

Annual Comprehensive Financial Report

Fiscal Year End Report
December 31, 2024

**YAKIMA COUNTY
WASHINGTON**



Yakima County Washington

Annual Comprehensive Financial Report

Fiscal Year Ended December 31, 2024

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, 2024

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INTRODUCTORY SECTION



Charles R. Ross
Yakima County Auditor

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October 30, 2025

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

We are pleased to present to you the Annual Comprehensive Financial Report of Yakima County for the fiscal year that ended December 31, 2024, 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 2024 Yakima County Summary produced by Don Meseck a regional labor economist with the Washington State Employment Security Department to illustrate the details of our local economy and labor statistics.

Regional context

Yakima County is in south central Washington state among seven neighboring counties. The geography varies from densely timbered, mountainous terrain in the west, rolling foothills, broad valleys and arid regions to the east and fertile valleys in its central and southern parts. Agriculture has been the staple of the economy over the last 100 years.

According to the Yakima County Economic Profile published by the Yakima County Development Association's New Vision office, Yakima is the second largest county in Washington state at 2.75 million acres. Three entities own 63.4 percent of this total:

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

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

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

Local economy

Yakima settlers developed the land into a commercial agricultural enterprise in the 1880s. With irrigation and railroads, commercial fruit production flourished. Yakima established wine grape vineyards in 1869 and hops acreage in 1872, which remain major parts of its agricultural industry today. Forestry and livestock, dairies and the growing, storage and shipping/processing of deciduous tree fruits (apples, cherries, pears, etc.), are bedrocks of Yakima County's economy.

In terms of jobs provided, agriculture is certainly the "big kid on the block" in Yakima County. The two other local industries in second and third place in terms of employment are health services and local government. Specifically, on an average annual basis in 2020, agricultural employers provided 30,767 jobs, or 27.8 percent of total covered employment countywide. Health services provided 16,543 jobs, or 14.9 percent; and local government averaged 13,079 jobs, or 11.8 percent of total employment. Hence, these three industries/sectors accounted for well over half (specifically 54.5 percent) of total covered employment (110,800 jobs) in the county in 2020.

GEOGRAPHIC FACTS

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

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

Unemployment Rates

Preliminary estimates indicate that Washington's not seasonally adjusted average annual unemployment rate stabilized at 4.1% in 2022 and 2023. However, the monthly unemployment rate rose from 3.6% in May 2023 to 4.6% in May 2024, a one percentage point increase.

In Yakima County, the not seasonally adjusted average annual unemployment rate declined from 6.1% to 5.8% between 2022 and 2023. Year over year, the monthly unemployment rate elevated from 4.7% in May 2023 to 6.0% in May 2024, up by one and three-tenths percentage points. However, the 4.7% reading in May 2023 was the lowest unemployment rate for May in Yakima County since county-level data began to be recorded electronically in 1990.

Employment and Unemployment

Washington's Civilian Labor Force (CLF) increased by 55,795 residents (a 1.4% upturn) between 2022 and 2023, but monthly growth rates gradually subsided from 1.8% between the Januarys of 2022 and 2023 to 1.0% between the Decembers of 2022 and 2023. As we move into the first five months of 2024, year-over year labor force growth rates were 0.1% in January, 0.0% in February, -0.6% in March, -0.1% in April, and 0.1% in May. Hence, year over year, Washington's labor force vacillated in the first five months of 2024. In May 2024, there were 4,012,553 residents in the Evergreen State's CLF versus 4,009,108 in May 2023, a marginal 0.1% expansion.

Yakima County's CLF decreased by -0.8% between 2022 (130,551 residents) and 2023 (129,466 residents). This May there were 127,420 residents in the labor force versus 128,567 in May 2023 hence the local labor force lost 1,147 residents (-0.9%). Simultaneously, the number of unemployed jumped from 5,993 Yakima County residents in May 2023 to 7,647 unemployed in May 2024 (up 27.6%). This increase in the number of unemployed coupled with the labor force contraction caused Yakima County's unemployment rate to rise to 6.0% in May 2024, one and three-tenths percentage points above the 4.7% reading in May 2023.

Nonfarm industry employment

In May 2024, total nonfarm employment in Yakima County rose to 90,700 jobs, a net gain of 0.6% above the 90,200 jobs tallied in May 2023. Year over year, nonfarm employment in Yakima County has expanded for 38 months (April 2021 through May 2024), but local job growth rates have lagged statewide growth rates from February through May 2024. On the downside, construction, manufacturing, retail trade, transportation and utilities, food services, and local government provided fewer jobs this May than in May 2023. On the positive side, the healthcare and social assistance and state government sectors tallied more jobs in May 2024 than in May of last year.

The following paragraphs summarize employment changes in construction, retail trade, and health care and social assistance between May 2023 and May 2024:

The Yakima County construction industry experienced a modest slowdown during the COVID-19 pandemic in 2020, as employment dropped from an average of 4,200 jobs in 2019 to 4,100 in 2020, a -2.0% downturn. Employment then rose by 3.5% in 2021, 5.5% in 2022, and by 3.2% in 2023. By 2023, employment in the County's construction sector stood at 4,600 – but the number of construction jobs has tapered off recently. Employment in this industry either stagnated or decreased in the past seven months (November 2023 through May 2024). Construction provided 4,600 jobs countywide in May 2024, down -2.1% and 100 jobs below the 4,700 jobs tallied in May 2023. It is likely that relatively high interest rates have been putting the dampers on construction hiring in Yakima County. The residential building subsector expanded from 38,900 jobs to 41,100, a 2,200- job and 5.7% increase between the Mays of 2023 and 2024.

Year over year, employment amongst Yakima County's retail trade businesses has decreased for five months (January through May 2024). This May, retail trade firms (i.e., motor vehicle and parts dealers, building material and garden supply stores, food and beverage stores, general merchandise stores, etc.) provided 11,500 jobs in Yakima County, a 100-job and -0.9% retrenchment from the 11,600 jobs recorded in May 2023.

Private health care and social assistance employment in Yakima County has been increasing year over year for 29 consecutive months (January 2022 through May 2024). Current Employment Statistics (CES) estimates indicate that this industry provided 18,600 jobs in May 2024, up 600 jobs and 3.3% from the 18,000 jobs tallied in May 2023. Private healthcare and social assistance providers added more jobs between the Mays of 2023 and 2024 than any other major Yakima County industry.

Agricultural Employment and Production

The Bureau of Labor Statistics' Quarterly Census of Employment and Wage (QCEW) program, conducted by the Washington State Employment Security Department, provides agricultural and non-agricultural employment and wages for firms, organizations, and individuals whose employees are covered by the Washington State Employment Security Act. Frequently termed "covered" or "QCEW" data, this information provides a reliable data set for comparing employment and wage trends in major industries at the county level. In September 2023, revised annual average QCEW data for calendar year 2022 became available. An analysis of employment changes from the most recent 10-year period (2012 through 2022) shows that in Yakima County:

Total covered employment rose from 102,748 in 2012 to 115,247 in 2022, a 12,499 job and 12.2% upturn, with annualized employment growth between 2012 and 2022 of 1.2%. The number of agricultural jobs (a subset of total covered employment) increased from 27,029 in 2012 to 29,091 in 2022, a 2,062 job and 7.6% uptrend, with annualized employment growth of 0.7%. In 2012, Yakima County's agricultural industry accounted for 26.3% of total covered employment. In 2022, agricultural employment accounted for 25.2% of total covered employment countywide. Hence, the agricultural share of total employment slipped by 1.1 percentage points (from 26.3 to 25.2%) in Yakima County from 2012 to 2022. Within this 10-year period, it should be noted that the percentage of total covered employment provided by the local agricultural sector (NAICS 11) was highest in 2016, at 28.1%.

Total covered wages rose from \$3.40 billion in 2012 to \$5.46 billion in 2022, a \$2.05 billion and 60.4% upturn, with annualized payroll growth between 2012 and 2022 of 4.8%. The agricultural payroll (a subset of total covered wages) advanced from \$651.9 million in 2012 to \$1.07 billion in 2022, a \$414.4 billion and 63.6% uptrend, with annualized wage growth between 2012 and 2022 of 5.0%. In 2012, Yakima County's agricultural industry accounted for 19.2% of total covered wages. In 2022, agricultural wages accounted for 19.5% of the total covered payroll countywide. Hence, the share of total wages provided by the agricultural sector (NAICS 11) edged upwards by three-tenths of a percentage point (from 19.2 to 19.5%) during this period.

One could generalize that in this most recent 10-year period, the agricultural industry, in terms of employment, has become relatively less influential in the Yakima County economy, since the agricultural share of total covered employment slipped by 1.1 percentage points. However, the agricultural industry, in terms of wages/payroll, has become marginally more influential in the Yakima County economy, since the agricultural share of total covered wages inched upwards by three-tenths of a percentage point between 2012 and 2022.

It also should be noted that covered agricultural employment peaked in Yakima County in 2018 at 32,320 jobs and tapered off yearly to 29,091 jobs in 2022. Anecdotal evidence suggests at least three possibilities for this more recent (i.e., 2018 through 2022) agricultural employment decline in Yakima County: automation, the gradual conversion of some seasonal agricultural jobs to year-round positions, and the increased use of H-2A agricultural labor.

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 is 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%
Total covered payrolls	\$4,899,857,020	100%

QCEW data showed that Yakima County's workers earned nearly \$4.9 billion in wages in 2020. Nearly 7 out of 10 (69.7 percent) dollars of covered wage income was earned in five two-digit NAICS industries or sectors (i.e., agriculture, private health services, local government, manufacturing and retail trade). Agriculture was clearly the largest provider of wages and jobs in the county in 2020, supplying 22.5 percent of total covered wage income and accounting for 27.8 percent of covered employment. Private health services (i.e., jobs at a doctor/dentist's office, a hospital, nursing home, vocational rehab facility, etc.) ranked second out of 22 industries in 2020 in terms of wages. This industry provided \$784.9 million in payroll and 16.0 percent of total earned wage income while accounting for 14.9 percent of total covered employment, indicating that, in aggregate, this is a relatively good-paying industry.

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

Personal income

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

Inflation-adjusted per capita income in Yakima County in 2020 was \$49,099 compared to the state at \$67,126 and the nation at \$59,510.

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

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

Population

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

Population facts

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

Age, gender and ethnicity

Compared with the state, Yakima County's 2021 population has more children under 5 years old and more youth under 18 years old. Approximately 29.5 percent of the county's residents are under 18 years old compared to 21.8 percent statewide. However, the county's population age 65 or older totals only 14.0 percent compared to 15.9 percent in Washington. Therefore, one may generalize that Yakima County has a younger population than Washington state.

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

Demographics

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

Educational attainment

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

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

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) under the authority of RCW 36.29, which averaged a daily balance of \$546 million during 2024. During 2024, the County's Investment Pool realized an average gross yield of 3.21%. The pool distributed \$17.55 million, in net interest earnings, to fund participants for 2024. 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.

Acknowledgements

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, Erendira Cuevas and Adela Espinoza. We also thank Brian Carlson and Brenda Garcia from the Financial Services office.

The County would also like to thank Carmen Hayter, Tabatha Bass, Sarah Meyers and Teresa Ishizaka from Public Services; Ilene Thomson, Stephanie Patterson and Nicole Wonderly from the Treasurer's office.

Further appreciation is extended to Mandy Wilson, Juan Barragan 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

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

Assessor	Term Ends Dec. 31, 2026	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

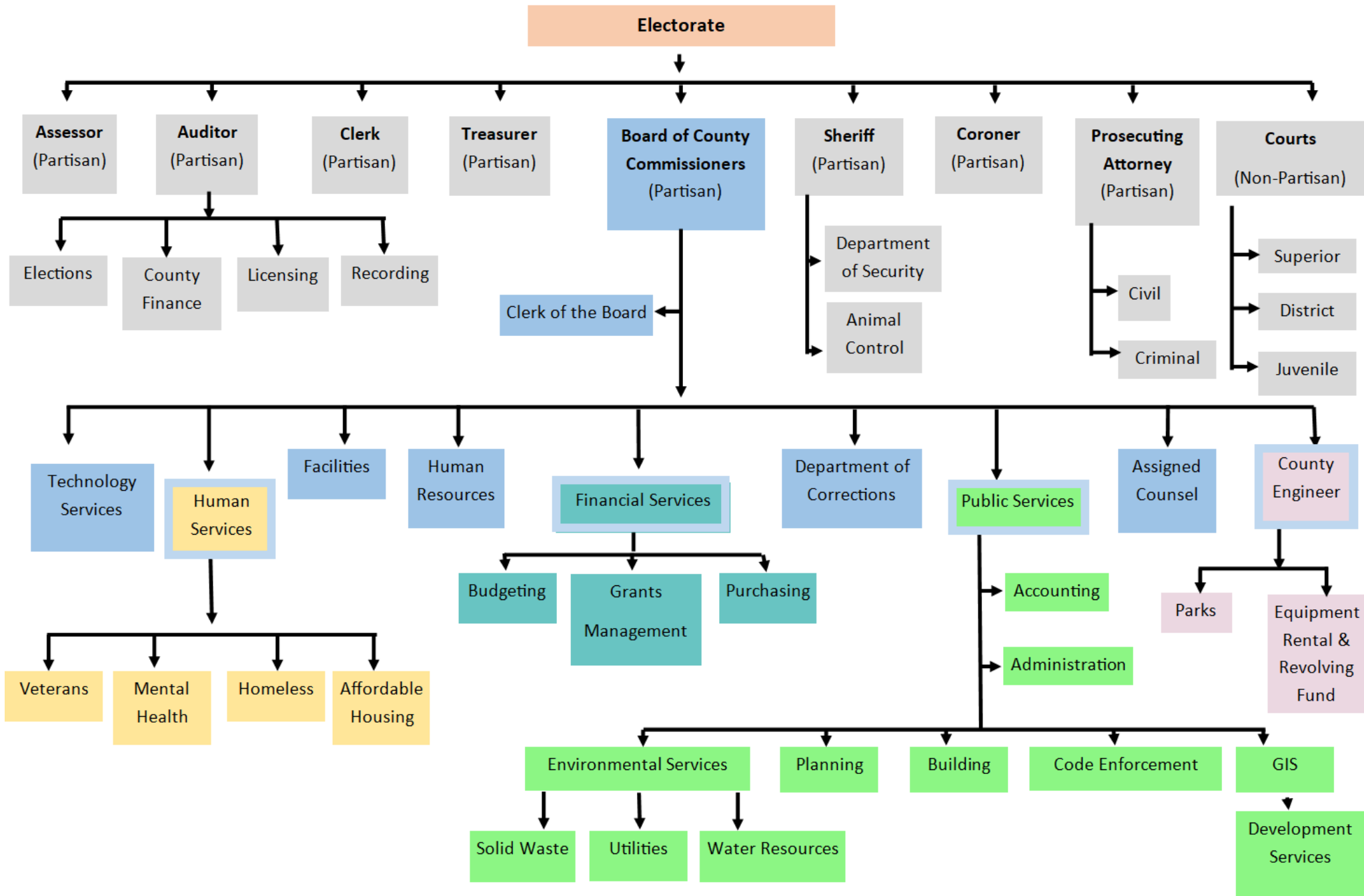
Yakima County, Washington

List of Appointed Officials

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

Judy Kendall
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 the Audit of the Financial Statements

Yakima County **January 1, 2024 through December 31, 2024**

Board of Commissioners
Yakima County
Yakima, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the financial section of our report.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Yakima County, as of December 31, 2024, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2024 through December 31, 2024**

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 22, 2025.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

However, we identified certain deficiencies in internal control, as described in the accompanying Schedule of Audit Findings and Responses as Finding 2024-001, that we consider to be material weaknesses.

REPORT ON COMPLIANCE AND OTHER MATTERS

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

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

COUNTY'S RESPONSE TO FINDINGS

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

PURPOSE OF THIS REPORT

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

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

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

Pat McCarthy, State Auditor

Olympia, WA

October 22, 2025

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, 2024. 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, 2024, total assets plus deferred outflows of resources of Yakima County exceeded total liabilities plus deferred inflows of resources by \$500 million dollars. Net investment in capital assets accounts for 67% of this amount, with a value of \$335 million.
- In 2024, the County's total net position changed by 4% or \$19 million, from the prior year. The governmental net position changed by 4% or \$16 million from the prior year. The business type net position changed less than 1% or \$3 million.
- As of December 31, 2024, Yakima County's governmental activities reported combined ending net position of \$439 million. Of that amount, \$289 million is in net investment in capital assets. \$118 million was legally restricted for specific projects or programs.
- Yakima County's business type activities reported a combined ending net position of \$61 million. Net invested in capital assets changed to \$46 million.
- Total Fund balance for the General Fund was \$19 million dollars at December 31, 2024, with \$13 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 changed related to the State retirement earnings and assumptions. Total ending deferred inflows for Pension was \$6 million, taxes was \$6 million and judicial court fees was \$4 million.
- Yakima County's total long-term debt and liabilities at December 31, 2024 was \$110 million, with a remaining capacity for non-voted debt at over \$461 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 2024. 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 59 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 \$500 million at December 31, 2024, compared to \$481 million in prior year.

amounts presented in 1,000's	Governmental Activities		Business-type Activities		Total	
	2023	2024	2023	2024	2023	2024
Current and Other Assets	\$ 223,625	\$ 210,416	\$ 41,478	\$ 35,678	\$ 265,103	\$ 246,094
Capital Assets and Construction in Progress (Net of Depreciation)	312,561	310,078	36,332	46,043	348,893	356,121
Total Assets	\$ 536,186	\$ 520,494	\$ 77,810	\$ 81,721	\$ 613,996	\$ 602,215
Total Deferred Outflows of Resources	14,828	19,779	5,491	5,959	20,319	25,738
Total Assets and Deferred Outflows of Resources	\$ 551,014	\$ 540,273	\$ 83,301	\$ 87,680	\$ 634,315	\$ 627,953
Long-Term Liabilities	\$ 45,615	\$ 39,984	\$ 35,093	\$ 24,029	\$ 80,708	\$ 64,013
Other Liabilities	59,739	43,932	2,665	2,175	62,404	46,107
Total Liabilities	\$ 105,354	\$ 83,916	\$ 37,760	\$ 26,204	\$ 143,112	\$ 110,120
Total Deferred Inflow of Resources	\$ 22,389	16,891	1,007	616	\$ 23,396	\$ 17,507
Total Liabilities and Deferred Inflow of Resources	\$ 127,743	\$ 100,807	\$ 38,767	\$ 26,820	\$ 166,508	\$ 127,627

Net Position:

Net Investment in Capital Assets	\$ 288,725	\$ 288,725	\$ 34,405	\$ 46,043	\$ 323,130	\$ 334,768
Restricted For:						
Governmental/Judicial	7,777	9,780	-	-	7,777	9,780
Public Safety	3,965	3,364	-	-	3,965	3,364
Utilities	3,490	-	-	-	3,490	-
Natural and Economic Environment	36,717	42,403	-	-	36,717	42,403
Transportation	5,413	3,945	-	-	5,413	3,945
Social Services	25,001	30,212	-	-	25,001	30,212
Culture and Recreation	550	704	-	-	550	704
Pension	2,187	27,192	2,041	2,628	4,228	29,820
Unrestricted	49,370	33,140	21,707	12,189	71,077	45,329
Total Net Position	\$ 423,195	\$ 439,465	\$ 58,153	\$ 60,860	\$ 481,349	\$ 500,325

Of the \$246 million in current and other assets (compared to \$ 265 million the prior year), \$195 million is in cash/cash equivalents and investments (which changed by \$(11) million in the prior year), \$21 million is in accounts and notes receivable (which changed by 2,239 thousand in the prior year). At December 31, 2024, cash/cash equivalents accounted for 1% of total assets.

At December 31, 2024, the County had total outstanding liabilities of \$110 million (which changed from \$143 million in prior year), with \$64 million in long term liabilities (which changed from \$81 million in the prior year). Refer to the notes to the financial statements (Note IV) for a more detailed discussion of long term debt.

At December 31, 2024, \$46 million in other liabilities included \$13 million in accounts and current liabilities from Governmental Activities (which was similar to the prior year).

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.

24% 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 45 million or 9% (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 2024 changed by \$19 million detailed as a change of \$16 million in governmental activities and a change of \$3 million in business-type activities of accounted for the change in net position. Key elements in changes in net position are shown in the following table:

Yakima County Statement of Activities						
amounts presented in 1,000's	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2024	2023	2024	2023	2024
<u>Revenues:</u>						
Program Revenues						
Charges for Services	\$ 25,490	\$ 28,791	\$ 17,996	\$ 17,940	\$ 43,486	\$ 46,731
Operating Grants and Contributions	47,065	50,011	265	1,964	47,330	51,975
Capital Grants and Contributions	-	-	-	-	-	-
General Revenues:						
Taxes	93,564	94,675	-	-	93,564	94,675
Grants/Contributions Not Restricted	-	-	-	-	-	-
Other Revenues	2,372	3,013	-	-	2,372	3,013
Interest Earnings on Investments	10,748	10,481	1,688	1,657	12,436	12,138
Intergovernmental Loan Proceeds	-	-	11	-	11	-
Gain/(Loss) on Sale of Assets	(260)	1,871	7	(1)	(253)	1,870
Capital Contributions	314	-	-	-	314	-
Total Revenues	\$ 179,293	\$ 188,842	\$ 19,967	\$ 21,560	\$ 199,261	\$ 210,402
<u>Program Expenses:</u>						
General Government	\$ 28,575	\$ 41,003	\$ -	\$ -	\$ 28,575	\$ 41,003
Judicial	11,960	13,484	-	-	11,960	13,484
Public Safety	52,904	60,177	-	-	52,904	60,177
Utilities	-	-	-	-	-	-
Transportation	27,245	30,102	-	-	27,245	30,102
Natural and Economic Environment	6,664	11,502	-	-	6,664	11,502
Social Services	20,922	11,631	-	-	20,922	11,631
Culture and Recreation	1,091	1,669	-	-	1,091	1,669
Solid Waste	-	-	13,944	14,516	13,944	14,516
Public Services Utilities	-	-	2,525	3,008	2,525	3,008
Building and Fire Safety	-	-	2,135	2,238	2,135	2,238
Redemption of Debt	1,177	1,227	-	-	1,177	1,227
Interest on Long-Term Debt	918	869	-	-	918	869
Total Expenses Before Transfers	\$ 151,457	\$ 171,664	\$ 18,604	\$ 19,762	\$ 170,061	\$ 191,426
Excess (Deficiency) of Revenues Over (Under)						
Expenses	27,836	17,178	1,363	1,798	29,199	18,976
Transfers	1,423	(908)	(1,423)	908	-	-
Change in Net Position	29,260	16,270	(59)	2,706	29,201	18,976
Net Position as of January 1	393,875	423,195	58,214	58,154	452,088	481,349
Prior Period Adjustment	60	-	-	-	60	-
<u>Net Position as of December 31</u>	\$ 423,195	\$ 439,465	\$ 58,154	\$ 60,860	\$ 481,350	\$ 500,325

Total revenues for Yakima County was \$210 million in 2024, which changed \$11 million in prior year of total revenues. Governmental activities provided \$189 million (90%), while business-type activities changed by \$2 million.

Within governmental activities, tax revenue changed by \$1 million and accounted for 45% of total revenue sources (47% in prior year). The citizens of Yakima County voted to continue their sales tax rate by 3/10ths of one percent for criminal justice support which generated \$10 million in 2024, (detailed in the Criminal Justice Sales Tax fund in the Individual and Combining Statements). Total sales tax revenues changed to \$42 million in 2024 which changed from \$42 million from prior year, reflecting a change due to construction projects completion. Property tax changed by \$1 million from prior year as new construction was added to the tax rolls. Charges for services changed by \$3 million from prior year and accounted for 15% of governmental revenues.

Of over \$22 million in business-type program revenues, charges for services revenues accounted for the largest portion.

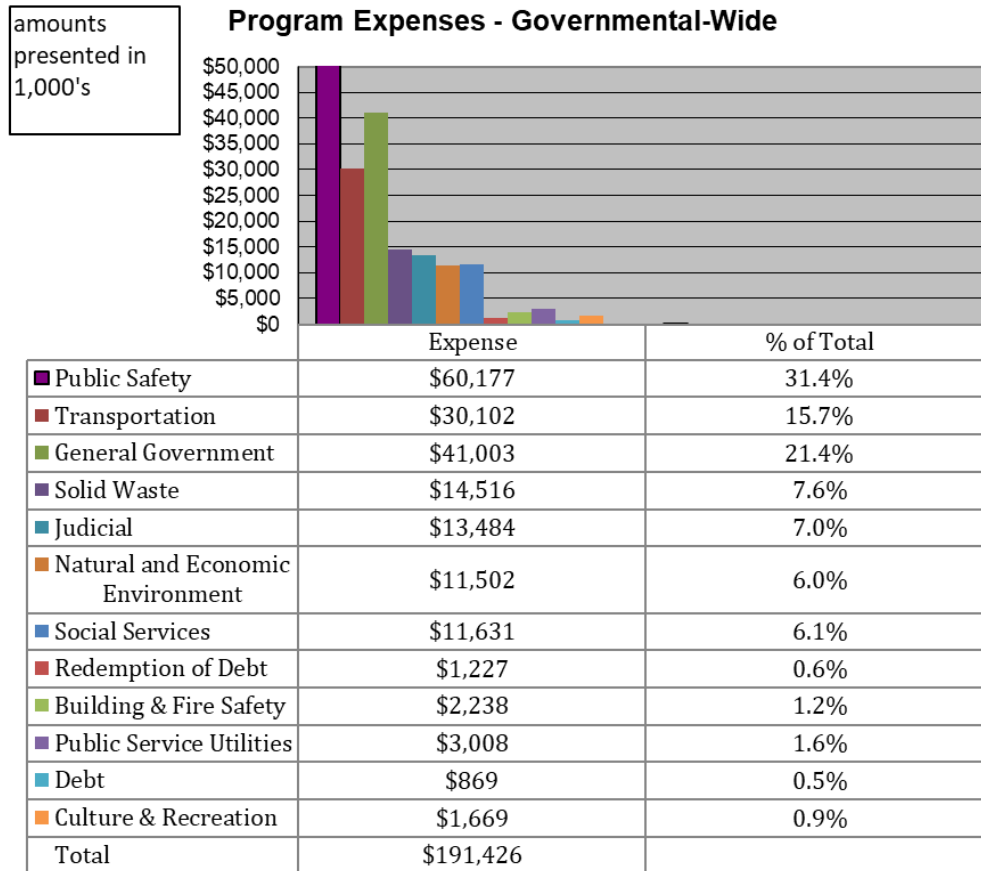
Total expenses for Yakima County was \$191 million, a change of \$21 million from the prior year. Resulting from mostly American Rescue Plan Act funds.

Expenses for Governmental Activities in 2024 changed by over \$20 million, which includes a change in transportation of over \$3 million that is related to bridges being assessed and worked on. Judicial Expense had a change of \$2 million and from prior year, related to trial activity. Natural and Economic Environment had a change of \$5 million as the County SIED program continues to help local businesses in the community. General Government expenses changed by \$12 million as departments are expanding to meet business deadlines. Social Services changed by \$(9) million as the County cuts back from spending.

Expenses for Business-type Activities changed by over \$1 million in 2024. Yakima County Solid Waste had changed by \$572 thousand due to increased operating rentals. Water Utilities changed by \$483 thousand in expenses as there were more contracted services. Building Fire and Safety had a change of \$103 thousand related to more maintenance costs.

Governmental activities accounted for \$172 million (90%) of expenses with the largest program expenses in the areas of public safety, transportation, and general government. These three programs accounted for 76% of total governmental expenses. Of over \$20 million were related to business-type expenses, 73% are associated with the solid waste program.

Following is a graph, which illustrates by program where funds were spent in 2024.

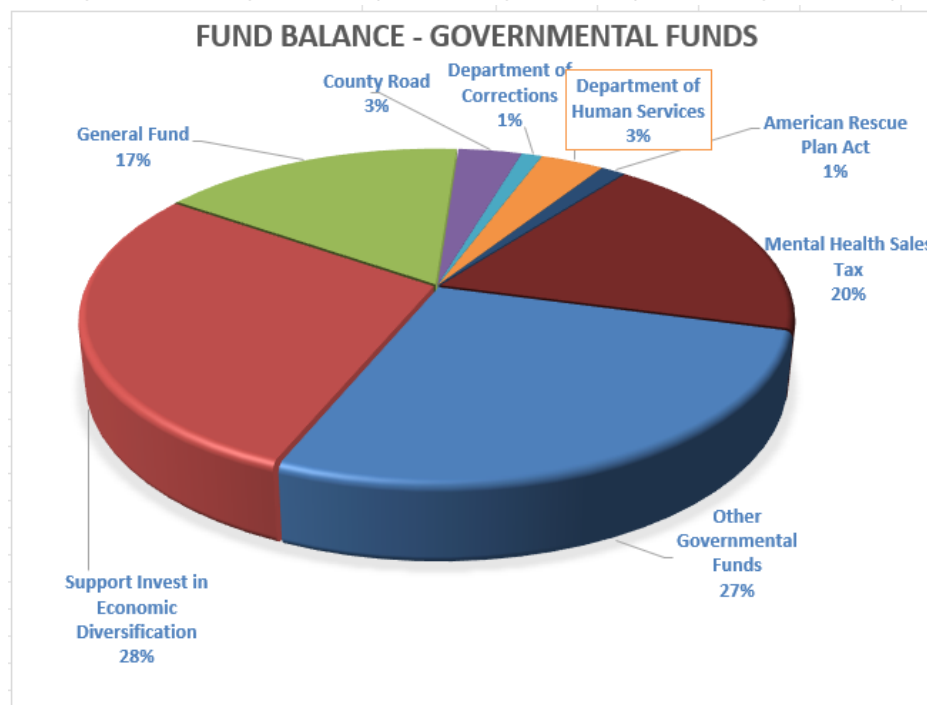
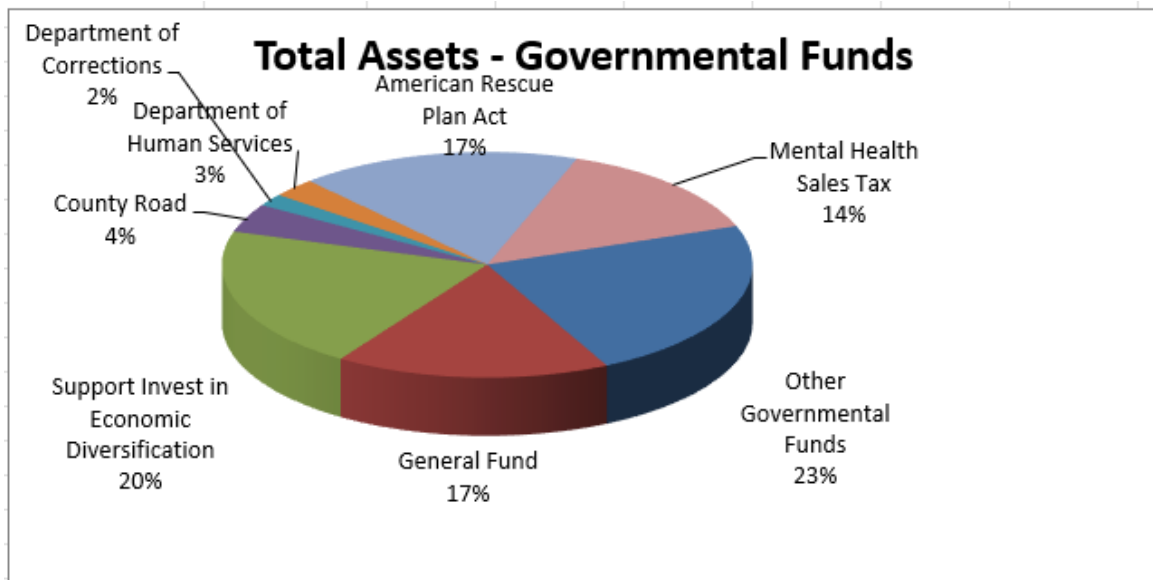


FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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 2024. Together these funds account for 77% 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, 2024, the County's governmental funds reported combined fund balances of \$114 million. Of this total amount, \$90 million is restricted by the State Legislature through the rules and laws regarding expenditures and uses. \$5 million is committed by County resolutions signed by the Board of Commissioners, \$6 million is assigned to the funds by budget, contract or other commitments. This year there is a negative unassigned fund balance of 13 from the discretionary availability of funds.

The **General Fund** is the chief operating fund of Yakima County. On December 31, 2024, unassigned fund balance of the General Fund was \$13 million (a change by \$75 thousand from prior year), while total fund balance reached \$19 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 \$19 million, general fund departments underspent the budget by \$12 million. Total assets in the General Fund amounted \$28 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 \$4 million, a change of \$(1) million from prior year). The County is anticipating transportation projects continuing for four years. County Road represents 3% 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 28% of the total governmental fund balance an changed by 1% from prior year.

