 31, 2020

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2021 Total	2020 Total
<u>Operating Revenues:</u>					
Charges For Goods and Services	\$ 664,400	\$ 5,361,580	\$ 11,609,278	\$ 31,233,043	\$ 29,516,181
Other Operating Revenue	-	49,048	3,626	104,525	2,587,853
Total Operating Revenue	664,400	5,410,628	11,612,904	31,337,568	32,104,034
<u>Operating Expenses:</u>					
Personal services	460,803	1,816,288	983,032	7,292,143	7,823,638
Contract & Payment to Claimants	58,935	1,974,499	3,009,786	13,326,866	14,088,732
Other supplies and expenses	7,798	342,077	4,160,798	4,773,741	3,963,255
Depreciation	3,736	13,359	7,966,314	8,162,577	3,390,779
Total Operating Expenses	531,272	4,146,223	16,119,930	33,555,327	29,266,404
Operating Income (Loss)	133,128	1,264,405	(4,507,026)	(2,217,759)	2,837,630
<u>Non-Operating Revenues (Expenses):</u>					
Interest Revenue	(523)	(1,995)	(2,218)	(44,124)	423,664
Intergovernmental Revenue	-	-	-	-	853,614
Interest Expense	-	-	-	-	(33,028)
Gain (Loss) on Asset Disposal	-	(2,401)	(130,017)	(175,977)	1,175,149
Insurance Proceeds	-	1,063	-	1,063	0
Total Non-Operating Revenues (Expenses)	(523)	(3,333)	(132,235)	(219,038)	2,419,399
Income (Loss) before Contributions and Transfe	132,605	1,261,072	(4,639,261)	(2,436,797)	5,257,029
Capital Contributions	-	3,298		131,558	756,039
Change in Equity due to Transfer of operations	-		-	-	(32,722)
Special or Extraordinary Item OPEB	-	-		-	4,294,725
Transfers In	-	7,048	-	22,627	764,079
Transfers Out	-	(121,954)	-	(121,954)	(2,391,813)
Changes in net Position	132,605	1,149,464	(4,639,261)	(2,404,566)	8,647,337
Net Position as of January 1	(147,177)	(223,307)	32,511,706	47,805,009	39,157,673
Prior Period Adjustment	436,956	1,148,177	(830,307)	1,571	0
Net Position as of December 31	\$ 422,384	\$ 2,074,334	\$ 27,042,138	\$ 45,402,014	\$ 47,805,010

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2021

With Comparative Totals for Year Ended December 31, 2020

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
<u>Cash Flows From Operating Activities:</u>				
Receipts from Customers	\$ 7,258	\$ 127,760	\$ -	\$ -
Receipts from interfund services provided	526,274	7,132,844	405,877	266,644
Payments to Employees	(436,196)	(2,955,527)	-	(127,610)
Payments to Suppliers	(64,070)	(3,232,699)	(230,423)	(75,500)
Payments for interfund services used	(7,750)	(225,398)	(173,490)	(9,743)
Net cash provided (used) by operating activities	<u>25,516</u>	<u>846,980</u>	<u>1,964</u>	<u>53,791</u>
<u>Cash Flows From Noncapital Financing Activities:</u>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Other Non Operating	-	-	-	-
Operating Grant Received	-	-	-	-
Change in Equity due to Transfer of Operations	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Cash Flows From Capital And Related Financing Activities</u>				
Proceeds from sale of capital assets	-	(43,559)	-	-
Acquisition and Construction of Capital Assets	-	128,260	-	-
Purchases of capital assets	-	-	-	-
Principal Received (Paid) on Capital Debt	-	-	-	-
Interest Paid	-	-	-	-
Insurnace Proceeds	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>0</u>	<u>84,701</u>	<u>0</u>	<u>0</u>
<u>Cash Flows From Investing Activities:</u>				
Interest Received	(854)	(8,618)	116	(8,338)
Net Cash Provided by Investing Activities	<u>(854)</u>	<u>(8,618)</u>	<u>116</u>	<u>(8,338)</u>
Net Increase (Decrease) in Cash & Cash Equivalents	24,662	923,063	2,080	45,453
Cash and Cash Equivalents, Jan. 1	270,028	3,697,848	329,622	1,951,393
Cash and Cash Equivalents, Dec. 31	<u>\$ 294,690</u>	<u>\$ 4,620,911</u>	<u>\$ 331,702</u>	<u>\$ 1,996,846</u>

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2021

With Comparative Totals for Year Ended December 31, 2020

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
<i>Reconciliation of Operating Income (Loss) to Net Cash</i>				
<i>Provided by Operating Activities</i>				
Operating Income/(Loss)	\$ 81,859	\$ 1,255,317	\$ (12,826)	\$ 89,700
<i>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:</i>				
Depreciation Expense	0	177,260	1,908	-
Pension Expense	(52,210)	(438,852)	-	-
OPEB Expense	0	0	-	-
Changes in Assets and Liabilities:				
Receivables, Net	-	(76,265)	20,324	(16,719)
Inventories	-	-	-	-
Accounts and Other Payables	(4,133)	(70,480)	(7,442)	(19,190)
Net Cash Provided (Used) by Operating Activities	\$ 25,516	\$ 846,980	\$ 1,964	\$ 53,791

Noncash Investing, Capital, and Financing Activities

Gain (Loss) on Disposal of Capital Assets	\$ -	\$ (43,559)	\$ -	\$ -
Capital Contributions	-	128,260	-	-

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

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
Cash/Cash Equivalents, per Statement of Net Assets	\$ 93,191	\$ 459,284	\$ 151,629	\$ 77,187
Investments, per Statement of Net Assets	201,499	4,161,627	180,073	1,919,659
Balances as of December 31	\$ 294,690	\$ 4,620,911	\$ 331,702	\$ 1,996,846

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2021

With Comparative Totals for Year Ended December 31, 2020

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<i>Cash Flows From Operating Activities:</i>					
Receipts from Customers	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts from interfund services provided	26,824	198,000	1,532,119	-	2,645,072
Payments to Employees	-	(98,222)	(109,013)	(18,251)	(647,911)
Payments to Suppliers	(29,028)	(80,909)	(1,313,836)	(205,837)	(1,601,895)
Payments for interfund services used	-	(35,462)	(518,902)	(74,724)	(830,182)
Net cash provided (used) by operating activities	(2,204)	(16,593)	(409,632)	(298,812)	(434,916)
<i>Cash Flows From Noncapital Financing Activities:</i>					
Transfers from other funds	-	-	-	-	15,579
Transfers to other funds	-	-	-	-	-
Other Non Operating	-	-	-	-	-
Operating Grant Received	-	-	-	-	-
Change in Equity due to Transfer of Operations	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	0	0	0	0	15,579
<i>Cash Flows From Capital And Related Financing Activities:</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	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	0	0	0	0	0
<i>Cash Flows From Investing Activities:</i>					
Interest Received		573	3,631	(11,635)	(14,043)
Net Cash Provided by Investing Activities	0	573	3,631	(11,635)	(14,043)
Net Increase (Decrease) in Cash & Cash Equivalents	(2,204)	(16,020)	(406,001)	(310,447)	(433,380)
Cash and Cash Equivalents, Jan. 1	40,836	98,649	828,176	2,821,149	3,871,080
Cash and Cash Equivalents, Dec. 31	\$ 38,632	\$ 82,629	\$ 422,175	\$ 2,510,702	\$ 3,437,700

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2021

With Comparative Totals for Year Ended December 31, 2020

	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>					
Operating Income/(Loss)					
	\$ (2,205)	\$ (16,508)	\$ (341,684)	\$ 71,069	\$ (317,757)

Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:

Depreciation Expense	-	-	-	-	-
Pension Expense	-	-	(14,872)	(356,528)	(81,628)
OPEB Expense	-	-	-	-	-
Changes in Assets and Liabilities:					
Receivables, Net	1	(85)	-	-	560
Inventories	-	-	-	-	-
Accounts and Other Payables	-	(53,076)	(13,353)	(36,091)	
Net Cash Provided (Used) by Operating Activities	\$ (2,204)	\$ (16,593)	\$ (409,632)	\$ (298,812)	\$ (434,916)

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	\$ 38,632	\$ 55,829	\$ 300,692	\$ 50,096	\$ 576,516
Investments, per Statement of Net Assets	0	26,800	121,483	2,460,606	2,861,184
Balances as of December 31	\$ 38,632	\$ 82,629	\$ 422,175	\$ 2,510,702	\$ 3,437,700

YAKIMA COUNTY, WASHINGTON

Page 5 of 6

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2021

With Comparative Totals for Year Ended December 31, 2020

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2021 Total	2020 Total
<u>Cash Flows From Operating Activities:</u>						
Receipts from Customers	\$ -	\$ -	\$ 134,800	\$ -	\$ 269,818	\$ 541,294
Receipts from interfund services provided	708,780	670,858	5,327,078	13,349,837	32,790,207	28,120,298
Payments to Employees	(465,479)	(516,712)	(2,225,935)	(1,159,953)	(8,760,809)	(9,053,444)
Payments to Suppliers	(116,762)	(2,537)	(1,696,915)	(5,008,910)	(13,659,321)	(12,698,041)
Payments for interfund services used	(68,628)	(67,416)	(649,131)	(2,886,180)	(5,547,006)	(4,562,994)
Net cash provided (used) by operating activities	57,911	84,193	889,897	4,294,794	5,092,889	2,347,113
<u>Cash Flows From Noncapital Financing Activities:</u>						
Transfers from other funds	-	-	7,048	-	22,627	764,079
Transfers to other funds	-	-	(121,954)	-	(121,954)	(2,391,813)
Other Non Operating	-	-	-	-	0	39,038
Operating Grant Received	-	-	-	-	-	853,614
Change in Equity due to Transfer of Operations	-	-	-	-	-	(5,399)
Net cash provided (used) by noncapital financing activities	0	0	(114,906)	0	(99,327)	(740,481)
<u>Cash Flows From Capital And Related Financing Activities:</u>						
Proceeds from sale of capital assets	-	-	(2,401)	-	(45,960)	1,629,146
Acquisition and Construction of Capital Assets	-	-	-	-	128,260	-
Purchases of capital assets	-	-	3,298	(1,483,710)	(1,480,412)	(5,714,678)
Principal Received (Paid) on Capital Debt	-	-	-	-	-	(33,028)
Interest Paid	-	-	-	(25,281)	(25,281)	0
Insurance Proceeds	-	-	1,063	-	1,063	0
Net cash provided (used) by capital and related financing activities	0	0	1,960	(1,508,991)	(1,422,330)	(4,118,560)
<u>Cash Flows From Investing Activities:</u>						
Interest Received	-	(408)	(2,461)	22,242	(19,795)	441,010
Net Cash Provided by Investing Activities	0	(408)	(2,461)	22,242	(19,795)	441,010
Net Increase (Decrease) in Cash & Cash Equivalents	57,911	83,785	774,490	2,808,045	3,551,437	(2,070,918)
Cash and Cash Equivalents, Jan. 1	280,353	293,031	1,259,171	2,724,122	18,465,458	20,616,279
Cash and Cash Equivalents, Dec. 31	\$ 338,264	\$ 376,816	\$ 2,033,661	\$ 5,532,167	\$ 22,016,895	\$ 18,545,361

