

Yakima County Washington

Annual Comprehensive Financial Report

Fiscal Year Ended December 31, 2022

Charles Ross, County Auditor

David Garent Carolyn Patnode Adela Espinoza

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

YAKIMA COUNTY, WASHINGTON

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended December 31, 2022

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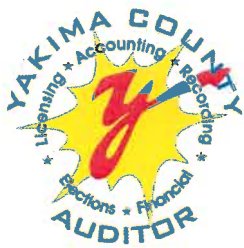
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INTRODUCTORY SECTION



Charles R. Ross
Yakima County Auditor

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September 28, 2023

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

We are pleased to present to you the Comprehensive Annual Financial Report of Yakima County for the fiscal year that ended December 31, 2022, 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 2022 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 (apples, cherries, pears, 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 2020, agricultural employers provided 30,767 jobs, or 27.8 percent of total covered employment countywide. Health services provided 16,543 jobs, or 14.9 percent; and local government averaged 13,079 jobs, or 11.8 percent of total employment. Hence, these three industries/sectors accounted for well over half (specifically 54.5 percent) of total covered employment (110,800 jobs) in the county in 2020.

GEOGRAPHIC FACTS

(Source: U.S. Census Bureau QuickFacts)

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

Outlook

If There is a generalization about the Yakima County job market that: "In good years we grow slower than Washington state, but in the bad years we do not lose jobs as rapidly as the state." A relatively long-term view of average nonfarm job growth rates from 2009 through 2021 generally supports this "rule:"

- Following the 2007 to 2009 national recession, Washington's and Yakima County's job markets were hit hard. Washington's nonfarm job-loss rate in 2009 was -4.4 percent, while Yakima experienced a less severe -1.7 percent loss rate. In 2010, the loss rates were -0.9 percent statewide versus a more modest -0.4 percent in the county.
- Annually from 2010 to 2019, nonfarm job-growth rates in Yakima County were not as strong as those experienced statewide.
- During the COVID-19-related layoffs of 2020, the job-loss rate in Yakima County (-5.0 percent) was a bit less severe than the -5.4 percent loss rate across Washington.
- In calendar year 2021, the 2.5 percent average annual upturn in nonfarm employment in Yakima County exceeded the 2.3 percent average annual nonfarm job growth rate for Washington state.

The main reason for this good news/bad news scenario in the local economy is likely that the agricultural industry (which provided 27.8 percent of total covered employment in 2020) exerts a moderating effect on Yakima County's labor market.

Yakima County's nonfarm economy added 2,100 jobs in 2021, an average annual increase of 2.5 percent, as rehiring occurred following COVID-19-related layoffs during 2020. Year over year, total nonfarm employment contracted from April 2020 through March 2021 before expanding in the past 11 months (April 2021 through February 2022). Recently, nonfarm employment advanced by 5,200 jobs (up 6.4 percent) countywide, rising from 81,800 jobs in February 2021 to 87,000 in February 2022. (Please note that February 2022 CES estimates were the most current data available at report preparation time.)

The Local Area Unemployment Statistics (LAUS) program enables our agency to provide county-level, Civilian Labor Force (CLF) estimates and, from these data, to calculate monthly unemployment rates. LAUS data, current as of March 29, 2022, shows that Yakima County's CLF decreased by -1.7 percent between 2020 (133,379 residents) and 2021 (131,144 residents). But after 13 consecutive months (July 2020 through July 2021) of contractions, the local labor force either stabilized or expanded from August 2021 through February 2022. This February, there were 130,128 residents in the labor force versus 125,144 in February 2021, a 4,987 resident and 4.0 percent increase. Also, the number of unemployed dropped by -11.8 percent as 1,452 fewer residents were out of work in February 2022 versus in February 2021. This labor force expansion, coupled with a contraction in the number of unemployed, helped push Yakima County's unemployment rate down from 9.8 percent in February 2021 (during the end of COVID-19-related layoffs) to 8.3 percent in February 2022.

These CES and LAUS estimates through February 2022 indicate a rebounding of the Yakima County economy in 2021 and into 2022. However, how long this economic resurgence will last is uncertain. Much depends on whether the COVID-19 virus can be contained and/or eradicated. The effect of rising interest rates on national and local labor markets are also a concern. Nevertheless, our dauntless staff in the DATA Division of the Washington State Employment Security Department (ESD) have prepared long-term (i.e., 10-year) industry employment projections indicating a 0.1 percent average annual nonfarm growth pace from 2019 to 2029 for the four-county (Kittitas, Klickitat,

Skamania and Yakima) South Central Workforce Development Area (WDA) and a 0.4 percent growth rate for Washington state during this timeframe.

Labor force and unemployment

The National Bureau of Economic Research (NBER) announced that the recent “great” national recession occurred from December 2007 through June 2009. But the effects of this recession hit Yakima County’s labor force primarily in

2010 and 2011 when unemployment rates averaged 10.6 percent in 2010 and peaked at 10.7 percent in 2011. From 2012 through 2018 the average annual unemployment rate in Yakima County decreased. In fact, the 6.3 percent rate for calendar year 2018 is the lowest reading since our agency began compiling data electronically in 1990.

In 2019, Yakima County’s not seasonally adjusted rate moved upwards to 7.1 percent followed by a sharp two and three-tenths percentage point jump to 9.4 percent during the heyday of the COVID-19 pandemic in 2020. Yet, as high as this unemployment rate was in 2020 (i.e., 9.4 percent), it did not equal the extremely high 10.7 percent reading during the recent Great recession.

In calendar year 2021, a recovery began in Yakima County’s CLF. Although in aggregate the county’s labor force shrank by -1.7 percent between 2020 (133,379 residents) and 2021 (131,144 residents), these losses occurred in the first seven months of 2021. From August 2021 through February 2022, the CLF either stabilized or expanded year over year – good economic news. The only downside is that the number of residents in Yakima County’s labor force in February 2022 was still less than it was prior to the COVID-19-induced recession. Specifically, the 130,128 residents in the local CLF this February were 1,049 residents fewer (and -0.8 percent lower) than the 131,177 residents in the labor force back in February 2020. Fortunately, the trend is clearly moving in the right direction. Residents are rejoining the labor force. It is likely that the number of residents in the CLF will soon return to where it was prior to the COVID-19 pandemic.

Source: Employment Security Department/DATA Division

Industry employment by age and gender

The Local Employment Dynamics (LED) database, a joint project of state employment departments and the U.S. Census Bureau, matches state employment data with federal administrative data. Among the products is industry employment by age and gender. All workers covered by state unemployment insurance data are included; federal workers and non-covered workers, such as the self-employed, are not. Data are presented by place of work, not place of residence.

In 2020, women held 48.9 percent of the jobs in Yakima County. However, there were substantial differences in gender by industry.

- Male-dominated industries included mining (84.9 percent), utilities (84.3 percent), and construction (81.2 percent).
- Female-dominated industries included health care and social assistance (79.1 percent), educational services (68.8 percent), and finance and insurance (64.5 percent).

There were some differences in 2020 between Yakima County and Washington state in the percentages of workers by age group:

- Only 20.4 percent of workers in Yakima County in all industries were in the 25 to 34 years of age group versus 23.0 percent statewide.
- Approximately 26.6 percent of workers in Yakima County in all industries were in the 55+ years of age category versus only 23.0 percent statewide.

Wages and Income

The total covered payroll in 2020 in Yakima County was nearly \$4.9 billion. The average annual wage was \$44,223 or 57.6 percent of the state average of \$76,801.

The top five Yakima County industries in 2020 in terms of payrolls were:

Sector	Payroll	Share of payrolls
1. Agriculture, forestry and fishing	\$1,101,121,332	22.5%
2. Health services	\$784,947,681	16.0%
3. Local government	\$716,410,229	14.6%
4. Manufacturing	\$434,604,902	8.9%
5. Retail trade	\$375,947,143	7.7%
All other industries	\$1,486,825,733	30.3%
Total covered payrolls	\$4,899,857,020	100%

QCEW data showed that Yakima County's workers earned nearly \$4.9 billion in wages in 2020. Nearly 7 out of 10 (69.7 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 2020, supplying 22.5 percent of total covered wage income and accounting for 27.8 percent of covered employment. Private health services (i.e., jobs at a doctor/dentist's office, a hospital, nursing home, vocational rehab facility, etc.) ranked second out of 22 industries in 2020 in terms of wages. This industry provided \$784.9 million in payroll and 16.0 percent of total earned wage income while accounting for 14.9 percent of total covered employment, indicating that, in aggregate, this is a relatively good-paying industry.

Average annual wages in Yakima County 2020 were highest in utilities (\$100,919), management of companies and enterprises (\$85,088), and in finance and insurance (\$75,915). Conversely, the three sectors tallying the lowest average annual wages were accommodation and food services (\$20,139), arts, entertainment and recreation (\$24,354) and mining (\$33,206).

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 2020 was \$49,099 compared to the state at \$67,126 and the nation at \$59,510.

Median household income from 2016 through 2020 (in 2020 dollars) was \$54,917 in Yakima County, 71.3 percent of the state's median household income of \$77,006 and 84.5 percent of the United States at \$64,994, according to the Census Bureau QuickFacts.

Yakima County's poverty rate in 2020 was higher (14.8 percent) than the state's (9.5 percent) and the nation's (11.4 percent) poverty rates according to Census Bureau QuickFacts.

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

Population

Yakima County's population was 256,728 in 2020 and 243,231 in 2010. Washington's population was 6,724,540 in 2010 and 7,705,281 in 2020. Hence, during this 10-year time frame, Yakima County's population grew by 5.5 percent, less robust than Washington's 14.6 percent growth rate.

Population facts

	Yakima County	Washington state
Population 2021	256,035	7,738,692
Population 2020	256,728	7,705,281
Percent change, 2020 to 2021	-0.3%	0.4%

Age, gender and ethnicity

Compared with the state, Yakima County's 2021 population has 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. Therefore, one may generalize that Yakima County has a younger population than Washington state.

According to US Census population estimates as of July 1, 2021, Yakima County had a higher percentage of Latino and Hispanic residents than the state and nation. Specifically, Yakima County's Hispanic or Latino population comprises 50.2 percent of its population, much higher than Washington state (13.0 percent). Yakima County's American Indian/Native Alaskan population was 6.7 percent compared to 1.9 percent in the state, reflecting the presence of the Yakama Nation.

Demographics

	Yakima County	Washington state
Population by age, 2021		
Under 5 years old	7.8%	6.0%
Under 18 years old	29.5%	21.8%
65 years and older	14.0%	15.9%
Females, 2021	50.0%	49.9%
Race/ethnicity, 2021		
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%

Educational attainment

According to the American Community Survey, during the period 2016 to 2020, 74.3 percent of Yakima County's population 25 years and older were high school graduates or higher, considerably lower than the statewide average of 91.7 percent and the national average of 88.5 percent.

Yakima County had a lower percentage of adults with a bachelor's degree or higher (17.6 percent) compared to the state at 36.7 percent and the nation at 32.9 percent during the same period.

(Source: U.S. Census Bureau QuickFacts)

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 \$497 million during 2022. 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 2022, the County's Investment Pool realized an average gross yield of 1.5% percent. The pool distributed \$7.42 million, in net interest earnings, to fund participants for 2022. In accordance with RCW 36.48.070, the County's Finance Committee regularly reviews the Pool's investment practices and policies. The Pool seeks to obtain a market rate of return while preserving and protecting capital. The investment pool pursues its objectives by investing in high quality securities authorized by state statute including U.S. Treasuries, U.S. Agencies, Municipals of the State of Washington, Certificates of Deposit and the State of Washington's Local Government Investment Pool.

ACKNOWLEDGMENTS

We express our appreciation to those who have devoted their time to the preparation of this report and to the entire staff of the Auditor's Office, but most especially to David Garent, Carolyn Patnode, Adela Espinoza 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 and Nada Flores from the State Auditor's Office for their guidance in this endeavor. Also, appreciation is extended to the Board of County Commissioners for planning and conducting the County's financial operations in a responsible manner.

Respectfully submitted,



Charles R. Ross
Yakima County Auditor

Yakima County, Washington

List of Elected Officials

COUNTY COMMISSIONERS

District No. 1	Term Ends Dec. 31, 2026	Amanda McKinney
District No. 2	Term Ends Dec. 31, 2024	Kyle Curtis
District No. 3	Term Ends Dec. 31, 2024	LaDon Linde

Other County Officials

Terms End Dec. 31, 2026

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

Judges Of The Superior Court

Terms End Dec. 31, 2023 & 2024

Department 1	Kevin Naught
Department 2	Elisabeth Tutsch
Department 3	Jeff Swan
Department 4	Blaine G Gibson
Department 5	Jared Boswell
Department 6	Ruth E. Reukauf
Department 7	Sonia Rodriguez True
Department 8	Richard Bartheld

District Court Judges

Terms End Jan. 10, 2026

Position 1	Gary Hintze
Position 2	Brian Sanderson
Position 3	Donald W. Engel
Position 4	Alfred G. Schweppe

Members Of The Legislature

<u>Legislative District</u>	<u>State Senators</u>	<u>State Representatives</u>
13th	Judith Warnick	Tom Dent Alex Ybarra
14th	Curtis King	Chris Cory Gina Mosbrucker
15th	Nikki Torres	Bruce Chandler / Bryan Sandlin

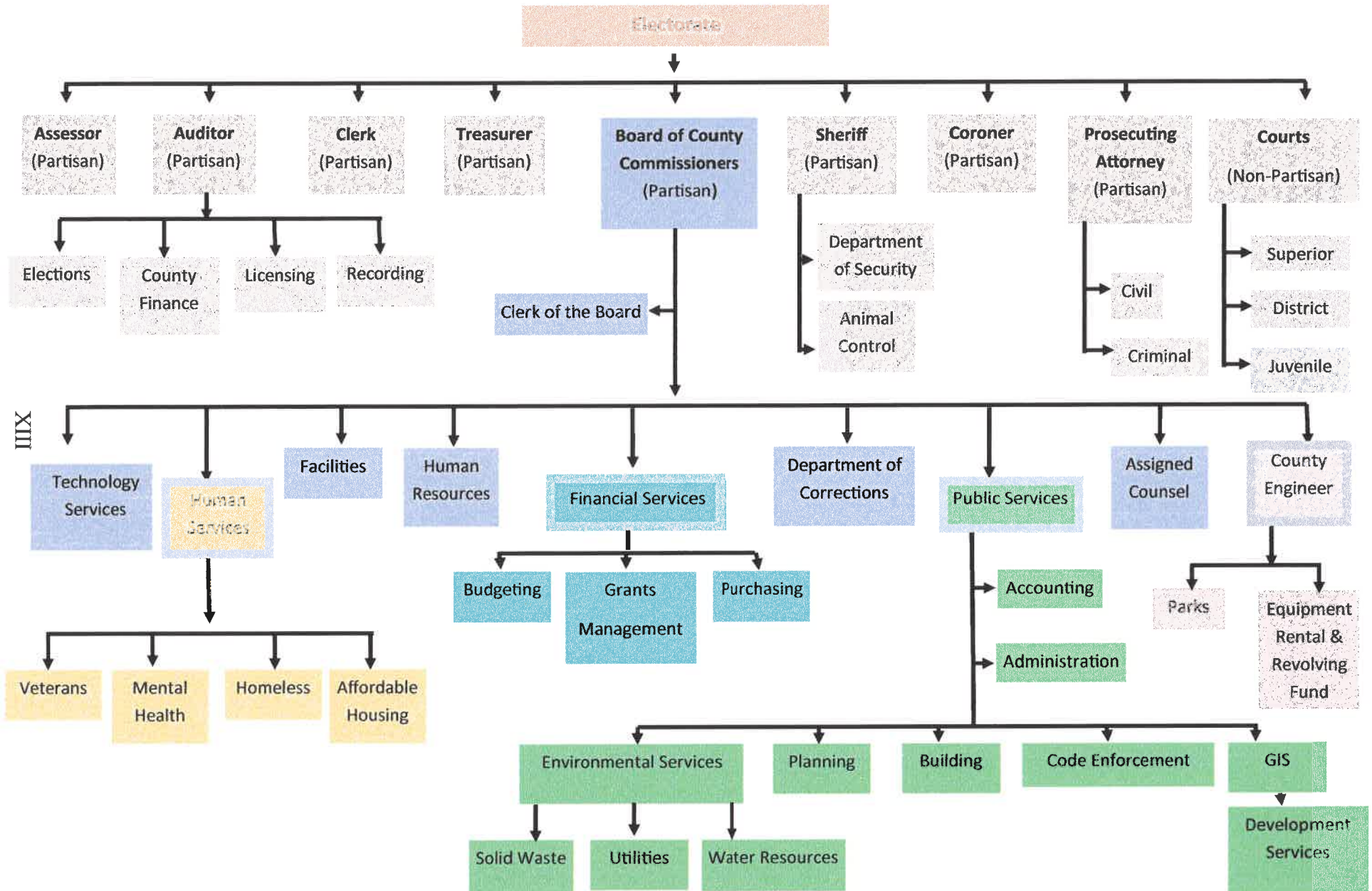
Yakima County, Washington

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
Jeremy Welch
Brian Griff
Keith Matthews
Lisa Freund
Dale Panattoni
Jessica Humphreys

Yakima County Government Organizational Chart



III

County Board & Commissions Served On

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

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

Commissioner Appointed Boards

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

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

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Yakima County January 1, 2022 through December 31, 2022

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, 2022, 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 28, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we identified certain deficiencies in internal control, described in the accompanying Schedule of Audit Findings and Responses as Finding 2022-001 that we consider to be significant deficiencies.

REPORT ON COMPLIANCE AND OTHER MATTERS

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

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

COUNTY'S RESPONSE TO FINDINGS

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

PURPOSE OF THIS REPORT

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

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

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

September 28, 2023

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, 2022. 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, 2022 ,total assets plus deferred outflows of resources of Yakima County exceeded total liabilities plus deferred inflows of resources by \$452 million dollars. Net investment in capital assets accounts for 70% of this amount, with a value of \$319 million.
- In 2022, the County's total net position changed by 4.5% or \$19 million, from the prior year. The governmental net position changed by 5.5% or \$21 million from the prior year. The business type net position changed by 4% or \$2 million.
- As of December 31, 2022, Yakima County's governmental activities reported combined ending net position of over \$394 million. Of that amount, \$282 million is in net investment in capital assets. Over \$70 million was legally restricted for specific projects or programs.
- Yakima County's business type activities reported a combined ending net position of over \$58 million. Net invested in capital assets changed to nearly \$37 million.
- Total Fund balance for the General Fund was over \$14 million dollars at December 31, 2022, with over \$9 million in unassigned and available for the government's discretion. Additional the activity for Code Enforcement and Parks are included with the General Fund.
- Deferred inflows of resources increased related to changes in the State retirement earnings and assumptions. Total ending deferred inflows for Pension was over \$17 million, taxes was over \$5 million and judicial court fees was over \$5 million.
- Yakima County's total long-term debt and liabilities at December 31, 2022 was over \$133 million, with a remaining capacity for non-voted debt at over \$303 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

The statement of activities presents information showing how the Yakima County's net position changed during 2022. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Fund Financial Statements.

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

Governmental Funds.

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

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

Yakima County maintains 55 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, the County Road Fund, Supporting Investment in Economic Diversification (SIED), the Department of Corrections, Department of Human Services, and American Rescue Plan Act, which are considered to be major funds. Data from the remaining governmental funds including the capital projects fund, the special revenue fund and the debt service are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

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

Proprietary Funds.

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

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

Other Information.

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

Required supplementary information can be found following the notes.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

The Statement of Net Position is a useful indicator of a government's financial position. Yakima County's overall financial position has increased comparing total net position of over \$452 million at December 31, 2022, compared to over \$433 million in 2021.

Yakima County's Net Position

amounts presented in 1,000's

	Governmental Activities		Business-type Activities		Total	
	2021	2022	2021	2022	2021	2022
Current and Other Assets	\$ 199,986	\$ 206,198	\$ 41,850	\$ 39,349	\$ 241,836	\$ 245,547
Capital Assets and Construction in Progress (Net of Depreciation)	306,957	307,353	38,214	39,054	345,171	346,407
Total Assets	\$ 506,943	\$ 513,551	\$ 80,064	\$ 78,403	\$ 587,007	\$ 591,954
Total Deferred Outflows of Resources	5,972	15,870	306	5,364	6,278	21,234
Total Assets and Deferred Outflows of Resources	\$ 512,915	\$ 529,421	\$ 80,370	\$ 83,767	\$ 593,285	\$ 613,188
Long-Term Liabilities	\$ 45,490	\$ 94,461	\$ 15,951	\$ 21,729	\$ 61,441	\$ 116,190
Other Liabilities	46,175	13,820	985	2,390	47,160	16,210
Total Liabilities	\$ 91,665	\$ 108,281	\$ 16,936	\$ 24,119	\$ 108,601	\$ 132,400
Total Deferred Inflow of Resources	\$ 48,570	27,264	3,146	1,434	\$ 51,716	\$ 28,698
Total Liabilities and Deferred Inflow of Resources	\$ 140,235	\$ 135,545	\$ 20,082	\$ 25,553	\$ 160,317	\$ 161,098
Net Position:						
Net Investment in Capital Assets	\$ 282,500	\$ 282,517	\$ 35,365	\$ 36,740	\$ 317,865	\$ 319,257
Restricted For:						
Governmental/Judicial	5,957	5,506	-	-	5,957	5,506
Public Safety	3,864	3,725	-	-	3,864	3,725
Utilities	2,309	2,485	-	-	2,309	2,485
Natural and Economic Environment	28,226	31,472	-	-	28,226	31,472
Transportation	3,265	7,335	-	-	3,265	7,335
Social Services	14,341	18,681	-	-	14,341	18,681
Culture and Recreation	302	442	-	-	302	442
Pension	-	1,441	-	1,179	-	2,620
Unrestricted	31,914	40,271	24,924	20,295	56,838	60,566
Total Net Position	\$ 372,679	\$ 393,875	\$ 60,289	\$ 58,214	\$ 432,967	\$ 452,089

Of the over \$246 million in current and other assets (compared to over \$241 million at December 31, 2021), over \$193 million is in cash/cash equivalents and investments (an increase from over \$28 million in 2021), over \$13 million is in accounts and notes receivable (stayed the same in 2021). At December 31, 2022, cash/cash equivalents and investments accounted for 38% (25% in 2021) of total assets.

At December 31, 2022, the County had total outstanding liabilities of over \$133 million (an increase from over \$108 million in 2021), with over \$117 million in long term liabilities (an increase of \$61 million in

2021). Refer to the notes to the financial statements (Note IV) for a more detailed discussion of long term debt.

At December 31, 2022, over \$16 million in other liabilities included over \$13 million in accounts and current liabilities from Governmental Activities (an increase from \$9.8 million in 2021).

The largest portion of the County's net position (70%) 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.

15% 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 \$63 million or 14% (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 2022 increased by over \$19 million detailed as an increase of over \$21 million in governmental activities and a decrease of over \$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	
	2021	2022	2021	2022	2021	2022
Revenues:						
Program Revenues						
Charges for Services	\$ 24,573	\$ 25,556	\$ 17,327	\$ 15,870	\$ 41,900	\$ 41,426
Operating Grants and Contributions	38,799	46,497	212	1,222	39,011	47,719
Capital Grants and Contributions	-	-	50	(950)	50	(950)
General Revenues:						
Taxes	86,868	91,652	-	-	86,868	91,652
Grants/Contributions Not Restricted	-	-	-	-	-	-
Other Revenues	371	648	-	-	371	648
Interest Earnings on Investments	2,045	(4,355)	(151)	(988)	1,894	(5,342)
Intergovernmental Loan Proceeds	-	-	-	17	-	17
Gain/(Loss) on Sale of Assets	-	-	2	-	2	-
Total Revenues	\$ 152,656	\$ 159,998	\$ 17,438	\$ 15,171	\$ 170,096	\$ 175,170
Program Expenses:						
General Government	\$ 21,471	\$ 26,488	\$ -	\$ -	\$ 21,471	\$ 26,488
Judicial	10,622	10,941	-	-	10,622	10,941
Public Safety	46,638	48,226	-	-	46,638	48,226
Utilities	(460)	-	-	-	(460)	-
Transportation	24,345	22,264	-	-	24,345	22,264
Natural and Economic Environment	7,352	4,712	-	-	7,352	4,712
Social Services	14,758	24,033	-	-	14,758	24,033
Culture and Recreation	2,377	1,829	-	-	2,377	1,829
Solid Waste	-	-	8,914	13,276	8,914	13,276
Public Services Utilities	-	-	1,780	1,965	1,780	1,965
Building and Fire Safety	-	-	1,852	2,055	1,852	2,055
Interest on Long-Term Debt	756	694	-	-	756	694
Total Expenses Before Transfers	\$ 127,859	\$ 139,187	\$ 12,546	\$ 17,296	\$ 140,405	\$ 156,483
Excess (Deficiency) of Revenues Over (Under)						
Expenses	24,797	20,811	4,892	(2,125)	29,689	18,688
Transfers	(55)	(50)	55	50	-	-
Change in Net Position	24,742	20,762	4,949	(2,074)	29,691	18,688
Net Position as of January 1	349,556	372,679	55,793	60,289	405,349	432,967
Prior Period Adjustment	(1,619)	434	(453)	0	(2,072)	434
Net Position as of December 31	\$ 372,679	\$ 393,875	\$ 60,289	\$ 58,214	\$ 432,967	\$ 452,089

Total revenues for Yakima County were over \$175 million in 2022, an increase from over \$4 million in 2021 of total revenues. Governmental activities provided over \$159 million (91%), while business-type activities decreased by over \$2 million.

Within governmental activities, tax revenue increased by over \$5 million and accounted for over 53% of total revenue sources (51% in 2021). 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 \$9 million in 2022, (detailed in the Criminal Justice Sales Tax fund in the Individual and Combining Statements). Total sales tax revenues increased to over \$42 million in 2022 up from over \$39 million from 2021, reflecting an increase in large construction projects. Property tax increased by over 808 thousand from 2021 as new construction was added to the tax rolls. Charges for services increased by over \$1.6 million from 2021 and accounted for over 14% of governmental revenues.

Of over \$15 million in business-type program revenues and interest earnings over 98% was provided by charges for services with the remaining amount provided by grants, contributions, and interest income.

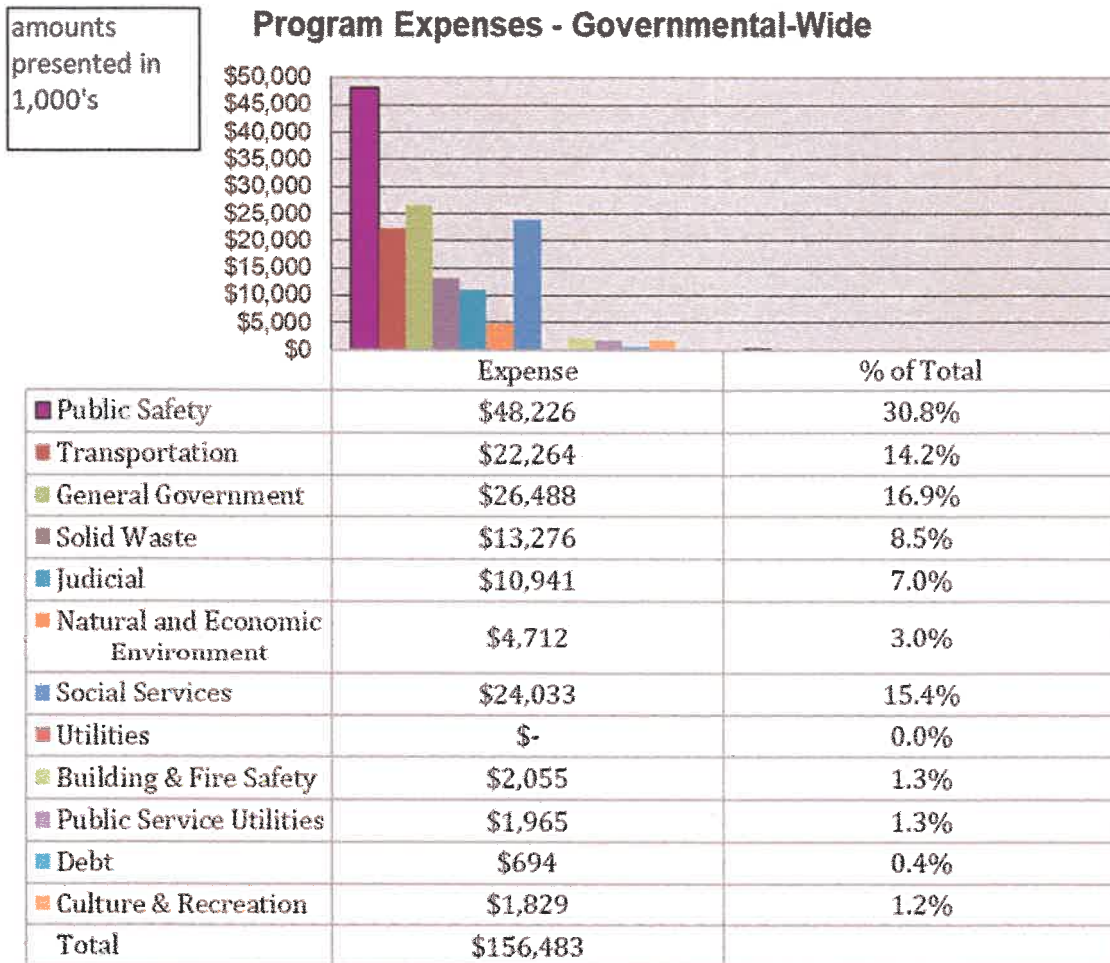
Total expenses for the County were over \$155 million, an increase from 2021 of over \$15 million. Resulting from mostly Covid-19 assistance.

Expenses for Governmental Activities in 2022 increased by over \$10 million, which includes an increase in social services of over \$10 million that is related to an increase in expense due to the homeless and mental health. Judicial Expense had an increase of over \$319 thousand from 2021, related to trial activity due to less Covid-19 restrictions. Natural and Economic Environment had a decrease of over \$2 million as the County SIED program gave less to help local businesses in the community. General Government expenses increased by over \$14 million as departments received assistance from Covid-19. Transportation decreased by over \$2 million as the County activity decreased from Covid-19 closures in 2022.

Expenses for Business-type Activities increased by over \$5 million in 2022. Yakima County Solid Waste had increased by \$4 million due to services returning from less Covid-19 restrictions. Water Utilities increased by over \$300 thousand in expenses as there were more contracted services. Building Fire and Safety had a increase of over \$200 related to more maintenance costs.

Governmental activities accounted for over \$138 million (91%) of expenses with the largest program expenses in the areas of public safety, social services, and general government. These three programs accounted for 63% of total governmental expenses. Of over \$17 million in business-type expenses, 72% are associated with the solid waste program.

Following is a graph, which illustrates by program where funds were spent in 2022.



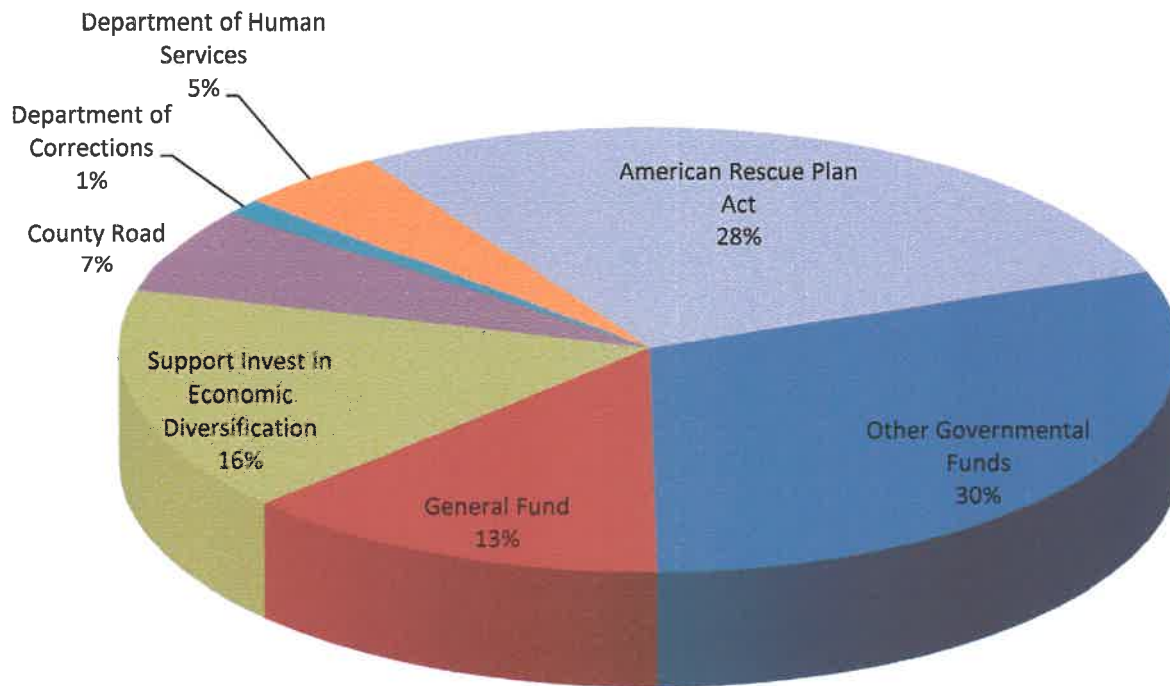
FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

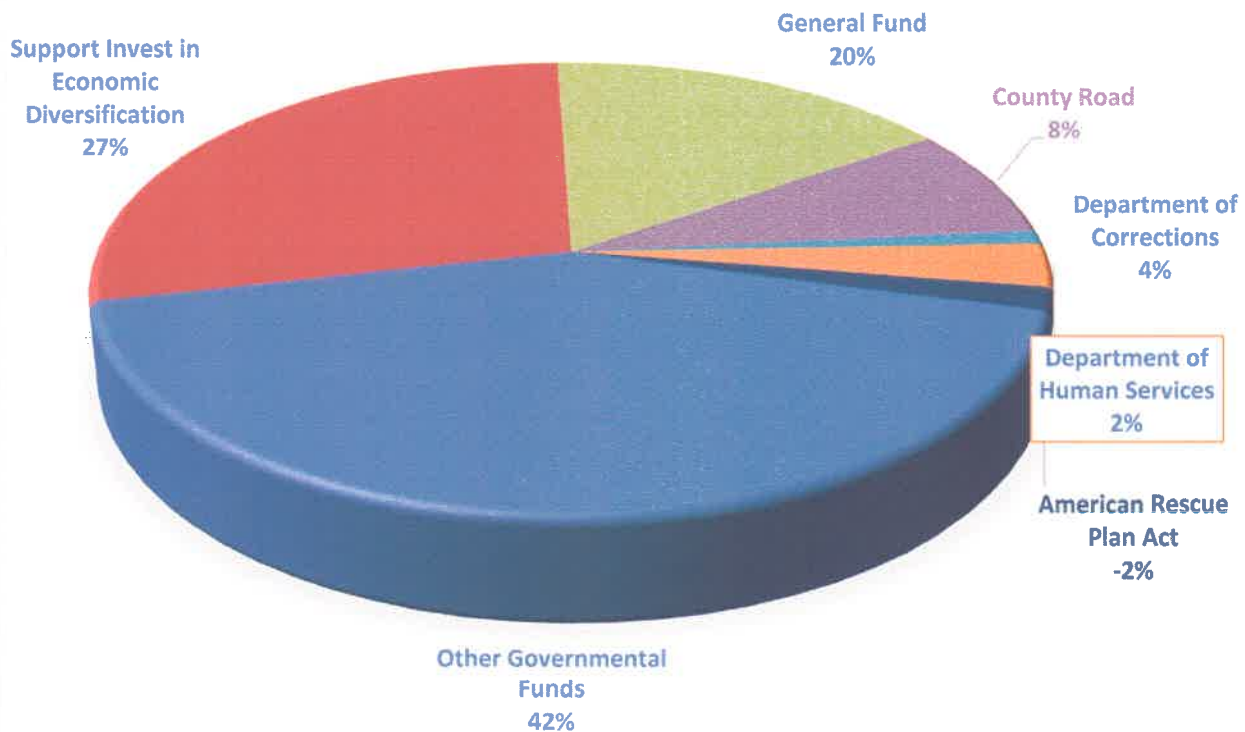
Governmental Funds Balance Sheet Analysis

The General Fund, County Road, Support Invest in Economic Diversification, Department of Corrections, Department of Human Services, and American Rescue Plan Act are the County's major funds in 2022. Together these funds account for 70% of total governmental fund assets and fund balance.

Total Assets - Governmental Funds



FUND BALANCE - GOVERNMENTAL FUNDS



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

As of December 31, 2022, the County's governmental funds reported combined fund balances of over \$89 million. Of this total amount, over \$70 million is restricted by the State Legislature through the rules and laws regarding expenditures and uses. Over \$5 million is committed by County resolutions signed by the Board of Commissioners, over \$6 million is assigned to the funds by budget, contract or other commitments.

The **General Fund** is the chief operating fund of Yakima County. On December 31, 2022, unassigned fund balance of the General Fund was over \$9 million (a decrease of over \$13 million in 2021), while total fund balance reached over \$14 million. The General Fund balance includes park and code enforcement operations.

The actual fund balance in the General fund exceeded budgeted expectations with an increase in total fund balance by over \$14 million, general fund departments underspent the budget by over \$14 million. Total assets in the General Fund amounted to over \$21 million. General Fund represents 20% of total governmental fund balance.

County Roads Fund, a special revenue fund, is used to account for the maintenance and operations of the public roads and bridges of the County. At the end of the current fiscal year, total fund balance was over \$7

million, increased from over \$4 million in 2021. The County is anticipating large transportation projects starting at the end of 2022 and continuing for four years. County Road represents 8% 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 27% of the total governmental fund balance an increase by 1% in 2021.

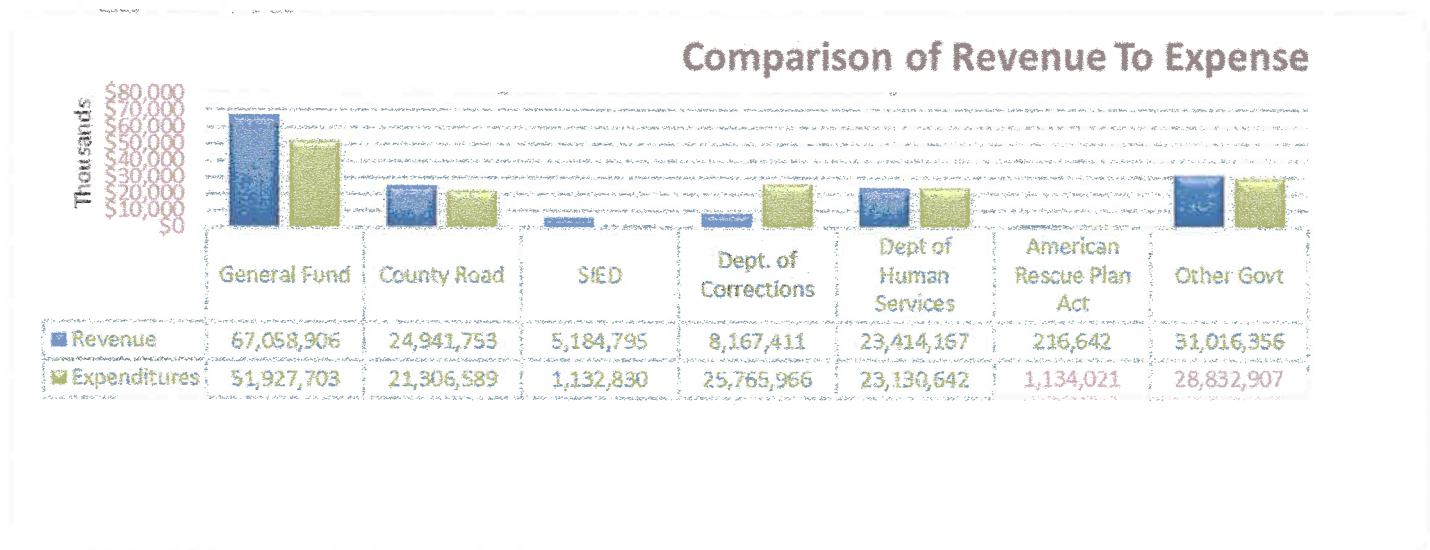
Department of Corrections, a special revenue fund, receives the majority of its funding from other governmental jurisdictions and the general fund to house pretrial and convicted persons. Revenue is dictated by the number of beds available and the number of contract beds used. There was a major increase in charges for services due to Covid-19 assistance of over \$2 million between 2022 and 2021. The Fund balance represents 4% of the total governmental fund, no change from 2021.

Department of Human Services, a special revenue fund, receives the majority of its funding from grants to provide housing and shelter for homeless people. Also to operate, repair and staff shelters. The fund balance represents 2% of the total governmental fund balance in 2022.

American Rescue Plan Act, a special revenue fund, receives the majority of its funding from grants to provide additional resources because of the impact of Covid-19. The fund balance represents less than 0% of the total governmental fund balance in 2022.

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 58% of all governmental fund revenue and over 48% of all expenditures essentially decreasing from 2021 data.

The **General Fund** had a revenue decrease of over \$4 million from 2021 revenue due to taxes. The major decrease of over \$1 million is attributed to less taxes collected.

Operating Revenues for the **County Road** increased by over \$3 million from 2021 due to more tax collections. The major increase is attributed to more funding of property taxes.

The **SIED** fund receives over \$5 million (99%) of its funding from an allocation from the State of Washington sales tax. The sales tax to the fund was up by over \$1 from 2021. 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 over \$2 million compared to 2021, less funding was distributed in the community.

The **Department of Corrections** fund as discussed on the previous page, earned more revenue by over \$2 million compared to 2021.

The **Department of Human Services** fund received over \$23 million in 2022. It attributed to receiving grants from other Governments.

The **American Rescue Plan Act** fund received less from other Governments, which the majority was moved to unearned as a few funds were distributed in 2022.

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 2022. The following table reflects the Proprietary Funds Statement of Net Position as of December 31, 2022.

YAKIMA COUNTY, WASHINGTON
Enterprise Funds Net Position

amounts presented in 1,000's

	Solid Waste		Public Services Utilities		Building and Fire Safety		Total	
	2021	2022	2021	2022	2021	2022	2021	2022
ASSETS								
<u>Current Assets</u>								
Cash/Investments	\$ 30,294	\$ 30,165	\$ 3,893	\$ 3,837	\$ 3,030	\$ 2,531	\$ 37,217	\$ 36,533
Other Current Assets	1,445	1,066	285	448	62	15	1,792	1,529
Total Current Assets	31,739	31,231	4,178	4,285	3,092	2,546	39,009	38,062
<u>Noncurrent Assets</u>								
Construction in Progress	\$ 2,541	\$ 233	\$ 519	\$ 1,104	\$ -	\$ -	\$ 3,060	\$ 1,337
Capital Assets	36,879	40,428	20,709	21,191	42	50	57,630	61,669
Less Accumulated Depreciation	(13,517)	(14,813)	(8,920)	(9,099)	(39)	(40)	(22,476)	(23,952)
Pension Asset	2,109	916	323	117	932	253	3,364	1,286
Total Noncurrent Assets	28,012	26,764	12,631	13,313	935	263	41,578	40,340
Total Assets	\$ 59,751	\$ 57,995	\$ 16,809	\$ 17,598	\$ 4,027	\$ 2,810	\$ 80,587	\$ 78,402
<u>Deferred Outflows of Resources</u>								
Deferred Outflows of Resources- Pension	194	1,043	27	107	86	231	307	1,381
Deferred Outflows of Resources- ARO	-	-	-	3,984	-	-	-	3,984
Total Deferred Outflows of Resources	\$ 194	\$ 1,043	\$ 27	\$ 4,091	\$ 86	\$ 231	\$ 307	\$ 5,365
LIABILITIES AND FUND EQUITY								
<u>Current Liabilities</u>								
Accounts Payable and Other	\$ 1,301	\$ 2,098	\$ 115	\$ 175	\$ 104	\$ 117	\$ 1,520	\$ 2,390
Total Current Liabilities	1,301	2,098	115	175	104	117	1,520	2,390
<u>Noncurrent Liabilities</u>								
Notes and Loans Payable	-	-	2,434	2,314	-	-	2,434	2,314
Asset Retirement Obligation	-	-	-	4,091	-	-	-	4,091
Other Noncurrent Liabilities	13,440	15,271	32	44	22	9	13,494	15,324
Total Noncurrent Liabilities	13,440	15,271	2,466	6,450	22	9	15,928	21,729
Total Liabilities	\$ 14,741	\$ 17,369	\$ 2,581	\$ 6,625	\$ 126	\$ 126	\$ 17,448	\$ 24,119
<u>Deferred Inflows of Resources</u>								
Deferred Inflows of Resources- Pensions	\$ 1,990	\$ 1,106	\$ 278	\$ 104	\$ 879	\$ 225	\$ 3,147	\$ 1,435
Total Deferred Inflows of Resources	\$ 1,990	\$ 1,106	\$ 278	\$ 104	\$ 879	\$ 225	\$ 3,147	\$ 1,435
<u>Net Position</u>								
Net Investment in Capital Assets	25,487	25,848	9,874	10,882	4	10	35,365	36,740
Restricted for Pension	-	839	-	108	-	232	-	1,179
Unrestricted	17,727	13,877	4,103	3,971	3,094	2,447	24,925	20,295
Total Net Position	\$ 43,214	\$ 40,564	\$ 13,977	\$ 14,961	\$ 3,098	\$ 2,689	\$ 60,290	\$ 58,214

The **Solid Waste Fund** holds 70% of net position for all enterprise funds at December 31, 2022. The activities of this fund involve maintenance and operation of the Terrace Heights and Cheyenne landfills along

with other programs and services relating to hazardous waste, recycling, waste diversion programs and educational efforts.

As of December 31, 2022, the County's enterprise funds reported combined net position of over \$58 million, a decrease of \$2 million from 2021. A large portion of the change is related to assets. Of the \$58 million in net position, \$36 million (62%) of net position is accounted for as net investment in capital assets. The remaining available over \$21 million is available in accordance with the needs of the programs.

Enterprise Funds Revenue/Expense Analysis

YAKIMA COUNTY, WASHINGTON Enterprise Funds Revenue and Expenses

amounts presented in 1,000's

	Solid Waste		Public Services Utilities		Building & Fire Safety		Total	
	2021	2022	2021	2022	2021	2022	2021	2022
Revenues								
Charges for Services	\$ 12,767	\$ 12,008	\$ 2,107	\$ 2,052	\$ 786	\$ 607	\$ 15,660	\$ 14,667
Intergovernmental	141	397	68	824	3	1	212	1,222
Interest Revenue	(129)	(836)	(13)	(96)	(9)	(56)	(151)	(988)
Other Revenue	14	8	55	101	1,597	1,094	1,666	1,203
Total Operating Revenues	\$ 12,793	\$ 11,577	\$ 2,217	\$ 2,881	\$ 2,377	\$ 1,646	\$ 17,387	\$ 16,104
Expenses								
Personal Services	\$ 2,246	\$ 5,287	\$ 655	\$ 835	\$ 1,195	\$ 1,362	\$ 4,096	\$ 7,484
Contractual services	4,883	6,384	573	674	529	548	5,985	7,606
Other Supplies and Expenses	311	226	143	141	125	144	579	511
Depreciation	1,135	1,359	378	286	3	1	1,516	1,646
Landfill Closure Postclosure	327	5	-	-	-	-	327	5
Interest Expense	11	(15)	31	(30)	-	-	42	(45)
Intergovernmental Loan Proceed	-	-	-	17	-	-	-	17
Loss on Disposition of Capital	(2)	-	-	-	-	-	(2)	-
Total Expenses	\$ 8,911	\$ 13,246	\$ 1,780	\$ 1,923	\$ 1,852	\$ 2,055	\$ 12,543	\$ 17,224
Income (Loss) before Transfers	3,882	(1,699)	437	933	525	(408)	4,844	(1,120)
Capital Contributions	-	(950)	50	-	-	-	50	(950)
Interfund Transfers	-	-	55	50	-	-	55	50
Change in Net Position	3,882	(2,650)	542	983	525	(408)	4,949	(2,020)
Total Net Position- Beginning	39,332	43,215	13,888	13,977	2,572	3,098	55,792	60,290
Prior Period Adjustment	-	-	(453)	-	-	-	(453)	-
Total Net Position - Ending	\$ 43,215	\$ 40,564	\$ 13,977	\$ 14,960	\$ 3,098	\$ 2,690	\$ 60,291	\$ 58,214

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, 2022.