Department of Corrections, a special revenue fund, receives the majority of its funding from other governmental jurisdictions. american rescue plan act 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 few change in charges for services due to bed rentals in 2024. The Fund balance represents 1% of the total governmental fund, no change from prior year.

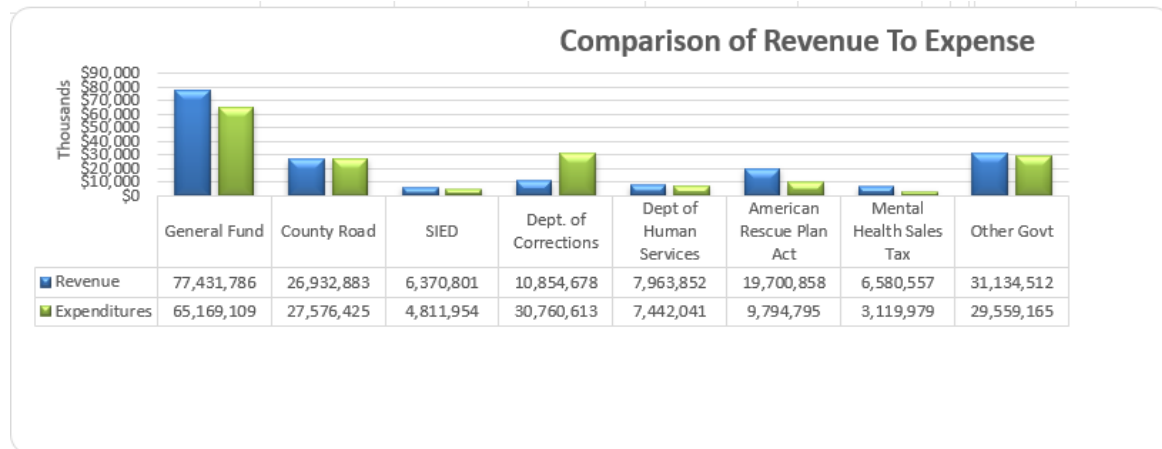
Department of Human Services, a special revenue fund, receives the majority of its funding from grants to provide housing and shelter for homeless people. Also to operate, repair and staff shelters. The fund balance represents 3% of the total governmental fund balance in 2024.

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 1.3% of the total governmental fund balance in 2024 change from 0.4% in prior year.

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 20% of the total governmental fund balance in 2024.

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 56% of all governmental fund revenue and 52% of all expenditures essentially a change from 53% in prior year data.

The **General Fund** had a revenue change of over \$1.5 million from prior year due to interest and other earnings decreased.

Revenues for the **County Road** changed by \$129 thousand from prior year. The major change is attributed to more funding of property taxes.

The **SIED** fund receives \$5 million (83%) of its funding from an allocation from the State of Washington sales tax. The sales tax to the fund changed by \$30 thousand from prior year. 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 \$3.7 million compared to prior year, more funding was distributed in the community.

The **Department of Corrections** funding changed due to American Rescue Plan Act funding. The change is \$1.9 million compared to prior year.

The **Department of Human Services** fund received \$8 million in 2024. It attributed to receiving grants from other Governments.

The **American Rescue Plan Act** fund received 20 million in grants to provide additional resources from of the impact of Covid-19 for 2024.

The **Mental Health Sales Tax** fund received \$6 million in 2024 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, 2024.

Yakima County, Washington General Fund Changes in Budget As of December 31, 2024

	Original Budget	Final Budget	Changes Positive (Negative)
<u>Revenues</u>			
Taxes	\$ 50,392,700	\$ 50,392,700	-
Licenses and Permits	390,250	390,250	-
Intergovernmental	9,527,349	9,527,349	-
Charges For Services	9,426,532	9,426,532	-
Fines and Penalties	1,367,149	1,367,149	-
Interest and Other Earnings	3,570,059	3,570,059	-
Special Assessments	50,840	50,840	-
Contributions and Donations	448	448	-
Other Revenues	1,051,209	1,051,209	-
Total Revenues	<u>\$ 75,776,536</u>	<u>\$ 75,776,536</u>	<u>\$ -</u>
<u>Expenditures</u>			
General Government	\$ 14,790,557	\$ 14,790,557	-
Judicial	31,708,850	31,708,850	-
Public Safety	32,530,935	32,530,935	-
Transportation	-	-	-
Natural and Economic Environment	435,635	435,635	-
Social Services	150,000	150,000	-
Culture and Recreation	-	-	-
Capital Outlay	77,000	77,000	-
Total Expenditures	<u>\$ 79,692,977</u>	<u>\$ 79,692,977</u>	<u>\$ -</u>
Excess (Deficit) Revenues Over Expenditures	<u>(3,916,441)</u>	<u>(3,916,441)</u>	<u>-</u>
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	1,902,884	1,902,884	-
Operating Transfers Out	(16,260,594)	(16,260,594)	-
Total Other Financing Sources (Uses)	<u>\$ (14,357,710)</u>	<u>\$ (14,357,710)</u>	<u>\$ -</u>
Excess (Deficit) Resources Over Uses	<u>(18,274,151)</u>	<u>(18,274,151)</u>	<u>-</u>
Fund Balance, January 1	50,050,689	50,050,689	-
Fund Balance, December 31	<u>\$ 31,776,538</u>	<u>\$ 31,776,538</u>	<u>\$ -</u>

Actual Expenditures			
Department and Function	2023	2024	Increase
Attorney General Government	9,524,313	8,158,363	(1,365,950)
Sheriff Public Safety	14,272,521	19,237,765	4,965,244
Youth Service Center Public Safety	4,919,343	4,876,266	(43,077)

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 \$4.9 million.

Total General Fund budgeted revenues of over \$76 million were projected to actual total revenues received of over \$77 million. Tax revenues were less than projected by under \$496 thousand than budgeted, intergovernmental revenues were more than expected by over \$292 thousand. Actual interest and charges for service revenues increased by 2.5 million.

Yakima County, Washington
General Fund Changes - Budget vs Actual
As of December 31, 2024

	Final Budget	Actual	Changes Positive (Negative)
<u>Revenues</u>			
Taxes	\$ 50,392,700	\$ 49,571,696	(821,004)
Licenses and Permits	390,250	363,963	(26,287)
Intergovernmental	9,527,349	9,819,713	292,364
Charges For Services	9,426,532	10,694,865	1,268,333
Fines and Penalties	1,367,149	1,655,923	288,774
Interest and Other Earnings	3,570,059	4,908,417	1,338,358
Special Assessments	50,840	1,398	(49,442)
Contributions and Donations	448	448	-
Other Revenues	1,051,209	415,363	(635,846)
Total Revenues	\$ 75,776,536	\$ 77,431,786	\$ 1,655,250
<u>Expenditures</u>			
General Governmental Services	\$ 14,790,557	\$ 24,751,779	9,961,222
Judicial	31,708,850	10,534,716	(21,174,134)
Public Safety	32,530,935	25,793,993	(6,736,942)
Transportation	-	-	-
Natural and Economic Environment	435,635	2,353,121	1,917,486
Social Services	150,000	768,023	618,023
Culture and Recreation	-	456,416	456,416
Interest and Other Debt Service Costs	-	1,424	1,424
Capital Outlay	77,000	509,637	432,637
Total Expenditures	\$ 79,692,977	\$ 65,169,109	\$ (14,523,868)
Excess (Deficit) Revenues Over Expenditures	(3,916,441)	12,262,677	16,179,118
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	1,902,884	5,146,811	3,243,927
Operating Transfers Out	(16,260,594)	(16,382,264)	(121,670)
Proceeds from Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	(14,357,710)	(11,235,453)	3,122,257
Excess (Deficit) Resources Over Uses	(18,274,151)	1,027,224	19,301,375
Fund Balance, January 1	50,050,689	17,848,055	(32,202,634)
Fund Balance, December 31	\$ 31,776,538	\$ 18,875,279	\$ (12,901,259)

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, 2024, amounts to \$335 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, 2024, Yakima County had a total long-term debt of \$65 million. General Obligation debt at the end of 2024 was \$17 million, changed from \$18 million in prior year. Other Long-Term Debt included Advances Due to Other Governments totaled \$2 million, changed \$135 thousand in prior year. Compensated Absences (the commitment to pay for sick and paid time off) changed by \$227 thousand from prior year. Pension obligations under the State of Washington resulted in a calculated change of \$2 million for GASB 68.

OPEB reported a change in 2024 of \$1 million from prior year. 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 2024 the County's financial condition was proceeding at a measured growth of 2.5%.

The County's main revenue sources include taxes, charges for service and intergovernmental (grant) revenues. Property taxes make-up 26% of total 2024 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 (24% of total revenues). Retail sales in Yakima County, which are heavily impacted by construction activity and consumer spending which increased in 2024.

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, 2024

Amounts presented in 1000's

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash/Cash Equivalents	\$ 157,761	\$ 32,143	\$ 189,904
Net Receivables	9,987	1,200	11,187
Due From Other Governments	11,161	990	12,151
Inventories/Prepayments	1,933	-	1,933
Long Term Notes Receivable	10,033	-	10,033
Net Pension Asset	14,460	1,345	15,805
Restricted Assets:			
Restricted for Debt Service:			
Cash and Cash Equivalents	2,263	-	2,263
Receivables	6	-	6
Restricted for Capital Projects:			
Cash and Cash Equivalents	2,805	-	2,805
Receivables	7	-	7
Capital Assets:			
Land and Construction in Progress and Intangibles	142,988	20,978	163,966
Other Capital Assets, Net of Depreciation	165,070	25,065	190,135
Intangible Assets SBITA, Net of Amortization	2,020	-	2,020
Total Assets	520,494	81,721	602,215
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources-Pension	19,386	1,965	21,351
Deferred Outflows of Resources-Asset Retirement	-	3,994	3,994
Deferred Outflows of Resources-OPEB	392	-	392
Total Deferred Outflows of Resources	19,778	5,959	25,737
LIABILITIES			
Accounts Payable & Other Current Liabilities	12,864	1,606	14,470
Due To Other Governments	4	-	4
Internal Balances	(397)	397	-
Unearned Revenue	26,952	-	26,952
Current OPEB Liabilities	819	-	819
Restricted Liabilities:			
Restricted for Capital Projects:			
Accounts Payable & Other Current Liabilities	192	-	192
Long Term Liabilities:			
Net Pension Liabilities	4,001	1,334	5,335
Notes and Loans Payable	-	4,050	4,050
Total OPEB Liabilities	15,301	-	15,301
Landfill Closure and Postclosure Care:			
Landfill Due Within One Year	-	127	127
Landfill Due In More Than One Year	-	13,976	13,976
Asset Retirement Due More Than One Year	-	4,337	4,337
Obligations Due in One Year	2,256	-	2,256
Other Liabilities Due in One Year	1,242	45	1,287
Obligations Due in More Than One Year	17,706	-	17,706
Other Liabilities Due in More Than One Year	2,976	332	3,308
Total Liabilities	83,916	26,204	110,120
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pension	6,347	532	6,879
Deferred Taxes and Assessments	6,082	84	6,166
Deferred Other Fees & Judicial	4,462	-	4,462
Total Deferred Inflows of Resources	16,891	616	17,507
NET POSITION			
Net Investment in Capital Assets	288,725	46,043	334,768
Restricted for:			
General Government/Judicial	9,780	-	9,780
Public Safety	3,364	-	3,364
Natural and Economic Environment	42,403	-	42,403
Transportation	3,945	-	3,945
Social Services	30,212	-	30,212
Culture and Recreation	704	-	704
Pension	27,192	2,628	29,820
Unrestricted	33,140	12,189	45,329
Total Net Position	\$ 439,465	\$ 60,860	\$ 500,325

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

YAKIMA COUNTY, WASHINGTON

Statement of Activities

Year Ended December 31, 2024

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
Primary Government:						
Governmental Activities:						
General Government	\$ 41,003	\$ 5,977	\$ 22,143	- \$	(12,883)	- \$
Judicial	13,484	3,212	1,715	-	(8,557)	-
Public Safety	60,177	16,829	4,178	-	(39,170)	-
Transportation	30,102	459	10,324	-	(19,319)	-
Natural and Economic Environment	11,502	1,137	4,652	-	(5,713)	-
Social Services	11,631	894	6,999	-	(3,738)	-
Culture and Recreation	1,669	283	-	-	(1,386)	-
Redemption of Debt	1,227	-	-	-	(1,227)	-
Interest and Other Debt Service Costs	869	-	-	-	(869)	-
Total Governmental Activities	171,664	28,791	50,011	-	(92,862)	-
Business-Type Activities:						
Solid Waste	14,516	13,913	712	-	-	109
Public Services Utilities	3,008	2,307	1,251	-	-	550
Building and Fire Safety	2,238	1,720	1	-	-	(517)
Total Business-Type Activities	19,762	17,940	1,964	-	-	142
Total Primary Government	\$ 191,426	\$ 46,731	\$ 51,975	- \$	(92,862)	142 \$
General Revenues						
Taxes:						
Property					49,110	-
Sales					41,533	-
911					2,523	-
Other Taxes					1,509	-
Other Revenues					3,013	-
Interest and Investment Earnings					10,481	1,657
Gain (Loss) on Sales of Capital Assets					1,871	(1)
Transfers					(908)	908
Total General Revenues and Transfers					109,132	2,564
Change in Net Position					16,270	2,706
Net Position of January 1					423,195	58,154
Net Position of December 31					\$ 439,465	\$ 60,860

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

YAKIMA COUNTY, WASHINGTON

Balance Sheet

Governmental Funds

December 31, 2024

	Major Funds			
	General Fund	County Road	Support Invest In Economic Diversification	Department of Corrections
ASSETS				
Cash and Cash Equivalents	\$ 18,088,061	\$ 4,094,622	\$ 22,663,315	\$ 1,278,583
Taxes Receivable	4,003,665	609,963	-	-
Accounts Receivable Net	2,418,210	5,959	-	14,950
Special Assessments Receivable	51	1,455	-	-
Interest Receivable	178,309	15,649	64,420	1,461
Due From Other Funds	1,425,185	26,111	-	7,346
Due From Other Governments	1,439,802	1,998,349	887,639	1,588,730
Notes Receivable	-	-	10,032,792	-
Total Assets	\$ 27,553,283	\$ 6,752,108	\$ 33,648,166	\$ 2,891,070
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 672,587	\$ 196,342	\$ 782,355	\$ 616,527
Contracts Payable	-	48,464	-	-
Due To Other Funds	326,792	793,772	-	17,676
Due To Other Governments	-	-	-	-
Accrued Wage & Benefits Payable	2,688,509	665,596	-	981,846
Accrued Taxes	-	-	-	-
Other Current Liabilities	-	23,575	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	3,687,888	1,727,749	782,355	1,616,049
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	2,722,305	1,078,583	474,858	-
Unavailable revenue-Special Assessments	1,595	-	-	-
Unavailable Revenue-Courts	2,013,635	-	-	-
Unavailable Revenue-Elections	199,630	-	-	-
Unavailable Revenue-Recording	52,951	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	4,990,116	1,078,583	474,858	-
Total Liabilities and Deferred Inflows of Resources	8,678,004	2,806,332	1,257,213	1,616,049
Fund Balances				
Restricted	481,852	3,945,376	32,207,110	102,692
Committed	1,981,398	400	-	-
Assigned	3,387,442	-	183,843	1,172,329
Unassigned	13,024,587	-	-	-
Total Fund Balances	18,875,279	3,945,776	32,390,953	1,275,021
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 27,553,283	\$ 6,752,108	\$ 33,648,166	\$ 2,891,070

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

YAKIMA COUNTY, WASHINGTON

Balance Sheet

Governmental Funds

December 31, 2024

	Major Funds			Other
	Department of Human Services	American Rescue Plan Act	Mental Health Sales Tax	Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 4,009,789	\$ 28,240,652	\$ 21,920,901	\$ 31,823,507
Taxes Receivable	-	-	-	115,215
Accounts Receivable Net	7,755	-	-	2,205,644
Special Assessments Receivable	-	-	-	45,824
Interest Receivable	10,390	87,531	59,077	78,390
Due From Other Funds	-	-	-	11,290
Due From Other Governments	419,706	-	975,663	3,789,021
Notes Receivable	-	-	-	-
Total Assets	\$ 4,447,640	\$ 28,328,183	\$ 22,955,641	\$ 38,068,891
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 455,203	\$ 704,527	\$ 836,849	\$ 576,933
Contracts Payable	-	-	-	727,677
Due To Other Funds	-	-	165,696	1,243,867
Due To Other Governments	4,395	-	-	-
Accrued Wage & Benefits Payable	48,354	-	-	745,584
Accrued Taxes	-	-	-	606
Other Current Liabilities	-	-	-	(558,235)
Unearned Revenue	10,375	26,133,013	-	808,198
Total Liabilities	518,327	26,837,540	1,002,545	3,544,630
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	-	-	521,414	1,217,157
Unavailable revenue-Special Assessments	-	-	-	65,659
Unavailable Revenue-Courts	-	-	-	-
Unavailable Revenue-Elections	-	-	-	-
Unavailable Revenue-Recording	-	-	-	-
Unavailable Revenue	-	-	-	2,195,545
Total Deferred Inflows of Resources	-	-	521,414	3,478,361
Total Liabilities and Deferred Inflows of Resources	518,327	26,837,540	1,523,959	7,022,991
Fund Balances				
Restricted	3,929,313	1,490,643	21,229,033	27,022,842
Committed	-	-	-	3,237,768
Assigned	-	-	202,649	785,290
Unassigned	-	-	-	-
Total Fund Balances	3,929,313	1,490,643	21,431,682	31,045,900
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,447,640	\$ 28,328,183	\$ 22,955,641	\$ 38,068,891

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

YAKIMA COUNTY, WASHINGTON

Balance Sheet

Governmental Funds

December 31, 2024

	Total
ASSETS	
Cash and Cash Equivalents	\$ 132,119,430
Taxes Receivable	4,728,843
Accounts Receivable Net	4,652,518
Special Assessments Receivable	47,330
Interest Receivable	495,227
Due From Other Funds	1,469,932
Due From Other Governments	11,098,910
Notes Receivable	10,032,792
Total Assets	\$ 164,644,982
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts/Vouchers Payable	\$ 4,841,323
Contracts Payable	776,141
Due To Other Funds	2,547,803
Due To Other Governments	4,395
Accrued Wage & Benefits Payable	5,129,889
Accrued Taxes	606
Other Current Liabilities	(534,660)
Unearned Revenue	26,951,586
Total Liabilities	39,717,083
Deferred Inflows of Resources	
Unavailable Revenue-Taxes	6,014,317
Unavailable revenue-Special Assessments	67,254
Unavailable Revenue-Courts	2,013,635
Unavailable Revenue-Elections	199,630
Unavailable Revenue-Recording	52,951
Unavailable Revenue	2,195,545
Total Deferred Inflows of Resources	10,543,332
Total Liabilities and Deferred Inflows of Resources	50,260,415
Fund Balances	
Restricted	90,408,861
Committed	5,219,566
Assigned	5,731,553
Unassigned	13,024,587
Total Fund Balances	114,384,567
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 164,644,982

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, 2024

presented in 1000's

Total fund balances as shown on the Governmental Fund Balance Sheet:		114,385
Capital assets of general government:	Cost	1,006,851
(These amounts do not include internal service funds)	Less Accumulated Depreciation	<u>(723,073)</u>
		283,778
Pension assets are not available to pay for current period expenditures in Governmental Funds		11,072
Pension Inflows in governmental funds		(5,824)
Pension Outflows in governmental funds		17,566
Leoff 1 Pension Assets with no active employees reported in Governmental Funds		2,054
Leoff 1 Deferred Inflows with no active employees reported in Governmental Funds		(78)
OPEB Outflows governmental funds		392
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		55,380
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	(17,118)
	Compensated Absences	(2,464)
	Advance Due to Other Governments	(85)
	Leases	(292)
	Pension Liability	(4,001)
	Other Postemployment Benefits	<u>(15,301)</u>
		<u>(39,261)</u>
Net position, as reflected on the Statement of Net Position		<u><u>439,464</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, 2024

	Major Funds			
	General Fund	County Road	Support Invest In Economic Diversification	Department of Corrections
Revenues				
Property Taxes	\$ 29,759,584	\$ 15,941,641	\$ -	\$ -
Retail Sales and Use Taxes	19,741,158	-	5,264,274	-
Other Taxes	70,954	37,707	-	-
Licenses and Permits	363,963	47,960	-	-
Intergovernmental Revenues	9,819,713	10,308,384	-	-
Charges for Goods and Services	10,694,865	410,831	-	10,724,906
Fines and Penalties	1,655,923	8	-	-
Interest and Other Earnings	4,908,417	181,200	1,106,527	20,197
Special Assessments	1,398	457	-	-
Contributions and Donations	448	-	-	6,695
Other Revenues	415,363	4,695	-	102,880
Total Revenues	77,431,786	26,932,883	6,370,801	10,854,678
Expenditures				
Current:				
General Government	24,751,779	-	-	-
Judicial Activities	10,534,716	-	-	-
Public Safety	25,793,993	551,616	-	30,573,747
Transportation	-	21,081,487	-	-
Natural and Economic Environment	2,353,121	-	4,811,954	-
Social Services	768,023	-	-	-
Culture and Recreation	456,416	77	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	1,424	489	-	-
Capital Expenditures/Expenses	509,637	5,942,756	-	186,866
Total Expenditures	65,169,109	27,576,425	4,811,954	30,760,613
Excess (Deficiency) Revenues Over Expenditures	12,262,677	(643,542)	1,558,847	(19,905,935)
Other Financing Sources (Uses)				
Transfers In	5,146,811	50,748	-	20,846,620
Transfers Out	(16,382,264)	(975,242)	(50,748)	(479,525)
Proceeds from Sale of Capital Assets	-	100,893	-	-
Insurance Recoveries	-	-	-	-
Total Other Financing Sources (Uses)	(11,235,453)	(823,601)	(50,748)	20,367,095
Net Change in Fund Balance	1,027,224	(1,467,143)	1,508,099	461,160
Fund Balances - Beginning	17,848,055	5,412,919	30,882,854	813,861
Fund Balances - Ending	\$ 18,875,279	\$ 3,945,776	\$ 32,390,953	\$ 1,275,021

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, 2024

	Major Funds			Other
	Department of Human Services	American Rescue Plan Act	Mental Health Sales Tax	Governmental Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ -	3,408,750
Retail Sales and Use Taxes	-	-	5,792,552	13,257,240
Other Taxes	-	-	-	1,400,466
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	6,940,505	17,722,052	-	5,155,190
Charges for Goods and Services	893,711	-	-	2,862,139
Fines and Penalties	-	-	-	761
Interest and Other Earnings	129,636	1,978,806	788,005	1,367,838
Special Assessments	-	-	-	1,134,096
Contributions and Donations	-	-	-	58,098
Other Revenues	-	-	-	2,489,934
Total Revenues	7,963,852	19,700,858	6,580,557	31,134,512
Expenditures				
Current:				
General Government	-	9,794,795	-	6,186,467
Judicial Activities	-	-	-	2,949,153
Public Safety	-	-	-	7,238,845
Transportation	-	-	-	1,454
Natural and Economic Environment	-	-	-	4,292,671
Social Services	7,395,399	-	3,119,979	343,782
Culture and Recreation	-	-	-	221,289
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	1,227,017
Interest and Other Debt Service Costs	-	-	-	678,135
Capital Expenditures/Expenses	46,642	-	-	6,420,352
Total Expenditures	7,442,041	9,794,795	3,119,979	29,559,165
Excess (Deficiency) Revenues Over Expenditures	521,811	9,906,063	3,460,578	1,575,347
Other Financing Sources (Uses)				
Transfers In	-	-	-	4,695,218
Transfers Out	(2,545)	(8,867,467)	(869,443)	(5,202,588)
Proceeds from Sale of Capital Assets	-	-	-	17,600
Insurance Recoveries	-	-	-	270,904
Total Other Financing Sources (Uses)	(2,545)	(8,867,467)	(869,443)	(218,866)
Net Change in Fund Balance	519,266	1,038,596	2,591,135	1,356,481
Fund Balances - Beginning	3,410,047	452,047	18,840,547	29,689,419
Fund Balances - Ending	\$ 3,929,313	\$ 1,490,643	\$ 21,431,682	\$ 31,045,900

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, 2024

	Total
Revenues	
Property Taxes	\$ 49,109,975
Retail Sales and Use Taxes	44,055,224
Other Taxes	1,509,127
Licenses and Permits	411,923
Intergovernmental Revenues	49,945,844
Charges for Goods and Services	25,586,452
Fines and Penalties	1,656,692
Interest and Other Earnings	10,480,626
Special Assessments	1,135,951
Contributions and Donations	65,241
Other Revenues	3,012,872
Total Revenues	186,969,927
Expenditures	
Current:	
General Government	40,733,041
Judicial Activities	13,483,869
Public Safety	64,158,201
Transportation	21,082,941
Natural and Economic Environment	11,457,746
Social Services	11,627,183
Culture and Recreation	677,782
Debt Service:	
Redemption of Long-Debt (Principal)	1,227,017
Interest and Other Debt Service Costs	680,048
Capital Expenditures/Expenses	13,106,253
Total Expenditures	178,234,081
Excess (Deficiency) Revenues Over Expenditures	8,735,846
Other Financing Sources (Uses)	
Transfers In	30,739,397
Transfers Out	(32,829,822)
Proceeds from Sale of Capital Assets	118,493
Insurance Recoveries	270,904
Total Other Financing Sources (Uses)	(1,701,028)
Net Change in Fund Balance	7,034,818
Fund Balances - Beginning	107,349,749
Fund Balances - Ending	\$ 114,384,567

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, 2024
presented in 1000's

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	7,035
Governmental funds Depreciation Expense allocated over the life of assets	(34)
Net Change in OPEB Expense	426
Net Change in Pension Expense	4,069
Net Change in Leoff 1 Pension Expense no active employees reported in Governmental Funds	(22)
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.	1,227
Amortization of Unearned Bond Premiums	189
Internal service fund expenses are allocated to Governmental funds. The Internal service change in net position is:	3,380
Change in net position, as reflected on the Statement of Activities.	<u>\$ 16,269</u>

See accompanying notes to the financial statements

YAKIMA COUNTY, WASHINGTON

Statement of Net Position

Proprietary Funds

December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Service
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 26,898,451	\$ 4,061,911	\$ 1,182,528	\$ 32,142,890	\$ 30,709,615
Accounts Receivable	705,577	302,305	20,266	1,028,148	5,843
Special Assessments Receivable	-	83,692	-	83,692	-
Interest Receivable	73,839	10,866	3,254	87,959	70,664
Due From Other Funds	2,979	-	138,600	141,579	1,823,131
Due From Other Governments	951,470	33,764	5,253	990,487	61,885
Inventories/Prepayments	-	-	-	-	1,933,159
Total Current Assets	28,632,316	4,492,538	1,349,901	34,474,755	34,604,297
Noncurrent Assets					
Capital Assets					
Intangible Assets	-	934,459	-	934,459	2,459,395
Accumulated Amortization SBITA	-	-	-	-	(1,328,444)
Land	9,688,091	120,578	-	9,808,669	434,980
Buildings	19,180,240	1,053,332	-	20,233,572	5,538,204
Improvements Other Than Buildings	7,600,949	19,808,514	-	27,409,463	1,513,529
Machinery and Equipment	3,367,556	474,311	28,715	3,870,582	46,554,641
Less Accumulated Depreciation	(16,474,471)	(9,953,125)	(21,001)	(26,448,597)	(33,526,570)
Construction In Progress	6,169,774	4,064,925	-	10,234,699	865,339
Net Pension Asset	891,149	125,074	328,318	1,344,541	1,334,551
Total Noncurrent Assets	30,423,288	16,628,068	336,032	47,387,388	23,845,625
Total Assets	59,055,604	21,120,606	1,685,933	81,862,143	58,449,922
Deferred Outflows of Resources					
Deferred Outflows of Resources-Pensions	1,370,192	163,965	430,409	1,964,566	1,819,633
Deferred Outflows of Resources-Asset Retirement	-	3,994,284	-	3,994,284	-
Total Deferred Outflows of Resources	1,370,192	4,158,249	430,409	5,958,850	1,819,633
Total Assets and Deferred Outflows of Resources	\$ 60,425,796	\$ 25,278,855	\$ 2,116,342	\$ 87,820,993	\$ 60,269,555
LIABILITIES AND NET POSITION					
Current Liabilities					
Accounts/Vouchers Payable	\$ 715,429	\$ 98,700	\$ 3,434	\$ 817,563	\$ 2,132,711
Contracts Payable	19,536	184,518	-	204,054	-
Due To Other Funds	524,982	13,279	249	538,510	302,466
Interest Payable	-	-	-	-	17,952
Accrued Wage & Benefits Payable	378,964	67,789	112,800	559,553	709,523
Accrued Taxes Payable	21,139	-	-	21,139	-
Other Current Liabilities	-	3,852	-	3,852	-
Compensated Absences	36,631	4,307	4,292	45,230	61,339
Closure Post Closure Care	127,067	-	-	127,067	-
Total Current Liabilities	1,823,748	372,445	120,775	2,316,968	3,223,991
Noncurrent Liabilities					
Compensated Absences and Benefits	268,629	31,584	31,476	331,689	449,816
Net Pension Liability	1,333,810	-	-	1,333,810	-
SBITA Payable	-	-	-	-	770,213
Notes and Loans Payable	288,638	3,761,405	-	4,050,043	-
Asset Retirement Obligation	-	4,337,000	-	4,337,000	-
Landfill Closure and Postclosure Care	13,975,660	-	-	13,975,660	-
Total Noncurrent Liabilities	15,866,737	8,129,989	31,476	24,028,202	1,220,029
Total Liabilities	17,690,485	8,502,434	152,251	26,345,170	4,444,020
Deferred Inflows of Resources					
Unavailable Revenue-Special Assessment	-	83,692	-	83,692	-
Deferred Inflows of Resources-Pensions	388,645	39,568	103,864	532,077	445,222
Total Deferred Inflows of Resources	388,645	123,260	103,864	615,769	445,222
Total Liabilities and Deferred Inflows of Resources	18,079,130	8,625,694	256,115	26,960,939	4,889,242
Net Position					
Net Investment in Capital Assets	29,532,139	16,502,994	7,714	46,042,847	22,511,074
Restricted for Pension	1,741,760	244,641	641,921	2,628,322	2,578,333
Unrestricted	11,072,767	(94,474)	1,210,592	12,188,885	30,290,906
Total Net Position	\$ 42,346,666	\$ 16,653,161	\$ 1,860,227	\$ 60,860,054	\$ 55,380,313

YAKIMA COUNTY, WASHINGTON

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

Proprietary Funds

Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Service
Operating Revenues					
Charges for Good and Services	\$ 14,602,004	\$ 2,217,043	\$ 606,220	\$ 17,425,267	\$ 42,638,631
Licenses and Permits	-	-	1,045,825	1,045,825	-
Other Operating Revenues	3,621	89,526	67,777	160,924	360,544
Total Operating Revenues	14,605,625	2,306,569	1,719,822	18,632,016	42,999,175
Operating Expenses					
Personal Services	4,719,170	1,140,576	1,514,240	7,373,986	12,692,752
Contractual Services	8,701,797	1,090,045	695,534	10,487,376	17,340,687
Other Supplies and Expenses	196,369	179,462	27,158	402,989	8,261,490
Depreciation	422,958	450,186	1,232	874,376	5,183,466
Asset Retirement Amortization	-	120,245	-	120,245	-
Landfill Closure Post Closure Costs	459,204	-	-	459,204	-
Total Operating Expenses	14,499,498	2,980,514	2,238,164	19,718,176	43,478,395
Operating Income (Loss)	106,127	(673,945)	(518,342)	(1,086,160)	(479,220)
Non-Operating Revenues (Expenses)					
Intergovernmental	712,026	1,250,603	510	1,963,139	280,372
Interest Revenue	1,405,130	180,998	71,243	1,657,371	979,300
Interest Expense	-	(27,334)	-	(27,334)	(29,493)
Gain (Loss) on Disposition of Capital Assets	-	(789)	-	(789)	(1,067,397)
Miscellaneous Expense	(353,469)	-	(527)	(353,996)	-
Total Non-Operating Revenues (Expenses)	1,763,687	1,403,478	71,226	3,238,391	162,782
Income (Loss) Before Contributions and Transfers	1,869,814	729,533	(447,116)	2,152,231	(316,438)
Capital Contributions	-	-	-	-	407,426
Proceeds from Sale of Capital Assets	-	-	-	-	1,752,071
Transfers In	-	594,373	-	594,373	1,671,970
Transfers Out	(3,611)	(2,519)	(34,313)	(40,443)	(135,476)
Change in Net Position	1,866,203	1,321,387	(481,429)	2,706,161	3,379,553
Net Position - Beginning of Year	40,480,463	15,331,774	2,341,656	58,153,893	52,000,760
Net Position - End of Year	\$ 42,346,666	\$ 16,653,161	\$ 1,860,227	\$ 60,860,054	\$ 55,380,313

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

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Public Services Utilities	Building and Fire Safety	Total	Internal Services
<u>Cash Flows From Operating Activities:</u>					
Receipts from Customers	\$ 14,058,239	\$ 2,309,539	\$ 1,641,147	\$ 18,008,925	\$ 1,748,959
Receipts from Interfund Services Provided	2,979	-	-	2,979	43,592,632
Payments to Employees	(5,066,107)	(1,133,305)	(1,663,180)	(7,862,592)	(9,744,676)
Payments to Suppliers	(8,877,329)	(1,149,998)	(342,060)	(10,369,387)	(28,889,286)
Payments for Interfund Services Used	(713,045)	(71,728)	(409,371)	(1,194,144)	494,233
Net cash provided (used) by operating activities	(595,263)	(45,492)	(773,464)	(1,414,219)	7,201,862
<u>Cash Flows From Noncapital Financing Activities:</u>					
Operating Grants Received	712,026	1,250,603	510	1,963,139	280,372
Miscellaneous Non Operating	-	-	(527)	(527)	-
Transfers from Other Funds	-	594,373	-	594,373	865,429
Transfers to Other Funds	(3,611)	-	(34,313)	(37,924)	(68,938)
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	708,415	1,844,976	(34,330)	2,519,061	1,076,863
<u>Cash Flows From Capital and Related Financing Activities</u>					
Purchases of capital assets	(6,964,312)	(4,035,896)	-	(11,000,208)	(7,901,943)
Proceeds from Sale of Capital Assets	-	-	-	-	1,752,069
Acquisition and Construction of Capital Assets	-	-	-	-	(429,475)
Proceeds from Intergovernmental Loan	288,638	2,073,626	-	2,362,264	-
Principal Paid on Capital Debt	-	(118,335)	-	(118,335)	-
Interest Paid on Capital Debt	-	(26,841)	-	(26,841)	(29,396)
Insurance Proceeds	-	-	-	-	-
Capital Contributions	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	(6,675,674)	(2,107,446)	-	(8,783,120)	(6,608,745)
<u>Cash Flows From Investing Activities</u>					
Interest Received	1,409,790	179,712	72,656	1,662,158	968,673
Proceeds from Loan Principal Pmt Received	-	-	-	-	-
Net Cash Provided by Investing Activities	1,409,790	179,712	72,656	1,662,158	968,673
Net Increase (Decrease) in Cash & Cash Equivalents	(5,152,732)	(128,250)	(735,138)	(6,016,120)	2,638,653
Balances as of January 1	32,051,182	4,190,216	1,917,666	38,159,064	27,330,959
*Balances as of December 31	\$ 26,898,450	\$ 4,061,966	\$ 1,182,528	\$ 32,142,944	\$ 29,969,612

*Balances include all cash and pooled investments.