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2021

With Comparative Totals for Year Ended December 31, 2020

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2021 Total	2020 Total
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>						
Operating Income/(Loss)						
	\$ 84,769	\$ 133,128	\$ 1,264,405	\$ (4,507,026)	\$ (2,217,759)	\$ 2,837,630
<u>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:</u>						
Depreciation Expense	-	3,736.00	13,359	7,966,314	8,162,577	3,390,779
Pension Expense	(29,887)	(74,029)	(446,663)	(178,449)	(1,673,118)	(816,528)
OPEB Expense	-	-	0	-	0	0
Changes in Assets and Liabilities:						
Receivables, Net	-	-	56,560	1,429,409	1,413,785	(4,090,765)
Inventories	-	-	-	(253,812)	(253,812)	(122,898)
Accounts and Other Payables	3,029	21,358	2,236	(161,642)	(338,784)	(126,429)
Net Cash Provided (Used) by Operating Activities	\$ 57,911	\$ 84,193	\$ 889,897	\$ 4,294,794	\$ 5,092,889	\$ 1,071,789
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ (2,401)	\$ (130,017)	\$ (175,977)	\$ 1,175,148
Capital Contributions	-	-	3,298	0	131,558	756,039

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

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2021 Total	2020 Total
Cash/Cash Equivalents, per Statement of Net Assets						
Investments, per Statement of Net Assets						
	\$ 338,264	\$ 91,768	\$ 516,133	\$ 5,531,848	\$ 8,281,069	\$ 4,108,345
	0	285,048	1,517,528	319	13,735,826	14,357,114
Balances as of December 31	\$ 338,264	\$ 376,816	\$ 2,033,661	\$ 5,532,167	\$ 22,016,895	\$ 18,465,459

FIDUCIARY FUNDS

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 IID 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

Investment Trust Funds

Statement of Fiduciary Net Position

December 31, 2021

	External	
	Pooled	
	<u>Investments</u>	<u>Total</u>
Assets		
Cash, cash equivalents and pooled investments	\$ 248,317,096	\$ 248,317,096
Accrued Interest Receivable	191,812	191,812
Individual Non-Pooled Investments	13,001,681	13,001,681
Total assets	261,510,589	261,510,589
Less: Income Distribution	191,812	191,812
Net position held in trust for Other Purposes		
Pool and Non-Pool participants	\$ 261,318,777	\$ 261,318,777

YAKIMA COUNTY, WASHINGTON

Investment Trust Funds

Statement of Changes in Net Position

December 31, 2021

	<u>External Pooled Investments</u>	<u>External Individual Investments</u>	<u>Total</u>
Additions:			
Additions by participants	\$ 334,556,769	\$ 984,926	\$ 335,541,695
Increase (decrease) in fair value of investments	(4,060,052)	(268,034)	(4,328,086)
Interest	2,688,426	-	\$ 2,688,426
Less Investment Expense	129,836	-	\$ 129,836
Total additions	<u>333,055,307</u>	<u>716,892</u>	<u>\$ 333,772,199</u>
Deductions:			
Deductions by participants	382,553,141	-	\$ 382,553,141
Total deductions	<u>382,553,141</u>	<u>0</u>	<u>\$ 382,553,141</u>
Net Position increase (decrease)	(49,497,834)	716,892	(48,780,942)
Net position-Beginning of the Year	297,814,930	12,284,789	310,099,719
Net position-End of the Year	<u>\$ 248,317,096</u>	<u>\$ 13,001,681</u>	<u>\$ 261,318,777</u>

YAKIMA COUNTY, WASHINGTON

Page 1 of 5

Combining Balance Sheet

Custodial Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	Other Funds	Court & Jail Trusts	Emergency Management	Law Library	Clean Air Authority	Conf of Governments
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Assets

Cash and cash equivalents	\$ 1,814,856	\$ 1,727,324	\$ 132,645	\$ 124,762	\$ 294,325	\$ 483,426
Taxes Receivable current and delinquent	10,891	-	-	-	-	-
Accounts Receivable	20,831	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-	-
Interest Receivable	1,289,869	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	-
Total Assets	3,136,447	1,727,324	132,645	124,762	294,325	483,426

Liabilities

Accounts Payable and other liabilities	190,349	-	44	-	-	-
Due to Other Governments	-	-	-	-	-	-
Accrued Liabilities	2,533,879	-	6,054	245	-	-
Unearned Revenue	11,927	-	-	-	-	-
Total Liabilities	2,736,155	-	6,098	245	-	-

Net Position

Pool Participants individuals, other Governments, and organizations	400,292	1,727,324	126,547	124,517	294,325	483,426
Total Net Position	\$ 400,292	\$ 1,727,324	\$ 126,547	\$ 124,517	\$ 294,325	\$ 483,426

District Health	Diking Districts	Drainage Districts	Ed Serv Dist #105	School Districts
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\$ 40,321	\$ 84	\$ 171,097	\$ 3,570,012	\$ 14,139,034
-	-	-	-	2,314,213
44,819	-	-	-	-
-	4	8,530	-	-
-	-	-	-	-
5,000	-	-	-	-
2,883,653	-	-	-	-
2,973,793	88	179,627	3,570,012	16,453,247

1,090,299	-	-	-	-
65,583	-	-	-	-
214,343	-	-	-	-
-	4	8,530	-	2,314,213
1,370,225	4	8,530	-	2,314,213

1,603,568	84	171,097	3,570,012	14,139,034
\$1,603,568	\$ 84	\$ 171,097	\$ 3,570,012	\$ 14,139,034

YAKIMA COUNTY, WASHINGTON

Page 3 of 5

Combining Balance Sheet

Custodial Funds

December 31, 2021

With Comparative Totals for December 31, 2020

	Fire Districts	Irrigation Districts	Park & Rec Districts	Port Districts	Yakima Water Consrv District
<i>Assets</i>					
Cash and cash equivalents	\$ 1,294,461	\$ 1,575,594	\$ 266,494	\$ 94,755	\$ 8,505
Taxes Receivable current and delinquent	376,022	-	14,334	43,594	-
Accounts Receivable	-	-	-	-	-
Special Assessments Receivable	-	132,552	-	-	-
Interest Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
	1,670,483	1,708,146	280,828	138,349	8,505
<i>Liabilities</i>					
Accounts Payable and other liabilities	497	-	134	-	-
Due to Other Governments	288	50	12	-	-
Accrued Liabilities	55,131	55,031	(16,021)	-	-
Unearned Revenue	376,022	132,521	14,334	43,594	-
	431,938	187,602	(1,541)	43,594	-
Pool Participants individuals, other Governments, and organizations	1,238,545	1,520,544	282,369	94,755	8,505
Total Net Position	\$ 1,238,545	\$ 1,520,544	\$ 282,369	\$ 94,755	\$ 8,505

Yakima Valley Libraries	Yakima Nation	State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Consrv District
\$ 42,245	\$ 1,960	\$ 1,205,629	\$ 719,996	\$ 870,748	\$ 1,253,965	\$ 1,757
224,545	-	1,854,528	973,298	-	-	-
-	-	-	-	-	-	-
-	95,646	2,828	28,911	-	-	14,491
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
266,790	97,606	3,062,985	1,722,205	870,748	1,253,965	16,248
<hr/>						
-	-	-	-	-	-	-
-	-	14,639	-	150	-	-
-	-	-	-	54,747	-	-
224,545	95,646	1,857,356	1,002,209	-	1,085,156	14,491
224,545	95,646	1,871,995	1,002,209	54,897	1,085,156	14,491
<hr/>						
42,245	1,960	1,190,990	719,996	815,851	168,809	1,757
\$ 42,245	\$ 1,960	\$ 1,190,990	\$ 719,996	\$ 815,851	\$ 168,809	\$ 1,757

YAKIMA COUNTY, WASHINGTON

Page 5 of 5

Combining Balance Sheet

Custodial Funds

December 31, 2021

With Comparative Totals for December 31, 2020

Mosquito District	Pblic Trns Bnfit Area	Southeast WA ALTC COG	2021 Total	2020 Total
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Assets

Cash and cash equivalents	\$ 361,552	\$ 46	\$ 8,645	30,204,238	\$ 23,050
Taxes Receivable current and delinquent	-	-	-	5,811,425	6,058
Accounts Receivable	-	-	-	65,650	22
Special Assessments Receivable	20,569	-	-	303,531	348
Interest Receivable	-	-	-	1,289,869	0
Due From Other Funds	-	-	-	5,000	0
Due From Other Governments	-	-	-	2,883,653	122
	382,121	46	8,645	40,563,366	29,600

Liabilities

Accounts Payable and other liabilities	-	-	-	1,281,323	196
Due to Other Governments	-	-	1,761,740	1,842,462	27,801
Accrued Liabilities	-	-	-	2,903,409	1,603
Unearned Revenue	20,569	-	-	7,201,117	0
	20,569	-	1,761,740	13,228,311	29,600

Pool Participants individuals,
other Governments, and organizations

Total Net Position

361,552	46	(1,753,095)	27,335,055	0
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\$361,552	\$ 46	\$ (1,753,095)	\$ 27,335,055	0
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YAKIMA COUNTY, WASHINGTON

Page 1 of 5

Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 December 31, 2021
 With Comparative Totals for December 31, 2020

	Other Funds	Court & Jail Trusts	Emergency Management	Law Library	Clean Air Authority
Additions					
Property tax collected for other governments	\$ -	\$ -	\$ -	\$ -	\$ -
State apportionment	-	-	-	-	-
Other taxes collected for other governments	-	-	-	-	-
Department of Licensing	4,128,502	-	-	-	-
Law enforcement seizures	-	-	-	-	-
State and federal shared revenues and grants collected	-	-	363,943	-	-
Pass through grants	-	-	-	-	-
Court collections for other governments	-	-	-	-	-
Special assessments collected for other governments	-	-	-	-	-
Collection of debt proceeds	-	-	-	-	-
Other custodial collections	7,140	2,009,601	245,468	77,513	1,178,477
Total Additions	4,135,642	2,009,601	609,411	77,513	1,178,477
Deductions					
Payments of property tax	-	-	-	-	-
State apportionment	-	-	-	-	-
Payments of other tax collections	-	-	-	-	-
Disbursement to Department of Licensing	3,815,748	-	-	-	-
Pass through grant	-	-	-	-	-
Payments of court collections	-	-	-	-	-
Disbursements for Special assessments	-	-	-	-	-
Disbursements for bond and debt holders	-	-	-	-	-
Disbursement of Vendors and suppliers	8,363	-	581,501	98,140	1,203,496
Disbursement of wages and benefits	-	-	-	-	-
Other custodial disbursements	-	1,335,341	-	-	-
Total Deductions	3,824,111	1,335,341	581,501	98,140	1,203,496
Change in net position other governments, individuals and organizations	311,531	674,260	27,910	(20,627)	(25,019)
Net Position					
Net Position-Beginning of the Year	88,761	1,053,064	98,637	145,144	319,344
Net Position-End of the Year	\$ 400,292	\$ 1,727,324	\$ 126,547	\$ 124,517	\$ 294,325