Yakima County, Washington General Fund Changes in Budget As of December 31, 2022

	Original Budget	Final Budget	Changes Positive (Negative)
<u>Revenues</u>			
Taxes	\$ 46,864,700	\$ 46,864,700	\$ -
Licenses and Permits	407,062	\$ 407,062	-
Intergovernmental	8,703,775	\$ 8,703,775	-
Charges For Services	9,320,823	\$ 9,320,823	-
Fines and Penalties	2,030,604	\$ 2,030,604	-
Interest and Other Earnings	1,991,680	\$ 1,991,680	-
Special Assessments	1,300	\$ 1,300	-
Contributions and Donations	176,312	\$ 176,312	-
Miscellaneous Revenues	51,048	\$ 51,048	-
Total Revenues	\$ 69,547,304	\$ 69,547,304	\$ -
<u>Expenditures</u>			
General Government	\$ 23,827,777	\$ 23,951,450	(123,673)
Judicial	10,843,733	11,047,420	(203,687)
Public Safety	16,496,300	16,897,664	(401,364)
Natural and Economic Environment	2,162,748	2,212,861	(50,113)
Social Services	546,404	625,738	(79,334)
Culture and Recreation	344,427	347,770	(3,343)
Capital Outlay	17,960	17,960	-
Total Expenditures	\$ 54,239,349	\$ 55,100,863	\$ (861,514)
Excess (Deficit) Revenues Over Expenditures	15,307,955	14,446,441	(861,514)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	212,218	212,218	0
Operating Transfers Out	(28,241,043)	(28,241,043)	0
Total Other Financing Sources (Uses)	\$ (28,028,825)	\$ (28,028,825)	\$ -
Excess (Deficit) Resources Over Uses	(12,720,870)	(13,582,384)	(861,514)
Fund Balance, January 1	(16,680,899)	(16,939,763)	(258,864)
Fund Balance, December 31	\$ (29,401,769)	\$ (30,522,147)	\$ (1,120,378)

Budgeted expenditures were the same as revenue projections in 2022 for the Final Budget, reflecting a conservative budget method.

Actual Expenditures			
Department and Function	2,021	2,022	Increase
Sheriff Public Safety	11,417,681	12,470,170	1,052,489
Youth Service Center Public Safety	4,020,567	4,218,949	198,382
Assessor General Govt	2,672,798	2,831,313	158,515

The chart above shows the notable changes between the budget and actual amounts for these various departments within the General Fund. Sheriff had the highest increase with a difference of over 1 million.

Total General Fund budgeted revenues of over \$69 million were projected to actual total revenues received of over \$67 million. Intergovernmental revenues were more than projected by over \$100 thousand than budgeted, charges for services were more than expected by over \$200 thousand. Fines and Penalties from the court systems were less than expected by over \$300 thousand. Actual interest and other revenues decreased in 2022.

Yakima County, Washington
General Fund Changes - Budget vs Actual
As of December 31, 2022

	Final		Changes
	Budget	Actual	Positive (Negative)
<u><i>Revenues</i></u>			
Taxes	\$ 46,864,700	\$ 48,713,998	\$ 1,849,298
Licenses and Permits	407,062	420,743	13,681
Intergovernmental	8,703,775	8,858,589	154,814
Charges For Services	9,320,823	9,570,991	250,168
Fines and Penalties	2,030,604	1,678,535	(352,069)
Interest and Other Earnings	1,991,680	(2,457,047)	(4,448,727)
Special Assessments	1,300	1,228	(72)
Contributions and Donations	176,312	97,665	(78,647)
Miscellaneous Revenues	51,048	174,204	123,156
Total Revenues	\$ 69,547,304	\$ 67,058,906	\$ (2,488,398)
<u><i>Expenditures</i></u>			
General Governmental Services	\$ 23,951,450	\$ 21,849,175	\$ 2,102,275
Judicial	\$ 11,047,420	8,682,085	2,365,335
Public Safety	\$ 16,897,664	18,317,275	(1,419,611)
Natural and Economic Environment	\$ 2,212,861	1,995,409	217,452
Social Services	\$ 625,738	646,313	(20,575)
Culture and Recreation	\$ 347,770	399,591	(51,821)
Capital Outlay	\$ 17,960	37,855	(19,895)
Total Expenditures	\$ 55,100,863	\$ 51,927,703	\$ 3,173,160
Excess (Deficit) Revenues Over Expenditures	14,446,441	15,131,203	684,762
<u><i>Other Financing Sources (Uses)</i></u>			
Operating Transfers In	212,218	1,637,842	1,425,624
Operating Transfers Out	(28,241,043)	(18,257,716)	9,983,327
Proceeds from Sale of Capital Assets	-	11,248	11,248
Total Other Financing Sources (Uses)	(28,028,825)	(16,608,626)	11,420,199
Excess (Deficit) Resources Over Uses	(13,582,384)	(1,477,423)	12,104,961
Fund Balance, January 1	(16,939,763)	16,288,441	33,228,204
Fund Balance, December 31	\$ (30,522,147)	\$ 14,811,018	\$ 45,333,165

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, 2022, amounts to over \$319 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, infrastructure, and construction in progress on buildings and systems.

Additional information on Yakima County's capital assets can be found in notes to the Financial Statements under Capital Assets Note 3E.

Long-Term Debt

At December 31, 2022, Yakima County had a total long-term debt of over \$68 million. General Obligation debt at the end of 2022 was over \$ 19 million, down from over \$22 million in 2021. Other Long-Term Debt included Advances Due to Other Governments totaled over \$1 million, down from over \$2 million in 2021. Compensated Absences (the commitment to pay for sick and paid time off) decreased by over \$38 thousand from 2021. Pension obligations under the State of Washington resulted in a calculated increase of over \$5 million for GASB 68.

OPEB reported a decrease in 2022 of over \$2 million from 2021. Additional information on Yakima County's long term debt can be found in notes to the Financial Statements under Debt Note IVE.

ECONOMIC OUTLOOK

Economic factors have a direct impact on County revenues and the demand for services. During 2022 the County's financial condition was proceeding at a measured growth of 7%.

The County's main revenue sources include taxes, charges for service and intergovernmental (grant) revenues. Property taxes make-up 29% of total 2022 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 (27% of total revenues). Retail sales in Yakima County, which are heavily impacted by construction activity and consumer spending which increased in 2022.

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

BASIC FINANCIAL STATEMENTS

Basic Financial Statements

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

Government-wide Financial Statements

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

Fund Financial Statements

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

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

YAKIMA COUNTY, WASHINGTON

Statement of Net Position

December 31, 2022

amounts presented in 1000's

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash/Cash Equivalents	\$ 54,482	\$ 4,571	\$ 59,053
Investments	95,222	31,961	127,183
Receivables	3,620	1,002	4,622
Due From Other Governments	17,721	528	18,249
Internal Balances	(2)	2	-
Inventories/Prepayments	2,152	-	2,152
Long Term Notes Receivable	7,780	-	7,780
Pension Asset	18,219	1,287	19,506
Restricted Assets:			
Restricted for Debt Service:			
Cash/Cash Equivalents	62	-	62
Investments	1,847	-	1,847
Receivables	4	-	4
Restricted for Capital Projects:			
Cash/Cash Equivalents	1,420	-	1,420
Investments	3,646	-	3,646
Receivables	25	-	25
Capital Assets:			
Land and Construction in Progress	144,900	12,081	156,981
Other Capital Assets, Net of Depreciation	162,453	26,973	189,426
Total Assets	513,551	78,403	591,954
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources-Pension	15,500	1,381	16,881
Deferred Outflows of Resources-Asset Retirement	-	3,984	3,984
Deferred Outflows of Resources-OPEB	369	-	369
TOTAL DEFERRED OUTFLOWS OF RESOURCES	15,870	5,365	21,234
LIABILITIES			
Liabilities			
Accounts Payable & Other Current Liabilities	13,689	605	14,294
Due to Other Governments	4	-	4
Internal Balances	(1,736)	1,736	-
Unearned Revenue	48,867	-	48,867
Capital Projects Accounts & Contracts Payable	-	-	-
Current OPEB	739	-	739
Restricted Liabilities:			
Restricted for Capital Projects:			
Accounts Payable & Other Current Liabilities	-	-	-
Long Term Liabilities:			
Net Pension Liabilities	7,066	1,766	8,832
Notes and Loans Payable	-	2,314	2,314
Interest Payable	-	-	-
Total OPEB Liabilities	14,817	-	14,817
Landfill Closure and Postclosure Care:			
Due Within One Year	-	26	26
Due In More Than One Year	-	13,316	13,316
Asset Retirement Obligation Due In More Than One Year	-	4,091	4,091
Bonds Payable, Advances Due To Other Governments, & Lease			
Obligations Due Within One Year	1,536	-	1,536
Other Liabilities Due in One Year	327	9	336
Bonds Payable, Advances Due To Other Governments, & Lease			
Obligations Due In More Than One Year	20,576	-	20,576
Other Liabilities Due In More Than One Year	2,396	255	2,651
Total Liabilities	108,281	24,120	132,401
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pension	16,149	1,434	17,583
Deferred Taxes and Assessments	5,528	-	5,528
Deferred Other Fees & Judicial	5,586	-	5,586
TOTAL DEFERRED INFLOWS OF RESOURCES	27,264	1,434	28,698
Net Position			
Net Investment in Capital Assets	282,517	36,740	319,257
Restricted For:			
General Government/Judicial	5,506	-	5,506
Public Safety	3,725	-	3,725
Utilities	2,485	-	2,485
Natural and Economic Environment	31,472	-	31,472
Transportation	7,335	-	7,335
Social Services	18,681	-	18,681
Culture and Recreation	442	-	442
Pension	1,441	1,179	2,621
Unrestricted	40,271	20,295	60,566
Total Net Position	\$ 393,875	\$ 58,214	\$ 452,090

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

YAKIMA COUNTY, WASHINGTON

Statement of Activities

Year Ended December 31, 2022

amounts presented in 1000's

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Goods and Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	\$ 26,488	\$ 12,072	\$ 10,852	\$ -	\$ (3,564)	\$ -	\$ (3,564)
Judicial	10,941	775	-	-	(10,166)	-	(10,166)
Public Safety	48,226	9,387	427	-	(38,412)	-	(38,412)
Utilities	-	563	242	-	805	-	805
Transportation	22,264	626	9,527	-	(12,111)	-	(12,111)
Natural and Economic Environment	4,712	613	2,686	-	(1,413)	-	(1,413)
Social Services	24,033	1,256	22,313	-	(464)	-	(464)
Culture and Recreation	1,829	264	450	-	(1,115)	-	(1,115)
Interest on Long Term Debt	694	-	-	-	(694)	-	(694)
Total Governmental Activities	139,187	25,556	46,497	0	(67,134)	0	(67,134)
Business-Type Activities							
Solid Waste	13,276	12,016	397	(950)	-	(1,814)	(1,814)
Public Services Utilities	1,965	2,153	824	-	-	1,012	1,012
Building and Fire Safety	2,055	1,701	1	-	-	(352)	(352)
Total Business-Type Activities	17,296	15,870	1,222	(950)	0	(1,154)	(1,154)
Total Primary Government	\$ 156,483	\$ 41,426	\$ 47,719	\$ (950)	\$ (67,134)	\$ (1,154)	\$ (68,288)
General Revenues							
Taxes:							
Property					46,732	-	46,732
Sales					40,465	-	40,465
911					2,472	-	2,472
Other Taxes					1,983	-	1,983
Other Revenues					648	-	648
Interest and Investment Earnings					(4,355)	(988)	(5,342)
Intergovernmental Loan Proceeds					-	17	17
Gain (Loss) on Sales of Capital Assets					-	-	-
Net change in OPEB					-	-	-
Transfers					(50)	50	-
Total General Revenues and Transfers					87,896	(921)	86,976
Change in Net Position					20,762	(2,075)	18,688
Net Position of January 1					372,679	60,289	432,968
Prior Period Adjustment					434	0	434
Net Position of December 31					\$ 393,875	\$ 58,214	\$ 452,090
See accompanying notes to the financial statements							

Balance Sheet
Governmental Funds
December 31, 2022

	General Fund	County Road	Support Invest In Economic Diversification
ASSETS			
Cash and Cash Equivalents	\$ 13,837,755	\$ 8,234,340	\$ 4,477,797
Investments	66,482	494,177	13,496,004
Taxes Receivable	950,807	420,219	-
Accounts Receivable Net	1,398,976	1,639	-
Special Assessments Receivable	37	2,536	-
Interest Receivable	120,730	14,938	31,437
Due From Other Funds	86,908	5,265	-
Due From Other Governments	5,082,324	1,315,111	845,854
Prepaid Services	-	-	-
Notes Receivable	-	-	7,779,580
Total Assets	<u>\$ 21,544,019</u>	<u>\$ 10,488,225</u>	<u>\$ 26,630,672</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts/Vouchers Payable	\$ 419,365	\$ 662,564	\$ 270,895
Contracts Payable	-	-	-
Due To Other Funds	451,083	1,081,677	5,265
Due To Other Governments	-	-	-
Accrued Wage & Benefits Payable	1,781,458	397,284	-
Accrued Taxes	-	92,507	-
Anticipation Warrants / Notes	-	-	-
Other Current Liabilities	-	23,575	-
Customer Deposits	145,530	-	-
Unearned Revenue	-	-	-
Total Liabilities	<u>2,797,436</u>	<u>2,257,607</u>	<u>276,160</u>
Deferred Inflows of Resources			
Unavailable revenue-taxes	2,474,867	895,230	433,818
Unavailable revenue-special assessments	735	-	-
Unavailable revenue-judicial	1,081,313	-	-
Unavailable revenue-other	378,650	-	-
Total deferred inflows of resources	<u>3,935,565</u>	<u>895,230</u>	<u>433,818</u>
Total Liabilities and Deferred Inflows of Resources	<u>6,733,001</u>	<u>3,152,837</u>	<u>709,978</u>
Fund Balance			
Restricted	435,078	7,334,988	25,920,694
Committed	2,069,302	400	-
Assigned	2,525,249	-	-
Unassigned	9,781,389	-	-
Total Fund Balance	<u>14,811,018</u>	<u>7,335,388</u>	<u>25,920,694</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 21,544,019</u>	<u>\$ 10,488,225</u>	<u>\$ 26,630,672</u>

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

Balance Sheet
Governmental Funds
December 31, 2022

	Department of Corrections	Department of Human Services	American Rescue Plan Act	Other Governmental Funds	Total
ASSETS					
Cash and Cash Equivalents	\$ 1,232,958	\$ 4,627,174	\$ 1,962,774	\$ 15,145,880	\$ 49,518,678
Investments	7,007	1,350,615	43,422,161	25,682,525	84,518,971
Taxes Receivable	-	-	-	88,637	1,459,663
Accounts Receivable Net	27,775	5,717	-	324,686	1,758,793
Special Assessments Receivable	-	-	-	40,230	42,803
Interest Receivable	1,905	4,494	85,021	81,043	339,568
Due From Other Funds	-	-	-	67,744	159,917
Due From Other Governments	693,855	1,297,632	-	8,417,594	17,652,370
Prepaid Services	-	-	-	-	-
Notes Receivable	-	-	-	-	7,779,580
Total Assets	\$ 1,963,500	\$ 7,285,632	\$ 45,469,956	\$ 49,848,339	\$ 163,230,343
LIABILITIES AND FUND BALANCES					
<u>Liabilities</u>					
Accounts/Vouchers Payable	\$ 294,906	\$ 3,244,361	\$ 29,527	\$ 908,400	\$ 5,830,018
Contracts Payable	-	-	-	740,153	740,153
Due To Other Funds	20,973	-	-	539,397	2,098,395
Due To Other Governmental	-	4,395	-	-	4,395
Accrued Wages Payable	739,344	24,106	-	500,488	3,442,680
Accrued Taxes	-	-	-	37	92,544
Anticipation Warrants / Notes	-	-	-	1,500,000	1,500,000
Other Current Liabilities	-	-	-	487	24,062
Customer Deposits	-	-	-	0	145,530
Unearned Revenue	-	1,143,679	46,967,460	755,692	48,866,831
Total Liabilities	1,055,223	4,416,541	46,996,987	4,944,654	62,744,608
<u>Deferred Inflows of Resources</u>					
Unavailable revenue-taxes	-	-	-	1,663,714	5,467,629
Unavailable revenue-special assessments	-	-	-	60,063	60,798
Unavailable revenue-Judicial	-	-	-	4,126,376	5,207,689
Unavailable revenue-other	-	-	-	-	378,650
Total deferred inflows of resources	-	-	-	5,850,153	11,114,766
Total Liabilities and Deferred Inflows of Resources	1,055,223	4,416,541	46,996,987	10,794,807	73,859,374
<u>Fund Balance</u>					
Restricted	933	2,869,091	-	33,085,526	69,646,310
Committed	-	-	-	2,979,530	5,049,232
Assigned	907,344	-	-	3,093,087	6,525,680
Unassigned	-	-	(1,527,031)	(104,611)	8,149,747
Total Fund Balance	908,277	2,869,091	(1,527,031)	39,053,532	89,370,969
Total liabilities, deferred inflows of resources and fund balances	\$ 1,963,500	\$ 7,285,632	\$ 45,469,956	\$ 49,848,339	\$ 163,230,343

YAKIMA COUNTY, WASHINGTON

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

December 31, 2022

presented in 1000's

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

89,371

Capital assets of general government:	Cost	988,264
(These amounts do not include internal service funds)	Less Accumulated Depreciation	(697,350)
		<u>290,914</u>
Pension assets are not available to pay for current period expenditures in Governmental Funds		18,219
Pension assets Internal Service		(3,673)
Pension Inflows in governmental funds		(16,149)
Pension Inflows Internal Service		1,688
Pension Outflows in governmental funds		15,500
Pension Outflows Internal Service		(1,491)
Compensated Absences Internal Services		363
OPEB Outflows governmental funds		369
Current Compensated Absences		(327)
Current Debt		(1,536)
Internal Service Funds are used to charge the cost of services to individual funds. The assets and liabilities of the Internal Service funds are included in governmental activities in the statement of net position.		46,221
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	(19,936)
	Compensated Absences	(2,396)
	Advance Due to Other Governments	(119)
	Leases	(521)
	Pension Liability	(7,066)
	Other Postemployment Benefits	(15,556)
		<u>(45,594)</u>
Net position, as reflected on the Statement of Net Position		<u>393,875</u>
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, 2022

	Major Funds		
	General Fund	County Roads	Support Invest In Economic Diversification
<u>Revenues</u>			
Property Taxes	\$ 29,260,461	\$ 14,630,193	\$ -
Retail Sales and Use Taxes	19,370,786	-	5,146,743
Other Taxes	82,751	54,006	-
Licenses and Permits	420,743	39,190	-
Intergovernmental Revenues	8,858,589	9,526,884	-
Charges for Goods and Services	9,570,991	585,965	-
Fines and Penalties	1,678,535	-	-
Interest and Other Earnings	(2,457,047)	71,224	38,052
Special Assessments	1,228	615	-
Contributions and Donations	97,665	-	-
Other Revenues	174,204	33,676	-
Total Revenues	67,058,906	24,941,753	5,184,795
<u>Expenditures</u>			
Current:			
General Government	21,849,175	19,428	-
Judicial Activities	8,682,085	-	-
Public Safety	18,317,275	440,378	-
Transportation	-	15,713,023	-
Natural and Economic Environment	1,995,409	-	1,132,830
Social Services	646,313	-	-
Culture and Recreation	399,591	-	-
Debt Service:			
Redemption of Debt	-	-	-
Interest and Other Debt Service Costs	-	325	-
Capital Expenditures/Expenses	37,855	5,133,435	-
Total Expenditures	51,927,703	21,306,589	1,132,830
Excess (Deficit) Revenues Over Expenditures	15,131,203	3,635,164	4,051,965
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,637,842	594,501	-
Transfers Out	(18,257,716)	(158,873)	(594,501)
Proceeds from Sale of Capital Assets	11,248	-	-
Total Other Financing Source (Uses)	(16,608,626)	435,628	(594,501)
Net Change in Fund Balance	(1,477,423)	4,070,792	3,457,464
Fund Balances-Beginning	16,288,441	3,264,596	22,463,230
Prior Period Adjustment	-	-	-
Fund Balances-Ending	\$ 14,811,018	\$ 7,335,388	\$ 25,920,694
See accompanying notes to the financial statements			

YAKIMA COUNTY, WASHINGTON

Page 2 of 2

Statement of Revenues, Expenditures, and
Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2022

	Major Funds			Other Governmental Funds	Total
	Department of Corrections	Department of Human Services	American Rescue Plan Act		
<u>Revenues</u>					
Property Taxes	\$ -	\$ -	\$ -	\$ 2,841,300	\$ 46,731,954
Retail Sales and Use Taxes	-	-	-	18,419,978	42,937,507
Other Taxes	-	-	-	1,846,360	1,983,117
Licenses and Permits	-	-	-	-	459,933
Intergovernmental Revenues	-	22,146,410	1,761,680	3,973,235	46,266,798
Charges for Goods and Services	8,032,871	1,256,473	-	2,849,866	22,296,166
Fines and Penalties	-	-	-	3,143	1,681,678
Interest and Other Earnings	35,968	11,284	(1,545,038)	(508,991)	(4,354,548)
Special Assessments	-	-	-	1,116,877	1,118,720
Contributions and Donations	-	-	-	132,814	230,479
Other Revenues	98,572	-	-	341,774	648,226
Total Revenues	8,167,411	23,414,167	216,642	31,016,356	160,000,030
<u>Expenditures</u>					
Current:					
General Government	-	-	1,134,021	5,177,960	28,180,584
Judicial Activities	-	-	-	2,394,393	11,076,478
Public Safety	25,765,966	-	-	8,326,501	52,850,120
Transportation	-	-	-	4,162	15,717,185
Natural and Economic Environment	-	-	-	2,938,005	6,066,244
Social Services	-	23,130,642	-	308,405	24,085,360
Culture and Recreation	-	-	-	1,133,815	1,533,406
Debt Service:					
Redemption of Debt	-	-	-	3,266,157	3,266,157
Interest and Other Debt Service Costs	-	-	-	779,517	779,842
Capital Expenditures/Expenses	-	-	-	4,503,992	9,675,282
Total Expenditures	25,765,966	23,130,642	1,134,021	28,832,907	153,230,658
Excess (Deficit) Revenues Over Expenditures	(17,598,555)	283,525	(917,379)	2,183,449	6,769,372
<u>Other Financing Sources (Uses)</u>					
Transfers In	17,488,548	-	-	5,584,369	25,305,260
Transfers Out	(2,352,620)	-	(723,576)	(3,913,286)	(26,000,572)
Proceeds from Sale of Capital Assets	-	-	-	0	11,248
Total Other Financing Source (Uses)	15,135,928	-	(723,576)	1,671,083	(684,064)
Net Change in Fund Balance	(2,462,627)	283,525	(1,640,955)	3,854,532	6,085,308
Fund Balances-Beginning	3,370,904	2,017,057	113,924	35,198,999	82,717,151
Prior Period Adjustment	-	568,509	-	-	568,509
Fund Balances-Ending	\$ 908,277	\$ 2,869,091	\$ (1,527,031)	\$ 39,053,531	\$ 89,370,968
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, 2022
presented in 1000's

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	\$	6,085
Governmental funds Depreciation Expense allocated over the life of assets		4,147
Net Change in Pension Costs		10,101
Net Change in OPEB Costs		(4,737)
Internal service fund revenues are netted to the Governmental Funds.		907
Repayment of long term debt principal is an expenditure in the governmental funds, but the repayment includes long term liabilities in the statement of net position. This entry is the net effect of these differences in the treatment of long-term debt issuance and payments.		3,266
Amortization of Unearned Bond Premiums		575
Internal service fund expenses are allocated to Governmental funds. The Internal service change in net position is:		418
Change in net position, as reflected on the Statement of Activities.	\$	20,762
See accompanying notes to the financial statements		

YAKIMA COUNTY, WASHINGTON

Statement of Net Position

Proprietary Funds

December 31, 2022

					Governmental Activities
					Internal Service Funds
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	
ASSETS					
<u>Current Assets</u>					
Cash and Cash Equivalents	\$ 3,293,002	\$ 787,506	\$ 490,536	\$ 4,571,044	\$ 6,445,417
Investments	26,871,697	3,049,329	2,039,848	31,960,874	16,195,551
Accounts Receivable	652,357	275,859	5,025	933,241	12,774
Interest Receivable	56,843	6,713	4,769	68,325	35,626
Due From Other Funds	1,450	122	-	1,572	3,745,365
Due from Other Governments	355,702	165,788	6,061	527,551	68,898
Inventories/Prepayments	-	-	-	0	2,152,002
Total Current Assets	31,231,051	4,285,317	2,546,239	38,062,607	28,655,633
<u>Noncurrent Assets</u>					
<u>Capital Assets</u>					
Intangible Assets	-	934,459	-	934,459	371
Land	9,688,091	120,578	-	9,808,669	452,306
Buildings	19,246,753	1,058,932	-	20,305,685	5,538,204
Improvements Other Than Buildings	6,984,244	18,590,281	-	25,574,525	1,500,306
Machinery and Equipment	4,508,755	487,131	50,326	5,046,212	40,748,433
Less Accumulated Depreciation	(14,813,358)	(9,099,428)	(40,148)	(23,952,934)	(32,377,110)
Construction In Progress	233,310	1,104,192	-	1,337,502	626,844
Pension Asset	916,164	116,957	253,407	1,286,528	3,673,354
Total Noncurrent Assets	26,763,959	13,313,102	263,585	40,340,646	20,162,708
Total Assets	57,995,010	17,598,419	2,809,824	78,403,253	48,818,341
<u>Deferred Outflows of Resources</u>					
Deferred Outflows of Resources-Pension	1,042,985	106,661	231,098	1,380,744	1,491,423
Deferred Outflows of Resources-Asset Retirement	-	3,983,841	-	3,983,841	-
Total Deferred Outflows of Resources	1,042,985	4,090,502	231,098	5,364,585	1,491,423
Total Assets and Deferred Outflows of Resources	\$ 59,037,995	\$ 21,688,921	\$ 3,040,922	\$ 83,767,838	\$ 50,309,764
LIABILITIES AND NET POSITION					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	166,895	87,883	28,496	283,274	1,493,940
Contracts Payable	-	6,729	-	6,729	0
Due To Other Funds	1,688,033	27,696	20,565	1,736,294	72,165
Due to Other Governments	-	-	-	-	0
Accrued Wage & Benefits Payable	206,924	49,742	45,709	302,375	420,114
Accrued Taxes Payable	9,868	-	-	9,868	0
Customer Deposits	-	2,852	-	2,852	0
Compensated Absences	-	-	9,350	9,350	50,921
Notes and Loans Payable	-	-	-	-	0
Closure Post Closure Care	26,016	-	-	26,016	0
Current Portion of Long Term Obligations	-	-	-	-	0
Total Current Liabilities	2,097,736	174,902	104,120	2,376,758	2,037,140
<u>Noncurrent Liabilities</u>					
Compensated Absences and Benefits	188,389	44,401	22,261	255,051	363,348
Accrued Taxes	-	-	-	0	0
Leases & Installment Purchases	-	-	-	0	377
Net Pension Liability	1,766,486	-	-	1,766,486	0
Notes and Loans Payable	-	2,314,399	-	2,314,399	0
Asset Retirement Obligation	-	4,091,000	-	4,091,000	0
Landfill Closure and Postclosure Care	13,315,848	-	-	13,315,848	0
Total Noncurrent Liabilities	15,270,723	6,449,800	22,261	21,742,784	363,725
Total Liabilities	17,368,459	6,624,702	126,381	24,119,542	2,400,865
<u>Deferred Inflows of Resources</u>					
Deferred Inflows of Resources-Pensions	1,105,607	103,768	224,830	1,434,205	1,688,084
Total Deferred Inflows of Resources	1,105,607	103,768	224,830	1,434,205	1,688,084
Total Liabilities and Deferred Inflows of Resources	\$ 18,474,066	\$ 6,728,470	\$ 351,211	\$ 25,553,747	\$ 4,088,949
<u>Net Position</u>					
Net Investment in Capital Assets	\$ 25,847,795	\$ 10,881,746	\$ 10,178	\$ 36,739,719	\$ 8,371,323
Restricted for Pension	839,308	107,757	232,276	1,179,341	1,441,190
Unrestricted	13,876,826	3,970,948	2,447,257	20,295,031	36,408,302
Total Net Position	\$ 40,563,929	\$ 14,960,451	\$ 2,689,711	\$ 58,214,091	\$ 46,220,815

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, 2022

	Business - Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
<u>Operating Revenues</u>					
Charges for Good and Services	\$ 12,008,332	\$ 2,052,266	\$ 607,155	\$ 14,667,753	\$ 33,739,647
Fines and Penalties	-	-	-	-	-
Licenses and Permits	-	-	1,095,753	1,095,753	-
Other Operating Revenue	7,394	101,168	(1,651)	106,911	157,344
Total Operating Revenues	12,015,726	2,153,434	1,701,257	15,870,417	33,896,991
<u>Operating Expenses</u>					
Personal Services	5,287,083	834,862	1,362,054	7,483,999	7,508,415
Contractual Services	6,383,892	673,631	547,610	7,605,133	14,539,255
Other Supplies and Expenses	226,420	140,975	143,839	511,234	6,786,553
Depreciation	1,358,540	286,342	1,271	1,646,153	5,129,514
Landfill Closure Post Closure Costs	5,107	-	-	5,107	-
Total Operating Expenses	13,261,042	1,935,810	2,054,774	17,251,626	33,963,737
Operating Income (Loss)	(1,245,316)	217,624	(353,517)	(1,381,209)	(66,746)
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental	396,933	823,914	1,498	1,222,345	-
Interest Revenue	(835,596)	(96,034)	(56,183)	(987,813)	(469,321)
Interest Expense	(15,103)	(29,634)	-	(44,737)	(17,209)
Intergovernmental Loan Proceeds	-	17,228	-	17,228	-
Insurance Proceeds	-	-	-	-	9,557
Gain (Loss) on Disposition of Capital Asset	-	-	-	-	(363,030)
Total Non-Operating Revenue (Expenses)	(453,766)	715,474	(54,685)	207,023	(840,003)
Income (Loss) before Contributions and Transfers	(1,699,082)	933,098	(408,202)	(1,174,186)	(906,749)
Capital Contributions	(950,494)	-	-	(950,494)	1,161,414
Change in Equity due to Transfer of Operations	-	-	-	-	-
Special or Extraordinary Item OPEB	-	-	-	-	-
Transfers In	-	50,000	-	50,000	2,656,707
Transfers Out	-	-	-	-	(1,958,108)
Change in Net Position	(2,649,576)	983,098	(408,202)	(2,074,680)	953,264
Net Position as of January 1	43,213,505	13,977,353	3,097,913	60,288,771	45,402,014
Prior Period Adjustment	-	-	-	0	(134,463)
Net Position as of December 31	\$ 40,563,929	\$ 14,960,451	\$ 2,689,711	\$ 58,214,091	\$ 46,220,815

See accompanying notes to the financial statements

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2022

	Business - Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
<u>Cash Flows From Operating Activities:</u>					
Receipts from Customers	\$ 12,426,781	\$ 1,967,096	\$ 1,749,949	\$ 16,143,826	\$ 1,611,718
Receipts from Interfund Services Provided	1,449	-	-	1,449	28,648,596
Payments to Employees	(4,015,641)	(885,360)	(1,524,388)	(6,425,389)	(7,905,468)
Payments to Suppliers	(4,814,127)	(515,705)	(282,848)	(5,612,680)	(12,055,981)
Payments for Interfund Services Used	(569,712)	(196,932)	(377,251)	(1,143,895)	(8,857,885)
Net cash provided (used) by operating activities	3,028,750	369,099	(434,538)	2,963,311	1,440,980
<u>Cash Flows From Noncapital Financing Activities:</u>					
Operating Grants Received	396,933	823,914	1,498	-	-
Miscellaneous Non Operating	-	-	-	-	-
Transfers from Other Funds	-	50,000	-	50,000	2,697,126
Transfers to Other Funds	-	-	-	-	(1,886,878)
Change in Equity due to Transfer of Operations	-	-	-	-	-
Proceeds From Interfund Loan	-	-	-	-	-
Payments of Interfund Loan Principal	-	-	-	-	-
Payments of Interfund Loan Interest	-	(564)	-	(564)	-
Net cash provided (used) by noncapital financing activities	396,933	873,350	1,498	49,436	810,248
<u>Cash Flows From Capital And Related Financing Activities</u>					
Purchases of capital assets	(2,253,552)	(1,067,744)	(7,833)	(3,329,129)	(1,434,844)
Proceeds from Sale of Capital Assets	-	-	-	-	671,941
Acquisition and Construction of Capital Assets	-	-	-	-	(365,349)
Proceeds from Intergovernmental Loan	-	17,228	-	17,228	-
Principal Paid on Capital Debt	(425,860)	(119,097)	-	(544,957)	-
Interest Paid on Capital Debt	(5,624)	(29,634)	-	(35,258)	(17,203)
Insurance Proceeds	-	-	-	-	9,551
Capital Contributions	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	(2,685,036)	(1,199,247)	(7,833)	(3,892,116)	(1,135,904)
<u>Cash Flows From Investing Activities:</u>					
Interest Received	(869,952)	(99,431)	(58,810)	(1,028,193)	(491,252)
Proceeds from Loan Principal Pmt Received	-	-	-	-	-
Net Cash Provided by Investing Activities	(869,952)	(99,431)	(58,810)	(1,028,193)	(491,252)
Net Increase (Decrease) in Cash & Cash Equivalents	(129,305)	(56,229)	(499,683)	(1,907,562)	624,072
Balances as of January 1	30,294,004	3,893,064	3,030,067	37,217,135	22,016,895
Balances as of December 31	\$ 30,164,699	\$ 3,836,835	\$ 2,530,384	\$ 35,309,573	\$ 22,640,967
See accompanying notes to the financial statements					

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2022

	Business - Type Activities - Enterprise Funds				Governmental
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>					
Operating Income/(Loss)	\$ (1,245,316)	\$ 217,624	\$ (353,517)	\$ (1,381,209)	\$ (66,746)
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</u>					
Depreciation Expense	1,358,540	286,342	1,271	1,646,153	5,127,606
Pension Expense	1,225,684	(47,571)	(121,488)	1,056,625	(1,076,427)
OPEB Expense	-	-	-	-	-
Landfill Closure Postclosure Costs	5,107	-	-	5,107	-
<u>Changes in assets and liabilities:</u>					
Receivables, net	412,504	(186,338)	48,692	274,858	(1,934,876)
Inventories	-	-	-	-	(355,440)
Accrued Expenses	45,757	(2,927)	(40,846)	1,984	-
Accounts and Other Payables	1,226,474	101,969	31,350	1,359,793	418,804
Net Cash Provided by Operating Activities	\$ 3,028,750	\$ 369,099	\$ (434,538)	\$ 2,963,311	\$ 2,112,921

Noncash Investing, Capital, and Financing Activities

Gain (Loss) on disposal of capital assets	-	-	-	-	(363,030)
Capital Contributions	(950,494)	-	-	(950,494)	1,161,414

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

	Business - Type Activities - Enterprise Funds				Governmental
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
Cash/Cash Equivalents, per Statement of Net Position	\$ 3,293,002	\$ 787,506	\$ 490,536	\$ 4,571,044	\$ 6,445,417
Investments, per Statement of Net Position	26,871,697	3,049,329	2,069,848	31,990,874	16,195,551
Balances as of December 31	\$ 30,164,699	\$ 3,836,835	\$ 2,560,384	\$ 36,561,918	\$ 22,640,968

See accompanying notes to the financial statements

YAKIMA COUNTY, WASHINGTON

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2022

	Investment Trust Fund	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ -	\$ 32,679,890
Receivables:		
Taxes Receivable	-	6,526,718
Accounts Receivable	-	60,159
Special Assessments Receivable	-	282,519
Interest Receivable	-	1,703,381
Due from other funds	-	17,500
Due from Other Governments	-	5,338,823
Total Receivables	<u>0</u>	<u>46,608,990</u>
Investments, at Fair Value:		
US treasury state and local government	<u>261,533,559</u>	<u>-</u>
Total Pooled Investments	<u>261,533,559</u>	<u>0</u>
Total Assets	<u>\$ 261,533,559</u>	<u>\$ 46,608,990</u>
LIABILITIES		
Accounts Payable and other liabilities	\$ -	\$ 5,717,715
Due to Other Governments	-	14,119,801
Total liabilities	<u>\$ 0</u>	<u>\$ 19,837,516</u>
NET POSITION		
Restricted for Pool Participants	261,533,559	
Restricted Individuals, organizations and other Governments	-	26,771,474
TOTAL NET POSITION	<u>\$ 261,533,559</u>	<u>26,771,474</u>

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

YAKIMA COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year Ended December 31, 2022

	Investment Trust Fund	Custodial Funds
ADDITIONS:		
Investment Earnings:		
Net increase (decrease) in Fair Value of Investments Pooled	\$ (12,028,719)	\$ -
Net increase (decrease) in Fair Value of Investments Non- Pooled	(937,464)	-
Interest	4,342,086	-
Total Investment Earnings	<u>(8,624,097)</u>	<u>0</u>
Less Investment Cost	(346,446)	-
Net Investment Earnings	<u>(8,970,543)</u>	<u>0</u>
Tax collections for other governments		238,232,685
Department of Licensing		4,223,791
Law enforcement seizures		81,635
State and federal shared revenues and grants collected		860,302,135
Pass through grants		-
Court collections for other governments		2,949,674
Special assessments collected for other governments		15,175,153
Collection of debt proceeds		8,997,552
Other custodial collections		160,553,401
Additons by Pool participants	292,653,317	-
Additons by Non-Pool participants	973,665	-
Total Additions	<u>284,656,439</u>	<u>1,290,516,026</u>
DEDUCTIONS:		
Payments of tax to other governments	-	132,866,005
Disbursement to Department of Licensing	-	4,152,638
Payments of court collections	-	2,862,378
Payments of special assessments	-	9,759,565
Disbursements for bond and debt holders	-	47,221,156
Disbursement of wages and benefits	-	630,727,448
Disbursement of Vendors and suppliers	-	432,822,467
Other custodial disbursements	-	30,543,433
Distributions to Pool participants	284,441,657	-
Distributions to Non-Pool participants	-	-
Administrative Expenses	-	-
Total Deductions	<u>284,441,657</u>	<u>1,290,955,090</u>
Net increase (decrease) in Fiduciary Net Position	214,782	(439,064)
Restricted Net Position as of January 1	261,318,777	27,210,538
Restricted Net Position as of December 31	<u>\$ 261,533,559</u>	<u>\$ 26,771,474</u>

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Yakima County have been prepared in conformity with generally accepted accounting principles (GAAP), as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The 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 the generally accepted accounting principles (GAAP) the financial statements present Yakima County, the primary government.

B. Basis of Presentation - Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Additionally, the County allocates indirect costs to a specific function or segment. These indirect costs have been included as part of the program expenses reported for the various functional activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions, including special assessments, that are restricted to meeting the operational or capital requirements or a particular function or segment. Internally dedicated resources are reported as general revenues rather than program revenues. Taxes and other items not properly included among program revenues are reported instead as general revenues.

As a general rule 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.

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

Yakima County reports the following major governmental funds:

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

The County reports three major enterprise funds:

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

Additionally, the County reports the following fund types:

- *Special Revenue Funds* account for proceeds which are designated restricted or committed to be used for specific purposes.
- *Debt Service Funds* account for resources set aside to meet current and future payment requirements on general long-term debt.
- *Capital Project Funds* accounts for financial resources to be used for acquisition or construction of capital facilities or improvements. Separate accounting enhances an understanding of government's capital activities and avoids the distortions in financial trend analysis.
- *Internal Service Funds* account for equipment rental, fleet services, purchasing services, liability insurance, building maintenance, retirement benefits reserves, technology services support provided to other departments or agencies of the County, or to other governments on a cost reimbursement basis.
- *Investment/Fiduciary Funds* account for external pooled and external individual pooled investments held by the County Treasurer on behalf of external pool participants in the County's investment program. Pooled money is invested in a monitored account by the County and external participants are generally governmental entities that do not have their own treasurer, such as fire and school districts.
- *Custodial Funds* are custodial in nature and do not present results of operations. These funds account for assets that the County holds in a fiduciary capacity for other entities including school districts, fire districts, irrigation districts, port districts, diking and drainage districts, health district,

sewer districts, soil conservation and mosquito districts, Emergency Management, Conference of Governments, Clean Air Authority, court and jail trust funds, cities, and the State of Washington.

C. Measurement Focus, Basis of Accounting

1. **Government-Wide and Governmental Funds**

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or as soon thereafter to pay liabilities of the current period. For this purpose, the County considers revenues available if they are collected within 60 days of the end of the fiscal period. The County considers 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 cash is received by the County.

2. **Proprietary Funds**

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

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

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

D. Budget Information

1. Scope of Budget

The annual budget for Yakima County is adopted in accordance with the provisions of the Revised Code of Washington (RCW), as interpreted by the Budgeting, Accounting, and Reporting System (BARS) of the State of Washington, and on a basis consistent with generally accepted accounting principles. Budgets for debt service and capital projects are adopted at the level of the individual debt issue or project and for fiscal periods that correspond to the lives of debt issues or projects.

Other budgets are adopted at the level of the fund, except 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.

Appropriations for general and special revenue funds lapse at year end (except for appropriations for capital outlays, which are carried forward from year to year until fully expended or the purpose of the appropriation has been accomplished or abandoned). 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.

Encumbrances accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservation of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

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

1. Amending the Budget

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

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

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

- a. Prior to the first Tuesday in September, the elected officials and department managers submit to the Board of County Commissioners a proposed operating budget for the following calendar year. The operating budget includes proposed revenues and expenditures. The original budget is the first complete appropriated budget.

- b. The Commissioners conduct public hearings during November at the County courthouse to obtain taxpayer comments.
- c. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year. The Commissioners adopt, by resolution, a final budget no later than December 31.
- d. The final budget is available to the public February 1.

2. Deficit Fund Net Position

The County deficit funds are the American Rescue Plan Act of (1,527,031) do to interest and other earnings and Community Development Programs (104,611) do to contractual services.

E. Assets, Liabilities, Fund Balance, Net Position

1. Cash and Cash Equivalents

It is the County's policy to invest all cash surpluses. As of December 31, 2022, the Treasurer was holding \$101,924,771 in investments of surplus cash. This amount is classified on the balance sheet as cash and cash equivalents in various funds. The interest on these investments is credited to the General Fund, except where prohibited by statute or bond covenant.

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

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

3. Receivables

Taxes Receivable consist of property taxes and related interest and penalties (See Note III – Property Tax). Accrued interest receivable consists of amounts earned on investments, notes, and contracts at the end of the year and fair value changes. All real property taxes are secured by liens on the corresponding property.

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

Customer accounts receivable consists of amounts owed from private individuals or organizations for goods or services including amounts owed for which billings have not been prepared. Notes and contracts receivable consist of amounts owed on open account from individuals or organizations for goods and services rendered. The significant sources are time payments on the courts and probation assessments. All receivables have been recorded net of estimated uncollectible amounts. The Administrator of the Courts in Olympia provides uncollectible court-related receivables for Superior and District Court. Historically Superior Court collections are less than 1% and District Court collections are 10% of total receivables. The County Public Services

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

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

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

5. Inventories and Prepayments

Inventories are held in the Equipment Rental and Revolving Fund and Internal Service Fund and consist of expendable supplies, rock, vehicle parts, fuel, signs, and other roadway supplies. The cost is recorded as expenditures at the time inventory items are consumed. . All inventories are valued by the first-in first-out method. All inventories are in Internal Service Funds which service the governmental funds.

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

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

6. Restricted Assets and Liabilities

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

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

Capital assets, which include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period, are reported in the applicable governmental or business-type columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

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

Infrastructure assets are long-lived assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of

infrastructure include roads, bridges, drainage systems, water and sewer systems, and lighting systems.

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

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

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

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

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

8. Leases (See Note: XII Leases)

Lessee: The County is a lessee for noncancelable leases. The County recognizes lease liability and an intangible right-to-use lease asset in the government-wide and proprietary fund financial statements. The County has no leases for proprietary funds in 2022. The County recognizes lease liabilities with an initial, individual value of \$716,406.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized using the (straight-line basis/effective interest method) over its useful life.

Governmental funds recognize a capital outlay and other financing source at the commencement of a new lease. Lease payments in governmental funds are reported as debt service principal and debt service interest expenditures.

Key estimates and judgements related to lease include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate.

When the interest rate charged by the lessor is not provided, the County generally, uses its incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the (city/county/district) is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

9. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation (and sick) leave. The County has transitioned to a paid time off system (PTO) for combined sick leave 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 which may be accumulated up to a max of 300 hours for 7.5 hour schedule and 320 hours for an 8 hour schedule. All vacation pays and paid time off is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example employee resignations and retirements. The non-current portion for governmental funds is not reported in the governmental fund statements and represents a reconciling item between the fund and government-wide presentations.

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

10. Pensions and OPEB

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

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

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

11. Other Accrued Liabilities

These accounts consist of accrued wages and accrued employee benefits.

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

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

13. Unearned Revenues

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

14. Fund Balance Classification

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

- Net investment in capital assets represents total capital assets less accumulated depreciation and debt directly related to capital assets, minus unspent bond proceeds. Deferred inflows or outflows of resources attributable to the acquisition, construction or improvement of capital assets or related debt are included in this component of net position.

- Restricted net position is the portion of the County's net position, which is subject to external legal restrictions (by the Revised Code of the State of Washington or by contractual agreements with outside parties) on how they may be used, and therefore are not available for general spending at the discretion of the County.

- Unrestricted net position represents amounts not included in other categories. On governmental fund balance sheets, assets and deferred outflows in excess of liabilities and deferred inflow are reported as fund balances and are segregated into separate classifications indicating the extent to which the County is bound to honor constraints on specific purposes for which those funds can be spent. Fund balance is reported as non-spendable when the resources cannot be spent because they are either in a non-spendable form or are legally or contractually required to be maintained intact. The County's resources in non-spendable form in 2021 are all prepaid expenditures and inventory. Fund balance is reported as Restricted when the constraints placed on the use of resources are either: (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first and then unrestricted resources, as needed. Fund balance is reported as Committed when the Board of County Councilors (the government's highest level of decision-making authority) adopts a

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

15. Fund Balance Details

- a. For committed fund balance: The Board of County Commissioners are the highest level of decision-making authority, and (2) the formal action that a resolution is required to establish, modify, or rescind a fund balance commitment.
- b. For assigned fund balance: The Board of County Commissioners have by resolution, authorized the budget director to assign amounts to a specific purpose, (2) and the policy established by the governing body pursuant to which that authorization is given.
- c. For restricted fund balance: Fund balances are restricted according to RCWs to help support the government's programs.
- d. For unassigned fund balance: Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance. In other governmental funds, if expenditures exceed amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Major Fund Balances:

- General Fund: \$435,078 in restricted fund balance from the courts. \$2,069,302 in committed fund balance from resolutions by the Board of County Commissioners for technology replacement and elections. \$2,525,249 in assigned fund balance from specific purposes by the budget director for contingency. \$9,781,389 in unassigned fund balance available for general purposes. The General Fund total balance is \$14,811,018.
- County Road, a special revenue fund: \$7,334,988 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 \$7,335,388.
- Support Invest in Economic Diversification, a special revenue fund: \$25,920,694 in restricted fund balance from long-term notes receivable and from Sales and Use Tax. SIED total fund balance is \$25,920,694.
- Department of Corrections, a special revenue fund: \$933 restricted fund balance profit and holdings from Jail Inmates. \$907,344 assigned fund balance is from the budget director assigning it to a specific purpose. Department of Corrections total fund balance is \$908,277.
- Department of Human Services, a special revenue fund: \$2,869,091 in restricted fund balance for surcharges collected for the homeless housing and assistance. Department of Human Services' total fund balance is \$2,869,091.
- American Rescue Plan Act, a special revenue fund: \$(1,527,031) committed fund balance from allotted portion provided by the Federal Government. American Rescue Plan Act total fund balance is \$(1,527,031).
- Other governmental funds: \$33,085,526 restricted fund balance from taxes and state fees. \$2,979,530 committed fund balance from resolutions by the Board of County

Commissioners. \$3,093,087 assigned fund balance and unassigned fund balance \$(104,611) for specific amounts that are assigned by the budget director. Other governmental funds' total fund balance is \$39,053,532.

