

# Annual Comprehensive Financial Report

Fiscal Year End Report  
December 31, 2023

**YAKIMA COUNTY**  
**WASHINGTON**



# **Yakima County Washington**

## **Annual Comprehensive Financial Report**

**Fiscal Year Ended December 31, 2023**

**Charles Ross, County Auditor**

**David Garent**

**Carolyn Patnode**

**Adela Espinoza**

**Erendira Cuevas**

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

**YAKIMA COUNTY, WASHINGTON**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**Year Ended December 31, 2023**

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# INTRODUCTORY SECTION



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

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September 27, 2024

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, 2023, 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*)

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

## Outlook

If 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.

Source: The Local Employment Dynamics

### 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%
<b>Total covered payrolls</b>	<b>\$4,899,857,020</b>	<b>100%</b>

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*

	<b>Yakima County</b>	<b>Washington state</b>
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*

	<b>Yakima County</b>	<b>Washington state</b>
<b>Population by age, 2021</b>		
Under 5 years old	7.8%	6.0%
Under 18 years old	29.5%	21.8%
65 years and older	14.0%	15.9%
<b>Females, 2021</b>	50.0%	49.9%
<b>Race/ethnicity, 2021</b>		
White, not Hispanic or Latino	42.3%	67.5%
Black	1.6%	4.4%
American Indian, Alaskan Native	6.7%	1.9%
Asian, Native Hawaiian, other Pacific Islander	1.9%	10.4%
Hispanic or Latino, any race	50.2%	13.0%

#### *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 \$528 million during 2023. 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 2023, the County's Investment Pool realized an average gross yield of 2.72% percent. The pool distributed \$14.27 million, in net interest earnings, to fund participants for 2023. 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 Douglas Gallagher. We also thank Craig Warner, Brenda Garcia and Stefanie Truex from the Financial Services office.

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

Further appreciation is extended to Ann Strand and Neyda 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

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### **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	Jacob Tate
Auditor	Charles Ross
Clerk	Billie Maggard
Coroner	James Curtice
Prosecuting Attorney	Joe Brusic
Sheriff	Robert Udell
Treasurer	Ilene Thomson

### **Judges Of The Superior Court**

Term Ends Dec. 31, 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**

Legislative District	State Senators	State Represetatives
12th	Brad Hawkins	Keith Goehner Mike Steele
14th	Curtis King	Chris Cory Gina Mosbrucker
15th	Nikki Torres	Bruce Chandler/Bryan Sandlin

# **Yakima County, Washington**

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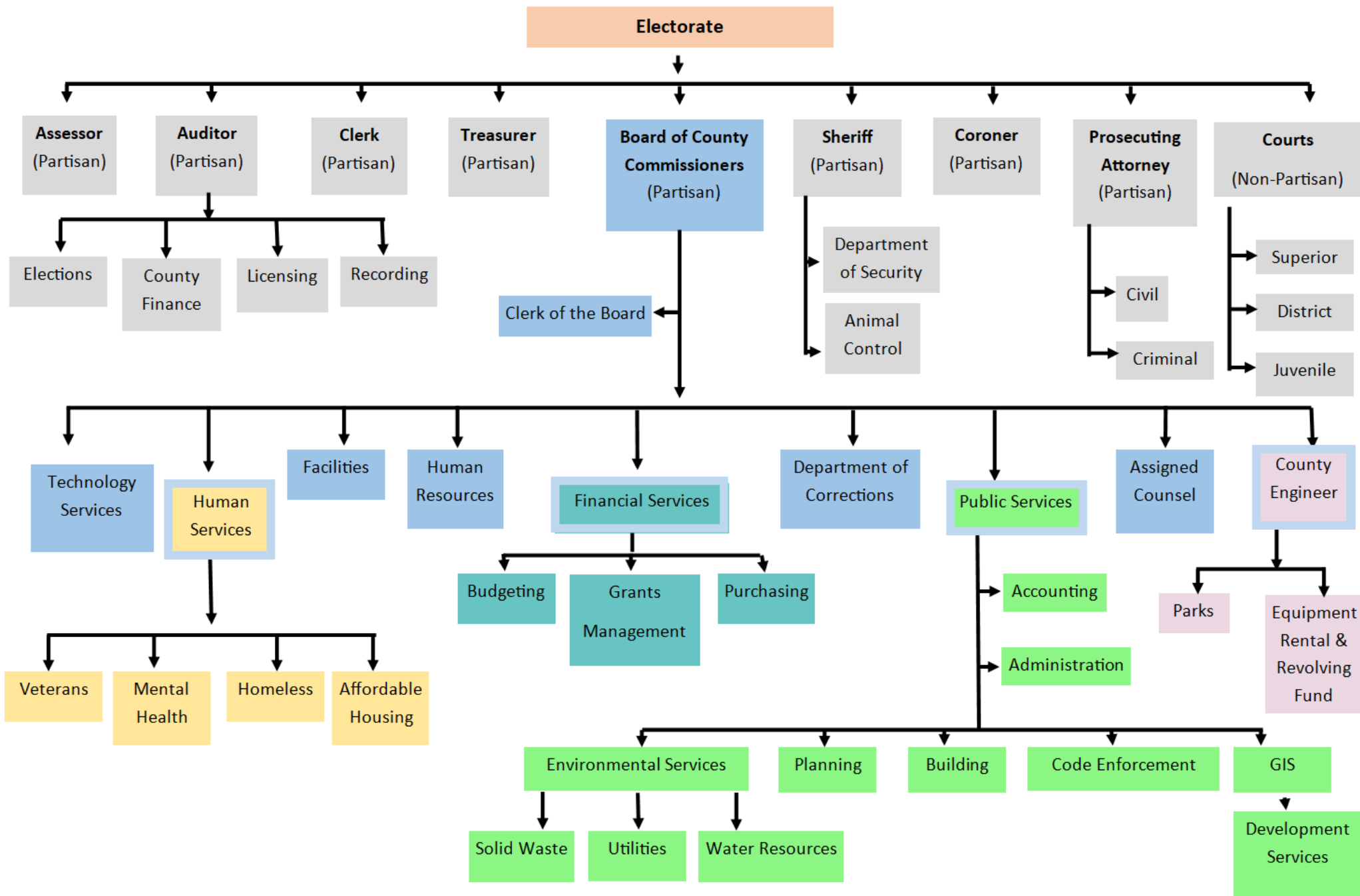
## List of Appointed Officials

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

Jacqui Lindsay  
Craig Warner  
Tip Hudson  
Jeremy Welch  
Brian Griff  
Keith Matthews  
Lisa Freund  
Dale Panattoni  
Jessica Humphreys



# Yakima County Government Organizational Chart



### 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  
 DRVYE  
 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, 2023 through December 31, 2023**

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, 2023, 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 27, 2024.

### **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 2023-001, 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 cursive script that reads "Pat McCarthy". The signature is written in black ink and is positioned above the printed name.

Pat McCarthy, State Auditor

Olympia, WA

September 27, 2024

## **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, 2023. 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, 2023, total assets plus deferred outflows of resources of Yakima County exceeded total liabilities plus deferred inflows of resources by \$481,349 million dollars. Net investment in capital assets accounts for 67% of this amount, with a value of \$323,130 million.
- In 2023, the County's total net position changed by 6.5% or \$29,259 million, from the prior year. The governmental net position changed by 7.5% or \$29,320 million from the prior year. The business type net position changed less than 1% or \$(60) thousand.
- As of December 31, 2023, Yakima County's governmental activities reported combined ending net position of over \$423,195 million. Of that amount, \$288,725 million is in net investment in capital assets. 85,100 million was legally restricted for specific projects or programs.
- Yakima County's business type activities reported a combined ending net position of \$58,154 million. Net invested in capital assets changed to \$34,405 million.
- Total Fund balance for the General Fund was \$17,848 million dollars at December 31, 2023, with \$12,950 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 \$10,360 million, taxes was \$6,133 million and judicial court fees was \$5,896 million.
- Yakima County's total long-term debt and liabilities at December 31, 2023 was \$129,496 million, with a remaining capacity for non-voted debt at over \$394 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 2023. 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 58 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, American Rescue Plan Act and Mental Health Sales Tax, 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 when comparing total net position changed to \$481,349 million at December 31, 2023, compared to \$452,090 million in 2022.

	Governmental Activities		Business-type Activities		Total	
	2022	2023	2022	2023	2022	2023
Current and Other Assets	\$ 206,198	\$ 223,549	\$ 39,349	\$ 41,480	\$ 245,547	\$ 265,029
Capital Assets and Construction in Progress (Net of Depreciation)	307,353	312,561	39,054	36,332	346,407	348,893
Total Assets	\$ 513,551	\$ 536,110	\$ 78,403	\$ 77,812	\$ 591,954	\$ 613,922
Total Deferred Outflows of Resources	15,869	14,829	5,365	5,491	21,234	20,320
Total Assets and Deferred Outflows of Resources	\$ 529,420	\$ 550,939	\$ 83,768	\$ 83,303	\$ 613,188	\$ 634,242
Long-Term Liabilities	\$ 63,426	\$ 45,615	\$ 21,487	\$ 21,477	\$ 84,913	\$ 67,092
Other Liabilities	44,855	59,739	2,631	2,665	47,486	62,404
Total Liabilities	\$ 108,281	\$ 105,354	\$ 24,120	\$ 24,142	\$ 132,399	\$ 129,496
Total Deferred Inflow of Resources	\$ 27,263	22,389	1,434	1,007	\$ 28,697	\$ 23,396
Total Liabilities and Deferred Inflow of Resources	\$ 135,544	\$ 127,743	\$ 25,554	\$ 25,149	\$ 161,096	\$ 152,892
Net Position:						
Net Investment in Capital Assets	\$ 282,517	\$ 288,725	\$ 36,740	\$ 34,405	\$ 319,257	\$ 323,130
Restricted For:						
Governmental/Judicial	5,506	7,777	-	-	5,506	7,777
Public Safety	3,725	3,965	-	-	3,725	3,965
Utilities	2,485	3,490	-	-	2,485	3,490
Natural and Economic Environment	31,472	36,717	-	-	31,472	36,717
Transportation	7,335	5,413	-	-	7,335	5,413
Social Services	18,681	25,001	-	-	18,681	25,001
Culture and Recreation	442	550	-	-	442	550
Pension	-	2,187	1,179	2,041	1,179	4,228
Unrestricted	41,712	98,740	20,295	43,416	62,007	142,156
Total Net Position	\$ 393,875	\$ 472,565	\$ 58,214	\$ 79,862	\$ 452,090	\$ 552,427

Of the \$265,029 million in current and other assets (compared to \$245,547 million at December 31, 2022), \$206,103 million is in cash/cash equivalents and investments (which changed by \$12,892 million in 2022), \$18,918 million is in accounts and notes receivable (which changed by 6,487 in 2022). At December 31, 2023, cash/cash equivalents and investments accounted for 34% (38% in 2022) of total assets.

At December 31, 2023, the County had total outstanding liabilities of \$129,496 million (which changed from \$132,399 million in 2022), with \$67,092 million in long term liabilities (which changed from \$84,913 million in 2022). Refer to the notes to the financial statements (Note IV) for a more detailed discussion of long term debt.

At December 31, 2023, \$62,404 million in other liabilities included \$12,882 million in accounts and current liabilities from Governmental Activities (which changed from \$13 million in 2022).

The largest portion of the County's net position (67%) 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.

18% 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 142,156 million or 15% (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 2023 changed by \$27,410 million detailed as a change of \$29,260 million in governmental activities and a change of \$(1,850) thousand 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:

<b>Yakima County Statement of Activities</b>						
amounts presented in 1,000's	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
<b>Revenues:</b>						
Program Revenues						
Charges for Services	\$ 25,556	\$ 25,490	\$ 15,870	\$ 17,996	\$ 41,426	\$ 43,486
Operating Grants and Contributions	46,497	47,065	1,222	265	47,719	47,330
Capital Grants and Contributions	-	-	(950)	-	(950)	-
General Revenues:						
Taxes	91,652	93,564	-	-	91,652	93,564
Grants/Contributions Not Restricted	-	-	-	-	-	-
Other Revenues	648	2,372	-	-	648	2,372
Interest Earnings on Investments	(4,355)	10,748	(988)	1,688	(5,343)	12,436
Intergovernmental Loan Proceeds	-	-	17	11	17	11
Gain/(Loss) on Sale of Assets	-	(260)	-	7	-	(253)
Capital Contributions	-	314	-	-	-	314
Total Revenues	\$ 159,998	\$ 179,293	\$ 15,171	\$ 19,967	\$ 175,170	\$ 199,260
<b>Program Expenses:</b>						
General Government	\$ 26,487	\$ 28,575	\$ -	\$ -	\$ 26,487	\$ 28,575
Judicial	10,941	11,960	-	-	10,941	11,960
Public Safety	48,226	52,904	-	-	48,226	52,904
Utilities	-	-	-	-	-	-
Transportation	22,264	27,245	-	-	22,264	27,245
Natural and Economic Environment	4,712	6,664	-	-	4,712	6,664
Social Services	24,033	20,922	-	-	24,033	20,922
Culture and Recreation	1,829	1,091	-	-	1,829	1,091
Solid Waste	-	-	13,276	13,944	13,276	13,944
Public Services Utilities	-	-	1,965	2,525	1,965	2,525
Building and Fire Safety	-	-	2,055	2,135	2,055	2,135
Redemption of Debt	-	1,177	-	-	-	1,177
Interest on Long-Term Debt	694	918	-	-	694	918
Total Expenses Before Transfers	\$ 139,187	\$ 151,456	\$ 17,296	\$ 20,394	\$ 156,483	\$ 170,060
Excess (Deficiency) of Revenues Over (Under)						
Expenses	20,811	27,837	(2,125)	(427)	18,686	29,200
Transfers	(50)	1,423	50	(1,423)	-	-
<b>Change in Net Position</b>	<b>20,762</b>	<b>29,260</b>	<b>(2,074)</b>	<b>(1,850)</b>	<b>18,688</b>	<b>29,200</b>
Net Position as of January 1	372,679	393,875	60,289	58,214	432,967	452,089
Prior Period Adjustment	434	60	-	-	434	60
<b><u>Net Position as of December 31</u></b>	<b>\$ 393,875</b>	<b>\$ 423,195</b>	<b>\$ 58,214</b>	<b>\$ 58,154</b>	<b>\$ 452,090</b>	<b>\$ 481,349</b>

Total revenues for Yakima County was \$199,260 million in 2023, which changed from \$24,090 million in 2022 of total revenues. Governmental activities provided \$179,293 million (90%), while business-type activities changed by \$4,796 million.

Within governmental activities, tax revenue changed by \$1,912 million and accounted for 47% of total revenue sources (53% in 2022). The citizens of Yakima County voted to continue their sales tax rate by 3/10ths of one percent for criminal justice support which generated \$9,690 million in 2023, (detailed in the Criminal Justice Sales Tax fund in the Individual and Combining Statements). Total sales tax revenues changed to \$42,116 million in 2023 which changed from \$40,465 million from 2022, reflecting a change due to large construction projects. Property tax changed by 1,010 million from 2022 as new construction was added to the tax rolls. Charges for services decreased by \$(66) million from 2022 and accounted for 13% of governmental revenues.

Of over \$19,967 million in business-type program revenues, charges for services revenues accounted for the largest portion.

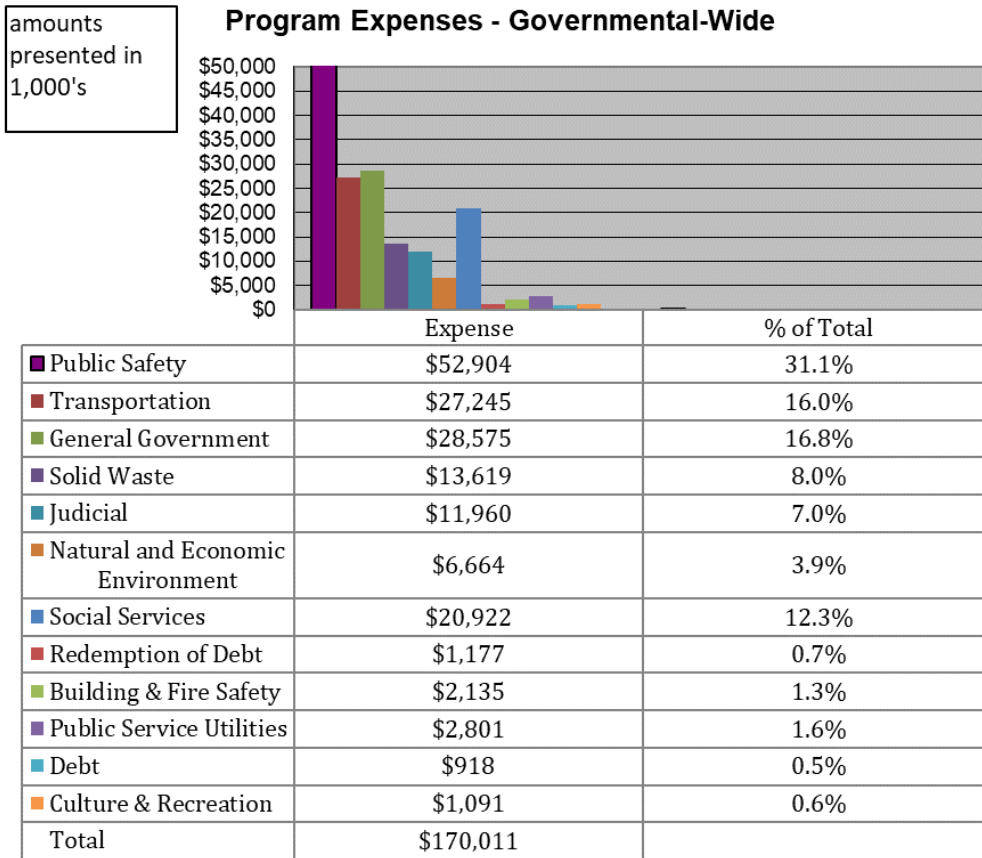
Total expenses for Yakima County was \$171,850 million, which changed \$15,367 million in 2022. Resulting from mostly Covid-19 assistance.

Expenses for Governmental Activities in 2023 changed by over \$12,269 million, which includes a change in transportation of over \$4,981 million that is related to bridges being assessed and worked on. Judicial Expense had a change of \$1,019 million and from 2023, related to trial activity now back to normal due to less Covid-19 restrictions. Natural and Economic Environment had a change of \$1,952 million as the County SIED program started back up to help local businesses in the community after less COVID-19 restrictions. General Government expenses changed by \$2,088 million as departments started normal activity after Covid-19 restrictions. Social Services changed by \$(3,111) million as the County activity opened back up less assistance on Covid-19.

Expenses for Business-type Activities changed by over \$3,098 million in 2023. Yakima County Solid Waste had changed by \$2,458 thousand due to services returning from less Covid-19 restrictions. Water Utilities changed by \$560 thousand in expenses as there were more contracted services. Building Fire and Safety had a change of \$80 thousand related to more maintenance costs.

Governmental activities accounted for \$151,456 million (88%) of expenses with the largest program expenses in the areas of public safety, transportation, and general government. These three programs accounted for 72% of total governmental expenses. Of over \$20,394 million were related to business-type expenses, 77% are associated with the solid waste program.

Following is a graph, which illustrates by program where funds were spent in 2023.



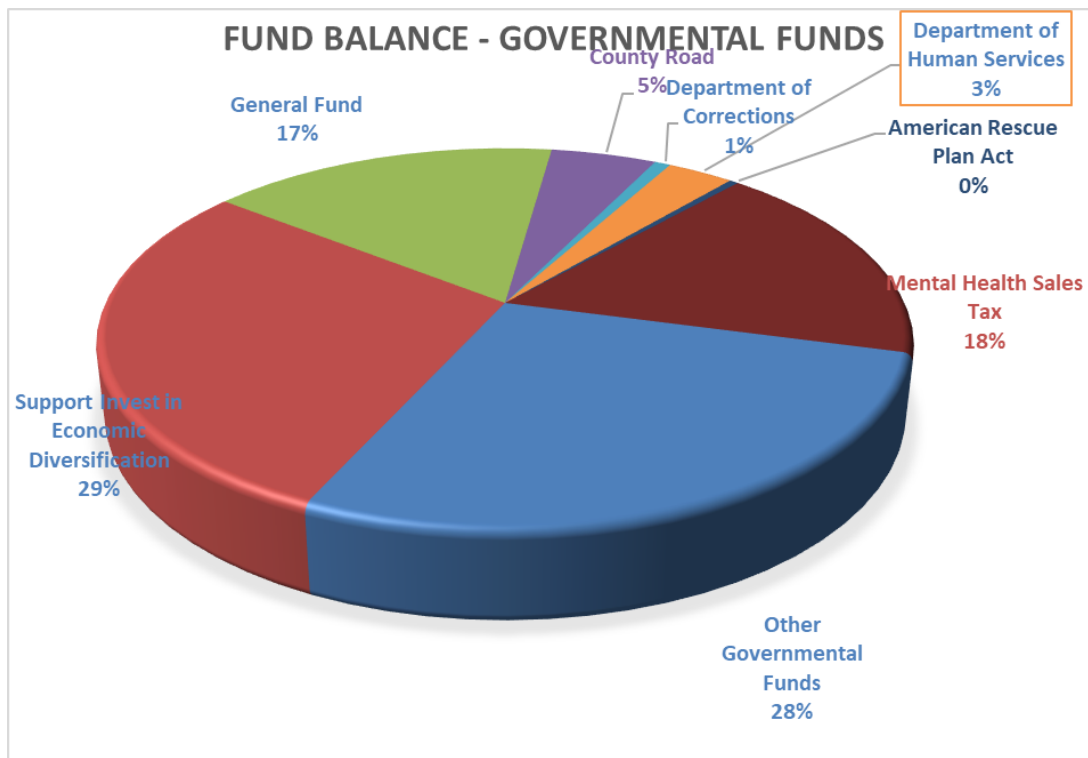
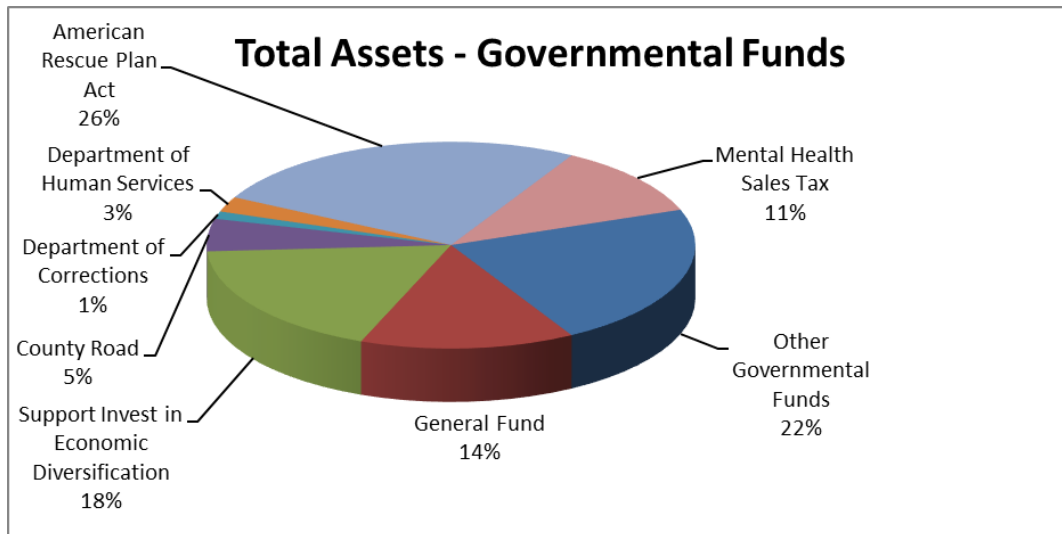


## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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, American Rescue Plan Act and Mental Health Sales Tax are the County's major funds in 2023. Together these funds account for 78% of total governmental fund assets and fund balance.



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

As of December 31, 2023, the County's governmental funds reported combined fund balances of \$107,350 million. Of this total amount, \$82,914 million is restricted by the State Legislature through the rules and laws regarding expenditures and uses. \$5,717 million is committed by County resolutions signed by the Board of Commissioners, \$5,769 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, 2023, unassigned fund balance of the General Fund was \$12,950 million (a change by \$3 million in 2022), while total fund balance reached \$17,848 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 \$17,848 million, general fund departments underspent the budget by \$17 million. Total assets in the General Fund amounted \$24,715 million. General Fund represents 17% 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 \$5,413 million, a decrease of \$2 million in 2022. The County is anticipating large transportation projects started and will continuing for four years. County Road represents 5% 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 29% of the total governmental fund balance an changed by 2% in 2022.

**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 change in charges for services due to Covid-19 assistance with few bed rentals in 2023. The Fund balance represents 1% of the total governmental fund, which changed from 4% in 2022.

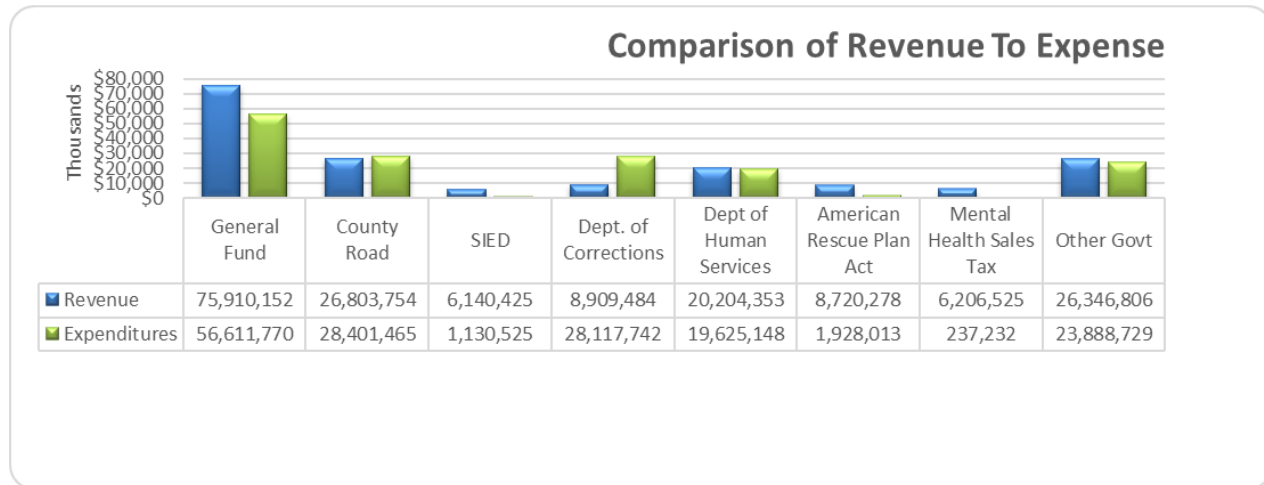
**Department of Human Services**, a special revenue fund, receives the majority of its funding from grants to provide housing and shelter for homeless people. Also to operate, repair and staff shelters. The fund balance represents 3% of the total governmental fund balance in 2023.

**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 0.4% of the total governmental fund balance in 2023 change from 2% in 2022.

**Mental Health Sales Tax**, a special revenue fund, receives the majority of its funding from sales and use tax to help the community with the uprising in mental health issues. The fund balance represents 18% of the total governmental fund balance in 2023.

### 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 57% of all governmental fund revenue and 53% of all expenditures essentially a change from 48% 2022 data.

The **General Fund** had a revenue change of over \$8 million from 2022 due to interest and other earnings increased. The major change of \$1 million is attributed intergovernmental revenues increase.

Operating Revenues for the **County Road** changed by \$1.9 million from 2022 due to more tax collections. The major change is attributed to more funding of property taxes.

The **SIED** fund receives \$5,294 million (86%) of its funding from an allocation from the State of Washington sales tax. The sales tax to the fund changed by \$148 thousand from 2022. 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 changed by \$2 million compared to 2022, less funding was distributed in the community.

The **Department of Corrections** fund as discussed on the previous page, changed by \$742 thousand compared to 2022.

The **Department of Human Services** fund received \$20,204 million in 2023. It attributed to receiving grants from other Governments.

The **American Rescue Plan Act** fund received more from other Governments, which the majority was moved to unearned as a few less funds were distributed in 2023.

The **Mental Health Sales Tax** fund received \$5,833 million in 2023 from Retail Sales and Use Taxes.

## 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, 2023.

### Yakima County, Washington General Fund Changes in Budget As of December 31, 2023

	Original Budget	Final Budget	Changes Positive (Negative)
<u>Revenues</u>			
Taxes	\$ 48,320,700	\$ 48,320,700	-
Licenses and Permits	407,340	407,340	-
Intergovernmental	9,800,014	10,006,678	206,664
Charges For Services	9,485,544	9,667,979	182,435
Fines and Penalties	1,407,466	1,407,466	-
Interest and Other Earnings	1,149,140	1,149,140	-
Special Assessments	-	-	-
Contributions and Donations	448	448	-
Other Revenues	1,962,119	1,999,083	36,964
Total Revenues	<u>\$ 72,532,771</u>	<u>\$ 72,958,834</u>	<u>\$ 426,063</u>
<u>Expenditures</u>			
General Government	\$ 25,331,397	\$ 27,535,698	(2,204,301)
Judicial	9,901,097	10,770,923	(869,826)
Public Safety	22,121,943	24,065,391	(1,943,448)
Transportation	17	17	-
Natural and Economic Environment	2,068,959	2,250,721	(181,762)
Social Services	1,602,593	871,353	731,240
Culture and Recreation	568,292	563,829	4,463
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 61,594,298</u>	<u>\$ 66,057,932</u>	<u>\$ (4,463,634)</u>
Excess (Deficit) Revenues Over Expenditures	10,938,473	6,900,902	(4,037,571)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	1,716,568	1,716,568	-
Operating Transfers Out	(29,014,160)	(28,016,905)	997,255
Total Other Financing Sources (Uses)	<u>\$ (27,297,592)</u>	<u>\$ (26,300,337)</u>	<u>\$ 997,255</u>
Excess (Deficit) Resources Over Uses	(16,359,119)	(19,399,435)	(3,040,316)
Fund Balance, January 1	(29,530,876)	(30,651,254)	1,120,378
Fund Balance, December 31	<u>\$ (45,889,995)</u>	<u>\$ (50,050,689)</u>	<u>\$ (1,919,938)</u>

<b>Actual Expenditures</b>			
<b>Department and Function</b>	<b>2022</b>	<b>2023</b>	<b>Increase</b>
Attorney General Government	8,116,777	9,524,313	1,407,536
Sheriff Public Safety	12,547,970	14,272,521	1,724,551
Youth Service Center Public Safety	4,349,694	4,919,343	569,649

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 1.7 million.

Total General Fund budgeted revenues of over \$ 73 million were projected to actual total revenues received of over \$76 million. Tax revenues were more than projected by over \$646 thousand than budgeted, intergovernmental revenues were less than expected by over \$639 thousand. Actual interest and other revenues increased by 4.7 million compared to negative 2.4 in 2022.

**Yakima County, Washington**  
**General Fund Changes - Budget vs Actual**  
**As of December 31, 2023**

	Final		Changes
	Budget	Actual	Positive (Negative)
<u>Revenues</u>			
Taxes	\$ 48,320,700	\$ 48,967,002	646,302
Licenses and Permits	407,340	394,255	(13,085)
Intergovernmental	10,006,678	9,367,678	(639,000)
Charges For Services	9,667,979	9,648,996	(18,983)
Fines and Penalties	1,407,466	1,392,187	(15,279)
Interest and Other Earnings	1,149,140	5,921,805	4,772,665
Special Assessments	-	1,019	1,019
Contributions and Donations	448	3,602	3,154
Other Revenues	1,999,083	213,608	(1,785,475)
Total Revenues	\$ 72,958,834	\$ 75,910,152	\$ 2,951,318
<u>Expenditures</u>			
General Governmental Services	\$ 27,535,698	\$ 23,228,486	4,307,212
Judicial	10,770,923	9,321,744	1,449,179
Public Safety	24,065,391	20,827,502	3,237,889
Transportation	17	16	1
Natural and Economic Environment	2,250,721	1,947,897	302,824
Social Services	871,353	754,116	117,237
Culture and Recreation	563,829	487,968	75,861
Interest and Other Debt Service Costs	-	416	(416)
Capital Outlay	-	43,625	(43,625)
Total Expenditures	\$ 66,057,932	\$ 56,611,770	\$ 9,446,162
Excess (Deficit) Revenues Over Expenditures	6,900,902	19,298,382	(6,494,844)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	1,716,568	1,663,460	(53,108)
Operating Transfers Out	(28,016,905)	(17,918,453)	10,098,452
Proceeds from Sale of Capital Assets	-	(6,352)	(6,352)
Total Other Financing Sources (Uses)	(26,300,337)	(16,261,345)	10,038,992
Excess (Deficit) Resources Over Uses	(19,399,435)	3,037,037	3,544,148
Fund Balance, January 1	(30,651,254)	14,811,018	45,462,272
Fund Balance, December 31	\$ (50,050,689)	\$ 17,848,055	\$ 49,006,420

## **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, 2023, amounts to \$323,130 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, 2023, Yakima County had a total long-term debt of 68 million. General Obligation debt at the end of 2023 was \$18 million, changed from \$19 million in 2022. Other Long-Term Debt included Advances Due to Other Governments totaled \$2 million, changed 135 thousand in 2022. Compensated Absences (the commitment to pay for sick and paid time off) changed by \$544 thousand from 2022. Pension obligations under the State of Washington resulted in a calculated change of \$2 million for GASB 68.

OPEB reported a change in 2023 of \$2 million from 2022. 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 2023 the County's financial condition was proceeding at a measured growth of 6.5%.

The County's main revenue sources include taxes, charges for service and intergovernmental (grant) revenues. Property taxes make-up 27% of total 2023 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 (25% of total revenues). Retail sales in Yakima County, which are heavily impacted by construction activity and consumer spending which increased in 2023.

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, 2023

Amounts presented in 1000's

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash, Cash Equivalents and Pooled Investments	\$ 160,520	\$ 38,159	\$ 198,679
Net Receivables	8,241	1,364	9,605
Due From Other Governments	16,351	292	16,643
Inventories/Prepayments	2,625	-	2,625
Long Term Notes Receivable	9,297	-	9,297
Net Pension Asset	19,075	1,665	20,740
Restricted Assets:			
Restricted for Debt Service:			
DS Cash, Cash Equivalents and Pooled Investments	2,089	-	2,089
DS Receivables	5	-	5
Restricted for Capital Projects:			
CP Cash, Cash Equivalents and Pooled Investments	5,335	-	5,335
CP Receivables	11	-	11
Capital Assets:			
Land and Construction in Progress	150,746	11,459	162,205
Other Capital Assets, Net of Depreciation	159,960	24,873	184,833
Intangible Assets SBITA, Net of Amortization	1,855	-	1,855
Total Assets	536,110	77,812	613,922
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows of Resources-Pension	14,415	1,444	15,859
Deferred Outflows of Resources-Asset Retirement	-	4,047	4,047
Deferred Outflows of Resources-OPEB	413	-	413
Total Deferred Outflows of Resources	14,828	5,491	20,319
<b>LIABILITIES</b>			
Accounts Payable & Other Current Liabilities	12,882	750	13,632
Due To Other Governments	5	-	5
L Internal Balances	(1,841)	1,841	-
Unearned Revenue	44,837	-	44,837
Restricted Liabilities:			
Restricted for Capital Projects:			
CP Accounts Payable & Other Current Liabilities	792	-	792
Long Term Liabilities:			
Net Pension Liabilities	5,671	1,418	7,089
Notes and Loans Payable	-	1,827	1,827
Total OPEB Liabilities	16,501	-	16,501
Landfill Closure and Postclosure Care:			
Landfill Due Within One Year	-	27	27
Landfill Due In More Than One Year	-	13,616	13,616
Asset Retirement Due More Than One Year	-	4,271	4,271
Obligations Due in One Year	2,675	-	2,675
Other Liabilities Due in One Year	389	47	436
Obligations Due in More Than One Year	20,679	-	20,679
Other Liabilities Due in More Than One Year	2,764	345	3,109
Total Liabilities	105,354	24,142	129,496
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows Related to Pension	10,360	908	11,268
Deferred Taxes and Assessments	6,133	99	6,232
Deferred Other Fees & Judicial	5,896	-	5,896
Total Deferred Inflows of Resources	22,389	1,007	23,396
<b>NET POSITION</b>			
Net Investment in Capital Assets	288,725	34,405	323,130
Restricted for:			
R General Government/Judicial	7,777	-	7,777
R Public Safety	3,965	-	3,965
R Utilities	3,490	-	3,490
R Natural and Economic Environment	36,717	-	36,717
R Transportation	5,413	-	5,413
R Social Services	25,001	-	25,001
R Culture and Recreation	550	-	550
Pension	2,187	2,041	4,228
Unrestricted	49,370	21,708	71,078
Total Net Position	\$ 423,195	\$ 58,154	\$ 481,349

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

# YAKIMA COUNTY, WASHINGTON

## Statement of Activities

Year Ended December 31, 2023

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
<b>Primary Government:</b>						
Governmental Activities:						
General Government	\$ 28,575	\$ 5,402	\$ 9,627	- \$	(13,546) \$	- \$
Judicial	11,960	2,896	1,637	-	(7,427)	-
Public Safety	52,904	14,390	5,318	-	(33,196)	-
Transportation	27,245	437	9,360	-	(17,448)	-
Natural and Economic Environment	6,664	1,062	1,881	-	(3,721)	-
Social Services	20,922	1,027	19,242	-	(653)	-
Culture and Recreation	1,091	276	-	-	(815)	-
Redemption of Debt	1,177	-	-	-	(1,177)	-
Interest and Other Debt Service Costs	918	-	-	-	(918)	-
Total Governmental Activities	151,456	25,490	47,065	-	(78,901)	-
Business-Type Activities:						
Solid Waste	13,944	14,005	259	-	-	320
Public Services Utilities	2,525	2,246	3	-	-	(276)
Building and Fire Safety	2,135	1,745	3	-	-	(387)
Total Business-Type Activities	18,604	17,996	265	-	-	(343)
Total Primary Government	\$ 170,060	\$ 43,486	\$ 47,330	- \$	(78,901) \$	(343) \$
<b>General Revenues</b>						
Taxes:						
Property					47,742	-
Sales					42,116	-
911					2,510	-
Other Taxes					1,196	-
Other Revenues					2,372	-
Interest and Investment Earnings					10,748	1,688
Intergovernmental Loan Proceeds					-	11
Gain (Loss) on Sales of Capital Assets					(260)	7
Capital Contributions					314	-
Transfers					1,423	(1,423)
Total General Revenues and Transfers					108,161	283
Change in Net Position					29,260	(60)
Net Position of January 1					393,875	58,214
Prior Period Adjustment					60	-
Net Position of December 31					\$ 423,195	\$ 58,154

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

# YAKIMA COUNTY, WASHINGTON

## Balance Sheet

### Governmental Funds

December 31, 2023

	Major Funds			
	General Fund	County Road	Support Invest In Economic Diversification	Department of Corrections
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 16,367,563	\$ 5,730,676	\$ 21,147,163	\$ 893,881
Taxes Receivable	977,180	554,090	-	-
Accounts Receivable Net	1,259,090	28,169	-	14,666
Special Assessments Receivable	233	1,902	-	-
Interest Receivable	155,649	12,280	52,035	2,778
Due From Other Funds	5,343	53,137	-	132,006
Due From Other Governments	5,949,657	2,455,344	929,646	1,000,624
Notes Receivable	-	-	9,297,210	-
<b>Total Assets</b>	<b>\$ 24,714,715</b>	<b>\$ 8,835,598</b>	<b>\$ 31,426,054</b>	<b>\$ 2,043,955</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ 367,273	\$ 944,972	\$ 12,489	\$ 409,015
Contracts Payable	-	102,558	-	-
Due To Other Funds	491,828	781,992	47,740	4,913
Due To Other Governments	-	-	-	-
Accrued Wage & Benefits Payable	1,974,024	517,990	-	816,166
Accrued Taxes	-	24	-	-
Other Current Liabilities	-	-	-	-
Custodial Accounts	-	23,575	-	-
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>2,833,125</b>	<b>2,371,111</b>	<b>60,229</b>	<b>1,230,094</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	2,783,582	1,051,568	482,971	-
Unavailable revenue-special assessments	(5,409)	-	-	-
Unavailable revenue-other	1,255,362	-	-	-
Unavailable revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>4,033,535</b>	<b>1,051,568</b>	<b>482,971</b>	<b>-</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>6,866,660</b>	<b>3,422,679</b>	<b>543,200</b>	<b>1,230,094</b>
<b>Fund Balances</b>				
Restricted	481,852	5,412,519	30,882,854	22,002
Committed	2,610,161	400	-	-
Assigned	1,806,058	-	-	791,859
Unassigned	12,949,984	-	-	-
<b>Total Fund Balances</b>	<b>17,848,055</b>	<b>5,412,919</b>	<b>30,882,854</b>	<b>813,861</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 24,714,715</b>	<b>\$ 8,835,598</b>	<b>\$ 31,426,054</b>	<b>\$ 2,043,955</b>

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

# YAKIMA COUNTY, WASHINGTON

## Balance Sheet

### Governmental Funds

December 31, 2023

	Major Funds			Other
	Department of Human Services	American Rescue Plan Act	Mental Health Sales Tax	Governmental Funds
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 3,338,550	\$ 44,480,505	\$ 18,370,500	\$ 30,284,539
Taxes Receivable	-	-	-	95,155
Accounts Receivable Net	11,434	-	73,810	4,662,568
Special Assessments Receivable	-	-	-	45,549
Interest Receivable	7,262	111,283	43,977	65,917
Due From Other Funds	-	-	-	100,000
Due From Other Governments	778,733	-	1,026,901	3,682,973
Notes Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,135,979</b>	<b>\$ 44,591,788</b>	<b>\$ 19,515,188</b>	<b>\$ 38,936,701</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ 551,241	\$ 284,676	\$ 11,060	\$ 1,404,212
Contracts Payable	-	-	-	757,573
Due To Other Funds	-	-	132,006	79,301
Due To Other Governments	4,395	-	-	-
Accrued Wage & Benefits Payable	34,337	-	-	495,904
Accrued Taxes	-	-	-	231
Other Current Liabilities	-	-	-	(265,902)
Custodial Accounts	-	-	-	597
Unearned Revenue	135,959	43,855,065	-	846,140
<b>Total Liabilities</b>	<b>725,932</b>	<b>44,139,741</b>	<b>143,066</b>	<b>3,318,056</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	-	531,575	1,223,358
Unavailable revenue-special assessments	-	-	-	65,382
Unavailable revenue-other	-	-	-	-
Unavailable revenue	-	-	-	4,640,486
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>531,575</b>	<b>5,929,226</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>725,932</b>	<b>44,139,741</b>	<b>674,641</b>	<b>9,247,282</b>
<b>Fund Balances</b>				
Restricted	3,410,047	452,047	18,840,547	23,412,186
Committed	-	-	-	3,106,058
Assigned	-	-	-	3,171,175
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>3,410,047</b>	<b>452,047</b>	<b>18,840,547</b>	<b>29,689,419</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 4,135,979</b>	<b>\$ 44,591,788</b>	<b>\$ 19,515,188</b>	<b>\$ 38,936,701</b>

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

# YAKIMA COUNTY, WASHINGTON

## Balance Sheet

### Governmental Funds

December 31, 2023

	Total
<b>ASSETS</b>	
Cash, Cash Equivalents & Investments	\$ 140,613,377
Taxes Receivable	1,626,425
Accounts Receivable Net	6,049,737
Special Assessments Receivable	47,684
Interest Receivable	451,181
Due From Other Funds	290,486
Due From Other Governments	15,823,878
Notes Receivable	9,297,210
<b>Total Assets</b>	<b>\$ 174,199,978</b>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>Liabilities</b>	
Accounts/Vouchers Payable	\$ 3,984,938
Contracts Payable	860,131
Due To Other Funds	1,537,780
Due To Other Governments	4,395
Accrued Wage & Benefits Payable	3,838,421
Accrued Taxes	255
Other Current Liabilities	(265,902)
Custodial Accounts	24,172
Unearned Revenue	44,837,164
<b>Total Liabilities</b>	<b>54,821,354</b>
<b>Deferred Inflows of Resources</b>	
Unavailable revenue-taxes	6,073,054
Unavailable revenue-special assessments	59,973
Unavailable revenue-other	1,255,362
Unavailable revenue	4,640,486
<b>Total Deferred Inflows of Resources</b>	<b>12,028,875</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>66,850,229</b>
<b>Fund Balances</b>	
Restricted	82,914,054
Committed	5,716,619
Assigned	5,769,092
Unassigned	12,949,984
<b>Total Fund Balances</b>	<b>107,349,749</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 174,199,978</b>

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



YAKIMA COUNTY, WASHINGTON

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

December 31, 2023

presented in 1000's

Total fund balances as shown on the Governmental Fund Balance Sheet:		107,350
Capital assets of general government:	Cost	999,543
(These amounts do not include internal service funds)	Less Accumulated Depreciation	(710,160)
		<u>289,383</u>
Pension assets are not available to pay for current period expenditures in Governmental Funds		15,156
Pension Inflows in governmental funds		(9,403)
Pension Outflows in governmental funds		13,042
OPEB Outflows governmental funds		413
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.		52,001
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	(18,557)
	Compensated Absences	(2,700)
	Advance Due to Other Governments	(102)
	Leases	(356)
	Pension Liability	(5,671)
	Other Postemployment Benefits	(17,361)
		<u>(44,747)</u>
Net position, as reflected on the Statement of Net Position		<u><u>423,195</u></u>