Conf of Governments	District Health	Diking Districts	Drainage Districts	Ed Serv Dist #105	School Districts
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\$ - \$ - \$	\$ - \$ - \$	\$ - \$ - \$	\$ - \$ - \$	\$ - \$ - \$	\$ 81,743,027
- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	57,817	759,213
- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -
- 11,403,080	- - -	- - -	- 8,288,801	772,960,552	
- - -	- - -	- - -	- - -	- - -	446,247
- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	249,715	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	8,871,359
1,377,833	3,667,047	18	63,263	35,076,696	82,167,938
<u>1,377,833</u>	<u>15,070,127</u>	<u>18</u>	<u>312,978</u>	<u>43,423,314</u>	<u>946,948,336</u>

- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -
- 63,464	- - -	- - -	425,178	43,106,539	
1,370,215	10,510,579	-	222,843	41,987,182	944,523,035
- 2,809,384	- - -	- - -	- - -	- - -	- - -
- 679,156	- - -	- - -	- - -	- - -	11,746,413
<u>1,370,215</u>	<u>14,062,583</u>	<u>-</u>	<u>222,843</u>	<u>42,412,360</u>	<u>999,375,987</u>

7,618	1,007,544	18	90,135	1,010,954	(52,427,651)
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475,808	596,024	66	80,962	2,559,058	66,566,685
\$ 483,426	\$ 1,603,568	\$ 84	\$ 171,097	\$ 3,570,012	\$ 14,139,034

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 December 31, 2021
 With Comparative Totals for December 31, 2020

	Fire Districts	Irrigation Districts	Park & Rec Districts	Port Districts	Yakima Water Conserv District
Property tax collected for other governments	\$ 12,334,743	\$ -	\$ 645,284	\$ 334,886	\$ -
State apportionment	-	-	-	-	-
Other taxes collected for other governments	30,734	-	3,016	863	-
Department of Licensing	-	-	-	-	-
Law enforcement seizures	-	-	-	-	-
State and federal shared revenues and grants collected	15,029	-	-	189	-
Pass through grants	-	-	-	-	-
Court collections for other governments	-	-	-	-	-
Special assessments collected for other governments	-	5,110,271	-	-	-
Collection of debt proceeds	-	554,500	-	-	-
Other custodial collections	2,827,875	2,359,128	172,918	215,351	-
Total Additions	15,208,381	8,023,899	821,218	551,289	-

Deductions

Payments of property tax	-	-	-	-	-
State apportionment	-	-	-	-	-
Payments of other tax collections	-	-	-	-	-
Disbursement to Department of Licensing	-	-	-	-	-
Pass through grant	-	-	-	-	-
Payments of court collections	-	-	-	-	-
Disbursements for Special assessments	-	-	-	-	-
Disbursements for bond and debt holders	523,331	663,520	451,281	58,765	-
Disbursement of Vendors and suppliers	15,350,659	4,696,763	599,170	1,368,105	2,741
Disbursement of wages and benefits	-	-	-	-	-
Other custodial disbursements	-	2,286,145	-	-	-
	15,873,990	7,646,428	1,050,451	1,426,870	2,741

Change in net position other governments, individuals and organizations	(665,609)	377,471	(229,233)	(875,581)	(2,741)
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Net Position

Net position - beginning	1,904,154	1,143,073	511,602	970,336	11,246
Net position - ending	\$ 1,238,545	\$ 1,520,544	\$ 282,369	\$ 94,755	\$ 8,505

Yakima						
Valley Libraries	Yakima Nation	State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Conserv District
\$ 8,168,388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
35,150	-	27,080,963	6,676,051	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	63,573	-
11,962	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,877,792	-	-	-	-
-	-	-	-	-	-	-
150,576	-	3,379,372	-	4,024,654	150,388	-
8,366,076	-	33,338,127	6,676,051	4,024,654	213,961	-
<hr/>						
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	28,034,534	6,676,051	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,877,792	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	353,794	-	-
7,140,508	-	14,639	-	3,083,807	196,643	-
-	-	-	-	480,514	-	-
-	-	2,425,801	-	-	63,574	-
7,140,508	-	33,352,766	6,676,051	3,918,115	260,217	-
<hr/>						
1,225,568	-	(14,639)	-	106,539	(46,256)	-
<hr/>						
(1,183,323)	1,960	1,205,629	719,996	709,312	215,065	1,757
\$ 42,245	\$ 1,960	\$ 1,190,990	\$ 719,996	\$ 815,851	\$ 168,809	\$ 1,757

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 December 31, 2021
 With Comparative Totals for December 31, 2020

	Mosquito District	Pblic Trns Bnfit Area	Southeast WA ALTC COG	2021 Total	2020 Total
Additions					
Property tax collected for other governments	\$ -	\$ -	\$ -	\$ 103,226,328	\$ 99,192
State apportionment	-	-	-	-	\$ 747,304
Other taxes collected for other governments	-	-	-	34,643,807	12,040
Department of Licensing	-	-	-	4,128,502	0
Law enforcement seizures	-	-	-	63,573	1,164
State and federal shared revenues and grants collected	-	-	-	793,043,556	0
Pass through grants	-	-	-	446,247	537
Court collections for other governments	-	-	-	2,877,792	955
Special assessments collected for other governments	229,245	-	-	5,589,231	4,709
Collection of debt proceeds	-	-	-	9,425,859	6,871
Other custodial collections	5,189	-	22,291,407	161,447,852	881
Total Additions	234,434	-	22,291,407	1,114,892,747	873,653
Deductions					
Payments of property tax	-	-	-	-	20,730
State apportionment	-	-	-	-	237
Payments of other tax collections	-	-	-	34,710,585	0
Disbursement to Department of Licensing	-	-	-	3,815,748	0
Pass through grant	-	-	-	-	0
Payments of court collections	-	-	-	2,877,792	4,393
Disbursements for Special assessments	-	-	-	-	0
Disbursements for bond and debt holders	-	-	-	45,645,872	0
Disbursement of Vendors and suppliers	190,204	-	17,237,926	1,050,386,519	0
Disbursement of wages and benefits	-	-	-	3,289,898	0
Other custodial disbursements	-	-	-	18,536,430	4,240
	190,204	-	17,237,926	1,159,262,844	29,600
Change in net position other governments, individuals and organizations	44,230	-	5,053,481	(44,370,097)	844,053
Net Position					
Net position - beginning	317,322	46	(6,806,576)	71,705,152	29,600
Net position - ending	\$361,552	\$ 46	\$ (1,753,095)	\$ 27,335,055	\$ 873,653

CAPITAL ASSETS

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, 2021

	General Fixed Assets Dec. 31, 2021	Land	Buildings	Improvements	Infrastructure	Equipment	Const-in-Progress
General Government							
Legislature	82,866	0	0	0	0	12,979	69,887
Courts	106,586	34,500	0	0	0	72,086	0
Finance	146,320	0	0	0	0	146,320	0
Legal Services	112,430	0	0	0	0	112,430	0
Miscellaneous General Government	33,232,155	4,842,207	5,707,052	16,651,414	0	31,556	5,999,526
Total General Government	33,680,357	4,876,707	5,707,052	16,651,414	0	375,771	6,069,413
Security of Persons and Property							
Law Enforcement	3,224,913	66,800	558,932	993,639	0	1,605,542	0
Adult Detention/Correction	62,709,772	1,932,225	42,403,025	16,943,049	0	1,429,673	1,800
Ambulance/Rescue/Emergency Aid	79,681	0	0	0	0	79,681	0
Juvenile Services	10,955,907	360,994	10,379,548	173,303	0	42,062	0
Alarm/Dispatch	445,817	0	0	107,150	0	338,667	0
Total Security of Persons and Property	77,416,090	2,360,019	53,341,505	18,217,141	0	3,495,625	1,800
Physical Environment							
Noxious Weed	348,243	71,800	145,382	7,714	0	123,347	0
Flood/Storm Water	17,231,191	1,749,076	0	271,166	0	85,040	15,125,909
Total Physical Environment	17,579,434	1,820,876	145,382	278,880	0	208,387	15,125,909
Transportation							
Roads and Streets	802,414,441	78,218,940	0	0	692,475,216	510,667	31,209,618
Railroads	27,672,949	0	0	0	27,672,949	0	0
Total Transportation	830,087,390	78,218,940	0	0	720,148,165	510,667	31,209,618
Economic Environment							
Veterans Relief	78,981	0	0	0	0	78,981	0
Planning	10,699	0	0	0	0	10,699	0
Total Economic Environment	89,680	0	0	0	0	89,680	0
Mental and Physical Health							
Public Health	0	0	0	0	0	0	0
Coroner	82,832	0	0	0	0	82,832	0
Total Mental and Physical Health	82,832	0	0	0	0	82,832	0
Culture and Recreation							
Multipurpose & Community Center	15,306,945	35,503	13,452,040	1,781,938	0	37,464	0
Fairgrounds, Convention Centers	1,737,175	0	122,555	994,064	0	0	620,556
Parks	1,244,166	394,500	554,217	289,396	0	6,053	0
Total Culture and Recreation	18,288,286	430,003	14,128,812	3,065,398	0	43,517	620,556
Total Governmental Fund Assets	\$ 977,224,069	\$ 87,706,545	\$ 73,322,751	\$ 38,212,833	\$ 720,148,165	\$ 4,806,479	\$ 53,027,296