- The Parks fund ended the year 2022 with an assigned fund balance of \$78,570. Code Enforcement fund ended the year 2022 with a committed fund balance of \$612,836. These funds are combined into the General Fund for presentation; these funds do not have a special revenue stream to support operations and relies on the General Fund for financial support.

16. Minimum Reserves

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

17. Net Position Classification

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

II. ACCOUNTING AND REPORTING CHANGES

The County implemented late GASB 83 Asset Retirement Obligation (ARO) (see Note: VII) is a legally enforceable liability associated with the retirement of a tangible capital asset that has a substantial cost to a government. An ARO is recognized when the liability is incurred and reasonably estimable. Incurrence of a liability requires both an internal obligating event and an external obligating event resulting from normal operations. An internal obligating event includes acquiring or placing a capital asset into operation. An external obligating event requires federal, state, or local laws or regulations, a binding contract or issuance of a court judgement requiring specific actions to retire an asset. The obligation will be paid from operating income; no assets have been set aside to fund the obligations.

The County implemented GASB 87 Leases (see Note: XII) that require recognition of all an entity's lease assets and liabilities that exceed 12 months in length. These assets and liabilities are now on the financial statements.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Yakima County adheres to GASB Statement No. 40, *Deposit and Investment Risk Disclosures – an amendment of GASB Statement No. 3*, which addresses common deposit and investment risks related to

credit risk, concentration of credit risk, interest rate risk, and foreign currency risk. As an element of interest rate risk, this Statement requires certain disclosures of investments that have fair values that are highly sensitive to changes in interest rates.

As required by state law, all deposits and investments of the County's funds (except as noted below) are obligations of the U.S. Government, bankers' acceptances or deposits with Washington State banks and savings and loan institutions. Investments of trust funds are not subject to the preceding limitations. The Clerk's Trust has passbook and market rate savings of \$280,225 as of December 31, 2022. These funds are fully insured and belong to the individuals who deposit their money with the court. Yakima County's responsibility is only custodial.

Deposits

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

The Public Deposit Protection Commission of the State of Washington (PDPC) covers all deposits not covered by the Federal Depository Insurance Corporation (FDIC). The PDPC is a statutory authority established under RCW 39.58. It constitutes a multiple financial institution collateral pool that insures public deposits. In such a pool, a group of financial institutions holding public funds pledge collateral to a common pool. The PDPC provides protection by maintaining strict standards as to the amount of public deposits financial institutions can accept, and by monitoring the financial condition of all public depositories 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 27% of the total Pool's face investment valuation. The carrying amount of deposits for the Pool as of December 31, 2022, was \$5,000,000. The total bank balance for the Pool was \$5,000,000. No amount was exposed to custodial credit risk as uninsured or uncollateralized.

	Carrying Amount	Bank Balance	Uninsured and Uncollateralized
Bank Deposits	\$0	\$0	\$ -
Certificates of Deposit	5,000,000	5,000,000	-
Total Deposits	<u>\$5,000,000</u>	<u>\$5,000,000</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, 2022, Yakima County had the following investments at amortized cost:

Investment	Yakima County's	Investment Pool	Total
State Investment Pool	\$0	\$113,318,310	\$113,318,310
Deposit Accounts	\$0	\$0	\$0
Nonnegotiable CDs	\$0	\$5,000,000	\$5,000,000
Total	\$0	\$118,318,310	\$118,318,310

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, 2022, Yakima County had the following fair value measurements:

Investment	Level 1	Level 2	Level 3	Total
US Treasury Notes	\$88,110,950	\$0	\$0	\$88,110,950
US Agency Notes	\$0	\$267,290,046	\$0	\$267,290,046
Municipal Bonds	\$0	\$9,176,430	\$0	\$9,176,430
Total	\$88,110,950	\$276,466,476	\$0	\$364,577,426

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 market value of principal and accrued interest of at least 102 percent of the cost of the repurchase agreement. The market 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 2022.

Investments in Local Government Investment Pool

The County is a participant in the Local Government Investment Pool, managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the pool and adopts rules. The State Treasurer is responsible for establishing the investment policy for the pool and reviews the policy annually and proposed changes are reviewed by the LGIP advisory Committee. Investments in the LGIP, a qualified external investment pool, are reported at amortized cost which approximates fair value. The LGIP is an unrated external investment pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals. The State Treasurer's Office maintained a third-party custodial arrangement with Northern Trust in 2022, in order to provide a high level of safety. The office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at <https://www.tre.wa.gov>.

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

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

Money from districts not participating in the Pool and who have not directed the County Treasurer by written request to place individual investments, as well as County departments that cannot invest their own money, is invested by the Treasurer as surplus cash. The interest on these investments is credited to the General Fund, except where prohibited by statute or bond covenant. The total amount of income from the External Investment Pool assigned to the County's general fund for the year was \$1,072,789. 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-six percent of the County Treasurer's Pool consists of involuntary participants. Voluntary participants in the pool include Aging and Long-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 \$506,483,310 at December 31, 2022. 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 2022, 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, 2022, and the net asset value of each share in the Pool. Yakima County experienced a net increase in the fair value of investments during 2022. 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 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, 2022. The Primary Government has a fair value balance in the investment pool of \$132,675,393. The change in fair value of the total investments for the reporting entity during 2022, after considering purchases, sales and maturities, resulted in a decrease of \$24,322,418. Of this amount, the Primary Government's change in fair value was a decrease of \$6,422,561. There were no losses incurred during the period as a result of default by counterparties to deposit or investment transactions.

Yakima County Treasurer's Investment Pool

Investment Type	Fair Value	Principal	Average Interest Rate	Weighted Average Maturity (Years)
Certificates of Deposit	5,000,000	5,000,000	2.30%	0.482
Municipal Bonds and Notes	9,176,430	9,165,000	4.16%	1.265
U.S. Agencies	267,290,046	284,000,000	1.69%	2.498
U.S. Treasury Bonds and Notes	88,110,950	95,000,000	1.35%	2.594
State Treasurer's Investment Pool	113,318,310	113,318,310	4.12%	0.003
Totals for Portfolio	<u>\$482,895,736</u>	<u>\$506,483,310</u>	<u>2.23%</u>	<u>1.915</u>

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 market value of securities in the portfolio will fall due to changes in market interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities. The policy also states that no single security will be purchased with a maturity date of more than 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	5,000,000	5,000,000	-	-	-
Bank Deposits	-	-	-	-	-
Municipals	9,176,430	5,791,430	2,700,000	685,000	-
U.S. Agencies	267,290,046	40,378,580	226,911,466	-	-
U.S. Treasuries	88,110,950	19,550,050	68,560,900	-	-
State LGIP	113,318,310	113,318,310	-	-	-
Totals	482,895,736	184,038,370	298,172,366	685,000	-

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, 2022, for each type of investment in which the Primary Government participates.

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Rating</u>	<u>Year End Rating</u>
Agency Securities	\$284,000,000	AA+	AA+
Municipal Bonds & Notes	\$9,165,000	N/R	N/R
Certificates of Deposit	\$5,000,000	N/R	N/R
Washington State LGIP	\$113,318,310	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.

<u>Issuer</u>	<u>Investment Type</u>	<u>Amount</u>	<u>Percentage</u>
Federal Farm Credit Bank	Agency Security	\$81,000,000	16%
Federal Home Loan Bank	Agency Security	\$133,000,000	26%
Federal Home Loan Mtg. Corp.	Agency Security	\$50,000,000	10%
Federal National Mortgage Assoc.	Agency Security	\$20,000,000	4%
U.S. Treasury	Treasury Note	\$95,000,000	19%

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

Condensed statements for Yakima County are presented below:

**Condensed Statement of Net Assets
Year Ended December 31, 2022**

Assets	\$495,913,285
Less: Liabilities	(887,939)
Net assets held in trust	\$495,025,346

Equity of internal pool participants	\$132,675,393
Equity of external pool participants	248,495,676
Equity of Treasurer's Cash	101,924,771
External Individual Investment	13,037,883
Less: Unamortized Premium/(Discount)	(1,108,377)
Total equity	<u>\$495,025,346</u>

Condensed Statement of Changes in Net Assets
Year Ended December 31, 2022

Net assets at January 1, 2022	\$469,081,177
Net change in investments	25,944,169
Net assets at December 31, 2022	<u>\$495,025,346</u>

Individual Investment Accounts

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

Investments purchased by funds not investing in the County Pool are reported at fair value and amounted to \$13,037,883 as of December 31, 2022.

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 for taxes owing prior to 2022. Effective January 1, 2022, penalties were removed for 2022 taxes per state legislation. 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 2020 and 2021 levies for the General Fund and the County Road fund were (per \$1,000 of assessed value):

	Maximum Levy	2022 Actual Levy	2021 Actual Levy
General Fund	\$ 1.80	\$ 1.25	\$ 1.52
County Road	\$ 2.25	\$ 1.54	\$ 1.21

C. Receivables

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

D. Interfund Receivables, Payables and Transfers

Interfund loans receivable and payable are created because of a cash or property transfer resulting in a subsequent promise of repayment. These interfund transactions, as outstanding balances between funds involve the exchange of goods and services in a normal business relationship. These outstanding balances between funds are reported as *due to/due from other funds* on the financial statements.

Due To	Due From							Total
	General Fund	County Road	Dept of Corrections	Other Non-Major Govt Funds	Solid Waste	Public Services Utilities	Internal Services	
General Fund	\$ -	\$ -	\$ -	\$ 2,283		\$ -	\$ 448,800	\$ 451,083
County Road	2,499	-	-	-	1,050	-	1,078,128	1,081,677
Dept of Corrections	-	-	-	-	-	-	20,973	20,973
SIED	-	5,265	-	-	-	-	-	5,265
Non-Major Govt Funds	78,209	-	-	-	-	-	461,188	539,397
Solid Waste	-	-	-	5,000	-	-	1,683,033	1,688,033
Public Services Utilities							27,696	27,696
Building & Fire Safety						122	20,443	20,565
Internal Services	6,200	-	-	60,461	400	-	5,103	72,164
Total	\$ 86,908	5,265	\$ 0	\$ 67,744	\$ 1,450	\$ 122	\$ 3,745,364	\$ 3,906,853

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. In January of 2022 the State Auditor's recommended that the Agency Fund 613 Law Library should be a non-major governmental fund so the transfer out from the Agency Fund is not accounted for but the transfer in is.

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, 2022, are as follows:

Transfer Out	Transfer In						Total
	General Fund	Department of Corrections	County Road	Non-Major Governmental Funds	Public Services Utilities	Internal Services	
General Fund	\$ 700,000	\$ 16,565,364	\$ -	\$ 226,773		\$ 765,579	\$ 18,257,716
Dept of Corrections	-	-	-	2,352,620	-	-	2,352,620
County Road	-	-	-	158,873	-	-	158,873
SIED	-	-	594,501	-	-	-	594,501
American Rescue Plan Act	-	-	-	-	-	723,576	723,576
Non-Major Governmental Funds	209,578	923,184	-	1,687,489	50,000	1,167,552	4,037,803
Internal Services	728,264	-	-	1,158,614	-	-	1,886,878
Total	\$ 1,637,842	\$ 17,488,548	\$ 594,501	\$ 5,584,369	\$ 50,000	\$ 2,656,707	\$ 28,011,967

The general fund transfers \$1.3 million a month to the Department of Corrections for the custody of local County inmates; Department of Corrections receives other revenues from outside jurisdictions on a contract basis. The General Fund transfers an annual amount of \$750,000 to 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, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities & Internal Service				
Capital assets, not being depreciated				
Land	\$ 88,158,850	\$ 1,442,295	\$ -	\$ 89,601,145
Construction in progress	53,027,296	9,603,150	7,331,656	55,298,790
Total capital assets, not being depreciated	\$ 141,186,146	\$ 11,045,445	\$ 7,331,656	\$ 144,899,935
Capital assets, being depreciated:				
Buildings	\$ 78,860,955	\$ -	\$ -	\$ 78,860,955
Improvements	39,683,497	29,759	-	39,713,256
Machinery and equipment	45,952,528	4,900,275	3,199,856	47,652,947
Infrastructure	720,148,165	5,804,298	-	725,952,463
Total capital assets being depreciated	\$ 884,645,145	\$ 10,734,332	\$ 3,199,856	\$ 892,179,621
Less accumulated depreciation for:				
Buildings	\$ 62,656,593	\$ 1,848,126	\$ 25,120	\$ 64,479,599
Improvements	\$ 23,387,898	1,271,691	-	\$ 24,659,589
Machinery and equipment	\$ 26,519,274	6,688,797	2,384,114	\$ 30,823,957
Infrastructure	\$ 600,088,055	9,675,843	-	\$ 609,763,898
Total accumulated depreciation	\$ 712,651,820	\$ 19,484,457	\$ 2,409,234	\$ 729,727,043
Total capital assets, being depreciated, net	171,993,325	(8,750,125)	790,622	162,452,578
Governmental activities capital assets, net	\$ 313,179,471	\$ 2,295,320	\$ 8,122,278	\$ 307,352,513
Depreciation expense was charged to functions as follows:				
General Governmental Services		\$ 1,708,667		
Public Safety		2,031,210		
Transportation		9,721,793		
Natural and Economic Environment		46,642		
Social Services		3,706		
Culture and Recreation		309,903		
		<u>\$ 13,821,921</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>\$ 3,279,604</u>		
Total governmental activities depreciation expense.		<u>\$ 17,101,525</u>		

Capital Assets Business

	Beginning Balance	Increases	Decreases	Ending Balance
Business Type Activities				
Capital assets, not being depreciated				
Land	\$ 7,916,906	\$ 1,891,763	\$ -	\$ 9,808,669
Intangible Assets	509,089	425,370	-	934,459
Construction in progress	3,059,801	2,785,638	4,507,937	1,337,502
Total capital assets, not being depreciated	\$ 11,485,796	\$ 5,102,771	\$ 4,507,937	\$ 12,080,630
Capital assets, being depreciated:				
Buildings	19,870,687	434,998	-	20,305,685
Improvements	25,530,670	43,855	-	25,574,525
Machinery and equipment	3,803,363	2,255,441	1,012,592	5,046,212
Total capital assets being depreciated	49,204,720	2,734,294	1,012,592	50,926,422
Less accumulated depreciation for:				
Buildings	12,232,650	28,557	-	12,261,207
Improvements	7,457,928	185,203	-	7,643,131
Machinery and equipment	2,785,463	1,572,780	309,647	4,048,596
Total accumulated depreciation	22,476,041	1,786,540	309,647	23,952,934
Total capital assets, being depreciated, net	26,728,679	947,754	702,945	26,973,488
Business Type activities capital assets, net	\$ 38,214,475	\$ 6,050,525	\$ 5,210,882	\$ 39,054,118

Depreciation expense was charged to functions as follows:

Solid Waste	\$ 1,358,540
Public Services Utilities	426,729
Building and Fire Safety	1,271
Total Business Type activities depreciation expense.	<u>\$ 1,786,540</u>

Net Investment in Capital Assets

	Governmental Funds	Proprietary Funds
Capital Assets		
Land & Construction in Progress	\$ 144,899,935	\$ 12,080,630
Other Capital Assets, Net of Depreciation	162,452,578	26,973,488
Sub Total	<u>\$ 307,352,513</u>	<u>\$ 39,054,118</u>
Less Debt		
Bond Debt	\$ (18,846,740)	\$ (248,260)
Intergovernmental	(136,138)	(1,772,951)
Lease	(716,406)	-
Other Debt	(2,722,937)	(68,924)
Less Premiums	(2,413,172)	-
Net Investment in Capital Assets	<u>\$ 282,517,120</u>	<u>\$ 36,963,983</u>

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, 2022, the debt limits for the County were as follows:

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

A. Advance Due to Other Governments

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

Description	Amount Outstanding
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In 2014, Terrace Heights Water was the recipient of a Department of Community Development loan with total proceeds as of December 31, 2017, 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 \$114,312.32 and interest payment of \$27,434.96 was made in 2022.	\$1,714,684.73
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In 2011, the Flood Control Zone District was the recipient of a Department of Community Development loan, 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 \$17,017.27 and interest payments of \$4,594.66 were made in 2022.	\$ 136,138.12
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The Flood Control Zone District was the recipient of a Limited Tax General Obligation Note from the Yakima County Investment Pool as of November 1, 2022 in the amount of \$1,500,000. The proceeds of the loan will be used for expenditures relating to the first phase of the Gap to Gap Restoration Project. The Project will be reimbursed by grant proceeds from the Salmon Recover Funding Board. Payment was due in May 2023, however the debt was paid early in January 2023. \$ 0.00

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 \$3,785.03 and interest payments of \$2,196.97 were made in 2022. \$ 58,265.68

Total Advance Due to Other Governments

\$1,909,088.54

InterGovernmental Debt

Year Ending 31-Dec	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	17,017	4,084	118,328	29,532	135,345	33,616
2024	17,017	3,574	118,463	27,686	135,480	31,260
2025	17,017	3,063	118,604	25,836	135,621	28,899
2026	17,017	2,553	118,748	23,982	135,765	26,535
2027	17,017	2,042	118,898	22,122	135,915	24,164
2028-2032	51,053	3,064	596,918	82,541	647,971	85,605
2033-2037	-	-	582,992	35,442	582,992	35,442
2037	-	-	-	-	-	-
	\$ 136,138	\$ 18,380	\$1,772,951	\$247,141	\$ 1,909,089	\$ 265,521

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 (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
<p>In October 2014, Yakima County issued \$6,285,000 of Limited Tax General Obligation Bonds. The County allocated \$4,220,000 for capital improvements to the County Resource Center to support 911, City of Yakima Dispatch Center and EMS. An additional \$2,065,000 was allocated to County Road for repair of Arterial and Access Road Bridges. Interest rates range from 2.0% in 2015 to 4.0% in 2024 and back to 3.5% at maturity in 2034. Principal is paid annually on December 1 with interest payments semi-annually on June 1 and December 1 through 2034. Principal payment of \$285,000 and interest payments of \$152,712.50 were made in 2022.</p>	\$ 4,275,000
<p>In September 2010, Yakima County was authorized to issue “Taxable Qualified Energy Conservation Bonds,” pursuant to Section 54D of the Internal Revenue Code of 1986, for the purpose of financing certain qualified energy conservation projects and to elect to receive a subsidy payment from the federal government equal to 70 percent of the amount of each interest payment on such taxable bonds (the “Federal Credit Payment”). Beginning 2013 and possibly through 2023, the federal government has implemented the sequestration of direct pay municipal bond subsidies. The current sequestration level amounts to a 5.7% reduction of the federal subsidy. The 2010B Bonds are being issued as Taxable Qualified Energy Conservation Bonds. The available subsidy for the 2010B Bonds will be paid to the County; no holders of the 2010B Bonds will be entitled to a tax credit. The bond interest rate is 5.00%. The principal payment is due at maturity, June 1, 2027, with interest payments paid semi-annually on June 1 and December 1. Interest payments of \$121,500 were made in 2022.</p>	\$ 2,430,000
<p>In 2008, Yakima County received loan proceeds of \$210,000 from the Washington State Treasurer’s LOCAL program for the acquisition & remodel of the Noxious Weed building. Principal payments being paid annually on June 1. Interest payments are paid semi-annually on June 1 and December 1 with a fixed rate at 4.465%. Principal payment of \$90,000, interest payments of \$364.38 and a repayment fee of \$2,000 were made in January 2022 fulfilling this obligation.</p>	\$ 0
<p>In March 2020, Yakima County issued \$8,420,000 of Limited Tax General Obligation Bonds. The County allocated the funds for the Fair Grounds Capital Improvements & County Facilities. Interest rate on the bond is a fixed rate of 5.00%. Principal is paid annually on December 1 with interest payments semi-annually on June 1 and December 1 through 2035. Principal payment of \$340,000 and interest payments of \$405,250 were made in 2022.</p>	\$ 7,765,000
<p>Yakima County issued \$10,500,000 of Limited Tax General Obligation Refunding Bonds in September 2020. This bond was issued to refund the 2010A bond. The 2010A bond was issued for a partial advance refunding of the \$25,135,000 outstanding 2002 Limited Tax General Obligation Bonds. In addition, new funding was allocated to 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. Principal payment of \$2,960,000 and interest payments of \$98,605.00 were made in 2022.</p>	\$ 4,625,000
<p>Total General Obligation Bonds</p>	<p><u>\$ 19,095,000</u></p>

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

General Obligation Bond Debt

Year Ending 31-Dec	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	1,135,250	708,183	24,750	3,006	1,160,000	711,189
2024	1,185,000	671,769	25,000	2,684	1,210,000	674,453
2025	1,225,000	633,194	25,000	2,359	1,250,000	635,553
2026	1,279,500	595,819	25,500	2,034	1,305,000	597,853
2027	3,764,250	495,620	25,750	1,703	3,790,000	497,323
2028-2032	6,989,750	1,486,129	105,250	2,743	7,095,000	1,488,872
2033-2037	3,285,000	295,075	-	-	3,285,000	295,075
	<u>\$18,863,750</u>	<u>\$4,885,789</u>	<u>\$ 231,250</u>	<u>\$ 14,529</u>	<u>\$19,095,000</u>	<u>\$ 4,900,318</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 the remaining \$68,924 long-term liability outstanding. The royalty payments from new water connections in 2022 totaled \$0.

D. Related Parties

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

Revenue bonds issued by the corporation are payable solely from revenues of the industrial development facility funded by the revenue bonds. It is neither a liability, nor a contingent liability of Yakima County, nor a lien on any of its properties or revenues. There is currently no outstanding bonds owing for the Corporation, all outstanding debt was paid in full in 2021. The December 31, 2022, ending cash and investments at fair value balance was \$41,531.52.

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

E. Changes in Long-Term Debt & Liabilities

The following is a summary of the long-term debt transactions of Yakima County for the year ended December 31, 2022

Long Term Debt & Liabilities

	Beginning Balance	New Issue	Retirements	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$ 22,344,140	\$ -	\$ 3,497,400	\$ 18,846,740	1,135,250
Unearned Amounts:					
For Premiums	2,617,530	-	204,358	2,413,172	188,639
Total Bonds Payable	24,961,670	-	3,701,758	21,259,912	1,323,889
Advances Due to Other Governmental Units	153,155	-	17,017	136,138	17,017
Lease Obligations	896,238	-	179,832	716,406	195,172
Compensated Absences	2,766,667	-	43,730	2,722,937	326,752
Net Pension Liability	3,807,026	3,258,918		7,065,944	-
Total OPEB Liability	17,644,403	-	2,088,500	15,555,903	-
Total Long Term Liabilities	\$ 50,229,159	\$ 3,258,918	\$ 6,030,837	\$ 47,457,240	\$ 1,862,830
Business-Type Activities					
General Obligation Bonds	\$ 425,860	-	\$ 177,600	\$ 248,260	24,750
Total Bonds Payable	\$ 425,860	\$ -	\$ 177,600	\$ 248,260	\$ 24,750
Advances Due to Other Governmental Units	1,891,047	-	118,096	1,772,951	118,329
Other Noncurrent Liability	69,924	-	1,000	68,924	1,000
Compensated Absences	259,580	4,820	-	264,400	31,728
Pension Liability	0	1,766,486		1,766,486	-
Asset Retirement Obligation	0	4,091,000	-	4,091,000	-
Landfill Closure/Postclosure	13,336,757	-	20,909	13,315,848	26,016
Total Long Term Liabilities	\$ 15,983,168	\$ 5,862,306	\$ 317,605	\$ 21,527,869	\$ 201,823

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end \$ 414,269 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.

VII. PENSION and OPEB PLANS

The following table represents the aggregate pension amounts for all plans for the year 2022:

Aggregate Pension Amounts - All Plans	
Pension liabilities	(8,832,430)
Pension assets	19,505,617
Deferred outflows of resources	16,881,156
Deferred inflows of resources	(17,583,108)
Pension expense/expenditures	2,052,302

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 annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for each plan.

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

A. Public Employees' Retirement System (PERS)

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

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

Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense

component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2022 were as follows:

PERS Plan 1		
Actual Contribution Rates	Employer	Employee
January - August 2022	10.25%	6.00%
September - December 2022	10.39%	6.00%

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

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

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

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

Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2022 were as follows:

PERS Plan 2/ 3		
Actual Contribution Rates	Employer 2/3	Employee 2/3 *
January - August 2022	10.25%	6.36%
September- December 2022	10.39%	6.36%
Employee PERS Plan 3		varies

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

The County's actual PERS Plan contributions were \$3,930,338 to PERS Plan 1 and \$2,776,736 to PERS Plan 2/3 for the year ended December 31, 2022.

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 2022 were as follows:

PSERS Plan 2		
Actual Contribution Rates	Employer	Employee
January through August 2022	10.39%	6.50%
September- December 2022	10.63%	6.60%

The County's actual contributions to the plan were \$473,998 to PSERS Plan2 and \$272,798 to PERS Plan 1 for the year ended December 31, 2022.

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 2022. Employers paid only the administrative expense of 0.18 percent of covered payroll.

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

Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate included an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF 2 basic salary earned for those services. The state contribution rate (expressed as a percentage of covered payroll) was 3.41% in 2022.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2022 were as follows:

LEOFF Plan 2		
Actual Contribution Rates	Employer	Employee
January through December 2022	5.30%	8.53%

The County's actual contributions to the plan were \$318,536 for the year ended December 31, 2022.

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, 2022, the state contributed \$81,388,085 to LEOFF Plan 2. The amount recognized by the County as its proportionate share of this amount is \$206,241.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2022 with a valuation date of June 30, 2021. The actuarial assumptions used in the

valuation were based on the results of the Office of the State Actuary's (OSA) *2013-2018 Demographic Experience Study* and the *2021 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2021 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2022. Plan liabilities were rolled forward from June 30, 2021, to June 30, 2022, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 2.75% total economic inflation; 3.25% salary inflation
- **Salary increases:** In addition to the base 3.25% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.00%

Mortality rates were developed using the Society of Actuaries' Pub. H-2010 mortality rates, which vary by member status (e.g. active, retiree, or survivor), 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.

Methods did not change from the prior contribution rate setting June 30, 2019 Actuarial Valuation Report (AVR), however OSA introduced a temporary method change to produce asset and liability measures for the June 30, 2020 AVR. There were also the following assumption changes:

- OSA updated the Joint-and-Survivor Factors and Early Retirement Factors in the model. Those factors are used to value benefits for early retirement and survivors of members that are deceased prior to retirement. These factors match the administrative factors provided to DRS for future implementation that reflect current demographic and economic assumptions.
- OSA updated the economic assumptions based on the 2021 action of the PFC and the LEOFF Plan 2 Retirement Board. The investment return assumption was reduced from 7.5% (7.4% for LEOFF 2) to 7.0%, and the salary growth assumption was lowered from 3.5% to 3.25%. This action is a result of recommendations from OSA's biennial economic experience study.

Discount Rate

The discount rate used to measure the total pension liability for all DRS plans was 7.0 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 7.0 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 7.0 percent was determined using a building-block-method. In selecting this assumption, the 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

The table below summarizes 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, 2022. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	1.5%
Tangible Assets	7%	4.7%
Real Estate	18%	5.4%
Global Equity	32%	5.9%
Private Equity	23%	8.9%
	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 7.0 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 (6.0 percent) or 1-percentage point higher (8.0 percent) than the current rate.

Plan	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
PERS 1	\$ 11,800,005	\$ 8,832,430	\$ 6,242,433
PERS 2/3	\$ 15,380,110	\$ (13,060,213)	\$ (36,425,735)
PSERS 2	\$ 1,673,677	\$ (702,685)	\$ (2,578,156)
LEOFF 1	\$ (1,815,189)	\$ (2,071,339)	\$ (2,293,461)
LEOFF 2	\$ (167,831)	\$ (3,644,623)	\$ (6,490,080)

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, 2022, the County has reported a total Pension Liabilities/(Assets):

Plan	Liability	(Asset)
PERS 1	\$ 8,832,430	
PERS 2/3	\$ -	\$ (13,060,213)
PSERS 2		\$ (702,685)
LEOFF 1		\$ (2,071,339)
LEOFF 2		\$ (3,644,623)
TOTAL	\$ 8,832,430	\$ (19,478,860)

The amount of the asset reported above for LEOFF Plan 1 and 2 reflects a reduction for State pension support provided to the County. The amount recognized by the County as its proportionate share of the net pension asset, the related State support, and the total portion of the net pension asset that was associated with the County were as follows:

	LEOFF 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(2,071,339)	(3,644,623)
State's proportionate share of the net pension asset associated with the employer	(14,010,488)	(2,360,908)
TOTAL	(16,081,827)	(6,005,531)

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

PLAN	Proportionate Share 6/30/2021	Proportionate Share 6/30/2022	Change in Proportion
PERS1	0.31174%	0.31722%	0.00547%
PERS 2/3	0.03407%	0.35214%	0.31807%
PSERS 2	0.91883%	0.98278%	0.06395%
LEOFF 1	0.07240%	0.07221%	-0.00019%
LEOFF 2	0.13780%	0.13411%	-0.00369%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30, 2022 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 2022. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). The state of Washington contributed 87.12 percent of LEOFF 1 employer contributions and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2022, the state of Washington contributed 39 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 61 percent of employer contributions.

Pension Expense

For the year ended December 31, 2022, the County recognized pension expense as follows:

Plan	Pension Expense
PERS1	6,167,988
PERS 2/3	(4,678,290)
PSERS 1	184,489
LEOFF 1	(90,208)
LEOFF 2	468,323
TOTAL	\$ 2,052,302

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1 December 31, 2022	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(1,463,793)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions		
Contributions subsequent to the measurement date	1,037,381	
TOTAL	1,037,381	(1,463,793)

PERS 2 - 3 December 31, 2022	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	3,236,015	(295,650)
Net difference between projected and actual investment earnings on pension plan investments	0	(9,655,512)
Changes of assumptions	7,279,266	(1,905,972)
Changes in proportion and differences between contributions and proportionate share of contributions	264,997	(1,469,219)
Contributions subsequent to the measurement date	1,458,257	
TOTAL	12,238,535	(13,326,353)

PSERS 2 December 31, 2022	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	365,040	(7,734)
Net difference between projected and actual investment earnings on pension plan investments	0	(492,788)
Changes of assumptions	515,861	(206,105)
Changes in proportion and differences between contributions and proportionate share of contributions	29,071	(83,935)
Contributions subsequent to the measurement date	258,614	
TOTAL	1,168,586	(790,562)

LEOFF 1 December 31, 2022	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(258,635)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	
TOTAL	0	(258,635)

LEOFF 2 December 31, 2022	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	866,023	(33,816)
Net difference between projected and actual investment earnings on pension plan investments	0	(1,220,360)
Changes of assumptions	923,286	(317,347)
Changes in proportion and differences between contributions and proportionate share of contributions	466,311	(172,243)
Contributions subsequent to the measurement date	181,034	
TOTAL	2,436,654	(1,743,766)

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, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

TOTALS (excluding contributions subsequent to the measurement date) - For amortization tables in the notes:					
Year	PERS 1	PERS 2/3	PSERS 2	LEOFF 1	LEOFF 2
2023	(619,447)	(3,331,613)	(165,697)	(109,540)	(350,387)
2024	(562,618)	(2,970,809)	(145,188)	(99,181)	(299,346)
2025	(705,787)	(3,426,460)	(186,889)	(124,014)	(409,261)
2026	424,059	4,278,350	233,128	74,100	559,287
2027	-	1,397,342	57,036	-	184,162
Thereafter	-	1,507,115	327,021	-	827,399
(DI) / DO	(1,463,793)	(2,546,075)	119,410	(258,635)	511,855

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

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

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

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

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

Contributions

Contribution rates for emergency medical service districts (EMSD) and law enforcement agencies are set each year by the Board based on the actual cost of participation as determined by the OSA. 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 2022 were as follows:

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

The County's actual contributions to the plan were \$180 for the year ended December 31, 2022.

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, 2021, and rolled forward to June 30, 2022, using the following actuarial assumptions, applied to all prior periods included in the measurement:

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

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

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

Discount Rate

The discount rate used to measure the total VFFRPF pension liability was 6 percent. To determine that rate, an asset sufficiency test was completed to test whether the pension plan's fiduciary net position was sufficient to make all projected future benefit payments of current plan members. Consistent with current law, the completed asset sufficiency test included as assumed 6 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. Based on OSA's assumptions, the pension plan's 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 6 percent on plan investments was applied to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on the VFFRPF pension plan investments of 6 percent was determined using a building-block-method. In selecting this assumption, the 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, 2022, are summarized in the table below. The inflation component used to create the table is 2.25 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

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

Sensitivity of the Net Pension Asset

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

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
0.0900%			
VFFRPF	\$ 54,339	\$ 26,757	\$ 1,812

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, 2022, the County reported an asset of \$26,757 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, 2022, the County's proportion was 0.09%.

The VFFRPF collective net pension asset was measured as of June 30, 2022, and the actuarial valuation date on which the total pension liability is based was as of June 30, 2021, with update procedures used to roll forward the total pension liability to the measurement date.

For the year ended December 31, 2022, the County recognized pension expense of \$468,323. Deferred outflows of resources and deferred inflows of resources are not material to the VFFRPF plan.

D. Other Post Employment Benefit (OPEB) Plan – No Qualifying Trust

The following table represents the aggregate OPEB amounts for All plans subject to the requirements of GASB 75 for the year 2022	
Aggregate OPEB Amounts- All Plans	
OPEB Liabilities	15,555,903
Deferred outflows of resources	369,375
OPEB Expense/expenditures	(2,124,395)

Plan Description

Yakima County has two OPEB Plans.

Retired LEOFF 1

LEOFF1 plan is a single employer benefit pan. 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 30 enrolled members. The benefits are 100 percent provided by the County to meet State Statutory requirements under the LEOFF 1 system, whereby the

County pays their medical and dental premiums and out of pocket medical costs for life. The County is the administrator of the plan. The plan is closed to new entrants. There are no assets accumulated in a trust that meets the criteria in GASB Statement No. 75. The plan is funded as pay-as you-go.

The County used the alternative measurement method to determine the OPEB liability. The County has no active members and 30 inactive members who have left service. At the end of 2022, average ages were as follows:

- 15 members average age of 72 years
- 12 members average age of 77 years
- 1 members average age of 82 years
- 2 members average age of 89 years

Valuation Date, Measurement Date, and Reporting Date

The Valuation and Measurement Date was June 30, 2022. The reporting date is December 31, 2022, 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 2022.

Sensitivity Analysis			
Total OPEB Liability	1% Decrease	Current	1% Increase
Discount Rate	\$16,216,568	\$14,593,088	\$13,206,559
Healthcare Trend	\$13,263,856	\$14,593,088	\$16,113,747

Methodology		
Actuarial Valuation Date	6/30/2022	
Actuarial Measurement Date	6/30/2022	
Actuarial Cost Method	Entry Age ¹	
Amortization Method	Recognized Immediately	
Asset Valuation Method	N/A (No Assets)	
Assumptions		
Discount Rate ²		
Beginning of Measurement Year	2.16%	
End of Measurement Year	3.54%	
Healthcare Trend Rates ³		
	Medical Costs	Approximately 5.0%, varies by year
	Long-Term Care	4.5%
	Medicare Part B Premiums	Approximately 5.5%, varies by year
Mortality Rates (Assumes 100% Male Population) ¹		
Base Mortality Table	Base Mortality Table	PubS.H-2010 (Public Safety)
		Blended 50%/50% Healthy/Disabled
Age Setback Mortality Improvements Projection Period	Age Setback Mortality Improvements Projection Period	-1 year Healthy / 0 years Disabled
		MP-2017 Long-Term Rates
		Generational
Medicare Participation Rate		100%

Schedule of Changes in Total OPEB Liability and Related Ratios
Measurement Date of June 30, 2022

Total OPEB Liability (TOL)	
Service Cost ¹	\$0
Interest Cost	\$364,802
Changes in Experience Data and Assumptions	(\$2,305,320)
Changes in Benefit Terms	\$0
Estimated Benefit Payments	(\$706,936)
Other	\$0
Net Change in Total OPEB Liability	(\$2,647,454)
Total OPEB Liability - Beginning	\$17,240,542
Total OPEB Liability - Ending	\$14,593,088
Covered Employee Payroll	\$0
TOL as a Percentage of Covered Payroll	N/A

OPEB Expense for Fiscal Year Ending June 30, 2022	
Service Cost ¹	\$0
Interest Cost	\$364,802
Changes in Experience Data and Assumptions	(\$2,305,320)
Changes in Benefit Terms	\$0
Other Changes in Fiduciary Net Position	\$0
Total OPEB Expense	(\$1,940,518)
Transactions Subsequent to Measurement Date	N/A ¹

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$
Changes of assumptions	-	\$
Payments subsequent to the measurement date	369,233	\$
TOTAL*	369,233	\$

Under the alternative method only the payments subsequent to the measurement date are calculated as deferred outflow of resources. The expected benefit payments are estimated at \$369,233, for the half year. There have been no significant changes between the valuation date and fiscal year ends.

LEOFF 2 PEBB Plan

The public Employees Benefit Board (PEBB) is a single-employer benefit plan. No assets are accumulated in a trust to provide benefits under the plan. LEOFF 2 employees who retire are eligible to continue PEBB

insurance coverage. The PEBB was created within the Washington Health Care Authority to administer medical, dental, and life insurance plans for LEOFF 2 employees and their spouses, children, and retirees. The number of active employees is 58.

Contributions

The OPEB relationship between PEBB employers and their LEOFF 2 employees and retirees is not formalized in a contract or plan document. Rather, the benefits are provided in accordance with a substantive plan. A substantive plan is one that is understood by the employers and plan members of regard to the sharing of benefits. For the year ended December 31, 2022, Yakima County's average contribution rate was 95% of covered LEOFF employee payroll.

Valuation Date, Measurement Date, and Reporting Date

The Valuation and Measurement date was June 30, 2022. The reporting date is December 31, 2022, the same as the County fiscal year.

Sensitivity Analysis			
Total OPEB Liability	1% Decrease	Current	1% Increase
Discount Rate	\$1,213,078	\$962,815	\$771,098
Healthcare Trend	\$729,585	\$962,815	\$1,286,720

Methodology	
Actuarial Valuation Date	6/30/2022
Actuarial Measurement Date	6/30/2022
Actuarial Cost Method	Entry Age
Amortization Method	Recognized Immediately
Asset Valuation Method	N/A (No Assets)

Assumptions	
Discount Rate ¹	
Beginning of Measurement Year	2.16%
End of Measurement Year	3.54%
Projected Salary Changes	3.5% + Service-Based Increases
Healthcare Trend Rates ²	Initial rate ranges from about 2-11%, reaching an ultimate rate of approximately 4.3% in 2075.
Mortality Rates	
Base Mortality Table	PubG.H-2010 (General)
Age Setback	0 years
Mortality Improvements	MP-2017 Long-Term Rates
Projection Period	Generational
Inflation Rate	2.75%
Post-Retirement Participation Percentage	65%
Percentage with Spouse Coverage	45%

Assumptions and Other Inputs

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

Schedule of Changes in Total OPEB Liability and Related Ratios	
Measurement Date of June 30, 2022	
Total OPEB Liability (TOL)	
Service Cost	\$156,091
Interest Cost	\$28,143
Changes in Experience Data and Assumptions	(\$368,111)
Changes in Benefit Terms	\$0
Benefit Payments	(\$258)
Other	\$0
Net Change in Total OPEB Liability	(\$184,135)
Total OPEB Liability - Beginning	\$1,146,950
Total OPEB Liability - Ending	\$962,815
Covered Employee Payroll	\$0
TOL as a Percentage of Covered Payroll	N/A
OPEB Expense for Fiscal Year Ending June 30, 2022	
Service Cost	\$156,091
Interest Cost	\$28,143
Changes in Experience Data and Assumptions	(\$368,111)
Changes in Benefit Terms	\$0
Other Changes in Fiduciary Net Position	\$0
Total OPEB Expense	(\$183,877)
Transactions Subsequent to Measurement Date	N/A*

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$
Changes of assumptions	-	\$
Payments subsequent to the measurement date	142	\$
TOTAL*	142	\$

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 \$142, for the half year. There have been no significant changes between the valuation date and fiscal year ends.

VI. RISK MANAGEMENT LIABILITY INSURANCE

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, 2022, 25 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management, education, and claims administration. The Pool's liability program provides coverage for general liability, public officials liability, police professional liability, employment practices liability, and automobile liability. County deductibles range from \$10,000 to \$500,000. Reinsurance is purchased in several layers up to the policy limits of \$10,000,000. Members may purchase an optional \$5,000,000 excess of \$20,000,000 layer of coverage. Allocated Loss Adjustment Expense (ALAE) is combined with losses for purposes of the Pool retention, excess insurance, and deductibles. For losses occurring in 2022, Yakima County selected a per-occurrence deductible of \$500,000.

Members make an annual contribution to fund the Pool. The Pool acquires excess and reinsurance for further protection from larger losses. For the first \$10,000,000 of coverage, the Pool acquires reinsurance. The reinsurance agreements are written with Self-Insured Retentions ("SIRs") equal to the amount of the layer of coverage below. For the Pool's 2019-20 through 2021-22 Fiscal Years, the Pool's SIR was \$2,000,000 and for the Pool's 2021-22 Fiscal Year, the Pool's SIR was \$3,000,000. The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$30,000,000 (lowest reinsured layer), \$50 million, (second layer). The Pool purchases excess coverage for the additional \$10,000,000 with an aggregate limit of \$100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. For the 2021-22 Fiscal Year, 16 of the Pool's 24 member counties group purchase an additional \$5,000,000 policy in excess of the pooled \$20,000,000.

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

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the four staff members responsible for evaluating each claim for coverage, establishing reserves and investigating claims for any risk-shared liability. The Pool does not contract with any third-party administrators for claims adjustment or loss prevention services.

During 2021-22, Yakima County was also one of twenty-four (24) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Yakima County also participates in the jointly purchased cyber risk and security coverage from a highly rated commercial insurer. This group-purchased cyber coverage provides limits of \$2,000,000 per claim and \$5,000,000 in the aggregate. For 2022, the Pool's SIR for cyber claims was \$250,000 from January 1 through December 31, with Mason County having no deductible.

Beginning in the 2021-22 Fiscal Year, Yakima County was one of 22 counties that participated in a group purchased crime policy, which included limits of \$2,000,000 and with a county deductible of \$25,000. The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool being held in summer. The Board approves the extent of risk-sharing, approves the Pool's self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool's annual operating budget.

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and review the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by more than \$100,000, c). to authorize by two-thirds majority vote commencement of lawsuits in the name of the Pool.

During 2021-22, the WCRP's assets increased to \$57,838,522 while its liabilities also increased to \$35,879,265. The Pool's net position ended at \$22,917,345. 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, 2022, was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

**Washington Counties Risk Pool
Yakima
As of December 31, 2022
Summary of Deductible Losses and Reserves**

Policy Year	Deductible	Paid Loss	Case Loss Reserves	Incurrred Loss (1)+(2)	IBNR Loss Reserves (5)-(3)	Ultimate Loss	Total Reserves (5)-(1)
		(1)	(2)	(3)	(4)	(5)	(6)
2008	250,000	\$ 797,015	\$ -	\$ 797,015		\$ 797,015	\$ -
2009	250,000	671,881	-	671,881	-	671,881	-
2010	500,000	816,256	-	816,256	-	816,256	-
2011	500,000	584,158	-	584,158	-	584,158	-
2012	500,000	900,343	-	900,343	-	900,343	-
2013	500,000	86,982	-	86,982	-	86,982	-
2014	500,000	42,395	-	42,395	-	42,395	-
2015	500,000	19,773	-	19,773	-	19,773	-
2016	500,000	1,603,418	-	1,603,418	-	1,603,418	-
2017	500,000	1,880,761	-	1,880,761		1,880,761	\$ -
2018	500,000	752,102	424,008	1,176,110	46,676	1,222,786	470,684
2019	500,000	85,799	44,632	130,430	11,613	142,044	56,245
2020	500,000	203,653	1,000	204,653	1,465	206,118	2,465
2021	500,000	140,632	88,109	228,741	206,325	435,066	294,434
2022	500,000	23,488	15,000	38,488	598,556	637,044	613,556
2023	500,000	-	4,550	4,550	165,216	169,766	169,766
Total		\$ 8,608,655	\$ 577,299	\$ 9,185,953	\$ 1,029,851	\$ 10,215,804	\$ 1,607,149

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 2022. The final expenditure for resolved litigation was \$2,947,152 found in the Liability Insurance Fund, listed as an Internal Service Fund.

Legal Financial Obligation Refunds - In State v. Blake, 197 Wn. 2d 170, 173 (2021), the Washington Supreme Court invalidated Washington's simple drug possession statute. The effect of this decision is to render void all such convictions dating back to 1971. Under due process, all penalties, fines and

restitution (legal financial obligations or LFOs) order in connection with simple possession convictions must be refunded. Shortly after the *Blake* decision, a putative class action was filed against Civil Survival Project (“CSP”) King County, Snohomish County and the State of Washington seeking a refund of LFOs and other unspecified damages. The obligation to refund LFOs is not disputed, but the question of whether refunds are the responsibility of the County, or the State is in dispute. The counties believe that this is exclusively a state liability, once the state allocated funds have been depleted, these liabilities belong to the state and not to the County. The County will not be reporting a liability related to this activity. The *Blake* decision invalidates at least 54 thousand convictions in superior court dating back to 1971 and implicates at least \$9.5 million in refunds of LFOs related to criminal convictions for simple drug possession obtained for the State of Washington out of King County. The State of Washington has rejected a tender of the matter from the counties. In Fall 2021, the CSP class action lawsuit was dismissed with prejudice. Plaintiffs have filed an appeal that is unlikely to be resolved until 2023. King County and numerous counties along with the Washington Association of Counties has filed a suit against the State to both enforce the tender of any Blake- related suits to ensure that Blake-related liabilities belong to the State, not the counties. The Washington Legislature has provided ample funding thus far for the County to process vacations and refund LFOs on behalf of the state, including additional funding for FY 2023 and proviso language that suggests an ongoing state responsibility.

In October of 2022 the Attorney General of Washington State announced a settlement relating to the Ferguson lawsuit with three companies that were found to have played key roles in the Opioid epidemic within the United States. It was determined that Yakima County would receive a portion of this settlement to be used exclusively for treatment options, youth focused prevention strategies, support for the first responders and other evidence-based programs and services that will help local communities heal from the epidemic. This settlement was the largest Opioid recovery to date, however, other litigation against other large Opioid manufacturers and other parties continues. As of December 2022, the county reported a receivable of \$4.2 Million using only 311 thousand. It is anticipated that there will be more settlements in the coming years with the known outstanding litigation pending.

VIII. ASSET RETIREMENT OBLIGATION (AROS)

In accordance with GASB Statement No. 83 the County is to report Asset Retirement Obligations (AROs). AROs are legally enforceable deferred outflows of resources that should be recognized in financial statements. When both an external obligating event and an internal obligating event result from normal operations occur, the County must attempt to estimate the expected current value of outlays expected to be incurred. The County has 37 water wells identified as having a legally enforceable liability associated with the retirement of a tangible capital asset. When these wells are retired, they are subject to specific decommissioning requirements with the Washington Administrative Code (WAC) 173-160-381, (WAC) 173-160-460, (WAC) 173-160-460, (WAC) 173-162 and RCW Chapter 18.104 for the Washington Well Construction Act.

The County used the actual costs of a recently decommissioned well to project the current cost of the AROs for the 37 wells. The remaining useful life of the wells ranges from three to 95 years with an average remaining useful life of 69 years. Funding for the AROs liability will be built into rates and restricted each year henceforth.

