

# **Yakima County Washington**

## **Annual Comprehensive Financial Report**

**Fiscal Year Ended December 31, 2020**

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**YAKIMA COUNTY, WASHINGTON**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
Year Ended December 31, 2020**

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September 13, 2020

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

We are pleased to present to you the Comprehensive Annual Financial Report of Yakima County for the fiscal year that ended December 31, 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)

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

## **Outlook**

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 2019) – 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%
<b>Total covered payrolls</b>	<b>115,904</b>	<b>100%</b>

(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%
<b>Total covered payrolls</b>	<b>\$4,807,099,955</b>	<b>100%</b>

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

As shown in the table above, QCEW data showed that Yakima County's workers earned approximately \$4.807 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
<b>Population by age, 2019</b>		
Under 5 years old	7.9%	6.0%
Under 18 years old	29.5%	21.8%
65 years and older	14.0%	15.9%
<b>Females, 2019</b>	50.0%	49.9%
<b>Race/ethnicity, 2019</b>		
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 \$472 million during 2020. 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 2020, the County's Investment Pool realized an average gross yield of 1.46% percent. The pool distributed \$6.63 million, in net interest earnings, to fund participants for 2020. In accordance with RCW 36.48.070, the County's Finance Committee regularly reviews the Pool's investment practices and policies. The Pool seeks to obtain a market rate of return while preserving and protecting capital. The investment pool pursues its objectives by investing in high quality securities authorized by state statute including U.S. Treasuries, U.S. Agencies, Municipals of the State of Washington, Certificates of Deposit and the State of Washington's Local Government Investment Pool.

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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

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### **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**

#### **Legislative District**

#### **State Senators**

#### **State Representatives**

13th	Judith Warnick	Tom Dent Alex Ybarra
14th	Curtis King	Chris Cory Gina Mosbrucker
15th	Jim Honeyford	Bruce Chandler / Jeremie Dufault

# **Yakima County, Washington**

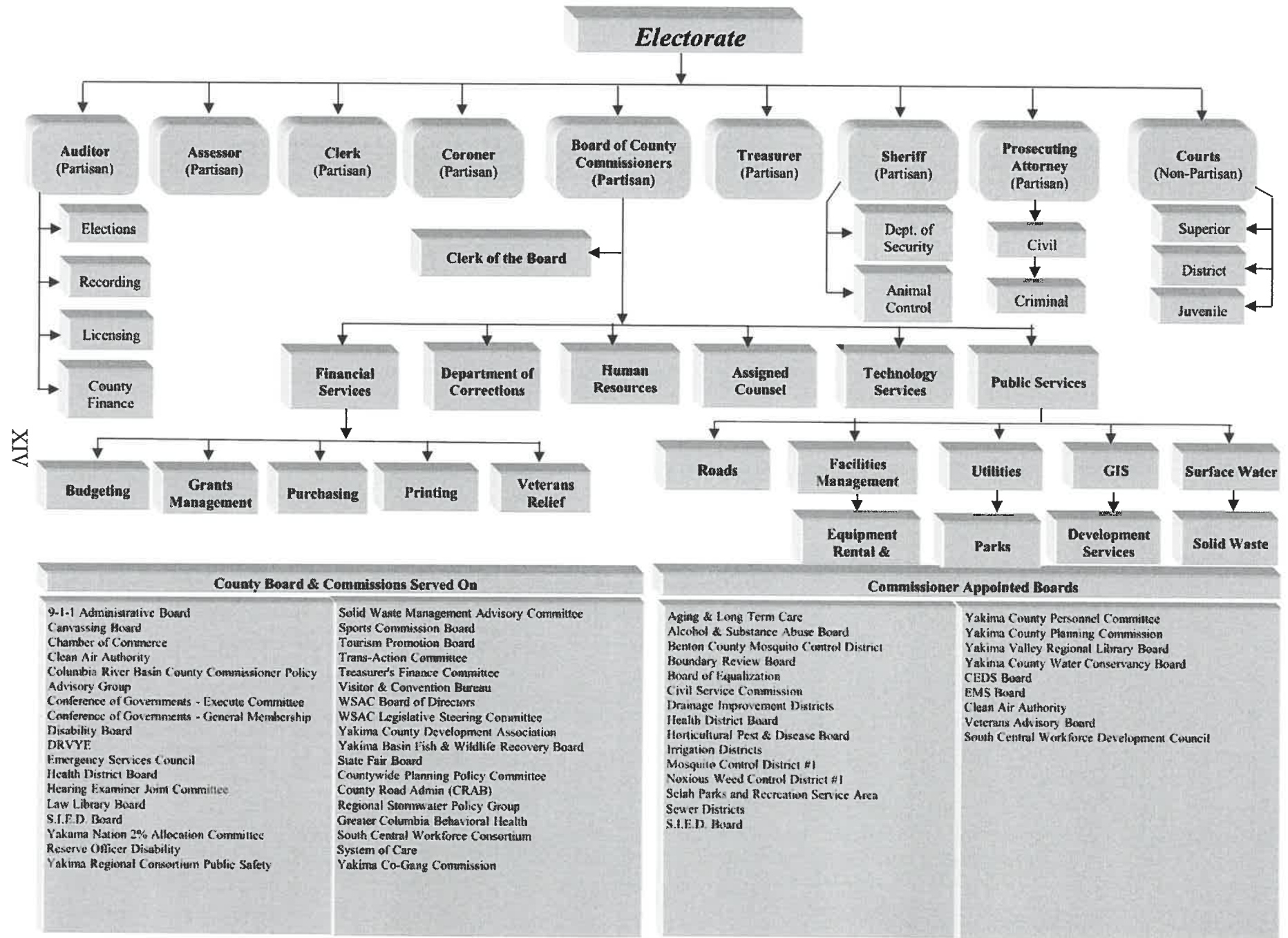
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## List of Appointed Officials

Administrative Services  
Community Services  
Cooperative Extension  
Department of Corrections  
Facilities Services  
Horticulturist  
Public Services  
Technology Services  
Youth Service Center

Jacqui Lindsay  
Craig Warner  
Tip Hudson  
Ed Campbell  
Brian Griff  
Keith Matthews  
Lisa Freund  
Gene Pugnetti  
Jessica Humphreys

# Yakima County Government Organizational Chart



## 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, 2020 through December 31, 2020**

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 13, 2021.

As discussed in Note 8 to the 2020 financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the County is unknown.

### INTERNAL CONTROL OVER FINANCIAL REPORTING

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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, as described in the accompanying Schedule of Audit Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Audit Findings and Responses as Finding 2020-001 to be material weaknesses.

## COMPLIANCE AND OTHER MATTERS

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

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

## COUNTY'S RESPONSE TO FINDINGS

The County's response to the findings identified in our audit is 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 cursive script that reads "Pat McCarthy". The signature is written in dark ink and is positioned above the printed name.

Pat McCarthy, State Auditor

Olympia, WA

September 13, 2021



## **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, 2020. 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, 2020 ,total assets plus deferred outflows of resources of Yakima County exceeded total liabilities plus deferred inflows of resources by \$406 million dollars. Net investment in capital assets accounts for 79% of this amount, with a value of \$322 million.
- In 2020, the County's total net position increased by 9% or \$38 million, from the prior year. The governmental net position increased by 8% or \$29 million from the prior year. The business type net position increased by 15% or \$8 million
- As of December 31, 2020, Yakima County's governmental activities reported combined ending net position of over \$349 million. Of that amount, \$287 million is in net investment in capital assets. Over \$52 million was legally restricted for specific projects or programs, and there wasn't any deficit related to active Other Post Employment Benefits as a government obligation.
- Yakima County's business type activities reported a combined ending net position of over \$56 million. Net invested in capital assets increased to over \$33 million.
- Total Fund balance for the General Fund was over \$12 million dollars at December 31, 2020, with over \$8 million in unassigned and available for government's discretion. Additional the activity for Code Enforcement and Parks are included with the General Fund.
- Deferred inflows of resources increased related to changes in the State retirement earnings and assumptions. Total ending deferred inflows for Pension was over \$6 million, taxes was over \$5 million and judicial court fees was over \$3 million.
- Yakima County's total long-term debt and liabilities at December 31, 2020 was over \$85 million, with a remaining capacity for non-voted debt at over \$279 million.
- In January 2020 the County has changed health care plans and options provided to retirees, anticipating a significant reduction in unfunded liability.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

There are two government-wide financial statements, which are designed to provide readers with a broad overview of Yakima County's finances in a manner similar to a private-sector business. Both of the government-wide financial statements distinguish functions of Yakima County that are principally supported by taxes and intergovernmental revenues (referred to as "governmental activities") from functions that are intended to recover all or a significant portion of their costs through user fees and charges (referred to as "business-type activities"). The governmental activities of Yakima County include a full range of local government services provided to the public, such as law enforcement and public safety; the superior, juvenile, and district court systems; legal prosecution and indigent defense; jails and corrections; road construction and maintenance; community planning and development; parks and open space preservation; and care and welfare of the disadvantaged and mentally ill. In addition, other general government services are provided, such as elections, property assessment, tax collection, and the issuance of licenses. The

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

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

The statement of activities presents information showing how the Yakima County's net position changed during 2020. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

### **Fund Financial Statements.**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Yakima County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Yakima County can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

### **Governmental Funds.**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

The County maintains budgetary controls over its operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. Budgets for governmental funds are established in accordance with state law, and are adopted on a fund level, except for the General Fund, which is adopted on a departmental level. Capital outlays are approved on an item-by-item basis or project basis. A budgetary comparison statement is provided for the General Fund and all special revenue and capital funds to demonstrate compliance with the budget.



**Proprietary Funds.**

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

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

**Fiduciary Funds**

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

Yakima County has two types of fiduciary funds: 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/Custodial Funds account for external pooled and Individual non-pooled investments held by the County Treasurer on behalf of external pool participants in the County's investment program. External participants are generally government entities that do not have their own treasurer. The basic fiduciary fund financial statements can be found following the proprietary fund financial statements.

**Notes to the Financial Statements**

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

**Other Information.**

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning Yakima County's progress in funding its obligation to provide pension 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 \$406 million at December 31, 2020, compared to over \$368 million in 2019.

#### Yakima County's Net Position

amounts presented in 1,000's

	Governmental Activities		Business-type Activities		Total	
	2019	2020	2019	2020	2019	2020
Current and Other Assets	\$ 113,641	\$ 123,367	\$ 34,101	\$ 38,008	\$ 147,742	\$ 161,375
Capital Assets and Construction in Progress (Net of Depreciation)	321,190	315,956	34,912	36,536	356,102	352,492
Total Assets	\$ 434,831	\$ 439,323	\$ 69,013	\$ 74,544	\$ 503,844	\$ 513,867
Total Deferred Outflows of Resources	11,670	6,411	299	361	11,969	6,772
Total Assets and Deferred Outflows of Resources	\$ 446,501	\$ 445,734	\$ 69,312	\$ 74,905	\$ 515,813	\$ 520,639
Long-Term Liabilities	\$ 93,472	\$ 69,001	\$ 19,264	\$ 16,871	\$ 112,736	\$ 85,872
Other Liabilities	12,996	13,750	782	1,844	13,778	15,594
Total Liabilities	\$ 106,468	\$ 82,751	\$ 20,046	\$ 18,715	\$ 126,514	\$ 101,466
Total Deferred Inflow of Resources	\$ 19,812	13,428	634	398	\$ 20,446	\$ 13,826
Total Liabilities and Deferred Inflow of	\$ 126,280	\$ 96,179	\$ 20,680	\$ 19,113	\$ 146,960	\$ 115,292
Net Position:						
Net Investment in Capital Assets	\$ 297,489	\$ 287,640	\$ 31,808	\$ 33,999	\$ 329,297	\$ 321,639
Restricted For:						-
Debt Service	1,561	-	-	-	1,561	-
Judicial & Governmental	3,851	3,749	-	-	3,851	3,749
Public Safety	7,161	3,768	-	-	7,161	3,768
Physical Environment	4,534	5,301	-	-	4,534	5,301
Transportation	4,480	6,957	-	-	4,480	6,957
Economic Environment	20,678	25,013	-	-	20,678	25,013
Health and Human Services	252	7,180	-	-	252	7,180
Culture and Recreation	188	405	-	-	188	405
Unrestricted	(19,973)	9,542	16,824	21,793	(3,149)	31,335
Total Net Position	\$ 320,221	\$ 349,556	\$ 48,632	\$ 55,793	\$ 368,853	\$ 405,349

Of the over \$160 million in current and other assets (compared to over \$147 million at December 31, 2019), over \$116 million is in cash/cash equivalents and investments (an increase from over \$107 million in 2019), over \$19 million is in accounts and notes receivable (down from over \$28 million in 2019). Related to a

change in amounts due from other governments. At December 31, 2020, cash/cash equivalents and investments accounted for 23% (21% in 2019) of total assets.

At December 31, 2020, the County had total outstanding liabilities of over \$99 million (a decrease from over \$126 million in 2019), with over \$85 million in long term liabilities (a decrease from over \$112 million in 2019).

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

At December 31, 2020, over \$14 million in other liabilities included over \$9.9 million in accounts and contracts payable from Governmental Activities (a decrease from over \$13 million in 2019).

The largest portion of the County's net position (79%) 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.

13% 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 \$32 million or 8% (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 2020 increased by over \$37 million detailed as an increase of over \$29.3 million in governmental activities and an increase of over \$8.2 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:

Yakima County Statement of Activities						
amounts presented in 1,000's	Governmental		Business-Type		Total	
	Activities		Activities		Primary Government	
	2019	2020	2019	2020	2019	2020
<b>Revenues:</b>						
Program Revenues						
Charges for Services	\$ 32,909	\$ 23,939	\$ 15,450	\$ 16,228	\$ 48,359	\$ 40,167
Operating Grants and Contributions	23,551	41,204	553	1,341	24,104	42,545
Capital Grants and Contributions	226	1,138	113	-	339	1,138
General Revenues:						
Taxes	74,094	79,628	-	-	74,094	79,628
Grants/Contributions Not Restricted	4,359	-	-	-	4,359	-
Interest Earnings on Investments	5,222	4,467	948	835	6,170	5,302
Special or Extraordinary Item OPEB	-	45,234	-	2,291	-	47,525
Gain/(Loss) on Sale of Assets	-	-	-	2	-	2
Total Revenues	\$140,361	\$195,610	\$17,063	\$20,697	\$157,425	\$ 216,307
<b>Program Expenses:</b>						
General Government	\$ 23,021	\$ 38,363	\$ -	\$ -	\$ 23,021	\$ 38,363
Judicial	10,930	11,454	-	-	10,930	11,454
Public Safety	54,324	65,315	-	-	54,324	65,315
Physical Environment	1,734	2,869	-	-	1,734	2,869
Transportation	23,387	29,715	-	-	23,387	29,715
Economic Environment	8,089	5,360	-	-	8,089	5,360
Health and Human Services	340	7,375	-	-	340	7,375
Culture and Recreation	1,352	5,253	-	-	1,352	5,253
Solid Waste	-	-	9,768	9,804	9,768	9,804
Public Services Utilities	-	-	1,115	1,460	1,115	1,460
Building and Fire Safety	-	-	1,391	2,323	1,391	2,323
Interest on Long-Term Debt	767	571	-	-	767	571
Total Expenses Before Transfers	\$123,943	\$166,275	\$12,274	\$13,587	\$136,217	\$ 179,862
Excess (Deficiency) of Revenues Over (Under)						
Expenses	16,418	29,335	4,789	7,110	21,207	36,445
Transfers	(73)	-	73	50	-	50
<b>Change in Net Position</b>	<b>16,345</b>	<b>29,334</b>	<b>4,862</b>	<b>7,160</b>	<b>21,207</b>	<b>36,495</b>
Net Position as of January 1	303,876	320,222	43,770	48,632	347,646	368,853
<b>Net Position as of December 31</b>	<b>\$320,222</b>	<b>\$349,556</b>	<b>\$48,632</b>	<b>\$55,792</b>	<b>\$368,853</b>	<b>\$ 405,348</b>

Total revenues for Yakima County were over \$185 million in 2020, an increase from \$157 million in 2019 of total revenues. Governmental activities provided over \$163 million (88%), while business-type activities added over \$22 million (12%).

Within governmental activities, tax revenue increased by over \$5.5 million and accounted for over 43% of total revenue sources (47% in 2019). The citizens of Yakima County voted to increase their sales tax rate by

3/10ths of one percent for criminal justice support which generated over \$7 million in 2020, (detailed in the Criminal Justice Sales Tax fund in the Individual and Combining Statements). Total sales tax revenues increased over \$5 million from 2019, reflecting an increase in large construction projects. Property tax increased by over \$1.2 million from 2019 as new construction was added to the tax rolls. Charges for services decreased by over \$8.9 million from 2019 and accounted for over 14% of governmental revenues.

Of the over \$17 million in business-type program revenues and interest earnings over 92% was provided by charges for services with the remaining amount provided by grants, contributions, and interest income.

Total expenses for the County were over \$148 million, an increase from 2019 of over \$11 million. Resulting from mostly Covid-19 assistance.

Expenses for Governmental Activities in 2020 increased by over \$10 million, which includes a decrease in public safety of over \$8 million that is related to a decrease in expensing the health care benefits for retirees. Judicial Expense had a decrease of over \$5 million from 2019, related to reduced trial activity due to Covid-19. Economic Environment had an increase of over \$800 thousand as the County expensed more on homeless programs in July 2020. General Government expenses increased by over \$12 million as departments received assistance from Covid-19. Transportation increased by over \$2 million as the County continued the maintenance of roads in 2020.

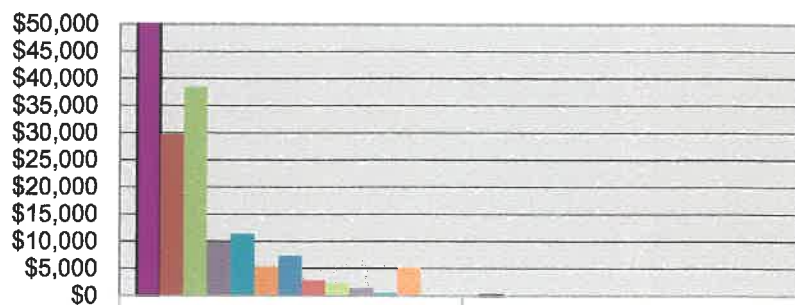
Expenses for business-type activities increased by over \$1 million in 2020. Yakima County Solid Waste had decreases to services due to Covid-19 resulting in a reduction of over \$700 thousand. Water Utilities increased by over \$1 million in expenses as there were more contracted services. Building Fire and Safety had an increase of over \$1 million related to Maintenance costs.

Governmental activities accounted for over \$134 million (90%) of expenses with the largest program expenses in the areas of public safety, transportation, and general government. These three programs accounted for 80% of total governmental expenses. Of the over \$14 million in business-type expenses, 64% are associated with the solid waste program.

Following is a graph, which illustrates by program where funds were spent in 2020.

amounts  
presented in  
1,000's

### Program Expenses - Governmental-Wide



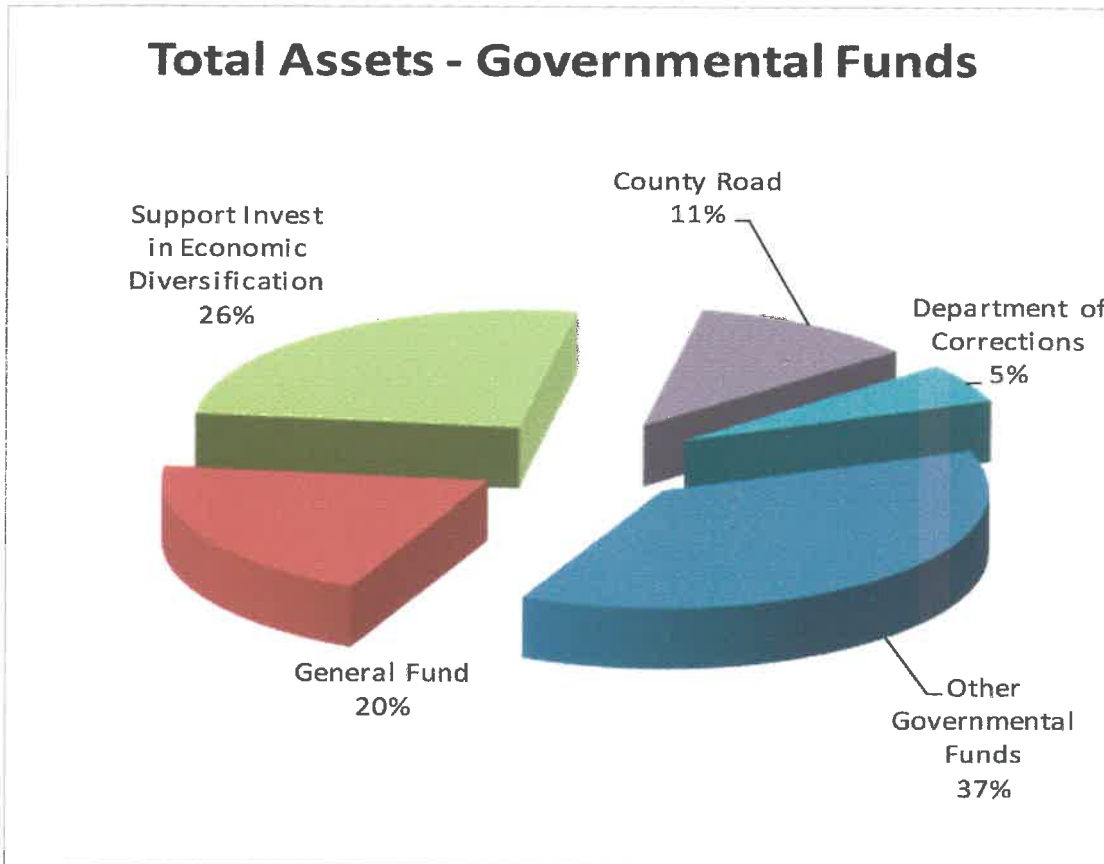
	Expense	% of Total
Public Safety	\$65,315	36.3%
Transportation	\$29,715	16.5%
General Government	\$38,363	21.3%
Solid Waste	\$9,804	5.5%
Judicial	\$11,454	6.4%
Economic Environment	\$5,360	3.0%
Health and Human Services	\$7,375	4.1%
Physical Environment	\$2,869	1.6%
Building & Fire Safety	\$2,323	1.3%
Public Service Utilities	\$1,460	0.8%
Debt	\$571	0.3%
Culture & Recreation	\$5,253	2.9%
Total	\$179,862	

### FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

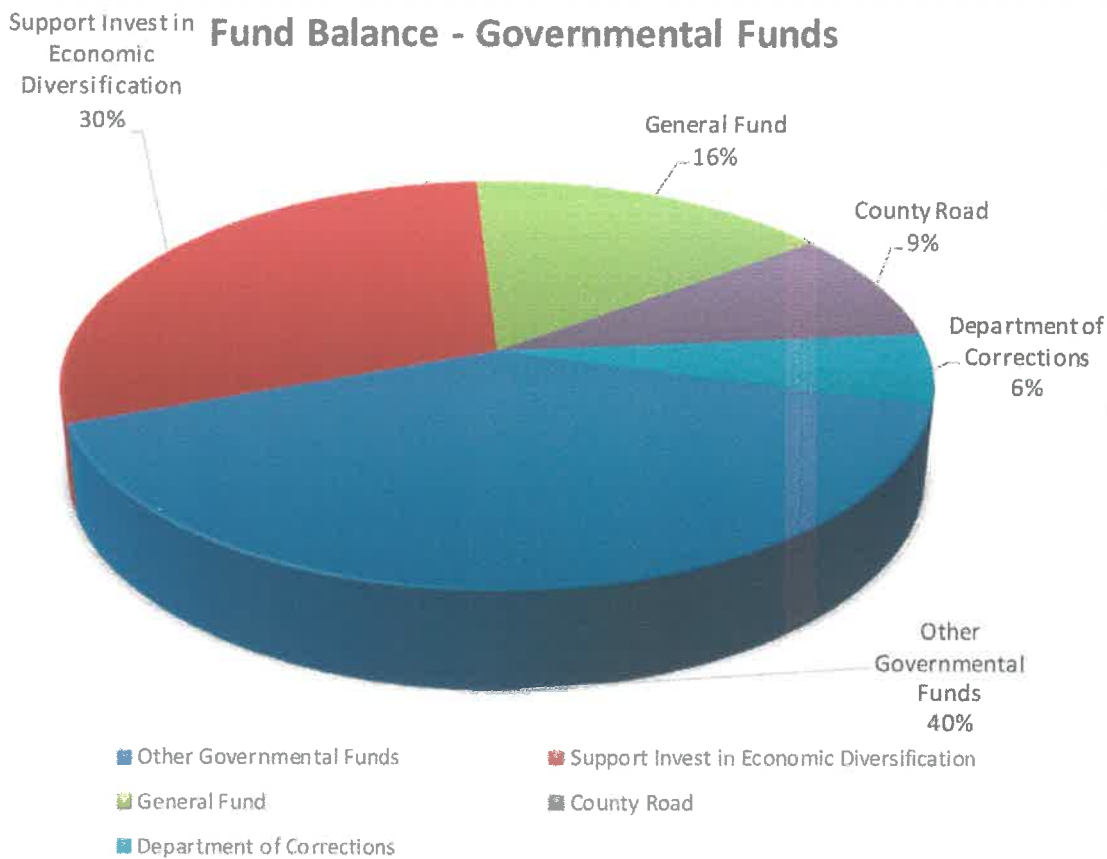
As noted earlier, Yakima County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Following is the financial analysis of the County's governmental and proprietary funds.

#### **Governmental Funds Balance Sheet Analysis**

The General Fund, County Road, Support Invest in Economic Diversification, and Department of Corrections are the County's major funds in 2020. Together these funds account for 63% of total governmental fund assets and fund balance.







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, 2020, the County's governmental funds reported combined fund balances of over \$78 million. Of this total amount, over \$52 million is restricted by the State Legislature through the rules and laws regarding expenditures and uses. Over \$4 million is committed by County resolutions signed by the Board of Commissioners, over \$13 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, 2020, unassigned fund balance of the General Fund was over \$8 million (an decrease from over \$2 million in 2019), while total fund balance reached over \$12 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 \$12 million, general fund departments underspent the budget by over \$12 million. Total assets in the General Fund amounted to over \$19 million. General Fund represents 16% 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 \$6 million, increased from over \$4 million in 2019. The County is anticipating large transportation projects starting at the end of 2020 and continuing for four years. County Road represents 9% of total governmental fund balance.

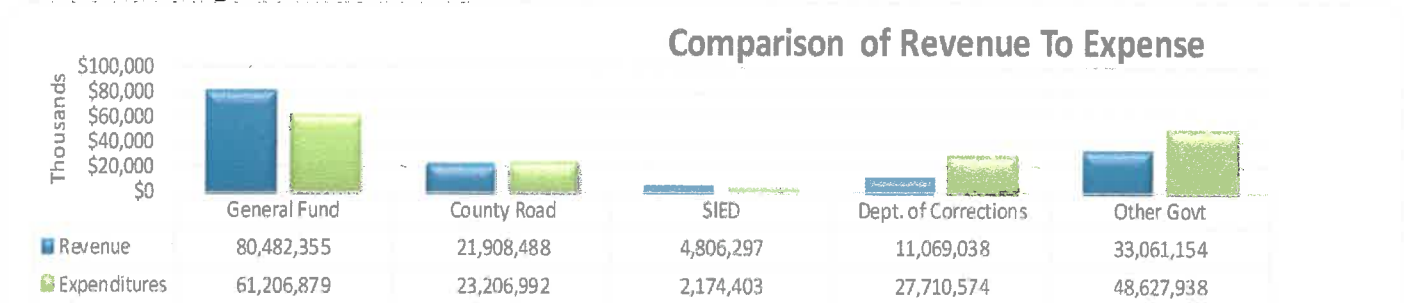


**Support Investment in Economic Diversification**, a special revenue fund, assists local government infrastructure development and promotes ongoing operation and expansion of businesses. The funding is from a law that created a sales tax levy for distressed rural counties. The fund represents 30% of the total governmental fund balance a decrease from 37% in 2019.

**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 \$8 million between 2020 and 2019. The Fund balance represents 6% of the total governmental fund increased from 4% in 2019.

### 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 68% of all governmental fund revenue and over 52% of all expenditures essentially decreasing from 2019 data.

The **General Fund** had a revenue increase of over \$13 million from 2019 revenue. The major increase of over \$12 million is attributed to intergovernmental revenues dealing with Covid-19 funds.

Operating Revenues for the **County Road** were down by over \$3 million from 2019. The major decrease is attributed to less funding of intergovernmental revenues.

The **SIED** fund receives over \$4 million (87%) of its funding from an allocation from the State of Washington sales tax. The sales tax to the fund was up by over \$100 thousand from 2019. 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 down by almost \$600 thousand compared to 2019, 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 2019. It is attributed to other cities and counties not renewing the former contracts.

## **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 2020. The following table reflects the Proprietary Funds Statement of Net Position as of December 31, 2020.

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

amounts presented in 1,000's

	Solid Waste		Public Services Utilities		Building and Fire Safety		Total	
	2019	2020	2019	2020	2019	2020	2019	2020
<b><u>ASSETS</u></b>								
<b><u>Current Assets</u></b>								
Cash/Investments	\$ 27,205	\$ 30,384	\$ 2,784	\$ 3,368	\$ 2,712	\$ 3,060	\$ 32,701	\$ 36,812
Other Current Assets	853	832	496	323	52	42	1,401	1,197
Total Current Assets	28,058	31,216	3,280	3,691	2,764	3,102	34,102	38,009
<b><u>Noncurrent Assets</u></b>								
Construction in Progress	\$ 777	\$ 2,408	\$ 1,261	\$ 564	\$ -	\$ -	\$ 2,038	\$ 2,972
Capital Assets	33,648	34,353	18,836	20,092	42	42	52,526	54,487
Less Accumulated Depreciation	(11,433)	(12,382)	(8,189)	(8,535)	(32)	(35)	(19,654)	(20,952)
Pension Asset	-	-	-	29	-	-	-	29
Total Noncurrent Assets	22,992	24,379	11,908	12,150	10	7	34,910	36,536
Total Assets	\$ 51,050	\$ 55,595	\$ 15,188	\$ 15,841	\$ 2,774	\$ 3,109	\$ 69,012	\$ 74,545
<b><u>Deferred Outflows of Resources</u></b>								
Deferred Outflows of Resources- Pension	104	252	78	-	106	109	288	361
Deferred Outflows of Resources- OPEB	5	-	3	-	4	-	12	-
Total Deferred Outflows of Resources	\$ 109	\$ 252	\$ 81	\$ -	\$ 110	\$ 109	\$ 300	\$ 361
<b><u>LIABILITIES AND FUND EQUITY</u></b>								
<b><u>Current Liabilities</u></b>								
Accounts Payable and Other Current	\$ 928	\$ 1,553	\$ 257	\$ 173	\$ 170	\$ 118	\$ 1,355	\$ 1,844
Total Current Liabilities	928	1,553	257	173	170	118	1,355	1,844
<b><u>Noncurrent Liabilities</u></b>								
Notes and Loans Payable	840	-	1,758	1,669	-	-	2,598	1,669
Other Noncurrent Liabilities	14,049	14,700	806	83	1,238	420	16,093	15,203
Total Noncurrent Liabilities	14,889	14,700	2,564	1,752	1,238	420	18,691	16,872
Total Liabilities	\$ 15,817	\$ 16,253	\$ 2,821	\$ 1,925	\$ 1,408	\$ 538	\$ 20,046	\$ 18,716
<b><u>Deferred Inflows of Resources</u></b>								
Deferred Inflows of Resources- Pensions	\$ 238	\$ 261	\$ 168	\$ 30	\$ 228	\$ 107	\$ 634	\$ 398
Total Deferred Inflows of Resources	\$ 238	\$ 261	\$ 168	\$ 30	\$ 228	\$ 107	\$ 634	\$ 398
<b><u>Net Position</u></b>								
Net Investment in Capital Assets	21,748	23,540	10,050	10,453	11	7	31,809	34,000
Unrestricted	13,356	15,792	2,229	3,435	1,237	2,566	16,823	21,793
Total Net Position	\$ 35,104	\$ 39,332	\$ 12,279	\$ 13,888	\$ 1,248	\$ 2,573	\$ 48,632	\$ 55,793

The **Solid Waste Fund** holds 71% of net position for all enterprise funds at December 31, 2020. 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, 2020, the County's enterprise funds reported combined net position of over \$56 million, an increase of \$8 million from 2019. A large portion of the change is related to pension activity. Of the over \$56 million in net position, \$34 million (60%) of net position is accounted for as net investment in capital assets. The remaining \$23 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	
	2019	2020	2019	2020	2019	2020	2019	2020
<b><u>Revenues</u></b>								
Charges for Services	\$ 11,392	\$ 12,008	\$ 1,782	\$ 1,861	\$ 2,247	\$ 2,335	\$ 15,421	\$ 16,204
Intergovernmental	182	464	315	455	56	423	553	1,342
Interest Revenue	788	691	87	79	73	65	948	835
Other Revenue	9	8	8	15	13	-	30	23
Total Operating Revenues	\$ 12,371	\$ 13,171	\$ 2,192	\$ 2,410	\$ 2,389	\$ 2,823	\$ 16,952	\$ 18,404
<b><u>Expenses</u></b>								
Personal Services	\$ 3,402	\$ 4,256	\$ 264	\$ 340	\$ 773	\$ 1,520	\$ 4,439	\$ 6,116
Contractual services	4,923	4,056	429	622	548	676	5,900	5,354
Other Supplies and Expenses	266	192	71	119	67	124	404	435
Depreciation	818	957	321	345	3	3	1,142	1,305
Landfill Closure Postclosure	309	306	-	-	-	-	309	306
Interest Expense	51	36	30	33	-	-	81	69
Total Expenses	\$ 9,769	\$ 9,803	\$ 1,115	\$ 1,459	\$ 1,391	\$ 2,323	\$ 12,275	\$ 13,585
Income (Loss) before Transfers	2,602	3,368	1,077	951	998	500	4,677	4,819
Capital Contributions	-	-	113	-	-	-	113	-
Special Extraordinary Item OPEB	-	859	-	608	-	823	-	2,290
Interfund Transfers	-	-	51	50	20	-	71	50
Change in Net Position	2,602	4,227	1,241	1,609	1,018	1,323	4,861	7,159
Total Net Postion- Beginning	32,502	35,104	11,038	12,279	230	1,248	43,769	48,630
Total Net Position - Ending	\$ 35,104	\$ 39,332	\$ 12,279	\$ 13,888	\$ 1,248	\$ 2,572	\$ 48,631	\$ 55,792

## 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, 2020.

### Yakima County, Washington General Fund Changes in Budget As of December 31, 2020

	Original Budget	Final Budget	Changes Positive (Negative)
<u>Revenues</u>			
Taxes	\$ 43,327,314	\$ 50,603,407	\$ 7,276,093
Licenses and Permits	497,131	580,616	83,485
Intergovernmental	20,688,386	24,162,653	3,474,266
Charges For Services	8,959,781	10,464,425	1,504,644
Fines and Forfeits	2,115,589	2,470,867	355,278
Miscellaneous Revenues	2,825,325	3,299,791	474,466
Total Revenues	<u>\$ 78,413,526</u>	<u>\$ 91,581,758</u>	<u>\$ 13,168,232</u>
<u>Expenditures</u>			
General Governmental Services	\$ 42,397,824	\$ 49,517,825	(7,120,001)
Judicial	10,756,244	12,562,574	(1,806,330)
Public Safety	21,127,499	24,675,507	(3,548,008)
Physical Environment	-	-	-
Economic Environment	2,755,043	3,217,706	(462,663)
Health and Human Services	835,110	975,353	(140,243)
Culture and Recreation	483,933	565,201	(81,268)
Capital Outlay	57,873	67,592	(9,719)
Total Expenditures	<u>\$ 78,413,526</u>	<u>\$ 91,581,758</u>	<u>\$ (13,168,232)</u>
Excess (Deficit) Revenues Over Expenditures	-	-	0
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	199,797	199,797	0
Operating Transfers Out	(27,318,035)	(27,164,035)	154,000
Total Other Financing Sources (Uses)	<u>\$ (27,118,238)</u>	<u>\$ (26,964,238)</u>	<u>\$ 154,000</u>
Excess (Deficit) Resources Over Uses	(27,118,238)	(26,964,238)	154,000
Fund Balance, January 1	<u>10,437,339</u>	<u>10,024,475</u>	<u>(412,864)</u>
Fund Balance, December 31	<u>\$ (16,680,899)</u>	<u>\$ (16,939,763)</u>	<u>\$ (258,864)</u>

Budgeted expenditures were the same as revenue projections in 2020 for the Final Budget, reflecting a conservative budget method. The major change between the original and final revenue budget was an increase to tax and intergovernmental revenues. The major change between the original and final expenditure budget was an increase to general governmental services and public safety.

<b>Notable Changes to Department Budgets</b>	<b>Original</b>	<b>Final</b>	<b>Budget</b>		<b>Underspent</b>
<b><u>Department</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Increase</u></b>	<b><u>Actual</u></b>	<b><u>Difference</u></b>
Clerk	\$ 2,668,073	\$ 3,061,448	393,375	\$ 2,483,110	578,338
Sheriff	14,012,099	14,026,776	14,677	10,983,695	3,043,081
Superior Courts	3,934,487	4,112,170	177,683	2,921,617	1,190,553
Youth Service Center	5,115,483	5,183,216	67,733	3,874,064	1,309,152
Assigned Counsel	5,195,075	6,008,808	813,733	3,642,196	2,366,612
Attorney	9,226,144	9,418,924	192,780	7,350,700	2,068,224

The chart above shows the notable changes between the budget and actual amounts for these various departments within the General Fund. The Sheriff had the highest variance with an underspent difference of over \$3 million.

Total General Fund budgeted revenues of over \$91 million were projected to actual total revenues received of over \$80 million. Intergovernmental revenues were less than projected by almost \$3 million than budgeted, charges for services were less than expected by over \$1 million. Fines and Forfeits from the court systems were less than expected by almost \$300 thousand. Actual interest and other revenues decreased by almost \$400 thousand in 2020.

**Yakima County, Washington**  
**General Fund Changes - Budget vs Actual**  
**As of December 31, 2020**

	Final		Changes
	Budget	Actual	Positive (Negative)
<u><b>Revenues</b></u>			
Taxes	\$ 50,603,407	\$ 44,470,443	\$ (6,132,964)
Licenses and Permits	580,616	510,247	(70,369)
Intergovernmental	24,162,653	21,234,220	(2,928,433)
Charges For Services	10,464,425	9,196,172	(1,268,253)
Fines and Forfeits	2,470,867	2,171,406	(299,461)
Miscellaneous Revenues	3,299,791	2,899,867	(399,924)
Total Revenues	\$ 91,581,758	\$ 80,482,355	\$ (11,099,403)
<u><b>Expenditures</b></u>			
General Governmental Services	\$ 49,517,825	\$ 33,094,271	\$ 16,423,554
Judicial	12,562,574	8,395,951	4,166,623
Public Safety	24,675,507	16,491,393	8,184,114
Physical Environment	0	0	-
Economic Environment	3,217,706	2,150,491	1,067,215
Health and Human Services	975,353	651,858	323,495
Culture and Recreation	565,201	377,741	187,460
Capital Outlay	67,592	45,174	22,418
Total Expenditures	\$ 91,581,758	\$ 61,206,879	\$ 30,374,879
Excess (Deficit) Revenues Over Expenditures	0	19,275,476	19,275,476
<u><b>Other Financing Sources (Uses)</b></u>			
Operating Transfers In	199,797	930,072	730,275
Operating Transfers Out	(27,164,035)	(22,372,004)	4,792,031
Change in Equity due to Transfer of Operations	-	5,399	5,399
Proceeds from Sale of Capital Assets	-	2,625	2,625
Total Other Financing Sources (Uses)	(26,964,238)	(21,433,908)	5,530,330
Excess (Deficit) Resources Over Uses	(26,964,238)	(2,158,432)	24,805,806
Fund Balance, January 1	10,024,475	14,432,860	4,408,385



## **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, 2020, amounts to over \$513 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, infrastructure, and construction in progress on buildings and systems. Major capital asset events during the current fiscal year included the following:

- Flood and Storm water projects were completed totaling over \$2 million.
- Transportation improvements totaled over \$19 million.

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, 2020, Yakima County had a total long-term debt of over \$80 million. General Obligation debt at the end of 2020 was over \$ 26 million, up from over \$21 million in 2019. Other Long-Term Debt included Advances Due to Other Governments totaled over \$2.3 million, down from over \$2.6 million in 2019. Compensated Absences (the commitment to pay for sick and paid time off) increased by over \$900 thousand from 2019. Pension obligations under the State of Washington resulted in a calculated increase over \$1 million for GASB 68.

OPEB reported a special or extraordinary item for a gain in 2020 because at the end of 2019 Yakima County left the PEBB. 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 2020, the County's financial condition was proceeding at a measured growth of 1%.

The County's main revenue sources include taxes, charges for service and intergovernmental (grant) revenues. Property taxes make-up 28% of total 2020 County revenues (excluding transfers, gain on sale of assets and special items). Even though property taxes tend to be stable, State and voter approved limitations to property taxes have kept the property tax increases to 1% each year, plus any new construction.

Sales and use tax revenues are another significant revenue source for the County (19% of total revenues). Retail sales in Yakima County, which are heavily impacted by construction activity and consumer spending which increased by 16% in 2020.