YAKIMA COUNTY, WASHINGTON

Capital Assets Used In The Operation of Governmental Funds

Schedule of Changes By Function And Activity

As of December 31, 2021

	General Fixed Assets Jan. 1, 2021	Additions	Deletions	General Fixed Assets Dec. 31, 2021
General Government				
Legislature	82,430	436	0	82,866
Courts	113,768	0	7,182	106,586
Finance	148,911	0	2,591	146,320
Legal Services	112,431	0	0	112,431
Miscellaneous General Government	29,353,609	3,879,736	1,190	33,232,155
Total General Government	29,811,149	3,880,172	10,963	33,680,358
Security of Persons and Property				
Law Enforcement	3,199,959	24,954	0	3,224,913
Adult Detention/Correction	62,000,779	718,201	9,208	62,709,772
Ambulance/Rescue/Emergency Aid	93,633	0	13,952	79,681
Juvenile Services	10,955,907	0	0	10,955,907
Alarm/Dispatch	445,817	0	0	445,817
Total Security of Persons and Property	76,696,095	743,155	23,160	77,416,090
Physical Environment				
Noxious Weed	345,948	2,295	0	348,243
Flood/Storm Water	12,633,810	4,597,380	0	17,231,190
Total Physical Environment	12,979,758	4,599,675	0	17,579,433
Transportation				
Roads and Streets	793,342,855	9,102,713	31,127	802,414,441
Railroads	27,672,949	0	0	27,672,949
Total Transportation	821,015,804	9,102,713	31,127	830,087,390
Economic Environment				
Veterans Relief	1,596	77,385	0	78,981
Planning	10,699	0	0	10,699
Total Economic Environment	12,295	77,385	0	89,680
Mental and Physical Health				
Public Health	0	0	0	0
Coroner	82,137	695	0	82,832
Total Mental and Physical Health	82,137	695	0	82,832
Culture and Recreation				
Multipurpose & Community Center	15,306,945	0	0	15,306,945
Fairgrounds, Convention Centers	1,361,732	375,443	0	1,737,175
Parks	1,244,166	0	0	1,244,166
Total Culture and Recreation	17,912,843	375,443	0	18,288,286
Total Governmental Fund Assets	\$ 958,510,081	\$ 18,779,238	\$ 65,250	\$ 977,224,069

YAKIMA COUNTY, WASHINGTON

Capital Assets Used In The Operation of Governmental Funds

Schedule By Source

As of December 31, 2021

<u>Governmental Fund Capital Assets</u>	<u>2021</u>
Land	87,706,545
Building	73,322,751
Other Improvements	38,212,833
Infrastructure	720,148,165
Equipment	4,806,479
Construction in Process	53,027,296
Total Fixed Assets	<u>\$ 977,224,069</u>

Investment In General Capital Assets By Source

General Fund	3,095,332
Special Revenue Fund	827,234,973
G. O. Bonds	71,866,420
Donations	10,101,201
Other Sources	64,926,143
Total Governmental Fund Capital Assets	<u>\$ 977,224,069</u>

STATISTICAL SECTION

STATISTICAL SECTION

This part of Yakima County's annual comprehensive 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.	189
<i>Revenue Capacity</i> These schedules contain information to help the reader access the County's most significant local revenue source, the property tax.	195
<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.	200
<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.	204
<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.	207

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

YAKIMA COUNTY, WASHINGTON

Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

(in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>Governmental activities</u>										
Net Investment in Capital Assets *	\$ 267,784	\$ 257,968	\$ 261,669	\$ 265,348	\$ 274,852	\$ 280,408	\$ 291,408	\$ 297,489	\$ 287,640	\$ 282,500
Restricted	42,779	48,265	48,666	45,438	50,975	43,158	46,021	42,705	52,373	58,264
Unrestricted	29,636	32,184	42,876	6,710	6,055	7,193	(33,553)	(19,973)	9,543	31,914
Total governmental activities net position	\$ 340,199	\$ 338,417	\$ 353,211	\$ 317,496	\$ 331,882	\$ 330,759	\$ 303,876	\$ 320,221	\$ 349,556	\$ 372,678
<u>Business-type activities</u>										
Net Investment in Capital Assets	22,593	25,634	28,599	29,228	30,759	31,465	31,610	31,808	33,999	35,365
Unrestricted	14,685	13,654	13,216	12,089	9,526	13,154	12,160	16,824	21,794	24,924
Total business-type activities net position	\$ 37,278	\$ 39,288	\$ 41,815	\$ 41,317	\$ 40,285	\$ 44,619	\$ 43,770	\$ 48,632	\$ 55,793	\$ 60,289
<u>Primary government</u>										
Net Investment in Capital Assets *	290,377	283,602	290,268	294,576	305,611	311,873	323,018	329,297	321,639	317,865
Restricted	42,779	48,265	48,666	45,438	50,975	43,158	46,021	42,705	52,373	58,264
Unrestricted	44,321	45,838	56,092	18,799	15,581	20,347	(21,393)	(3,149)	31,337	56,838
Total primary government net position	\$ 377,477	\$ 377,705	\$ 395,026	\$ 358,813	\$ 372,167	\$ 375,378	\$ 347,646	\$ 368,853	\$ 405,349	\$ 432,967

* 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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General Government	\$ 22,530	\$ 19,594	\$ 19,042	\$ 19,569	\$ 21,607	\$ 22,142	\$ 32,453	\$ 23,021	\$ 38,363	\$ 21,471
Judicial	9,454	8,790	9,176	8,932	10,141	10,090	15,144	10,930	11,454	10,622
Public Safety	45,200	42,529	40,419	45,885	46,476	48,257	60,197	54,324	65,315	46,638
Utilities	2,362	2,093	2,416	2,942	2,132	3,309	3,014	1,734	2,869	(460)
Transportation	12,096	30,136	25,644	27,513	22,617	29,023	24,539	23,387	29,715	24,345
Natural and Economic Environment	5,786	4,932	5,986	5,158	8,283	3,830	5,076	8,089	5,360	7,352
Social Services	26,652	18,856	17,059	3,512	1,470	499	1,039	340	7,375	14,758
Culture and Recreation	1,154	1,069	1,340	1,324	1,123	1,581	1,524	1,352	5,253	2,377
Interest on Long Term Debt	1,638	1,468	1,293	1,472	1,434	1,175	878	767	571	756
Total Governmental Activities Expenses	126,872	129,467	122,375	116,307	115,283	119,906	143,864	123,944	166,275	127,859
Business-type Activities:										
Solid Waste	6,627	6,993	8,048	9,246	11,181	7,888	9,976	9,768	9,804	8,914
Public Services Utilities	1,520	1,748	1,379	1,823	1,739	1,463	3,207	1,115	1,460	1,780
Building and Fire Safety	1,587	1,600	1,785	1,837	2,675	1,614	4,147	1,391	2,323	1,852
Total Business-type Activities Expenses	9,734	10,341	11,212	12,906	15,595	10,965	17,330	12,274	13,587	12,546
Total Primary Government Expenses	136,606	139,808	133,587	129,213	130,878	130,871	161,194	136,218	179,862	140,405
Revenues										
Program Revenues										
Governmental activities:										
General Government	4,997	7,928	1,538	5,272	5,228	8,768	9,109	12,894	11,268	12,464
Judicial	3,181	3,541	7,289	1,764	1,923	725	737	787	1,243	816
Public Safety	2,218	9,431	10,407	10,524	14,410	13,755	15,403	16,526	9,749	7,281
Utilities	31	41	920	87	39	48	21	15	4	542
Transportation	371	6,158	697	579	708	321	744	1,180	47	897
Natural and Economic Environment	1,149	2,380	910	1,386	1,176	951	1,241	1,500	479	682
Social Services	6,874	567	2,636	1,096	966	0	-	-	1,149	1,704
Culture and Recreation	5	24	389	5	8	7	7	7	0	187
Operating grants and contributions	54,417	28,798	38,155	19,678	30,477	18,135	25,562	23,551	41,204	38,799
Capital grants and contributions	662	240	66	504	830	168	251	226	1,138	0
Total Governmental Activities Program Revenues	73,905	59,108	63,007	40,895	55,765	42,878	53,075	56,686	66,281	63,372
Program Revenues										
Business-type Activities:										
Solid Waste	8,352	8,581	8,587	8,945	9,458	10,527	10,778	11,401	12,016	12,781
Public Services Utilities	1,175	1,283	1,446	1,665	1,889	1,730	1,830	1,790	1,876	2,163
Building and Fire Safety	1,530	1,681	2,089	2,222	2,602	2,562	2,388	2,260	2,336	2,383
Operating grants and contributions	276	416	327	493	323	105	711	553	1,341	212
Capital grants and contributions	0	0	0	94	142	46	0	113	0	50

YAKIMA COUNTY, WASHINGTON

Changes in Net Position Last Ten Fiscal Years
(accrual basis of accounting) (in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Business-type Activities Program Revenues	11,333	11,961	12,449	13,419	14,414	14,970	15,707	16,117	17,569	17,589
Total Primary Government Program Revenue	85,238	71,069	75,456	54,314	70,179	57,848	68,782	72,803	83,850	80,961
<u>Net (Expense)/Revenue</u>										
Governmental activities	(52,964)	(70,357)	(59,368)	(75,410)	(59,517)	(77,030)	(90,790)	(67,257)	(99,994)	(64,487)
Business-type activities	1,600	1,621	1,237	512	(1,180)	4,005	(1,623)	3,841	3,983	5,043
Total Primary Government Net (Expense)/Revenue	(51,364)	(68,736)	(58,131)	(74,898)	(60,697)	(73,025)	(92,413)	(63,416)	(96,011)	(59,444)
<u>General Revenues and Other Changes in Net Position</u>										
Governmental Activities:										
Taxes										
Property	37,673	37,386	38,532	39,842	40,539	41,881	42,223	43,778	44,983	45,924
Sales	18,152	19,381	21,880	23,394	23,199	23,186	25,119	26,003	31,121	37,207
Excise and other Taxes	3,491	3,464	3,913	3,858	3,152	4,129	4,099	4,313	3,524	3,737
Other Revenue										371
Grants & Contributions not restricted-specific programs	1,160	6,209	7,415	5,255	4,772	2,256	438	4,359	0	
Interest and investment earnings	1,314	1,954	2,372	2,259	2,186	2,814	3,491	5,222	4,467	2,045
Gain on sales of capital assets	(5,598)	291	234	0	100	1,691	0	0	0	0
Special or Extraordinary Item OPEB									45,234	0
Transfers	(78)	(111)	(179)	(143)	(50)	(50)	(271)	(73)	0	(55)
Total Governmental Activities	56,114	68,574	74,167	74,465	73,898	75,907	75,099	83,602	129,329	89,229
Business-type Activities:										
Grants & Contributions not restricted-specific programs	72	148	122	0	0	0	0	0	0	0
Interest and investment earnings	186	68	218	189	106	281	504	948	835	(151)
Gain on sales of capital assets	(137)	126	483	0	(8)	(1)	0	0	2	2
Special or Extraordinary Item OPEB									2,291	0
Transfers	78	111	179	143	50	50	271	73	50	55
Total Business-type Activities	199	453	1,002	332	148	330	775	1,021	3,178	(94)
Total Primary Government	56,313	69,027	75,169	74,797	74,046	76,237	75,874	84,623	132,507	89,135
<u>Changes in Net Position</u>										
Governmental activities	3,150	(1,786)	14,797	(4,441)	14,383	(1,122)	(15,692)	16,346	29,334	24,742
Business-type activities	1,799	2,074	2,239	843	(1,032)	4,335	(848)	4,862	7,161	4,949
Total Primary Government	\$ 4,949	\$ 288	\$ 17,036	\$ (3,598)	\$ 13,351	\$ 3,213	\$ (16,540)	\$ 21,208	\$ 36,495	\$ 29,691