Pursuant to these requirements, the County reported and Asset Retirement Obligation (ARO) and related deferred outflow in the 2022 financial statements as follows:

ARO Liability	Deferred Outflow	Number Wells	Current Year ARO Depreciation
\$ 4,091,000	\$3,983,841	37	\$107,161

IX. OTHER DISCLOSURES

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.

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

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

The \$13.07 million reported as landfill closure and post-closure care liability at December 31, 2022 represents 80.22% percent of the estimated capacity of the Terrace Heights Landfill, 100% of the estimated capacity of the Cheyne Landfill Cell I, and 8.13% of Cell II. The Snipes Mountain landfill is closed with \$262,869 fully funded closure care liability to cover closure costs through 2024. Snipes Mountain utilized \$13,700 of the funded liability for monitoring costs in 2022. The remaining \$8.97 million landfill closure and post-closure care liability will be expensed based on percent of remaining capacity through 2031 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, 2022, cash and investments of \$30,164,699 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.

B. GASB 77 – TAX ABATEMENTS

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, 2022, the investment project for rural counties tax abatements were \$9,657. The State Department of Revenue provided this data.

RCW 84.14.020 (a-c) authorizes 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, 2022, the Multi-Unit Urban Housing Exemption tax abatements were \$47,890. The State Department of Revenue provided this data.

RCW 84.36.255 authorizes Yakima County to provide property tax abatements through Habitat and Water Quality Improvements Exemption. 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, 2022, the Habitat and Water Quality Improvement tax abatements were \$1,023. The State Department of Revenue provided this data.

C. COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021 and these emergency orders and the state of emergency were lifted as of October 31, 2022.

The County has remained economically stable and will continue to thrive due to our agriculturally based economy.

X. SUBSEQUENT EVENTS

Yakima County District Court historically has had seven different bank accounts, they are as follows:

- Moxee – 6.15.2022
- YDC main - open
- Bankcard – 5.4.2023
- Sunnyside – 6.15.2022
- Toppenish – 6.15.2022
- Union Gap – 11.18.2022
- Grandview – 6.15.2022

Before the accounts could be closed, all cases with an open accounts receivable had to be moved into the YDC jurisdiction. There were thousands of cases that had to be moved which was a manual process. Once the cases moved, the accounts were reconciled and closed on the dates listed above. The bank card account is closed but the final reconciliation still needs to be completed and will be done at the time that we reconcile the YDC main account. That step cannot be completed until the unclaimed property process is finished which should be done by September 15. All funds that were routed to the now closed accounts are now being deposited into the YDC main account.

XI. PRIOR PERIOD ADJUSTMENT

The fund balances for the GIS, Technology Services, Financial Services and Facility Services were corrected to adjust conversion amounts related to capital asset entries with a net of (134,463). The Department of Human Services fund balance was corrected due to grant activity for the previous year in the amount of 568,509.

XII. LEASES

Leases Payable

For the year ended 12/31/2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 01/01/2022, Yakima County, WA entered into a 60 month lease as Lessee for the use of Bldg. - 1313 West Wine Country Road - Grandview - District Court. An initial lease liability was recorded in the amount of \$248,797.91. As of 12/31/2022, the value of the lease liability is \$200,005.98. Yakima County, WA is required to make monthly fixed payments of \$8,288.00. The lease has an interest rate of 1.1770%. The buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 12/31/2022 of \$248,797.91 with accumulated amortization of \$49,759.58 is included with Buildings on the Lease Class activities table found below. Yakima County, WA has 1 extension option(s), each for 60 months.

On 01/01/2022, Yakima County, WA entered into a 30 month lease as Lessee for the use of Bldg. - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecuting Attorney CSS. An initial lease liability was recorded in the amount of \$54,428.72. As of 12/31/2022, the value of the lease liability is \$32,742.03. Yakima County, WA is required to make monthly variable principal and interest payments of \$1,828.00 based on a CPI index of 0.00%. The lease has an interest rate of 0.6240%. The buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 12/31/2022 of \$54,428.72 with accumulated amortization of \$21,771.49 is included with Buildings on the Lease Class activities table found below. Yakima County, WA has 1 extension option(s), each for 24 months.

On 01/01/2022, Yakima County, WA entered into a 19 month lease as Lessee for the use of Postage Meter - Pitney Bowes SendPro C Series - Kittitas City - Prosecuting Attorney CSS. An initial lease liability was recorded in the amount of \$830.52. As of 12/31/2022, the value of the lease liability is \$277.51. Yakima County, WA is required to make quarterly fixed payments of \$139.08. The lease has an interest rate of 0.6240%. The Equipment estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 12/31/2022 of \$830.52 with accumulated amortization of \$506.76 is included with Equipment on the Lease Class activities table found below.

On 01/01/2022, Yakima County, WA entered into a 22 month lease as Lessee for the use of Postage Meter - Pitney Bowes SendPro C Series - Grant Cty - Prosecuting Attorney CSS. An initial lease liability was recorded in the amount of \$1,221.55. As of 12/31/2022, the value of the lease liability is \$524.77. Yakima County, WA is required to make quarterly fixed payments of \$175.47. The lease has an interest rate of 0.6240%. The Equipment estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 12/31/2022 of \$1,221.55 with accumulated amortization of \$648.61 is included with Equipment on the Lease Class activities table found below.

On 01/01/2022, Yakima County, WA entered into a 14 month lease as Lessee for the use of Multifunction Printer - Xerox C8070H - Yakima - Facilities Maintenance. An initial lease liability was recorded in the amount of \$2,636.26. As of 12/31/2022, the value of the lease liability is \$377.36. Yakima County, WA is required to make monthly fixed payments of \$188.78. The lease has an interest rate of 0.4270%. The Equipment estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 12/31/2022 of \$2,636.26 with accumulated amortization of \$2,166.79 is included with Equipment on the Lease Class activities table found below.

On 01/01/2022, Yakima County, WA entered into a 51 month lease as Lessee for the use of Copiers - 1822 South 1st Street - Yakima - Sheriff. An initial lease liability was recorded in the amount of \$44,349.50. As of 12/31/2022, the value of the lease liability is \$34,084.78. Yakima County, WA is required to make monthly fixed payments of \$889.01. The lease has an interest rate of 1.0270%. The Equipment estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 12/31/2022 of \$44,349.50 with accumulated amortization of \$10,254.22 is included with Equipment on the Lease Class activities table found below.

On 01/01/2022, Yakima County, WA entered into a 63 month lease as Lessee for the use of Bldg - 117 North Third Street - Yakima - Prosecuting Attorney CSS. An initial lease liability was recorded in the amount of \$543,973.06. As of 12/31/2022, the value of the lease liability is \$448,393.64. Yakima County, WA is required to make monthly fixed payments of \$8,410.92. The lease has an interest rate of 1.1770%. The buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 12/31/2022 of \$543,973.06 with accumulated amortization of \$103,613.92 is included with Buildings on the Lease Class activities table found below. Yakima County, WA has 1 extension option(s), each for 60 months.

Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset Value	Accumulated Amortization
Buildings	847,199.69	175,144.99
Equipment	49,037.82	13,576.37
Total Leases	896,237.51	188,721.36

Principal and Interest Requirements to Maturity

Fiscal Year	Business-Type Activities		Total Payments
	Principal Payments	Interest Payments	
2023	377.36	0.20	377.56

Governmental Activities				
Fiscal Year	Principal Payments	Interest Payments	Total Payments	
2023	180,533.74	7,286.35	187,820.09	
2024	173,851.50	5,291.98	179,143.48	
2025	168,024.58	3,343.02	171,367.60	
2026	165,273.92	1,380.40	166,654.32	
2027	28,345.14	55.62	28,400.76	

Activity (Rollforward Schedule) Year Ended 12/31/2022

GOVERNMENTAL ACTIVITIES:

	Balance as of January 1, 2022	Additions	Reductions	Balance as of December 31, 2022
Lease Liability				
Buildings				
Bldg - 117 North Third Street - Yakima - Prosecuting Attorney CSS	543,973.06	-	95,579.42	448,393.64
Bldg - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecuting Attorney	54,428.72	-	21,686.69	32,742.03
Bldg - 1313 West Wine Country Road - Grandview - District Court	248,797.91	-	48,791.93	200,005.98
Total Building Lease Liability	847,199.69	-	166,058.04	681,141.65
Equipment				
Copiers - 1822 South 1st Street - Yakima - Sheriff	44,349.50	-	10,264.72	34,084.78
Postage Meter - Pitney Bowes SendPro C Series - Grant Cty - Prosec	1,221.55	-	696.78	524.77
Postage Meter - Pitney Bowes SendPro C Series - Kittitas Cty - Prosec	830.52	-	553.01	277.51
Total Equipment Lease Liability	46,401.57	-	11,514.51	34,887.06
Total Lease Liability	893,601.26	-	177,572.55	716,028.71

GOVERNMENTAL ACTIVITIES:

	Balance as of January 1, 2022	Additions	Reductions	Balance as of December 31, 2022
Lease Assets				
Buildings				
Bldg - 117 North Third Street - Yakima - Prosecuting Attorn	543,973.06	-	-	543,973.06
Bldg - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecutin	54,428.72	-	-	54,428.72
Bldg - 1313 West Wine Country Road - Grandview - District	248,797.91	-	-	248,797.91
Total Building Lease Assets	847,199.69	-	-	847,199.69
Equipment				
Copiers - 1822 South 1st Street - Yakima - Sheriff	44,349.50	-	-	44,349.50
Postage Meter - Pitney Bowes SendPro C Series - Grant C	1,221.55	-	-	1,221.55
Postage Meter - Pitney Bowes SendPro C Series - Kittitas (830.52	-	-	830.52
Total Equipment Lease Assets	46,401.57	-	-	46,401.57
Total Lease Assets	893,601.26	-	-	893,601.26
Lease Accumulated Amortization				
Buildings				
Bldg - 117 North Third Street - Yakima - Prosecuting Attorn	-	103,613.92	-	103,613.92
Bldg - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecutin	-	21,771.49	-	21,771.49
Bldg - 1313 West Wine Country Road - Grandview - District	-	49,759.58	-	49,759.58
Total Building Lease Accumulated Amortization	-	175,144.99	-	175,144.99
Equipment				
Copiers - 1822 South 1st Street - Yakima - Sheriff	-	10,254.22	-	10,254.22
Postage Meter - Pitney Bowes SendPro C Series - Grant C	-	648.61	-	648.61
Postage Meter - Pitney Bowes SendPro C Series - Kittitas (-	506.76	-	506.76
Total Equipment Lease Accumulated Amortization	-	11,409.59	-	11,409.59
Total Lease Accumulated Amortization	-	186,554.58	-	186,554.58
Total Governmental Lease Assets, Net	893,601.26	(186,554.58)	-	707,046.68

BUSINESS-TYPE ACTIVITIES:

	Balance as of January 1, 2022	Additions	Reductions	Balance as of December 31, 2022
Lease Liability				
Equipment				
Multifunction Printer - Xerox C8070H - Yakima - Facilities Maintenance	2,636.26	-	2,258.90	377.36
Total Equipment Lease Liability	2,636.26	-	2,258.90	377.36
Total Lease Liability	2,636.26	-	2,258.90	377.36

BUSINESS-TYPE ACTIVITIES:

	Balance as of January 1, 2022	Additions	Reductions	Balance as of December 31, 2022
Lease Assets				
Equipment				
Multifunction Printer - Xerox C8070H - Yakima - Facilities M	2,636.26	-	-	2,636.26
Total Equipment Lease Assets	2,636.26	-	-	2,636.26
Total Lease Assets	2,636.26	-	-	2,636.26
Lease Accumulated Amortization				
Equipment				
Multifunction Printer - Xerox C8070H - Yakima - Facilities M	-	2,166.79	-	2,166.79
Total Equipment Lease Accumulated Amortization	-	2,166.79	-	2,166.79
Total Lease Accumulated Amortization	-	2,166.79	-	2,166.79
Total Business-Type Lease Assets, Net	2,636.26	(2,166.79)	-	469.47

REQUIRED SUPPLEMENTARY INFORMATION

YAKIMA COUNTY, WASHINGTON

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

General Fund

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Taxes	\$ 46,864,700	\$ 46,864,700	\$ 48,713,998	\$ 1,849,298	\$ 49,889,132
Licenses and Permits	407,062	407,062	420,743	13,681	420,181
Intergovernmental Revenues	8,703,775	8,703,775	8,858,589	154,814	9,609,431
Charges For Goods and Services	9,320,823	9,320,823	9,570,991	250,168	9,262,025
Fines and Penalties	2,030,604	2,030,604	1,678,535	(352,069)	2,344,878
Interest and other Earnings	1,991,680	1,991,680	(2,457,047)	(4,448,727)	1,339,424
Special Assessments	1,300	1,300	1,228	(72)	1,273
Contributions and Donations	176,312	176,312	97,665	(78,647)	118,109
Miscellaneous Revenues	51,048	51,048	174,204	123,156	241,667
Total Revenues	69,547,304	69,547,304	67,058,906	(2,488,398)	\$ 73,226,120
<u>Expenditures</u>					
General Government	23,827,777	23,951,450	21,849,175	2,102,275	21,031,677
Judicial	9,480,297	9,683,984	8,682,085	1,001,899	8,635,566
Public Safety	17,988,843	18,390,207	18,317,275	72,932	17,108,335
Natural and Economic Environment	2,162,748	2,212,861	1,995,409	217,452	2,151,970
Social Services	546,404	625,738	646,313	(20,575)	617,136
Culture and Recreation	344,427	347,770	399,591	(51,821)	426,877
Capital Outlay	17,960	17,960	37,855	(19,895)	285,554
Total Expenditures	54,368,456	55,229,970	51,927,703	3,302,267	\$ 50,257,115
Excess (Deficit) Revenues Over Expenditures	15,178,848	14,317,334	15,131,203	813,869	22,969,005
<u>Other Financing Sources (Uses)</u>					
Transfers In	212,218	212,218	1,637,842	1,425,624	628,684
Transfers Out	(28,241,043)	(28,241,043)	(18,257,716)	9,983,327	(19,584,016)
Proceeds from Sale of Capital Assets	-	-	11,248	11,248	340
Total Other Financing Sources (Uses)	(28,028,825)	(28,028,825)	(16,608,626)	11,420,199	\$ (18,954,992)
Excess (Deficit) Resources Over Uses	(12,849,977)	(13,711,491)	(1,477,423)	12,234,068	4,014,013
Fund Balance, January 1	(16,680,899)	(16,939,763)	16,288,441	33,228,204	12,274,428
Fund Balance, December 31	\$ (29,530,876)	\$ (30,651,254)	\$ 14,811,018	\$ 45,462,272	\$ 16,288,441

Schedule of Expenditures - Budget (GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

2022					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
GENERAL GOVERNMENT					
<u>Assessor</u>					
Salaries and Wages	1292617	1363851	\$ 1,283,097	\$ 80,754	\$ 1,301,605
Employee Benefits	587441	587441	598,547	(11,106)	561,953
Supplies	24700	144700	273,962	(129,262)	161,954
Other Services and Charges	754754	804754	675,707	129,047	647,286
Total Assessor	2,659,512	2,900,746	2,831,313	69,433	2,672,798
<u>Attorney</u>					
Salaries and Wages	4648432	4919573	4,138,466	781,107	4,424,158
Employee Benefits	1737173	1737173	1,584,640	152,533	1,624,542
Supplies	160827	160827	209,840	(49,013)	142,312
Other Services and Charges	1299204	1299204	1,179,780	119,424	1,100,040
Total Attorney	7,845,636	8,116,777	7,112,726	1,004,051	7,291,052
<u>Auditor</u>					
Salaries and Wages	981,993	1,030,345	957,619	72,726	898,861
Employee Benefits	410,984	410,984	392,511	18,473	352,989
Supplies	26,725	26,725	69,673	(42,948)	30,377
Other Services and Charges	240,675	240,675	216,412	24,263	359,571
Total Auditor	1,660,377	1,708,729	1,636,215	72,514	1,641,798
<u>Elections</u>					
Salaries and Wages	326129	337094	329,279	7,815	332,788
Employee Benefits	126118	126118	126,748	(630)	125,340
Supplies	302200	469895	476,562	(6,667)	462,907
Other Services and Charges	650322	650322	593,538	56,784	456,515
Capital Outlay	16251	16251	-	16,251	275,877
Total Elections	1,421,020	1,599,680	1,526,127	73,553	1,653,427
<u>Commissioners</u>					
Salaries and Wages	578813	593163	564,010	29,153	547,233
Employee Benefits	180863	180863	191,494	(10,631)	192,353
Supplies	9300	9300	6,122	3,178	8,732
Other Services and Charges	2648396	1893632	242,537	1,651,095	257,892
Total Commissioners	3,417,372	2,676,958	1,004,163	1,672,795	1,006,210

Schedule of Expenditures - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2022
 With Comparative Totals for December 31, 2021

	2022				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Human Resources</u>					
Salaries and Wages	470969	487988	395,999	91,989	445,737
Employee Benefits	178422	178422	155,714	22,708	167,376
Supplies	35546	35546	16,518	19,028	12,690
Other Services and Charges	116497	116497	113,148	3,349	113,687
Total Human Resources	801,434	818,453	681,379	137,074	739,490
<u>Treasurer</u>					
Salaries and Wages	859759	892321	804,917	87,404	758,409
Employee Benefits	373047	373047	338,003	35,044	313,216
Supplies	42700	42700	26,621	16,079	28,255
Other Services and Charges	449857	449857	429,786	20,071	389,048
Total Treasurer	1,725,363	1,757,925	1,599,327	158,598	1,488,928
<u>Assigned Counsel</u>					
Salaries and Wages	1800872	1875991	1,466,840	409,151	1,723,875
Employee Benefits	637980	637980	1,087,327	(449,347)	568,560
Supplies	74824	74824	122,588	(47,764)	52,143
Other Services and Charges	1781678	1781678	968,185	813,493	1,525,683
Capital Outlay	1709	1709	-	1,709	-
Total Assigned Counsel	4,297,063	4,372,182	3,644,940	727,242	3,870,261
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	-	-	425,404	(425,404)	633
Employee Benefits	-	-	96,801	(96,801)	392
Supplies	-	-	161	(161)	-
Other Services and Charges	-	-	292,769	(292,769)	-
Total Consolidated Juvenile Services	-	-	815,135	(815,135)	1,025
<u>Non-Departmental</u>					
Supplies	-	-	-	-	21,108
Other Services and Charges	-	-	997,850	(997,850)	921,457
Total Non-Departmental	-	-	997,850	(997,850)	942,565
TOTAL GENERAL GOVERNMENT	23,827,777	23,951,450	21,849,175	2,917,410	21,307,554

Schedule of Expenditures - Budget (GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

2022					
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
JUDICIAL					
<u>Clerk</u>					
Salaries and Wages	1347288	1393577	1,140,219	253,358	1,248,431
Employee Benefits	649570	649570	551,213	98,357	583,526
Supplies	51500	51500	52,437	(937)	37,790
Other Services and Charges	495619	495619	432,856	62,763	463,993
Total Clerk	2,543,977	2,590,266	2,176,725	413,541	2,333,740
<u>District Court</u>					
Salaries and Wages	1384582	1422834	1,385,550	37,284	1,401,280
Employee Benefits	450121	450121	442,800	7,321	455,100
Supplies	126500	126500	94,599	31,901	93,566
Other Services and Charges	1006594	1043462	1,051,224	(7,762)	939,543
Capital Outlay	-	-	3,035	(3,035)	-
Total District Court	2,967,797	3,042,917	2,977,208	65,709	2,889,489
<u>Superior Courts</u>					
Salaries and Wages	1967459	2049737	1,848,195	201,542	1,836,589
Employee Benefits	394199	394199	364,473	29,726	347,765
Supplies	91036	91036	66,955	24,081	81,836
Other Services and Charges	1515829	1515829	1,152,700	363,129	1,138,843
Capital Outlay	-	-	30	(30)	-
Total Superior Courts	3,968,523	4,050,801	3,432,353	618,448	3,405,033
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	-	-	2,433	(2,433)	3,613
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	149
Other Services and Charges	-	-	5,300	(5,300)	74
Total Consolidated Juvenile Services	-	-	7,733	(7,733)	3,836

Schedule of Expenditures - Budget (GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2022
 With Comparative Totals for December 31, 2021

	2022				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Non-Departmental</u>					
Other Services and Charges	-	-	91,131	(91,131)	-
Total Non-Departmental	-	-	91,131	(91,131)	-
TOTAL JUDICIAL	9,480,297	9,683,984	8,685,150	1,006,567	8,635,566
<u>PUBLIC SAFETY</u>					
<u>Youth Service Center</u>					
Salaries and Wages	1886501	1954717	1,781,658	173,059	1,812,871
Employee Benefits	870253	870253	797,701	72,552	807,451
Supplies	106709	106709	150,354	(43,645)	97,328
Other Services and Charges	1418015	1418015	1,489,236	(71,221)	1,302,917
Total Youth Service Center	4,281,478	4,349,694	4,218,949	130,745	4,020,567
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	736,067	736,067	691,219	44,848	713,032
Employee Benefits	322,083	322,083	301,206	20,877	294,797
Supplies	7,554	7,554	85,769	(78,215)	1,053
Other Services and Charges	297,732	297,732	140,892	156,840	206,468
Total Consolidated Juvenile Services	1,363,436	1,363,436	1,219,086	144,350	1,215,350
<u>Sheriff</u>					
Salaries and Wages	6,350,571	6,433,719	6,404,826	28,893	5,940,456
Employee Benefits	2,483,711	2,483,711	2,319,815	163,896	2,269,484
Supplies	230,069	230,069	333,002	(102,933)	227,564
Other Services and Charges	3,150,471	3,400,471	3,412,527	(12,056)	2,970,500
Capital Outlay	-	-	-	-	9,677
Total Sheriff	12,214,822	12,547,970	12,470,170	77,800	11,417,681
<u>Code Enforcement</u>					
Salaries and Wages	43,363	43,363	44,202	(839)	224,841
Employee Benefits	22,687	22,687	17,395	5,292	83,322
Supplies	4,509	4,509	1,723	2,786	2,940
Other Services and Charges	58,548	58,548	345,750	(287,202)	153,311
Total Code Enforcement	129,107	129,107	409,070	(279,963)	464,414

Schedule of Expenditures - Budget (GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

	2022				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Non-Departmental</u>					
TOTAL PUBLIC SAFETY	17,988,843	18,390,207	18,317,275	72,932	17,118,012
NATURAL AND ECONOMIC ENVIRONMENT					
<u>Sheriff-Animal Control</u>					
Salaries and Wages	-	-	53,928	(53,928)	54,579
Employee Benefits	-	-	25,219	(25,219)	23,956
Supplies	-	-	-	-	51
Other Services And Charges	-	-	18,628	(18,628)	19,407
Total Sheriff-Animal Control	-	-	97,775	(97,775)	97,993
<u>Planning</u>					
Salaries and Wages	1162669	1206652	1,044,575	162,077	1,115,352
Employee Benefits	459261	459261	390,247	69,014	421,610
Supplies	15330	15330	62,108	(46,778)	9,780
Other Services and Charges	525488	531618	400,704	130,914	423,885
Total Planning	2,162,748	2,212,861	1,897,634	315,227	1,970,627
TOTAL NATURAL AND ECONOMIC ENVIRONMENT	2,162,748	2,212,861	1,995,409	217,452	2,151,970
SOCIAL SERVICES					
<u>Coroner</u>					
Salaries and Wages	206746	211080	205,665	5,415	220,077
Employee Benefits	76922	76922	66,912	10,010	76,203
Supplies	22125	22125	17,538	4,587	18,557
Other Services and Charges	240611	315611	288,002	27,609	238,021
Total Coroner	546,404	625,738	578,117	47,621	552,858

Schedule of Expenditures - Budget (GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

	2022				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Superior Courts</u>					
Salaries and Wages	-	-	47,220	(47,220)	47,891
Employee Benefits	-	-	12,947	(12,947)	13,260
Supplies	-	-	300	(300)	-
Total Superior Courts	-	-	60,467	(60,467)	61,151
<u>Non-Departmental</u>					
Other Services and Charges	-	-	7,729	(7,729)	3,127
Total Non-Departmental	-	-	7,729	(7,729)	3,127
TOTAL SOCIAL SERVICES	546,404	625,738	646,313	(20,575)	617,136
CULTURE AND RECREATION					
<u>Cooperative Extension</u>					
Salaries and Wages	100543	103886	57,164	46,722	83,340
Employee Benefits	50815	50815	28,463	22,352	34,598
Supplies	6370	6370	12,187	(5,817)	5,137
Other Services and Charges	186699	186699	149,309	37,390	140,625
Total Cooperative Extension	344,427	347,770	247,123	100,647	263,700
<u>Parks</u>					
Salaries and Wages	-	-	25,396	(25,396)	31,642
Employee Benefits	-	-	10,146	(10,146)	13,467
Supplies	-	-	10,402	(10,402)	9,562
Other Services and Charges	-	-	43,437	(43,437)	48,974
Capital Outlay	-	-	34,790	(34,790)	-
Total Parks	-	-	124,171	(124,171)	103,645
<u>Non-Departmental</u>					
Other Services and Charges	-	-	63,087	(63,087)	59,532
Total Non-Departmental	-	-	63,087	(63,087)	59,532
TOTAL CULTURE AND RECREATION	344,427	347,770	434,381	(23,524)	426,877
 TOTAL EXPENDITURES	 \$ 54,350,496	 \$ 55,212,010	 \$ 51,927,703	 \$ 3,579,625	 \$ 50,257,115

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, 2022

With Comparative Totals for December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Property Taxes	13,548,434	13,548,434	14,630,193	(1,081,759)	10,723,924
Other Taxes			54,006	(54,006)	36,419
Licenses and Permits			39,190	(39,190)	66,290
Intergovernmental Revenues	14,126,382	14,126,382	9,526,884	4,599,498	10,130,504
Charges for Goods and Services			585,965	(585,965)	830,535
Interest and Other Earnings			71,224	(71,224)	(36,088)
Special Assessments			615	(615)	615
Other Revenue	145,000	145,000	33,676	111,324	27,891
Other Financing Sources			0	0	3,817
Total Revenues	27,819,816	27,819,816	24,941,753	2,878,063	21,783,907
<u>Expenditures</u>					
General Government			19,428	(19,428)	37,615
Public Safety			440,378	(440,378)	510,486
Transportation	15,876,808	15,876,808	15,713,023	163,785	17,132,297
Redemption of Long-Term Debt	160,000	160,000	0	160,000	161,538
Interest and Other Debt Service Costs			325	(325)	1,294
Capital Expenditures/Expenses	21,050,200	21,050,200	5,133,435	15,916,765	9,742,846
Total Expenditures	37,087,008	37,087,008	21,306,589	15,780,419	27,586,076
Excess (Deficit)					
Revenues over Expenditures	(9,267,192)	(9,267,192)	3,635,164	(12,902,356)	(5,802,169)
<u>Other Financing Sources (Uses)</u>					
Proceeds of Long-Term Debt	5,000,000	5,000,000	0	5,000,000	0
Transfers In	2,750,000	2,750,000	594,501	2,155,499	2,269,467
Transfers Out	(158,961)	(158,961)	(158,873)	(88)	(158,465)
Total Other Financing Sources (Uses)	7,591,039	7,591,039	435,628	7,155,411	2,111,002
Excess (Deficit) Resources Over Uses	(1,676,153)	(1,676,153)	4,070,792	(5,746,945)	(3,691,167)
Fund Balance as of January 1	4,500,000	4,500,000	3,264,596	1,235,404	6,956,900
Fund Balance as of December 31	2,823,847	2,823,847	7,335,388	(4,511,541)	3,265,733

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, 2022

With Comparative Totals for December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<i><u>Revenues</u></i>					
Retail Sales and Use Taxes	4,715,000	4,715,000	5,146,743	(431,743)	4,843,716
Interest and Other Earnings	275,000	275,000	38,052	236,948	128,592
Total Revenues	4,990,000	4,990,000	5,184,795	(194,795)	4,972,308
<i><u>Expenditures</u></i>					
Natural and Economic Environment	4,335,397	4,335,397	1,132,830	3,202,567	3,576,504
Total Expenditures	4,335,397	4,335,397	1,132,830	3,202,567	3,576,504
Excess (Deficit)					
Revenues over Expenditures	654,603	654,603	4,051,965	(3,397,362)	1,395,804
<i><u>Other Financing Sources (Uses)</u></i>					
Transfers In	1,000,000	1,000,000	1,000,000	0	1,000,000
Transfers Out	(24,421,581)	(24,421,581)	(1,594,501)	(22,827,080)	(3,269,468)
Total Other Financing Sources (Uses)	(23,421,581)	(23,421,581)	(594,501)	(22,827,080)	(2,269,468)
Excess (Deficit) Resources Over Uses	(22,766,978)	(22,766,978)	3,457,464	(26,224,442)	(873,664)
Fund Balance as of January 1	22,766,978	22,766,978	22,463,230	303,748	23,336,894
Fund Balance as of December 31	0	0	25,920,694	(25,920,694)	22,463,230

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, 2022
 With Comparative Totals for December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Charges for Goods and Services	7,109,838	8,203,026	8,032,871	170,155	5,968,502
Interest and Other Earnings	5,000	45,000	35,969	9,031	31,926
Other Revenue	24,000	24,000	98,572	(74,572)	42,409
Total Revenues	7,138,838	8,272,026	8,167,412	104,614	6,042,837
<u>Expenditures</u>					
Public Safety	24,269,184	27,013,032	25,765,966	1,247,066	24,576,280
Total Expenditures	24,269,184	27,013,032	25,765,966	1,247,066	24,576,280
Excess (Deficit)					
Revenues over Expenditures	(17,130,346)	(18,741,006)	(17,598,554)	(1,142,452)	(18,533,443)
<u>Other Financing Sources (Uses)</u>					
Transfers In	17,518,334	17,518,334	17,488,548	29,786	19,868,201
Transfers Out	(4,205,966)	(2,595,306)	(2,352,620)	(242,686)	(2,342,794)
Total Other Financing Sources (Uses)	13,312,368	14,923,028	15,135,928	(212,900)	17,525,407
Excess (Deficit) Resources Over Uses	(3,817,978)	(3,817,978)	(2,462,626)	(1,355,352)	(1,008,036)
Fund Balance as of January 1	3,817,978	3,817,978	3,370,904	447,074	4,378,940
Fund Balance as of December 31	0	0	908,277	(908,278)	3,370,904

YAKIMA COUNTY, WASHINGTON

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

For the Year Ended December 31, 2021

With Comparative Totals for December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	24,364,570	24,364,570	1,761,680	22,602,890	0
Interest and Other Earnings	208,533	208,533	(1,545,038)	1,753,571	113,924
Total Revenues	24,573,103	24,573,103	216,642	24,356,461	113,924
<u>Expenditures</u>					
Natural and Economic Environment	30,108,533	30,108,533	1,134,021	28,974,512	0
Total Expenditures	30,108,533	30,108,533	1,134,021	28,974,512	0
Excess (Deficit)					
Revenues over Expenditures	(5,535,430)	(5,535,430)	(917,379)	(4,618,051)	113,924
<u>Other Financing Sources (Uses)</u>					
Transfers Out	0	0	(723,576)	723,576	0
Total Other Financing Sources (Uses)	0	0	(723,576)	723,576	0
Excess (Deficit) Resources Over Uses	(5,535,430)	(5,535,430)	(1,640,955)	(3,894,475)	113,924
Fund Balance as of January 1	24,450,000	24,450,000	113,924	24,336,076	0
Fund Balance as of December 31	18,914,570	18,914,570	(1,527,031)	20,441,601	113,924

YAKIMA COUNTY, WASHINGTON

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Property Taxes					
Intergovernmental Revenues	9,000,000	9,000,000	21,460,308	(12,460,308)	15,176,670
Charges for Goods and Services	1,100,000	3,050,000	1,256,473	1,793,527	1,704,197
Interest and Other Earnings			11,284	(11,284)	40,394
Total Revenues	10,100,000	12,050,000	22,728,065	(10,678,065)	16,921,261
<u>Expenditures</u>					
Social Services	15,468,425	21,218,425	23,130,642	(1,912,217)	13,265,817
Total Expenditures	15,468,425	21,218,425	23,130,642	(1,912,217)	13,265,817
Excess (Deficit)					
Revenues over Expenditures	(5,368,425)	(9,168,425)	(402,577)	(8,765,848)	3,655,444
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(4,081,575)	(281,575)	0	(281,575)	(845,324)
Total Other Financing Sources (Uses)	(4,081,575)	(281,575)	0	(281,575)	(845,324)
Excess (Deficit) Resources Over Uses	(9,450,000)	(9,450,000)	(402,577)	(9,047,423)	2,810,120
Fund Balance as of January 1	9,450,000	9,450,000	4,439,455	5,010,545	1,629,335
Fund Balance as of December 31	0	0	4,036,878	(4,036,878)	4,439,455

Required Supplementary Information for state sponsored plans (PERS, PSERS, LEOFF)

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		2022	2021	2020	2019
PERS 1	Plan Total Pension Liability (Asset)	\$ 2,784,367,000	\$ 1,221,234,000	\$ 3,530,540,000	\$ 3,845,355,000
	Employer's Proportion Of The Net Pension Liability (Asset)	0.317%	0.312%	0.372%	0.364%
	Employer's Proportionate Share Of The Net Pension Liability	\$ (8,832,430)	\$ (3,807,026)	\$ (13,121,428)	\$ 13,981,019
	TOTAL	\$ (8,832,430)	\$ (3,807,026)	\$ (13,121,428)	\$ 13,981,019
	Covered Payroll	\$ 51,135,931	\$ 49,435,681	\$ 51,288,858	\$ 50,294,365
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	-17.27%	-7.70%	-25.58%	27.80%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	76.56%	88.74%	68.64%	163.22%
PERS 2 & 3	Plan Total Pension Liability (Asset)	\$ (3,708,781,000)	\$ (9,961,609,000)	\$ 1,278,943,000	\$ 971,340,000
	Employer's Proportion Of The Net Pension Liability (Asset)	0.352%	0.341%	0.405%	0.389%
	Employer's Proportionate Share Of The Net Pension Liability	\$ 13,060,213	\$ 33,934,819	\$ (5,184,234)	\$ 3,773,831
	TOTAL	\$ 13,060,213	\$ 33,934,819	\$ (5,184,234)	\$ 3,773,831
	Covered Payroll	\$ 44,044,034	\$ 42,551,298	\$ 43,888,133	\$ 42,301,265
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	29.65%	79.75%	-11.81%	8.92%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	106.73%	120.29%	97.22%	195.77%
PSERS	Plan Total Pension Liability (Asset)	\$ (71,500,000)	\$ (229,739,000)	\$ (13,760,000)	\$ (13,004,000)
	Employer's Proportion Of The Net Pension Liability (Asset)	0.983%	0.919%	1.237%	1.607%
	Employer's Proportionate Share Of The Net Pension Liability	\$ 702,685	\$ 2,110,918	\$ 170,203	\$ (208,927)
	TOTAL	\$ 702,685	\$ 2,110,918	\$ 170,203	\$ (208,927)
	Covered Payroll	\$ 6,678,344	\$ 6,511,377	\$ 6,937,607	\$ 7,420,601
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	10.52%	32.42%	2.45%	-2.82%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	105.96%	123.67%	101.68%	199.79%
LEOFF 1	Plan Total Pension Liability (Asset)	\$ (2,868,613,000)	\$ (3,425,562,000)	\$ (1,888,509,000)	\$ (1,976,611,000)
	Employer's Proportion Of The Net Pension Liability (Asset)	0.072%	0.072%	0.073%	0.0727%
	Employer's Proportionate Share Of The Net Pension Liability	\$ 2,071,339	\$ (2,480,415)	\$ (1,380,406)	\$ (1,437,194)
	State's proportionate share of the net pension liability (asset) associated with the employer	\$ (14,010,488)	\$ (16,777,467)		
	TOTAL	\$ 2,071,339	\$ (2,480,415)	\$ (1,380,406)	\$ (1,437,194)
	Covered Payroll	\$ -	\$ -	\$ -	\$ -
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll	0.00%	0.00%	0.00%	0.00%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Asset	169.62%	187.45%	146.88%	244.42%
LEOFF 2	Plan Total Pension Liability (Asset)	\$ (2,717,698,000)	\$ (5,808,414,000)	\$ (2,039,854,000)	\$ (2,316,693,000)
	Employer's Proportion Of The Net Pension Liability (Asset)	0.134%	0.138%	0.158%	0.145%
	Employer's Proportionate Share Of The Net Pension Asset	\$ 3,644,623	\$ (8,003,936)	\$ (3,232,414)	\$ (3,368,611)
	State's proportionate share of the net pension liability (asset) associated with the employer	\$ (2,360,908)	\$ (5,163,413)		
	TOTAL	\$ 3,644,623	\$ (8,003,936)	\$ (3,232,414)	\$ (3,368,611)
	Covered Payroll	\$ 5,416,795	\$ 5,575,543	\$ 5,332,777	\$ 5,340,326
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll	67.28%	-143.55%	-60.61%	-63.08%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Asset	116.09%	142.00%	115.83%	218.5%

Required Supplementary Information for state sponsored plans (PERS, PSERS, LEOFF)

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		2018	2017	2016	2015
PERS 1	Plan Total Pension Liability (Asset)	\$ 4,466,034,000	\$ 4,745,078,000	\$ 5,370,471,000	\$ 5,230,930,000
	Employer's Proportion Of The Net Pension Liability (Asset)	0.380%	0.393%	0.405%	0.434%
	Employer's Proportionate Share Of The Net Pension Liability	\$ 16,956,057	\$ 18,668,371	\$ 21,758,893	\$ 22,715,104
	TOTAL	\$ 16,956,057	\$ 18,668,371	\$ 21,758,893	\$ 22,715,104
	Covered Payroll	\$ 49,794,552	\$ 48,360,039	\$ 47,518,962	\$ 46,858,688
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	34.05%	38.60%	45.79%	48.48%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	63.22%	61.240%	57.030%	59.100%
PERS 2 & 3	Plan Total Pension Liability (Asset)	\$ 1,707,411,000	\$ 3,474,522,000	\$ 5,034,921,000	\$ 3,573,057,000
	Employer's Proportion Of The Net Pension Liability (Asset)	0.398%	0.419%	0.398%	0.398%
	Employer's Proportionate Share Of The Net Pension Liability	\$ 6,797,374	\$ 14,568,705	\$ 20,044,524	\$ 14,224,697
	TOTAL	\$ 6,797,374	\$ 14,568,705	\$ 20,044,524	\$ 14,224,697
	Covered Payroll	\$ 41,758,895	\$ 41,049,523	\$ 40,456,218	\$ 40,970,297
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	16.28%	35.49%	49.55%	34.72%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	95.77%	90.970%	85.820%	89.200%
PSERS	Plan Total Pension Liability (Asset)	\$ 1,239,000	\$ 19,593,000	\$ 42,498,000	\$ 18,252,000
	Employer's Proportion Of The Net Pension Liability (Asset)	1.846%	1.790%	1.743%	1.743%
	Employer's Proportionate Share Of The Net Pension Liability	\$ 22,873	\$ 350,699	\$ 38,422,442	\$ 17,354,002
	TOTAL	\$ 22,873	\$ 350,699	\$ 38,422,442	\$ 17,354,002
	Covered Payroll	\$ 7,297,686	\$ 6,383,351	\$ 5,756,235	\$ 5,160,907
	Employer's Proportionate Share Of The Net Pension Liability As A Percentage Of Covered Payroll	0.31%	5.49%	14.98%	29.74%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	99.79%	96.2600%	90.4100%	95.0800%
LEOFF 1	Plan Total Pension Liability (Asset)	\$ (1,815,502,000)	\$ (1,517,220,000)	\$ (1,030,286,000)	\$ (1,205,221,000)
	Employer's Proportion Of The Net Pension Liability (Asset)	0.072%	0.073%	0.074%	0.073%
	Employer's Proportionate Share Of The Net Pension liability	\$ (1,303,458)	\$ (1,103,398)	\$ (759,259)	\$ (882,222)
	State's proportionate share of the net pension liability (asset) associated with the employer				
	TOTAL	\$ (1,303,458)	\$ (1,103,398)	\$ (759,259)	\$ (882,222)
	Covered Payroll	\$ -	\$ -	\$ -	\$ 52,291
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll	0.00%	0.00%	0.00%	-5.93%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Asset	144.42%	135.96%	123.74%	127.36%
LEOFF 2	Plan Total Pension Liability (Asset)	\$ (2,030,218,000)	\$ (1,387,676,000)	\$ (581,630,000)	\$ (1,027,800,000)
	Employer's Proportion Of The Net Pension Liability (Asset)	0.150%	0.150%	0.147%	0.150%
	Employer's Proportionate Share Of The Net Pension Asset	\$ (3,045,185)	\$ (2,083,873)	\$ (854,734)	\$ (1,538,689)
	State's proportionate share of the net pension liability (asset) associated with the employer				
	TOTAL	\$ (3,045,185)	\$ (2,083,873)	\$ (854,734)	\$ (1,538,689)
	Covered Payroll	\$ 4,970,381	\$ 4,747,244	\$ 4,463,947	\$ 4,375,842
	Employer's Proportionate Share Of The Net Pension Asset As A Percentage Of Covered Payroll	-61.27%	-43.90%	-19.15%	-35.16%
	Plan Fiduciary Net Position As A Percentage Of The Total Pension Asset	118.5%	113.35%	106.01%	111.66%

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans (PERS, PSERS, LEOFF)

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		2022	2021	2020	2019
PERS 1	Statutorily or contractually required contributions	3,930,338	2,206,507	\$ 2,452,953	\$ 2,555,142
	Contributions in relation to the statutorily or contractually required contributions	(3,930,338)	(2,206,507)	\$ (2,452,953)	\$ (2,555,142)
	Contribution deficiency (excess)	0	0	0	0
	Covered payroll	\$ 51,135,931	\$ 51,180,702	\$ 50,509,286	\$ 50,946,576
	Contributions as a percentage of covered payroll	7.69%	4.31%	4.86%	5.02%
PERS 2 & 3	Statutorily or contractually required contributions	\$ 2,776,736	\$ 3,145,778	\$ 3,421,915	\$ 3,342,758
	Contributions in relation to the statutorily or contractually required contributions	(2,776,736)	(3,145,778)	\$ (3,421,915)	\$ (3,342,758)
	Contribution deficiency (excess)	0	0	0	0
	Covered payroll	\$ 44,044,034	\$ 44,308,310	\$ 43,208,083	\$ 3,342,758
	Contributions as a percentage of covered payroll	6.30%	7.10%	7.92%	100.00%
PSERS	Statutorily or contractually required contributions	\$ 473,998	\$ 443,643	\$ 496,429	\$ 508,992
	Contributions in relation to the statutorily or contractually required contributions	\$ (443,998)	\$ (443,643)	\$ (496,429)	\$ (508,992)
	Contribution deficiency (excess)	0	0	0	-
	Covered payroll	\$ 6,678,344	\$ 6,486,680	\$ 6,895,467	\$ 7,107,936
	Contributions as a percentage of covered payroll	7.10%	6.84%	7.20%	7.16%
LEOFF 1	Statutorily or contractually required contributions	\$ -	\$ -	\$ -	\$ -
	Contributions in relation to the statutorily or contractually required contributions	\$ -	\$ -	\$ -	\$ -
	Contribution deficiency (excess)	0	0	0	0
	Covered payroll			\$ -	\$ -
	Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%
LEOFF 2	Statutorily or contractually required contributions	\$ 318,536	\$ 281,690	\$ 282,185	\$ 280,837
	Contributions in relation to the statutorily or contractually required contributions	(318,536)	(281,690)	\$ (282,185)	\$ (280,837)
	Special Funding contributions	\$ 206,341	\$ 177,207	\$ 198,212	\$ 175,562
	Contribution deficiency (excess)	0	0	0	0
	Covered payroll	\$ 5,416,795	\$ 5,485,349	\$ 5,478,876	\$ (5,397,978)
	Contributions as a percentage of covered payroll	5.88%	5.14%	5.15%	-5.20%

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans (PERS, PSERS, LEOFF)

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		2018	2017	2016	2015
PERS 1	Statutorily or contractually required contributions	\$ 2,581,412	\$ 2,455,093	\$ 2,344,747	\$ 2,134,836
	Contributions in relation to the statutorily or contractually required contributions	\$ (2,581,412)	\$ (2,455,093)	\$ (2,344,747)	\$ (2,134,836)
	Contribution deficiency (excess)	0	0	0	0
	Covered payroll	\$ 50,137,713	\$ 48,942,818	\$ 47,949,011	\$ 46,751,073
	Contributions as a percentage of covered payroll	5.15%	5.02%	4.89%	4.57%
PERS 2 & 3	Statutorily or contractually required contributions	\$ 3,145,851	\$ 2,833,406	\$ 2,542,554	\$ 2,245,172
	Contributions in relation to the statutorily or contractually required contributions	\$ (3,145,851)	\$ (2,833,406)	\$ (2,542,554)	\$ (2,245,172)
	Contribution deficiency (excess)	0	0	0	0
	Covered payroll	\$ 42,045,681	\$ 41,273,447	\$ 40,812,172	\$ 39,894,870
	Contributions as a percentage of covered payroll	7.48%	6.86%	6.23%	5.63%
PSERS	Statutorily or contractually required contributions	\$ 508,839	\$ 456,422	\$ 399,316	\$ 355,364
	Contributions in relation to the statutorily or contractually required contributions	\$ (508,839)	\$ (456,422)	\$ (399,316)	\$ (355,364)
	Contribution deficiency (excess)	0	0	0	0
	Covered payroll	\$ 7,430,024	\$ 6,845,900	\$ 6,059,445	\$ 5,484,702
	Contributions as a percentage of covered payroll	6.85%	6.67%	6.59%	6.48%
LEOFF 1	Statutorily or contractually required contributions	\$ -	\$ -	\$ -	\$ -
	Contributions in relation to the statutorily or contractually required contributions	\$ -	\$ -	\$ -	\$ -
	Contribution deficiency (excess)	0	0	0	0
	Covered payroll	\$ -	\$ -	\$ -	\$ -
	Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%
LEOFF 2	Statutorily or contractually required contributions	\$ 266,529	\$ 253,233	\$ 230,618	\$ 222,127
	Contributions in relation to the statutorily or contractually required contributions	\$ (266,529)	\$ (253,233)	\$ (230,618)	\$ (222,127)
	Special Funding contributions	\$ 168,795	\$ 153,886	\$ 146,566	\$ 87,338
	Contribution deficiency (excess)	0	0	0	0
	Covered payroll	\$ 5,077,537	\$ 4,919,494	\$ 4,566,677	\$ 4,398,859
	Contributions as a percentage of covered payroll	5.25%	5.15%	5.05%	5.05%

REQUIRED SUPPLEMENTARY INFORMATION For OPEB NOT Administered Through a Qualifying Trust

YAKIMA COUNTY, WASHINGTON
Schedule of Changes in Total OPEB Liability and Related Ratios
OTHER POST EMPLOYMENT BENEFITS
For Year Ending June 30
Last 10 Fiscal Years *

LEOFF Plan	2022	2021	2020
Total OPEB liability - beginning LEOFF	\$ 17,240,542	\$ 17,719,169	\$ 16,022,229
Service cost	0	0	0
Interest	364,802	386,822	549,074
Changes in benefit terms	0	0	0
Differences between expected and actual experience	(2,305,320)	109,665	2,529,289
Changes of assumptions	0	135,602	0
Benefit payments	(706,936)	(706,855)	(674,624)
Other changes	0	0	0
Total OPEB liability - ending LEOFF	14,593,088	17,644,403	18,425,968
Covered-employee payroll	0	0	0
PEBB Plan			
Total OPEB liability - beginning PEBB	\$ 1,146,950	\$ -	\$ 30,626,814
Service cost	156,091	0	0
Interest	28,143	0	1,247,660
Changes in benefit terms	0	0	0
Differences between expected and actual experience	(368,111)	0	6,847,118
Changes of assumptions	0	0	0
Benefit payments	(258)	0	(409,268)
Other changes	0	0	0
Total OPEB liability - ending PEBB	962,815	0	38,312,324
Covered-employee payroll **	7,086,044		42,553,436
Total OPEB liability as a % of covered-employee payroll	13.59%		90.03%

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 plan is only available to retirees and the Sheriff's office as of January 1, 2021.