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

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

## Basic Financial Statements

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

### Government-wide Financial Statements

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

### Fund Financial Statements

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



- (10) Statement of Fiduciary Net Position** – presents information on investment trust fund, the private-purpose trust fund, and 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, 2020

amounts presented in 1000's

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash/Cash Equivalents	\$ 29,571	\$ 720	\$ 30,292
Investments	49,677	36,092	85,768
Receivables	4,354	929	5,283
Due From Other Governments	13,825	261	14,086
Internal Balances	814	(814)	-
Inventories/Prepayments	1,543	-	1,543
Long Term Notes Receivable	8,150	-	8,150
Pension Asset	4,745	29	4,774
Restricted Assets:			
Restricted for Debt Service:			
Cash/Cash Equivalents	55	-	55
Investments	1,666	-	1,666
Receivables	2	-	2
Restricted for Capital Projects:			
Cash/Cash Equivalents	1,818	-	1,818
Investments	7,141	-	7,141
Receivables	6	-	6
Capital Assets:			
Land and Construction in Progress	125,105	11,375	136,480
Other Capital Assets, Net of Depreciation	190,851	25,161	216,013
<b>Total Assets</b>	<b>439,323</b>	<b>73,753</b>	<b>513,076</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows of Resources-Pension	6,057	361	6,418
Deferred Outflows of Resources-OPEB	354	-	354
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>6,411</b>	<b>361</b>	<b>6,773</b>
<b>LIABILITIES</b>			
<b>Liabilities</b>			
Accounts Payable & Other Current Liabilities	9,093	182	9,274
Due to Other Governments	4	-	4
Unearned Revenue	602	-	602
Restricted Liabilities:			
Restricted for Capital Projects:			
Accounts Payable & Other Current Liabilities	340	362	702
Long Term Liabilities:			
Net Pension Liabilities	17,811	1,565	19,376
Notes and Loans Payable	-	1,669	1,669
Interest Payable	6,490	-	6,490
Net OPEB Liabilities	18,426	-	18,426
Landfill Closure and Postclosure Care:			
Due Within One Year	-	34	34
Due In More Than One Year	-	12,976	12,976
Bonds & Advance To Other Governments Due Within One Year	3,351	415	3,766
Other Liabilities Due in One Year	360	32	393
Bonds & Advance To Other Governments Due In More Than One Year	23,630	425	24,055
Other Liabilities Due In More Than One Year	2,643	236	2,879
<b>Total Liabilities</b>	<b>82,751</b>	<b>17,895</b>	<b>100,646</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows Related to Pension	5,004	398	5,402
Deferred Taxes	5,253	-	5,253
Deferred Other Fees Judicial	3,170	-	3,170
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>13,428</b>	<b>398</b>	<b>13,826</b>
<b>Total Liabilities and Deferred Inflows</b>	<b>96,179</b>	<b>18,293</b>	<b>114,472</b>
<b>Net Position</b>			
Net Investment in Capital Assets	287,640	33,999	321,639
Restricted For:			
Debt Service	-	-	0
Judicial/Governmental	3,749	-	3,749
Public Safety	3,768	-	3,768
Physical Environment	5,301	-	5,301
Transportation	6,957	-	6,957
Economic Environment	25,013	-	25,013
Health and Human Services	7,180	-	7,180
Culture and Recreation	404	-	404
Unrestricted	9,542	21,793	31,336
<b>Total Net Position</b>	<b>\$ 349,556</b>	<b>\$ 55,793</b>	<b>\$ 405,348</b>

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

# YAKIMA COUNTY, WASHINGTON

## Statement of Activities

Year Ended December 31, 2020

amounts presented in 1000's

### Functions/Programs

#### Primary Government:

##### Governmental Activities:

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
General Government	\$ 38,363	\$ 11,268	\$ 21,685	\$ 90	\$ (5,320)	\$ -	\$ (5,320)
Judicial	11,454	1,243	24	-	(10,187)	-	(10,187)
Public Safety	65,315	9,749	3,586	-	(51,980)	-	(51,980)
Physical Environment	2,869	4	2,419	-	(446)	-	(446)
Transportation	29,715	47	7,770	1,048	(20,851)	-	(20,851)
Economic Environment	5,360	479	614	-	(4,267)	-	(4,267)
Health and Human Services	7,375	1,149	4,922	-	(1,304)	-	(1,304)
Culture and Recreation	5,253	-	184	-	(5,069)	-	(5,069)
Interest on Long Term Debt	571	-	-	-	(571)	-	(571)
Total Governmental Activities	166,275	23,939	41,204	1,138	(99,994)	0	(99,994)

##### Business-Type Activities

Solid Waste	9,804	12,016	472	-	-	2,684	2,684
Public Services Utilities	1,460	1,876	447	-	-	863	863
Building and Fire Safety	2,323	2,336	423	-	-	436	436
Total Business-Type Activities	13,586	16,228	1,341	0	0	3,983	3,983

Total Primary Government	\$ 179,861	\$ 40,167	\$ 42,545	\$ 1,138	\$ (99,994)	\$ 3,983	\$ (96,012)
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#### General Revenues

##### Taxes:

Property	44,983	-	44,983
Sales	31,121	-	31,121
911	2,387	-	2,387
Other Taxes	1,137	-	1,137

##### Grants and Contributions Not Restricted for Specific Programs

Interest and Investment Earnings	4,467	835	5,302
Gain ( Loss) on Sales of Capital Assets	-	2	2
Special or Extraordinary Item OPEB	45,234	2,291	47,525

##### Transfers

Total General Revenues and Transfers	129,329	3,178	132,507
Change in Net Position	29,334	7,161	36,495

Net Position of January 1	320,222	48,632	368,854
Net Position of December 31	\$ 349,556	\$ 55,793	\$ 405,348

See accompanying notes to the financial statements

Balance Sheet  
Governmental Funds  
December 31, 2020

	General Fund	County Road	Support Invest In Economic Diversification
<b>ASSETS</b>			
Cash/Cash Equivalents	\$ 11,100,391	\$ 702,553	\$ 2,206,147
Investments	165,151	6,172,521	15,428,328
Taxes Receivable	924,771	471,596	-
Accounts Receivable Net	2,156,806	33,407	-
Assessments Receivable	106	3,804	-
Interest Receivable	44,114	6,056	13,336
Due From Other Funds	74,657	2,236,924	-
Due From Other Governments	5,441,290	1,539,161	746,402
Notes Receivable	-	-	7,595,599
Total Assets	\$ 19,907,286	\$ 11,166,022	\$ 25,989,812
<b>LIABILITIES AND FUND BALANCES</b>			
<u>Liabilities</u>			
Accounts/Vouchers Payable	\$ 417,529	\$ 1,113,330	\$ 11,500
Contracts Payable	-	54,424	-
Due To Other Funds	626,365	1,504,401	2,241,457
Due To Other Governments	-	-	-
Accrued Wage & Benefits Payable	1,996,693	519,691	-
Accrued Taxes	-	-	-
Custodial Accounts	-	23,575	-
Customer Deposits	(15,008)	-	-
Unearned Revenue	-	-	-
Total Liabilities	3,025,579	3,215,421	2,252,957
<u>Deferred Inflows of Resources</u>			
Unavailable revenue- taxes	2,251,813	993,701	399,961
Unavailable revenue-special assessments	587	-	-
Unavailable revenue	2,354,879	-	-
Total deferred inflows of resources	4,607,279	993,701	399,961
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>7,632,858</b>	<b>4,209,122</b>	<b>2,652,918</b>
<u>Fund Balance</u>			
Restricted	537,300	6,956,500	23,336,894
Committed	1,649,742	400	-
Assigned	1,394,438	-	-
Unassigned	8,692,948	-	-
Total Fund Balance	12,274,428	6,956,900	23,336,894
Total liabilities, deferred inflows of resources and fund balances	\$ 19,907,286	\$ 11,166,022	\$ 25,989,812

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

## Balance Sheet

## Governmental Funds

December 31, 2020

	Department of Corrections	Other Governmental Funds	Total
<i>ASSETS</i>			
Cash/Cash Equivalents	\$ 4,441,897	\$ 8,885,410	\$ 27,336,398
Investments	181,662	22,178,244	44,125,906
Taxes Receivable	-	86,829	1,483,196
Accounts Receivable Net	-	347,351	2,537,564
Assessments Receivable	-	42,725	46,635
Interest Receivable	157	19,184	82,847
Due From Other Funds	155,564	41,006	2,508,151
Due From Other Governments	643,001	5,293,625	13,663,479
Notes Receivable	-	554,050	8,149,649
Total Assets	\$ 5,422,281	\$ 37,448,424	\$ 99,933,825
<i>LIABILITIES AND FUND BALANCES</i>			
<u>Liabilities</u>			
Accounts/Vouchers Payable	\$ 235,344	\$ 1,872,095	\$ 3,649,798
Contracts Payable	-	376,608	431,032
Due To Other Funds	14,518	78,934	4,465,675
Due To Other Governmental	-	314	314
Accrued Wages Payable	793,360	601,376	3,911,120
Accrued Taxes	119	42	161
Custodial Accounts	-	-	23,575
Customer Deposits	-	-	(15,008)
Unearned Revenue	-	601,996	601,996
Total Liabilities	1,043,341	3,531,365	13,068,663
<u>Deferred Inflows of Resources</u>			
Unavailable revenue- taxes	-	1,559,315	5,204,790
Unavailable revenue-special assessments	-	47,921	48,508
Unavailable revenue	-	815,510	3,170,389
Total deferred inflows of resources	-	2,422,746	8,423,687
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>1,043,341</b>	<b>5,954,111</b>	<b>21,492,350</b>
<u>Fund Balance</u>			
Restricted	584,179	20,958,299	52,373,172
Committed	-	2,518,704	4,168,846
Assigned	3,794,761	8,017,310	13,206,509
Unassigned	-	-	8,692,948
Total Fund Balance	4,378,940	31,494,313	78,441,475
Total liabilities, deferred inflows of resources and fund balances	\$ 5,422,281	\$ 37,448,424	\$ 99,933,825

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, 2020

presented in 1000's

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

78,441

Capital assets of general government:

Cost

953,381

Less Accumulated Depreciation

(667,980)

285,401

Pension Inflows in governmental funds

3,357

Pension Inflows internal service funds

(4,463)

Pension Outflows in governmental funds

(541)

Pension Outflows internal service funds

5,543

OPEB Outflows governmental funds

514

Net Pension Liability internal service funds

354

Net Pension Liability internal service funds

(635)

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

47,805

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

(25,431)

Compensated Absences

(3,004)

Advance Due to Other Governments

(332)

Pension Liability

(17,811)

Other Postemployment Benefits

(18,426)

(65,003)

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

(1,219)

Net position, as reflected on the Statement of Net Position

349,556

See accompanying notes to the financial statements



## YAKIMA COUNTY, WASHINGTON

Page 1 of 2

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Governmental Funds  
Year Ended December 31, 2020

	Major Funds		
	General Fund	County Roads	Support Invest In Economic Diversification
<u>Revenues</u>			
Property Taxes	\$ 28,855,156	\$ 13,418,341	\$ -
Sales and Use Taxes	15,564,308	-	4,178,064
Other Taxes	50,979	35,534	-
Licenses and Permits	510,247	47,380	-
Intergovernmental	21,234,220	7,769,671	-
Charges for Services	9,196,172	476,067	-
Fines and Forfeits	2,171,406	-	-
Interest Earnings	2,832,644	159,328	628,233
Special Assessments	1,187	1,281	-
Donations	2,513	-	-
Other Revenues	63,523	886	-
Total Revenues	80,482,355	21,908,488	4,806,297
<u>Expenditures</u>			
Current:			
General Governmental Services	33,094,271	152,674	-
Judicial	8,395,951	-	-
Public Safety	16,491,393	519,680	-
Physical Environment	-	-	-
Transportation	-	15,364,991	-
Economic Environment	2,150,491	-	2,174,403
Health and Human Services	651,858	-	-
Culture and Recreation	377,741	-	-
Debt Service:			
Principal	-	543,117	-
Interest	-	5,919	-
Capital Outlay	45,174	6,620,611	-
Total Expenditures	61,206,879	23,206,992	2,174,403
Excess (Deficit) Revenues Over Expenditures	19,275,476	(1,298,504)	2,631,894
<u>Other Financing Sources (Uses)</u>			
Other Note Proceeds	-	-	-
Transfers In	930,072	3,932,009	-
Transfers Out	(22,372,004)	(156,962)	(3,932,009)
Change in Equity due to Transfer of Operations	5,399	-	-
Issuance of Long Term Debt	-	-	-
Bond Premium	-	-	-
Refunding of Bonds Issued	-	-	-
Proceeds from Sale of Capital Assets	2,625	-	-
Total Other Financing Source (Uses)	(21,433,908)	3,775,047	(3,932,009)
Net Change in Fund Balance	(2,158,432)	2,476,543	(1,300,115)
Fund Balances-Beginning	14,432,860	4,480,357	24,637,009
Fund Balances-Ending	\$ 12,274,428	\$ 6,956,900	\$ 23,336,894
See accompanying notes to the financial statements			

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Governmental Funds  
Year Ended December 31, 2020

	Major Funds Department of Corrections	Other Governmental Funds	Total
<u>Revenues</u>			
Property Taxes	\$ -	\$ 2,709,717	\$ 44,983,214
Sales and Use Taxes	-	11,378,175	31,120,547
Other Taxes	-	3,437,583	3,524,096
Licenses and Permits	-	-	557,627
Intergovernmental	3,373,780	8,874,898	41,252,569
Charges for Services	7,263,673	4,386,188	21,322,100
Fines and Forfeits	-	4,067	2,175,473
Interest Earnings	15,890	830,924	4,467,019
Special Assessments	-	1,086,456	1,088,924
Donations	-	294,267	296,780
Other Revenues	415,695	58,879	538,983
Total Revenues	11,069,038	33,061,154	151,327,332
<u>Expenditures</u>			
Current:			
General Governmental Services		6,462,527	39,709,472
Judicial	-	2,293,780	10,689,731
Public Safety	27,710,574	7,556,105	52,277,752
Physical Environment	-	1,958,817	1,958,817
Transportation	-	4,540	15,369,531
Economic Environment	-	680,168	5,005,062
Health and Human Services	-	6,220,478	6,872,336
Culture and Recreation	-	1,998,232	2,375,973
Debt Service:			
Principal	-	13,937,017	14,480,134
Interest	-	1,193,079	1,198,998
Capital Outlay	-	6,323,195	12,988,980
Total Expenditures	27,710,574	48,627,938	162,926,786
Excess (Deficit) Revenues Over Expenditures	(16,641,536)	(15,566,784)	(11,599,454)
<u>Other Financing Sources (Uses)</u>			
Other Note Proceeds	-	195,000	195,000
Transfers In	21,076,967	7,009,073	32,948,121
Transfers Out	(2,484,151)	(2,425,296)	(31,370,422)
Change in Equity due to Transfer of Operations	-	0	5,399
Issuance of Long Term Debt	-	8,244,235	8,244,235
Bond Premium	-	2,478,376	2,478,376
Refunding of Bonds Issued	-	10,675,765	10,675,765
Proceeds from Sale of Capital Assets	-	16,716	19,341
Total Other Financing Source (Uses)	18,592,816	26,193,869	23,195,815
Net Change in Fund Balance	1,951,280	10,627,085	11,596,361
Fund Balances-Beginning	2,427,660	20,867,228	66,845,114
Fund Balances-Ending	\$ 4,378,940	\$ 31,494,313	\$ 78,441,475
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, 2020  
presented in 1000's

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	\$	11,596
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		(14,947)
Governmental funds Depreciation Expense allocated over the life of assets		12,989
The net effect of various miscellaneous transactions involving capital assets ( i.e., sale and donations) for Internal Services.		(1,175)
Net Change in Pension Costs		5,463
Net Change in OPEB Gain Government Activities Special Item		45,234
Special or Extraordinary Item Internal Service OPEB		4,295
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.		11,793
The issuance of new debt is reported as an other financing sources on the governmental fund's operating statements but reported as a liability on the government -wide statement of net position.		(21,398)
Amortization of Unearned Bond Premiums		86
Internal service fund expenses are allocated to other funds. The Internal service change in net position is:		8,647
Internal service fund revenues are netted to expenses due to doubling effect towards governmental activities.		(33,249)
Change in net position, as reflected on the Statement of Activities. See accompanying notes to the financial statements	\$	29,334

# YAKIMA COUNTY, WASHINGTON

## Statement of Net Position

### Proprietary Funds

December 31, 2020

					Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Service Funds
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash/Cash Equivalents	\$ 376,134	\$ 48,203	\$ 295,823	\$ 720,160	\$ 4,108,345
Investments	30,007,427	3,319,856	2,764,333	36,091,616	14,357,114
Accounts Receivable	651,779	212,501	34,092	898,372	198,490
Interest Receivable	25,404	2,758	2,300	30,462	13,598
Due From Other Funds	3,535	-	2,475	6,010	2,909,809
Due from Other Governments	150,799	108,114	2,393	261,306	161,434
Inventories/Prepayments	-	-	-	0	1,542,750
Total Current Assets	31,215,078	3,691,432	3,101,416	38,007,926	23,291,540
<b>Noncurrent Assets</b>					
<b>Capital Assets</b>					
Intangible Assets	-	509,089	-	509,089	-
Land	7,796,328	97,528	-	7,893,856	452,305
Buildings	18,811,755	1,044,932	-	19,856,687	5,538,204
Improvements Other Than Buildings	6,940,389	18,406,015	-	25,346,404	1,470,665
Machinery and Equipment	804,991	34,378	42,492	881,861	41,252,887
Less Accumulated Depreciation	(12,382,013)	(8,534,644)	(35,497)	(20,952,154)	(22,963,218)
Construction In Progress	2,408,102	564,101	-	2,972,203	-
Pension Asset	-	28,640	-	28,640	1,387,887
Total Noncurrent Assets	24,379,552	12,150,039	6,995	36,536,586	27,138,730
Total Assets	55,594,630	15,841,471	3,108,411	74,544,512	50,430,270
<b>Deferred Outflows of Resources</b>					
Deferred Outflows of Resources-Pension	252,025	-	109,359	361,384	513,869
Total Deferred Outflows of Resources	252,025	-	109,359	361,384	513,869
<b>LIABILITIES AND NET POSITION</b>					
<b>Current Liabilities</b>					
Accounts/Vouchers Payable	\$ 89,093	\$ 45,432	\$ 21,827	\$ 156,352	\$ 968,789
Contracts Payable	-	25,247	-	25,247	-
Due To Other Funds	789,131	8,123	22,970	820,224	137,669
Due to Other Governments	-	-	-	-	3,819
Accrued Wage & Benefits Payable	191,723	86,488	68,383	346,594	463,845
Accrued Taxes Payable	13,975	-	-	13,975	-
Customer Deposits	-	1,052	-	1,052	-
Compensated Absences	20,670	6,223	5,315	32,208	46,715
Closure Post Closure Care	33,759	-	-	33,759	-
Current Portion of Long Term Obligations	415,000	-	-	415,000	-
Total Current Liabilities	1,553,351	172,565	118,495	1,844,411	1,620,837
<b>Noncurrent Liabilities</b>					
Compensated Absences and Benefits	151,577	45,633	38,975	236,185	341,777
GO Bonds Payable	425,000	-	-	425,000	-
Net Pension Liability	1,147,765	36,925	380,758	1,565,448	635,108
Notes and Loans Payable	-	1,668,518	-	1,668,518	-
Landfill Closure and Postclosure Care	12,975,733	-	-	12,975,733	-
Total Noncurrent Liabilities	14,700,075	1,751,076	419,733	16,870,884	976,885
Total Liabilities	16,253,426	1,923,641	538,228	18,715,295	2,597,722
<b>Deferred Inflows of Resources</b>					
Deferred Inflows of Resources-Pensions	261,388	29,704	106,932	398,024	541,407
Total Deferred Inflows of Resources	261,388	29,704	106,932	398,024	541,407
Total Liabilities and Deferred Inflows of					
<b>Net Position</b>					
Net Investment in Capital Assets	\$ 23,539,552	\$ 10,452,881	\$ 6,995	\$ 33,999,428	\$ 25,750,844
Unrestricted	15,792,289	3,435,245	2,565,615	21,793,149	22,054,166
Total Net Position	\$ 39,331,841	\$ 13,888,126	\$ 2,572,610	\$ 55,792,577	\$ 47,805,010

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, 2020

	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 Services	\$ 12,007,895	\$ 1,861,091	\$ 774,140	\$ 14,643,126	\$ 29,516,181
Fines and Forfeits	-	-	674	674	-
Licenses and Permits	-	-	1,560,882	1,560,882	-
Other Operating Revenue	8,117	15,084	-	23,201	2,587,853
Total Operating Revenues	12,016,012	1,876,175	2,335,696	16,227,883	32,104,034
<u>Operating Expenses</u>					
Personal Services	4,255,693	340,425	1,519,653	6,115,771	7,823,638
Contractual Services	4,055,962	622,090	675,757	5,353,809	14,088,732
Other Supplies and Expenses	192,470	118,925	123,766	435,161	3,963,255
Depreciation	956,951	345,456	3,381	1,305,788	3,390,779
Landfill Closure Post Closure Costs	306,399	-	-	306,399	-
Total Operating Expenses	9,767,475	1,426,896	2,322,557	13,516,928	29,266,404
Operating Income (Loss)	2,248,537	449,279	13,139	2,710,955	2,837,630
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental	463,619	432,171	422,578	1,318,368	853,614
Interest Revenue	690,822	78,768	65,275	834,865	423,664
Interest Expense	(36,216)	(33,193)	-	(69,409)	(33,028)
Intergovernmental Loan Proceeds	-	23,167	-	23,167	-
Gain (Loss) on Disposition of Capital Asset	2,283	-	-	2,283	1,175,149
Total Non-Operating Revenue (Expenses)	1,120,508	500,913	487,853	2,109,274	2,419,399
Income (Loss) before Contributions and Transfers	3,369,045	950,192	500,992	4,820,229	5,257,029
Capital Contributions	-	-	-	-	756,039
Change in Equity due to Transfer of Operations	-	-	-	-	(32,722)
Special or Extraordinary Item OPEB	859,044	608,489	823,250	2,290,783	4,294,725
Transfers In	-	50,033	-	50,033	764,079
Transfers Out	-	-	-	-	(2,391,813)
Change in Net Position	4,228,089	1,608,714	1,324,242	7,161,045	8,647,337
Net Position as of January 1	35,103,752	12,279,412	1,248,368	48,631,532	39,157,672
Net Position as of December 31	\$ 39,331,841	\$ 13,888,126	\$ 2,572,610	\$ 55,792,577	\$ 47,805,010
See accompanying notes to the financial statements					

## Statement of Cash Flows

## Proprietary Funds

Year Ended December 31, 2020

	Business - Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
<i>Cash Flows From Operating Activities:</i>					
Receipts from Customers	\$ 12,005,213	\$ 1,612,878	\$ 2,342,161	\$ 15,960,252	\$ 541,294
Receipts from Interfund Services Provided	12,360	-	2,475	14,835	28,120,298
Payments to Employees	(4,692,534)	(2,420,348)	(3,859,664)	(10,972,546)	(9,053,444)
Payments to Suppliers	(3,153,377)	(465,122)	(369,783)	(3,988,282)	(12,698,041)
Payments for Interfund Services Used	(302,818)	(112,569)	(390,167)	(805,554)	(4,562,994)
Net cash provided (used) by operating activities	3,868,844	(1,385,161)	(2,274,978)	208,705	2,347,113
<i>Cash Flows From Noncapital Financing Activities:</i>					
Operating Grants Received	463,619	-	422,578	886,197	853,614
Miscellaneous Non Operating	-	-	-	-	39,038
Transfers from Other Funds	-	50,033	-	50,033	764,079
Transfers to Other Funds	-	-	-	-	(2,391,813)
Change in Equity due to Transfer of Operations	-	-	-	-	(5,399)
Net cash provided (used) by noncapital financing activities	463,619	50,033	422,578	936,230	(740,481)
<i>Cash Flows From Capital And Related Financing Activities</i>					
Purchases of capital assets	(1,468,867)	1,210,844	-	(258,023)	(5,714,678)
Proceeds from Sale of Capital Assets	-	-	-	-	1,629,146
Principal Paid on Capital Debt	(405,000)	(232,276)	-	(637,276)	(33,028)
Interest Paid on Capital Debt	(36,216)	(33,193)	-	(69,409)	-
Net cash provided (used) by capital and related financing activities	(1,910,083)	945,375	0	(964,708)	(4,118,560)
<i>Cash Flows From Investing Activities:</i>					
Interest Received	710,647	81,274	67,422	859,343	441,010
Net Cash Provided by Investing Activities	710,647	81,274	67,422	859,343	441,010
Net Increase (Decrease) in Cash & Cash Equivalents	3,133,027	(308,479)	(1,784,978)	1,039,570	(2,070,918)
Balances as of January 1	27,204,590	2,784,432	2,711,820	32,700,842	20,616,279
Balances as of December 31	\$ 30,337,617	\$ 2,475,953	\$ 926,842	\$ 33,740,412	\$ 18,545,361
See accompanying notes to the financial statements					



## Statement of Cash Flows

## Proprietary Funds

Year Ended December 31, 2020

	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)	\$ 2,248,537	\$ 449,279	\$ 13,139	\$ 2,710,955	\$ 2,837,630
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</u>					
Depreciation Expense	956,951	345,456	3,381	1,305,788	3,390,779
Pension Expense	(1,058,018)	(1,105,966)	(1,996,551)	(4,160,535)	(816,528)
Landfill Closure Postclosure Costs	306,399	-	-	306,399	-
<u>Changes in assets and liabilities:</u>					
Receivables, net	1,561	(263,329)	8,940	(252,828)	(4,090,765)
Inventories	-	-	-	-	(122,898)
Accrued Expenses	(141,926)	7,069	(79,375)	(214,232)	-
Accounts and Other Payables	792,237	163,325	39,573	995,135	(126,429)
Net Cash Provided by Operating Activities	\$ 3,105,741	\$ (404,166)	\$ (2,010,893)	\$ 690,682	\$ 1,071,789

Noncash Investing, Capital, and Financing Activities

Gain (Loss) on disposal of capital assets	2,283	-	-	-	1,175,148
Capital Contributions	-	-	-	-	756,039

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
Cash/Cash Equivalents, per Statement of Net Position	\$ 376,134	\$ 48,203	\$ 295,823	\$ 720,160	\$ 4,108,345
Investments, per Statement of Net Position	30,007,427	3,319,856	2,764,333	36,091,616	14,357,114
Balances as of December 31	\$ 30,383,561	\$ 3,368,059	\$ 3,060,156	\$ 36,811,776	\$ 18,465,459

See accompanying notes to the financial statements

# YAKIMA COUNTY, WASHINGTON

## Statement of Fiduciary Net Position

### Fiduciary Funds

December 31, 2020

(In Thousands)

	<b>Investment Trust Fund</b>	<b>Custodial Funds</b>
<b>ASSETS</b>		
Cash, Cash Equivalents and Pooled Investments	\$ -	\$ 23,050
Receivables:		
Taxes Receivable	-	6,058
Accounts Receivable	-	22
Interest Receivable	-	-
Special Assessments Receivable	-	348
Due from Other Governments	-	122
Investments, at Fair Value:		
US treasury state and local government	310,100	-
Total Pooled Investments	310,100	0
Total Assets	\$ 310,100	\$ 29,600
<b>LIABILITIES</b>		
Warrants Payable	\$ -	\$ 4
Accounts/Vouchers Payable	-	192
Due to Other Governments	-	21,006
Accrued Liabilities	-	1,603
Total liabilities	\$ 0	\$ 22,805
<b>NET POSITION</b>		
Held in Trust for External Pool Participants	\$ 310,100	\$ 6,795

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, 2020  
(In Thousands)

	Investment Trust Fund	Custodial Funds
<b>ADDITIONS</b>		
Property tax collected for other governments	\$	\$ 99,192
State apportionment		747,304
Other taxes collected for other governments		12,040
Law enforcement seizures		1,164
Pass through grant		537
Court collections for other governments		955
Special assessments collected for other governments		4,709
Collection of debt proceeds		6,871
Other custodial collections		881
Additions by Pool participants	343,870	
Additions by Non-Pool participants	989	
Investment Earnings:		
Net increase (increase) in Fair Value of Investments Pooled	2,662	
Net increase (decrease) in Fair Value of Investments Non- Pooled	949	
Interest	4,643	
Total Investment Earnings	8,254	0
Less Investment Expense	163	
Net Investment Earnings	8,091	0
Total Additions	352,950	873,653
<b>DEDUCTIONS</b>		
Payments of property tax	\$	\$ 98,581
State apportionment		747,304
Payments of other tax collections		9,564
Pass through grant		537
Payments of court collections		786
Disbursements for Special assessments		2,502
Disbursements for bond and debt holders		6,871
Other custodial disbursements		713
Distributions to Pool participants	365,175	
Distributions to Non-Pool participants		
Administrative Expenses		
Total Deductions	365,175	866,858
<b>CHANGE in NET POSITION</b>	(12,225)	6,795
Net Position-Beginning of the Year	322,325	0
Net Position-End of the Year	\$ 310,100	\$ 6,795

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, 2020**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

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

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

Government-wide financial statements consist of the statement of net position and the statement of activities. These statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. However, internal activity in the government-wide statement of activities for interfund services provided is not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separate from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Additionally, the County's accounting system automatically allocates a portion of its indirect costs to individual functions. These indirect costs have been included as part of the program expenses reported for the various functional activities.

Program revenue includes:

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

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

Fund financial statements are used to report additional and more detailed information about the primary government. Separate financial statements are provided for governmental funds and proprietary funds. The fiduciary funds are omitted from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

### C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Fiduciary Funds are not presented in the government wide financial statements. Under the economic resources measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

Yakima County reports the following major governmental funds:

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

The County reports three major proprietary funds:

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

Additionally, the County reports the following fund types:

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



- *Capital Project Funds* accounts for financial resources to be used for acquisition or construction of capital facilities or improvements. The separate accounting enhances an understanding of government's capital activities and avoids the distortions in financial trend analysis.
- *Internal Service Funds* account for equipment rental and fleet services, purchasing services, liability insurance, building maintenance, retirement benefits reserves, technology services support, and an in-house print shop provided to other departments or agencies of the government, or to other governments on a cost reimbursement basis.
- *Investment/Fiduciary Funds* account for external pooled and non-pooled investments held by the County Treasurer on behalf of external pool participants in the County's investment program. Pooled money is invested in a monitored account by the County and external participants are generally governmental entities that do not have their own treasurer, such as fire and school districts.
- *Custodial Funds* are custodial in nature and do not present results of operations. The County implemented GASB Statement Number 84 which eliminated Agency Funds to Custodial Funds. These funds account for assets that the County holds in a fiduciary capacity for other entities including school districts, fire districts, irrigation districts, port districts, diking and drainage districts, health district, sewer districts, soil conservation and mosquito districts, Emergency Management, Conference of Governments, Clean Air Authority, court and jail trust funds, cities, and the State of Washington. The focus of the criteria is on (1) whether a government is controlling the asset of the fiduciary activity or (2) the beneficiaries with whom a fiduciary relationship exists. These funds do not meet the criteria of either one so no change in accounting principle was implemented.

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

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

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the solid waste, sanitary sewer, clean water system and permit center are charges to customers for sales and services. Operating expenses for proprietary funds and internal service funds include the cost of personal services, contractual services, other supplies and expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

## Cash and Cash Equivalents

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

It is the County’s policy to invest all cash surpluses. As of December 31, 2020, the Treasurer was holding \$58,863,942 in investments of surplus cash. This amount is classified on the balance sheet as cash and cash equivalents in various funds. The interest on these investments is credited to the General Fund, except where prohibited by statute or bond covenant.

## Deposits and Investments - See Note III.

## Receivables and Payables

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

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

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

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

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

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

## Inventories and Prepayments

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

#### Restricted Assets and Liabilities

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

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

Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

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

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

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

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

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

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

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

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

#### Other Accrued Liabilities

These accounts consist of accrued wages and accrued employee benefits.

### Compensated Absences

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

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

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

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

### Pensions

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

### OPEB

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

### Unearned Revenues

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

## II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Budgetary Information

#### **Scope of Budget**

The annual budget for Yakima County is adopted in accordance with the provisions of the Revised Code of Washington (RCW), as interpreted by the Budgeting, Accounting, and Reporting System

(BARS) of the State of Washington, and on a basis consistent with generally accepted accounting principles.

Annual appropriated budgets are adopted at the level of the fund, except in the General Fund, where expenditures may not exceed appropriations at the department level and the budgets constitute the legal authority for expenditures at that level. Subsidiary revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class. Appropriations for Governmental Funds lapse at year-end.

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

1. Procedures for Adopting the Original Budget

The County's budget procedures are mandated by RCW 36.40. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year. The financial statements contain the original and final budget information. The steps in the budget process are as follows:

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

2. Amending the Budget

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

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

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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 \$17,207 as of December 31, 2020. 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 Depositary 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 21% of the total Pool's face investment valuation. The carrying amount of deposits for the Pool as of December 31, 2020, was \$15,000,000. The total bank balance for the Pool was \$15,000,000. 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	15,000,000	15,000,000	-
Total Deposits	<u>\$15,000,000</u>	<u>\$15,000,000</u>	<u>\$ -</u>

## 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, 2020, Yakima County had the following investments at amortized cost:

<b>Investment</b>	<b>Yakima County's</b>	<b>Investment Pool</b>	<b>Total</b>
State Investment Pool	\$0	\$168,328,732	<b>\$168,328,732</b>
Deposit Accounts	\$0	\$0	<b>\$0</b>
Nonnegotiable CDs	\$0	\$15,000,000	<b>\$15,000,000</b>
<b>Total</b>	<b>\$0</b>	<b>\$183,328,732</b>	<b>\$183,328,732</b>

### Investments measured at fair value.

Yakima County measures and records its investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These guidelines recognize a three-tiered fair value hierarchy, as follows:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.



Level 3: Unobservable inputs for an asset or liability.

As of December 31, 2020, Yakima County had the following fair value measurements:

Investment	Level 1	Level 2	Level 3	Total
US Treasury Notes	\$35,767,100	\$0	\$0	<b>\$35,767,100</b>
US Agency Notes	\$0	\$221,278,860	\$0	<b>\$221,278,860</b>
Municipal Bonds	\$0	\$11,523,177	\$0	<b>\$11,523,177</b>
<b>Total</b>	<b>\$35,767,100</b>	<b>\$232,802,037</b>	<b>\$0</b>	<b>\$268,569,137</b>

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

The County is authorized to enter into repurchase agreements. County investment policies require that securities underlying repurchase agreements must have a fair value of principal and accrued interest of at least 102 percent of the cost of the repurchase agreement. The fair value of the securities used as collateral shall be monitored daily by the Treasurer's staff and by a third-party custodian. Any deficiencies are to be corrected within one day or the repurchase agreement will be cancelled as defined in the repurchase agreement contract. The County did not purchase any of these securities during 2020.

Investments in Local Government Investment Pool (LGIP)

The County is a participant in the Local Government Investment Pool, managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the pool and adopts rules. The State Treasurer is responsible for establishing the investment policy for the pool and reviews the policy annually and proposed changes are reviewed by the LGIP advisory Committee. Investments in the LGIP, a qualified external investment pool, are reported at amortized cost which approximates fair value. The LGIP is an unrated external investment pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals. The State Treasurer's Office maintained a third-party custodial arrangement with Northern Trust in 2020, 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 \$840,634. These investments made by the County Treasurer on behalf of the participants is involuntary participation in the County Treasurer's Investment Pool as they are required to be invested by statute.

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

The Yakima County Treasurer's Investment Pool (TIP) records its investments at face value, which amounted to \$445,103,732 at December 31, 2020. 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 2020, 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, 2020, and the net asset value of each share in the Pool. Yakima County experienced a net increase in the fair value of investments during 2020. 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, 2020. The Primary Government has a fair value balance in the investment pool of \$94,574,637. The change in fair value of the total investments for the reporting entity during 2020, after considering purchases, sales and maturities, resulted in an increase of \$5,101,847. Of this amount, the Primary Government's change in fair value was an increase of \$985,989. 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)
Bank Deposits	-	-	0.00%	0.000
Certificates of Deposit	15,000,000	15,000,000	2.47%	1.605
Municipal Bonds and Notes	11,523,177	10,775,000	3.88%	2.852
U.S. Agencies	221,278,860	216,000,000	1.39%	3.079
U.S. Treasury Bonds and Notes	35,767,100	35,000,000	2.10%	2.085
State Treasurer's Investment Pool	168,328,732	168,328,732	0.16%	0.003
<b>Totals for Portfolio</b>	<b>\$ 451,897,869</b>	<b>\$ 445,103,732</b>	<b>1.08%</b>	<b>1.781</b>

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

### Investment Maturities (in Years)

Investment	Fair Value	Less than 1	1 to 5	5 to 10	More than 10
Certificates of Deposit	15,000,000	5,000,000	10,000,000	0	0
Bank Deposits	0	0	0	0	0
Municipals	11,523,177	250,000	9,963,177	1,310,000	0
U.S. Agencies	221,278,860	34,341,030	186,937,830	0	0
U.S. Treasuries	35,767,100	10,127,350	25,639,750	0	0
State LGIP	168,328,732	168,328,732	0	0	0
<b>Totals</b>	<b>451,897,869</b>	<b>218,047,112</b>	<b>232,540,757</b>	<b>1,310,000</b>	<b>0</b>

Credit risk - Investments. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County investment policy minimizes its credit risk by limiting investments to selected types of securities and pre-qualifying the financial institutions, broker/dealers and intermediaries with which the County will do business. The credentials of these business partners are reviewed at least annually. Presented below is the minimum rating required by the state statute and the actual rating, as of December 31, 2020, for each type of investment in which the Primary Government participates.

Investment Type	Amount	Minimum Rating	Year End Rating
Agency Securities	\$216,000,000	AA+	AA+
Municipal Bonds & Notes	\$10,775,000	N/R	N/R
Certificates of Deposit	\$15,000,000	N/R	N/R
Washington State LGIP	\$168,328,732	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	\$53,000,000	12%
Federal Home Loan Bank	Agency Security	\$50,000,000	11%
Federal Home Loan Mtg. Corp.	Agency Security	\$76,000,000	17%
Federal National Mortgage Assoc.	Agency Security	\$37,000,000	8%
U.S. Treasury	Treasury Note	\$35,000,000	8%

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, 2020**

Assets	\$463,280,291
Less: Liabilities	(384,590)
Net Position held in trust	\$462,895,701
Equity of internal pool participants	\$94,574,637
Equity of external pool participants	297,814,930
Equity of Treasurer's Cash	58,863,942
External Individual Investment	12,284,789
Less: Unamortized Premium/(Discount)	(642,597)
Total equity	\$462,895,701

**Condensed Statement of Changes in Net Position  
Year Ended December 31, 2020**

Net assets on January 1, 2020	\$455,338,353
Net change in investments	7,557,348
Net assets at December 31, 2020	\$462,895,701

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 \$12,284,789 as of December 31, 2020.

#### **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):

		<b>2020</b>	<b>2019</b>
	<b>Maximum</b>	<b>Actual</b>	<b>Actual</b>
	<b>Levy</b>	<b>Levy</b>	<b>Levy</b>
General Fund	\$ 1.80	\$ 1.44	\$ 1.52
County Road	\$ 2.25	\$ 1.62	\$ 1.72

C. Receivables

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

Amounts presented in 1,000's

<b>Fund</b>	<b>Taxes</b>	<b>Accounts</b>	<b>Special Assessments</b>	<b>Interest</b>	<b>Due From Other Governments</b>	<b>Other Notes</b>	<b>Total</b>
General Fund	\$ 925	\$ 2,157	\$ -	\$ 44	\$ 5,441		\$ 8,567
County Roads	472	33	4	6	1,539		\$ 2,054
SIED	-	-	-	13	746	7,596	\$ 759
Department of Corrections	-	-	-	-	643		\$ 643
NonMajor Governmental	87	347	43	11	5,203	554	\$ 5,691
Debt Service	-	-	-	1	-		\$ 1
Capital Projects	-	-	-	6	91		\$ 97
Solid Waste	-	652	-	25	151		\$ 828
Public Services Utilities	-	213	-	3	108		\$ 324
Building and Fire Safety	-	34	-	2	2		\$ 38
Internal Services	-	198	-	14	161		\$ 373
Custodial	6,058	22	348	-	122		\$ 6,550
Total Receivables	\$ 7,542	\$ 3,656	\$ 395	\$ 125	\$ 14,207	\$ 8,150	\$ 25,925

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 From						Total
	General Fund	County Road	Dept of Corrections	Other Special Revenues	Proprietary Funds	Internal Services	
General Fund	\$ 66	\$ -	\$ 155,564	\$ -	\$ -	\$ 470,735	\$ 626,365
County Road	-	-	-	-	-	1,504,401	1,504,401
Dept of Corrections						14,518	14,518
SIED		2,221,874		19,583			2,241,457
Other Special Rev	16,142	6,715	-	-	-	56,077	78,934
Capital Projects	-	-	-	-	-	-	-
Proprietary Funds	1,064	-	-	2	6,010	813,148	820,224
Internal Services	57,385	8,335	-	21,421	-	50,528	137,669
Total	\$ 74,657	2,236,924	\$ 155,564	\$ 41,006	\$ 6,010	\$ 2,909,407	\$ 5,423,568

#### Interfund Loans

Amounts presented in 1,000's	Lending Fund	Begin Bal	New Loans	Repayments	Ending Bal
		1/1/2020			12/31/2020
Gala Estate	Terrace Heights Water	16		1	15
Bittner Water	Terrace Heights Water	10		1	10
Total		\$ 26	\$ -	\$ 1	\$ 25

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

The purpose of the general fund transfers is to subsidize capital project activities and debt service. Transfers out in non-major governmental funds generally represent debt service and capital project

funding. Interfund transfers occurring between individual major funds, non-major governmental, non-major proprietary, and internal service funds of the County during the year ended December 31, 2020, are as follows:

Transfer In									
Transfer Out	General Fund	Department of Corrections	County Road	Other Special Revenues	Debt Service	Capital Projects	Proprietary Funds	Internal Services	Total
General Fund	\$ 735,248	\$ 20,206,400		\$ 150,000	\$ 42,136	\$ 474,141		\$ 764,079	\$ 22,372,004
Dept of Corrections					2,388,041	96,110			2,484,151
County Road					156,962	-			156,962
SIED			3,932,009						3,932,009
Other Special Rev	194,824	379,359		110,000	857,918	-	-		1,542,101
Debt Services					236				236
Capital Projects		491,208			341,718	-	50,033	-	882,959
Proprietary Funds					421,751		-		421,751
Internal Services					174,313	2,217,500			2,391,813
Total	\$ 930,072	\$ 21,076,967	\$ 3,932,009	\$ 260,000	\$ 4,383,074	\$ 2,787,751	\$ 50,033	\$ 764,079	\$ 34,183,985

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

#### E. Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:



	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities &amp; Internal Service</b>				
Capital assets, not being depreciated				
Land	\$ 87,083,081	\$ 525,740	\$ -	\$ 87,608,821
Construction in progress	36,284,156	1,211,926	-	37,496,082
<b>Total capital assets, not being depreciated</b>	<b>\$ 123,367,237</b>	<b>\$ 1,737,666</b>	<b>\$ -</b>	<b>\$ 125,104,903</b>
Capital assets, being depreciated:				
Buildings	\$ 78,860,955	\$ -	\$ 156,438	\$ 78,704,517
Improvements	36,779,975	-	-	36,779,975
Machinery and equipment	43,710,480	6,802,167	4,778,729	45,733,918
Infrastructure	710,954,796	10,416,593	795,619	720,575,770
<b>Total capital assets being depreciated</b>	<b>\$ 870,306,206</b>	<b>\$ 17,218,760</b>	<b>\$ 5,730,786</b>	<b>\$ 881,794,180</b>
Less accumulated depreciation for:				
Buildings	\$ 55,182,033	\$ 2,976,428	\$ -	\$ 58,158,461
Improvements	12,752,199	14,672,890	-	27,425,089
Machinery and equipment	22,762,113	810,543	-	23,572,656
Infrastructure	581,786,866	-	-	581,786,866
<b>Total accumulated depreciation</b>	<b>\$ 672,483,211</b>	<b>\$ 18,459,861</b>	<b>\$ -</b>	<b>\$ 690,943,072</b>
Total capital assets, being depreciated, net	197,822,995	(1,241,101)	5,730,786	190,851,108
<b>Governmental activities capital assets, net</b>	<b>\$ 321,190,232</b>	<b>\$ 496,565</b>	<b>\$ 5,730,786</b>	<b>\$ 315,956,011</b>

Depreciation expense was charged to functions as follows:

General Governmental Services	\$ 473,776
Security of Persons and Property	3,069,444
Physical Environment	25,301
Transportation	10,465,504
Economic Environment	4,720
Mental and Physical Health	25,114
Culture and Recreation	882,651
	<u>\$ 14,946,510</u>

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.