See accompanying notes to the financial statements

# YAKIMA COUNTY, WASHINGTON

## Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds Year Ended December 31, 2023

	Major Funds			
	General Fund	County Road	Support Invest In Economic Diversification	Department of Corrections
<b>Revenues</b>				
Property Taxes	\$ 28,754,655	\$ 16,121,414	\$ -	\$ -
Retail Sales and Use Taxes	20,131,738	-	5,294,466	-
Other Taxes	80,609	60,951	-	-
Licenses and Permits	394,255	48,590	-	-
Intergovernmental Revenues	9,367,678	9,360,458	-	-
Charges for Goods and Services	9,648,996	387,717	-	8,714,122
Fines and Penalties	1,392,187	9	-	-
Interest and Other Earnings	5,921,805	237,148	845,959	12,548
Special Assessments	1,019	615	-	-
Contributions and Donations	3,602	-	-	-
Other Revenues	213,608	586,852	-	182,814
<b>Total Revenues</b>	<b>75,910,152</b>	<b>26,803,754</b>	<b>6,140,425</b>	<b>8,909,484</b>
<b>Expenditures</b>				
Current:				
General Government	23,228,486	-	-	-
Judicial Activities	9,321,744	-	-	-
Public Safety	20,827,502	543,418	-	28,117,742
Transportation	16	17,685,531	-	-
Natural and Economic Environment	1,947,897	-	1,130,525	-
Social Services	754,116	-	-	-
Culture and Recreation	487,968	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	416	244	-	-
Capital Expenditures/Expenses	43,625	10,172,272	-	-
General Government Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>56,611,770</b>	<b>28,401,465</b>	<b>1,130,525</b>	<b>28,117,742</b>
Excess (Deficiency) Revenues Over Expenditures	19,298,382	(1,597,711)	5,009,900	(19,208,258)
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,663,460	47,740	-	19,596,840
Transfers Out	(17,918,453)	(372,498)	(47,740)	(482,998)
Proceeds from Sale of Capital Assets	(6,352)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(16,261,345)</b>	<b>(324,758)</b>	<b>(47,740)</b>	<b>19,113,842</b>
Net Change in Fund Balance	3,037,037	(1,922,469)	4,962,160	(94,416)
Fund Balances - Beginning	14,811,018	7,335,388	25,920,694	908,277
Fund Balances - Ending	<u>\$ 17,848,055</u>	<u>\$ 5,412,919</u>	<u>\$ 30,882,854</u>	<u>\$ 813,861</u>

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

# YAKIMA COUNTY, WASHINGTON

## Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds Year Ended December 31, 2023

	Major Funds			Other Governmental Funds
	Department of Human Services	American Rescue Plan Act	Mental Health Sales Tax	
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	2,866,092
Retail Sales and Use Taxes	-	-	5,833,081	13,366,465
Other Taxes	-	-	-	1,054,415
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	19,181,598	6,545,289	-	2,396,319
Charges for Goods and Services	952,897	-	73,810	2,758,256
Fines and Penalties	-	-	-	365
Interest and Other Earnings	69,858	2,174,989	299,634	1,186,073
Special Assessments	-	-	-	1,118,512
Contributions and Donations	-	-	-	211,896
Other Revenues	-	-	-	1,388,413
<b>Total Revenues</b>	<b>20,204,353</b>	<b>8,720,278</b>	<b>6,206,525</b>	<b>26,346,806</b>
<b>Expenditures</b>				
Current:				
General Government	-	1,588,189	-	5,015,978
Judicial Activities	-	-	-	2,638,515
Public Safety	-	339,824	-	7,872,224
Transportation	-	-	-	3,128
Natural and Economic Environment	-	-	-	3,547,996
Social Services	19,625,148	-	237,232	301,762
Culture and Recreation	-	-	-	221,046
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	1,177,017
Interest and Other Debt Service Costs	-	-	-	728,793
Capital Expenditures/Expenses	-	-	-	1,535,803
General Government Services	-	-	-	37,705
Capital Outlay	-	-	-	808,762
<b>Total Expenditures</b>	<b>19,625,148</b>	<b>1,928,013</b>	<b>237,232</b>	<b>23,888,729</b>
Excess (Deficiency) Revenues Over Expenditures	579,205	6,792,265	5,969,293	2,458,077
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	4,534,943
Transfers Out	(38,249)	(4,813,187)	(133,404)	(3,352,475)
Proceeds from Sale of Capital Assets	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(38,249)</b>	<b>(4,813,187)</b>	<b>(133,404)</b>	<b>1,182,468</b>
Net Change in Fund Balance	540,956	1,979,078	5,835,889	3,640,545
Fund Balances - Beginning	2,869,091	(1,527,031)	13,004,658	26,048,874
Fund Balances - Ending	<u>\$ 3,410,047</u>	<u>\$ 452,047</u>	<u>\$ 18,840,547</u>	<u>\$ 29,689,419</u>

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

# YAKIMA COUNTY, WASHINGTON

## Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds Year Ended December 31, 2023

	Total
<b>Revenues</b>	
Property Taxes	\$ 47,742,161
Retail Sales and Use Taxes	44,625,750
Other Taxes	1,195,975
Licenses and Permits	442,845
Intergovernmental Revenues	46,851,342
Charges for Goods and Services	22,535,798
Fines and Penalties	1,392,561
Interest and Other Earnings	10,748,014
Special Assessments	1,120,146
Contributions and Donations	215,498
Other Revenues	2,371,687
<b>Total Revenues</b>	<b>179,241,777</b>
<b>Expenditures</b>	
Current:	
General Government	29,832,653
Judicial Activities	11,960,259
Public Safety	57,700,710
Transportation	17,688,675
Natural and Economic Environment	6,626,418
Social Services	20,918,258
Culture and Recreation	709,014
Debt Service:	
Redemption of Long-Debt (Principal)	1,177,017
Interest and Other Debt Service Costs	729,453
Capital Expenditures/Expenses	11,751,700
General Government Services	37,705
Capital Outlay	808,762
<b>Total Expenditures</b>	<b>159,940,624</b>
Excess (Deficiency) Revenues Over Expenditures	19,301,153
<b>Other Financing Sources (Uses)</b>	
Transfers In	25,842,983
Transfers Out	(27,159,004)
Proceeds from Sale of Capital Assets	(6,352)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,322,373)</b>
Net Change in Fund Balance	17,978,780
Fund Balances - Beginning	89,370,969
Fund Balances - Ending	\$ 107,349,749

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

YAKIMA COUNTY, WASHINGTON

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of  
Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2023  
presented in 1000's

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	\$	17,979
Governmental funds Depreciation Expense allocated over the life of assets		(357)
Net Change in OPEB Expense		2,486
Net Change in Pension Expense		2,141
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.		1,177
Amortization of Unearned Bond Premiums		(6)
Internal service fund expenses are allocated to Governmental funds. The Internal service change in net position is:		5,840
Change in net position, as reflected on the Statement of Activities.	\$	<u>29,260</u>

See accompanying notes to the financial statements

# YAKIMA COUNTY, WASHINGTON

## Statement of Net Position

### Proprietary Funds

December 31, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Service
<b>Assets</b>					
<b>Current Assets</b>					
Cash, Cash Equivalents & Investments	\$ 32,051,182	\$ 4,190,218	\$ 1,917,666	\$ 38,159,066	\$ 27,330,959
Accounts Receivable	855,805	306,360	9,505	1,171,670	22,337
Special Assessments Receivable	-	98,893	-	98,893	-
Interest Receivable	78,499	10,073	4,668	93,240	60,136
Due From Other Funds	6,476	-	69,325	75,801	3,095,470
Due From Other Governments	253,340	32,548	6,414	292,302	527,609
Inventories/Prepayments	-	-	-	-	2,625,302
Total Current Assets	33,245,302	4,638,092	2,007,578	39,890,972	33,661,813
<b>Noncurrent Assets</b>					
<b>Capital Assets</b>					
Intangible Assets	-	934,459	-	934,459	2,931,975
Accumulated Amortization SBITA	-	-	-	-	(1,076,677)
Land	9,688,091	120,578	-	9,808,669	452,306
Buildings	19,180,240	1,058,932	-	20,239,172	5,538,204
Improvements Other Than Buildings	7,115,244	19,665,693	-	26,780,937	1,500,306
Machinery and Equipment	2,967,850	487,131	28,716	3,483,697	43,039,309
Less Accumulated Depreciation	(16,073,884)	(9,537,549)	(19,770)	(25,631,203)	(34,953,188)
Construction In Progress	466,712	248,849	-	715,561	2,839,127
Pension Asset	1,143,118	160,438	360,985	1,664,541	3,919,289
Total Noncurrent Assets	24,487,371	13,138,531	369,931	37,995,833	24,190,651
Total Assets	57,732,673	17,776,623	2,377,509	77,886,805	57,852,464
<b>Deferred Outflows of Resources</b>					
Deferred Outflows of Resources-Pensions	1,045,787	122,451	275,514	1,443,752	1,372,583
Deferred Outflows of Resources-Asset Retirement	-	4,047,252	-	4,047,252	-
Total Deferred Outflows of Resources	1,045,787	4,169,703	275,514	5,491,004	1,372,583
Total Assets and Deferred Outflows of Resources	\$ 58,778,460	\$ 21,946,326	\$ 2,653,023	\$ 83,377,809	\$ 59,225,047
<b>LIABILITIES AND NET POSITION</b>					
<b>Current Liabilities</b>					
Accounts/Vouchers Payable	\$ 91,473	\$ 178,384	\$ 20,708	\$ 290,565	\$ 3,820,684
Contracts Payable	11,412	388	-	11,800	9,463
Due To Other Funds	1,852,860	52,732	11,515	1,917,107	6,874
Due To Other Governments	-	-	-	-	245
Interest Payable	-	-	-	-	12,223
Accrued Wage & Benefits Payable	288,964	63,401	73,404	425,769	545,015
Accrued Taxes Payable	17,550	-	-	17,550	-
Customer Deposits	-	3,102	-	3,102	-
Compensated Absences	36,138	5,680	5,232	47,050	59,919
Closure Post Closure Care	27,498	-	-	27,498	-
Total Current Liabilities	2,325,895	303,687	110,859	2,740,441	4,454,423
<b>Noncurrent Liabilities</b>					
Compensated Absences and Benefits	265,017	41,650	38,363	345,030	439,441
Accrued Taxes	-	-	-	-	1,378
Net Pension Liability	1,417,682	-	-	1,417,682	-
SBITA Payable	-	-	-	-	1,371,806
Notes and Loans Payable	-	1,827,254	-	1,827,254	-
Asset Retirement Obligation	-	4,271,004	-	4,271,004	-
Landfill Closure and Postclosure Care	13,616,025	-	-	13,616,025	-
Total Noncurrent Liabilities	15,298,724	6,139,908	38,363	21,476,995	1,812,625
Total Liabilities	17,624,619	6,443,595	149,222	24,217,436	6,267,048
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue-Special Assessment	-	98,893	-	98,893	-
Deferred Inflows of Resources-Pensions	673,378	72,064	162,145	907,587	957,239
Total Deferred Inflows of Resources	673,378	170,957	162,145	1,006,480	957,239
Total Liabilities and Deferred Inflows of Resources	18,297,997	6,614,552	311,367	25,223,916	7,224,287
<b>Net Position</b>					
Net Investment in Capital Assets	23,344,253	11,051,946	8,946	34,405,145	18,416,063
Restricted for Pension	1,402,014	196,655	442,474	2,041,143	2,187,275
Unrestricted	15,734,196	4,083,173	1,890,236	21,707,605	31,397,422
Total Net Position	\$ 40,480,463	\$ 15,331,774	\$ 2,341,656	\$ 58,153,893	\$ 52,000,760

# YAKIMA COUNTY, WASHINGTON

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

### Proprietary Funds

Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Service
<b>Operating Revenues</b>					
Charges for Good and Services	\$ 14,004,562	\$ 2,159,070	\$ 617,392	\$ 16,781,024	\$ 38,427,246
Licenses and Permits	-	-	1,126,765	1,126,765	-
Other Operating Revenues	(8)	86,791	903	87,686	198,827
Total Operating Revenues	14,004,554	2,245,861	1,745,060	17,995,475	38,626,073
<b>Operating Expenses</b>					
Personal Services	3,828,998	810,303	1,416,916	6,056,217	9,270,648
Contractual Services	8,282,422	888,345	643,516	9,814,283	14,755,477
Other Supplies and Expenses	194,647	223,824	73,247	491,718	7,148,965
Depreciation	1,336,037	554,712	1,232	1,891,981	5,886,988
Landfill Closure Post Closure Costs	301,659	-	-	301,659	-
Total Operating Expenses	13,943,763	2,477,184	2,134,911	18,555,858	37,062,078
Operating Income (Loss)	60,791	(231,323)	(389,851)	(560,383)	1,563,995
<b>Non-Operating Revenues (Expenses)</b>					
Intergovernmental	259,088	2,924	3,203	265,215	-
Interest Revenue	1,387,230	165,197	136,199	1,688,626	884,693
Interest Expense	-	(48,243)	-	(48,243)	(50,742)
Intergovernmental Loan Proceeds	-	10,772	-	10,772	-
Gain (Loss) on Disposition of Capital Assets	-	7,143	-	7,143	643,202
Miscellaneous Expense	(1,790,575)	-	-	(1,790,575)	-
Total Non-Operating Revenues (Expenses)	(144,257)	137,793	139,402	132,938	1,477,153
Income (Loss) Before Contributions and Transfers	(83,466)	(93,530)	(250,449)	(427,445)	3,041,148
Capital Contributions	-	-	-	-	2,103,909
Capital Outlay	-	-	-	-	(253,632)
Transfers In	-	500,663	69,325	569,988	2,065,876
Transfers Out	-	(35,810)	(166,931)	(202,741)	(1,117,101)
Change in Net Position	(83,466)	371,323	(348,055)	(60,198)	5,840,200
Net Position - Beginning of Year	40,563,929	14,960,451	2,689,711	58,214,091	46,220,815
Prior Period Adjustment	-	-	-	-	(60,255)
Net Position - End of Year	\$ 40,480,463	\$ 15,331,774	\$ 2,341,656	\$ 58,153,893	\$ 52,000,760

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

## Statement of Cash Flows

## Proprietary Funds

Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
<u><i>Cash Flows From Operating Activities:</i></u>					
Receipts from Customers	\$ 13,895,028	\$ 2,386,811	\$ 1,740,030	\$ 18,021,869	\$ 8,225,306
Receipts from Interfund Services Provided	3,414	-	-	3,414	31,011,776
Payments to Employees	(4,644,981)	(855,903)	(1,591,916)	(7,092,800)	(8,122,886)
Payments to Suppliers	(7,503,315)	(1,003,524)	(321,782)	(8,828,621)	(13,446,720)
Payments for Interfund Services Used	(865,255)	(48,740)	(411,622)	(1,325,617)	(7,497,700)
Net cash provided (used) by operating activities	884,891	478,644	(585,290)	778,245	10,169,776
<u><i>Cash Flows From Noncapital Financing Activities:</i></u>					
Operating Grants Received	259,088	2,924	3,203	265,215	-
Miscellaneous Non Operating	-	-	-	-	-
Transfers from Other Funds	-	500,663	-	500,663	2,065,876
Transfers to Other Funds	-	(35,810)	(166,931)	(202,741)	(1,117,101)
Change in Equity due to Transfer of Operations	-	-	-	-	-
Proceeds From Interfund Loan	-	-	-	-	-
Payments of Interfund Loan Principal	-	-	-	-	-
Payments of Interfund Loan Interest	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	259,088	467,777	(163,728)	563,137	948,775
<u><i>Cash Flows From Capital and Related Financing Activities</i></u>					
Purchases of capital assets	(623,070)	(230,259)	-	(853,329)	(5,150,804)
Proceeds from Sale of Capital Assets	-	-	-	-	846,312
Acquisition and Construction of Capital Assets	-	-	-	-	(2,932,450)
Proceeds from Intergovernmental Loan	-	74,936	-	74,936	-
Principal Paid on Capital Debt	-	(551,309)	-	(551,309)	-
Interest Paid on Capital Debt	-	(48,243)	-	(48,243)	(41,864)
Insurance Proceeds	-	-	-	-	(10,687)
Capital Contributions	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	(623,070)	(754,875)	-	(1,377,945)	(7,289,493)
<u><i>Cash Flows From Investing Activities</i></u>					
Interest Received	1,365,574	161,837	136,300	1,663,711	860,933
Proceeds from Loan Principal Pmt Received	-	-	-	-	-
Net Cash Provided by Investing Activities	1,365,574	161,837	136,300	1,663,711	860,933
Net Increase (Decrease) in Cash & Cash Equivalents	1,886,483	353,383	(612,718)	1,627,148	4,689,991
Balances as of January 1	30,164,699	3,836,835	2,530,384	36,531,918	22,640,968
*Balances as of December 31	\$ 32,051,182	\$ 4,190,218	\$ 1,917,666	\$ 38,159,066	\$ 27,330,959

\*Balances include all cash and pooled investments.

See accompanying notes to the financial statements



## Statement of Cash Flows

## Proprietary Funds

Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>					
<u>Provided by Operating Activities</u>					
Operating Income/(Loss)	\$ 60,791	\$ (231,323)	\$ (389,653)	\$ (560,185)	\$ 1,563,996
<u>Adjustments to Reconcile Operating Income to</u>					
<u>Net Cash Provided by Operating Activities:</u>					
Depreciation Expense	1,336,037	554,712	1,232	1,891,981	5,886,988
Pension Expense	(1,010,789)	(62,188)	(214,679)	(1,287,656)	(857,938)
OPEB Expense	-	-	-	-	-
Landfill Closure Postclosure Costs	301,659	-	-	301,659	-
<u>Changes in assets and liabilities:</u>					
Receivables, net	(106,112)	140,950	(5,031)	29,807	23,158
Inventories	-	-	-	-	(473,300)
Accrued Expenses	194,806	16,588	39,679	251,073	-
Accounts and Other Payables	108,499	59,905	(16,838)	151,566	4,026,872
Net Cash Provided by Operating Activities	\$ 884,891	\$ 478,644	\$ (585,290)	\$ 778,245	\$ 10,169,776
<u>Noncash Investing, Capital, and Financing Activities</u>					
Gain (Loss) on disposal of capital assets	-	-	-	-	645,114
Capital Contributions	-	-	-	-	1,979,175

# YAKIMA COUNTY, WASHINGTON

## Statement of Fiduciary Net Position

### Fiduciary Funds

December 31, 2023

	Investment Trust Funds	Custodial Funds
<b>Assets</b>		
Cash and Cash Equivalents	\$ -	\$ 31,367,484
Cash,cash equivalents and pooled investments	261,336,414	-
Receivables:		
Taxes Receivable	-	4,315,467
Accounts Receivable	-	153,629
Special Assessments Receivable	-	307,038
Interest Receivable	-	1,558,452
Due from Other Funds	-	17,500
Due from Other Governments	-	8,195,687
Total Receivables	-	14,547,773
Investments, at Fair Value:		
Total Pooled Investments	-	-
Due to Other Governments	-	-
Accrued Interest Receivable	614,764	-
Total Assets	\$ 261,951,178	\$ 45,915,257
<b>Liabilities</b>		
Accounts Payable and Other Liabilities	\$ -	\$ 4,635,396
Due to Other Governments	-	5,361,704
Less Income	614,764	-
Total Liabilities	614,764	9,997,100
<b>Net Position</b>		
Restricted Pool Participants Individuals, Other Governments, and Organizations	261,336,414	35,918,157
Total Net Position	\$ 261,336,414	\$ 35,918,157

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, 2023

	Investment Trust Funds	Custodial Funds
<b>Additions</b>		
Investment Earnings:		
Additions by Participants	\$ 308,086,841	\$ -
Increase (decrease) in fair value of investments	5,611,116	-
Interest	9,425,749	-
Total Investment Earnings	323,123,706	-
Less Investment Cost	(2,074,480)	-
Net Investment Earnings	321,049,226	-
Tax collections for other governments	-	230,278,364
Department of Licensing	-	3,968,627
Law enforcement seizures	-	1,024,532
State and federal shared revenues and grants colle	-	923,168,699
Court collections for other governments	-	1,124,140
Special assessments collected for other government	-	10,777,032
Custodial Deposits, Transfers and Interest	-	186,275,009
Total Additions	321,049,226	1,356,616,403
<b>Deductions</b>		
Payments of tax to other governments	-	120,935,008
Disbursement to Department of Licensing	-	3,922,522
Payments of court collections	-	1,032,716
Payments of special assessments	-	4,774,288
Disbursements for bond and debt holders	-	43,703,270
Disbursements of wages and benefits	-	672,667,641
Disbursement of Vendors and suppliers	-	487,967,707
Custodial Transfers	-	12,466,568
Distributions to Pool participants	321,246,371	-
Total Deductions	321,246,371	1,347,469,720
Net increase (decrease) in Fiduciary Net Position	(197,145)	9,146,683
Restricted Net Position as of January 1	261,533,559	26,771,474
Restricted Net Position as of December 31	\$ 261,336,414	\$ 35,918,157

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, 2023**

**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 *Mental Health Sales and Use Tax, (a Special Revenue Fund)* is a behavioral health system to better serve individuals with, and at risk of, serious mental health issues, and their families in Yakima County.

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.

### 2. Amending the Budget

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

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

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

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

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

E. Assets, Liabilities, Fund Balance, Net Position

1. Cash, Cash Equivalents, and Pooled Investments

It is the County's policy to invest all cash surpluses. As of December 31, 2023, the Treasurer was holding \$90,047,051 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	

#### 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.

#### 9. Compensated Absences

Compensated absences are absences for which employees will be paid, such as annual leave, sick leave and paid time off (PTO). 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 total 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. Net Position and 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 2023 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 Commissioners (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 Commissioners. 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 Commissioners. 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.

- 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.

## 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: \$481,852 in restricted fund balance from the courts. \$2,610,161 in committed fund balance from resolutions by the Board of County Commissioners for technology replacement and elections. \$1,806,058 in assigned fund balance from specific purposes by the budget director for contingency. \$12,949,984 in unassigned fund balance available for general purposes. The General Fund total balance is \$17,848,055.
- County Road, a special revenue fund: \$5,412,519 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 \$5,412,919.
- Support Invest in Economic Diversification, a special revenue fund: \$30,882,854 in restricted fund balance from long-term notes receivable and from Sales and Use Tax. SIED total fund balance is \$30,882,854.
- Department of Corrections, a special revenue fund: \$22,002 restricted fund balance profit and holdings from Jail Inmates. \$791,859 assigned fund balance is from the budget director assigning it to a specific purpose. Department of Corrections total fund balance is \$813,861.
- Department of Human Services, a special revenue fund: \$3,410,047 in restricted fund balance for surcharges collected for the homeless housing and assistance. Department of Human Services' total fund balance is \$3,410,047.
- American Rescue Plan Act, a special revenue fund: \$452,047 restricted fund balance from allotted portion provided by the Federal Government. American Rescue Plan Act total fund balance is \$452,047.
- Mental Health Sales Tax, a special revenue fund: \$18,840,547 restricted fund balance from holdings from sales and use tax collections. A total fund balance is \$18,840,547.
- Other governmental funds: \$23,412,186 restricted fund balance from taxes and state fees. \$3,106,058 committed fund balance from resolutions by the Board of County Commissioners. \$3,171,175 assigned fund balance for specific amounts that are assigned by the budget director. Other governmental funds' total fund balance is \$29,689,419.
- The Parks fund ended the year 2023 with an assigned fund balance of \$40,835. Code Enforcement fund ended the year 2023 with a committed fund balance of \$1,153,695. 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.



## II. ACCOUNTING AND REPORTING CHANGES

The County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (see Note: XIII) that enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. 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 \$280,987 as of December 31, 2023. These funds are fully insured and belong to the individuals who deposit their money with the court. Yakima County's responsibility is only custodial.

### Deposits

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

The Public Deposit Protection Commission of the State of Washington (PDPC) covers all deposits not covered by the Federal Depositary Insurance Corporation (FDIC). The PDPC is a statutory authority established under RCW 39.58. It constitutes a multiple financial institution collateral pool that insures public deposits. In such a pool, a group of financial institutions holding public funds pledge collateral to a common pool. The PDPC provides protection by maintaining strict standards as to the amount of public deposits financial institutions can accept, and by monitoring the financial condition of all public 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 31% of the total Pool's face investment valuation. The carrying amount of deposits for the Pool as of December 31, 2023, 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.

	<b>Carrying Amount</b>	<b>Bank Balance</b>	<b>Uninsured and Uncollateralized</b>
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, 2023, Yakima County had the following investments at amortized cost:

<b>Investment</b>	<b>Yakima County's</b>	<b>Investment Pool</b>	<b>Total</b>
State Investment Pool	\$ 0	\$ 94,800,615	\$ 94,800,615
Deposit Accounts	\$ 0	\$ 0	\$ 0
Nonnegotiable CDs	\$ 0	\$ 5,000,000	\$ 5,000,000
Total	\$ 0	\$ 99,800,615	\$ 99,800,615

### **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, 2023, Yakima County had the following fair value measurements:

<b>Investment</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
US Treasury Notes	\$ 80,001,350	\$ 0	\$ 0	\$ 80,001,350
US Agency Notes	\$ 0	\$ 300,237,750	\$ 0	\$ 300,237,750
Municipal Bonds	\$ 0	\$ 11,834,310	\$ 0	\$ 11,834,310
Total	\$ 80,001,350	\$ 312,072,060	\$ 0	\$ 392,073,410

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 canceled as defined in the repurchase agreement contract. The County did not purchase any of these securities during 2023.

#### 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 2023, 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 \$2,037,118. 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 \$506,530,615 at December 31, 2023. 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 2023, 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, 2023, and the net asset value of each share in the Pool. Yakima County experienced a net increase in the fair value of investments during 2023. 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, 2023. The Primary Government has a fair value balance in the investment pool of \$155,773,183. The change in fair value of the total investments for the reporting entity during 2023, after considering purchases, sales and maturities, resulted in a increase of \$10,041,935. Of this amount, the Primary Government's change in fair value was a increase of \$2,033,760. 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	4.73%	1.485
Municipal Bonds and Notes	11,834,310	11,730,000	4.87%	3.275
U.S. Agencies	300,237,750	310,000,000	2.49%	2.297
U.S. Treasury Bonds and Notes	80,001,350	85,000,000	1.61%	2.359
State Treasurer's Investment Pool	94,800,615	94,800,615	5.43%	0.003
Totals for Portfolio	<u>\$ 491,874,025</u>	<u>\$ 506,530,615</u>	<u>2.97%</u>	<u>1.893</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	11,834,310	280,000	11,204,310	350,000	-
U.S. Agencies	300,237,750	78,329,850	221,907,900	-	-
U.S. Treasuries	80,001,350	14,700,000	65,301,350	-	-
State LGIP	94,800,615	94,800,615	-	-	-
<b>Totals</b>	<b>491,874,025</b>	<b>188,110,465</b>	<b>303,413,560</b>	<b>350,000</b>	<b>-</b>

**Credit risk - Investments.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County investment policy minimizes its credit risk by limiting investments to selected types of securities and pre-qualifying the financial institutions, broker/dealers and intermediaries with which the County will do business. The credentials of these business partners are reviewed at least annually. Presented below is the minimum rating required by the state statute and the actual rating, as of December 31, 2023, for each type of investment in which the Primary Government participates.

Investment Type	Minimum Rating	AA+	Not Rated
Agency Securities	AA+	310,000,000	-
Municipal Bonds & Notes	N/R	9,845,000	1,885,000
Certificates of Deposit	N/R	-	5,000,000
Washington State LGIP	N/R	-	94,800,615

**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, 30% for certificates of deposit, 40% for repurchase agreements, 30% for savings or time accounts, 20% for bonds of the State or local governments in

Washington, and 15% for bankers' acceptances (A1 or P1) or bonds of other states. Treasury securities may comprise up to 100% of the portfolio, as well as participation in the Washington State Treasurer's Local Government Investment Pool. Presented below are investments in any one issuer that represent 5% or more of securities in which the Primary Government participates.

Issuer	Investment Type	Amount	Percentage
Federal Farm Credit Bank	Agency Security	\$ 65,000,000	13%
Federal Home Loan Bank	Agency Security	\$ 145,000,000	29%
Federal Home Loan Mtg. Corp.	Agency Security	\$ 80,000,000	16%
U.S. Treasury	Treasury Note	\$ 85,000,000	17%

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, 2023**

Assets	\$ 506,924,314
Less: Liabilities	(1,219,323)
Net assets held in trust	<u>\$ 505,704,991</u>
Equity of internal pool participants	\$ 155,773,183
Equity of external pool participants	246,828,837
Equity of Treasurer's Cash	90,047,051
External Individual Investment	14,507,577
Less: Unamortized Premium/(Discount)	(1,451,657)
Total equity	<u><u>\$ 505,704,991</u></u>

**Condensed Statement of Net Assets  
Year Ended December 31, 2023**

Net assets at January 1, 2023	\$ 495,025,346
Net change in investments	10,679,645
Net assets at December 31, 2023	<u><u>\$ 505,704,991</u></u>

### **Individual Investment Accounts**

The Yakima County Treasurer also purchases individual investments for other legally separate entities, such as special districts and agencies that are not participating in the Pool 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 \$14,507,577 as of December 31, 2023.

### **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 tax owing prior to 2022. Effective January 1, 2022, penalties were removed for 2022 taxes per state legislation. Additional changes in legislation impacted interest and penalty charges effective January 1, 2023. Residential parcels with four or fewer units, and manufactured/mobile homes, will be assessed interest at 9% per annum for taxes levied in 2023 or after. Penalties will not be assessed on those parcels. For all nonresidential real property, residential real property with greater than four units per taxable parcel, and for personal property interest will be assessed at 12% per annum for taxes levied in 2023 or after. Penalties on those parcels will be assessed at 3% of the total delinquent tax on June 1 and an additional 8% is on December 1, for taxes levied in 2023 or after. 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 2021 and 2022 levies for the General Fund and the County Road fund were (per \$1,000 of assessed value):

	<b>Maximum Levy</b>	<b>2023 Actual Levy</b>	<b>2022 Actual Levy</b>
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.

	<b>Due From</b>							<b>Total</b>
	<b>General Fund</b>	<b>County Road</b>	<b>Dept of Corrections</b>	<b>Other Non-Major Govt Funds</b>	<b>Solid Waste</b>	<b>Building &amp; Fire Safety</b>	<b>Internal Services</b>	
<b>Due To</b>								
General Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ 420	\$ 6,358	\$ 385,050	\$ 491,828
County Road	-	-	-	-	4,090	33,052	744,850	781,992
Dept of Corrections	-	-	-	-	-	-	4,913	4,913
SIED	-	47,740	-	-	-	-	-	47,740
Non-Major Govt Funds	5,331	-	-	-	858	24,797	48,315	79,301
Mental Health Sales Tax	-	-	132,006	-	-	-	-	132,006
Solid Waste	12	519	-	-	-	-	1,852,329	1,852,860
Public Services Utilities	-	566	-	-	650	5,118	46,398	52,732
Building & Fire Safety	-	-	-	-	-	-	11,515	11,515
Internal Services	-	4,314	-	-	458	-	2,100	6,872
<b>Total</b>	<b>\$ 5,343</b>	<b>\$ 53,139</b>	<b>\$ 132,006</b>	<b>\$ 100,000</b>	<b>\$ 6,476</b>	<b>\$ 69,325</b>	<b>\$ 3,095,470</b>	<b>\$ 3,461,759</b>



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

Interfund transfers occurring between individual major funds, non-major governmental, non-major proprietary, and internal service funds of the County during the year ended December 31, 2023, are as follows:

Transfer Out	Transfer In						Public Services Utilities	Internal Services	Total
	General Fund	Department of Corrections	County Road	Non-Major Governmental Funds	Public Services Solid Waste	Public Services Building & Fire			
General Fund	\$ 1,100,000	\$ 14,683,933	\$ -	\$ 495,003	\$ -	\$ 6,358	\$ -	\$ 1,633,158	\$ 17,918,452
Dept of Corrections	-	-	-	482,451	-	-	-	547	482,998
Mental Health Sales Tax	-	132,006	-	-	-	-	-	1,398	133,404
County Road	-	-	-	339,446	-	33,052	-	-	372,498
SIED	-	-	47,740	-	-	-	-	-	47,740
American Rescue Plan Act	339,182	3,731,701	-	15,217	-	-	450,663	276,424	4,813,187
Non-Major Governmental Funds	224,279	1,049,200	-	1,858,240	-	24,798	50,000	145,958	3,352,475
Dept Of Human Services	-	-	-	31,149	-	-	-	7,100	38,249
Public Services Solid Waste	-	-	-	-	1,790,575	-	-	-	1,790,575
Public Services Building and Fire	-	-	-	166,931	-	-	-	-	166,931
Public Services Utilities	-	-	-	30,694	-	5,116	-	-	35,810
Internal Services	-	-	-	1,115,812	-	-	-	1,289	1,117,101
Total	\$ 1,663,461	\$ 19,596,840	\$ 47,740	\$ 4,534,943	\$ 1,790,575	\$ 69,324	\$ 500,663	\$ 2,065,874	\$ 30,269,420

The general fund transfers \$1.2 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 1.5million 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, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities &amp; Internal Service</b>				
Capital assets, not being depreciated				
Land	\$ 89,601,145	\$ 12,307	\$ -	\$ 89,613,452
Construction in progress	55,298,790	19,300,037	13,466,031	61,132,796
<b>Total capital assets, not being depreciated</b>	<b>\$ 144,899,935</b>	<b>\$ 19,312,344</b>	<b>\$ 13,466,031</b>	<b>\$ 150,746,248</b>
Capital assets, being depreciated:				
Buildings	\$ 78,860,955	\$ 845,324	\$ -	\$ 79,706,279
Improvements	39,713,256	9,172,157	-	48,885,413
Machinery and equipment	47,652,947	5,054,418	3,048,572	49,658,793
Infrastructure	725,952,463	870,658	-	726,823,121
<b>Total capital assets being depreciated</b>	<b>\$ 892,179,621</b>	<b>\$ 15,942,557</b>	<b>\$ 3,048,572</b>	<b>\$ 905,073,606</b>
Less accumulated depreciation for:				
Buildings	\$ 64,479,599	\$ 1,781,366	\$ -	\$ 66,260,965
Improvements	24,659,589	1,340,057	-	25,999,646
Machinery and equipment	30,831,855	5,173,137	2,576,631	33,428,361
Infrastructure	609,763,898	9,660,496	-	619,424,394
<b>Total accumulated depreciation</b>	<b>\$ 729,734,941</b>	<b>\$ 17,955,056</b>	<b>\$ 2,576,631</b>	<b>\$ 745,113,366</b>
Total capital assets, being depreciated, net	162,444,680	(2,012,499)	471,941	159,960,240
<b>Governmental activities capital assets, net</b>	<b>\$ 307,344,615</b>	<b>\$ 17,299,845</b>	<b>\$ 13,937,972</b>	<b>\$ 310,706,488</b>

Depreciation expense was charged to functions as follows:

General Governmental Services	\$ 700,961
Public Safety	2,162,327
Transportation	9,668,907
Natural and Economic Environment	37,463
Social Services	3,700
Culture and Recreation	382,143
	<u>\$ 12,955,501</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>\$ 12,955,501</u>

<b>Capital Assets Business</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Business Type Activities</b>				
Capital assets, not being depreciated				
Land	\$ 9,808,669	\$ -	\$ -	\$ 9,808,669
Intangible Assets	934,459	-	-	934,459
Construction in progress	1,337,502	472,194	1,094,135	715,561
<b>Total capital assets, not being depreciated</b>	<b>\$ 12,080,630</b>	<b>\$ 472,194</b>	<b>\$ 1,094,135</b>	<b>\$ 11,458,689</b>
Capital assets, being depreciated:				
Buildings	20,305,685	-	66,513	20,239,172
Improvements	25,574,525	1,206,412	-	26,780,937
Machinery and equipment	5,046,212	435,394	1,997,909	3,483,697
<b>Total capital assets being depreciated</b>	<b>50,926,422</b>	<b>1,641,806</b>	<b>2,064,422</b>	<b>50,503,806</b>
Less accumulated depreciation for:				
Buildings	12,261,207	41,662	-	12,302,869
Improvements	7,643,131	439,871	-	8,083,002
Machinery and equipment	4,048,596	1,293,857	97,121	5,245,332
<b>Total accumulated depreciation</b>	<b>23,952,934</b>	<b>1,775,390</b>	<b>97,121</b>	<b>25,631,203</b>
Total capital assets, being depreciation, net	26,973,488	(133,584)	1,967,301	24,872,603
<b>Business Type activities capital assets, net</b>	<b>39,054,118</b>	<b>338,610</b>	<b>3,061,436</b>	<b>36,331,292</b>

Depreciation expense was charged to functions as follows:

Solid Waste	\$ 1,336,037
Public Services Utilities	438,121
Building and Fire Safety	1,232
Total Business Type activities depreciation expense.	<u>\$ 1,775,390</u>

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

	<b>Governmental Funds</b>	<b>Proprietary Funds</b>
Capital Assets		
Land & Construction in Progress	\$ 150,746,248	\$ 11,458,689
Other Capital Assets, Net of Depreciation	159,960,240	24,872,603
Sub Total	<u>\$ 310,706,488</u>	<u>\$ 36,331,292</u>
Less Debt		
Bond Debt	\$ (17,935,000)	\$ -
Intergovernmental	(119,121)	(1,654,516)
Lease	(535,495)	-
SIBITA	(1,371,806)	-
Other Debt	-	(66,049)
Less Premiums	(2,020,175)	-
Net Investment in Capital Assets	<u><u>\$ 288,724,891</u></u>	<u><u>\$ 34,610,727</u></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, 2023, the debt limits for the County were as follows:

Assessed Value \$27,564,903,609

	Without a Vote	With a Vote	
		2.50%	5.00%
Legal Limit	\$ 413,473,554	\$ 689,122,590	\$ 1,378,245,180
Net Outstanding Indebtedness	(19,708,636)	(19,708,636)	(19,708,636)
Margin Available	<u>\$ 393,764,918</u>	<u>\$ 669,413,954</u>	<u>\$ 1,358,536,544</u>

A. Advance Due to Other Governments

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

<b>Description</b>	<b>Amount Outstanding</b>
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 \$25,720.27 was made in 2023.	\$ 1,600,372.41
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 totaling \$17,017.26 and interest payments of \$4,084.14 were made in 2023.	\$ 119,120.86
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 \$4,122.38 and intense payments of \$1,859.62 were made in 2023.	\$ 54,143.30
Total Advance Due to Other Governments	<u><u>\$ 1,773,636.57</u></u>

<b>InterGovernmental Debt</b>							
Year Ending	Governmental Activities		Business-Type Activities		Total		
31-Dec	Principal	Interest	Principal	Interest	Principal	Interest	
2024	17,017	3,574	118,473	29,532	135,490	33,106	
2025	17,017	3,063	118,612	27,686	135,629	30,749	
2026	17,017	2,553	118,756	25,836	135,773	28,389	
2027	17,017	2,042	118,905	23,982	135,922	26,024	
2028	17,017	1,532	119,060	22,122	136,077	23,654	
2029-2033	34,036	1,531	597,799	82,541	631,835	84,072	
2034-2037	-	-	462,911	35,442	462,911	35,442	
	\$ 119,121	\$ 14,295	\$ 1,654,516	\$ 247,141	\$ 1,773,637	\$ 261,436	

## 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
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 \$295,000 and interest payments of \$141,312.50 were made in 2023.	\$ 3,980,000
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 2023.	\$ 2,430,000
In March 2020, Yakima County issued \$8,420,000 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 \$370,000 and interest payments of \$388,250 were made in 2023.	7,395,000
Yakima County issued \$10,500,000 of Limited Tax General Obligation Refunding Bonds in September 2020. This bond was issued to refund the 2010A bond. The 2010A bond was issued for a partial advance refunding of the \$25,135,000 outstanding 2002 Limited Tax General Obligation Bonds. In addition, new funding was allocated to 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 \$495,000 and interest payments of \$60,125 were made in 2023.	4,130,000
Total General Obligation Bonds	<u>\$ 17,935,000</u>

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

<b>General Obligation Bond Debt</b>						
Year Ending 31-Dec	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	1,210,000	677,365	-	-	1,210,000	677,365
2025	1,250,000	637,915	-	-	1,250,000	637,915
2026	1,305,000	599,540	-	-	1,305,000	599,540
2027	3,790,000	498,335	-	-	3,790,000	498,335
2028	1,580,000	394,765	-	-	1,580,000	394,765
2029-2033	6,685,000	1,246,323	-	-	6,685,000	1,246,323
2034-2035	2,115,000	143,200	-	-	2,115,000	143,200
	<b>\$ 17,935,000</b>	<b>\$ 4,197,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,935,000</b>	<b>\$ 4,197,443</b>

**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 \$66,049 long-term liability outstanding. The royalty payments from new water connections in 2023 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, 2023, ending cash and investments at fair value balance was \$42,600.26.

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, 2023:

	Long Term Debt & Liabilities				
	Beginning Balance	New Issue	Retirements	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$ 19,095,000	\$ -	\$ 1,160,000	\$ 17,935,000	\$ 1,210,000
Unearned Amounts:					
For Premiums	2,208,814	-	188,639	2,020,175	188,639
Total Bonds Payable	21,303,814	-	1,348,639	19,955,175	1,398,639
Advances Due to Other Governments	136,138	-	17,017	119,121	17,017
Lease Obligations	716,406	-	180,911	535,495	179,143
SBITA Obligations	-	2,807,240	1,435,434	1,371,806	1,079,740
Compensated Absences	2,722,937	416,420	-	3,139,357	376,723
Net Pension Liability	7,065,944	-	1,395,218	5,670,726	-
Total OPEB Liability	15,555,903	1,804,803	-	17,360,706	859,219
Total Long Term Liabilities	\$ 47,501,142	\$ 5,028,463	\$ 4,377,219	\$ 48,152,386	\$ 3,910,481
Business-Type Activities					
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bonds Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Advances Due to Other Governments	1,772,951	-	118,435	1,654,516	118,473
Other Noncurrent Liability	68,924	-	2,875	66,049	1,000
Compensated Absences	264,400	127,680	-	392,080	47,050
Pension Liability	1,766,486	-	348,804	1,417,682	-
Asset Retirement Obligation	4,091,000	180,004	-	4,271,004	-
Landfill Closure/Postclosure	13,315,848	327,675	-	13,643,523	27,498
Total Long Term Liabilities	\$ 21,279,609	\$ 635,359	\$ 470,114	\$ 21,444,854	\$ 194,021

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 \$ 499,360 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.

Pension & OPEB liabilities are liquidated by the various funds that benefit. In the previous table, additions and reductions have been estimated for compensated absences based on historical data and usage.

## V. PENSION and OPEB PLANS

The following table represents the aggregate pension amounts for all plans for the year 2023:

Aggregate Pension Amounts - All Plans	
Pension liabilities	(7,088,408)
Pension assets	20,757,137



Deferred outflows of resources	15,858,444
Deferred inflows of resources	(11,267,785)
Pension expense/expinditures	(2,140,860)

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

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

PERS members include elected officials; state employees; employees of local governments; and higher education employees not participating in higher education retirement programs.

PERS is composed of and reported as three separate plans for accounting purposes: Plan 1, Plan 2/3 and Plan 3. Plan 1 accounts for the defined benefits of Plan 1 members. Plan 2/3 accounts for the defined benefits of Plan 2 members and the defined benefit portion of benefits for Plan 3 members. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. Although employees can be a member of only Plan 2 or Plan 3, the defined benefits of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of Plan 2/3 may legally be used to pay the defined benefits of any Plan 2 or Plan 3 members or beneficiaries.

**PERS Plan 1** provides retirement, disability and death benefits. Retirement benefits are determined as 2% 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. PERS Plan 1 retirement benefits are actuarially reduced if a survivor benefit is chosen. Members retiring from active status prior to the age of 65 may also receive actuarially reduced benefits. Other benefits include an optional cost-of-living adjustment (COLA). 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%. The employer contribution rate is developed by the Office of the State Actuary, adopted by the Pension Funding Council and is subject to change by the legislature. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2023 were as follows:

<b>PERS Plan 1</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>

January - June	10.39%	6.00%
July - August	9.39%	6.00%
September - December	9.53%	6.00%

**PERS Plan 2/3** provides retirement, disability and death benefits. Retirement benefits are determined as 2% of the member's AFC times the member's years of service for Plan 2 and 1% of AFC for Plan 3. The AFC is the average of the member's 60 highest-paid consecutive service months. 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 retirement benefits are actuarially reduced if a survivor benefit is chosen. Other PERS Plan 2/3 benefits include a COLA based on the CPI, capped at 3% annually. 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. Members are eligible to withdraw their defined contributions upon separation. Members have multiple withdrawal options, including purchase of an annuity. 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 rates are adopted by the Pension Funding Council, and are subject to change by the Legislature. The employer rate includes a component to address the PERS Plan 1 Unfunded Actuarial Accrued Liability (UAAL).

As established by Chapter 41.34 RCW, Plan 3 defined contribution rates are set at a minimum of 5% and a maximum of 15%. PERS Plan 3 members choose their contribution rate from six options when joining membership and can change rates only when changing employers. Employers do not contribute to the defined contribution benefits.

The PERS Plan 2/3 defined benefit required contribution rates (expressed as a percentage of covered payroll) for 2023 were as follows:

<b>PERS Plan 2/3</b>			
<b>Actual Contribution Rates</b>	<b>Employer 2/3</b>	<b>Employee 2*</b>	<b>Employee 3**</b>
January - June	10.39%	6.36%	varies
July - August	9.39%	6.36%	varies
September - December	9.53%	6.36%	varies

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

\*\* For employees participating in JBM, the minimum contribution rate was 7.50%.