Demographic Assumptions

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

The assumed rates of disability under PERS Plans 1, 2, and 3 and PSERS Plan 2 from the 2019 actuarial valuation are less than 0.1% for ages 50 and below and

continue to be low after that. There is an assumed a 0% disability rate for all ages for those plans.

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

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

BB. For disabled retirees across all plans, we used the RP-2000 Disabled Retiree mortality table with generational mortality adjustments using projection scale BB.

INDIVIDUAL AND COMBINING STATEMENTS

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

ASSETS	Special Revenue	Debt Service	Capital Project	Total
<u>Assets</u>				
Cash and Cash Equivalents	\$ 13,663,795	\$ 62,488	\$ 1,419,597	\$ 15,145,880
Investments	20,189,973	1,846,562	3,645,990	25,682,525
Taxes Receivable	88,628	9	-	88,637
Accounts Receivable	324,686	-	-	324,686
Special Assessments Receivable	40,197	33	-	40,230
Interest Receivable	52,250	3,475	25,318	81,043
Due From Other Funds	67,744	-	-	67,744
Due From Other Governments	8,217,774	-	199,820	8,417,594
Notes Receivable	-	-	-	0
Total Assets	\$ 42,645,047	\$ 1,912,567	\$ 5,290,725	\$ 49,848,339
<u>Deferred Outflows of Resources</u>				
Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -
Total Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -
LIABILITIES AND FUND BALANCES				
<u>Liabilities</u>				
Accounts/Vouchers Payable	\$ 639,393	\$ -	\$ 269,007	\$ 908,400
Contracts Payable	687,064	-	53,089	740,153
Due To Other Funds	129,736	-	409,661	539,397
Due To Other Governments	-	-	-	-
Accrued Wages & Benefits Payable	500,488	-	-	500,488
Accrued Taxes	37	-	-	37
Anticipation Warrants / Notes	1,500,000	-	-	1,500,000
Other Current Liabilities	487	-	-	487
Unearned Revenues	755,692	-	-	755,692
Total Liabilities	\$ 4,212,897	\$ -	\$ 731,757	\$ 4,944,654
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue-Taxes	\$ 1,650,331	\$ 9	\$ 13,374	\$ 1,663,714
Unavailable Revenue-Special Assessments	60,030	33	-	60,063
Unavailable Revenue	4,126,376	-	-	4,126,376
Total Deferred Inflows of Resources	\$ 5,836,737	\$ 42	\$ 13,374	\$ 5,850,153
<u>Fund Balance</u>				
Restricted	\$ 31,633,019	\$ -	\$ 1,452,507	\$ 33,085,526
Committed	1,067,005	1,912,525	-	2,979,530
Assigned	-	-	3,093,087	3,093,087
Unassigned	(104,611)	-	-	(104,611)
Total Fund Balance	\$ 32,595,413	\$ 1,912,525	\$ 4,545,594	\$ 39,053,532
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 42,645,047	\$ 1,912,567	\$ 5,290,725	\$ 49,848,339

YAKIMA COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

Year Ended December 31, 2022

	Non Major Funds			
<u>Revenues</u>	Special Revenue	Debt Service	Capital Project	Total
Property Taxes	\$ 2,841,300	\$ -	\$ -	\$ 2,841,300
Retail Sales and Use Taxes	18,419,978	-	-	18,419,978
Other Taxes	13,662	-	1,832,698	1,846,360
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	3,324,719	198,697	449,819	3,973,235
Charges for Goods and Services	2,849,866	-	-	2,849,866
Fines and Penalties	3,143	-	-	3,143
Interest and Other Earnings	(347,605)	(62,855)	(98,531)	(508,991)
Special Assessments	1,116,877	-	-	1,116,877
Contributions and Donations	132,814	-	-	132,814
Other Revenues	341,774	-	-	341,774
Total Revenues	\$ 28,696,528	\$ 135,842	\$ 2,183,986	\$ 31,016,356
<u>Expenditures</u>				
General Government	3,631,498	-	1,546,462	5,177,960
Judicial	2,394,393	-	-	2,394,393
Public Safety	8,311,223	-	15,278	8,326,501
Utilities	-	-	-	-
Transportation	4,162	-	-	4,162
Natural and Economic Environment	2,938,005	-	-	2,938,005
Social Services	308,405	-	-	308,405
Culture and Recreation	237,712	-	896,103	1,133,815
Debt Service				
Principal-Redemption Long-Term Debt	17,017	3,249,140	-	3,266,157
Interest-Interest and Other Debt Service Costs	4,709	774,808	-	779,517
Capital Expenditures/Expenses	4,114,792	-	389,200	4,503,992
Total Expenditures	\$ 21,961,916	\$ 4,023,948	\$ 2,847,043	\$ 28,832,907
Excess (Deficit) Revenues Over Expenditures	6,734,612	(3,888,105)	(663,057)	2,183,449
<u>Other Financing Sources and (Uses)</u>				
Long-Term Debt Issued-Source	-	-	-	-
Transfers In-Source	704,764	3,951,651	927,954	5,584,369
Transfers Out-Use	(1,924,463)	-	(1,988,823)	(3,913,286)
Total Other Financing Sources and (Uses)	\$ (1,219,699)	\$ 3,951,651	\$ (1,060,869)	\$ 1,671,083
Net Change in Fund Balance	5,514,913	63,546	(1,723,926)	3,854,532
Fund Balances-Beginning	27,080,500	1,848,979	6,269,520	35,198,999
Fund Balances-Ending	\$ 32,595,413	\$ 1,912,525	\$ 4,545,594	\$ 39,053,532

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.

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.

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

Parks and Recreation – Is reported in the General Fund.

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

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

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

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

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.

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation	Special Operations
ASSETS					
<u>Assets</u>					
Cash/Cash Equivalents	\$ 187,238	\$ 152,224	\$ 65,781	\$ 44,916	\$ 622,422
Investments	-	-	-	-	-
Taxes Receivable	-	-	-	-	-
Accounts Receivable	295,758	-	-	-	36
Assessments Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Due From Other Funds	-	2,283	-	-	-
Due From Other Governments	23,994	139,053	-	-	45,409
Notes Receivable	-	-	-	-	-
Total Assets	\$ 506,990	\$ 293,560	\$ 65,781	\$ 44,916	\$ 667,867
LIABILITIES AND FUND BALANCE					
<u>Liabilities</u>					
Vouchers Payable	\$ 2,055	\$ -	\$ -	\$ -	\$ 78,114
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	1,634
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	57,106	17,655	18,362	-	6,370
Accrued Taxes	-	-	-	-	-
Leases and Installment Purchases Payable Current	-	-	-	-	-
Anticipated Warrant/Note	-	-	-	-	-
Custodial Accounts	-	-	-	487	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	59,161	17,655	18,362	487	86,118
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	268,127	-	-	-	-
Total Deferred Inflows of Resources	268,127	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	\$ 327,288	\$ 17,655	\$ 18,362	\$ 487	\$ 86,118
<u>Fund Balance</u>					
Nonspendable	-	-	-	-	-
Restricted	179,152	-	47,419	44,429	37,162
Committed	550	275,905	-	-	544,587
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	179,702	275,905	47,419	44,429	581,749
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 506,990	\$ 293,560	\$ 65,781	\$ 44,916	\$ 667,867

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Dist Court Dispute Resolution	Family Court	Noxious Weed	Horticulturist	Law Library	Criminal Justice Sales Tax
ASSETS						
<u>Assets</u>						
Cash/Cash Equivalents	\$ 20,679	\$ 108,171	\$ 34,862	\$ 161,575	\$ 95,481	\$ 1,888,649
Investments	-	-	679,825	-	-	2,514,470
Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	224	2,336	-	103	-
Assessments Receivable	-	-	19,512	6,332	-	-
Interest Receivable	-	-	1,280	-	-	6,879
Due From Other Funds	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	1,579,147
Notes Receivable	-	-	-	-	-	-
Total Assets	\$ 20,679	\$ 108,395	\$ 737,815	\$ 167,907	\$ 95,584	\$ 5,989,145
LIABILITIES AND FUND BALANCE						
<u>Liabilities</u>						
Vouchers Payable	\$ 4,000	\$ 2,254	\$ -	\$ -	\$ -	\$ 36,273
Contracts Payable	-	-	-	-	-	668,011
Due To Other Funds	-	-	-	-	-	120,671
Due To Other Governments	-	-	-	-	-	-
Accrued Wage & Benefits Payable	-	8,053	14,080	5,361	\$ 613	285,777
Accrued Taxes	-	-	-	-	-	-
Leases and Installment Purchases Payable Current	-	-	-	-	-	-
Anticipated Warrant/Note	-	-	-	-	-	-
Custodial Accounts	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	4,000	10,307	14,080	5,361	613	1,110,732
<u>Deferred Inflows of Resources</u>						
Unavailable Revenue- Taxes	-	-	-	-	-	818,155
Unavailable Revenue-Special Assessments	-	-	39,345	6,332	-	-
Unavailable Revenue	-	-	-	-	172	-
Total Deferred Inflows of Resources	-	-	39,345	6,332	172	818,155
Total Liabilities and Deferred Inflows of Resources	\$ 4,000	\$ 10,307	\$ 53,425	\$ 11,693	\$ 785	\$ 1,928,887
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	16,679	98,088	684,390	156,214	94,799	4,060,258
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	16,679	98,088	684,390	156,214	94,799	4,060,258
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 20,679	\$ 108,395	\$ 737,815	\$ 167,907	\$ 95,584	\$ 5,989,145

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Topp/Simcoe West Railroad	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
ASSETS					
<u>Assets</u>					
Cash/Cash Equivalents	\$ 11,322	\$ 12,237	\$ 2,417,638	\$ 515,869	\$ 124,785
Investments	121,231	63,048	1,620,642	1,845,744	1,083,639
Taxes Receivable	-	-	51,570	-	-
Accounts Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	14,353	-
Interest Receivable	244	135	6,553	4,329	2,065
Due From Other Funds	-	-	-	10,000	-
Due From Other Governments	-	-	490,000	154,344	20,727
Notes Receivable	-	-	-	-	-
Total Assets	\$ 132,797	\$ 75,420	\$ 4,586,403	\$ 2,544,639	\$ 1,231,216
LIABILITIES AND FUND BALANCE					
<u>Liabilities</u>					
Vouchers Payable	\$ 385	\$ 258	\$ 295,834	\$ 45,586	\$ -
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	7,153	-	-
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	-	-	43,598	-	-
Accrued Taxes	-	-	-	-	-
Leases and Installment Purchases Payable Current	-	-	-	-	-
Anticipated Warrant/Note	-	-	1,500,000	-	-
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	385	258	1,846,585	45,586	-
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	45,276	-	-
Unavailable Revenue-Special Assessments	-	-	-	14,353	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	45,276	14,353	-
Total Liabilities and Deferred Inflows of Resources	\$ 385	\$ 258	\$ 1,891,861	\$ 59,939	\$ -
<u>Fund Balance</u>					
Nonspendable	-	-	-	-	-
Restricted	-	-	2,694,542	2,484,700	1,231,216
Committed	132,412	75,162	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	132,412	75,162	2,694,542	2,484,700	1,231,216
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 132,797	\$ 75,420	\$ 4,586,403	\$ 2,544,639	\$ 1,231,216

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Records Services	Motel/ Hotel Tax	WSU Extension	Emergency Medical Services	911
ASSETS					
<u>Assets</u>					
Cash/Cash Equivalents	\$ 614,965	\$ 111,078	\$ 38,426	\$ 146,060	\$ 669,648
Investments	-	21,270	-	469,361	30,141
Taxes Receivable	-	-	-	16,369	-
Accounts Receivable	25,254	-	-	-	-
Assessments Receivable	-	-	-	-	-
Interest Receivable	-	122	-	1,136	813
Due From Other Funds	-	-	-	-	55,461
Due From Other Governments	-	102,527	-	14,557	418,930
Notes Receivable	-	-	-	-	-
Total Assets	\$ 640,219	\$ 234,997	\$ 38,426	\$ 647,483	\$ 1,174,993
LIABILITIES AND FUND BALANCE					
<u>Liabilities</u>					
Vouchers Payable	\$ 6,251	\$ -	\$ -	\$ 17,513	\$ -
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	278	-
Due To Other Governments	-	-	-	-	-
Accrued Wage & Benefits Payable	2,274	-	-	4,189	-
Accrued Taxes	-	-	37	-	-
Leases and Installment Purchases Payable Current	-	-	-	-	-
Anticipated Warrant/Note	-	-	-	-	-
Custodial Accounts	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	8,525	-	37	21,980	-
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	43,796	-	16,328	210,935
Unavailable Revenue-Special Assessments	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	43,796	-	16,328	210,935
Total Liabilities and Deferred Inflows of Resources	\$ 8,525	\$ 43,796	\$ 37	\$ 38,308	\$ 210,935
<u>Fund Balance</u>					
Nonspendable	-	-	-	-	-
Restricted	631,694	191,201	-	609,175	964,058
Committed	-	-	38,389	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balance	631,694	191,201	38,389	609,175	964,058
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 640,219	\$ 234,997	\$ 38,426	\$ 647,483	\$ 1,174,993

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Veterans Relief	Human Services	Mental Health Sales Tax	Treasurer's Revolving	Treasurer Investment Pool	REET Electronic Tech Fund
ASSETS						
<u>Assets</u>						
Cash/Cash Equivalents	\$ 100,831	\$ 8,140	\$ 4,529,633	\$ 60,986	\$ 112,698	\$ 51,117
Investments	229,159	2,172,024	8,012,502	106,839	170,734	177,411
Taxes Receivable	8,157	12,532	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Interest Receivable	616	5,025	19,298	201	321	334
Due From Other Funds	-	-	-	-	-	-
Due From Other Governments	220	4,170,099	945,009	-	-	-
Notes Receivable	-	-	-	-	-	-
Total Assets	\$ 338,983	\$ 6,367,820	\$ 13,506,442	\$ 168,026	\$ 283,753	\$ 228,862
LIABILITIES AND FUND BALANCE						
<u>Liabilities</u>						
Vouchers Payable	\$ 12,329	\$ -	\$ 7,173	\$ 4,128	\$ 35	\$ -
Contracts Payable	-	-	-	-	-	-
Due To Other Funds	-	-	-	-	-	-
Due To Other Governments	-	-	-	-	-	-
Accrued Wage & Benefits Payable	7,898	-	-	14,516	7,507	-
Accrued Taxes	-	-	-	-	-	-
Leases and Installment Purchases Payable Current	-	-	-	-	-	-
Anticipated Warrant/Note	-	-	-	-	-	-
Custodial Accounts	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	20,227	-	7,173	18,644	7,542	-
<u>Deferred Inflows of Resources</u>						
Unavailable Revenue- Taxes	7,177	14,053	494,611	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-	-	-
Unavailable Revenue	-	3,858,077	-	-	-	-
Total Deferred Inflows of Resources	7,177	3,872,130	494,611	-	-	-
Total Liabilities and Deferred Inflows of Resources	\$ 27,404	\$ 3,872,130	\$ 501,784	\$ 18,644	\$ 7,542	\$ -
<u>Fund Balance</u>						
Nonspendable	-	-	-	-	-	-
Restricted	311,579	2,495,690	13,004,658	149,382	276,211	228,862
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	311,579	2,495,690	13,004,658	149,382	276,211	228,862
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 338,983	\$ 6,367,820	\$ 13,506,442	\$ 168,026	\$ 283,753	\$ 228,862

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Community Development Programs	Affordable Housing	PILT Title III	2022 Totals	2021 Totals
ASSETS					
<u>Assets</u>					
Cash/Cash Equivalents	\$ 1,205	\$ 753,101	\$ 2,058	\$ 13,663,795	\$ 10,494,325
Investments	43	95	871,795	20,189,973	15,659,372
Taxes Receivable	-	-	-	88,628	80,999
Accounts Receivable	-	975	-	324,686	400,413
Assessments Receivable	-	-	-	40,197	40,680
Interest Receivable	2	1,254	1,643	52,250	15,754
Due From Other Funds	-	-	-	67,744	19,560
Due From Other Governments	-	113,758	-	8,217,774	5,068,979
Notes Receivable	-	-	-	0	0
Total Assets	\$ 1,250	\$ 869,183	\$ 875,496	\$ 42,645,047	\$ 31,780,082
LIABILITIES AND FUND BALANCE					
<u>Liabilities</u>					
Vouchers Payable	\$ 105,861	\$ 21,344	\$ -	\$ 639,393	\$ 1,055,291
Contracts Payable	-	19,053	-	687,064	19,305
Due To Other Funds	-	-	-	129,736	497,539
Due To Other Governments	-	-	-	0	314
Accrued Wage & Benefits Payable	-	7,129	-	500,488	464,105
Accrued Taxes	-	-	-	37	72
Leases and Installment Purchases Payable Current	-	-	-	0	0
Anticipated Warrant/Note	-	-	-	1,500,000	0
Custodial Accounts	-	-	-	487	0
Unearned Revenue	-	-	755,692	755,692	676,372
Total Liabilities	105,861	47,526	755,692	4,212,897	2,712,998
<u>Deferred Inflows of Resources</u>					
Unavailable Revenue- Taxes	-	-	-	1,650,331	1,677,571
Unavailable Revenue-Special Assessments	-	-	-	60,030	45,576
Unavailable Revenue	-	-	-	4,126,376	263,437
Total Deferred Inflows of Resources	-	-	-	5,836,737	1,986,584
Total Liabilities and Deferred Inflows of Resources	\$ 105,861	\$ 47,526	\$ 755,692	\$ 10,049,634	\$ 4,699,582
<u>Fund Balance</u>					
Nonspendable	-	-	-	0	0
Restricted	-	821,657	119,804	31,633,019	25,709,540
Committed	-	-	-	1,067,005	961,929
Assigned	-	-	-	0	409,031
Unassigned	(104,611)	-	-	(104,611)	0
Total Fund Balance	(104,611)	821,657	119,804	32,595,413	27,080,500
Total Liabilities, Deferred inflows of Resources and Fund Balance	\$ 1,250	\$ 869,183	\$ 875,496	\$ 42,645,047	\$ 31,780,082

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022
With Comparative Totals for December 31, 2021

Revenues	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation
Property Taxes	\$ -	\$ -	\$ -	\$ -
Retail Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Goods and Services	1,173,536	557,806	-	-
Fines and Penalties	-	-	-	3,143
Interest and Other Earnings	45,146	-	-	-
Special Assessments	-	-	-	-
Contributions and Donations	38,448	-	-	-
Other Revenues	(6,318)	-	-	-
Total Revenues	1,250,812	557,806	-	3,143
<u>Expenditures</u>				
General Government	-	-	-	-
Judicial Activities	-	495,931	278,256	-
Public Safety	1,310,548	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural and Economic Environment	-	-	-	-
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Capital Expenditures/Expenses	-	-	-	-
Total Expenditures	1,310,548	495,931	278,256	-
Excess (Deficiency) of Revenues over Expenditures	(59,736)	61,875	(278,256)	3,143
<u>Other Financing Sources (Uses)</u>				
Long-Term Debt Issued				
Transfers In	-	-	270,660	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	270,660	-
Net change in fund balance	(59,736)	61,875	(7,596)	3,143
Fund Balance, January 1	239,438	214,030	55,015	41,286
Fund Balance, December 31	\$ 179,702	\$ 275,905	\$ 47,419	\$ 44,429

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022
With Comparative Totals for December 31, 2021

Revenues	Special Operations	Dist Court Dispute Resolution	Family Court	Noxious Weed	Horticulturist
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales and Use Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	104,969	-	-	181	-
Charges for Goods and Services	171,762	47,638	166,318	19,552	-
Fines and Penalties	-	-	-	-	-
Interest and Other Earnings	-	-	-	(18,682)	-
Special Assessments	-	-	-	378,026	184,980
Contributions and Donations	92,046	-	-	-	-
Other Revenues	2,908	-	-	-	-
Total Revenues	371,685	47,638	166,318	379,077	184,980
<u>Expenditures</u>					
General Government	-	-	-	-	-
Judicial Activities	-	48,752	172,674	-	-
Public Safety	190,317	-	-	-	-
Utilities	-	-	-	-	-
Transportation	-	-	-	-	-
Natural and Economic Environment	46,206	-	-	380,917	-
Social Services	-	-	-	-	-
Culture and Recreation	-	-	-	-	130,501
Debt Service:					
Redemption of Long-Debt (Principal)	-	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-	-
Capital Expenditures/Expenses	104,040	-	-	-	-
Total Expenditures	340,563	48,752	172,674	380,917	130,501
Excess (Deficiency) of Revenues over Expenditures	31,122	(1,114)	(6,356)	(1,840)	54,479
<u>Other Financing Sources (Uses)</u>					
Long-Term Debt Issued	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(92,364)	(29,400)
Total Other Financing Sources (Uses)	-	-	-	(92,364)	(29,400)
Net change in fund balance	31,122	(1,114)	(6,356)	(94,204)	25,079
Fund Balance, January 1	550,627	17,793	104,444	778,594	131,135
Fund Balance, December 31	\$ 581,749	\$ 16,679	\$ 98,088	\$ 684,390	\$ 156,214

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022
With Comparative Totals for December 31, 2021

	Law Library	Criminal Justice Sales Tax	Topp/Simcoe West Railroad	Naches Rail	Flood Control
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,652,438
Retail Sales and Use Taxes	-	9,204,643	-	-	-
Other Taxes	-	-	-	-	3,287
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	2,442,111
Charges for Goods and Services	74,777	-	-	-	-
Fines and Penalties	-	-	-	-	-
Interest and Other Earnings	135	(70,022)	(3,928)	(1,970)	(39,742)
Special Assessments	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other Revenues	-	-	12,010	8,414	-
Total Revenues	74,912	9,134,621	8,082	6,444	4,058,094
Expenditures					
General Government	-	2,903,764	-	-	-
Judicial Activities	-	1,398,780	-	-	-
Public Safety	-	3,746,481	-	-	-
Utilities	-	-	-	-	-
Transportation	-	-	2,675	1,487	-
Natural and Economic Environment	-	-	-	-	1,368,006
Social Services	-	-	-	-	-
Culture and Recreation	104,630	-	-	-	-
Debt Service:					
Redemption of Long-Debt (Principal)	-	-	-	-	17,017
Interest and Other Debt Service Costs	-	-	-	-	4,662
Capital Expenditures/Expenses	-	1,002,113	-	-	2,983,564
Total Expenditures	104,630	9,051,138	2,675	1,487	4,373,249
Excess (Deficiency) of Revenues over Expenditures	(29,718)	83,483	5,407	4,957	(315,155)
Other Financing Sources (Uses)					
Long-Term Debt Issued					
Transfers In	124,517	-	-	-	-
Transfers Out	-	(281,624)	-	-	-
Total Other Financing Sources (Uses)	124,517	(281,624)	-	-	-
Net change in fund balance	94,799	(198,141)	5,407	4,957	(315,155)
Fund Balance, January 1	0	4,258,399	127,005	70,205	3,009,697
Fund Balance, December 31	\$ 94,799	\$ 4,060,258	\$ 132,412	\$ 75,162	\$ 2,694,542

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022
With Comparative Totals for December 31, 2021

	Stormwater Utility	Affordable Housing Sales Tax	Records Services	Motel/ Hotel Tax
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Retail Sales and Use Taxes	-	351,656	-	764,505
Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	242,081	-	115,134	-
Charges for Goods and Services	9,555	-	140,759	-
Fines and Penalties	-	-	-	-
Interest and Other Earnings	(53,912)	(39,095)	-	1,856
Special Assessments	553,871	-	-	-
Contributions and Donations	-	-	-	-
Other Revenues	10,000	-	-	-
Total Revenues	761,595	312,561	255,893	766,361
Expenditures				
General Government	-	-	265,611	-
Judicial Activities	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural and Economic Environment	561,122	-	-	-
Social Services	-	-	-	-
Culture and Recreation	-	-	-	300
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Capital Expenditures/Expenses	25,075	-	-	-
Total Expenditures	586,197	-	265,611	300
Excess (Deficiency) of Revenues over Expenditures	175,398	312,561	(9,718)	766,061
Other Financing Sources (Uses)				
Long-Term Debt Issued				
Transfers In	-	-	294,004	-
Transfers Out	-	-	-	(745,250)
Total Other Financing Sources (Uses)	-	-	294,004	(745,250)
Net change in fund balance	175,398	312,561	284,286	20,811
Fund Balance, January 1	2,309,302	918,655	347,408	170,390
Fund Balance, December 31	\$ 2,484,700	\$ 1,231,216	\$ 631,694	\$ 191,201

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022
With Comparative Totals for December 31, 2021

	WSU Extension	Emergency Medical Services	911	Veterans Relief	Human Services
Revenues					
Property Taxes	\$ -	\$ 521,729	\$ -	\$ 268,484	\$ 398,649
Retail Sales and Use Taxes	-	-	2,472,395	-	-
Other Taxes	-	9,043	-	541	791
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	23,439	46,462	535	164,064
Charges for Goods and Services	3,880	8,756	-	-	-
Fines and Penalties	-	-	-	-	-
Interest and Other Earnings	-	(16,833)	9,659	(7,039)	(66,376)
Special Assessments	-	-	-	-	-
Contributions and Donations	-	-	-	2,320	-
Other Revenues	116	3,195	-	-	311,449
Total Revenues	3,996	549,329	2,528,516	264,841	808,577
Expenditures					
General Government	-	-	-	-	-
Judicial Activities	-	-	-	-	-
Public Safety	-	522,532	2,541,345	-	-
Utilities	-	-	-	-	-
Transportation	-	-	-	-	-
Natural and Economic Environment	-	-	-	-	-
Social Services	-	-	-	215,556	31,901
Culture and Recreation	2,281	-	-	-	-
Debt Service:					
Redemption of Long-Debt (Principal)	-	-	-	-	-
Interest and Other Debt Service Costs	-	21	-	10	16
Capital Expenditures/Expenses	-	-	-	-	-
Total Expenditures	2,281	522,553	2,541,345	215,566	31,917
Excess (Deficiency) of Revenues over Expenditures	1,715	26,776	(12,829)	49,275	776,660
Other Financing Sources (Uses)					
Long-Term Debt Issued	-	-	-	-	15,583
Transfers In	-	-	-	-	(653,962)
Transfers Out	-	-	(121,863)	-	(638,379)
Total Other Financing Sources (Uses)	-	-	(121,863)	-	(638,379)
Net change in fund balance	1,715	26,776	(134,692)	49,275	138,281
Fund Balance, January 1	36,674	582,399	1,098,750	262,304	2,357,409
Fund Balance, December 31	\$ 38,389	\$ 609,175	\$ 964,058	\$ 311,579	\$ 2,495,690

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022
With Comparative Totals for December 31, 2021

	Mental Health Sales Tax	Treasurer's Revolving	Treasurer Investment Pool	REET Electronic Tech Fund	Community Development Programs
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales and Use Taxes	5,626,779	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	19,320	30,635
Charges for Goods and Services	-	242,198	-	17,925	-
Fines and Penalties	-	-	-	-	-
Interest and Other Earnings	(252,464)	(3,217)	194,047	(5,859)	24
Special Assessments	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	5,374,315	238,981	194,047	31,386	30,659
Expenditures					
General Government	-	260,450	176,657	25,016	-
Judicial Activities	-	-	-	-	-
Public Safety	-	-	-	-	-
Utilities	-	-	-	-	-
Transportation	-	-	-	-	-
Natural and Economic Environment	-	-	-	-	232,968
Social Services	60,948	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service:					
Redemption of Long-Debt (Principal)	-	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-	-
Capital Expenditures/Expenses	-	-	-	-	-
Total Expenditures	60,948	260,450	176,657	25,016	232,968
Excess (Deficiency) of Revenues over Expenditures	5,313,367	(21,469)	17,390	6,370	(202,309)
Other Financing Sources (Uses)					
Long-Term Debt Issued					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net change in fund balance	5,313,367	(21,469)	17,390	6,370	(202,309)
Fund Balance, January 1	7,691,291	170,851	258,821	222,492	97,698
Fund Balance, December 31	\$ 13,004,658	\$ 149,382	\$ 276,211	\$ 228,862	\$ (104,611)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022
With Comparative Totals for December 31, 2021

Revenues	Affordable Housing	PILT Title III	2022 Totals	2021 Totals
Property Taxes	\$ -	\$ -	\$ 2,841,300	\$ 2,785,805
Retail Sales and Use Taxes	-	-	18,419,978	17,210,464
Other Taxes	-	-	13,662	13,017
Licenses and Permits	-	-	0	0
Intergovernmental Revenues	135,788	-	3,324,719	5,922,668
Charges for Goods and Services	215,404	-	2,849,866	2,873,196
Fines and Penalties	-	-	3,143	3,234
Interest and Other Earnings	10,361	(29,694)	(347,605)	468,249
Special Assessments	-	-	1,116,877	1,097,042
Contributions and Donations	-	-	132,814	67,300
Other Revenues	-	-	341,774	54,725
Total Revenues	361,553	(29,694)	28,696,528	30,495,700
<u>Expenditures</u>				
General Government	-	-	3,631,498	3,347,631
Judicial Activities	-	-	2,394,393	2,211,208
Public Safety	-	-	8,311,223	7,236,853
Utilities	-	-	0	407,793
Transportation	-	-	4,162	3,062
Natural and Economic Environment	343,476	5,310	2,938,005	2,318,228
Social Services	-	-	308,405	972,894
Culture and Recreation	-	-	237,712	161,871
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	17,017	17,017
Interest and Other Debt Service Costs	-	-	4,709	5,212
Capital Expenditures/Expenses	-	-	4,114,792	4,765,415
Total Expenditures	343,476	5,310	21,961,916	21,447,184
Excess (Deficiency) of Revenues over Expenditures	18,077	(35,004)	6,734,612	9,048,516
<u>Other Financing Sources (Uses)</u>				
Long-Term Debt Issued				
Transfers In	-	-	704,764	270,126
Transfers Out	-	-	(1,924,463)	(1,665,310)
Total Other Financing Sources (Uses)	-	-	(1,219,699)	(1,395,184)
Net change in fund balance	18,077	(35,004)	5,514,913	7,653,332
Fund Balance, January 1	803,580	154,808	27,080,500	19,427,168
Fund Balance, December 31	\$ 821,657	\$ 119,804	\$ 32,595,413	\$ 27,080,500

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2022
 With Comparative Totals for December 31, 2021

District Court Probation					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Charges for Goods and Services	1,272,678	1,272,678	1,173,536	99,142	1,295,493
Interest and Other Earnings	60,000	60,000	45,146	14,854	59,062
Contributions and Donations	20,586	20,586	38,448	(17,862)	44,760
Other Revenue	100	100	(6,318)	6,418	80
Total Revenues	1,353,364	1,353,364	1,250,812	102,552	1,399,395
<u>Expenditures</u>					
Public Safety	1,359,516	1,359,516	1,310,548	48,968	1,363,629
Total Expenditures	1,359,516	1,359,516	1,310,548	48,968	1,363,629
Excess (Deficit) of Revenues over Expenditures	(6,152)	(6,152)	(59,736)	53,584	35,766
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(249,244)	(249,244)	0	(249,244)	0
Total other financing sources (uses)	(249,244)	(249,244)	0	(249,244)	0
Excess (Deficit) Resources Over Uses	(255,396)	(255,396)	(59,736)	(195,660)	35,766
Fund Balance as of January 1	255,396	255,396	239,438	15,958	203,672
Fund Balance as of December 31	0	0	179,702	(179,702)	239,438
Municipal Courts					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	0	0	0	0	31,798
Charges for Goods and Services	556,249	556,249	557,806	(1,557)	579,222
Total Revenues	556,249	556,249	557,806	(1,557)	611,020
<u>Expenditures</u>					
Judicial Activities	629,244	629,244	495,931	133,313	579,505
Total Expenditures	629,244	629,244	495,931	133,313	579,505
Excess (Deficit) of Revenues over Expenditures	(72,995)	(72,995)	61,875	(134,870)	31,515
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(153,621)	(153,621)	0	(153,621)	0
Total other financing sources (uses)	(153,621)	(153,621)	0	(153,621)	0
Net Change in Fund balance	(226,616)	(226,616)	61,875	(288,491)	31,515
Fund Balance as of January 1	226,616	226,616	214,030	12,586	182,515
Fund Balance as of December 31	0	0	275,905	(275,905)	214,030

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

Pre-Trial					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Total Revenues	0	0	0	0	0
<u>Expenditures</u>					
Judicial Activities	284,869	284,869	278,256	6,613	251,311
Total Expenditures	284,869	284,869	278,256	6,613	251,311
Excess (Deficit) of Revenues over Expenditures	(284,869)	(284,869)	(278,256)	(6,613)	(251,311)
<u>Other Financing Sources (Uses)</u>					
Transfers In	260,000	260,000	270,660	(10,660)	270,126
Total other financing sources (uses)	260,000	260,000	270,660	(10,660)	270,126
Net Change in Fund balance	(24,869)	(24,869)	(7,596)	(17,273)	18,815
Fund Balance as of January 1	24,869	24,869	55,015	(30,146)	36,200
Fund Balance as of December 31	0	0	47,419	(47,419)	55,015

Narcotics Investigation					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Fines and Penalties			3,143	(3,143)	3,234
Total Revenues	0	0	3,143	(3,143)	3,234
<u>Expenditures</u>					
Public Safety	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Excess (Deficit) of Revenues over Expenditures	0	0	3,143	(3,143)	3,234
<u>Other Financing Sources (Uses)</u>					
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	0	0	3,143	(3,143)	3,234
Fund Balance as of January 1	38,052	38,052	41,286	(3,234)	38,052
Fund Balance as of December 31	38,052	38,052	44,429	(6,377)	41,286

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

Special Operations					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	246,692	246,692	104,969	141,723	214,435
Charges for Goods and Services	5,000	5,000	171,762	(166,762)	7,795
Contributions and Donations	120,113	120,113	92,046	28,067	22,139
Other Revenue			2,908	(2,908)	25,305
Total Revenues	371,805	371,805	371,685	120	269,674
<u>Expenditures</u>					
Public Safety	371,205	371,205	190,317	180,888	126,764
Natural and Economic Environment			46,206		
Capital Expenditures/Expenses	42,500	42,500	104,040	(61,540)	24,954
Total Expenditures	413,705	413,705	340,563	119,348	151,718
Excess (Deficit) of					
Revenues over Expenditures	(41,900)	(41,900)	31,122	(73,022)	117,956
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(290,959)	(290,959)	0	(290,959)	0
Total other financing sources (uses)	(290,959)	(290,959)	0	(290,959)	0
Net Change in Fund balance	(332,859)	(332,859)	31,122	(363,981)	117,956
Fund Balance as of January 1	332,859	332,859	550,627	(217,768)	432,671
Fund Balance as of December 31	0	0	581,749	(581,749)	550,627
District Court Dispute Resolution					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Charges for Goods and Services	65,365	65,365	47,638	17,727	52,345
Total Revenues	65,365	65,365	47,638	17,727	52,345
<u>Expenditures</u>					
Judicial Activities	60,720	60,720	48,752	11,968	48,787
Total Expenditures	60,720	60,720	48,752	11,968	48,787
Excess (Deficit) of					
Revenues over Expenditures	4,645	4,645	(1,114)	5,759	3,558
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(30,546)	(30,546)	0	(30,546)	0
Total other financing sources (uses)	(30,546)	(30,546)	0	(30,546)	0
Net Change in Fund balance	(25,901)	(25,901)	(1,114)	(24,787)	3,558
Fund Balance as of January 1	25,901	25,901	17,793	8,108	14,235
Fund Balance as of December 31	0	0	16,679	(16,679)	17,793

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

Family Court					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Charges for Goods and Services	173,655	173,655	166,318	7,337	181,416
Total Revenues	173,655	173,655	166,318	7,337	181,416
<u>Expenditures</u>					
Judicial Activities	290,228	290,228	172,674	117,554	167,663
Total Expenditures	290,228	290,228	172,674	117,554	167,663
Excess (Deficit) of Revenues over Expenditures	(116,573)	(116,573)	(6,356)	(110,217)	13,753
<u>Other Financing Sources (Uses)</u>					
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(116,573)	(116,573)	(6,356)	(110,217)	13,753
Fund Balance as of January 1	116,573	116,573	104,444	12,129	90,691
Fund Balance as of December 31	0	0	98,088	(98,088)	104,444
Noxious Weed					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	180	180	181	(1)	180
Charges for Goods and Services	7,400	7,400	19,552	(12,152)	10,066
Interest and Other Earnings	9,000	9,000	(18,682)	27,682	278
Special Assessments	380,496	380,496	378,026	2,470	380,085
Total Revenues	397,076	397,076	379,077	17,999	390,609
<u>Expenditures</u>					
Natural and Economic Environment	439,547	439,547	380,917	58,630	355,292
Total Expenditures	439,547	439,547	380,917	58,630	355,292
Excess (Deficit) of Revenues over Expenditures	(42,471)	(42,471)	(1,840)	(40,631)	35,317
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(726,950)	(726,950)	(92,364)	(634,586)	(14,175)
Total other financing sources (uses)	(726,950)	(726,950)	(92,364)	(634,586)	(14,175)
Net Change in Fund balance	(769,421)	(769,421)	(94,204)	(675,217)	21,142
Fund Balance as of January 1	769,421	769,421	778,594	(9,173)	757,452
Fund Balance as of December 31	0	0	684,390	(684,390)	778,594

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

Horticulturist					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental Revenues	0	6,086	0	6,086	27,367
Special Assessments	183,276	183,276	184,980	(1,704)	184,870
Total Revenues	183,276	189,362	184,980	4,382	212,237
Expenditures					
Culture & Recreation	209,346	215,432	130,501	84,931	159,937
Capital Expenditures/Expenses	500	500	0	500	0
Total Expenditures	209,846	215,932	130,501	85,431	159,937
Excess (Deficit) of Revenues over Expenditures	(26,570)	(26,570)	54,479	(81,049)	52,300
Other Financing Sources (Uses)					
Transfers Out	(74,267)	(74,267)	(29,400)	(44,867)	(28,500)
Total other financing sources (uses)	(74,267)	(74,267)	(29,400)	(44,867)	(28,500)
Net Change in Fund balance	(100,837)	(100,837)	25,079	(125,916)	23,800
Fund Balance as of January 1	100,837	100,837	131,135	(30,298)	107,335
Fund Balance as of December 31	0	0	156,214	(156,214)	131,135
Law Library					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for Goods and Services	81,100	81,100	74,777	6,323	
Interest and Other Earnings			135	(135)	0
Total Revenues	81,100	81,100	74,912	6,188	0
Expenditures					
Culture & Recreation	105,066	105,066	104,630	436	0
Total Expenditures	105,066	105,066	104,630	436	0
Excess (Deficit) of Revenues over Expenditures	(23,966)	(23,966)	(29,718)	5,752	0
Other Financing Sources (Uses)					
Transfers In	0	0	124,517	(124,517)	0
Transfers Out	(104,672)	(104,672)	0	(104,672)	0
Total other financing sources (uses)	(104,672)	(104,672)	124,517	(229,189)	0
Net Change in Fund balance	(128,638)	(128,638)	94,799	(223,437)	0
Fund Balance as of January 1	128,638	128,638	0	128,638	
Fund Balance as of December 31	0	0	94,799	(94,799)	0

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2022
 With Comparative Totals for December 31, 2021

Criminal Justice Sales Tax					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Retail Sales and Use Taxes	8,498,494	8,498,494	9,204,643	(706,149)	8,606,661
Interest and Other Earnings	0	0	(70,022)	70,022	4,839
Other Revenue	0	0	0	0	(33)
Total Revenues	8,498,494	8,498,494	9,134,621	(636,127)	8,611,467
Expenditures					
General Government	6,603,846	6,603,846	2,903,764	3,700,082	2,728,848
Judicial Activities	0	0	1,398,780	(1,398,780)	1,163,942
Public Safety	2,991,239	3,148,837	3,746,481	(597,644)	2,651,665
Capital Expenditures/Expenses	0	0	1,002,113	(1,002,113)	0
Total Expenditures	9,595,085	9,752,683	9,051,138	701,545	6,544,455
Excess (Deficit) of Revenues over Expenditures	(1,096,591)	(1,254,189)	83,483	(1,337,672)	2,067,012
Other Financing Sources (Uses)					
Transfers Out	(2,013,115)	(1,855,517)	(281,624)	(1,573,893)	(120,126)
Total other financing sources (uses)	(2,013,115)	(1,855,517)	(281,624)	(1,573,893)	(120,126)
Net Change in Fund balance	(3,109,706)	(3,109,706)	(198,141)	(2,911,565)	1,946,886
Fund Balance as of January 1	3,109,706	3,109,706	4,258,399	(1,148,693)	2,311,513
Fund Balance as of December 31	0	0	4,060,258	(4,060,258)	4,258,399
Toppenish/Simcoe West Railroad					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Interest and Other Earnings	1,500	1,500	(3,928)	5,428	(510)
Other Revenue	12,000	12,000	12,010	(10)	12,000
Total Revenues	13,500	13,500	8,082	5,418	11,490
Expenditures					
Transportation	22,514	22,514	2,675	19,839	1,436
Total Expenditures	22,514	22,514	2,675	19,839	1,436
Excess (Deficit) of Revenues over Expenditures	(9,014)	(9,014)	5,407	(14,421)	10,054
Other Financing Sources (Uses)					
Transfers Out	(119,721)	(119,721)	0	(119,721)	0
Total other financing sources (uses)	(119,721)	(119,721)	0	(119,721)	0
Net Change in Fund balance	(128,735)	(128,735)	5,407	(134,142)	10,054
Fund Balance as of January 1	128,735	128,735	127,005	1,730	116,951
Fund Balance as of December 31	119,721	119,721	132,412	(132,412)	127,005

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

Naches Rail					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and Other Earnings	500	500	(1,970)	2,470	(273)
Other Revenue	7,500	7,500	8,414	(914)	8,169
Total Revenues	8,000	8,000	6,444	1,556	7,896
<u>Expenditures</u>					
Transportation	27,036	27,036	1,487	25,549	1,626
Total Expenditures	27,036	27,036	1,487	25,549	1,626
Excess (Deficit) of					
Rever	(19,036)	(19,036)	4,957	(23,993)	6,270
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(45,649)	(45,649)	0	(45,649)	0
Total other financing sources (uses)	(45,649)	(45,649)	0	(45,649)	0
Net Change in Fund balance	(64,685)	(64,685)	4,957	(69,642)	6,270
Fund Balance as of January 1	64,685	64,685	70,205	(5,520)	63,935
Fund Balance as of December 31	45,649	45,649	75,162	(75,162)	70,205

Flood Control					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Property Taxes	1,628,600	1,628,600	1,652,438	(23,838)	1,622,231
Other Taxes	5,050	5,050	3,287	1,763	3,137
Intergovernmental Revenues	9,089,718	9,089,718	2,442,111	6,647,607	4,974,609
Charges for Goods and Services	300	300	0	300	0
Interest and Other Earnings	21,163	21,163	(39,742)	60,905	(6,118)
Total Revenues	10,744,831	10,744,831	4,058,094	6,686,737	6,593,859
<u>Expenditures</u>					
Natural and Economic Environment	1,823,859	1,823,859	1,368,006	455,853	1,192,903
Redemption of Long-Term Debt	17,017	17,017	17,017	0	17,017
Interest and Other Debt Service Costs	6,500	6,500	4,662	1,838	5,168
Capital Expenditures/Expenses	9,274,660	9,274,660	2,983,564	6,291,096	4,727,118
Total Expenditures	11,122,036	11,122,036	4,373,249	6,748,787	5,942,206
Excess (Deficit) of					
Revenues over Expenditures	(377,205)	(377,205)	(315,155)	(62,050)	651,653
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(1,638,720)	(1,638,720)	0	(1,638,720)	0
Total other financing sources (uses)	(1,638,720)	(1,638,720)	0	(1,638,720)	0
Net Change in Fund balance	(2,015,925)	(2,015,925)	(315,155)	(1,700,770)	651,653
Fund Balance as of January 1	2,015,925	2,015,925	3,009,697	(993,772)	2,358,044
Fund Balance as of December 31	1,638,720	1,638,720	2,694,542	(2,694,542)	3,009,697

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2022
 With Comparative Totals for December 31, 2021

Stormwater Utility					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental Revenues	617,000	617,000	242,081	374,919	12,747
Charges for Goods and Services	0	0	9,555	(9,555)	9,555
Interest and Other Earnings	28,656	28,656	(53,912)	82,568	(9,362)
Special Assessments	550,000	550,000	553,871	(3,871)	532,087
Other Revenue	0	0	10,000	(10,000)	0
Total Revenues	1,195,656	1,195,656	761,595	434,061	545,027
Expenditures					
Utilities	1,666,547	1,666,547	561,122	1,105,425	407,793
Capital Expenditures/Expenses	15,120	15,120	25,075	(9,955)	13,343
Total Expenditures	1,681,667	1,681,667	586,197	1,095,470	421,136
Excess (Deficit) of					
Revenues over Expenditures	(486,011)	(486,011)	175,398	(661,409)	123,891
Other Financing Sources (Uses)					
Transfers Out	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	(486,011)	(486,011)	175,398	(661,409)	123,891
Fund Balance as of January 1	1,016,500	1,016,500	2,309,302	(1,292,802)	2,185,411
Fund Balance as of December 31	530,489	530,489	2,484,700	(1,954,211)	2,309,302
Affordable Housing Sales Tax					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Retail Sales and Use Tax	360,000	360,000	351,656	8,344	437,698
Interest and Other Earnings			(39,095)	39,095	2,468
Total Revenues	360,000	360,000	312,561	47,439	440,166
Expenditures					
Total Expenditures	0	0	0	0	0
Excess (Deficit) of					
Revenues over Expenditures	360,000	360,000	312,561	47,439	440,166
Other Financing Sources (Uses)					
Transfers Out	(1,203,000)	(1,203,000)	0	(1,203,000)	0
Total other financing sources (uses)	(1,203,000)	(1,203,000)	0	(1,203,000)	0
Net Change in Fund balance	(843,000)	(843,000)	312,561	(1,155,561)	440,166
Fund Balance as of January 1	843,000	843,000	918,655	(75,655)	478,489
Fund Balance as of December 31	0	0	1,231,216	(1,231,216)	918,655

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

Record Services					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	90,000	90,000	115,134	(25,134)	148,931
Charges for Goods and Services	116,000	116,000	140,759	(24,759)	159,326
Total Revenues	206,000	206,000	255,893	(49,893)	308,257
<u>Expenditures</u>					
General Government	280,322	280,322	265,611	14,711	158,898
Total Expenditures	280,322	280,322	265,611	14,711	158,898
Excess (Deficit) of					
Revenues over Expenditures	(74,322)	(74,322)	(9,718)	(64,604)	149,359
<u>Other Financing Sources (Uses)</u>					
Transfers In	0	0	294,004	(294,004)	0
Transfers Out	(136,107)	(136,107)	0	(136,107)	0
Total other financing sources (uses)	(136,107)	(136,107)	294,004	(430,111)	0
Net Change in Fund balance	(210,429)	(210,429)	284,286	(494,715)	149,359
Fund Balance as of January 1	210,429	210,429	347,408	(136,979)	198,049
Fund Balance as of December 31	0	0	631,694	(631,694)	347,408
Motel/Hotel Tax					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Retail Sales and Use Taxes	832,000	832,000	764,505	67,495	613,655
Interest and Other Earnings	1,000	1,000	1,856	(856)	(166)
Total Revenues	833,000	833,000	766,361	66,639	613,489
<u>Expenditures</u>					
Culture and Recreation	400	400	300	100	598
Total Expenditures	400	400	300	100	598
Excess (Deficit) of					
Revenues over Expenditures	832,600	832,600	766,061	66,539	612,891
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(832,600)	(832,600)	(745,250)	(87,350)	(736,000)
Total other financing sources (uses)	(832,600)	(832,600)	(745,250)	(87,350)	(736,000)
Net Change in Fund balance	0	0	20,811	(20,811)	(123,109)
Fund Balance as of January 1	45,011	45,011	170,390	(125,379)	293,499
Fund Balance as of December 31	45,011	45,011	191,201	(146,190)	170,390

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2022
 With Comparative Totals for December 31, 2021