	<u>\$ 3,513,352</u>
Total governmental activities depreciation expense.	<u>\$ 18,459,862</u>

<b>Capital Assets Business</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Business Type Activities</b>				
Capital assets, not being depreciated				
Land	\$ 7,893,856	\$ -	\$ -	\$ 7,893,856
Intangible Assets	509,089	-	-	509,089
Construction in progress	1,993,811	2,775,389	1,796,997	2,972,203
<b>Total capital assets, not being depreciated</b>	<b>\$ 10,396,756</b>	<b>\$ 2,775,389</b>	<b>\$ 1,796,997</b>	<b>\$ 11,375,148</b>
Capital assets, being depreciated:				
Buildings	19,856,687	-	-	19,856,687
Improvements	23,549,407	1,413,989	-	24,963,396
Machinery and equipment	762,518	510,100	7,749	1,264,869
<b>Total capital assets being depreciated</b>	<b>44,168,612</b>	<b>1,924,089</b>	<b>7,749</b>	<b>46,084,952</b>
Less accumulated depreciation for:				
Buildings	8,541,304	28,083	-	8,569,387
Improvements	10,389,578	316,220	-	10,705,798
Machinery and equipment	723,232	961,485	7,749	1,676,968
<b>Total accumulated depreciation</b>	<b>19,654,114</b>	<b>1,305,788</b>	<b>7,749</b>	<b>20,952,153</b>
Total capital assets, being depreciated, net	24,514,498	618,301	0	25,132,799
<b>Business Type activities capital assets, net</b>	<b>\$ 34,911,254</b>	<b>\$ 3,393,690</b>	<b>\$ 1,796,997</b>	<b>\$ 36,507,947</b>

Depreciation expense was charged to functions as follows:

Solid Waste	\$ 956,951
Public Services Utilities	345,456
Building and Fire Safety	3,381
<b>Total Business Type activities depreciation expense.</b>	<b>\$ 1,305,788</b>

#### **Net Investment in Capital Assets**

	<b>Government Funds</b>	<b>Proprietary Funds</b>
Capital Assets		
Land & Construction in Progress	\$ 125,104,903	\$ 11,375,148
Other Capital Assets, Net of Depreciation	190,851,108	25,132,799
<b>Sub Total</b>	<b>\$ 315,956,011</b>	<b>\$ 36,507,947</b>
Less Debt		
Bond Debt	\$ (25,430,521)	\$ (849,479)
Intergovernmental	(331,718)	(2,009,068)
Lease	-	-
Other Debt	-	(69,924)
Less Premiums	(1,218,884)	-
Plus Cash from From Bonds	(1,384,298)	-
<b>Net Investment in Capital Assets</b>	<b>\$ 287,590,590</b>	<b>\$ 33,579,476</b>

## **F. Fund Balance**

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

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

### Major Fund Balances:

- General Fund: \$537,300 in restricted fund balance from the courts. \$1,649,742 in committed fund balance from resolutions by the Board of County Commissioners for technology replacement and elections. \$1,394,438 in assigned fund balance from specific purposes by the budget director for contingency. \$8,692,948 in unassigned fund balance available for general purposes. The General Fund total balance is \$12,274,428.
- County Road, a special revenue fund: \$6,956,500 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 \$6,956,900.
- Support Invest in Economic Diversification, a special revenue fund: \$23,336,894 in restricted fund balance from long-term notes receivable and from Sales and Use Tax. SIED total fund balance is \$23,336,894.
- Department of Corrections, a special revenue fund: \$584,179 restricted fund balance profit and holdings from Jail Inmates. \$3,794,761 assigned fund balance is from the budget director assigning it to a specific purpose. Department of Corrections total fund balance is \$4,378,940.
- Other governmental funds: \$20,958,299 restricted fund balance from taxes and state fees. \$2,518,704 committed fund balance from resolutions by the Board of County Commissioners. \$8,017,310 assigned fund balance for specific amounts that are assigned by the budget director. Other governmental funds total fund balance is \$31,494,313.
- The Parks fund ended the year 2020 with an assigned fund balance of \$106,562. Code Enforcement fund ended the year 2020 with a committed fund balance of \$452,259. 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. The General Fund acquired the Printing Department for it closed in June of 2020 the change in equity due to transfer of operations is \$5399.

### Minimum Reserves

In order for the County to be in a fiscally responsible position, the Board of County Commissioners will establish and maintain a minimum General Fund Unassigned Reserve level of 11%, which the Board believes, is fiscally necessary, essential and prudent. This budgetary minimum reserve level

is essential to protect cash flow and other stated reserve objectives in offsetting significant financial revenue fluctuations.

#### IV. DEBT

Revenue bonds and other long-term liabilities directly related to and financed from proprietary funds are accounted for in the respective proprietary funds. All other long-term indebtedness of the County is reported in the governmental column of the government-wide statement of net position. Bond premiums are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium.

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

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

1.5% - Without a vote of the people

2.5% - With a vote of the people

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

As of December 31, 2020, the debt limits for the County were as follows:

Assessed Value	\$20,544,382,240			
	Without a Vote	With a Vote		
		2.50%	5.00%	
Legal Limit	\$ 308,165,734	\$ 513,609,556	\$ 1,027,219,112	
Net Outstanding Indebtedness	(28,620,779)	(28,620,779)	(28,620,779)	
Margin Available	\$ 279,544,955	\$ 484,988,777	\$ 998,598,333	

##### A. Advance Due to Other Governments

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

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

In 2014, Terrace Heights Water was the recipient of a Department of Community Development loan with total proceeds as of December 31, 2020, 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 \$30,864 was made in 2020.

The Flood Control Zone District was the recipient of a Department of Community Development loan with proceeds as of December 31, 2020, 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 \$5,616 were made in 2020.

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 \$3,653 and interest payments of \$2,329 were made in 2020.

The County Road Fund was the recipient of a Department of Community Development loan with proceeds as of December 31, 2020, 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 \$1,615 were made in 2020.

The County Road Fund was the recipient of two Department of Community Development loans with proceeds as of December 31, 2020 totaling \$9,000,000. The proceeds of these loans were used for improvements to gravel roads throughout Yakima County. Draws on the loans were received as follows: \$700,000 in 2007; \$200,000 in 2004; \$7,800,000 in 2000; and \$300,000 in 1999. Principal payments by the County Road Fund totaling \$381,579 and interest payments of \$3,816 were made in 2020.

Total Advance Due to Other Governments \$ 2,340,786

#### Inter-Gov

Year Ending 31-Dec	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	178,560	5,913	118,081	31,363	296,641	37,276
2022	17,018	4,595	118,207	29,522	135,225	34,117
2023	17,017	4,084	118,338	27,677	135,355	31,761
2024	17,017	3,574	118,473	25,827	135,490	29,401
2025	17,017	3,062	118,612	23,973	135,629	27,035
2026-2030	85,088	7,658	595,324	91,881	680,412	99,539
2031-2035	-	-	593,409	44,748	593,409	44,748
2036-2037	-	-	228,625	5,119	228,625	5,119
	<u>\$ 331,717</u>	<u>\$ 28,886</u>	<u>\$ 2,009,069</u>	<u>\$ 280,110</u>	<u>\$ 2,340,786</u>	<u>\$ 308,996</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 \$ 4,830,000 allocated \$4,220,000 for capital improvements to the County Resource Center to support 911, City of Yakima Dispatch Center and EMS. An additional \$2,065,000 was allocated to County Road for repair of Arterial and Access Road Bridges. Interest rates range from 2.0% in 2015 to 4.0% in 2024 and back to 3.5% at maturity in 2034. Principal is paid annually on December 1 with interest payments semi-annually on June 1 and December 1 through 2034. Principal payment of \$265,000 and interest payments of \$174,113 were made in 2020.

In September 2010, Yakima County issued \$30,000,000 of Limited Tax General Obligation and Refunding \$ 0.00 Bonds. The County allocated \$1,990,000 for capital improvements to the County Courthouse, \$7,075,000 for capital improvements to the Department of Corrections' main jail and \$485,000 for information system upgrades. In addition, \$20,450,000 was used for a partial advance refunding of the \$25,135,000 outstanding 2002 Limited Tax General Obligation Bonds. The refunding bonds were allocated as follows: \$3,815,000 to Terrace Heights Landfill Transfer Station; \$15,120,000 to new jail facility; \$235,000 to Sheriff Precinct Building; and \$1,280,000 to County Capital Improvements. Interest rates range from 2.0% in 2010 to 4.0% in 2030. In September 2020, a new bond was issued to refund the remaining principal amount of \$13,150,000 and interest amount of \$225,963 which was paid on December 1, 2020.

Also in September 2010, Yakima County was authorized to issue "Taxable Qualified Energy Conservation \$ 2,430,000 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 2020.

Yakima County issued \$7,850,000 of Limited Tax General Obligation Refunding Bonds in October 2009. \$ 0.00 A portion of the bond issue was used to refund \$2,775,000 of general obligation bonds issued in 1999 to construct the Restitution Center for low risk inmates. The County allocated \$5,006,650 to various capital projects for public improvements of tourist promotions facilities. Interest rates range from 2.0% in 2010 to 3.2% in 2020. Principal is paid annually on December 1 with interest payments made semi-annually on June 1 and December 1 through 2020. Principal payment of \$580,000 and interest payments of \$18,560 were made in 2020.

In 2008, Yakima County received loan proceeds of \$210,000 from the Washington State Treasurer's \$ 100,000 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 \$4,575 were made in 2020.

In March 2020, Yakima County issued \$8,420,000 of Limited Tax General Obligation Bonds. The County \$ 8,420,000 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. Interest payments of \$302,886 were made in 2020.



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. The refunding bonds were allocated to the Terrace Heights Landfill Transfer Station, new jail facility, Sheriff Precinct Building and County Capital Projects. In addition, new funding was allocated to Capital 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. Interest payments of \$23,508 were made in 2020.

Total General Obligation Bonds

\$ 26,280,000

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

#### **General Obligation Debt**

Year Ending	Governmental Activities		Business-Type Activities		Total	
31-Dec	Principal	Interest	Principal	Interest	Principal	Interest
2021	3,086,381	819,450	423,619	8,290	3,510,000	827,740
2022	3,169,140	759,822	425,860	2,768	3,595,000	762,590
2023	1,170,000	711,308	-	-	1,170,000	711,308
2024	1,220,000	674,115	-	-	1,220,000	674,115
2025	1,265,000	634,665	-	-	1,265,000	634,665
2026-2030	10,065,000	2,119,480	-	-	10,065,000	2,119,480
2031-2035	5,455,000	742,337	-	-	5,455,000	742,337
	<u>\$25,430,521</u>	<u>\$6,461,177</u>	<u>\$ 849,479</u>	<u>\$ 11,058</u>	<u>\$26,280,000</u>	<u>\$ 6,472,235</u>

#### **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 2020 totaled \$0.

#### **D. General Obligation Note**

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

#### **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, 2020

# Long Term Debt & Liabilities

	Beginning Balance	New Issue	Retirements	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
<b>Bonds Payable</b>					
General Obligation Bonds	\$ 20,960,000	\$ 18,070,521	\$ 13,600,000	\$ 25,430,521	\$3,086,381
Unearned Amounts:					
For Premiums	1,304,806	-	85,922	1,218,884	85,922
<b>Total Bonds Payable</b>	<b>22,264,806</b>	<b>18,070,521</b>	<b>13,685,922</b>	<b>26,649,405</b>	<b>3,172,303</b>
General Obligation Note	125,000	-	125,000	0	-
Advances Due to Other Government:	891,852	-	560,134	331,718	178,560
Compensated Absences	2,143,215	860,418	-	3,003,633	360,436
Pension Liability	16,787,891	1,022,982	-	17,810,873	-
Net OPEB Liability	52,099,556	18,425,968	52,099,556	18,425,968	-
<b>Total Long Term Liabilities</b>	<b>\$ 94,312,320</b>	<b>\$ 38,379,889</b>	<b>\$ 66,470,612</b>	<b>\$ 66,221,597</b>	<b>\$ 3,711,299</b>
<b>Business-Type Activities</b>					
General Obligation Bonds	\$ 405,000	\$ 849,479	\$ 405,000	\$ 849,479	\$ 423,619
<b>Total Bonds Payable</b>	<b>\$ 405,000</b>	<b>\$ 849,479</b>	<b>\$ 405,000</b>	<b>\$ 849,479</b>	<b>\$ 423,619</b>
Advances Due to Other Government:	1,788,709	338,324	117,965	2,009,068	118,081
Other Noncurrent Liability	69,925	-	1	69,924	-
Compensated Absences	187,757	80,636	0	268,393	32,207
Pension Liability	966,958	-	472,165	494,793	-
OPEB Obligation	2,302,336	-	2,302,336	0	-
Landfill Closure/Postclosure	12,703,093	306,399	-	13,009,492	33,759
<b>Total Long Term Liabilities</b>	<b>\$ 18,423,778</b>	<b>\$ 1,574,838</b>	<b>\$ 3,297,467</b>	<b>\$ 16,701,149</b>	<b>\$ 607,666</b>

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 \$ 388,493 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 subject to the requirements of the GASB Statement 68, *Accounting and Financial Reporting for Pensions* for the year 2020:

Aggregate Pension Amounts -	
Pension liabilities	(18,305,662)
Pension assets	4,832,004
Deferred outflows of resources	6,419,302
Deferred inflows of resources	(6,654,662)
Pension expense/expenditures	1,112,312

### 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](http://www.drs.wa.gov).

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

PERS members include elected officials; state employees; employees of the Supreme, Appeals and Superior Courts; employees of the legislature; employees of district and municipal courts; employees of local governments; and higher education employees not participating in higher education retirement programs.

PERS is comprised of three separate pension plans for membership purposes. PERS plans 1 and 2 are defined benefit plans, and PERS Plan 3 is a defined benefit plan with a defined contribution component.

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

### Contributions

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

<b>PERS Plan 1</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January through August 2020	12.86%	6.00%
September through December 2020	12.97%	6.00%

The County's actual contributions to the plan were \$2,452,953 for the year ended December 31, 2020.

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

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

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

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

### Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee

contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2020 were as follows:

<b>PERS Plan 2/ 3</b>		
<b>Actual Contribution Rates</b>	<b>Employer 2/3</b>	<b>Employee 2/3 *</b>
January through August 2020	12.86%	7.90%
September through December 2020	12.97%	7.90%
Employee PERS Plan 3		varies

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

The County's actual PERS Plan contributions were \$2,452,953 to PERS Plan 1 and \$3,421,915 to PERS Plan 2/3 for the year ended December 31, 2020.

**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 2020 were as follows:

<b>PSERS Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January through August 2020	12.14%	7.20%
September through December 2020	12.25%	7.20%

The County's actual contributions to the plan were \$496,429 to PSERS Plan2 and \$330,717 to PERS Plan 1 for the year ended December 31, 2020.

#### 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 2020. Employers paid only the administrative expense of 0.18 percent of covered payroll.

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

#### Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate 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 3.44% in 2020.

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

<b>LEOFF Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January through December 2020	5.33%	8.59%

The County's actual contributions to the plan were \$282,185 for the year ended December 31, 2020.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state, fiscal year ending June 30, 2020, the state contributed \$76,297,643 to LEOFF Plan 2. The amount recognized by the County as its proportionate share of this amount is \$198,212.

#### **Actuarial Assumptions**

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

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

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

Mortality rates were developed using the Society of Actuaries' Pub. H-2020 mortality rates, which vary by member status, as the base table. The OSA applied age offsets for each system, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime.

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

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

## Discount Rate

The discount rate used to measure the total pension liability for all DRS plans was 7.4 percent. To determine that rate, an asset sufficiency test was completed to test whether each pension plan's fiduciary net position was sufficient to make all projected future benefit payments for current plan members. Based on OSA's assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.4 percent was used to determine the total liability.

## Long-Term Expected Rate of Return

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

## Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

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

## 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	\$ 16,435,335	\$ 13,121,428	\$ 10,231,361
PERS 2/3	\$ 32,257,692	\$ 5,184,234	\$ (17,110,773)
PSERS 2	\$ 1,852,895	\$ (170,203)	\$ (1,771,380)
LEOFF 1	\$ (1,123,580)	\$ (1,380,406)	\$ (1,602,603)
LEOFF 2	\$ (63,992)	\$ (3,232,414)	\$ (5,826,719)

## Pension Plan Fiduciary Net Position

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

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

At June 30, 2020, the County has reported a total Pension Liabilities/(Assets):

Plan	Liability	(Asset)
PERS 1	\$ 13,121,428	
PERS 2/3	\$ 5,184,234	
PSERS 2		\$ (170,203)
LEOFF 1		\$ (1,380,406)
LEOFF 2		\$ (3,232,414)
TOTAL	\$ 18,305,662	\$ (4,783,023)

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	(1,380,406)	(3,232,414)
State's proportionate share of the net pension asset associated with the employer	(9,337,030)	(2,066,884)
TOTAL	(10,717,435)	(5,299,298)

At June30, the County's proportionate share of the collective net pension liabilities was as follows:

PLAN	Proportionate Share 6/30/2019	Proportionate Share 6/30/2020	Change in Proportion
PERS1	0.36358%	0.37166%	0.00807%
PERS 2/3	0.38852%	0.40535%	0.01684%
PSERS 2	1.60664%	1.23694%	-0.36970%
LEOFF 1	0.07271%	0.07310%	0.00039%
LEOFF 2	0.14541%	0.15846%	0.01306%

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



LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2020. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2020, the state of Washington contributed 87.12 percent of LEOFF 1 employer contributions and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2020, the state of Washington contributed 39 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 61 percent of employer contributions.

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

### Pension Expense

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

Plan	Pension Expense
PERS1	755,989
PERS 2/3	28,050
PSERS 1	338,209
LEOFF 1	(77,767)
LEOFF 2	75,583
<b>TOTAL</b>	<b>\$ 1,120,064</b>

### Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

r 2020	PERS 1		PERS 2/3		PSERS 2		LEOFF1		LEOFF 2		Totals
	Inflows	Outflows	Inflows	Outflows	Inflows	Outflows	Inflows	Inflows	Outflows	Inflows	Outflows
ifferences ween ected and al erience	-	-	(649,708)	1,855,881	(12,729)	233,850		(57,330)	447,258	(719,767)	2,536,989
ifference ween ected and al estment nings on	(73,055)	-	(263,284)	-	-	9,100	(14,439)	(36,028)	-	(386,806)	9,100

ision plan estments											
inges of mptions	-	-	(3,541,280)	73,838	(321,743)	868		(500,521)	4,683	(4,363,544)	79,389
inges in portion											
erences ween tributions											
portionate re of tributions		-	(906,768)	391,186	(57,521)	17,901		(220,256)	58,668	(1,184,545)	467,755
tributions sequent he asurement e		1,229,432		1,707,327		-			145,316	-	3,082,075

OTAL	(73,055)	1,229,432	(5,361,041)	4,028,232	(391,992)	261,719	(14,439)	(814,135)	655,925	(6,654,663)	6,175,308
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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, 2020. 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, 2020					
Totals ( excluding contributions subsequent to the measurement date)					
Year	PERS 1 Yearly Amortization	PERS 2/3 Yearly Amortization	PSERS 2 Yearly Amortization	LEOFF 1 Yearly Amortization	LEOFF 2 Yearly Amortization
2021	\$ (331,526)	(2,304,845)	(49,316)	(51,543)	(252,320)
2022	(10,427)	(667,897)	(17,214)	(2,687)	(48,345)
2023	101,158	(61,557)	9,087	14,653	31,478
2024	167,740	348,361	34,899	25,138	91,789
2025	0	(193,136)	(17,586)	-	(38,089)
Thereafter	0	(161,064)	(90,142)	-	(88,040)
Total Deferred Outflows (Inflows)	\$ (73,055)	\$ (3,040,137)	\$ (130,273)	\$ (14,439)	\$ (303,526)

### 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 450 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 the Legislature.

The VFFRPF plan does not issue a stand-alone financial report but is included in the comprehensive annual 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](http://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 2020 were as follows:

<b>VFFRPF</b>		
	<b>Firefighters</b>	<b>EMSD and Reserve Officers</b>
Municipality fee	\$30	\$105
Member fee	\$30	\$30

The County's actual contributions to the plan were \$270 for the year ended December 31, 2020.

### **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, 2019, and rolled forward to June 30, 2020, using the following actuarial assumptions, applied to all prior periods included in the measurement:

- **Inflation:** 2.50%
- **Salary increases:** N/A

- **Investment rate of return:** 7.00%

The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2007-2012 Demographic Experience Study*, the *2008-2013 Pension Experience Study*, and the *2018 Relief Experience Study*. Additional assumptions for subsequent events and law changes are current as of the 2019 valuation report.

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

### **Discount Rate**

The discount rate used to measure the total VFFRPF pension liability was 7 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 7 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 7 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, 2020, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

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

### Sensitivity of the Net Pension Asset

The following presents the County's proportionate share of the VFFRPF net pension asset calculated using the discount rate of 7 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 (6 percent) or 1-percentage point higher (8 percent) than the current rate.

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
0.1390%			
VFFRPF	\$ (7,190)	\$ (48,982)	\$ (82,933)

### 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, 2020, the County reported an asset of \$48,982 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, 2020, the County's proportion was 0.14%.

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

For the year ended December 31, 2020, the County recognized pension expense of \$77,767. 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 2020

Aggregate OPEB Amounts- All Plans	
OPEB Liabilities	\$ 18,425,968
Deferred outflows of resources	354,447
Deferred inflows of resources	-
OPEB Expense/expenditures	\$ 3,078,363

### OPEB Plan Description

**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.

**Contributions**

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

The County used the alternative measurement method to determine the OPEB liability. The County has no active members and 34 inactive members who have left service. At the end of 2020, average ages were as follows:

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

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

The Valuation and Measurement Date was June 30, 2020. The reporting date is December 31, 2020, 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 2020.



Sensitivity Analysis			
Total OPEB Liability	1% Decrease	Current	1% Increase
Discount Rate	\$20,804,985	\$18,425,968	\$16,427,445
Healthcare Trend	\$16,523,571	\$18,425,968	\$20,632,764

Methodology	
Actuarial Valuation Date	6/30/2020
Actuarial Measurement Date	6/30/2020
Actuarial Cost Method	Entry Age <sup>1</sup>
Amortization Method	Recognized Immediately
Asset Valuation Method	N/A (No Assets)
Assumptions	
Discount Rate <sup>2</sup>	
Beginning of Measurement Year	3.50%
End of Measurement Year	2.21%
Healthcare Trend Rates <sup>3</sup>	
Medical Costs	Initial rate is about 6%, trends down to about 5% in the 2020's.
Long-Term Care	4.50%
Medicare Part B Premiums	Approximately 5%, varies by year.
Mortality Rates (Assume 100% Male Population) <sup>1</sup>	
Base Mortality Table	RP-2000 Mortality Table
Age Setback	+1 year Healthy/-2 years Disabled Blended 50%/50% Healthy/Disabled
Mortality Improvements	100% Scale BB
Projection Period	Generational
Medicare Participation Rate	100%



Schedule of Changes in Total OPEB Liability and Related Ratios	
Measurement Date of June 30, 2020	
<b>Total OPEB Liability (TOL)</b>	
Service Cost <sup>1</sup>	\$0
Interest Cost	\$549,074
Changes in Experience Data and Assumptions	\$2,529,289
Changes in Benefit Terms	\$0
Estimated Benefit Payments	(\$674,624)
Other	\$0
<b>Net Change in Total OPEB Liability</b>	<b>\$2,403,739</b>
Total OPEB Liability - Beginning	\$16,022,229
<b>Total OPEB Liability - Ending</b>	<b>\$18,425,968</b>
Covered Employee Payroll	\$0
<b>TOL as a Percentage of Covered Payroll</b>	<b>N/A</b>
<b>OPEB Expense for Fiscal Year Ending June 30, 2020</b>	
Service Cost <sup>1</sup>	\$0
Interest Cost	\$549,074
Changes in Experience Data and Assumptions	\$2,529,289
Changes in Benefit Terms	\$0
Other Changes in Fiduciary Net Position	\$0
<b>Total OPEB Expense</b>	<b>\$3,078,363</b>
Transactions Subsequent to Measurement Date	N/A <sup>1</sup>

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 \$354,447, for the half year. There have been no significant changes between the valuation date and fiscal year ends.

#### **Special or Extraordinary Item**

The County had a gain as a result from leaving the PEBB at the end of 2019. The governmental funds had a gain of 45,233,691. For the proprietary funds, Solid Waste had a gain of 859,044. Public Service Utilities had a gain of 608,489. Building and Fire Safety had a gain of 823,250. For a total Special or Extraordinary item of 2,290,783.

#### **VI. Risk Management Liability Insurance**

The County is exposed to various risks of losses related to torts: theft of, damage to, and destruction of assets, error and omissions; injuries to employees; and natural disasters. The County maintains certain comprehensive general liability and property insurance, public official and law enforcement liability insurance, and excessive auto liability insurance for claims. It is the opinion of management and legal counsel that such claims and lawsuits are either covered by the County's insurance policies, if they should exceed the County's retained risk, or are recorded in the government-wide financial statements. During the



past three years, the amount of settlements in cases covered by insurance has not exceeded the insurance coverage. The County is substantially self-insured for its vehicles and all other perils including worker's compensation and general liability below \$500,000. The Washington Counties Risk Pool covers claims over \$500,000.

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

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2020, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$20 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2020, Yakima County selects a per-occurrence deductible of \$500,000.

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

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

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the six staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third party administrators for claims adjustment or loss prevention services. During 2019-20, Yakima County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings

and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes ‘All Other Perils (“AOP”)’ coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. The Pool carries a \$100,000 per claim deductible, while each participating county is responsible for paying their selected deductible within the Pool’s deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Yakima County also participates in the jointly purchased cyber risk and security coverage from a highly-rated commercial insurer. The Pool carries a \$100,000 per claim SIR, while participating member counties do not have deductibles.

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

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

During 2019-20, the WCRP’s assets increased to \$61 million while its liabilities decreased to \$36.3 million. The Pool’s net position was \$24.7 million. The Pool more than satisfies the State Risk Manager’s solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year’s membership in proportion with the initially levied and collected deposit assessments. The Pool’s reassessments receivable balance as of December 31, 2020 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

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

## 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 2020. The final expenditure for resolved litigation was \$1,994,738 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, 2020, was \$565,000. The December 31, 2020, ending cash and investments at fair value balance was \$41,601.

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

In November 2009, Yakima County entered into an interlocal agreement with the City of Yakima. The City of Yakima provides purchasing services for the County. The combining of the purchasing functions was designed to reduce costs and streamline the purchase order systems for the County. The County paid City of Yakima for the purchasing services for the following years which has now ended as of June 2020:

Year ended	Purchased Services from City of Yakima
2010	\$261,828
2011	258,417
2012	300,578
2013	265,209
2014	262,900
2015	302,909
2016	315,778
2017	244,138
2018	254,867
2019	273,284
2020	142,472

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

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

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

GASB 18 establishes the standards for accounting and financial reporting for municipal solid waste landfill closure and post-closure care costs. State and federal laws and regulations require Yakima County Solid Waste to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, Solid Waste reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The \$12.9 million reported as landfill closure and post-closure care liability at December 31, 2020 represents 77.98% percent of the estimated capacity of the Terrace Heights Landfill, 100% of the estimated capacity of the Cheyne Landfill Cell I, and 6.73% of Cell II. The Snipes Mountain landfill is closed with \$276,680 fully funded closure care liability to cover closure costs through 2024. Snipes Mountain utilized \$33,759 of the funded liability for monitoring costs in 2020. The remaining \$9.33 million landfill closure and post-closure care liability will be expensed based on percent of remaining capacity through 2030 for Terrace Heights, and 2083 for Cheyne Landfill Cell II. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

Solid Waste is required by state and federal laws and regulations to have available an equivalent amount of assets to finance closure and post-closure care. Solid Waste is in compliance with these requirements, and, at December 31, 2020, investments of \$30,384,561 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, 2020 the Multi-Unit Urban Housing Exemption tax abatements were \$0. 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, 2020 the investment project for rural counties tax abatements was not disclosed. 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, 2020 the Habitat and Water Quality Improvement, tax abatements were \$1,135. 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 the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

On March 13, 2020, Yakima County proclaimed a state of emergency to exist in Yakima County as a result of the threat of the COVID-19 pandemic. In a short period of time, COVID-19 had spread in Yakima County which necessitated more stringent guidance, in the form of a Stay at Home order, from Teresa Everson, Health Officer for the Yakima Health District. On March 24th Governor Inslee issued a Stay at Home order for all Washingtonians except to conduct or participate in essential activities and for employment in essential business services. COVID-19 changed the way that many families and businesses were able to operate. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

The County is still adjusting to the drastic change in business and lifestyle changes caused by COVID-19. It has been anticipated that certain revenues will be reduced or delayed pending the outcome of this emergency. The length of time these measures will be in place, and the full extent of the financial impact on the Yakima County is unknown at this time.

#### **X. SUBSEQUENT EVENTS**

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

The County District Court Trusts are being reviewed by an external professional accounting firm at the discretion of their management.

# 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, 2020

With Comparative Totals for December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Taxes	\$ 43,327,314	\$ 50,603,407	\$ 44,470,443	\$ (6,132,964)	\$ 42,989,462
Licenses and Permits	497,131	580,616	510,247	(70,369)	320,306
Intergovernmental	20,688,386	24,162,653	21,234,220	(2,928,433)	8,434,077
Charges For Services	8,959,781	10,464,425	9,196,172	(1,268,253)	9,591,367
Fines and Forfeits	2,115,589	2,470,867	2,171,406	(299,461)	2,459,521
Miscellaneous Revenues	2,825,325	3,299,791	2,899,867	(399,924)	3,326,109
Total Revenues	78,413,526	91,581,758	80,482,355	(11,099,403)	\$ 67,120,842
<u>Expenditures</u>					
General Governmental Services	42,397,824	49,517,825	33,094,271	16,423,554	\$ 19,577,706
Judicial	10,756,244	12,562,574	8,395,951	4,166,623	8,297,478
Public Safety	21,127,499	24,675,507	16,491,393	8,184,114	16,264,358
Physical Environment	-	-	-	0	136,249
Economic Environment	2,755,043	3,217,706	2,150,491	1,067,215	2,453,202
Health & Human Services	835,110	975,353	651,858	323,495	150,000
Culture and Recreation	483,933	565,201	377,741	187,460	374,070
Debt Service:	-	-	-	-	-
Principal	-	-	-	0	-
Capital Outlay	57,873	67,592	45,174	22,418	51,619
Total Expenditures	78,413,526	91,581,758	61,206,879	30,374,879	\$ 47,304,681
Excess (Deficit) Revenues Over Expenditures	0	0	19,275,476	19,275,476	19,816,161
<u>Other Financing Sources (Uses)</u>					
Transfers In	199,797	199,797	930,072	730,275	201,011
Transfers Out	(27,318,035)	(27,164,035)	(22,372,004)	4,792,031	(18,666,810)
Change in Equity due to Transfer of Operations	-	-	5,399	5,399	0
Proceeds from Sale of Capital Assets	-	-	2,625	2,625	0
Total Other Financing Sources (Uses)	(27,118,238)	(26,964,238)	(21,433,908)	5,530,330	\$ (18,465,799)
Excess (Deficit) Resources Over Uses	(27,118,238)	(26,964,238)	(2,158,432)	24,805,806	1,350,362
Fund Balance, January 1	10,437,339	10,024,475	14,432,860	4,408,385	13,082,495
Fund Balance, December 31	\$ (16,680,899)	\$ (16,939,763)	\$ 12,274,428	\$ 29,214,191	\$ 14,432,857

## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2020

With Comparative Totals for December 31, 2019

		2020								
		Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual				
<b>GENERAL GOVERNMENT</b>										
<b><u>Assessor</u></b>										
Salaries and Wages	\$	1,201,486	\$	1,210,319	\$	1,149,438	\$	60,881	\$	1,186,245
Personnel Benefits		645,572		650,318		617,606		32,712		522,531
Supplies		49,488		49,852		47,344		2,508		30,258
Other Services and Charges		540,944		544,920		517,510		27,410		608,218
Capital Outlay		-		-		-		-		0
Total Assessor		2,437,490		2,455,409		2,331,898		123,511		2,347,252
<b><u>Attorney</u></b>										
Salaries and Wages		5,186,383		5,294,752		4,132,121		1,162,631		4,334,096
Personnel Benefits		2,512,271		2,564,765		2,001,589		563,176		1,634,939
Supplies		165,334		168,789		131,726		37,063		128,137
Other Services and Charges		1,362,156		1,390,618		1,085,264		305,354		1,084,110
Capital Outlay		-		-		-		-		0
Total Attorney		9,226,144		9,418,924		7,350,700		2,068,224		7,181,282
<b><u>Auditor</u></b>										
Salaries and Wages		798,164		861,727		795,035		66,692		824,055
Personnel Benefits		432,486		466,927		430,790		36,137		351,796
Supplies		71,800		77,518		71,519		5,999		27,552
Other Services and Charges		372,306		401,955		370,846		31,109		428,820
Capital Outlay		-		-		-		-		0
Total Auditor		1,674,756		1,808,128		1,668,190		139,938		1,632,223
<b><u>Elections</u></b>										
Salaries and Wages		286,507		380,732		313,537		67,195		300,869
Personnel Benefits		124,593		165,568		136,347		29,221		121,966
Supplies		479,698		637,458		524,954		112,504		201,276
Other Services and Charges		569,918		757,349		623,686		133,663		488,939
Capital Outlay		-		-		-		-		0
Total Elections		1,460,715		1,941,107		1,598,524		342,583		1,113,050
<b><u>Commissioners</u></b>										
Salaries and Wages		484,903		532,668		515,017		17,651		508,216
Personnel Benefits		163,057		179,118		173,183		5,935		154,483
Supplies		17,279		18,981		18,352		629		15,460
Other Services and Charges		315,949		347,071		335,570		11,501		243,930
Total Commissioners		981,188		1,077,838		1,042,122		35,716		922,089
<b><u>Human Resources</u></b>										
Salaries and Wages		426,218		437,452		443,283		(5,831)		437,023
Personnel Benefits		190,356		195,374		197,978		(2,604)		163,107
Supplies		37,752		38,747		39,264		(517)		26,486
Other Services and Charges		150,843		154,819		156,883		(2,064)		188,918
Total Human Resources		805,170		826,392		837,408		(11,016)		815,534

## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2020

With Comparative Totals for December 31, 2019

	2020				2019 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	
<u>Treasurer</u>					
Salaries and Wages	677,995	772,692	740,823	31,869	769,185
Personnel Benefits	348,672	397,371	380,982	16,389	315,972
Supplies	204,574	233,147	223,531	9,616	29,220
Other Services and Charges	335,514	382,376	366,605	15,771	344,955
Total Treasurer	1,566,754	1,785,585	1,711,941	73,644	\$ 1,459,332
<u>Assigned Counsel</u>					
Salaries and Wages	2,307,576	2,669,024	1,617,810	1,051,214	1,681,782
Personnel Benefits	907,560	1,049,716	636,278	413,438	488,746
Supplies	110,136	127,387	77,215	50,172	78,776
Other Services and Charges	1,869,803	2,162,680	1,310,893	851,787	1,344,818
Total Assigned Counsel	5,195,075	6,008,808	3,642,196	2,366,612	3,594,122
<u>Non-Departmental</u>					
Personnel Benefits	55	77	25	52	200
Supplies	1,387,281	1,924,692	628,480	1,296,212	376
Other Services and Charges	27,164,934	37,688,194	12,306,529	25,381,665	512,246
Total Non-Departmental	28,552,270	39,612,962	12,935,034	26,677,928	\$ 512,822
TOTAL GENERAL GOVERNMENT	51,899,562	64,935,153	33,118,013	31,817,140	19,577,706
<u>JUDICIAL</u>					
<u>Clerk</u>					
Salaries and Wages	1,168,311	1,340,564	1,087,318	253,246	1,144,389
Personnel Benefits	723,090	829,701	672,962	156,739	540,889
Supplies	87,687	100,615	81,608	19,007	64,198
Other Services and Charges	688,986	790,568	641,222	149,346	510,936
Total Clerk	2,668,073	3,061,448	2,483,110	578,338	2,260,412
<u>District Court</u>					
Salaries and Wages	1,677,616	1,690,326	1,352,879	337,447	1,407,991
Personnel Benefits	808,152	814,275	651,718	162,557	466,550
Supplies	156,842	158,030	126,482	31,548	67,252
Other Services and Charges	1,202,875	1,211,988	970,034	241,954	910,211
Total District Court	3,845,485	3,874,619	3,101,113	773,506	2,852,004
<u>Superior Courts</u>					
Salaries and Wages	1,942,290	2,030,005	1,442,279	587,726	1,467,756
Personnel Benefits	389,800	407,403	289,452	117,951	238,747
Supplies	221,545	231,550	164,512	67,038	112,684
Other Services and Charges	1,374,408	1,436,477	1,020,589	415,888	1,074,290
Capital Outlay	6,444	6,735	4,785	1,950	0
Total Superior Courts	3,934,487	4,112,170	2,921,617	1,190,553	2,893,477
<u>Assigned Counsel</u>					
Other Services and Charges	147,762	184,951	184,250	701	254,828
Total Assigned Counsel	147,762	184,951	184,250	701	\$ 254,828



## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2020

With Comparative Totals for December 31, 2019

	2020				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Non-Departmental</u>					
Other Services and Charges	-	-	-	-	36,757
Total Non-Departmental	-	-	-	-	\$ 36,757
TOTAL JUDICIAL	10,595,807	11,233,188	8,690,090	2,543,098	\$ 8,297,478
<u>Public Safety</u>					
<u>Youth Service Center</u>					
Salaries and Wages	1,986,004	2,012,300	1,504,043	508,257	1,643,837
Personnel Benefits	1,318,975	1,336,440	998,888	337,552	728,218
Supplies	78,734	79,777	59,627	20,150	120,232
Other Services and Charges	1,731,770	1,754,700	1,311,506	443,194	1,301,369
Capital Outlay	-	-	-	-	0
Total Youth Service Center	5,115,483	5,183,216	3,874,064	1,309,152	3,793,656
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	791,564	817,000	678,101	138,899	834,335
Personnel Benefits	457,021	471,708	391,512	80,196	364,716
Supplies	12,486	12,887	10,696	2,191	7,242
Other Services and Charges	146,428	151,133	125,439	25,694	140,621
Capital Outlay	-	-	-	-	0
Total Consolidated Juvenile Services	1,407,499	1,452,728	1,205,748	246,980	1,346,914
<u>Sheriff</u>					
Salaries and Wages	6,450,329	6,457,086	5,056,234	1,400,852	5,431,179
Personnel Benefits	3,553,582	3,557,304	2,785,554	771,750	2,303,066
Supplies	258,991	259,262	203,016	56,246	254,795
Other Services and Charges	3,735,000	3,738,913	2,927,763	811,150	2,667,264
Capital Outlay	14,196	14,211	11,128	3,083	0
Total Sheriff	14,012,099	14,026,776	10,983,695	3,043,081	10,656,304
<u>Coroner</u>					
Salaries and Wages	193,962	219,179	207,614	11,565	190,883
Personnel Benefits	72,745	82,202	77,865	4,337	67,797
Supplies	21,440	24,227	22,949	1,278	11,596
Other Services and Charges	196,616	222,178	210,455	11,723	110,963
Capital Outlay	-	-	-	-	0
Total Coroner	484,763	547,787	518,883	28,904	381,239
<u>Non-Departmental</u>					
Other Services and Charges	-	-	-	-	86,245
Total Non-Departmental	-	-	-	-	\$ 86,245
TOTAL PUBLIC SAFETY	21,019,844	21,210,507	16,582,390	4,628,117	\$ 16,264,358

## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2020

With Comparative Totals for December 31, 2019

	2020				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<i>PHYSICAL ENVIRONMENT</i>					
<u>Sheriff-Animal Control</u>					
Salaries and Wages	48,319	48,319	47,904	415	50,671
Personnel Benefits	26,678	26,678	26,449	229	24,214
Supplies	10	10	10	0	4,583
Other Services And Charges	19,923	19,923	19,752	171	18,012
Total Sheriff-Animal Control	94,931	94,931	94,115	816	\$ 97,480
<u>Non-Departmental</u>					
Other Services and Charges	-	-	-	-	38,769
Total Non-Departmental	-	-	-	-	\$ 38,769
TOTAL PHYSICAL ENVIRONMENT	94,931	94,931	94,115	816	\$ 136,249
<i>ECONOMIC ENVIRONMENT</i>					
<u>Planning</u>					
Salaries and Wages	1,147,551	1,206,701	997,019	209,682	1,083,771
Personnel Benefits	588,478	618,812	511,284	107,528	450,015
Supplies	100,020	105,176	86,900	18,276	21,191
Other Services and Charges	450,696	473,927	391,575	82,352	420,374
Capital Outlay	-	-	-	-	4,326
Total Planning	2,286,745	2,404,615	1,986,778	417,837	1,979,677
<u>Code Enforcement</u>					
Salaries and Wages	361,693	361,693	189,655	172,038	230,154
Personnel Benefits	186,221	186,221	97,646	88,575	86,011
Supplies	9,145	9,145	4,795	4,350	6,615
Other Services and Charges	194,723	194,723	102,104	92,619	155,071
Capital Outlay	-	-	-	-	47,293
Total Code Enforcement	751,782	751,782	394,200	357,582	525,144
TOTAL ECONOMIC ENVIRONMENT	3,038,527	3,156,397	2,380,978	775,419	\$ 2,504,821
<u>Health &amp; Human Services</u>					
<u>Non-Departmental</u>					
Other Services and Charges	-	-	309	(309)	150,000
Total Non-Departmental	-	-	309	(309)	\$ 150,000
TOTAL HEALTH & HUMAN SERVICES	-	-	309	(309)	\$ 150,000

## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2020

With Comparative Totals for December 31, 2019

	2020				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<i>CULTURE AND RECREATION</i>					
<i>Cooperative Extension</i>					
Salaries and Wages	93,478	93,478	68,019	25,459	70,425
Personnel Benefits	41,661	41,661	30,315	11,346	30,005
Supplies	5,521	5,521	4,017	1,504	5,529
Other Services and Charges	205,329	205,329	149,408	55,921	160,955
Capital Outlay	-	-	-	-	0
Total Cooperative Extension	345,989	345,989	251,759	94,230	266,914
<i>Parks</i>					
Salaries and Wages	79,894	79,894	33,294	46,600	32,988
Personnel Benefits	49,899	49,899	20,794	29,105	10,562
Supplies	8,327	8,327	3,470	4,857	10,454
Other Services and Charges	75,990	75,990	31,667	44,323	53,152
Capital Outlay	-	-	-	-	0
Total Parks	214,110	214,110	89,225	124,885	107,156
TOTAL CULTURE AND RECREATION	560,099	560,099	340,984	219,115	\$ 374,070
TOTAL EXPENDITURES	\$ 87,208,770	\$ 101,190,275	\$ 61,206,879	\$ 39,983,396	\$ 47,304,681

# 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, 2020 With Comparative Totals for December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Property Taxes	\$ 13,040,391	\$ 13,040,391	\$ 13,418,341	\$ 377,950	\$ 13,055,256
Other Taxes	-	-	35,534	35,534	75,226
Licenses and Permits	-	-	47,380	47,380	64,900
Intergovernmental	12,027,535	12,027,535	7,769,671	(4,257,864)	11,003,460
Charges for Services	-	-	476,067	476,067	1,179,979
Fines and Forfeits	-	-	-	0	61
Interest Earnings	-	-	159,328	159,328	87,897
Donations	-	-	-	0	2,930
Special Assessments	-	-	1,281	1,281	4,067
Other Revenue	5,190,238	5,190,238	886	(5,189,352)	57,866
Total Revenues	30,258,164	30,258,164	21,908,488	(8,349,676)	25,531,642
<u>Expenditures</u>					
General Governmental Services	-	-	152,674	(152,674)	561,570
Public Safety	519,680	519,680	519,680	0	512,000
Transportation	15,206,682	15,206,682	15,364,991	(158,309)	14,042,213
Debt Service:					
Principal	548,549	548,549	543,117	5,432	891,228
Interest	-	-	5,919	(5,919)	13,727
Capital Outlay	13,809,200	13,809,200	6,620,611	7,188,589	12,670,260
Total Expenditures	30,084,111	30,084,111	23,206,992	6,877,119	28,690,998
Excess (Deficit)					
Revenues over Expenditures	174,053	174,053	(1,298,504)	(1,472,557)	(3,159,356)
<u>Other Financing Sources (Uses)</u>					
Transfers In	1,768,600	1,768,600	3,932,009	2,163,409	3,395,821
Transfers Out	(157,048)	(157,048)	(156,962)	86	(158,596)
Total Other Financing Sources (Uses)	1,611,552	1,611,552	3,775,047	2,163,495	3,237,225
Excess (Deficit) Resources Over Uses	1,785,605	1,785,605	2,476,543	690,938	77,869
Fund Balance as of January 1	3,750,000	3,750,000	4,480,357	730,357	4,402,488
Fund Balance as of December 31	\$ 5,535,605	\$ 5,535,605	\$ 6,956,900	\$ 1,421,295	\$ 4,480,357

# 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, 2020 With Comparative Totals for December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<i><u>Revenues</u></i>					
Sales and Use Taxes	\$ 4,240,000	\$ 4,240,000	\$ 4,178,064	\$ (61,936)	\$ 4,057,531
Interest Earnings	480,000	480,000	628,233	148,233	702,213
Total Revenues	4,720,000	4,720,000	4,806,297	86,297	4,759,744
<i><u>Expenditures</u></i>					
Economic Environment	5,300,336	5,300,336	2,174,403	3,125,933	2,773,601
Total Expenditures	5,300,336	5,300,336	2,174,403	3,125,933	2,773,601
Excess (Deficit)					
Revenues over Expenditures	(580,336)	(580,336)	2,631,894	3,212,230	1,986,143
<i><u>Other Financing Sources (Uses)</u></i>					
Transfers Out	(24,462,356)	(24,462,356)	(3,932,009)	20,530,347	(3,394,169)
Total Other Financing Sources (Uses)	(24,462,356)	(24,462,356)	(3,932,009)	20,530,347	(3,394,169)
Excess (Deficit) Resources Over Uses	(25,042,692)	(25,042,692)	(1,300,115)	23,742,577	(1,408,026)
Fund Balance as of January 1	25,042,692	25,042,692	24,637,009	(405,683)	26,045,035
Fund Balance as of December 31	\$0	\$0	\$ 23,336,894	\$ 23,336,894	\$ 24,637,009

# 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, 2020

With Comparative Totals for December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ -	\$ 3,373,780	\$ 3,373,780	\$0	\$ 98,618
Charges for Services	15,920,889	15,920,889	7,263,673	(8,657,216)	15,116,882
Interest Earnings	50,000	50,000	15,890	(34,110)	50,027
Other Revenue	599,000	599,000	415,695	(183,305)	1,095,723
Total Revenues	16,569,889	19,943,669	11,069,038	(8,874,631)	16,361,250
<u>Expenditures</u>					
Public Safety	30,413,001	33,786,781	27,710,574	6,076,207	30,161,928
Total Expenditures	30,413,001	33,786,781	27,710,574	6,076,207	30,161,928
Excess (Deficit)					
Revenues over Expenditures	(13,843,112)	(13,843,112)	(16,641,536)	(2,798,424)	(13,800,678)
<u>Other Financing Sources (Uses)</u>					
Transfer in	16,235,806	16,235,806	21,076,967	4,841,161	16,211,376
Transfers Out	(4,876,499)	(4,876,499)	(2,484,151)	2,392,348	(2,744,995)
Total Other Financing Sources (Uses)	11,359,307	11,359,307	18,592,816	7,233,509	13,466,381
Excess (Deficit) Resources Over Uses	(2,483,805)	(2,483,805)	1,951,280	4,435,085	(334,297)
Fund Balance as of January 1	2,483,805	2,483,805	2,427,660	(56,145)	2,761,957
Fund Balance as of December 31	\$0	\$0	\$ 4,378,940	\$ 4,378,940	\$ 2,427,660

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

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		2015	2016	2017	2018	2019	2020
PERS 1	Plan Total Pension Liability	\$ 5,230,930,000	\$ 5,370,471,000	\$ 4,745,078,000	\$ 4,466,034,000	\$ 3,845,355,000	\$ 3,530,540,000
	Employer's Proportion Of The Net Pension Liability (Asset)	0.434%	0.405%	0.393%	0.380%	0.364%	0.372%
	Employer's Proportionate Share Of The Net Pension Liability	\$ 22,715,104	\$ 21,758,893	\$ 18,668,371	\$ 16,956,057	\$ 13,981,019	\$ 13,121,428
	<b>TOTAL</b>	<b>\$ 22,715,104</b>	<b>\$ 21,758,893</b>	<b>\$ 18,668,371</b>	<b>\$ 16,956,057</b>	<b>\$ 13,981,019</b>	<b>\$ 13,121,428</b>
	Covered Payroll	\$ 46,858,688	\$ 47,518,962	\$ 48,360,039	\$ 49,794,552	\$ 50,294,365	\$ 51,288,858
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	48.48%	45.79%	38.60%	34.05%	27.80%	25.58%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	59.100%	57.030%	61.240%	63.22%	163.22%	68.64%
PERS 2 & 3	Plan Total Pension Liability	\$ 3,573,057,000	\$ 5,034,921,000	\$ 3,474,522,000	\$ 1,707,411,000	\$ 971,340,000	\$ 1,278,943,000
	Employer's Proportion Of The Net Pension Liability (Asset)	0.398%	0.398%	0.419%	0.398%	0.389%	0.405%
	Employer's Proportionate Share Of The Net Pension Liability	\$ 14,224,697	\$ 20,044,524	\$ 14,568,705	\$ 6,797,374	\$ 3,773,831	\$ 5,184,234
	<b>TOTAL</b>	<b>\$ 14,224,697</b>	<b>\$ 20,044,524</b>	<b>\$ 14,568,705</b>	<b>\$ 6,797,374</b>	<b>\$ 3,773,831</b>	<b>\$ 5,184,234</b>
	Covered Payroll	\$ 40,970,297	\$ 40,456,218	\$ 41,049,523	\$ 41,758,895	\$ 42,301,265	\$ 43,888,133
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	34.72%	49.55%	35.49%	16.28%	8.92%	11.81%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	89.200%	85.820%	90.970%	95.77%	195.77%	97.22%
PSERS 92	Plan Total Pension Liability (Asset)	\$ 18,252,000	\$ 42,498,000	\$ 19,593,000	\$ 1,239,000	\$ (13,004,000)	\$ (13,760,000)
	Employer's Proportion Of The Net Pension Liability (Asset)	1.743%	1.743%	1.790%	1.846%	1.607%	1.237%
	Employer's Proportionate Share Of The Net Pension Liability	\$ 17,354,002	\$ 38,422,442	\$ 350,699	\$ 22,873	\$ (208,927)	\$ (170,203)
	<b>TOTAL</b>	<b>\$ 17,354,002</b>	<b>\$ 38,422,442</b>	<b>\$ 350,699</b>	<b>\$ 22,873</b>	<b>\$ (208,927)</b>	<b>\$ (170,203)</b>
	Covered Payroll	\$ 5,160,907	\$ 5,756,235	\$ 6,383,351	\$ 7,297,686	\$ 7,420,601	\$ 6,937,607
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	29.74%	14.98%	5.49%	0.31%	-2.82%	-2.45%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	95.0800%	90.4100%	96.2600%	99.79%	199.79%	101.68%
LEOFF 1	Plan Total Pension Asset	\$ (1,205,221,000)	\$ (1,030,286,000)	\$ (1,517,220,000)	\$ (1,815,502,000)	\$ 1,976,611,000	\$ (1,888,509,000)
	Employer's Proportion Of The Net Pension Asset	0.073%	0.074%	0.073%	0.072%	0.0727%	0.073%
	Employer's Proportionate Share Of The Net Pension Asset	\$ (882,222)	\$ (759,259)	\$ (1,103,398)	\$ (1,303,458)	\$ 1,437,194	\$ (1,380,406)
	<b>TOTAL</b>	<b>\$ (882,222)</b>	<b>\$ (759,259)</b>	<b>\$ (1,103,398)</b>	<b>\$ (1,303,458)</b>	<b>\$ 1,437,194</b>	<b>\$ (1,380,406)</b>
	Covered Payroll	\$ 52,291	\$ -	\$ -	\$ -	\$ -	\$ -
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll	-5.93%	0.00%	0.00%	0.00%	0.00%	0.00%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Asset	127.36%	123.74%	135.96%	144.42%	244.42%	146.88%
LEOFF 2	Plan Total Pension Asset	\$ (1,027,800,000)	\$ (581,630,000)	\$ (1,387,676,000)	\$ (2,030,218,000)	\$ (2,316,693,000)	\$ (2,039,854,000)
	Employer's Proportion Of The Net Pension Asset	0.150%	0.147%	0.150%	0.150%	0.145%	0.158%
	Employer's Proportionate Share Of The Net Pension Asset	\$ (1,538,689)	\$ (854,734)	\$ (2,083,873)	\$ (3,045,185)	\$ (3,368,611)	\$ (3,232,414)
	Special Funding	\$ 87,338	\$ 146,566	\$ 153,886	\$ 168,795	\$ 175,562	\$ 198,212
	<b>TOTAL</b>	<b>\$ (1,451,351)</b>	<b>\$ (708,168)</b>	<b>\$ (1,929,987)</b>	<b>\$ (2,876,390)</b>	<b>\$ (3,193,049)</b>	<b>\$ (3,034,202)</b>
	Covered Payroll	\$ 4,375,842	\$ 4,463,947	\$ 4,747,244	\$ 4,970,381	\$ 5,340,326	\$ 5,332,777
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll	-33.17%	-15.86%	-40.65%	-57.87%	-59.79%	-56.90%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Asset	111.66%	106.01%	113.35%	118.5%	218.5%	115.83%



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

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	2020	2019
<b>Total OPEB liability - beginning LEOFF</b>	\$ 16,089,568	\$ 17,651,362
Service cost	0	0
Interest	210,193	667,700
Changes in benefit terms	0	0
Effect of assumptions changes or inputs	(32,210)	(1,425,600)
Changes in proportionate share	136,252	0
Benefit payments	(100,076)	(803,894)
Other changes	0	0
<b>Total OPEB liability - ending LEOFF</b>	<b>16,303,727</b>	<b>16,089,568</b>
<b>Covered-employee payroll</b>	<b>0</b>	<b>0</b>
<b>Total OPEB liability as a % of covered-employee payroll</b>	<b>0.00%</b>	<b>0.00%</b>

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, 2020.

### **Note 4: Special or Extraordinary Item**

The County had a gain as a result from leaving the PEBB at the end of 2019. The governmental funds had a gain of 45,233,691. For the proprietary funds, Solid Waste had a gain of 859,044. Public Service Utilities had a gain of 608,489. Building and Fire Safety had a gain of 823,250. For a total Special or Extraordinary item of 2,290,783.

## **Demographic Assumptions**

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

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

For service retirement, there is an assumptions or rated for PERS Plans 1, 2 and, 3, PSERS Plan 2, and LEOFF Plan 2 from the 2017 actuarial valuation for Washington State retirement systems. The service requirements for these plans vary based on hire date and years of service.

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

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Governmental Funds

December 31, 2020

<i>ASSETS</i>	Special Revenue	Debt Service	Capital Project	Total
Cash/Cash Equivalents	\$ 7,012,054	\$ 55,354	\$ 1,818,002	\$ 8,885,410
Investments	13,371,787	1,665,774	7,140,683	22,178,244
Taxes Receivable	86,614	215	-	86,829
Accounts Receivable	347,351	-	-	347,351
Assessments Receivable	42,692	33	-	42,725
Interest Receivable	11,477	1,440	6,267	19,184
Due From Other Funds	41,006	-	-	41,006
Due From Other Governmental	5,202,878	-	90,747	5,293,625
Notes Receivable	554,050	-	-	554,050
Total Assets	\$ 26,669,909	\$ 1,722,816	\$ 9,055,699	\$ 37,448,424

### *LIABILITIES AND FUND BALANCES*

#### Liabilities

Accounts/Vouchers Payable	\$ 1,826,741	\$ -	\$ 45,354	\$ 1,872,095
Contracts Payable	81,938	-	294,670	376,608
Due To Other Funds	78,934	-	-	78,934
Due To Other Governments	314	-	-	314
Accrued Wage & Benefits Payable	600,947	-	429	601,376
Accrued Taxes	42	-	-	42
Custodial Accounts	-	-	-	-
Unearned Revenue	601,996	-	-	601,996
Total Liabilities	3,190,912	-	340,453	3,531,365

#### Deferred Inflows of Resources

Unavailable revenue- taxes	1,559,096	215	4	1,559,315
Unavailable revenue-special assessments	47,888	33	-	47,921
Unavailable Revenue	815,510	-	-	815,510
Total Deferred Inflows of Resources	2,422,494	248	4	2,422,746

#### Fund Balance

Restricted	19,851,336	-	1,106,963	20,958,299
Committed	796,136	1,722,568	-	2,518,704
Assigned	409,031	-	7,608,279	8,017,310
Unassigned	-	-	-	-
Total Fund Balance	21,056,503	1,722,568	8,715,242	31,494,313

Total Liabilities, Deferred Inflows of  
Resources and Fund Balance

\$ 26,669,909	\$ 1,722,816	\$ 9,055,699	\$ 37,448,424
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# YAKIMA COUNTY, WASHINGTON

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Nonmajor Governmental Funds Year Ended December 31, 2020

<u>Revenues</u>	Non Major Funds			Total
	Special Revenue	Debt Service	Capital Project	
Property Taxes	\$ 2,709,717	\$ -	\$ -	\$ 2,709,717
Sales and Use Taxes	11,378,175	-	-	11,378,175
Other Taxes	2,397,462	-	1,040,121	3,437,583
Licenses and Permits	-	-	-	-
Intergovernmental	7,542,911	194,415	1,137,572	8,874,898
Charges for Services	4,385,207	-	981	4,386,188
Fines and Forfeits	4,067	-	-	4,067
Interest Earnings	599,628	45,917	185,379	830,924
Special Assessments	1,086,456	-	-	1,086,456
Donations	294,267	-	-	294,267
Other Revenues	57,979	-	900	58,879
Total Revenues	30,455,869	240,332	2,364,953	33,061,154
<u>Expenditures</u>				
Current:				
General Governmental Services	3,521,651	-	2,940,876	6,462,527
Judicial	2,293,780	-	-	2,293,780
Public Safety	7,102,052	-	454,053	7,556,105
Physical Environment	1,958,817	-	-	1,958,817
Transportation	4,540	-	-	4,540
Economic Environment	680,168	-	-	680,168
Health and Human Services	6,220,478	-	-	6,220,478
Culture and Recreation	143,321	-	1,854,911	1,998,232
Debt Service:				
Principal	17,017	13,600,000	320,000	13,937,017
Interest	5,702	1,115,350	72,027	1,193,079
Capital Outlay	1,810,652	-	4,512,543	6,323,195
Total Expenditures	23,758,178	14,715,350	10,154,410	48,627,938
Excess (Deficit) Revenues Over Expenditures	6,697,691	(14,475,018)	(7,789,457)	(15,566,784)
<u>Other Financing Sources (Uses)</u>				
Other Note Proceeds	-	-	195,000	195,000
Transfers In	260,000	3,961,322	2,787,751	7,009,073
Transfers Out	(1,542,101)	(236)	(882,959)	(2,425,296)
Issuance of Long Term Debt	-	-	8,244,235	8,244,235
Bond Premium	-	-	2,478,376	2,478,376
Refunding of Bonds Issued	-	10,675,765	-	10,675,765
Proceeds from Sale of Capital Assets	16,716	-	-	16,716
Total Other Financing Source (Uses)	(1,265,385)	14,636,851	12,822,403	26,193,869
Net Change in Fund Balance	5,432,306	161,833	5,032,946	10,627,085
Fund Balances-Beginning	15,624,197	1,560,735	3,682,296	20,867,228
Fund Balances-Ending	\$ 21,056,503	\$ 1,722,568	\$ 8,715,242	\$ 31,494,313

**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 40<sup>th</sup> Avenue to Naches along Highway 12.

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

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



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

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

**Code Enforcement** – Is 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**  
**Nonmajor Special Revenue Funds**

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

## Combining Balance Sheet

## Nonmajor Special Revenue Funds

December 31, 2020

With Comparative Totals for December 31, 2019

<i>ASSETS</i>	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation	Special Operations
Cash/Cash Equivalents	\$ 215,190	\$ 180,099	\$ 52,220	\$ 37,312	\$ 419,318
Investments	-	-	-	-	-
Taxes Receivable	-	-	-	-	-
Accounts Receivable	307,685	-	-	1,054	10,799
Assessments Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	5,792	47,659	3,091	-	13,986
Notes Receivable	-	-	-	-	-
Total Assets	<u>\$ 528,667</u>	<u>\$ 227,758</u>	<u>\$ 55,311</u>	<u>\$ 38,366</u>	<u>\$ 444,103</u>
<i>LIABILITIES AND FUND BALANCE</i>					
<u>Liabilities</u>					
Vouchers Payable	\$ 1,907	\$ 21,657	\$ -	\$ -	\$ 10,870
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	560
Due To Other Governments	-	-	-	314	-
Accrued Wage & Benefits Payable	61,628	23,586	19,111	-	-
Accrued Taxes	-	-	-	-	2
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>63,535</u>	<u>45,243</u>	<u>19,111</u>	<u>314</u>	<u>11,432</u>
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	261,460	-	-	-	-
Total Deferred Inflows of Resources	<u>261,460</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>\$ 324,995</u>	<u>\$ 45,243</u>	<u>\$ 19,111</u>	<u>\$ 314</u>	<u>\$ 11,432</u>
<u>Fund Balance</u>					
Restricted	203,122	-	36,200	38,052	37,162
Committed	550	182,515	-	-	395,509
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	<u>203,672</u>	<u>182,515</u>	<u>36,200</u>	<u>38,052</u>	<u>432,671</u>
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>	<u>\$ 528,667</u>	<u>\$ 227,758</u>	<u>\$ 55,311</u>	<u>\$ 38,366</u>	<u>\$ 444,103</u>

## Combining Balance Sheet

## Nonmajor Special Revenue Funds

December 31, 2020

With Comparative Totals for December 31, 2019

<i>ASSETS</i>	Dist Court Dispute Resolution	Family Court	Noxious Weed	Horticulturist	Criminal Justice Sales Tax
Cash/Cash Equivalents	\$ 19,783	\$ 79,372	\$ 11,127	\$ 111,116	\$ 1,258,398
Investments	-	-	779,154	-	784,187
Taxes Receivable	-	-	-	-	-
Accounts Receivable	535	1,026	-	-	-
Assessments Receivable	-	-	20,747	7,307	-
Interest Receivable	-	-	673	-	678
Due From Other Funds	-	21,421	-	-	-
Due From Other Governments	-	-	-	-	1,346,321
Notes Receivable	-	-	-	-	-
Total Assets	\$ 20,318	\$ 101,819	\$ 811,701	\$ 118,423	\$ 3,389,584
<i>LIABILITIES AND FUND BALANCE</i>					
<u>Liabilities</u>					
Vouchers Payable	\$ 6,083	\$ -	\$ 2,049	\$ 1,047	\$ 16,411
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	50,491
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	-	11,128	11,619	2,734	283,064
Accrued Taxes	-	-	-	-	-
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	6,083	11,128	13,668	3,781	349,966
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	-	-	728,105
Unavailable Revenue-Special Assessments	-	-	40,581	7,307	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	40,581	7,307	728,105
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 6,083</b>	<b>\$ 11,128</b>	<b>\$ 54,249</b>	<b>\$ 11,088</b>	<b>\$ 1,078,071</b>
<u>Fund Balance</u>					
Restricted	14,235	90,691	757,452	107,335	2,311,513
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	14,235	90,691	757,452	107,335	2,311,513
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>	<b>\$ 20,318</b>	<b>\$ 101,819</b>	<b>\$ 811,701</b>	<b>\$ 118,423</b>	<b>\$ 3,389,584</b>

## Combining Balance Sheet

## Nonmajor Special Revenue Funds

December 31, 2020

With Comparative Totals for December 31, 2019

<i>ASSETS</i>	Topp/Simcoe West Railroad	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
Cash/Cash Equivalents	\$ 606	\$ 725	\$ 72,786	\$ 2,951	\$ 416,530
Investments	116,629	63,414	1,943,140	2,177,424	-
Taxes Receivable	-	-	50,944	-	-
Accounts Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	14,638	-
Interest Receivable	101	54	1,549	1,900	-
Due From Other Funds	-	-	2	-	19,583
Due From Other Governments	-	-	846,438	19,949	92,400
Notes Receivable	-	-	-	-	-
Total Assets	\$ 117,336	\$ 64,193	\$ 2,914,859	\$ 2,216,862	\$ 528,513
<i>LIABILITIES AND FUND BALANCE</i>					
<u>Liabilities</u>					
Vouchers Payable	\$ 385	\$ 258	\$ 371,980	\$ 3,624	\$ -
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	10,789	3,310	-
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	-	-	126,400	9,879	-
Accrued Taxes	-	-	-	-	-
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	385	258	509,169	16,813	-
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	47,646	14,638	50,024
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	47,646	14,638	50,024
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 385</b>	<b>\$ 258</b>	<b>\$ 556,815</b>	<b>\$ 31,451</b>	<b>\$ 50,024</b>
<u>Fund Balance</u>					
Restricted	-	-	2,358,044	2,185,411	478,489
Committed	116,951	63,935	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	116,951	63,935	2,358,044	2,185,411	478,489
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>	<b>\$ 117,336</b>	<b>\$ 64,193</b>	<b>\$ 2,914,859</b>	<b>\$ 2,216,862</b>	<b>\$ 528,513</b>

## Combining Balance Sheet

## Nonmajor Special Revenue Funds

December 31, 2020

With Comparative Totals for December 31, 2019

<i>ASSETS</i>	Records Services	Motel/ Hotel Tax	WSU Extension	Emergency Medical Services	911
Cash/Cash Equivalents	\$ 201,027	\$ 134,517	\$ 36,716	\$ 400,357	\$ 410,958
Investments	-	134,838	-	168,379	628,566
Taxes Receivable	-	-	-	16,348	-
Accounts Receivable	1,593	-	-	15,964	-
Assessments Receivable	-	-	-	-	-
Interest Receivable	-	117	-	146	543
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	48,158	-	16,586	410,519
Notes Receivable	-	-	-	-	-
Total Assets	<u>\$ 202,620</u>	<u>\$ 317,630</u>	<u>\$ 36,716</u>	<u>\$ 617,780</u>	<u>\$ 1,450,586</u>
<i>LIABILITIES AND FUND BALANCE</i>					
<u>Liabilities</u>					
Vouchers Payable	\$ 2,478	\$ -	\$ -	\$ 35,044	\$ -
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	1,362	-
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	2,093	-	-	7,018	-
Accrued Taxes	-	-	40	-	-
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>4,571</u>	<u>-</u>	<u>40</u>	<u>43,424</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	24,131	-	18,604	213,597
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>24,131</u>	<u>-</u>	<u>18,604</u>	<u>213,597</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>\$ 4,571</u>	<u>\$ 24,131</u>	<u>\$ 40</u>	<u>\$ 62,028</u>	<u>\$ 213,597</u>
<u>Fund Balance</u>					
Restricted	198,049	293,499	-	555,752	1,236,989
Committed	-	-	36,676	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	<u>198,049</u>	<u>293,499</u>	<u>36,676</u>	<u>555,752</u>	<u>1,236,989</u>
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>	<u>\$ 202,620</u>	<u>\$ 317,630</u>	<u>\$ 36,716</u>	<u>\$ 617,780</u>	<u>\$ 1,450,586</u>

## Combining Balance Sheet

## Nonmajor Special Revenue Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	Veterans Relief	Human Services	Mental Health Sales Tax	Treasurer's Revolving	Treasurer Investment Pool	REET Electronic Tech Fund
<b>ASSETS</b>						
Cash/Cash Equivalents	\$ 83,884	\$ (179,322)	\$ 2,233,956	\$ 71,425	\$ 111,166	\$ 91,115
Investments	128,755	2,823,149	506,908	129,780	105,437	112,534
Taxes Receivable	7,191	12,131	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Interest Receivable	111	2,440	438	112	91	97
Due From Other Funds	-	-	-	-	-	-
Due From Other Governments	205	1,613	822,248	-	-	-
Notes Receivable	-	-	-	-	-	-
Total Assets	\$ 220,146	\$ 2,660,011	\$ 3,563,550	\$ 201,317	\$ 216,694	\$ 203,746
<b>LIABILITIES AND FUND BALANCE</b>						
<b>Liabilities</b>						
Vouchers Payable	\$ 3,586	\$ 5,250	\$ -	\$ 5,507	\$ 33	\$ -
Contracts Payable	-	-	-	-	-	-
Due To Other Funds	-	12,422	-	-	-	-
Due To Other Governments	-	-	-	-	-	-
Accrued Wage & Benefits Payable	5,647	-	-	13,699	7,129	-
Accrued Taxes	-	-	-	-	-	-
Custodial Accounts	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	9,233	17,672	-	19,206	7,162	-
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue- Taxes	6,734	14,606	441,011	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-	-
Total Deferred Inflows of Resources	6,734	14,606	441,011	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	\$ 15,967	\$ 32,278	\$ 441,011	\$ 19,206	\$ 7,162	\$ -
<b>Fund Balance</b>						
Restricted	204,179	2,218,702	3,122,539	182,111	209,532	203,746
Committed	-	-	-	-	-	-
Assigned	-	409,031	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	204,179	2,627,733	3,122,539	182,111	209,532	203,746
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>	\$ 220,146	\$ 2,660,011	\$ 3,563,550	\$ 201,317	\$ 216,694	\$ 203,746

## YAKIMA COUNTY, WASHINGTON

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## Combining Balance Sheet

## Nonmajor Special Revenue Funds

December 31, 2020

With Comparative Totals for December 31, 2019

<i>ASSETS</i>	Community Development Programs	Affordable Housing	PILT Title III	Homeless Services	2020 Totals	2019 Totals
Cash/Cash Equivalents	\$ 1,782	\$ 21,278	\$ 3,776	\$ 511,886	\$ 7,012,054	\$ 7,705,878
Investments	-	848,159	760,362	1,160,972	13,371,787	7,895,766
Taxes Receivable	-	-	-	-	86,614	84,146
Accounts Receivable	-	1,265	-	7,430	347,351	325,148
Assessments Receivable	-	-	-	-	42,692	44,923
Interest Receivable	-	766	657	1,004	11,477	20,679
Due From Other Funds	-	-	-	-	41,006	295
Due From Other Governments	99,695	135,277	-	1,292,941	5,202,878	3,641,162
Notes Receivable	-	554,050	-	-	554,050	554,050
Total Assets	\$ 101,477	\$ 1,560,795	\$ 764,795	\$ 2,974,233	\$ 26,669,909	\$ 20,272,047
<i>LIABILITIES AND FUND BALANCE</i>						
<u>Liabilities</u>						
Vouchers Payable	\$ 3,795	\$ 3,263	\$ -	\$ 1,331,514	\$ 1,826,741	\$ 745,446
Contracts Payable	-	81,938	-	-	81,938	151,411
Due To Other Funds	-	-	-	-	78,934	273,962
Due To Other Governments	-	-	-	-	314	763
Accrued Wage & Benefits Payable	-	2,828	-	13,384	600,947	1,061,469
Accrued Taxes	-	-	-	-	42	0
Custodial Accounts	-	-	-	-	0	124
Unearned Revenue	-	-	601,996	-	601,996	530,597
Total Liabilities	3,795	88,029	601,996	1,344,898	3,190,912	2,763,772
<u>Deferred Inflows of Resources</u>						
Unavailable Revenue- Taxes	-	-	-	-	1,559,096	1,002,939
Unavailable Revenue-Special Assessments	-	-	-	-	47,888	48,463
Unavailable Revenue	-	554,050	-	-	815,510	832,676
Total Deferred Inflows of Resources	-	554,050	-	-	2,422,494	1,884,078
<b>Total Liabilities and Deferred Inflows of Resources</b>						
	\$ 3,795	\$ 642,079	\$ 601,996	\$ 1,344,898	\$ 5,613,406	\$ 4,647,850
<u>Fund Balance</u>						
Restricted	97,682	918,716	162,799	1,629,335	19,851,336	14,559,436
Committed	-	-	-	-	796,136	684,858
Assigned	-	-	-	-	409,031	409,031
Unassigned	-	-	-	-	0	(29,128)
Total Fund Balance	97,682	918,716	162,799	1,629,335	21,056,503	15,624,197
<b>Total Liabilities, Deferred inflows of Resources and Fund Balance</b>						
	\$ 101,477	\$ 1,560,795	\$ 764,795	\$ 2,974,233	\$ 26,669,909	\$ 20,272,047



## YAKIMA COUNTY, WASHINGTON

Page 1 of 6

Combining Statement of Revenues,  
Expenditures, and Changes in Fund  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2020  
With Comparative Totals for December 31, 2019

Revenues	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation	Special Operations	Dist Court Dispute Resolution
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	17,205	18,355	964	-	139,763	-
Charges for Services	1,239,444	568,485	-	-	8,414	47,350
Fines and Forfeits	-	-	-	4,067	-	-
Interest Earnings	60,738	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Donations	-	-	193,643	-	99,174	-
Other Revenues	(1,370)	-	-	-	10,620	-
Total Revenues	1,316,017	586,840	194,607	4,067	257,971	47,350
<u>Expenditures</u>						
Current:						
General Governmental Services	-	-	-	-	-	-
Judicial	-	544,034	389,279	-	-	68,019
Public Safety	1,280,740	-	-	-	182,322	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	45,902	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	1,280,740	544,034	389,279	-	228,224	68,019
Excess (Deficiency) of						
Revenues over Expenditures	35,277	42,806	(194,672)	4,067	29,747	(20,669)
<u>Other Financing Sources (Uses)</u>						
Proceeds from Sales of Capital Assets	-	-	-	-	16,649	-
Transfers In	-	-	260,000	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	260,000	-	16,649	-
Net change in fund balance	35,277	42,806	65,328	4,067	46,396	(20,669)
Fund Balance, January 1	168,395	139,709	(29,128)	33,985	386,275	34,904
Fund Balance, December 31	\$ 203,672	\$ 182,515	\$ 36,200	\$ 38,052	\$ 432,671	\$ 14,235

## YAKIMA COUNTY, WASHING

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

Revenues	Family Court	Noxious Weed	Horticulturist	Criminal Justice Sales Tax	Topp/Simcoe West Railroad	Naches Rail
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	7,467,124	-	-
Other Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	4,190	231	-	28,391	-	-
Charges for Services	147,102	18,823	-	(65)	-	-
Fines and Forfeits	-	-	-	-	-	-
Interest Earnings	-	22,177	-	19,289	2,691	1,492
Special Assessments	-	379,108	183,910	-	-	-
Donations	-	-	-	-	-	-
Other Revenues	-	-	-	(140)	12,000	8,841
Total Revenues	151,292	420,339	183,910	7,514,599	14,691	10,333
Expenditures						
Current:						
General Governmental Services	-	-	-	2,786,579	-	-
Judicial	185,855	-	-	1,106,593	-	-
Public Safety	-	-	-	2,805,960	-	-
Physical Environment	-	323,387	-	-	-	-
Transportation	-	-	-	-	822	3,718
Economic Environment	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-
Culture and Recreation	-	-	138,884	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	185,855	323,387	138,884	6,699,132	822	3,718
Excess (Deficiency) of Revenues over Expenditures	(34,563)	96,952	45,026	815,467	13,869	6,615
Other Financing Sources (Uses)						
Proceeds from Sales of Capital Assets	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	(14,575)	(28,500)	(110,000)	-	-
Total Other Financing Sources (Uses)	-	(14,575)	(28,500)	(110,000)	-	-
Net change in fund balance	(34,563)	82,377	16,526	705,467	13,869	6,615
Fund Balance, January 1	125,254	675,075	90,809	1,606,046	103,082	57,320
Fund Balance, December 31	\$ 90,691	\$ 757,452	\$ 107,335	\$ 2,311,513	\$ 116,951	\$ 63,935

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

Revenues	Flood Control	Stormwater Utility	Affordable Housing Sales Tax	Records Services	Motel/ Hotel Tax
Property Taxes	\$ 1,590,284	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	414,445	-	382,596
Other Taxes	2,525	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	1,483,319	33,032	-	205,445	-
Charges for Services	22,458	14,894	-	141,650	-
Fines and Forfeits	-	-	-	-	-
Interest Earnings	47,133	51,297	-	-	7,542
Special Assessments	-	523,438	-	-	-
Donations	-	-	-	-	-
Other Revenues	23,648	-	-	-	-
Total Revenues	3,169,367	622,661	414,445	347,095	390,138
<u>Expenditures</u>					
Current:					
General Governmental Services	-	-	-	236,198	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	1,198,881	436,549	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	517
Capital Outlay	1,718,775	8,600	-	-	-
Debt Service:					
Principal	17,017	-	-	-	-
Interest	5,667	-	-	-	-
Total Expenditures	2,940,340	445,149	-	236,198	517
Excess (Deficiency) of Revenues over Expenditures	229,027	177,512	414,445	110,897	389,621
<u>Other Financing Sources (Uses)</u>					
Proceeds from Sales of Capital Assets	67	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(725,681)
Total Other Financing Sources (Uses)	67	-	-	-	(725,681)
Net change in fund balance	229,094	177,512	414,445	110,897	(336,060)
Fund Balance, January 1	2,128,950	2,007,899	64,044	87,152	629,559
Fund Balance, December 31	\$ 2,358,044	\$ 2,185,411	\$ 478,489	\$ 198,049	\$ 293,499

## YAKIMA COUNTY, WASHING

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

	WSU Extension	Emergency Medical Services	911	Veterans Relief	Human Services
<u>Revenues</u>					
Property Taxes	\$ -	\$ 510,234	\$ -	\$ 230,522	\$ 378,677
Sales and Use Taxes	-	-	-	-	-
Other Taxes	-	6,947	2,387,024	366	600
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	26,623	29,037	417	12,393
Charges for Services	5,505	23,136	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Earnings	-	3,898	17,642	2,928	64,724
Special Assessments	-	-	-	-	-
Donations	-	-	-	1,450	-
Other Revenues	7	3,120	-	-	1,253
Total Revenues	5,512	573,958	2,433,703	235,683	457,647
<u>Expenditures</u>					
Current:					
General Governmental Services	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	494,299	2,338,731	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Health and Human Services	-	-	-	193,720	57,715
Culture and Recreation	3,920	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	16	-	7	12
Total Expenditures	3,920	494,315	2,338,731	193,727	57,727
Excess (Deficiency) of Revenues over Expenditures	1,592	79,643	94,972	41,956	399,920
<u>Other Financing Sources (Uses)</u>					
Proceeds from Sales of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	(117,662)	-	(545,683)
Total Other Financing Sources (Uses)	-	-	(117,662)	-	(545,683)
Net change in fund balance	1,592	79,643	(22,690)	41,956	(145,763)
Fund Balance, January 1	35,084	476,109	1,259,679	162,223	2,773,496
Fund Balance, December 31	\$ 36,676	\$ 555,752	\$ 1,236,989	\$ 204,179	\$ 2,627,733

## YAKIMA COUNTY, WASHING

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

	Mental Health Sales Tax	Treasurer's Revolving	Treasurer Investment Pool	REET Electronic Tech Fund	Community Development Programs
<u>Revenues</u>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	3,114,010	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	20,410	255,666
Charges for Services	-	282,830	-	17,773	-
Fines and Forfeits	-	-	-	-	-
Interest Earnings	8,529	3,259	220,330	2,607	-
Special Assessments	-	-	-	-	-
Donations	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	3,122,539	286,089	220,330	40,790	255,666
<u>Expenditures</u>					
Current:					
General Governmental Services	-	286,636	187,238	25,000	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	157,984
Health and Human Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	-	286,636	187,238	25,000	157,984
Excess (Deficiency) of Revenues over Expenditures	3,122,539	(547)	33,092	15,790	97,682
<u>Other Financing Sources (Uses)</u>					
Proceeds from Sales of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net change in fund balance	3,122,539	(547)	33,092	15,790	97,682
Fund Balance, January 1	0	182,658	176,440	187,956	0
Fund Balance, December 31	\$ 3,122,539	\$ 182,111	\$ 209,532	\$ 203,746	\$ 97,682

## YAKIMA COUNTY, WASHING

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

Revenues	Affordable Housing	PILT Title III	Homeless Services	2020 Totals	2019 Totals
Property Taxes	\$ -	\$ -	\$ -	\$ 2,709,717	\$ 2,614,463
Sales and Use Taxes	-	-	-	11,378,175	8,049,348
Other Taxes	-	-	-	2,397,462	2,288,327
Licenses and Permits	-	-	-	0	0
Intergovernmental	358,628	-	4,908,842	7,542,911	4,015,476
Charges for Services	253,817	-	1,593,591	4,385,207	4,170,594
Fines and Forfeits	-	-	-	4,067	5,879
Interest Earnings	19,562	17,154	26,636	599,628	638,271
Special Assessments	-	-	-	1,086,456	1,069,948
Donations	-	-	-	294,267	157,611
Other Revenues	-	-	-	57,979	573,420
Total Revenues	632,007	17,154	6,529,069	30,455,869	23,583,337
<u>Expenditures</u>					
Current:					
General Governmental Services	-	-	-	3,521,651	1,930,097
Judicial	-	-	-	2,293,780	3,859,758
Public Safety	-	-	-	7,102,052	7,399,967
Physical Environment	-	-	-	1,958,817	1,885,871
Transportation	-	-	-	4,540	1,814
Economic Environment	517,825	4,359	-	680,168	3,091,160
Health and Human Services	-	-	5,969,043	6,220,478	254,362
Culture and Recreation	-	-	-	143,321	222,449
Capital Outlay	-	-	37,375	1,810,652	2,091,843
Debt Service:					
Principal	-	-	-	17,017	17,017
Interest	-	-	-	5,702	6,176
Total Expenditures	517,825	4,359	6,006,418	23,758,178	20,760,514
Excess (Deficiency) of Revenues over Expenditures	114,182	12,795	522,651	6,697,691	2,822,823
<u>Other Financing Sources (Uses)</u>					
Proceeds from Sales of Capital Assets	-	-	-	16,716	0
Transfers In	-	-	-	260,000	260,000
Transfers Out	-	-	-	(1,542,101)	(1,414,236)
Total Other Financing Sources (Uses)	-	-	-	(1,265,385)	(1,154,236)
Net change in fund balance	114,182	12,795	522,651	5,432,306	1,668,587
Fund Balance, January 1	804,534	150,004	1,106,684	15,624,197	13,955,610
Fund Balance, December 31	\$ 918,716	\$ 162,799	\$ 1,629,335	\$ 21,056,503	\$ 15,624,197

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2020  
 With Comparative Totals for December 31, 2019

District Court Probation					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ -	\$ 17,205	\$ 17,205	\$ -	\$ 1,382,773
Charges for Services	\$ 1,499,444	\$ 1,499,444	\$ 1,239,444	\$ (260,000)	-
Interest Earnings	18,000	18,000	60,738	42,738	49,403
Other Revenue	350	350	(1,370)	(1,720)	30
Total Revenues	1,517,794	1,534,999	1,316,017	(218,982)	1,432,206
<u>Expenditures</u>					
Public Safety	1,568,755	1,585,960	1,280,740	305,220	1,461,313
Total Expenditures	1,568,755	1,585,960	1,280,740	305,220	1,461,313
Excess (Deficit) of Revenues over Expenditures	(50,961)	(50,961)	35,277	86,238	(29,107)
Excess (Deficit) Resources Over Uses	(50,961)	(50,961)	35,277	86,238	(29,107)
Fund Balance as of January 1	50,961	50,961	168,395	117,434	197,502
Fund Balance as of December 31	\$0	\$0	\$ 203,672	\$ 203,672	\$ 168,395
Municipal Courts					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ -	\$ 18,355	\$ 18,355	\$ -	\$ 494,939
Charges for Services	553,616	553,616	568,485	14,869	-
Total Revenues	553,616	571,971	586,840	14,869	494,939
<u>Expenditures</u>					
Judicial	647,655	666,010	544,034	121,976	446,153
Total Expenditures	647,655	666,010	544,034	121,976	446,153
Excess (Deficit) of Revenues over Expenditures	(94,039)	(94,039)	42,806	136,845	48,786
Net Change in Fund balance	(94,039)	(94,039)	42,806	136,845	48,786
Fund Balance as of January 1	94,039	94,039	139,709	45,670	90,923
Fund Balance as of December 31	\$0	\$0	\$ 182,515	\$ 182,515	\$139,709

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2020  
 With Comparative Totals for December 31, 2019