The County's actual PERS Plan contributions were \$1,956,310 to PERS Plan 1 and \$3,086,005 to PERS Plan 2/3 for the year ended December 31, 2023.

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

PSERS Plan 2 was created by the 2004 Legislature and became effective July 1, 2006.

PSERS membership includes certain public employees whose jobs contain a high degree of physical risk to their own personal safety. In addition to meeting strict statutory work requirements, membership is further restricted to specific employers including:

- 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 2% of the AFC times the member's years of service. The AFC is based on the member's 60 consecutive highest creditable months of service. 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. 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. Retirement before age 60 is considered an early retirement. PSERS members who retire before turning 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a 3% per year reduction for each year between the age at retirement and age 60 applies. PSERS Plan 2 retirement benefits are actuarially reduced if a survivor benefit is chosen. Other benefits include a COLA, capped at 3% annually. 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 rates are adopted by the Pension Funding Council and are subject to change by the Legislature. The Plan 2 employer rates include components to address the PERS Plan 1 UAAL.

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2023 were as follows:

<b>PSERS Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January - June	10.63%	6.60%
July - August	9.63%	6.60%
September - December	9.90%	6.73%

The County's actual contributions to the plan were \$555,012 to PSERS Plan2 and \$281,111 to PERS Plan 1 for the year ended December 31, 2023.

## C. Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)

LEOFF was established in 1970, and its retirement benefit provisions are contained in Chapter 41.26 RCW. LEOFF membership includes all of the state's full-time, fully compensated, local law enforcement commissioned officers, fire fighters and, as of July 24, 2005, emergency medical technicians.

**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-paid consecutive 24 months' 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 a COLA. 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 0%, as long as the plan remains fully funded. The LEOFF Plan I had no required employer or employee contributions for fiscal year 2023. Employers paid only the administrative expense of 0.20% of covered payroll.

**LEOFF Plan 2** provides retirement, disability and death benefits. Retirement benefits are determined as 2% of the FAS per year of service (the FAS is based on the highest-paid 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 – 52, the reduction is 3% 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 a COLA (based on the CPI), capped at 3% annually. 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 rates are adopted by the LEOFF Plan 2 Retirement Board and are subject to change by the Legislature.

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 2023.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2023 were as follows:

<b>LEOFF Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January - August	5.30%	8.53%
September - December	5.32%	8.53%

The County's actual contributions to the plan were \$341,485 for the year ended December 31, 2023.

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 Office of the State Actuary 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, 2023, the state contributed \$87,966,142 to LEOFF Plan 2. The amount recognized by the County as its proportionate share of this amount is \$218,069.

#### **Actuarial Assumptions**

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2023 with a valuation date of June 30, 2022. 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 2022 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2023. Plan liabilities were rolled forward from June 30, 2022, to June 30, 2023, 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 service-based salary increase.
- **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. OSA applied age offsets for each system, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout their lifetime.

Methods did not change from the prior contribution rate setting June 30, 2021 Actuarial Valuation Report (AVR). OSA did make an assumption change to adjust LEOFF Plan 1/2 assets, and LEOFF participant data to reflect certain material changes occurring after the June 30, 2022 measurement date.

### **Discount Rate**

The discount rate used to measure the total pension liability for all DRS plans was 7.0%.

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% 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% was determined using a building-block-method. In selecting this assumption, OSA reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered Capital Market Assumptions (CMAs) 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 the best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021. The inflation component used to create the table is 2.2% 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%, 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%) or 1-percentage point higher (8%) than the current rate.

Plan	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
PERS 1	\$ 9,903,041	\$ 7,088,408	\$ 4,631,895
PERS 2/3	\$ 15,028,389	\$ (13,817,685)	\$ (37,516,558)
PSERS 2	\$ 1,686,200	\$ (1,087,464)	\$ (3,276,493)
LEOFF 1	\$ (1,897,738)	\$ (2,140,212)	\$ (2,350,475)
LEOFF 2	\$ 611,727	\$ (3,694,608)	\$ (7,218,975)

#### 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, 2023, the County reported its proportionate share of the net pension liabilities and assets as follows:

Plan	Liability	(Asset)
PERS 1	\$ 7,088,408	\$ -
PERS 2/3	\$ -	\$ (13,817,685)
PERS 2	\$ -	\$ (1,087,464)
LEOFF 1	\$ -	\$ (2,140,212)
LEOFF2	\$ -	\$ (3,694,608)

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

	LEOFF 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(2,140,212)	(3,694,608)
State's proportionate share of the net pension asset associated with the employer	(14,476,344)	(2,359,339)
TOTAL	(16,616,556)	(6,053,947)

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

Plan	Proportionate Share 6/30/2022	Proportionate Share 6/30/2023	Change in Proportion
PERS1	0.31722%	0.31052%	-0.00670%
PERS 2/3	0.35214%	0.33713%	-0.01502%
PSERS 2	0.98278%	1.02553%	0.04275%
LEOFF 1	0.07221%	0.07221%	-%
LEOFF 2	0.13411%	0.15403%	0.01992%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30, 2023 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 2023. 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 2023, the state of Washington contributed 39% of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 61% of employer contributions.

#### Pension Expense

For the year ended December 31, 2023, the County recognized pension expense as follows:

Plan	Pension Expense
PERS 1	(281,146)
PERS 2/3	(1,894,609)
PSERS 1	272,732
LEOFF 1	(185,593)
LEOFF 2	(52,245)
TOTAL	\$ (2,140,860)

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

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following:

PERS 1	Deferred Outflows of resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(799,603)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	866,625	-
TOTAL	866,625	(799,603)

<b>PERS 2-3</b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	2,814,647	(154,386)
Net difference between projected and actual investment earnings on pension plan investments	-	(5,207,339)
Changes of assumptions	5,801,142	(1,264,421)
Changes in proportion and differences between contributions and proportionate share of contributions	629,232	(1,049,607)
Contributions subsequent to the measurement date	1,566,055	-
<b>TOTAL</b>	<b>10,811,076</b>	<b>(7,675,753)</b>

<b>PSERS 2</b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	340,276	(279,826)
Net difference between projected and actual investment earnings on pension plan investments	-	(292,662)
Changes of assumptions	486,532	(189,231)
Changes in proportion and differences between contributions and proportionate share of contributions	25,465	(109,306)
Contributions subsequent to the measurement date	294,278	-
<b>TOTAL</b>	<b>1,146,551</b>	<b>(871,026)</b>

<b>LEOFF 1</b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(141,916)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
<b>TOTAL</b>	<b>-</b>	<b>(141,916)</b>

<b>LEOFF 2</b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	1,509,143	(30,396)
Net difference between projected and actual investment earnings on pension plan investments	-	(781,771)
Changes of assumptions	943,774	(303,483)
Changes in proportion and differences between contributions and proportionate share of contributions	409,666	(663,837)
Contributions subsequent to the measurement date	171,610	-
<b>TOTAL</b>	<b>3,034,193</b>	<b>(1,779,487)</b>



Deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>TOTALS (exluding contributions subsequent to the measurement date) - For amortization tables in the notes:</b>					
<b>Year Ending Dec 31</b>	<b>PERS 1</b>	<b>PERS 2/3</b>	<b>PSERS 2</b>	<b>LEOFF 1</b>	<b>LEOFF 2</b>
2024	(544,016)	(2,711,508)	(186,013)	(97,302)	(332,332)
2025	(684,165)	(3,142,929)	(229,528)	(122,102)	(458,578)
2026	421,845	4,236,043	208,762	75,744	653,873
2027	6,733	1,477,484	25,009	1,744	222,856
2028	0	1,583,112	27,723	0	245,020
Thereafter	0	127,067	135,294	0	752,256
(DI) / DO	(799,603)	1,569,268	(18,753)	(141,916)	1,083,096

### **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](http://www.ofm.wa.gov).

Membership in the VFFRPF includes volunteer firefighters, emergency medical technicians, and commissioned reserve law enforcement officers of participating employers. Since retirement benefits cover volunteer service, benefits are paid based on years of service, not salary. Normal retirement is available at the age of 65 with at least ten years of service. The monthly plan benefit formula is \$50 plus \$10 per year of service, for a maximum monthly benefit of \$300. Reduced pensions are available for members starting at the age of 60 with at least ten 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 2023 were as follows:

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

The County's actual contributions to the plan were \$150 for the year ended December 31, 2023.

### **Actuarial Assumptions**

The total pension asset for the VFFRPF was determined by an actuarial valuation by the OSA based on a measurement date of June 30, 2022, using the following actuarial assumptions:

- **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*.

Mortality assumptions used for this plan are consistent with assumptions used for Public Employees' Retirement System.

### **Discount Rate**

The discount rate used to measure the total VFFRPF pension liability was 6%. 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. 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% 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% was determined using a building-block-method. In selecting this assumption, OSA reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered capital market assumptions (CMAs) and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the CMAs 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% and represents the WSIB's most recent long-term estimate of broad economic inflation.

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

### Sensitivity of the Net Pension Asset

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

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
VFFRPF	\$ 43,853	\$ 17,167	\$ (4,702)

### 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, 2023, the County reported an asset of \$17,167 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, 2023, the County's proportion was 0.09%.

For the year ended December 31, 2023, the County recognized pension expense of \$(52,245). 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

<b>The following table represents the aggregate OPEB amounts for All plans subject to the requirements of GASB 75 for the year 2023</b>	
<b>Aggregate OPEB Amounts- ALL Plans</b>	
<b>OPEB Liabilities</b>	<b>17,360,706</b>
<b>Deferred outflows of resources</b>	<b>429,609</b>
<b>OPEB Expense/expenditures</b>	<b>2,485,907</b>

**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 31 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 31 inactive members who have left service. At the end of 2023, average ages were as follows:

- 14 members average age of 72 years
- 12 members average age of 77 years
- 2 members average age of 81 years
- 3 members average age of 88 years

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

The Valuation and Measurement Date was June 30, 2023. The reporting date is December 31, 2023, 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 2023.

Schedule of Changes in Total OPEB Liability and Related Ratios	
Measurement Date of June 30, 2023	
<b>Total OPEB Liability (TOL)</b>	
Service Cost <sup>1</sup>	\$ 0
Interest Cost	\$ 505,826
Changes in Experience Data and Assumptions	\$ 1,639,675
Changes in Benefit Terms	\$ 0
Estimated Benefit Payments	\$(701,860)
Other	\$ 0
<b>Net Change in Total OPEB Liability</b>	<b>\$ 1,443,641</b>
Total OPEB Liability - Beginning	\$ 14,636,751
<b>Total OPEB Liability - Ending</b>	<b>\$ 16,080,392</b>
Covered Employee Payroll	\$ 0
<b>TOL as a Percentage of Covered Payroll</b>	<b>N/A</b>
OPEB Expense for Fiscal Year Ending June 30, 2023	
Service Cost <sup>1</sup>	\$ 0
Interest Cost	\$ 505,826
Changes in Experience Data and Assumptions	\$ 1,639,675
Changes in Benefit Terms	\$ 0
Other Changes in Fiduciary Net Position	\$ 0
<b>Total OPEB Expense</b>	<b>\$ 2,145,501</b>
Transactions Subsequent to Measurement Date	N/A <sup>1</sup>

Sensitivity Analysis			
Total OPEB Liability	1% Decrease	Current	1% Increase
Discount Rate	\$ 17,827,683	<b>\$ 16,080,392</b>	\$ 14,584,509
Healthcare Trend	\$ 14,648,434	<b>\$ 16,080,392</b>	\$ 17,715,017

Methodology		
Actuarial Valuation Date	6/30/2023	
Actuarial Measurement Date	6/30/2023	
Actuarial Cost Method	Entry Age1	
Amortization Method	Recognized Immediately	
Asset Valuation Method	N/A (No Assets)	
Assumptions		
Discount Rate2		
Beginning of Measurement Year	3.54%	
End of Measurement Year	3.65%	
Healthcare Trend Rates3		
Medical Costs	Approximately 4.5%, varies by year	
Long-Term Care	4.75%	
Medicare Part B Premiums	Approximately 5.0%, varies by year	
Mortality Rates (Assumes 100% Male Population)1		
Base Mortality Table	PubS.H-2010 (Public Safety) Blended 50%/50% Healthy/Disabled -1 year Healthy / 0 years Disabled	
Age Setback	MP-2017 Long-Term Rates	
Mortality Improvements	Generational	
Projection Period		
Medicare Participation Rate	100%	

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	-
Changes of assumptions	-	-
Payments subsequent to the measurement date	412,876	-
Total*	412,876	-

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 \$412,876, 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 62.

## 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, 2023, 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, 2023. The reporting date is December 31, 2023, the same as the County fiscal year.

## 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, 2023	
<b>Total OPEB Liability (TOL)</b>	
Service Cost	\$ 56,466
Interest Cost	\$ 35,681
Changes in Experience Data and Assumptions	\$ 248,259
Changes in Benefit Terms	\$ 0
Benefit Payments	\$ (22,907)
Other	\$ 0
<b>Net Change in Total OPEB Liability</b>	<b>\$ 317,499</b>
<b>Total OPEB Liability - Beginning</b>	<b>\$ 962,815</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 1,280,314</b>
Covered Employee Payroll	\$ 6,853,460
<b>TOL as a Percentage of Covered Payroll</b>	<b>18.68%</b>
<b>OPEB Expense for Fiscal Year Ending June 30, 2023</b>	
Service Cost	\$ 56,466
Interest Cost	\$ 35,681
Changes in Experience Data and Assumptions	\$ 248,259
Changes in Benefit Terms	\$ 0
Other Changes in Fiduciary Net Position	\$ 0
<b>Total OPEB Expense</b>	<b>\$ 340,406</b>
Transactions Subsequent to Measurement Date	N/A*

Sensitivity Analysis			
Total OPEB Liability	1% Decrease	Current	1% Increase
Discount Rate	\$ 1,561,769	\$ 1,280,314	\$ 1,060,692
Healthcare Trend	\$ 1,029,211	\$ 1,280,314	\$ 1,615,831

<b>Methodology</b>	
<b>Actuarial Valuation Date</b>	6/30/2023
<b>Actuarial Measurement Date</b>	6/30/2023
<b>Actuarial Cost Method</b>	Entry Age
<b>Amortization Method</b>	Recognized Immediately
<b>Asset Valuation Method</b>	N/A (No Assets)
<b>Assumptions</b>	
<b>Discount Rate<sup>1</sup></b>	
Beginning of Measurement Year	3.54%
End of Measurement Year	3.65%
<b>Projected Salary Changes</b>	3.25% + Service-Based Increases
<b>Healthcare Trend Rates<sup>2</sup></b>	Initial rate ranges from about 2-16%, reaching an ultimate rate of approximately 3.8% in 2075.
<b>Mortality Rates</b>	
Base Mortality Table	PubG.H-2010 (General)
Age Setback	0 years
Mortality Improvements	MP-2017 Long-Term Rates
Projection Period	Generational
<b>Inflation Rate<sup>3</sup></b>	2.35%
<b>Post-Retirement Participation Percentage</b>	60%
<b>Percentage with Spouse Coverage</b>	45%

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>Differences between expected and actual experience</b>	-	-
<b>Changes of assumptions</b>	-	-
<b>Payments subsequent of the measurement date</b>	<b>16,733</b>	-
<b>Total*</b>	<b>16,733</b>	-

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 \$16,733, 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, 2023, 24 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management, education, and claims administration. The Pool's liability program provides coverage for general liability, public officials liability, police professional liability, employment practices liability, and automobile liability. 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 2023, 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 2020-21 Fiscal Year, the Pool's SIR was \$2,000,000 and for the Pool's 2021-22 and 2022-23 Fiscal Years, 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 2022-23 Fiscal Year, 15 of the Pool's 25 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 2022-23, 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 2023, the Pool's SIR for cyber claims was \$500,000 from January 1 through December 31, with Yakima County having no deductible.

Beginning in the 2022-23 Fiscal Year, Yakima County was one of 23 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 2022-23, the WCRP's assets increased to \$69,171,241 while its liabilities also increased to \$44,769,402. The Pool's net position ended at \$25,531,296. 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, 2023, 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, 2023  
Summary of Deductible Losses and Reserves**

Policy Year	Deductible	Paid Loss	Case Loss Reserves	Incurred Loss (1)+(2)	IBNR Loss Reserves (5)-(3)	Ultimate Loss	Total Reserves (5)-(1)
		(1)	(2)	(3)	(4)	(5)	(6)
2009	250,000	671,881	\$ 0	\$ 671,881	\$ -	671,881	\$ -
2010	500,000	816,256	0	816,256	-	816,256	-
2011	500,000	584,158	0	584,158	-	584,158	-
2012	500,000	900,343	0	900,343	-	900,343	-
2013	500,000	86,982	0	86,982	-	86,982	-
2014	500,000	42,395	0	42,395	-	42,395	-
2015	500,000	19,773	0	19,773	-	19,773	-
2016	500,000	1,603,418	0	1,603,418	-	1,603,418	-
2017	500,000	1,880,761	0	1,880,761	-	1,880,761	-
2018	500,000	790,451	368,214	1,158,665	27,151	1,185,816	395,365
2019	500,000	99,009	31,510	130,519	12,840	143,359	44,350
2020	500,000	214,847	143,929	358,776	13,579	372,355	157,508
2021	500,000	635,005	912,736	1,547,741	-	1,547,741	912,736
2022	500,000	42,836	198,652	241,488	200,811	442,299	399,463
2023	500,000	53,870	730,946	784,816	468,144	1,252,960	1,199,090
2024	500,000	1,207	1,500	2,707	230,657	233,364	232,157
Total		\$ 8,443,192	\$ 2,387,487	\$ 10,830,679	\$ 953,182	\$ 11,783,861	\$ 3,340,669

## 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 2023. The final expenditure for resolved litigation was \$3,410,755 found in the Liability Insurance Fund, listed as an Internal Service Fund.

In 2021, the Washington State Supreme Court found the law criminalizing drug possession unconstitutional. As a result of this decision, known as State v. Blake, any *Blake*-related convictions qualify to be removed (vacated) from one's criminal record, and any legal financial obligations (LFOs) paid as a result qualify for financial reimbursement.

The County was informed by the County Clerk that AOC will no longer reimburse the County for Blake refunds after June 23, 2023.

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 2023, the county received 159 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.

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 well's 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.

The county has 37 wells requiring capping in the foreseeable future. Due to the WAC 173-160-381 law the county will incur estimated costs of \$4,271,004 related to the capping. These liabilities are reported on the Statement of Net Position. During 2023 the county incurred no cost for decommissioning in 2023.

Pursuant to these requirements, the County reported and Asset Retirement Obligation (ARO) and related deferred outflow in the 2023 financial statements as follows:

<b>ARO Liability</b>	<b>Deferred Outflow</b>	<b>Number Wells</b>	<b>Current Year ARO Depreciation</b>
\$4,271,004	\$4,047,252	37	\$116,591

## 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 \$13.64 million reported as landfill closure and post-closure care liability at December 31, 2023 represents 82.51% percent of the estimated capacity of the Terrace Heights Landfill, 100% of the estimated capacity of the Cheyne Landfill Cell I, and 9.04% of Cell II. The Snipes Mountain landfill is closed with \$221,672 fully funded closure care liability to cover closure costs through 2024. Snipes Mountain utilized \$13,700 of the funded liability for monitoring costs in 2023. The remaining \$8.64 million landfill closure and post-closure care liability will be expensed based on percent of remaining capacity through 2031 for Terrace Heights, and 2053 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, 2023, cash and investments of \$32,051,182 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, 2023, the investment project for rural counties tax abatements were \$15,679. 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, 2023, the Multi-Unit Urban Housing Exemption tax abatements were \$8,160. 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, 2023, the Habitat and Water Quality Improvement tax abatements were \$315. 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. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

The County reported \$43,855,065 in ARPA funds in unearned revenue and anticipates recognizing these funds as revenue in 2024, 2025 and 2026.

### **X. SUBSEQUENT EVENTS**

Yakima County was one of three counties involved in a lawsuit filed by The League of United Latin American Citizens, the Latino Community Fund and Central Washington residents Jesse Reyes, Cinthia Álvarez Lucatero and Daniel Reynoso that alleged that Latino voters had their ballots rejected at higher rates than other citizens due to mismatched signatures.

All three counties reached a settlement requiring each county to pay \$75,000 in plaintiffs legal costs and agree to some policy changes and additional staff training.

Yakima County said it followed state law and did not admit liability or responsibility for any damages.

Yakima County Auditor Charles Ross, who oversees the election process, said in an email.

Under the settlement, Yakima County's election staff must receive signature verification training and must retake that training every two years. Election staff also must take cultural competency training every two years.

Yakima County already meets some of the terms laid out, according to the settlement. The county already has Spanish language information and includes information about fixing signatures on the ballot but will improve access to instructions in Spanish add language about how voters can track their ballot online.

“The Benton, Chelan and Yakima County boards of commissioners in the state of Washington have agreed to change each county’s current signature verification process to ensure that Latino voters can equitably access the ballot box and have their votes counted,” the UCLA Voting Rights Project statement said.

“Yakima County elections are administered to the highest standards and our team follows election law to the letter,” Ross said. “I believe the complaints made against us were meritless and had more to do with politics than reality. Yakima County settled this suit purely from a business perspective.”

#### XI. PRIOR PERIOD ADJUSTMENT

The fund balances for the Technology Services and Financial Services were corrected to adjust conversion amounts related to capital asset entries with a net of (60,255).

## XII. LEASES

### **Leases Payable**

For the year ended 12/31/2023, 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

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#### Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset Value	Accumulated Amortization
Equipment	44,350	20,508
Buildings	847,200	350,290
Total Leases	891,550	370,798

#### Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	173,852	5,292	179,143
2025	168,025	3,343	171,368
2026	165,274	1,380	166,654
2027	28,345	56	28,401
Total Principal Payments	535,495		
Cumulative Variance as of Fiscal Year-End	-		
Total Remaining Liability	535,495		



Activity (Rollforward Schedule)

GOVERNMENTAL ACTIVITIES:	Balance as of			Balance as of
	January 1, 2023	Additions	Reductions	December 31, 2023
Lease Liability				
Buildings				
Bldg - 117 North Third Street - Yakima - Prosecuting Attorney CSS	448,394	-	98,448	349,946
Bldg - 1313 West Wine Country Road - Grandview - District Court	200,006	-	49,123	150,883
Bldg - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecuting Attorney CSS	32,742	-	21,794	10,948
Total Building Lease Liability	681,142	-	169,365	511,777
Equipment				
Copiers - 1822 South 1st Street - Yakima - Sheriff	34,085	-	10,367	23,718
Postage Meter - Pitney Bowes SendPro C Series - Grant Cty - Prosecuting Attorney CSS	525	-	525	-
Postage Meter - Pitney Bowes SendPro C Series - Kittitas Cty - Prosecuting Attorney CSS	278	-	278	-
Total Equipment Lease Liability	34,888	-	11,170	23,718
Total Lease Liability	716,030	-	180,535	535,495

<b>GOVERNMENTAL ACTIVITIES:</b>	Balance as of			Balance as of
	January 1, 2023	Additions	Reductions	December 31, 2023
Lease Assets				
Buildings				
Bldg - 117 North Third Street - Yakima - Prosecuting Attorney CSS	543,973	-	-	543,973
Bldg - 1313 West Wine Country Road - Grandview - District Court	248,798	-	-	248,798
Bldg - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecuting Attorney CSS	54,429	-	-	54,429
Total Building Lease Assets	847,200	-	-	847,200
Equipment				
Copiers - 1822 South 1st Street - Yakima - Sheriff	44,350	-	-	44,350
Postage Meter - Pitney Bowes SendPro C Series - Grant Cty - Prosecuting Attorney CSS	1,222	-	1,222	-
Postage Meter - Pitney Bowes SendPro C Series - Kittitas Cty - Prosecuting Attorney CSS	831	-	831	-
Total Equipment Lease Assets	46,403	-	2,053	44,350
Total Lease Assets	893,603	-	2,053	891,550
Lease Accumulated Amortization				
Buildings				
Bldg - 117 North Third Street - Yakima - Prosecuting Attorney CSS	103,614	103,614	-	207,228
Bldg - 1313 West Wine Country Road - Grandview - District Court	49,760	49,760	-	99,519
Bldg - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecuting Attorney CSS	21,771	21,771	-	43,543
Total Building Lease Accumulated Amortization	175,145	175,145	-	350,290
Equipment				

Copiers - 1822 South 1st Street - Yakima - Sheriff	10,254	10,254	-	20,508
Postage Meter - Pitney Bowes SendPro C Series - Grant Cty - Prosecuting Attorney CSS	649	573	1,222	-
Postage Meter - Pitney Bowes SendPro C Series - Kittitas Cty - Prosecuting Attorney CSS	507	324	831	-
Total Equipment Lease Accumulated Amortization	11,410	11,151	2,053	20,508
Total Lease Accumulated Amortization	186,555	186,296	2,053	370,798
Total Governmental Lease Assets, Net	707,048	(186,296)	-	520,752

<b>BUSINESS-TYPE ACTIVITIES:</b>	Balance as of			Balance as of
	January 1, 2023	Additions	Reductions	December 31, 2023
Lease Liability				
Equipment				
Multifunction Printer - Xerox C8070H - Yakima - Facilities Maintenance	377	-	377	-
Total Equipment Lease Liability	377	-	377	-
Total Lease Liability	377	-	377	-
<b>BUSINESS-TYPE ACTIVITIES:</b>	Balance as of			Balance as of
	January 1, 2023	Additions	Reductions	December 31, 2023
Lease Assets				
Equipment				
Multifunction Printer - Xerox C8070H - Yakima - Facilities Maintenance	2,636	-	2,636	-
Total Equipment Lease Assets	2,636	-	2,636	-
Total Lease Assets	2,636	-	2,636	-
Lease Accumulated Amortization				
Equipment				
Multifunction Printer - Xerox C8070H - Yakima - Facilities Maintenance	2,167	469	2,636	-
Total Equipment Lease Accumulated Amortization	2,167	469	2,636	-
Total Lease Accumulated Amortization	2,167	469	2,636	-
Total Business-Type Lease Assets, Net	469	(469)	-	-

## Subscriptions Payable

For the year ended 12/31/2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

On 06/28/2023, Yakima County, WA entered into a 24 month subscription for the use of cloudPWR Box District Court. An initial subscription liability was recorded in the amount of \$18,473. As of 12/31/2023, the value of the subscription liability is \$9,203. Yakima County, WA is required to make annual fixed payments of \$9,400. The subscription has an interest rate of 2.5600%. The value of the right to use asset as of 12/31/2023 of \$18,473 with accumulated amortization of \$4,695 is included with Software on the Subscription Class activities table found below. The Vendor has 2 extension option(s), each for 12 months.

On 06/01/2023, Yakima County, WA entered into a 36 month subscription for the use of Microsoft Exchange Technology Services. An initial subscription liability was recorded in the amount of \$1,246,992. As of 12/31/2023, the value of the subscription liability is \$821,583. Yakima County, WA is required to make annual fixed payments of \$425,409. The subscription has an interest rate of 2.3630%. The value of the right to use asset as of 12/31/2023 of \$1,246,992 with accumulated amortization of \$242,471 is included with Software on the Subscription Class activities table found below. Yakima County, WA has 1 extension option(s), each for 36 months.

On 01/01/2023, Yakima County, WA entered into a 35 month subscription for the use of CompuNet IT Solution Technology Services. An initial subscription liability was recorded in the amount of \$768,205. As of 12/31/2023, the value of the subscription liability is \$388,717. Yakima County, WA is required to make annual fixed payments of \$399,041. The subscription has an interest rate of 2.6560%. The value of the right to use asset as of 12/31/2023 of \$768,205 with accumulated amortization of \$259,675 is included with Software on the Subscription Class activities table found below.

On 01/01/2023, Yakima County, WA entered into a 24 month subscription for the use of CanAm Web Based Technology Services. An initial subscription liability was recorded in the amount of \$154,226. As of 12/31/2023, the value of the subscription liability is \$78,209. Yakima County, WA is required to make monthly fixed payments of \$6,620. The subscription has an interest rate of 2.8940%. The value of the right to use asset as of 12/31/2023 of \$278,960 with accumulated amortization of \$134,439 is included with Software on the Subscription Class activities table found below. Yakima County, WA has 1 extension option(s), each for 12 months.

On 04/01/2023, Yakima County, WA entered into a 36 month subscription for the use of BLR Training Human Resource. An initial subscription liability was recorded in the amount of \$77,406. As of 12/31/2023, the value of the subscription liability is \$50,999. Yakima County, WA is required to make annual fixed payments of \$28,599. The subscription has an interest rate of 2.3633%. The value of the right to use asset as of 12/31/2023 of \$77,406 with accumulated amortization of \$19,352 is included with Software on the Subscription Class activities table found below. Yakima County, WA had a termination period of 2 months as of the subscription commencement.

On 01/01/2023, Yakima County, WA entered into a 23 month subscription for the use of Debtbook Platform Auditor. An initial subscription liability was recorded in the amount of \$14,620. As of 12/31/2023, the value of the subscription liability is \$0. Yakima County, WA is required to make annual fixed payments of \$15,000. The subscription has an interest rate of 2.7070%. The value of the right to use asset as of 12/31/2023 of \$14,620 with accumulated amortization of \$7,455 is included with Software on the Subscription Class activities table found below.

On 01/01/2023, Yakima County, WA entered into a 24 month subscription for the use of VelocityEHS Employee Workers Comp. An initial subscription liability was recorded in the amount of \$7,206. As of 12/31/2023, the value of the subscription liability is \$3,614. Yakima County, WA is required to make annual fixed payments of \$3,604. The subscription has an interest rate of 2.7070%. The value of the right to use asset as of 12/31/2023 of \$7,206 with accumulated amortization of \$3,496 is included with Software on the Subscription Class activities table found below.

On 01/01/2023, Yakima County, WA entered into a 33 month subscription for the use of Enterprise Edition Technology Services. An initial subscription liability was recorded in the amount of \$158,032. As of 12/31/2023, the value of the subscription liability is \$79,684. Yakima County, WA is required to make annual fixed payments of \$81,800. The subscription has an interest rate of 2.6560%. The value of the right to use asset as of 12/31/2023 of \$158,032 with accumulated amortization of \$55,996 is included with Software on the Subscription Class activities table found below.

On 09/05/2023, Yakima County, WA entered into a 36 month subscription for the use of West Proflex Assigned Counsel. An initial subscription liability was recorded in the amount of \$196,193. As of 12/31/2023, the value of the subscription liability is \$70,973. Yakima County, WA is required to make annual fixed payments of \$62,771. The subscription has an interest rate of 2.9010%. The value of the right to use asset as of 12/31/2023 of \$196,193 with accumulated amortization of \$21,073 is included with Software on the Subscription Class activities table found below.

On 01/01/2023, Yakima County, WA entered into a 14 month subscription for the use of Workday Cloud Technology Services. An initial subscription liability was recorded in the amount of \$472,579. As of 12/31/2023, the value of the subscription liability is \$0. Yakima County, WA is required to make annual fixed payments of \$475,885. The subscription has an interest rate of 2.8943%. The value of the right to use asset as of 12/31/2023 of \$472,579 with accumulated amortization of \$380,601 is included with Software on the Subscription Class activities table found below.

On 08/27/2023, Yakima County, WA entered into a 24 month subscription for the use of cloudPWR Box Attorney. An initial subscription liability was recorded in the amount of \$2,303. As of 12/31/2023, the value of the subscription liability is \$1,183. Yakima County, WA is required to make annual fixed payments of \$1,213. The subscription has an interest rate of 2.5600%. The value of the right to use asset as of 12/31/2023 of \$2,303 with accumulated amortization of \$397 is included with Software on the Subscription Class activities table found below. Yakima County, WA has 2 extension option(s), each for 12 months.

On 10/25/2023, Yakima County, WA entered into a 24 month subscription for the use of cloudPWR Box Dist Court Probation. An initial subscription liability was recorded in the amount of \$4,318. As of 12/31/2023, the value of the subscription liability is \$2,218. Yakima County, WA is required to make annual fixed payments of \$2,274. The subscription has an interest rate of 2.5600%. The value of the right to use asset as of 12/31/2023 of \$4,318 with accumulated amortization of \$396 is included with Software on the Subscription Class activities table found below. Yakima County, WA has 2 extension option(s), each for 12 months.

On 01/10/2023, Yakima County, WA entered into a 24 month subscription for the use of cloudPWR Box Juvenile Court. An initial subscription liability was recorded in the amount of \$4,562. As of 12/31/2023, the value of the subscription liability is \$2,252. Yakima County, WA is required to make annual fixed payments of \$2,502. The subscription has an interest rate of 2.5600%. The value of the right to use asset as of 12/31/2023 of \$4,562 with accumulated amortization of \$2,224 is included with Software on the Subscription Class activities table found below. Yakima County, WA has 2 extension option(s), each for 12 months.

On 09/05/2023, Yakima County, WA entered into a 36 month subscription for the use of West Proflex Attorney. An initial subscription liability was recorded in the amount of \$143,274. As of 12/31/2023, the value of the subscription liability is \$70,973. Yakima County, WA is required to make annual fixed payments of \$36,280. The subscription has an interest rate of 2.9010%. The value of the right to use asset as of 12/31/2023 of \$143,274 with accumulated amortization of \$15,389 is included with Software on the Subscription Class activities table found below.

On 09/05/2023, Yakima County, WA entered into a 36 month subscription for the use of West Proflex Law Library. An initial subscription liability was recorded in the amount of \$196,193. As of 12/31/2023, the value of the subscription liability is \$70,973. Yakima County, WA is required to make annual fixed payments of \$62,771. The subscription has an interest rate of 2.9010%. The value of the right to use asset as of 12/31/2023 of \$196,193 with accumulated amortization of \$21,073 is included with Software on the Subscription Class activities table found below.

On 09/05/2023, Yakima County, WA entered into a 36 month subscription for the use of West Proflex Superior Court. An initial subscription liability was recorded in the amount of \$103,334. As of 12/31/2023, the value of the subscription liability is \$70,973. Yakima County, WA is required to make annual fixed payments of \$16,286. The subscription has an interest rate of 2.9010%. The value of the right to use asset as of 12/31/2023 of \$103,334 with accumulated amortization of \$11,099 is included with Software on the Subscription Class activities table found below.

Amount of Subscription Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Subscription Asset Value	Accumulated Amortization
Software	3,692,651	1,179,828
Total Subscriptions	3,692,651	1,179,828

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	956,218	33,184	989,402
2025	415,588	9,820	425,408
Total Principal Payments	1,371,806		
Cumulative Variance as of Fiscal Year-End	-		
Total Remaining Liability	1,371,806		

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	79,300	11,038	90,338
2025	169,211	5,834	175,045
2026	101,236	1,104	102,340
Total Principal Payments	349,747		
Cumulative Variance as of Fiscal Year-End	-		
Total Remaining Liability	349,747		

Activity (Rollforward Schedule)

**GOVERNMENTAL ACTIVITIES:**

	Balance as of January 1, 2023	Additions	Reductions	Balance as of December 31, 2023
Subscription Liability				
Software				
BLR Training Human Resource	-	77,406	26,407	50,999
Debtbook Platform Auditor	14,620	-	14,620	-
West Proflex Assigned Counsel	-	196,193	125,220	70,973
West Proflex Attorney	-	143,274	72,301	70,973
West Proflex Law Library	-	196,193	125,220	70,973
West Proflex Superior Court	-	103,334	32,361	70,973
cloudPWR Box Attorney	-	2,303	1,120	1,183
cloudPWR Box Dist Court Probation	-	4,318	2,100	2,218
cloudPWR Box District Court	-	18,473	9,269	9,203
cloudPWR Box Juvenile Court	-	4,562	2,310	2,252
Total Software Subscription Liability	14,620	746,056	410,928	349,747
Total Subscription Liability	14,620	746,056	410,928	349,747

**GOVERNMENTAL ACTIVITIES:**

	Balance as of January 1, 2023	Additions	Reductions	Balance as of December 31, 2023
Subscription Assets				
Software				
BLR Training Human Resource	-	77,406	-	77,406
Debtbook Platform Auditor	14,620	-	-	14,620
West Proflex Assigned Counsel	-	196,193	-	196,193
West Proflex Attorney	-	143,274	-	143,274
West Proflex Law Library	-	196,193	-	196,193
West Proflex Superior Court	-	103,334	-	103,334
cloudPWR Box Attorney	-	2,303	-	2,303
cloudPWR Box Dist Court Probation	-	4,318	-	4,318
cloudPWR Box District Court	-	18,473	-	18,473
cloudPWR Box Juvenile Court	-	4,562	-	4,562
Total Software Subscription Assets	14,620	746,056	-	760,676
Total Subscription Assets	14,620	746,056	-	760,676



Subscription Accumulated Amortization Software	Balance as of January 1, 2023	Additions	Reductions	Balance as of December 31, 2023
BLR Training Human Resource	-	19,352	-	19,352
Debtbook Platform Auditor	-	7,455	-	7,455
West Proflex Assigned Counsel	-	21,073	-	21,073
West Proflex Attorney	-	15,389	-	15,389
West Proflex Law Library	-	21,073	-	21,073
West Proflex Superior Court	-	11,099	-	11,099
cloudPWR Box Attorney	-	397	-	397
cloudPWR Box Dist Court Probation	-	396	-	396
cloudPWR Box District Court	-	4,695	-	4,695
cloudPWR Box Juvenile Court	-	2,224	-	2,224
Total Software Subscription Accumulated Amortization	-	103,153	-	103,153
Total Subscription Accumulated Amortization	-	103,153	-	103,153
Total Governmental Subscription Assets, Net	14,620	642,903	-	657,523

**BUSINESS-TYPE ACTIVITIES:**

	Balance as of January 1, 2023	Additions	Reductions	Balance as of December 31, 2023
Subscription Liability				
Software				
CanAm Web Based Technology Services	154,226	-	76,017	78,209
CompuNet IT Solution Technology Services	768,205	-	379,488	388,717
Enterprise Edition Technology Services	158,032	-	78,349	79,684
Microsoft Exchange Technology Services	-	1,246,992	425,409	821,583
VelocityEHS Employee Workers Comp	7,206	-	3,592	3,614
Workday Cloud Technology Services	472,579	-	472,579	-
Total Software Subscription Liability	1,560,248	1,246,992	1,435,434	1,371,807
Total Subscription Liability	1,560,248	1,246,992	1,435,434	1,371,807

**BUSINESS-TYPE ACTIVITIES:**

	Balance as of January 1, 2023	Additions	Reductions	Balance as of December 31, 2023
Subscription Assets				
Software				
CanAm Web Based Technology Services	278,960	-	-	278,960
CompuNet IT Solution Technology Services	768,205	-	-	768,205
Enterprise Edition Technology Services	158,032	-	-	158,032
Microsoft Exchange Technology Services	-	1,246,992	-	1,246,992
VelocityEHS Employee Workers Comp	7,206	-	-	7,206
Workday Cloud Technology Services	472,579	-	-	472,579
Total Software Subscription Assets	1,684,982	1,246,992	-	2,931,974
Total Subscription Assets	1,684,982	1,246,992	-	2,931,974

## Subscription Accumulated Amortization

Software				
CanAm Web Based Technology Services	-	134,439	-	134,439
CompuNet IT Solution Technology Services	-	259,675	-	259,675
Enterprise Edition Technology Services	-	55,996	-	55,996
Microsoft Exchange Technology Services	-	242,471	-	242,471
VelocityEHS Employee Workers Comp	-	3,496	-	3,496
Workday Cloud Technology Services	-	380,601	-	380,601
Total Software Subscription Accumulated Amortization	-	1,076,678	-	1,076,678
Total Subscription Accumulated Amortization	-	1,076,678	-	1,076,678
Total Business-Type Subscription Assets, Net	1,684,982	170,314	-	1,855,296

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, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Property Taxes	\$ 28,850,500	\$ 28,850,500	\$ 28,754,655	\$ (95,845)	\$ 29,260,461
Retail Sales and Use Taxes	19,390,000	19,390,000	20,131,738	741,738	19,370,786
Other Taxes	80,200	80,200	80,609	409	82,751
Licenses and Permits	407,340	407,340	394,255	(13,085)	420,743
Intergovernmental Revenues	9,800,014	10,006,678	9,367,678	(639,000)	8,858,589
Charges for Goods and Services	9,485,544	9,667,979	9,648,996	(18,983)	9,570,991
Fines and Penalties	1,407,466	1,407,466	1,392,187	(15,279)	1,678,535
Interest and Other Earnings	1,149,140	1,149,140	5,921,805	4,772,665	(2,457,047)
Special Assessments	-	-	1,019	1,019	1,228
Contributions and Donations	448	448	3,602	3,154	97,665
Other Revenues	1,962,119	1,999,083	213,608	(1,785,475)	174,204
Total Revenues	72,532,771	72,958,834	75,910,152	2,951,318	67,058,906
<b>Expenditures</b>					
General Government	25,331,397	27,535,698	23,228,486	4,307,212	21,849,175
Judicial Activities	9,901,097	10,770,923	9,321,744	1,449,179	8,682,085
Public Safety	22,121,943	24,065,391	20,827,502	3,237,889	18,317,275
Transportation	17	17	16	1	-
Natural and Economic Environment	2,068,959	2,250,721	1,947,897	302,824	1,995,409
Social Services	1,602,593	871,353	754,116	117,237	646,313
Culture and Recreation	568,292	563,829	487,968	75,861	399,591
Debt Service					
Interest and Other Debt Service Costs	-	-	416	(416)	-
Capital Expenditures/Expenses	-	-	43,625	(43,625)	37,855
Capital Outlay	-	-	-	-	-
Total Expenditures	61,594,298	66,057,932	56,611,770	9,446,162	51,927,703
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,938,473	6,900,902	19,298,382	(6,494,844)	15,131,203
<b>Other Financing Sources (Uses)</b>					
Transfers In	1,716,568	1,716,568	1,663,460	(53,108)	1,637,842
Transfers Out	(29,014,160)	(28,016,905)	(17,918,453)	10,098,452	(18,257,716)
Proceeds from Sale of Capital Assets	-	-	(6,352)	(6,352)	11,248
Total Other Financing Sources (Uses)	(27,297,592)	(26,300,337)	(16,261,345)	10,038,992	(16,608,626)
Excess (Deficiency) of Revenues Over (Under) Uses	(16,359,119)	(19,399,435)	3,037,037	3,544,148	(1,477,423)
Fund Balance, January 1	(29,530,876)	(30,651,254)	14,811,018	45,462,272	16,288,441
Fund Balance, December 31	\$ (45,889,995)	\$ (50,050,689)	\$ 17,848,055	\$ 49,006,420	\$ 14,811,018

YAKIMA COUNTY, WASHINGTON  
Schedule of Expenditures - Budget (GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>GENERAL GOVERNMENT</b>					
<u>Assessor</u>					
Salaries and Wages	\$ 1,495,584	\$ 2,022,968	\$ 1,408,072	\$ 614,896	\$ 1,283,098
Employee Benefits	639,051.37	702,050	601,658	100,392	598,547
Supplies	178,790.74	196,416	168,329	28,087	294,505
Other Services and Charges	780,272.78	857,193	734,616	122,577	675,707
Total Assessor	3,093,699	3,778,627	2,912,675	865,952	2,851,857
<u>Attorney</u>					
Salaries and Wages	5,011,964	5,375,173	4,606,533	768,640	4,133,950
Employee Benefits	1,704,515	1,828,038	1,566,632	261,406	1,455,643
Supplies	224,046	240,282	205,922	34,360	312,149
Other Services and Charges	3,422,044	3,670,034	3,145,226	524,808	1,744,446
Total Attorney	10,362,569	11,113,527	9,524,313	1,589,214	7,646,188
<u>Auditor</u>					
Salaries and Wages	1,156,572	1,240,387	1,063,014	177,373	957,619
Employee Benefits	451,585	484,311	415,055	69,256	392,510
Supplies	66,958	71,811	61,542	10,269	69,673
Other Services and Charges	320,656	343,893	294,717	49,176	216,411
Total Auditor	1,995,771	2,140,402	1,834,328	306,074	1,636,213
<u>Elections</u>					
Salaries and Wages	394,274	422,846	362,380	60,466	329,279
Employee Benefits	151,240	162,200	139,006	23,194	126,752
Supplies	453,252	486,098	416,587	69,511	476,563
Other Services and Charges	430,075	461,242	395,285	65,957	593,537
Total Elections	1,428,841	1,532,386	1,313,258	219,128	1,526,131
<u>Commissioners</u>					
Salaries and Wages	653,915	701,303	601,018	100,285	564,010
Employee Benefits	211,754	227,100	194,625	32,475	191,492
Supplies	3,209	3,441	2,949	492	6,123
Other Services and Charges	240,175	257,581	220,747	36,834	314,121
Total Commissioners	1,109,053	1,189,425	1,019,339	170,086	1,075,746