WSU Extension					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Charges for Goods and Services	5,000	5,000	3,880	1,120	1,334
Other Revenue	130	130	116	14	0
Total Revenues	5,130	5,130	3,996	1,134	1,334
<u>Expenditures</u>					
Culture and Recreation	12,698	12,698	2,281	10,417	1,336
Total Expenditures	12,698	12,698	2,281	10,417	1,336
Excess (Deficit) of Revenues over Expenditures	(7,568)	(7,568)	1,715	(9,283)	(2)
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(32,266)	(32,266)	0	(32,266)	0
Total other financing sources (uses)	(32,266)	(32,266)	0	(32,266)	0
Net Change in Fund balance	(39,834)	(39,834)	1,715	(41,549)	(2)
Fund Balance as of January 1	39,834	39,834	36,674	3,160	36,676
Fund Balance as of December 31	0	0	38,389	(38,389)	36,674
Emergency Medical Services					
	Original Budget	Final Budget	2022 Actual	Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Property Taxes	516,560	516,560	521,729	(5,169)	513,129
Other Taxes	10,000	10,000	9,043	957	8,624
Intergovernmental Revenues	24,000	24,000	23,439	561	12,435
Charges for Goods and Services	9,000	9,000	8,756	244	8,917
Interest and Earnings	0	0	(16,833)	16,833	(801)
Other Revenue	1,500	1,500	3,195	(1,695)	8,255
Total Revenues	561,060	561,060	549,329	11,731	550,559
<u>Expenditures</u>					
Public Safety	595,373	595,373	522,532	72,841	523,892
Interest and Other Debt Service Costs	0	0	21	(21)	20
Capital Expenditures/Expenses	6,000	6,000	0	6,000	0
Total Expenditures	601,373	601,373	522,553	78,820	523,912
Excess (Deficit) of Revenues over Expenditures	(40,313)	(40,313)	26,776	(67,089)	26,647
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(313,900)	(313,900)	0	(313,900)	0
Total other financing sources (uses)	(313,900)	(313,900)	0	(313,900)	0
Net Change in Fund balance	(354,213)	(354,213)	26,776	(380,989)	26,647
Fund Balance as of January 1	354,213	354,213	582,399	(228,186)	555,752
Fund Balance as of December 31	0	0	609,175	(609,175)	582,399

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

	911				
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Retail Sales and Use Taxes	2,451,584	2,451,584	2,472,395	(20,811)	2,247,518
Intergovernmental Revenues	45,000	45,000	46,462	(1,462)	100,219
Interest and Other Earnings	5,000	5,000	9,659	(4,659)	204,790
Total Revenues	2,501,584	2,501,584	2,528,516	(26,932)	2,552,527
Expenditures					
Public Safety	2,502,424	2,502,424	2,541,345	(38,921)	2,570,903
Capital Expenditures/Expenses	528,000	528,000	0	528,000	0
Total Expenditures	3,030,424	3,030,424	2,541,345	489,079	2,570,903
Excess (Deficit) of					
Revenues over Expenditures	(528,840)	(528,840)	(12,829)	(516,011)	(18,376)
Other Financing Sources (Uses)					
Transfers Out	(415,117)	(415,117)	(121,863)	(293,254)	(119,863)
Total other financing sources (uses)	(415,117)	(415,117)	(121,863)	(293,254)	(119,863)
Net Change in Fund balance	(943,957)	(943,957)	(134,692)	(809,265)	(138,239)
Fund Balance as of January 1	943,957	943,957	1,098,750	(154,793)	1,236,989
Fund Balance as of December 31	0	0	964,058	(964,058)	1,098,750

	Veterans Relief				
	Original Budget	Final Budget	2022 Actual	Final Budget Positive (Negative)	2021 Actual
Revenues					
Property Taxes	200,000	200,000	268,484	(68,484)	245,593
Other Taxes	350	350	541	(191)	474
Intergovernmental Revenues	8,450	8,450	535	7,915	592
Interest and Other Earnings	1,000	1,000	(7,039)	8,039	(269)
Contributions and Donations	500	500	2,320	(1,820)	400
Total Revenues	210,300	210,300	264,841	(54,541)	246,790
Expenditures					
Social Services	277,521	277,521	215,556	61,965	188,656
Interest and Other Debt Service Costs	0	0	10	(10)	9
Total Expenditures	277,521	277,521	215,566	61,955	188,665
Excess (Deficit) of					
Revenues over Expenditures	(67,221)	(67,221)	49,275	(116,496)	58,125
Other Financing Sources (Uses)					
Transfers Out	(197,779)	(197,779)	0	(197,779)	0
Total other financing sources (uses)	(197,779)	(197,779)	0	(197,779)	0
Net Change in Fund balance	(265,000)	(265,000)	49,275	(314,275)	58,125
Fund Balance as of January 1	265,000	265,000	262,304	2,696	204,179
Fund Balance as of December 31	0	0	311,579	(311,579)	262,304

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

Human Services					
	Original Budget	Final Budget	2022 Actual	Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Property Taxes	395,000	395,000	398,649	(3,649)	404,852
Other Taxes	0	0	791	(791)	782
Intergovernmental Revenues	11,096	11,096	164,064	(152,968)	12,981
Interest and Other Earnings	5,000	5,000	(66,376)	71,376	(14,803)
Other Revenue	23,506	23,506	311,449	(287,943)	950
Total Revenues	434,602	434,602	808,577	(373,975)	404,762
<u>Expenditures</u>					
Social Services	28,119	28,119	31,901	(3,782)	28,425
Interest and Other Debt Service Costs	0	0	16	(16)	15
Total Expenditures	28,119	28,119	31,917	(3,798)	28,440
Excess (Deficit) of Revenues over Expenditures	406,483	406,483	776,660	(370,177)	376,322
<u>Other Financing Sources (Uses)</u>					
Transfers In	0	0	15,583	(15,583)	0
Transfers Out	(2,664,934)	(2,664,934)	(653,962)	(2,010,972)	(646,646)
Total other financing sources (uses)	(2,664,934)	(2,664,934)	(638,379)	(2,026,555)	(646,646)
Net Change in Fund balance	(2,258,451)	(2,258,451)	138,281	(2,396,732)	(270,324)
Fund Balance as of January 1	2,258,451	2,258,451	2,357,409	(98,958)	2,627,733
Fund Balance as of December 31	0	0	2,495,690	(2,495,690)	2,357,409

Mental Health Sales Tax					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Retail Sales and Use Taxes	5,115,000	5,115,000	5,626,779	(511,779)	5,304,932
Interest and Other Earnings	25,000	25,000	(252,464)	277,464	19,633
Total Revenues	5,140,000	5,140,000	5,374,315	(234,315)	5,324,565
<u>Expenditures</u>					
Social Services	2,557,072	2,557,072	60,948	2,496,124	755,813
Culture and Recreation	0	0	0	0	0
Total Expenditures	2,557,072	2,557,072	60,948	2,496,124	755,813
Excess (Deficit) of Revenues over Expenditures	2,582,928	2,582,928	5,313,367	(2,730,439)	4,568,752
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(9,582,928)	(9,582,928)	0	(9,582,928)	0
Total other financing sources (uses)	(9,582,928)	(9,582,928)	0	(9,582,928)	0
Net Change in Fund balance	(7,000,000)	(7,000,000)	5,313,367	(12,313,367)	4,568,752
Fund Balance as of January 1	7,000,000	7,000,000	7,691,291	(691,291)	3,122,539
Fund Balance as of December 31	0	0	13,004,658	(13,004,658)	7,691,291

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget (GAAP Basis) and Actual
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2022
 With Comparative Totals for December 31, 2021

	Treasurer's Revolving				
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for Goods and Services	254,010	254,010	242,198	11,812	256,356
Interest and Other Earnings	1,250	1,250	(3,217)	4,467	(366)
Total Revenues	255,260	255,260	238,981	16,279	255,990
Expenditures					
General Government	291,610	291,610	260,450	31,160	267,250
Total Expenditures	291,610	291,610	260,450	31,160	267,250
Excess (Deficit) of					
Revenues over Expenditures	(36,350)	(36,350)	(21,469)	(14,881)	(11,260)
Other Financing Sources (Uses)					
Transfers Out	(90,000)	(90,000)	0	(90,000)	0
Total other financing sources (uses)	(90,000)	(90,000)	0	(90,000)	0
Net Change in Fund balance	(126,350)	(126,350)	(21,469)	(104,881)	(11,260)
Fund Balance as of January 1	126,350	126,350	170,851	(44,501)	182,111
Fund Balance as of December 31	0	0	149,382	(149,382)	170,851
	Treasurer Investment Pool				
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Interest and Other Earnings	189,453	189,453	194,047	(4,594)	216,915
Total Revenues	189,453	189,453	194,047	(4,594)	216,915
Expenditures					
General Government	220,930	220,930	176,657	44,273	167,626
Total Expenditures	220,930	220,930	176,657	44,273	167,626
Excess (Deficit) of					
Revenues over Expenditures	(31,477)	(31,477)	17,390	(48,867)	49,289
Other Financing Sources (Uses)					
Transfers Out	(118,523)	(118,523)	0	(118,523)	0
Total other financing sources (uses)	(118,523)	(118,523)	0	(118,523)	0
Net Change in Fund balance	(150,000)	(150,000)	17,390	(167,390)	49,289
Fund Balance as of January 1	150,000	150,000	258,821	(108,821)	209,532
Fund Balance as of December 31	0	0	276,211	(276,211)	258,821

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

REET Electronic Tech Fund					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	25,000	25,000	19,320	5,680	24,091
Charges for Goods and Services	19,000	19,000	17,925	1,075	20,083
Interest and Other Earnings	900	900	(5,859)	6,759	(419)
Total Revenues	44,900	44,900	31,386	13,514	43,755
<u>Expenditures</u>					
General Government	100,000	100,000	25,016	74,984	25,009
Total Expenditures	100,000	100,000	25,016	74,984	25,009
Excess (Deficit) of Revenues over Expenditures	(55,100)	(55,100)	6,370	(61,470)	18,746
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(159,900)	(159,900)	0	(159,900)	0
Total other financing sources (uses)	(159,900)	(159,900)	0	(159,900)	0
Net Change in Fund balance	(215,000)	(215,000)	6,370	(221,370)	18,746
Fund Balance as of January 1	215,000	215,000	222,492	(7,492)	203,746
Fund Balance as of December 31	0	0	228,862	(228,862)	222,492
Community Development Programs					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	156,000	156,000	30,635	125,365	97,093
Interest and Other Earnings	0	0	24	(24)	16
Total Revenues	156,000	156,000	30,659	125,341	97,109
<u>Expenditures</u>					
Natural and Economic Environment	156,000	156,000	232,968	(76,968)	97,093
Total Expenditures	156,000	156,000	232,968	(76,968)	97,093
Excess (Deficit) of Revenues over Expenditures	0	0	(202,309)	202,309	16
<u>Other Financing Sources (Uses)</u>					
Total other financing sources (uses)	0	0	0	0	0
Net Change in Fund balance	0	0	(202,309)	202,309	16
Fund Balance as of January 1	0	0	97,698	(97,698)	97,682
Fund Balance as of December 31	0	0	(104,611)	104,611	97,698

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

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

With Comparative Totals for December 31, 2021

<u>Affordable Housing</u>					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	2,364,137	2,364,137	135,788	2,228,349	265,190
Charges for Goods and Services	260,000	260,000	215,404	44,596	291,288
Interest and Other Earnings	10,000	10,000	10,361	(361)	(3,274)
Total Revenues	2,634,137	2,634,137	361,553	2,272,584	553,204
<u>Expenditures</u>					
Natural and Economic Environment	1,914,096	1,914,096	343,476	1,570,620	668,340
Total Expenditures	1,914,096	1,914,096	343,476	1,570,620	668,340
Excess (Deficit) of					
Revenues over Expenditures	720,041	720,041	18,077	701,964	(115,136)
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(1,530,041)	(1,530,041)	0	(1,530,041)	0
Total other financing sources (uses)	(1,530,041)	(1,530,041)	0	(1,530,041)	0
Net Change in Fund balance	(810,000)	(810,000)	18,077	(828,077)	(115,136)
Fund Balance as of January 1	810,000	810,000	803,580	6,420	918,716
Fund Balance as of December 31	0	0	821,657	(821,657)	803,580
<u>PILT Title III Funds</u>					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and Other Earnings	5,000	5,000	(29,694)	34,694	(3,391)
Total Revenues	5,000	5,000	(29,694)	34,694	(3,391)
<u>Expenditures</u>					
Natural and Economic Environment	4,873	6,273	5,310	963	4,600
Total Expenditures	4,873	6,273	5,310	963	4,600
Excess (Deficit) of					
Revenues over Expenditures	127	(1,273)	(35,004)	33,731	(7,991)
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(153,908)	(152,508)	0	(152,508)	0
Total other financing sources (uses)	(153,908)	(152,508)	0	(152,508)	0
Net Change in Fund balance	(153,781)	(153,781)	(35,004)	(118,777)	(7,991)
Fund Balance as of January 1	153,781	153,781	154,808	(1,027)	162,799
Fund Balance as of December 31	0	0	119,804	(119,804)	154,808

YAKIMA COUNTY, WASHINGTON

Nonmajor Debt Service Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	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
<i>ASSETS</i>							
<u>Assets</u>							
Cash and Cash Equivalents	-	41,886	-	16	-	3,237	-
Investments	-	-	-	-	-	1,691,868	-
Taxes Receivable	3	6	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-	-	-
Interest Receivable	-	-	-	-	-	3,184	-
Due From Other Funds	-	-	-	-	-	-	-
Total Assets	3	41,892	0	16	0	1,698,289	0
<i>LIABILITIES AND FUND BALANCE</i>							
<u>Liabilities</u>							
Custodial Accounts	-	-	-	-	-	-	-
Accounts/Vouchers Payable	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	0	0	0	0	0	0	0
<u>Deferred Inflows of Resources</u>							
Unavailable Revenue-Taxes	3	6	-	-	-	-	-
Unavailable Revenue-Special Assessments	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	3	6	0	0	0	0	0
<u>Fund Balance</u>							
Committed for Debt Service	-	41,886	-	16	-	1,698,289	-
Total Fund Balance	0	41,886	0	16	0	1,698,289	0
Total Liabilities, Deferred Inflows of Resources and Fund Balance	3	41,892	0	16	0	1,698,289	0

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	CRID Guaranty	LID Guaranty	2020A G.O. Bond Redemption	2020B G.O. Bond Redemption	CRID's	ULID	2022 Total	2021 Total
<i>ASSETS</i>								
<u>Assets</u>								
Cash and Cash Equivalents	11,927	5,422	-	-	-	-	62,488	58,080
Investments	127,694	27,000	-	-	-	-	1,846,562	1,789,547
Taxes Receivable	-	-	-	-	-	-	9	9
Special Assessments Receivable	-	-	-	-	33	-	33	0
Interest Receivable	240	51	-	-	-	-	3,475	1,385
Due From Other Funds	-	-	-	-	-	-	0	0
Total Assets	139,861	32,473	0	0	33	0	1,912,567	1,849,021
<i>LIABILITIES AND FUND BALANCE</i>								
<u>Liabilities</u>								
Custodial Accounts	-	-	-	-	-	-	0	0
Accounts/Vouchers Payable	-	-	-	-	-	-	0	0
Unearned Revenue	-	-	-	-	-	-	0	0
Total Liabilities	0	0	0	0	0	0	0	0
<u>Deferred Inflows of Resources</u>								
Unavailable Revenue-Taxes	-	-	-	-	-	-	9	9
Unavailable Revenue-Special Assessments	-	-	-	-	33	-	33	33
Total Deferred Inflows of Resources	0	0	0	0	33	0	42	42
<u>Fund Balance</u>								
Committed for Debt Service	139,861	32,473	-	-	-	-	1,912,525	1,848,979
Total Fund Balance	139,861	32,473	0	0	0	0	1,912,525	1,848,979
Total Liabilities, Deferred Inflows of Resources and Fund Balance	139,861	32,473	0	0	33	0	1,912,567	1,849,021

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

Nonmajor Debt Service Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	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	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	76,834	121,863
Interest and Other Earnings	-	-	-	-	-	(57,747)	-
Special Assessments	-	-	-	-	-	-	-
Other Miscellaneous Revenues	-	-	-	-	-	-	-
Total Revenues	0	0	0	0	0	19,087	121,863
<u>Expenditures</u>							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt Service							
Principal	-	-	90,000	-	-	-	285,000
Interest	-	-	2,364	-	-	121,500	152,713
Total Expenditures	0	0	92,364	0	0	121,500	437,713
Excess (Deficit) of							
Revenues over Expenditures	0	0	(92,364)	0	0	(102,413)	(315,850)
<u>Other Financing Sources (Uses)</u>							
Transfers In	-	-	92,364	-	-	171,066	315,850
Transfers Out	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Refunding Long-Term Debt Issued	-	-	-	-	-	-	-
Payments for Refunded Debt	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	0	0	92,364	0	0	171,066	315,850
Net Change in Fund Balance	0	0	0	0	0	68,653	0
Fund Balance as of January 1	0	41,886	0	16	0	1,629,636	0
Fund Balance as of December 31	0	41,886	0	16	0	1,698,289	0

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

Nonmajor Debt Service Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	CRID	LID	2020A	2020B			2022	2021
	Guaranty	Guaranty	G.O. Bond	G.O. Bond	CRID's	ULID	Total	Total
			Redemption	Redemption				
<u>Revenues</u>								
Property Taxes	-	-	-	-	-	-	0	206
Other Taxes	-	-	-	-	-	-	0	0
Intergovernmental Revenues	-	-	-	-	-	-	198,697	196,697
Interest and Other Earnings	(4,216)	(891)	-	-	-	-	(62,855)	(7,795)
Special Assessments	-	-	-	-	-	-	0	0
Other Miscellaneous Revenues	-	-	-	-	-	-	0	0
Total Revenues	(4,216)	(891)	0	0	0	0	135,842	189,108
<u>Expenditures</u>								
General Government	-	-	-	-	-	-	0	0
Public Safety	-	-	-	-	-	-	0	0
Transportation	-	-	-	-	-	-	0	0
Debt Service								
Principal	-	-	340,000	2,534,140	-	-	3,249,140	3,086,381
Interest	-	-	405,250	92,981	-	-	774,808	835,463
Total Expenditures	0	0	745,250	2,627,121	0	0	4,023,948	3,921,844
Excess (Deficit) of								
Revenues over Expenditures	(4,216)	(891)	(745,250)	(2,627,121)	0	0	(3,888,105)	(3,732,736)
<u>Other Financing Sources (Uses)</u>								
Transfers In	-	-	745,250	2,627,121	-	-	3,951,651	3,859,147
Transfers Out	-	-	-	-	-	-	0	0
Debt Service	-	-	-	-	-	-	0	0
Refunding Long-Term Debt Issued	-	-	-	-	-	-	0	0
Payments for Refunded Debt	-	-	-	-	-	-	0	0
Total Other Financing Sources (Uses)	0	0	745,250	2,627,121	0	0	3,951,651	3,859,147
Net Change in Fund Balance	(4,216)	(891)	0	0	0	0	63,546	126,411
Fund Balance as of January 1	144,077	33,364	0	0	0	0	1,848,979	1,722,568
Fund Balance as of December 31	139,861	32,473	0	0	0	0	1,912,525	1,848,979

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

Debt Service Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	<u>1997 G.O. Bond Redemption</u>				
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficit) of Revenue over Expenditures	-	-	-	-	-
Transfers Out:	-	-	-	-	-
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

	<u>2008 A G.O. Bond Redemptions</u>				
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Property Taxes	-	-	-	-	206
Interest and Other Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 206
<u>Expenditures</u>					
General Government	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficit) of Revenue over Expenditures	-	-	-	-	206
Transfers Out:	(41,885)	(41,885)	-	41,885	-
Excess (Deficit) of Revenues and Other Sources over Expenditures	(41,885)	(41,885)	-	41,885	206
Fund Balance, January 1	41,885	41,885	41,886	1	41,680
Fund Balance, December 31	\$ -	\$ -	\$ 41,886	\$ 41,886	\$ 41,886

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, 2022

With Comparative Totals for December 31, 2021

2008 B.G.O. Bond Redemption					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Interest and Other Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
General Government	7,000	7,000	-	7,000	0
Debt Service:					
Principal	90,000	90,000	90,000	-	10,000
Interest	353	353	2,364	2,011	4,175
Total Expenditures	\$ 90,353	\$ 90,353	\$ 92,364	\$ 2,011	\$ 14,175
Excess (Deficit) of Revenue over Expenditures	(90,353)	(90,353)	(92,364)	(2,011)	(14,175)
Transfers In:	97,353	97,353	92,364	(4,989)	14,175
Excess (Deficit) of Revenues and Other Sources over Expenditures	7,000	7,000	-	(7,000)	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)	\$ -
2009 G.O. Bond Redemption					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
Revenues					
Interest and Other Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
General Government	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficit) of Revenue over Expenditures	-	-	-	-	-
Transfers In:	-	-	-	-	-
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	16	16	-
Fund Balance, December 31	\$ -	\$ -	\$ 16	\$ 16	\$ -

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

Debt Service Funds

December 31, 2022

With Comparative Totals for December 31, 2021

2010A G.O. Bond Redemption

	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and Other Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Public Safety	-	-	-	0	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficit) of Revenue over Expenditures	-	-	-	-	-
Transfers In:	-	-	-	-	-
Payments for Refunded Debt	-	-	-	-	-
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

2010B G.O. Bond Redemption

	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	76,834	76,834	76,834	-	76,834
Interest and Other Earnings	13,000	13,000	(57,747)	(70,747)	(7,012)
Total Revenues	\$ 89,834	\$ 89,834	\$ 19,087	\$ (70,747)	\$ 69,822
<u>Expenditures</u>					
Public Safety	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	121,500	121,500	121,500	-	121,500
Total Expenditures	\$ 121,500	\$ 121,500	\$ 121,500	\$ -	\$ 121,500
Excess (Deficit) of Revenue over Expenditures	(31,666)	(31,666)	(102,413)	(70,747)	(51,678)
Transfers In:	190,000	190,000	171,066	(18,934)	178,666
Transfers Out:	(1,774,850)	(1,774,850)	-	1,774,850	-
Excess (Deficit) of Revenues and Other Sources over Expenditures	(1,616,516)	(1,616,516)	68,653	1,685,169	126,988
Fund Balance, January 1	1,616,516	1,616,516	1,629,636	13,120	1,502,648
Fund Balance, December 31	\$ -	\$ -	\$ 1,698,289	\$ 1,698,289	\$ 1,629,636

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

December 31, 2022

With Comparative Totals for December 31, 2021

<u>2014 G.O. Bond Redemption</u>					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	121,863	121,863	121,863	-	119,863
Property Taxes			-		-
Interest and Other Earnings	-	-	-	-	-
Total Revenues	\$ 121,863	\$ 121,863	\$ 121,863	\$ -	\$ 119,863
<u>Expenditures</u>					
Debt Service:					
Principal	285,000	285,000	285,000	-	270,000
Interest	152,713	152,713	152,713	-	163,513
Total Expenditures	\$ 437,713	\$ 437,713	\$ 437,713	\$ -	\$ 433,513
Excess (Deficit) of					
Revenue over Expenditures	(315,850)	(315,850)	(315,850)	-	(313,650)
Transfers In:	315,850	315,850	315,850	-	313,650
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

<u>2020A G.O. Bond Redemption</u>					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and Other Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Transportation	-	-	-	-	-
Debt Service:					
Principal	340,000	340,000	340,000	-	315,000
Interest	405,250	405,250	405,250	-	421,000
Total Expenditures	\$ 745,250	\$ 745,250	\$ 745,250	\$ -	\$ 736,000
Excess (Deficit) of					
Revenue over Expenditures	(745,250)	(745,250)	(745,250)	-	(736,000)
Transfers In:	0	0	0	0	
Refunding Long-Term Debt Issued	745,250	745,250	745,250	-	736,000
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

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

Debt Service Funds

December 31, 2022

With Comparative Totals for December 31, 2021

<u>2020B G.O. Bond Redemption</u>					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and Other Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Transportation	-	-	-	-	-
Debt Service:					
Principal	2,960,000	2,960,000	2,534,140	(425,860)	2,491,381
Interest	98,605	98,605	92,981	(5,624)	125,275
Total Expenditures	\$ 3,058,605	\$ 3,058,605	\$ 2,627,121	\$ (431,484)	\$ 2,616,656
Excess (Deficit) of					
Revenue over Expenditures	(3,058,605)	(3,058,605)	(2,627,121)	431,484	(2,616,656)
Transfers In:	3,058,605	3,058,605	2,627,121	(431,484)	2,616,656
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

<u>ULID</u>					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and Other Earnings	-	-	-	-	-
Other Miscellaneous Revenues	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Debt Service:	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficit) of					
Revenue over Expenditures	-	-	-	-	-
Transfers Out:	-	-	-	-	-
Excess (Deficit) of Revenues and Other Sources over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

YAKIMA COUNTY, WASHINGTON

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

YAKIMA COUNTY, WASHINGTON

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Combining Balance Sheet
 Nonmajor Capital Projects Funds
 December 31, 2022

With Comparative Totals for December 31, 2021

	General Capital Improvements	State Fair Park Capital Projects	Public Services Capital Projects
<i>ASSETS</i>			
Cash and Cash Equivalents	\$ 50,544	\$ 175,350	\$ 291,358
Investments	477	477	14,641
Interest Receivable	85	291	28
Due from Other Governments	-	-	-
Total Assets	<u>\$ 51,106</u>	<u>\$ 176,118</u>	<u>\$ 306,027</u>
<i>LIABILITIES AND FUND BALANCE</i>			
<u>Liabilities</u>			
Accounts/Vouchers Payable	\$ -	\$ -	\$ 167,466
Contracts Payable	-	-	30,375
Due to Other Funds	-	-	-
Total Liabilities	<u>0</u>	<u>0</u>	<u>197,841</u>
<u>Deferred Inflows Of Resources</u>			
Unavailable Revenue- Taxes	-	-	-
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>			
Restricted Fund Balance	-	-	-
Assigned Fund Balance	51,106	176,118	108,186
Total Fund Balance	<u>51,106</u>	<u>176,118</u>	<u>108,186</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 51,106</u>	<u>\$ 176,118</u>	<u>\$ 306,027</u>

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

With Comparative Totals for December 31, 2021

	2014 LTGO Capital Projects	2020 Capital Projects	Ascend Royalties Cap Proj	Real Estate Excise Tax Cap Proj	2022 Totals	2021 Totals
<i>ASSETS</i>						
Cash and Cash Equivalents	1	\$ 466,316	\$ 528	\$ 435,500	\$ 1,419,597	\$ 1,465,288
Investments	-	2,112,720	98,385	1,419,290	3,645,990	5,578,368
Interest Receivable	-	3,977	185	20,752	25,318	5,297
Due from Other Governments	-	199,820	-	-	199,820	14,894
Total Assets	\$ 1	\$ 2,782,833	\$ 99,098	\$ 1,875,542	\$ 5,290,725	\$ 7,063,847
<i>LIABILITIES AND FUND BALANCE</i>						
<u>Liabilities</u>						
Accounts/Vouchers Payable	\$ -	\$ 101,541	\$ -	\$ -	\$ 269,007	\$ 238,241
Contracts Payable	-	22,714	-	-	53,089	106,551
Due to Other Funds	-	-	-	409,661	409,661	449,535
Total Liabilities	0	124,255	0	409,661	731,757	794,327
<u>Deferred Inflows Of Resources</u>						
Unavailable Revenue- Taxes	-	-	-	13,374	13,374	0
Total Deferred Inflows of Resources	0	0	0	13,374	13,374	0
<u>Fund Balance</u>						
Restricted Fund Balance	-	-	-	1,452,507	1,452,507	1,643,429
Assigned Fund Balance	1	2,658,578	99,098	-	3,093,087	4,626,091
Total Fund Balance	1	2,658,578	99,098	1,452,507	4,545,594	6,269,520
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 1	\$ 2,782,833	\$ 99,098	\$ 1,875,542	\$ 5,290,725	\$ 7,063,847

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Capital Project Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	General Capital Improvements	State Fair Capital Projects	Public Services Capital Projects
<u>Revenues</u>			
Excise Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-
Charges for Goods and Services	-	-	-
Interest and other Earnings	1,028	2,070	1,940
Total Revenues	1,028	2,070	1,940
<u>Expenditures</u>			
General Government	323,124	-	1,205,240
Public Safety	-	-	15,278
Culture and Recreation	-	-	-
Total	323,124	0	1,220,518
Capital Outlay:			
General Governmental Services	-	-	120,463
Culture and Recreation	-	17,215	-
Total Capital Outlay	0	17,215	120,463
Total Expenditures	323,124	17,215	1,340,981
Excess (Deficit)			
Revenues Over Expenditures	(322,096)	(15,145)	(1,339,041)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	160,964	-	766,990
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	160,964	0	766,990
Excess (Deficit)			
Resources Over Uses	(161,132)	(15,145)	(572,051)
Fund Balance, January 1	212,238	191,263	680,237
Fund Balance, December 31	\$ 51,106	\$ 176,118	\$ 108,186

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Capital Project Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	2014 LTGO Capital Projects	2020 Capital Projects	Ascend Royalties Cap Proj	Real Estate Excise Tax Cap Proj	2022 Totals	2021 Totals
<u>Revenues</u>						
Excise Taxes	\$ -	\$ -	\$ -	\$ 1,832,698	\$ 1,832,698	\$ 1,364,841
Intergovernmental Revenues	-	449,819	-	-	449,819	-
Charges for Goods and Services	-	-	-	-	-	625
Interest and other Earnings	-	(66,437)	(3,105)	(34,027)	(98,531)	(33,292)
Total Revenues	0	383,382	(3,105)	1,798,671	2,183,986	1,332,174
<u>Expenditures</u>						
General Governmental Services	-	-	17,328	770	1,546,462	1,185,362
Public Safety	-	-	-	-	15,278	13,111
Culture and Recreation	-	896,103	-	-	896,103	606,157
Total	0	896,103	17,328	770	2,457,843	1,804,630
Capital Outlay:						
General Governmental Services	-	-	-	-	120,463	848,791
Culture and Recreation	-	251,522	-	-	268,737	1,143,553
Total Capital Outlay	0	251,522	0	0	389,200	1,992,344
Total Expenditures	0	1,147,625	17,328	770	2,847,043	3,796,974
Excess (Deficit)						
Revenues Over Expenditures	0	(764,243)	(20,433)	1,797,901	(663,057)	(2,464,800)
<u>Other Financing Sources (Uses)</u>						
Operating Transfers In	-	-	-	-	927,954	845,324
Operating Transfers Out	-	-	-	(1,988,823)	(1,988,823)	(826,246)
Total Other Financing Sources (Uses)	0	0	0	(1,988,823)	(1,060,869)	\$ 19,078
Excess (Deficit)						
Resources Over Uses	0	(764,243)	(20,433)	(190,922)	(1,723,926)	(2,445,722)
Fund Balance, January 1	1	3,422,821	119,531	1,643,429	6,269,520	8,715,242
Fund Balance, December 31	\$ 1	\$ 2,658,578	\$ 99,098	\$ 1,452,507	\$ 4,545,594	\$ 6,269,520

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

Nonmajor Capital Project Funds

December 31, 2022

With Comparative Totals for December 31, 2021

General Capital Improvements					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and other Earnings	-	-	1,028	1,028	(4,137)
Total Miscellaneous Revenues	0	0	1,028	1,028	(4,137)
Total Revenues	0	0	1,028	1,028	(4,137)
<u>Expenditures</u>					
General Governmental Services	1,564,907	1,564,907	323,124	1,241,783	758,873
Total General Government Services	1,564,907	1,564,907	323,124	1,241,783	758,873
Total Expenditures	1,564,907	1,564,907	323,124	1,241,783	758,873
Excess (Deficit) Revenues over Expenditures	(1,564,907)	(1,564,907)	(322,096)	1,242,811	(763,010)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	1,265,000	1,265,000	160,964	(1,104,036)	0
Total Other Financing Sources (Uses)	1,265,000	1,265,000	160,964	(1,104,036)	0
Excess (Deficit) Resources over Uses	(299,907)	(299,907)	(161,132)	138,775	(763,010)
Fund Balance, January 1	299,907	299,907	212,238	(87,669)	975,248
Fund Balance, December 31	\$0	\$0	\$ 51,106	\$ 51,106	\$ 212,238
State Fair Capital Projects					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and other Earnings	500	500	2,070	1,570	(882)
Other Revenues	-	-	-	-	0
Total Miscellaneous Revenues	500	500	2,070	1,570	(882)
Total Revenues	500	500	2,070	1,570	(882)
<u>Expenditures</u>					
Culture and Recreation	-	-	-	-	0
Total General Government Services	0	0	0	0	0
Capital Outlay:					
General Government Services	-	-	-	-	0
Culture and Recreation	191,500	191,500	17,215	174,285	0
Total Capital Outlay	191,500	191,500	17,215	174,285	0
Total Expenditures	191,500	191,500	17,215	174,285	0
Excess (Deficit) Revenues over Expenditures	(191,000)	(191,000)	(15,145)	175,855	(882)
Fund Balance, January 1	191,000	191,000	191,263	263	192,145
Fund Balance, December 31	\$0	\$0	\$ 176,118	\$ 176,118	\$ 191,263

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

December 31, 2022

With Comparative Totals for December 31, 2021

<u>Public Services Capital Projects</u>					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Charges for Goods and Services	-	-	-	-	75
Total Charges for Goods and Services	0	0	0	0	75
Interest and other Earnings	-	-	1,940	1,940	3,636
Total Miscellaneous Revenues	0	0	1,940	1,940	3,636
Total Revenues	0	0	1,940	1,940	3,711
<u>Expenditures</u>					
General Governmental Services	380,220	380,220	1,205,240	(825,020)	408,889
Public Safety	-	-	15,278	(15,278)	13,111
Total General Government Services	380,220	380,220	1,220,518	(840,298)	422,000
Capital Outlay:					
General Governmental Services	1,300,000	1,300,000	120,463	1,179,537	848,791
Total Capital Outlay	1,300,000	1,300,000	120,463	1,179,537	848,791
Total Expenditures	1,680,220	1,680,220	1,340,981	339,239	1,270,791
Excess (Deficit) Revenues over Expenditures	(1,680,220)	(1,680,220)	(1,339,041)	341,179	(1,267,080)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	650,000	650,000	766,990	116,990	845,324
Total Other Financing Sources (Uses)	650,000	650,000	766,990	116,990	845,324
Excess (Deficit) Resources over Uses	(1,030,220)	(1,030,220)	(572,051)	458,169	(421,756)
Fund Balance, January 1	1,030,220	1,030,220	680,237	(349,983)	1,101,993
Fund Balance, December 31	\$0	\$0	\$ 108,186	\$ 108,186	\$ 680,237

<u>2014 LTGO Capital Projects</u>					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and other Earnings	\$0	\$0	\$0	\$0	\$0
Other Revenue	-	-	-	-	-
Total Miscellaneous Revenues	0	0	0	0	0
Total Revenues	0	0	0	0	0
<u>Expenditures</u>					
General Governmental Services	-	-	-	-	0
Total General Government Services	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Excess (Deficit) Revenues over Expenditures	0	0	0	0	0
Fund Balance, January 1	0	0	1	1	1
Fund Balance, December 31	\$0	\$0	\$ 1	\$ 1	\$ 1

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

Nonmajor Capital Project Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	2020 Capital Projects			Variance with	
	Original Budget	Final Budget	2022 Actual	Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Intergovernmental Revenues	\$ -	\$ -	\$ 449,819	\$ 449,819	0
Total Intergovernmental Revenues	0	0	449,819	449,819	0
Charges for Goods and Services	-	-	-	-	550
Total Charges for Goods and Services	0	0	0	0	550
Investment Interest	\$ 30,000	\$ 30,000	\$ (66,437)	\$ (96,437)	(\$29,620)
Other Revenue	-	-	-	-	0
Total Miscellaneous Revenue	\$ 30,000	\$ 30,000	\$ (66,437)	\$ (96,437)	(29,620)
Total Revenues	\$ 30,000	\$ 30,000	\$ 383,382	\$ 353,382	\$ (29,070)
<u>Expenditures</u>					
General Governmental Services	-	-	-	-	0
Culture and Recreation	2,000,000	2,000,000	896,103	1,103,897	606,157
Total General Government	2,000,000	2,000,000	896,103	1,103,897	606,157
Capital Outlay					
Culture and Recreation	2,267,505	2,267,505	251,522	2,015,983	1,143,553
Total Capital Outlay	2,267,505	2,267,505	251,522	2,015,983	1,143,553
Total Expenditures	4,267,505	4,267,505	1,147,625	3,119,880	1,749,710
Excess (Deficit) Revenues over Expenditures	(4,237,505)	(4,237,505)	(764,243)	(2,766,498)	(1,778,780)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	0
Operating Transfers Out	-	-	-	-	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficit) Resources over Uses	(4,237,505)	(4,237,505)	(764,243)	(2,766,498)	(1,778,780)
Fund Balance, January 1	4,237,505	4,237,505	3,422,821	(814,684)	5,201,601
Fund Balance, December 31	\$0	\$0	\$2,658,578	\$2,658,578	\$ 3,422,821

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

Nonmajor Capital Project Funds

December 31, 2022

With Comparative Totals for December 31, 2021

Ascend Royalties Capital Project					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Interest and other Earnings	\$ 1,000	\$ 1,000	\$ (3,105)	\$ (4,105)	\$ (760)
Total Revenues	1,000	1,000	(3,105)	(4,105)	(760)
<u>Expenditures</u>					
General Governmental Services	50,000	50,000	17,328	32,672	17,000
Total General Governmental Services	50,000	50,000	17,328	32,672	17,000
Total Expenditures	50,000	50,000	17,328	32,672	17,000
Excess (Deficit) Revenues over Expenditures	(49,000)	(49,000)	(20,433)	28,567	(17,760)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	0
Operating Transfers Out	(65,000)	(65,000)	-	65,000	0
Total Other Financing Sources (Uses)	(65,000)	(65,000)	0	65,000	0
Excess (Deficit) Resources over Uses	(114,000)	(114,000)	(20,433)	93,567	(17,760)
Fund Balance, January 1	114,000	114,000	119,531	5,531	137,291
Fund Balance, December 31	\$0	\$0	\$ 99,098	\$ 99,098	\$ 119,531

Real Estate Excise Tax Capital Project					
	Original Budget	Final Budget	2022 Actual	Variance with Final Budget Positive (Negative)	2021 Actual
<u>Revenues</u>					
Excise Taxes	\$ 1,175,000	\$ 1,175,000	\$ 1,832,698	\$ 657,698	\$ 1,364,841
Total Taxes	1,175,000	1,175,000	1,832,698	657,698	1,364,841
Interest and other Earnings	10,000	10,000	(34,027)	(44,027)	(1,529)
Total Miscellaneous Revenues	10,000	10,000	(34,027)	(44,027)	(1,529)
Total Revenues	1,185,000	1,185,000	1,798,671	613,671	1,363,312
<u>Expenditures</u>					
General Governmental Services	900	900	770	130	600
Total General Governmental Services	900	900	770	130	600
Total Expenditures	900	900	770	130	600
Excess (Deficit) Revenues over Expenditures	1,184,100	1,184,100	1,797,901	613,801	1,362,712
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	0
Operating Transfers Out	(2,534,100)	(2,534,100)	(1,988,823)	545,277	(826,246)
Total Other Financing Sources (Uses)	(2,534,100)	(2,534,100)	(1,988,823)	545,277	(826,246)
Excess (Deficit) Resources over Uses	(1,350,000)	(1,350,000)	(190,922)	1,159,078	536,466
Fund Balance, January 1	1,350,000	1,350,000	1,643,429	293,429	1,106,963
Fund Balance, December 31	\$0	\$0	\$ 1,452,507	\$ 1,452,507	\$ 1,643,429

INTERNAL SERVICE FUNDS

YAKIMA COUNTY, WASHINGTON
Internal Service Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Net Position

Internal Service Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
Assets				
<u>Current Assets</u>				
Cash and Cash Equivalents	\$ 93,212	\$ 1,130,482	\$ 207,684	\$ 18,980
Investments	250,379	3,982,834	59,208	1,978,870
Accounts Receivable	-	1,600	5,696	-
Interest Receivable	632	9,377	309	3,724
Due From Other Funds	-	-	-	-
Due From Other Governments	-	57,869	16	-
Inventory/Prepayments	-	-	-	-
Total Current Assets	344,223	5,182,162	272,913	2,001,574
<u>Noncurrent Assets</u>				
Capital Assets:				
Intangible Assets	-	-	-	-
Land	-	-	-	-
Buildings	-	-	-	-
Improvements Other Than Buildings	-	-	-	-
Machinery and Equipment	88,671	2,841,426	17,666	-
Less Accumulated Depreciation	(81,498)	(2,452,510)	(15,440)	-
Construction In Progress	-	-	-	-
Pension Asset	58,479	565,293	-	-
Total Noncurrent Assets	65,652	954,209	2,226	0
Total Assets	409,875	6,136,371	275,139	2,001,574
Deferred Outflows of Resources				
Pension Outflows	53,330	515,527	-	-
Total Deferred Outflows of Resources	53,330	515,527	0	0
Total Assets and Deferred Outflows of Resources	\$ 463,205	\$ 6,651,898	\$ 275,139	\$ 2,001,574
Liabilities				
<u>Current Liabilities</u>				
Accounts/Vouchers Payable	\$ -	\$ 82,711	\$ 100,182	\$ 32,187
Contracts Payable	-	-	-	-
Due To Other Funds	1,201	990	-	-
Due To Other Governments	-	-	-	-
Accrued Wages & Benefits Payable	21,892	154,868	-	-
Compensated Absences	5,212	13,471	-	-
Total Current Liabilities	28,305	252,040	100,182	32,187
<u>Noncurrent Liabilities</u>				
Compensated Absences	26,916	69,569	-	-
LT Accrued Employee Benefits	11,305	29,219	-	-
Accrued Taxes	-	-	-	-
Leases and Installment Purchases	-	-	-	-
Pension Liability	-	-	-	-
OPEB Liability	-	-	-	-
Total Noncurrent Liabilities	38,221	98,788	0	0
Total Liabilities	66,526	350,828	100,182	32,187
Deferred Inflows of Resources				
Pension Inflows	51,884	501,545	-	-
Total Deferred Inflows of Resources	51,884	501,545	0	0
Total Liabilities and Deferred Inflows of Resources	\$ 118,410	\$ 852,373	\$ 100,182	\$ 32,187
Net Position				
Net Investment in Capital Assets	7,173	388,916	2,226	-
Unrestricted	337,622	5,410,609	172,731	1,969,387
Total Net Position	\$ 344,795	\$ 5,799,525	\$ 174,957	\$ 1,969,387

Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
\$ 40,089	\$ 50,418	\$ 443,893	\$ 53,321	\$ 256,600	\$ 428,966
-	67,817	534,698	2,752,755	2,729,081	-
-	-	-	-	-	-
-	128	1,006	5,181	5,137	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	120,000	-	-	-
40,089	118,363	1,099,597	2,811,257	2,990,818	428,966
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	38,986	2,071,339	97,464	42,587
0	0	38,986	2,071,339	97,464	42,587
40,089	118,363	1,138,583	4,882,596	3,088,282	471,553
-	-	35,554	-	88,884	69,280
0	0	35,554	0	88,884	69,280
\$ 40,089	\$ 118,363	\$ 1,174,137	\$ 4,882,596	\$ 3,177,166	\$ 540,833
\$71	\$ 2,022	\$ 190,303	\$ -	\$ 97,793	\$ 11,517
-	-	-	-	-	-
-	-	-	-	-	2,505
-	-	-	-	-	-
-	-	15,715	-	41,630	24,714
-	-	2,886	-	6,133	3,220
71	2,022	208,904	0	145,556	41,956
-	-	14,905	-	31,674	16,629
-	-	6,260	-	13,303	6,984
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
0	0	21,165	0	44,977	23,613
71	2,022	230,069	0	190,533	65,569
-	-	34,589	258,635	86,473	45,878
0	0	34,589	258,635	86,473	45,878
\$71	\$ 2,022	\$ 264,658	\$ 258,635	\$ 277,006	\$ 111,447
-	-	-	-	-	-
40,018	116,341	909,479	4,623,961	2,900,160	429,386
\$ 40,018	\$ 116,341	\$ 909,479	\$ 4,623,961	\$ 2,900,160	\$ 429,386

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Net Position

Internal Service Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2022 Total	2021 Total
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 152,196	\$ 1,156,864	\$ 2,412,712	\$ 6,445,417	\$ 8,281,069
Investments	316,717	684,403	2,838,789	16,195,551	13,735,826
Accounts Receivable	856	4,622	-	12,774	317,221
Interest Receivable	-	1,288	8,844	35,626	14,550
Due From Other Funds	-	409,661	3,335,704	3,745,365	1,146,010
Due From Other Governments	-	-	11,013	68,898	120,551
Inventory/Prepayments	-	-	2,032,002	2,152,002	1,796,562
Total Current Assets	469,769	2,256,838	10,639,064	28,655,633	25,411,789
Noncurrent Assets					
Capital Assets:					
Intangible Assets	-	371	-	371	0
Land	-	-	452,306	452,306	452,306
Buildings	-	-	5,538,204	5,538,204	5,538,204
Improvements Other Than Buildings	-	-	1,500,306	1,500,306	1,470,665
Machinery and Equipment	114,262	493,710	37,192,698	40,748,433	41,101,894
Less Accumulated Depreciation	(108,850)	(370,232)	(29,348,580)	(32,377,110)	(29,311,506)
Construction In Progress	-	-	626,844	626,844	1,253,688
Pension Asset	77,971	526,307	194,928	3,673,354	6,859,071
Total Noncurrent Assets	83,383	650,156	16,156,706	20,162,708	27,364,322
Total Assets	553,152	2,906,994	26,795,770	48,818,341	\$ 52,776,111
Deferred Outflows of Resources					
Pension Outflows	71,107	479,973	177,768	\$ 1,491,423	\$ 414,856
Total Deferred Outflows of Resources	71,107	479,973	177,768	1,491,423	414,856
Total Assets and Deferred Outflows of Resources					
	\$ 624,259	\$ 3,386,967	\$ 26,973,538	\$ 50,309,764	\$ 53,190,967
Liabilities					
Current Liabilities					
Accounts/Vouchers Payable	\$ 172	\$ 225,060	\$ 751,922	\$ 1,493,940	\$ 788,266
Contracts Payable	-	-	-	-	0
Due To Other Funds	-	61,268	6,201	72,165	3,671
Due To Other Governments	-	-	-	-	326
Accrued Wages & Benefits Payable	21,137	99,954	40,204	420,114	453,315
Compensated Absences	3,655	7,054	9,290	50,921	43,794
Total Current Liabilities	24,964	393,336	807,617	2,037,140	1,289,372
Noncurrent Liabilities					
Compensated Absences	18,874	36,430	40,882	\$ 255,879	260,792
LT Accrued Employee Benefits	7,927	15,301	17,170	107,469	109,530
Accrued Taxes	-	-	-	-	0
Leases and Installment Purchases	-	377	-	377	0
Pension Liability	-	-	-	-	0
OPEB Liability	-	-	-	-	0
Total Noncurrent Liabilities	26,801	52,108	58,052	363,725	370,322
Total Liabilities	51,765	445,444	865,669	2,400,865	1,659,694
Deferred Inflows of Resources					
Pension Inflows	69,179	466,955	172,946	1,688,084	4,875,571
Total Deferred Inflows of Resources	69,179	466,955	172,946	1,688,084	4,875,571
Total Liabilities and Deferred Inflows of Resources					
	\$ 120,944	\$ 912,399	\$ 1,038,615	\$ 4,088,949	\$ 6,535,265
Net Position					
Net Investment in Capital Assets	5,412	123,478	7,844,118	8,371,323	11,790,388
Unrestricted	497,903	2,351,090	18,090,805	37,849,492	33,611,626
Total Net Position	\$ 503,315	\$ 2,474,568	\$ 25,934,923	\$ 46,220,815	\$ 45,402,014

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, 2022
With Comparative Totals for December 31, 2021