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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 47,885	\$ 47,885	\$ 47,540	\$ 56,540	\$ 57,035	\$ 57,935	\$ -	\$ -	\$ -	0
Restricted	226,071	286,231	250,362	327,532	358,979	431,496	457,540	537,300	537,300	448,640
Unreserved	0	0	0	0	0	0	0	0	0	0
Committed	573,651	762,485	925,931	1,328,154	1,046,630	1,288,461	975,096	1,278,278	1,649,742	1,018,127
Assigned	114,864	925,690	741,094	807,575	830,588	900,831	849,445	1,381,086	1,394,438	1,102,543
Unassigned	7,342,104	6,480,803	8,383,923	8,373,082	8,542,488	9,013,045	10,800,414	11,236,194	8,692,948	13,719,131
Total general fund	8,304,575	8,503,094	10,348,850	10,892,883	10,835,720	11,691,768	13,082,495	14,432,858	12,274,428	16,288,441
All other Gov. Funds										
Nonspendable	5,085,778	3,646,996	5,374,899	7,883,763	8,291,622	8,717,839	0	0	0	0
Restricted	23,109,555	28,889,526	31,851,819	31,571,534	33,496,265	35,403,393	44,365,995	45,187,402	52,835,872	55,393,526
Unreserved, report in:										
92 Special revenue funds										
Capital project funds										
Committed	9,122,164	953,797	1,199,052	1,454,255	1,587,981	1,728,927	2,013,155	2,245,993	2,519,104	2,811,308
Assigned	4,614,271	13,963,555	16,373,086	8,840,409	6,401,491	5,925,483	5,075,375	5,033,697	11,812,071	8,225,013
Unassigned	0	0	0	0	(536)	(820)	0	(54,838)	0	0
Total all other gov. funds	41,931,768	47,453,874	54,798,856	49,749,961	49,776,823	51,774,822	51,454,525	52,412,254	67,167,047	66,429,847
Total gov. fund balances	\$50,236,343	\$55,956,968	\$65,147,706	\$60,642,844	\$60,612,543	\$63,466,590	\$64,537,020	\$66,845,112	\$79,441,475	\$82,718,288

* Reflects GASB 54 change in fund balance categories

* This is from Year 2011 which has been deleted for 2021 data

YAKIMA COUNTY, WASHINGTON

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 61,224,425	\$ 63,158,166	\$ 66,731,242	\$ 66,976,756	\$ 67,556,196	\$ 69,179,304	\$ 71,795,787	\$ 74,255,884	\$ 79,627,857	\$ 86,867,524
Licenses	359,569	411,400	439,877	502,222	555,337	549,515	534,465	385,206	557,627	486,471
Intergovernmental	54,417,408	37,164,780	37,780,927	22,131,896	30,253,610	27,171,218	25,561,172	23,997,451	41,252,569	38,613,572
Charges for services	16,463,301	18,918,755	22,242,647	20,712,827	24,344,536	25,574,566	27,263,453	30,105,886	21,322,100	20,639,080
Fines	1,999,729	2,769,633	2,543,293	2,606,209	2,292,630	2,362,969	2,582,603	2,465,461	2,175,473	2,348,112
Interest earnings	1,051,860	1,781,672	2,371,860	2,259,242	2,035,409	2,814,471	3,490,537	4,710,262	4,467,019	2,045,334
Other revenues	2,797,537	2,355,213	3,151,849	3,023,801	2,409,235	2,405,057	2,591,705	3,189,053	1,924,687	1,654,848
Total revenues	138,313,829	126,559,619	135,261,695	118,212,953	129,446,953	130,057,100	133,819,722	139,109,203	151,327,332	152,654,941
Expenditures										
General government	18,464,643	19,704,599	19,309,304	20,658,613	22,060,922	22,508,839	23,570,414	24,246,479	39,709,472	25,602,285
Judicial	9,496,493	8,671,891	9,312,668	9,746,791	10,872,459	10,521,830	10,510,832	12,157,236	10,689,731	10,846,774
Public Safety	41,349,670	40,081,001	41,527,248	43,316,452	45,651,681	48,504,179	53,484,143	54,945,064	52,277,752	49,445,065
Physical environment	2,083,002	2,534,416	2,244,884	2,771,894	2,302,728	2,947,302	2,653,419	2,022,120	1,958,817	407,793
Transportation	12,658,082	12,542,883	11,254,127	12,694,957	14,325,053	14,467,126	14,336,461	14,044,027	15,369,531	17,135,359
Economic environment	5,736,359	4,897,056	5,801,932	5,230,876	8,365,689	4,474,326	4,684,541	8,317,963	5,005,062	8,046,702
Health and human services	26,481,734	18,854,038	16,991,526	3,591,585	921,208	463,836	402,471	404,362	6,872,336	14,855,847
Culture and recreations	431,480	397,164	555,073	515,935	554,523	768,706	678,142	596,519	2,375,973	1,194,905
Debt service:										
Principal	5,626,222	3,669,722	3,654,581	3,939,082	3,993,244	4,103,822	4,242,846	4,333,245	14,480,134	3,264,936
Interest	1,386,254	1,222,629	1,159,377	1,311,309	1,211,733	1,089,302	963,670	853,133	1,198,998	841,969
Capital Outlay	20,965,208	9,178,693	20,844,453	13,717,723	18,544,120	17,501,118	18,996,602	15,679,051	12,988,980	16,786,159
Total expenditures	144,679,147	121,754,092	132,655,173	117,495,217	128,803,360	127,350,386	134,523,541	137,599,199	162,926,786	148,427,794
Excess of revenues over (under) expenditures	(6,365,318)	4,805,527	2,606,522	717,736	643,593	2,706,714	(703,819)	1,510,004	(11,599,454)	4,227,147

Other Financing Sources (Uses)

YAKIMA COUNTY, WASHINGTON

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Issuance of long-term debt	1,255,000	-	6,285,000	-	-	-	-	-	8,244,235	-
Issuance of GO Note	-	-	-	-	-	-	-	125,000	195,000	-
Transfers In	18,845,033	24,567,152	23,470,707	22,072,292	22,239,064	23,746,881	28,681,967	29,102,882	32,948,121	27,740,949
Transfers Out	(18,663,426)	(23,646,861)	(23,634,841)	(23,804,899)	(22,912,958)	(23,599,548)	(26,907,719)	(28,429,795)	(31,370,422)	(27,691,623)
Bond Premium	-	-	468,277	-	-	-	-	-	2,478,376	-
Intergovernmental Payments	-	(80,086)	-	-	-	-	-	-	5,399	-
Proceeds Capital Assets Other Deposit	261	74,893	(4,929)	5,474	0	-	-	-	19,341	340
Payments refunded bond escrow agent	-	-	-	-	-	-	-	-	10,675,765	-
Total Other Financing Source (Uses)	1,436,868	915,098	6,584,214	(1,727,133)	(673,894)	147,333	1,774,248	798,087	23,195,815	49,666

Special Item

194	Extraordinary Discontinued Operat. A	-	-	-	(3,495,462)	0	0	0	0	0	
	Total Special Item	0	0	0	(3,495,462)	0	0	0	0	0	
	Net Change in Fund Balance	\$ (4,928,450)	\$ 5,720,625	\$ 9,190,736	\$ (1,009,397)	\$ (30,301)	\$ 2,854,047	\$ 1,070,429	\$ 2,308,091	\$ 11,596,361	\$ 4,276,813

Debt services as a percentage of noncapital expenditures	5.67%	4.35%	4.31%	5.06%	4.72%	4.73%	4.51%	4.25%	10.46%	3.12%
Debt services as a percentage with capital expenditures	4.85%	4.02%	3.63%	4.47%	4.04%	4.08%	3.87%	3.77%	9.62%	2.77%

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

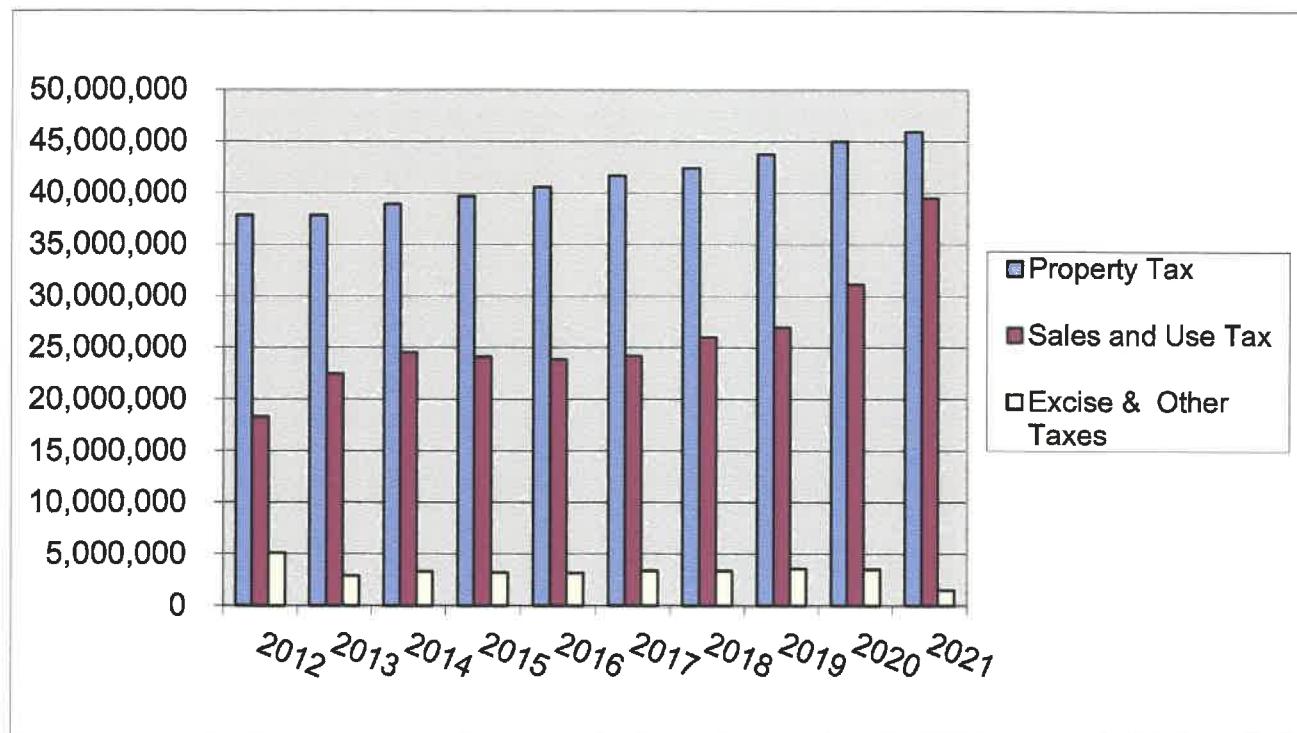
Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