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<u>Human Resources</u>					
Salaries and Wages	446,505	478,862	410,386	68,476	395,999
Employee Benefits	168,318	180,515	154,702	25,813	155,713
Supplies	22,414	24,038	20,601	3,437	23,411
Other Services and Charges	141,368	151,612	129,932	21,680	113,149
Total Human Resources	778,605	835,027	715,621	119,406	688,272
<u>Treasurer</u>					
Salaries and Wages	1,069,746	1,147,268	983,211	164,057	804,917
Employee Benefits	418,410	448,732	384,564	64,168	338,002
Supplies	32,904	35,288	30,242	5,046	46,169
Other Services and Charges	430,731	461,945	395,888	66,057	429,785
Total Treasurer	1,951,791	2,093,233	1,793,905	299,328	1,618,873
<u>Assigned Counsel</u>					
Salaries and Wages	1,894,711	2,032,018	1,741,443	290,575	1,422,968
Employee Benefits	647,179	694,079	594,827	99,252	543,535
Supplies	18,620	19,970	17,114	2,856	37,252
Other Services and Charges	762,680	817,950	700,985	116,965	821,547
Total Assigned Counsel	3,323,190	3,564,017	3,054,369	509,648	2,825,302
Consolidated Juvenile Services					
Salaries and Wages	499,542	535,743	459,133	76,610	427,637
Employee Benefits	174,414	187,053	160,305	26,748	164,211
Supplies	-	-	-	-	161
Other Services and Charges	219,278	235,169	201,540	33,629	204,395
Total Consolidated Juvenile Services	893,234	957,965	820,978	136,987	796,404
Non-Departmental					
Other Services and Charges	308,731	331,105	283,757	47,348	363,824
Total Non-Departmental	308,731	331,105	283,757	47,348	363,824
<b>TOTAL GENERAL GOVERNMENT</b>	<b>25,245,484</b>	<b>27,535,714</b>	<b>23,272,543</b>	<b>4,263,171</b>	<b>21,028,810</b>

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>JUDICIAL</b>					
<u>Clerk</u>					
Salaries and Wages	1,008,029	1,233,390	1,148,060	85,330	1,140,221
Employee Benefits	589,094	631,785	541,441	90,344	551,212
Supplies	50,213	53,852	46,151	7,701	52,437
Other Services and Charges	542,019	581,299	498,174	83,125	432,856
Total Clerk	2,189,355	2,500,326	2,233,826	266,500	2,176,726
<u>District Court</u>					
Salaries and Wages	1,739,642	1,865,711	1,598,918	266,793	1,385,420
Employee Benefits	559,101	599,618	513,874	85,744	442,766
Supplies	77,959	83,609	71,653	11,956	103,909
Other Services and Charges	1,230,999	1,320,207	1,131,420	188,787	1,051,224
Total District Court	3,607,701	3,869,145	3,315,865	553,280	2,983,319
<u>Superior Courts</u>					
Salaries and Wages	1,949,049	2,090,293	1,791,385	298,908	1,848,325
Employee Benefits	348,894	374,178	320,671	53,507	364,508
Supplies	67,257	72,131	61,816	10,315	148,773
Other Services and Charges	1,671,631	1,792,771	1,536,408	256,363	1,152,701
Total Superior Courts	4,036,831	4,329,373	3,710,280	619,093	3,514,307
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	950	1,017	873	144	2,433
Other Services and Charges	66,260	71,062	60,900	10,162	5,300
Total Consolidated Juvenile Services	67,210	72,079	61,773	10,306	7,733
<u>Non-Departmental</u>					
Total Non-Departmental	-	-	-	-	-
<b>TOTAL JUDICIAL</b>	9,901,097	10,770,923	9,321,744	1,449,179	8,682,085

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b><i>PUBLIC SAFETY</i></b>					
<u>Youth Service Center</u>					
Salaries and Wages	1,642,160	2,101,474	2,004,384	97,090	1,850,325
Employee Benefits	920,966	987,707	846,467	141,240	826,627
Supplies	105,564	113,214	97,025	16,189	234,555
Other Services and Charges	2,144,980	2,300,423	1,971,467	328,956	1,521,086
Total Youth Service Center	4,813,670	5,502,818	4,919,343	583,475	4,432,593
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	1,075,096	1,153,007	988,129	164,878	807,709
Employee Benefits	415,645	445,766	382,022	63,744	340,828
Supplies	5,839	6,263	5,367	896	1,743
Other Services and Charges	128,033	137,311	117,676	19,635	164,267
Total Consolidated Juvenile Services	1,624,613	1,742,347	1,493,194	249,153	1,314,547
<u>Sheriff</u>					
Salaries and Wages	7,915,822	8,489,468	7,275,490	1,213,978	6,404,828
Employee Benefits	2,998,849	3,216,170	2,756,264	459,906	2,319,821
Supplies	275,479	295,443	253,195	42,248	333,003
Other Services and Charges	4,338,527	4,652,933	3,987,572	665,361	3,412,527
Total Sheriff	15,528,677	16,654,014	14,272,521	2,381,493	12,470,179
<u>Code Enforcement</u>					
Salaries and Wages	64,304	68,963	59,101	9,862	44,201
Employee Benefits	22,640	24,280	20,808	3,472	17,391
Supplies	3,596	3,856	3,305	551	1,728
Other Services and Charges	64,443	69,113	59,230	9,883	23,616
Total Code Enforcement	154,983	166,212	142,444	23,768	86,936
<b>TOTAL PUBLIC SAFETY</b>	22,121,943	24,065,391	20,827,502	3,237,889	18,304,255



	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>NATURAL AND ECONOMIC ENVIRONMENT</b>					
<u>Sheriff-Animal Control</u>					
Salaries and Wages	50,943	32,436	46,822	(14,386)	53,936
Employee Benefits	26,242	28,143	24,119	4,024	25,219
Other Services and Charges	4,595	4,928	4,223	705	18,628
Total Sheriff-Animal Control	81,780	65,507	75,164	(9,657)	97,783
<u>Planning</u>					
Salaries and Wages	1,059,653	1,190,472	1,020,237	170,235	1,044,575
Employee Benefits	393,266	421,766	361,454	60,312	390,240
Supplies	37,868	40,613	34,805	5,808	62,107
Other Services and Charges	496,392	532,363	456,237	76,126	400,704
Total Planning	1,987,179	2,185,214	1,872,733	312,481	1,897,626
<b>TOTAL NATURAL AND ECONOMIC ENVIRONMENT</b>	2,068,959	2,250,721	1,947,897	302,824	1,995,409
<b>SOCIAL SERVICES</b>					
<u>Coroner</u>					
Salaries and Wages	265,699	276,360	244,206	32,154	205,665
Employee Benefits	79,863	85,651	73,403	12,248	66,911
Supplies	26,694	28,629	24,535	4,094	17,537
Other Services and Charges	1,148,446	392,888	336,706	56,182	288,001
Total Coroner	1,520,702	783,528	678,850	104,678	578,114
<u>Superior Courts</u>					
Salaries and Wages	59,137	63,422	54,353	9,069	47,220
Employee Benefits	16,276	17,455	14,959	2,496	12,947
Supplies	-	-	-	-	300
Total Superior Courts	75,413	80,877	69,312	11,565	60,467
<u>Non-Departmental</u>					
Other Services and Charges	6,478	6,948	5,954	994	7,732
Total Non-Departmental	6,478	6,948	5,954	994	7,732
<b>TOTAL SOCIAL SERVICES</b>	1,602,593	871,353	754,116	117,237	646,313

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b><i>CULTURE AND RECREATION</i></b>					
<u>Cooperative Extension</u>					
Salaries and Wages	124,860	88,261	80,406	7,855	57,164
Employee Benefits	39,783	42,666	36,565	6,101	28,463
Supplies	5,242	5,622	4,818	804	12,188
Other Services and Charges	190,524	204,331	175,112	29,219	149,308
Total Cooperative Extension	360,409	340,880	296,901	43,979	247,123
<u>Parks</u>					
Salaries and Wages	39,333	42,183	36,151	6,032	25,397
Employee Benefits	15,445	16,565	14,196	2,369	10,145
Supplies	22,123	23,726	20,333	3,393	10,402
Other Services and Charges	60,997	65,418	56,063	9,355	43,437
Total Parks	137,898	147,892	126,743	21,149	89,381
<u>Non-Departmental</u>					
Other Services and Charges	69,986	75,058	64,324	10,734	63,087
Total Non-Departmental	69,986	75,058	64,324	10,734	63,087
<b>TOTAL CULTURE AND RECREATION</b>	568,293	563,830	487,968	75,862	399,591
<b>TOTAL EXPENDITURES</b>	<u>\$ 61,508,369</u>	<u>\$ 66,057,932</u>	<u>\$ 56,611,770</u>	<u>\$ 9,446,162</u>	<u>\$ 51,056,463</u>

# 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, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Property Taxes	\$ 15,943,382	\$ 15,943,382	\$ 16,121,414	\$ 178,032	\$ 14,630,193
Other Taxes	-	-	60,951	60,951	54,006
Licenses and Permits	-	-	48,590	48,590	39,190
Intergovernmental Revenues	23,512,459	23,512,459	9,360,458	(14,152,001)	9,526,884
Charges for Goods and Services	-	-	387,717	387,717	585,965
Fines and Penalties	-	-	9	9	-
Interest and Other Earnings	-	-	237,148	237,148	71,224
Special Assessments	-	-	615	615	615
Other Revenues	2,145,000	2,145,000	586,852	(1,558,148)	33,676
Total Revenues	41,600,841	41,600,841	26,803,754	(14,797,087)	24,941,753
<b>Expenditures</b>					
General Government	-	-	-	-	19,428
Public Safety	357,284	357,284	543,418	(186,134)	440,378
Transportation	11,627,813	11,627,813	17,685,531	(6,057,718)	15,713,023
Interest and Other Debt Service Costs	160	160	244	(84)	325
Capital Expenditures/Expenses	6,688,026	6,688,026	10,172,272	(3,484,246)	5,133,435
Capital Outlay	28,719,600	28,719,600	-	28,719,600	-
Total Expenditures	47,392,883	47,392,883	28,401,465	18,991,418	21,306,589
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,792,042)	(5,792,042)	(1,597,711)	4,194,331	3,635,164
<b>Other Financing Sources (Uses)</b>					
Transfers In	2,250,000	2,250,000	47,740	(2,202,260)	594,501
Transfers Out	(1,457,958)	(1,457,958)	(372,498)	1,085,460	(158,873)
Total Other Financing Sources (Uses)	792,042	792,042	(324,758)	(1,116,800)	435,628
Excess (Deficiency) of Resources Over (Under) Uses	(5,000,000)	(5,000,000)	(1,922,469)	3,077,531	4,070,792
Fund Balance, January 1	2,823,847	2,823,847	7,335,388	4,511,541	3,264,596
Fund Balance, December 31	\$ (2,176,153)	\$ (2,176,153)	\$ 5,412,919	\$ 7,589,072	\$ 7,335,388

# YAKIMA COUNTY, WASHINGTON

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

### Support Invest In Economic Diversification

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Retail Sales and Use Taxes	\$ 5,150,000	\$ 5,150,000	\$ 5,294,466	\$ 144,466	\$ 5,146,743
Interest and Other Earnings	425,000	425,000	845,959	420,959	38,052
Total Revenues	5,575,000	5,575,000	6,140,425	565,425	5,184,795
<b>Expenditures</b>					
Natural and Economic Environment	6,362,591	6,362,591	1,130,525	5,232,066	1,132,830
Total Expenditures	6,362,591	6,362,591	1,130,525	5,232,066	1,132,830
Excess (Deficiency) of Revenues Over (Under) Expenditures	(787,591)	(787,591)	5,009,900	5,797,491	4,051,965
<b>Other Financing Sources (Uses)</b>					
Transfers In	1,000,000	1,000,000	-	(1,000,000)	-
Transfers Out	(25,748,269)	(25,748,269)	(47,740)	25,700,529	(594,501)
Total Other Financing Sources (Uses)	(24,748,269)	(24,748,269)	(47,740)	24,700,529	(594,501)
Excess (Deficiency) of Resources Over (Under) Uses	(25,535,860)	(25,535,860)	4,962,160	30,498,020	3,457,464
Fund Balance, January 1	-	-	25,920,694	25,920,694	22,463,230
Fund Balance, December 31	\$ (25,535,860)	\$ (25,535,860)	\$ 30,882,854	\$ 56,418,714	\$ 25,920,694

# 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, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Charges for Goods and Services	\$ 9,772,143	\$ 9,772,143	\$ 8,714,122	\$ (1,058,021)	\$ 8,032,871
Interest and Other Earnings	25,000	25,000	12,548	(12,452)	35,968
Other Revenues	24,000	24,000	182,814	158,814	98,572
Total Revenues	9,821,143	9,821,143	8,909,484	(911,659)	8,167,411
<b>Expenditures</b>					
Public Safety	27,664,939	29,750,884	28,117,742	1,633,142	25,765,966
Total Expenditures	27,664,939	29,750,884	28,117,742	1,633,142	25,765,966
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,843,796)	(19,929,741)	(19,208,258)	721,483	(17,598,555)
<b>Other Financing Sources (Uses)</b>					
Transfers In	18,475,916	19,475,916	19,596,840	120,924	17,488,548
Transfers Out	(2,468,065)	(1,382,120)	(482,998)	899,122	(2,352,620)
Total Other Financing Sources (Uses)	16,007,851	18,093,796	19,113,842	1,020,046	15,135,928
Excess (Deficiency) of Resources Over (Under) Uses	(1,835,945)	(1,835,945)	(94,416)	1,741,529	(2,462,627)
Fund Balance, January 1	-	-	908,277	908,277	3,370,904
Fund Balance, December 31	\$ (1,835,945)	\$ (1,835,945)	\$ 813,861	\$ 2,649,806	\$ 908,277

# 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, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 10,500,000	\$ 23,050,000	\$ 19,181,598	\$ (3,868,402)	\$ 22,146,410
Charges for Goods and Services	950,000	950,000	952,897	2,897	1,256,473
Interest and Other Earnings	-	-	69,858	69,858	11,284
Total Revenues	11,450,000	24,000,000	20,204,353	(3,795,647)	23,414,167
<b>Expenditures</b>					
Social Services	11,370,822	24,000,000	19,625,148	4,374,852	23,130,642
Total Expenditures	11,370,822	24,000,000	19,625,148	4,374,852	23,130,642
Excess (Deficiency) of Revenues Over (Under) Expenditures	79,178	-	579,205	579,205	283,525
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(21,480,000)	(2,000,000)	(38,249)	1,961,751	-
Total Other Financing Sources (Uses)	(21,480,000)	(2,000,000)	(38,249)	1,961,751	-
Excess (Deficiency) of Resources Over (Under) Uses	(21,400,822)	(2,000,000)	540,956	2,540,956	283,525
Fund Balance, January 1	-	-	2,869,091	2,869,091	2,017,057
Fund Balance, December 31	\$ (21,400,822)	\$ (2,000,000)	\$ 3,410,047	\$ 5,410,047	\$ 2,300,582

# 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, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 1,716,447	\$ 1,716,447	\$ 6,545,289	\$ 4,828,842	\$ 1,761,680
Interest and Other Earnings	800,000	800,000	2,174,989	1,374,989	(1,545,038)
Total Revenues	2,516,447	2,516,447	8,720,278	6,203,831	216,642
<b>Expenditures</b>					
General Government	20,476,897	20,476,897	1,588,189	18,888,708	1,134,021
Public Safety	4,381,431	4,381,431	339,824	4,041,607	-
Total Expenditures	24,858,328	24,858,328	1,928,013	22,930,315	1,134,021
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,341,881)	(22,341,881)	6,792,265	29,134,146	(917,379)
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(2,731,701)	(2,731,701)	(4,813,187)	(2,081,486)	(723,576)
Total Other Financing Sources (Uses)	(2,731,701)	(2,731,701)	(4,813,187)	(2,081,486)	(723,576)
Excess (Deficiency) of Resources Over (Under) Uses	(25,073,582)	(25,073,582)	1,979,078	27,052,660	(1,640,955)
Fund Balance, January 1	18,914,570	18,914,570	(1,527,031)	(20,441,601)	113,924
Fund Balance, December 31	\$ (6,159,012)	\$ (6,159,012)	\$ 452,047	\$ 6,611,059	\$ (1,527,031)

# YAKIMA COUNTY, WASHINGTON

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

### Mental Health Sales Tax

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Retail Sales and Use Taxes	\$ 5,610,000	\$ 5,610,000	\$ 5,833,081	\$ 223,081	\$ -
Charges for Goods and Services	-	-	73,810	73,810	-
Interest and Other Earnings	-	-	299,634	299,634	-
Total Revenues	5,610,000	5,610,000	6,206,525	596,525	-
<b>Expenditures</b>					
Social Services	267,073	1,767,073	237,232	1,529,841	-
Total Expenditures	267,073	1,767,073	237,232	1,529,841	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,342,927	3,842,927	5,969,293	2,126,366	-
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(11,127,927)	(9,627,927)	(133,404)	9,494,523	-
Total Other Financing Sources (Uses)	(11,127,927)	(9,627,927)	(133,404)	9,494,523	-
Excess (Deficiency) of Resources Over (Under) Uses	(5,785,000)	(5,785,000)	5,835,889	11,620,889	-
Fund Balance, January 1	-	-	13,004,658	13,004,658	7,691,291
Fund Balance, December 31	\$ (5,785,000)	\$ (5,785,000)	\$ 18,840,547	\$ 24,625,547	\$ 7,691,291



**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; LEOFF1, LEOFF2  
As Of June 30  
Last 10 Fiscal Years\*

Plan	2023	2022	2021	2020
<b>PERS 1</b>				
Plan Total Pension Liability (Asset)	\$ 2,282,732,000	\$ 2,784,367,000	\$ 1,221,234,000	\$ (530,540,000)
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.311%	0.317%	0.312%	0.372%
Employer's Proportionate Share Of The Collective Net Pension Liability	<u>\$ (7,088,408)</u>	<u>\$ (8,832,430)</u>	<u>\$ (3,807,026)</u>	<u>\$ (13,121,428)</u>
<b>TOTAL</b>	<u><b>\$ (7,088,408)</b></u>	<u><b>\$ (8,832,430)</b></u>	<u><b>\$ (3,807,026)</b></u>	<u><b>\$ (13,121,428)</b></u>
Covered Payroll	\$ 55,088,603	\$ 51,135,931	\$ 49,435,681	\$ 51,288,858
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	-12.87%	-17.27%	-7.70%	-25.58%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	80.16%	76.56%	88.74%	68.64%
<b>PERS 2 &amp; 3</b>				
Plan Total Pension Liability (Asset)	\$ (4,098,683,000)	\$ (3,708,781,000)	\$ (9,961,609,000)	\$ 1,278,943,000
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.337%	0.352%	0.341%	0.405%
Employer's Proportionate Share Of The Collective Net Pension Liability	<u>\$ 13,817,685</u>	<u>\$ 13,060,213</u>	<u>\$ 33,934,819</u>	<u>\$ (5,184,234)</u>
<b>TOTAL</b>	<u><b>\$ 13,817,685</b></u>	<u><b>\$ 13,060,213</b></u>	<u><b>\$ 33,934,819</b></u>	<u><b>\$ (5,184,234)</b></u>
Covered Payroll	\$ 46,821,921	\$ 44,044,034	\$ 42,551,298	\$ 43,888,133
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	29.51%	29.65%	79.75%	-11.81%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	107.02%	106.73%	120.29%	97.22%
<b>PSERS</b>				
Plan Total Pension Liability (Asset)	\$ (106,039,000)	\$ (71,500,000)	\$ (229,739,000)	\$ (13,760,000)
Employer's Proportion Of The Collective Net Pension Liability (Asset)	1.026%	0.983%	0.919%	1.237%
Employer's Proportionate Share Of The Collective Net Pension Liability	<u>\$ 1,087,464</u>	<u>\$ 702,685</u>	<u>\$ 2,110,918</u>	<u>\$ 170,203</u>
<b>TOTAL</b>	<u><b>\$ 1,087,464</b></u>	<u><b>\$ 702,685</b></u>	<u><b>\$ 2,110,918</b></u>	<u><b>\$ 170,203</b></u>
Covered Payroll	\$ 7,887,061	\$ 6,678,344	\$ 6,511,377	\$ 6,937,607
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	13.79%	10.52%	32.42%	2.45%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	107.90%	105.96%	123.67%	101.68%
<b>LEOFF 1</b>				
Plan Total Pension Liability (Asset)	\$ (2,968,024,000)	\$ (2,868,613,000)	\$ (3,425,562,000)	\$ (1,888,509,000)
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.072%	0.072%	0.072%	0.073%
Employer's Proportionate Share Of The Collective Net Pension Liability	<u>\$ (2,140,212)</u>	<u>\$ (2,071,339)</u>	<u>\$ (2,480,415)</u>	<u>\$ (1,380,406)</u>
State's proportionate share of the net pension liability (asset) associated with the employer	<u>\$ (14,476,344)</u>	<u>\$ (14,010,488)</u>	<u>\$ (16,777,467)</u>	<u>\$ -</u>
<b>TOTAL</b>	<u><b>\$ (16,616,556)</b></u>	<u><b>\$ (16,081,827)</b></u>	<u><b>\$ (19,257,882)</b></u>	<u><b>\$ (1,380,406)</b></u>
Covered Payroll	\$ -	\$ -	\$ -	\$ -
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	175.99%	169.62%	187.45%	146.88%
<b>LEOFF 2</b>				
Plan Total Pension Liability (Asset)	\$ (2,398,598,000)	\$ (2,717,698,000)	\$ (5,808,414,000)	\$ (2,039,854,000)
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.154%	0.134%	0.138%	0.158%
Employer's Proportionate Share Of The Collective Net Pension Liability	<u>\$ (3,694,608)</u>	<u>\$ (3,644,623)</u>	<u>\$ (8,003,936)</u>	<u>\$ (3,232,414)</u>
State's proportionate share of the net pension liability (asset) associated with the employer	<u>\$ (2,359,339)</u>	<u>\$ (2,360,908)</u>	<u>\$ (5,163,413)</u>	<u>\$ -</u>
<b>TOTAL</b>	<u><b>\$ (6,053,947)</b></u>	<u><b>\$ (6,005,531)</b></u>	<u><b>\$ (13,167,349)</b></u>	<u><b>\$ (3,232,414)</b></u>
Covered Payroll	\$ 6,853,460	\$ 5,416,795	\$ 5,575,543	\$ 5,332,414
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	-88.33%	-110.87%	-236.16%	-60.61%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	113.17%	116.09%	142.00%	115.83%

**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; LEOFF1, LEOFF2  
As Of June 30  
Last 10 Fiscal Years\*

Plan	2019	2018	2017	2016
<b>PERS 1</b>				
Plan Total Pension Liability (Asset)	\$ 3,845,355,000	\$ 4,466,034,000	\$ 4,745,078,000	\$ 5,370,471,000
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.364%	0.380%	0.393%	0.405%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ 13,981,019	\$ 16,956,057	\$ 18,668,371	\$ 21,758,893
<b>TOTAL</b>	<b>\$ 13,981,019</b>	<b>\$ 16,956,057</b>	<b>\$ 18,668,371</b>	<b>\$ 21,758,893</b>
Covered Payroll	\$ 50,294,365	\$ 49,794,552	\$ 48,360,039	\$ 47,518,962
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	27.80%	34.05%	38.60%	45.79%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	163.22%	63.22%	61.240%	57.030%
<b>PERS 2 &amp; 3</b>				
Plan Total Pension Liability (Asset)	\$ 971,340,000	\$ 1,707,411,000	\$ 3,474,522,000	\$ 5,034,921,000
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.389%	0.398%	0.419%	0.398%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ 3,773,831	\$ 6,797,374	\$ 14,568,705	\$ 20,044,524
<b>TOTAL</b>	<b>\$ 3,773,831</b>	<b>\$ 6,797,374</b>	<b>\$ 14,568,705</b>	<b>\$ 20,044,524</b>
Covered Payroll	\$ 42,301,265	\$ 41,758,895	\$ 41,049,523	\$ 40,456,218
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	8.92%	16.28%	35.49%	49.55%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	195.77%	95.77%	90.970%	85.820%
<b>PSERS</b>				
Plan Total Pension Liability (Asset)	\$ (13,004,000)	\$ 1,239,000	\$ 19,593,000	\$ 42,498,000
Employer's Proportion Of The Collective Net Pension Liability (Asset)	1.607%	1.846%	1.790%	1.743%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ (208,927)	\$ 22,873	\$ 350,699	\$ 38,422,442
<b>TOTAL</b>	<b>\$ (208,927)</b>	<b>\$ 22,873</b>	<b>\$ 350,699</b>	<b>\$ 38,422,442</b>
Covered Payroll	\$ 7,420,601	\$ 7,297,686	\$ 6,383,351	\$ 5,756,235
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	2.82%	0.31%	5.49%	14.98%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	199.79%	99.79%	96.2600%	90.4100%
<b>LEOFF 1</b>				
Plan Total Pension Liability (Asset)	\$ (1,976,611,000)	\$ (1,815,502,000)	\$ (1,517,220,000)	\$ (1,030,286,000)
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.0727%	0.072%	0.073%	0.074%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ (1,437,194)	\$ (1,303,458)	\$ (1,103,398)	\$ (759,259)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ (1,437,194)</b>	<b>\$ (1,303,458)</b>	<b>\$ (1,103,398)</b>	<b>\$ (759,259)</b>
Covered Payroll	\$ -	\$ -	\$ -	\$ -
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	244.42%	144.42%	135.96%	123.74%
<b>LEOFF 2</b>				
Plan Total Pension Liability (Asset)	\$ (2,316,693,000)	\$ (2,030,218,000)	\$ (1,387,676,000)	\$ (581,630,000)
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.145%	0.150%	0.150%	0.147%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ (3,368,611)	\$ (3,045,185)	\$ (2,083,873)	\$ (854,734)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ (3,368,611)</b>	<b>\$ (3,045,185)</b>	<b>\$ (2,083,873)</b>	<b>\$ (854,734)</b>
Covered Payroll	\$ 5,340,326	\$ 4,970,381	\$ 4,747,244	\$ 4,463,947
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	-63.08%	-61.27%	-43.90%	-19.15%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	218.50%	118.5%	113.35%	106.01%

**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; LEOFF1, LEOFF2  
As Of June 30  
Last 10 Fiscal Years\*

Plan	2015
<b>PERS 1</b>	
Plan Total Pension Liability (Asset)	\$ 5,230,930,000
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.434%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ 22,715,104
<b>TOTAL</b>	<b>\$ 22,715,104</b>
Covered Payroll	\$ 46,858,688
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	48.48%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	59.100%
<b>PERS 2 &amp; 3</b>	
Plan Total Pension Liability (Asset)	\$ 3,573,057,000
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.398%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ 14,224,697
<b>TOTAL</b>	<b>\$ 14,224,697</b>
Covered Payroll	\$ 40,970,297
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	34.72%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	89.200%
<b>PSERS</b>	
Plan Total Pension Liability (Asset)	\$ 18,252,000
Employer's Proportion Of The Collective Net Pension Liability (Asset)	1.743%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ 17,354,002
<b>TOTAL</b>	<b>\$ 17,354,002</b>
Covered Payroll	\$ 5,160,907
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	29.74%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	95.0800%
<b>LEOFF 1</b>	
Plan Total Pension Liability (Asset)	\$ (1,205,221,000)
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.073%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ (882,222)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ -
<b>TOTAL</b>	<b>\$ (882,222)</b>
Covered Payroll	\$ 52,291
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	-5.93%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	127.36%
<b>LEOFF 2</b>	
Plan Total Pension Liability (Asset)	\$ (1,027,800,000)
Employer's Proportion Of The Collective Net Pension Liability (Asset)	0.150%
Employer's Proportionate Share Of The Collective Net Pension Liability	\$ (1,538,689)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ -
<b>TOTAL</b>	<b>\$ (1,538,689)</b>
Covered Payroll	\$ 4,375,842
Employer's Proportionate Share Of The Collective Net Pension Liability As A Percentage Of the employer's Covered Payroll	-35.16%
Plan Fiduciary Net Position As A Percentage Of The Total Pension Liability	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		2023	2022	2021	2020
PERS 1	Statutorily or contractually required employer contributions	\$ 1,956,310	\$ 3,930,338	\$ 2,206,507	\$ 2,452,953
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (1,956,310)</u>	<u>\$ (3,930,338)</u>	<u>\$ (2,206,507)</u>	<u>\$ (2,452,953)</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 57,306,509	\$ 51,135,931	\$ 51,180,702	\$ 50,509,286
	Statutorily or contractually required employer contributions as a percentage of covered payroll	3.41%	7.69%	4.31%	4.86%
PERS 2 & 3	Statutorily or contractually required employer contributions	\$ 3,086,005	\$ 2,776,736	\$ 3,145,778	\$ 3,421,915
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (3,086,005)</u>	<u>\$ (2,776,736)</u>	<u>\$ (3,145,778)</u>	<u>\$ (3,421,915)</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 48,518,482	\$ 44,044,034	\$ 44,308,310	\$ 43,208,083
	Statutorily or contractually required employer contributions as a percentage of covered payroll	6.36%	6.30%	7.10%	7.92%
PSERS	Statutorily or contractually required employer contributions	\$ 555,012	\$ 473,998	\$ 443,643	\$ 496,429
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (555,012)</u>	<u>\$ (473,998)</u>	<u>\$ (443,643)</u>	<u>\$ (496,429)</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 8,350,749	\$ 6,678,344	\$ 6,486,680	\$ 6,895,457
	Statutorily or contractually required employer contributions as a percentage of covered payroll	6.65%	7.10%	6.84%	7.20%
LEOFF 1	Statutorily or contractually required employer contributions	\$ -	\$ -	\$ -	\$ -
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ -	\$ -	\$ -	\$ -
	Statutorily or contractually required employer contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%
LEOFF 2	Statutorily or contractually required employer contributions	\$ 341,485	\$ 318,536	\$ 281,690	\$ 282,185
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (341,485)</u>	<u>\$ (318,536)</u>	<u>\$ (281,690)</u>	<u>\$ (282,185)</u>
	Special Funding contributions	\$ 218,069	\$ 206,341	\$ 177,207	\$ 198,212
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 6,669,396	\$ 5,416,795	\$ 5,485,349	\$ 5,478,876
	Statutorily or contractually required employer contributions as a percentage of covered payroll	5.12%	5.88%	5.14%	5.15%

**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		2019	2018	2017	2016
PERS 1	Statutorily or contractually required employer contributions	\$ 2,555,142	\$ 2,581,412	\$ 2,455,093	\$ 2,344,747
	Contributions in relation to the statutorily or contractually required employer contributions	\$ (2,555,142)	\$ (2,581,412)	\$ (2,455,093)	\$ (2,344,747)
	Contribution deficiency (excess)	0	0	0	0
	Covered Payroll	\$ 50,946,576	\$ 5,137,713	\$ 48,942,818	\$ 47,949,011
	Statutorily or contractually required employer contributions as a percentage of covered payroll	5.02%	5.15%	5.02%	4.89%
PERS 2 & 3	Statutorily or contractually required employer contributions	\$ 3,342,758	\$ 3,145,851	\$ 2,833,406	\$ 2,542,554
	Contributions in relation to the statutorily or contractually required employer contributions	\$ (3,342,758)	\$ (3,145,851)	\$ (2,833,406)	\$ (2,542,554)
	Contribution deficiency (excess)	0	0	0	0
	Covered Payroll	\$ 3,342,758	\$ 42,045,681	\$ 41,273,447	\$ 40,812,172
	Statutorily or contractually required employer contributions as a percentage of covered payroll	100.00%	7.48%	6.86%	6.23%
PSERS	Statutorily or contractually required employer contributions	\$ 508,992	\$ 508,839	\$ 456,422	\$ 399,316
	Contributions in relation to the statutorily or contractually required employer contributions	\$ (508,992)	\$ (508,839)	\$ (456,422)	\$ (399,316)
	Contribution deficiency (excess)	0	0	0	0
	Covered Payroll	\$ 7,107,936	\$ 7,430,024	\$ 6,845,900	\$ 6,059,445
	Statutorily or contractually required employer contributions as a percentage of covered payroll	7.16%	6.85%	6.67%	6.59%
LEOFF 1	Statutorily or contractually required employer contributions	\$ -	\$ -	\$ -	\$ -
	Contributions in relation to the statutorily or contractually required employer contributions	\$ -	\$ -	\$ -	\$ -
	Contribution deficiency (excess)	0	0	0	0
	Covered Payroll	\$ -	\$ -	\$ -	\$ -
	Statutorily or contractually required employer contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%
LEOFF 2	Statutorily or contractually required employer contributions	\$ 280,837	\$ 266,529	\$ 253,233	\$ 230,618
	Contributions in relation to the statutorily or contractually required employer contributions	\$ (280,837)	\$ (266,529)	\$ (253,233)	\$ (230,618)
	Special Funding contributions	\$ 175,562	\$ 168,795	\$ 153,886	\$ 146,566
	Contribution deficiency (excess)	0	0	0	0
	Covered Payroll	\$ (5,397,978)	\$ 5,077,537	\$ 4,919,494	\$ 4,566,677
	Statutorily or contractually required employer contributions as a percentage of covered payroll	5.20%	5.25%	5.15%	5.05%

**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		2015
PERS 1	Statutorily or contractually required employer contributions	\$ 2,134,836
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (2,134,836)</u>
	Contribution deficiency (excess)	<u>0</u>
	Covered Payroll	\$ 46,751,073
	Statutorily or contractually required employer contributions as a percentage of covered payroll	4.57%
PERS 2 & 3	Statutorily or contractually required employer contributions	\$ 2,245,172
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (2,245,172)</u>
	Contribution deficiency (excess)	<u>0</u>
	Covered Payroll	\$ 39,894,870
	Statutorily or contractually required employer contributions as a percentage of covered payroll	5.63%
PSERS	Statutorily or contractually required employer contributions	\$ 355,364
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (355,364)</u>
	Contribution deficiency (excess)	<u>0</u>
	Covered Payroll	\$ 5,484,702
	Statutorily or contractually required employer contributions as a percentage of covered payroll	6.48%
LEOFF 1	Statutorily or contractually required employer contributions	\$ -
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ -</u>
	Contribution deficiency (excess)	<u>0</u>
	Covered Payroll	\$ -
	Statutorily or contractually required employer contributions as a percentage of covered payroll	0.00%
LEOFF 2	Statutorily or contractually required employer contributions	\$ 222,127
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (222,127)</u>
	Special Funding contributions	\$ 87,338
	Contribution deficiency (excess)	<u>0</u>
	Covered Payroll	\$ 4,398,859
	Statutorily or contractually required employer contributions as a percentage of covered payroll	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\*

<b>LEOFF Plan</b>	2023	2022	2021	2020
<b>Total OPEB liability - beginning LEOFF</b>	\$ 14,636,751	\$ 17,240,542	\$ 17,719,169	\$ 16,022,229
Service cost	0	0	0	0
Interest	505,826	364,802	386,822	549,074
Changes in benefit terms	0	0	0	0
Differences between expected and actual experience	1,639,675	(2,305,320)	109,665	2,529,289
Changes of assumptions	0	0	135,602	0
Benefit payments	(701,860)	(706,936)	(706,855)	(674,624)
Other changes	0	0	0	0
<b>Total OPEB liability - ending LEOFF</b>	<b>16,080,392</b>	<b>14,593,088</b>	<b>17,644,403</b>	<b>18,425,968</b>
<b>Covered-employee payroll</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PEBB Plan</b>				
<b>Total OPEB liability - beginning PEBB</b>	\$ 962,815	\$ 1,146,950	\$ 0	\$ 30,626,814
Service cost	56,466	156,091	0	0
Interest	35,681	28,143	0	1,247,660
Changes in benefit terms	0	0	0	0
Differences between expected and actual experience	248,259	(368,111)	0	6,847,118
Changes of assumptions	0	0	0	0
Benefit payments	(22,907)	(258)	0	(409,268)
Other changes	0	0	0	0
<b>Total OPEB liability - ending PEBB</b>	<b>1,280,314</b>	<b>962,815</b>	<b>0</b>	<b>38,312,324</b>
<b>Covered-employee payroll**</b>	<b>6,669,396</b>	<b>7,086,044</b>		<b>42,553,436</b>
<b>Total OPEB liability as a % of covered-employee payroll</b>	<b>19.20%</b>	<b>13.59%</b>		<b>90.03%</b>

There are no assets accumulated in a trust to pay liabilities

## **Notes to Required Supplementary Information**

### **Note 1: Budgets**

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

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

### **Note 2: Pensions**

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

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

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

Other post-employment benefits (other than pensions) are benefits such as medical, dental, vision, or hearing, etc. after separating from service. Also included would be death benefits, disability, life insurance, long-term care, etc. when provided separately from a pension plan. This plan is only available to retirees and the Sheriffs office as of January 1, 2021.

### **Demographic Assumptions**

**Actuarial Assumptions** The total pension liability (TPL) for each of the 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 are summarized in the Actuarial Section of DRS' Annual Comprehensive Financial Report located on the DRS website. The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the 2013-2018 Demographic Experience Study Report and the 2021 Economic Experience Study. Additional assumptions for subsequent events and law changes are current as of the 2021 Actuarial Valuation Report. <https://leg.wa.gov/osa/>



# INDIVIDUAL AND COMBINING STATEMENTS

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet Nonmajor Governmental Funds December 31, 2023

	Special Revenue	Debt Service	Capital Projects	Total
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 22,860,124	\$ 2,089,114	\$ 5,335,301	\$ 30,284,539
Taxes Receivable	95,146	9	-	95,155
Accounts Receivable Net	4,662,568	-	-	4,662,568
Special Assessments Receivable	45,516	33	-	45,549
Interest Receivable	49,430	5,023	11,464	65,917
Due From Other Funds	100,000	-	-	100,000
Due From Other Governments	3,682,973	-	-	3,682,973
<b>Total Assets</b>	<b>\$ 31,495,757</b>	<b>\$ 2,094,179</b>	<b>\$ 5,346,765</b>	<b>\$ 38,936,701</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ 675,965	\$ -	\$ 728,247	\$ 1,404,212
Contracts Payable	693,694	-	63,879	757,573
Due To Other Funds	79,301	-	-	79,301
Accrued Wage & Benefits Payable	495,904	-	-	495,904
Accrued Taxes	231	-	-	231
Other Current Liabilities	(265,902)	-	-	(265,902)
Custodial Accounts	597	-	-	597
Unearned Revenue	846,140	-	-	846,140
<b>Total Liabilities</b>	<b>2,525,930</b>	<b>-</b>	<b>792,126</b>	<b>3,318,056</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	1,223,349	9	-	1,223,358
Unavailable revenue-special assessments	65,349	33	-	65,382
Unavailable revenue	4,640,486	-	-	4,640,486
<b>Total Deferred Inflows of Resources</b>	<b>5,929,184</b>	<b>42</b>	<b>-</b>	<b>5,929,226</b>
<b>Fund Balances</b>				
Restricted	22,028,722	-	1,383,464	23,412,186
Committed	1,011,921	2,094,137	-	3,106,058
Assigned	-	-	3,171,175	3,171,175
<b>Total Fund Balances</b>	<b>23,040,643</b>	<b>2,094,137</b>	<b>4,554,639</b>	<b>29,689,419</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 31,495,757</b>	<b>\$ 2,094,179</b>	<b>\$ 5,346,765</b>	<b>\$ 38,936,701</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Nonmajor Governmental Funds Year Ended December 31, 2023

	Special Revenue	Debt Service	Capital Projects	Total
<b>Revenues</b>				
Property Taxes	\$ 2,866,092	\$ -	\$ -	\$ 2,866,092
Retail Sales and Use Taxes	13,366,465	-	-	13,366,465
Other Taxes	14,996	-	1,039,419	1,054,415
Intergovernmental Revenues	2,200,766	195,553	-	2,396,319
Charges for Goods and Services	2,758,256	-	-	2,758,256
Fines and Penalties	365	-	-	365
Interest and Other Earnings	911,725	85,012	189,336	1,186,073
Special Assessments	1,118,512	-	-	1,118,512
Contributions and Donations	211,896	-	-	211,896
Other Revenues	1,388,413	-	-	1,388,413
<b>Total Revenues</b>	<b>24,837,486</b>	<b>280,565</b>	<b>1,228,755</b>	<b>26,346,806</b>
<b>Expenditures</b>				
Current:				
General Government	3,713,477	-	1,302,501	5,015,978
Judicial Activities	2,638,515	-	-	2,638,515
Public Safety	7,872,139	-	85	7,872,224
Transportation	3,128	-	-	3,128
Natural and Economic Environment	3,547,996	-	-	3,547,996
Social Services	301,762	-	-	301,762
Culture and Recreation	213,473	-	7,573	221,046
Debt Service:				
Redemption of Long-Debt (Principal)	17,017	1,160,000	-	1,177,017
Interest and Other Debt Service Costs	17,605	711,188	-	728,793
Capital Expenditures/Expenses	1,535,803	-	-	1,535,803
General Government Services	-	-	37,705	37,705
Capital Outlay	-	-	808,762	808,762
<b>Total Expenditures</b>	<b>19,860,915</b>	<b>1,871,188</b>	<b>2,156,626</b>	<b>23,888,729</b>
Excess (Deficiency) Revenues Over Expenditures	4,976,571	(1,590,623)	(927,871)	2,458,077
<b>Other Financing Sources (Uses)</b>				
Transfers In	624,932	1,772,235	2,137,776	4,534,943
Transfers Out	(2,151,615)	-	(1,200,860)	(3,352,475)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,526,683)</b>	<b>1,772,235</b>	<b>936,916</b>	<b>1,182,468</b>
Net Change in Fund Balance	3,449,888	181,612	9,045	3,640,545
Fund Balances - Beginning	19,590,755	1,912,525	4,545,594	26,048,874
Fund Balances - Ending	\$ 23,040,643	\$ 2,094,137	\$ 4,554,639	\$ 29,689,419

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

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

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

**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. This fund is now being reported as a major fund.

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

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

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

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

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

**PILT Title III** – The purpose accounts for the proceeds of Property in Lieu of Tax Title III funds.

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 95,208	\$ 209,858	\$ 93,279	\$ 45,386
Taxes Receivable	-	-	-	-
Accounts Receivable Net	317,153	-	-	5
Special Assessments Receivable	-	-	-	-
Interest Receivable	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governments	21,770	165,602	-	-
<b>Total Assets</b>	<b>\$ 434,131</b>	<b>\$ 375,460</b>	<b>\$ 93,279</b>	<b>\$ 45,391</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ 938	\$ 14,400	\$ 167	-
Contracts Payable	-	-	-	-
Due To Other Funds	793	-	-	-
Accrued Wage & Benefits Payable	58,782	16,128	20,499	-
Accrued Taxes	-	-	-	-
Anticipation Warrants / Notes	-	-	-	-
Other Current Liabilities	-	-	-	-
Custodial Accounts	-	-	-	597
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>60,513</b>	<b>30,528</b>	<b>20,666</b>	<b>597</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	-	-	-
Unavailable revenue-special assessments	-	-	-	-
Unavailable revenue-Judicial	-	-	-	-
Unavailable revenue	282,334	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>282,334</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>342,847</b>	<b>30,528</b>	<b>20,666</b>	<b>597</b>
<b>Fund Balances</b>				
Restricted	90,734	-	72,613	44,794
Committed	550	344,932	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>91,284</b>	<b>344,932</b>	<b>72,613</b>	<b>44,794</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 434,131</b>	<b>\$ 375,460</b>	<b>\$ 93,279</b>	<b>\$ 45,391</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	Special Operations	Dist Court Dispute Resolution	Family Court	Noxious Weed
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 565,914	\$ 28,240	\$ 48,013	\$ 793,954
Taxes Receivable	-	-	-	-
Accounts Receivable Net	200	150	301	-
Special Assessments Receivable	-	-	-	21,833
Interest Receivable	-	-	-	1,868
Due From Other Funds	-	-	-	-
Due From Other Governments	79,295	-	-	-
<b>Total Assets</b>	<b>\$ 645,409</b>	<b>\$ 28,390</b>	<b>\$ 48,314</b>	<b>\$ 817,655</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ 299	\$ 7,000	\$ 1,013	\$ 875
Contracts Payable	-	-	-	-
Due To Other Funds	11,246	-	-	-
Accrued Wage & Benefits Payable	5,905	-	11,222	23,366
Accrued Taxes	6	-	-	-
Anticipation Warrants / Notes	-	-	-	-
Other Current Liabilities	-	-	-	-
Custodial Accounts	-	-	-	-
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>17,456</b>	<b>7,000</b>	<b>12,235</b>	<b>24,241</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	-	-	-
Unavailable revenue-special assessments	-	-	-	41,666
Unavailable revenue-Judicial	-	-	-	-
Unavailable revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,666</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>17,456</b>	<b>7,000</b>	<b>12,235</b>	<b>65,907</b>
<b>Fund Balances</b>				
Restricted	232,635	21,390	36,079	751,748
Committed	395,318	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>627,953</b>	<b>21,390</b>	<b>36,079</b>	<b>751,748</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 645,409</b>	<b>\$ 28,390</b>	<b>\$ 48,314</b>	<b>\$ 817,655</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	Horticulturist	Law Library	Criminal Justice Sales Tax	Topp/Simcoe West Railroad
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 187,949	\$ 101,936	\$ 6,254,847	\$ 145,987
Taxes Receivable	-	-	-	-
Accounts Receivable Net	-	102	-	-
Special Assessments Receivable	7,844	-	-	-
Interest Receivable	-	-	14,251	356
Due From Other Funds	-	-	100,000	-
Due From Other Governments	-	-	1,701,944	-
<b>Total Assets</b>	<b>\$ 195,793</b>	<b>\$ 102,038</b>	<b>\$ 8,071,042</b>	<b>\$ 146,343</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ -	\$ -	\$ 20,230	\$ 289
Contracts Payable	-	-	668,402	-
Due To Other Funds	-	-	4,717	-
Accrued Wage & Benefits Payable	4,930	224	242,008	-
Accrued Taxes	-	-	-	-
Anticipation Warrants / Notes	-	-	-	-
Other Current Liabilities	-	-	(265,902)	-
Custodial Accounts	-	-	-	-
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>4,930</b>	<b>224</b>	<b>669,455</b>	<b>289</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	-	885,703	-
Unavailable revenue-special assessments	7,844	-	-	-
Unavailable revenue-Judicial	-	-	-	-
Unavailable revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>7,844</b>	<b>-</b>	<b>885,703</b>	<b>-</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>12,774</b>	<b>224</b>	<b>1,555,158</b>	<b>289</b>
<b>Fund Balances</b>				
Restricted	183,019	101,814	6,515,884	-
Committed	-	-	-	146,054
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>183,019</b>	<b>101,814</b>	<b>6,515,884</b>	<b>146,054</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 195,793</b>	<b>\$ 102,038</b>	<b>\$ 8,071,042</b>	<b>\$ 146,343</b>



# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 85,041	\$ 2,403,505	\$ 3,529,445	\$ 1,707,518
Taxes Receivable	-	55,922	-	-
Accounts Receivable Net	1,507	-	-	-
Special Assessments Receivable	-	-	15,839	-
Interest Receivable	204	5,366	8,800	4,032
Due From Other Funds	-	-	-	-
Due From Other Governments	-	594,986	6,402	6,520
<b>Total Assets</b>	<b>\$ 86,752</b>	<b>\$ 3,059,779</b>	<b>\$ 3,560,486</b>	<b>\$ 1,718,070</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ 167	\$ 398,648	\$ 24,815	-
Contracts Payable	-	6,239	-	-
Due To Other Funds	-	27,182	29,496	-
Accrued Wage & Benefits Payable	-	63,546	-	-
Accrued Taxes	172	-	-	-
Anticipation Warrants / Notes	-	-	-	-
Other Current Liabilities	-	-	-	-
Custodial Accounts	-	-	-	-
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>339</b>	<b>495,615</b>	<b>54,311</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	52,500	-	-
Unavailable revenue-special assessments	-	-	15,839	-
Unavailable revenue-Judicial	-	-	-	-
Unavailable revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>52,500</b>	<b>15,839</b>	<b>-</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>339</b>	<b>548,115</b>	<b>70,150</b>	<b>-</b>
<b>Fund Balances</b>				
Restricted	-	2,511,664	3,490,336	1,718,070
Committed	86,413	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>86,413</b>	<b>2,511,664</b>	<b>3,490,336</b>	<b>1,718,070</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 86,752</b>	<b>\$ 3,059,779</b>	<b>\$ 3,560,486</b>	<b>\$ 1,718,070</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	Records Services	Motel/Hotel Tax	WSU Extension	Emergency Medical Services
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 579,274	\$ 207,621	\$ 38,707	\$ 619,895
Taxes Receivable	-	-	-	15,976
Accounts Receivable Net	731	-	-	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	-	257	-	1,547
Due From Other Funds	-	-	-	-
Due From Other Governments	-	96,892	-	16,528
<b>Total Assets</b>	<b>\$ 580,005</b>	<b>\$ 304,770</b>	<b>\$ 38,707</b>	<b>\$ 653,946</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ 33	\$ -	\$ -	\$ 14,060
Contracts Payable	-	-	-	-
Due To Other Funds	-	-	-	536
Accrued Wage & Benefits Payable	2,608	-	-	5,896
Accrued Taxes	-	-	53	-
Anticipation Warrants / Notes	-	-	-	-
Other Current Liabilities	-	-	-	-
Custodial Accounts	-	-	-	-
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>2,641</b>	<b>-</b>	<b>53</b>	<b>20,492</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	39,263	-	18,902
Unavailable revenue-special assessments	-	-	-	-
Unavailable revenue-Judicial	-	-	-	-
Unavailable revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>39,263</b>	<b>-</b>	<b>18,902</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>2,641</b>	<b>39,263</b>	<b>53</b>	<b>39,394</b>
<b>Fund Balances</b>				
Restricted	577,364	265,507	-	614,552
Committed	-	-	38,654	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>577,364</b>	<b>265,507</b>	<b>38,654</b>	<b>614,552</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 580,005</b>	<b>\$ 304,770</b>	<b>\$ 38,707</b>	<b>\$ 653,946</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	911	Veterans Relief	Human Services	Treasurers Revolving
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 251,251	\$ 373,420	\$ 2,381,593	\$ 190,022
Taxes Receivable	-	9,713	13,535	-
Accounts Receivable Net	-	-	4,342,419	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	635	907	6,268	286
Due From Other Funds	-	-	-	-
Due From Other Governments	430,259	263	13,244	-
<b>Total Assets</b>	<b>\$ 682,145</b>	<b>\$ 384,303</b>	<b>\$ 6,757,059</b>	<b>\$ 190,308</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ -	\$ 17,115	\$ -	\$ 3,972
Contracts Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Accrued Wage & Benefits Payable	-	5,911	-	16,211
Accrued Taxes	-	-	-	-
Anticipation Warrants / Notes	-	-	-	-
Other Current Liabilities	-	-	-	-
Custodial Accounts	-	-	-	-
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>23,026</b>	<b>-</b>	<b>20,183</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	217,623	9,138	220	-
Unavailable revenue-special assessments	-	-	-	-
Unavailable revenue-Judicial	-	-	-	-
Unavailable revenue	-	-	4,358,152	-
<b>Total Deferred Inflows of Resources</b>	<b>217,623</b>	<b>9,138</b>	<b>4,358,372</b>	<b>-</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>217,623</b>	<b>32,164</b>	<b>4,358,372</b>	<b>20,183</b>
<b>Fund Balances</b>				
Restricted	464,522	352,139	2,398,687	170,125
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>464,522</b>	<b>352,139</b>	<b>2,398,687</b>	<b>170,125</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 682,145</b>	<b>\$ 384,303</b>	<b>\$ 6,757,059</b>	<b>\$ 190,308</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	Treasurer Investment Pool	REET Electronics Tech Fund	Community Development Programs	Affordable Housing
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 330,092	\$ 240,104	\$ 2,674	\$ 342,682
Taxes Receivable	-	-	-	-
Accounts Receivable Net	-	-	-	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	738	569	4	879
Due From Other Funds	-	-	-	-
Due From Other Governments	-	-	125,685	423,583
<b>Total Assets</b>	<b>\$ 330,830</b>	<b>\$ 240,673</b>	<b>\$ 128,363</b>	<b>\$ 767,144</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ 218	\$ -	\$ 125,692	\$ 45,540
Contracts Payable	-	-	-	19,053
Due To Other Funds	-	-	-	-
Accrued Wage & Benefits Payable	9,241	-	-	9,427
Accrued Taxes	-	-	-	-
Anticipation Warrants / Notes	-	-	-	-
Other Current Liabilities	-	-	-	-
Custodial Accounts	-	-	-	-
Unearned Revenue	-	-	1,352	-
<b>Total Liabilities</b>	<b>9,459</b>	<b>-</b>	<b>127,044</b>	<b>74,020</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	-	-	-
Unavailable revenue-special assessments	-	-	-	-
Unavailable revenue-Judicial	-	-	-	-
Unavailable revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>9,459</b>	<b>-</b>	<b>127,044</b>	<b>74,020</b>
<b>Fund Balances</b>				
Restricted	321,371	240,673	1,319	693,124
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>321,371</b>	<b>240,673</b>	<b>1,319</b>	<b>693,124</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 330,830</b>	<b>\$ 240,673</b>	<b>\$ 128,363</b>	<b>\$ 767,144</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	PILT Title III	2023 Totals	2022 Totals
<b>ASSETS</b>			
Cash, Cash Equivalents & Investments	\$ 1,006,709	\$ 22,860,124	\$ 33,853,768
Taxes Receivable	-	95,146	88,628
Accounts Receivable Net	-	4,662,568	324,686
Special Assessments Receivable	-	45,516	40,197
Interest Receivable	2,463	49,430	52,250
Due From Other Funds	-	100,000	67,744
Due From Other Governments	-	3,682,973	8,217,774
<b>Total Assets</b>	<b>\$ 1,009,172</b>	<b>\$ 31,495,757</b>	<b>\$ 42,645,047</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts/Vouchers Payable	\$ 494	\$ 675,965	\$ 639,393
Contracts Payable	-	693,694	687,064
Due To Other Funds	5,331	79,301	129,736
Accrued Wage & Benefits Payable	-	495,904	500,488
Accrued Taxes	-	231	37
Anticipation Warrants / Notes	-	-	1,500,000
Other Current Liabilities	-	(265,902)	487
Custodial Accounts	-	597	-
Unearned Revenue	844,788	846,140	755,692
<b>Total Liabilities</b>	<b>850,613</b>	<b>2,525,930</b>	<b>4,212,897</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-taxes	-	1,223,349	1,650,331
Unavailable revenue-special assessments	-	65,349	60,030
Unavailable revenue-Judicial	-	-	4,126,376
Unavailable revenue	-	4,640,486	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>5,929,184</b>	<b>5,836,737</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>850,613</b>	<b>8,455,114</b>	<b>10,049,634</b>
<b>Fund Balances</b>			
Restricted	158,559	22,028,722	31,633,019
Committed	-	1,011,921	1,067,005
Unassigned	-	-	(104,611)
<b>Total Fund Balances</b>	<b>158,559</b>	<b>23,040,643</b>	<b>32,595,413</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,009,172</b>	<b>\$ 31,495,757</b>	<b>\$ 42,645,047</b>

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	-
Retail Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Goods and Services	1,200,194	662,410	-	-
Fines and Penalties	-	-	-	365
Interest and Other Earnings	35,568	-	-	-
Special Assessments	-	-	-	-
Contributions and Donations	43,185	-	-	-
Other Revenues	(8,056)	-	-	-
<b>Total Revenues</b>	<b>1,270,891</b>	<b>662,410</b>	<b>-</b>	<b>365</b>
<b>Expenditures</b>				
Current:				
General Government	-	-	-	-
Judicial Activities	-	593,383	331,773	-
Public Safety	1,523,227	-	-	-
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	-	-	-	-
<b>Total Expenditures</b>	<b>1,523,227</b>	<b>593,383</b>	<b>331,773</b>	<b>-</b>
Excess (Deficiency) Revenues Over Expenditures	(252,336)	69,027	(331,773)	365
<b>Other Financing Sources (Uses)</b>				
Transfers In	168,331	-	356,967	-
Transfers Out	(4,413)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>163,918</b>	<b>-</b>	<b>356,967</b>	<b>-</b>
Net Change in Fund Balance	(88,418)	69,027	25,194	365
Fund Balances - Beginning	179,702	275,905	47,419	44,429
Fund Balances - Ending	\$ 91,284	\$ 344,932	\$ 72,613	\$ 44,794

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	Special Operations	Dist Court Dispute Resolution	Family Court	Noxious Weed
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	-
Retail Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Intergovernmental Revenues	103,809	-	-	162
Charges for Goods and Services	2,088	71,295	165,012	33,846
Fines and Penalties	-	-	-	-
Interest and Other Earnings	-	-	-	35,824
Special Assessments	-	-	-	377,090
Contributions and Donations	165,711	-	-	-
Other Revenues	63,750	-	-	-
<b>Total Revenues</b>	<b>335,358</b>	<b>71,295</b>	<b>165,012</b>	<b>446,922</b>
<b>Expenditures</b>				
Current:				
General Government	-	-	-	-
Judicial Activities	-	66,584	227,021	-
Public Safety	201,174	-	-	-
Transportation	-	-	-	-
Natural and Economic Environment	63,264	-	-	379,564
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Capital Expenditures/Expenses	24,716	-	-	-
<b>Total Expenditures</b>	<b>289,154</b>	<b>66,584</b>	<b>227,021</b>	<b>379,564</b>
Excess (Deficiency) Revenues Over Expenditures	<b>46,204</b>	<b>4,711</b>	<b>(62,009)</b>	<b>67,358</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	<b>46,204</b>	<b>4,711</b>	<b>(62,009)</b>	<b>67,358</b>
Fund Balances - Beginning	581,749	16,679	98,088	684,390
Fund Balances - Ending	<b>\$ 627,953</b>	<b>\$ 21,390</b>	<b>\$ 36,079</b>	<b>\$ 751,748</b>

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	Horticulturist	Law Library	Criminal Justice Sales Tax	Topp/Simcoe West Railroad
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	-
Retail Sales and Use Taxes	-	-	9,591,447	-
Other Taxes	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Goods and Services	-	90,853	-	-
Fines and Penalties	-	-	-	-
Interest and Other Earnings	-	172	95,545	5,878
Special Assessments	183,087	-	-	-
Contributions and Donations	-	-	3,000	-
Other Revenues	-	-	-	9,225
<b>Total Revenues</b>	<b>183,087</b>	<b>91,025</b>	<b>9,689,992</b>	<b>15,103</b>
<b>Expenditures</b>				
Current:				
General Government	-	-	3,001,873	-
Judicial Activities	-	-	1,419,754	-
Public Safety	-	-	2,683,876	-
Transportation	-	-	-	1,461
Natural and Economic Environment	-	-	-	-
Social Services	-	-	-	-
Culture and Recreation	126,882	84,010	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Capital Expenditures/Expenses	-	-	-	-
<b>Total Expenditures</b>	<b>126,882</b>	<b>84,010</b>	<b>7,105,503</b>	<b>1,461</b>
Excess (Deficiency) Revenues Over Expenditures	<b>56,205</b>	<b>7,015</b>	<b>2,584,489</b>	<b>13,642</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	115,217	-
Transfers Out	(29,400)	-	(244,080)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(29,400)</b>	<b>-</b>	<b>(128,863)</b>	<b>-</b>
Net Change in Fund Balance	26,805	7,015	2,455,626	13,642
Fund Balances - Beginning	156,214	94,799	4,060,258	132,412
Fund Balances - Ending	<b>\$ 183,019</b>	<b>\$ 101,814</b>	<b>\$ 6,515,884</b>	<b>\$ 146,054</b>



# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
<b>Revenues</b>				
Property Taxes	\$ -	\$ 1,693,900	\$ -	\$ -
Retail Sales and Use Taxes	-	-	-	440,536
Other Taxes	-	3,593	-	-
Intergovernmental Revenues	-	936,128	156,672	-
Charges for Goods and Services	-	-	9,555	-
Fines and Penalties	-	-	-	-
Interest and Other Earnings	3,163	138,988	86,719	46,318
Special Assessments	-	-	558,335	-
Contributions and Donations	-	-	-	-
Other Revenues	9,755	-	1,150,484	-
<b>Total Revenues</b>	<b>12,918</b>	<b>2,772,609</b>	<b>1,961,765</b>	<b>486,854</b>
<b>Expenditures</b>				
Current:				
General Government	-	-	-	-
Judicial Activities	-	-	-	-
Public Safety	-	-	-	-
Transportation	1,667	-	-	-
Natural and Economic Environment	-	1,376,074	842,655	-
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	17,017	-	-
Interest and Other Debt Service Costs	-	17,590	-	-
Capital Expenditures/Expenses	-	1,470,520	14,391	-
<b>Total Expenditures</b>	<b>1,667</b>	<b>2,881,201</b>	<b>857,046</b>	<b>-</b>
Excess (Deficiency) Revenues Over Expenditures	<b>11,251</b>	<b>(108,592)</b>	<b>1,104,719</b>	<b>486,854</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	(74,286)	(99,083)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(74,286)</b>	<b>(99,083)</b>	<b>-</b>
Net Change in Fund Balance	<b>11,251</b>	<b>(182,878)</b>	<b>1,005,636</b>	<b>486,854</b>
Fund Balances - Beginning	<b>75,162</b>	<b>2,694,542</b>	<b>2,484,700</b>	<b>1,231,216</b>
Fund Balances - Ending	<b>\$ 86,413</b>	<b>\$ 2,511,664</b>	<b>\$ 3,490,336</b>	<b>\$ 1,718,070</b>

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	Records Services	Motel/Hotel Tax	WSU Extension	Emergency Medical Services
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	458,039
Retail Sales and Use Taxes	-	824,696	-	-
Other Taxes	-	-	-	9,890
Intergovernmental Revenues	64,579	-	-	23,193
Charges for Goods and Services	101,697	-	2,287	12,342
Fines and Penalties	-	-	-	-
Interest and Other Earnings	-	8,210	-	24,390
Special Assessments	-	-	-	-
Contributions and Donations	-	-	-	-
Other Revenues	-	-	209	3,479
<b>Total Revenues</b>	<b>166,276</b>	<b>832,906</b>	<b>2,496</b>	<b>531,333</b>
<b>Expenditures</b>				
Current:				
General Government	220,606	-	-	-
Judicial Activities	-	-	-	-
Public Safety	-	-	-	525,950
Transportation	-	-	-	-
Natural and Economic Environment	-	-	-	-
Social Services	-	-	-	-
Culture and Recreation	-	350	2,231	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	6
Capital Expenditures/Expenses	-	-	-	-
<b>Total Expenditures</b>	<b>220,606</b>	<b>350</b>	<b>2,231</b>	<b>525,956</b>
Excess (Deficiency) Revenues Over Expenditures	(54,330)	832,556	265	5,377
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	(758,250)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(758,250)</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	(54,330)	74,306	265	5,377
Fund Balances - Beginning	631,694	191,201	38,389	609,175
Fund Balances - Ending	\$ 577,364	\$ 265,507	\$ 38,654	\$ 614,552

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	911	Veterans Relief	Human Services	Treasurers Revolving
<b>Revenues</b>				
Property Taxes	\$ -	\$ 305,339	\$ 408,814	\$ -
Retail Sales and Use Taxes	2,509,786	-	-	-
Other Taxes	-	647	866	-
Intergovernmental Revenues	52,456	531	60,262	-
Charges for Goods and Services	-	-	-	309,059
Fines and Penalties	-	-	-	-
Interest and Other Earnings	20,973	12,315	116,010	4,027
Special Assessments	-	-	-	-
Contributions and Donations	-	-	-	-
Other Revenues	-	-	159,567	-
<b>Total Revenues</b>	<b>2,583,215</b>	<b>318,832</b>	<b>745,519</b>	<b>313,086</b>
<b>Expenditures</b>				
Current:				
General Government	-	-	-	292,343
Judicial Activities	-	-	-	-
Public Safety	2,937,912	-	-	-
Transportation	-	-	-	-
Natural and Economic Environment	-	-	-	-
Social Services	-	277,673	24,089	-
Culture and Recreation	-	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	4	5	-
Capital Expenditures/Expenses	26,176	-	-	-
<b>Total Expenditures</b>	<b>2,964,088</b>	<b>277,677</b>	<b>24,094</b>	<b>292,343</b>
Excess (Deficiency) Revenues Over Expenditures	(380,873)	41,155	721,425	20,743
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	(15,583)	-
Transfers Out	(118,663)	(595)	(802,845)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(118,663)</b>	<b>(595)</b>	<b>(818,428)</b>	<b>-</b>
Net Change in Fund Balance	(499,536)	40,560	(97,003)	20,743
Fund Balances - Beginning	964,058	311,579	2,495,690	149,382
Fund Balances - Ending	\$ 464,522	\$ 352,139	\$ 2,398,687	\$ 170,125

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	Treasurer Investment Pool	REET Electronics Tech Fund	Community Development Programs	Affordable Housing
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Retail Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Intergovernmental Revenues	-	14,699	332,797	455,478
Charges for Goods and Services	-	14,455	-	83,163
Fines and Penalties	-	-	-	-
Interest and Other Earnings	218,797	7,675	68	7,649
Special Assessments	-	-	-	-
Contributions and Donations	-	-	-	-
Other Revenues	-	-	-	-
<b>Total Revenues</b>	<b>218,797</b>	<b>36,829</b>	<b>332,865</b>	<b>546,290</b>
<b>Expenditures</b>				
Current:				
General Government	173,637	25,018	-	-
Judicial Activities	-	-	-	-
Public Safety	-	-	-	-
Transportation	-	-	-	-
Natural and Economic Environment	-	-	226,935	654,823
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Capital Expenditures/Expenses	-	-	-	-
<b>Total Expenditures</b>	<b>173,637</b>	<b>25,018</b>	<b>226,935</b>	<b>654,823</b>
Excess (Deficiency) Revenues Over Expenditures	<b>45,160</b>	<b>11,811</b>	<b>105,930</b>	<b>(108,533)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	(20,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,000)</b>
Net Change in Fund Balance	<b>45,160</b>	<b>11,811</b>	<b>105,930</b>	<b>(128,533)</b>
Fund Balances - Beginning	276,211	228,862	(104,611)	821,657
Fund Balances - Ending	<b>\$ 321,371</b>	<b>\$ 240,673</b>	<b>\$ 1,319</b>	<b>\$ 693,124</b>

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	PILT Title III	2023 Totals	2022 Totals
<b>Revenues</b>			
Property Taxes	\$ -	\$ 2,866,092	\$ 2,841,300
Retail Sales and Use Taxes	-	13,366,465	18,419,978
Other Taxes	-	14,996	13,662
Intergovernmental Revenues	-	2,200,766	3,324,719
Charges for Goods and Services	-	2,758,256	2,849,866
Fines and Penalties	-	365	3,143
Interest and Other Earnings	43,436	911,725	(347,605)
Special Assessments	-	1,118,512	1,116,877
Contributions and Donations	-	211,896	132,814
Other Revenues	-	1,388,413	341,774
<b>Total Revenues</b>	<b>43,436</b>	<b>24,837,486</b>	<b>28,696,528</b>
<b>Expenditures</b>			
Current:			
General Government	-	3,713,477	3,631,498
Judicial Activities	-	2,638,515	2,394,393
Public Safety	-	7,872,139	8,311,223
Transportation	-	3,128	4,162
Natural and Economic Environment	4,681	3,547,996	2,938,005
Social Services	-	301,762	308,405
Culture and Recreation	-	213,473	237,712
Debt Service:			
Redemption of Long-Debt (Principal)	-	17,017	17,017
Interest and Other Debt Service Costs	-	17,605	4,709
Capital Expenditures/Expenses	-	1,535,803	4,114,792
<b>Total Expenditures</b>	<b>4,681</b>	<b>19,860,915</b>	<b>21,961,916</b>
Excess (Deficiency) Revenues Over Expenditures	<b>38,755</b>	<b>4,976,571</b>	<b>6,734,612</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	624,932	704,764
Transfers Out	-	(2,151,615)	(1,924,463)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(1,526,683)</b>	<b>(1,219,699)</b>
Net Change in Fund Balance	<b>38,755</b>	<b>3,449,888</b>	<b>5,514,913</b>
Fund Balances - Beginning	<b>119,804</b>	<b>46,671,255</b>	<b>27,080,500</b>
Fund Balances - Ending	<b>\$ 158,559</b>	<b>\$ 50,121,143</b>	<b>\$ 32,595,413</b>

# YAKIMA COUNTY, WASHINGTON

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

District Court Probation

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Charges for Goods and Services	\$ 1,283,252	\$ 1,283,252	\$ 1,200,194	\$ (83,058)	\$ 1,173,536
Interest and Other Earnings	40,000	40,000	35,568	(4,432)	45,146
Contributions and Donations	20,586	20,586	43,185	22,599	38,448
Other Revenues	100	100	(8,056)	(8,156)	(6,318)
Total Revenues	1,343,938	1,343,938	1,270,891	(73,047)	1,250,812
<b>Expenditures</b>					
Public Safety	1,454,531	1,694,003	1,523,227	170,776	1,310,548
Total Expenditures	1,454,531	1,694,003	1,523,227	170,776	1,310,548
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,593)	(350,065)	(252,336)	97,729	(59,736)
<b>Other Financing Sources (Uses)</b>					
Transfers In	170,364	170,364	168,331	(2,033)	-
Transfers Out	(155,364)	-	(4,413)	(4,413)	-
Total Other Financing Sources (Uses)	15,000	170,364	163,918	(6,446)	-
Excess (Deficiency) of Resources Over (Under) Uses	(95,593)	(179,701)	(88,418)	91,283	(59,736)
Fund Balance, January 1	-	-	179,702	179,702	239,438
Fund Balance, December 31	\$ (95,593)	\$ (179,701)	\$ 91,284	\$ 270,985	\$ 179,702

# YAKIMA COUNTY, WASHINGTON

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

### Municipal Courts

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Charges for Goods and Services	\$ 674,174	\$ 674,174	\$ 662,410	\$ (11,764)	\$ 557,806
Total Revenues	674,174	674,174	662,410	(11,764)	557,806
<b>Expenditures</b>					
Judicial Activities	736,482	736,482	593,383	143,099	495,931
Total Expenditures	736,482	736,482	593,383	143,099	495,931
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,308)	(62,308)	69,027	131,335	61,875
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(207,343)	(207,343)	-	207,343	-
Total Other Financing Sources (Uses)	(207,343)	(207,343)	-	207,343	-
Excess (Deficiency) of Resources Over (Under) Uses	(269,651)	(269,651)	69,027	338,678	61,875
Fund Balance, January 1	-	-	275,905	275,905	214,030
Fund Balance, December 31	\$ (269,651)	\$ (269,651)	\$ 344,932	\$ 614,583	\$ 275,905

# YAKIMA COUNTY, WASHINGTON

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

Pre-Trial

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Expenditures</b>					
Judicial Activities	\$ 361,934	\$ 361,934	\$ 331,773	\$ 30,161	\$ 278,256
Total Expenditures	361,934	361,934	331,773	30,161	278,256
Excess (Deficiency) of Revenues Over (Under) Expenditures	(361,934)	(361,934)	(331,773)	30,161	(278,256)
<b>Other Financing Sources (Uses)</b>					
Transfers In	325,000	325,000	356,967	31,967	270,660
Total Other Financing Sources (Uses)	325,000	325,000	356,967	31,967	270,660
Excess (Deficiency) of Resources Over (Under) Uses	(36,934)	(36,934)	25,194	62,128	(7,596)
Fund Balance, January 1	-	-	47,419	47,419	55,015
Fund Balance, December 31	\$ (36,934)	\$ (36,934)	\$ 72,613	\$ 109,547	\$ 47,419



# YAKIMA COUNTY, WASHINGTON

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

### Narcotics Investigation

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Fines and Penalties	\$ -	\$ -	\$ 365	\$ 365	\$ 3,143
Total Revenues	-	-	365	365	3,143
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	365	365	3,143
Fund Balance, January 1	38,052	38,052	44,429	6,377	41,286
Fund Balance, December 31	\$ 38,052	\$ 38,052	\$ 44,794	\$ 6,742	\$ 44,429

# YAKIMA COUNTY, WASHINGTON

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

### Special Operations

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 128,650	\$ 128,650	\$ 103,809	\$ (24,841)	\$ 104,969
Charges for Goods and Services	80,360	80,360	2,088	(78,272)	171,762
Contributions and Donations	-	134,338	165,711	31,373	92,046
Other Revenues	-	56,544	63,750	7,206	2,908
Total Revenues	209,010	399,892	335,358	(64,534)	371,685
<b>Expenditures</b>					
Public Safety	204,010	301,709	201,174	100,535	190,317
Natural and Economic Environment	-	-	63,264	(63,264)	46,206
Capital Expenditures/Expenses	-	-	24,716	(24,716)	104,040
Capital Outlay	5,000	69,546	-	69,546	-
Total Expenditures	209,010	371,255	289,154	82,101	340,563
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	28,637	46,204	17,567	31,122
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(270,000)	(298,637)	-	298,637	-
Total Other Financing Sources (Uses)	(270,000)	(298,637)	-	298,637	-
Excess (Deficiency) of Resources Over (Under) Uses	(270,000)	(270,000)	46,204	316,204	31,122
Fund Balance, January 1	-	-	581,749	581,749	550,627
Fund Balance, December 31	\$ (270,000)	\$ (270,000)	\$ 627,953	\$ 897,953	\$ 581,749

# YAKIMA COUNTY, WASHINGTON

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

District Court Dispute Resolution

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Charges for Goods and Services	\$ 56,475	\$ 56,475	\$ 71,295	\$ 14,820	\$ 47,638
Total Revenues	56,475	56,475	71,295	14,820	47,638
<b>Expenditures</b>					
Judicial Activities	48,083	73,833	66,584	7,249	48,752
Total Expenditures	48,083	73,833	66,584	7,249	48,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,392	(17,358)	4,711	22,069	(1,114)
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(25,750)	-	-	-	-
Total Other Financing Sources (Uses)	(25,750)	-	-	-	-
Excess (Deficiency) of Resources Over (Under) Uses	(17,358)	(17,358)	4,711	22,069	(1,114)
Fund Balance, January 1	-	-	16,679	16,679	17,793
Fund Balance, December 31	\$ (17,358)	\$ (17,358)	\$ 21,390	\$ 38,748	\$ 16,679

# YAKIMA COUNTY, WASHINGTON

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

Family Court

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Charges for Goods and Services	\$ 181,900	\$ 181,900	\$ 165,012	\$ (16,888)	\$ 166,318
Total Revenues	181,900	181,900	165,012	(16,888)	166,318
<b>Expenditures</b>					
Judicial Activities	289,470	289,470	227,021	62,449	172,674
Total Expenditures	289,470	289,470	227,021	62,449	172,674
Excess (Deficiency) of Resources					
Over (Under) Uses	(107,570)	(107,570)	(62,009)	45,561	(6,356)
Fund Balance, January 1	-	-	98,088	98,088	104,444
Fund Balance, December 31	\$ (107,570)	\$ (107,570)	\$ 36,079	\$ 143,649	\$ 98,088

# YAKIMA COUNTY, WASHINGTON

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

Noxious Weed

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ -	\$ -	\$ 162	\$ 162	\$ 181
Charges for Goods and Services	17,820	17,820	33,846	16,026	19,552
Interest and Other Earnings	500	500	35,824	35,324	(18,682)
Special Assessments	-	-	377,090	377,090	378,026
Other Revenues	386,564	386,564	-	(386,564)	-
Total Revenues	404,884	404,884	446,922	42,038	379,077
<b>Expenditures</b>					
Natural and Economic Environment	536,747	536,747	379,564	157,183	380,917
Capital Outlay	30,000	30,000	-	30,000	-
Total Expenditures	566,747	566,747	379,564	187,183	380,917
Excess (Deficiency) of Revenues Over (Under) Expenditures	(161,863)	(161,863)	67,358	229,221	(1,840)
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(523,325)	(523,325)	-	523,325	(92,364)
Total Other Financing Sources (Uses)	(523,325)	(523,325)	-	523,325	(92,364)
Excess (Deficiency) of Resources Over (Under) Uses	(685,188)	(685,188)	67,358	752,546	(94,204)
Fund Balance, January 1	-	-	684,390	684,390	778,594
Fund Balance, December 31	\$ (685,188)	\$ (685,188)	\$ 751,748	\$ 1,436,936	\$ 684,390

# YAKIMA COUNTY, WASHINGTON

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

Horticulturist

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ 183,087	\$ 183,087	\$ 184,980
Other Revenues	184,000	184,000	-	(184,000)	-
Total Revenues	184,000	184,000	183,087	(913)	184,980
<b>Expenditures</b>					
Culture and Recreation	170,018	170,018	126,882	43,136	130,501
Capital Outlay	500	500	-	500	-
Total Expenditures	170,518	170,518	126,882	43,636	130,501
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,482	13,482	56,205	42,723	54,479
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(145,719)	(145,719)	(29,400)	116,319	(29,400)
Total Other Financing Sources (Uses)	(145,719)	(145,719)	(29,400)	116,319	(29,400)
Excess (Deficiency) of Resources Over (Under) Uses	(132,237)	(132,237)	26,805	159,042	25,079
Fund Balance, January 1	-	-	156,214	156,214	131,135
Fund Balance, December 31	\$ (132,237)	\$ (132,237)	\$ 183,019	\$ 315,256	\$ 156,214

# YAKIMA COUNTY, WASHINGTON

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

Law Library

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Charges for Goods and Services	\$ 74,100	\$ 74,100	\$ 90,853	\$ 16,753	\$ 74,777
Interest and Other Earnings	-	-	172	172	135
Total Revenues	74,100	74,100	91,025	16,925	74,912
<b>Expenditures</b>					
Culture and Recreation	110,310	110,310	84,010	26,300	104,630
Total Expenditures	110,310	110,310	84,010	26,300	104,630
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,210)	(36,210)	7,015	43,225	(29,718)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	124,517
Transfers Out	(64,035)	(64,035)	-	64,035	-
Total Other Financing Sources (Uses)	(64,035)	(64,035)	-	64,035	124,517
Excess (Deficiency) of Resources Over (Under) Uses	(100,245)	(100,245)	7,015	107,260	94,799
Fund Balance, January 1	-	-	94,799	94,799	-
Fund Balance, December 31	\$ (100,245)	\$ (100,245)	\$ 101,814	\$ 202,059	\$ 94,799

# YAKIMA COUNTY, WASHINGTON

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

### Criminal Justice Sales Tax

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Retail Sales and Use Taxes	\$ 9,150,000	\$ 9,150,000	\$ 9,591,447	\$ 441,447	\$ 9,204,643
Interest and Other Earnings	-	-	95,545	95,545	(70,022)
Contributions and Donations	-	-	3,000	3,000	-
Total Revenues	9,150,000	9,150,000	9,689,992	539,992	9,134,621
<b>Expenditures</b>					
General Government	5,625,077	5,707,262	3,001,873	2,705,389	2,903,764
Judicial Activities	1,419,000	1,419,000	1,419,754	(754)	1,398,780
Public Safety	2,683,000	2,683,000	2,683,876	(876)	3,746,481
Capital Expenditures/Expenses	-	-	-	-	1,002,113
Capital Outlay	500,000	500,000	-	500,000	-
Total Expenditures	10,227,077	10,309,262	7,105,503	3,203,759	9,051,138
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,077,077)	(1,159,262)	2,584,489	3,743,751	83,483
<b>Other Financing Sources (Uses)</b>					
Transfers In	100,000	100,000	115,217	15,217	-
Transfers Out	(2,705,118)	(2,622,933)	(244,080)	2,378,853	(281,624)
Total Other Financing Sources (Uses)	(2,605,118)	(2,522,933)	(128,863)	2,394,070	(281,624)
Excess (Deficiency) of Resources Over (Under) Uses	(3,682,195)	(3,682,195)	2,455,626	6,137,821	(198,141)
Fund Balance, January 1	-	-	4,060,258	4,060,258	4,258,399
Fund Balance, December 31	\$ (3,682,195)	\$ (3,682,195)	\$ 6,515,884	\$ 10,198,079	\$ 4,060,258



# YAKIMA COUNTY, WASHINGTON

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

Topp/Simcoe West Railroad

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ 5,878	\$ 5,878	\$ (3,928)
Other Revenues	12,000	12,000	9,225	(2,775)	12,010
Total Revenues	12,000	12,000	15,103	3,103	8,082
<b>Expenditures</b>					
Transportation	28,516	28,516	1,461	27,055	2,675
Total Expenditures	28,516	28,516	1,461	27,055	2,675
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,516)	(16,516)	13,642	30,158	5,407
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(118,484)	(118,484)	-	118,484	-
Total Other Financing Sources (Uses)	(118,484)	(118,484)	-	118,484	-
Excess (Deficiency) of Resources Over (Under) Uses	(135,000)	(135,000)	13,642	148,642	5,407
Fund Balance, January 1	119,721	119,721	132,412	12,691	127,005
Fund Balance, December 31	\$ (15,279)	\$ (15,279)	\$ 146,054	\$ 161,333	\$ 132,412

# YAKIMA COUNTY, WASHINGTON

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

Naches Rail

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ 3,163	\$ 3,163	\$ (1,970)
Other Revenues	8,000	8,000	9,755	1,755	8,414
Total Revenues	8,000	8,000	12,918	4,918	6,444
<b>Expenditures</b>					
Transportation	27,814	27,814	1,667	26,147	1,487
Total Expenditures	27,814	27,814	1,667	26,147	1,487
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,814)	(19,814)	11,251	31,065	4,957
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(55,186)	(55,186)	-	55,186	-
Total Other Financing Sources (Uses)	(55,186)	(55,186)	-	55,186	-
Excess (Deficiency) of Resources Over (Under) Uses	(75,000)	(75,000)	11,251	86,251	4,957
Fund Balance, January 1	45,649	45,649	75,162	29,513	70,205
Fund Balance, December 31	\$ (29,351)	\$ (29,351)	\$ 86,413	\$ 115,764	\$ 75,162

# YAKIMA COUNTY, WASHINGTON

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

### Flood Control

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Property Taxes	\$ 1,625,304	\$ 1,625,304	\$ 1,693,900	\$ 68,596	\$ 1,652,438
Other Taxes	2,585	2,585	3,593	1,008	3,287
Intergovernmental Revenues	8,109,778	8,109,778	936,128	(7,173,650)	2,442,111
Charges for Goods and Services	300	300	-	(300)	-
Interest and Other Earnings	517	517	138,988	138,471	(39,742)
Other Revenues	12,000	12,000	-	(12,000)	-
Total Revenues	9,750,484	9,750,484	2,772,609	(6,977,875)	4,058,094
<b>Expenditures</b>					
Natural and Economic Environment	3,543,255	3,543,255	1,376,074	2,167,181	1,368,006
Redemption of Long-Debt (Principal)	17,017	17,017	17,017	-	17,017
Interest and Other Debt Service Costs	14,983	14,983	17,590	(2,607)	4,662
Capital Expenditures/Expenses	-	-	1,470,520	(1,470,520)	2,983,564
Capital Outlay	6,477,000	6,477,000	-	6,477,000	-
Total Expenditures	10,052,255	10,052,255	2,881,201	7,171,054	4,373,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	(301,771)	(301,771)	(108,592)	193,179	(315,155)
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(2,005,229)	(2,005,229)	(74,286)	1,930,943	-
Total Other Financing Sources (Uses)	(2,005,229)	(2,005,229)	(74,286)	1,930,943	-
Excess (Deficiency) of Resources Over (Under) Uses	(2,307,000)	(2,307,000)	(182,878)	2,124,122	(315,155)
Fund Balance, January 1	1,638,720	1,638,720	2,694,542	1,055,822	3,009,697
Fund Balance, December 31	\$ (668,280)	\$ (668,280)	\$ 2,511,664	\$ 3,179,944	\$ 2,694,542

# YAKIMA COUNTY, WASHINGTON

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

### Stormwater Utility

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 505,000	\$ 505,000	\$ 156,672	\$ (348,328)	\$ 242,081
Charges for Goods and Services	-	-	9,555	9,555	9,555
Interest and Other Earnings	-	-	86,719	86,719	(53,912)
Special Assessments	-	-	558,335	558,335	553,871
Other Revenues	569,469	569,469	1,150,484	581,015	10,000
Total Revenues	1,074,469	1,074,469	1,961,765	887,296	761,595
<b>Expenditures</b>					
Natural and Economic Environment	1,642,382	1,642,382	842,655	799,727	561,122
Capital Expenditures/Expenses	-	-	14,391	(14,391)	25,075
Total Expenditures	1,642,382	1,642,382	857,046	785,336	586,197
Excess (Deficiency) of Revenues Over (Under) Expenditures	(567,913)	(567,913)	1,104,719	1,672,632	175,398
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(1,867,039)	(1,867,039)	(99,083)	1,767,956	-
Total Other Financing Sources (Uses)	(1,867,039)	(1,867,039)	(99,083)	1,767,956	-
Excess (Deficiency) of Resources Over (Under) Uses	(2,434,952)	(2,434,952)	1,005,636	3,440,588	175,398
Fund Balance, January 1	530,489	530,489	2,484,700	1,954,211	2,309,302
Fund Balance, December 31	\$ (1,904,463)	\$ (1,904,463)	\$ 3,490,336	\$ 5,394,799	\$ 2,484,700

# YAKIMA COUNTY, WASHINGTON

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

### Affordable Housing Sales Tax

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Retail Sales and Use Taxes	\$ 351,656	\$ 351,656	\$ 440,536	\$ 88,880	\$ 351,656
Interest and Other Earnings	-	-	46,318	46,318	(39,095)
Total Revenues	351,656	351,656	486,854	135,198	312,561
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(1,441,998)	(1,441,998)	-	1,441,998	-
Total Other Financing Sources (Uses)	(1,441,998)	(1,441,998)	-	1,441,998	-
Excess (Deficiency) of Resources					
Over (Under) Uses	(1,090,342)	(1,090,342)	486,854	1,577,196	312,561
Fund Balance, January 1	-	-	1,231,216	1,231,216	918,655
Fund Balance, December 31	\$ (1,090,342)	\$ (1,090,342)	\$ 1,718,070	\$ 2,808,412	\$ 1,231,216

# YAKIMA COUNTY, WASHINGTON

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

Records Services

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 95,000	\$ 95,000	\$ 64,579	\$ (30,421)	\$ 115,134
Charges for Goods and Services	132,000	132,000	101,697	(30,303)	140,759
Total Revenues	227,000	227,000	166,276	(60,724)	255,893
<b>Expenditures</b>					
General Government	255,237	255,237	220,606	34,631	265,611
Total Expenditures	255,237	255,237	220,606	34,631	265,611
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,237)	(28,237)	(54,330)	(26,093)	(9,718)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	294,004
Transfers Out	(177,342)	(177,342)	-	177,342	-
Total Other Financing Sources (Uses)	(177,342)	(177,342)	-	177,342	294,004
Excess (Deficiency) of Resources Over (Under) Uses	(205,579)	(205,579)	(54,330)	151,249	284,286
Fund Balance, January 1	-	-	631,694	631,694	347,408
Fund Balance, December 31	\$ (205,579)	\$ (205,579)	\$ 577,364	\$ 782,943	\$ 631,694

# YAKIMA COUNTY, WASHINGTON

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

Motel/Hotel Tax

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Retail Sales and Use Taxes	\$ 772,000	\$ 772,000	\$ 824,696	\$ 52,696	\$ 764,505
Interest and Other Earnings	-	-	8,210	8,210	1,856
Other Revenues	1,200	1,200	-	(1,200)	-
Total Revenues	773,200	773,200	832,906	59,706	766,361
<b>Expenditures</b>					
Culture and Recreation	300	350	350	-	300
Total Expenditures	300	350	350	-	300
Excess (Deficiency) of Revenues Over (Under) Expenditures	772,900	772,850	832,556	59,706	766,061
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(812,900)	(812,850)	(758,250)	54,600	(745,250)
Total Other Financing Sources (Uses)	(812,900)	(812,850)	(758,250)	54,600	(745,250)
Excess (Deficiency) of Resources Over (Under) Uses	(40,000)	(40,000)	74,306	114,306	20,811
Fund Balance, January 1	45,011	45,011	191,201	146,190	170,390
Fund Balance, December 31	\$ 5,011	\$ 5,011	\$ 265,507	\$ 260,496	\$ 191,201

# YAKIMA COUNTY, WASHINGTON

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

WSU Extension

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Charges for Goods and Services	\$ 5,000	\$ 5,000	\$ 2,287	\$ (2,713)	\$ 3,880
Other Revenues	130	130	209	79	116
Total Revenues	5,130	5,130	2,496	(2,634)	3,996
<b>Expenditures</b>					
Culture and Recreation	13,198	13,198	2,231	10,967	2,281
Total Expenditures	13,198	13,198	2,231	10,967	2,281
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,068)	(8,068)	265	8,333	1,715
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(30,508)	(30,508)	-	30,508	-
Total Other Financing Sources (Uses)	(30,508)	(30,508)	-	30,508	-
Excess (Deficiency) of Resources Over (Under) Uses	(38,576)	(38,576)	265	38,841	1,715
Fund Balance, January 1	-	-	38,389	38,389	36,674
Fund Balance, December 31	\$ (38,576)	\$ (38,576)	\$ 38,654	\$ 77,230	\$ 38,389



# YAKIMA COUNTY, WASHINGTON

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

### Emergency Medical Services

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Property Taxes	\$ 569,250	\$ 569,250	\$ 458,039	\$ (111,211)	\$ 521,729
Other Taxes	10,000	10,000	9,890	(110)	9,043
Intergovernmental Revenues	24,000	24,000	23,193	(807)	23,439
Charges for Goods and Services	6,600	6,600	12,342	5,742	8,756
Interest and Other Earnings	-	-	24,390	24,390	(16,833)
Other Revenues	1,500	1,500	3,479	1,979	3,195
Total Revenues	611,350	611,350	531,333	(80,017)	549,329
<b>Expenditures</b>					
Public Safety	561,250	561,250	525,950	35,300	522,532
Interest and Other Debt Service Costs	-	-	6	(6)	21
Capital Outlay	8,000	8,000	-	8,000	-
Total Expenditures	569,250	569,250	525,956	43,294	522,553
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,100	42,100	5,377	(36,723)	26,776
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(396,313)	(396,313)	-	396,313	-
Total Other Financing Sources (Uses)	(396,313)	(396,313)	-	396,313	-
Excess (Deficiency) of Resources Over (Under) Uses	(354,213)	(354,213)	5,377	359,590	26,776
Fund Balance, January 1	-	-	609,175	609,175	582,399
Fund Balance, December 31	\$ (354,213)	\$ (354,213)	\$ 614,552	\$ 968,765	\$ 609,175

# YAKIMA COUNTY, WASHINGTON

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

911

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Retail Sales and Use Taxes	\$ 2,576,921	\$ 2,576,921	\$ 2,509,786	\$ (67,135)	\$ 2,472,395
Intergovernmental Revenues	45,000	45,000	52,456	7,456	46,462
Interest and Other Earnings	-	7,764	20,973	13,209	9,659
Other Revenues	5,000	5,000	-	(5,000)	-
Total Revenues	2,626,921	2,634,685	2,583,215	(51,470)	2,528,516
<b>Expenditures</b>					
Public Safety	2,616,005	2,633,482	2,937,912	(304,430)	2,541,345
Capital Expenditures/Expenses	-	-	26,176	(26,176)	-
Capital Outlay	-	337,500	-	337,500	-
Total Expenditures	2,616,005	2,970,982	2,964,088	6,894	2,541,345
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,916	(336,297)	(380,873)	(44,576)	(12,829)
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(465,876)	(118,663)	(118,663)	-	(121,863)
Total Other Financing Sources (Uses)	(465,876)	(118,663)	(118,663)	-	(121,863)
Excess (Deficiency) of Resources Over (Under) Uses	(454,960)	(454,960)	(499,536)	(44,576)	(134,692)
Fund Balance, January 1	-	-	964,058	964,058	1,098,750
Fund Balance, December 31	\$ (454,960)	\$ (454,960)	\$ 464,522	\$ 919,482	\$ 964,058