See accompanying notes to the financial statements

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2024

	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)	\$ 106,130	\$ (691,777)	\$ (518,541)	\$ (1,104,188)	\$ (479,215)
<u>Adjustments to Reconcile Operating Income to</u>					
<u>Net Cash Provided by Operating Activities:</u>					
Depreciation Expense	1,319,712	450,184	1,232	1,771,128	5,128,130
Pension Expense	(441,041)	27,350	(180,509)	(594,200)	1,874,519
OPEB Expense	-	-	-	-	-
Landfill Closure Postclosure Costs	459,204	-	-	459,204	-
<u>Changes in assets and liabilities:</u>					
Receivables, net	(544,407)	18,040	(78,675)	(605,042)	2,072,408
Inventories	-	-	-	-	692,143
Accrued Expenses	94,104	(7,051)	31,569	118,622	-
Accounts and Other Payables	(692,211)	65,743	(28,540)	(655,008)	(2,091,193)
Net Cash Provided by Operating Activities	\$ 301,491	\$ (137,511)	\$ (773,464)	\$ (609,484)	\$ 7,196,792
<u>Noncash Investing, Capital, and Financing Activities</u>					
Gain (Loss) on disposal of capital assets	-	-	-	-	693,340
Capital Contributions	-	-	-	-	407,426

YAKIMA COUNTY, WASHINGTON

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2024

	Investment Trust Fund	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ -	\$ 34,453,356
Receivables:		
Taxes Receivable	-	5,035,276
Accounts Receivable	-	228,398
Special Assessments Receivable	-	466,558
Interest Receivable	-	2,222,116
Due from other funds	-	60,000
Due from Other Governments	-	1,157,117
Total Receivables	0	43,622,821
Investments, at Fair Value:		
Total Pooled Investments	286,323,603	-
Total Non-Pooled Investments	16,041,822	-
Accrued Interest Receivable	785,984	-
Total Assets	\$ 303,151,409	\$ 43,622,821
LIABILITIES		
Accounts Payable and other liabilities	\$ -	\$ 4,330,925
Due to Other Governments	-	3,945,152
Less Income	785,984	-
Total liabilities	\$ 785,984	\$ 8,276,077
NET POSITION		
Restricted Pool Participants	302,365,425	-
Restricted Individuals, organizations and other Governments	-	35,346,744
TOTAL NET POSITION	\$ 302,365,425	\$ 35,346,744

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, 2024

	Investment Trust Fund	Custodial Funds
ADDITIONS:		
Investment Earnings:		
Additons by Pool participants	309,277,779	-
Additons by Non-Pool participants	885,577	
Increase (decrease) in fair value of investments	2,739,640	-
Interest	9,925,194	-
Total Investment Earnings	322,828,190	0
Net Investment Earnings	322,828,190	0
Property Tax collections for other governments		223,754,277
Other tax collections	-	19,401,165
Department of Licensing	-	3,605,659
Law enforcement seizures	-	10,487
State and federal shared revenues and grants collected	-	894,260,848
Court collections for other governments	-	1,254,111
Special assessments collected for other governments	-	11,471,256
Collection of debt proceeds	-	40,712,762
Custodial Deposits, Transfers and Interest	-	157,257,360
Total Additions	322,828,190	1,351,727,925
DEDUCTIONS:		
Payments of Tax Collections to Other Governments	-	125,468,855
Disbursement to Department of Licensing	-	3,570,656
Payments of court collections	-	1,146,234
Payments of special assessments	-	5,278,041
Disbursements for bond and debt holders	-	44,540,102
Disbursement of wages and benefits	-	679,455,281
Disbursement of Vendors and suppliers		458,278,149
Custodial Transfers	-	34,562,020
Investment Fee	652,207	-
Distributions to Pool participants	281,146,972	-
Total Deductions	281,799,179	1,352,299,338
Net increase (decrease) in Fiduciary Net Position	41,029,011	(571,413)
Restricted Net Position - beginning	261,336,414	35,918,157
Restrcticted Net Position - ending	\$ 302,365,425	35,346,744

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, 2024

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.

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, 2024, ending cash and investments at fair value balance was \$40,090.94.

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.

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 is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Our policy is to allocate indirect costs to a specific function or segment. 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 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, similar to 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.

3. Deficit Fund Net Position

The County had one fund that had a deficit fund net position at year end. Department of Security deficit is from the restricted for pension amount of \$85,128. They have raised the fixed costs to the Departments to avoid this deficit in the future.

E. Assets, Liabilities, Fund Balance, Net Position

1. Cash and Cash Equivalents

The County considers cash and cash equivalents to be cash on hand and demand deposits. In addition, because the (LGIP and/or County Investment Pool) is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

For purposes of the statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

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

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

It is the County’s policy to invest all cash surpluses. As of December 31, 2024, the Treasurer was holding \$107,029,761 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.

All investments in (LGIP and the County Investment Pool) are reported at amortized cost. All other investments are reported at fair value.

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 Advances 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 Prepaid Items

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.

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 & SBITAs (See Note: XII Leases and Note: XIII Subscription Based Information Technology Arrangements (SBITA))

Lessee/SBITA: The County is a lessee for noncancelable leases. The County recognizes lease/SBITA 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 2024. The County recognizes lease liabilities with an initial, individual value of \$533,021.

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. \$1,981,398 in committed fund balance from resolutions by the Board of County Commissioners for technology replacement and elections. \$3,387,442 in assigned fund balance from specific purposes by the budget director for contingency. \$13,024,587 in unassigned fund balance available for general purposes. The General Fund total balance is \$18,875,279.
- County Road, a special revenue fund: \$3,945,376 in restricted fund balance from taxes and roadwork. \$400 in committed fund balance from resolutions by the Board of County Commissioners. County Road total fund balance is \$3,945,776.
- Support Invest in Economic Diversification, a special revenue fund: \$32,207,110 in restricted fund balance from long-term notes receivable and from Sales and Use Tax. \$183,843 in assigned fund balance for solar and other clean energy refund requests. SIED total fund balance is \$32,390,953.
- Department of Corrections, a special revenue fund: \$102,692 restricted fund balance profit and holdings from Jail Inmates. \$1,172,329 assigned fund balance is from the budget director assigning it to a specific purpose. Department of Corrections total fund balance is \$1,275,021.
- Department of Human Services, a special revenue fund: \$3,929,313 in restricted fund balance for surcharges collected for the homeless housing and assistance. Department of Human Services' total fund balance is \$3,929,313.
- American Rescue Plan Act, a special revenue fund: \$1,490,643 restricted fund balance from allotted portion provided by the Federal Government. American Rescue Plan Act total fund balance is \$1,490,643.
- Mental Health Sales Tax, a special revenue fund: \$21,229,033 restricted fund balance from holdings from sales and use tax collections. \$202,649 assigned fund balance for solar and other clean energy refund requests. A total fund balance is \$21,431,682.
- Other governmental funds: \$27,022,842 restricted fund balance from taxes and state fees. \$3,237,768 committed fund balance from resolutions by the Board of County Commissioners. \$785,290 assigned fund balance for specific amounts that are assigned by the budget director. Other governmental funds' total fund balance is \$31,045,900.
- The Parks fund ended the year 2024 with an assigned fund balance of \$524. Code Enforcement fund ended the year 2024 with a committed fund balance of \$1,139,932. 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 CHANGES AND ERROR CORRECTIONS

Reporting Change

Effective for fiscal year 2024, the County adopted the new standard, Statement 100, *Accounting changes and Error Corrections*, and Statement 101, *Compensated Absences* issued by the Governmental Accounting Standards Board (GASB).

GASB 101 defines compensated absence as any of the following: Cash payments when the leave is used for time off. Other cash payments, such as payment for unused leave upon termination of employment. Compensated absences include vacation (or annual) leave, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave.

There were no known corrections of errors to previously issued Financial Statements.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Yakima County is authorized by RCW's 36.29, 39.58 and 39.59 to invest in the securities held in the portfolio. The Yakima County Treasurer, acting in their legal capacity as Treasurer for the County and other taxing districts, receipts, disburses and invests all cash.

As required by state law, all deposits and investments of the County's funds (except as noted below) are obligations of the U.S. Government, bankers' acceptances or deposits with Washington State banks and savings and loan institutions. Investments of trust funds are not subject to the preceding limitations. The Clerk's Trust has passbook and market rate savings of \$17,408 as of December 31, 2024. 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 25% of the total Pool's face investment valuation. The carrying amount of deposits for the Pool as of December 31, 2024, was \$5,000,000. The

total bank balance for the Pool was \$5,000,000. No amount was exposed to custodial credit risk as uninsured or uncollateralized.

	Carrying Amount	Bank Balance	Uninsured and Uncollateralized
Bank Deposits	\$ 0	\$ 0	\$ -
Certificates of Deposit	5,000,000	5,000,000	-
Total Deposits	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ -</u>

Investments

For investment purposes, the County pools the cash balances of county funds and allows for participation by other legally separate entities such as special districts and public agencies, for which the County is *ex officio* treasurer. 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 that are not measured at fair value.

As of December 31, 2024, Yakima County had the following investments at amortized cost:

Investment	Yakima County's	Investment Pool	Total
State Investment Pool	\$ 0	\$ 127,204,944	\$ 127,204,944
Deposit Accounts	\$ 0	\$ 0	\$ 0
Nonnegotiable CDs	\$ 0	\$ 5,000,000	\$ 5,000,000
Total	\$ 0	\$ 132,204,944	\$ 132,204,944

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, 2024, Yakima County had the following fair value measurements:

Investment	Level 1	Level 2	Level 3	Total
US Treasury Notes	\$ 111,354,400	\$ 0	\$ 0	\$ 111,354,400
US Agency Notes	\$ 0	\$ 274,115,050	\$ 0	\$ 274,115,050
Municipal Bonds	\$ 0	\$ 11,473,286	\$ 0	\$ 11,473,286
Total	\$ 111,354,400	\$ 285,588,336	\$ 0	\$ 396,942,736

Types of Investments. Through the office of the County Treasurer, Yakima County collects taxes, licenses, fees, and other revenues. It collects not only for the County, but also for special purpose districts located within the County. In its custodial role, the Treasurer is empowered to deposit any public funds available for investment and to secure those funds by appropriate collateral. Cash is deposited and invested on behalf of the County and local districts as legally prescribed in the form of certificates of savings or time accounts, in designated qualified public depositories, or in municipal bonds of the State of Washington, or in certificates, notes, or bonds of the United States, or other

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

The County is authorized to enter into repurchase agreements. County investment policies require that securities underlying repurchase agreements must have a market value of principal and accrued interest of at least 102 percent of the cost of the repurchase agreement. The market value of the securities used as collateral shall be monitored daily by the Treasurer's staff and by a third-party custodian. Any deficiencies are to be corrected within one day or the repurchase agreement will be cancelled as defined in the repurchase agreement contract. The County did not purchase any of these securities during 2024.

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 and is not registered with the SEC. 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 2024, 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 \$2,533,596. 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-four 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 \$538,654,944 at December 31, 2024. 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 2024, the County did not realize any gains or losses from the sale of investments because management held all securities until maturity.

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, 2024, and the net asset value of each share in the Pool. Yakima County experienced a net increase in the fair value of investments during 2024. 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 or amortized cost, the average interest rates and the weighted average maturity in years of the Yakima County Treasurer's Investment Pool as of December 31, 2024. The Primary Government has a fair value balance in the investment pool of \$136,303,865. The change in fair value of the total investments for the reporting entity during 2024, after considering purchases, sales and maturities, resulted in an increase of \$5,532,497. Of this amount, the Primary Government's change in fair value was an increase of \$2,073,771. 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 (1)	Principal	Average Interest Rate	Weighted Average Maturity (Years)
Securities Measured at Fair Value				
Municipal Bonds and Notes	11,473,286	11,450,000	4.83%	2.338
U.S. Agencies	274,115,050	280,000,000	2.92%	2.821
U.S. Treasury Bonds and Notes	111,354,400	115,000,000	2.55%	2.509
Totals for Portfolio	<u>\$ 396,942,736</u>	<u>\$ 406,450,000</u>		
Securities Not Measured at Fair Value				
Certificates of Deposit (2)	5,000,000	5,000,000	4.73%	0.482
State Treasurer's Investment Pool (2)	127,204,944	127,204,944	4.60%	0.003
	<u>\$ 132,204,944</u>	<u>\$ 132,204,944</u>		
Totals for Portfolio	<u>\$ 529,147,680</u>	<u>\$ 538,654,944</u>	3.30%	2.057

- (1) Investments measured at fair value
(2) Investments measured at amortized cost

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 (1)	Less than 1	1 to 5	6 to 10	More than 10
Debt Securities					
Municipals	11,473,286	295,000	11,178,286	-	-
U.S. Agencies	274,115,050	68,512,900	205,602,150	-	-
U.S. Treasuries	111,354,400	4,988,250	106,366,150	-	-
Other Securities (2)					
Certificates of Deposit	5,000,000	5,000,000	-	-	-
Bank Deposits	-	-	-	-	-
State LGIP	127,204,944	127,204,944	-	-	-
Totals	529,147,680	206,001,094	323,146,586	-	-

(1) Investments measured at fair value

(2) Investments measured at amortized cost

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, 2024, for each type of investment in which the Primary Government participates.

Investment Type	Minimum Rating	AA+	Not Rated
Agency Securities	AA+	280,000,000	-
Municipal Bonds & Notes	N/R	9,845,000	1,605,000
Certificates of Deposit	N/R	-	5,000,000
Washington State LGIP	N/R	-	127,204,944

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	\$30,000,000	6%
Federal Home Loan Bank	Agency Security	\$185,000,000	34%
Federal Home Loan Mtg. Corp.	Agency Security	\$55,000,000	10%
U.S. Treasury	Treasury Note	\$115,000,000	21%

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, 2024

Assets	\$546,281,750
Less: Liabilities	(1,439,859)
Net assets held in trust	<u>\$544,841,891</u>
Equity of internal pool participants	\$136,303,865
Equity of external pool participants	286,323,603
Equity of Treasurer's Cash	107,029,761
External Individual Investment	16,041,822
Less: Unamortized Premium/(Discount)	(857,160)
Total equity	<u>\$544,841,891</u>

Condensed Statement of Changes in Net Assets

Year Ended December 31, 2024

Net assets at January 1, 2024	\$505,704,991
Net change in investments	39,136,900
Net assets at December 31, 2024	<u>\$544,841,891</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 \$16,041,822 as of December 31, 2024.

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 Tax Calendar

January 1	Taxes are levied and become an enforceable lien against the properties.
February	Tax Bills are mailed to all taxpayers.
April 30	First of two equal installments are due.
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due.

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 County's regular levy for 2024 was \$0.97798949 per \$1,000 on an assessed valuation of \$31,953,707,823 for a regular levy of \$31,250,390.

The Flood Control Zone District Fund levied \$0.05513605 per \$1,000 on an assessed value of \$31,953,707,823 in 2024. This resulted in a total levy of \$1,761,801 to be used to address flood management needs within the County.

For 2024, the Emergency Medical Services levy for the County was \$0.25 per \$1,000 on an assessed valuation of \$31,953,707,823 for a total levy of \$7,988,426.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. For 2024, the County's Road levy was authorized at \$1.35250978 per \$1,000 of assessed valuation. The

County's Road levy for the year 2024 was \$1.3004952 per \$1,000 on an assessed valuation of \$12,400,369,690 for a total road levy of \$16,126,621. The diverted County Road levy for 2024 was \$0.05201458 per \$1,000 of assessed valuation, for a total diverted road levy of \$645,000

C. Receivables

Accounts receivable as of December 31, 2024 for the County's individual major funds, nonmajor funds and internal service funds are shown in the following table.

	Taxes, Special Assessments Receivables	Accounts Receivable	Interest Receivable	Due From Other Governments	Notes, Contracts	Total
<i>Governmental Activities</i>						
General Fund	\$ 768,030	\$ 2,418,210	\$ 178,309	\$ 4,675,488		\$ 8,040,037
County Roads	611,418	5,959	15,649	1,998,349		2,631,375
SIED			64,420	887,639	10,032,792	10,984,851
Department of Corrections		14,950	1,461	1,588,730		1,605,141
Department of Human Services		7,755	10,390	419,706		437,851
American Rescue Plan Act			87,531	-		87,531
Mental Health Sales Tax			59,077	975,663		1,034,740
Nonmajor Governmental	161,039	2,205,644	78,390	3,789,021		6,234,094
Internal Services		5,843	70,664	61,885		138,392
<i>Total Government Activities</i>	1,540,487	4,658,361	565,891	14,396,481	10,032,792	31,194,012
<i>Business-type Activities</i>						
Solid Waste		705,577	73,839	951,470		1,730,886
Public Services Utilities	83,692	302,305	10,866	33,764		430,627
Building and Fire Safety		20,266	3,254	5,253		28,773
<i>Total Business-type Activities</i>	83,692	1,028,148	87,959	990,487		2,190,286
<i>Total Gross Receivables</i>	1,624,179	5,686,509	653,850	15,386,968	10,032,792	33,384,298

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

D. Interfund Receivables, Payables and Transfers

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

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

Due From								
	General	County	Dept of	Other Non-Major	Solid	Building &	Internal	
Due To	Fund	Road	Corrections	Govt Funds	Waste	Fire Safety	Services	Total
General Fund	\$ -	\$ -	\$ 848	\$ -	\$ 103	\$ 138,600	\$ 187,241	\$ 326,792
County Road	-	-	95	-	2,344	-	791,333	793,772
Dept of Corrections	-	-	-	-	-	-	17,676	17,676
Non-Major Govt Funds	1,197,480	-	2,984	-	-	-	32,167	1,232,631
Mental Health Sales Tax	162,472	-	3,224	11,236	-	-	-	176,932
Solid Waste	65,233	-	-	-	-	-	459,749	524,982
Public Services Utilities	-	566	-	-	-	-	12,712	13,278
Building & Fire Safety	-	-	195	54	-	-	-	249
Internal Services	-	25,545	-	-	532	-	276,389	302,466
Total	\$ 1,425,185	\$ 26,111	\$ 7,346	\$ 11,290	\$ 2,979	\$ 138,600	\$ 1,777,267	\$ 3,388,778

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, 2024, are as follows:

Transfer Out	Transfer In						
	General	Department of	County	Non-Major	Public	Internal	
	Fund	Corrections	Road	Governmental Funds	Services Utilities	Services	Total
General Fund	\$ 500,000	\$ 14,995,015	\$ -	\$ 263,411	\$ -	\$ 623,838	\$ 16,382,264
Dept of Corrections	-	-	-	469,680	-	9,845	479,525
County Road	-	-	-	158,889	-	816,353	975,242
Mental Health Sales Tax	449,044	371,759	-	48,273	-	367	869,443
SIED	-	-	50,748	-	-	-	50,748
American Rescue Plan Act	2,784,132	4,268,299	-	1,270,663	544,373	-	8,867,467
Non-Major Governmental	1,413,635	1,211,547	-	2,325,989	50,000	201,417	5,202,588
Dept Of Human Services	-	-	-	1,326	-	1,219	2,545
Public Services Solid Waste	-	-	-	-	-	3,611	3,611
Public Services Building and Fire	-	-	-	29,896	-	4,417	34,313
Public Services Utilities	-	-	-	2,519	-	-	2,519
Internal Services	-	-	-	124,572	-	10,904	135,476
Total	\$ 5,146,811	\$ 20,846,620	\$ 50,748	\$ 4,695,218	\$ 594,373	\$ 1,671,971	\$ 33,005,741

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 1.5 million 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, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities & Internal Service				
Capital assets, not being depreciated				
Land	\$ 89,613,452	\$ 2,864,044	\$ 17,325	\$ 92,460,171
Construction in progress	61,132,796	33,477,705	44,083,056	50,527,445
Total capital assets, not being depreciated	\$ 150,746,248	\$ 36,341,749	\$ 44,100,381	\$ 142,987,616
Capital assets, being depreciated:				
Buildings	\$ 79,706,279	\$ -	\$ -	\$ 79,706,279
Improvements	48,885,413	2,254,946	107,149	51,033,210
Machinery and equipment	49,658,795	11,528,593	8,314,672	52,872,716
Infrastructure	726,823,121	11,439,545	206,028	738,056,638
Total capital assets being depreciated	\$ 905,073,608	\$ 25,223,084	\$ 8,627,849	\$ 921,668,843
Less accumulated depreciation for:				
Buildings	\$ 66,329,045	\$ 4,464,335	\$ 2,135,625	\$ 68,657,755
Improvements	25,931,567	2,020,381	744,623	27,207,325
Machinery and equipment	33,433,205	5,120,517	6,259,179	32,294,543
Infrastructure	619,424,394	9,179,951	164,822	628,439,523
Total accumulated depreciation	\$ 745,118,211	\$ 20,785,184	\$ 9,304,249	\$ 756,599,146
Total capital assets, being depreciated, net	159,955,397	4,437,900	(676,400)	165,069,697
Governmental activities capital assets, net	\$ 310,701,645	\$ 40,779,649	\$ 43,423,981	\$ 308,057,313

Depreciation expense was charged to functions as follows:

General Governmental Services	\$ 620,427
Public Safety	2,220,070
Transportation	9,193,429
Natural and Economic Environment	43,854
Social Services	3,632
Culture and Recreation	990,964
	<u>\$ 13,072,376</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.

	\$ -
Total governmental activities depreciation expense.	<u>\$ 13,072,376</u>

Capital Assets Business		Beginning			
		Balance	Increases	Decreases	Ending Balance
Business Type Activities					
Capital assets, not being depreciated					
Land	\$	9,808,669	\$ -	\$ -	\$ 9,808,669
Intangible Assets		934,459	-	-	934,459
Construction in progress		715,561	14,694,469	5,175,331	10,234,699
Total capital assets, not being depreciated	\$	11,458,689	\$ 14,694,469	\$ 5,175,331	\$ 20,977,827
Capital assets, being depreciated:					
Buildings		20,239,172	-	5,600	20,233,572
Improvements		26,780,937	658,025	29,500	27,409,462
Machinery and equipment		3,483,697	1,672,300	1,285,415	3,870,582
Total capital assets being depreciated		50,503,806	2,330,325	1,320,515	51,513,616
Less accumulated depreciation for:					
Buildings		12,302,869	42,037	4,667	12,340,239
Improvements		8,083,003	453,920	18,917	8,518,006
Machinery and equipment		5,245,332	378,418	33,396	5,590,354
Total accumulated depreciation		25,631,204	874,375	56,980	26,448,599
Total capital assets, being depreciation, net		24,872,603	1,455,950	1,263,535	25,065,018
Business Type activities capital assets, net		36,331,292	16,150,419	6,438,866	46,042,845

Depreciation expense was charged to functions as follows:

Solid Waste	\$	422,958
Public Services Utilities		450,186
Building and Fire Safety		1,231
Total Business Type activities depreciation expense.	<u>\$</u>	<u>874,375</u>

Net Investment in Capital Assets

	Governmental	Proprietary
	Funds	Funds
Capital Assets		
Land & Construction in Progress	\$ 142,987,616	\$ 20,977,827
Other Capital Assets, Net of Depreciation	165,069,697	25,065,018
Sub Total	<u>\$ 308,057,313</u>	<u>\$ 46,042,845</u>
Less Debt		
Bond Debt	\$ (16,725,000)	\$ -
Intergovernmental	(102,104)	(1,536,045)
Lease	(533,021)	-
SIBITA	(770,213)	-
Other Debt	-	(65,174)
Less Premiums	(1,831,536)	-
Net Investment in Capital Assets	<u><u>\$ 288,095,439</u></u>	<u><u>\$ 44,441,626</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, 2024, the debt limits for the County were as follows:

Assessed Value \$31,953,707,823

	Without a Vote	With a Vote	
		2.50%	5.00%
Legal Limit	\$ 479,305,617	\$ 798,842,696	\$ 1,597,685,391
Net Outstanding Indebtedness	(18,363,147)	(18,363,147)	(18,363,147)
Margin Available	<u>\$ 460,942,470</u>	<u>\$ 780,479,549</u>	<u>\$ 1,579,322,244</u>

A. Advance Due to Other Governments

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

Description	Amount Outstanding
In 2014, Terrace Heights Water was the recipient of a Department of community Development loan with total proceeds as of December 31, 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 \$114,312.31 and interest payment of \$24,005.59 was made in 2024.	\$ 1,486,060.10
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 \$17,017.27 and interest payments of \$3573.63 were made in 2024.	\$ 102,103.59
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 \$4,159.13 and intense payments of \$1,822.87 were made in 2024.	\$ 49,984.17
Total Advance Due to Other Governments	<u><u>\$ 1,638,147.86</u></u>

InterGovernmental Debt						
Year Ending	Governmental Activities		Business-Type Activities		Total	
31-Dec	Principal	Interest	Principal	Interest	Principal	Interest
2025	17,017	3,063	118,604	23,983	135,621	27,046
2026	17,017	2,553	118,748	22,123	135,765	24,676
2027	17,017	2,042	118,898	20,259	135,915	22,301
2028	17,017	1,532	119,052	18,390	136,069	19,922
2029	17,017	1,021	119,213	16,514	136,230	17,535
2030-2034	17,019	511	598,660	54,252	615,679	54,763
2035-2038	-	-	342,870	10,262	342,870	10,262
	<u>\$ 102,104</u>	<u>\$ 10,722</u>	<u>\$ 1,536,045</u>	<u>\$ 165,783</u>	<u>\$ 1,638,149</u>	<u>\$ 176,505</u>

B. General Obligation Bonds

General obligation bonds are direct obligations that pledge the full faith and credit of the government. These bonds are subject to Federal arbitrage regulations. 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 \$310,000 and interest payments of \$129,512.50 were made in 2024.	\$ 3,670,000
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 2024.	\$ 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 \$400,000 and interest payments of \$369,750 were made in 2024.	6,995,000
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 \$500,000 and interest payments of \$53,690 were made in 2024.	3,630,000
Total General Obligation Bonds	<u>\$ 16,725,000</u>

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

General Obligation Bond Debt

Year Ending 31-Dec	Governmental Activities		Business-Type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	1,250,000	635,553	-	-	1,250,000	635,553
2026	1,305,000	597,853	-	-	1,305,000	597,853
2027	3,790,000	497,323	-	-	3,790,000	497,323
2028	1,580,000	394,428	-	-	1,580,000	394,428
2029	1,640,000	348,043	-	-	1,640,000	348,043
2030-2034	6,285,000	997,731	-	-	6,285,000	997,731
2035-2036	875,000	43,750	-	-	875,000	43,750
	\$ 16,725,000	\$ 3,514,681	\$ -	\$ -	\$ 16,725,000	\$ 3,514,681

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 2024 totaled \$0.

D. Related Parties

In October 2023 an interlocal agreement was created for the Yakima Valley Crisis Response Unit between Yakima County, City of Grandview, City of Moxee, City of Selah, City of Sunnyside, City of Toppenish, City of Union Gap, City of Wapato, City of Yakima and City of Zillah.

In October 2024 an interlocal agreement was created for On call services on Federal funded projects for the City of Tieton.

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, 2024:

	Long Term Debt & Liabilities				
	Beginning Balance	New Issue	Retirements	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$ 17,935,000	\$ -	\$ 1,210,000	\$ 16,725,000	\$ 1,250,000
Unearned Amounts:					
For Premiums	2,020,175	-	188,639	1,831,536	188,639
Total Bonds Payable	19,955,175	-	1,398,639	18,556,536	1,438,639
Advances Due to Other Governments	119,121	-	17,017	102,104	17,017
Lease Obligations	535,495	102,990	105,464	533,021	241,027
SBITA Obligations	1,371,806	244,650	846,243	770,213	559,000
Compensated Absences	3,139,357	4,163,814	3,921,839	3,381,332	405,760
Net Pension Liability	5,670,726	-	1,669,296	4,001,430	-
Total OPEB Liability	17,360,706	-	1,240,955	16,119,751	818,695
Total Long Term Liabilities	\$ 48,152,386	\$ 4,511,454	\$ 9,199,453	\$ 43,464,387	\$ 3,480,138
Business-Type Activities					
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	-
Total Bonds Payable	\$ -	\$ -	\$ -	\$ -	-
Advances Due to Other Governments	1,654,516	-	118,471	1,536,045	118,604
Other Noncurrent Liability	66,049	-	875	65,174	1,000
Compensated Absences	392,080	469,199	484,360	376,919	45,230
Pension Liability	1,417,682	-	83,872	1,333,810	-
Asset Retirement Obligation	4,271,004	223,235	157,239	4,337,000	-
Landfill Closure/Postclosure	13,643,523	459,204	-	14,102,727	127,067
Total Long Term Liabilities	\$ 21,444,854	\$ 1,151,638	\$ 844,817	\$ 21,751,675	\$ 291,901

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 \$ 511,155 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 2024:

Aggregate Pension Amounts - All Plans	
Pension liabilities	(5,335,240)
Pension assets	15,805,014
Deferred outflows of resources	21,350,107
Deferred inflows of resources	(6,879,342)
Pension expense/expinditures	(396,218)

State Sponsored Pension Plans

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

The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for each plan.

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

A. Public Employees' Retirement System (PERS)

PERS members include elected officials; state employees; employees of 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.

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.

PERS Contributions

The PERS Plan 1 member contribution rate is established by State statute at 6%. The PERS 1 employer and PERS Plan 2/3 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 2/3 employer rates 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 Plans defined benefit required contribution rates (expressed as a percentage of covered payroll) for the fiscal year were as follows:

Employer Contribution Rates				
Timeframe	Contribution Rate	PERS 1 UAAL	Admin Fee	Total Employer
January - June	6.36%	2.97%	0.20%	9.53%
July - August	6.36%	2.47%	0.20%	9.03%
September - December	6.36%	2.55%	0.20%	9.11%

Plan	Employee Contribution Rate
PERS Plan 1	6.00%
PERS Plan 2	6.36%
PERS Plan 3	Varies: 5% - 15%

Judicial Benefit Multiplier (JBM) Program: The JBM Program provides judicial members of the Public Employees' Retirement System (PERS) with an increased retirement benefit multiplier. It also requires employees to pay a higher contribution rate.