Year	Sales and Use Tax	Excise & Other Taxes	Total	
Year	Property Tax			
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
2020	44,983,214	31,120,547	3,524,096	79,627,857
2021	45,923,785	39,455,011	1,488,728	86,867,524

Includes General, Special Revenue, Debt Service, and Capital Project Funds

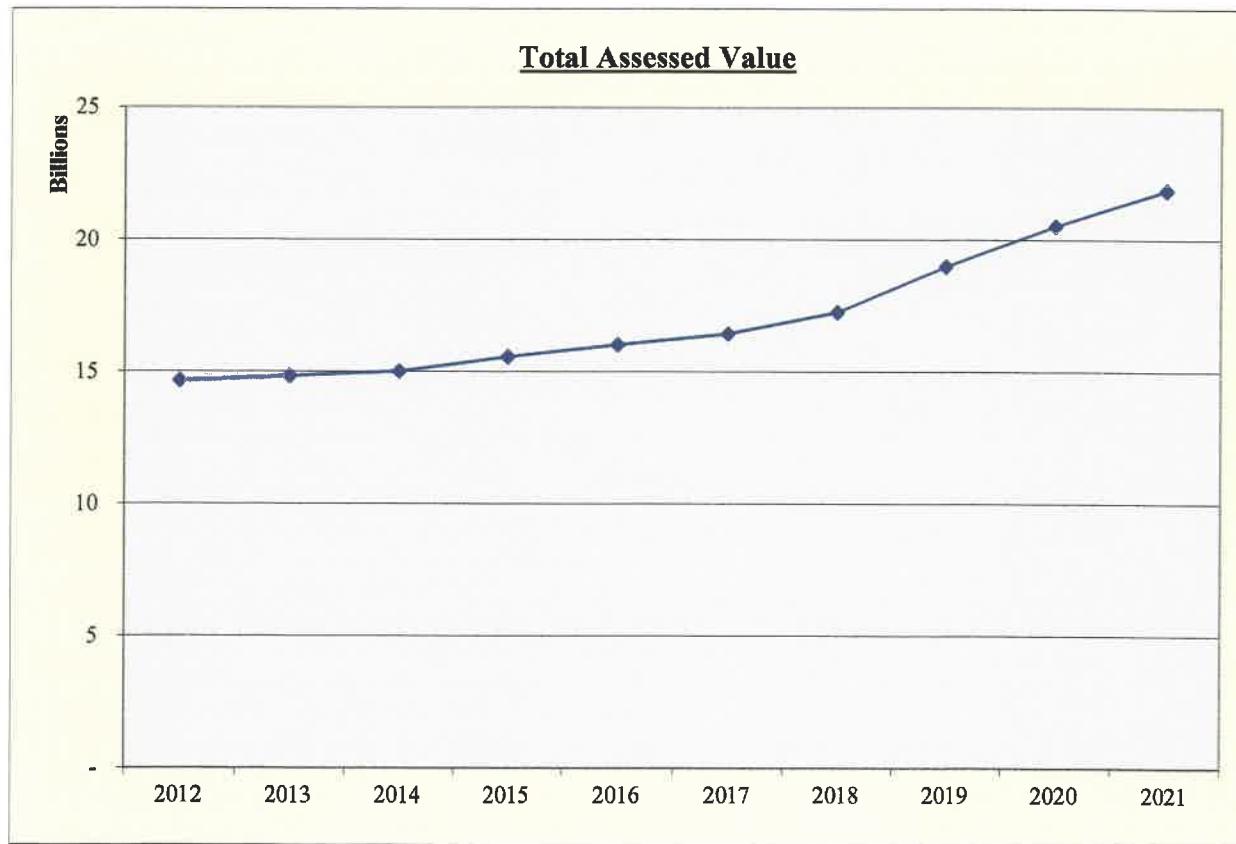


YAKIMA COUNTY, WASHINGTON

Assessed and Estimated Value of Taxable Property

Last Ten Fiscal Years

Tax Year	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		Percentage of Assessed to Estimate Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
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
2020	19,260,241,549	22,659,107,705	1,284,140,691	1,369,019,926	20,544,382,240	24,028,127,631	85.5%	3.348
2021	20,522,585,321	23,241,885,981	1,360,951,308	1,446,281,943	21,883,536,629	24,688,167,923	88.6%	3.005



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 provide 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	2021			2012		
		Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Pacificorp	Utilities	\$199,906,576	1	0.914%	\$152,362,967	1	1.039%
Borton & Sons Inc.	Agriculture	149,853,648	2	0.685%	40,149,499	9	0.274%
Washington Fruit & Produce Co.	Wholesale Trade	144,205,287	3	0.659%	59,584,467	4	0.406%
Zirkle Fruit Co.	Agriculture	123,841,008	4	0.566%	55,244,612	5	0.377%
Wal-Mart Stores Inc.	General Merchand	105,005,154	5	0.480%	97,130,871	2	0.662%
Evans Fruit Company Inc.	Agriculture	101,670,031	6	0.465%	48,739,863	6	0.332%
BNSF Railroad Co.	Transportation	73,698,342	7	0.337%	41,981,811	8	0.286%
Tree Top Inc.	Agriculture	68,616,469	8	0.314%	38,577,456	10	0.263%
Darigold Inc.	Dairy Products	66,380,540	9	0.303%			
John I Haas Inc.	Hop Processing	63,503,345	10	0.290%			
Yakima HMS, Inc (Yakima Regiona	Health Care Services				71,570,465	3	0.488%
Centercal Properties LLC	Retail Development				47,530,400	7	0.324%
<hr/>		<hr/>		<hr/>		<hr/>	
Totals		<u>\$1,096,680,400</u>		<u>5.011%</u>	<u>\$652,872,411</u>		<u>4.451%</u>

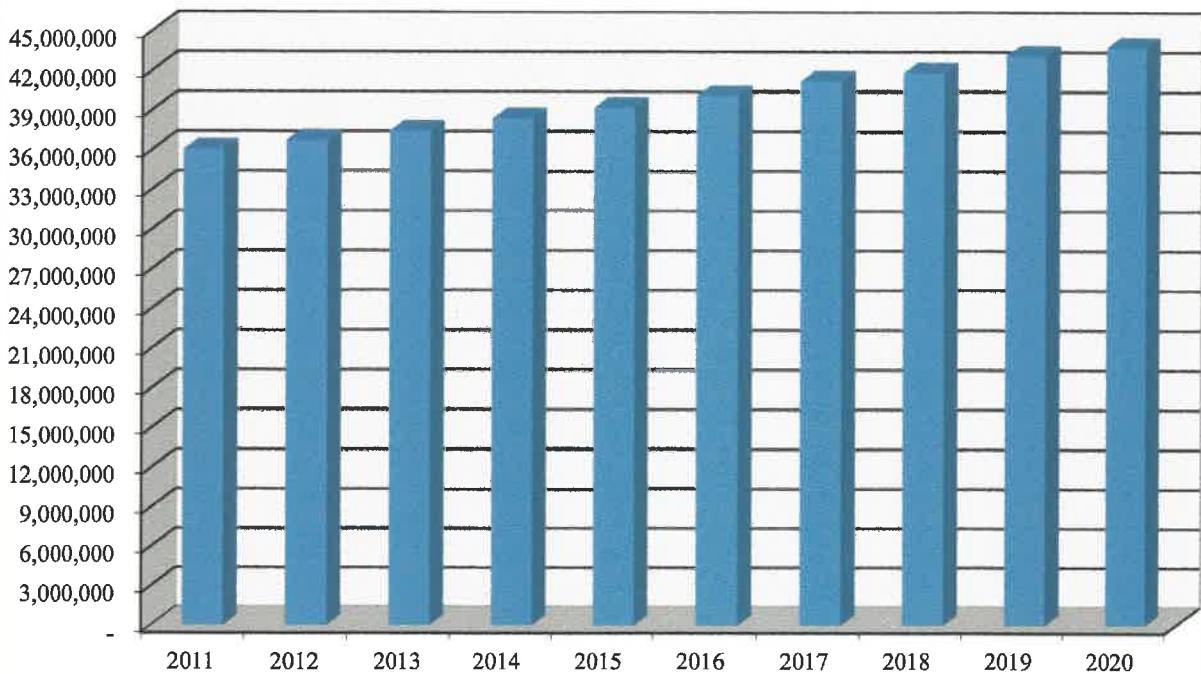
YAKIMA COUNTY, WASHINGTON

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year	Original Levy	Adjustments *	Adjusted Levy	Collected in First Period		In Subsequent Periods	Total Amount	Percent of Adjusted Levy
				Amount	Percent of Original Levy			
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%	951,000	37,450,431	99.9916%
2014	38,471,013	(90,182)	38,380,831	37,497,500	97.47%	883,321	38,380,821	100.0000%
2015	39,347,554	(140,587)	39,206,967	38,363,077	97.50%	843,710	39,206,787	99.9995%
2016	40,345,728	(221,142)	40,124,586	39,301,468	97.41%	819,920	40,121,388	99.9920%
2017	41,370,213	(131,799)	41,238,414	40,427,873	97.72%	802,016	41,229,889	99.9793%
2018	42,276,593	(276,510)	42,000,083	41,206,709	97.47%	649,356	41,856,065	99.6571%
2019	43,699,797	(188,124)	43,511,673	42,647,642	97.59%	501,772	43,149,414	99.1674%
2020	44,802,047	(103,645)	44,698,402	43,759,120	97.67%	564,389	43,759,120	97.8986%
2021	45,831,242	(76,443)	45,754,799	44,858,574	97.88%	0	44,858,574	98.0412%