	Pre-Trial			Variance with Final Budget Positive (Negative)	2019 Actual
	Original Budget	Final Budget	Actual		
<u>Revenues</u>					
Intergovernmental	\$ -	\$ 964	\$ 964	\$ -	\$ -
Donations	-	59,142	193,643	134,501	94,535
Total Revenues	0	60,106	194,607	134,501	94,535
<u>Expenditures</u>					
Judicial	319,008	379,114	389,279	(10,165)	421,856
Total Expenditures	319,008	379,114	389,279	(10,165)	421,856
Excess (Deficit) of Revenues over Expenditures	(319,008)	(319,008)	(194,672)	124,336	(327,321)
<u>Other Financing Sources (Uses)</u>					
Transfers In	260,000	260,000	260,000	-	260,000
Total other financing sources (uses)	260,000	260,000	260,000	0	260,000
Net Change in Fund balance	(59,008)	(59,008)	65,328	124,336	(67,321)
Fund Balance as of January 1	59,008	59,008	(29,128)	(88,136)	38,193
Fund Balance as of December 31	\$0	\$0	\$ 36,200	\$ 36,200	\$ (29,128)
<u>Narcotics Investigation</u>					
				Variance with Final Budget Positive (Negative)	2019 Actual
	Original Budget	Final Budget	Actual		
<u>Revenues</u>					
Fines and Forfeits	\$ 4,000	\$ 4,000	\$ 4,067	\$ 67	\$ 5,879
Total Revenues	4,000	4,000	4,067	67	5,879
<u>Expenditures</u>					
Public Safety	4,000	4,000	-	4,000	0
Total Expenditures	4,000	4,000	0	4,000	0
Excess (Deficit) of Revenues over Expenditures	-	-	4,067	4,067	5,879
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	-
Transfers Out	(20,000)	(20,000)	-	20,000	-
Total other financing sources (uses)	(20,000)	(20,000)	0	20,000	0
Net Change in Fund balance	(20,000)	(20,000)	4,067	24,067	5,879
Fund Balance as of January 1	20,000	20,000	33,985	13,985	28,106
Fund Balance as of December 31	\$0	\$0	\$ 38,052	\$ 38,052	\$ 33,985



Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2020  
 With Comparative Totals for December 31, 2019

	Special Operations				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ 226,400	\$ 226,400	\$ 139,763	\$ (86,637)	\$ 212,465
Charges for Services	10,196	10,196	8,414	(1,782)	9,925
Donations	7,000	7,000	99,174	92,174	62,876
Other Revenue	3,000	3,000	10,620	7,620	13,177
Total Revenues	246,596	246,596	257,971	11,375	298,443
<u>Expenditures</u>					
Public Safety	636,944	636,944	182,322	454,622	283,908
Capital Outlay	-	-	45,902	(45,902)	18,609
Total Expenditures	636,944	636,944	228,224	408,720	302,517
Excess (Deficit) of Revenues over Expenditures	(390,348)	(390,348)	29,747	420,095	(4,074)
<u>Other Financing Sources (Uses)</u>					
Proceeds from Sales of Capital Assets	-	-	16,649	16,649	0
Total other financing sources (uses)	0	0	16,649	16,649	0
Net Change in Fund balance	(390,348)	(390,348)	46,396	436,744	(4,074)
Fund Balance as of January 1	390,348	390,348	386,275	(4,073)	390,349
Fund Balance as of December 31	\$0	\$0	\$ 432,671	\$ 432,671	\$ 386,275

	District Court Dispute Resolution				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Charges for Services	\$ 73,000	\$ 73,000	\$ 47,350	\$ (25,650)	\$ 77,805
Total Revenues	73,000	73,000	47,350	(25,650)	77,805
<u>Expenditures</u>					
Judicial	120,439	120,439	68,019	52,420	73,965
Total Expenditures	120,439	120,439	68,019	52,420	73,965
Revenues over Expenditures	(47,439)	(47,439)	(20,669)	26,770	3,840
Net Change in Fund balance	(47,439)	(47,439)	(20,669)	26,770	3,840
Fund Balance as of January 1	47,439	47,439	34,904	(12,535)	31,064
Fund Balance as of December 31	\$0	\$0	\$ 14,235	\$ 14,235	\$ 34,904

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2020  
With Comparative Totals for December 31, 2019

	Family Court				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Non Business and Permits	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	\$ -
Intergovernmental	-	-	4,190	4,190	-
Charges for Services	199,100	199,100	147,102	(51,998)	214,016
Total Revenues	229,100	229,100	151,292	(77,808)	214,016
<u>Expenditures</u>					
Judicial	404,328	404,328	185,855	218,473	236,557
Total Expenditures	404,328	404,328	185,855	218,473	236,557
Excess (Deficit) of					
Revenues over Expenditures	(175,228)	(175,228)	(34,563)	140,665	(22,541)
Net Change in Fund balance	(175,228)	(175,228)	(34,563)	140,665	(22,541)
Fund Balance as of January 1	175,228	175,228	125,254	(49,974)	147,795
Fund Balance as of December 31	\$0	\$0	\$ 90,691	\$ 90,691	\$ 125,254

	Noxious Weed				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ -	\$ -	\$ 231	\$ 231	\$ 180
Charges for Services	3,746	3,746	18,823	15,077	14,169
Interest Earnings	8,100	8,100	22,177	14,077	25,423
Special Assessments	377,890	377,890	379,108	1,218	378,787
Other Revenue	14,300	14,300	-	(14,300)	-
Total Revenues	404,036	404,036	420,339	16,303	418,559
<u>Expenditures</u>					
Physical Environment	424,977	424,977	323,387	101,590	307,242
Capital Outlay	30,000	30,000	-	30,000	-
Total Expenditures	454,977	454,977	323,387	131,590	307,242
Excess (Deficit) of					
Revenues over Expenditures	(50,941)	(50,941)	96,952	147,893	111,317
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(547,889)	(547,889)	(14,575)	533,314	(14,975)
Total other financing sources (uses)	(547,889)	(547,889)	(14,575)	533,314	(14,975)
Net Change in Fund balance	(598,830)	(598,830)	82,377	681,207	96,342
Fund Balance as of January 1	598,830	598,830	675,075	76,245	578,733
Fund Balance as of December 31	\$0	\$0	\$ 757,452	\$ 757,452	\$ 675,075

## 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, 2020  
 With Comparative Totals for December 31, 2019

	Horticulturist				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Special Assessments	\$ 213,300	\$ 213,300	\$ 183,910	\$ (29,390)	\$ 182,674
Total Revenues	213,300	213,300	183,910	(29,390)	182,674
<u>Expenditures</u>					
Culture & Recreation	287,253	287,253	138,884	148,369	212,914
Capital Outlay	900	900	-	900	-
Total Expenditures	288,153	288,153	138,884	149,269	212,914
Excess (Deficit) of Revenues over Expenditures	(74,853)	(74,853)	45,026	119,879	(30,240)
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(117,471)	(117,471)	(28,500)	88,971	(28,500)
Total other financing sources (uses)	(117,471)	(117,471)	(28,500)	88,971	(28,500)
Net Change in Fund balance	(192,324)	(192,324)	16,526	208,850	(58,740)
Fund Balance as of January 1	192,324	192,324	90,809	(101,515)	149,549
Fund Balance as of December 31	\$0	\$0	\$ 107,335	\$ 107,335	\$ 90,809

	Criminal Justice Sales Tax				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Sales and Use Taxes	\$ 7,520,000	\$ 7,520,000	\$ 7,467,124	\$ (52,876)	\$ 7,233,438
Intergovernmental	-	-	28,391	28,391	0
Charges for Services	-	-	(65)	(65)	0
Interest Earnings	-	-	19,289	19,289	23,953
Other Revenue	-	-	(140)	(140)	0
Total Revenues	7,520,000	7,520,000	7,514,599	(5,401)	7,257,391
<u>Expenditures</u>					
General Governmental Services	3,226,924	3,226,924	2,786,579	440,345	1,234,551
Judicial	1,280,095	1,280,095	1,106,593	173,502	2,681,227
Public Safety	3,131,264	3,131,264	2,805,960	325,304	2,988,296
Capital Outlay	-	-	-	0	9,735
Total Expenditures	7,638,283	7,638,283	6,699,132	939,151	6,913,809
Excess (Deficit) of Revenues over Expenditures	(118,283)	(118,283)	815,467	933,750	343,582
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(963,218)	(963,218)	(110,000)	853,218	(110,000)
Total other financing sources (uses)	(963,218)	(963,218)	(110,000)	853,218	(110,000)
Net Change in Fund balance	(1,081,501)	(1,081,501)	705,467	1,786,968	233,582
Fund Balance as of January 1	1,081,501	1,081,501	1,606,046	524,545	1,372,464
Fund Balance as of December 31	\$0	\$0	\$ 2,311,513	\$ 2,311,513	\$ 1,606,046

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

For the Year Ended December 31, 2020

With Comparative Totals for December 31, 2019

Toppenish/Simcoe West Railroad					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	600	600	2,691	2,091	2,907
Other Revenue	12,100	12,100	12,000	(100)	12,000
Total Revenues	12,700	12,700	14,691	1,991	14,907
<u>Expenditures</u>					
Transportation	6,956	6,956	822	6,134	662
Capital Outlay	15,000	15,000	-	15,000	-
Total Expenditures	21,956	21,956	822	21,134	662
Excess (Deficit) of Revenues over Expenditures	(9,256)	(9,256)	13,869	23,125	14,245
Net Change in Fund balance	(9,256)	(9,256)	13,869	23,125	14,245
Fund Balance as of January 1	96,521	96,521	103,082	6,561	88,837
Fund Balance as of December 31	\$ 87,265	\$ 87,265	\$ 116,951	\$ 29,686	\$ 103,082
Naches Rail					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$ 110	\$ 110	\$ 1,492	\$ 1,382	\$ 1,609
Other Revenue	7,500	7,500	8,841	1,341	7,589
Total Revenues	7,610	7,610	10,333	2,723	9,198
<u>Expenditures</u>					
Transportation	8,659	8,659	3,718	4,941	1,152
Capital Outlay	-	-	-	-	-
Total Expenditures	8,659	8,659	3,718	4,941	1,152
Excess (Deficit) of Revenues over Expenditures	(1,049)	(1,049)	6,615	7,664	8,046
Net Change in Fund balance	(1,049)	(1,049)	6,615	7,664	8,046
Fund Balance as of January 1	56,540	56,540	57,320	780	49,274
Fund Balance as of December 31	\$ 55,491	\$ 55,491	\$ 63,935	\$ 8,444	\$ 57,320

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2020  
With Comparative Totals for December 31, 2019

	Flood Control				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Property Taxes	\$ 1,606,613	\$ 1,606,613	\$ 1,590,284	\$ (16,329)	\$ 1,543,312
Other Taxes	2,460	2,460	2,525	65	2,167
Intergovernmental	6,219,600	6,219,600	1,483,319	(4,736,281)	1,443,527
Charges for Services	300	300	22,458	22,158	410
Interest Earnings	12,000	12,000	47,133	35,133	29,938
Donations	-	-	-	-	528,587
Other Revenue	-	-	23,648	23,648	0
Total Revenues	7,840,973	7,840,973	3,169,367	(4,671,606)	3,547,941
<u>Expenditures</u>					
Physical Environment	1,783,433	1,783,433	1,198,881	584,552	1,096,057
Debt Service Costs	23,017	23,017	22,684	333	23,193
Capital Outlay	4,751,550	4,751,550	1,718,775	3,032,775	1,950,903
Total Expenditures	6,558,000	6,558,000	2,940,340	3,617,660	3,070,153
Excess (Deficit) of Revenues over Expenditures	1,282,973	1,282,973	229,027	(1,053,946)	477,788
<u>Other Financing Sources (Uses)</u>					
Proceeds from Sale of Capital Assets	-	-	67	67	-
Total other financing sources (uses)	0	0	67	67	-
Net Change in Fund balance	1,282,973	1,282,973	229,094	(1,053,879)	477,788
Fund Balance as of January 1	1,244,700	1,244,700	2,128,950	884,250	1,651,162
Fund Balance as of December 31	\$ 2,527,673	\$ 2,527,673	\$ 2,358,044	\$ (169,629)	\$ 2,128,950
	Stormwater Utility				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ 234,419	\$ 234,419	\$ 33,032	\$ (201,387)	\$ 114,313
Charges for Services	-	-	14,894	14,894	-
Interest Earnings	22,656	22,656	51,297	28,641	56,139
Special Assessments	517,541	517,541	523,438	5,897	508,487
Other Revenue	-	-	-	-	0
Total Revenues	774,616	774,616	622,661	(151,955)	678,939
<u>Expenditures</u>					
Physical Environment	955,735	955,735	436,549	519,186	482,572
Capital Outlay	-	-	8,600	(8,600)	0
Total Expenditures	955,735	955,735	445,149	510,586	482,572
Excess (Deficit) of Revenues over Expenditures	(181,119)	(181,119)	177,512	358,631	196,367
Net Change in Fund balance	(181,119)	(181,119)	177,512	358,631	196,367
Fund Balance as of January 1	1,197,619	1,197,619	2,007,899	810,280	1,811,532
Fund Balance as of December 31	\$ 1,016,500	\$ 1,016,500	\$ 2,185,411	\$ 1,168,911	\$ 2,007,899

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2020  
With Comparative Totals for December 31, 2019

Affordable Housing Sales Tax					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Sales and Use Tax	\$ 351,656	\$ 351,656	\$ 414,445	62,789	64,044
Total Revenues	351,656	351,656	414,445	62,789	64,044
<u>Expenditures</u>					
Economic Environment	439,570	439,570	-	439,570	0
Total Expenditures	439,570	439,570	0	439,570	0
Excess (Deficit) of Revenues over Expenditures	(87,914)	(87,914)	414,445	502,359	64,044
Net Change in Fund balance	(87,914)	(87,914)	414,445	502,359	64,044
Fund Balance as of January 1	87,914	87,914	64,044	(23,870)	0
Fund Balance as of December 31	\$0	\$0	\$ 478,489	\$ 478,489	\$ 64,044
Record Services					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ 88,800	\$ 191,175	\$ 205,445	\$ 14,270	\$ 88,832
Charges for Services	104,500	104,500	141,650	37,150	132,374
Total Revenues	193,300	295,675	347,095	51,420	221,206
<u>Expenditures</u>					
General Governmental Services	233,463	335,838	236,198	99,640	185,519
Total Expenditures	233,463	335,838	236,198	99,640	185,519
Excess (Deficit) of Revenues over Expenditures	(40,163)	(40,163)	110,897	151,060	35,687
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	0
Transfers Out	(50,318)	(50,318)	-	50,318	(20,552)
Total other financing sources (uses)	(50,318)	(50,318)	0	50,318	(20,552)
Net Change in Fund balance	(90,481)	(90,481)	110,897	201,378	15,135
Fund Balance as of January 1	90,481	90,481	87,152	(3,329)	72,017
Fund Balance as of December 31	\$ -	\$ -	\$ 198,049	\$ 198,049	\$ 87,152

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

For the Year Ended December 31, 2020

With Comparative Totals for December 31, 2019

Motel/Hotel Tax					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Sales and Use Taxes	\$ 780,000	\$ 780,000	\$ 382,596	\$ (397,404)	\$ 729,051
Interest Earnings	9,500	9,500	7,542	(1,958)	13,404
Total Revenues	789,500	789,500	390,138	(399,362)	742,455
<u>Expenditures</u>					
Culture and Recreation	194	517	517	-	194
Total Expenditures	194	517	517	-	194
Excess (Deficit) of Revenues over Expenditures	789,306	788,983	389,621	(399,362)	742,261
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(1,396,332)	(1,396,009)	(725,681)	670,328	(585,610)
Total other financing sources (uses)	(1,396,332)	(1,396,009)	(725,681)	670,328	(585,610)
Net Change in Fund balance	(607,026)	(607,026)	(336,060)	270,966	156,651
Fund Balance as of January 1	607,026	607,026	629,559	22,533	472,908
Fund Balance as of December 31	\$ -	\$ -	\$ 293,499	\$ 293,499	\$ 629,559

WSU Extension					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Charges for Services	\$ 7,500	\$ 7,500	\$ 5,505	\$ (1,995)	\$ 6,531
Other Revenue	130	130	7	(123)	32
Total Revenues	7,630	7,630	5,512	(2,118)	6,563
<u>Expenditures</u>					
Culture and Recreation	14,500	14,500	3,920	10,580	9,341
Total Expenditures	14,500	14,500	3,920	10,580	9,341
Excess (Deficit) of Revenues over Expenditures	(6,870)	(6,870)	1,592	8,462	(2,778)
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(31,709)	(31,709)	0	31,709	0
Total other financing sources (uses)	(31,709)	(31,709)	0	31,709	0
Net Change in Fund balance	(38,579)	(38,579)	1,592	40,171	(2,778)
Fund Balance as of January 1	38,579	38,579	35,084	(3,495)	37,862
Fund Balance as of December 31	\$ -	\$ -	\$ 36,676	\$ 36,676	\$ 35,084

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

For the Year Ended December 31, 2020

With Comparative Totals for December 31, 2019

Emergency Medical Services					
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Property Taxes	\$ 503,440	\$ 503,440	\$ 510,234	\$ 6,794	\$ 491,778
Other Taxes	4,700	4,700	6,947	2,247	5,962
Intergovernmental	24,228	24,228	26,623	2,395	26,259
Charges for Services	4,400	4,400	23,136	18,736	10,586
Interest Earnings	1,000	1,000	3,898	2,898	5,367
Other Revenue	2,000	2,000	3,120	1,120	5,719
Total Revenues	539,768	539,768	573,958	34,190	545,671
<u>Expenditures</u>					
Public Safety	539,786	539,786	494,299	45,487	488,038
Debt Service Costs	-	-	16.00	-	0
Capital Outlay	-	-	-	-	41,361
Total Expenditures	539,786	539,786	494,315	45,487	529,399
Revenues over Expenditures	(18)	(18)	79,643	79,677	16,272
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	-
Transfers Out	(353,982)	(353,982)	-	353,982	-
Total other financing sources (uses)	(353,982)	(353,982)	0	353,982	-
Net Change in Fund balance	(354,000)	(354,000)	79,643	433,659	16,272
Fund Balance as of January 1	354,000	354,000	476,109	122,109	459,837
Fund Balance as of December 31	\$ -	\$ -	\$ 555,752	\$ 555,768	\$ 476,109

911					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Other Taxes	\$ 2,271,339	\$ 2,271,339	\$ 2,387,024	\$ 115,685	\$ 2,279,386
Intergovernmental	56,969	56,969	29,037	(27,932)	49,846
Interest Earnings	15,000	15,000	17,642	2,642	29,132
Total Revenues	2,343,308	2,343,308	2,433,703	90,395	2,358,364
<u>Expenditures</u>					
Public Safety	2,335,221	2,383,421	2,338,731	44,690	2,178,412
Total Expenditures	2,335,221	2,383,421	2,338,731	44,690	2,178,412
Excess (Deficit) of Revenues over Expenditures	8,087	(40,113)	94,972	135,085	179,952
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(1,255,562)	(1,207,362)	(117,662)	1,089,700	(119,150)
Total other financing sources (uses)	(1,255,562)	(1,207,362)	(117,662)	1,089,700	(119,150)
Net Change in Fund balance	(1,247,475)	(1,247,475)	(22,690)	1,224,785	60,802
Fund Balance as of January 1	1,247,475	1,247,475	1,259,679	12,204	1,198,877
Fund Balance as of December 31	\$ -	\$ -	\$ 1,236,989	\$ 1,236,989	\$ 1,259,679



Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2020  
 With Comparative Totals for December 31, 2019

	Veterans Relief				
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2019 Actual
<b>Revenues</b>					
Property Taxes	\$ 204,939	\$ 204,939	\$ 230,522	\$ 25,583	\$ 212,112
Other Taxes	-	-	366	366	297
Intergovernmental	-	-	417	417	241
Interest Earnings	1,800	1,800	2,928	1,128	3,191
Donations	1,000	1,000	1,450	450	200
Total Revenues	207,739	207,739	235,683	27,944	216,041
<b>Expenditures</b>					
Health & Human Services	228,736	228,736	193,720	35,016	190,117
Debt Costs	-	-	7	(7)	0
Total Expenditures	228,736	228,736	193,727	35,009	190,117
Excess (Deficit) of Revenues over Expenditures	(20,997)	(20,997)	41,956	62,953	25,924
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(140,729)	(140,729)	-	140,729	-
Total other financing sources (uses)	(140,729)	(140,729)	0	140,729	0
Net Change in Fund balance	(161,726)	(161,726)	41,956	203,682	25,924
Fund Balance as of January 1	161,726	161,726	162,223	497	136,299
Fund Balance as of December 31	-	-	\$ 204,179	204,179	162,223

	Human Services				
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2019 Actual
<b>Revenues</b>					
Property Taxes	\$ 375,000	\$ 375,000	\$ 378,677	\$ 3,677	\$ 367,261
Sales and Use Taxes	35,000	35,000	-	(35,000)	22,815
Other Taxes	-	-	600	600	515
Intergovernmental	9,200	9,200	12,393	3,193	11,187
Interest Earnings	45,000	45,000	64,724	19,724	84,812
Other Revenue	-	-	1,253	1,253	887
Total Revenues	464,200	464,200	457,647	(6,553)	487,477
<b>Expenditures</b>					
Health & Human Services	109,928	109,928	57,715	52,213	64,245
Debt Costs	-	-	12	(12)	0
Total Expenditures	109,928	109,928	57,727	52,201	64,245
Excess (Deficit) of Revenues over Expenditures	354,272	354,272	399,920	45,648	423,232
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(2,873,222)	(2,873,222)	(545,683)	2,327,539	(535,449)
Total other financing sources (uses)	(2,873,222)	(2,873,222)	(545,683)	2,327,539	(535,449)
Net Change in Fund balance	(2,518,950)	(2,518,950)	(145,763)	2,373,187	(112,217)
Fund Balance as of January 1	2,518,950	2,518,950	2,773,496	254,546	2,885,713
Fund Balance as of December 31	-	-	2,627,733	2,627,733	2,773,496

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

Mental Health Sales Tax					
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Sales and Use Taxes	\$ 3,000,000	\$ 3,000,000	\$ 3,114,010	\$ 114,010	\$ -
Interest Earnings	-	-	8,529	8,529	-
Total Revenues	3,000,000	3,000,000	3,122,539	122,539	0
<u>Expenditures</u>					
Culture and Recreation	3,300,000	3,300,000	-	3,300,000	-
Total Expenditures	3,300,000	3,300,000	-	3,300,000	-
Excess (Deficit) of Revenues over Expenditures	(300,000)	(300,000)	3,122,539	3,422,539	0
<u>Other Financing Sources (Uses)</u>					
Transfers In	300,000	300,000	0	(300,000)	0
Total other financing sources (uses)	300,000	300,000	0	(300,000)	0
Net Change in Fund balance	0	0	3,122,539	3,122,539	0
Fund Balance as of January 1	0	0	-	-	-
Fund Balance as of December 31	\$ -	\$ -	\$ 3,122,539	\$ 3,122,539	\$ -
Treasurer's Revolving					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Charges for Services	\$ 279,900	\$ 279,900	\$ 282,830	\$ 2,930	\$ 309,227
Interest Earnings	2,000	2,000	3,259	1,259	5,228
Total Revenues	281,900	281,900	286,089	4,189	314,455
<u>Expenditures</u>					
General Governmental Services	343,900	343,900	286,636	57,264	301,333
Total Expenditures	343,900	343,900	286,636	57,264	301,333
Excess (Deficit) of Revenues over Expenditures	(62,000)	(62,000)	(547)	61,453	13,122
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(90,000)	(90,000)	0	90,000	0
Total other financing sources (uses)	(90,000)	(90,000)	0	90,000	13,122
Net Change in Fund balance	(152,000)	(152,000)	(547)	151,453	13,122
Fund Balance as of January 1	152,000	152,000	182,658	30,658	169,536
Fund Balance as of December 31	\$ -	\$ -	\$ 182,111	\$ 182,111	\$ 182,658

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

Treasurer Investment Pool					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$ 216,903	\$ 216,903	\$ 220,330	\$ 3,427	\$ 243,744
Total Revenues	216,903	216,903	220,330	3,427	243,744
<u>Expenditures</u>					
General Governmental Services	209,224	209,224	187,238	21,986	183,694
Total Expenditures	209,224	209,224	187,238	21,986	183,694
Excess (Deficit) of					
Revenues over Expenditures	7,679	7,679	33,092	25,413	60,050
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(82,679)	(82,679)	0	82,679	0
Total other financing sources (uses)	(82,679)	(82,679)	0	82,679	0
Net Change in Fund balance	(75,000)	(75,000)	33,092	108,092	60,050
Fund Balance as of January 1	75,000	75,000	176,440	101,440	116,390
Fund Balance as of December 31	\$ -	\$ -	\$ 209,532	\$ 209,532	\$ 176,440
REET Electronic Tech Fund					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ 20,000	\$ 20,000	\$ 20,410	\$ 410	\$ 19,900
Charges for Services	19,500	19,500	17,773	(1,727)	17,505
Interest Earnings	2,500	2,500	2,607	107	3,543
Total Revenues	42,000	42,000	40,790	(1,210)	40,948
<u>Expenditures</u>					
General Governmental Services	25,000	25,000	25,000	0	25,000
Total Expenditures	25,000	25,000	25,000	0	25,000
Excess (Deficit) of					
Revenues over Expenditures	17,000	17,000	15,790	(1,210)	15,948
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(208,500)	(208,500)	0	208,500	0
Total other financing sources (uses)	(208,500)	(208,500)	0	208,500	0
Net Change in Fund balance	(191,500)	(191,500)	15,790	207,290	15,948
Fund Balance as of January 1	191,500	191,500	187,956	(3,544)	172,008
Fund Balance as of December 31	\$ -	\$ -	\$ 203,746	\$ 203,746	\$ 187,956

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

Community Development Programs					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ 178,833	\$ 178,833	\$ 255,666	\$ 76,833	\$ 120,632
Total Revenues	178,833	178,833	255,666	76,833	120,632
<u>Expenditures</u>					
Economic Environment	178,833	178,833	157,984	20,849	120,632
Total Expenditures	178,833	178,833	157,984	20,849	120,632
Excess (Deficit) of Revenues over Expenditures	-	-	97,682	97,682	0
Net Change in Fund balance	-	-	97,682	97,682	0
Fund Balance as of January 1	-	-	-	-	0
Fund Balance as of December 31	\$0	\$0	\$ 97,682	\$ 97,682	\$ -
Affordable Housing					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ 1,937,409	\$ 1,937,409	\$ 358,628	\$ (1,578,781)	\$ 1,132,821
Charges for Services	195,830	195,830	253,817	57,987	220,030
Interest Earnings	-	-	19,562	19,562	23,325
Total Revenues	2,133,239	2,133,239	632,007	(1,501,232)	1,376,176
<u>Expenditures</u>					
Economic Environment	2,138,855	2,138,855	517,825	1,621,030	1,264,772
Total Expenditures	2,138,855	2,138,855	517,825	1,621,030	1,264,772
Excess (Deficit) of Revenues over Expenditures	(5,616)	(5,616)	114,182	119,798	111,404
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(780,334)	(780,334)	-	780,334	0
Total other financing sources (uses)	(780,334)	(780,334)	0	780,334	0
Net Change in Fund balance	(785,950)	(785,950)	114,182	900,132	111,404
Fund Balance as of January 1	785,950	785,950	804,534	18,584	693,130
Fund Balance as of December 31	\$ -	\$ -	\$ 918,716	\$ 918,716	\$ 804,534

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					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$ 7,500	\$ 7,500	\$ 17,154	\$ 9,654	\$ 17,375
Total Revenues	7,500	7,500	17,154	9,654	17,375
<u>Expenditures</u>					
Economic Environment	4,906	4,906	4,359	547	4,973
Total Expenditures	4,906	4,906	4,359	547	4,973
Excess (Deficit) of					
Revenues over Expenditures	2,594	2,594	12,795	10,201	12,402
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(142,174)	(142,174)	-	142,174	0
Total other financing sources (uses)	(142,174)	(142,174)	0	142,174	0
Net Change in Fund balance	(139,580)	(139,580)	12,795	152,375	12,402
Fund Balance as of January 1	139,580	139,580	150,004	10,424	137,602
Fund Balance as of December 31	\$ -	\$ -	\$ 162,799	\$ 162,799	150,004
Homeless Services					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ -	\$ 2,887,143	\$ 4,908,842	\$ 2,021,699	\$ 795,273
Charges for Services	1,150,150	1,150,150	1,593,591	443,441	1,280,304
Interest Earnings	-	-	26,636	26,636	19,777
Other Revenue	2,174,362	2,174,362	-	(2,174,362)	5,399
Total Revenues	3,324,512	6,211,655	6,529,069	317,414	2,100,753
<u>Expenditures</u>					
Health and Human Services	3,324,462	6,174,229	5,969,043	205,186	1,700,783
Capital Outlay	0	37,376	37,375	1	71,235
Total Expenditures	3,324,462	6,211,605	6,006,418	205,187	1,772,018
Excess (Deficit) of					
Revenues over Expenditures	50	50	522,651	522,601	328,735
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(939,932)	(939,932)	-	939,932	0
Total other financing sources (uses)	(939,932)	(939,932)	0	939,932	0
Net Change in Fund balance	(939,882)	(939,882)	522,651	1,462,533	328,735
Fund Balance as of January 1	939,882	939,882	1,106,684	166,802	777,949
Fund Balance as of December 31	\$0	\$0	\$ 1,629,335	\$ 1,629,335	\$ 1,106,684

## **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.

## Combining Balance Sheet

## Nonmajor Debt Service Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	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
<b>ASSETS</b>						
Cash/Cash Equivalents	\$ -	\$ 41,680	\$ -	\$ 16	\$ -	\$ -
Investments	-	-	-	-	-	1,501,350
Taxes Receivable	3	212	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	1,298
Total Assets	\$ 3	\$ 41,892	\$ 0	\$ 16	\$ 0	\$ 1,502,648
<b>LIABILITIES AND FUND BALANCE</b>						
<u>Liabilities</u>						
Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	0	0	0	0	0	0
<u>Deferred Inflows of Resources</u>						
Unavailable revenue- taxes	3	212	-	-	-	-
Unavailable revenue-special assessments	-	-	-	-	-	-
Total deferred inflows of resources	3	212	0	0	0	0
<u>Fund Balance</u>						
Committed for Debt Service	-	41,680	-	16	-	1,502,648
Total Fund Balance	0	41,680	0	16	0	1,502,648
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 3	\$ 41,892	\$ 0	\$ 16	\$ 0	\$ 1,502,648

## Combining Balance Sheet

## Nonmajor Debt Service Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	2014			2020A		2020B				2020	2019
	LTGO Bond Redemption	CRID Guaranty	LID Guaranty	G.O. Bond Redemption	G.O. Bond Redemption	CRID's	ULID			Total	Total
<i>ASSETS</i>											
Cash/Cash Equivalents	\$ -	\$ 8,880	\$ 4,778	\$ -	\$ -	\$ -	\$ -		\$	55,354	\$ 197,851
Investments	-	135,726	28,698	-	-	-	-			1,665,774	1,360,586
Taxes Receivable	-	-	-	-	-	-	-			215	215
Assessments Receivable	-	-	-	-	-	33	-			33	33
Interest Receivable	-	117	25	-	-	-	-			1,440	2,298
Total Assets	\$0	\$ 144,723	\$ 33,501	\$0	\$0	\$ 33	\$0		\$	1,722,816	1,560,983
<i>LIABILITIES AND FUND BALANCE</i>											
<i>Liabilities</i>											
Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-	\$ -
Total Liabilities	0	0	0	0	0	0	0			0	0
<i>Deferred Inflows of Resources</i>											
Unavailable revenue- taxes	-	-	-	-	-	-	-			215	215
Unavailable revenue-special assessments	-	-	-	-	-	33	-			33	33
Total deferred inflows of resources	0	0	0	0	0	33	-			248	248
<i>Fund Balance</i>											
Committed for Debt Service	-	144,723	33,501	-	-	-	-			1,722,568	1,560,735
Total Fund Balance	0	144,723	33,501	0	0	0	0			1,722,568	1,560,735
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$0	\$ 144,723	\$ 33,501	\$0	\$0	\$ 33	\$0		\$	1,722,816	\$ 1,560,983



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

## Nonmajor Debt Service Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	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
<u>Revenues</u>							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	76,752	117,663
Interest Earnings	-	-	-	-	9,584	32,523	-
Special Assessments	-	-	-	-	-	-	-
Total Revenues	0	0	0	0	9,584	109,275	117,663
<u>Expenditures</u>							
Debt Service:							
Principal	-	-	10,000	580,000	12,745,000	-	265,000
Interest	-	-	4,575	18,560	472,110	121,500	174,113
Total Expenditures	0	0	14,575	598,560	13,217,110	121,500	439,113
Excess (Deficit) of							
Revenues over Expenditures	-	-	(14,575)	(598,560)	(13,207,526)	(12,225)	(321,450)
<u>Other Financing Sources (Uses)</u>							
Transfers In	-	-	14,575	598,560	2,707,526	170,248	321,450
Transfers Out	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	10,500,000	-	-
Payment refunded bond escrow agent	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	14,575	598,560	13,207,526	170,248	321,450
Net Change in Fund Balance	-	-	-	-	-	158,023	-
Fund Balance as of January 1	-	41,680	-	16	-	1,344,625	-
Fund Balance as of December 31	\$0	\$ 41,680	\$0	\$16	\$0	\$ 1,502,648	\$0

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

## Nonmajor Debt Service Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	CRID Guaranty	LID Guaranty	2020A G.O. Bond Redemption	2020B G.O. Bond Redemption	CRID's	ULID	2020 Total	2019 Total
<u>Revenues</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21
Intergovernmental	-	-	-	-	-	-	194,415	157,485
Interest Earnings	3,144	666	-	-	-	-	45,917	43,407
Special Assessments	-	-	-	-	-	-	-	212
Total Revenues	3,144	666	-	-	-	-	240,332	201,125
<u>Expenditures</u>								
Debt Service:								
Principal	-	-	-	-	-	-	13,600,000	3,425,000
Interest	-	-	302,886	21,606	-	-	1,115,350	833,230
Total Expenditures	0	0	302,886	21,606	0	0	14,715,350	4,258,230
Excess (Deficit) of								
Revenues over Expenditures	3,144	666	(302,886)	(21,606)	-	-	(14,475,018)	(4,057,105)
<u>Other Financing Sources (Uses)</u>								
Transfers In	-	236	127,121	21,606	-	-	3,961,322	4,225,782
Transfers Out	-	-	-	-	-	(236)	(236)	(6,337)
Bond Premium	-	-	-	-	-	-	-	0
Refunding Bonds Issued	-	-	175,765	-	-	-	10,675,765	0
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	0
Total Other Financing Sources (Uses)	0	236	302,886	21,606	0	(236)	14,636,851	4,219,445
Net Change in Fund Balance	3,144	902	-	-	-	(236)	161,833	162,340
Fund Balance as of January 1	141,579	32,599	-	-	-	236	1,560,735	1,398,395
Fund Balance as of December 31	\$ 144,723	\$ 33,501	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,722,568	\$ 1,560,735

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

## Debt Service Funds

December 31, 2020

With Comparative Totals for December 31, 2019

2008 A G.O. Bond Redemptions

	Original Budget	Final Budget	2020 Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Property Taxes	\$ 15	\$ 15	\$ -	\$ (15)	\$ 21
Total Revenues	15	15	0	(15)	21
<u>Expenditures</u>					
Debt Service:					
Principal	-	-	-	-	0
Interest	-	-	-	-	0
Total Expenditures	0	0	0	0	0
Excess (Deficit) of					
Revenues over Expenditures	15	15	0	(15)	21
Transfers Out	(41,694)	(41,694)	-	41,694	0
Excess (Deficit) of Revenues and					
Other Sources over Expenditures	(41,679)	(41,679)	0	41,679	21
Fund Balance, January 1	41,679	41,679	41,680	1	41,659
Fund Balance, December 31	\$0	\$0	\$ 41,680	\$ 41,680	\$ 41,680

2008 B G.O. Bond Redemption

	Original Budget	Final Budget	2020 Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0	0
<u>Expenditures</u>					
Debt Service:					
Principal	10,000	10,000	10,000	0	10,000
Interest	4,575	4,575	4,575	0	4,975
Total Expenditures	14,575	14,575	14,575	0	14,975
Excess (Deficit) of					
Revenues over Expenditures	(14,575)	(14,575)	(14,575)	0	(14,975)
Transfers In	14,575	14,575	14,575	0	14,975
Excess (Deficit) of Revenues and					
Other Sources over Expenditures	0	0	0	0	0
Fund Balance, January 1	0	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$0	\$0	\$0

## 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, 2020

With Comparative Totals for December 31, 2019

2009 G.O. Bond Redemption

	Original Budget	Final Budget	2020 Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0	0
<u>Expenditures</u>					
Debt Service:					
Principal	580,000	580,000	580,000	0	870,000
Interest	18,560	18,560	18,560	0	45,530
Total Expenditures	598,560	598,560	598,560	0	915,530
Excess (Deficit) of					
Revenues over Expenditures	(598,560)	(598,560)	(598,560)	0	(915,530)
Transfers In	598,560	598,560	598,560	0	915,530
Excess (Deficit) of Revenues and Other Sources over Expenditures	0	0	0	0	0
Fund Balance, January 1	0	0	16	16	16
Fund Balance, December 31	\$0	\$0	\$16	\$16	\$16

2010A G.O. Bond Redemption

	Original Budget	Final Budget	2020 Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$0	\$0	\$ 9,584	\$ 9,584	\$0
Total Revenues	0	0	9,584	9,584	0
<u>Expenditures</u>					
Debt Service					
Principal	2,770,000	13,150,000	12,745,000	405,000	2,290,000
Interest	451,925	506,425	472,110	34,315	481,694
Total Expenditures	3,221,925	13,656,425	13,217,110	439,315	2,771,694
Excess (Deficit) of					
Revenues over Expenditures	(3,221,925)	(13,656,425)	(13,207,526)	448,899	(2,771,694)
Transfers In	3,221,925	3,221,925	2,707,526	(514,399)	2,771,694
Payment refunded bond escrow agent	0	10,434,500	10,500,000	65,500	0
Excess (Deficit) of Revenues and Other Sources over Expenditures	0	0	0	0	0
Fund Balance, January 1	0	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$0	\$0	\$0

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

## Debt Service Funds

December 31, 2020

With Comparative Totals for December 31, 2019

2010B G.O. Bond Redemption

	Original Budget	Final Budget	2020 Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ 76,671	\$ 76,671	\$ 76,752	\$ 81	\$38,335
Interest Earnings	23,800	23,800	32,523	8,723	38,069
Total Revenues	100,471	100,471	109,275	8,804	76,404
<u>Expenditures</u>					
Debt Service					
Principal	-	-	-	0	0
Interest	121,500	121,500	121,500	0	121,500
Total Expenditures	121,500	121,500	121,500	0	121,500
Excess (Deficit) of					
Revenues over Expenditures	(21,029)	(21,029)	(12,225)	8,804	(45,096)
Transfers In	166,629	166,629	170,248	3,619	201,865
Transfers Out	(1,483,109)	(1,483,109)	0	1,483,109	0
Excess (Deficit) of Revenues and					
Other Sources over Expenditures	(1,337,509)	(1,337,509)	158,023	1,495,532	156,769
Fund Balance, January 1	1,337,509	1,337,509	1,344,625	7,116	1,187,856
Fund Balance, December 31	\$0	\$0	\$ 1,502,648	\$ 1,502,648	\$1,344,625

2014 G.O. Bond Redemption

	Original Budget	Final Budget	2020 Actual	Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ 117,663	\$ 117,663	\$ 117,663	\$0	\$ 119,150
Total Revenues	117,663	117,663	117,663	0	119,150
<u>Expenditures</u>					
Debt Service					
Principal	265,000	265,000	265,000	0	255,000
Interest	174,113	174,113	174,113	0	179,531
Total Expenditures	439,113	439,113	439,113	0	434,531
Excess (Deficit) of					
Revenues over Expenditures	(321,450)	(321,450)	(321,450)	0	(315,381)
Transfers In	321,450	321,450	321,450	0	315,381
Excess (Deficit) of Revenues and					
Other Sources over Expenditures	0	0	0	0	0
Fund Balance, January 1	0	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$0	\$0	\$0

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

December 31, 2020

With Comparative Totals for December 31, 2019

2020A G.O. Bond Redemption

	Original Budget	Final Budget	2020 Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0	0
<u>Expenditures</u>					
Debt Service					
Principal	-	-	-	0	0
Interest	-	302,886	302,886	0	0
Total Expenditures	0	302,886	302,886	0	0
Excess (Deficit) of					
Revenues over Expenditures	0	(302,886)	(302,886)	0	0
Transfers In	0	127,121	127,121	0	0
Refunding Bonds Issued	0	175,765	175,765	0	0
Excess (Deficit) of Revenues and Other Sources over Expenditures	0	0	0	0	0
Fund Balance, January 1	0	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$0	\$0	\$0

2020B G.O. Bond Redemption

	Original Budget	Final Budget	2020 Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$0	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0	0
<u>Expenditures</u>					
Debt Service					
Principal	-	-	-	-	0
Interest	-	23,508	21,606	1,902	0
Total Expenditures	0	23,508	21,606	1,902	0
Excess (Deficit) of					
Revenues over Expenditures	0	(23,508)	(21,606)	1,902	0
Transfers In	0	23,508	21,606	(1,902)	0
Excess (Deficit) of Revenues and Other Sources over Expenditures	0	0	0	0	0
Fund Balance, January 1	0	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$0	\$0	\$0

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

## Debt Service Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	<u>ULID</u>				
	Original Budget	Final Budget	2020 Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$0	\$0	\$0	\$0	\$ 95
Other Revenue	-	-	-	-	212
Total Revenues	0	0	0	0	307
<u>Expenditures</u>					
Debt Service	-	-	-	-	0
Principal	-	-	-	-	0
Interest	-	-	-	-	0
Total Expenditures	0	0	0	0	0
Excess (Deficit) of Revenues over Expenditures	0	0	0	0	307
Transfers Out	0	(236)	(236)	0	(3,303)
Excess (Deficit) of Revenues and Other Sources over Expenditures	0	(236)	(236)	0	(2,996)
Fund Balance, January 1	0	236	236	0	3,232
Fund Balance, December 31	\$0	\$0	\$0	\$0	\$236

## **YAKIMA COUNTY, WASHINGTON**

### **Nonmajor Capital Projects Funds**

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

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

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

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

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

**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, 2020

With Comparative Totals for December 31, 2019

	General Capital Improvements	Community Dev Grants Construction	State Fair Park Capital Projects	Public Services Capital Projects
<i>ASSETS</i>				
Cash/Cash Equivalents	\$ 395,331	\$ -	\$ 7,470	\$ 1,284,804
Investments	601,193	-	184,515	6,438
Interest Receivable	532	-	160	6
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 997,056</u>	<u>\$0</u>	<u>\$ 192,145</u>	<u>\$ 1,291,248</u>
<i>LIABILITIES AND FUND BALANCE</i>				
<i>Liabilities</i>				
Accounts/Vouchers Payable	\$ 21,379	\$ -	\$ -	\$ 7,118
Contracts Payable	-	-	-	182,137
Due to Other Funds	-	-	-	-
Accrued Wages & Benefits Payable	429	-	-	-
Total Liabilities	<u>21,808</u>	<u>0</u>	<u>0</u>	<u>189,255</u>
<i>Deferred Inflows Of Resources</i>				
Unavailable Revenue- Taxes	-	-	-	-
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance</i>				
Restricted Fund Balance	-	-	-	-
Assigned Fund Balance	975,248	-	192,145	1,101,993
Unassigned Fund Balance	-	-	-	-
Total Fund Balance	<u>975,248</u>	<u>0</u>	<u>192,145</u>	<u>1,101,993</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 997,056</u>	<u>\$0</u>	<u>\$ 192,145</u>	<u>\$ 1,291,248</u>