# YAKIMA COUNTY, WASHINGTON

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

### Veterans Relief

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Property Taxes	\$ 265,000	\$ 265,000	\$ 305,339	\$ 40,339	\$ 268,484
Other Taxes	-	-	647	647	541
Intergovernmental Revenues	-	-	531	531	535
Interest and Other Earnings	-	-	12,315	12,315	(7,039)
Contributions and Donations	-	-	-	-	2,320
Total Revenues	265,000	265,000	318,832	53,832	264,841
<b>Expenditures</b>					
Social Services	303,012	378,012	277,673	100,339	215,556
Interest and Other Debt Service Costs	10	10	4	6	10
Total Expenditures	303,022	378,022	277,677	100,345	215,566
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,022)	(113,022)	41,155	154,177	49,275
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(428,958)	(353,958)	(595)	353,363	-
Total Other Financing Sources (Uses)	(428,958)	(353,958)	(595)	353,363	-
Excess (Deficiency) of Resources Over (Under) Uses	(466,980)	(466,980)	40,560	507,540	49,275
Fund Balance, January 1	-	-	311,579	311,579	262,304
Fund Balance, December 31	\$ (466,980)	\$ (466,980)	\$ 352,139	\$ 819,119	\$ 311,579

# YAKIMA COUNTY, WASHINGTON

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

### Human Services

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Property Taxes	\$ 415,000	\$ 415,000	\$ 408,814	\$ (6,186)	\$ 398,649
Other Taxes	-	-	866	866	791
Intergovernmental Revenues	12,200	12,200	60,262	48,062	164,064
Interest and Other Earnings	-	-	116,010	116,010	(66,376)
Other Revenues	40,000	40,000	159,567	119,567	311,449
Total Revenues	467,200	467,200	745,519	278,319	808,577
<b>Expenditures</b>					
Social Services	24,079	24,379	24,089	290	31,901
Interest and Other Debt Service Costs	20	20	5	15	16
Total Expenditures	24,099	24,399	24,094	305	31,917
Excess (Deficiency) of Revenues Over (Under) Expenditures	443,101	442,801	721,425	278,624	776,660
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	(15,583)	(15,583)	15,583
Transfers Out	(2,505,387)	(2,505,087)	(802,845)	1,702,242	(653,962)
Total Other Financing Sources (Uses)	(2,505,387)	(2,505,087)	(818,428)	1,686,659	(638,379)
Excess (Deficiency) of Resources Over (Under) Uses	(2,062,286)	(2,062,286)	(97,003)	1,965,283	138,281
Fund Balance, January 1	-	-	2,495,690	2,495,690	2,357,409
Fund Balance, December 31	\$ (2,062,286)	\$ (2,062,286)	\$ 2,398,687	\$ 4,460,973	\$ 2,495,690

# YAKIMA COUNTY, WASHINGTON

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

Treasurer's Revolving

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Charges for Goods and Services	\$ 271,088	\$ 271,088	\$ 309,059	\$ 37,971	\$ 242,198
Interest and Other Earnings	-	-	4,027	4,027	(3,217)
Other Revenues	1,400	1,400	-	(1,400)	-
Total Revenues	272,488	272,488	313,086	40,598	238,981
<b>Expenditures</b>					
General Government	307,988	307,988	292,343	15,645	260,450
Total Expenditures	307,988	307,988	292,343	15,645	260,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,500)	(35,500)	20,743	56,243	(21,469)
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(90,000)	(90,000)	-	90,000	-
Total Other Financing Sources (Uses)	(90,000)	(90,000)	-	90,000	-
Excess (Deficiency) of Resources Over (Under) Uses	(125,500)	(125,500)	20,743	146,243	(21,469)
Fund Balance, January 1	-	-	149,382	149,382	170,851
Fund Balance, December 31	\$ (125,500)	\$ (125,500)	\$ 170,125	\$ 295,625	\$ 149,382

# YAKIMA COUNTY, WASHINGTON

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

Treasurer Investment Pool

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ 190,430	\$ 190,430	\$ 218,797	\$ 28,367	\$ 194,047
Other Revenues	4,565	4,565	-	(4,565)	-
Total Revenues	194,995	194,995	218,797	23,802	194,047
<b>Expenditures</b>					
General Government	258,585	258,585	173,637	84,948	176,657
Total Expenditures	258,585	258,585	173,637	84,948	176,657
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,590)	(63,590)	45,160	108,750	17,390
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(200,000)	(200,000)	-	200,000	-
Total Other Financing Sources (Uses)	(200,000)	(200,000)	-	200,000	-
Excess (Deficiency) of Resources Over (Under) Uses	(263,590)	(263,590)	45,160	308,750	17,390
Fund Balance, January 1	-	-	276,211	276,211	258,821
Fund Balance, December 31	\$ (263,590)	\$ (263,590)	\$ 321,371	\$ 584,961	\$ 276,211

# YAKIMA COUNTY, WASHINGTON

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

REET Electronics Tech Fund

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 20,000	\$ 20,000	\$ 14,699	\$ (5,301)	\$ 19,320
Charges for Goods and Services	18,000	18,000	14,455	(3,545)	17,925
Interest and Other Earnings	-	-	7,675	7,675	(5,859)
Other Revenues	2,000	2,000	-	(2,000)	-
Total Revenues	40,000	40,000	36,829	(3,171)	31,386
<b>Expenditures</b>					
General Government	125,000	125,000	25,018	99,982	25,016
Total Expenditures	125,000	125,000	25,018	99,982	25,016
Excess (Deficiency) of Revenues Over (Under) Expenditures	(85,000)	(85,000)	11,811	96,811	6,370
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(150,000)	(150,000)	-	150,000	-
Total Other Financing Sources (Uses)	(150,000)	(150,000)	-	150,000	-
Excess (Deficiency) of Resources Over (Under) Uses	(235,000)	(235,000)	11,811	246,811	6,370
Fund Balance, January 1	-	-	228,862	228,862	222,492
Fund Balance, December 31	\$ (235,000)	\$ (235,000)	\$ 240,673	\$ 475,673	\$ 228,862

# YAKIMA COUNTY, WASHINGTON

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

### Community Development Programs

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 150,000	\$ 550,000	\$ 332,797	\$ (217,203)	\$ 30,635
Interest and Other Earnings	-	-	68	68	24
Total Revenues	150,000	550,000	332,865	(217,135)	30,659
<b>Expenditures</b>					
Natural and Economic Environment	150,000	550,000	226,935	323,065	232,968
Total Expenditures	150,000	550,000	226,935	323,065	232,968
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	105,930	105,930	(202,309)
Fund Balance, January 1	-	-	(104,611)	(104,611)	97,698
Fund Balance, December 31	\$ -	\$ -	\$ 1,319	\$ 1,319	\$ (104,611)



# YAKIMA COUNTY, WASHINGTON

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

### Affordable Housing

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 970,000	\$ 970,000	\$ 455,478	\$ (514,522)	\$ 135,788
Charges for Goods and Services	200,000	200,000	83,163	(116,837)	215,404
Interest and Other Earnings	-	-	7,649	7,649	10,361
Other Revenues	10,000	10,000	-	(10,000)	-
Total Revenues	1,180,000	1,180,000	546,290	(633,710)	361,553
<b>Expenditures</b>					
Natural and Economic Environment	1,325,396	1,325,396	654,823	670,573	343,476
Total Expenditures	1,325,396	1,325,396	654,823	670,573	343,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,396)	(145,396)	(108,533)	36,863	18,077
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(1,009,994)	(1,009,994)	(20,000)	989,994	-
Total Other Financing Sources (Uses)	(1,009,994)	(1,009,994)	(20,000)	989,994	-
Excess (Deficiency) of Resources Over (Under) Uses	(1,155,390)	(1,155,390)	(128,533)	1,026,857	18,077
Fund Balance, January 1	-	-	821,657	821,657	803,580
Fund Balance, December 31	\$ (1,155,390)	\$ (1,155,390)	\$ 693,124	\$ 1,848,514	\$ 821,657

# YAKIMA COUNTY, WASHINGTON

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

### PILT Title III

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ 43,436	\$ 43,436	\$ (29,694)
Other Revenues	10,000	10,000	-	(10,000)	-
Total Revenues	10,000	10,000	43,436	33,436	(29,694)
<b>Expenditures</b>					
Natural and Economic Environment	6,066	6,066	4,681	1,385	5,310
Total Expenditures	6,066	6,066	4,681	1,385	5,310
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,934	3,934	38,755	34,821	(35,004)
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(160,968)	(160,968)	-	160,968	-
Total Other Financing Sources (Uses)	(160,968)	(160,968)	-	160,968	-
Excess (Deficiency) of Resources Over (Under) Uses	(157,034)	(157,034)	38,755	195,789	(35,004)
Fund Balance, January 1	-	-	119,804	119,804	154,808
Fund Balance, December 31	\$ (157,034)	\$ (157,034)	\$ 158,559	\$ 315,593	\$ 119,804

## 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

## Combining Balance Sheet

### Nonmajor Debt Service Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	1997 GO Bond Redemption	2008A GO Bond Redemption	2008B GO Bond Redemption	2009 GO Bond Redemption
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ -	\$ 41,886	\$ -	\$ 16
Taxes Receivable	3	6	-	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 3</b>	<b>\$ 41,892</b>	<b>\$ -</b>	<b>\$ 16</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Total Liabilities	\$ -	\$ -	\$ -	\$ -
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	3	6	-	-
Unavailable revenue-special assessments	-	-	-	-
Total Deferred Inflows of Resources	3	6	-	-
<b>Fund Balances</b>				
Committed	-	41,886	-	16
Total Fund Balances	-	41,886	-	16
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3</b>	<b>\$ 41,892</b>	<b>\$ -</b>	<b>\$ 16</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Debt Service Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	2010A GO Bond Redemption	2010B GO Bond Redemption	2014 LTGO Bond Redemption	CRID Guaranty
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ -	\$ 1,867,874	\$ -	\$ 145,643
Taxes Receivable	-	-	-	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	-	4,631	-	324
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 1,872,505</b>	<b>\$ -</b>	<b>\$ 145,967</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Total Liabilities	\$ -	\$ -	\$ -	\$ -
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	-	-	-
Unavailable revenue-special assessments	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
<b>Fund Balances</b>				
Committed	-	1,872,505	-	145,967
Total Fund Balances	-	1,872,505	-	145,967
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ -</b>	<b>\$ 1,872,505</b>	<b>\$ -</b>	<b>\$ 145,967</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Debt Service Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	LID Guaranty	2020A GO Bond Redemption	2020B GO Bond Redemption	CRIDs
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 33,695	\$ -	\$ -	-
Taxes Receivable	-	-	-	-
Special Assessments Receivable	-	-	-	33
Interest Receivable	68	-	-	-
<b>Total Assets</b>	<b>\$ 33,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>33</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Total Liabilities	\$ -	\$ -	\$ -	-
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	-	-	-
Unavailable revenue-special assessments	-	-	-	33
Total Deferred Inflows of Resources	-	-	-	33
<b>Fund Balances</b>				
Committed	33,763	-	-	-
Total Fund Balances	33,763	-	-	-
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 33,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>33</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Debt Service Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	ULID	2023 Totals	2022 Totals
<b>ASSETS</b>			
Cash, Cash Equivalents & Investments	\$ -	\$ 2,089,114	\$ 1,909,050
Taxes Receivable	-	9	9
Special Assessments Receivable	-	33	33
Interest Receivable	-	5,023	3,475
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 2,094,179</b>	<b>\$ 1,912,567</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Total Liabilities	\$ -	\$ -	\$ -
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-taxes	-	9	9
Unavailable revenue-special assessments	-	33	33
Total Deferred Inflows of Resources	-	42	42
<b>Fund Balances</b>			
Committed	-	2,094,137	1,912,525
Total Fund Balances	-	2,094,137	1,912,525
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ -</b>	<b>\$ 2,094,179</b>	<b>\$ 1,912,567</b>

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Debt Service Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	2008A GO Bond Redemption	2008B GO Bond Redemption	2009 GO Bond Redemption	2010B GO Bond Redemption
<b>Revenues</b>				
Intergovernmental Revenues	\$ -	\$ -	\$ -	76,890
Interest and Other Earnings	-	-	-	77,616
<b>Total Revenues</b>	-	-	-	154,506
<b>Expenditures</b>				
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	121,500
<b>Total Expenditures</b>	-	-	-	121,500
Excess (Deficiency) Revenues Over Expenditures	-	-	-	33,006
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	141,210
<b>Total Other Financing Sources (Uses)</b>	-	-	-	141,210
Net Change in Fund Balance	-	-	-	174,216
Fund Balances - Beginning	41,886	-	16	1,698,289
Fund Balances - Ending	\$ 41,886	\$ -	\$ 16	\$ 1,872,505



# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Debt Service Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	2014 LTGO Bond Redemption	CRID Guaranty	LID Guaranty	2020A GO Bond Redemption
<b>Revenues</b>				
Intergovernmental Revenues	\$ 118,663	\$ -	\$ -	\$ -
Interest and Other Earnings	-	6,106	1,290	-
<b>Total Revenues</b>	<u>118,663</u>	<u>6,106</u>	<u>1,290</u>	<u>-</u>
<b>Expenditures</b>				
Debt Service:				
Redemption of Long-Debt (Principal)	295,000	-	-	370,000
Interest and Other Debt Service Costs	141,313	-	-	388,250
<b>Total Expenditures</b>	<u>436,313</u>	<u>-</u>	<u>-</u>	<u>758,250</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(317,650)</u>	<u>6,106</u>	<u>1,290</u>	<u>(758,250)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	317,650	-	-	758,250
<b>Total Other Financing Sources (Uses)</b>	<u>317,650</u>	<u>-</u>	<u>-</u>	<u>758,250</u>
Net Change in Fund Balance	-	6,106	1,290	-
Fund Balances - Beginning	-	139,861	32,473	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 145,967</u>	<u>\$ 33,763</u>	<u>\$ -</u>

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Debt Service Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	2020B GO Bond Redemption	2023 Totals	2022 Totals
<b>Revenues</b>			
Intergovernmental Revenues	\$ -	\$ 195,553	\$ 198,697
Interest and Other Earnings	-	85,012	(62,854)
<b>Total Revenues</b>	-	280,565	135,843
<b>Expenditures</b>			
Debt Service:			
Redemption of Long-Debt (Principal)	495,000	1,160,000	3,249,140
Interest and Other Debt Service Costs	60,125	711,188	774,808
<b>Total Expenditures</b>	555,125	1,871,188	4,023,948
Excess (Deficiency) Revenues Over Expenditures	(555,125)	(1,590,623)	(3,888,105)
<b>Other Financing Sources (Uses)</b>			
Transfers In	555,125	1,772,235	3,951,651
<b>Total Other Financing Sources (Uses)</b>	555,125	1,772,235	3,951,651
Net Change in Fund Balance	-	181,612	63,546
Fund Balances - Beginning	-	3,761,504	1,848,979
Fund Balances - Ending	\$ -	\$ 3,943,116	\$ 1,912,525

# YAKIMA COUNTY, WASHINGTON

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

1997 GO Bond Redemption

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Expenditures</b>					
Redemption of Long-Debt (Principal)	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	-

# YAKIMA COUNTY, WASHINGTON

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

2008A GO Bond Redemption

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>					
Redemption of Long-Debt (Principal)	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(41,885)	(41,885)	-	41,885	-
Total Other Financing Sources (Uses)	(41,885)	(41,885)	-	41,885	-
Excess (Deficiency) of Resources Over (Under) Uses	(41,885)	(41,885)	-	41,885	-
Fund Balance, January 1	-	-	41,886	41,886	41,886
Fund Balance, December 31	\$ (41,885)	\$ (41,885)	\$ 41,886	\$ 83,771	\$ 41,886

# YAKIMA COUNTY, WASHINGTON

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

2008B GO Bond Redemption

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Expenditures</b>					
Redemption of Long-Debt (Principal)	\$ -	\$ -	\$ -	\$ -	90,000
Interest and Other Debt Service Costs	-	-	-	-	2,364
Total Expenditures	-	-	-	-	92,364
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(92,364)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	92,364
Total Other Financing Sources (Uses)	-	-	-	-	92,364
Excess (Deficiency) of Resources Over (Under) Uses	-	-	-	-	-
Fund Balance, January 1	7,000	7,000	-	(7,000)	-
Fund Balance, December 31	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)	\$ -

# YAKIMA COUNTY, WASHINGTON

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

2009 GO Bond Redemption

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Expenditures</b>					
Redemption of Long-Debt (Principal)	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Resources Over (Under) Uses	-	-	-	-	-
Fund Balance, January 1	-	-	16	16	16
Fund Balance, December 31	\$ -	\$ -	16	\$ 16	\$ 16

# YAKIMA COUNTY, WASHINGTON

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

2010A GO Bond Redemption

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Expenditures</b>					
Redemption of Long-Debt (Principal)	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Resources Over (Under) Uses	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	-

# YAKIMA COUNTY, WASHINGTON

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

2010B GO Bond Redemption

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 76,834	\$ 76,834	\$ 76,890	\$ 56	\$ 76,834
Interest and Other Earnings	-	-	77,616	77,616	(57,747)
Other Revenues	24,000	24,000	-	(24,000)	-
Total Revenues	100,834	100,834	154,506	53,672	19,087
<b>Expenditures</b>					
Interest and Other Debt Service Costs	121,500	121,500	121,500	-	121,500
Total Expenditures	121,500	121,500	121,500	-	121,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,666)	(20,666)	33,006	53,672	(102,413)
<b>Other Financing Sources (Uses)</b>					
Transfers In	166,500	166,500	141,210	(25,290)	171,066
Transfers Out	(1,920,642)	(1,920,642)	-	1,920,642	-
Total Other Financing Sources (Uses)	(1,754,142)	(1,754,142)	141,210	1,895,352	171,066
Excess (Deficiency) of Resources Over (Under) Uses	(1,774,808)	(1,774,808)	174,216	1,949,024	68,653
Fund Balance, January 1	-	-	1,698,289	1,698,289	1,629,636
Fund Balance, December 31	\$ (1,774,808)	\$ (1,774,808)	\$ 1,872,505	\$ 3,647,313	\$ 1,698,289



# YAKIMA COUNTY, WASHINGTON

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

2014 LTGO Bond Redemption

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ 118,663	\$ 118,663	\$ 118,663	\$ -	\$ 121,863
Total Revenues	118,663	118,663	118,663	-	121,863
<b>Expenditures</b>					
Redemption of Long-Debt (Principal)	295,000	295,000	295,000	-	285,000
Interest and Other Debt Service Costs	141,313	141,313	141,313	-	152,713
Total Expenditures	436,313	436,313	436,313	-	437,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	(317,650)	(317,650)	(317,650)	-	(315,850)
<b>Other Financing Sources (Uses)</b>					
Transfers In	317,650	317,650	317,650	-	315,850
Total Other Financing Sources (Uses)	317,650	317,650	317,650	-	315,850
Excess (Deficiency) of Resources Over (Under) Uses	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

# YAKIMA COUNTY, WASHINGTON

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

CRID Guaranty

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ 6,106	\$ 6,106	\$ (4,216)
Total Revenues	-	-	6,106	6,106	(4,216)
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	6,106	6,106	(4,216)
Fund Balance, January 1	-	-	139,861	139,861	144,077
Fund Balance, December 31	\$ -	\$ -	\$ 145,967	\$ 145,967	\$ 139,861

# YAKIMA COUNTY, WASHINGTON

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

LID Guaranty

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ 1,290	\$ 1,290	\$ (891)
Total Revenues	-	-	1,290	1,290	(891)
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	1,290	1,290	(891)
Fund Balance, January 1	-	-	32,473	32,473	33,364
Fund Balance, December 31	\$ -	\$ -	\$ 33,763	\$ 33,763	\$ 32,473

# YAKIMA COUNTY, WASHINGTON

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

### 2020A GO Bond Redemption

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Expenditures</b>					
Redemption of Long-Debt (Principal)	\$ 370,000	\$ 370,000	\$ 370,000	\$ -	\$ 340,000
Interest and Other Debt Service Costs	388,250	388,250	388,250	-	405,250
Total Expenditures	758,250	758,250	758,250	-	745,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(758,250)	(758,250)	(758,250)	-	(745,250)
<b>Other Financing Sources (Uses)</b>					
Transfers In	758,250	758,250	758,250	-	745,250
Total Other Financing Sources (Uses)	758,250	758,250	758,250	-	745,250
Excess (Deficiency) of Resources Over (Under) Uses	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

# YAKIMA COUNTY, WASHINGTON

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

2020B GO Bond Redemption

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Expenditures</b>					
Redemption of Long-Debt (Principal)	\$ 495,000	\$ 495,000	\$ 495,000	\$ -	\$ 2,534,140
Interest and Other Debt Service Costs	60,125	60,125	60,125	-	92,981
Total Expenditures	555,125	555,125	555,125	-	2,627,121
Excess (Deficiency) of Revenues Over (Under) Expenditures	(555,125)	(555,125)	(555,125)	-	(2,627,121)
<b>Other Financing Sources (Uses)</b>					
Transfers In	555,125	555,125	555,125	-	2,627,121
Total Other Financing Sources (Uses)	555,125	555,125	555,125	-	2,627,121
Excess (Deficiency) of Resources Over (Under) Uses	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -

# YAKIMA COUNTY, WASHINGTON

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

CRIDs

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Expenditures</b>					
Redemption of Long-Debt (Principal)	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	-	-	-
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

## Combining Balance Sheet

### Nonmajor Capital Projects Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	General Capital Improvements	State Fair Park Capital Projects	Public Services Capital Projects	2014 LTGO Capital Projects	2020 Capital Projects
<b>ASSETS</b>					
Cash, Cash Equivalents & Investments	\$ 165,638	\$ 175,130	\$ 1,072,815	\$ 1	\$ 2,437,866
Interest Receivable	410	434	1,850	-	5,355
Due From Other Governments	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 166,048</b>	<b>\$ 175,564</b>	<b>\$ 1,074,665</b>	<b>\$ 1</b>	<b>\$ 2,443,221</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts/Vouchers Payable	\$ -	\$ -	\$ 251,000	\$ -	\$ 477,247
Contracts Payable	-	-	41,166	-	22,713
Due To Other Funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>292,166</b>	<b>-</b>	<b>499,960</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Restricted	-	-	-	-	-
Assigned	166,048	175,564	782,499	1	1,943,261
<b>Total Fund Balances</b>	<b>166,048</b>	<b>175,564</b>	<b>782,499</b>	<b>1</b>	<b>1,943,261</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 166,048</b>	<b>\$ 175,564</b>	<b>\$ 1,074,665</b>	<b>\$ 1</b>	<b>\$ 2,443,221</b>



# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Capital Projects Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	Ascend Royalties Capital Projects	Real Estate Excise Capital Projects	2023 Totals	2022 Totals
<b>ASSETS</b>				
Cash, Cash Equivalents & Investments	\$ 103,553	\$ 1,380,298	\$ 5,335,301	\$ 5,065,587
Interest Receivable	249	3,166	11,464	25,318
Due From Other Governments	-	-	-	199,820
<b>Total Assets</b>	<b>\$ 103,802</b>	<b>\$ 1,383,464</b>	<b>\$ 5,346,765</b>	<b>\$ 5,290,725</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts/Vouchers Payable	\$ -	\$ -	\$ 728,247	\$ 269,007
Contracts Payable	-	-	63,879	53,089
Due To Other Funds	-	-	-	409,661
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>792,126</b>	<b>731,757</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-taxes	-	-	-	13,374
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,374</b>
<b>Fund Balances</b>				
Restricted	-	1,383,464	1,383,464	1,452,507
Assigned	103,802	-	3,171,175	3,093,087
<b>Total Fund Balances</b>	<b>103,802</b>	<b>1,383,464</b>	<b>4,554,639</b>	<b>4,545,594</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 103,802</b>	<b>\$ 1,383,464</b>	<b>\$ 5,346,765</b>	<b>\$ 5,290,725</b>

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	General Capital Improvements	State Fair Park Capital Projects	Public Services Capital Projects	2014 LTGO Capital Projects	2020 Capital Projects
<b>Revenues</b>					
Other Taxes	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Revenues	-	-	-	-	-
Interest and Other Earnings	(870)	(554)	(8,260)	-	101,018
<b>Total Revenues</b>	(870)	(554)	(8,260)	-	101,018
<b>Expenditures</b>					
Current:					
General Government	-	-	1,301,601	-	-
Public Safety	-	-	85	-	-
Culture and Recreation	-	-	-	-	7,573
General Government Services	-	-	37,705	-	-
Capital Outlay	-	-	-	-	808,762
CO Culture and Recreation	-	-	-	-	-
<b>Total Expenditures</b>	-	-	1,339,391	-	816,335
Excess (Deficiency) Revenues Over Expenditures	(870)	(554)	(1,347,651)	-	(715,317)
<b>Other Financing Sources (Uses)</b>					
Transfers In	115,812	-	2,021,964	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	115,812	-	2,021,964	-	-
Net Change in Fund Balance	114,942	(554)	674,313	-	(715,317)
Fund Balances - Beginning	51,106	176,118	108,186	1	2,658,578
Fund Balances - Ending	\$ 166,048	\$ 175,564	\$ 782,499	\$ 1	\$ 1,943,261

# YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
Year Ended December 31, 2023  
With Comparative Totals for December 31, 2022

	Ascend Royalties Capital Projects	Real Estate Excise Capital Projects	2023 Totals	2022 Totals
<b>Revenues</b>				
Other Taxes	\$ -	\$ 1,039,419	\$ 1,039,419	\$ 1,832,698
Intergovernmental Revenues	-	-	-	449,819
Interest and Other Earnings	4,704	93,298	189,336	(98,531)
<b>Total Revenues</b>	<u>4,704</u>	<u>1,132,717</u>	<u>1,228,755</u>	<u>2,183,986</u>
<b>Expenditures</b>				
Current:				
General Government	-	900	1,302,501	1,546,462
Public Safety	-	-	85	15,278
Culture and Recreation	-	-	7,573	896,103
General Government Services	-	-	37,705	120,463
Capital Outlay	-	-	808,762	-
CO Culture and Recreation	-	-	-	268,737
<b>Total Expenditures</b>	<u>-</u>	<u>900</u>	<u>2,156,626</u>	<u>2,847,043</u>
Excess (Deficiency) Revenues Over Expenditures	<u>4,704</u>	<u>1,131,817</u>	<u>(927,871)</u>	<u>(663,057)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	2,137,776	927,954
Transfers Out	-	(1,200,860)	(1,200,860)	(1,988,823)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(1,200,860)</u>	<u>936,916</u>	<u>(1,060,869)</u>
Net Change in Fund Balance	4,704	(69,043)	9,045	(1,723,926)
Fund Balances - Beginning	99,098	1,452,507	10,815,114	6,269,520
Fund Balances - Ending	<u>\$ 103,802</u>	<u>\$ 1,383,464</u>	<u>\$ 10,824,159</u>	<u>\$ 4,545,594</u>

# YAKIMA COUNTY, WASHINGTON

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

### General Capital Improvements

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ (870)	\$ (870)	\$ 1,028
Other Revenues	500	500	-	(500)	-
Total Revenues	500	500	(870)	(1,370)	1,028
<b>Expenditures</b>					
General Government	51,370	51,370	-	51,370	323,124
Total Expenditures	51,370	51,370	-	51,370	323,124
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,870)	(50,870)	(870)	50,000	(322,096)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	115,812	115,812	160,964
Total Other Financing Sources (Uses)	-	-	115,812	115,812	160,964
Excess (Deficiency) of Resources Over (Under) Uses	(50,870)	(50,870)	114,942	165,812	(161,132)
Fund Balance, January 1	-	-	51,106	51,106	212,238
Fund Balance, December 31	\$ (50,870)	\$ (50,870)	\$ 166,048	\$ 216,918	\$ 51,106

# YAKIMA COUNTY, WASHINGTON

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

### State Fair Park Capital Projects

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ (554)	\$ (554)	\$ 2,070
Other Revenues	1,000	1,000	-	(1,000)	-
Total Revenues	1,000	1,000	(554)	(1,554)	2,070
<b>Expenditures</b>					
Capital Outlay	193,421	193,421	-	193,421	-
CO Culture and Recreation	-	-	-	-	17,215
Total Expenditures	193,421	193,421	-	193,421	17,215
Excess (Deficiency) of Resources					
Over (Under) Uses	(192,421)	(192,421)	(554)	191,867	(15,145)
Fund Balance, January 1	-	-	176,118	176,118	191,263
Fund Balance, December 31	\$ (192,421)	\$ (192,421)	\$ 175,564	\$ 367,985	\$ 176,118

# YAKIMA COUNTY, WASHINGTON

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

### Public Services Capital Projects

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ (8,260)	\$ (8,260)	\$ 1,940
Other Revenues	-	400,000	-	(400,000)	-
Total Revenues	-	400,000	(8,260)	(408,260)	1,940
<b>Expenditures</b>					
General Government	450,000	1,845,000	1,301,601	543,399	1,205,240
Public Safety	-	-	85	(85)	15,278
General Government Services	-	-	37,705	(37,705)	120,463
Total Expenditures	450,000	1,845,000	1,339,391	505,609	1,340,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	(450,000)	(1,445,000)	(1,347,651)	97,349	(1,339,041)
<b>Other Financing Sources (Uses)</b>					
Transfers In	450,000	1,445,000	2,021,964	576,964	766,990
Total Other Financing Sources (Uses)	450,000	1,445,000	2,021,964	576,964	766,990
Excess (Deficiency) of Resources Over (Under) Uses	-	-	674,313	674,313	(572,051)
Fund Balance, January 1	-	-	108,186	108,186	680,237
Fund Balance, December 31	\$ -	\$ -	\$ 782,499	\$ 782,499	\$ 108,186

# YAKIMA COUNTY, WASHINGTON

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

2014 LTGO Capital Projects

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
<b>Expenditures</b>					
General Government	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Resources Over (Under) Uses	-	-	-	-	-
Fund Balance, January 1	-	-	1	1	1
Fund Balance, December 31	\$ -	\$ -	\$ 1	\$ 1	\$ 1

# YAKIMA COUNTY, WASHINGTON

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

### 2020 Capital Projects

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	449,819
Interest and Other Earnings	-	-	101,018	101,018	(66,437)
Other Revenues	15,000	15,000	-	(15,000)	-
Total Revenues	15,000	15,000	101,018	86,018	383,382
<b>Expenditures</b>					
Culture and Recreation	2,804,898	2,804,898	7,573	2,797,325	896,103
Capital Outlay	-	-	808,762	(808,762)	-
CO Culture and Recreation	-	-	-	-	251,522
Total Expenditures	2,804,898	2,804,898	816,335	1,988,563	1,147,625
Excess (Deficiency) of Resources					
Over (Under) Uses	(2,789,898)	(2,789,898)	(715,317)	2,074,581	(764,243)
Fund Balance, January 1	-	-	2,658,578	2,658,578	3,422,821
Fund Balance, December 31	\$ (2,789,898)	\$ (2,789,898)	\$ 1,943,261	\$ 4,733,159	\$ 2,658,578



# YAKIMA COUNTY, WASHINGTON

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

Ascend Royalties Capital Projects

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Interest and Other Earnings	\$ -	\$ -	\$ 4,704	\$ 4,704	\$ (3,105)
Other Revenues	1,200	1,200	-	(1,200)	-
Total Revenues	1,200	1,200	4,704	3,504	(3,105)
<b>Expenditures</b>					
General Government	50,000	50,000	-	50,000	17,328
Total Expenditures	50,000	50,000	-	50,000	17,328
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,800)	(48,800)	4,704	53,504	(20,433)
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(55,200)	(55,200)	-	55,200	-
Total Other Financing Sources (Uses)	(55,200)	(55,200)	-	55,200	-
Excess (Deficiency) of Resources Over (Under) Uses	(104,000)	(104,000)	4,704	108,704	(20,433)
Fund Balance, January 1	-	-	99,098	99,098	119,531
Fund Balance, December 31	\$ (104,000)	\$ (104,000)	\$ 103,802	\$ 207,802	\$ 99,098

# YAKIMA COUNTY, WASHINGTON

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

### Real Estate Excise Capital Projects

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2022 Actual
<b>Revenues</b>					
Other Taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,039,419	\$ (310,581)	\$ 1,832,698
Interest and Other Earnings	-	-	93,298	93,298	(34,027)
Other Revenues	20,000	20,000	-	(20,000)	-
Total Revenues	1,370,000	1,370,000	1,132,717	(237,283)	1,798,671
<b>Expenditures</b>					
General Government	900	900	900	-	770
Total Expenditures	900	900	900	-	770
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,369,100	1,369,100	1,131,817	(237,283)	1,797,901
<b>Other Financing Sources (Uses)</b>					
Transfers Out	(2,490,464)	(2,490,464)	(1,200,860)	1,289,604	(1,988,823)
Total Other Financing Sources (Uses)	(2,490,464)	(2,490,464)	(1,200,860)	1,289,604	(1,988,823)
Excess (Deficiency) of Resources Over (Under) Uses	(1,121,364)	(1,121,364)	(69,043)	1,052,321	(190,922)
Fund Balance, January 1	-	-	1,452,507	1,452,507	1,643,429
Fund Balance, December 31	\$ (1,121,364)	\$ (1,121,364)	\$ 1,383,464	\$ 2,504,828	\$ 1,452,507

# 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

## Combining Statement of Net Position

Internal Service Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	GIS Services	Technology Services	Purchasing	Unemployment Comp	Empl Flex Spending
<b>Assets</b>					
Current Assets:					
Cash, Cash Equivalents & Investments	\$ 399,344	\$ 5,781,734	\$ 183,857	\$ 2,190,553	\$ 37,326
Accounts Receivable	681	21,606	-	-	-
Interest Receivable	1,015	14,971	239	5,290	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	39,204	17	-	-
Inventories/Prepayments	-	-	-	-	-
Total Current Assets	401,040	5,857,515	184,113	2,195,843	37,326
Noncurrent Assets:					
Capital Assets:					
Intangible Assets	-	2,924,769	-	-	-
Accumulated Amortization SBITA	-	(1,073,181)	-	-	-
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements Other Than Buildings	-	-	-	-	-
Machinery and Equipment	88,671	2,845,564	17,666	-	-
Less Accumulated Depreciation	(81,498)	(2,551,329)	(17,348)	-	-
Construction In Progress	-	-	-	-	-
Pension Asset	60,164	541,477	-	-	-
Total Noncurrent Assets	67,337	2,687,300	318	-	-
Total Assets	468,377	8,544,815	184,431	2,195,843	37,326
<b>Deferred Outflows of Resources</b>					
Pension Outflows	45,919	413,272	-	-	-
Total Deferred Outflows of Resources	45,919	413,272	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 514,296</b>	<b>\$ 8,958,087</b>	<b>\$ 184,431</b>	<b>\$ 2,195,843</b>	<b>\$ 37,326</b>
<b>Liabilities</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ -	\$ 108,178	\$ 84,751	\$ 8,636	\$ 50
Contracts Payable	-	9,346	-	-	-
Due To Other Funds	154	549	-	-	-
Due To Other Governments	-	-	-	-	-
Interest Payable	-	12,131	-	-	-
Accrued Wage & Benefits Payable	44,810	174,080	-	-	-
Compensated Absences	5,870	13,850	-	-	-
Total Current Liabilities	50,834	318,134	84,751	8,636	50
Noncurrent Liabilities:					
Compensated Absences and Benefits	43,047	101,569	-	-	-
LT Accrued Employee Benefits	-	-	-	-	-
NC_Accrued Taxes	12	-	-	-	-
Leases & Installment Purchases	-	-	-	-	-
SBITA Payable	-	1,368,192	-	-	-
Total Noncurrent Liabilities	43,059	1,469,761	-	-	-
Total Liabilities	93,893	1,787,895	84,751	8,636	50
<b>Deferred Inflows of Resources</b>					
Pension Inflows	27,024	243,217	-	-	-
Total Deferred Inflows of Resources	27,024	243,217	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>120,917</b>	<b>2,031,112</b>	<b>84,751</b>	<b>8,636</b>	<b>50</b>
<b>Net Position</b>					
Net Investment in Capital Assets	7,173	294,235	318	-	-
Restricted for Pension	74,593	664,558	-	-	-
Unrestricted	311,613	5,968,182	99,362	2,187,207	37,276
Total Net Position	393,379	6,926,975	99,680	2,187,207	37,276
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 514,296</b>	<b>\$ 8,958,087</b>	<b>\$ 184,431</b>	<b>\$ 2,195,843</b>	<b>\$ 37,326</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Statement of Net Position

Internal Service Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
<b>Assets</b>					
Current Assets:					
Cash, Cash Equivalents & Investments	\$ 155,706	\$ 687,799	\$ 4,030,149	\$ 3,072,131	\$ 266,830
Accounts Receivable	-	-	-	-	50
Interest Receivable	185	1,065	9,936	6,433	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Inventories/Prepayments	-	120,000	-	-	-
Total Current Assets	155,891	808,864	4,040,085	3,078,564	266,880
Noncurrent Assets:					
Capital Assets:					
Intangible Assets	-	7,206	-	-	-
Accumulated Amortization SBITA	-	(3,496)	-	-	-
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements Other Than Buildings	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-
Less Accumulated Depreciation	-	-	-	-	-
Construction In Progress	-	-	-	-	-
Pension Asset	-	40,109	2,140,213	100,273	54,373
Total Noncurrent Assets	-	43,819	2,140,213	100,273	54,373
Total Assets	155,891	852,683	6,180,298	3,178,837	321,253
<b>Deferred Outflows of Resources</b>					
Pension Outflows	-	30,613	-	76,532	56,235
Total Deferred Outflows of Resources	-	30,613	-	76,532	56,235
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 155,891</b>	<b>\$ 883,296</b>	<b>\$ 6,180,298</b>	<b>\$ 3,255,369</b>	<b>\$ 377,488</b>
<b>Liabilities</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ 2,892	\$ 92,686	\$ 33,862	\$ 87,370	\$ 9,991
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	274
Due To Other Governments	-	-	-	-	-
Interest Payable	-	92	-	-	-
Accrued Wage & Benefits Payable	-	16,733	-	44,445	34,046
Compensated Absences	-	2,004	-	7,218	6,211
Total Current Liabilities	2,892	111,515	33,862	139,033	50,522
Noncurrent Liabilities:					
Compensated Absences and Benefits	-	14,696	-	52,933	45,572
LT Accrued Employee Benefits	-	-	-	-	-
NC_Accrued Taxes	-	-	-	-	-
Leases & Installment Purchases	-	-	-	-	-
SBITA Payable	-	3,614	-	-	-
Total Noncurrent Liabilities	-	18,310	-	52,933	45,572
Total Liabilities	2,892	129,825	33,862	191,966	96,094
<b>Deferred Inflows of Resources</b>					
Pension Inflows	-	18,016	141,916	45,040	40,633
Total Deferred Inflows of Resources	-	18,016	141,916	45,040	40,633
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>2,892</b>	<b>147,841</b>	<b>175,778</b>	<b>237,006</b>	<b>136,727</b>
<b>Net Position</b>					
Net Investment in Capital Assets	-	-	-	-	-
Restricted for Pension	-	49,164	-	123,757	68,149
Unrestricted	152,999	686,291	6,004,520	2,894,606	172,612
Total Net Position	152,999	735,455	6,004,520	3,018,363	240,761
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 155,891</b>	<b>\$ 883,296</b>	<b>\$ 6,180,298</b>	<b>\$ 3,255,369</b>	<b>\$ 377,488</b>

# YAKIMA COUNTY, WASHINGTON

## Combining Statement of Net Position

Internal Service Funds

December 31, 2023

With Comparative Totals for December 31, 2022

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2023 Total	2022 Total
<b>Assets</b>					
Current Assets:					
Cash, Cash Equivalents & Investments	\$ 555,341	\$ 824,074	\$ 9,146,115	\$ 27,330,959	\$ 22,640,968
Accounts Receivable	-	-	-	22,337	12,774
Interest Receivable	1,386	1,655	17,961	60,136	35,626
Due From Other Funds	-	-	3,095,470	3,095,470	3,745,365
Due From Other Governments	-	-	488,388	527,609	68,898
Inventories/Prepayments	-	-	2,505,302	2,625,302	2,152,002
Total Current Assets	556,727	825,729	15,253,236	33,661,813	28,655,633
Noncurrent Assets:					
Capital Assets:					
Intangible Assets	-	-	-	2,931,975	371
Accumulated Amortization SBITA	-	-	-	(1,076,677)	-
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	1,500,306
Machinery and Equipment	128,010	484,865	39,474,533	43,039,309	40,748,433
Less Accumulated Depreciation	(101,706)	(376,447)	(31,824,860)	(34,953,188)	(32,377,110)
Construction In Progress	-	-	2,839,127	2,839,127	626,844
Pension Asset	100,273	621,696	260,711	3,919,289	3,673,354
Total Noncurrent Assets	126,577	730,114	18,240,327	24,190,651	20,162,708
Total Assets	683,304	1,555,843	33,493,563	57,852,464	48,818,341
<b>Deferred Outflows of Resources</b>					
Pension Outflows	76,532	474,497	198,983	1,372,583	1,491,423
Total Deferred Outflows of Resources	76,532	474,497	198,983	1,372,583	1,491,423
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 759,836</b>	<b>\$ 2,030,340</b>	<b>\$ 33,692,546</b>	<b>\$ 59,225,047</b>	<b>\$ 50,309,764</b>
<b>Liabilities</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ -	\$ 169,793	\$ 3,222,475	\$ 3,820,684	\$ 1,493,940
Contracts Payable	-	-	117	9,463	-
Due To Other Funds	-	1,210	4,687	6,874	72,165
Due To Other Governments	-	-	245	245	-
Interest Payable	-	-	-	12,223	-
Accrued Wage & Benefits Payable	32,533	132,921	65,447	545,015	420,114
Compensated Absences	3,786	11,244	9,736	59,919	50,921
Total Current Liabilities	36,319	315,168	3,302,707	4,454,423	2,037,140
Noncurrent Liabilities:					
Compensated Absences and Benefits	27,768	82,455	71,401	439,441	255,879
LT Accrued Employee Benefits	-	-	-	-	107,469
NC_Accrued Taxes	-	1,366	-	1,378	-
Leases & Installment Purchases	-	-	-	-	377
SBITA Payable	-	-	-	1,371,806	-
Total Noncurrent Liabilities	27,768	83,821	71,401	1,812,625	363,725
Total Liabilities	64,087	398,989	3,374,108	6,267,048	2,400,865
<b>Deferred Inflows of Resources</b>					
Pension Inflows	45,040	279,249	117,104	957,239	1,688,084
Total Deferred Inflows of Resources	45,040	279,249	117,104	957,239	1,688,084
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>109,127</b>	<b>678,238</b>	<b>3,491,212</b>	<b>7,224,287</b>	<b>4,088,949</b>
<b>Net Position</b>					
Net Investment in Capital Assets	26,303	108,418	17,979,616	18,416,063	8,371,323
Restricted for Pension	123,757	762,885	320,412	2,187,275	1,441,190
Unrestricted	500,649	480,799	11,901,306	31,397,422	36,408,302
Total Net Position	650,709	1,352,102	30,201,334	52,000,760	46,220,815
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 759,836</b>	<b>\$ 2,030,340</b>	<b>\$ 33,692,546</b>	<b>\$ 59,225,047</b>	<b>\$ 50,309,764</b>

# YAKIMA COUNTY, WASHINGTON

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

### Internal Service Funds

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	GIS Services	Technology Services	Purchasing	Unemployment Comp	Empl Flex Spending
<b>Operating Revenues</b>					
Charges for Good and Services	\$ 569,601	\$ 8,098,063	\$ 319,674	\$ 313,015	\$ 24,100
Other Operating Revenues	6,800	15,637	23,842	-	-
Total Operating Revenues	576,401	8,113,700	343,516	313,015	24,100
<b>Operating Expenses</b>					
Personal Services	427,367	3,081,951	-	84,008	-
Contractual Services	99,909	2,037,866	421,068	101,276	26,842
Other Supplies and Expenses	11,338	684,265	2,230	3,497	-
Depreciation	-	1,089,989	1,908	-	-
Total Operating Expenses	538,614	6,894,071	425,206	188,781	26,842
Operating Income (Loss)	37,787	1,219,629	(81,690)	124,234	(2,742)
<b>Non-Operating Revenues (Expenses)</b>					
Interest Revenue	10,797	174,668	6,413	93,586	-
Interest Expense	-	(41,864)	-	-	-
Insurance Proceeds	-	-	-	-	-
Gain (Loss) on Disposition of Capital Assets	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	10,797	132,804	6,413	93,586	-
Income (Loss) Before Contributions and Transfers	48,584	1,352,433	(75,277)	217,820	(2,742)
Capital Contributions	-	124,734	-	-	-
Capital Outlay	-	(253,632)	-	-	-
Transfers In	-	100,945	-	-	-
Transfers Out	-	(115,812)	-	-	-
Changes in Net Position	48,584	1,208,668	(75,277)	217,820	(2,742)
Net Position as of January 1	344,795	5,799,525	174,957	1,969,387	40,018
Prior Period Adjustment	-	(81,218)	-	-	-
Net Position as of December 31	\$ 393,379	\$ 6,926,975	\$ 99,680	\$ 2,187,207	\$ 37,276