Plan	JBM Employee Contribution Rate
PERS 1	12.26%
PERS 2	15.90%
PERS 3	7.50% Minimum

The County's actual PERS Plan contributions were \$1,717,645 to PERS Plan 1 and \$3,285,454 to PERS Plan 2/3 for the year ended December 31, 2024

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:

- Washington State Counties,
- Washington State Cities (except for Seattle, Spokane, and Tacoma),
- Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.
- A limited number of state agencies

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 the fiscal year were as follows:

Employer Contribution Rates				
Timeframe	Contribution Rate	PERS 1 UAAL	Admin Fee	Total Employer
January - June	6.73%	2.97%	0.20%	9.90%
July - August	6.73%	2.47%	0.20%	9.40%
September - December	6.76%	2.55%	0.20%	9.51%

The Employee contribution rate was 6.73%

The County's actual contributions to the plan were \$666,816 to PSERS Plan 2 and \$270,128 to PERS Plan 1 which is included in the PERS Plan contributions stated above for the year ended December 31, 2024.

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 is a cost-sharing, multiple-employer retirement system composed of two sperarate pension plans for both membership and accounting purposes. Both LEOFF plans are defined benefit plans.

LEOFF Plan 1 provides retirement, disability and death benefits. Retirement benefits are determined per year of service calculated as a percent of final average salary (FAS) as follows:

- 20+ years of service – 2.0% of FAS
- 10-19 years of service – 1.5% of FAS
- 5-9 years of service – 1.0% of FAS

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest-paid consecutive 24 months salary within the last ten years of service. Members are eligible for retirement with five years of service at the age of 50. Other benefits include 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 2024. 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%.

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

Employer Contribution Rates				
Employer Type	Timeframe	Contribution Rate	Admin Fee	Total Employer
Local Governments	January - December	5.12%	0.20%	5.32%

The employee contribution rate was 8.53%.

The County's actual contributions to the plan were \$378,488 for the year ended December 31, 2024.

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, 2024, the state contributed \$96,422,231 to LEOFF Plan 2. The amount recognized by the County as its proportionate share of this amount is \$245,619.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2024 with a valuation date of June 30, 2023. 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 2023 Economic Experience Study.

Additional assumptions for subsequent events and law changes are current as of the 2023 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2024. Plan liabilities were rolled forward from June 30, 2023, to June 30, 2024, 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.

Assumptions did not change from the prior contribution rate setting June 30, 2022 Actuarial Valuation Report (AVR). OSA adjusted their methods for calculating UAAL contribution rates in PERS 1 to reflect the delay between the measurement date of calculated Plan 1 rates and when the rates are collected. OSA made an adjustment to their model to reflect past inflation experience when modeling future COLAs for current annuitants in all plans except PERS 1.

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, 2024. The inflation component used to create the table is 2.5% 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	19%	2.1%
Tangible Assets	8%	4.5%
Real Estate	18%	4.8%
Global Equity	30%	5.6%
Private Equity	25%	8.6%
Total	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	\$ 7,848,004	\$ 5,335,240	\$ 3,131,486
PERS 2/3	\$ 19,277,590	\$ (10,693,786)	\$ (35,308,653)
PSERS 2	\$ 2,664,615	\$ (411,421)	\$ (2,845,236)
LEOFF 1	\$ (1,807,399)	\$ (2,053,686)	\$ (2,268,461)
LEOFF 2	\$ 1,747,739	\$ (2,638,042)	\$ (6,225,479)

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, 2024, the County reported its proportionate share of the net pension liabilities and assets as follows:

Plan	Liability	(Asset)
PERS 1	\$ 5,335,240	\$ -
PERS 2/3	\$ -	\$ (10,693,786)
PSERS 2	\$ -	\$ (411,421)
LEOFF 1	\$ -	\$ (2,053,686)
LEOFF2	\$ -	\$ (2,638,042)

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	(2,053,686)	(2,638,042)
State's proportionate share of the net pension asset associated with the employer	(13,891,081)	(1,711,949)
TOTAL	(15,944,767)	(4,349,991)

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

Plan	Proportionate Share 6/30/2023	Proportionate Share 6/30/2024	Change in Proportion
PERS1	0.31052%	0.30027%	-0.01026%
PERS 2/3	0.33713%	0.32439%	-0.01273%
PSERS 2	1.02553%	0.96480%	-0.06073%
LEOFF 1	0.07211%	0.07221%	0.00011%
LEOFF 2	0.15403%	0.14087%	-0.01317%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30, 2024 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 2024. 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 2024, 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, 2024, the County recognized pension expense as follows:

Plan	Pension Expense
PERS 1	(349,331)
PERS 2/3	(671,017)
PSERS 2	383,219
LEOFF 1	22,234
LEOFF 2	218,677
TOTAL	\$ (396,218)

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2024, 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	-	(426,912)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	807,742	-
TOTAL	807,742	(426,912)

PERS 2-3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	6,076,437	(24,759)
Net difference between projected and actual investment earnings on pension plan investments	-	(3,064,534)
Changes of assumptions	5,905,129	(677,556)
Changes in proportion and differences between contributions and proportionate share of contributions	1,004,255	(665,762)
Contributions subsequent to the measurement date	1,662,483	-
TOTAL	14,648,304	(4,432,611)

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	1,066,555	(235,335)
Net difference between projected and actual investment earnings on pension plan investments	-	(199,203)
Changes of assumptions	410,673	(153,715)
Changes in proportion and differences between contributions and proportionate share of contributions	83,482	(96,525)
Contributions subsequent to the measurement date	359,232	-
TOTAL	1,919,942	(684,778)

LEOFF 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	-	(77,624)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
TOTAL	-	(77,624)

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	1,941,549	(20,076)
Net difference between projected and actual investment earnings on pension plan investments	-	(434,027)
Changes of assumptions	1,085,981	(221,742)
Changes in proportion and differences between contributions and proportionate share of contributions	740,140	(581,572)
Contributions subsequent to the measurement date	206,447	-
TOTAL	3,974,117	(1,257,417)

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, 2025.

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

TOTALS (excluding contributions subsequent to the measurement date) - For amortization tables in the notes:					
Year Ending Dec 31	PERS 1	PERS 2/3	PSERS 2	LEOFF 1	LEOFF 2
2025	(706,508)	(2,400,903)	(156,540)	(130,516)	(314,909)
2026	362,969	4,701,786	255,797	67,618	702,447
2027	(38,432)	2,047,053	82,924	(6,489)	308,364
2028	(44,942)	2,153,683	85,478	(8,236)	328,762
2029	0	1,138,867	116,929	0	388,795
Thereafter	0	912,724	491,346	0	1,096,795
TOTAL	(426,913)	8,553,210	875,934	(77,623)	2,510,254

Volunteer Firefighters' Relief and Pension Fund (VFFRPF) and Reserve Officers' Relief and Pension Fund (RORPF)

VFFRPF and RORPF is a cost-sharing, multiple-employer defined benefit plans 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 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 and RORPF plans does not issue a stand-alone financial report but is included in the annual comprehensive financial report (ACFR) of the State of Washington. The State ACFR may be downloaded from the Office of Financial Management (OFM) website at www.ofm.wa.gov.

Membership in the VFFRPF includes volunteer firefighters, emergency medical technicians. Membership in RORPF includes commissioned reserve law enforcement officers. 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 25 years of service. The monthly plan benefit formula is \$100 plus \$10 per year of service for each month for each year the member made pension contributions. Reduced pensions are available for members beginning at the age of 65 with at less than 25 years of service and for members at the age of 60 with at least 25 years of services.

Members are vested after ten years of service. 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 2024 were as follows:

VFFRPF		
	Firefighters	EMSD and Reserve Officers
Municipality fee	\$ 30	\$ 110
Member fee	\$ 30	\$ 30

The County's actual contributions to VFFRPF were \$120 and Contribution to RORPF were \$0 for the year ended December 31, 2024.

The County has opted to pay members' fees on their behalf. Contributions on behalf of members were \$2540 for the year ended December 31, 2024.

Actuarial Assumptions

The total pension asset 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 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, 2024, 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	70%	8.10%
Global/Public Equity	30%	3.50%
	100%	

Sensitivity of the Net Pension Asset

The following presents the County's proportionate share of the VFFRPF net pension asset calculated using the discount rate of 6%, 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	\$ 14,042	\$ (8,078)	\$ (26,201)
RORPF	\$ -	\$ -	\$ -

Pension Plan Fiduciary Net Position

Detailed information about the 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

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.

	Net Pension Asset	Proportionate Share	Pension Expense
VFFRPF	\$ 8,078	0.07%	\$ 218,677
RORPF	\$ 0	0.00%	\$ 0

Deferred outflows of resources and deferred inflows of resources are not material to the VFFRPF plan.

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

The following table represents the aggregate OPEB amounts for All plans subject to the requirements of GASB 75 for the year 2024	
Aggregate OPEB Amounts- ALL Plans	
OPEB Liabilities	16,119,751
Deferred outflows of resources	409,347
OPEB Expense/expenditures	(426,144)

Plan Description

Yakima County has two OPEB Plans.

Retired LEOFF 1

LEOFF1 plan is a single employer benefit plan. As required under Revised Code of Washington (RCW) Chapter 41.26, Yakima County provides direct cost funding for benefits (other than pensions) promised to the Law Enforcement Officers Fire Fighters Plan 1 (LEOFF1). The benefit provides medical and long-term care expense not payable by worker's compensation, social security, insurance provided by another employer or other pension plan. There are currently 28 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. At the end of 2024, average ages were as follows:

- 8 members average age of 72 years
- 15 members average age of 77 years
- 5 members average age of 81 years
- 0 members average age of 89 years

Valuation Date, Measurement Date, and Reporting Date

The Valuation and Measurement Date was June 30, 2024. The reporting date is December 31, 2024, 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 2024.

Schedule of Changes in Total OPEB Liability and Related Ratios			
Measurement Date of June 30, 2024			
Total OPEB Liability (TOL)			
Service Cost ¹			\$ 0
Interest Cost			\$ 572,706
Changes in Experience Data and Assumptions			\$(1,112,656)
Changes in Benefit Terms			\$ 0
Estimated Benefit Payments			\$(786,665)
Other			\$ 0
Net Change in Total OPEB Liability			\$(1,326,615)
Total OPEB Liability - Beginning			\$ 16,080,392
Total OPEB Liability - Ending			\$ 14,753,777
Covered Employee Payroll			\$ 0
TOL as a Percentage of Covered Payroll		N/A	
OPEB Expense for Fiscal Year Ending June 30, 2024			
Service Cost ¹			\$ 0
Interest Cost			\$ 572,706
Changes in Experience Data and Assumptions			\$(1,112,656)
Changes in Benefit Terms			\$ 0
Other Changes in Fiduciary Net Position			\$ 0
Total OPEB Expense			\$(539,950)
Transactions Subsequent to Measurement Date			N/A ¹

Sensitivity Analysis			
Total OPEB Liability	1% Decrease	Current	1% Increase
Discount Rate	\$ 16,263,742	\$ 14,753,777	\$ 13,451,215
Healthcare Trend	\$ 13,505,855	\$ 14,753,777	\$ 16,168,306

Methodology		
Actuarial Valuation Date	6/30/2024	
Actuarial Measurement Date	6/30/2024	
Actuarial Cost Method	Entry Age1	
Amortization Method	Recognized Immediately	
Asset Valuation Method	N/A (No Assets)	
Assumptions		
Discount Rate2		
Beginning of Measurement Year	'3.65%	
End of Measurement Year	'3.93%	
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	392,298	-
Total*	392,298	-

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 \$392,298, 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 61 and inactive retirees is 7.

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, 2024, 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, 2024. The reporting date is December 31, 2024, 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, 2024	
Total OPEB Liability (TOL)	
Service Cost	\$ 68,745
Interest Cost	\$ 48,732
Changes in Experience Data and Assumptions	\$ (3,671)
Changes in Benefit Terms	\$ 0
Benefit Payments	\$ (28,146)
Other	\$ 0
Net Change in Total OPEB Liability	\$ 85,660
Total OPEB Liability - Beginning	\$ 1,280,314
Total OPEB Liability - Ending	\$ 1,365,974
Covered Employee Payroll	\$ 6,711,716
TOL as a Percentage of Covered Payroll	20.35%
OPEB Expense for Fiscal Year Ending June 30, 2024	
Service Cost	\$ 68,745
Interest Cost	\$ 48,732
Changes in Experience Data and Assumptions	\$ (3,671)
Changes in Benefit Terms	\$ 0
Other Changes in Fiduciary Net Position	\$ 0
Total OPEB Expense	\$ 113,806
Transactions Subsequent to Measurement Date	N/A*

Sensitivity Analysis			
Total OPEB Liability	1% Decrease	Current	1% Increase
Discount Rate	\$ 1,657,970	\$ 1,365,974	\$ 1,137,465
Healthcare Trend	\$ 1,107,346	\$ 1,365,974	\$ 1,709,130

Methodology	
Actuarial Valuation Date	6/30/2024
Actuarial Measurement Date	6/30/2024
Actuarial Cost Method	Entry Age
Amortization Method	Recognized Immediately
Asset Valuation Method	N/A (No Assets)
Assumptions	
Discount Rate¹	
Beginning of Measurement Year	3.65%
End of Measurement Year	3.93%
Projected Salary Changes	3.25% + Service-Based Increases
Healthcare Trend Rates²	Initial rate ranges from about 2-16%, reaching an ultimate rate of approximately 3.8% in 2075.
Mortality Rates	
Base Mortality Table	PubG.H-2010 (General)
Age Setback	0 years
Mortality Improvements	MP-2017 Long-Term Rates
Projection Period	Generational
Inflation Rate³	2.35%
Post-Retirement Participation Percentage	60%
Percentage with Spouse Coverage	45%

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	-
Changes of assumptions	-	-
Payments subsequent of the measurement date	17,049	-
Total*	17,049	-

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 \$17,049, 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, 2024, 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. Allocated Loss Adjustment Expense (ALAE) is combined with losses for purposes of the Pool retention, excess insurance, and deductibles. County deductibles range from \$10,000 to \$500,000. For losses occurring in 2024, 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 2022-23, and 2023-24 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 \$20,000,000 (lowest reinsured layer) and \$20,000,000 (second layer). The Pool purchases excess coverage for an additional \$10,000,000 with an aggregate limit of \$20,000,000 (first layer), \$10,000,000 (second layer), \$10,000,000 (third layer), and \$7,500,000 (fourth layer). Since the Pool is a cooperative program, there is a joint liability among the participating members. For the 2023-24 Fiscal Year, 15 of the Pool's 24 member counties, group purchase an additional \$5,000,000 policy in excess of the pooled \$20,000,000. Yakima County does purchase the optional coverage.

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 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 2023-24, 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 \$370 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 2024, 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 2023-24 Fiscal Year, Yakima County was one of 22 counties that participated in a group purchased crime policy, which included limits of \$2,000,000 and with a county deductible of \$25,000.

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

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

During 2023-24, the WCRP's assets increased to \$82,249,435 while its liabilities also increased to \$67,350,711. The Pool's net position ended at \$15,987,251. The Pool 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, 2024, 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, 2024
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)
Prior		2,132,604	\$ 440,146	\$ 2,572,750	\$ -	2,572,750	\$ 440,146
2005	250,000	600,991	\$ 0	600,991	-	600,991	-
2006	250,000	425,768	\$ 0	425,768	-	425,768	-
2007	250,000	573,222	\$ 109,774	682,996	-	682,996	109,774
2008	250,000	797,015	\$ 0	797,015	-	797,015	-
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	1,158,666	0	1,158,666	-	1,158,666	-
2019	500,000	124,122	-	124,122	-	124,122	-
2020	500,000	243,383	116,084	359,467	12,122	371,589	128,206
2021	500,000	929,947	467,982	1,397,929	33,488	1,431,417	501,470
2022	500,000	97,289	134,175	231,464	81,406	312,870	215,581
2023	500,000	56,704	577,824	634,528	392,720	1,027,248	970,544
2024	500,000	279,505	611,618	891,123	451,871	1,342,994	1,063,489
2025	500,000	-	14,030	14,030	182,493	196,523	196,523
Total		\$ 14,025,183	\$ 2,471,633	\$ 16,496,816	\$ 1,154,100	\$ 17,650,916	\$ 3,625,733

Washington Counties Risk Pool
Yakima
As of December 31, 2024
Allocation of Deductible Losses

Prior Year	County	Total Pool				County			Allocation of Deductible Losses Based on						Selected Member
		Weighted Exposure	Deductible Paid Loss	Deductible Incurred Loss	Deductible Ultimate Loss	Weighted Exposure	Deductible Paid Loss	Deductible Incurred Loss	Worker Hours	Paid Loss	Case Reserves	Incurred Loss	B-F Paid	B-F Incurred	Deductible Ultimate Loss
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Prior	Yakima		\$ 48,167,743	\$ 52,816,046	\$ 52,816,046		\$ 2,132,604	\$ 2,572,750		\$ 2,338,405	\$ 2,572,750	\$ 2,572,750	\$ 2,132,604	\$ 2,572,750	\$ 2,572,750
2005	Yakima	15,867	6,030,993	6,140,877	6,140,877	1,532	600,991	600,991	593,010	611,941	600,991	600,991	611,602	600,991	600,991
2006	Yakima	17,114	5,729,039	5,729,039	5,729,039	1,575	425,768	425,768	527,320	425,768	425,768	425,768	425,768	425,768	425,768
2007	Yakima	18,663	6,602,280	7,011,120	7,011,120	1,586	573,222	682,996	595,661	608,718	682,996	682,996	607,957	682,996	682,996
2008	Yakima	19,144	7,344,520	7,493,715	7,493,715	1,631	797,015	797,015	638,396	813,205	797,015	797,015	809,725	797,015	797,015
2009	Yakima	19,446	7,394,047	7,991,527	7,991,527	1,633	671,881	671,881	671,091	726,173	671,881	671,881	722,055	671,881	671,881
2010	Yakima	20,600	6,394,343	6,540,448	6,540,448	2,375	816,256	816,256	754,013	834,907	816,256	816,256	833,100	816,256	816,256
2011	Yakima	17,320	5,732,522	5,881,796	5,881,796	2,405	584,158	584,158	816,632	599,369	584,158	584,158	604,883	584,158	584,158
2012	Yakima	16,622	5,452,103	5,600,493	5,600,493	2,315	900,343	900,343	779,864	924,848	900,343	900,343	921,006	900,343	900,343
2013	Yakima	15,952	5,289,740	5,289,740	5,289,740	2,147	86,982	86,982	711,894	86,982	86,982	86,982	86,982	86,982	86,982
2014	Yakima	13,941	9,149,756	9,299,756	9,299,756	2,062	42,395	42,395	1,375,564	43,090	42,395	42,395	64,582	42,395	42,395
2015	Yakima	11,862	2,641,850	2,641,850	2,641,850	1,936	19,773	19,773	431,203	19,773	19,773	19,773	19,773	19,773	19,773
2016	Yakima	12,083	6,413,582	6,504,022	6,504,022	1,981	1,603,418	1,603,418	1,066,268	1,626,028	1,603,418	1,603,418	1,618,244	1,603,418	1,603,418
2017	Yakima	11,932	5,923,705	5,986,907	5,987,907	1,780	1,880,761	1,880,761	893,367	1,901,145	1,880,761	1,881,075	1,890,340	1,880,910	1,880,761
2018	Yakima	12,202	5,789,969	5,986,024	6,015,954	1,776	1,158,666	1,158,666	875,672	1,203,889	1,158,666	1,164,459	1,191,560	1,163,022	1,158,666
2019	Yakima	12,298	5,718,141	6,120,883	6,298,913	1,816	124,122	124,122	930,156	136,729	124,122	127,732	209,884	150,411	124,122
2020	Yakima	12,305	3,993,317	4,904,822	5,000,000	1,715	243,383	359,467	696,682	304,738	371,589	366,443	383,651	372,729	371,589
2021	Yakima	12,758	3,734,824	6,268,682	6,450,000	1,715	929,947	1,397,929	866,812	1,606,008	1,431,417	1,438,363	1,294,838	1,422,296	1,431,417
2022	Yakima	12,398	2,753,276	4,898,470	6,200,000	1,818	97,289	231,464	909,297	219,082	312,870	292,964	602,788	422,347	312,870
2023	Yakima	12,128	1,394,683	4,731,872	7,000,000	1,573	56,704	634,528	907,586	284,603	1,027,248	938,677	783,463	928,603	1,027,248
2024	Yakima	12,440	866,429	3,867,867	7,100,000	1,739	279,505	891,122	992,624	2,290,418	1,549,750	1,635,777	1,150,996	1,342,994	1,342,994
2025	Yakima	12,324	13,665	352,924	1,775,000	1,581	-	14,030	227,783	-	72,840	70,563	226,030	196,523	196,523
Total		309,399	\$ 152,530,527	\$ 172,058,880	\$ 180,768,203	38,691	\$ 14,025,183	\$ 16,496,815	16,260,895	\$ 17,605,819	\$ 17,733,989	\$ 17,720,779	\$ 17,191,831	\$ 17,684,561	\$ 17,650,916

- Columns (1) and (5): weighted exposure is based on worker hours adjusted for member deductibles.
- Column (4): deductible ultimate loss is from Exhibit 1-2.
- Column (8), (9), and (11) based on an allocation of Total Pool deductible ultimate loss column (4) using the proportion of County hours or losses in columns (5) through (7) to Total Pool hours or losses in column (1) through (3).

4. Column (10) based on an allocation of Total Pool IBNR based on the proportion of County case Reserves to Total Pool; case reserves.
 $(10) = [(4) - (3)] * [(7) - (6)] / [(3) - (2)] + (7).$
5. Column (12) Bornhuetter-Ferguson Paid = $(8) * [1.0 - (2) / (4)] + (6).$
6. Column (13) Bornhuetter-Ferguson Incurred = $(8) * [1.0 - (3) / (4)] + (7).$

VII. CONTINGENCIES AND LITIGATIONS

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 2024. The final expenditure for resolved litigation was \$4,179,324 found in the Liability Insurance Fund, listed as an Internal Service Fund.

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 2024, the county received 2.4 million. 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 36 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 decommissioned well to project the current cost of the AROs for the 36 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 36 wells requiring capping in the foreseeable future. Due to the WAC 173-160-381 law the county will incur estimated costs of \$4,337,000 related to the capping. These liabilities are reported on the Statement of Net Position. During 2024 the county incurred no cost for decommissioning in 2024.

Pursuant to these requirements, the County reported and Asset Retirement Obligation (ARO) and related deferred outflow in the 2024 financial statements as follows:

ARO Liability	Deferred Outflow	Number Wells	Current Year ARO Depreciation
\$4,337,000	\$3,994,284	36	\$120,245

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 \$14.1 million reported as landfill closure and post-closure care liability at December 31, 2024 represents 87.05% percent of the estimated capacity of the Terrace Heights Landfill, 100% of the estimated capacity of the Cheyne Landfill Cell I, and 9.91% of Cell II. The Snipes Mountain landfill is closed with \$94,605 fully funded closure care liability to cover closure costs through 2024. Snipes Mountain utilized \$127,067 of the funded liability for monitoring costs in 2024. The remaining \$8.06 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, 2024, cash, cash equivalents of \$26,898,451 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, 2024, the investment project for rural counties tax abatements were \$18,685. 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, 2024, the Multi-Unit Urban Housing Exemption tax abatements were \$7,957. 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, 2024, the Habitat and Water Quality Improvement tax abatements were \$1188. The State Department of Revenue provided this data.

C. COVID-19 Pandemic

The County reported \$26,133,013 in ARPA funds in unearned revenue and anticipates recognizing these funds as revenue in 2025 and 2026.

X. SUBSEQUENT EVENTS

Available upon request.

XI. LEASES

Leases Payable

For the year ended 12/31/2024, 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.

As of 12/31/2024, Yakima County, WA had 6 active leases. The leases have payments that range from \$678 to \$106,295 and interest rates that range from 0.0000% to 0.6860%. As of 12/31/2024, the total combined value of the lease liability is \$533,021. The combined value of the right to use asset, as of 12/31/2024 of \$1,217,852 with accumulated amortization of \$698,943 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and \$0 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset Value	Accumulated Amortization
Buildings	1,161,707	668,070
Equipment	56,144	30,873
Total Leases	1,217,851	698,943

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	242,579	2,519	245,098
2026	247,366	1,020	248,386
2027	42,299	33	42,332
2028	777	-	777
Total Principal Payments	533,021		
Cumulative Variance as of Fiscal Year-End	-		
Total Remaining Liability	533,021		

Activity (Rollforward Schedule)

GOVERNMENTAL ACTIVITIES:	Balance as of			Balance as of
	January 1, 2024	Additions	Reductions	December 31, 2024
Lease Liability				
Buildings				
Bldg - 117 North Third Street - Yakima - Prosecuting Attorney CSS	352,848	-	104,200	248,648
Bldg - 1313 West Wine Country Road - Grandview - District Court	295,235	-	97,738	197,498
Bldg - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecuting Attorney CSS	11,856	74,268	24,234	61,890
Total Building Lease Liability	659,939	74,268	226,172	508,036
Equipment				
Copiers - 1822 South 1st Street - Yakima - Sheriff	29,228	-	9,676	19,552
Postage Meter - Pitney Bowes SendPro C Series - Grant Cty - Prosecuting Attorney CSS	3,936	-	874	3,062
Postage Meter - Pitney Bowes SendPro C Series - Kittitas Cty - Prosecuting Attorney CSS	3,048	-	677	2,371
Total Equipment Lease Liability	36,212	-	11,227	24,985
Total Lease Liability	696,151	74,268	237,399	533,021

GOVERNMENTAL ACTIVITIES:	Balance as of			Balance as of
	January 1, 2024	Additions	Reductions	December 31, 2024
Lease Assets				
Buildings				
Bldg - 117 North Third Street - Yakima - Prosecuting Attorney CSS	551,025	-	-	551,025
Bldg - 1313 West Wine Country Road - Grandview - District Court	488,990	-	-	488,990
Bldg - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecuting Attorney CSS	47,424	74,268	-	121,692
Total Building Lease Assets	1,087,439	74,268	-	1,161,707
Equipment				
Copiers - 1822 South 1st Street - Yakima - Sheriff	48,384	-	-	48,384
Postage Meter - Pitney Bowes SendPro C Series - Grant Cty - Prosecuting Attorney CSS	4,373	-	-	4,373
Postage Meter - Pitney Bowes SendPro C Series - Kittitas Cty - Prosecuting Attorney CSS	3,387	-	-	3,387
Total Equipment Lease Assets	56,144	-	-	56,144
Total Lease Assets	1,143,583	74,268	-	1,217,851
Lease Accumulated Amortization				
Buildings				
Bldg - 117 North Third Street - Yakima - Prosecuting Attorney CSS	209,914	104,957	-	314,871
Bldg - 1313 West Wine Country Road - Grandview - District Court	195,596	97,798	-	293,394
Bldg - 301 W Umptanum Rd Ste 6 - Ellensburg - Prosecuting Attorney CSS	35,568	24,236	-	59,804
Total Building Lease Accumulated Amortization	441,078	226,991	-	668,069
Equipment				

Copiers - 1822 South 1st Street - Yakima - Sheriff	19,068	9,534	-	28,601
Postage Meter - Pitney Bowes SendPro C Series - Grant Cty - Prosecuting Attorney CSS	406	875	-	1,280
Postage Meter - Pitney Bowes SendPro C Series - Kittitas Cty - Prosecuting Attorney CSS	314	677	-	992
Total Equipment Lease Accumulated Amortization	19,788	11,086	-	30,873
Total Lease Accumulated Amortization	460,866	238,077	-	698,942
Total Governmental Lease Assets, Net	682,717	(163,809)	-	518,909

XII. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

Subscriptions Payable

For the year ended 12/31/2024, 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.

As of 12/31/2024, Yakima County, WA had 14 active subscriptions. The subscriptions have payments that range from \$1,213 to \$425,409 and interest rates that range from 2.3630% to 2.9010%. As of 12/31/2024, the total combined value of the subscription liability is \$660,238. The combined value of the right to use asset, as of 12/31/2024 of \$2,427,212 with accumulated amortization of \$1,395,713 is included within the Subscription Class activities table found below. The subscriptions had \$0 of Variable Payments and \$0 of Other Payments, not included in the Subscription Liability, within the Fiscal Year.