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

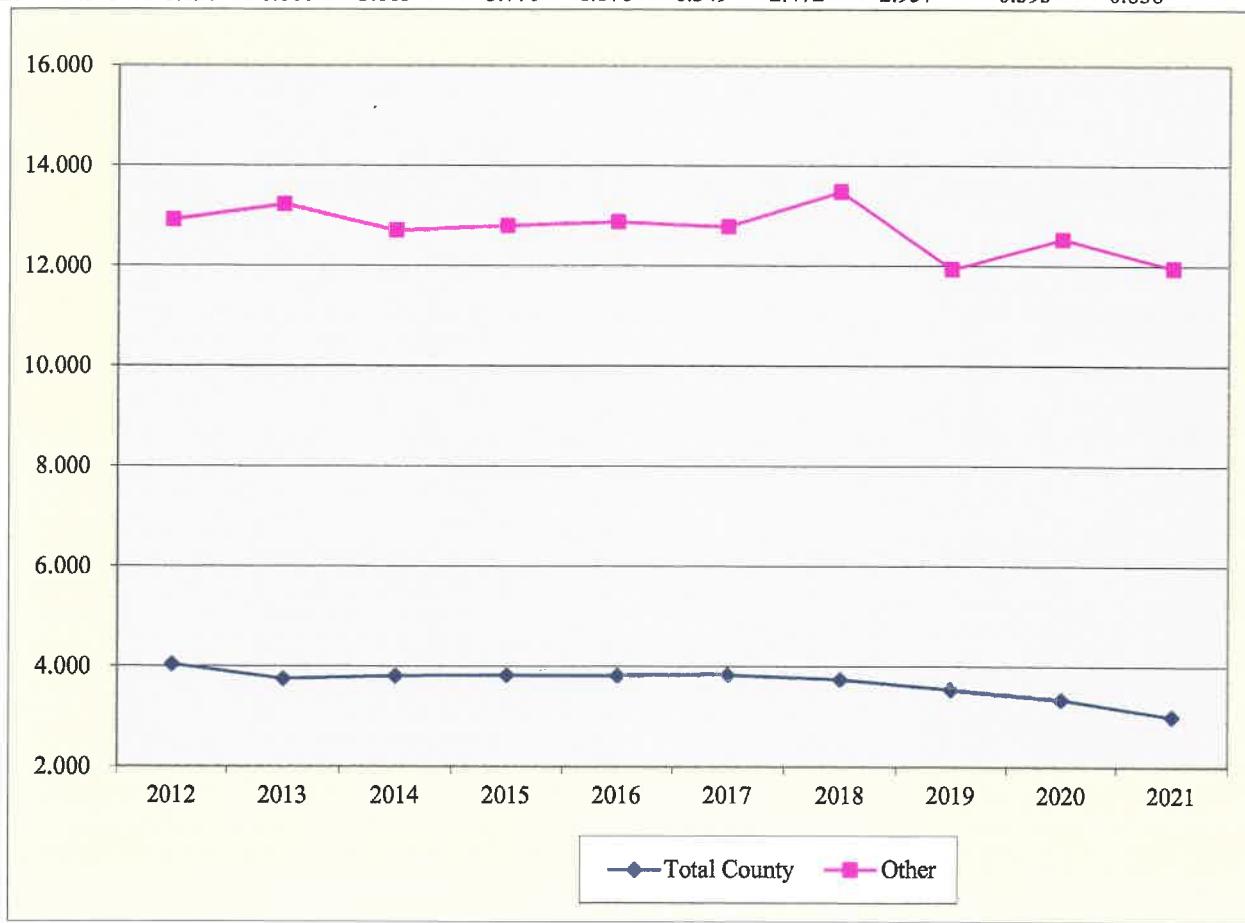
Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

(Per \$1,000 of Assessed Value)

Yakima County Direct Rates					Overlapping Rates									Total Direct & Overlapping Rates
Year	Special				School	Fire	Port	Cities and	State of	Regional	Park & Rec			
	General Fund	Revenue Funds	Debt Service	Total County	District	District	District	Towns	Wash	Library	District			
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
2020	1.435	1.913	0.000	3.348	3.972	1.219	0.357	2.585	3.181	0.412	0.810			15.884
2021	1.515	1.490	0.000	3.005	3.770	1.176	0.349	2.472	2.957	0.393	0.838			14.960



Property is assessed at 100% of its True and Fair Value.

Source: Yakima County Department of Assessments Annual Report (Assessed Valuation / 2020 Tax Year)

YAKIMA COUNTY, WASHINGTON

Ratio of Outstanding Debt by Type

Last Ten Fiscal Years

200

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*	
2012	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	
2013	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	
2014	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	
2015	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	
2016	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	
2017	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	
2018	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	
2019	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	
2020	25,430,521	0	0	0	1,218,884	331,718	849,479	0	2,009,068	29,839,670	0.260%	118.94	
2021	23,344,140	0	0	0	2,617,530	153,155	425,860	0	1,891,047	28,431,732	0.226%	111.05	

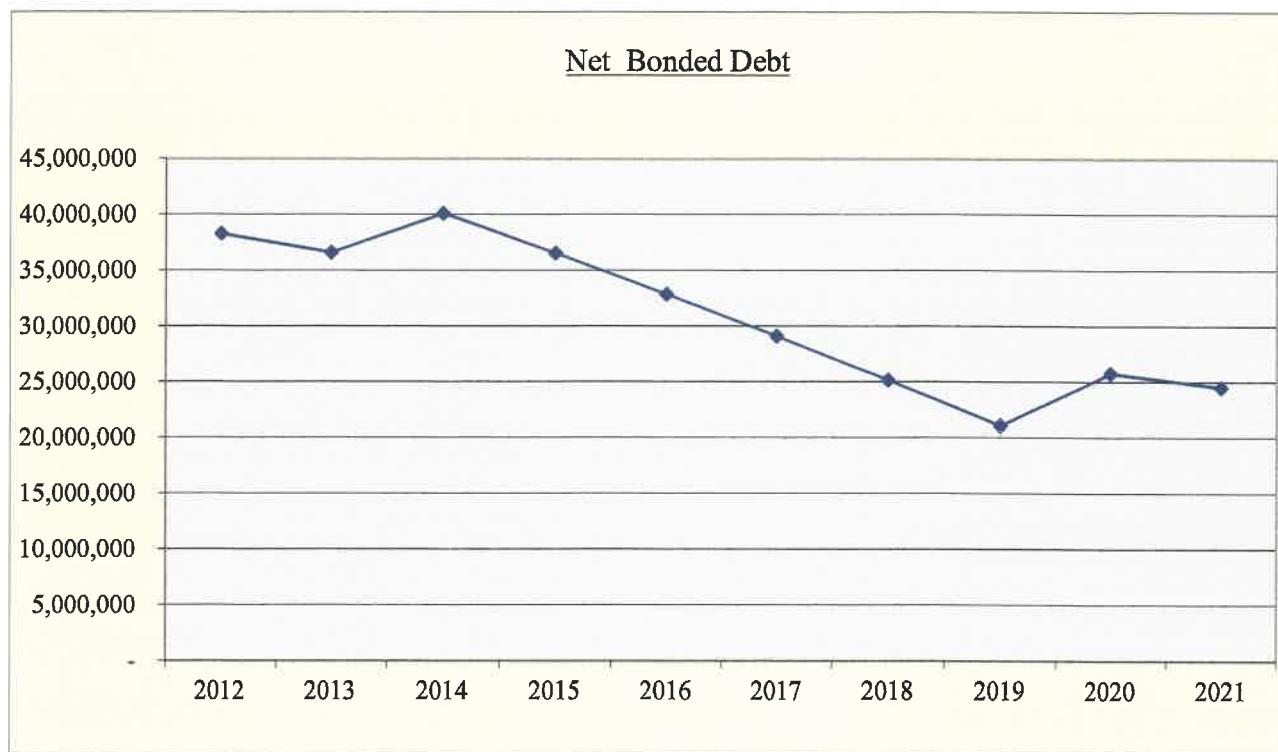
* Population & personal income data can be found on the Schedule of Demographic and Economic Statistics in this section

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
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
2020	250,873	20,544,382,240	27,498,884	1,722,568	25,776,316	0.125%	102.75
2021	256,035	21,883,536,629	26,387,530	1,848,979	24,538,551	0.112%	95.84



YAKIMA COUNTY, WASHINGTON

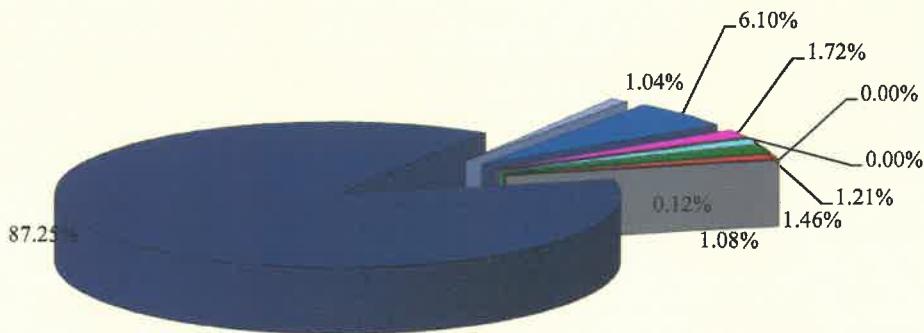
Direct and Overlapping Governmental Activities Bonded Debt

General Obligation Bonds

December 31, 2021

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Yakima County	Amount Applicable to Yakima County
Direct Debt			
Commissioner approved debt	\$ 27,439,606		
Voter approved debt	-		
Total Direct Debt	27,439,606	100.00%	\$ 27,439,606
Overlapping Debt			
Cities & Towns	7,726,513	100.00%	7,726,513
Drainage District	-	100.00%	-
Fire Districts	5,460,612	100.00%	5,460,612
Irrigation Districts	6,567,658	100.00%	6,567,658
Park Districts	4,868,772	100.00%	4,868,772
Port District	556,990	100.00%	556,990
Library	-	100.00%	0
School Districts	392,356,538	100.00%	392,356,538
Sewer Districts	4,693,985	100.00%	4,693,985
Total Overlapping Debt	422,231,068		422,231,068
Total Direct and Overlapping Debt	\$ 449,670,674		\$ 449,670,674

**Total Direct and Overlapping
Debt - \$517,034,040**



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, 2021

Total Assessed Property Valuation \$ 21,883,536,629

Limited Tax General Obligation Debt Capacity (non-voted):

Legal limit of 1.5% of the assessed valuation	328,253,049
Less: Outstanding Limited Tax General Obligation Bond Debt	(24,814,202)
Add: Available Assets	8,688,752

Remaining Debt Capacity (non-voted) \$ 312,127,599

Limited Tax General Obligation Debt Capacity (voted and non-voted):

Legal limit of 2.5% of the assessed valuation	547,088,416
Less: Outstanding Limited Tax General Obligation Bond Debt	(24,814,202)
Add: Available Assets	8,688,752