# YAKIMA COUNTY, WASHINGTON

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

### Internal Service Funds

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
<b>Operating Revenues</b>					
Charges for Good and Services	\$ 229,930	\$ 2,071,233	\$ -	\$ 4,063,160	\$ 719,095
Other Operating Revenues	913	101,438	-	-	-
Total Operating Revenues	230,843	2,172,671	-	4,063,160	719,095
<b>Operating Expenses</b>					
Personal Services	94,436	250,097	(166,826)	692,591	697,522
Contractual Services	98,283	2,385,764	405,187	3,410,755	208,902
Other Supplies and Expenses	7,293	15,431	36	384	1,296
Depreciation	-	3,496	-	-	-
Total Operating Expenses	200,012	2,654,788	238,397	4,103,730	907,720
Operating Income (Loss)	30,831	(482,117)	(238,397)	(40,570)	(188,625)
<b>Non-Operating Revenues (Expenses)</b>					
Interest Revenue	5,827	31,773	118,956	143,194	-
Interest Expense	-	(104)	-	-	-
Insurance Proceeds	-	-	-	-	-
Gain (Loss) on Disposition of Capital Assets	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	5,827	31,669	118,956	143,194	-
Income (Loss) Before Contributions and Transfers	36,658	(450,448)	(119,441)	102,624	(188,625)
Capital Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers In	-	276,424	1,500,000	15,579	-
Transfers Out	-	-	-	-	-
Changes in Net Position	36,658	(174,024)	1,380,559	118,203	(188,625)
Net Position as of January 1	116,341	909,479	4,623,961	2,900,160	429,386
Prior Period Adjustment	-	-	-	-	-
Net Position as of December 31	\$ 152,999	\$ 735,455	\$ 6,004,520	\$ 3,018,363	\$ 240,761

# YAKIMA COUNTY, WASHINGTON

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

### Internal Service Funds

For the Year Ended December 31, 2023

With Comparative Totals for December 31, 2022

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2023 Total	2022 Total
<b>Operating Revenues</b>					
Charges for Good and Services	\$ 675,487	\$ 4,815,326	\$ 16,528,562	\$ 38,427,246	\$ 33,739,647
Other Operating Revenues	-	37,315	12,882	198,827	157,344
Total Operating Revenues	675,487	4,852,641	16,541,444	38,626,073	33,896,991
<b>Operating Expenses</b>					
Personal Services	489,228	2,361,595	1,258,679	9,270,648	7,508,415
Contractual Services	72,937	2,336,951	3,149,737	14,755,477	14,539,255
Other Supplies and Expenses	2,356	465,019	5,955,820	7,148,965	6,786,553
Depreciation	66	13,147	4,778,382	5,886,988	5,129,514
Total Operating Expenses	564,587	5,176,712	15,142,618	37,062,078	33,963,737
Operating Income (Loss)	110,900	(324,071)	1,398,826	1,563,995	(66,746)
<b>Non-Operating Revenues (Expenses)</b>					
Interest Revenue	16,820	30,583	252,076	884,693	(469,321)
Interest Expense	-	6	(8,780)	(50,742)	(17,209)
Insurance Proceeds	-	-	-	-	9,557
Gain (Loss) on Disposition of Capital Assets	-	(1,912)	645,114	643,202	(363,030)
Total Non-Operating Revenues (Expenses)	16,820	28,677	888,410	1,477,153	(840,003)
Income (Loss) Before Contributions and Transfers	127,720	(295,394)	2,287,236	3,041,148	(906,749)
Capital Contributions	-	-	1,979,175	2,103,909	1,161,414
Capital Outlay	-	-	-	(253,632)	-
Transfers In	-	172,928	-	2,065,876	2,656,707
Transfers Out	(1,289)	(1,000,000)	-	(1,117,101)	(1,958,108)
Changes in Net Position	126,431	(1,122,466)	4,266,411	5,840,200	953,264
Net Position as of January 1	503,315	2,474,568	25,934,923	91,622,829	45,402,014
Prior Period Adjustment	20,963	-	-	(60,255)	(134,463)
Net Position as of December 31	\$ 650,709	\$ 1,352,102	\$ 30,201,334	\$ 97,402,774	\$ 46,220,815

## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2023

With Comparative Total for the Year Ended December 31, 2022

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
<u><i>Cash Flows From Operating Activities:</i></u>				
Receipts from Customers	\$ 42,123	\$ 5,207,065	\$ 30,164	\$ 313,015
Receipts from Interfund Services Provided	533,597	2,906,087	319,047	-
Payments to Employees	(418,099)	(204,525)	-	(84,008)
Payments to Suppliers	(41,657)	(4,052,459)	(163,179)	(114,576)
Payments for Interfund Services Used	(70,625)	(242,288)	(275,550)	(13,748)
Net cash provided (used) by operating activities	45,339	3,613,880	(89,518)	100,683
<u><i>Cash Flows From Noncapital Financing Activities:</i></u>				
Transfers from Other Funds	-	100,945	-	-
Transfers to Other Funds	-	(115,812)	-	-
Net cash provided (used) by noncapital financing activities	-	(14,867)	-	-
<u><i>Cash Flows From Capital and Related Financing Activities</i></u>				
Proceeds from Sale of Capital Assets	-	-	-	-
Acquisition and Construction of Capital Assets	-	(2,928,907)	-	-
Purchases of Capital Assets	-	(128,898)	-	-
Principal Received (Paid) on Capital Debt	-	-	-	-
Interest Paid	-	(41,864)	-	-
Insurance Proceeds	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	(3,099,669)	-	-
<u><i>Cash Flows From Investing Activities</i></u>				
Interest Received	10,414	169,074	6,483	92,020
Net Cash Provided by Investing Activities	10,414	169,074	6,483	92,020
Net Increase (Decrease) in Cash & Cash Equivalents	55,753	668,418	(83,035)	192,703
Balances as of January 1	343,591	5,113,316	266,892	1,997,850
Balances as of December 31	\$ 399,344	\$ 5,781,734	\$ 183,857	\$ 2,190,553

## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2023

With Comparative Total for the Year Ended December 31, 2022

	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)	\$ 37,787	\$ 1,219,629	\$ (81,690)	\$ 124,234
<u>Adjustments to Reconcile Operating Income to</u>				
<u>Net Cash Provided by Operating Activities:</u>				
Depreciation Expense	-	1,089,989	1,908	-
Pension Expense	(19,134)	(132,257)	-	-
<u>Changes in assets and liabilities:</u>				
Receivables, net	(681)	(548)	5,695	-
Inventories	-	-	-	-
Accounts and Other Payables	27,367	1,437,067	(15,431)	(23,551)
Net Cash Provided by Operating Activities	\$ 45,339	\$ 3,613,880	\$ (89,518)	\$ 100,683
<u>Noncash Investing, Capital, and Financing Activities</u>				
Gain (Loss) on disposal of capital assets	\$ -	\$ -	\$ -	-
Capital Contributions	-	124,734	-	-

## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2023

With Comparative Total for the Year Ended December 31, 2022

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<u><i>Cash Flows From Operating Activities:</i></u>					
Receipts from Customers	\$ 24,100	\$ 230,843	\$ 1,893,760	\$ -	\$ 10,080
Receipts from Interfund Services Provided	-	-	278,911	-	4,053,080
Payments to Employees	(64)	(94,455)	(2,050,774)	(43,383)	(712,625)
Payments to Suppliers	(668)	(81,651)	(677,757)	(343,013)	(1,723,818)
Payments for Interfund Services Used	(26,131)	(23,036)	(35,760)	(3,731)	(1,697,744)
Net cash provided (used) by operating activities	(2,763)	31,701	(591,620)	(390,127)	(71,027)
<u><i>Cash Flows From Noncapital Financing Activities:</i></u>					
Transfers from Other Funds	-	-	276,424	1,500,000	15,579
Transfers to Other Funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	276,424	1,500,000	15,579
<u><i>Cash Flows From Capital and Related Financing Activities</i></u>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Acquisition and Construction of Capital Assets	-	-	(7,206)	-	-
Purchases of Capital Assets	-	-	-	-	-
Interest Paid	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	(7,206)	-	-
<u><i>Cash Flows From Investing Activities</i></u>					
Interest Received	-	5,770	31,610	114,200	141,898
Net Cash Provided by Investing Activities	-	5,770	31,610	114,200	141,898
Net Increase (Decrease) in Cash & Cash Equivalents	(2,763)	37,471	(290,792)	1,224,073	86,450
Balances as of January 1	40,089	118,235	978,591	2,806,076	2,985,681
Balances as of December 31	\$ 37,326	\$ 155,706	\$ 687,799	\$ 4,030,149	\$ 3,072,131

## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2023

With Comparative Total for the Year Ended December 31, 2023

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>					
<u>Provided by Operating Activities</u>					
Operating Income/(Loss)	\$ (2,742)	\$ 30,831	\$ (482,117)	\$ (238,397)	\$ (40,570)
<u>Adjustments to Reconcile Operating Income to</u>					
<u>Net Cash Provided by Operating Activities:</u>					
Depreciation Expense	-	-	3,496	-	-
Pension Expense	-	-	(12,755)	(185,593)	(31,890)
<u>Changes in assets and liabilities:</u>					
Receivables, net	-	-	-	-	-
Inventories	-	-	-	-	-
Accounts and Other Payables	(21)	870	(100,244)	33,863	1,433
Net Cash Provided by Operating Activities	<u>\$ (2,763)</u>	<u>\$ 31,701</u>	<u>\$ (591,620)</u>	<u>\$ (390,127)</u>	<u>\$ (71,027)</u>
<u>Noncash Investing, Capital, and Financing Activities</u>					
Gain (Loss) on disposal of capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Contributions	-	-	-	-	-

## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2023

With Comparative Total for the Year Ended December 31, 2022

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2023 Total	2022 Total
<i><u>Cash Flows From Operating Activities:</u></i>						
Receipts from Customers	\$ 2,750	\$ 334,799	\$ 136,607	\$ -	\$ 8,225,306	\$ 1,611,718
Receipts from Interfund Services Provided	716,295	340,688	5,132,224	16,731,847	31,011,776	28,648,596
Payments to Employees	(667,225)	(528,595)	(1,956,656)	(1,362,477)	(8,122,886)	(7,905,468)
Payments to Suppliers	(126,020)	(3,353)	(2,514,764)	(3,603,805)	(13,446,720)	(12,055,981)
Payments for Interfund Services Used	(87,936)	(72,112)	(1,015,842)	(3,933,197)	(7,497,700)	(8,857,885)
Net cash provided (used) by operating activities	(162,136)	71,427	(218,431)	7,832,368	10,169,776	1,440,980
<i><u>Cash Flows From Noncapital Financing Activities:</u></i>						
Transfers from Other Funds	-	-	172,928	-	2,065,876	2,697,126
Transfers to Other Funds	-	(1,289)	(1,000,000)	-	(1,117,101)	(1,886,878)
Net cash provided (used) by noncapital financing activities	-	(1,289)	(827,072)	-	948,775	810,248
<i><u>Cash Flows From Capital and Related Financing Activities</u></i>						
Proceeds from Sale of Capital Assets	-	-	-	846,312	846,312	671,941
Acquisition and Construction of Capital Assets	-	-	-	3,663	(2,932,450)	(365,349)
Purchases of Capital Assets	-	-	-	(5,021,906)	(5,150,804)	(1,434,844)
Interest Paid	-	-	-	-	(41,864)	(17,203)
Insurance Proceeds	-	-	(1,906)	(8,781)	(10,687)	9,551
Net cash provided (used) by capital and related financing activities	-	-	(1,906)	(4,180,712)	(7,289,493)	(1,135,904)
<i><u>Cash Flows From Investing Activities</u></i>						
Interest Received	-	16,290	30,216	242,958	860,933	(491,252)
Net Cash Provided by Investing Activities	-	16,290	30,216	242,958	860,933	(491,252)
Net Increase (Decrease) in Cash & Cash Equivalents	(162,136)	86,428	(1,017,193)	3,894,614	4,689,991	624,072
Balances as of January 1	428,966	468,913	1,841,267	5,251,501	22,640,968	22,016,896
Balances as of December 31	\$ 266,830	\$ 555,341	\$ 824,074	\$ 9,146,115	\$ 27,330,959	\$ 22,640,968

## Combining Statement of Cash Flows

## Internal Service Funds

For the Year Ended December 31, 2023

With Comparative Total for the Year Ended December 31, 2022

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2023 Total	2022 Total
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>						
<u>Provided by Operating Activities</u>						
Operating Income/(Loss)	\$ (188,625)	\$ 110,900	\$ (324,071)	\$ 1,398,827	\$ 1,563,996	\$ (66,746)
<u>Adjustments to Reconcile Operating Income to</u>						
<u>Net Cash Provided by Operating Activities:</u>						
Depreciation Expense	-	66	13,147	4,778,382	5,886,988	5,127,606
Pension Expense	(3,986)	(51,865)	(277,619)	(142,839)	(857,938)	(1,076,427)
<u>Changes in assets and liabilities:</u>						
Receivables, net	(50)	-	416,190	(397,448)	23,158	(1,934,876)
Inventories	-	-	-	(473,300)	(473,300)	(355,440)
Accounts and Other Payables	30,525	12,326	(46,078)	2,668,746	4,026,872	418,804
Net Cash Provided by Operating Activities	\$ (162,136)	\$ 71,427	\$ (218,431)	\$ 7,832,368	\$ 10,169,776	\$ 2,112,921
<u>Noncash Investing, Capital, and Financing Activities</u>						
Gain (Loss) on disposal of capital assets	\$ -	\$ -	\$ -	\$ 645,114	\$ 645,114	\$ (363,030)
Capital Contributions	-	-	-	1,979,175	1,979,175	1,161,414



# 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 \$88,066 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 \$35,296 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 \$45,723 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 Consortium for Regional Public Safety (YAKCORPS)**-The County serves as Custodian of funds that are used to provide public safety services for its' members, thereby benefiting them in terms of efficiency, economy, improved coordination of data and/or improving the members' ability to better protect and serve the citizens of Yakima County.

**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, 2023

	External Pooled Investments	External Individual Investments	Total
<b>Assets</b>			
Cash,cash equivalents and pooled investments	246,828,837	14,507,577	261,336,414
Accrued Interest Receivable	\$ 614,764	\$ -	\$ 614,764
Total assets	247,443,601	14,507,577	261,951,178
Due to Other Governments	-	-	-
Less: Income Distribution	614,764	-	614,764
Net position held in trust for external pool and external Individual non-pool participants	\$ 246,828,837	\$ 14,507,577	\$ 261,336,414

# YAKIMA COUNTY, WASHINGTON

## Investment Trust Funds

### Statement of Changes in Net Position

Year Ended December 31, 2023

	External Pooled Investments	External Individual Investments	Total
<b>Additions:</b>			
Contributions			
Additions by participants	\$ 307,153,158	\$ 933,683	\$ 308,086,841
Increase (decrease) in fair value of investments	5,075,105	536,011	5,611,116
Interest	9,425,749	-	9,425,749
Less Investment Expense	(2,074,480)	-	(2,074,480)
Total additions	319,579,532	1,469,694	321,049,226
<b>Deductions:</b>			
Distributions to participants	321,246,371	-	321,246,371
Total deductions	321,246,371	-	321,246,371
Net Position increase (decrease)	(1,666,839)	1,469,694	(197,145)
Restricted Net Position as of January 1	248,495,676	13,037,883	261,533,559
Restricted Net Position as of December 31	\$ 246,828,837	\$ 14,507,577	\$ 261,336,414

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Custodial Funds

December 31, 2023

	Other Funds	Court & Jail Trust Accts	Emergency Management	Clean Air Authority	Conference of Governments
<b>Assets</b>					
Cash and Cash Equivalents	\$ 3,145,415	\$ 2,854,744	\$ 143,531	\$ 288,632	\$ 189,136
Taxes Receivable	10,902	-	-	-	-
Accounts Receivable	21,670	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Interest Receivable	1,558,452	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	680,817
<b>Total Assets</b>	<b>4,736,439</b>	<b>2,854,744</b>	<b>143,531</b>	<b>288,632</b>	<b>869,953</b>
<b>Liabilities</b>					
Accounts Payable and Other Liabilities	3,869,197	-	-	-	-
Due to Other Governments	524,504	-	1,507	17,964	-
<b>Total Liabilities</b>	<b>4,393,701</b>	<b>-</b>	<b>1,507</b>	<b>17,964</b>	<b>-</b>
<b>Net Position</b>					
Restricted Pool Participants Individuals, Other Governments, and Organizations	342,738	2,854,744	142,024	270,668	869,953
<b>Total Net Position</b>	<b>\$ 342,738</b>	<b>\$ 2,854,744</b>	<b>\$ 142,024</b>	<b>\$ 270,668</b>	<b>\$ 869,953</b>

	Health District		Diking Districts		Drainage Districts		Educational Services Dist #105		School Districts		Fire Districts		Irrigation Districts
\$	136,834	\$	84	\$	245,066	\$	5,332,125	\$	8,836,729	\$	1,737,224	\$	1,700,186
	-		-		-		-		-		441,795		-
	131,959		-		-		-		-		-		-
	-		3		7,428		-		-		-		136,342
	-		-		-		-		-		-		-
	17,500		-		-		-		-		-		-
	950,062		-		-		-		-		-		-
	1,236,355		87		252,494		5,332,125		8,836,729		2,179,019		1,836,528
	763,766		-		-		-		-		2,433		-
	20,027		3		43,612		444,696		-		550,686		50,845
	783,793		3		43,612		444,696		-		553,119		50,845
	452,562		84		208,882		4,887,429		8,836,729		1,625,900		1,785,683
\$	452,562	\$	84	\$	208,882	\$	4,887,429	\$	8,836,729	\$	1,625,900	\$	1,785,683



# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Custodial Funds

December 31, 2023

	Park & Rec Districts	Port Districts	YakCorp	Yakima Water Consvr District	Yakima Valley Libraries
<b>Assets</b>					
Cash and Cash Equivalents	\$ 311,007	\$ 131,536	\$ 300,000	\$ 3,278	\$ 51,683
Taxes Receivable	15,852	50,137	-	-	274,507
Accounts Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	671,420
<b>Total Assets</b>	<b>326,859</b>	<b>181,673</b>	<b>300,000</b>	<b>3,278</b>	<b>997,610</b>
<b>Liabilities</b>					
Accounts Payable and Other Liabilities	-	-	-	-	-
Due to Other Governments	13	168,791	-	-	274,507
<b>Total Liabilities</b>	<b>13</b>	<b>168,791</b>	<b>-</b>	<b>-</b>	<b>274,507</b>
<b>Net Position</b>					
Restricted Pool Participants Individuals, Other Governments, and Organizations	326,846	12,882	300,000	3,278	723,103
<b>Total Net Position</b>	<b>\$ 326,846</b>	<b>\$ 12,882</b>	<b>\$ 300,000</b>	<b>\$ 3,278</b>	<b>\$ 723,103</b>

Yakima Nation	State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Consrv District	Mosquito District
\$ 101	\$ 1,152,040	\$ 454,541	\$ 1,646,731	\$ 1,030,232	\$ 2,645	\$ 290,999
-	2,216,517	1,305,757	-	-	-	-
-	-	-	-	-	-	-
61,735	15,128	44,289	-	-	18,080	24,033
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
61,836	3,383,685	1,804,587	1,646,731	1,030,232	20,725	315,032
-	-	-	-	-	-	-
61,735	2,106,487	691,218	130,580	232,581	16,101	25,847
61,735	2,106,487	691,218	130,580	232,581	16,101	25,847
101	1,277,198	1,113,369	1,516,151	797,651	4,624	289,185
\$ 101	\$ 1,277,198	\$ 1,113,369	\$ 1,516,151	\$ 797,651	\$ 4,624	\$ 289,185

# YAKIMA COUNTY, WASHINGTON

## Combining Balance Sheet

### Custodial Funds

December 31, 2023

	Pblic Trns Bnfit Area	Southeast WA ALTC COG	2023 Total
<b>Assets</b>			
Cash and Cash Equivalents	\$ 46	\$ 1,382,939	\$ 31,367,484
Taxes Receivable	-	-	4,315,467
Accounts Receivable	-	-	153,629
Special Assessments Receivable	-	-	307,038
Interest Receivable	-	-	1,558,452
Due from Other Funds	-	-	17,500
Due from Other Governments	-	5,893,388	8,195,687
<b>Total Assets</b>	<b>46</b>	<b>7,276,327</b>	<b>45,915,257</b>
<b>Liabilities</b>			
Accounts Payable and Other Liabilities	-	-	4,635,396
Due to Other Governments	-	-	5,361,704
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>9,997,100</b>
<b>Net Position</b>			
Restricted Pool Participants Individuals, Other Governments, and Organizations	46	7,276,327	35,918,157
<b>Total Net Position</b>	<b>\$ 46</b>	<b>\$ 7,276,327</b>	<b>\$ 35,918,157</b>

# YAKIMA COUNTY, WASHINGTON

## Combining State of Changes in Fiduciary Net Position

### Custodial Funds

December 31, 2023

	Other Funds	Court & Jail Trust Accts	Emergency Management	Clean Air Authority	Conference of Governments
<b>Additions</b>					
Tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Department of Licensing	3,968,627	-	-	-	-
Law enforcement seizures	-	-	-	-	-
State and federal shared revenues and grants colle	-	-	456,021	-	-
Court collections for other governments	-	-	-	-	-
Special assessments collected for other government	-	-	-	-	-
Custodial Deposits, Transfers and Interest	1,839	3,946,332	285,527	1,297,029	2,593,993
<b>Total Additions</b>	<b>3,970,466</b>	<b>3,946,332</b>	<b>741,548</b>	<b>1,297,029</b>	<b>2,593,993</b>
<b>Deductions</b>					
Payments of tax to other governments	-	-	-	-	-
Disbursement to Department of Licensing	3,922,522	-	-	-	-
Payments of court collections	-	-	-	-	-
Payments of special assessments	-	-	-	-	-
Disbursements for bond and debt holders	-	-	-	-	-
Disbursements of wages and benefits	-	-	344,139	763,402	1,746,500
Disbursement of Vendors and suppliers	9,628	-	327,262	732,306	1,527,661
Custodial Transfers	-	3,384,074	-	-	-
<b>Total Deductions</b>	<b>3,932,150</b>	<b>3,384,074</b>	<b>671,401</b>	<b>1,495,708</b>	<b>3,274,161</b>
Change in net position	38,316	562,258	70,147	(198,679)	(680,168)
<b>Net Position</b>					
Restricted Net Position as of January 1	304,422	2,292,486	71,877	469,347	1,550,121
Restricted Net Position as of December 31	<u>\$ 342,738</u>	<u>\$ 2,854,744</u>	<u>\$ 142,024</u>	<u>\$ 270,668</u>	<u>\$ 869,953</u>

Health District	Drainage Districts	Educational Services Dist #105	School Districts	Fire Districts	Irrigation Districts
\$ -	\$ -	\$ -	\$ 86,661,422	\$ 13,212,592	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
6,981,473	-	11,884,585	903,616,371	27,417	-
-	-	-	-	-	-
-	248,577	-	-	-	5,494,370
1,955,194	22,747	47,234,306	82,663,636	5,198,036	2,029,932
8,936,667	271,324	59,118,891	1,072,941,429	18,438,045	7,524,302
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,110	-	414,011	40,758,091	508,423	955,423
4,105,964	-	25,138,470	617,645,364	6,932,175	518,856
4,746,345	229,309	36,035,161	405,776,892	9,052,711	5,738,894
-	-	-	1,726,200	1,756,301	368,912
8,853,419	229,309	61,587,642	1,065,906,547	18,249,610	7,582,085
83,248	42,015	(2,468,751)	7,034,882	188,435	(57,783)
369,314	166,867	7,356,180	1,801,847	1,437,465	1,843,466
\$ 452,562	\$ 208,882	\$ 4,887,429	\$ 8,836,729	\$ 1,625,900	\$ 1,785,683

# YAKIMA COUNTY, WASHINGTON

## Combining State of Changes in Fiduciary Net Position

### Custodial Funds

December 31, 2023

	Park & Rec Districts	Port Districts	YakCorp	Yakima Water Consvr District	Yakima Valley Libraries
<b>Additions</b>					
Tax collections for other governments	\$ 663,735	\$ 1,041,732	\$ -	\$ -	\$ 8,527,319
Department of Licensing	-	-	-	-	-
Law enforcement seizures	-	-	-	-	-
State and federal shared revenues and grants colle	2,151	122	-	-	26,886
Court collections for other governments	-	-	-	-	-
Special assessments collected for other government	-	-	-	-	-
Custodial Deposits, Transfers and Interest	233,683	2,382,104	300,000	-	958,351
<b>Total Additions</b>	<u>899,569</u>	<u>3,423,958</u>	<u>300,000</u>	<u>-</u>	<u>9,512,556</u>
<b>Deductions</b>					
Payments of tax to other governments	-	666,351	-	-	-
Disbursement to Department of Licensing	-	-	-	-	-
Payments of court collections	-	-	-	-	-
Payments of special assessments	-	-	-	-	-
Disbursements for bond and debt holders	450,938	61,365	-	-	-
Disbursements of wages and benefits	189,633	36,018	-	-	4,163,401
Disbursement of Vendors and suppliers	203,071	1,822,314	-	3,458	3,642,517
Custodial Transfers	121,218	1,322,027	-	-	1,713,257
<b>Total Deductions</b>	<u>964,860</u>	<u>3,908,075</u>	<u>-</u>	<u>3,458</u>	<u>9,519,175</u>
Change in net position	(65,291)	(484,117)	300,000	(3,458)	(6,619)
<b>Net Position</b>					
Restricted Net Position as of January 1	392,137	496,999	-	6,736	729,722
Restricted Net Position as of December 31	<u>\$ 326,846</u>	<u>\$ 12,882</u>	<u>\$ 300,000</u>	<u>\$ 3,278</u>	<u>\$ 723,103</u>

Yakima Nation	State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Consvr District	Mosquito District
\$ -	\$ 80,127,021	\$ 40,044,543	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	1,024,532	-	-
-	-	-	-	173,673	-	-
-	1,124,140	-	-	-	-	-
8,694	-	4,124,552	-	-	365,944	534,895
4,764	-	-	6,289,131	6,348	-	5,697
13,458	81,251,161	44,169,095	6,289,131	1,204,553	365,944	540,592
4,723	80,158,219	40,105,715	-	-	-	-
-	-	-	-	-	-	-
-	1,032,716	-	-	-	-	-
8,634	-	4,099,895	-	-	363,710	302,049
-	-	-	553,909	-	-	-
-	-	-	501,783	9,228	-	-
-	-	-	3,140,888	611,401	-	301,600
-	-	-	2,074,579	-	-	-
13,357	81,190,935	44,205,610	6,271,159	620,629	363,710	603,649
101	60,226	(36,515)	17,972	583,924	2,234	(63,057)
-	1,216,972	1,149,884	1,498,179	213,727	2,390	352,242
\$ 101	\$ 1,277,198	\$ 1,113,369	\$ 1,516,151	\$ 797,651	\$ 4,624	\$ 289,185

# YAKIMA COUNTY, WASHINGTON

## Combining State of Changes in Fiduciary Net Position

### Custodial Funds

December 31, 2023

	Southeast WA ALTC COG	2023 Total
<b>Additions</b>		
Tax collections for other governments	\$ -	\$ 230,278,364
Department of Licensing	-	3,968,627
Law enforcement seizures	-	1,024,532
State and federal shared revenues and grants colle	-	923,168,699
Court collections for other governments	-	1,124,140
Special assessments collected for other government	-	10,777,032
Custodial Deposits, Transfers and Interest	28,866,360	186,275,009
<b>Total Additions</b>	<u>28,866,360</u>	<u>1,356,616,403</u>
<b>Deductions</b>		
Payments of tax to other governments	-	120,935,008
Disbursement to Department of Licensing	-	3,922,522
Payments of court collections	-	1,032,716
Payments of special assessments	-	4,774,288
Disbursements for bond and debt holders	-	43,703,270
Disbursements of wages and benefits	10,572,708	672,667,641
Disbursement of Vendors and suppliers	14,066,289	487,967,707
Custodial Transfers	-	12,466,568
<b>Total Deductions</b>	<u>24,638,997</u>	<u>1,347,469,720</u>
Change in net position	4,227,363	9,146,683
<b>Net Position</b>		
Restricted Net Position as of January 1	3,048,964	26,771,344
Restricted Net Position as of December 31	<u>\$ 7,276,327</u>	<u>\$ 35,918,027</u>



# 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, 2023

	General Fixed Assets					
	Dec. 31, 2023	Land	Improvements	Infrastructure	Equipment	Const-in-Progress
<b>General Government</b>						
Legislature	13,097	0	118	0	12,979	0
Courts	88,828	34,500	0	0	54,328	0
Finance	1,120,939	0	0	0	1,120,939	0
Legal Services	112,430	0	0	0	112,430	0
Miscellaneous General Government	29,802,497	4,842,207	17,920,715	0	31,956	455,243
<b>Total General Government</b>	<b>31,137,791</b>	<b>4,876,707</b>	<b>17,920,833</b>	<b>0</b>	<b>1,332,632</b>	<b>455,243</b>
<b>Public Safety</b>						
Law Enforcement	4,267,126	66,800	993,639	0	2,647,755	0
Adult Detention/Correction	63,371,920	1,932,225	17,826,240	0	1,210,430	0
Ambulance/Rescue/Emergency Aid	38,321	0	0	0	38,321	0
Juvenile Services	10,955,907	360,994	173,303	0	42,062	0
Alarm/Dispatch	471,991	0	107,149	0	364,842	0
<b>Total Public Safety</b>	<b>79,105,265</b>	<b>2,360,019</b>	<b>19,100,331</b>	<b>0</b>	<b>4,303,410</b>	<b>0</b>
<b>Transportation</b>						
Roads and Streets	815,529,711	79,673,541	0	699,150,172	474,437	36,231,561
Railroads	27,672,949	0	0	27,672,949	0	0
<b>Total Transportation</b>	<b>843,202,660</b>	<b>79,673,541</b>	<b>0</b>	<b>726,823,121</b>	<b>474,437</b>	<b>36,231,561</b>
<b>Natural and Economic Environment</b>						
Noxious Weed	345,947	71,800	7,714	0	121,051	0
Flood/Storm Water	20,949,013	1,749,076	271,166	0	90,492	18,838,279
Veterans Relief	116,356	0	0	0	116,356	0
Planning	10,699	0	0	0	10,699	0
<b>Total Natural and Economic Environment</b>	<b>127,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,055</b>	<b>0</b>
<b>Social Services</b>						
Public Health	0	0	0	0	0	0
Coroner	82,832	0	0	0	82,832	0
<b>Total Social Services</b>	<b>82,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,832</b>	<b>0</b>
<b>Culture and Recreation</b>						
Multipurpose & Community Center	1,941,957	0	1,781,938	0	37,464	0
Fairgrounds, Convention Centers	24,269,860	35,503	8,013,730	0	0	2,768,587
Parks	1,288,225	394,500	289,396	0	50,112	0
<b>Total Culture and Recreation</b>	<b>27,500,042</b>	<b>430,003</b>	<b>10,085,064</b>	<b>0</b>	<b>87,576</b>	<b>2,768,587</b>
<b>Total Governmental Fund Assets</b>	<b>\$ 1,002,450,605</b>	<b>\$ 89,161,146</b>	<b>\$ 47,385,108</b>	<b>\$ 726,823,121</b>	<b>\$ 6,619,485</b>	<b>\$ 58,293,670</b>

YAKIMA COUNTY, WASHINGTON  
Capital Assets Used In The Operation of Governmental Funds  
Schedule By Function And Activity  
As of December 31, 2023

	General Fixed Assets Jan. 1, 2023	Additions	Deletions	General Fixed Assets Dec. 31, 2023
General Government				
Legislature	1,057,764	0	0	1,057,764
Courts	101,033	0	12,205	88,828
Finance	1,100,725	21,897	1,683	1,120,939
Legal Services	112,431	0	0	112,431
Miscellaneous General Government	29,295,117	3,542,407	3,424,202	29,413,322
Total General Government	31,667,070	3,564,304	3,438,090	31,793,284
Public Safety				
Law Enforcement	4,242,411	24,715	0	4,267,126
Adult Detention/Correction	62,704,896	1,352,567	1,341,037	62,716,426
Protective Inspection Services	0	0	0	0
Ambulance/Rescue/Emergency Aid	38,321	0	0	38,321
Juvenile Services	10,955,907	0	0	10,955,907
Alarm/Dispatch	445,816	26,175	0	471,991
Total Public Safety	78,387,351	1,403,457	1,341,037	78,449,771
Transportation				
Roads and Streets	806,720,793	9,933,204	1,124,286	815,529,711
Railroads	27,672,949	0	0	27,672,949
Total Transportation	834,393,742	9,933,204	1,124,286	843,202,660
Natural and Economic Environment				
Noxious Weed	348,243	0	2,296	345,947
Flood/Storm Water	19,774,563	1,327,994	153,544	20,949,013
Veterans Relief	116,357	0	0	116,357
Planning	10,699	0	0	10,699
Total Natural and Economic Environment	19,901,619	1,327,994	155,840	21,422,016
Social Services				
Public Health	0	0	0	0
Coroner	82,832	0	0	82,832
Total Social Services	82,832	0	0	82,832
Culture and Recreation				
Multipurpose & Community Center	15,306,945	0	0	15,306,945
Fairgrounds, Convention Centers	6,825,749	11,215,299	7,136,176	10,904,872
Parks	1,278,956	9,269	0	1,288,225
Total Culture and Recreation	23,411,650	11,224,568	7,136,176	27,500,042
Total Governmental Fund Assets	\$ 988,192,507	\$ 27,453,527	\$ 13,195,429	\$ 1,002,450,605

YAKIMA COUNTY, WASHINGTON

Capital Assets Used In The Operation of Governmental Funds Schedule  
By Source

As of December 31, 2023

Governmental Fund Capital Assets	2023
Land	89,161,146
Building	74,168,075
Other Improvements	47,385,108
Infrastructure	726,823,121
Equipment	6,619,485
Construction in Process	58,293,670
Total Fixed Assets	<u>1,002,450,605</u>

Investment In General Capital Assets By Source

General Fund	3,103,341
Special Revenue Fund	848,147,269
G. O.Bonds	75,945,543
Donations	10,101,201
Other Sources	65,153,251
Total Governmental Fund Capital Assets	<u>\$ 1,002,450,605</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.

<b>Contents</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being changed over time.
<b>Revenue Capacity</b> These schedules contain information to help the reader access the County's most significant local revenue source, the property tax.
<b>Debt Capacity</b> 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.
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.
<b>Operating Information</b> 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.

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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Governmental activities</u>										
Net Investment in Capital Assets*	\$ 261,669	\$ 265,348	\$ 274,852	\$ 280,408	\$ 291,408	\$ 297,489	\$ 287,640	\$ 282,500	\$ 282,517	\$ 288,725
Restricted	48,666	45,438	50,975	43,158	46,021	42,705	52,373	58,264	71,087	85,100
Unrestricted	42,876	6,710	6,055	7,193	(33,553)	(19,973)	9,543	31,914	40,271	49,370
Total governmental activities net position	\$ 353,211	\$ 317,496	\$ 331,882	\$ 330,759	\$ 303,876	\$ 320,221	\$ 349,556	\$ 372,678	\$ 393,875	\$ 423,195
<u>Business-type activities</u>										
Net Investment in Capital Assets	28,599	29,228	30,759	31,465	31,610	31,808	33,999	35,365	36,740	34,405
Restricted	0	0	0	0	0	0	0	0	1,179	2,041
Unrestricted	13,216	12,089	9,526	13,154	12,160	16,824	21,794	24,924	20,295	21,708
Total business-type activities net position	\$ 41,815	\$ 41,317	\$ 40,285	\$ 44,619	\$ 43,770	\$ 48,632	\$ 55,793	\$ 60,289	\$ 58,214	\$ 58,154
<u>Primary government</u>										
Net Investment in Capital Assets*	290,268	294,576	305,611	311,873	323,018	329,297	321,639	317,865	319,257	323,130
Restricted	48,666	45,438	50,975	43,158	46,021	42,705	52,373	58,264	72,266	87,141
Unrestricted	56,092	18,799	15,581	20,347	(21,393)	(3,149)	31,337	56,838	60,566	71,078
Tota primary government net position	\$ 395,026	\$ 358,813	\$ 372,167	\$ 375,378	\$ 347,646	\$ 368,853	\$ 405,349	\$ 432,967	\$ 452,089	\$ 481,349

\* Restated for Prior Period Adjustment in Note X



# YAKIMA COUNTY, WASHINGTON

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Expenses</b>										
<b>Governmental activities:</b>										
General Government	\$ 19,042	\$ 19,569	\$ 21,607	\$ 22,142	\$ 32,453	\$ 23,021	\$ 38,363	\$ 21,471	\$ 26,488	\$ 28,575
Judicial	9,176	8,932	10,141	10,090	15,144	10,930	11,454	10,622	10,941	11,960
Public Safety	40,419	45,885	46,476	48,257	60,197	54,324	65,315	46,638	48,226	52,904
Utilities	2,416	2,942	2,132	3,309	3,014	1,734	2,869	(460)	-	-
Transportation	25,644	27,513	22,617	29,023	24,539	23,387	29,715	24,345	22,264	27,245
Natural and Economic Environment	5,986	5,158	8,283	3,830	5,076	8,089	5,360	7,352	4,712	6,664
Social Services	17,059	3,512	1,470	499	1,039	340	7,375	14,758	24,033	20,922
Culture and Recreation	1,340	1,324	1,123	1,581	1,524	1,352	5,253	2,377	1,829	1,091
Redemption of Debt	-	-	-	-	-	-	-	-	-	1,177
Interest on Long Term Debt	1,293	1,472	1,434	1,175	878	767	571	756	694	918
<b>Total Governmental Activities Expenses</b>	<b>122,375</b>	<b>116,307</b>	<b>115,283</b>	<b>119,906</b>	<b>143,864</b>	<b>123,944</b>	<b>166,275</b>	<b>127,859</b>	<b>139,187</b>	<b>151,456</b>
<b>Business-type Activities:</b>										
Solid Waste	8,048	9,246	11,181	7,888	9,976	9,768	9,804	8,914	13,276	15,734
Public Services Utilities	1,379	1,823	1,739	1,463	3,207	1,115	1,460	1,780	1,965	2,525
Building and Fire Safety	1,785	1,837	2,675	1,614	4,147	1,391	2,323	1,852	2,055	2,135
<b>Total Business-type Activities Expenses</b>	<b>11,212</b>	<b>12,906</b>	<b>15,595</b>	<b>10,965</b>	<b>17,330</b>	<b>12,274</b>	<b>13,587</b>	<b>12,546</b>	<b>17,296</b>	<b>20,394</b>
<b>Total Primary Government Expenses</b>	<b>133,587</b>	<b>129,213</b>	<b>130,878</b>	<b>130,871</b>	<b>161,194</b>	<b>136,218</b>	<b>179,862</b>	<b>140,405</b>	<b>156,483</b>	<b>171,850</b>
<b>Revenues</b>										
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
General Government	1,538	5,272	5,228	8,768	9,109	12,894	11,268	12,464	12,072	5,402
Judicial	7,289	1,764	1,923	725	737	787	1,243	816	775	2,896
Public Safety	10,407	10,524	14,410	13,755	15,403	16,526	9,749	7,281	9,387	14,390
Utilities	920	87	39	48	21	15	4	542	563	-
Transportation	697	579	708	321	744	1,180	47	897	626	437
Natural and Economic Environment	910	1,386	1,176	951	1,241	1,500	479	682	613	1,062
Social Services	2,636	1,096	966	-	-	-	1,149	1,704	1,256	1,027
Culture and Recreation	389	5	8	7	7	7	-	187	264	276
Operating grants and contributions	38,155	19,678	30,477	18,135	25,562	23,551	41,204	38,799	46,497	47,065
Capital grants and contributions	66	504	830	168	251	226	1,138	-	-	-
<b>Total Governmental Activities Program Revenues</b>	<b>63,007</b>	<b>40,895</b>	<b>55,765</b>	<b>42,878</b>	<b>53,075</b>	<b>56,686</b>	<b>66,281</b>	<b>63,372</b>	<b>72,053</b>	<b>72,555</b>
<b>Program Revenues</b>										
<b>Business-type Activities:</b>										
Solid Waste	8,587	8,945	9,458	10,527	10,778	11,401	12,016	12,781	12,016	14,005
Public Services Utilities	1,446	1,665	1,889	1,730	1,830	1,790	1,876	2,163	2,153	2,246
Building and Fire Safety	2,089	2,222	2,602	2,562	2,388	2,260	2,336	2,383	1,701	1,745
Operating grants and contributions	327	493	323	105	711	553	1,341	212	1,222	265
Capital grants and contributions	-	94	142	46	-	113	-	50	(950)	-
<b>Total Business-type Activities Program Revenues</b>	<b>12,449</b>	<b>13,419</b>	<b>14,414</b>	<b>14,970</b>	<b>15,707</b>	<b>16,117</b>	<b>17,569</b>	<b>17,589</b>	<b>16,142</b>	<b>18,261</b>
<b>Total Primary Government Program Revenue</b>	<b>75,456</b>	<b>54,314</b>	<b>70,179</b>	<b>57,848</b>	<b>68,782</b>	<b>72,803</b>	<b>83,850</b>	<b>80,961</b>	<b>88,195</b>	<b>90,816</b>

# YAKIMA COUNTY, WASHINGTON

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b><u>Net (Expense)/Revenue</u></b>										
Governmental activities	(59,368)	(75,410)	(59,517)	(77,030)	(90,790)	(67,257)	(99,994)	(64,487)	(67,134)	(78,901)
Business-type activities	1,237	512	(1,180)	4,005	(1,623)	(3,841)	3,983	5,043	(1,154)	(2,133)
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>(58,131)</b>	<b>(74,898)</b>	<b>(60,697)</b>	<b>(73,025)</b>	<b>(92,413)</b>	<b>(71,098)</b>	<b>(96,011)</b>	<b>(59,444)</b>	<b>(68,288)</b>	<b>(81,034)</b>
<b><u>General Revenues and Other Changes in Net Position</u></b>										
<b><u>Governmental Activities:</u></b>										
Taxes										
Property	38,532	39,842	40,539	41,881	42,223	43,778	44,983	45,924	46,732	47,742
Sales	21,880	23,394	23,199	23,186	25,119	26,003	31,121	37,207	40,465	42,116
Excise and other Taxes	3,913	3,858	3,152	4,129	4,099	4,313	3,524	3,737	4,455	3,706
Other Revenue	-	-	-	-	-	-	-	371	648	2,372
Grants & Contributions not restricted-specific programs	7,415	5,255	4,772	2,256	438	4,359	-	-	-	-
Interest and investment earnings	2,372	2,259	2,186	2,814	3,491	5,222	4,467	2,045	(4,355)	10,748
Gain on sales of capital assets	234	-	100	1,691	-	-	-	-	-	(260)
Capital Contributions	-	-	-	-	-	-	-	-	-	314
Special or Extraordinary Item OPEB	-	-	-	-	-	-	45,234	-	-	-
Transfers	(179)	(143)	(50)	(50)	(271)	(73)	-	(55)	(50)	1,423
<b>Total Governmental Activities</b>	<b>74,167</b>	<b>74,465</b>	<b>73,898</b>	<b>75,907</b>	<b>75,099</b>	<b>83,602</b>	<b>129,329</b>	<b>89,229</b>	<b>87,895</b>	<b>108,161</b>
<b><u>Business-type Activities:</u></b>										
Grants & Contributions not restricted-specific programs	122	-	-	-	-	-	-	-	-	-
Interest and investment earnings	218	189	106	281	504	948	835	(151)	(988)	1,688
Intergovernmental Loan Proceeds	-	-	-	-	-	-	-	-	17	11
Gain on sales of capital assets	483	-	(8)	(1)	-	-	2	2	-	7
Special or Extraordinary Item OPEB	-	-	-	-	-	-	2,291	-	-	-
Transfers	179	143	50	50	271	73	50	55	50	(1,423)
<b>Total Business-type Activities</b>	<b>1,002</b>	<b>332</b>	<b>148</b>	<b>330</b>	<b>775</b>	<b>1,021</b>	<b>3,178</b>	<b>(94)</b>	<b>(921)</b>	<b>283</b>
<b>Total Primary Government</b>	<b>75,169</b>	<b>74,797</b>	<b>74,046</b>	<b>76,237</b>	<b>75,874</b>	<b>84,623</b>	<b>132,507</b>	<b>89,135</b>	<b>86,974</b>	<b>108,444</b>
<b><u>Changes in Net Position</u></b>										
Governmental activities	14,797	(4,441)	14,383	(1,122)	(15,692)	16,346	29,334	24,742	20,761	29,260
Business-type activities	2,239	843	(1,032)	4,335	(848)	4,862	7,161	4,949	(2,075)	(1,850)
<b>Total Primary Government</b>	<b>\$ 17,036</b>	<b>\$ (3,598)</b>	<b>\$ 13,351</b>	<b>\$ 3,213</b>	<b>\$ (16,540)</b>	<b>\$ 21,208</b>	<b>\$ 36,495</b>	<b>\$ 29,691</b>	<b>\$ 18,686</b>	<b>\$ 27,410</b>