Amount of Subscription Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Subscription Asset Value	Accumulated Amortization
Software	2,427,212	1,395,713
Total Subscriptions	2,427,212	1,395,713

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	415,588	9,820	425,408
Total Principal Payments	415,588		
Cumulative Variance as of Fiscal Year-End	-		
Total Remaining Liability	415,588		

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	143,414	5,224	148,638
2026	101,236	1,104	102,340
Total Principal Payments	244,650		
Cumulative Variance as of Fiscal Year-End	-		
Total Remaining Liability	244,650		

Activity (Rollforward Schedule)

GOVERNMENTAL ACTIVITIES:

	Balance as of January 1, 2024	Additions	Reductions	Balance as of December 31, 2024
Subscription Liability				
Software				
West Proflex Assigned Counsel	70,973	-	9,811	61,162
West Proflex Attorney	70,973	-	9,811	61,162
West Proflex Law Library	70,973	-	9,811	61,162
West Proflex Superior Court	70,973	-	9,811	61,162
cloudPWR Box Attorney	1,183	-	1,183	-
cloudPWR Box Dist Court Probation	2,218	-	2,218	-
cloudPWR Box District Court	9,203	-	9,203	-
cloudPWR Box Juvenile Court	2,252	-	2,252	-
Total Software Subscription Liability	298,748	-	54,100	244,648
Total Subscription Liability	298,748	-	54,100	244,648

GOVERNMENTAL ACTIVITIES:

	Balance as of January 1, 2024	Additions	Reductions	Balance as of December 31, 2024
Subscription Assets				
Software				
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	668,650	-	-	668,650
Total Subscription Assets	668,650	-	-	668,650

	Balance as of January 1, 2024	Additions	Reductions	Balance as of December 31, 2024
Subscription Accumulated Amortization				
Software				
West Proflex Assigned Counsel	21,073	65,398	-	86,470
West Proflex Attorney	15,389	47,758	-	63,147
West Proflex Law Library	21,073	65,398	-	86,470
West Proflex Superior Court	11,099	34,445	-	45,544
cloudPWR Box Attorney	397	1,151	-	1,548
cloudPWR Box Dist Court Probation	396	2,159	-	2,555
cloudPWR Box District Court	4,695	9,236	-	13,932
cloudPWR Box Juvenile Court	2,224	2,281	-	4,505
Total Software Subscription Accumulated Amortization	76,346	227,826	-	304,171
Total Subscription Accumulated Amortization	76,346	227,826	-	304,171
Total Governmental Subscription Assets, Net	592,304	(227,826)	-	364,479

BUSINESS-TYPE ACTIVITIES:

	Balance as of January 1, 2024	Additions	Reductions	Balance as of December 31, 2024
Subscription Liability				
Software				
CanAm Web Based Technology Services	78,209	-	78,209	-
CompuNet IT Solution Technology Services	34,091	-	34,091	-
Enterprise Edition Technology Services	79,684	-	79,684	-
Microsoft Exchange Technology Services	821,583	-	405,995	415,588
VelocityEHS Employee Workers Comp	3,614	-	3,614	-
Workday Cloud Technology Services	-	-	-	-
Total Software Subscription Liability	1,017,181	-	601,593	415,588
Total Subscription Liability	1,017,181	-	601,593	415,588

BUSINESS-TYPE ACTIVITIES:

	Balance as of January 1, 2024	Additions	Reductions	Balance as of December 31, 2024
Subscription Assets				
Software				
CanAm Web Based Technology Services	278,960	-	-	278,960
CompuNet IT Solution Technology Services	67,372	-	-	67,372
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	2,231,141	-	472,579	1,758,562
Total Subscription Assets	2,231,141	-	472,579	1,758,562

Subscription Accumulated Amortization

Software				
CanAm Web Based Technology Services	134,439	134,439	-	268,877
CompuNet IT Solution Technology Services	22,774	22,774	-	45,547
Enterprise Edition Technology Services	55,996	55,996	-	111,992
Microsoft Exchange Technology Services	242,471	415,664	-	658,134
VelocityEHS Employee Workers Comp	3,496	3,496	-	6,993
Workday Cloud Technology Services	380,601	91,979	472,579	-
Total Software Subscription Accumulated Amortization	839,777	724,348	472,579	1,091,543
Total Subscription Accumulated Amortization	839,777	724,348	472,579	1,091,543
Total Business-Type Subscription Assets, Net	1,391,364	(724,348)	-	667,019

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Property Taxes	\$ 30,255,500	\$ 30,255,500	\$ 29,759,584	\$ (495,916)	\$ 28,754,655
Retail Sales and Use Taxes	20,050,000	20,050,000	19,741,158	(308,842)	20,131,738
Other Taxes	87,200	87,200	70,954	(16,246)	80,609
Licenses and Permits	390,250	390,250	363,963	(26,287)	394,255
Intergovernmental Revenues	9,527,349	9,527,349	9,819,713	292,364	9,367,678
Charges for Goods and Services	9,426,532	9,426,532	10,694,865	1,268,333	9,648,996
Fines and Penalties	1,367,149	1,367,149	1,655,923	288,774	1,392,187
Interest and Other Earnings	3,570,059	3,570,059	4,908,417	1,338,358	5,921,805
Special Assessments	50,840	50,840	1,398	(49,442)	1,019
Contributions and Donations	448	448	448	-	3,602
Other Revenues	1,051,209	1,051,209	415,363	(635,846)	213,608
Total Revenues	75,776,536	75,776,536	77,431,786	1,655,250	75,910,152
Expenditures					
General Government	14,790,557	14,790,557	24,751,779	(9,961,222)	23,228,486
Judicial Activities	31,708,850	31,708,850	10,534,716	21,174,134	9,321,744
Public Safety	32,530,935	32,530,935	25,793,993	6,736,942	20,827,502
Transportation	-	-	-	-	16
Natural and Economic Environment	435,635	435,635	2,353,121	(1,917,486)	1,947,897
Social Services	150,000	150,000	768,023	(618,023)	754,116
Culture and Recreation	-	-	456,416	(456,416)	487,968
Debt Service					
Interest and Other Debt Service Costs	-	-	1,424	(1,424)	416
Capital Expenditures/Expenses	-	-	509,637	(509,637)	43,625
Capital Outlay	77,000	77,000	-	77,000	-
Total Expenditures	79,692,977	79,692,977	65,169,109	14,523,868	56,611,770
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,916,441)	(3,916,441)	12,262,677	(12,868,618)	19,298,382
Other Financing Sources (Uses)					
Transfers In	1,902,884	1,902,884	5,146,811	3,243,927	1,663,460
Transfers Out	(16,260,594)	(16,260,594)	(16,382,264)	(121,670)	(17,918,453)
Proceeds from Sale of Capital Assets	-	-	-	-	(6,352)
Total Other Financing Sources (Uses)	(14,357,710)	(14,357,710)	(11,235,453)	3,122,257	(16,261,345)
Excess (Deficiency) of Revenues Over (Under) Uses	(18,274,151)	(18,274,151)	1,027,224	(9,746,361)	3,037,037
Fund Balance, January 1	50,050,689	50,050,689	17,848,055	45,462,272	14,811,018
Fund Balance, December 31	\$ 31,776,538	\$ 31,776,538	\$ 18,875,279	\$ 35,715,911	\$ 17,848,055

YAKIMA COUNTY, WASHINGTON
Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
GENERAL GOVERNMENT					
<u>Assessor</u>					
Salaries and Wages	\$ 1,528,480	\$ 1,528,480	\$ 1,426,342	\$ 102,138	\$ 1,408,072
Employee Benefits	668,799	668,799	623,778	45,021	601,658
Supplies	54,300	54,300	160,561	(106,261)	168,329
Other Services and Charges	665,923	665,923	739,774	(73,851)	734,616
Total Assessor	2,917,502	2,917,502	2,950,455	(32,953)	2,912,675
<u>Attorney</u>					
Salaries and Wages	5,202,667	5,202,667	4,743,908	458,759	4,606,533
Employee Benefits	1,932,741	1,932,741	1,685,812	246,929	1,566,632
Supplies	92,216	92,216	151,355	(59,139)	205,922
Other Services and Charges	1,324,231	1,324,231	1,577,288	(253,057)	3,145,226
Total Attorney	8,551,855	8,551,855	8,158,363	393,492	9,524,313
<u>Auditor</u>					
Salaries and Wages	1,229,237	1,229,237	1,127,741	101,496	1,063,014
Employee Benefits	506,051	506,051	458,311	47,740	415,055
Supplies	41,344	41,344	47,343	(5,999)	61,542
Other Services and Charges	371,969	371,969	390,336	(18,367)	294,717
Total Auditor	2,148,601	2,148,601	2,023,731	124,870	1,834,328
<u>Elections</u>					
Salaries and Wages	380,915	380,915	453,464	(72,549)	362,380
Employee Benefits	147,015	147,015	161,786	(14,771)	139,006
Supplies	338,995	338,995	881,296	(542,301)	416,587
Other Services and Charges	788,777	788,777	718,291	70,486	395,285
Total Elections	1,655,702	1,655,702	2,214,837	(559,135)	1,313,258
<u>Commissioners</u>					
Salaries and Wages	610,032	610,032	586,910	23,122	601,018
Employee Benefits	191,483	191,483	200,883	(9,400)	194,625
Supplies	8,900	8,900	2,329	6,571	2,949
Other Services and Charges	266,652	266,652	262,085	4,567	220,747
Total Commissioners	1,077,067	1,077,067	1,052,207	24,860	1,019,339

YAKIMA COUNTY, WASHINGTON
Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
<u>Human Resources</u>					
Salaries and Wages	496,200	496,200	437,176	59,024	410,386
Employee Benefits	184,895	184,895	166,001	18,894	154,702
Supplies	38,000	38,000	53,962	(15,962)	20,601
Other Services and Charges	133,189	133,189	122,001	11,188	129,932
Total Human Resources	852,284	852,284	779,140	73,144	715,621
<u>Treasurer</u>					
Salaries and Wages	1,084,931	1,084,931	972,980	111,951	983,211
Employee Benefits	443,301	443,301	404,061	39,240	384,564
Supplies	30,250	30,250	26,849	3,401	30,242
Other Services and Charges	456,922	456,922	400,419	56,503	395,888
Total Treasurer	2,015,404	2,015,404	1,804,309	211,095	1,793,905
<u>Assigned Counsel</u>					
Salaries and Wages	2,267,271	2,267,271	2,393,515	(126,244)	1,741,443
Employee Benefits	780,354	780,354	727,810	52,544	594,827
Supplies	74,824	74,824	73,717	1,107	17,114
Other Services and Charges	1,653,307	1,653,307	1,326,312	326,995	700,985
Total Assigned Counsel	4,775,756	4,775,756	4,521,354	254,402	3,054,369
Non-Departmental Supplies	-	-	-	-	-
Other Services and Charges	16,921,967	16,931,967	1,247,383	15,684,584	1,381,262
Total Non-Departmental	16,921,967	16,931,967	1,247,383	15,684,584	1,381,262
TOTAL GENERAL GOVERNMENT	40,916,138	40,926,138	24,751,779	16,174,359	23,549,070
JUDICIAL					
<u>Clerk</u>					
Salaries and Wages	1,434,078	1,434,078	1,201,287	232,791	1,148,060
Employee Benefits	682,024	682,024	566,816	115,208	541,441
Supplies	82,981	82,981	41,707	41,274	46,151
Other Services and Charges	563,287	563,287	571,580	(8,293)	498,174
Total Clerk	2,762,370	2,762,370	2,381,390	380,980	2,233,826
<u>District Court</u>					
Salaries and Wages	2,059,740	2,059,740	1,919,921	139,819	1,598,918
Employee Benefits	749,036	749,036	652,408	96,628	513,874
Supplies	80,500	80,500	207,709	(127,209)	71,653
Other Services and Charges	1,523,361	1,523,361	1,331,921	191,440	1,131,420
Total District Court	4,412,637	4,412,637	4,111,959	300,678	3,315,865
<u>Superior Courts</u>					
Salaries and Wages	2,235,593	2,235,593	2,091,424	144,169	1,791,385
Employee Benefits	461,346	461,346	435,454	25,892	320,671
Supplies	81,566	81,566	51,491	30,075	61,816
Other Services and Charges	1,695,616	1,695,616	1,462,998	232,618	1,536,408
Total Superior Courts	4,474,121	4,474,121	4,041,367	432,754	3,710,280
TOTAL JUDICIAL	11,649,128	11,649,128	10,534,716	1,114,412	9,259,971

YAKIMA COUNTY, WASHINGTON
Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
<i>PUBLIC SAFETY</i>					
<u>Youth Service Center</u>					
Salaries and Wages	2,405,486	2,405,486	2,187,366	218,120	2,004,384
Employee Benefits	1,100,880	1,100,880	963,985	136,895	846,467
Supplies	70,450	70,450	92,230	(21,780)	97,025
Other Services and Charges	1,290,867	1,290,867	1,632,685	(341,818)	1,971,467
Total Youth Service Center	4,867,683	4,867,683	4,876,266	(8,583)	4,919,343
<u>Consolidated Juvenile Services</u>					
Salaries and Wages	759,612	759,612	810,751	(51,139)	988,129
Employee Benefits	324,266	324,266	328,110	(3,844)	382,022
Supplies	6,912	6,912	21,305	(14,393)	5,367
Other Services and Charges	333,661	333,661	231,530	102,131	117,676
Total Consolidated Juvenile Services	1,424,451	1,424,451	1,391,696	32,755	1,493,194
<u>Sheriff</u>					
Salaries and Wages	8,110,199	8,110,199	8,612,479	(502,280)	7,275,490
Employee Benefits	3,043,578	3,043,578	3,166,497	(122,919)	2,756,264
Supplies	305,750	305,750	2,450,136	(2,144,386)	253,195
Other Services and Charges	4,810,162	4,810,162	4,696,738	113,424	3,987,572
Capital Outlay	77,000	77,000	-	77,000	-
Total Sheriff	16,346,689	16,346,689	18,925,850	(2,579,161)	14,272,521
<u>Code Enforcement</u>					
Salaries and Wages	283,875	283,875	276,855	7,020	59,101
Employee Benefits	109,116	109,116	99,200	9,916	20,808
Supplies	3,018	3,018	6,752	(3,734)	3,305
Other Services and Charges	414,583	414,583	217,374	197,209	59,230
Total Sheriff	810,592	810,592	600,181	210,411	142,444
TOTAL PUBLIC SAFETY	23,449,415	23,449,415	25,793,993	(2,344,578)	20,827,502

YAKIMA COUNTY, WASHINGTON
Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
NATURAL AND ECONOMIC ENVIRONMENT					
<u>Planning</u>					
Salaries and Wages	1,365,819	1,365,819	1,046,027	319,792	1,020,237
Employee Benefits	519,065	519,065	375,811	143,254	361,454
Supplies	129,090	129,090	9,513	119,577	34,805
Other Services and Charges	573,081	563,081	921,770	(358,689)	456,237
Total Planning	2,587,055	2,577,055	2,353,121	223,934	1,872,733
TOTAL NATURAL AND ECONOMIC ENVIRONMENT	2,587,055	2,577,055	2,353,121	223,934	1,872,733
SOCIAL SERVICES					
<u>Coroner</u>					
Salaries and Wages	242,556	242,556	279,909	(37,353)	244,206
Employee Benefits	90,261	90,261	82,692	7,569	73,403
Supplies	21,750	21,750	17,302	4,448	24,535
Other Services and Charges	234,664	234,664	388,120	(153,456)	336,706
Total Coroner	589,231	589,231	768,023	(178,792)	678,850
TOTAL SOCIAL SERVICES	589,231	589,231	768,023	(178,792)	678,850
CULTURE AND RECREATION					
<u>Cooperative Extension</u>					
Salaries and Wages	103,404	103,404	100,337	3,067	80,406
Employee Benefits	48,658	48,658	47,400	1,258	36,565
Supplies	6,000	6,000	5,945	55	4,818
Other Services and Charges	177,573	177,573	159,320	18,253	175,112
Total Cooperative Extension	335,635	335,635	313,002	22,633	296,901
<u>Parks</u>					
Salaries and Wages	58,000	58,000	50,661	7,339	36,151
Employee Benefits	13,000	13,000	18,949	(5,949)	14,196
Supplies	7,250	7,250	35,332	(28,082)	20,333
Other Services and Charges	63,125	63,125	38,472	24,653	56,063
Capital Outlay	25,000	25,000	-	25,000	-
Total Parks	166,375	166,375	143,414	22,961	126,743
TOTAL CULTURE AND RECREATION	502,010	502,010	456,416	45,594	423,644
TOTAL EXPENDITURES	<u>\$ 79,692,977</u>	<u>\$ 79,692,977</u>	<u>\$ 64,658,048</u>	<u>\$ 15,034,929</u>	<u>\$ 56,611,770</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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Property Taxes	\$ 15,557,054	\$ 15,557,054	\$ 15,941,641	\$ 384,587	\$ 16,121,414
Other Taxes	-	-	37,707	37,707	60,951
Licenses and Permits	-	-	47,960	47,960	48,590
Intergovernmental Revenues	38,811,144	38,811,144	10,308,384	(28,502,760)	9,360,458
Charges for Goods and Services	-	-	410,831	410,831	387,717
Fines and Penalties	-	-	8	8	9
Interest and Other Earnings	-	-	181,200	181,200	237,148
Special Assessments	-	-	457	457	615
Other Revenues	145,000	145,000	4,695	(140,305)	586,852
Total Revenues	54,513,198	54,513,198	26,932,883	(27,580,315)	26,803,754
Expenditures					
Public Safety	521,499	521,499	551,616	(30,117)	543,418
Transportation	19,930,478	19,930,478	21,081,487	(1,151,009)	17,685,531
Culture and Recreation	-	-	77	(77)	-
Interest and Other Debt Service Costs	-	-	489	(489)	244
Capital Expenditures/Expenses	-	-	5,942,756	(5,942,756)	10,172,272
Capital Outlay	38,106,600	38,106,600	-	38,106,600	-
Total Expenditures	58,558,577	58,558,577	27,576,425	30,982,152	28,401,465
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,045,379)	(4,045,379)	(643,542)	3,401,837	(1,597,711)
Other Financing Sources (Uses)					
Transfers In	2,250,000	2,250,000	50,748	(2,199,252)	47,740
Transfers Out	(4,204,621)	(4,204,621)	(975,242)	3,229,379	(372,498)
Proceeds from Sale of Capital Assets	-	-	100,893	100,893	-
Total Other Financing Sources (Uses)	(1,954,621)	(1,954,621)	(823,601)	1,131,020	(324,758)
Excess (Deficiency) of Resources Over (Under) Uses	(6,000,000)	(6,000,000)	(1,467,143)	4,532,857	(1,922,469)
Fund Balance, January 1	(2,176,153)	(2,176,153)	5,412,919	7,589,072	7,335,388
Fund Balance, December 31	\$ (8,176,153)	\$ (8,176,153)	\$ 3,945,776	\$ 12,121,929	\$ 5,412,919

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Retail Sales and Use Taxes	\$ 5,315,000	\$ 5,315,000	\$ 5,264,274	\$ (50,726)	\$ 5,294,466
Interest and Other Earnings	225,000	225,000	1,106,527	881,527	845,959
Other Revenues	350,000	350,000	-	(350,000)	-
Total Revenues	5,890,000	5,890,000	6,370,801	480,801	6,140,425
Expenditures					
Natural and Economic Environment	6,497,339	6,497,339	4,811,954	1,685,385	1,130,525
Total Expenditures	6,497,339	6,497,339	4,811,954	1,685,385	1,130,525
Excess (Deficiency) of Revenues Over (Under) Expenditures	(607,339)	(607,339)	1,558,847	2,166,186	5,009,900
Other Financing Sources (Uses)					
Transfers In	1,000,000	1,000,000	-	(1,000,000)	-
Transfers Out	(28,313,760)	(28,313,760)	(50,748)	28,263,012	(47,740)
Total Other Financing Sources (Uses)	(27,313,760)	(27,313,760)	(50,748)	27,263,012	(47,740)
Excess (Deficiency) of Resources Over (Under) Uses	(27,921,099)	(27,921,099)	1,508,099	29,429,198	4,962,160
Fund Balance, January 1	(25,535,860)	(25,535,860)	30,882,854	56,418,714	25,920,694
Fund Balance, December 31	\$ (53,456,959)	\$ (53,456,959)	\$ 32,390,953	\$ 85,847,912	\$ 30,882,854

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for Goods and Services	\$ 10,155,616	\$ 10,155,616	\$ 10,724,906	\$ 569,290	\$ 8,714,122
Interest and Other Earnings	-	-	20,197	20,197	12,548
Contributions and Donations	-	-	6,695	6,695	-
Other Revenues	49,000	49,000	102,880	53,880	182,814
Total Revenues	10,204,616	10,204,616	10,854,678	650,062	8,909,484
Expenditures					
Public Safety	30,535,806	31,212,453	30,573,747	638,706	28,117,742
Capital Expenditures/Expenses	-	188,867	186,866	2,001	-
Total Expenditures	30,535,806	31,401,320	30,760,613	640,707	28,117,742
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,331,190)	(21,196,704)	(19,905,935)	1,290,769	(19,208,258)
Other Financing Sources (Uses)					
Transfers In	20,785,124	21,059,806	20,846,620	(213,186)	19,596,840
Transfers Out	(707,216)	(654,966)	(479,525)	175,441	(482,998)
Total Other Financing Sources (Uses)	20,077,908	20,404,840	20,367,095	(37,745)	19,113,842
Excess (Deficiency) of Resources Over (Under) Uses	(253,282)	(791,864)	461,160	1,253,024	(94,416)
Fund Balance, January 1	(1,738,966)	(1,741,441)	813,861	2,555,302	908,277
Fund Balance, December 31	\$ (1,992,248)	\$ (2,533,305)	\$ 1,275,021	\$ 3,808,326	\$ 813,861

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 6,417,344	\$ 8,497,181	\$ 6,940,505	\$ (1,556,676)	\$ 19,181,598
Charges for Goods and Services	750,000	750,000	893,711	143,711	952,897
Interest and Other Earnings	-	-	129,636	129,636	69,858
Total Revenues	7,167,344	9,247,181	7,963,852	(1,283,329)	20,204,353
Expenditures					
Social Services	7,157,344	10,157,344	7,395,399	2,761,945	19,625,148
Capital Expenditures/Expenses	-	-	46,642	(46,642)	-
Total Expenditures	7,157,344	10,157,344	7,442,041	2,715,303	19,625,148
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,000	(910,163)	521,811	1,431,974	579,205
Other Financing Sources (Uses)					
Transfers Out	(1,881,340)	(2,545,101)	(2,545)	2,542,556	(38,249)
Total Other Financing Sources (Uses)	(1,881,340)	(2,545,101)	(2,545)	2,542,556	(38,249)
Excess (Deficiency) of Resources Over (Under) Uses	(1,871,340)	(3,455,264)	519,266	3,974,530	540,956
Fund Balance, January 1	(21,400,822)	(2,000,000)	3,410,047	5,410,047	2,869,091
Fund Balance, December 31	\$ (23,272,162)	\$ (5,455,264)	\$ 3,929,313	\$ 9,384,577	\$ 3,410,047

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 20,776,460	\$ 20,776,460	\$ 17,722,052	\$ (3,054,408)	\$ 6,545,289
Interest and Other Earnings	-	-	1,978,806	1,978,806	2,174,989
Other Revenues	450,000	450,000	-	(450,000)	-
Total Revenues	21,226,460	21,226,460	19,700,858	(1,525,602)	8,720,278
Expenditures					
General Government	17,276,460	18,926,460	9,794,795	9,131,665	1,588,189
Public Safety	-	-	-	-	339,824
Total Expenditures	17,276,460	18,926,460	9,794,795	9,131,665	1,928,013
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,950,000	2,300,000	9,906,063	7,606,063	6,792,265
Other Financing Sources (Uses)					
Transfers Out	(3,500,000)	(3,500,000)	(8,867,467)	(5,367,467)	(4,813,187)
Total Other Financing Sources (Uses)	(3,500,000)	(3,500,000)	(8,867,467)	(5,367,467)	(4,813,187)
Excess (Deficiency) of Resources Over (Under) Uses	450,000	(1,200,000)	1,038,596	2,238,596	1,979,078
Fund Balance, January 1	(6,159,012)	(6,159,012)	452,047	6,611,059	(1,527,031)
Fund Balance, December 31	\$ (5,709,012)	\$ (7,359,012)	\$ 1,490,643	\$ 8,849,655	\$ 452,047

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Retail Sales and Use Taxes	\$ 5,850,000	\$ 5,850,000	\$ 5,792,552	\$ (57,448)	\$ 5,833,081
Charges for Goods and Services	-	-	-	-	73,810
Interest and Other Earnings	-	860,175	788,005	(72,170)	299,634
Total Revenues	5,850,000	6,710,175	6,580,557	(129,618)	6,206,525
Expenditures					
Social Services	3,594,204	4,379,373	3,119,979	1,259,394	237,232
Total Expenditures	3,594,204	4,379,373	3,119,979	1,259,394	237,232
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,255,796	2,330,802	3,460,578	1,129,776	5,969,293
Other Financing Sources (Uses)					
Transfers Out	(18,456,517)	(21,171,348)	(869,443)	20,301,905	(133,404)
Total Other Financing Sources (Uses)	(18,456,517)	(21,171,348)	(869,443)	20,301,905	(133,404)
Excess (Deficiency) of Resources Over (Under) Uses	(16,200,721)	(18,840,546)	2,591,135	21,431,681	5,835,889
Fund Balance, January 1	(5,785,000)	(5,785,000)	18,840,547	24,625,547	13,004,658
Fund Balance, December 31	\$ (21,985,721)	\$ (24,625,546)	\$ 21,431,682	\$ 46,057,228	\$ 18,840,547

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

Yakima County, Washington
Schedule of Proportionate Share of the Net Pension Liability (Asset)
Pension Plans, PERS 1; PERS 2&3; PSERS; LEOFF1, LEOFF2
As Of June 30
Last 10 Fiscal Years*

Plan	2024	2023	2022	2021
PERS 1				
Plan Total Pension Liability (Asset)	\$ 1,776,838,000	\$ 2,282,732,000	\$ 2,784,367,000	\$ 1,221,234,000
Employer's proportion of the net pension liability (asset)	0.300%	0.311%	0.317%	0.312%
Employer's proportionate share of the net pension liability (asset)	\$ 5,335,240	\$ 7,088,408	\$ 8,832,430	\$ 3,807,026
TOTAL	\$ 5,335,240	\$ 7,088,408	\$ 8,832,430	\$ 3,807,026
Covered Payroll	\$ 59,631,739	\$ 55,088,603	\$ 51,135,931	\$ 49,435,681
Employer's proportionate share of the net pension liability as a percentage of covered payroll	8.95%	12.87%	17.27%	7.70%
Plan fiduciary net position as a percentage of the total pension liability	84.05%	80.16%	76.56%	88.74%
PERS 2 & 3				
Plan Total Pension Liability (Asset)	\$ (3,296,573,000)	\$ (4,098,683,000)	\$ (3,708,781,000)	\$ (9,961,609,000)
Employer's proportion of the net pension liability (asset)	0.324%	0.337%	0.352%	0.341%
Employer's proportionate share of the net pension liability (asset)	\$ (10,693,786)	\$ (13,817,685)	\$ (13,060,213)	\$ (33,934,819)
TOTAL	\$ (10,693,786)	\$ (13,817,685)	\$ (13,060,213)	\$ (33,934,819)
Covered Payroll	\$ 50,140,634	\$ 46,821,921	\$ 44,044,034	\$ 42,551,298
Employer's proportionate share of the net pension liability as a percentage of covered payroll	-21.33%	-29.51%	-29.65%	-79.75%
Plan fiduciary net position as a percentage of the total pension liability	105.17%	107.02%	106.73%	120.29%
PSERS				
Plan Total Pension Liability (Asset)	\$ (42,643,000)	\$ (106,039,000)	\$ (71,500,000)	\$ (229,739,000)
Employer's proportion of the net pension liability (asset)	0.965%	1.026%	0.983%	0.919%
Employer's proportionate share of the net pension liability (asset)	\$ (411,421)	\$ (1,087,464)	\$ (702,685)	\$ (2,110,918)
TOTAL	\$ (411,421)	\$ (1,087,464)	\$ (702,685)	\$ (2,110,918)
Covered Payroll	\$ 8,970,569	\$ 7,887,061	\$ 6,678,344	\$ 6,511,377
Employer's proportionate share of the net pension liability as a percentage of covered payroll	-4.59%	-13.79%	-10.52%	-32.42%
Plan fiduciary net position as a percentage of the total pension liability	102.61%	107.90%	105.96%	123.67%
LEOFF 1				
Plan Total Pension Liability (Asset)	\$ (2,843,889,000)	\$ (2,968,024,000)	\$ (2,868,613,000)	\$ (3,425,562,000)
Employer's proportion of the net pension liability (asset)	0.072%	0.072%	0.072%	0.072%
Employer's proportionate share of the net pension liability (asset)	\$ (2,053,686)	\$ (2,140,212)	\$ (2,071,339)	\$ (2,480,415)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ (13,891,081)	\$ (14,476,344)	\$ (14,010,488)	\$ (16,777,467)
TOTAL	\$ (15,944,767)	\$ (16,616,556)	\$ (16,081,827)	\$ (19,257,882)
Covered Payroll	\$ -	\$ -	\$ -	\$ -
Employer's proportionate share of the net pension liability as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	168.48%	175.99%	169.62%	187.45%
LEOFF 2				
Plan Total Pension Liability (Asset)	\$ (1,872,745,000)	\$ (2,398,598,000)	\$ (2,717,698,000)	\$ (5,808,414,000)
Employer's proportion of the net pension liability (asset)	0.141%	0.154%	0.134%	0.138%
Employer's proportionate share of the net pension liability (asset)	\$ (2,638,042)	\$ (3,694,608)	\$ (3,644,623)	\$ (8,003,936)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ (1,711,949)	\$ (2,359,339)	\$ (2,360,908)	\$ (5,163,413)
TOTAL	\$ (4,349,991)	\$ (6,053,947)	\$ (6,005,531)	\$ (13,167,349)
Covered Payroll	\$ 6,711,716	\$ 6,853,460	\$ 5,416,795	\$ 5,575,543
Employer's proportionate share of the net pension liability as a percentage of covered payroll	-64.81%	-88.33%	-110.87%	-236.16%
Plan fiduciary net position as a percentage of the total pension liability	109.27%	113.17%	116.09%	142.00%

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

Yakima County, Washington
Schedule of Proportionate Share of the Net Pension Liability (Asset)
Pension Plans, PERS 1; PERS 2&3; PSERS; LEOFF1, LEOFF2
As Of June 30
Last 10 Fiscal Years*

Plan		2020	2019	2018	2017
PERS 1	Plan Total Pension Liability (Asset)	\$ 3,530,540,000	\$ 3,845,355,000	\$ 4,466,034,000	\$ 4,745,078,000
0	Employer's proportion of the net pension liability (asset)	0.372%	0.364%	0.380%	0.393%
	Employer's proportionate share of the net pension liability (asset)	\$ 13,121,428	\$ 13,981,019	\$ 16,956,057	\$ 18,668,371
	TOTAL	\$ 13,121,428	\$ 13,981,019	\$ 16,956,057	\$ 18,668,371
	Covered Payroll	\$ 51,288,858	\$ 50,294,365	\$ 49,794,552	\$ 48,360,039
	Employer's proportionate share of the net pension liability as a percentage of covered payroll	25.58%	27.80%	34.05%	38.60%
	Plan fiduciary net position as a percentage of the total pension liability	68.64%	163.22%	63.22%	61.240%
PERS 2 & 3	Plan Total Pension Liability (Asset)	\$ 1,278,943,000	\$ 971,340,000	\$ 1,707,411,000	\$ 3,474,522,000
0	Employer's proportion of the net pension liability (asset)	0.405%	0.389%	0.398%	0.419%
	Employer's proportionate share of the net pension liability (asset)	\$ 5,184,234	\$ 3,773,831	\$ 6,797,374	\$ 14,568,705
	TOTAL	\$ 5,184,234	\$ 3,773,831	\$ 6,797,374	\$ 14,568,705
	Covered Payroll	\$ 43,888,133	\$ 42,301,265	\$ 41,758,895	\$ 41,049,523
	Employer's proportionate share of the net pension liability as a percentage of covered payroll	11.81%	8.92%	16.28%	35.49%
	Plan fiduciary net position as a percentage of the total pension liability	97.22%	195.77%	95.77%	90.970%
PSERS	Plan Total Pension Liability (Asset)	\$ (13,760,000)	\$ (13,004,000)	\$ 1,239,000	\$ 19,593,000
0	Employer's proportion of the net pension liability (asset)	1.237%	1.607%	1.846%	1.790%
	Employer's proportionate share of the net pension liability (asset)	\$ (170,203)	\$ (208,927)	\$ 22,873	\$ 350,699
	TOTAL	\$ (170,203)	\$ (208,927)	\$ 22,873	\$ 350,699
	Covered Payroll	\$ 6,937,607	\$ 7,420,601	\$ 7,297,686	\$ 6,383,351
	Employer's proportionate share of the net pension liability as a percentage of covered payroll	-2.45%	2.82%	0.31%	5.49%
	Plan fiduciary net position as a percentage of the total pension liability	101.68%	199.79%	99.79%	96.2600%
LEOFF 1	Plan Total Pension Liability (Asset)	\$ (1,888,509,000)	\$ (1,976,611,000)	\$ (1,815,502,000)	\$ (1,517,220,000)
0	Employer's proportion of the net pension liability (asset)	0.073%	0.0727%	0.072%	0.073%
	Employer's proportionate share of the net pension liability (asset)	\$ (1,380,406)	\$ (1,437,194)	\$ (1,303,458)	\$ (1,103,398)
	State's proportionate share of the net pension liability (asset) associated with the employer	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ (1,380,406)	\$ (1,437,194)	\$ (1,303,458)	\$ (1,103,398)
	Covered Payroll	\$ -	\$ -	\$ -	\$ -
	Employer's proportionate share of the net pension liability as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%
	Plan fiduciary net position as a percentage of the total pension liability	146.88%	244.42%	144.42%	135.96%
LEOFF 2	Plan Total Pension Liability (Asset)	\$ (2,039,854,000)	\$ (2,316,693,000)	\$ (2,030,218,000)	\$ (1,387,676,000)
0	Employer's proportion of the net pension liability (asset)	0.158%	0.145%	0.150%	0.150%
	Employer's proportionate share of the net pension liability (asset)	\$ (3,232,414)	\$ (3,368,611)	\$ (3,045,185)	\$ (2,083,873)
	State's proportionate share of the net pension liability (asset) associated with the employer	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ (3,232,414)	\$ (3,368,611)	\$ (3,045,185)	\$ (2,083,873)
	Covered Payroll	\$ 5,332,414	\$ 5,340,326	\$ 4,970,381	\$ 4,747,244
	Employer's proportionate share of the net pension liability as a percentage of covered payroll	-60.61%	-63.08%	-61.27%	-43.90%
	Plan fiduciary net position as a percentage of the total pension liability	115.83%	218.50%	118.5%	113.35%

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

Yakima County, Washington
Schedule of Proportionate Share of the Net Pension Liability (Asset)
Pension Plans, PERS 1; PERS 2&3; PSERS; LEOFF1, LEOFF2
As Of June 30
Last 10 Fiscal Years*

Plan	2016
PERS 1	
Plan Total Pension Liability (Asset)	\$ 5,370,471,000
0 Employer's proportion of the net pension liability (asset)	0.405%
Employer's proportionate share of the net pension liability (asset)	\$ 21,758,893
TOTAL	\$ 21,758,893
Covered Payroll	\$ 47,518,962
Employer's proportionate share of the net pension liability as a percentage of covered payroll	45.79%
Plan fiduciary net position as a percentage of the total pension liability	57.030%
PERS 2 & 3	
Plan Total Pension Liability (Asset)	\$ 5,034,921,000
0 Employer's proportion of the net pension liability (asset)	0.398%
Employer's proportionate share of the net pension liability (asset)	\$ 20,044,524
TOTAL	\$ 20,044,524
Covered Payroll	\$ 40,456,218
Employer's proportionate share of the net pension liability as a percentage of covered payroll	49.55%
Plan fiduciary net position as a percentage of the total pension liability	85.820%
PSERS	
Plan Total Pension Liability (Asset)	\$ 42,498,000
0 Employer's proportion of the net pension liability (asset)	1.743%
Employer's proportionate share of the net pension liability (asset)	\$ 38,422,442
TOTAL	\$ 38,422,442
Covered Payroll	\$ 5,756,235
Employer's proportionate share of the net pension liability as a percentage of covered payroll	14.98%
Plan fiduciary net position as a percentage of the total pension liability	90.4100%
LEOFF 1	
Plan Total Pension Liability (Asset)	\$ (1,030,286,000)
0 Employer's proportion of the net pension liability (asset)	0.074%
Employer's proportionate share of the net pension liability (asset)	\$ (759,259)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ -
TOTAL	\$ (759,259)
Covered Payroll	\$ -
Employer's proportionate share of the net pension liability as a percentage of covered payroll	0.00%
Plan fiduciary net position as a percentage of the total pension liability	123.74%
LEOFF 2	
Plan Total Pension Liability (Asset)	\$ (581,630,000)
0 Employer's proportion of the net pension liability (asset)	0.147%
Employer's proportionate share of the net pension liability (asset)	\$ (854,734)
State's proportionate share of the net pension liability (asset) associated with the employer	\$ -
TOTAL	\$ (854,734)
Covered Payroll	\$ 4,463,947
Employer's proportionate share of the net pension liability as a percentage of covered payroll	-19.15%
Plan fiduciary net position as a percentage of the total pension liability	106.01%