Remaining Debt Capacity (voted and non-voted) \$ 530,962,966

YAKIMA COUNTY, WASHINGTON

Legal Debt Margin Information

Last Five Fiscal Years

(amounts expressed in thousands)

	Fiscal Year				
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Limit (non-voted)	\$246,808	\$258,985	\$285,117	\$308,166	\$328,253
Total Net Debt Applicable to Limit (non-voted)	29,626	25,345	24,046	28,621	24,814
Legal Debt Margin (voted and non-voted)	411,347	431,641	475,195	513,610	547,088
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit (non-voted)	12.00%	9.79%	8.43%	9.29%	7.56%

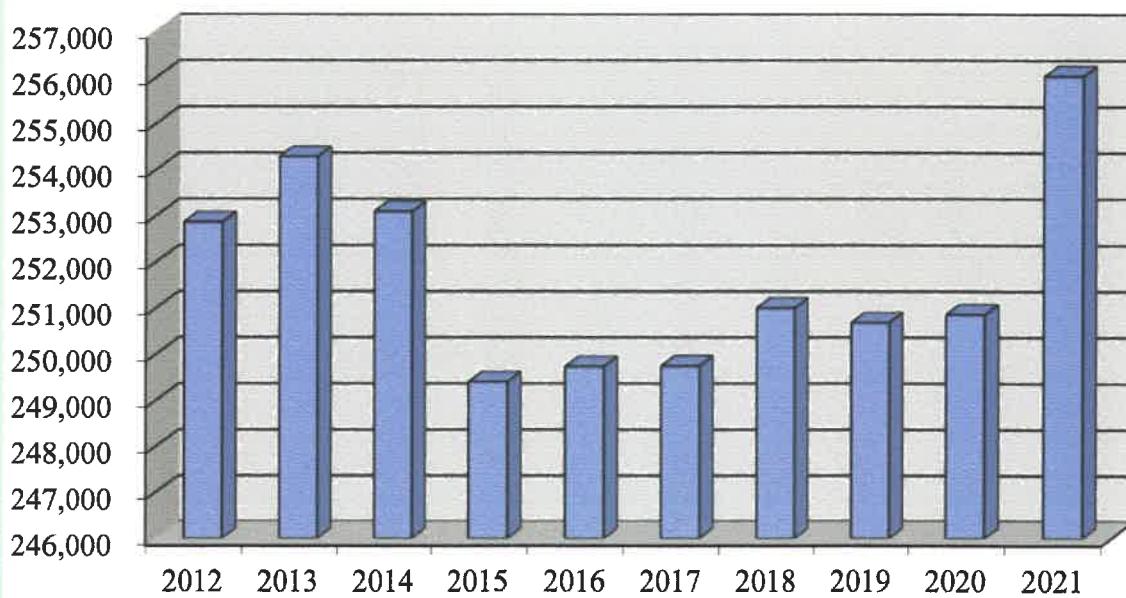
YAKIMA COUNTY, WASHINGTON

Demographic & Economic Statistics

Last Fiscal Ten Years

Fiscal Year	Population	Personal Income	Per Capita Income (1)	School Enrollment (2)	Unemployment Rate (3)
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%
2020	250,873	11,479,195,861	\$45,757	52,961	8.3%
2021	256,035	12,571,062,465	\$49,099	58,640	7.0%

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	72	73	73	74	75	77	78	79	82	77
Assessor/GIS*	24	24	24	24	24	25	25	26	26	26
Auditor/Elections	19	19	19	20	21	21	21	22	22	23
Commissioners	4	4	4	4	4	5	5	5	7	6
Human Resources	7	7	7	7	7	7	7	7	7	9
Treasurer	18	19	19	19	19	19	20	19	20	13
Public Safety	557	562	562	569	578	587	594	601	596	503
Coroner	3	3	3	3	3	3	3	3	3	3
Corrections	179	175	175	173	184	199	199	198	192	131
Sheriff/DOS	89	89	92	97	99	100	101	100	84	83
Law&Justice	21	21	19	20	19	19	21	20	65	59
Attorney/Assigned	102	105	104	104	102	106	109	112	96	89
County Clerk	36	36	36	36	36	34	35	34	30	24
District Court	56	58	57	57	57	51	52	52	44	30
Superior Court	20	22	21	23	24	23	21	23	17	17
Juvenile	44	46	48	49	48	47	47	52	58	60
Emergency Services	7	7	7	7	6	6	6	7	7	7
Public Services	190	185	189	191	195	221	223	232	227	201
Roads	119	119	119	119	121	123	121	121	118	92
Equipment	8	8	8	8	10	12	13	13	13	13
Parks/Recreation	1	1	1	1	1	1	1	1	1	1
Environmental Services	62	57	61	63	63	86	88	97	95	95
Community Development	46	48	51	52	42	21	21	24	24	24
*Community Services	121	122	118	5	2	4	3	6	4	4
Internal Services	91	88	89	80	83	84	87	87	81	81
Employee Benefits	8	8	9	9	10	10	10	10	5	4
Facilities	28	27	27	27	28	30	32	32	32	30
*Financial Services	5	7	14	7	7	5	5	5	5	5
*GIS	4	4	4	4	4	4	4	4	4	4
*Grants Management	10	7	0	0	0	0	0	0	0	0
Printing	3	2	2	2	2	2	2	2	2	0
Purchasing	1	1	1	1	1	1	1	1	0	2
Technology Services	32	32	32	30	31	32	33	33	33	31
Grand Total	1077	1078	1082	971	975	994	1006	1029	1014	890

Source: Yakima County HR Staffing Trends 2017

* 2010 GIS moved to Internal Services

* 2011 Financial Services & Grants Management moved to Internal Services

* 2012 Parks moved to General Government

* 2014 Grants Management combined with Financial Services

* 2015 ALTC moved out from Yakima County

YAKIMA COUNTY, WASHINGTON

Principal Employers

Current & Nine Years Ago

	2021			2012			
Employers (3)	Employees	Rank	Percentage of Total County Employment	Employers (2)	Employees	Rank	Percentage of Total County Employment
Yakima Valley Memorial Hospital	2,500	1	2.05%	Yakima School District 7	1,739	1	2.33%
Wal-Mart - Yakima/Sunnyside/Grand	1,700	2	1.39%	Tree Top, Inc.	1,298	2	1.74%
Zirkle Fruit	1,500	3	1.23%	Providence Health System	1,135	3	1.52%
Washington Fruit & Produce	1,500	4	1.23%	Yakima County	1,265	4	1.70%
Yakama Nation Government Operations	1,289	5	1.06%	Yakima Valley Memorial Hospital	949	5	1.27%
Astria Health	1,200	6	0.98%	Snokist Growers	877	6	1.18%
Borton Fruit	1,212	7	0.99%	City of Yakima	625	7	0.84%
Yakama Nation Enterprises	1,170	8	0.96%	Western Recreational Vehicles Inc.	581	8	0.78%
Monson Fruit	1,023	9	0.84%	Shields Bag & Printing Co.	522	9	0.70%
Yakima Valley Farm Workers Clinic	1,006	10	0.82%	Yakima Valley Community College	433	10	0.58%
 Totals	 <u>14,100</u>	 <u>11.55%</u>		 <u>9,424</u>	 <u>12.65%</u>		
Total County Employment (1)	122,071			74,523			

(1) US Bureau of Labor Statistics

(2) Yakima County CAFR 2012

(3) Yakima County Development Association

YAKIMA COUNTY, WASHINGTON

Capital Asset Statistics by Function

Last Ten Fiscal Years

<u>Function</u>	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>Public Safety</u>										
Sheriff Units - Patrol	51	51	44	53	32	67	66	66	61	63
Sheriff Units - Civil	21	21	59	3	2	17	16	17	1	15
Sheriff Units - Search & Rescue	26	26	22	24	54	86	85	85	66	65
Sheriff Units - Executive Administration	4	5	14	4	14	12	13	13	4	4
Sheriff Units - Special Purpose	36	41	26	33	71	12	12	12	12	12
Sheriff Units - Bikes	5	5	3	0	3	3	3	3	3	3
Sheriff Units - Boats	12	12	11	8	8	10	10	10	6	6
<u>Transportation</u>										
Paved Roads (miles)	115	129	123	120	125	120	120	120	121	102
Gravel Roads (miles)	553	545	543	539	549	539	539	539	539	542
Oiled Roads (miles)	986	972	979	984	985	984	984	984	983	990
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	8	8	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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>Transportation (A)</u>										
Paved Roads (miles)	115	129	123	120	125	120	120	120	121	102
Gravel Roads (miles)	553	545	543	539	549	539	539	539	539	542
Oiled Roads (miles)	986	972	979	984	985	984	984	984	983	990
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
<u>Public Safety (B)</u>										
Number of Paid Firefighters	59	55	53	46	53	52	45	45	47	51
Number of Volunteer Firefighters	465	460	493	499	490	511	508	512	512	505
Number of Law Enforcement Employees:										
Commissioned	133	133	194	193	204	154	150	153	179	183
Non commissioned	23	24	51	51	54	25	24	24	47	47
Average Daily Jail Population	651	678	751	742	813	944	983	985	582	756
Average Daily Home Detention Pop.	53	79	50	53	40	0	0	0	0	0
<u>Building Department (C)</u>										
Permits Issued	841	776	783	844	881	941	508	1,041	997	1,019
Value of Permits (000's)	\$95,577	\$109,365	\$139,904	\$150,232	\$112,129	\$100,012	\$93,803	\$130,930	\$139,300	\$186,200
<u>Judicial (D)</u>										
District Court Filings	29,116	60,457	56,828	55,379	49,530	52,305	52,496	49,140	36,777	42,959
Superior Court Filings	11,412	10,971	11,113	10,766	10,584	11,608	11,608	11,750	8,717	9,734
<u>General Government (E)</u>										
General Elections										
Number of Registered Voters	106,452	106,481	106,415	108,263	114,075	114,669	115,873	119,198	127,692	127,349
Number of Votes	78,840	39,911	50,562	35,403	80,912	32,207	71,585	40,678	96,985	40,843
% of Registered Voters Voting	73.67%	37.48%	47.51%	32.70%	70.93%	28.09%	61.78%	34.13%	75.95%	32.07%
Public Schools (F)										
Number of Students	51,662	52,146	52,070	52,932	53,048	51,955	53,763	53,935	52,961	58,640

Sources:

- A) Miles of roads provided by Yakima County Public Works Department.
- B) Firefighter statistics provided by Yakima County Fire Districts.
- Sheriff statistics provided by Yakima County Sheriff's Office.
- Jail statistics provided by Yakima County Department of Corrections.
- C) Building permit statistics provided by Yakima County Building Permit Center.
- D) Court filings provided by Washington Courts
- E) Election figures provided by Yakima County Election Department.
- F) 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.