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

# YAKIMA COUNTY, WASHINGTON

## Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Fund</b>										
Nonspendable	\$ 47,540	\$ 56,540	\$ 57,035	\$ 57,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	250,362	327,532	358,979	431,596	457,540	537,300	537,300	448,640	435,078	481,852
Committed	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	2,610,161
Assigned	741,094	807,575	830,588	900,831	849,445	1,381,086	1,394,438	1,102,543	2,525,249	1,806,058
Unassigned	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	12,949,984
Total general fund	10,348,850	10,892,883	10,835,720	11,691,868	13,082,495	14,432,858	12,274,428	16,288,441	14,811,018	17,848,055
<b>All other Gov. Funds</b>										
Nonspendable	5,374,899	7,883,763	8,291,622	8,717,839	-	-	-	-	-	-
Restricted	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	82,432,202
Unreserved, report in:										
Special revenue funds										
Capital project funds										
Committed	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	3,106,458
Assigned	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	3,963,034
Unassigned	-	-	(536)	(820)	-	(54,838)	-	-	(1,631,642)	-
Total all other gov. funds	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	89,501,694
Total gov. fund balances	\$ 65,147,706	\$ 60,642,844	\$ 60,612,543	\$ 63,466,690	\$ 64,537,020	\$ 66,845,112	\$ 79,441,475	\$ 82,718,288	\$ 89,370,969	\$ 107,349,749

\* 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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b><u>Revenues</u></b>										
Taxes	\$ 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	\$ 93,563,886
Licenses	439,877	502,222	555,337	549,515	534,465	385,206	557,627	486,471	459,933	442,845
Intergovernmental	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	46,851,342
Charges for services	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	22,535,798
Fines	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	1,392,561
Interest earnings	2,371,860	2,259,242	2,035,409	2,814,471	3,490,537	4,710,262	4,467,019	245,334	(4,354,547)	10,748,014
Other revenues	3,151,849	3,023,801	2,409,235	2,405,057	2,591,702	3,189,053	1,924,687	1,654,848	1,997,425	3,707,331
<b>Total revenues</b>	<b>135,261,695</b>	<b>118,212,953</b>	<b>129,446,953</b>	<b>130,057,100</b>	<b>133,819,719</b>	<b>139,109,203</b>	<b>151,327,332</b>	<b>150,854,941</b>	<b>160,000,031</b>	<b>179,241,777</b>
<b><u>Expenditures</u></b>										
General government	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	29,832,653
Judicial	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	11,960,259
Public safety	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	57,700,710
Physical environment	2,244,884	2,771,894	2,302,728	2,947,302	2,653,419	2,022,120	1,958,817	407,793	-	-
Transporation	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	17,688,675
Natural & Economic environment	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	6,626,418
Social Services	16,991,526	3,591,585	921,208	463,836	402,471	404,362	6,872,336	14,855,847	24,085,360	20,918,258
Culture and Recreation	555,073	515,935	554,523	768,706	678,142	596,519	2,375,973	1,194,905	1,533,406	709,014
Debt service:										
Principal	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	1,177,017
Interest	1,159,377	1,311,309	1,211,733	1,089,302	963,370	853,133	1,198,998	841,969	779,842	729,453
Capital Outlay	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	12,598,167
<b>Total expenditures</b>	<b>132,655,173</b>	<b>117,495,217</b>	<b>128,803,360</b>	<b>127,350,386</b>	<b>134,523,241</b>	<b>137,599,199</b>	<b>162,926,786</b>	<b>148,427,794</b>	<b>153,230,658</b>	<b>159,940,624</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,606,522</b>	<b>717,736</b>	<b>643,593</b>	<b>2,706,714</b>	<b>(703,522)</b>	<b>1,510,004</b>	<b>(11,599,454)</b>	<b>2,427,147</b>	<b>6,769,373</b>	<b>19,301,153</b>

# YAKIMA COUNTY, WASHINGTON

## Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b><u>Other Financing Sources (Uses)</u></b>										
Issuance of long-term debt	6,285,000	-	-	-	-	-	8,244,235	-	-	-
Issuance of GO Note	-	-	-	-	-	125,000	195,000	-	-	-
Transfers In	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	25,842,983
Transfers Out	(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)	(27,159,004)
Bond Premium	468,277	-	-	-	-	-	2,478,376	-	-	-
Intergovernmental Payments	-	-	-	-	-	-	5,399	-	-	-
Proceeds Capital Assets Other Deposit	(4,929)	5,474	5,474	-	-	-	193	340	11,248	(6,352)
Payments refunded bond escrow agent	-	-	-	-	-	-	10,675,765	-	-	-
<b>Total Other Financing Source (Uses)</b>	<b>6,584,214</b>	<b>(1,727,133)</b>	<b>(668,420)</b>	<b>147,333</b>	<b>1,774,248</b>	<b>798,087</b>	<b>23,176,667</b>	<b>49,666</b>	<b>(684,064)</b>	<b>(1,322,373)</b>
<b><u>Special Item</u></b>										
Extraordinary Discontinued Operat. Agent	-	(3,495,462)	-	-	-	-	-	-	-	-
Total Special Item	-	(3,495,462)	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ 9,190,736</b>	<b>\$ (4,504,859)</b>	<b>\$ (24,827)</b>	<b>\$ 2,854,047</b>	<b>\$ 1,070,726</b>	<b>\$ 2,308,091</b>	<b>\$ 11,577,213</b>	<b>\$ 2,476,813</b>	<b>\$ 6,085,309</b>	<b>\$ 17,978,780</b>
Debt services as a percentage of noncapital expenditures	4.31%	5.06%	4.72%	4.73%	4.51%	4.25%	10.46%	3.12%	2.82%	1.29%
Debt services as a percentage with capital expenditures	3.63%	4.47%	4.04%	4.08%	3.87%	3.77%	9.62%	2.77%	2.64%	1.19%

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

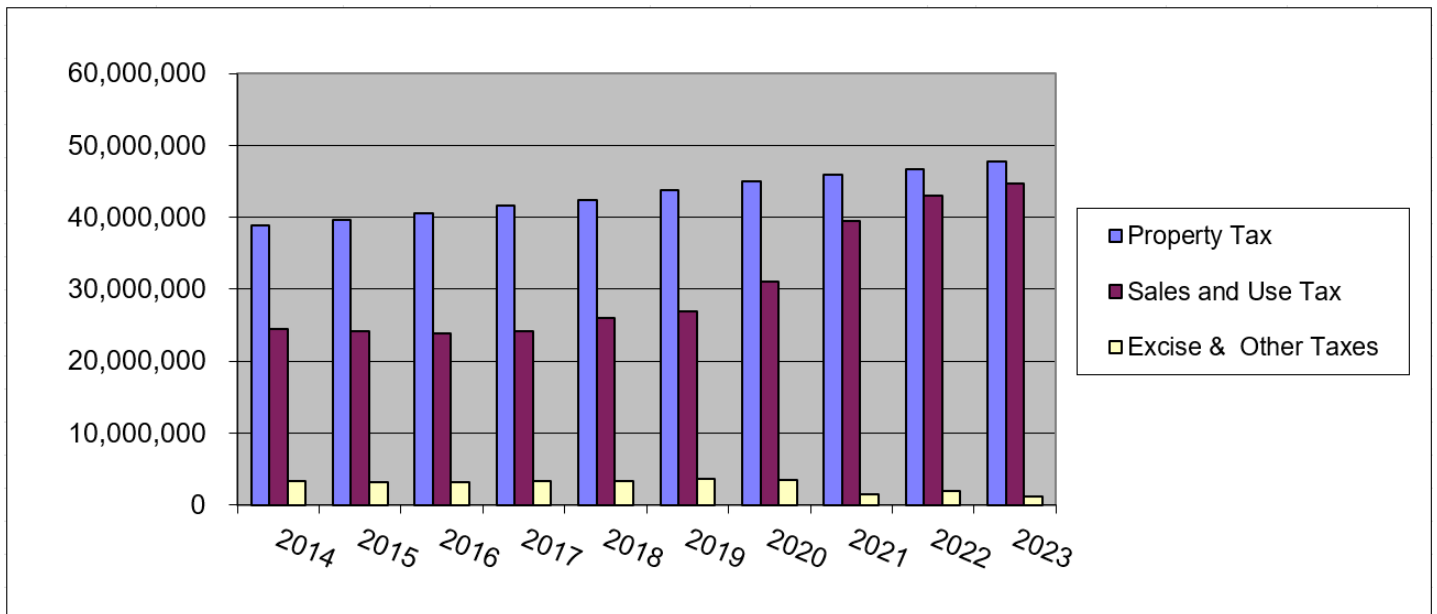
## Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
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
2023	47,742,161	44,625,750	1,195,975	93,563,886

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

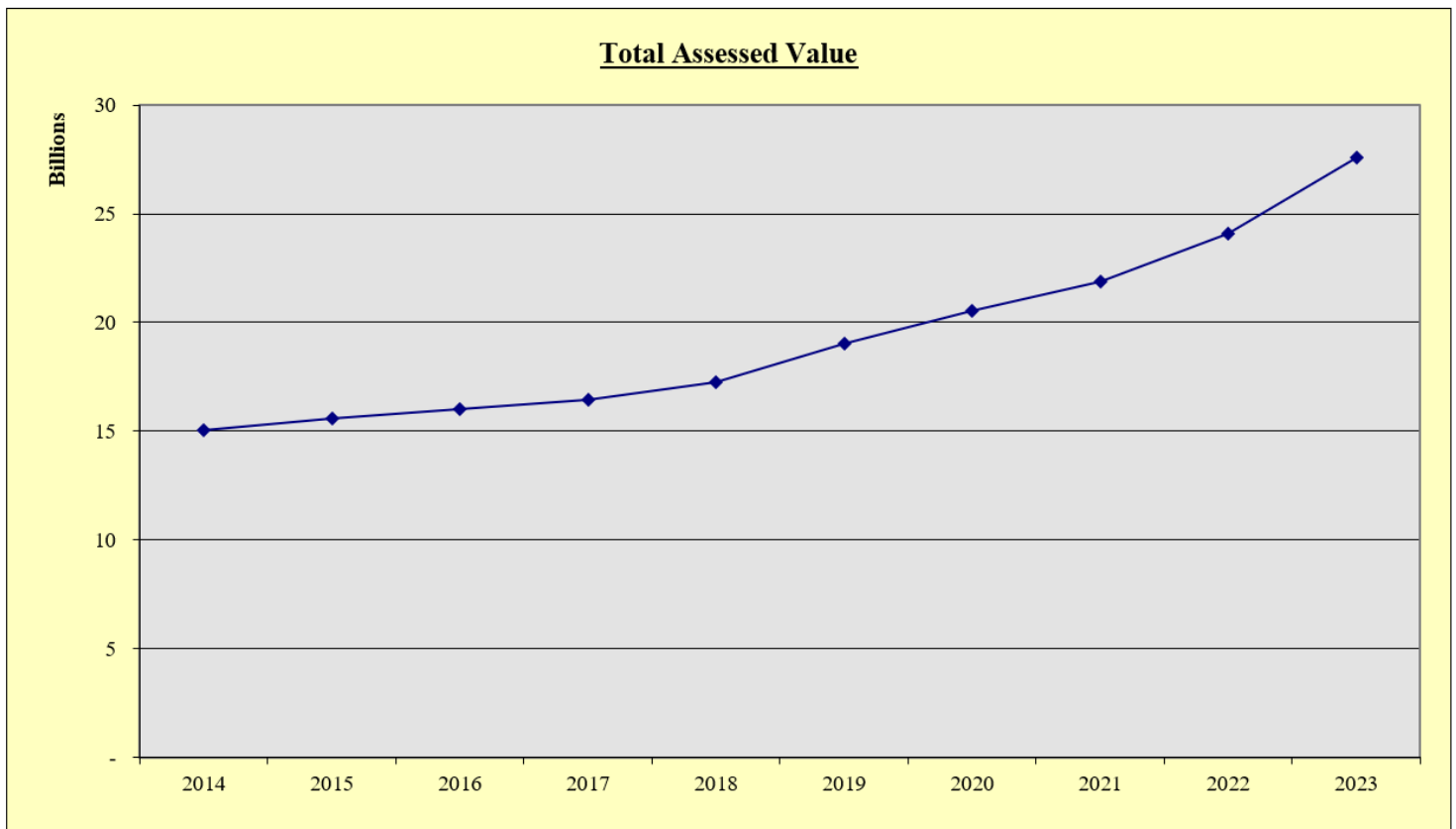


# YAKIMA COUNTY, WASHINGTON

## 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 Estimated Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2014	14,113,009,035	15,390,413,342	911,693,552	1,078,927,280	15,024,702,587	16,469,340,622	91.8%	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	91.2%	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	91.9%	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	90.6%	3.838
2018	16,028,671,844	18,444,961,846	1,236,979,098	1,307,588,899	17,265,650,942	19,752,550,745	89.9%	3.747
2019	17,773,065,486	19,880,386,450	1,234,750,572	1,295,645,931	19,007,816,058	21,176,032,381	87.4%	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	89.8%	3.348
2021	20,522,585,321	23,241,885,981	1,360,951,308	1,446,281,943	21,883,536,629	24,688,167,924	85.5%	3.005
2022	22,753,586,558	26,213,809,399	1,332,305,569	1,402,426,915	24,085,892,127	27,616,236,314	88.6%	3.047
2023	26,209,653,779	30,195,453,662	1,355,249,830	1,426,578,768	27,564,903,609	31,622,032,430	87.2%	3.051



Property is assessed at 100% of its true and fair value.

Ratio was provided by State of Washington, Dept. of Revenue, Research and Statistics. The ratio applied is an overall percentage rate.

Figures used exclude utilities.

Total Assessed Value was provided by Yakima County Assessor Tax Booklet.

# YAKIMA COUNTY, WASHINGTON

## Principal Property Taxpayers

Current Year and Nine Years Ago

(amounts expressed in millions)

		2023			2014		
		Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
<b>Taxpayer</b>	<b>Type of Business</b>						
Pacificorp	Utilities	\$ 192,622,432	1	0.699%	\$ 143,169,855	1	0.953%
Washington Fruit & Produce Co.	Agriculture	167,528,201	2	0.608%	68,094,230	5	0.453%
Borton & Sons Inc.	Wholesale Trade	167,343,259	3	0.607%	48,459,762	8	0.323%
Zirkle Fruit Co.	Agriculture	151,735,063	4	0.550%	65,960,056	6	0.439%
Wal-Mart Property Tax Dept.	General Merchandise	111,669,117	5	0.405%	95,035,493	2	0.633%
Evans Fruit Company Inc.	Crop Production	108,671,222	6	0.394%	78,902,925	3	0.525%
University Parkway Apartments LLC	Real Estate	99,971,007	7	0.363%			
BNSF Railroad Co.	Transportation	97,590,093	8	0.354%			
Allan Brothers Inc	Agriculture	72,250,984	9	0.262%			
Tree Top Inc.	Agriculture	70,909,895	10	0.257%	46,271,409	10	0.308%
Yakima HMA, Inc (Yakima Regional	Health Care Services				73,451,138	4	0.489%
Centercal Properties LLC	Retail Department				50,375,900	7	0.335%
Roy Farms	Agriculture				48,201,963	9	0.321%
<b>Totals</b>		<b>\$ 1,240,291,273</b>		<b>4.499%</b>	<b>\$ 717,922,731</b>		<b>4.779%</b>
<b>Yakima County Total Taxable Value</b>		<b>27,564,903,609</b>			<b>15,024,702,587</b>		

Information provided by the Yakima County Treasurer's Office



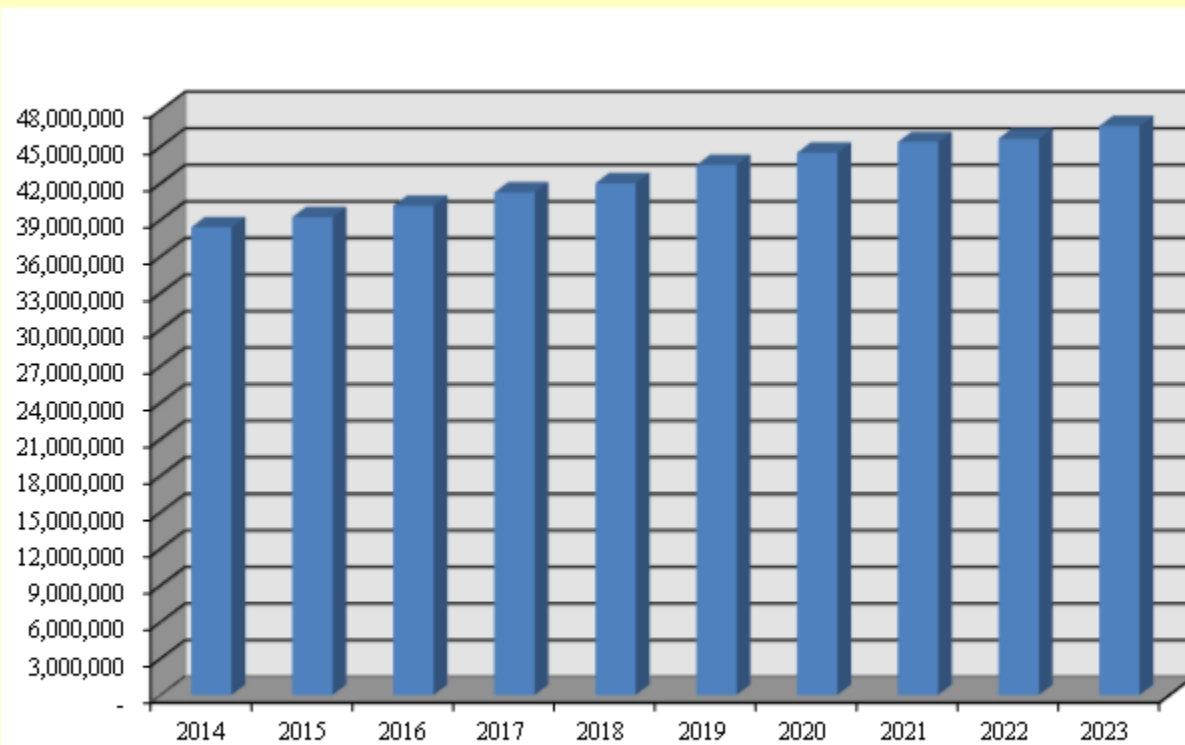
# YAKIMA COUNTY, WASHINGTON

## Property Tax Levies and Collections

### Last Ten Fiscal Years

Fiscal Year	Original Levy	Adjustments *	Adjusted Levy	Collected in First Period	Percent of	Collected In	Total Amount	Percent of
				Amount	Original Levy	Subsequent Periods		Adjusted Levy
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%	823,117	40,124,585	100.0000%
2017	41,370,213	(135,947)	41,234,266	40,427,873	97.72%	806,331	41,234,204	99.9998%
2018	42,276,593	(278,459)	41,998,134	41,206,709	97.47%	791,031	41,997,740	99.9991%
2019	43,699,797	(211,980)	43,487,817	42,647,642	97.59%	839,386	43,487,028	99.9982%
2020	44,802,047	(190,655)	44,611,392	43,759,120	97.67%	846,879	44,605,999	99.9879%
2021	45,831,242	(160,374)	45,670,868	44,858,574	97.88%	677,215	45,535,789	99.7042%
2022	46,848,274	(303,933)	46,544,341	45,644,510	97.43%	517,997	46,162,507	99.1796%
2023	48,151,341	(385,579)	47,765,762	46,678,733	96.94%	520,935	46,678,733	97.7243%

**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

Information provided by the Yakima County Treasurer's Office.

# YAKIMA COUNTY, WASHINGTON

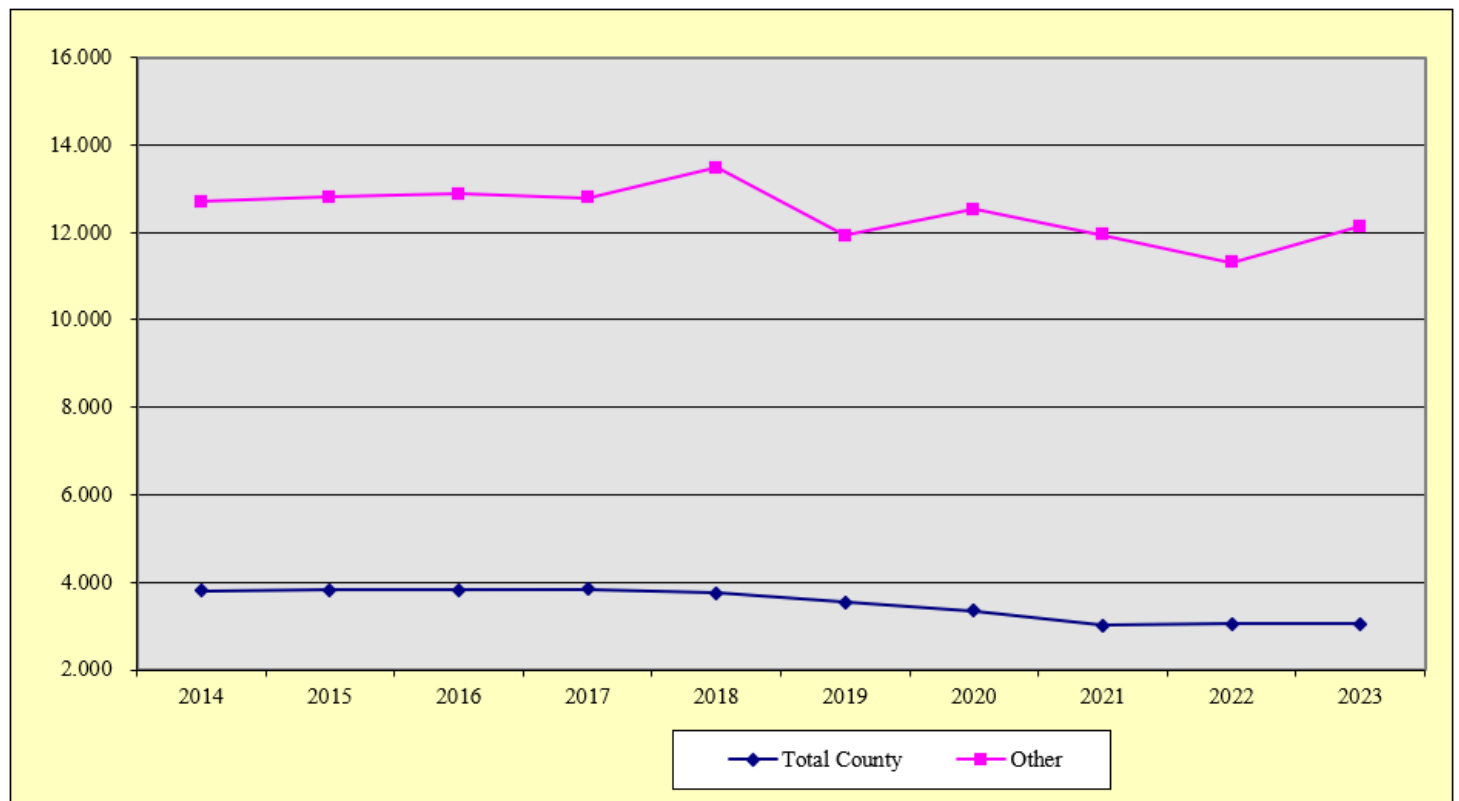
## Property Tax Rates

### Direct and Overlapping Governments

#### Last Ten Fiscal Years

(Per \$1,000 of Assessed Value)

Yakima County Direct Rates								Overlapping Rates				Park & Rec	Total Direct & Overlapping	Other
General	Special Revenue	Debt	Total	School	Fire	Port	Cities and	State of	Regional					
<u>Year</u>	<u>Fund</u>	<u>Funds</u>	<u>Service</u>	<u>County</u>	<u>District</u>	<u>District</u>	<u>Towns</u>	<u>Wash</u>	<u>Library</u>	<u>District</u>	<u>Rates</u>			
2014	1.765	2.044	0.00	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	0.00	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	0.00	3.826	4.392	1.184	0.420	2.85	2.255	0.476	1.178	16.581	12.889	
2017	1.668	2.170	0.00	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	0.00	3.747	4.311	1.167	0.403	2.880	3.068	0.4610	1.194	17.231	13.484	
2019	1.517	2.026	0.00	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	0.00	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	0.00	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	0.00	3.047	3.518	1.113	0.330	2.294	2.951	0.366	0.743	14.362	11.315	
2023	1.082	1.963	0.00	3.045	3.821	1.235	0.410	2.362	3.101	0.392	0.822	15.188	12.143	



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

Source: Yakima County Department of Assessments Annual Report (Assessed Valuation/2023 Tax Year)

# YAKIMA COUNTY, WASHINGTON

## Ratio of Outstanding Debt by Type Last Ten Fiscal Years

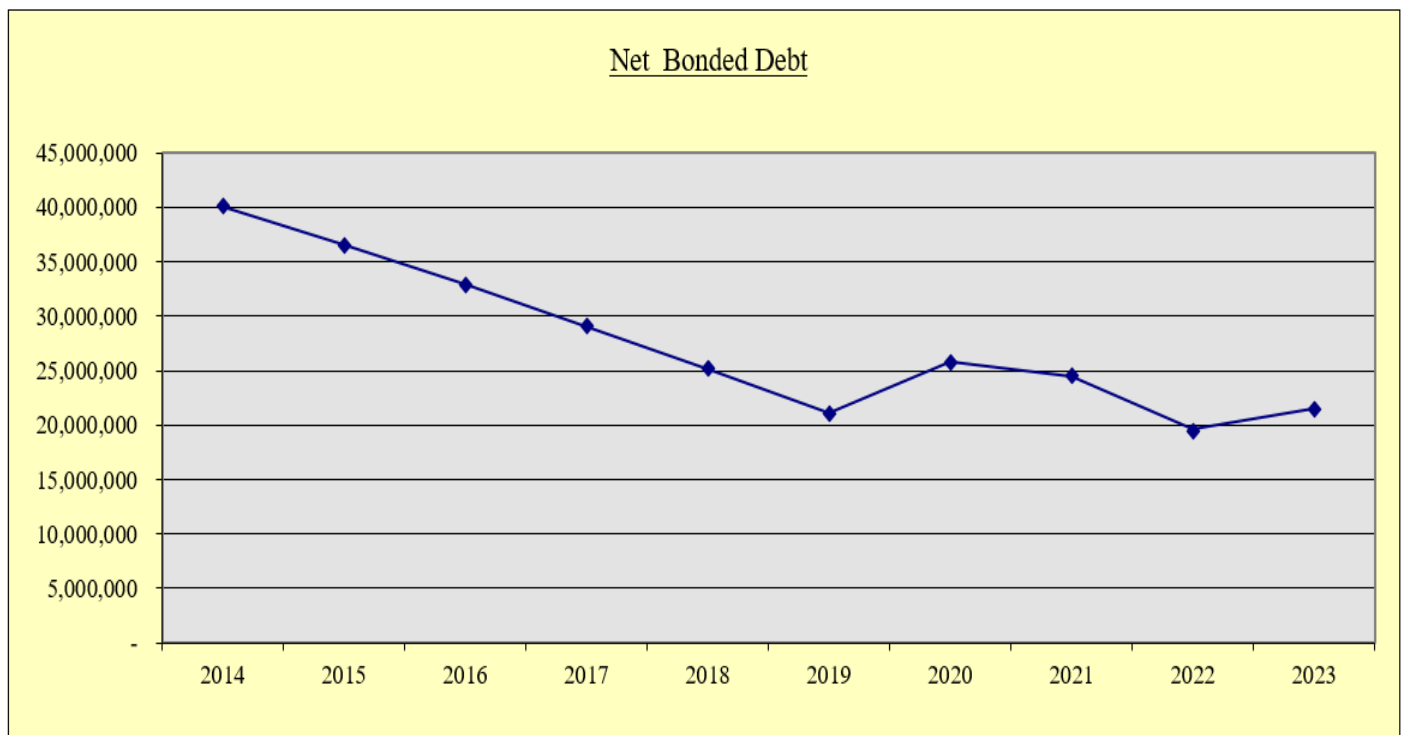
Year	Governmental Activities						Business Activities			Percentage of Personal Income*	Total Debt Per Capita*
	General Obligation Bonds	Special Assessment Bonds	Leases	General Obligation Note	Bond Issuance Discount/Premium	Advances Due Other Government	General Obligation Note	Advances Due Other Government	Total Primary Government		
2014	36,075,000	48,500	65,691	-	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	-	1,648,494	4,524,828	2,730,000	82,970	42,175,995	0.449%	169.01
2016	30,035,000	12,000	39,570	-	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	-	1,476,650	2,708,340	2,015,000	1,989,824	35,069,416	0.346%	140.41
2018	23,545,000	-	-	-	1,390,728	1,800,096	1,635,000	1,986,302	30,357,126	0.293%	120.94
2019	20,120,000	-	-	125,000	1,304,806	891,851	1,245,000	1,788,709	25,475,366	0.234%	101.62
2020	25,430,521	-	-	-	1,218,884	331,718	849,479	2,009,068	29,839,670	0.260%	118.94
2021	23,344,140	-	-	-	2,617,530	153,155	425,860	1,891,047	28,431,732	0.226%	111.1
2022	18,846,740	-	716,406	-	2,413,172	136,138	248,260	1,772,951	24,133,667	0.187%	93.88
2023	17,935,000	-	535,495	-	2,020,175	119,121	-	1,654,516	22,264,307	0.176%	86.72

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

# 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
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
2023	256,728	27,564,903,609	23,575,061	2,094,137	21,480,924	0.078%	83.67



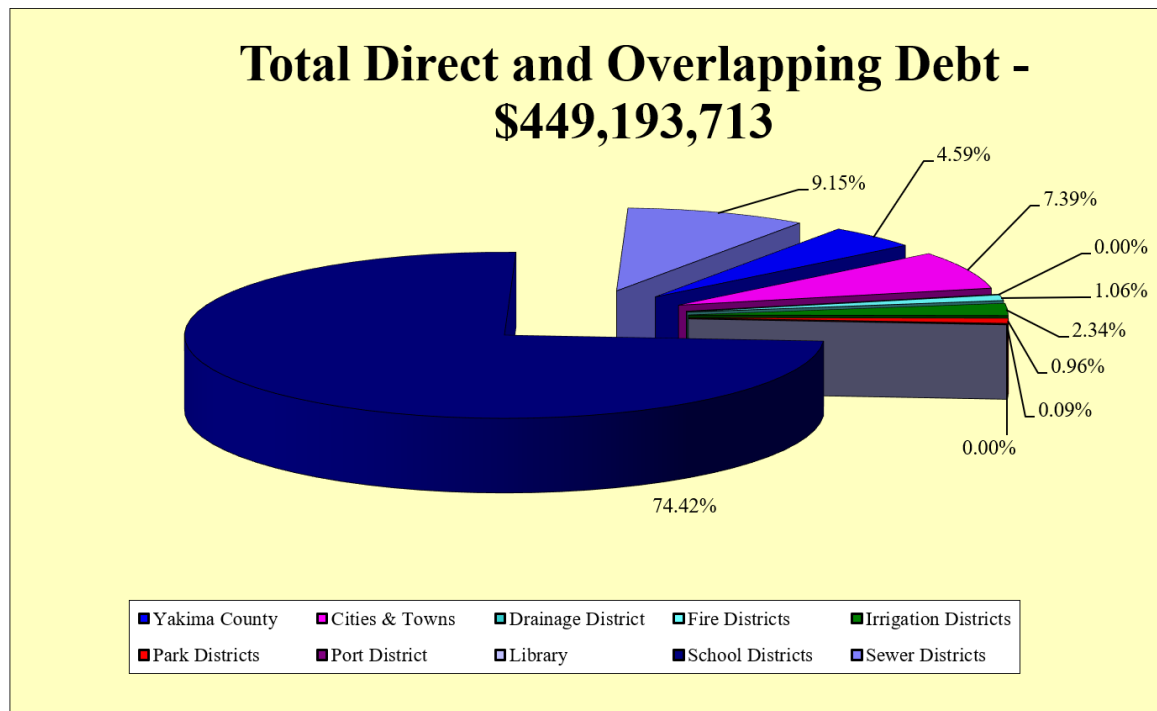
# YAKIMA COUNTY, WASHINGTON

## Direct and Overlapping Governmental Activities Bonded Debt

### General Obligation Bonds

December 31, 2023

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Yakima County	Amount Applicable to Yakima County
<b>Direct Debt</b>			
Commissioner approved debt	\$ 20,609,791		
Voter approved debt	-		
<b>Total Direct Debt</b>	<u>20,609,791</u>	100.00%	\$ 20,609,791
<b>Overlapping Debt</b>			
Cities & Towns	33,210,099	100.00%	33,210,099
Drainage District	-	100.00%	-
Fire Districts	4,750,279	100.00%	4,750,279
Irrigation Districts	10,519,425	100.00%	10,519,425
Park Districts	4,307,423	100.00%	4,307,423
Port District	410,000	100.00%	410,000
Library	-	100.00%	-
School Districts	334,286,696	100.00%	334,286,696
Sewer Districts	41,100,000	100.00%	41,100,000
<b>Total Overlapping Debt</b>	<u>428,583,922</u>		<u>428,583,922</u>
<b>Total Direct and Overlapping Debt</b>	<u>\$ 449,193,713</u>		<u>\$ 449,193,713</u>



Source: Yakima County Treasurer Report, except for cities and towns, who provided their own information.

Note: Within Yakima County, other municipal governments incur general obligation debt. Debts incurred by other governmental units, although overlapping, have no claim on any County revenues.

Method: determined by ratio of assessed valuation of property in overlapping unit subject to taxation in reporting unit to total valuation of property subject to taxation I overlapping unit.

## YAKIMA COUNTY, WASHINGTON

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### Limitation of Indebtedness

For Year Ending December 31, 2023

Total Assessed Property Valuation	\$ 27,564,903,609
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#### Limited Tax General Obligation Debt Capacity (non-voted):

Legal limit of 1.5% of the assessed valuation	413,473,554
Less: Outstanding Limited Tax General Obligation Bond Debt	(19,708,636)
Add: Available Assets	9,521,062

Remaining Debt Capacity (non-voted)	<hr/> \$ 403,285,980
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#### Limited Tax General Obligation Debt Capacity (voted and non-voted):

Legal limit of 2.5% of the assessed valuation	689,122,590
Less: Outstanding Limited Tax General Obligation Bond Debt	(19,708,636)
Add: Available Assets	9,521,062

Remaining Debt Capacity (voted and non-voted)	<hr/> \$ 678,935,016
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## YAKIMA COUNTY, WASHINGTON

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### Legal Debt Margin Information

Last Five Fiscal Years

(amounts expressed in thousands)

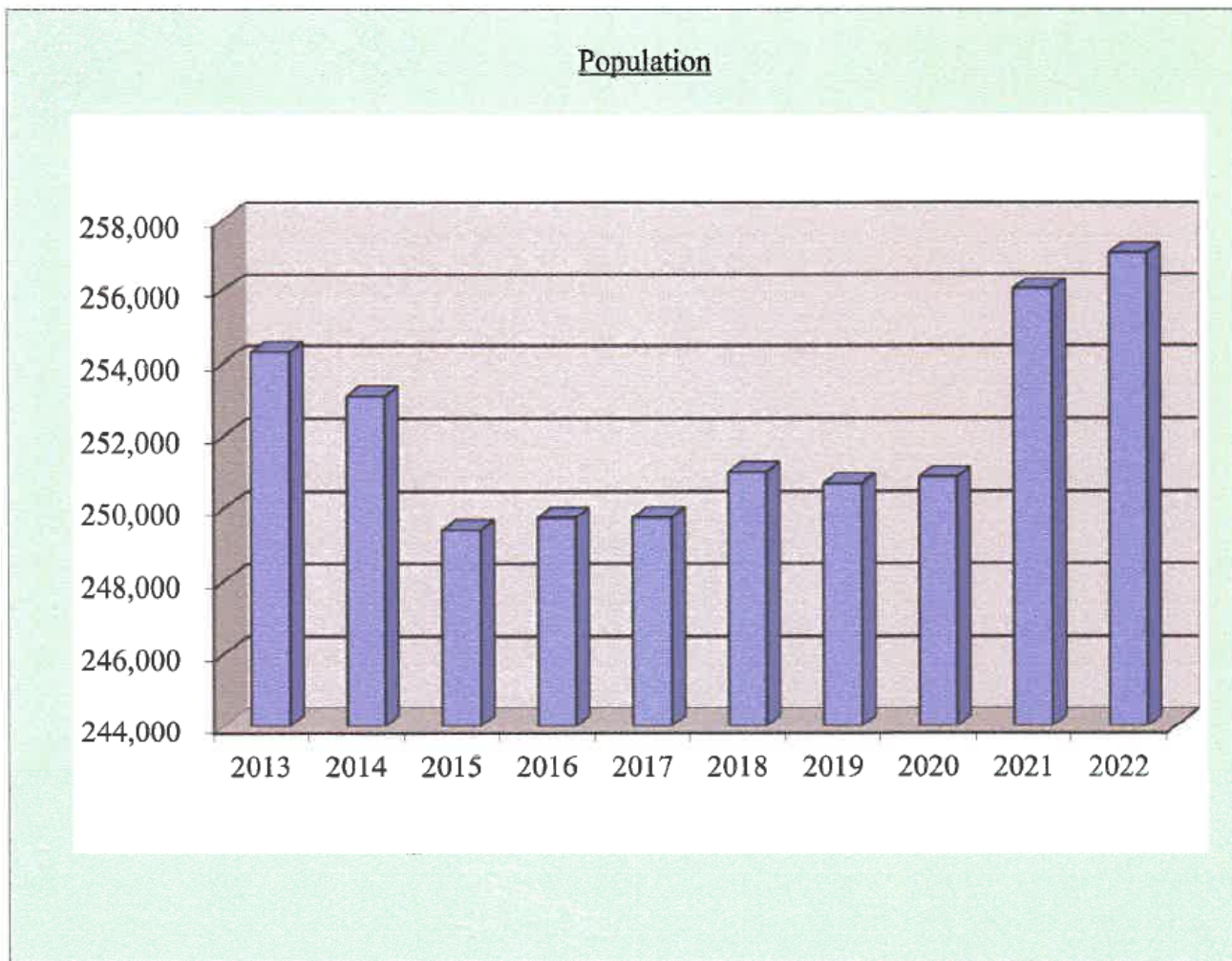
	Fiscal Year				
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Debt Limit (non-voted)	\$ 285,117	\$ 308,166	\$ 328,253	\$ 361,288	\$ 413,474
Total Net Debt Application to Limit (non-voted)	24,046	28,621	24,814	21,004	19,709
Legal Debt Margin (voted and non-voted)	475,195	513,610	547,088	602,147	689,123
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit (non-voted)	8.43%	9.29%	7.56%	5.81%	4.77%

# 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)
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%
2023	256,728	12,647,961,648	\$ 49,266	50,376	4.7%



(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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government	73	73	73	77	78	79	82	77	77	77
Assessor/GIS*	24	24	24	25	25	26	26	26	26	26
Auditor/Elections	19	19	19	21	21	22	22	23	23	23
Commissioners	4	4	4	5	5	5	7	6	6	6
Human Resources	7	7	7	7	7	7	7	9	9	9
Treasurer	19	19	19	19	20	19	20	13	13	13
Public Safety	562	569	578	588	594	601	596	503	493	496
Coroner	3	3	3	3	3	3	3	3	3	3
Corrections	175	173	184	199	199	198	192	131	133	135
Sheriff/DOS	92	97	99	100	101	100	84	83	80	81
Law & Justice	19	20	19	19	21	20	65	59	55	56
Attorney/Assigned	104	104	102	106	109	112	96	89	88	87
County Clerk	36	36	36	34	35	34	30	24	23	23
District Court	57	57	57	51	52	52	44	30	29	28
Superior Court	21	23	24	23	21	23	17	17	15	16
Juvenile	48	49	48	47	47	52	58	60	60	60
Emergency Services	7	7	6	6	6	7	7	7	7	7
Public Services	189	191	195	222	223	232	227	201	194	197
Roads	119	119	121	123	121	121	118	92	85	88
Equipment	8	8	10	12	13	13	13	13	13	13
Parks/Recreation	1	1	1	1	1	1	1	1	1	1
Environmental Services	61	63	63	86	88	97	95	95	95	95
Community Development	51	52	42	21	21	24	24	24	24	24
*Community Services	118	5	2	4	3	6	4	4	4	4
Internal Services	89	80	83	84	87	87	81	76	77	78
Employee Benefits	9	9	10	10	10	10	5	4	5	5
Facilities	27	27	28	30	32	32	32	30	31	31
*Financial Services	14	7	7	5	5	5	5	5	5	5
*GIS	4	4	4	4	4	4	4	4	4	4
*Grants Management	0	0	0	0	0	0	0	0	0	0
Printing	2	2	2	2	2	2	2	0	0	0
Purchasing	1	1	1	1	1	1	0	2	1	1
Technology Services	32	30	31	32	33	33	33	31	31	32
Grand Total	1082	970	973	996	1006	1029	1014	885	869	876

Source: Yakima County HR Staffing Trends 2017

\* 2015 ALTC moved out from Yakima County

\* 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

# YAKIMA COUNTY, WASHINGTON

## Principal Employers

### Current & Nine Years Ago

2023				2014			
Employers (3)	Employees	Rank	Percentage of Total County Employment	Employers (2)	Employees	Rank	Percentage of Total County Employment
Yakima Valley Memorial Hospital	2,500	1	1.89%	Yakima Valley Memorial Hospital	2,500	1	1.89%
Wal-Mart - Yakima/Sunnyside/Grand	1,756	2	1.33%	Wal-Mart - Yakima/Sunnyside/Grand	1,700	2	1.29%
Zirkle Fruit	1,500	3	1.13%	Yakima School District 7	1,594	3	1.21%
Washington Fruit & Produce	1,212	4	0.92%	Zirkle Fruit	1,502	4	1.14%
Yakama Nation Government Operation	1,027	5	0.78%	Washington Fruit & Produce	1,501	5	1.13%
Borton Fruit	1,023	6	0.77%	Borton Fruit	1,212	6	0.92%
Yakama Nation Enterprises	900	7	0.68%	Yakima County	1,082	7	0.82%
Monson Fruit	740	8	0.56%	Monson Fruit	1,023	8	0.77%
Yakima Valley Farm Workers Clinic	696	9	0.53%	Yakima Valley Farm Workers Clinic	1,006	9	0.76%
AB Foods	681	10	0.52%	Yakima Regional Medical Center	985	10	0.74%
Totals	<u>12,035</u>		<u>9.11%</u>		<u>14,105</u>		<u>10.67%</u>
Average County Employment (1)	132,175				132,260		

(1) US Bureau of Labor Statistics

(2) Yakima County CAFR 2014

(3) Yakima County Development Association

# YAKIMA COUNTY, WASHINGTON

## Capital Asset Statistics by Function

Last Ten Fiscal Years

<b><u>Function</u></b>	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b><u>Public Safety</u></b>										
Sheriff Units - Patrol	44	53	32	67	66	66	61	63	62	61
Sheriff Units - Civil	59	3	2	17	16	17	1	15	15	15
Sheriff Units - Search & Rescue	22	24	54	86	85	85	66	65	66	66
Sheriff Units - Executive Administration	14	4	14	12	13	13	4	4	4	4
Sheriff Units - Special Purpose	26	33	71	12	12	12	12	12	12	12
Sheriff Units - Bikes	3	0	3	3	3	3	3	3	3	3
Sheriff Units - Boats	11	8	8	10	10	10	6	6	6	6
<b><u>Transportation</u></b>										
Paved Roads (miles)	123	120	125	120	120	120	121	102	100	263
Gravel Roads (miles)	543	539	549	539	539	539	539	542	555	577
Oiled Roads (miles)	979	984	985	984	984	984	983	990	991	1,106
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
<b><u>Culture and Recreation</u></b>										
Parks - Numbers	2	2	2	2	2	2	2	2	2	2
Parks - Acres	8	8	8	8	8	8	8	8	58	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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Transportation (A)</u>										
Paved Roads (miles)	123	120	125	120	120	120	121	102	100	105
Gravel Roads (miles)	543	539	549	539	539	539	539	542	555	560
Oiled Roads (miles)	979	984	985	984	984	984	983	990	991	995
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
<u>Public Safety (B)</u>										
Number of Paid Firefighters	53	46	53	52	45	45	47	51	49	53
Number of Volunteer Firefighters	493	499	490	511	508	512	512	505	507	508
Number of Law Enforcement Employees										
Commissioned	194	193	204	154	150	153	179	183	175	178
Non commissioned	51	51	54	25	24	24	47	47	47	46
Average Daily Jail Population	751	742	813	944	983	985	582	756	749	750
Average Daily Home Detention Pop.	50	53	40	0	0	0	0	0	0	0
<u>Building Department (C)</u>										
Permits Issued	783	844	881	941	508	1,041	997	1,019	1,001	1,010
Value of Permits (00's)	\$ 139,904	\$ 150,232	\$ 112,129	\$ 100,012	\$ 93,803	\$ 130,930	\$ 139,300	\$ 186,200	\$ 159,600	\$ 163,000
<u>Judicial (D)</u>										
District Court Filings	56,828	55,379	49,530	52,305	52,496	49,140	36,777	42,959	38,252	41,151
Superior Court Filings	11,113	10,766	10,584	11,608	11,608	11,750	8,717	9,734	9,522	9,656
<u>General Government (E)</u>										
General Elections										
Number of Registered Voters	106,415	108,263	114,075	114,669	115,873	119,198	127,692	127,349	127,445	128,382
Number of Votes	50,562	35,406	80,912	32,207	71,585	40,678	96,985	40,843	50,126	33,149
% of Registered Voters Voting	47.51%	32.70%	70.93%	28.09%	61.78%	34.13%	75.95%	32.07%	39.33%	25.82%
Public Schools (F)										
Number of Students	52,070	52,932	53,048	51,955	53,763	53,935	52,961	58,640	58,975	50,376

### 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 Sheriffs 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.