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		2024	2023	2022	2021
PERS 1	Statutorily or contractually required employer contributions	\$ 1,717,645	\$ 1,956,310	\$ 3,930,338	\$ 2,206,507
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (1,717,645)</u>	<u>\$ (1,956,310)</u>	<u>\$ (3,930,338)</u>	<u>\$ (2,206,507)</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 62,508,463	\$ 57,306,509	\$ 51,135,931	\$ 51,180,702
	Contributions as a percentage of covered payroll	2.75%	3.41%	7.69%	4.31%
PERS 2 & 3	Statutorily or contractually required employer contributions	\$ 3,285,454	\$ 3,086,005	\$ 2,776,736	\$ 3,145,778
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (3,285,454)</u>	<u>\$ (3,086,005)</u>	<u>\$ (2,776,736)</u>	<u>\$ (3,145,778)</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 51,656,565	\$ 48,518,482	\$ 44,044,034	\$ 44,308,310
	Contributions as a percentage of covered payroll	6.36%	6.36%	6.30%	7.10%
PSERS	Statutorily or contractually required employer contributions	\$ 666,816	\$ 555,012	\$ 473,998	\$ 443,643
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (666,816)</u>	<u>\$ (555,012)</u>	<u>\$ (473,998)</u>	<u>\$ (443,643)</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 9,892,049	\$ 8,350,749	\$ 6,678,344	\$ 6,486,680
	Contributions as a percentage of covered payroll	6.74%	6.65%	7.10%	6.84%
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	\$ -	\$ -	\$ -	\$ -
	Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%
LEOFF 2	Statutorily or contractually required employer contributions	\$ 378,488	\$ 341,485	\$ 318,536	\$ 281,690
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (378,488)</u>	<u>\$ (341,485)</u>	<u>\$ (318,536)</u>	<u>\$ (281,690)</u>
	Special Funding contributions	\$ 245,619	\$ 218,069	\$ 206,341	\$ 177,207
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 7,392,166	\$ 6,669,396	\$ 5,416,795	\$ 5,485,349
	Contributions as a percentage of covered payroll	5.12%	5.12%	5.88%	5.14%

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		2020	2019	2018	2017
PERS 1	Statutorily or contractually required employer contributions	\$ 2,452,953	\$ 2,555,142	\$ 2,581,412	\$ 2,455,093
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (2,452,953)</u>	<u>\$ (2,555,142)</u>	<u>\$ (2,581,412)</u>	<u>\$ (2,455,093)</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 50,509,286	\$ 50,946,576	\$ 5,137,713	\$ 48,942,818
	Contributions as a percentage of covered payroll	4.86%	5.02%	5.15%	5.02%
PERS 2 & 3	Statutorily or contractually required employer contributions	\$ 3,421,915	\$ 3,342,758	\$ 3,145,851	\$ 2,833,406
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (3,421,915)</u>	<u>\$ (3,342,758)</u>	<u>\$ (3,145,851)</u>	<u>\$ (2,833,406)</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 43,208,083	\$ 3,342,758	\$ 42,045,681	\$ 41,273,447
	Contributions as a percentage of covered payroll	7.92%	100.00%	7.48%	6.86%
PSERS	Statutorily or contractually required employer contributions	\$ 496,429	\$ 508,992	\$ 508,839	\$ 456,422
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (496,429)</u>	<u>\$ (508,992)</u>	<u>\$ (508,839)</u>	<u>\$ (456,422)</u>
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 6,895,457	\$ 7,107,936	\$ 7,430,024	\$ 6,845,900
	Contributions as a percentage of covered payroll	7.20%	7.16%	6.85%	6.67%
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	\$ -	\$ -	\$ -	\$ -
	Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%
LEOFF 2	Statutorily or contractually required employer contributions	\$ 282,185	\$ 280,837	\$ 266,529	\$ 253,233
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (282,185)</u>	<u>\$ (280,837)</u>	<u>\$ (266,529)</u>	<u>\$ (253,233)</u>
	Special Funding contributions	\$ 198,212	\$ 175,562	\$ 168,795	\$ 153,886
	Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Covered Payroll	\$ 5,478,876	\$ (5,397,978)	\$ 5,077,537	\$ 4,919,494
	Contributions as a percentage of covered payroll	5.15%	5.20%	5.25%	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		2016
PERS 1	Statutorily or contractually required employer contributions	\$ 2,344,747
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (2,344,747)</u>
	Contribution deficiency (excess)	<u>0</u>
	Covered Payroll	\$ 47,949,011
	Contributions as a percentage of covered payroll	4.89%
PERS 2 & 3	Statutorily or contractually required employer contributions	\$ 2,542,554
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (2,542,554)</u>
	Contribution deficiency (excess)	<u>0</u>
	Covered Payroll	\$ 40,812,172
	Contributions as a percentage of covered payroll	6.23%
PSERS	Statutorily or contractually required employer contributions	\$ 399,316
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (399,316)</u>
	Contribution deficiency (excess)	<u>0</u>
	Covered Payroll	\$ 6,059,445
	Contributions as a percentage of covered payroll	6.59%
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	\$ -
	Contributions as a percentage of covered payroll	0.00%
LEOFF 2	Statutorily or contractually required employer contributions	\$ 230,618
	Contributions in relation to the statutorily or contractually required employer contributions	<u>\$ (230,618)</u>
	Special Funding contributions	\$ 146,566
	Contribution deficiency (excess)	<u>0</u>
	Covered Payroll	\$ 4,566,677
	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*

LEOFF Plan	2024	2023	2022	2021
Total OPEB liability - beginning LEOFF	\$ 16,080,392	\$ 14,636,751	\$ 17,240,542	\$ 17,719,169
Service cost	0	0	0	0
Interest	572,706	505,826	364,802	386,822
Changes in benefit terms	0	0	0	0
Differences between expected and actual experience	(1,112,656)	1,639,675	(2,305,320)	109,665
Changes of assumptions	0	0	0	135,602
Benefit payments	(786,665)	(701,860)	(706,936)	(706,855)
Other changes	0	0	0	0
Total OPEB liability - ending LEOFF	14,753,777	16,080,392	14,593,088	17,644,403
Covered-employee payroll	0	0	0	0
PEBB Plan				
Total OPEB liability - beginning PEBB	\$ 1,280,314	\$ 962,815	\$ 1,146,950	\$ 0
Service cost	68,745	56,466	156,091	0
Interest	48,732	35,681	28,143	0
Changes in benefit terms	0	0	0	0
Differences between expected and actual experience	(3,671)	248,259	(368,111)	0
Changes of assumptions	0	0	0	0
Benefit payments	(28,146)	(22,907)	(258)	0
Other changes	0	0	0	0
Total OPEB liability - ending PEBB	1,365,974	1,280,314	962,815	0
Covered-employee payroll**	6,711,716	6,669,396	7,086,044	
Total OPEB liability as a % of covered-employee payroll	20.35%	19.20%	13.59%	

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, 2024

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS				
Cash and Cash Equivalents	\$ 26,755,857	\$ 2,263,027	\$ 2,804,623	\$ 31,823,507
Taxes Receivable	115,212	3	-	115,215
Accounts Receivable Net	2,205,644	-	-	2,205,644
Special Assessments Receivable	45,791	33	-	45,824
Interest Receivable	65,088	5,990	7,312	78,390
Due From Other Funds	11,290	-	-	11,290
Due From Other Governments	3,786,222	-	2,799	3,789,021
Total Assets	\$ 32,985,104	\$ 2,269,053	\$ 2,814,734	\$ 38,068,891
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 419,983	\$ -	\$ 156,950	\$ 576,933
Contracts Payable	692,737	-	34,940	727,677
Due To Other Funds	1,243,867	-	-	1,243,867
Accrued Wage & Benefits Payable	745,584	-	-	745,584
Accrued Taxes	606	-	-	606
Other Current Liabilities	(558,235)	-	-	(558,235)
Unearned Revenue	808,198	-	-	808,198
Total Liabilities	3,352,740	-	191,890	3,544,630
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	1,217,154	3	-	1,217,157
Unavailable revenue-Special Assessments	65,626	33	-	65,659
Unavailable Revenue	2,195,545	-	-	2,195,545
Total Deferred Inflows of Resources	3,478,325	36	-	3,478,361
Fund Balances				
Restricted	25,185,288	-	1,837,554	27,022,842
Committed	968,751	2,269,017	-	3,237,768
Assigned	-	-	785,290	785,290
Total Fund Balances	26,154,039	2,269,017	2,622,844	31,045,900
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 32,985,104	\$ 2,269,053	\$ 2,814,734	\$ 38,068,891

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Nonmajor Governmental Funds Year Ended December 31, 2024

	Special Revenue	Debt Service	Capital Projects	Total
Revenues				
Property Taxes	\$ 3,408,750	\$ -	\$ -	\$ 3,408,750
Retail Sales and Use Taxes	13,257,240	-	-	13,257,240
Other Taxes	17,111	-	1,383,355	1,400,466
Intergovernmental Revenues	4,957,893	197,297	-	5,155,190
Charges for Goods and Services	2,862,139	-	-	2,862,139
Fines and Penalties	761	-	-	761
Interest and Other Earnings	1,090,116	86,380	191,342	1,367,838
Special Assessments	1,134,096	-	-	1,134,096
Contributions and Donations	58,098	-	-	58,098
Other Revenues	2,489,934	-	-	2,489,934
Total Revenues	29,276,138	283,677	1,574,697	31,134,512
Expenditures				
Current:				
General Government	4,591,435	-	1,595,032	6,186,467
Judicial Activities	2,949,153	-	-	2,949,153
Public Safety	7,238,845	-	-	7,238,845
Transportation	1,454	-	-	1,454
Natural and Economic Environment	4,292,671	-	-	4,292,671
Social Services	343,782	-	-	343,782
Culture and Recreation	220,193	-	1,096	221,289
Debt Service:				
Redemption of Long-Debt (Principal)	17,017	1,210,000	-	1,227,017
Interest and Other Debt Service Costs	3,682	674,453	-	678,135
Capital Expenditures/Expenses	3,778,826	-	2,641,526	6,420,352
Total Expenditures	23,437,058	1,884,453	4,237,654	29,559,165
Excess (Deficiency) Revenues Over Expenditures	5,839,080	(1,600,776)	(2,662,957)	1,575,347
Other Financing Sources (Uses)				
Transfers In	1,155,928	1,775,656	1,763,634	4,695,218
Transfers Out	(3,881,612)	-	(1,320,976)	(5,202,588)
Proceeds from Sale of Capital Assets	-	-	17,600	17,600
Insurance Recoveries	-	-	270,904	270,904
Total Other Financing Sources (Uses)	(2,725,684)	1,775,656	731,162	(218,866)
Net Change in Fund Balance	3,113,396	174,880	(1,931,795)	1,356,481
Fund Balances - Beginning	23,040,643	2,094,137	4,554,639	29,689,419
Fund Balances - Ending	\$ 26,154,039	\$ 2,269,017	\$ 2,622,844	\$ 31,045,900

YAKIMA COUNTY, WASHINGTON
Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

Law Library - A fund to finance a library of law books for use by practicing attorneys. The sole source of revenue is a portion of fees collected on civil cases filed in District and Superior Court.

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

Parks and Recreation – Is reported in the General Fund.

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

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

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

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

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

Code Enforcement – Is reported in the General Fund.

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

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

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

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

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

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

Community 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, 2024

With Comparative Totals for December 31, 2023

	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation
ASSETS				
Cash and Cash Equivalents	\$ 101,561	\$ 202,655	\$ 96,563	\$ 46,326
Taxes Receivable	-	-	-	-
Accounts Receivable Net	278,438	-	-	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	-	-	-	-
Due From Other Funds	11,236	-	-	-
Due From Other Governments	25,524	144,325	-	-
Total Assets	\$ 416,759	\$ 346,980	\$ 96,563	\$ 46,326
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 751	\$ 7,197	\$ 228	-
Contracts Payable	-	-	-	-
Due To Other Funds	341	334	-	-
Accrued Wage & Benefits Payable	75,044	22,420	23,918	-
Accrued Taxes	-	-	-	-
Other Current Liabilities	-	-	-	771
Unearned Revenue	-	-	-	-
Total Liabilities	76,136	29,951	24,146	771
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	-	-	-	-
Unavailable revenue-Special Assessments	-	-	-	-
Unavailable Revenue	259,940	-	-	-
Total Deferred Inflows of Resources	259,940	-	-	-
Total Liabilities and Deferred Inflows of Resources	336,076	29,951	24,146	771
Fund Balances				
Restricted	80,133	-	72,417	45,555
Committed	550	317,029	-	-
Total Fund Balances	80,683	317,029	72,417	45,555
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 416,759	\$ 346,980	\$ 96,563	\$ 46,326

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Special Operations	Dist Court Dispute Resolution	Family Court	Noxious Weed
ASSETS				
Cash and Cash Equivalents	\$ 571,417	\$ 34,031	\$ 68,514	\$ 834,341
Taxes Receivable	-	-	-	-
Accounts Receivable Net	-	95	99	-
Special Assessments Receivable	-	-	-	21,667
Interest Receivable	-	-	-	2,263
Due From Other Funds	-	-	-	-
Due From Other Governments	-	-	-	-
Total Assets	\$ 571,417	\$ 34,126	\$ 68,613	\$ 858,271
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 6,725	\$ 8,000	\$ 1,246	\$ 388
Contracts Payable	-	-	-	-
Due To Other Funds	1,376	-	-	-
Accrued Wage & Benefits Payable	6,057	-	5,778	33,428
Accrued Taxes	1	-	-	-
Other Current Liabilities	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	14,159	8,000	7,024	33,816
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	-	-	-	-
Unavailable revenue-Special Assessments	-	-	-	41,500
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	41,500
Total Liabilities and Deferred Inflows of Resources	14,159	8,000	7,024	75,316
Fund Balances				
Restricted	208,144	26,126	61,589	782,955
Committed	349,114	-	-	-
Total Fund Balances	557,258	26,126	61,589	782,955
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 571,417	\$ 34,126	\$ 68,613	\$ 858,271

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Horticulturist	Law Library	Criminal Justice Sales Tax	Topp/Simcoe West Railroad
ASSETS				
Cash and Cash Equivalents	\$ 183,325	\$ 142,365	\$ 7,382,021	\$ 158,483
Taxes Receivable	-	-	-	-
Accounts Receivable Net	-	51	-	-
Special Assessments Receivable	8,150	-	-	-
Interest Receivable	-	-	18,825	428
Due From Other Funds	-	-	-	-
Due From Other Governments	-	-	1,610,766	15,760
Total Assets	\$ 191,475	\$ 142,416	\$ 9,011,612	\$ 174,671
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 38	\$ -	\$ 56,571	\$ 13,867
Contracts Payable	-	-	660,153	-
Due To Other Funds	-	-	1,200,064	-
Accrued Wage & Benefits Payable	7,138	523	398,243	-
Accrued Taxes	-	-	-	-
Other Current Liabilities	-	-	(559,006)	-
Unearned Revenue	-	-	-	-
Total Liabilities	7,176	523	1,756,025	13,867
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	-	-	868,116	-
Unavailable revenue-Special Assessments	8,152	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	8,152	-	868,116	-
Total Liabilities and Deferred Inflows of Resources	15,328	523	2,624,141	13,867
Fund Balances				
Restricted	176,147	141,893	6,387,471	-
Committed	-	-	-	160,804
Total Fund Balances	176,147	141,893	6,387,471	160,804
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 191,475	\$ 142,416	\$ 9,011,612	\$ 174,671

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
ASSETS				
Cash and Cash Equivalents	\$ 97,738	\$ 2,317,585	\$ 3,326,284	\$ 2,117,913
Taxes Receivable	-	60,990	-	-
Accounts Receivable Net	5,046	-	-	-
Special Assessments Receivable	-	-	15,974	-
Interest Receivable	254	4,919	9,150	5,573
Due From Other Funds	-	54	-	-
Due From Other Governments	-	845,283	143,011	14,960
Total Assets	\$ 103,038	\$ 3,228,831	\$ 3,494,419	\$ 2,138,446
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 135	\$ 174,211	\$ 17,338	\$ -
Contracts Payable	-	5,987	7,701	-
Due To Other Funds	-	27,412	105	-
Accrued Wage & Benefits Payable	-	95,528	-	-
Accrued Taxes	574	-	-	-
Other Current Liabilities	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	709	303,138	25,144	-
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	-	57,720	-	-
Unavailable revenue-Special Assessments	-	-	15,974	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	57,720	15,974	-
Total Liabilities and Deferred Inflows of Resources	709	360,858	41,118	-
Fund Balances				
Restricted	-	2,867,973	3,453,301	2,138,446
Committed	102,329	-	-	-
Total Fund Balances	102,329	2,867,973	3,453,301	2,138,446
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 103,038	\$ 3,228,831	\$ 3,494,419	\$ 2,138,446

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Records Services	Motel/Hotel Tax	WSU Extension	Emergency Medical Services
ASSETS				
Cash and Cash Equivalents	\$ 584,589	\$ 325,383	\$ 38,956	\$ 820,927
Taxes Receivable	-	-	-	27,571
Accounts Receivable Net	486	-	-	3,000
Special Assessments Receivable	-	-	-	-
Interest Receivable	-	567	-	2,250
Due From Other Funds	-	-	-	-
Due From Other Governments	-	101,437	-	17,242
Total Assets	\$ 585,075	\$ 427,387	\$ 38,956	\$ 870,990
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 490	\$ -	\$ -	\$ 45,170
Contracts Payable	-	-	-	-
Due To Other Funds	-	-	-	15
Accrued Wage & Benefits Payable	3,362	-	-	14,953
Accrued Taxes	-	-	31	-
Other Current Liabilities	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	3,852	-	31	60,138
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	-	41,496	-	25,722
Unavailable revenue-Special Assessments	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	41,496	-	25,722
Total Liabilities and Deferred Inflows of Resources	3,852	41,496	31	85,860
Fund Balances				
Restricted	581,223	385,891	-	785,130
Committed	-	-	38,925	-
Total Fund Balances	581,223	385,891	38,925	785,130
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 585,075	\$ 427,387	\$ 38,956	\$ 870,990

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	911	Veterans Relief	Community Services	Treasurers Revolving
ASSETS				
Cash and Cash Equivalents	\$ 55,360	\$ 448,321	\$ 4,617,548	\$ 196,481
Taxes Receivable	-	11,932	14,719	-
Accounts Receivable Net	-	-	1,918,429	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	140	1,238	13,725	319
Due From Other Funds	-	-	-	-
Due From Other Governments	418,311	82	13,103	-
Total Assets	\$ 473,811	\$ 461,573	\$ 6,577,524	\$ 196,800
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ -	\$ 13,673	\$ 91	\$ 2,589
Contracts Payable	-	-	-	-
Due To Other Funds	-	-	14,220	-
Accrued Wage & Benefits Payable	-	10,146	-	23,150
Accrued Taxes	-	-	-	-
Other Current Liabilities	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	-	23,819	14,311	25,739
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	212,855	11,245	-	-
Unavailable revenue-Special Assessments	-	-	-	-
Unavailable Revenue	-	-	1,935,605	-
Total Deferred Inflows of Resources	212,855	11,245	1,935,605	-
Total Liabilities and Deferred Inflows of Resources	212,855	35,064	1,949,916	25,739
Fund Balances				
Restricted	260,956	426,509	4,627,608	171,061
Committed	-	-	-	-
Total Fund Balances	260,956	426,509	4,627,608	171,061
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 473,811	\$ 461,573	\$ 6,577,524	\$ 196,800

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Treasurer Investment Pool	REET Electronics Tech Fund	Community Development Programs	Affordable Housing
ASSETS				
Cash and Cash Equivalents	\$ 308,508	\$ 254,266	\$ 1,578	\$ 312,608
Taxes Receivable	-	-	-	-
Accounts Receivable Net	-	-	-	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	828	640	1	940
Due From Other Funds	-	-	-	-
Due From Other Governments	-	-	66,723	369,695
Total Assets	\$ 309,336	\$ 254,906	\$ 68,302	\$ 683,243
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	\$ 143	\$ -	\$ 66,723	\$ 4,311
Contracts Payable	-	-	-	18,896
Due To Other Funds	-	-	-	-
Accrued Wage & Benefits Payable	12,872	-	-	13,024
Accrued Taxes	-	-	-	-
Other Current Liabilities	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	13,015	-	66,723	36,231
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	-	-	-	-
Unavailable revenue-Special Assessments	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	13,015	-	66,723	36,231
Fund Balances				
Restricted	296,321	254,906	1,579	647,012
Committed	-	-	-	-
Total Fund Balances	296,321	254,906	1,579	647,012
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 309,336	\$ 254,906	\$ 68,302	\$ 683,243

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	PILT Title III	2024 Totals	2023 Totals
ASSETS			
Cash and Cash Equivalents	\$ 1,110,210	\$ 26,755,857	\$ 22,860,124
Taxes Receivable	-	115,212	95,146
Accounts Receivable Net	-	2,205,644	4,662,568
Special Assessments Receivable	-	45,791	45,516
Interest Receivable	3,028	65,088	49,430
Due From Other Funds	-	11,290	100,000
Due From Other Governments	-	3,786,222	3,682,973
Total Assets	\$ 1,113,238	\$ 32,985,104	\$ 31,495,757
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts/Vouchers Payable	\$ 98	\$ 419,983	\$ 675,965
Contracts Payable	-	692,737	693,694
Due To Other Funds	-	1,243,867	79,301
Accrued Wage & Benefits Payable	-	745,584	495,904
Accrued Taxes	-	606	231
Other Current Liabilities	-	(558,235)	(265,305)
Unearned Revenue	808,198	808,198	846,140
Total Liabilities	808,296	3,352,740	2,525,930
Deferred Inflows of Resources			
Unavailable Revenue-Taxes	-	1,217,154	1,223,349
Unavailable revenue-Special Assessments	-	65,626	65,349
Unavailable Revenue	-	2,195,545	4,640,486
Total Deferred Inflows of Resources	-	3,478,325	5,929,184
Total Liabilities and Deferred Inflows of Resources	808,296	6,831,065	8,455,114
Fund Balances			
Restricted	304,942	25,185,288	22,028,722
Committed	-	968,751	1,011,921
Total Fund Balances	304,942	26,154,039	23,040,643
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,113,238	\$ 32,985,104	\$ 31,495,757

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Dist Court Probation	Municipal Courts	Pre-Trial	Narcotics Investigation
Revenues				
Property Taxes	\$ -	\$ -	\$ -	-
Retail Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Goods and Services	1,118,204	749,107	-	-
Fines and Penalties	-	-	-	761
Interest and Other Earnings	17,790	-	-	-
Special Assessments	-	-	-	-
Contributions and Donations	-	-	-	-
Other Revenues	1,495	-	-	-
Total Revenues	1,137,489	749,107	-	761
Expenditures				
General Government	-	-	-	-
Judicial Activities	-	777,010	350,368	-
Public Safety	1,301,712	-	-	-
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	1,896	-	-	-
Total Expenditures	1,303,608	777,010	350,368	-
Excess (Deficiency) Revenues Over Expenditures	(166,119)	(27,903)	(350,368)	761
Other Financing Sources (Uses)				
Transfers In	155,756	-	350,172	-
Transfers Out	(238)	-	-	-
Total Other Financing Sources (Uses)	155,518	-	350,172	-
Net Change in Fund Balance	(10,601)	(27,903)	(196)	761
Fund Balances - Beginning	91,284	344,932	72,613	44,794
Fund Balances - Ending	\$ 80,683	\$ 317,029	\$ 72,417	\$ 45,555

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Special Operations	Dist Court Dispute Resolution	Family Court	Noxious Weed
Revenues				
Property Taxes	\$ -	\$ -	\$ -	-
Retail Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Intergovernmental Revenues	75,245	-	-	162
Charges for Goods and Services	2,187	83,330	159,266	32,201
Fines and Penalties	-	-	-	-
Interest and Other Earnings	-	-	-	37,849
Special Assessments	-	-	-	379,043
Contributions and Donations	58,098	-	-	-
Other Revenues	36,290	-	-	-
Total Revenues	171,820	83,330	159,266	449,255
Expenditures				
General Government	-	-	-	-
Judicial Activities	-	78,594	133,756	-
Public Safety	211,602	-	-	-
Transportation	-	-	-	-
Natural and Economic Environment	24,147	-	-	418,048
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Capital Expenditures/Expenses	-	-	-	-
Total Expenditures	235,749	78,594	133,756	418,048
Excess (Deficiency) Revenues Over Expenditures	(63,929)	4,736	25,510	31,207
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(6,766)	-	-	-
Total Other Financing Sources (Uses)	(6,766)	-	-	-
Net Change in Fund Balance	(70,695)	4,736	25,510	31,207
Fund Balances - Beginning	627,953	21,390	36,079	751,748
Fund Balances - Ending	\$ 557,258	\$ 26,126	\$ 61,589	\$ 782,955

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Horticulturist	Law Library	Criminal Justice Sales Tax	Topp/Simcoe West Railroad
Revenues				
Property Taxes	\$ -	\$ -	\$ -	-
Retail Sales and Use Taxes	-	-	9,502,289	-
Other Taxes	-	-	-	-
Intergovernmental Revenues	-	-	-	15,760
Charges for Goods and Services	-	97,037	-	-
Fines and Penalties	-	-	-	-
Interest and Other Earnings	-	-	247,190	6,465
Special Assessments	183,788	-	-	-
Contributions and Donations	-	-	-	-
Other Revenues	-	-	-	9,000
Total Revenues	183,788	97,037	9,749,479	31,225
Expenditures				
General Government	-	-	3,823,708	-
Judicial Activities	-	-	1,609,425	-
Public Safety	-	-	2,346,391	-
Transportation	-	-	-	714
Natural and Economic Environment	-	-	-	-
Social Services	-	-	29,820	-
Culture and Recreation	161,260	56,958	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Capital Expenditures/Expenses	-	-	-	15,761
Total Expenditures	161,260	56,958	7,809,344	16,475
Excess (Deficiency) Revenues Over Expenditures	22,528	40,079	1,940,135	14,750
Other Financing Sources (Uses)				
Transfers In	-	-	100,000	-
Transfers Out	(29,400)	-	(2,168,548)	-
Total Other Financing Sources (Uses)	(29,400)	-	(2,068,548)	-
Net Change in Fund Balance	(6,872)	40,079	(128,413)	14,750
Fund Balances - Beginning	183,019	101,814	6,515,884	146,054
Fund Balances - Ending	\$ 176,147	\$ 141,893	\$ 6,387,471	\$ 160,804

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Naches Rail	Flood Control	Stormwater Utility	Affordable Housing Sales Tax
Revenues				
Property Taxes	\$ -	\$ 1,737,005	\$ -	\$ -
Retail Sales and Use Taxes	-	-	-	351,656
Other Taxes	-	2,861	-	-
Intergovernmental Revenues	-	3,538,164	271,975	-
Charges for Goods and Services	-	-	10,954	-
Fines and Penalties	-	-	-	-
Interest and Other Earnings	3,794	59,071	161,825	68,720
Special Assessments	-	-	571,265	-
Contributions and Donations	-	-	-	-
Other Revenues	12,862	-	-	-
Total Revenues	16,656	5,337,101	1,016,019	420,376
Expenditures				
General Government	-	-	-	-
Judicial Activities	-	-	-	-
Public Safety	-	-	-	-
Transportation	740	-	-	-
Natural and Economic Environment	-	2,069,990	847,711	-
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	17,017	-	-
Interest and Other Debt Service Costs	-	3,655	-	-
Capital Expenditures/Expenses	-	2,870,938	205,343	-
Total Expenditures	740	4,961,600	1,053,054	-
Excess (Deficiency) Revenues Over Expenditures	15,916	375,501	(37,035)	420,376
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	(19,192)	-	-
Total Other Financing Sources (Uses)	-	(19,192)	-	-
Net Change in Fund Balance	15,916	356,309	(37,035)	420,376
Fund Balances - Beginning	86,413	2,511,664	3,490,336	1,718,070
Fund Balances - Ending	\$ 102,329	\$ 2,867,973	\$ 3,453,301	\$ 2,138,446

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Records Services	Motel/Hotel Tax	WSU Extension	Emergency Medical Services
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ 899,106
Retail Sales and Use Taxes	-	880,637	-	-
Other Taxes	-	-	-	12,979
Intergovernmental Revenues	55,814	-	-	45,660
Charges for Goods and Services	140,841	-	1,720	21,597
Fines and Penalties	-	-	-	-
Interest and Other Earnings	-	9,847	-	26,123
Special Assessments	-	-	-	-
Contributions and Donations	-	-	-	-
Other Revenues	-	-	176	6,121
Total Revenues	196,655	890,484	1,896	1,011,586
Expenditures				
General Government	191,879	-	-	-
Judicial Activities	-	-	-	-
Public Safety	-	-	-	705,678
Transportation	-	-	-	-
Natural and Economic Environment	-	-	-	-
Social Services	-	-	-	-
Culture and Recreation	-	350	1,625	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	27
Capital Expenditures/Expenses	-	-	-	684,888
Total Expenditures	191,879	350	1,625	1,390,593
Excess (Deficiency) Revenues Over Expenditures	4,776	890,134	271	(379,007)
Other Financing Sources (Uses)				
Transfers In	-	-	-	550,000
Transfers Out	(917)	(769,750)	-	(415)
Total Other Financing Sources (Uses)	(917)	(769,750)	-	549,585
Net Change in Fund Balance	3,859	120,384	271	170,578
Fund Balances - Beginning	577,364	265,507	38,654	614,552
Fund Balances - Ending	\$ 581,223	\$ 385,891	\$ 38,925	\$ 785,130

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	911	Veterans Relief	Community Services	Treasurers Revolving
Revenues				
Property Taxes	\$ -	\$ 353,513	\$ 419,126	\$ -
Retail Sales and Use Taxes	2,522,658	-	-	-
Other Taxes	-	581	690	-
Intergovernmental Revenues	53,760	535	57,874	-
Charges for Goods and Services	-	-	-	288,490
Fines and Penalties	-	-	-	-
Interest and Other Earnings	13,941	14,200	111,728	6,763
Special Assessments	-	-	-	-
Contributions and Donations	-	-	-	-
Other Revenues	-	-	2,423,990	-
Total Revenues	2,590,359	368,829	3,013,408	295,253
Expenditures				
General Government	-	-	-	294,317
Judicial Activities	-	-	-	-
Public Safety	2,673,462	-	-	-
Transportation	-	-	-	-
Natural and Economic Environment	-	-	-	-
Social Services	-	294,459	19,503	-
Culture and Recreation	-	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Capital Expenditures/Expenses	-	-	-	-
Total Expenditures	2,673,462	294,459	19,503	294,317
Excess (Deficiency) Revenues Over Expenditures	(83,103)	74,370	2,993,905	936
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(120,463)	-	(764,984)	-
Total Other Financing Sources (Uses)	(120,463)	-	(764,984)	-
Net Change in Fund Balance	(203,566)	74,370	2,228,921	936
Fund Balances - Beginning	464,522	352,139	2,398,687	170,125
Fund Balances - Ending	\$ 260,956	\$ 426,509	\$ 4,627,608	\$ 171,061

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	Treasurer Investment Pool	REET Electronics Tech Fund	Community Development Programs	Affordable Housing
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Retail Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Intergovernmental Revenues	-	14,920	468,099	251,760
Charges for Goods and Services	-	14,270	-	142,935
Fines and Penalties	-	-	-	-
Interest and Other Earnings	231,461	10,063	260	19,882
Special Assessments	-	-	-	-
Contributions and Donations	-	-	-	-
Other Revenues	-	-	-	-
Total Revenues	231,461	39,253	468,359	414,577
Expenditures				
General Government	256,511	25,020	-	-
Judicial Activities	-	-	-	-
Public Safety	-	-	-	-
Transportation	-	-	-	-
Natural and Economic Environment	-	-	468,099	459,750
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	-
Interest and Other Debt Service Costs	-	-	-	-
Capital Expenditures/Expenses	-	-	-	-
Total Expenditures	256,511	25,020	468,099	459,750
Excess (Deficiency) Revenues Over Expenditures	(25,050)	14,233	260	(45,173)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	(939)
Total Other Financing Sources (Uses)	-	-	-	(939)
Net Change in Fund Balance	(25,050)	14,233	260	(46,112)
Fund Balances - Beginning	321,371	240,673	1,319	693,124
Fund Balances - Ending	\$ 296,321	\$ 254,906	\$ 1,579	\$ 647,012