## YAKIMA COUNTY, WASHINGTON

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## Combining Balance Sheet

## Nonmajor Capital Projects Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	2014 LTGO Capital Projects	2020 Capital Projects	Ascend Royalties Cap Proj	Real Estate Excise Tax Cap Proj	2020 Totals	2019 Totals
<i>ASSETS</i>						
Cash/Cash Equivalents	1	\$ 15,280	\$ 2,318	\$ 112,798	\$ 1,818,002	\$ 2,352,863
Investments	-	5,221,155	134,856	992,526	7,140,683	2,002,832
Interest Receivable	-	4,556	117	896	6,267	6,072
Due from Other Funds	-	-	-	-	0	114,089
Due from Other Governments	-	90,000	-	747	90,747	16,777
Total Assets	\$ 1	\$ 5,330,991	\$ 137,291	\$ 1,106,967	\$ 9,055,699	\$ 4,492,633
<i>LIABILITIES AND FUND BALANCE</i>						
<u>Liabilities</u>						
Accounts/Vouchers Payable	\$ -	\$ 16,857	\$ -	\$ -	\$ 45,354	\$ 538,869
Contracts Payable	-	112,533	-	-	294,670	151,125
Due to Other Funds	-	-	-	-	0	114,089
Accrued Wages Payable	-	-	-	-	429	6,254
Total Liabilities	0	129,390	0	0	340,453	810,337
<u>Deferred Inflows Of Resources</u>						
Unavailable Revenue- Taxes	-	-	-	4	4	0
Total Deferred Inflows of Resources	0	0	0	4	4	0
<u>Fund Balance</u>						
Restricted Fund Balance	-	-	-	1,106,963	1,106,963	926,821
Assigned Fund Balance	1	5,201,601	137,291	-	7,608,279	2,781,185
Unassigned Fund Balance	-	-	-	-	0	(25,710)
Total Fund Balance	1	5,201,601	137,291	1,106,963	8,715,242	3,682,296
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 1	\$ 5,330,991	\$ 137,291	\$ 1,106,967	\$ 9,055,699	\$ 4,492,633

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

## Nonmajor Capital Project Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	General Capital Improvements	Community Dev Grants Construction	State Fair Capital Projects	Public Services Capital Projects
<i>Revenues</i>				
Excise Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	1,047,572
Charges for Services	-	-	-	981
Interest Earnings	18,951	-	4,257	207
Other Revenues	-	-	-	-
Total Revenues	18,951	0	4,257	1,048,760
<i>Expenditures</i>				
General Governmental Services	1,886,713	-	-	1,053,125
Public Safety	-	-	-	454,053
Culture and Recreation	-	-	-	-
Total	1,886,713	0	0	1,507,178
Capital Outlay:				
General Governmental Services	-	-	-	835,920
Public Safety	-	-	-	-
Transportation	-	-	-	-
Culture and Recreation	-	-	-	-
Total Capital Outlay	0	0	0	835,920
Debt Service:				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Total Debt Service	0	0	0	0
Total Expenditures	1,886,713	0	0	2,343,098
Excess (Deficit)				
Revenues Over Expenditures	(1,867,762)	0	4,257	(1,294,338)
<i>Other Financing Sources (Uses)</i>				
Bond Premium	-	-	-	-
General Obligation Bond Proceeds	-	-	-	-
Other Note Proceeds	-	-	-	-
Operating Transfers In	390,686	-	-	2,389,565
Operating Transfers Out	-	(33)	-	-
Total Other Financing Sources (Uses)	390,686	(33)	0	2,389,565
Excess (Deficit)				
Resources Over Uses	(1,477,076)	(33)	4,257	1,095,227
Fund Balance, January 1	2,452,324	33	187,888	6,766
Fund Balance, December 31	\$ 975,248	\$0	\$ 192,145	\$ 1,101,993

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

## Nonmajor Capital Project Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	2014 LTGO Capital Projects	2020 Capital Projects	Ascend Royalties Cap Proj	Real Estate Excise Tax Cap Proj	2020 Totals	2019 Totals
<u>Revenues</u>						
Excise Taxes	\$ -	\$ -	\$ -	\$ 1,040,121	\$ 1,040,121	\$ 1,126,250
Intergovernmental	-	90,000	-	-	1,137,572	288,335
Charges for Services	-	-	-	-	981	47,064
Interest Earnings	-	135,173	3,118	23,673	185,379	89,613
Other Revenues	-	900	-	-	900	0
Total Revenues	0	226,073	3,118	1,063,794	2,364,953	1,551,262
<u>Expenditures</u>						
General Governmental Services	-	312	-	726	2,940,876	2,177,106
Public Safety	-	-	-	-	454,053	606,811
Culture and Recreation	-	1,854,911	-	-	1,854,911	0
Total	0	1,855,223	0	726	5,249,840	2,783,917
Capital Outlay:						
General Governmental Services	-	-	-	-	835,920	637,018
Public Safety	-	-	-	-	0	77,502
Transportation	-	-	-	-	0	99
Culture and Recreation	-	3,676,623	-	-	3,676,623	150,710
Total Capital Outlay	0	3,676,623	0	0	4,512,543	865,329
Debt Service:						
Principal Retirement	-	320,000	-	-	320,000	0
Interest	-	72,027	-	-	72,027	0
Total Debt Service	0	392,027	0	0	392,027	0
Total Expenditures	0	5,923,873	0	726	10,154,410	3,649,246
Excess (Deficit)						
Revenues Over Expenditures	0	(5,697,800)	3,118	1,063,068	(7,789,457)	(2,097,984)
<u>Other Financing Sources (Uses)</u>						
Bond Premium	-	2,478,376	-	-	2,478,376	0
General Obligation Bond Proceeds	-	8,244,235	-	-	8,244,235	0
Other Note Proceeds	-	195,000	-	-	195,000	125,000
Operating Transfers In	-	7,500	-	-	2,787,751	4,808,892
Operating Transfers Out	-	-	-	(882,926)	(882,959)	(2,044,652)
Total Other Financing Sources (Uses)	0	10,925,111	0	(882,926)	12,822,403	\$ 2,889,240
Excess (Deficit)						
Resources Over Uses	0	5,227,311	3,118	180,142	5,032,946	791,256
Fund Balance, January 1	1	(25,710)	134,173	926,821	3,682,296	2,891,040
Fund Balance, December 31	\$ 1	\$ 5,201,601	\$ 137,291	\$ 1,106,963	\$ 8,715,242	\$ 3,682,296

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

Nonmajor Capital Project Funds

December 31, 2020

With Comparative Totals for December 31, 2019

General Capital Improvements					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$0	\$0	\$0	\$0	\$ 250,000
<i>Total Intergovernmental Revenues</i>	0	0	0	0	250,000
Interest Earnings	5,000	5,000	18,951	13,951	65,006
<i>Total Miscellaneous Revenues</i>	5,000	5,000	18,951	13,951	65,006
<i>Total Revenues</i>	5,000	5,000	18,951	13,951	315,006
<u>Expenditures</u>					
General Governmental Services	2,828,081	2,828,081	1,886,713	941,368	1,959,276
<i>Total General Government Services</i>	2,828,081	2,828,081	1,886,713	941,368	1,959,276
Capital Outlay:					
Public Safety	42,224	42,224	-	42,224	0
<i>Total Capital Outlay</i>	42,224	42,224	0	42,224	0
<i>Total Expenditures</i>	2,870,305	2,870,305	1,886,713	983,592	1,959,276
Excess (Deficit) Revenues over Expenditures	(2,865,305)	(2,865,305)	(1,867,762)	997,543	(1,644,270)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	390,686	390,686	1,859,803
Operating Transfers Out	-	-	-	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	390,686	390,686	1,859,803
Excess (Deficit) Resources over Uses	(2,865,305)	(2,865,305)	(1,477,076)	1,388,229	215,533
Fund Balance, January 1	2,865,305	2,452,324	2,452,324	0	2,236,791
Fund Balance, December 31	\$0	(\$412,981)	\$ 975,248	\$ 1,388,229	\$2,452,324
Community Development Grants Construction					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$0	\$0	\$0	\$0	\$ 33
<i>Total Miscellaneous Revenues</i>	0	0	0	0	33
<u>Expenditures</u>					
Capital Outlay					
General Government	-	-	-	-	528
<i>Total Capital Outlay</i>	0	0	0	0	528
<i>Total Expenditures</i>	0	0	0	0	0
Excess (Deficit) Revenues over Expenditures	0	0	0	0	(495)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers Out	-	-	(33)	33	(1,958)
<i>Total Other Financing Sources (Uses)</i>	0	0	(33)	33	(1,958)
Excess (Deficit) Resources over Uses	0	0	(33)	(33)	(2,453)
Fund Balance, January 1	33	33	33	0	2,486
Fund Balance, December 31	\$33	\$33	\$0	\$ (33)	\$ 33

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

Nonmajor Capital Project Funds

December 31, 2020

With Comparative Totals for December 31, 2019

State Fair Capital Projects					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$0	\$0	\$0	\$0	0
<i>Total Intergovernmental Revenues</i>	0	0	0	0	0
Interest Earnings	2,000	2,000	4,257	2,257	4,860
<i>Total Miscellaneous Revenues</i>	2,000	2,000	4,257	2,257	4,860
<b>Total Revenues</b>	<b>2,000</b>	<b>2,000</b>	<b>4,257</b>	<b>2,257</b>	<b>4,860</b>
<u>Expenditures</u>					
Culture and Recreation	188,377	188,377	-	188,377	0
<i>Total General Government Services</i>	188,377	188,377	0	188,377	0
Capital Outlay:					
Culture and Recreation	-	-	-	-	0
<i>Total Capital Outlay</i>	0	0	0	0	0
<b>Total Expenditures</b>	<b>188,377</b>	<b>188,377</b>	<b>0</b>	<b>188,377</b>	<b>0</b>
Excess (Deficit) Revenues over Expenditures	(186,377)	(186,377)	4,257	190,634	4,860
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0	0
Excess (Deficit) Resources over Uses	(186,377)	(186,377)	4,257	190,634	4,860
Fund Balance, January 1	186,377	186,377	187,888	1,511	183,028
Fund Balance, December 31	\$0	\$0	\$ 192,145	\$ 192,145	\$ 187,888
Public Services Capital Projects					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$0	\$ 1,047,572	\$ 1,047,572	\$0	\$0
<i>Total Intergovernmental Revenues</i>	0	1,047,572	1,047,572	0	0
Charges for Services	-	-	981	981	47,064
<i>Total Charges for Services</i>	0	0	981	981	47,064
Interest Earnings	-	-	207	207	1,834
Other Revenues	-	-	28,896	28,896	0
<i>Total Miscellaneous Revenues</i>	0	0	29,103	29,103	1,834
<b>Total Revenues</b>	<b>0</b>	<b>1,047,572</b>	<b>1,077,656</b>	<b>30,084</b>	<b>48,898</b>
<u>Expenditures</u>					
General Governmental Services	1,929,551	3,292,439	1,082,021	2,210,418	217,330
Public Safety	-	149,595	454,053	(304,458)	606,811
<i>Total General Government Services</i>	1,929,551	3,442,034	1,536,074	1,905,960	824,141
Capital Outlay:					
General Governmental Services	-	329,397	835,920	(506,523)	636,490
Public Safety	-	-	-	-	77,502
<i>Total Capital Outlay</i>	0	329,397	835,920	(506,523)	713,992
<b>Total Expenditures</b>	<b>1,929,551</b>	<b>3,771,431</b>	<b>2,371,994</b>	<b>1,399,437</b>	<b>1,538,133</b>
Excess (Deficit) Revenues over Expenditures	(1,929,551)	(2,723,859)	(1,294,338)	1,429,521	(1,489,235)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	1,720,347	2,514,655	2,389,565	(125,090)	2,949,089
Operating Transfers Out	-	-	-	-	(1,500,000)
<i>Total Other Financing Sources (Uses)</i>	1,720,347	2,514,655	2,389,565	(125,090)	1,449,089
Excess (Deficit) Resources over Uses	(209,204)	(209,204)	1,095,227	1,304,431	(40,146)
Fund Balance, January 1	209,204	209,204	6,766	(202,438)	46,912
Fund Balance, December 31	\$0	\$0	\$ 1,101,993	\$ 1,101,993	\$ 6,766

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual  
 Nonmajor Capital Project Funds  
 December 31, 2020  
 With Comparative Totals for December 31, 2019

2014 LTGO Capital Projects					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$0	\$0	\$0	\$0	\$ 28
Total Miscellaneous Revenues	0	0	0	0	28
Total Revenues	0	0	0	0	28
<u>Expenditures</u>					
General Governmental Services	-	-	-	-	14
Total General Government Services	0	0	0	0	14
Capital Outlay					
General Governmental Services	-	-	-	-	0
Transportation	-	-	-	-	99
Total Capital Outlay	0	0	0	0	99
Total Expenditures	0	0	0	0	113
Excess (Deficit) Revenues over Expenditures	0	0	0	0	(85)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	0
Operating Transfers Out	-	-	-	-	(1,652)
Total Other Financing Sources (Uses)	0	0	0	0	(1,652)
Excess (Deficit) Resources over Uses	0	0	0	0	(1,737)
Fund Balance, January 1	0	0	1	1	1738
Fund Balance, December 31	\$0	\$0	\$ 1	\$ 1	\$ 1
2020 Capital Projects					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Intergovernmental	\$ 200,000	\$ 200,000	\$ 90,000	\$ (110,000)	\$0
Total Intergovernmental Revenues	200,000	200,000	90,000	(110,000)	0
Investment Interest	\$ 100,000	\$ 100,000	\$ 135,173	\$ 35,173	\$0
Other Revenue	-	-	900	900	0
Total Miscellaneous Revenue	\$ 100,000	\$ 100,000	\$ 136,073	\$ 36,073	0
Total Revenues	\$ 300,000	\$ 300,000	\$ 226,073	\$ 36,073	0
<u>Expenditures</u>					
General Governmental Services	-	-	312	(312)	0
Culture and Recreation	7,000,000	7,000,000	1,854,911	5,145,089	0
Total General Government	7,000,000	7,000,000	1,855,223	5,144,777	0
Capital Outlay					
Culture and Recreation	1,500,000	1,500,000	3,676,623	(2,176,623)	150,710
Total Capital Outlay	1,500,000	1,500,000	3,676,623	(2,176,623)	150,710
Debt Service:					
Principal	-	-	320,000	(320,000)	0
Interest	-	-	72,027	(72,027)	0
Total Debt Service	0	0	392,027	(392,027)	0
Total Expenditures	8,500,000	8,500,000	5,923,873	2,576,127	150,710
Excess (Deficit) Revenues over Expenditures	(8,200,000)	(8,200,000)	(5,697,800)	(2,540,054)	(150,710)
<u>Other Financing Sources (Uses)</u>					
Bond Premium	-	-	2,478,376	2,478,376	125,000
General Obligation Bond Proceeds	8,200,000	8,200,000	8,244,235		0
Other Note Proceeds	-	-	195,000	195,000	0
Operating Transfers In	-	-	7,500	7,500	0
Operating Transfers Out	-	-	-	-	0
Total Other Financing Sources (Uses)	8,200,000	8,200,000	10,925,111	2,680,876	125,000
Excess (Deficit) Resources over Uses	0	0	5,227,311	140,822	(25,710)
Fund Balance, January 1	0	0	(25,710)	(25,710)	0
Fund Balance, December 31	\$0	\$0	\$5,201,601	\$5,201,601	\$ (25,710)

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

## Nonmajor Capital Project Funds

December 31, 2020

With Comparative Totals for December 31, 2019

<u>Ascend Royalties Capital Project</u>					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Interest Earnings	\$ 1,500	\$ 1,500	\$ 3,118	\$ 1,618	\$ 3,944
Total Revenues	1,500	1,500	3,118	1,618	3,944
<u>Expenditures</u>					
General Governmental Services	50,000	50,000	-	50,000	0
Total General Governmental Services	50,000	50,000	0	50,000	0
Total Expenditures	50,000	50,000	0	50,000	0
Excess (Deficit) Revenues over Expenditures	(48,500)	(48,500)	3,118	51,618	3,944
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(84,850)	(84,850)	-	84,850	0
Total Other Financing Sources (Uses)	(84,850)	(84,850)	0	84,850	0
Excess (Deficit) Resources over Uses	(133,350)	(133,350)	3,118	136,468	3,944
Fund Balance, January 1	133,350	133,350	134,173	823	130,229
Fund Balance, December 31	\$0	\$0	\$ 137,291	\$ 137,291	\$ 134,173
<u>Real Estate Excise Tax Capital Project</u>					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2019 Actual
<u>Revenues</u>					
Excise Taxes	\$ 900,000	\$ 900,000	\$ 1,040,121	\$ 140,121	\$ 1,126,250
Total Taxes	900,000	900,000	1,040,121	140,121	1,126,250
Intergovernmental	-	-	-	-	38,335
Total Intergovernmental Revenues	0	0	0	0	38,335
Interest Earnings	15,000	15,000	23,673	8,673	13,908
Total Miscellaneous Revenues	15,000	15,000	23,673	8,673	13,908
Total Revenues	915,000	915,000	1,063,794	148,794	1,178,493
<u>Expenditures</u>					
General Governmental Services	300	300	726	(426)	486
Total General Governmental Services	300	300	726	(426)	486
Total Expenditures	300	300	726	(426)	486
Excess (Deficit) Revenues over Expenditures	914,700	914,700	1,063,068	149,220	1,178,007
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	0
Operating Transfers Out	(1,263,748)	(1,762,988)	(882,926)	880,062	(541,042)
Total Other Financing Sources (Uses)	(1,263,748)	(1,762,988)	(882,926)	880,062	(541,042)
Excess (Deficit) Resources over Uses	(349,048)	(848,288)	180,142	1,029,282	636,965
Fund Balance, January 1	349,048	363,669	926,821	563,152	289,856
Fund Balance, December 31	\$0	\$ (484,619)	\$ 1,106,963	\$ 1,591,582	\$ 926,821



## **YAKIMA COUNTY, WASHINGTON**

### **Internal Service Funds**

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

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

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

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

**Printing** – The purpose is to finance the operation of a print shop that provides office forms, publications and paper supplies to all County departments. Closure of the in house printing Department was done in June of 2020.

**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, 2020

With Comparative Totals for December 31, 2019

	GIS Services	Technology Services	Purchasing	Printing	Unemploy- ment Comp
<b>Assets</b>					
<b>Current Assets</b>					
Cash/Cash Equivalents	\$ 60,675	\$ 1,061,266	\$ 253,511	\$0	\$ 72,416
Investments	209,353	2,636,582	76,111	-	1,878,977
Accounts Receivable	-	31,570	3,605	-	-
Interest Receivable	181	2,279	66	-	1,634
Due From Other Funds	-	200,250	16,719	-	-
Due From Other Governments	-	122,060	17	-	-
Inventory/Prepayments	-	-	-	-	-
Total Current Assets	270,209	4,054,007	350,029	0	1,953,027
<b>Noncurrent Assets</b>					
Capital Assets:	-	-	-	-	-
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements Other Than Buildings	-	-	-	-	-
Machinery and Equipment	105,293	2,485,879	17,666	-	-
Less Accumulated Depreciation	(94,079)	(2,252,842)	(11,624)	-	-
Pension Asset	-	-	-	-	-
Total Noncurrent Assets	11,214	233,037	6,042	0	0
Total Assets	281,423	4,287,044	356,071	0	1,953,027
<b>Deferred Outflows of Resources</b>					
Pension Outflows	22,911	171,835	-	-	-
OPEB Outflows	-	-	-	-	-
Total Deferred Outflows of Resources	22,911	171,835	0	0	0
<b>Total Assets and Deferred Outflows of Resources</b>					
	\$ 304,334	\$ 4,458,879	\$ 356,071	\$0	\$ 1,953,027
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts/Vouchers Payable	\$ 2,033	\$ 33,632	\$ 61,091	\$0	\$ 47,959
Contracts Payable	-	-	-	-	-
Due To Other Funds	222	76,003	-	-	-
Due To Other Governments	-	-	-	-	-
Accrued Wages & Benefits Payable	24,481	175,091	-	-	-
Compensated Absences	4,962	16,824	-	-	-
Total Current Liabilities	31,698	301,550	61,091	0	47,959
<b>Noncurrent Liabilities</b>					
Compensated Absences	25,628	86,887	-	-	-
LT Accrued Employee Benefits	10,763	36,492	-	-	-
Pension Obligation	29,540	221,550	-	-	-
OPEB Obligation	-	-	-	-	-
Total Noncurrent Liabilities	65,931	344,929	0	0	0
Total Liabilities	97,629	646,479	61,091	0	47,959
<b>Deferred Inflows of Resources</b>					
Pension Inflows	23,762	178,218	-	0	-
Total Deferred Inflows of Resources	23,762	178,218	0	0	0
<b>Total Liabilities and Deferred Inflows of Resources</b>					
	\$ 121,391	\$ 824,697	\$ 61,091	\$0	\$ 47,959
<b>Net Position</b>					
Net Investment in Capital Assets	11,214	233,037	6,042	-	-
Unrestricted	18,151	2,742,747	346,206	-	1,921,305
Total Net Position	\$ 29,365	\$ 2,975,784	\$ 352,248	\$0	\$ 1,921,305

Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
\$ 40,836	\$ 65,193	\$ 825,962	\$ 227,685	\$ 868,967	\$ 280,353
-	33,456	2,214	2,593,464	3,002,113	-
-	22,438	-	-	560	-
-	388	18	2,255	2,595	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	120,000	-	-	-
40,836	121,475	948,194	2,823,404	3,874,235	280,353
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,380,406	-	7,481
0	0	0	1,380,406	0	7,481
40,836	121,475	948,194	4,203,810	3,874,235	287,834
-	-	5,728	-	28,640	21,273
-	-	-	-	-	-
0	0	5,728	0	28,640	21,273
\$ 40,836	\$ 121,475	\$ 953,922	\$ 4,203,810	\$ 3,902,875	\$ 309,107
\$0	\$ 2,022	\$ 119,549	\$ 19,128	\$ 91,708	\$ 10,243
-	-	-	-	-	-
-	-	-	-	-	2,779
-	-	-	-	-	-
-	-	5,646	-	36,507	18,276
-	-	1,179	-	4,923	2,920
0	2,022	126,374	19,128	133,138	34,218
-	-	6,088	-	25,422	15,082
-	-	2,557	-	10,677	6,334
-	-	7,385	-	36,925	-
-	-	-	-	-	-
0	0	16,030	0	73,024	21,416
0	2,022	142,404	19,128	206,162	55,634
-	-	5,941	14,439	29,704	15,535
0	0	5,941	14,439	29,704	15,535
\$0	\$ 2,022	\$ 148,345	\$ 33,567	\$ 235,866	\$ 71,169
-	-	-	-	-	-
47,348	143,013	911,049	5,367,879	3,919,428	(3,632)
\$ 47,348	\$ 143,013	\$ 911,049	\$ 5,367,879	\$ 3,919,428	\$ (3,632)

## YAKIMA COUNTY, WASHINGTON

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## Combining Statement of Net Position

## Internal Service Funds

December 31, 2020

With Comparative Totals for December 31, 2019

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2020 Total	2019 Total
<b>Assets</b>					
<b>Current Assets</b>					
Cash/Cash Equivalents	\$ 64,872	\$ 282,322	\$ 4,287	\$ 4,108,345	\$ 7,450,400
Investments	228,159	976,849	2,719,836	14,357,114	13,165,879
Accounts Receivable	-	13	140,304	198,490	35,421
Interest Receivable	394	857	2,931	13,598	30,946
Due From Other Funds	-	45,357	2,647,483	2,909,809	269,676
Due From Other Governments	-	11,190	28,167	161,434	101,192
Inventory/Prepayments	-	-	1,422,750	1,542,750	1,419,852
Total Current Assets	293,425	1,316,588	6,965,758	23,291,540	22,473,366
<b>Noncurrent Assets</b>					
Capital Assets:					
Land	-	-	452,306	452,306	452,306
Buildings	-	-	5,538,204	5,538,204	5,538,204
Improvements Other Than Buildings	-	-	1,470,665	1,470,665	1,470,665
Machinery and Equipment	179,570	434,054	38,030,425	41,252,887	39,269,416
Less Accumulated Depreciation	(159,268)	(347,752)	(20,097,653)	(22,963,218)	(23,465,522)
Pension Asset	-	-	-	1,387,887	1,437,194
Total Noncurrent Assets	20,302	86,302	25,393,947	27,138,731	24,702,263
Total Assets	313,727	1,402,890	32,359,705	50,430,271	\$ 47,175,629
<b>Deferred Outflows of Resources</b>					
Pension Outflows	22,911	171,837	68,734	\$ 513,869	\$ 436,214
OPEB Outflows	-	-	-	-	18,051
Total Deferred Outflows of Resources	22,911	171,837	68,734	513,869	454,265
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 336,638</b>	<b>\$ 1,574,727</b>	<b>\$ 32,428,439</b>	<b>\$ 50,944,140</b>	<b>\$ 47,629,894</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts/Vouchers Payable	\$ -	\$ 153,716	\$ 427,708	\$ 968,789	\$ 816,188
Contracts Payable	-	-	-	-	14,486
Due To Other Funds	-	5,182	53,483	137,669	0
Due To Other Governments	-	-	3,819	3,819	18,281
Accrued Wages & Benefits Payable	37,828	112,779	53,237	463,845	919,151
Compensated Absences	4,005	6,036	5,866	46,715	36,059
Total Current Liabilities	41,833	277,713	544,113	1,620,837	1,804,165
<b>Noncurrent Liabilities</b>					
Compensated Absences	20,184	31,170	30,296	\$ 240,757	220,352
LT Accrued Employee Benefits	8,381	13,091	12,725	101,020	44,070
Pension Obligation	29,540	221,549	88,619	635,108	1,667,122
OPEB Obligation	-	-	-	-	3,597,400
Total Noncurrent Liabilities	58,105	265,810	131,640	976,885	5,528,944
Total Liabilities	99,938	543,523	675,753	2,597,722	7,333,109
<b>Deferred Inflows of Resources</b>					
Pension Inflows	23,762	178,759	71,287	\$ 541,407	1,139,115
Total Deferred Inflows of Resources	23,762	178,759	71,287	541,407	1,139,115
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 123,700</b>	<b>\$ 722,282</b>	<b>\$ 747,040</b>	<b>\$ 3,139,129</b>	<b>\$ 8,472,224</b>
<b>Net Position</b>					
Net Investment in Capital Assets	20,302	86,302	25,393,947	25,750,844	23,265,069
Unrestricted	(167,479)	(309,609)	7,117,759	22,054,166	15,892,603
Total Net Position	\$ (147,177)	\$ (223,307)	\$ 32,511,706	\$ 47,805,010	\$ 39,157,672

## 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, 2020

With Comparative Totals for December 31, 2019

	GIS Services	Technology Services	Purchasing	Printing	Unemployment Comp
<u>Operating Revenues:</u>					
Charges For Services	\$ 523,386	\$ 7,273,795	\$ 401,581	\$0	\$ 246,355
Other Operating Revenue	7,200	2,636	26,516	-	-
Total Operating Revenue	530,586	7,276,431	428,097	0	246,355
<u>Operating Expenses:</u>					
Personal Services	441,112	3,298,741	-	-	78,284
Contract and Payment to Claimants	87,051	3,308,162	244,288	-	148,973
Other Supplies and Expenses	3,894	360,664	4,067	-	-
Depreciation	685	251,975	1,908	-	-
Total Operating Expenses	532,742	7,219,542	250,263	0	227,257
Operating Income (Loss)	(2,156)	56,889	177,834	0	19,098
<u>Non-Operating Revenues (Expenses):</u>					
Interest Revenue	4,758	60,727	1,763	-	44,007
Intergovernmental	-	115,837	-	-	-
Interest Expense	-	-	-	-	-
Gain (Loss) on Asset Disposal	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	4,758	176,564	1,763	0	44,007
Income (Loss) before Contributions and Transfers	2,602	233,453	179,597	0	63,105
Capital Contributions	-	-	-	-	-
Change in Equity due to Transfer of operations	-	-	-	(32,722)	-
Special or Extraordinary Item OPEB	70,979	973,406	57,269	-	32,956
Transfers In	-	-	-	-	-
Transfers Out	-	(56,650)	-	-	-
Changes in net Position	73,581	1,150,209	236,866	(32,722)	96,061
Net Position as of January 1	(44,216)	1,825,575	115,382	32,722	1,825,244
Net Position as of December 31	\$ 29,365	\$ 2,975,784	\$ 352,248	\$0	\$ 1,921,305

# 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, 2020  
With Comparative Totals for December 31, 2019

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
<u>Operating Revenues:</u>						
Charges For Services	\$ 48,676	\$ 176,064	\$ 1,565,589	\$0	\$ 2,462,724	\$ 712,168
Other Operating Revenue	-	50	62,141	-	2,361,760	-
Total Operating Revenue	48,676	176,114	1,627,730	0	4,824,484	712,168
<u>Operating Expenses:</u>						
Personal services	-	113,277	269,645	(1,209,938)	696,343	355,837
Contract & Payment to Claimants	51,076	102,259	2,188,133	221,835	1,994,738	192,672
Other supplies and expenses	-	2,379	1,077	-	1,403	4,258
Depreciation	-	-	-	-	-	-
Total Operating Expenses	51,076	217,915	2,458,855	(988,103)	2,692,484	552,767
Operating Income (Loss)	(2,400)	(41,801)	(831,125)	988,103	2,132,000	159,401
<u>Non-Operating Revenues (Expenses):</u>						
Interest Revenue	-	6,385	8,175	59,469	79,016	-
Intergovernmental	-	-	650,000	-	306	1,732
Interest Expense	-	-	-	-	-	-
Gain (Loss) on Asset Disposal	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	0	6,385	658,175	59,469	79,322	1,732
Income (Loss) before Contributions and Transfers	(2,400)	(35,416)	(172,950)	1,047,572	2,211,322	161,133
Capital Contributions	-	-	-	-	-	-
Change in Equity due to Transfer of operations	-	-	-	-	-	-
Special or Extraordinary Item OPEB	6,512	23,560	217,750	-	645,397	95,270
Transfers In	-	-	-	748,500	15,579	-
Transfers Out	-	-	-	-	-	-
Changes in net Position	4,112	(11,856)	44,800	1,796,072	2,872,298	256,403
Net Position as of January 1	43,236	154,869	866,249	3,571,807	1,047,130	(260,035)
Net Position as of December 31	\$ 47,348	\$ 143,013	\$ 911,049	\$ 5,367,879	\$ 3,919,428	\$ (3,632)

# 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, 2020

With Comparative Totals for December 31, 2019

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2020 Total	2019 Total
<u>Operating Revenues:</u>					
Charges For Services	\$ 549,399	\$ 5,312,382	\$ 10,244,062	\$ 29,516,181	\$ 29,874,786
Other Operating Revenue	-	75,186	52,364	2,587,853	189,607
Total Operating Revenue	549,399	5,387,568	10,296,426	32,104,034	30,064,393
<u>Operating Expenses:</u>					
Personal services	447,811	2,243,096	1,089,430	7,823,638	8,528,879
Contract & Payment to Claimants	72,386	2,195,563	3,281,596	14,088,732	11,870,809
Other supplies and expenses	2,500	160,000	3,423,013	3,963,255	4,584,333
Depreciation	6,659	13,182	3,116,370	3,390,779	3,177,861
Total Operating Expenses	529,356	4,611,841	10,910,409	29,266,404	28,161,882
Operating Income (Loss)	20,043	775,727	(613,983)	2,837,630	1,902,511
<u>Non-Operating Revenues (Expenses):</u>					
Interest Revenue	5,153	31,819	122,392	423,664	552,052
Intergovernmental	4,079	81,660	-	853,614	0
Interest Expense	-	-	(33,028)	(33,028)	(40,457)
Gain (Loss) on Asset Disposal	-	-	1,175,148	1,175,149	(6,591)
Insurance Proceeds	-	-	-	0	581,754
Total Non-Operating Revenues (Expenses)	9,232	113,479	1,264,512	2,419,399	1,086,758
Income (Loss) before Contributions and Transfers	29,275	889,206	650,529	5,257,029	2,989,269
Capital Contributions	-	-	756,039	756,039	370,805
Change in Equity due to Transfer of operations	-	-	-	(32,722)	0
Special or Extraordinary Item OPEB	73,496	720,723	1,377,407	4,294,725	0
Transfers In	-	-	-	764,079	2,265,579
Transfers Out	-	(2,335,163)	-	(2,391,813)	(3,011,177)
Changes in net Position	102,771	(725,234)	2,783,975	8,647,337	2,614,476
Net Position as of January 1	(249,948)	501,927	29,727,731	39,157,673	36,543,196
Net Position as of December 31	\$ (147,177)	\$ (223,307)	\$ 32,511,706	\$ 47,805,010	\$ 39,157,672

## YAKIMA COUNTY, WASHINGTON

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## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	GIS Services	Technology Services	Purchasing	Printing	Unemploy- ment Comp
<u>Cash Flows From Operating Activities:</u>					
Receipts from Customers	\$ 15,254	\$ 417,144	\$ -	\$ -	\$ -
Receipts from interfund services provided	515,382	6,615,732	411,555	-	229,636
Payments to Employees	(441,112)	(2,885,895)	-	-	(75,688)
Payments to Suppliers	(77,051)	(2,698,456)	(160,407)	-	(75,702)
Payments for interfund services used	(7,783)	(1,345,218)	(60,014)	-	(42,902)
Net cash provided (used) by operating activities	4,690	103,307	191,134	0	35,344
<u>Cash Flows From Noncapital Financing Activities:</u>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	(56,650)	-	-	-
Other Non Operating	5,598	-	2	-	33,438
Operating Grant Received	-	115,837	-	-	-
Change in Equity due to Transfer of Operations	-	-	-	(5,399)	-
Net cash provided (used) by noncapital financing activities	5,598	59,187	2	(5,399)	33,438
<u>Cash Flows From Capital And Related Financing Activities</u>					
Proceeds from sale of capital assets	-	-	-	-	-
Acquisition and Construction of Capital Assets	-	-	-	-	-
Purchases of capital assets	-	-	-	-	-
Principal Received (Paid) on Capital Debt	-	-	-	-	-
Interest Paid	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	0	0	0	0	0
<u>Cash Flows From Investing Activities:</u>					
Interest Received	4,879	63,641	1,813	-	45,388
Net Cash Provided by Investing Activities	4,879	63,641	1,813	0	45,388
Net Increase (Decrease) in Cash & Cash Equivalents	15,167	226,135	192,949	(5,399)	114,170
Cash and Cash Equivalents, Jan. 1	254,861	3,471,713	136,673	5,399	1,837,223
Cash and Cash Equivalents, Dec. 31	\$ 270,028	\$ 3,697,848	\$ 329,622	\$ -	\$ 1,951,393



## YAKIMA COUNTY, WASHINGTON

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## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	GIS Services	Technology Services	Purchasing	Printing	Unemploy- ment Comp
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>					
<u>Provided by Operating Activities</u>					
Operating Income/(Loss)	\$ (2,156)	\$ 56,889	\$ 177,834	\$ -	\$ 19,098
<u>Adjustments to Reconcile Operating Income to</u>					
<u>Net Cash Provided (Used) by Operating Activities:</u>					
Depreciation Expense	685	251,975	1,908	0	-
Pension Expense	(5,077)	84,232		0	
OPEB Expense		0		0	
Changes in Assets and Liabilities:					
Receivables, Net	50	(243,555)	(16,542)	-	(16,719)
Inventories				-	-
Accounts and Other Payables	11,188	(46,234)	27,934	-	32,965
Net Cash Provided (Used) by Operating Activities	\$ 4,690	\$ 103,307	\$ 191,134	\$ -	\$ 35,344
	\$ -				
<u>Noncash Investing, Capital, and Financing Activities</u>					
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Contributions	-	-	-	-	-

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

	GIS Services	Technology Services	Purchasing	Printing	Unemploy- ment Comp
Cash/Cash Equivalents, per Statement of Net Assets	\$ 60,675	\$ 1,061,266	\$ 253,511	\$ -	\$ 72,416
Investments, per Statement of Net Assets	209,353	2,636,582	76,111	0	1,878,977
Balances as of December 31	\$ 270,028	\$ 3,697,848	\$ 329,622	\$ -	\$ 1,951,393

## YAKIMA COUNTY, WASHINGTON

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## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<i><u>Cash Flows From Operating Activities:</u></i>					
Receipts from Customers	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts from interfund services provided	48,676	176,114	1,627,949	-	4,823,924
Payments to Employees	-	(121,922)	(656,772)	(129,047)	(802,743)
Payments to Suppliers	(51,076)	(101,725)	(1,391,855)	(175,555)	(1,601,895)
Payments for interfund services used	-	(60,472)	(341,289)	(51,243)	(158,296)
Net cash provided (used) by operating activities	(2,400)	(108,005)	(761,967)	(355,845)	2,260,990
<i><u>Cash Flows From Noncapital Financing Activities:</u></i>					
Transfers from other funds	-	-	-	748,500	15,579
Transfers to other funds	-	-	-	-	-
Other Non Operating	-	-	-	-	-
Operating Grant Received	-	-	650,000	-	306
Change in Equity due to Transfer of Operations	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	0	0	650,000	748,500	15,885
<i><u>Cash Flows From Capital And Related Financing Activities</u></i>					
Proceeds from sale of capital assets	-	-	-	-	-
Acquisition and Construction of Capital Assets	-	-	-	-	-
Purchases of capital assets	-	-	-	-	-
Principal Received (Paid) on Capital Debt	-	-	-	-	-
Interest Paid	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	0	0	0	0	0
<i><u>Cash Flows From Investing Activities:</u></i>					
Interest Received		6,053	9,109	61,135	77,439
Net Cash Provided by Investing Activities	0	6,053	9,109	61,135	77,439
Net Increase (Decrease) in Cash & Cash Equivalents	(2,400)	(101,952)	(102,858)	453,790	2,354,314
Cash and Cash Equivalents, Jan. 1	43,236	200,601	931,034	2,367,359	1,516,766
Cash and Cash Equivalents, Dec. 31	\$ 40,836	\$ 98,649	\$ 828,176	\$ 2,821,149	\$ 3,871,080

## YAKIMA COUNTY, WASHINGTON

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## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>					
<u>Provided by Operating Activities</u>					
Operating Income/(Loss)	\$ (2,400)	\$ (41,801)	\$ (831,125)	\$ 988,103	\$ 2,132,000
<u>Adjustments to Reconcile Operating Income to</u>					
<u>Net Cash Provided (Used) by Operating Activities:</u>					
Depreciation Expense	-	-	-	-	-
Pension Expense	-	-	62,222	(1,275,403)	83,248
OPEB Expense	-	-	-	-	-
Changes in Assets and Liabilities:					
Receivables, Net	-	-	219	-	(560)
Inventories	-	-	-	-	-
Accounts and Other Payables	-	(66,204)	6,717	(68,545)	46,302
Net Cash Provided (Used) by Operating Activities	\$ (2,400)	\$ (108,005)	\$ (761,967)	\$ (355,845)	\$ 2,260,990
<u>Noncash Investing, Capital, and Financing Activities</u>					
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	\$ 40,836	\$ 65,193	\$ 825,962	\$ 227,685	\$ 868,967
Investments, per Statement of Net Assets	0	33,456	2,214	2,593,464	3,002,113
Balances as of December 31	\$ 40,836	\$ 98,649	\$ 828,176	\$ 2,821,149	\$ 3,871,080

## YAKIMA COUNTY, WASHINGTON

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## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2020 Total	2019 Total
<u>Cash Flows From Operating Activities:</u>						
Receipts from Customers	\$ -	\$ -	\$ 108,896	\$ -	\$ 541,294	\$ 869,384
Receipts from interfund services provided	712,168	549,399	5,222,112	7,187,651	28,120,298	30,252,397
Payments to Employees	(492,295)	(374,761)	(1,953,452)	(1,119,757)	(9,053,444)	(8,397,576)
Payments to Suppliers	(105,192)	(107,170)	(2,102,127)	(4,049,830)	(12,698,041)	(14,139,810)
Payments for interfund services used	(8,844)	(36,519)	(330,789)	(2,119,625)	(4,562,994)	(3,207,352)
Net cash provided (used) by operating activities	105,837	30,949	944,640	(101,561)	2,347,113	5,377,043
<u>Cash Flows From Noncapital Financing Activities:</u>						
Transfers from other funds	-	-	-	-	764,079	2,265,579
Transfers to other funds	-	-	(2,335,163)	-	(2,391,813)	(3,511,177)
Other Non Operating	-	-	-	-	39,038	581,754
Operating Grant Received	1,732	4,079	81,660	-	853,614	-
Change in Equity due to Transfer of Operations	-	-	-	-	(5,399)	-
Net cash provided (used) by noncapital financing activities	1,732	4,079	(2,253,503)	0	(740,481)	(663,844)
<u>Cash Flows From Capital And Related Financing Activities:</u>						
Proceeds from sale of capital assets	-	-	-	1,629,146	1,629,146	5,246
Acquisition and Construction of Capital Assets	-	-	-	-	-	244,798
Purchases of capital assets	-	-	(52,188)	(5,662,490)	(5,714,678)	(3,437,977)
Principal Received (Paid) on Capital Debt	-	-	-	(33,028)	(33,028)	90,915
Interest Paid	-	-	-	-	0	0
Transfers to other funds	-	-	-	-	0	0
Net cash provided (used) by capital and related financing activities	0	0	(52,188)	(4,066,372)	(4,118,560)	(3,097,018)
<u>Cash Flows From Investing Activities:</u>						
Interest Received	-	5,082	35,473	130,998	441,010	469,172
Net Cash Provided by Investing Activities	0	5,082	35,473	130,998	441,010	469,172
Net Increase (Decrease) in Cash & Cash Equivalents	107,569	40,110	(1,325,578)	(4,036,935)	(2,070,918)	2,085,353
Cash and Cash Equivalents, Jan. 1	172,784	252,921	2,584,749	6,840,960	20,616,279	18,530,926
Cash and Cash Equivalents, Dec. 31	\$ 280,353	\$ 293,031	\$ 1,259,171	\$ 2,804,025	\$ 18,545,361	\$ 20,616,279

# YAKIMA COUNTY, WASHINGTON

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## Combining Statement of Cash Flows

### Internal Service Funds

For the Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2020 Total	2019 Total
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>						
<u>Provided by Operating Activities</u>						
Operating Income/(Loss)	\$ 159,401	\$ 20,043	\$ 775,727	\$ (613,983)	\$ 2,837,630	\$ 1,902,511
<u>Adjustments to Reconcile Operating Income to</u>						
<u>Net Cash Provided (Used) by Operating Activities:</u>						
Depreciation Expense	-	6,659.00	13,182	3,116,370	3,390,779	3,177,860
Pension Expense	(24,458)	30,586	228,122	-	(816,528)	(1,668,737)
OPEB Expense	-	-	0	-	0	1,162,948
Changes in Assets and Liabilities:						
Receivables, Net	-	0	(56,560)	(3,757,098)	(4,090,765)	1,180,147
Inventories	-	-	-	(122,898)	(122,898)	(163,216)
Accounts and Other Payables	(29,106)	(26,339)	(15,831)	724	(126,429)	(214,470)
Net Cash Provided (Used) by Operating Activities	\$ 105,837	\$ 30,949	\$ 944,640	\$ (1,376,885)	\$ 1,071,789	\$ 5,377,043
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ 1,175,148	\$ 1,175,148	\$ (6,592)
Capital Contributions	-	-	-	756,039	756,039	370,805

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

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2020 Total	2019 Total
Cash/Cash Equivalents, per Statement of Net Assets	\$ 280,353	\$ 64,872	\$ 282,322	\$ 4,287	\$ 4,108,345	\$ 7,450,400
Investments, per Statement of Net Assets	0	228,159	976,849	2,719,836	14,357,114	13,165,879
Balances as of December 31	\$ 280,353	\$ 293,031	\$ 1,259,171	\$ 2,724,123	\$ 18,465,459	\$ 20,616,279

## **YAKIMA COUNTY, WASHINGTON**

### **Fiduciary Funds**

Custodial Funds are established to account for assets held by Yakima County acting in the capacity of agent. Custodial 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. Custodial Funds 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.