	GIS Services	Technology Services	Purchasing	Unemployment Comp	Empl Flex Spending
<i><u>Operating Revenues:</u></i>					
Charges For Goods and Services	\$ 529,869	\$ 6,921,906	\$ 279,768	\$296,433	\$ 23,318
Other Operating Revenue	7,200	16,496	31,458	-	-
Total Operating Revenue	537,069	6,938,402	311,226	296,433	23,318
<i><u>Operating Expenses:</u></i>					
Personal Services	329,286	2,428,317	-	84,153	-
Contract and Payment to Claimants	110,318	3,156,924	415,133	144,263	21,932
Other Supplies and Expenses	4,738	216,519	1,665	2,414	-
Depreciation	-	172,163	1,908	-	-
Total Operating Expenses	444,342	5,973,923	418,706	230,830	21,932
Operating Income (Loss)	92,727	964,479	(107,480)	65,603	1,386
<i><u>Non-Operating Revenues (Expenses):</u></i>					
Interest Revenue	(7,864)	(125,516)	54	(65,752)	-
Interest Expense	-	-	-	-	-
Gain (Loss) on Asset Disposal	-	(380)	-	-	-
Insurance Proceeds	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	(7,864)	(125,896)	54	(65,752)	0
Income (Loss) before Contributions and Transfers	84,863	838,583	(107,426)	(149)	1,386
Capital Contributions	-	142,886	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Changes in net Position	84,863	981,469	(107,426)	(149)	1,386
Net Position as of January 1	263,971	4,835,473	282,383	1,969,536	38,632
Prior Period Adjustment	(4,039)	(17,417)	-	-	-
Net Position as of December 31	\$ 344,795	\$ 5,799,525	\$ 174,957	\$1,969,387	\$ 40,018

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, 2022

With Comparative Totals for December 31, 2021

	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
<i>Operating Revenues:</i>					
Charges For Goods and Services	\$ 229,803	\$ 1,708,711	\$ -	\$3,138,426	\$ 748,850
Other Operating Revenue	640	-	-	-	-
Total Operating Revenue	230,443	1,708,711	0	3,138,426	748,850
<i>Operating Expenses:</i>					
Personal services	120,289	238,766	(23,230)	566,933	462,059
Contract & Payment to Claimants	91,962	1,729,151	286,271	2,947,152	172,156
Other supplies and expenses	3,529	4,137	-	10	7,955
Depreciation	-	-	-	-	-
Total Operating Expenses	215,780	1,972,054	263,041	3,514,095	642,170
Operating Income (Loss)	14,663	(263,343)	(263,041)	(375,669)	106,680
<i>Non-Operating Revenues (Expenses):</i>					
Interest Revenue	(1,476)	(18,409)	(92,290)	(90,106)	-
Interest Expense	-	-	-	-	-
Gain (Loss) on Asset Disposal	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	(1,476)	(18,409)	(92,290)	(90,106)	0
Income (Loss) before Contributions and Transfers	13,187	(281,752)	(355,331)	(465,775)	106,680
Capital Contributions	-	-	-	-	-
Transfers In	-	723,576	750,000	15,579	-
Transfers Out	-	-	-	-	-
Changes in net Position	13,187	441,824	394,669	(450,196)	106,680
Net Position as of January 1	103,154	467,655	4,229,292	3,350,356	322,706
Prior Period Adjustment	-	-	-	-	-
Net Position as of December 31	\$ 116,341	\$ 909,479	\$ 4,623,961	\$ 2,900,160	\$ 429,386

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, 2022 With Comparative Totals for December 31, 2021

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2022 Total	2021 Total
<u>Operating Revenues:</u>					
Charges For Goods and Services	\$ 673,475	\$ 4,519,081	\$ 14,670,007	\$ 33,739,647	\$ 31,233,043
Other Operating Revenue	-	97,677	3,873	157,344	104,525
Total Operating Revenue	673,475	4,616,758	14,673,880	33,896,991	31,337,568
<u>Operating Expenses:</u>					
Personal services	429,065	1,865,578	1,007,199	7,508,415	7,292,143
Contract & Payment to Claimants	66,855	2,264,106	3,133,032	14,539,255	13,326,866
Other supplies and expenses	1,799	339,830	6,203,957	6,786,553	4,773,741
Depreciation	1,203	12,731	4,941,509	5,129,514	8,162,577
Total Operating Expenses	498,922	4,482,245	15,285,697	33,963,737	33,555,327
Operating Income (Loss)	174,553	134,513	(611,817)	(66,746)	(2,217,759)
<u>Non-Operating Revenues (Expenses):</u>					
Interest Revenue	(9,552)	(17,835)	(40,575)	(469,321)	(44,124)
Interest Expense	-	(6)	(17,203)	(17,209)	-
Gain (Loss) on Asset Disposal	-	-	(362,650)	(363,030)	(175,977)
Insurance Proceeds	-	9,557	-	9,557	1,063
Total Non-Operating Revenues (Expenses)	(9,552)	(8,284)	(420,428)	(840,003)	(219,038)
Income (Loss) before Contributions and Transfers	165,001	126,229	(1,032,245)	(906,749)	(2,436,797)
Capital Contributions	-	-	1,018,528	1,161,414	131,558
Transfers In	-	1,167,552	-	2,656,707	22,627
Transfers Out	-	(864,610)	(1,093,498)	(1,958,108)	(121,954)
Changes in net Position	165,001	429,171	(1,107,215)	953,264	(2,404,566)
Net Position as of January 1	422,384	2,074,334	27,042,138	45,402,014	47,805,009
Prior Period Adjustment	(84,070)	(28,937)	-	(134,463)	1,571
Net Position as of December 31	\$ 503,315	\$ 2,474,568	\$ 25,934,923	\$ 46,220,815	\$ 45,402,014

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2022

With Comparative Totals for Year Ended December 31, 2021

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
<u><i>Cash Flows From Operating Activities:</i></u>				
Receipts from Customers	\$ 29,537	\$ 713,121	\$ 25,763	\$ 9,000
Receipts from interfund services provided	507,532	6,307,231	279,768	287,433
Payments to Employees	(365,839)	(2,857,263)	-	(84,195)
Payments to Suppliers	(37,439)	(2,964,678)	(181,355)	(132,055)
Payments for interfund services used	(76,599)	(351,796)	(188,910)	(11,162)
Net cash provided (used) by operating activities	<u>\$ 57,192</u>	<u>\$ 846,615</u>	<u>(64,734)</u>	<u>69,021</u>
<u><i>Cash Flows From Noncapital Financing Activities:</i></u>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><i>Cash Flows From Capital And Related Financing Activities</i></u>				
Proceeds from sale of capital assets	-	-	-	-
Acquisition and Construction of Capital Assets	-	(365,349)	-	-
Purchases of capital assets	-	142,886	-	-
Interest Paid	-	-	-	-
Insurance Proceeds	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>0</u>	<u>(222,463)</u>	<u>0</u>	<u>0</u>
<u><i>Cash Flows From Investing Activities:</i></u>				
Interest Received	(8,291)	(131,747)	(76)	(68,017)
Net Cash Provided by Investing Activities	<u>(8,291)</u>	<u>(131,747)</u>	<u>(76)</u>	<u>(68,017)</u>
 Net Increase (Decrease) in Cash & Cash Equivalents	 48,901	 492,405	 (64,810)	 1,004
Cash and Cash Equivalents, Jan. 1	294,690	4,620,911	331,702	1,996,846
Cash and Cash Equivalents, Dec. 31	<u>\$ 343,591</u>	<u>\$ 5,113,316</u>	<u>\$ 266,892</u>	<u>\$ 1,997,850</u>

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2022

With Comparative Totals for Year Ended December 31, 2021

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided by Operating Activities</u>				
Operating Income/(Loss)	\$ 92,727	\$ 964,479	\$ (107,480)	\$ 65,603
<u>Adjustments to Reconcile Operating Income to</u>				
<u>Net Cash Provided (Used) by Operating Activities:</u>				
Depreciation Expense	0	172,163		-
Pension Expense	(38,105)	(368,356)	1,908.00	-
Changes in Assets and Liabilities:				
Receivables, Net	-	81,950	(5,695)	-
Inventories			-	-
Accounts and Other Payables	2,570	(3,621)	46,533	3,418
Net Cash Provided (Used) by Operating Activities	\$ 57,192	\$ 846,615	\$ (64,734)	\$ 69,021
<u>Noncash Investing, Capital, and Financing Activities</u>				
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ (380)	\$ -	\$ -
Capital Contributions	-	142,886	-	-

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

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
Cash/Cash Equivalents, per Statement of Net Assets	\$ 93,212	\$ 1,130,482	\$ 207,684	\$ 18,980
Investments, per Statement of Net Assets	250,379	3,982,834	59,208	1,978,870
Balances as of December 31	\$ 343,591	\$ 5,113,316	\$ 266,892	\$ 1,997,850

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2022

With Comparative Totals for Year Ended December 31, 2021

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<u>Cash Flows From Operating Activities:</u>					
Receipts from Customers	\$ 19,568	\$ 252,966	\$ 483,796	\$ -	\$ 7,813
Receipts from interfund services provided	3,750	-	1,224,915	-	3,130,613
Payments to Employees	(17,181)	(125,901)	(897,702)	(6,518)	(621,455)
Payments to Suppliers	(4,586)	(69,066)	(428,235)	(201,544)	(1,184,119)
Payments for interfund services used	(94)	(20,813)	(530,670)	(150,963)	(1,707,370)
Net cash provided (used) by operating activities	\$ 1,457	\$ 37,186	\$ (147,896)	\$ (359,025)	\$ (374,518)
<u>Cash Flows From Noncapital Financing Activities:</u>					
Transfers from other funds	-	-	723,577	750,000	15,579
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	0	0	723,577	750,000	15,579
<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	-	-	-	-	-
Interest Paid	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	0	0	0	0	0
<u>Cash Flows From Investing Activities:</u>					
Interest Received		(1,580)	(19,265)	(95,601)	(93,080)
Net Cash Provided by Investing Activities	0	(1,580)	(19,265)	(95,601)	(93,080)
Net Increase (Decrease) in Cash & Cash Equivalents	1,457	35,606	556,416	295,374	(452,019)
Cash and Cash Equivalents, Jan. 1	38,632	82,629	422,175	2,510,702	3,437,700
Cash and Cash Equivalents, Dec. 31	\$ 40,089	\$ 118,235	\$ 978,591	\$ 2,806,076	\$ 2,985,681

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2022

With Comparative Totals for Year Ended December 31, 2021

	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)	\$ 1,386	\$ 14,663	\$ (263,343)	\$ (263,041)	\$ (375,669)
<u>Adjustments to Reconcile Operating Income to</u>					
<u>Net Cash Provided (Used) by Operating Activities:</u>					
Depreciation Expense	-	-	-	-	-
Pension Expense	-	-	(32,678)	(90,209)	(56,236)
Changes in Assets and Liabilities:					
Receivables, Net	-	22,523	-	-	-
Inventories	-	-	-	-	-
Accounts and Other Payables	71	-	148,125	(5,775)	57,387
Net Cash Provided (Used) by Operating Activities	\$ 1,457	\$ 37,186	\$ (147,896)	\$ (359,025)	\$ (374,518)
<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	\$ 40,089	\$ 50,418	\$ 443,893	\$ 53,321	\$ 256,600
Investments, per Statement of Net Assets	0	67,817	534,698	2,752,755	2,729,081
Balances as of December 31	\$ 40,089	\$ 118,235	\$ 978,591	\$ 2,806,076	\$ 2,985,681

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2022

With Comparative Totals for Year Ended December 31, 2021

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2022 Total	2021 Total
<u>Cash Flows From Operating Activities:</u>						
Receipts from Customers	\$ 2,815	\$ -	\$ 67,339	\$ -	\$ 1,611,718	\$ 269,818
Receipts from interfund services provided	746,035	673,475	4,120,674	11,367,170	28,648,596	32,790,207
Payments to Employees	(482,527)	(502,304)	(828,806)	(1,115,777)	(7,905,468)	(8,760,809)
Payments to Suppliers	(119,046)	(3,327)	(1,981,666)	(4,748,865)	(12,055,981)	(13,659,321)
Payments for interfund services used	(56,575)	(65,618)	(1,864,628)	(3,832,687)	(8,857,885)	(5,547,006)
Net cash provided (used) by operating activities	\$ 90,702	\$ 102,226	\$ (487,087)	1,669,841	1,440,981	5,092,889
<u>Cash Flows From Noncapital Financing Activities:</u>						
Transfers from other funds	-	-	1,167,552	40,418	2,697,126	22,627
Transfers to other funds	-	-	(864,610)	(1,022,268)	(1,886,878)	(121,954)
Net cash provided (used) by noncapital financing activities	0	0	302,942	(981,850)	810,248	(99,327)
<u>Cash Flows From Capital And Related Financing Activities:</u>						
Proceeds from sale of capital assets	-	-	-	671,941	671,941	(45,960)
Acquisition and Construction of Capital Assets	-	-	-	-	(365,349)	128,260
Purchases of capital assets	-	-	-	(1,577,730)	(1,434,844)	(1,480,412)
Interest Paid	-	-	-	(17,203)	(17,203)	(25,281)
Insurance Proceeds	-	-	9,551	-	9,551	1,063
Net cash provided (used) by capital and related financing activities	0	0	9,551	(922,992)	(1,135,904)	(1,422,330)
<u>Cash Flows From Investing Activities:</u>						
Interest Received	-	(10,129)	(17,800)	(45,666)	(491,252)	(19,795)
Net Cash Provided by Investing Activities	0	(10,129)	(17,800)	(45,666)	(491,252)	(19,795)
Net Increase (Decrease) in Cash & Cash Equivalents	90,702	92,097	(192,394)	(280,667)	624,073	3,551,437
Cash and Cash Equivalents, Jan. 1	338,264	376,816	2,033,661	5,532,168	22,016,896	18,465,458
Cash and Cash Equivalents, Dec. 31	\$ 428,966	\$ 468,913	\$ 1,841,267	\$ 5,251,501	\$ 22,640,969	\$ 22,016,895

YAKIMA COUNTY, WASHINGTON

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Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2022

With Comparative Totals for Year Ended December 31, 2021

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2022 Total	2021 Total
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>						
<u>Provided by Operating Activities</u>						
Operating Income/(Loss)	\$ 106,680	\$ 174,553	\$ 134,513	\$ (611,817)	\$ (66,746)	\$ (2,217,759)
<u>Adjustments to Reconcile Operating Income to</u>						
<u>Net Cash Provided (Used) by Operating Activities:</u>						
Depreciation Expense	-	1,203	12,731	4,941,509	5,127,606	8,162,577
Pension Expense	(22,884)	(36,261)	(321,133)	(112,473)	(1,076,427)	(1,673,118)
Changes in Assets and Liabilities:						
Receivables, Net	-	-	(414,283)	(1,619,371)	(1,934,876)	1,413,785
Inventories	-	-	-	(355,440)	(355,440)	(253,812)
Accounts and Other Payables	6,906	(37,269)	101,085	99,374	418,804	(338,784)
Net Cash Provided (Used) by Operating Activities	\$ 90,702	\$ 102,226	\$ (487,087)	\$ 2,341,782	\$ 2,112,921	\$ 5,092,889
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ (362,650)	\$ (363,030)	\$ (175,977)
Capital Contributions	-	-	-	1,018,528	1,161,414	131,558

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

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2022 Total	2021 Total
Cash/Cash Equivalents, per Statement of Net Assets	\$ 428,966	\$ 152,196	\$ 1,156,864	\$ 2,412,712	\$ 6,445,417	\$ 8,281,069
Investments, per Statement of Net Assets	0	316,717	684,403	2,838,789	16,195,551	13,735,826
Balances as of December 31	\$ 428,966	\$ 468,913	\$ 1,841,267	\$ 5,251,501	\$ 22,640,968	\$ 22,016,895

FIDUCIARY FUNDS

YAKIMA COUNTY, WASHINGTON

Fiduciary Funds

Fiduciary Funds are used to account for assets held by Yakima County as an agent or trustee for other entities and cannot be used to support the County's own programs. Investment Trust Funds report the external portion of the County's investments.

Investment Trust Funds:

External Pool Investments – A trust fund established to account for the pooled investments held in behalf of external pool participants in the County's pooled investment program.

External Individual Non-Pool Investments – A trust fund established to account for the non-pooled investments held in behalf of external non-pool participants in the County's non-pooled investment program.

Custodial Funds:

Other Funds – The County serves as Custodian of funds for a variety of other districts that were established to hold and disburse money collected and disbursed to other municipal, State and Federal entities.

Court & Jail Trusts - The County serves as Custodian of funds for the money held by the County for parties who have matters with Courts, for fines and fees collected through the Clerk's Office for Superior Court and remitted to various other agencies and for inmates at the County jail.

Emergency Management - The County serves as Custodian of funds for the Emergency Management which is an organization in case of a natural disaster. The County's general fund contributes \$88,960 per year.

Clean Air Authority - The County serves as Custodian of funds for the Clean Air authority which is an organization to monitor the needs of the community about air pollution and other air resource issues. The County's general fund contributes \$35,468 per year.

Conference of Governments - The County serves as Custodian of funds for the 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 contributes \$44,391 per year.

Health District - The County serves as Custodian of funds which is an organization for 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 contributes \$150,000 for share of Tuberculosis costs.

YAKIMA COUNTY, WASHINGTON

Fiduciary Funds

Diking Districts - The County serves as Custodian of funds for which is used for districts in the County for control of waters subject to flood conditions by using dikes for the benefit of persons residing within the district.

Drainage Districts - The County serves as Custodian of funds which is used for multiple districts located in the County for the drainage of agricultural lands and make them productive for farming operations for the benefit of persons residing within the district.

Educational Service District (ESD 105) - The County serves as Custodian of funds which is 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 - The County serves as Custodian of funds representing activity of 15 different school districts. Multiple funds are used for each district to account for general operations, capital projects, debt services and transfers.

Fire Districts - The County serves as Custodian of funds representing the activity of 15 different fire districts. Multiple funds are used for each district to account for general operations, capital projects, debt service and transfers.

Irrigation Districts - The County serves as Custodian of funds representing the activity of 11 different irrigation districts. Multiple funds are used for each district to account for general operations, capital projects and debt service. 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 - The County serves as Custodian of funds representing the activity of 2 different park districts. Multiple funds are used for each district to account for general operations and debt service.

Port Districts - The County serves as Custodian of funds representing the activity of 2 different port districts. Multiple funds are used for each district to account for general operations and debt service.

Yakima Water Conservation District – The County serves as Custodian of funds that are used for the purpose of expediting voluntary water transfers within the county.

Yakima Valley Libraries - The County serves as Custodian of funds for which accounts for the library materials, supplies, and equipment for the development, growth, and operation of library facilities.

Yakima Nation- The County serves as Custodian of funds for which administer the Inter-Governmental agreement for the Parker Water System assessment, collection, and foreclosure of LID assessments.

YAKIMA COUNTY, WASHINGTON

Fiduciary Funds

State Funds - The County serves as Custodian of funds representing the activities used to account for taxes collected for the State of Washington.

Cities and Towns - The County serves as Custodian of funds representing the activities of 14 different municipalities. Multiple funds are used to account for taxes collected for the incorporated areas of the County. This money is then remitted to the cities monthly. The municipalities are Grandview, Granger, Harrah, Mabton, Moxee, Naches, Selah, Sunnyside, Tieton, Toppenish, Union Gap, Wapato, Yakima and Zillah.

Sewer Districts - The County serves as Custodian of funds 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 - The County serves as Custodian of funds that are 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 - The County serves as Custodian of funds that were established to account for special assessments collected monthly for soil conservation in Yakima County.

Mosquito District - The County serves as Custodian of funds that 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 - The County serves as Custodian of funds that account for the administration in the organization of a county wide transportation system.

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

YAKIMA COUNTY, WASHINGTON

Investment Trust Funds

Statement of Fiduciary Net Position

December 31, 2022

	<u>External Pooled Investments</u>	<u>Total</u>
Assets		
Cash, cash equivalents and pooled investments	\$ 248,495,676	\$ 248,495,676
Accrued Interest Receivable	459,858	459,858
Individual Non-Pooled Investments	13,037,883	13,037,883
Total assets	<u>261,993,417</u>	<u>261,993,417</u>
 Less: Income Distribution	 459,858	 459,858
Net position held in trust for external pool and external Individual non-pool participants	<u>\$ 261,533,559</u>	<u>\$ 261,533,559</u>

YAKIMA COUNTY, WASHINGTON

Investment Trust Funds

Statement of Changes in Net Position

For the Year Ended December 31, 2022

	<u>External Pooled Investments</u>	<u>External Individual Investments</u>	<u>Total</u>
Additions:			
Contributions			
Additions by participants	\$ 292,653,317	\$ 973,665	\$ 293,626,982
Increase (decrease) in fair value of investments	(12,028,719)	(937,464)	(12,966,183)
Interest	4,342,086	-	4,342,086
Less Investment Expense	346,447	-	346,447
Total additions	<u>284,620,237</u>	<u>36,201</u>	<u>\$ 284,656,438</u>
Deductions:			
Distributions to participants	<u>284,441,657</u>	<u>-</u>	<u>\$ 284,441,657</u>
Total deductions	<u>284,441,657</u>	<u>0</u>	<u>\$ 284,441,657</u>
 Net Position increase (decrease)	 178,580	 36,201	 214,781
 Net position-Beginning of the Year	 <u>248,317,096</u>	 <u>13,001,682</u>	 <u>261,318,778</u>
Net position-End of the Year	<u>\$ 248,495,676</u>	<u>\$ 13,037,883</u>	<u>\$ 261,533,559</u>

Combining Balance Sheet

Custodial Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Other Funds	Court & Jail Trust Accts	Emergency Management	Clean Air Authority	Conference of Governments
Assets					
Cash and cash equivalents	\$ 2,328,209	\$ 2,292,486	\$ 74,416	\$ 494,822	\$ 1,550,121
Taxes receivable for other governments	10,902	-	-	-	-
Accounts receivable	20,844	-	-	-	-
Assessments Receivable for other governments	-	-	-	-	-
Interest Receivable	1,703,381	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Total Assets	4,063,336	2,292,486	74,416	494,822	1,550,121
Liabilities					
Accounts Payable and other liabilities	3,758,914	-	-	-	-
Due to Other Governments	-	-	2,539	25,475	-
Accrued Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	3,758,914	-	2,539	25,475	-
Net Position					
Restricted Pool Participants individuals, other Governments, and organizations	304,422	2,292,486	71,877	469,347	1,550,121
Total Net Position	\$ 304,422	\$ 2,292,486	\$ 71,877	\$ 469,347	\$ 1,550,121

Health District	Diking Districts	Drainage Districts	Educational Services Dist #105	School Districts	Fire Districts	Irrigation Districts
\$ 69,831	\$ 84	\$ 207,315	\$ 8,105,531	\$ 8,431,837	\$ 1,959,741	\$ 1,700,791
-	-	-	-	2,529,486	373,685	-
39,315	-	-	-	-	-	-
-	4	3,905	-	-	-	114,161
-	-	-	-	-	-	-
17,500	-	-	-	-	-	-
1,036,418	-	-	-	-	-	186,925
1,163,064	88	211,220	8,105,531	10,961,323	2,333,426	2,001,877
734,596	-	-	-	-	53,869	44,200
59,154	4	44,353	749,351	9,159,476	842,092	114,211
-	-	-	-	-	-	-
-	-	-	-	-	-	-
793,750	4	44,353	749,351	9,159,476	895,961	158,411
369,314	84	166,867	7,356,180	1,801,847	1,437,465	1,843,466
\$ 369,314	\$ 84	\$ 166,867	\$ 7,356,180	\$ 1,801,847	\$ 1,437,465	\$ 1,843,466

Combining Balance Sheet

Custodial Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Park & Rec Districts	Port Districts	Yakima Water Consvr District	Yakima Valley Libraries	Yakima Nation
<i>Assets</i>					
Cash and cash equivalents	\$ 232,765	\$ 354,757	\$ 6,736	\$ 58,302	\$ -
Taxes receivable for other governments	12,863	51,788	-	241,390	-
Accounts receivable	-	-	-	-	-
Assessments Receivable for other governments	-	-	-	-	73,834
Interest Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	159,385	142,242	-	671,420	-
	<u>405,013</u>	<u>548,787</u>	<u>6,736</u>	<u>971,112</u>	<u>73,834</u>

Liabilities

Accounts Payable and other liabilities	-	-	-	-	-
Due to Other Governments	12,876	51,788	-	241,390	73,834
Accrued Liabilities	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
	<u>12,876</u>	<u>51,788</u>	<u>-</u>	<u>241,390</u>	<u>73,834</u>

Restricted Pool Participants individuals, other Governments, and organizations	392,137	496,999	6,736	729,722	0
Total Net Position	<u>\$ 392,137</u>	<u>\$ 496,999</u>	<u>\$ 6,736</u>	<u>\$ 729,722</u>	<u>0</u>

State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Consv District	Mosquito District	Pblic Trns Bnfit Area
\$ 1,194,571	\$ 505,867	\$ 1,115,920	\$ 1,307,039	\$ 2,390	\$ 356,543	\$ 46
2,143,833	1,162,771	-	-	-	-	-
-	-	-	-	-	-	-
2,578	51,715	-	-	15,419	20,903	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	423,239	-	-	-	-
3,340,982	1,720,353	1,539,159	1,307,039	17,809	377,446	46
-	-	40,980	1,085,156	-	-	-
2,124,010	570,469	-	8,156	15,419	25,204	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,124,010	570,469	40,980	1,093,312	15,419	25,204	-
1,216,972	1,149,884	1,498,179	213,727	2,390	352,242	46
\$ 1,216,972	\$ 1,149,884	\$ 1,498,179	\$ 213,727	\$ 2,390	\$ 352,242	\$ 46

Combining Balance Sheet

Custodial Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Southeast WA ALTC COG	2022 Total	2021 Total
<i>Assets</i>			
Cash and cash equivalents	\$ 329,770	32,679,890	\$ 30,204,238
Taxes receivable for other governments	-	6,526,718	5,811,425
Accounts receivable	-	60,159	65,650
Assessments Receivable for other governments	-	282,519	303,531
Interest Receivable	-	1,703,381	1,289,869
Due From Other Funds	-	17,500	5,000
Due From Other Governments	2,719,194	5,338,823	2,883,653
	<u>3,048,964</u>	<u>46,608,990</u>	<u>40,563,366</u>
<i>Liabilities</i>			
Accounts Payable and other liabilities	-	5,717,715	1,281,323
Due to Other Governments	-	14,119,801	1,842,462
Accrued Liabilities	-	0	2,903,409
Unearned Revenue	-	0	7,201,117
	<u>-</u>	<u>19,837,516</u>	<u>13,228,311</u>
Pool Participants individuals, other Governments, and organizations	3,048,964	26,771,474	27,335,055
Total Net Position	<u>\$ 3,048,964</u>	<u>\$ 26,771,474</u>	<u>27,335,055</u>

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Other Funds	Court & Jail Trusts	Emergency Management	Clean Air Authority	Conference of Governments
Additions					
Tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax collections	-	-	-	-	-
Licensing fees collected	4,223,791	-	-	-	-
Law enforcement seizures	-	-	-	-	-
State and federal shared revenues and grants collec	-	-	319,703	-	-
Pass through grants	-	-	-	-	-
Court collections for other governments	-	-	-	-	-
Special assessments collected for other government	-	-	-	-	-
Collection of debt proceeds	-	-	-	-	-
Other custodial collections	9,217	3,945,425	289,653	1,681,949	2,869,151
Total Additions	4,233,008	3,945,425	609,356	1,681,949	2,869,151
Deductions					
Payments of tax collections	-	-	-	-	-
Payments of other tax collections	-	-	-	-	-
Disbursement to Department of Licensing	4,152,638	-	-	-	-
Pass through grant	-	-	-	-	-
Payments of court collections	-	-	-	-	-
Disbursements for Special assessments	-	-	-	-	-
Disbursements for bond and debt holders	-	-	-	-	-
Disbursement of wages and benefits	-	-	326,481	615,087	1,198,784
Disbursement of Vendors and suppliers	8,400	-	337,545	891,840	603,672
Other custodial disbursements	167,840	3,380,263	-	-	-
Total Deductions	4,328,878	3,380,263	664,026	1,506,927	1,802,456
Change in net position other governments, individuals and organizations	(95,870)	565,162	(54,670)	175,022	1,066,695
Net Position					
Restricted Net Position as of January 1	400,292	1,727,324	126,547	294,325	483,426
Restricted Net Position as of December 31	<u>\$ 304,422</u>	<u>\$ 2,292,486</u>	<u>\$ 71,877</u>	<u>\$ 469,347</u>	<u>\$ 1,550,121</u>

Health District	Diking Districts	Drainage Districts	Education Services Dist #105	School Districts	Fire Districts	Irrigation Districts
\$ -	\$ -	\$ -	\$ -	\$ 83,447,589	\$ 12,703,402	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,615,136	-	-	10,353,422	841,858,228	27,522	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	255,625	-	-	-	5,185,514
-	-	-	-	3,452,052	-	5,545,500
3,575,950	-	24,153	43,046,116	70,276,863	2,386,083	537,080
11,191,086	-	279,778	53,399,538	999,034,732	15,117,007	11,268,094
-	-	-	-	5,787	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	420,053	44,622,359	523,285	755,134
3,036,389	-	7,000	19,688,032	585,631,858	6,176,281	472,524
5,501,700	-	277,008	29,505,285	361,854,358	6,826,031	9,311,822
3,887,251	-	-	-	19,257,557	1,392,490	405,692
12,425,340	-	284,008	49,613,370	1,011,371,919	14,918,087	10,945,172
(1,234,254)	-	(4,230)	3,786,168	(12,337,187)	198,920	322,922
1,603,568	84	171,097	3,570,012	14,139,034	1,238,545	1,520,544
\$ 369,314	\$ 84	\$ 166,867	\$ 7,356,180	\$ 1,801,847	\$ 1,437,465	\$ 1,843,466

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Park & Rec Districts	Port Districts	Yakima Water Consv District	Yakima Valley Libraries	Yakima Nation
Additions					
Tax collections for other governments	\$ 638,174	\$1,001,694	\$ -	\$ 8,303,244	\$ -
Other tax collections	-	-	-	-	-
Licensing fees collected	-	-	-	-	-
Law enforcement seizures	-	-	-	-	-
State and federal shared revenues and grants collected	2,416	161	-	27,317	-
Pass through grants	-	-	-	-	-
Court collections for other governments	-	-	-	-	-
Special assessments collected for other governments	-	-	-	-	-
Collection of debt proceeds	-	-	-	-	-
Other custodial collections	376,588	1,773,421	1,600	-	61,882
Total Additions	1,017,178	2,775,276	1,600	8,330,561	61,882
Deductions					
Payments of tax collections	-	661,466	-	-	9,075
Payments of other tax collections	-	-	-	-	-
Disbursement to Department of Licensing	-	-	-	-	-
Pass through grant	-	-	-	-	-
Payments of court collections	-	-	-	-	-
Disbursements for Special assessments	-	-	-	-	52,807
Disbursements for bond and debt holders	451,146	57,685	-	-	-
Disbursement of wages and benefits	188,271	36,145	-	4,081,558	-
Disbursement of Vendors and suppliers	267,993	810,911	3,369	3,494,069	-
Other custodial disbursements	-	806,825	-	67,457	1,960
	907,410	2,373,032	3,369	7,643,084	63,842
Change in net position other governments, individuals and organizations	109,768	402,244	(1,769)	687,477	(1,960)
Net Position					
Restricted Net Position as of January 1	282,369	94,755	8,505	42,245	1,960
Restricted Net Position as of December 31	\$ 392,137	\$ 496,999	\$ 6,736	\$ 729,722	0

State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Conservation District	Mosquito District	Pblic Trns Bnfit Area
\$ 91,788,981	\$40,349,601	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	81,635	-	-	-
-	-	-	98,230	-	-	-
-	-	-	-	-	-	-
2,949,674	-	-	-	-	-	-
-	9,504,360	-	-	-	229,654	-
-	-	-	-	-	-	-
-	622,067	4,404,819	59,041	633	-	-
94,738,655	50,476,028	4,404,819	238,906	633	229,654	-
91,633,245	40,556,432	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,862,378	-	-	-	-	-	-
217,050	9,489,708	-	-	-	-	-
-	-	391,494	-	-	-	-
-	-	488,997	3,855	-	-	-
-	-	1,666,710	190,133	-	238,156	-
-	-	1,175,290	-	-	808	-
94,712,673	50,046,140	3,722,491	193,988	-	238,964	-
25,982	429,888	682,328	44,918	633	(9,310)	-
1,190,990	719,996	815,851	168,809	1,757	361,552	46
\$ 1,216,972	\$ 1,149,884	\$ 1,498,179	\$ 213,727	\$ 2,390	\$352,242	\$ 46

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

December 31, 2022

With Comparative Totals for December 31, 2021

	Southeast WA ALTC COG	2022 Total	2021 Total
Additions			
Tax collections for other governments	\$ -	\$ 238,232,685	\$ 103,226,328
Other tax collections	-	-	34,643,807
Licensing fees collected	-	4,223,791	4,128,502
Law enforcement seizures	-	81,635	63,573
State and federal shared revenues and grants collected	-	860,302,135	793,043,556
Pass through grants	-	-	446,247
Court collections for other governments	-	2,949,674	2,877,792
Special assessments collected for other governments	-	15,175,153	5,589,231
Collection of debt proceeds	-	8,997,552	9,425,859
Other custodial collections	24,611,710	160,553,401	161,447,852
Total Additions	24,611,710	1,290,516,026	1,114,892,747
Deductions			
Payments of tax collections	-	132,866,005	0
Payments of other tax collections	-	-	34,710,585
Disbursement to Department of Licensing	-	4,152,638	3,815,748
Pass through grant	-	-	0
Payments of court collections	-	2,862,378	2,877,792
Disbursements for Special assessments	-	9,759,565	0
Disbursements for bond and debt holders	-	47,221,156	45,645,872
Disbursement of wages and benefits	8,776,186	630,727,448	3,289,898
Disbursement of Vendors and suppliers	11,033,465	432,822,467	1,050,386,519
Other custodial disbursements	-	30,543,433	18,536,430
	19,809,651	1,290,955,090	1,159,262,844
Change in net position other governments, individuals and organizations	4,802,059	(439,064)	(44,370,097)
Net Position			
Restricted Net Position as of January 1	(1,753,095)	27,210,538	71,705,152
Restricted Net Position as of December 31	\$ 3,048,964	\$ 26,771,474	\$ 27,335,055

CAPITAL ASSETS

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, 2022

	General Fixed Assets						
	Dec. 31, 2022	Land	Buildings	Improvements	Infrastructure	Equipment	Const-in-Progress
<u>General Government</u>							
Legislature	1,057,764	0	0	118	0	12,979	1,044,667
Courts	101,033	34,500	0	0	0	66,533	0
Finance	1,100,725	0	0	0	0	1,100,725	0
Legal Services	112,430	0	0	0	0	112,430	0
Miscellaneous General Government	29,295,118	4,842,207	5,707,052	16,651,415	0	31,956	2,062,488
Total General Government	31,667,070	4,876,707	5,707,052	16,651,533	0	1,324,623	3,107,155
<u>Security of Persons and Property</u>							
Law Enforcement	4,242,411	66,800	558,932	993,639	0	2,623,040	0
Adult Detention/Correction	62,704,896	1,932,225	42,403,025	16,943,049	0	1,307,801	118,796
Ambulance/Rescue/Emergency Aid	38,321	0	0	0	0	38,321	0
Juvenile Services	10,955,907	360,994	10,379,548	173,303	0	42,062	0
Alarm/Dispatch	445,816	0	0	107,149	0	338,667	0
Total Security of Persons and Property	78,387,351	2,360,019	53,341,505	18,217,140	0	4,349,891	118,796
<u>Physical Environment</u>							
Noxious Weed	348,243	71,800	145,382	7,714	0	123,347	0
Flood/Storm Water	19,774,563	1,749,076	0	271,166	0	101,963	17,652,358
Total Physical Environment	20,122,806	1,820,876	145,382	278,880	0	225,310	17,652,358
<u>Transportation</u>							
Roads and Streets	806,720,793	79,661,235	0	0	698,279,514	695,538	28,084,506
Railroads	27,672,949	0	0	0	27,672,949	0	0
Total Transportation	834,393,742	79,661,235	0	0	725,952,463	695,538	28,084,506
<u>Economic Environment</u>							
Veterans Relief	116,356	0	0	0	0	116,356	0
Planning	10,699	0	0	0	0	10,699	0
Total Economic Environment	127,055	0	0	0	0	127,055	0
<u>Mental and Physical Health</u>							
Public Health	0	0	0	0	0	0	0
Coroner	82,832	0	0	0	0	82,832	0
Total Mental and Physical Health	82,832	0	0	0	0	82,832	0
<u>Culture and Recreation</u>							
Multipurpose & Community Center	1,941,957	0	122,555	1,781,938	0	37,464	0
Fairgrounds, Convention Centers	20,190,738	35,503	13,452,040	994,064	0	0	5,709,131
Parks	1,278,956	394,500	554,217	289,396	0	40,843	0
Total Culture and Recreation	23,411,651	430,003	14,128,812	3,065,398	0	78,307	5,709,131
Total Governmental Fund Assets	\$ 988,192,507	\$ 89,148,840	\$ 73,322,751	\$ 38,212,951	\$ 725,952,463	\$ 6,883,556	\$ 54,671,946

YAKIMA COUNTY, WASHINGTON

Capital Assets Used In The Operation of Governmental Funds Schedule of Changes By Function And Activity As of December 31, 2022

	General Fixed Assets Jan. 1, 2022	Additions	Deletions	General Fixed Assets Dec. 31, 2022
<u>General Government</u>				
Legislature	82,866	1,006,628	31,730	1,057,764
Courts	106,586	0	5,553	101,033
Finance	146,320	969,723	15,318	1,100,725
Legal Services	112,431	0	0	112,431
Miscellaneous General Government	29,295,117	0	0	29,295,117
Total General Government	29,743,320	1,976,351	52,601	31,667,070
<u>Security of Persons and Property</u>				
Law Enforcement	3,224,913	1,065,598	48,100	4,242,411
Adult Detention/Correction	62,709,772	131,193	136,069	62,704,896
Protective Inspection Services	47,293	0	47,293	0
Ambulance/Rescue/Emergency Aid	79,681	0	41,360	38,321
Juvenile Services	10,955,907	0	0	10,955,907
Alarm/Dispatch	445,816	0	0	445,816
Total Security of Persons and Property	77,463,382	1,196,791	272,822	78,387,351
<u>Physical Environment</u>				
Noxious Weed	348,243	0	0	348,243
Flood/Storm Water	17,231,190	2,543,373	0	19,774,563
Total Physical Environment	17,579,433	2,543,373	0	20,122,806
<u>Transportation</u>				
Roads and Streets	802,414,441	11,617,436	7,311,084	806,720,793
Railroads	27,672,949	0	0	27,672,949
Total Transportation	830,087,390	11,617,436	7,311,084	834,393,742
<u>Economic Environment</u>				
Veterans Relief	78,981	37,376	0	116,357
Planning	10,699	0	0	10,699
Total Economic Environment	89,680	37,376	0	127,056
<u>Mental and Physical Health</u>				
Public Health	0	0	0	0
Coroner	82,832	0	0	82,832
Total Mental and Physical Health	82,832	0	0	82,832
<u>Culture and Recreation</u>				
Multipurpose & Community Center	15,306,945	0	0	15,306,945
Fairgrounds, Convention Centers	5,674,213	1,180,296	28,760	6,825,749
Parks	1,244,166	34,790	0	1,278,956
Total Culture and Recreation	22,225,324	1,215,086	28,760	23,411,650
Total Governmental Fund Assets	\$ 977,271,361	\$ 18,586,413	\$ 7,665,267	\$ 988,192,507

YAKIMA COUNTY, WASHINGTON

Capital Assets Used In The Operation of Governmental Funds

Schedule By Source

As of December 31, 2022

<u>Governmental Fund Capital Assets</u>	<u>2022</u>
Land	89,148,840
Building	73,322,751
Other Improvements	38,212,950
Infrastructure	725,952,463
Equipment	6,883,555
Construction in Process	54,671,946
Total Fixed Assets	<u>\$ 988,192,505</u>

Investment In General Capital Assets By Source

General Fund	3,095,332
Special Revenue Fund	838,203,409
G. O. Bonds	71,866,420
Donations	10,101,201
Other Sources	64,926,143
Total Governmental Fund Capital Assets	<u>\$ 988,192,505</u>

STATISTICAL SECTION

STATISTICAL SECTION

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

Contents	Page
<i>Financial Trends</i> These schedules contain trend information to help the reader understand how the County's financial performance and well-being changed over time.	199
<i>Revenue Capacity</i> These schedules contain information to help the reader access the County's most significant local revenue source, the property tax.	205
<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.	210
<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.	214
<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.	217

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

YAKIMA COUNTY, WASHINGTON

Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

(in thousands)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Governmental activities</u>										
Net Investment in Capital Assets *	\$ 257,968	\$ 261,669	\$ 265,348	\$ 274,852	\$ 280,408	\$ 291,408	\$ 297,489	\$ 287,640	\$ 282,500	\$ 282,517
Restricted	48,265	48,666	45,438	50,975	43,158	46,021	42,705	52,373	58,264	71,087
Unrestricted	32,184	42,876	6,710	6,055	7,193	(33,553)	(19,973)	9,543	31,914	40,271
Total governmental activities net position	\$ 338,417	\$ 353,211	\$ 317,496	\$ 331,882	\$ 330,759	\$ 303,876	\$ 320,221	\$ 349,556	\$ 372,678	\$ 393,875
<u>Business-type activities</u>										
Net Investment in Capital Assets	25,634	28,599	29,228	30,759	31,465	31,610	31,808	33,999	35,365	36,740
Restricted	0	0	0	0	0	0	0	0	0	1,179
Unrestricted	13,654	13,216	12,089	9,526	13,154	12,160	16,824	21,794	24,924	20,295
Total business-type activities net position	\$ 39,288	\$ 41,815	\$ 41,317	\$ 40,285	\$ 44,619	\$ 43,770	\$ 48,632	\$ 55,793	\$ 60,289	\$ 58,214
<u>Primary government</u>										
Net Investment in Capital Assets *	283,602	290,268	294,576	305,611	311,873	323,018	329,297	321,639	317,865	319,257
Restricted	48,265	48,666	45,438	50,975	43,158	46,021	42,705	52,373	58,264	72,267
Unrestricted	45,838	56,092	18,799	15,581	20,347	(21,393)	(3,149)	31,337	56,838	60,566
Total primary government net position	\$ 377,705	\$ 395,026	\$ 358,813	\$ 372,167	\$ 375,378	\$ 347,646	\$ 368,853	\$ 405,349	\$ 432,967	\$ 452,090

* 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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General Government	\$ 19,594	\$ 19,042	\$ 19,569	\$ 21,607	\$ 22,142	\$ 32,453	\$ 23,021	\$ 38,363	\$ 21,471	\$ 26,488
Judicial	8,790	9,176	8,932	10,141	10,090	15,144	10,930	11,454	10,622	10,941
Public Safety	42,529	40,419	45,885	46,476	48,257	60,197	54,324	65,315	46,638	48,226
Utilities	2,093	2,416	2,942	2,132	3,309	3,014	1,734	2,869	(460)	-
Transportation	30,136	25,644	27,513	22,617	29,023	24,539	23,387	29,715	24,345	22,264
Natural and Economic Environment	4,932	5,986	5,158	8,283	3,830	5,076	8,089	5,360	7,352	4,712
Social Services	18,856	17,059	3,512	1,470	499	1,039	340	7,375	14,758	24,033
Culture and Recreation	1,069	1,340	1,324	1,123	1,581	1,524	1,352	5,253	2,377	1,829
Interest on Long Term Debt	1,468	1,293	1,472	1,434	1,175	878	767	571	756	694
Total Governmental Activities Expenses	129,467	122,375	116,307	115,283	119,906	143,864	123,944	166,275	127,859	139,187
Business-type Activities:										
Solid Waste	6,993	8,048	9,246	11,181	7,888	9,976	9,768	9,804	8,914	13,276
Public Services Utilities	1,748	1,379	1,823	1,739	1,463	3,207	1,115	1,460	1,780	1,965
Building and Fire Safety	1,600	1,785	1,837	2,675	1,614	4,147	1,391	2,323	1,852	2,055
Total Business-type Activities Expenses	10,341	11,212	12,906	15,595	10,965	17,330	12,274	13,587	12,546	17,296
Total Primary Government Expenses	139,808	133,587	129,213	130,878	130,871	161,194	136,218	179,862	140,405	156,483
Revenues										
Program Revenues										
Governmental activities:										
General Government	7,928	1,538	5,272	5,228	8,768	9,109	12,894	11,268	12,464	12,072
Judicial	3,541	7,289	1,764	1,923	725	737	787	1,243	816	775
Public Safety	9,431	10,407	10,524	14,410	13,755	15,403	16,526	9,749	7,281	9,387
Utilities	41	920	87	39	48	21	15	4	542	563
Transportation	6,158	697	579	708	321	744	1,180	47	897	626
Natural and Economic Environment	2,380	910	1,386	1,176	951	1,241	1,500	479	682	613
Social Services	567	2,636	1,096	966	-	-	-	1,149	1,704	1,256
Culture and Recreation	24	389	5	8	7	7	7	-	187	264
Operating grants and contributions	28,798	38,155	19,678	30,477	18,135	25,562	23,551	41,204	38,799	46,497
Capital grants and contributions	240	66	504	830	168	251	226	1,138	-	-
Total Governmental Activities Program Revenues	59,108	63,007	40,895	55,765	42,878	53,075	56,686	66,281	63,372	72,053
Program Revenues										
Business-type Activities:										
Solid Waste	8,581	8,587	8,945	9,458	10,527	10,778	11,401	12,016	12,781	12,016
Public Services Utilities	1,283	1,446	1,665	1,889	1,730	1,830	1,790	1,876	2,163	2,153
Building and Fire Safety	1,681	2,089	2,222	2,602	2,562	2,388	2,260	2,336	2,383	1,701
Operating grants and contributions	416	327	493	323	105	711	553	1,341	212	1,222
Capital grants and contributions	-	-	94	142	46	-	113	-	50	(950)
Total Business-type Activities Program Revenues	11,961	12,449	13,419	14,414	14,970	15,707	16,117	17,569	17,589	16,142

YAKIMA COUNTY, WASHINGTON

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Primary Government Program Revenue	71,069	75,456	54,314	70,179	57,848	68,782	72,803	83,850	80,961	88,195
<u>Net (Expense)/Revenue</u>										
Governmental activities	(70,357)	(59,368)	(75,410)	(59,517)	(77,030)	(90,790)	(67,257)	(99,994)	(64,487)	(67,134)
Business-type activities	1,621	1,237	512	(1,180)	4,005	(1,623)	3,841	3,983	5,043	(1,154)
Total Primary Government Net (Expense)/Revenue	(68,736)	(58,131)	(74,898)	(60,697)	(73,025)	(92,413)	(63,416)	(96,011)	(59,444)	(68,288)
<u>General Revenues and Other Changes in Net Position</u>										
Governmental Activities:										
Taxes										
Property	37,386	38,532	39,842	40,539	41,881	42,223	43,778	44,983	45,924	46,732
Sales	19,381	21,880	23,394	23,199	23,186	25,119	26,003	31,121	37,207	40,465
Excise and other Taxes	3,464	3,913	3,858	3,152	4,129	4,099	4,313	3,524	3,737	4,456
Other Revenue	-	-	-	-	-	-	-	-	371	648
Grants & Contributions not restricted-specific programs	6,209	7,415	5,255	4,772	2,256	438	4,359	-	-	-
Interest and investment earnings	1,954	2,372	2,259	2,186	2,814	3,491	5,222	4,467	2,045	(4,355)
Gain on sales of capital assets	291	234	-	100	1,691	-	-	-	-	-
Special or Extraordinary Item OPEB	-	-	-	-	-	-	-	45,234	-	-
Transfers	(111)	(179)	(143)	(50)	(50)	(271)	(73)	-	(55)	(50)
Total Governmental Activities	68,574	74,167	74,465	73,898	75,907	75,099	83,602	129,329	89,229	87,896
Business-type Activities:										
Grants & Contributions not restricted-specific programs	148	122	-	-	-	-	-	-	-	-
Interest and investment earnings	68	218	189	106	281	504	948	835	(151)	(988)
Intergovernmental Loan Proceeds	-	-	-	-	-	-	-	-	-	17
Gain on sales of capital assets	126	483	-	(8)	(1)	-	-	2	2	-
Special or Extraordinary Item OPEB	-	-	-	-	-	-	-	2,291	-	-
Transfers	111	179	143	50	50	271	73	50	55	50
Total Business-type Activities	453	1,002	332	148	330	775	1,021	3,178	(94)	(921)
Total Primary Government	69,027	75,169	74,797	74,046	76,237	75,874	84,623	132,507	89,135	86,976
<u>Changes in Net Position</u>										
Governmental activities	(1,786)	14,797	(4,441)	14,383	(1,122)	(15,692)	16,346	29,334	24,742	20,762
Business-type activities	2,074	2,239	843	(1,032)	4,335	(848)	4,862	7,161	4,949	(2,075)
Total Primary Government	\$ 288	\$ 17,036	\$ (3,598)	\$ 13,351	\$ 3,213	\$ (16,540)	\$ 21,208	\$ 36,495	\$ 29,691	\$ 18,688