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	PILT Title III	2024 Totals	2023 Totals
Revenues			
Property Taxes	\$ -	\$ 3,408,750	\$ 2,866,092
Retail Sales and Use Taxes	-	13,257,240	13,366,465
Other Taxes	-	17,111	14,996
Intergovernmental Revenues	108,165	4,957,893	2,200,766
Charges for Goods and Services	-	2,862,139	2,758,256
Fines and Penalties	-	761	365
Interest and Other Earnings	43,144	1,090,116	911,725
Special Assessments	-	1,134,096	1,118,512
Contributions and Donations	-	58,098	211,896
Other Revenues	-	2,489,934	1,388,413
Total Revenues	151,309	29,276,138	24,837,486
Expenditures			
General Government	-	4,591,435	3,713,477
Judicial Activities	-	2,949,153	2,638,515
Public Safety	-	7,238,845	7,862,538
Transportation	-	1,454	3,128
Natural and Economic Environment	4,926	4,292,671	3,547,996
Social Services	-	343,782	301,762
Culture and Recreation	-	220,193	213,473
Debt Service:			
Redemption of Long-Debt (Principal)	-	17,017	17,017
Interest and Other Debt Service Costs	-	3,682	17,605
Capital Expenditures/Expenses	-	3,778,826	1,545,404
Total Expenditures	4,926	23,437,058	19,860,915
Excess (Deficiency) Revenues Over Expenditures	146,383	5,839,080	4,976,571
Other Financing Sources (Uses)			
Transfers In	-	1,155,928	624,932
Transfers Out	-	(3,881,612)	(2,151,615)
Total Other Financing Sources (Uses)	-	(2,725,684)	(1,526,683)
Net Change in Fund Balance	146,383	3,113,396	3,449,888
Fund Balances - Beginning	158,559	23,040,643	19,590,755
Fund Balances - Ending	\$ 304,942	\$ 26,154,039	\$ 23,040,643

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for Goods and Services	\$ 1,251,954	\$ 1,251,954	\$ 1,118,204	\$ (133,750)	\$ 1,200,194
Interest and Other Earnings	40,000	40,000	17,790	(22,210)	35,568
Contributions and Donations	47,441	47,441	-	(47,441)	43,185
Other Revenues	-	-	1,495	1,495	(8,056)
Total Revenues	1,339,395	1,339,395	1,137,489	(201,906)	1,270,891
Expenditures					
Public Safety	1,445,386	1,445,386	1,301,712	143,674	1,513,626
Capital Expenditures/Expenses	-	-	1,896	(1,896)	9,601
Total Expenditures	1,445,386	1,445,386	1,303,608	141,778	1,523,227
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,991)	(105,991)	(166,119)	(60,128)	(252,336)
Other Financing Sources (Uses)					
Transfers In	10,000	10,000	155,756	145,756	168,331
Transfers Out	(114,253)	(114,253)	(238)	114,015	(4,413)
Total Other Financing Sources (Uses)	(104,253)	(104,253)	155,518	259,771	163,918
Excess (Deficiency) of Resources Over (Under) Uses	(210,244)	(210,244)	(10,601)	199,643	(88,418)
Fund Balance, January 1	(95,593)	(179,701)	91,284	270,985	179,702
Fund Balance, December 31	\$ (305,837)	\$ (389,945)	\$ 80,683	\$ 470,628	\$ 91,284

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for Goods and Services	\$ 806,376	\$ 806,376	\$ 749,107	\$ (57,269)	\$ 662,410
Total Revenues	806,376	806,376	749,107	(57,269)	662,410
Expenditures					
Judicial Activities	898,932	898,932	777,010	121,922	593,383
Total Expenditures	898,932	898,932	777,010	121,922	593,383
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,556)	(92,556)	(27,903)	64,653	69,027
Other Financing Sources (Uses)					
Transfers Out	(266,956)	(266,956)	-	266,956	-
Total Other Financing Sources (Uses)	(266,956)	(266,956)	-	266,956	-
Excess (Deficiency) of Resources Over (Under) Uses	(359,512)	(359,512)	(27,903)	331,609	69,027
Fund Balance, January 1	(269,651)	(269,651)	344,932	614,583	275,905
Fund Balance, December 31	\$ (629,163)	\$ (629,163)	\$ 317,029	\$ 946,192	\$ 344,932

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Expenditures					
Judicial Activities	\$ 388,723	\$ 388,723	\$ 350,368	\$ 38,355	\$ 331,773
Total Expenditures	388,723	388,723	350,368	38,355	331,773
Excess (Deficiency) of Revenues Over (Under) Expenditures	(388,723)	(388,723)	(350,368)	38,355	(331,773)
Other Financing Sources (Uses)					
Transfers In	350,172	350,172	350,172	-	356,967
Total Other Financing Sources (Uses)	350,172	350,172	350,172	-	356,967
Excess (Deficiency) of Resources Over (Under) Uses	(38,551)	(38,551)	(196)	38,355	25,194
Fund Balance, January 1	(36,934)	(36,934)	72,613	109,547	47,419
Fund Balance, December 31	<u>\$ (75,485)</u>	<u>\$ (75,485)</u>	<u>\$ 72,417</u>	<u>\$ 147,902</u>	<u>\$ 72,613</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Fines and Penalties	\$ -	\$ -	\$ 761	\$ 761	\$ 365
Total Revenues	-	-	761	761	365
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	761	761	365
Fund Balance, January 1	38,052	38,052	44,794	6,742	44,429
Fund Balance, December 31	\$ 38,052	\$ 38,052	\$ 45,555	\$ 7,503	\$ 44,794

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 106,437	\$ 106,437	\$ 75,245	\$ (31,192)	\$ 103,809
Charges for Goods and Services	55,998	55,998	2,187	(53,811)	2,088
Contributions and Donations	-	-	58,098	58,098	165,711
Other Revenues	-	-	36,290	36,290	63,750
Total Revenues	162,435	162,435	171,820	9,385	335,358
Expenditures					
Public Safety	250,452	250,452	211,602	38,850	201,174
Natural and Economic Environment	-	-	24,147	(24,147)	63,264
Capital Expenditures/Expenses	-	-	-	-	24,716
Capital Outlay	25,000	25,000	-	25,000	-
Total Expenditures	275,452	275,452	235,749	39,703	289,154
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,017)	(113,017)	(63,929)	49,088	46,204
Other Financing Sources (Uses)					
Transfers Out	(465,220)	(465,220)	(6,766)	458,454	-
Total Other Financing Sources (Uses)	(465,220)	(465,220)	(6,766)	458,454	-
Excess (Deficiency) of Resources Over (Under) Uses	(578,237)	(578,237)	(70,695)	507,542	46,204
Fund Balance, January 1	(270,000)	(270,000)	627,953	897,953	581,749
Fund Balance, December 31	\$ (848,237)	\$ (848,237)	\$ 557,258	\$ 1,405,495	\$ 627,953

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for Goods and Services	\$ 54,675	\$ 54,675	\$ 83,330	\$ 28,655	\$ 71,295
Total Revenues	54,675	54,675	83,330	28,655	71,295
Expenditures					
Judicial Activities	72,540	80,540	78,594	1,946	66,584
Total Expenditures	72,540	80,540	78,594	1,946	66,584
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,865)	(25,865)	4,736	30,601	4,711
Other Financing Sources (Uses)					
Transfers Out	(18,668)	(10,668)	-	10,668	-
Total Other Financing Sources (Uses)	(18,668)	(10,668)	-	10,668	-
Excess (Deficiency) of Resources Over (Under) Uses	(36,533)	(36,533)	4,736	41,269	4,711
Fund Balance, January 1	(17,358)	(17,358)	21,390	38,748	16,679
Fund Balance, December 31	\$ (53,891)	\$ (53,891)	\$ 26,126	\$ 80,017	\$ 21,390

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for Goods and Services	\$ 171,650	\$ 171,650	\$ 159,266	\$ (12,384)	\$ 165,012
Total Revenues	171,650	171,650	159,266	(12,384)	165,012
Expenditures					
Judicial Activities	228,192	228,192	133,756	94,436	227,021
Total Expenditures	228,192	228,192	133,756	94,436	227,021
Excess (Deficiency) of Resources					
Over (Under) Uses	(56,542)	(56,542)	25,510	82,052	(62,009)
Fund Balance, January 1	(107,570)	(107,570)	36,079	143,649	98,088
Fund Balance, December 31	\$ (164,112)	\$ (164,112)	\$ 61,589	\$ 225,701	\$ 36,079

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ -	\$ -	\$ 162	\$ 162	\$ 162
Charges for Goods and Services	14,150	14,150	32,201	18,051	33,846
Interest and Other Earnings	500	500	37,849	37,349	35,824
Special Assessments	-	-	379,043	379,043	377,090
Other Revenues	387,425	387,425	-	(387,425)	-
Total Revenues	402,075	402,075	449,255	47,180	446,922
Expenditures					
Natural and Economic Environment	538,971	538,971	418,048	120,923	379,564
Capital Outlay	30,000	30,000	-	30,000	-
Total Expenditures	568,971	568,971	418,048	150,923	379,564
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,896)	(166,896)	31,207	198,103	67,358
Other Financing Sources (Uses)					
Transfers Out	(440,263)	(440,263)	-	440,263	-
Total Other Financing Sources (Uses)	(440,263)	(440,263)	-	440,263	-
Excess (Deficiency) of Resources Over (Under) Uses	(607,159)	(607,159)	31,207	638,366	67,358
Fund Balance, January 1	(685,188)	(685,188)	751,748	1,436,936	684,390
Fund Balance, December 31	\$ (1,292,347)	\$ (1,292,347)	\$ 782,955	\$ 2,075,302	\$ 751,748

YAKIMA COUNTY, WASHINGTON

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

Horticulturist

For the Year Ended December 31, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Special Assessments	\$ -	\$ -	\$ 183,788	\$ 183,788	\$ 183,087
Other Revenues	185,000	185,000	-	(185,000)	-
Total Revenues	185,000	185,000	183,788	(1,212)	183,087
Expenditures					
Culture and Recreation	179,434	179,434	161,260	18,174	126,882
Capital Outlay	600	600	-	600	-
Total Expenditures	180,034	180,034	161,260	18,774	126,882
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,966	4,966	22,528	17,562	56,205
Other Financing Sources (Uses)					
Transfers Out	(215,167)	(215,167)	(29,400)	185,767	(29,400)
Total Other Financing Sources (Uses)	(215,167)	(215,167)	(29,400)	185,767	(29,400)
Excess (Deficiency) of Resources Over (Under) Uses	(210,201)	(210,201)	(6,872)	203,329	26,805
Fund Balance, January 1	(132,237)	(132,237)	183,019	315,256	156,214
Fund Balance, December 31	<u>\$ (342,438)</u>	<u>\$ (342,438)</u>	<u>\$ 176,147</u>	<u>\$ 518,585</u>	<u>\$ 183,019</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for Goods and Services	\$ 80,000	\$ 80,000	\$ 97,037	\$ 17,037	\$ 90,853
Interest and Other Earnings	-	-	-	-	172
Total Revenues	80,000	80,000	97,037	17,037	91,025
Expenditures					
Culture and Recreation	80,000	80,000	56,958	23,042	84,010
Total Expenditures	80,000	80,000	56,958	23,042	84,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	40,079	40,079	7,015
Other Financing Sources (Uses)					
Transfers Out	(36,210)	(36,210)	-	36,210	-
Total Other Financing Sources (Uses)	(36,210)	(36,210)	-	36,210	-
Excess (Deficiency) of Resources Over (Under) Uses	(36,210)	(36,210)	40,079	76,289	7,015
Fund Balance, January 1	(100,245)	(100,245)	101,814	202,059	94,799
Fund Balance, December 31	<u>\$ (136,455)</u>	<u>\$ (136,455)</u>	<u>\$ 141,893</u>	<u>\$ 278,348</u>	<u>\$ 101,814</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Retail Sales and Use Taxes	\$ 9,600,000	\$ 9,600,000	\$ 9,502,289	\$ (97,711)	\$ 9,591,447
Interest and Other Earnings	-	-	247,190	247,190	95,545
Contributions and Donations	-	-	-	-	3,000
Total Revenues	9,600,000	9,600,000	9,749,479	149,479	9,689,992
Expenditures					
General Government	5,276,191	5,355,671	3,823,708	1,531,963	3,001,873
Judicial Activities	2,220,785	2,254,239	1,609,425	644,814	1,419,754
Public Safety	3,237,697	3,286,469	2,346,391	940,078	2,683,876
Social Services	41,147	41,767	29,820	11,947	-
Capital Outlay	316,817	316,817	-	316,817	-
Total Expenditures	11,092,637	11,254,963	7,809,344	3,445,619	7,105,503
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,492,637)	(1,654,963)	1,940,135	3,595,098	2,584,489
Other Financing Sources (Uses)					
Transfers In	100,000	100,000	100,000	-	115,217
Transfers Out	(2,696,081)	(2,696,081)	(2,168,548)	527,533	(244,080)
Total Other Financing Sources (Uses)	(2,596,081)	(2,596,081)	(2,068,548)	527,533	(128,863)
Excess (Deficiency) of Resources Over (Under) Uses	(4,088,718)	(4,251,044)	(128,413)	4,122,631	2,455,626
Fund Balance, January 1	(3,589,588)	(3,589,588)	6,515,884	10,105,472	4,060,258
Fund Balance, December 31	\$ (7,678,306)	\$ (7,840,632)	\$ 6,387,471	\$ 14,228,103	\$ 6,515,884

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 250,000	\$ 250,000	\$ 15,760	\$ (234,240)	\$ -
Interest and Other Earnings	-	-	6,465	6,465	5,878
Other Revenues	12,000	12,000	9,000	(3,000)	9,225
Total Revenues	262,000	262,000	31,225	(230,775)	15,103
Expenditures					
Transportation	279,065	279,065	714	278,351	1,461
Capital Expenditures/Expenses	-	-	15,761	(15,761)	-
Total Expenditures	279,065	279,065	16,475	262,590	1,461
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,065)	(17,065)	14,750	31,815	13,642
Other Financing Sources (Uses)					
Transfers Out	(127,935)	(127,935)	-	127,935	-
Total Other Financing Sources (Uses)	(127,935)	(127,935)	-	127,935	-
Excess (Deficiency) of Resources Over (Under) Uses	(145,000)	(145,000)	14,750	159,750	13,642
Fund Balance, January 1	(15,279)	(15,279)	146,054	161,333	132,412
Fund Balance, December 31	\$ (160,279)	\$ (160,279)	\$ 160,804	\$ 321,083	\$ 146,054

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ 500	\$ 500	\$ 3,794	\$ 3,294	\$ 3,163
Other Revenues	7,500	7,500	12,862	5,362	9,755
Total Revenues	8,000	8,000	16,656	8,656	12,918
Expenditures					
Transportation	27,856	27,856	740	27,116	1,667
Total Expenditures	27,856	27,856	740	27,116	1,667
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,856)	(19,856)	15,916	35,772	11,251
Other Financing Sources (Uses)					
Transfers Out	(65,144)	(65,144)	-	65,144	-
Total Other Financing Sources (Uses)	(65,144)	(65,144)	-	65,144	-
Excess (Deficiency) of Resources Over (Under) Uses	(85,000)	(85,000)	15,916	100,916	11,251
Fund Balance, January 1	(28,751)	(28,751)	86,413	115,164	75,162
Fund Balance, December 31	<u>\$ (113,751)</u>	<u>\$ (113,751)</u>	<u>\$ 102,329</u>	<u>\$ 216,080</u>	<u>\$ 86,413</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Property Taxes	\$ 1,665,304	\$ 1,665,304	\$ 1,737,005	\$ 71,701	\$ 1,693,900
Other Taxes	2,585	2,585	2,861	276	3,593
Intergovernmental Revenues	10,334,618	10,334,618	3,538,164	(6,796,454)	936,128
Charges for Goods and Services	300	300	-	(300)	-
Interest and Other Earnings	517	517	59,071	58,554	138,988
Other Revenues	18,000	18,000	-	(18,000)	-
Total Revenues	12,021,324	12,021,324	5,337,101	(6,684,223)	2,772,609
Expenditures					
Natural and Economic Environment	3,613,404	3,613,404	2,069,990	1,543,414	1,376,074
Redemption of Long-Debt (Principal)	2,500	2,500	17,017	(14,517)	17,017
Interest and Other Debt Service Costs	32,063	32,063	3,655	28,408	17,590
Capital Expenditures/Expenses	-	-	2,870,938	(2,870,938)	1,470,520
Capital Outlay	8,639,000	8,639,000	-	8,639,000	-
Total Expenditures	12,286,967	12,286,967	4,961,600	7,325,367	2,881,201
Excess (Deficiency) of Revenues Over (Under) Expenditures	(265,643)	(265,643)	375,501	641,144	(108,592)
Other Financing Sources (Uses)					
Transfers Out	(2,284,357)	(2,284,357)	(19,192)	2,265,165	(74,286)
Total Other Financing Sources (Uses)	(2,284,357)	(2,284,357)	(19,192)	2,265,165	(74,286)
Excess (Deficiency) of Resources Over (Under) Uses	(2,550,000)	(2,550,000)	356,309	2,906,309	(182,878)
Fund Balance, January 1	(659,280)	(659,280)	2,511,664	3,170,944	2,694,542
Fund Balance, December 31	\$ (3,209,280)	\$ (3,209,280)	\$ 2,867,973	\$ 6,077,253	\$ 2,511,664

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 300,000	\$ 300,000	\$ 271,975	\$ (28,025)	\$ 156,672
Charges for Goods and Services	9,555	9,555	10,954	1,399	9,555
Interest and Other Earnings	-	-	161,825	161,825	86,719
Special Assessments	-	-	571,265	571,265	558,335
Other Revenues	579,482	579,482	-	(579,482)	1,150,484
Total Revenues	889,037	889,037	1,016,019	126,982	1,961,765
Expenditures					
Natural and Economic Environment	1,622,047	1,622,047	847,711	774,336	842,655
Capital Expenditures/Expenses	-	-	205,343	(205,343)	14,391
Total Expenditures	1,622,047	1,622,047	1,053,054	568,993	857,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	(733,010)	(733,010)	(37,035)	695,975	1,104,719
Other Financing Sources (Uses)					
Transfers Out	(2,766,990)	(2,766,990)	-	2,766,990	(99,083)
Total Other Financing Sources (Uses)	(2,766,990)	(2,766,990)	-	2,766,990	(99,083)
Excess (Deficiency) of Resources Over (Under) Uses	(3,500,000)	(3,500,000)	(37,035)	3,462,965	1,005,636
Fund Balance, January 1	(1,904,463)	(1,904,463)	3,490,336	5,394,799	2,484,700
Fund Balance, December 31	\$ (5,404,463)	\$ (5,404,463)	\$ 3,453,301	\$ 8,857,764	\$ 3,490,336

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Retail Sales and Use Taxes	\$ 351,656	\$ 351,656	\$ 351,656	\$ -	\$ 440,536
Interest and Other Earnings	-	-	68,720	68,720	46,318
Total Revenues	351,656	351,656	420,376	68,720	486,854
Expenditures					
Natural and Economic Environment	250,000	250,000	-	250,000	-
Total Expenditures	250,000	250,000	-	250,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	101,656	101,656	420,376	318,720	486,854
Other Financing Sources (Uses)					
Transfers Out	(1,623,564)	(1,623,564)	-	1,623,564	-
Total Other Financing Sources (Uses)	(1,623,564)	(1,623,564)	-	1,623,564	-
Excess (Deficiency) of Resources Over (Under) Uses	(1,521,908)	(1,521,908)	420,376	1,942,284	486,854
Fund Balance, January 1	(1,090,342)	(1,090,342)	1,718,070	2,808,412	1,231,216
Fund Balance, December 31	\$ (2,612,250)	\$ (2,612,250)	\$ 2,138,446	\$ 4,750,696	\$ 1,718,070

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 100,000	\$ 100,000	\$ 55,814	\$ (44,186)	\$ 64,579
Charges for Goods and Services	117,000	117,000	140,841	23,841	101,697
Total Revenues	217,000	217,000	196,655	(20,345)	166,276
Expenditures					
General Government	220,639	220,639	191,879	28,760	220,606
Total Expenditures	220,639	220,639	191,879	28,760	220,606
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,639)	(3,639)	4,776	8,415	(54,330)
Other Financing Sources (Uses)					
Transfers Out	(205,790)	(205,790)	(917)	204,873	-
Total Other Financing Sources (Uses)	(205,790)	(205,790)	(917)	204,873	-
Excess (Deficiency) of Resources Over (Under) Uses	(209,429)	(209,429)	3,859	213,288	(54,330)
Fund Balance, January 1	(205,579)	(205,579)	577,364	782,943	631,694
Fund Balance, December 31	<u>\$ (415,008)</u>	<u>\$ (415,008)</u>	<u>\$ 581,223</u>	<u>\$ 996,231</u>	<u>\$ 577,364</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Retail Sales and Use Taxes	\$ 850,900	\$ 850,900	\$ 880,637	\$ 29,737	\$ 824,696
Interest and Other Earnings	-	-	9,847	9,847	8,210
Other Revenues	5,400	5,400	-	(5,400)	-
Total Revenues	856,300	856,300	890,484	34,184	832,906
Expenditures					
Culture and Recreation	350	350	350	-	350
Total Expenditures	350	350	350	-	350
Excess (Deficiency) of Revenues Over (Under) Expenditures	855,950	855,950	890,134	34,184	832,556
Other Financing Sources (Uses)					
Transfers Out	(1,100,950)	(1,100,950)	(769,750)	331,200	(758,250)
Total Other Financing Sources (Uses)	(1,100,950)	(1,100,950)	(769,750)	331,200	(758,250)
Excess (Deficiency) of Resources Over (Under) Uses	(245,000)	(245,000)	120,384	365,384	74,306
Fund Balance, January 1	5,011	5,011	265,507	260,496	191,201
Fund Balance, December 31	\$ (239,989)	\$ (239,989)	\$ 385,891	\$ 625,880	\$ 265,507

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for Goods and Services	\$ 5,000	\$ 5,000	\$ 1,720	\$ (3,280)	\$ 2,287
Other Revenues	350	350	176	(174)	209
Total Revenues	5,350	5,350	1,896	(3,454)	2,496
Expenditures					
Culture and Recreation	13,150	13,150	1,625	11,525	2,231
Total Expenditures	13,150	13,150	1,625	11,525	2,231
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,800)	(7,800)	271	8,071	265
Other Financing Sources (Uses)					
Transfers Out	(32,112)	(32,112)	-	32,112	-
Total Other Financing Sources (Uses)	(32,112)	(32,112)	-	32,112	-
Excess (Deficiency) of Resources Over (Under) Uses	(39,912)	(39,912)	271	40,183	265
Fund Balance, January 1	(38,576)	(38,576)	38,654	77,230	38,389
Fund Balance, December 31	<u>\$ (78,488)</u>	<u>\$ (78,488)</u>	<u>\$ 38,925</u>	<u>\$ 117,413</u>	<u>\$ 38,654</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Property Taxes	\$ 779,193	\$ 938,000	\$ 899,106	\$ (38,894)	\$ 458,039
Other Taxes	6,000	16,000	12,979	(3,021)	9,890
Intergovernmental Revenues	22,900	44,793	45,660	867	23,193
Charges for Goods and Services	6,220	23,220	21,597	(1,623)	12,342
Interest and Other Earnings	500	500	26,123	25,623	24,390
Other Revenues	1,750	42,450	6,121	(36,329)	3,479
Total Revenues	816,563	1,064,963	1,011,586	(53,377)	531,333
Expenditures					
Public Safety	629,024	1,427,424	705,678	721,746	525,950
Interest and Other Debt Service Costs	-	-	27	(27)	6
Capital Expenditures/Expenses	-	-	684,888	(684,888)	-
Capital Outlay	2,000	2,000	-	2,000	-
Total Expenditures	631,024	1,429,424	1,390,593	38,831	525,956
Excess (Deficiency) of Revenues Over (Under) Expenditures	185,539	(364,461)	(379,007)	(14,546)	5,377
Other Financing Sources (Uses)					
Transfers In	-	550,000	550,000	-	-
Transfers Out	(539,752)	(539,752)	(415)	539,337	-
Total Other Financing Sources (Uses)	(539,752)	10,248	549,585	539,337	-
Excess (Deficiency) of Resources Over (Under) Uses	(354,213)	(354,213)	170,578	524,791	5,377
Fund Balance, January 1	(354,213)	(354,213)	614,552	968,765	609,175
Fund Balance, December 31	\$ (708,426)	\$ (708,426)	\$ 785,130	\$ 1,493,556	\$ 614,552

YAKIMA COUNTY, WASHINGTON

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

911

For the Year Ended December 31, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Retail Sales and Use Taxes	\$ 2,545,049	\$ 2,545,049	\$ 2,522,658	\$ (22,391)	\$ 2,509,786
Intergovernmental Revenues	45,000	45,000	53,760	8,760	52,456
Interest and Other Earnings	-	-	13,941	13,941	20,973
Other Revenues	15,000	15,000	-	(15,000)	-
Total Revenues	2,605,049	2,605,049	2,590,359	(14,690)	2,583,215
Expenditures					
Public Safety	2,672,940	2,672,940	2,673,462	(522)	2,937,912
Capital Expenditures/Expenses	-	-	-	-	26,176
Total Expenditures	2,672,940	2,672,940	2,673,462	(522)	2,964,088
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,891)	(67,891)	(83,103)	(15,212)	(380,873)
Other Financing Sources (Uses)					
Transfers Out	(788,420)	(788,420)	(120,463)	667,957	(118,663)
Total Other Financing Sources (Uses)	(788,420)	(788,420)	(120,463)	667,957	(118,663)
Excess (Deficiency) of Resources Over (Under) Uses	(856,311)	(856,311)	(203,566)	652,745	(499,536)
Fund Balance, January 1	(454,960)	(454,960)	464,522	919,482	964,058
Fund Balance, December 31	\$ (1,311,271)	\$ (1,311,271)	\$ 260,956	\$ 1,572,227	\$ 464,522

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Property Taxes	\$ 265,000	\$ 367,000	\$ 353,513	\$ (13,487)	\$ 305,339
Other Taxes	-	-	581	581	647
Intergovernmental Revenues	-	-	535	535	531
Interest and Other Earnings	-	-	14,200	14,200	12,315
Total Revenues	265,000	367,000	368,829	1,829	318,832
Expenditures					
Social Services	299,317	342,515	294,459	48,056	277,673
Interest and Other Debt Service Costs	-	-	-	-	4
Total Expenditures	299,317	342,515	294,459	48,056	277,677
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,317)	24,485	74,370	49,885	41,155
Other Financing Sources (Uses)					
Transfers Out	(290,563)	(376,624)	-	376,624	(595)
Total Other Financing Sources (Uses)	(290,563)	(376,624)	-	376,624	(595)
Excess (Deficiency) of Resources Over (Under) Uses	(324,880)	(352,139)	74,370	426,509	40,560
Fund Balance, January 1	(466,980)	(466,980)	352,139	819,119	311,579
Fund Balance, December 31	\$ (791,860)	\$ (819,119)	\$ 426,509	\$ 1,245,628	\$ 352,139

YAKIMA COUNTY, WASHINGTON

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

Community Services

For the Year Ended December 31, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Property Taxes	\$ 425,000	\$ 425,000	\$ 419,126	\$ (5,874)	\$ 408,814
Other Taxes	-	-	690	690	866
Intergovernmental Revenues	61,200	61,200	57,874	(3,326)	60,262
Interest and Other Earnings	-	-	111,728	111,728	116,010
Other Revenues	40,500	4,540,500	2,423,990	(2,116,510)	159,567
Total Revenues	526,700	5,026,700	3,013,408	(2,013,292)	745,519
Expenditures					
Social Services	19,202	19,202	19,503	(301)	24,089
Interest and Other Debt Service Costs	20	20	-	20	5
Total Expenditures	19,222	19,222	19,503	(281)	24,094
Excess (Deficiency) of Revenues Over (Under) Expenditures	507,478	5,007,478	2,993,905	(2,013,573)	721,425
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	(15,583)
Transfers Out	(2,295,142)	(6,795,142)	(764,984)	6,030,158	(802,845)
Total Other Financing Sources (Uses)	(2,295,142)	(6,795,142)	(764,984)	6,030,158	(818,428)
Excess (Deficiency) of Resources Over (Under) Uses	(1,787,664)	(1,787,664)	2,228,921	4,016,585	(97,003)
Fund Balance, January 1	(2,062,286)	(2,062,286)	2,398,687	4,460,973	2,495,690
Fund Balance, December 31	\$ (3,849,950)	\$ (3,849,950)	\$ 4,627,608	\$ 8,477,558	\$ 2,398,687

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Charges for Goods and Services	\$ 242,069	\$ 242,069	\$ 288,490	\$ 46,421	\$ 309,059
Interest and Other Earnings	-	-	6,763	6,763	4,027
Other Revenues	1,800	1,800	-	(1,800)	-
Total Revenues	243,869	243,869	295,253	51,384	313,086
Expenditures					
General Government	319,369	319,369	294,317	25,052	292,343
Total Expenditures	319,369	319,369	294,317	25,052	292,343
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,500)	(75,500)	936	76,436	20,743
Other Financing Sources (Uses)					
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	(165,500)	(165,500)	936	166,436	20,743
Fund Balance, January 1	(125,500)	(125,500)	170,125	295,625	149,382
Fund Balance, December 31	<u>\$ (291,000)</u>	<u>\$ (291,000)</u>	<u>\$ 171,061</u>	<u>\$ 462,061</u>	<u>\$ 170,125</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ 210,000	\$ 210,000	\$ 231,461	\$ 21,461	\$ 218,797
Other Revenues	12,000	12,000	-	(12,000)	-
Total Revenues	222,000	222,000	231,461	9,461	218,797
Expenditures					
General Government	256,654	256,654	256,511	143	173,637
Total Expenditures	256,654	256,654	256,511	143	173,637
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,654)	(34,654)	(25,050)	9,604	45,160
Other Financing Sources (Uses)					
Transfers Out	(281,396)	(281,396)	-	281,396	-
Total Other Financing Sources (Uses)	(281,396)	(281,396)	-	281,396	-
Excess (Deficiency) of Resources Over (Under) Uses	(316,050)	(316,050)	(25,050)	291,000	45,160
Fund Balance, January 1	(263,590)	(263,590)	321,371	584,961	276,211
Fund Balance, December 31	<u>\$ (579,640)</u>	<u>\$ (579,640)</u>	<u>\$ 296,321</u>	<u>\$ 875,961</u>	<u>\$ 321,371</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 16,000	\$ 16,000	\$ 14,920	\$ (1,080)	\$ 14,699
Charges for Goods and Services	15,000	15,000	14,270	(730)	14,455
Interest and Other Earnings	-	-	10,063	10,063	7,675
Other Revenues	5,000	5,000	-	(5,000)	-
Total Revenues	36,000	36,000	39,253	3,253	36,829
Expenditures					
General Government	125,000	125,000	25,020	99,980	25,018
Total Expenditures	125,000	125,000	25,020	99,980	25,018
Excess (Deficiency) of Revenues Over (Under) Expenditures	(89,000)	(89,000)	14,233	103,233	11,811
Other Financing Sources (Uses)					
Transfers Out	(151,000)	(151,000)	-	151,000	-
Total Other Financing Sources (Uses)	(151,000)	(151,000)	-	151,000	-
Excess (Deficiency) of Resources Over (Under) Uses	(240,000)	(240,000)	14,233	254,233	11,811
Fund Balance, January 1	(235,000)	(235,000)	240,673	475,673	228,862
Fund Balance, December 31	\$ (475,000)	\$ (475,000)	\$ 254,906	\$ 729,906	\$ 240,673

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 425,000	\$ 700,000	\$ 468,099	\$ (231,901)	\$ 332,797
Interest and Other Earnings	-	-	260	260	68
Total Revenues	425,000	700,000	468,359	(231,641)	332,865
Expenditures					
Natural and Economic Environment	425,000	700,000	468,099	231,901	226,935
Total Expenditures	425,000	700,000	468,099	231,901	226,935
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	260	260	105,930
Fund Balance, January 1	-	-	1,319	1,319	(104,611)
Fund Balance, December 31	\$ -	\$ -	\$ 1,579	\$ 1,579	\$ 1,319