#### **Custodial 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 \$82,866 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 \$69,598 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 \$42,655 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.

**Yakima Valley Libraries** - A fund used to account for the financing of library materials, supplies, and equipment for the development, growth, and operation of library facilities.

**Yakima Nation** - A fund to administer the Inter-Governmental agreement for the Parker Water System assessment, collection and foreclosure of LID assessments.

## **YAKIMA COUNTY, WASHINGTON**

### **Fiduciary Funds**

**State Funds** - Funds used to account for taxes collected for the State of Washington. This money is then remitted to the State monthly.

**Cities** - Funds used to account for taxes collected for the incorporated areas of the County. This money is then remitted to the cities monthly.

**Sewer Districts** - Funds established to provide for the acquirement, construction, maintenance, operation, development, reorganization, and regulation of a system of sewers, including treatment and disposal plants.

**Criminal Task Forces** - Funds used to identify narcotics trafficking organizations and prosecute those persons directing the activities, in an effort to disrupt the flow of narcotics into Yakima County.

**Soil Conservation District** - Funds established to account for special assessments collected monthly for soil conservation in Yakima County.

**Mosquito District** - Funds are collected for this district whose purpose is to take all necessary or proper steps, which includes the abatement of stagnant pools of water and other breeding places for mosquitoes.

**Public Transportation Benefit Area** - A fund to account for the administration in the organization of a county wide transportation system.

**Southeast Washington Aging and Long-Term Care Council of Government (COG)** – A fund created to assume responsibility of administrative and fiscal responsibilities as a stand-alone separate entity independent of Yakima County created through an interlocal consortium agreement to permit local governmental units to cooperate and to provide services and facilities in a manner which will accord best with the geographic, economic, demographic and other factors influencing the development of local communities.



# YAKIMA COUNTY, WASHINGTON

## Statement of Net Position

### Investment Trust Funds

December 31, 2020

(In Thousands)

	<b><u>External Pooled Investments</u></b>	<b><u>Total</u></b>
<b>Assets</b>		
Pooled Investments	\$ 297,815	\$ 297,815
Accrued interest receivable	258	258
Individual Non-Pooled Investments	12,285	12,285
Total assets	<u>310,358</u>	<u>310,358</u>
Less: Income Distribution	258	258
Net position held in trust for Other Purposes Pool and Non-Pool participants	<u>\$ 310,100</u>	<u>\$ 310,100</u>

# YAKIMA COUNTY, WASHINGTON

## Statement of Changes in Net Position

### Investment Trust Funds

December 31, 2020

(In Thousands)

	<b><u>External Pooled Investments</u></b>	<b><u>Custodial Funds</u></b>	<b><u>Total</u></b>
<b>Additions:</b>			
Additions by participants	\$ 344,859	\$ -	\$ 344,859
Increase (decrease) in fair value of investments	3,611	-	3,611
Interest	4,643	-	4,643
Less Investment Expense	163	-	163
Total additions	<u>352,950</u>	<u>0</u>	<u>352,950</u>
<b>Deductions:</b>			
Deductions by participants	<u>365,175</u>	<u>-</u>	<u>365,175</u>
Total deductions	<u>365,175</u>	<u>0</u>	<u>365,175</u>
 Net Position increase (decrease)	 (12,225)	 (19,203)	 (12,225)
 Net position-Beginning of the Year	 <u>322,325</u>	 <u>48,803</u>	 <u>371,128</u>
Net position-End of the Year	<u>\$ 310,100</u>	<u>\$ 29,600</u>	<u>\$ 358,903</u>

## Combining Balance Sheet

## Custodial Funds

December 31, 2020

With Comparative Totals for December 31, 2019

(In Thousands)

	Other Funds	Court & Jail Trusts	Emergency Management	Law Library	Clean Air Authority
<i>Assets</i>					
Cash and equivalents	\$ 1,194	\$ 1,053	\$ 72	\$ 146	\$ 314
Taxes Receivable	11	-	-	-	-
Accounts Receivable	22	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due From Other Governments	122	-	-	-	-
Total Assets	<u>\$ 1,349</u>	<u>\$ 1,053</u>	<u>\$ 72</u>	<u>\$ 146</u>	<u>\$ 314</u>
<i>Liabilities</i>					
Warrants Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts/Vouchers Payable	192	-	-	-	-
Due to Other Governments	779	1,053	72	146	314
Accrued Liabilities	378	-	-	-	-
Total Liabilities	<u>\$ 1,349</u>	<u>\$ 1,053</u>	<u>\$ 72</u>	<u>\$ 146</u>	<u>\$ 314</u>

Conf of Governments	District Health	Diking Districts	Drainage Districts	Ed Serv Dist #105	School Districts
\$ 476	\$ 104	\$ -	\$ 150	\$ 3,855	\$ 6,787
-	-	-	-	-	2,351
-	-	-	-	-	-
-	-	-	4	-	-
-	-	-	-	-	-
<u>\$ 476</u>	<u>\$ 104</u>	<u>\$0</u>	<u>\$ 154</u>	<u>\$ 3,855</u>	<u>\$ 9,138</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4
-	-	-	-	-	-
476	104	-	154	3,855	9,134
-	-	-	-	-	-
<u>\$ 476</u>	<u>\$ 104</u>	<u>\$0</u>	<u>\$ 154</u>	<u>\$ 3,855</u>	<u>\$ 9,138</u>

## Combining Balance Sheet

## Custodial Funds

December 31, 2020

With Comparative Totals for December 31, 2019

(In Thousands)

	Fire Districts	Irrigation Districts	Park & Rec Districts	Port Districts	Yakima Water Consv District
<i>Assets</i>					
Cash and equivalents	\$ 2,068	\$ 1,411	\$ 274	\$ 376	\$ 11
Taxes Receivable	395	-	17	42	-
Accounts Receivable	-	-	-	-	-
Special Assessments Receivable	-	156	-	-	-
Due From Other Governments	-	-	-	-	-
Total Assets	<u>\$ 2,463</u>	<u>\$ 1,567</u>	<u>\$ 291</u>	<u>\$ 418</u>	<u>\$ 11</u>
<i>Liabilities</i>					
Warrants Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts/Vouchers Payable	-	-	-	-	-
Due to Other Governments	2,420	1,532	276	418	11
Accrued Liabilities	43	35	15	-	-
Total Liabilities	<u>\$ 2,463</u>	<u>\$ 1,567</u>	<u>\$ 291</u>	<u>\$ 418</u>	<u>\$ 11</u>

Yakima Valley Libraries	Yakima Nation	State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Consv District
\$ 46	\$ 1	\$ 943	\$ 685	\$ 1,016	\$ 1,296	\$ 2
238	-	1,938	1,066	-	-	-
-	-	-	-	-	-	-
-	117	5	33	-	-	16
-	-	-	-	-	-	-
\$ 284	\$ 118	\$ 2,886	\$ 1,784	\$ 1,016	\$ 1,296	\$ 18

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
284	118	2,886	1,784	980	200	18
-	-	-	-	36	1,096	-
\$ 284	\$ 118	\$ 2,886	\$ 1,784	\$ 1,016	\$ 1,296	\$ 18

## Combining Balance Sheet

## Custodial Funds

December 31, 2020

With Comparative Totals for December 31, 2019

(In Thousands)

	Mosquito District	Pblic Trns Bnfit Area	Southeast WA ALTC COG	2020 Total	2019 Total
<i>Assets</i>					
Cash and equivalents	\$ 318	\$ -	\$ 452	\$ 23,050	\$ 36,868
Taxes Receivable	-	-	-	6,058	5,341
Accounts Receivable	-	-	-	22	21
Special Assessments Receivable	17	-	-	348	353
Due From Other Governments	-	-	-	122	6,220
Total Assets	\$ 335	\$0	\$ 452	\$ 29,600	\$ 48,803

<i>Liabilities</i>					
Warrants Payable	\$ -	\$ -	\$ -	\$ 4	\$ 20,730
Accounts/Vouchers Payable	-	-	-	192	237
Due to Other Governments	335	-	452	27,801	23,443
Accrued Liabilities	-	-	-	1,603	4,393
Total Liabilities	\$ 335	\$0	\$ 452	\$ 29,600	\$ 48,803

## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Other Funds</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 1,809	\$ 120,738	\$ 121,353	\$ 1,194
Taxes Receivable	0	11	-	11
Accounts Receivable	21	5	4	22
Due From Other Governments	6,220	6,328	12,426	122
Total Assets	<u>\$ 8,050</u>	<u>\$ 127,082</u>	<u>\$ 133,783</u>	<u>\$ 1,349</u>

<i>Liabilities</i>				
Warrants Payable	\$ 4,074	\$ 136,085	\$ 140,159	\$ 0
Account/Vouchers Payable	187	1,110	1,105	192
Due to Other Governments	518	782	521	779
Accrued Liabilities	3,271	58,883	61,776	378
Total Liabilities	<u>\$ 8,050</u>	<u>\$ 196,860</u>	<u>\$ 203,561</u>	<u>\$ 1,349</u>

**Courts and Jail Trusts**

<i>Assets</i>				
Cash and cash equivalents	\$ 1,292	\$ 1,033	\$ 1,272	\$ 1,053
Total Assets	<u>\$ 1,292</u>	<u>\$ 1,033</u>	<u>\$ 1,272</u>	<u>\$ 1,053</u>

<i>Liabilities</i>				
Due to Other Governments	\$ 1,292	\$ 1,033	\$ 1,272	\$ 1,053
Total Liabilities	<u>\$ 1,292</u>	<u>\$ 1,033</u>	<u>\$ 1,272</u>	<u>\$ 1,053</u>

**Emergency Management**

<i>Assets</i>				
Cash and cash equivalents	\$ 156	\$ 54	\$ 138	\$ 72
Total Assets	<u>\$ 156</u>	<u>\$ 54</u>	<u>\$ 138</u>	<u>\$ 72</u>

<i>Liabilities</i>				
Account/Vouchers Payable	\$ 0	\$ 20	\$ 20	\$ 0
Due to Other Governments	156	650	734	72
Total Liabilities	<u>\$ 156</u>	<u>\$ 670</u>	<u>\$ 754</u>	<u>\$ 72</u>



## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Law Library</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 180	\$ 43	\$ 77	\$ 146
Total Assets	\$ 180	\$ 43	\$ 77	\$ 146
<i>Liabilities</i>				
Account/Vouchers Payable	\$ 0	\$ 53	\$ 53	\$ 0
Due to Other Governments	180	1	35	146
Accrued Liabilities	0	3	3	0
Total Liabilities	\$ 180	\$ 57	\$ 91	\$ 146
<b><u>Clean Air Authority</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 335	\$ 1,500	\$ 1,521	\$ 314
Total Assets	\$ 335	\$ 1,500	\$ 1,521	\$ 314
<i>Liabilities</i>				
Warrants Payable	\$ 50	\$ 1,323	\$ 1,373	\$ 0
Due to Other Governments	285	1,323	1,294	314
Total Liabilities	\$ 335	\$ 2,646	\$ 2,667	\$ 314
<b><u>Conference of Governments</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 567	\$ 625	\$ 716	\$ 476
Total Assets	\$ 567	\$ 625	\$ 716	\$ 476
<i>Liabilities</i>				
Warrants Payable	\$ 4	\$ -	\$ 4	\$ 0
Due to Other Governments	563	79	166	476
Total Liabilities	\$ 567	\$ 79	\$ 170	\$ 476

## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>District Health</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 176	\$ 8,604	\$ 8,676	\$ 104
Total Assets	\$ 176	\$ 8,604	\$ 8,676	\$ 104
<i>Liabilities</i>				
Due to Other Governments	\$ 176	\$ 8,339	\$ 8,411	\$ 104
Total Liabilities	\$ 176	\$ 8,339	\$ 8,411	\$ 104

**Diking Districts**

<i>Assets</i>				
Cash and cash equivalents	\$ 2	\$ 22	\$ 24	\$ 0
Special Assessments Receivable	0	55	55	0
Total Assets	\$ 2	\$ 77	\$ 79	\$ 0
<i>Liabilities</i>				
Due to Other Governments	\$ 2	\$ 81	\$ 83	\$ 0
Total Liabilities	\$ 2	\$ 81	\$ 83	\$ 0

**Drainage Districts**

<i>Assets</i>				
Cash and cash equivalents	\$ 54	\$ 201	\$ 105	\$ 150
Special Assessments Receivable	3	223	222	4
Total Assets	\$ 57	\$ 424	\$ 327	\$ 154
<i>Liabilities</i>				
Account/Vouchers Payable	\$ 0	\$ 82	\$ 82	\$ 0
Due to Other Governments	57	261	164	154
Total Liabilities	\$ 57	\$ 343	\$ 246	\$ 154

## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
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**Educational Service Dist #105***Assets*

Cash and cash equivalents	\$ 1,564	\$ 28,177	\$ 25,886	\$ 3,855
Total Assets	\$ 1,564	\$ 28,177	\$ 25,886	\$ 3,855

*Liabilities*

Warrants Payable	\$ 305	\$ 13,448	\$ 13,753	\$ 0
Due to Other Governments	1,259	5,748	3,152	3,855
Total Liabilities	\$ 1,564	\$ 19,196	\$ 16,905	\$ 3,855

**School Districts***Assets*

Cash and cash equivalents	\$ 22,902	\$ 646,235	\$ 662,350	\$ 6,787
Taxes Receivable	2,063	81,282	80,994	2,351
Total Assets	\$ 24,965	\$ 727,517	\$ 743,344	\$ 9,138

*Liabilities*

Warrants Payable	\$ 15,488	\$ 168,819	\$ 184,303	\$ 4
Due to Other Governments	9,477	1,362,123	1,362,466	9,134
Total Liabilities	\$ 24,965	\$ 1,530,942	\$ 1,546,769	\$ 9,138

**Fire Districts***Assets*

Cash and cash equivalents	\$ 1,409	\$ 12,473	\$ 11,814	\$ 2,068
Taxes Receivable	369	12,007	11,981	395
Special Assessments Receivable	0	10	10	0
Total Assets	\$ 1,778	\$ 24,490	\$ 23,805	\$ 2,463

*Liabilities*

Warrants Payable	\$ 60	\$ 2,787	\$ 2,847	\$ 0
Account/Vouchers Payable	0	2,513	2,513	0
Due to Other Governments	1,675	32,433	31,688	2,420
Accrued Liabilities	43	109	109	43
Total Liabilities	\$ 1,778	\$ 37,842	\$ 37,157	\$ 2,463

## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Irrigation Districts</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 1,355	\$ 5,146	\$ 5,090	\$ 1,411
Special Assessments Receivable	141	4,805	4,790	156
Total Assets	<u>\$ 1,496</u>	<u>\$ 9,951</u>	<u>\$ 9,880</u>	<u>\$ 1,567</u>
<i>Liabilities</i>				
Account/Vouchers Payable	\$ 0	\$ 2,149	\$ 2,149	\$ 0
Due to Other Governments	1,469	12,248	12,185	1,532
Accrued Liabilities	27	82	74	35
Total Liabilities	<u>\$ 1,496</u>	<u>\$ 14,479</u>	<u>\$ 14,408</u>	<u>\$ 1,567</u>
<b><u>Park &amp; Recreation Districts</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 238	\$ 476	\$ 440	\$ 274
Taxes Receivable	17	647	647	17
Special Assessments Receivable	0	2	2	0
Total Assets	<u>\$ 255</u>	<u>\$ 1,125</u>	<u>\$ 1,089</u>	<u>\$ 291</u>
<i>Liabilities</i>				
Account/Vouchers Payable	\$ 0	\$ 104	\$ 104	\$ 0
Due to Other Governments	255	7,559	7,538	276
Accrued Liabilities	0	48	33	15
Total Liabilities	<u>\$ 255</u>	<u>\$ 7,711</u>	<u>\$ 7,675</u>	<u>\$ 291</u>
<b><u>Port Districts</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 209	\$ 900	\$ 733	\$ 376
Taxes Receivable	40	946	944	42
Total Assets	<u>\$ 249</u>	<u>\$ 1,846</u>	<u>\$ 1,677</u>	<u>\$ 418</u>
<i>Liabilities</i>				
Warrants Payable	\$ 6	\$ 435	\$ 441	\$ 0
Due to Other Governments	243	4,240	4,065	418
Total Liabilities	<u>\$ 249</u>	<u>\$ 4,675</u>	<u>\$ 4,506</u>	<u>\$ 418</u>

## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
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**Yakima Water Conservancy Board***Assets*

Cash and cash equivalents	\$ 8	\$ 5	\$ 2	\$ 11
Total Assets	\$ 8	\$ 5	\$ 2	\$ 11

*Liabilities*

Account/Vouchers Payable	\$ 0	\$ 3	\$ 3	\$ 0
Due to Other Governments	8	7	4	11
Total Liabilities	\$ 8	\$ 10	\$ 7	\$ 11

**Yakima Valley Libraries***Assets*

Cash and cash equivalents	\$ 301	\$ 7,976	\$ 8,231	\$ 46
Taxes Receivable	234	10,096	10,092	238
Special Assessments Receivable	0	13	13	0
Total Assets	\$ 535	\$ 18,085	\$ 18,336	\$ 284

*Liabilities*

Warrants Payable	\$ 241	\$ 1,992	\$ 2,233	\$ 0
Due to Other Governments	294	22,910	22,920	284
Total Liabilities	\$ 535	\$ 24,902	\$ 25,153	\$ 284

## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
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**Yakima Nation***Assets*

Cash and cash equivalents	\$ 0	\$ 9	\$ 8	\$ 1
Special Assessments Receivable	130	1	14	117
Total Assets	\$ 130	\$ 10	\$ 22	\$ 118

*Liabilities*

Due to Other Governments	\$ 130	\$ 1	\$ 13	\$ 118
Total Liabilities	\$ 130	\$ 1	\$ 13	\$ 118

**State Funds***Assets*

Cash and cash equivalents	\$ 801	\$ 43,664	\$ 43,522	\$ 943
Taxes Receivable	1,616	65,100	64,778	1,938
Special Assessments Receivable	3	53	51	5
Total Assets	\$ 2,420	\$ 108,817	\$ 108,351	\$ 2,886

*Liabilities*

Account/Vouchers Payable	\$ 3	\$ 33	\$ 36	\$ 0
Due to Other Governments	2,417	122,334	121,865	2,886
Total Liabilities	\$ 2,420	\$ 122,367	\$ 121,901	\$ 2,886

**Cities***Assets*

Cash and cash equivalents	\$ 513	\$ 22,836	\$ 22,664	\$ 685
Taxes Receivable	1,002	34,363	34,299	1,066
Special Assessments Receivable	39	3,871	3,877	33
Total Assets	\$ 1,554	\$ 61,070	\$ 60,840	\$ 1,784

*Liabilities*

Due to Other Governments	\$ 1,555	\$ 76,955	\$ 76,726	\$ 1,784
Total Liabilities	\$ 1,555	\$ 76,955	\$ 76,726	\$ 1,784

## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Sewer Districts</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 806	\$ 2,601	\$ 2,391	\$ 1,016
Total Assets	\$ 806	\$ 2,601	\$ 2,391	\$ 1,016
<i>Liabilities</i>				
Account/Vouchers Payable	\$ 0	\$ 963	\$ 963	\$ 0
Due to Other Governments	765	5,326	5,111	980
Accrued Liabilities	41	252	257	36
Total Liabilities	\$ 806	\$ 6,541	\$ 6,331	\$ 1,016
<b><u>Criminal Task Force Groups</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 1,232	\$ 267	\$ 203	\$ 1,296
Total Assets	\$ 1,232	\$ 267	\$ 203	\$ 1,296
<i>Liabilities</i>				
Account/Vouchers Payable	\$ 47	\$ 176	\$ 223	\$ 0
Due to Other Governments	173	369	342	200
Accrued Liabilities	1,012	149	65	1,096
Total Liabilities	\$ 1,232	\$ 694	\$ 630	\$ 1,296
<b><u>Soil Conservation District</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 2	\$ 340	\$ 340	\$ 2
Special Assessments Receivable	16	360	360	16
Total Assets	\$ 18	\$ 700	\$ 700	\$ 18
<i>Liabilities</i>				
Due to Other Governments	\$ 18	\$ 721	\$ 721	\$ 18
Total Liabilities	\$ 18	\$ 721	\$ 721	\$ 18

## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Mosquito District</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 306	\$ 397	\$ 385	\$ 318
Special Assessments Receivable	21	505	509	17
Total Assets	<u>\$ 327</u>	<u>\$ 902</u>	<u>\$ 894</u>	<u>\$ 335</u>
<i>Liabilities</i>				
Warrants Payable	\$ 11	\$ 94	\$ 105	\$ 0
Due to Other Governments	316	1,019	1,000	335
Total Liabilities	<u>\$ 327</u>	<u>\$ 1,113</u>	<u>\$ 1,105</u>	<u>\$ 335</u>
<b><u>Public Trans Benefit Area</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 0	\$ -	\$ -	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>
<i>Liabilities</i>				
Due to Other Governments	\$ 0	\$ -	\$ -	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>
<b><u>Southeast Washington ALTC Council of Government</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 651	\$ 12,984	\$ 13,183	\$ 452
Total Assets	<u>\$ 651</u>	<u>\$ 12,984</u>	<u>\$ 13,183</u>	<u>\$ 452</u>
<i>Liabilities</i>				
Warrants Payable	\$ 491	\$ 4,717	\$ 5,208	\$ 0
Due to Other Governments	160	3,749	3,457	452
Total Liabilities	<u>\$ 651</u>	<u>\$ 8,466</u>	<u>\$ 8,665</u>	<u>\$ 452</u>



## Combining Statement of Changes in Assets and Liabilities

## Custodial Funds

For The Year Ended December 31, 2020

(In Thousands)

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>All Agency Funds</u></b>				
<i>Assets</i>				
Cash and cash equivalents	\$ 36,868	917,306	931,124	\$ 23,050
Taxes Receivable	5,341	204,452	203,735	6,058
Accounts Receivable	21	5	4	22
Special Assessments Receivable	353	9,898	9,903	348
Due From Other Governments	6,220	6,328	12,426	122
Total Assets	\$ 48,803	\$ 1,137,989	\$ 1,157,192	\$ 29,600
<i>Liabilities</i>				
Warrants Payable	\$ 20,730	329,700	350,426	\$ 4
Account/Vouchers Payable	237	7,206	7,251	192
Due to Other Governments	23,443	1,670,291	1,665,933	27,801
Accrued Liabilities	4,393	59,527	62,317	1,603
Total Liabilities	\$ 48,803	\$ 2,066,724	\$ 2,085,927	\$ 29,600

## **YAKIMA COUNTY, WASHINGTON**

### **Capital Assets Used in Operation if 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, 2020

	General Fixed Assets						
	Dec. 31, 2020	Land	Buildings	Improvements	Infrastructure	Equipment	Const-in-Progress
<u>General Government</u>							
Legislature	7,833,142 \$	1,097,554 \$	- \$	6,722,609 \$	- \$	12,979 \$	-
Courts	143,731	34,500	40,500	-	-	68,731	-
Finance	170,357	-	-	-	-	170,357	-
Legal Services	112,431	-	-	-	-	112,431	-
Miscellaneous General Government	8,419,517	4,190,717	3,014,112	1,206,498	-	8,190	-
Total General Government	16,679,178	5,322,771	3,054,612	7,929,107	-	372,688	0
<u>Security of Persons and Property</u>							
Law Enforcement	3,113,615	66,800	558,932	993,639	-	1,494,244	-
Adult Detention/Correction	60,501,722	1,763,660	41,374,738	16,103,453	-	1,259,871	-
Ambulance/Rescue/Emergency Aid	200,783	-	-	107,150	-	93,633	-
Juvenile Services	10,955,907	360,994	10,379,547	173,303	-	42,063	-
Alarm/Dispatch	338,667	-	-	-	-	338,667	-
Total Security of Persons and Property	75,110,694	2,191,454	52,313,217	17,377,545	-	3,228,478	-
<u>Physical Environment</u>							
Noxious Weed	345,948	71,800	145,382	7,714	-	121,052	-
Flood/Storm Water	12,047,618	1,434,050	-	-	-	85,040	10,528,528
Total Physical Environment	12,393,566	1,505,850	145,382	7,714	-	206,092	10,528,528
<u>Transportation</u>							
Roads and Streets	793,342,853	77,718,939	-	-	692,475,215	495,863	22,652,836
Railroads	27,672,949	-	-	-	27,672,949	-	-
Total Transportation	821,015,802	77,718,939	-	-	720,148,164	495,863	22,652,836
<u>Economic Environment</u>							
Veterans Relief	1,596	-	-	-	-	1,596	-
Planning	10,699	-	-	-	-	10,699	-
Total Economic Environment	12,295	-	-	-	-	12,295	-
<u>Mental and Physical Health</u>							
Public Health	1,065,787	37,500	1,028,287	-	-	-	-
Coroner	82,137	-	-	-	-	82,137	-
Community Mental Health	-	-	-	-	-	-	-
Developmental Disabilities	-	-	-	-	-	-	-
Total Mental and Physical Health	1,147,924	37,500	1,028,287	-	-	82,137	-
<u>Culture and Recreation</u>							
Multipurpose & Community Center	4,348,476	35,500	2,219,953	2,055,559	-	37,464	-
Fairgrounds, Convention Centers	20,540,450	-	13,884,527	6,655,923	-	-	-
Parks	2,360,785	394,500	676,772	1,283,460	-	6,053	-
Total Culture and Recreation	27,249,711	430,000	16,781,252	9,994,942	-	43,517	-
Total Governmental Fund Assets	953,609,170 \$	87,206,514 \$	73,322,750 \$	35,309,308 \$	720,148,164 \$	4,441,070 \$	33,181,364

# YAKIMA COUNTY, WASHINGTON

## Capital Assets Used In The Operation of Governmental Funds Schedule Of Changes By Function And Activity For Year Ended December 31, 2020

	General Fixed Assets Jan. 1, 2020	Additions	Deletions	General Fixed Assets Dec. 31, 2020
<u>General Government</u>				
Legislature	\$ 8,222,044		\$ 388,902	\$ 7,833,142
Courts	143,731			143,731
Finance	170,357			170,357
Legal Services	112,431			112,431
Miscellaneous General Government	8,419,517			8,419,517
Total General Government	17,068,080	-	388,902	16,679,178
<u>Security of Persons and Property</u>				
Law Enforcement	3,113,615			3,113,615
Adult Detention/Correction	60,501,722			60,501,722
Ambulance/Rescue/Emergency Aid	200,783			200,783
Juvenile Services	10,961,251		5,344	10,955,907
Alarm/Dispatch	338,667	-	-	338,667
Total Security of Persons and Property	75,116,038	-	5,344	75,110,694
<u>Physical Environment</u>				
Noxious Weed	345,948	-	-	345,948
Flood/Storm Water	10,592,231	2,238,569	783,182	12,047,618
Total Physical Environment	10,938,179	2,238,569	783,182	12,393,566
<u>Transportation</u>				
Roads and Streets	787,655,448	19,893,332	14,205,927	793,342,853
Railroads	27,672,949			27,672,949
Total Transportation	815,328,397	19,893,332	14,205,927	821,015,802
<u>Economic Environment</u>				
Veterans Relief	1,596			1,596
Planning	10,699			10,699
Total Economic Environment	12,295	-	-	12,295
<u>Mental and Physical Health</u>				
Public Health	1,065,787	-	-	1,065,787
Coroner	82,137	-	-	82,137
Community Mental Health	-	-	-	-
Developmental Disabilities	-	-	-	-
Total Mental and Physical Health	1,147,924	-	-	1,147,924
<u>Culture and Recreation</u>				
Multipurpose & Community Center	4,430,706		82,230	4,348,476
Fairgrounds, Convention Centers	20,540,450			20,540,450
Parks	2,360,785	-	-	2,360,785
Total Culture and Recreation	27,331,941	-	82,230	27,249,711
Total Governmental Fund Assets	\$ 946,942,854	\$ 22,131,901	\$ 15,465,585	\$ 953,609,170

## YAKIMA COUNTY, WASHINGTON

### Capital Assets Used In The Operation Of Governmental Funds

#### Schedule By Source

As of December 31, 2020

<u>Governmental Fund Capital Assets</u>	<u>2020</u>
Land	\$ 87,206,514
Buildings	73,322,750
Other Improvements	35,309,308
Infrastructure	720,148,164
Equipment	4,441,070
Construction in Progress	33,181,364
Total Fixed Assets	<u>\$ 953,609,170</u>

#### Investment In General Capital Assets By Source

General Fund	\$ 2,282,808
Special Revenue Funds	811,653,151
G.O. Bonds	65,174,651
Donations	9,572,416
Other Sources	64,926,144
Total Governmental Fund Capital Assets	<u>\$ 953,609,170</u>

## STATISTICAL SECTION

This part of Yakima County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
<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.	186
<i>Revenue Capacity</i> These schedules contain information to help the reader access the County's most significant local revenue source, the property tax.	192
<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.	197
<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.	201
<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.	204

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

# YAKIMA COUNTY, WASHINGTON

## Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

(in thousands)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Governmental activities</u>										
Net Investment in Capital Assets *	\$ 267,265	\$ 267,784	\$ 257,968	\$ 261,669	\$ 265,348	\$ 274,852	\$ 280,408	\$ 291,408	\$ 297,489	\$ 287,640
Restricted	48,526	42,779	48,265	48,666	45,438	50,975	43,158	46,021	42,705	52,373
Unrestricted	20,363	29,636	32,184	42,876	6,710	6,055	7,193	(33,553)	(19,973)	9,543
Total governmental activities net position	\$ 336,154	\$ 340,199	\$ 338,417	\$ 353,211	\$ 317,496	\$ 331,882	\$ 330,759	\$ 303,876	\$ 320,221	\$ 349,556
<u>Business-type activities</u>										
Net Investment in Capital Assets	19,845	22,593	25,634	28,599	29,228	30,759	31,465	31,610	31,808	33,999
Unrestricted	14,409	14,685	13,654	13,216	12,089	9,526	13,154	12,160	16,824	21,794
Total business-type activities net position	\$ 34,254	\$ 37,278	\$ 39,288	\$ 41,815	\$ 41,317	\$ 40,285	\$ 44,619	\$ 43,770	\$ 48,632	\$ 55,793
<u>Primary government</u>										
Net Investment in Capital Assets *	287,110	290,377	283,602	290,268	294,576	305,611	311,873	323,018	329,297	321,639
Restricted	48,526	42,779	48,265	48,666	45,438	50,975	43,158	46,021	42,705	52,373
Unrestricted	34,772	44,321	45,838	56,092	18,799	15,581	20,347	(21,393)	(3,149)	31,337
Total primary government net position	\$ 370,408	\$ 377,477	\$ 377,705	\$ 395,026	\$ 358,813	\$ 372,167	\$ 375,378	\$ 347,646	\$ 368,853	\$ 405,349

\* 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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
<b>Governmental activities:</b>										
General Government	\$ 19,313	\$ 22,530	\$ 19,594	\$ 19,042	\$ 19,569	\$ 21,607	\$ 22,142	\$ 32,453	\$ 23,021	\$ 38,363
Judicial	9,722	9,454	8,790	9,176	8,932	10,141	10,090	15,144	10,930	11,454
Public Safety	47,768	45,200	42,529	40,419	45,885	46,476	48,257	60,197	54,324	65,315
Physical Environment	4,410	2,362	2,093	2,416	2,942	2,132	3,309	3,014	1,734	2,869
Transportation	25,035	12,096	30,136	25,644	27,513	22,617	29,023	24,539	23,387	29,715
Economic Environment	3,271	5,786	4,932	5,986	5,158	8,283	3,830	5,076	8,089	5,360
Health and Human Services	40,489	26,652	18,856	17,059	3,512	1,470	499	1,039	340	7,375
Culture and Recreation	2,427	1,154	1,069	1,340	1,324	1,123	1,581	1,524	1,352	5,253
Interest on Long Term Debt	1,782	1,638	1,468	1,293	1,472	1,434	1,175	878	767	571
Total governmental activities expenses	154,217	126,872	129,467	122,375	116,307	115,283	119,906	143,864	123,944	166,275
<b>Business -type activities:</b>										
Solid Waste	5,008	6,627	6,993	8,048	9,246	11,181	7,888	9,976	9,768	9,804
Public Services Utilities	1,558	1,520	1,748	1,379	1,823	1,739	1,463	3,207	1,115	1,460
Building and Fire Safety	1,702	1,587	1,600	1,785	1,837	2,675	1,614	4,147	1,391	2,323
Total business-type activities expenses	8,268	9,734	10,341	11,212	12,906	15,595	10,965	17,330	12,274	13,587
<b>Total primary government expenses</b>	<b>162,485</b>	<b>136,606</b>	<b>139,808</b>	<b>133,587</b>	<b>129,213</b>	<b>130,878</b>	<b>130,871</b>	<b>161,194</b>	<b>136,218</b>	<b>179,862</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
Charges for service:										
General Government	4,833	4,997	7,928	1,538	5,272	5,228	8,768	9,109	12,894	11,268
Judicial	4,154	3,181	3,541	7,289	1,764	1,923	725	737	787	1,243
Public Safety	11,473	2,218	9,431	10,407	10,524	14,410	13,755	15,403	16,526	9,749
Physical Environment	184	31	41	920	87	39	48	21	15	4
Transportation	280	371	6,158	697	579	708	321	744	1,180	47
Economic Environment	292	1,149	2,380	910	1,386	1,176	951	1,241	1,500	479
Health and Human Services	18,758	6,874	567	2,636	1,096	966	0	-	-	1,149
Culture and Recreation	15	5	24	389	5	8	7	7	7	0
Operating grants and contributions	42,894	54,417	28,798	38,155	19,678	30,477	18,135	25,562	23,551	41,204
Capital grants and contributions	2,033	662	240	66	504	830	168	251	226	1,138
Total governmental activities program revenue	84,916	73,905	59,108	63,007	40,895	55,765	42,878	53,075	56,686	66,281

Business-type activities:



# YAKIMA COUNTY, WASHINGTON

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Charges for service:										
Solid Waste	8,099	8,352	8,581	8,587	8,945	9,458	10,527	10,778	11,401	12,016
Public Services Utilities	1,096	1,175	1,283	1,446	1,665	1,889	1,730	1,830	1,790	1,876
Building and Fire Safety	1,451	1,530	1,681	2,089	2,222	2,602	2,562	2,388	2,260	2,336
Operating grants and contributions	656	276	416	327	493	323	105	711	553	1,341
Capital grants and contributions	0	0	0	0	94	142	46	0	113	0
Total business-type activities program revenues	11,302	11,333	11,961	12,449	13,419	14,414	14,970	15,707	16,117	17,569
<b>Total primary government program revenue</b>	<b>96,218</b>	<b>85,238</b>	<b>71,069</b>	<b>75,456</b>	<b>54,314</b>	<b>70,179</b>	<b>57,848</b>	<b>68,782</b>	<b>72,803</b>	<b>83,850</b>
<b><u>Net (Expense)/Revenue</u></b>										
Governmental activities	(69,301)	(52,964)	(70,357)	(59,368)	(75,410)	(59,517)	(77,030)	(90,790)	(67,257)	(99,994)
Business-type activities	3,034	1,600	1,621	1,237	512	(1,180)	4,005	(1,623)	3,841	3,983
Total primary government net (expense)/revenue	(66,267)	(51,364)	(68,736)	(58,131)	(74,898)	(60,697)	(73,025)	(92,413)	(63,416)	(96,011)
<b><u>General Revenues and Other Changes in Net Position</u></b>										
<b>Governmental activities:</b>										
Taxes										
Property	39,020	37,673	37,386	38,532	39,842	40,539	41,881	42,223	43,778	44,983
Sales	16,770	18,152	19,381	21,880	23,394	23,199	23,186	25,119	26,003	31,121
Excise and other	2,556	3,491	3,464	3,913	3,858	3,152	4,129	4,099	4,313	3,524
Grants & Contributions not restricted-specific programs	3,435	1,160	6,209	7,415	5,255	4,772	2,256	438	4,359	0
Interest and investment earnings	1,890	1,314	1,954	2,372	2,259	2,186	2,814	3,491	5,222	4,467
Gain on sales of capital assets	1,138	(5,598)	291	234	0	100	1,691	0	0	0
Special or Extraordinary Item OPEB										45,234
Transfers	(142)	(78)	(111)	(179)	(143)	(50)	(50)	(271)	(73)	0
Total governmental activities	64,667	56,114	68,574	74,167	74,465	73,898	75,907	75,099	83,602	129,329
<b>Business-type activities:</b>										
Grants & Contributions not restricted-specific programs	101	72	148	122	0	0	0	0	0	0
Interest and investment earnings	301	186	68	218	189	106	281	504	948	835
Gain on sales of capital assets	0	(137)	126	483	0	(8)	(1)	0	0	2
Special or Extraordinary Item OPEB										2,291
Transfers	142	78	111	179	143	50	50	271	73	50
Total business-type activities	544	199	453	1,002	332	148	330	775	1,021	3,178
<b>Total primary government</b>	<b>65,211</b>	<b>56,313</b>	<b>69,027</b>	<b>75,169</b>	<b>74,797</b>	<b>74,046</b>	<b>76,237</b>	<b>75,874</b>	<b>84,623</b>	<b>132,507</b>
<b><u>Changes in Net Position</u></b>										
Governmental activities	(4,635)	3,150	(1,786)	14,797	(4,441)	14,383	(1,122)	(15,692)	16,346	29,334
Business-type activities	3,579	1,799	2,074	2,239	843	(1,032)	4,335	(848)	4,862	7,161
Total primary government	<b>\$ (1,056)</b>	<b>\$ 4,949</b>	<b>\$ 288</b>	<b>\$ 17,036</b>	<b>\$ (3,598)</b>	<b>\$ 13,351</b>	<b>\$ 3,213</b>	<b>\$ (16,540)</b>	<b>\$ 21,208</b>	<b>\$ 36,495</b>

Note: Changes in net position on this schedule do not include prior period adjustments. Therefore this schedule does not account for the total change in net position from one year to the next.