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 47,885	\$ 47,540	\$ 56,540	\$ 57,035	\$ 57,935	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	286,231	250,362	327,532	358,979	431,496	457,540	537,300	537,300	448,640	435,078
Unreserved	0	0	0	0	0	0	0	0	0	0
Committed	762,485	925,931	1,328,154	1,046,630	1,288,461	975,096	1,278,278	1,649,742	1,018,127	2,069,302
Assigned	925,690	741,094	807,575	830,588	900,831	849,445	1,381,086	1,394,438	1,102,543	2,525,249
Unassigned	6,480,803	8,383,923	8,373,082	8,542,488	9,013,045	10,800,414	11,236,194	8,692,948	13,719,131	9,781,389
Total general fund	8,503,094	10,348,850	10,892,883	10,835,720	11,691,768	13,082,495	14,432,858	12,274,428	16,288,441	14,811,018
All other Gov. Funds										
Nonspendable	3,646,996	5,374,899	7,883,763	8,291,622	8,717,839	0	0	0	0	0
Restricted	28,889,526	31,851,819	31,571,534	33,496,265	35,403,393	44,365,995	45,187,402	52,835,872	55,393,526	69,211,232
Unreserved, report in:										
Special revenue funds										
Capital project funds										
Committed	953,797	1,199,052	1,454,255	1,587,981	1,728,927	2,013,155	2,245,993	2,519,104	2,811,308	2,979,930
Assigned	13,963,555	16,373,086	8,840,409	6,401,491	5,925,483	5,075,375	5,033,697	11,812,071	8,225,013	4,000,431
Unassigned	0	0	0	(536)	(820)	0	(54,838)	0	0	(1,631,642)
Total all other gov. funds	47,453,874	54,798,856	49,749,961	49,776,823	51,774,822	51,454,525	52,412,254	67,167,047	66,429,847	74,559,951
Total gov. fund balances	\$55,956,968	\$65,147,706	\$60,642,844	\$60,612,543	\$63,466,590	\$64,537,020	\$66,845,112	\$79,441,475	\$82,718,288	\$89,370,969

* Reflects GASB 54 change in fund balance categories

* This is from Year 2012 which has been deleted for 2022 data

YAKIMA COUNTY, WASHINGTON

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Revenues</u>										
Taxes	\$ 63,158,166	\$ 66,731,242	\$ 66,976,756	\$ 67,556,196	\$ 69,179,304	\$ 71,795,787	\$ 74,255,884	\$ 79,627,857	\$ 86,867,524	\$ 91,652,578
Licenses	411,400	439,877	502,222	555,337	549,515	534,465	385,206	557,627	486,471	459,933
Intergovernmental	37,164,780	37,780,927	22,131,896	30,253,610	27,171,218	25,561,172	23,997,451	41,252,569	38,613,572	46,266,798
Charges for services	18,918,755	22,242,647	20,712,827	24,344,536	25,574,566	27,263,453	30,105,886	21,322,100	20,639,080	22,296,166
Fines	2,769,633	2,543,293	2,606,209	2,292,630	2,362,969	2,582,603	2,465,461	2,175,473	2,348,112	1,681,678
Interest earnings	1,781,672	2,371,860	2,259,242	2,035,409	2,814,471	3,490,537	4,710,262	4,467,019	2,045,334	(4,354,548)
Other revenues	2,355,213	3,151,849	3,023,801	2,409,235	2,405,057	2,591,705	3,189,053	1,924,687	1,654,848	1,997,425
Total revenues	126,559,619	135,261,695	118,212,953	129,446,953	130,057,100	133,819,722	139,109,203	151,327,332	152,654,941	160,000,030
<u>Expenditures</u>										
General government	19,704,599	19,309,304	20,658,613	22,060,922	22,508,839	23,570,414	24,246,479	39,709,472	25,602,285	28,180,584
Judicial	8,671,891	9,312,668	9,746,791	10,872,459	10,521,830	10,510,832	12,157,236	10,689,731	10,846,774	11,076,478
Public Safety	40,081,001	41,527,248	43,316,452	45,651,681	48,504,179	53,484,143	54,945,064	52,277,752	49,445,065	52,850,120
Physical environment	2,534,416	2,244,884	2,771,894	2,302,728	2,947,302	2,653,419	2,022,120	1,958,817	407,793	
Transportation	12,542,883	11,254,127	12,694,957	14,325,053	14,467,126	14,336,461	14,044,027	15,369,531	17,135,359	15,717,185
Economic environment	4,897,056	5,801,932	5,230,876	8,365,689	4,474,326	4,684,541	8,317,963	5,005,062	8,046,702	6,066,244
Health and human services	18,854,038	16,991,526	3,591,585	921,208	463,836	402,471	404,362	6,872,336	14,855,847	24,085,360
Culture and recreations	397,164	555,073	515,935	554,523	768,706	678,142	596,519	2,375,973	1,194,905	1,533,406
Debt service:										
Principal	3,669,722	3,654,581	3,939,082	3,993,244	4,103,822	4,242,846	4,333,245	14,480,134	3,264,936	3,266,157
Interest	1,222,629	1,159,377	1,311,309	1,211,733	1,089,302	963,670	853,133	1,198,998	841,969	779,842
Capital Outlay	9,178,693	20,844,453	13,717,723	18,544,120	17,501,118	18,996,602	15,679,051	12,988,980	16,786,159	9,675,282
Total expenditures	121,754,092	132,655,173	117,495,217	128,803,360	127,350,386	134,523,541	137,599,199	162,926,786	148,427,794	153,230,658
Excess of revenues over (under) expenditures	4,805,527	2,606,522	717,736	643,593	2,706,714	(703,819)	1,510,004	(11,599,454)	4,227,147	6,769,372

YAKIMA COUNTY, WASHINGTON

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Other Financing Sources (Uses)</u>										
Issuance of long-term debt	-	6,285,000	-	-	-	-	-	8,244,235	-	-
Issuance of GO Note	-	-	-	-	-	-	125,000	195,000	-	-
Transfers In	24,567,152	23,470,707	22,072,292	22,239,064	23,746,881	28,681,967	29,102,882	32,948,121	27,740,949	25,305,260
Transfers Out	(23,646,861)	(23,634,841)	(23,804,899)	(22,912,958)	(23,599,548)	(26,907,719)	(28,429,795)	(31,370,422)	(27,691,623)	(26,000,572)
Bond Premium	-	468,277	-	-	-	-	-	2,478,376	-	-
Intergovernmental Payments	(80,086)	-	-	-	-	-	-	5,399	-	-
Proceeds Capital Assets Other Deposit	74,893	(4,929)	5,474	-	-	-	-	19,341	340	11,248
Payments refunded bond escrow agent	-	-	-	-	-	-	-	10,675,765	-	-
Total Other Financing Source (Uses)	915,098	6,584,214	(1,727,133)	(673,894)	147,333	1,774,248	798,087	23,195,815	49,666	(684,064)
<u>Special Item</u>										
Extraordinary Discontinued Operat. A	-	-	(3,495,462)	-	-	-	-	-	-	-
Total Special Item	0	0	(3,495,462)	0	0	0	0	0	0	0
Net Change in Fund Balance	\$ 5,720,625	\$ 9,190,736	\$ (1,009,397)	\$ (30,301)	\$ 2,854,047	\$ 1,070,429	\$ 2,308,091	\$ 11,596,361	\$ 4,276,813	\$ 6,085,308
Debt services as a percentage of noncapital expenditures										
	4.35%	4.31%	5.06%	4.72%	4.73%	4.51%	4.25%	10.46%	3.12%	2.82%
Debt services as a percentage with capital expenditures										
	4.02%	3.63%	4.47%	4.04%	4.08%	3.87%	3.77%	9.62%	2.77%	2.64%

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

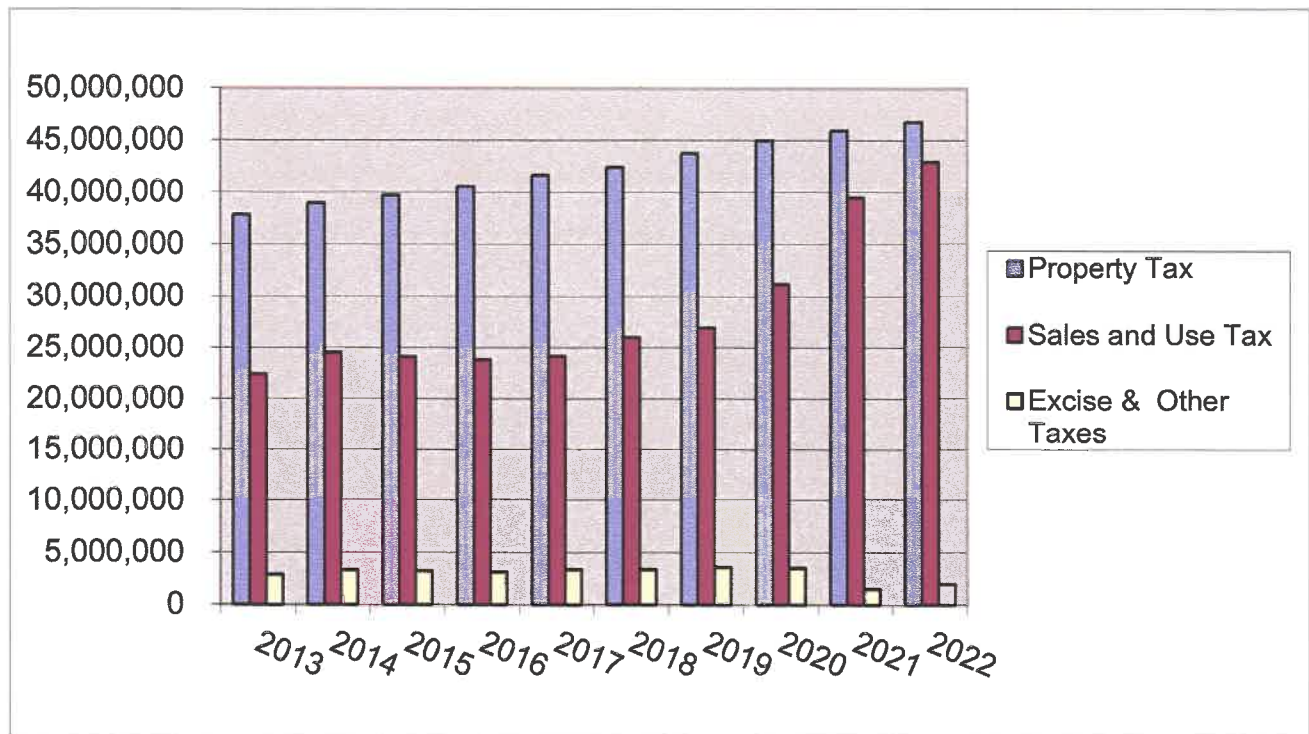
Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
2013	37,826,621	22,440,640	2,890,905	63,158,166
2014	38,912,389	24,519,182	3,299,671	66,731,242
2015	39,677,984	24,081,015	3,217,757	66,976,756
2016	40,562,118	23,841,328	3,152,750	67,556,196
2017	41,656,050	24,154,212	3,369,042	69,179,304
2018	42,420,025	25,994,695	3,381,067	71,795,787
2019	43,727,444	26,943,103	3,585,337	74,255,884
2020	44,983,214	31,120,547	3,524,096	79,627,857
2021	45,923,785	39,455,011	1,488,728	86,867,524
2022	46,731,954	42,937,507	1,983,117	91,652,578

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

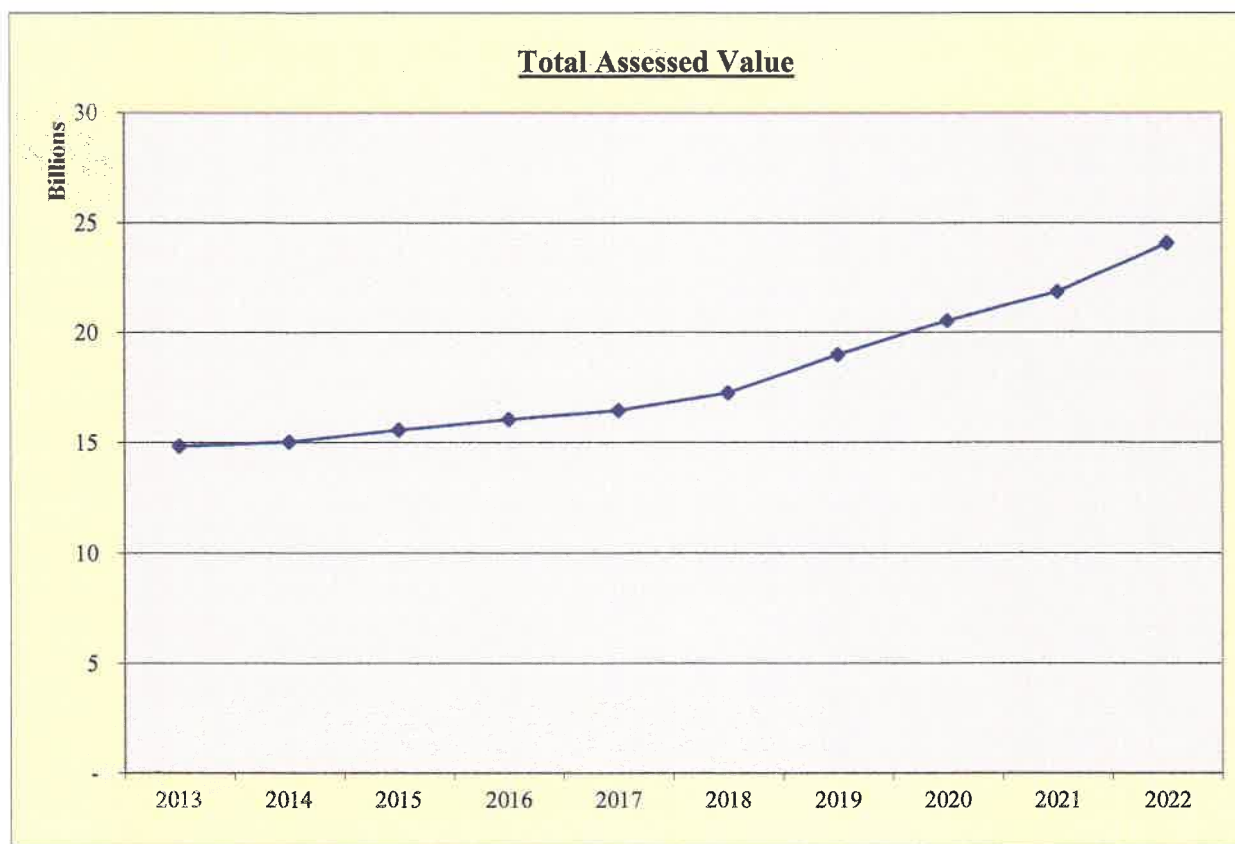


YAKIMA COUNTY, WASHINGTON

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		
2013	13,947,164,810	15,159,961,750	896,511,378	1,003,932,114	14,843,676,188	16,163,893,864	91.8%	3.753
2014	14,113,009,035	15,390,413,342	911,693,552	1,078,927,280	15,024,702,587	16,469,340,623	91.2%	3.809
2015	14,606,675,379	15,842,381,105	961,051,747	1,102,123,563	15,567,727,126	16,944,504,668	91.9%	3.821
2016	14,985,294,948	16,540,060,649	1,050,010,721	1,167,976,330	16,035,305,669	17,708,036,979	90.6%	3.826
2017	15,279,612,569	17,072,192,815	1,174,254,197	1,230,874,420	16,453,866,766	18,303,067,235	89.9%	3.838
2018	16,028,671,844	18,444,961,846	1,236,979,098	1,307,588,899	17,265,650,942	19,752,550,744	87.4%	3.747
2019	17,773,065,486	19,880,386,450	1,234,750,572	1,295,645,931	19,007,816,058	21,176,032,380	89.8%	3.543
2020	19,260,241,549	22,659,107,705	1,284,140,691	1,369,019,926	20,544,382,240	24,028,127,631	85.5%	3.348
2021	20,522,585,321	23,241,885,981	1,360,951,308	1,446,281,943	21,883,536,629	24,688,167,923	88.6%	3.005
2022	22,753,586,558	26,213,809,399	1,332,305,569	1,402,426,915	24,085,892,127	27,616,236,313	87.2%	3.047



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)

		2022			2013		
		Taxable	Percentage of		Taxable	Percentage of	
		Assessed	Total Assessed		Assessed	Total Assessed	
<u>Taxpayer</u>	<u>Type of Business</u>	<u>Value</u>	<u>Rank</u>	<u>Value</u>	<u>Value</u>	<u>Rank</u>	<u>Value</u>
Pacificorp	Utilities	\$193,175,770	1	0.802%	\$151,346,305	1	1.020%
Borton & Sons Inc.	Agriculture	152,141,168	2	0.632%	39,725,441	9	0.268%
Washington Fruit & Produce Co.	Wholesale Trade	147,840,267	3	0.614%	58,933,889	4	0.397%
Zirkle Fruit Co.	Agriculture	129,345,677	4	0.537%	58,664,111	5	0.395%
Wal-Mart Stores Inc.	General Merchand	104,632,572	5	0.434%	96,528,333	2	0.650%
Evans Fruit Company Inc.	Agriculture	102,921,792	6	0.427%	58,595,005	6	0.395%
BNSF Railroad Co.	Transportation	85,525,950	7	0.355%			
University Parkway Apartments LLC	Real Estate	84,477,923	8	0.351%			
Allan Brothers Inc	Agriculture	67,546,025	9	0.280%			
Tree Top Inc.	Agriculture	65,040,514	10	0.270%	39,634,543	10	0.267%
Yakima HMS, Inc (Yakima Regional)	Health Care Services				73,257,421	3	0.494%
Centercal Properties LLC	Retail Development				51,470,200	7	0.347%
Roy Farms	Agriculture				47,353,824	8	0.319%
Totals		\$1,132,647,658		4.702%	\$675,509,072		4.552%
Yakima County Total Taxable Value		#####			#####		

Information provided by the Yakima County Treasurer's Office

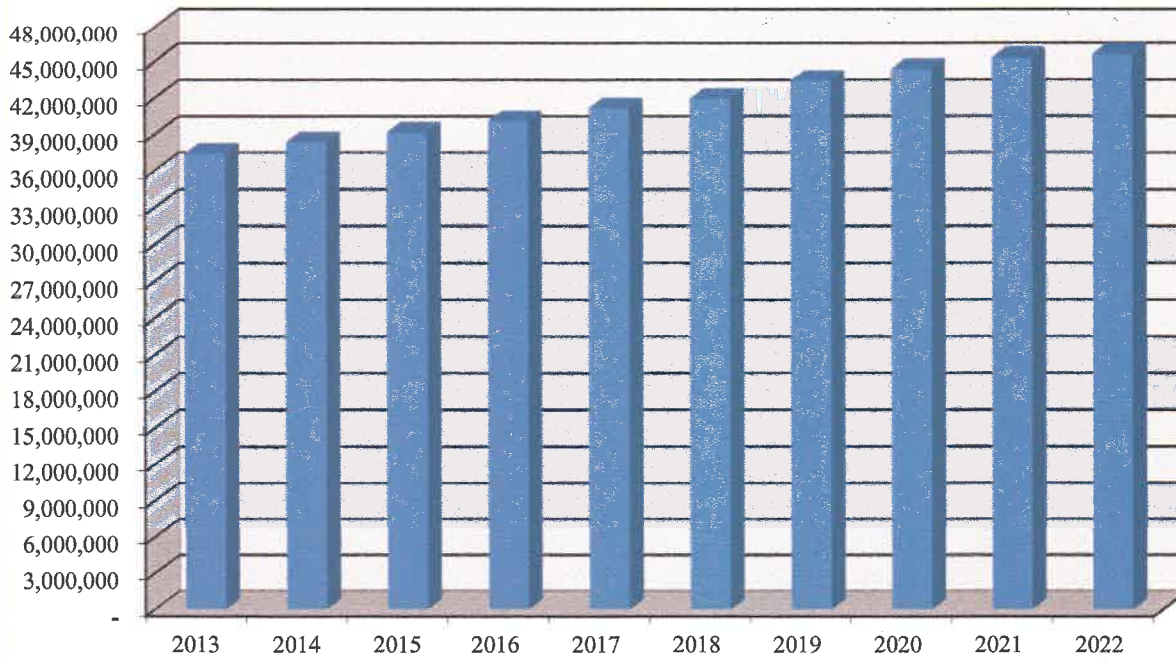
YAKIMA COUNTY, WASHINGTON

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			
2013	37,631,440	(177,877)	37,453,563	36,499,431	96.99%	954,084	37,453,515	99.9999%
2014	38,471,013	(90,183)	38,380,830	37,497,500	97.47%	883,332	38,380,832	100.0000%
2015	39,347,554	(140,587)	39,206,967	38,363,077	97.50%	843,891	39,206,968	100.0000%
2016	40,345,728	(221,142)	40,124,586	39,301,468	97.41%	822,900	40,124,368	99.9995%
2017	41,370,213	(135,947)	41,234,266	40,427,873	97.72%	805,712	41,233,585	99.9983%
2018	42,276,593	(278,447)	41,998,146	41,206,709	97.47%	789,688	41,996,397	99.9958%
2019	43,699,797	(211,961)	43,487,836	42,647,642	97.59%	834,850	43,482,492	99.9877%
2020	44,802,047	(184,885)	44,617,162	43,759,120	97.67%	723,832	44,482,952	99.6992%
2021	45,831,242	(129,374)	45,701,868	44,858,574	97.88%	502,365	45,360,939	99.2540%
2022	46,848,274	(243,467)	46,604,807	45,644,510	97.43%	-	45,644,510	97.9395%

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

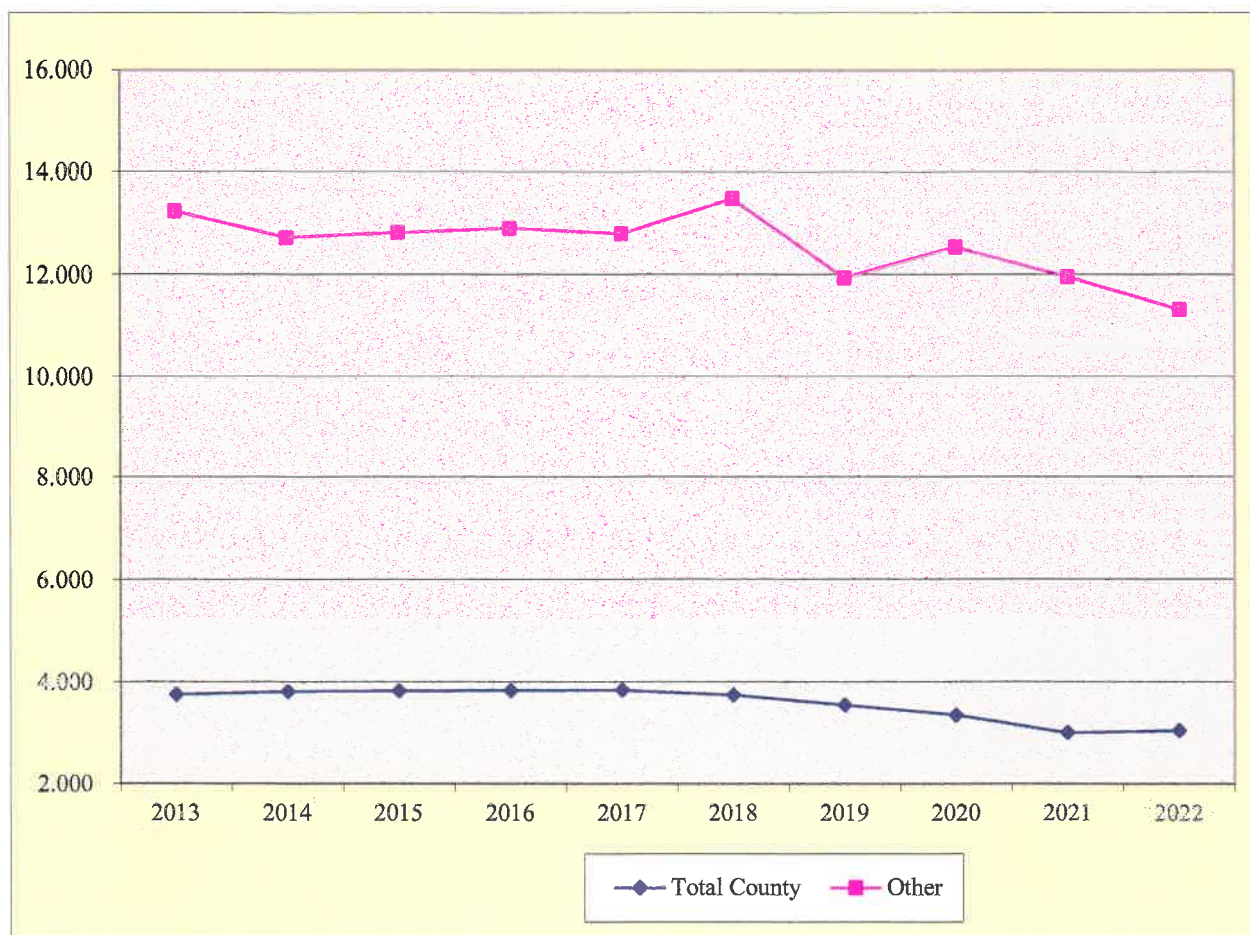
Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

(Per \$1,000 of Assessed Value)

Year	Yakima County Direct Rates				Overlapping Rates							Total Direct &	
	General	Special Revenue	Debt	Total	School	Fire	Port	Cities and	State of	Regional	Park & Rec	Rates	Other
	Fund	Funds	Service	County	District	District	District	Towns	Wash	Library	District		
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	13.227
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	12.712
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	12.807
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	12.889
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	12.792
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	13.484
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	11.937
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	12.536
2021	1.515	1.490	0.000	3.005	3.770	1.176	0.349	2.472	2.957	0.393	0.838	14.960	11.955
2022	1.251	1.796	0.000	3.047	3.518	1.113	0.330	2.294	2.951	0.366	0.743	14.362	11.315



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

Source: Yakima County Department of Assessments Annual Report (Assessed Valuation / 2022 Tax Year)

YAKIMA COUNTY, WASHINGTON

Ratio of Outstanding Debt by Type

Last Ten Fiscal Years

Year	Governmental Activities						Business Activities		Total Primary Government	Percentage of Personal Income*	Total Debt Per Capita*
	General Obligation Bonds	Special Assessment Bonds	Leases	General Obligation Note	Bond Issuance Discount/Premium	Advances Due Other Government	General Obligation Bonds	Advances Due Other Government			
2013	32,475,000	70,500	72,168	0	1,352,061	6,419,990	3,415,000	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	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	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	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	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	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	1,788,709	25,475,366	0.234%	101.62
2020	25,430,521	0	0	0	1,218,884	331,718	849,479	2,009,068	29,839,670	0.260%	118.94
2021	23,344,140	0	0	0	2,617,530	153,155	425,860	1,891,047	28,431,732	0.226%	111.05
2022	18,846,740	0	716,406	0	2,413,172	136,138	248,260	1,772,951	24,133,667	0.187%	93.88

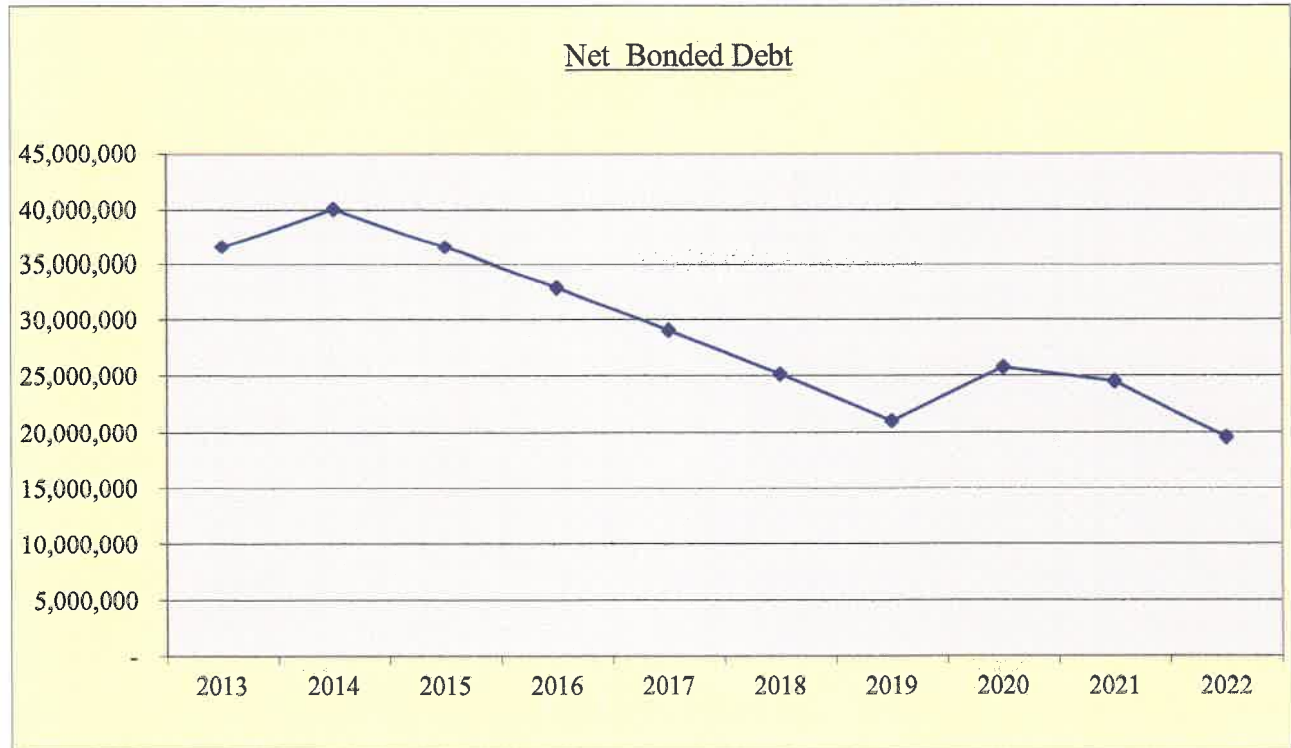
* Population & personal income data can be found on the Schedule of Demographic and Economic Statistics in this section

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
2013	254,293	14,843,676,188	37,242,061	638,525	36,603,536	0.247%	143.94
2014	253,102	15,024,702,587	40,884,416	797,154	40,087,262	0.267%	158.38
2015	249,413	15,567,727,126	37,483,494	955,071	36,528,423	0.235%	146.46
2016	249,745	16,035,305,669	33,977,572	1,104,461	32,873,111	0.205%	131.63
2017	249,757	16,453,866,766	30,346,650	1,251,741	29,094,909	0.177%	116.49
2018	251,012	17,265,650,942	26,570,728	1,398,395	25,172,333	0.146%	100.28
2019	250,698	19,007,816,058	22,669,806	1,560,735	21,109,071	0.111%	84.20
2020	250,873	20,544,382,240	27,498,884	1,722,568	25,776,316	0.125%	102.75
2021	256,035	21,883,536,629	26,387,530	1,848,979	24,538,551	0.112%	95.84
2022	257,083	24,085,892,127	21,508,172	1,912,525	19,595,647	0.081%	76.22



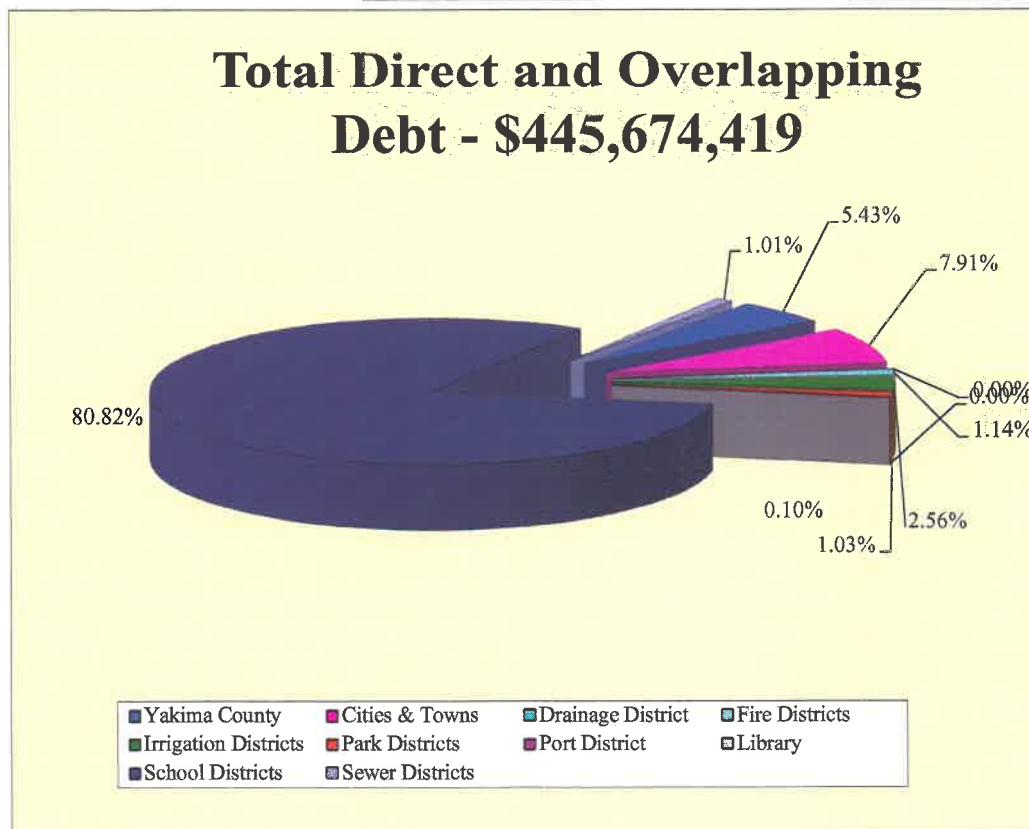
YAKIMA COUNTY, WASHINGTON

Direct and Overlapping Governmental Activities Bonded Debt

General Obligation Bonds

December 31, 2022

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Yakima County	Amount Applicable to Yakima County
Direct Debt			
Commissioner approved debt	\$ 24,202,591		
Voter approved debt	-		
Total Direct Debt	24,202,591	100.00%	\$ 24,202,591
Overlapping Debt			
Cities & Towns	35,241,111	100.00%	35,241,111
Drainage District	-	100.00%	-
Fire Districts	5,102,432	100.00%	5,102,432
Irrigation Districts	11,398,286	100.00%	11,398,286
Park Districts	4,592,960	100.00%	4,592,960
Port District	455,000	100.00%	455,000
Library	-	100.00%	0
School Districts	360,196,853	100.00%	360,196,853
Sewer Districts	4,485,186	100.00%	4,485,186
Total Overlapping Debt	421,471,828		421,471,828
Total Direct and Overlapping Debt	\$ 445,674,419		\$ 445,674,419



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, 2022

Total Assessed Property Valuation \$ 24,085,892,127

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

Legal limit of 1.5% of the assessed valuation	361,288,382
Less: Outstanding Limited Tax General Obligation Bond Debt	(21,004,089)
Add: Available Assets	8,456,878

Remaining Debt Capacity (non-voted) \$ 348,741,171

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

Legal limit of 2.5% of the assessed valuation	602,147,303
Less: Outstanding Limited Tax General Obligation Bond Debt	(21,004,089)
Add: Available Assets	8,456,878

Remaining Debt Capacity (voted and non-voted) \$ 589,600,092

YAKIMA COUNTY, WASHINGTON

Legal Debt Margin Information

Last Five Fiscal Years

(amounts expressed in thousands)

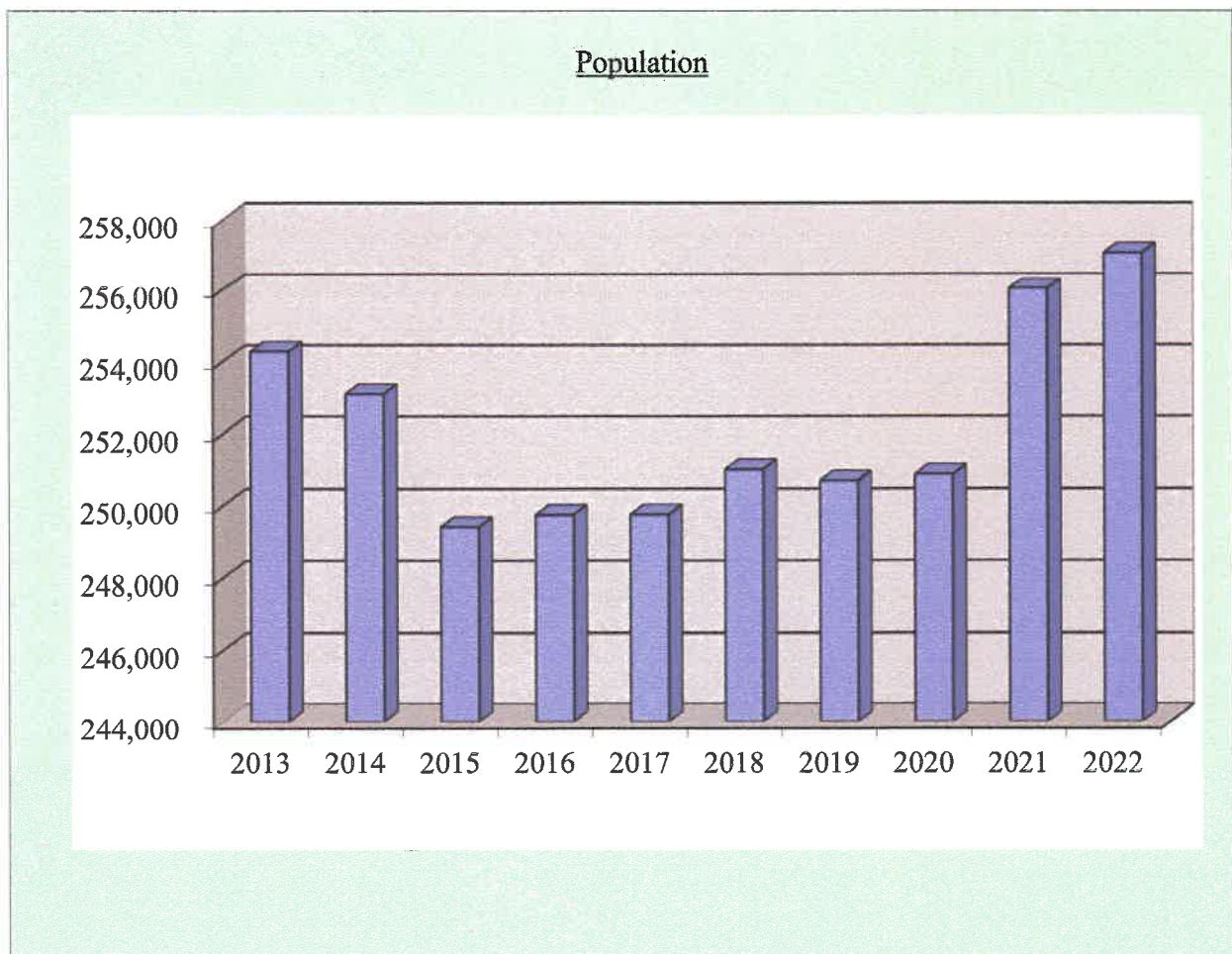
	Fiscal Year				
	2018	2019	2020	2021	2022
Debt Limit (non-voted)	\$258,985	\$285,117	\$308,166	\$328,253	\$361,288
Total Net Debt Applicable to Limit (non-voted)	25,345	24,046	28,621	24,814	21,004
Legal Debt Margin (voted and non-voted)	431,641	475,195	513,610	547,088	602,147
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit (non-voted)	9.79%	8.43%	9.29%	7.56%	5.81%

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)
2013	254,293	8,820,406,998	\$34,686	52,146	10.4%
2014	253,102	9,237,463,694	\$36,497	52,070	11.5%
2015	249,413	9,385,411,190	\$37,630	52,932	10.2%
2016	249,745	9,621,925,615	\$38,527	53,048	9.8%
2017	249,757	10,129,644,406	\$40,558	51,955	6.7%
2018	251,012	10,374,576,972	\$41,331	53,763	8.3%
2019	250,698	10,875,028,542	\$43,379	53,935	8.0%
2020	250,873	11,479,195,861	\$45,757	52,961	8.3%
2021	256,035	12,571,062,465	\$49,099	58,640	7.0%
2022	257,083	12,879,601,217	\$50,099	58,975	6.1%



(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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	73	73	74	75	77	78	79	82	77	77
Assessor/GIS*	24	24	24	24	25	25	26	26	26	26
Auditor/Elections	19	19	20	21	21	21	22	22	23	23
Commissioners	4	4	4	4	5	5	5	7	6	6
Human Resources	7	7	7	7	7	7	7	7	9	9
Treasurer	19	19	19	19	19	20	19	20	13	13
Public Safety	562	562	569	578	587	594	601	596	503	493
Coroner	3	3	3	3	3	3	3	3	3	3
Corrections	175	175	173	184	199	199	198	192	131	133
Sheriff/DOS	89	92	97	99	100	101	100	84	83	80
Law&Justice	21	19	20	19	19	21	20	65	59	55
Attorney/Assigned	105	104	104	102	106	109	112	96	89	88
County Clerk	36	36	36	36	34	35	34	30	24	23
District Court	58	57	57	57	51	52	52	44	30	29
Superior Court	22	21	23	24	23	21	23	17	17	15
Juvenile	46	48	49	48	47	47	52	58	60	60
Emergency Services	7	7	7	6	6	6	7	7	7	7
Public Services	185	189	191	195	221	223	232	227	201	194
Roads	119	119	119	121	123	121	121	118	92	85
Equipment	8	8	8	10	12	13	13	13	13	13
Parks/Recreation	1	1	1	1	1	1	1	1	1	1
Environmental Services	57	61	63	63	86	88	97	95	95	95
Community Development	48	51	52	42	21	21	24	24	24	24
*Community Services	122	118	5	2	4	3	6	4	4	4
Internal Services	88	89	80	83	84	87	87	81	81	77
Employee Benefits	8	9	9	10	10	10	10	5	4	5
Facilities	27	27	27	28	30	32	32	32	30	31
*Financial Services	7	14	7	7	5	5	5	5	5	5
*GIS	4	4	4	4	4	4	4	4	4	4
*Grants Management	7	0	0	0	0	0	0	0	0	0
Printing	2	2	2	2	2	2	2	2	0	0
Purchasing	1	1	1	1	1	1	1	0	2	1
Technology Services	32	32	30	31	32	33	33	33	31	31
Grand Total	1078	1082	971	975	994	1006	1029	1014	890	869

Source: Yakima County HR Staffing Trends 2017

* 2010 GIS moved to Internal Services

* 2011 Financial Services & Grants Management moved to Internal Services

* 2012 Parks moved to General Government

* 2014 Grants Management combined with Financial Services

* 2015 ALTC moved out from Yakima County

YAKIMA COUNTY, WASHINGTON

Principal Employers

Current & Nine Years Ago

2022

2013

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	2.02%	Yakima Valley Memorial Hospital	2,200	1	1.76%
Wal-Mart - Yakima/Sunnyside/Grand	1,700	2	1.38%	Wal-Mart - Yakima/Sunnyside/Grand	1,700	2	1.36%
Zirkle Fruit	1,500	3	1.21%	Yakima School District 7	1,594	3	1.27%
Washington Fruit & Produce	1,500	4	1.21%	Zirkle Fruit	1,502	4	1.20%
Yakama Nation Government Operatic	1,289	5	1.04%	Washington Fruit & Produce	1,501	5	1.20%
Borton Fruit	1,212	6	0.98%	Borton Fruit	1,212	6	0.97%
Yakama Nation Enterprises	1,170	7	0.95%	Yakima County	1,078	7	0.86%
Monson Fruit	1,023	8	0.83%	Monson Fruit	1,023	8	0.82%
Yakima Valley Farm Workers Clinic	1,006	9	0.81%	Yakima Valley Farm Workers Clini	1,006	9	0.80%
AB Foods	900	10	0.73%	Yakima Regional Medical Center	985	10	0.79%
Totals	13,800		11.17%		13,801		11.02%
Average County Employment (1)	123,515				125,250		

(1) US Bureau of Labor Statistics

(2) Yakima County CAFR 2013

(3) Yakima County Development Association

YAKIMA COUNTY, WASHINGTON

Capital Asset Statistics by Function

Last Ten Fiscal Years

<u>Function</u>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Public Safety</u>										
Sheriff Units - Patrol	51	44	53	32	67	66	66	61	63	62
Sheriff Units - Civil	21	59	3	2	17	16	17	1	15	15
Sheriff Units - Search & Rescue	26	22	24	54	86	85	85	66	65	66
Sheriff Units - Executive Administration	5	14	4	14	12	13	13	4	4	4
Sheriff Units - Special Purpose	41	26	33	71	12	12	12	12	12	12
Sheriff Units - Bikes	5	3	0	3	3	3	3	3	3	3
Sheriff Units - Boats	12	11	8	8	10	10	10	6	6	6
<u>Transportation</u>										
Paved Roads (miles)	129	123	120	125	120	120	120	121	102	100
Gravel Roads (miles)	545	543	539	549	539	539	539	539	542	555
Oiled Roads (miles)	972	979	984	985	984	984	984	983	990	991
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
<u>Culture and Recreation</u>										
Parks-Number	2	2	2	2	2	2	2	2	2	2
Parks-Acres	8	8	8	8	8	8	8	8	8	58
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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Transportation (A)										
Paved Roads (miles)	129	123	120	125	120	120	120	121	102	100
Gravel Roads (miles)	545	543	539	549	539	539	539	539	542	555
Oiled Roads (miles)	972	979	984	985	984	984	984	983	990	991
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
Public Safety (B)										
Number of Paid Firefighters	55	53	46	53	52	45	45	47	51	49
Number of Volunteer Firefighters	460	493	499	490	511	508	512	512	505	507
Number of Law Enforcement Employees:										
Commissioned	133	194	193	204	154	150	153	179	183	175
Non commissioned	24	51	51	54	25	24	24	47	47	47
Average Daily Jail Population	678	751	742	813	944	983	985	582	756	749
Average Daily Home Detention Pop.	79	50	53	40	0	0	0	0	0	0
Building Department (C)										
Permits Issued	776	783	844	881	941	508	1,041	997	1,019	1,001
Value of Permits (000's)	\$109,365	\$139,904	\$150,232	\$112,129	\$100,012	\$93,803	\$130,930	\$139,300	\$186,200	\$159,600
Judicial (D)										
District Court Filings	60,457	56,828	55,379	49,530	52,305	52,496	49,140	36,777	42,959	38,252
Superior Court Filings	10,971	11,113	10,766	10,584	11,608	11,608	11,750	8,717	9,734	9,522
General Government (E)										
General Elections										
Number of Registered Voters	106,481	106,415	108,263	114,075	114,669	115,873	119,198	127,692	127,349	127,445
Number of Votes	39,911	50,562	35,403	80,912	32,207	71,585	40,678	96,985	40,843	50,126
% of Registered Voters Voting	37.48%	47.51%	32.70%	70.93%	28.09%	61.78%	34.13%	75.95%	32.07%	39.33%
Public Schools (F)										
Number of Students	52,146	52,070	52,932	53,048	51,955	53,763	53,935	52,961	58,640	58,975

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.