# YAKIMA COUNTY, WASHINGTON

## Fund Balances, Governmental Funds

### Last Ten Fiscal Years

(modified accrual basis of accounting)

	2011*	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ 46,705	\$ 47,885	\$ 47,885	\$ 47,540	\$ 56,540	\$ 57,035	\$ 57,935	\$ -	\$ -	\$ -
Restricted	124,544	226,071	286,231	250,362	327,532	358,979	431,496	457,540	537,300	537,300
Unreserved	0	0	0	0	0	0	0	0	0	0
Committed	905,868	573,651	762,485	925,931	1,328,154	1,046,630	1,288,461	975,096	1,278,278	1,649,742
Assigned	113,278	114,864	925,690	741,094	807,575	830,588	900,831	849,445	1,381,086	1,394,438
Unassigned	5,448,671	7,342,104	6,480,803	8,383,923	8,373,082	8,542,488	9,013,045	10,800,414	11,236,194	8,692,948
Total general fund	6,639,066	8,304,575	8,503,094	10,348,850	10,892,883	10,835,720	11,691,768	13,082,495	14,432,858	12,274,428
All other Gov. Funds										
Nonspendable	5,041,933	5,085,778	3,646,996	5,374,899	7,883,763	8,291,622	8,717,839	0	0	0
Restricted	22,209,451	23,109,555	28,889,526	31,851,819	31,571,534	33,496,265	35,403,393	44,365,995	45,187,402	52,835,872
Unreserved, report in:										
Special revenue funds										
Capital project funds										
Committed	13,498,086	9,122,164	953,797	1,199,052	1,454,255	1,587,981	1,728,927	2,013,155	2,245,993	2,519,104
Assigned	7,776,257	4,614,271	13,963,555	16,373,086	8,840,409	6,401,491	5,925,483	5,075,375	5,033,697	11,812,071
Unassigned	0	0	0	0	0	(536)	(820)	0	(54,838)	0
Total all other gov. funds	48,525,727	41,931,768	47,453,874	54,798,856	49,749,961	49,776,823	51,774,822	51,454,525	52,412,254	67,167,047
Total gov. fund balances	\$ 55,164,793	\$ 50,236,343	\$ 55,956,968	\$ 65,147,706	\$ 60,642,844	\$ 60,612,543	\$ 63,466,590	\$ 64,537,020	\$ 66,845,112	\$ 79,441,475

\* Reflects GASB 54 change in fund balance categories

# YAKIMA COUNTY, WASHINGTON

## Changes in Fund Balances, Governmental Funds

### Last Ten Fiscal Years

(modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b><u>Revenues</u></b>										
Taxes	\$ 58,585,301	\$ 61,224,425	\$ 63,158,166	\$ 66,731,242	\$ 66,976,756	\$ 67,556,196	\$ 69,179,304	\$ 71,795,787	\$ 74,255,884	\$ 79,627,857
Licenses	328,343	359,569	411,400	439,877	502,222	555,337	549,515	534,465	385,206	557,627
Intergovernmental	57,972,535	54,417,408	37,164,780	37,780,927	22,131,896	30,253,610	27,171,218	25,561,172	23,997,451	41,252,569
Charges for services	25,360,890	16,463,301	18,918,755	22,242,647	20,712,827	24,344,536	25,574,566	27,263,453	30,105,886	21,322,100
Fines	1,975,471	1,999,729	2,769,633	2,543,293	2,606,209	2,292,630	2,362,969	2,582,603	2,465,461	2,175,473
Interest earnings	1,517,226	1,051,860	1,781,672	2,371,860	2,259,242	2,035,409	2,814,471	3,490,537	4,710,262	4,467,019
Other revenues	3,334,010	2,797,537	2,355,213	3,151,849	3,023,801	2,409,235	2,405,057	2,591,705	3,189,053	1,924,687
Total revenues	149,073,776	138,313,829	126,559,619	135,261,695	118,212,953	129,446,953	130,057,100	133,819,722	139,109,203	151,327,332
<b><u>Expenditures</u></b>										
General government	18,673,127	18,464,643	19,704,599	19,309,304	20,658,613	22,060,922	22,508,839	23,570,414	24,246,479	39,709,472
Judicial	9,747,348	9,496,493	8,671,891	9,312,668	9,746,791	10,872,459	10,521,830	10,510,832	12,157,236	10,689,731
Public Safety	45,471,838	41,349,670	40,081,001	41,527,248	43,316,452	45,651,681	48,504,179	53,484,143	54,945,064	52,277,752
Physical environment	2,432,143	2,083,002	2,534,416	2,244,884	2,771,894	2,302,728	2,947,302	2,653,419	2,022,120	1,958,817
Transportation	13,908,031	12,658,082	12,542,883	11,254,127	12,694,957	14,325,053	14,467,126	14,336,461	14,044,027	15,369,531
Economic environment	3,285,116	5,736,359	4,897,056	5,801,932	5,230,876	8,365,689	4,474,326	4,684,541	8,317,963	5,005,062
Health and human services	39,917,338	26,481,734	18,854,038	16,991,526	3,591,585	921,208	463,836	402,471	404,362	6,872,336
Culture and recreations	444,785	431,480	397,164	555,073	515,935	554,523	768,706	678,142	596,519	2,375,973
Debt service:										
Principal	4,094,206	5,626,222	3,669,722	3,654,581	3,939,082	3,993,244	4,103,822	4,242,846	4,333,245	14,480,134
Interest	1,682,192	1,386,254	1,222,629	1,159,377	1,311,309	1,211,733	1,089,302	963,670	853,133	1,198,998
Capital Outlay	14,009,950	20,965,208	9,178,693	20,844,453	13,717,723	18,544,120	17,501,118	18,996,602	15,679,051	12,988,980
Total expenditures	153,666,074	144,679,147	121,754,092	132,655,173	117,495,217	128,803,360	127,350,386	134,523,541	137,599,199	162,926,786
Excess of revenues over (under) expenditures	(4,592,298)	(6,365,318)	4,805,527	2,606,522	717,736	643,593	2,706,714	(703,819)	1,510,004	(11,599,454)

# YAKIMA COUNTY, WASHINGTON

## Changes in Fund Balances, Governmental Funds

### Last Ten Fiscal Years

(modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b><u>Other Financing Sources (Uses)</u></b>										
Issuance of long-term debt	173,328	1,255,000	-	6,285,000	-	-	-	-	-	8,244,235
Issuance of GO Note	-	-	-	-	-	-	-	-	125,000	195,000
Transfers In	15,658,888	18,845,033	24,567,152	23,470,707	22,072,292	22,239,064	23,746,881	28,681,967	29,102,882	32,948,121
Transfers Out	(16,063,152)	(18,663,426)	(23,646,861)	(23,634,841)	(23,804,899)	(22,912,958)	(23,599,548)	(26,907,719)	(28,429,795)	(31,370,422)
Bond Premium	-	-	-	468,277	-	-	-	-	-	2,478,376
Intergovernmental Payments	(195,805)	-	(80,086)	-	-	-	-	-	-	5,399
Proceeds Capital Assets Other Deposit:	50,717	261	74,893	(4,929)	5,474	0	-	-	-	19,341
Payments refunded bond escrow agent	(303)	-	-	-	-	-	-	-	-	10,675,765
Total Other Financing Source (Uses)	(376,327)	1,436,868	915,098	6,584,214	(1,727,133)	(673,894)	147,333	1,774,248	798,087	23,195,815
<b><u>Special Item</u></b>										
Extraordinary Discontinued Operat. Ag	-	-	-	-	(3,495,462)	0	0	0	0	0
Total Special Item	0	0	0	0	(3,495,462)	0	0	0	0	0
Net Change in Fund Balance	\$ (4,968,625)	\$ (4,928,450)	\$ 5,720,625	\$ 9,190,736	\$ (4,504,859)	\$ (30,301)	\$ 2,854,047	\$ 1,070,429	\$ 2,308,091	\$ 11,596,361
Debt services as a percentage of noncapital expenditures	4.14%	5.67%	4.35%	4.31%	5.06%	4.72%	4.73%	4.51%	4.25%	10.46%
Debt services as a percentage with capital expenditures	3.76%	4.85%	4.02%	3.63%	4.47%	4.04%	4.08%	3.87%	3.77%	9.62%

Note: Changes in net position on this schedule do not include prior period adjustments. Therefore this schedule does not account for the total change in net position from one year to the next.

## YAKIMA COUNTY, WASHINGTON

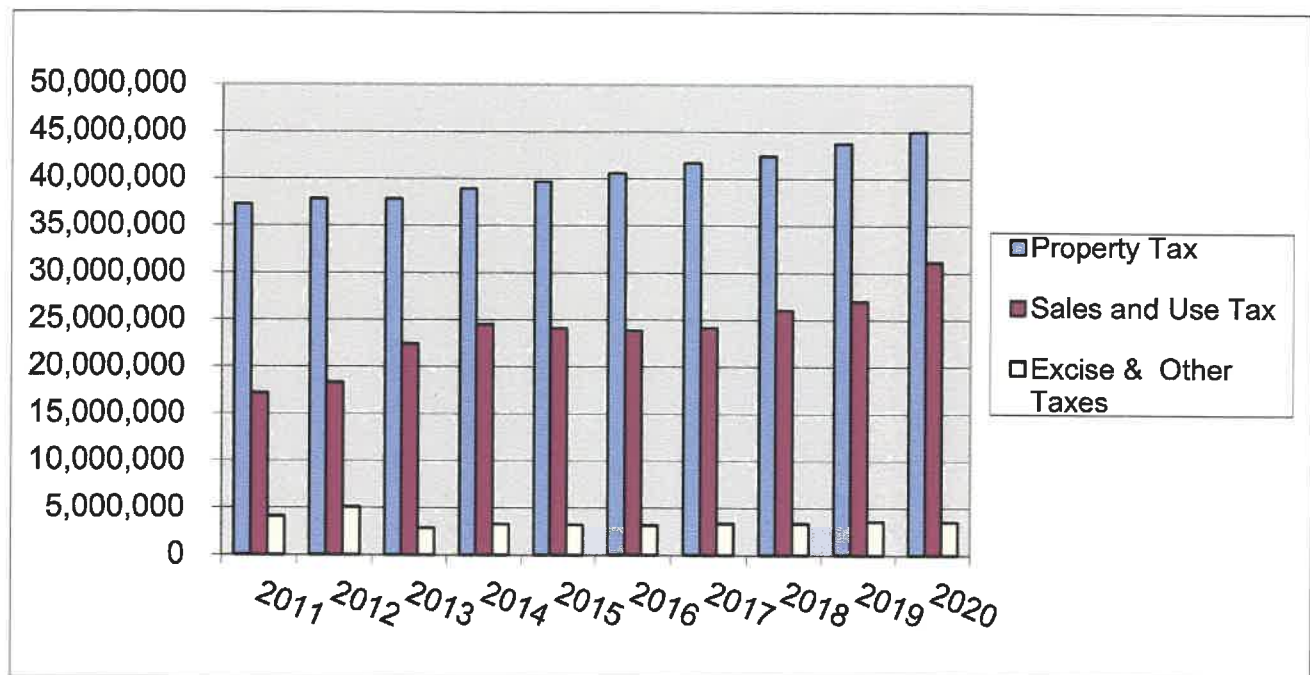
### Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
2011	37,268,419	17,180,668	4,136,214	58,585,301
2012	37,812,738	18,304,182	5,107,505	61,224,425
2013	37,826,621	22,440,640	2,890,905	63,158,166
2014	38,912,389	24,519,182	3,299,671	66,731,242
2015	39,677,984	24,081,015	3,217,757	66,976,756
2016	40,562,118	23,841,328	3,152,750	67,556,196
2017	41,656,050	24,154,212	3,369,042	69,179,304
2018	42,420,025	25,994,695	3,381,067	71,795,787
2019	43,727,444	26,943,103	3,585,337	74,255,884
2020	44,983,214	31,120,547	3,524,096	79,627,857

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

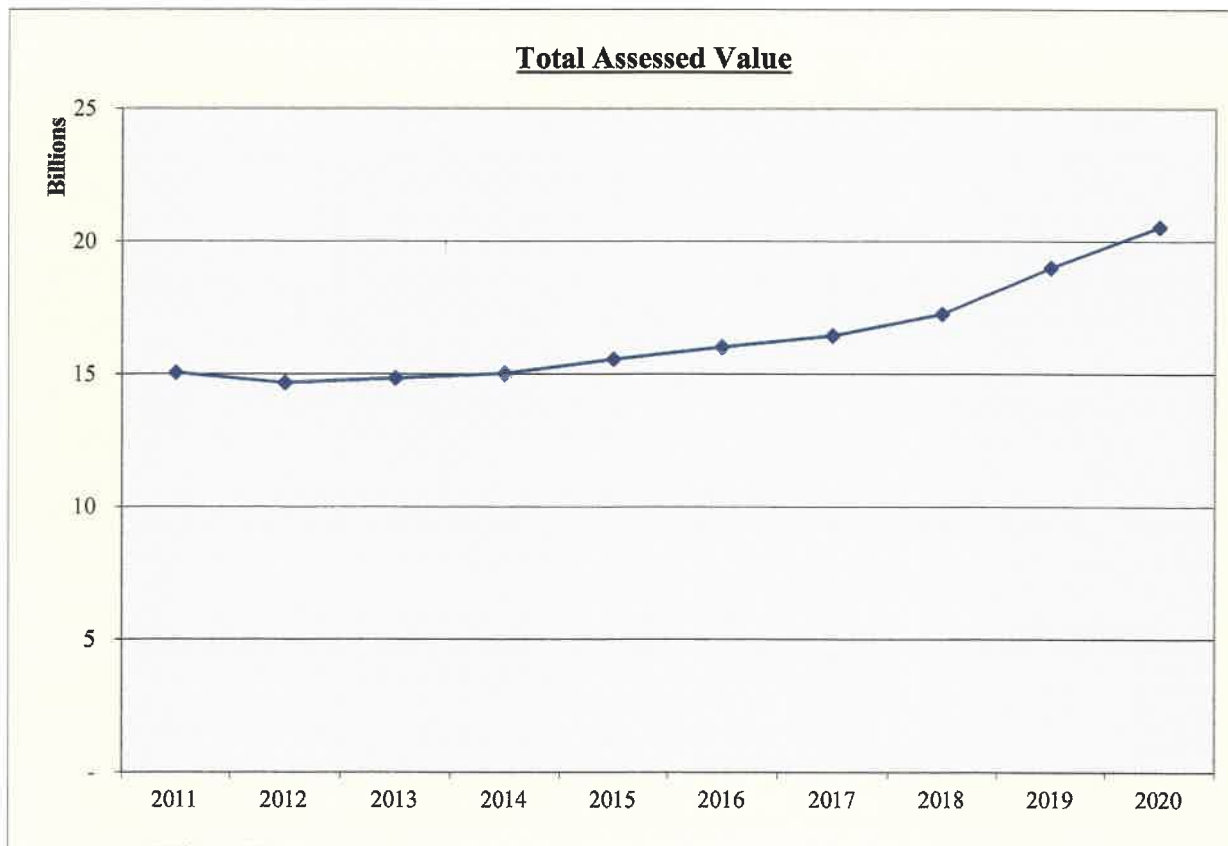


# YAKIMA COUNTY, WASHINGTON

## Assessed and Estimated Value of Taxable Property

### Last Ten Fiscal Years

Tax Year	<u>REAL PROPERTY</u>		<u>PERSONAL PROPERTY</u>		<u>TOTAL</u>		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		
2011	14,185,682,411	15,027,205,944	871,123,256	961,504,698	15,056,805,667	15,988,710,641	94.2%	3.879
2012	13,813,027,963	15,014,160,829	856,075,299	944,895,474	14,669,103,262	15,959,056,303	91.9%	4.045
2013	13,947,164,810	15,159,961,750	896,511,378	1,003,932,114	14,843,676,188	16,163,893,864	91.8%	3.753
2014	14,113,009,035	15,390,413,342	911,693,552	1,078,927,280	15,024,702,587	16,469,340,623	91.2%	3.809
2015	14,606,675,379	15,842,381,105	961,051,747	1,102,123,563	15,567,727,126	16,944,504,668	91.9%	3.821
2016	14,985,294,948	16,540,060,649	1,050,010,721	1,167,976,330	16,035,305,669	17,708,036,979	90.6%	3.826
2017	15,279,612,569	17,072,192,815	1,174,254,197	1,230,874,420	16,453,866,766	18,303,067,235	89.9%	3.838
2018	16,028,671,844	18,444,961,846	1,236,979,098	1,307,588,899	17,265,650,942	19,752,550,744	87.4%	3.747
2019	17,773,065,486	19,880,386,450	1,234,750,572	1,295,645,931	19,007,816,058	21,176,032,380	89.8%	3.543
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



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	2020			2011		
			Taxable Assessed	Rank	Percentage of Total Assessed	Taxable Assessed	Rank	Percentage of Total Assessed
			Value		Value	Value		Value
	Pacificorp	Utilities	\$180,634,646	1	0.825%	\$153,226,603	1	1.018%
	Washington Fruit & Produce Co.	Agriculture	137,523,836	2	0.628%	52,314,920	5	0.347%
	Borton & Sons Inc.	Wholesale Trade	127,359,774	3	0.582%			
	Zirkle Fruit Co.	Agriculture	108,673,746	4	0.497%	59,228,034	4	0.393%
	Wal-Mart Stores Inc.	General Merchandise	103,246,998	5	0.472%	100,161,642	2	0.665%
	Evans Fruit Company Inc.	Agriculture	101,639,131	6	0.464%	49,147,152	6	0.326%
	BNSF Railroad Co.	Transportation	70,560,961	7	0.322%			
	Tree Top Inc.	Agriculture	66,515,883	8	0.304%	37,728,745	9	0.251%
	Darigold Inc	Dairy Products	66,231,112	9	0.303%			
	John I Haas Inc.	Hop Processing	62,036,989	10	0.283%			
	Yakima HMA Inc. (Yakima Region:	Health Care Services				76,180,517	3	0.506%
	Centercal Properties LLC	Retail Development				41,282,750	7	0.274%
	Cascade Natural Gas Corp.	Utilities				381,222,950	8	0.253%
	Safeway Stores Inc.	Food and Beverage				36,846,455	10	0.245%
	Totals		<u>\$1,024,423,076</u>		<u>4.680%</u>	<u>\$987,339,768</u>		<u>4.278%</u>

Information provided by the Yakima County Treasurer's Office

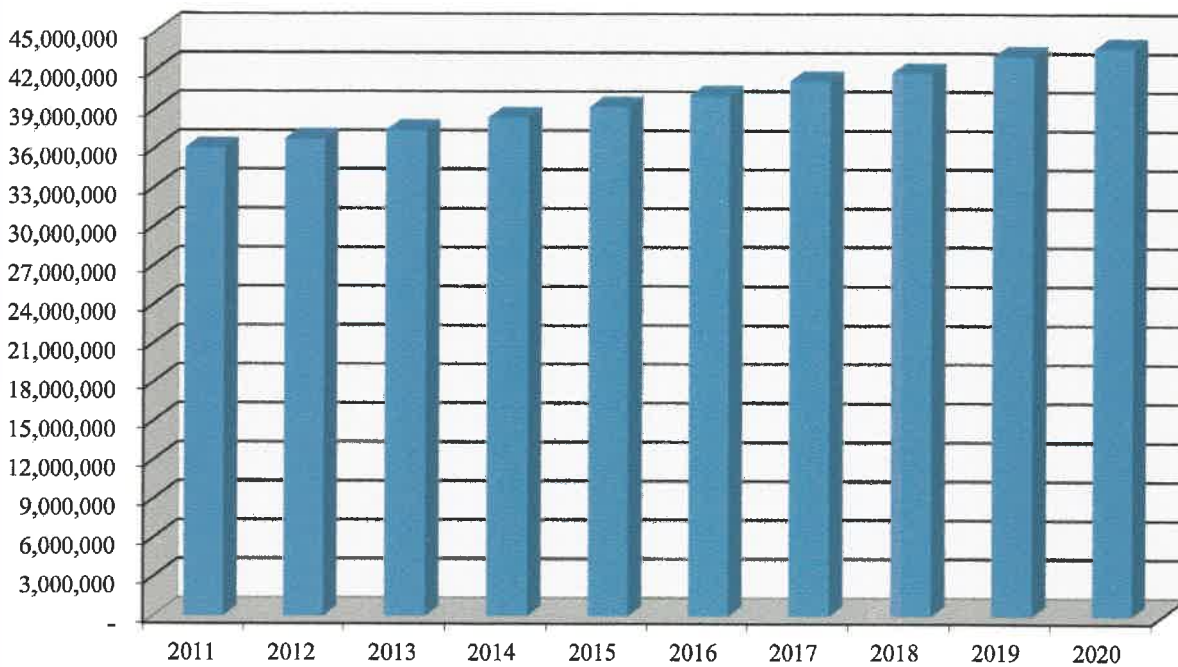
# YAKIMA COUNTY, WASHINGTON

## Property Tax Levies and Collections

### Last Ten Fiscal Years

Fiscal Year	Original Levy	Adjustments *	Adjusted Levy	Collected in First Period		Collected In Subsequent Periods	Total Amount	Percent of Adjusted Levy
				Amount	Percent of Original Levy			
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%	-	43,759,120	97.8986%

### 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

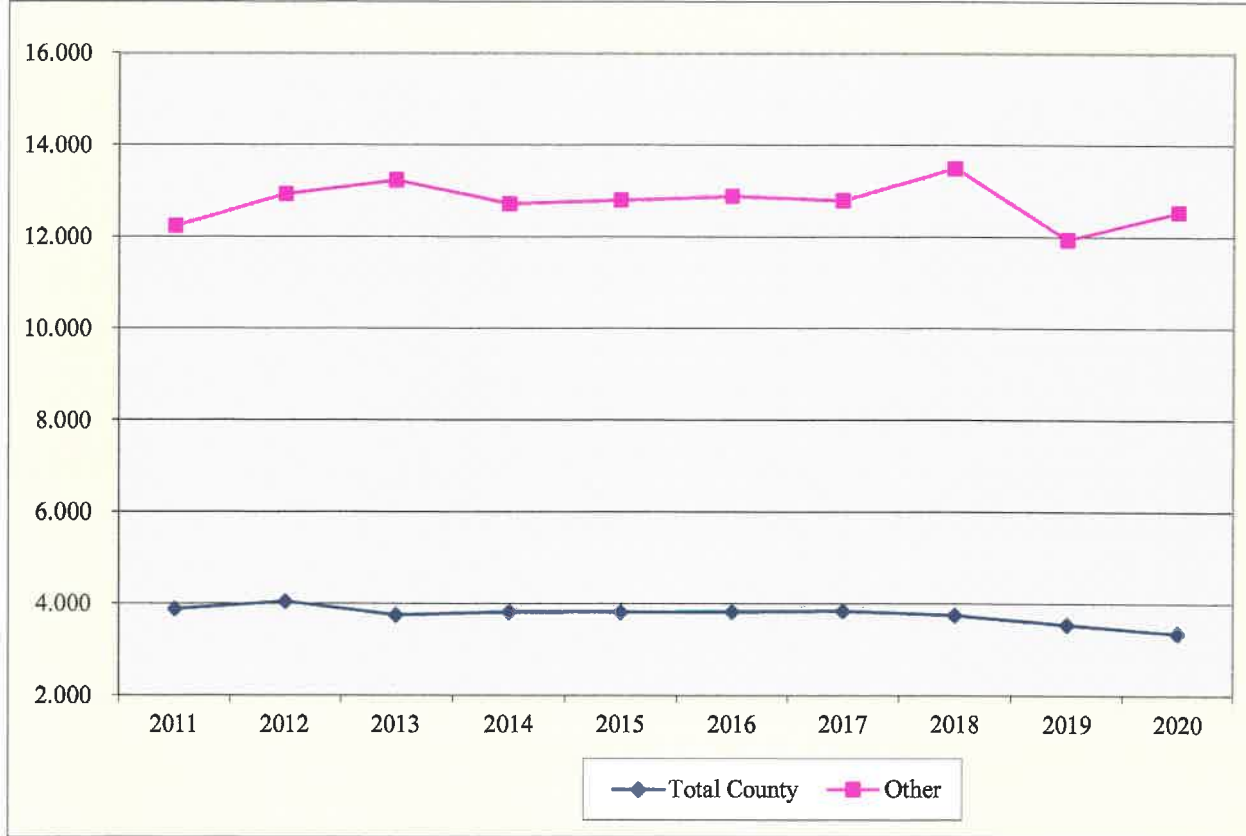
## Property Tax Rates

### 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	General Fund	Special Revenue Funds	Debt Service	Total County	School District	Fire District	Port District	Cities and Towns	State of Wash	Regional Library	Park & Rec District	
2011	1.471	2.359	0.049	3.879	4.095	1.112	0.405	2.917	2.209	0.453	1.045	16.115
2012	1.537	2.461	0.047	4.045	4.384	1.150	0.429	3.036	2.398	0.472	1.053	16.967
2013	1.749	2.004	0.000	3.753	4.402	1.188	0.431	3.070	2.512	0.476	1.148	16.980
2014	1.765	2.044	0.000	3.809	4.395	1.191	0.433	3.066	2.615	0.481	0.531	16.521
2015	1.700	2.121	0.000	3.821	4.409	1.189	0.424	3.015	2.264	0.476	1.030	16.628
2016	1.681	2.145	0.000	3.826	4.392	1.184	0.420	2.985	2.255	0.475	1.178	16.715
2017	1.668	2.170	0.000	3.838	4.370	1.182	0.412	2.966	2.055	0.474	1.333	16.630
2018	1.620	2.127	0.000	3.747	4.311	1.167	0.403	2.880	3.068	0.461	1.194	17.231
2019	1.517	2.026	0.000	3.543	3.301	1.220	0.376	2.684	2.728	0.435	1.193	15.480
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



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

Year	Governmental Activities						Business Activities				Percentage of Personal Income*	Total Debt Per Capita*
	General Obligation Bonds	Special Assessment Bonds	Capital Lease	General Obligation Note	Bond Issuance Discount/Premium	Advances Due Other Government	General Obligation Bonds	Capital Lease	Advances Due Other Government	Total Primary Government		
2011	38,360,000	118,000	0	0	1,320,973	8,528,435	4,060,000	0	94,658	52,482,066	0.659%	211.68
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

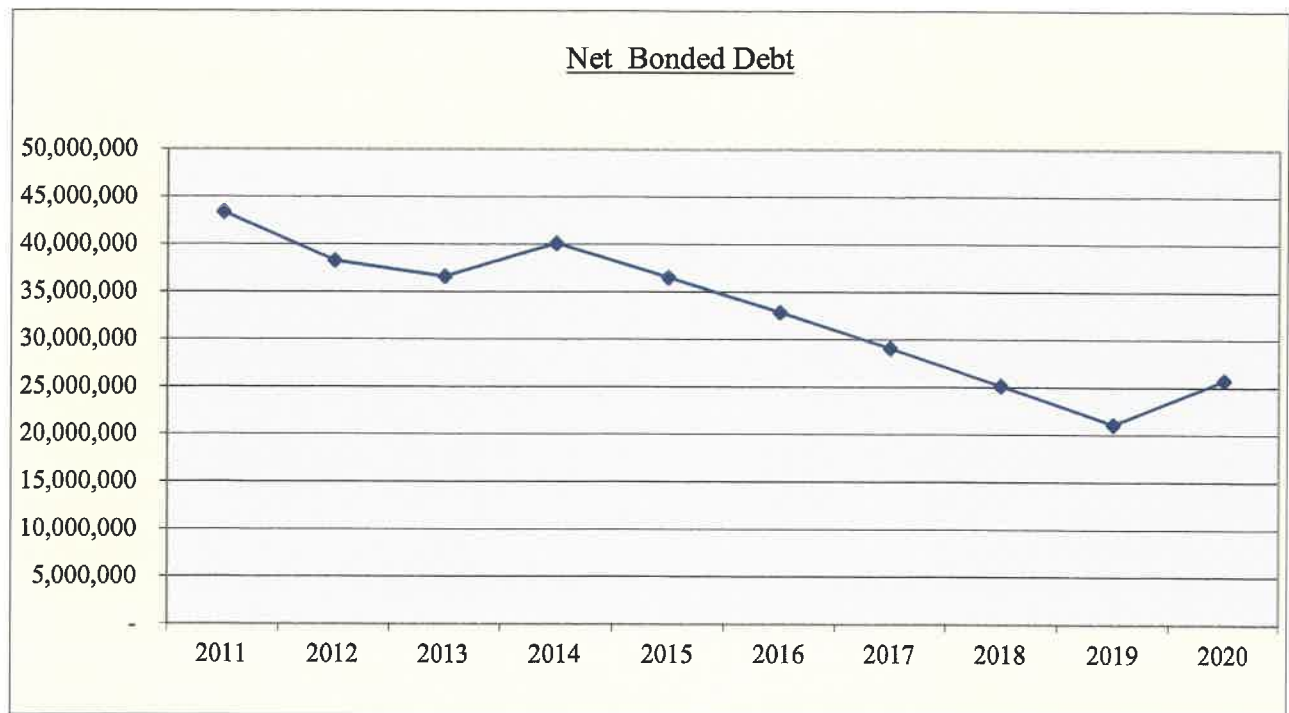
\* Population & personal income data can be found on the Schedule of Demographic and Economic Statistics in this section

# 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
2011	247,928	15,056,805,667	43,740,973	360,209	43,380,764	0.288%	174.97
2012	252,874	14,669,103,262	38,746,134	472,835	38,273,299	0.261%	151.35
2013	254,293	14,843,676,188	37,242,061	638,525	36,603,536	0.247%	143.94
2014	253,102	15,024,702,587	40,884,416	797,154	40,087,262	0.267%	158.38
2015	249,413	15,567,727,126	37,483,494	955,071	36,528,423	0.235%	146.46
2016	249,745	16,035,305,669	33,977,572	1,104,461	32,873,111	0.205%	131.63
2017	249,757	16,453,866,766	30,346,650	1,251,741	29,094,909	0.177%	116.49
2018	251,012	17,265,650,942	26,570,728	1,398,395	25,172,333	0.146%	100.28
2019	250,698	19,007,816,058	22,669,806	1,560,735	21,109,071	0.111%	84.20
2020	250,873	20,544,382,240	27,498,884	1,722,568	25,776,316	0.125%	102.75



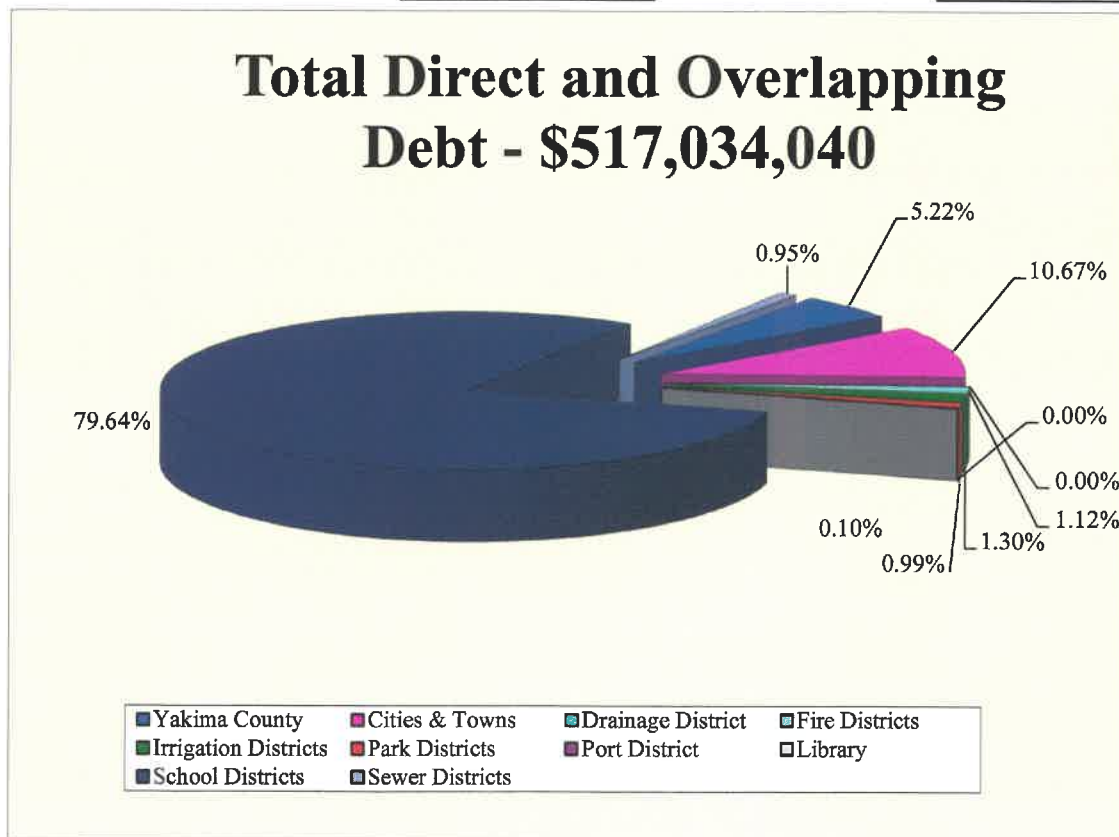
# YAKIMA COUNTY, WASHINGTON

## Direct and Overlapping Governmental Activities Bonded Debt

### General Obligation Bonds

December 31, 2020

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Yakima County	Amount Applicable to Yakima County
<b>Direct Debt</b>			
Commissioner approved debt	\$ 26,981,123		
Voter approved debt	-		
<b>Total Direct Debt</b>	<u>26,981,123</u>	100.00%	\$ 26,981,123
<b>Overlapping Debt</b>			
Cities & Towns	55,189,630	100.00%	55,189,630
Drainage District	-	100.00%	-
Fire Districts	5,807,011	100.00%	5,807,011
Irrigation Districts	6,709,829	100.00%	6,709,829
Park Districts	5,135,124	100.00%	5,135,124
Port District	535,000	100.00%	535,000
Library	-	100.00%	0
School Districts	411,784,648	100.00%	411,784,648
Sewer Districts	4,891,675	100.00%	4,891,675
<b>Total Overlapping Debt</b>	<u>490,052,917</u>		<u>490,052,917</u>
<b>Total Direct and Overlapping Debt</b>	<u>\$ 517,034,040</u>		<u>\$ 517,034,040</u>



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, 2020

Total Assessed Property Valuation	\$ 2,054,432,240
Limited Tax General Obligation Debt Capacity (non-voted):	
Legal limit of 1.5% of the assessed valuation	308,165,734
Less: Outstanding Limited Tax General Obligation Bond Debt	(28,620,779)
Add: Available Assets	9,319,578
Remaining Debt Capacity (non-voted)	<u>\$ 288,864,533</u>
Limited Tax General Obligation Debt Capacity (voted and non-voted):	
Legal limit of 2.5% of the assessed valuation	513,609,556
Less: Outstanding Limited Tax General Obligation Bond Debt	(28,620,779)
Add: Available Assets	9,363,967
Remaining Debt Capacity (voted and non-voted)	<u>\$ 494,352,744</u>

## YAKIMA COUNTY, WASHINGTON

### Legal Debt Margin Information

Last Five Fiscal Years

(amounts expressed in thousands)

	Fiscal Year				
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Debt Limit (non-voted)	\$240,530	\$246,808	\$258,985	\$285,117	\$308,166
Total Net Debt Applicable to Limit (non-voted)	34,600	29,626	25,345	24,046	28,621
Legal Debt Margin (voted and non-voted)	400,883	411,347	431,641	475,195	513,610
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit (non-voted)	14.38%	12.00%	9.79%	8.43%	7.80%

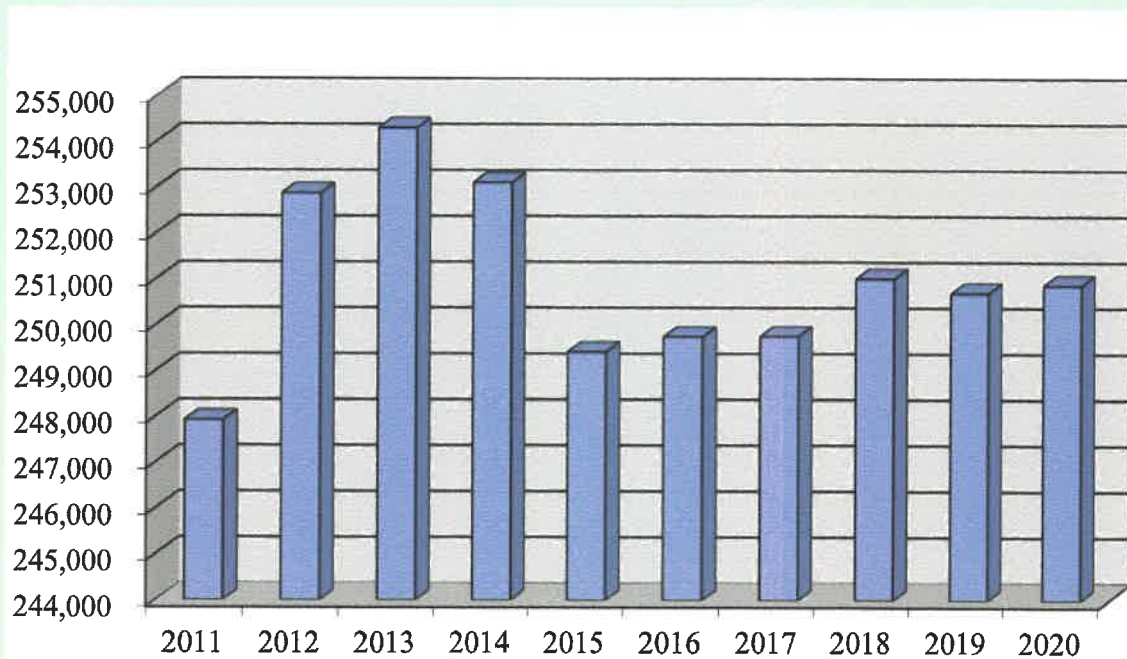
# YAKIMA COUNTY, WASHINGTON

## Demographic & Economic Statistics

### Last Fiscal Ten Years

Fiscal Year	Population	Personal Income	Per Capita Income (1)	School Enrollment (2)	Unemployment Rate (3)
2011	247,928	7,963,943,216	\$32,122	51,108	8.7%
2012	252,874	8,438,658,254	\$33,371	51,662	9.3%
2013	254,293	8,820,406,998	\$34,686	52,146	10.4%
2014	253,102	9,237,463,694	\$36,497	52,070	11.5%
2015	249,413	9,385,411,190	\$37,630	52,932	10.2%
2016	249,745	9,621,925,615	\$38,527	53,048	9.8%
2017	249,757	10,129,644,406	\$40,558	51,955	6.7%
2018	251,012	10,374,576,972	\$41,331	53,763	8.3%
2019	250,698	10,875,028,542	\$43,379	53,935	8.0%
2020	250,873	11,479,195,861	\$45,757	52,961	8.3%

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>General Government</u>	75	72	73	73	74	75	77	78	79	82
Assessor/GIS*	24	24	24	24	24	24	25	25	26	26
Auditor/Elections	20	19	19	19	20	21	21	21	22	22
Commissioners	6	4	4	4	4	4	5	5	5	7
Human Resources	7	7	7	7	7	7	7	7	7	7
Treasurer	18	18	19	19	19	19	19	20	19	20
<u>Public Safety</u>	623	557	562	562	569	578	587	594	601	596
Coroner	3	3	3	3	3	3	3	3	3	3
Corrections	239	179	175	175	173	184	199	199	198	192
Sheriff/DOS	79	89	89	92	97	99	100	101	100	84
Law&Justice	73	21	21	19	20	19	19	21	20	65
Attorney/Assigned	90	102	105	104	104	102	106	109	112	96
County Clerk	29	36	36	36	36	36	34	35	34	30
District Court	49	56	58	57	57	57	51	52	52	44
Superior Court	17	20	22	21	23	24	23	21	23	17
Juvenile	37	44	46	48	49	48	47	47	52	58
Emergency Services	7	7	7	7	7	6	6	6	7	7
<u>Public Services</u>	189	190	185	189	191	195	221	223	232	227
Roads	121	119	119	119	119	121	123	121	121	118
Equipment	7	8	8	8	8	10	12	13	13	13
Parks/Recreation	1	1	1	1	1	1	1	1	1	1
Environmental Servi	60	62	57	61	63	63	86	88	97	95
<u>Community Developme</u>	56	46	48	51	52	42	21	21	24	24
<u>*Community Services</u>	136	121	122	118	5	2	4	3	6	4
<u>Internal Services</u>	90	91	88	89	80	83	84	87	87	81
Employee Benefits	7	8	8	9	9	10	10	10	10	5
Facilities	28	28	27	27	27	28	30	32	32	32
*Financial Services	11	5	7	14	7	7	5	5	5	5
*GIS	4	4	4	4	4	4	4	4	4	4
*Grants Managemer	10	10	7	0	0	0	0	0	0	0
Printing	3	3	2	2	2	2	2	2	2	2
Purchasing	0	1	1	1	1	1	1	1	1	0
Technology Services	27	32	32	32	30	31	32	33	33	33
Grand Total	1169	1077	1078	1082	971	975	994	1006	1029	1014

Source: Yakima County HR Staffing Trends 2017

\* 2010 GIS moved to Internal Services

\* 2015 ALTC moved out from Yakima County

\* 2011 Financial Services & Grants Management moved to Internal Services

\* 2012 Parks moved to General Government

\* 2014 Grants Management combined with Financial Services

# YAKIMA COUNTY, WASHINGTON

## Principal Employers

Current & Nine Years Ago

2020

2011

Employers (3)	Percentage of Total County			Employers (2)	Percentage of Total County		
	Employees	Rank	Employment		Employees	Rank	Employment
Yakima Valley Memorial Hospital	2,500	1	1.82%	Yakima Valley Memorial Hospital	2,500	1	2.03%
Wal-Mart	1,700	2	1.24%	Yakima School District 7	1,723	2	1.40%
Zirkle Fruit	1,500	3	1.09%	Wal-Mart	1,700	3	1.38%
Washington Fruit & Produce	1,500	4	1.09%	Yakima Valley Farm Workers Clinic	1,181	4	0.96%
Yakama Nation Government Operatic	1,289	5	0.94%	Yakima County	1,169	5	0.95%
Astria Health	1,200	6	0.87%	Yakima Regional Medical Center	942	6	0.77%
Borton Fruit	1,212	7	0.88%	AB Foods - Washington Beef, Inc.	850	7	0.69%
Yakama Nation Enterprises	1,170	8	0.85%	City of Yakima	725	8	0.59%
Monson Fruit	1,023	9	0.74%	Sunnyside School District	670	9	0.54%
Yakima Valley Farm Workers Clinic	1,006	10	0.73%	Yakima Nation Legends Casino	634	10	0.52%
Totals	<u>13,094</u>		<u>10.25%</u>		<u>12,094</u>		<u>9.83%</u>
Total County Employment (1)	137,620				122,970		

(1) Employment Security Department

(2) Yakima County CAFR 2011

(3) Yakima County Development Association



# YAKIMA COUNTY, WASHINGTON

## Capital Asset Statistics by Function

Last Ten Fiscal Years

<b><u>Function</u></b>	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b><u>Public Safety</u></b>										
Sheriff Units - Patrol	51	51	51	44	53	32	67	66	66	61
Sheriff Units - Civil	22	21	21	59	3	2	17	16	17	1
Sheriff Units - Search & Rescue	26	26	26	22	24	54	86	85	85	66
Sheriff Units - Executive Administration	4	4	5	14	4	14	12	13	13	4
Sheriff Units - Special Purpose	34	36	41	26	33	71	12	12	12	12
Sheriff Units - Bikes	5	5	5	3	0	3	3	3	3	3
Sheriff Units - Boats	12	12	12	11	8	8	10	10	10	6
<b><u>Transportation</u></b>										
Paved Roads (miles)	119	115	129	123	120	125	120	120	120	121
Gravel Roads (miles)	550	553	545	543	539	549	539	539	539	539
Oiled Roads (miles)	984	986	972	979	984	985	984	984	984	983
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
<b><u>Culture and Recreation</u></b>										
Parks-Number	2	2	2	2	2	2	2	2	2	2
Parks-Acres	176	176	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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Transportation (A)</b>										
Paved Roads (miles)	115	115	129	123	120	125	120	120	120	121
Gravel Roads (miles)	553	553	545	543	539	549	539	539	539	539
Oiled Roads (miles)	986	986	972	979	984	985	984	984	984	983
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
<b>Public Safety (B)</b>										
Number of Paid Firefighters	42	59	55	53	46	53	52	45	45	47
Number of Volunteer Firefighters	498	465	460	493	499	490	511	508	512	512
Number of Law Enforcement Employees:										
Commissioned	155	133	133	194	193	204	154	150	153	179
Non commissioned	25	23	24	51	51	54	25	24	24	47
Average Daily Jail Population	766	651	678	751	742	813	944	983	985	582
Average Daily Home Detention Pop.	65	53	79	50	53	40	0	0	0	0
<b>Building Department (C)</b>										
Permits Issued	854	841	776	783	844	881	941	508	1,041	997
Value of Permits (000's)	\$89,690	\$95,577	\$109,365	\$139,904	\$150,232	\$112,129	\$100,012	\$93,803	\$130,930	\$139,300
<b>Judicial (D)</b>										
District Court Filings	30,961	29,116	60,457	56,828	55,379	49,530	52,305	52,496	49,140	36,777
Superior Court Filings	11,837	11,412	10,971	11,113	10,766	10,584	11,608	11,608	11,750	8,717
<b>General Government (E)</b>										
<b>General Elections</b>										
Number of Registered Voters	101,293	106,452	106,481	106,415	108,263	114,075	114,669	115,873	119,198	127,692
Number of Votes	46,710	78,840	39,911	50,562	35,403	80,912	32,207	71,585	40,678	96,985
% of Registered Voters Voting	46.11%	73.67%	37.48%	47.51%	32.70%	70.93%	28.09%	61.78%	34.13%	75.95%
<b>Public Schools (F)</b>										
Number of Students	51,662	51,662	52,146	52,070	52,932	53,048	51,955	53,763	53,935	52,961

### 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.