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 950,000	\$ 950,000	\$ 251,760	\$ (698,240)	\$ 455,478
Charges for Goods and Services	150,000	150,000	142,935	(7,065)	83,163
Interest and Other Earnings	-	-	19,882	19,882	7,649
Total Revenues	1,100,000	1,100,000	414,577	(685,423)	546,290
Expenditures					
Natural and Economic Environment	1,152,987	1,152,987	459,750	693,237	654,823
Total Expenditures	1,152,987	1,152,987	459,750	693,237	654,823
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,987)	(52,987)	(45,173)	7,814	(108,533)
Other Financing Sources (Uses)					
Transfers Out	(455,221)	(455,221)	(939)	454,282	(20,000)
Total Other Financing Sources (Uses)	(455,221)	(455,221)	(939)	454,282	(20,000)
Excess (Deficiency) of Resources Over (Under) Uses	(508,208)	(508,208)	(46,112)	462,096	(128,533)
Fund Balance, January 1	(1,155,390)	(1,155,390)	693,124	1,848,514	821,657
Fund Balance, December 31	\$ (1,663,598)	\$ (1,663,598)	\$ 647,012	\$ 2,310,610	\$ 693,124

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ -	\$ -	\$ 108,165	\$ 108,165	\$ -
Interest and Other Earnings	-	-	43,144	43,144	43,436
Other Revenues	25,000	25,000	-	(25,000)	-
Total Revenues	25,000	25,000	151,309	126,309	43,436
Expenditures					
Natural and Economic Environment	6,671	6,671	4,926	1,745	4,681
Total Expenditures	6,671	6,671	4,926	1,745	4,681
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,329	18,329	146,383	128,054	38,755
Other Financing Sources (Uses)					
Transfers Out	(212,119)	(212,119)	-	212,119	-
Total Other Financing Sources (Uses)	(212,119)	(212,119)	-	212,119	-
Excess (Deficiency) of Resources Over (Under) Uses	(193,790)	(193,790)	146,383	340,173	38,755
Fund Balance, January 1	(157,034)	(157,034)	158,559	315,593	119,804
Fund Balance, December 31	<u>\$ (350,824)</u>	<u>\$ (350,824)</u>	<u>\$ 304,942</u>	<u>\$ 655,766</u>	<u>\$ 158,559</u>

YAKIMA COUNTY, WASHINGTON

Nonmajor Debt Service Funds

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

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

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, 2024

With Comparative Totals for December 31, 2023

	1997 GO Bond Redemption	2008A GO Bond Redemption	2008B GO Bond Redemption	2009 GO Bond Redemption
ASSETS				
Cash and Cash Equivalents	\$ -	\$ 41,886	\$ -	\$ 16
Taxes Receivable	(3)	6	-	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	-	-	-	-
Total Assets	\$ (3)	\$ 41,892	\$ -	\$ 16
LIABILITIES AND FUND BALANCES				
Liabilities				
Total Liabilities	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	(3)	6	-	-
Unavailable revenue-Special Assessments	-	-	-	-
Total Deferred Inflows of Resources	(3)	6	-	-
Fund Balances				
Committed	-	41,886	-	16
Total Fund Balances	-	41,886	-	16
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ (3)	\$ 41,892	\$ -	\$ 16

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	2010A GO Bond Redemption	2010B GO Bond Redemption	2014 LTGO Bond Redemption	CRID Guaranty
ASSETS				
Cash and Cash Equivalents	\$ -	\$ 2,034,918	\$ -	\$ 151,313
Taxes Receivable	-	-	-	-
Special Assessments Receivable	-	-	-	-
Interest Receivable	-	5,550	-	363
Total Assets	\$ -	\$ 2,040,468	\$ -	\$ 151,676
LIABILITIES AND FUND BALANCES				
Liabilities				
Total Liabilities	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	-	-	-	-
Unavailable revenue-Special Assessments	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances				
Committed	-	2,040,468	-	151,676
Total Fund Balances	-	2,040,468	-	151,676
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 2,040,468	\$ -	\$ 151,676

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	LID Guaranty	2020A GO Bond Redemption	2020B GO Bond Redemption	CRIDs
ASSETS				
Cash and Cash Equivalents	\$ 34,894	\$ -	\$ -	-
Taxes Receivable	-	-	-	-
Special Assessments Receivable	-	-	-	33
Interest Receivable	77	-	-	-
Total Assets	\$ 34,971	\$ -	\$ -	33
LIABILITIES AND FUND BALANCES				
Liabilities				
Total Liabilities	\$ -	\$ -	\$ -	-
Deferred Inflows of Resources				
Unavailable Revenue-Taxes	-	-	-	-
Unavailable revenue-Special Assessments	-	-	-	33
Total Deferred Inflows of Resources	-	-	-	33
Fund Balances				
Committed	34,971	-	-	-
Total Fund Balances	34,971	-	-	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 34,971	\$ -	\$ -	33

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	ULID	2024 Totals	2023 Totals
ASSETS			
Cash and Cash Equivalents	\$ -	\$ 2,263,027	\$ 2,089,114
Taxes Receivable	-	3	9
Special Assessments Receivable	-	33	33
Interest Receivable	-	5,990	5,023
Total Assets	\$ -	\$ 2,269,053	\$ 2,094,179
LIABILITIES AND FUND BALANCES			
Liabilities			
Total Liabilities	\$ -	\$ -	\$ -
Deferred Inflows of Resources			
Unavailable Revenue-Taxes	-	3	9
Unavailable revenue-Special Assessments	-	33	33
Total Deferred Inflows of Resources	-	36	42
Fund Balances			
Committed	-	2,269,017	2,094,137
Total Fund Balances	-	2,269,017	2,094,137
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 2,269,053	\$ 2,094,179

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	2008A GO Bond Redemption	2009 GO Bond Redemption	2010B GO Bond Redemption	2014 LTGO Bond Redemption
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ 76,834	\$ 120,463
Interest and Other Earnings	-	-	79,463	-
Total Revenues	-	-	156,297	120,463
Expenditures				
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	-	310,000
Interest and Other Debt Service Costs	-	-	121,500	129,513
Total Expenditures	-	-	121,500	439,513
Excess (Deficiency) Revenues Over Expenditures	-	-	34,797	(319,050)
Other Financing Sources (Uses)				
Transfers In	-	-	133,166	319,050
Total Other Financing Sources (Uses)	-	-	133,166	319,050
Net Change in Fund Balance	-	-	167,963	-
Fund Balances - Beginning	41,886	16	1,872,505	-
Fund Balances - Ending	\$ 41,886	\$ 16	\$ 2,040,468	\$ -

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	CRID Guaranty	LID Guaranty	2020A GO Bond Redemption	2020B GO Bond Redemption
Revenues				
Intergovernmental Revenues	\$ -	\$ -	\$ -	-
Interest and Other Earnings	5,709	1,208	-	-
Total Revenues	5,709	1,208	-	-
Expenditures				
Debt Service:				
Redemption of Long-Debt (Principal)	-	-	400,000	500,000
Interest and Other Debt Service Costs	-	-	369,750	53,690
Total Expenditures	-	-	769,750	553,690
Excess (Deficiency) Revenues Over Expenditures	5,709	1,208	(769,750)	(553,690)
Other Financing Sources (Uses)				
Transfers In	-	-	769,750	553,690
Total Other Financing Sources (Uses)	-	-	769,750	553,690
Net Change in Fund Balance	5,709	1,208	-	-
Fund Balances - Beginning	145,967	33,763	-	-
Fund Balances - Ending	\$ 151,676	\$ 34,971	\$ -	-

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	2024 Totals	2023 Totals
Revenues		
Intergovernmental Revenues	\$ 197,297	\$ 195,553
Interest and Other Earnings	86,380	85,012
Total Revenues	<u>283,677</u>	<u>280,565</u>
Expenditures		
Debt Service:		
Redemption of Long-Debt (Principal)	1,210,000	1,160,000
Interest and Other Debt Service Costs	674,453	711,188
Total Expenditures	<u>1,884,453</u>	<u>1,871,188</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(1,600,776)</u>	<u>(1,590,623)</u>
Other Financing Sources (Uses)		
Transfers In	1,775,656	1,772,235
Total Other Financing Sources (Uses)	<u>1,775,656</u>	<u>1,772,235</u>
Net Change in Fund Balance	174,880	181,612
Fund Balances - Beginning	2,094,137	1,912,525
Fund Balances - Ending	<u>\$ 2,269,017</u>	<u>\$ 2,094,137</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
NOT CODED	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Redemption of Long-Debt (Principal)	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
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	(41,885)	(41,885)	41,886	83,771	41,886
Fund Balance, December 31	\$ (83,770)	\$ (83,770)	\$ 41,886	\$ 125,656	\$ 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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Redemption of Long-Debt (Principal)	-	-	-	-	-
Total Expenditures	-	-	-	-	-
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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 76,834	\$ 76,834	\$ 76,834	\$ -	\$ 76,890
Interest and Other Earnings	-	-	79,463	79,463	77,616
Other Revenues	50,000	50,000	-	(50,000)	-
Total Revenues	126,834	126,834	156,297	29,463	154,506
Expenditures					
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	5,334	5,334	34,797	29,463	33,006
Other Financing Sources (Uses)					
Transfers In	133,166	133,166	133,166	-	141,210
Transfers Out	(2,065,885)	(2,065,885)	-	2,065,885	-
Total Other Financing Sources (Uses)	(1,932,719)	(1,932,719)	133,166	2,065,885	141,210
Excess (Deficiency) of Resources Over (Under) Uses	(1,927,385)	(1,927,385)	167,963	2,095,348	174,216
Fund Balance, January 1	(1,774,808)	(1,774,808)	1,872,505	3,647,313	1,698,289
Fund Balance, December 31	\$ (3,702,193)	\$ (3,702,193)	\$ 2,040,468	\$ 5,742,661	\$ 1,872,505

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ 120,463	\$ 120,463	\$ 120,463	\$ -	\$ 118,663
Total Revenues	120,463	120,463	120,463	-	118,663
Expenditures					
Redemption of Long-Debt (Principal)	310,000	310,000	310,000	-	295,000
Interest and Other Debt Service Costs	129,513	129,513	129,513	-	141,313
Total Expenditures	439,513	439,513	439,513	-	436,313
Excess (Deficiency) of Revenues Over (Under) Expenditures	(319,050)	(319,050)	(319,050)	-	(317,650)
Other Financing Sources (Uses)					
Transfers In	319,050	319,050	319,050	-	317,650
Total Other Financing Sources (Uses)	319,050	319,050	319,050	-	317,650
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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ 5,709	\$ 5,709	\$ 6,106
Total Revenues	-	-	5,709	5,709	6,106
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	5,709	5,709	6,106
Fund Balance, January 1	-	-	145,967	145,967	139,861
Fund Balance, December 31	\$ -	\$ -	\$ 151,676	\$ 151,676	\$ 145,967

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ 1,208	\$ 1,208	\$ 1,290
Total Revenues	-	-	1,208	1,208	1,290
Excess (Deficiency) of Resources					
Over (Under) Uses	-	-	1,208	1,208	1,290
Fund Balance, January 1	-	-	33,763	33,763	32,473
Fund Balance, December 31	\$ -	\$ -	\$ 34,971	\$ 34,971	\$ 33,763

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Expenditures					
Redemption of Long-Debt (Principal)	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	\$ 370,000
Interest and Other Debt Service Costs	369,750	369,750	369,750	-	388,250
Total Expenditures	769,750	769,750	769,750	-	758,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(769,750)	(769,750)	(769,750)	-	(758,250)
Other Financing Sources (Uses)					
Transfers In	769,750	769,750	769,750	-	758,250
Total Other Financing Sources (Uses)	769,750	769,750	769,750	-	758,250
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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Expenditures					
Redemption of Long-Debt (Principal)	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 495,000
Interest and Other Debt Service Costs	53,690	53,690	53,690	-	60,125
Total Expenditures	553,690	553,690	553,690	-	555,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	(553,690)	(553,690)	(553,690)	-	(555,125)
Other Financing Sources (Uses)					
Transfers In	553,690	553,690	553,690	-	555,125
Total Other Financing Sources (Uses)	553,690	553,690	553,690	-	555,125
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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
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.

Broadband Capital Projects - A fund to account for ongoing construction projects in the Tieton unincorporated area of the County.

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, 2024

With Comparative Totals for December 31, 2023

	General Capital Improvements	State Fair Park Capital Projects	Broadband Capital Projects	Public Services Capital Projects	2014 LTGO Capital Projects
ASSETS					
Cash and Cash Equivalents	\$ 173,668	\$ -	\$ 495,505	\$ 197,605	\$ 1
Interest Receivable	465	-	1,295	440	-
Due From Other Governments	-	-	-	-	-
Total Assets	\$ 174,133	\$ -	\$ 496,800	\$ 198,045	\$ 1
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ 156,950	\$ -
Contracts Payable	-	-	-	34,940	-
Total Liabilities	-	-	-	191,890	-
Deferred Inflows of Resources					
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances					
Restricted	-	-	-	-	-
Assigned	174,133	-	496,800	6,155	1
Total Fund Balances	174,133	-	496,800	6,155	1
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 174,133	\$ -	\$ 496,800	\$ 198,045	\$ 1

YAKIMA COUNTY, WASHINGTON

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	2020 Capital Projects	Ascend Royalties Capital Projects	Real Estate Excise Capital Projects	2024 Totals	2023 Totals
ASSETS					
Cash and Cash Equivalents	\$ -	\$ 107,921	\$ 1,829,923	\$ 2,804,623	\$ 5,335,301
Interest Receivable	-	280	4,832	7,312	11,464
Due From Other Governments	-	-	2,799	2,799	-
Total Assets	\$ -	\$ 108,201	\$ 1,837,554	\$ 2,814,734	\$ 5,346,765
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ 156,950	\$ 728,247
Contracts Payable	-	-	-	34,940	63,879
Total Liabilities	-	-	-	191,890	792,126
Deferred Inflows of Resources					
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances					
Restricted	-	-	1,837,554	1,837,554	1,383,464
Assigned	-	108,201	-	785,290	3,171,175
Total Fund Balances	-	108,201	1,837,554	2,622,844	4,554,639
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 108,201	\$ 1,837,554	\$ 2,814,734	\$ 5,346,765

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Capital Projects Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	General Capital Improvements	State Fair Park Capital Projects	Broadband Capital Projects	Public Services Capital Projects	2014 LTGO Capital Projects
Revenues					
Other Taxes	\$ -	\$ -	\$ -	\$ -	-
Interest and Other Earnings	8,085	7,049	3,960	33,252	-
Total Revenues	8,085	7,049	3,960	33,252	-
Expenditures					
General Government	-	-	-	1,594,132	-
Public Safety	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Expenditures/Expenses	-	-	7,160	310,417	-
Total Expenditures	-	-	7,160	1,904,549	-
Excess (Deficiency) Revenues Over Expenditures	8,085	7,049	(3,200)	(1,871,297)	-
Other Financing Sources (Uses)					
Transfers In	-	-	500,000	956,449	-
Transfers Out	-	(182,613)	-	(150,000)	-
Proceeds from Sale of Capital Assets	-	-	-	17,600	-
Insurance Recoveries	-	-	-	270,904	-
Total Other Financing Sources (Uses)	-	(182,613)	500,000	1,094,953	-
Net Change in Fund Balance	8,085	(175,564)	496,800	(776,344)	-
Fund Balances - Beginning	166,048	175,564	-	782,499	1
Fund Balances - Ending	\$ 174,133	\$ -	\$ 496,800	\$ 6,155	\$ 1

YAKIMA COUNTY, WASHINGTON

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Nonmajor Capital Projects Funds
Year Ended December 31, 2024
With Comparative Totals for December 31, 2023

	2020 Capital Projects	Ascend Royalties Capital Projects	Real Estate Excise Capital Projects	2024 Totals	2023 Totals
Revenues					
Other Taxes	\$ -	\$ -	\$ 1,383,355	\$ 1,383,355	\$ 1,039,419
Interest and Other Earnings	74,599	4,399	59,998	191,342	189,336
Total Revenues	74,599	4,399	1,443,353	1,574,697	1,228,755
Expenditures					
General Government	-	-	900	1,595,032	1,302,501
Public Safety	-	-	-	-	85
Culture and Recreation	1,096	-	-	1,096	7,573
Capital Expenditures/Expenses	2,323,949	-	-	2,641,526	846,467
Total Expenditures	2,325,045	-	900	4,237,654	2,156,626
Excess (Deficiency) Revenues Over Expenditures	(2,250,446)	4,399	1,442,453	(2,662,957)	(927,871)
Other Financing Sources (Uses)					
Transfers In	307,185	-	-	1,763,634	2,137,776
Transfers Out	-	-	(988,363)	(1,320,976)	(1,200,860)
Proceeds from Sale of Capital Assets	-	-	-	17,600	-
Insurance Recoveries	-	-	-	270,904	-
Total Other Financing Sources (Uses)	307,185	-	(988,363)	731,162	936,916
Net Change in Fund Balance	(1,943,261)	4,399	454,090	(1,931,795)	9,045
Fund Balances - Beginning	1,943,261	103,802	1,383,464	4,554,639	4,545,594
Fund Balances - Ending	\$ -	\$ 108,201	\$ 1,837,554	\$ 2,622,844	\$ 4,554,639

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ 8,085	\$ 8,085	\$ (870)
Other Revenues	500	500	-	(500)	-
Total Revenues	500	500	8,085	7,585	(870)
Expenditures					
General Government	169,504	169,504	-	169,504	-
NOT CODED	-	-	-	-	-
Total Expenditures	169,504	169,504	-	169,504	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(169,004)	(169,004)	8,085	177,089	(870)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	115,812
Total Other Financing Sources (Uses)	-	-	-	-	115,812
Excess (Deficiency) of Resources Over (Under) Uses	(169,004)	(169,004)	8,085	177,089	114,942
Fund Balance, January 1	(50,870)	(50,870)	166,048	216,918	51,106
Fund Balance, December 31	<u>\$ (219,874)</u>	<u>\$ (219,874)</u>	<u>\$ 174,133</u>	<u>\$ 394,007</u>	<u>\$ 166,048</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ 7,049	\$ 7,049	\$ (554)
Other Revenues	3,000	6,690	-	(6,690)	-
Total Revenues	3,000	6,690	7,049	359	(554)
Expenditures					
Capital Expenditures/Expenses	-	-	-	-	-
NOT CODED	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,000	6,690	7,049	359	(554)
Other Financing Sources (Uses)					
Transfers Out	(182,123)	(182,613)	(182,613)	-	-
Total Other Financing Sources (Uses)	(182,123)	(182,613)	(182,613)	-	-
Excess (Deficiency) of Resources Over (Under) Uses	(179,123)	(175,923)	(175,564)	359	(554)
Fund Balance, January 1	(192,421)	(192,421)	175,564	367,985	176,118
Fund Balance, December 31	<u>\$ (371,544)</u>	<u>\$ (368,344)</u>	<u>\$ -</u>	<u>\$ 368,344</u>	<u>\$ 175,564</u>

YAKIMA COUNTY, WASHINGTON

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

Broadband Capital Projects

For the Year Ended December 31, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ 3,960	\$ 3,960	\$ -
Total Revenues	-	-	3,960	3,960	-
Expenditures					
General Government	-	7,500	-	7,500	-
Capital Expenditures/Expenses	-	-	7,160	(7,160)	-
Total Expenditures	-	7,500	7,160	340	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(7,500)	(3,200)	4,300	-
Other Financing Sources (Uses)					
Transfers In	-	500,000	500,000	-	-
Transfers Out	-	(492,500)	-	492,500	-
Total Other Financing Sources (Uses)	-	7,500	500,000	492,500	-
Excess (Deficiency) of Resources Over (Under) Uses	-	-	496,800	496,800	-
Fund Balance, January 1	-	-	-	-	-
Fund Balance, December 31	\$ -	\$ -	\$ 496,800	\$ 496,800	\$ -

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ 33,252	\$ 33,252	\$ (8,260)
Other Revenues	20,000	20,000	-	(20,000)	-
Total Revenues	20,000	20,000	33,252	13,252	(8,260)
Expenditures					
General Government	3,484,175	3,484,175	1,594,132	1,890,043	1,301,601
Public Safety	-	-	-	-	85
Capital Expenditures/Expenses	-	-	310,417	(310,417)	37,705
NOT CODED	-	-	-	-	-
Total Expenditures	3,484,175	3,484,175	1,904,549	1,579,626	1,339,391
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,464,175)	(3,464,175)	(1,871,297)	1,592,878	(1,347,651)
Other Financing Sources (Uses)					
Transfers In	3,464,175	3,464,175	956,449	(2,507,726)	2,021,964
Transfers Out	-	-	(150,000)	(150,000)	-
Proceeds from Sale of Capital Assets	-	-	17,600	17,600	-
Insurance Recoveries	-	-	270,904	270,904	-
Total Other Financing Sources (Uses)	3,464,175	3,464,175	1,094,953	(2,369,222)	2,021,964
Excess (Deficiency) of Resources Over (Under) Uses	-	-	(776,344)	(776,344)	674,313
Fund Balance, January 1	-	-	782,499	782,499	108,186
Fund Balance, December 31	\$ -	\$ -	\$ 6,155	\$ 6,155	\$ 782,499

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	-
Interest and Other Earnings	-	-	74,599	74,599	101,018
Other Revenues	100,000	100,000	-	(100,000)	-
Total Revenues	100,000	100,000	74,599	(25,401)	101,018
Expenditures					
Culture and Recreation	2,684,277	2,684,277	1,096	2,683,181	7,573
Interest and Other Debt Service Costs	100,000	100,000	-	100,000	-
Capital Expenditures/Expenses	-	-	2,323,949	(2,323,949)	808,762
NOT CODED	-	-	-	-	-
Total Expenditures	2,784,277	2,784,277	2,325,045	459,232	816,335
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,684,277)	(2,684,277)	(2,250,446)	433,831	(715,317)
Other Financing Sources (Uses)					
Transfers In	-	-	307,185	307,185	-
Total Other Financing Sources (Uses)	-	-	307,185	307,185	-
Excess (Deficiency) of Resources Over (Under) Uses	(2,684,277)	(2,684,277)	(1,943,261)	741,016	(715,317)
Fund Balance, January 1	(2,789,898)	(2,789,898)	1,943,261	4,733,159	2,658,578
Fund Balance, December 31	\$ (5,474,175)	\$ (5,474,175)	\$ -	\$ 5,474,175	\$ 1,943,261

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Interest and Other Earnings	\$ -	\$ -	\$ 4,399	\$ 4,399	\$ 4,704
Other Revenues	2,800	2,800	-	(2,800)	-
Total Revenues	2,800	2,800	4,399	1,599	4,704
Expenditures					
General Government	50,000	50,000	-	50,000	-
NOT CODED	-	-	-	-	-
Total Expenditures	50,000	50,000	-	50,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,200)	(47,200)	4,399	51,599	4,704
Other Financing Sources (Uses)					
Transfers Out	(56,800)	(56,800)	-	56,800	-
Total Other Financing Sources (Uses)	(56,800)	(56,800)	-	56,800	-
Excess (Deficiency) of Resources Over (Under) Uses	(104,000)	(104,000)	4,399	108,399	4,704
Fund Balance, January 1	(104,000)	(104,000)	103,802	207,802	99,098
Fund Balance, December 31	<u>\$ (208,000)</u>	<u>\$ (208,000)</u>	<u>\$ 108,201</u>	<u>\$ 316,201</u>	<u>\$ 103,802</u>

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, 2024

With Comparative Totals for December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2023 Actual
Revenues					
Other Taxes	\$ 1,100,000	\$ 1,100,000	\$ 1,383,355	\$ 283,355	\$ 1,039,419
Interest and Other Earnings	-	-	59,998	59,998	93,298
Other Revenues	25,000	25,000	-	(25,000)	-
Total Revenues	1,125,000	1,125,000	1,443,353	318,353	1,132,717
Expenditures					
General Government	900	900	900	-	900
NOT CODED	-	-	-	-	-
Total Expenditures	900	900	900	-	900
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,124,100	1,124,100	1,442,453	318,353	1,131,817
Other Financing Sources (Uses)					
Transfers Out	(2,288,507)	(2,288,507)	(988,363)	1,300,144	(1,200,860)
Total Other Financing Sources (Uses)	(2,288,507)	(2,288,507)	(988,363)	1,300,144	(1,200,860)
Excess (Deficiency) of Resources Over (Under) Uses	(1,164,407)	(1,164,407)	454,090	1,618,497	(69,043)
Fund Balance, January 1	(1,121,364)	(1,121,364)	1,383,464	2,504,828	1,452,507
Fund Balance, December 31	\$ (2,285,771)	\$ (2,285,771)	\$ 1,837,554	\$ 4,123,325	\$ 1,383,464

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, 2024

With Comparative Totals for December 31, 2023

	GIS Services	Technology Services	Purchasing	Unemployment Comp	Empl Flex Spending
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ 436,048	\$ 6,637,692	\$ 223,509	\$ 2,262,190	\$ 40,866
Accounts Receivable	180	2,768	-	-	-
Interest Receivable	1,197	18,555	209	6,090	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	45,553	18	-	-
Inventories/Prepayments	-	-	-	-	-
Total Current Assets	437,425	6,704,568	223,736	2,268,280	40,866
Noncurrent Assets:					
Capital Assets:					
Intangible Assets	-	2,452,189	-	-	-
Accumulated Amortization SBITA	-	(1,321,451)	-	-	-
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements Other Than Buildings	-	-	-	-	-
Machinery and Equipment	88,672	2,913,022	23,295	-	-
Less Accumulated Depreciation	(81,498)	(2,593,830)	(1,165)	-	-
Construction In Progress	-	-	-	-	-
Net Pension Asset	46,903	406,489	-	-	-
Total Noncurrent Assets	54,077	1,856,419	22,130	-	-
Total Assets	491,502	8,560,987	245,866	2,268,280	40,866
Deferred Outflows of Resources					
Pension Asset	-	-	-	-	-
Pension Outflows	61,488	532,889	-	-	-
Total Deferred Outflows of Resources	61,488	532,889	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 552,990	\$ 9,093,876	\$ 245,866	\$ 2,268,280	\$ 40,866
Liabilities					
Current Liabilities:					
Accounts/Vouchers Payable	\$ 73	\$ 134,471	\$ 151,364	\$ 20,190	\$ 61
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	-
Due To Other Governments	-	-	-	-	-
Interest Payable	-	17,860	-	-	-
Accrued Wage & Benefits Payable	57,354	205,401	-	-	-
Compensated Absences	6,368	14,557	-	-	-
Total Current Liabilities	63,795	372,289	151,364	20,190	61
Noncurrent Liabilities:					
Compensated Absences and Benefits	46,696	106,750	-	-	-
Accrued Taxes	-	-	-	-	-
SBITA Payable	-	770,213	-	-	-
Total Noncurrent Liabilities	46,696	876,963	-	-	-
Total Liabilities	110,491	1,249,252	151,364	20,190	61
Deferred Inflows of Resources					
Pension Inflows	14,837	128,593	-	-	-
Total Deferred Inflows of Resources	14,837	128,593	-	-	-
Total Liabilities and Deferred Inflows of Resources	125,328	1,377,845	151,364	20,190	61
Net Position					
Net Investment in Capital Assets	7,174	1,449,930	22,130	-	-
Restricted for Pension	92,002	794,560	-	-	-
Unrestricted	328,486	5,471,541	72,372	2,248,090	40,805
Total Net Position	427,662	7,716,031	94,502	2,248,090	40,805
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 552,990	\$ 9,093,876	\$ 245,866	\$ 2,268,280	\$ 40,866

YAKIMA COUNTY, WASHINGTON

Combining Statement of Net Position

Internal Service Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ 276,344	\$ 820,555	\$ 4,219,859	\$ 2,994,963	\$ 29,697
Accounts Receivable	-	-	-	-	-
Interest Receivable	534	1,418	11,583	6,409	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	29	-	-	-	-
Inventories/Prepayments	-	120,000	-	-	-
Total Current Assets	276,907	941,973	4,231,442	3,001,372	29,697
Noncurrent Assets:					
Capital Assets:					
Intangible Assets	-	7,206	-	-	-
Accumulated Amortization SBITA	-	(6,993)	-	-	-
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements Other Than Buildings	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-
Less Accumulated Depreciation	-	-	-	-	-
Construction In Progress	-	-	-	-	-
Net Pension Asset	-	31,268	-	93,805	21,280
Total Noncurrent Assets	-	31,481	-	93,805	21,280
Total Assets	276,907	973,454	4,231,442	3,095,177	50,977
Deferred Outflows of Resources					
Pension Asset	-	-	-	-	-
Pension Outflows	-	40,992	-	122,974	97,990
Total Deferred Outflows of Resources	-	40,992	-	122,974	97,990
Total Assets and Deferred Outflows of Resources	\$ 276,907	\$ 1,014,446	\$ 4,231,442	\$ 3,218,151	\$ 148,967
Liabilities					
Current Liabilities:					
Accounts/Vouchers Payable	\$ 3,353	\$ 85,360	\$ 46,926	\$ 232,687	\$ 10,055
Contracts Payable	-	-	-	-	-
Due To Other Funds	-	-	-	-	71
Due To Other Governments	-	-	-	-	-
Interest Payable	-	92	-	-	-
Accrued Wage & Benefits Payable	-	24,182	-	76,272	46,300
Compensated Absences	-	2,126	-	7,358	6,255
Total Current Liabilities	3,353	111,760	46,926	316,317	62,681
Noncurrent Liabilities:					
Compensated Absences and Benefits	-	15,588	-	53,960	45,870
Accrued Taxes	-	-	-	-	-
SBITA Payable	-	-	-	-	-
Total Noncurrent Liabilities	-	15,588	-	53,960	45,870
Total Liabilities	3,353	127,348	46,926	370,277	108,551
Deferred Inflows of Resources					
Pension Inflows	-	9,892	-	29,676	29,766
Total Deferred Inflows of Resources	-	9,892	-	29,676	29,766
Total Liabilities and Deferred Inflows of Resources	3,353	137,240	46,926	399,953	138,317
Net Position					
Net Investment in Capital Assets	-	213	-	-	-
Restricted for Pension	-	60,637	-	184,003	10,650
Unrestricted	273,554	816,356	4,184,516	2,634,195	-
Total Net Position	273,554	877,206	4,184,516	2,818,198	10,650
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 276,907	\$ 1,014,446	\$ 4,231,442	\$ 3,218,151	\$ 148,967

YAKIMA COUNTY, WASHINGTON

Combining Statement of Net Position

Internal Service Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2024 Total	2023 Total
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ 506,349	\$ 551,715	\$ 11,709,828	\$ 30,709,615	\$ 27,330,959
Accounts Receivable	-	-	2,895	5,843	22,337
Interest Receivable	1,423	289	22,957	70,664	60,136
Due From Other Funds	-	-	1,823,131	1,823,131	3,095,470
Due From Other Governments	-	-	16,285	61,885	527,609
Inventories/Prepayments	-	-	1,813,159	1,933,159	2,625,302
Total Current Assets	507,772	552,004	15,388,255	34,604,297	33,661,813
Noncurrent Assets:					
Capital Assets:					
Intangible Assets	-	-	-	2,459,395	2,931,975
Accumulated Amortization SBITA	-	-	-	(1,328,444)	(1,076,677)
Land	-	-	434,980	434,980	452,306
Buildings	-	-	5,538,204	5,538,204	5,538,204
Improvements Other Than Buildings	-	-	1,513,529	1,513,529	1,500,306
Machinery and Equipment	28,162	484,865	43,016,625	46,554,641	43,039,309
Less Accumulated Depreciation	(7,193)	(388,173)	(30,454,711)	(33,526,570)	(34,953,188)
Construction In Progress	-	-	865,339	865,339	2,839,127
Net Pension Asset	78,169	469,026	187,611	1,334,551	-
Total Noncurrent Assets	99,138	565,718	21,101,577	23,845,625	20,271,362
Total Assets	606,910	1,117,722	36,489,832	58,449,922	53,933,175
Deferred Outflows of Resources					
Pension Asset	-	-	-	-	3,919,289
Pension Outflows	102,480	614,872	245,948	1,819,633	1,372,583
Total Deferred Outflows of Resources	102,480	614,872	245,948	1,819,633	5,291,872
Total Assets and Deferred Outflows of Resources	\$ 709,390	\$ 1,732,594	\$ 36,735,780	\$ 60,269,555	\$ 59,225,047
Liabilities					
Current Liabilities:					
Accounts/Vouchers Payable	\$ 124	\$ 214,282	\$ 1,233,765	\$ 2,132,711	\$ 3,820,684
Contracts Payable	-	-	-	-	9,463
Due To Other Funds	-	569	301,826	302,466	6,874
Due To Other Governments	-	-	-	-	245
Interest Payable	-	-	-	17,952	12,223
Accrued Wage & Benefits Payable	42,514	172,074	85,426	709,523	545,015
Compensated Absences	4,666	11,571	8,438	61,339	59,919
Total Current Liabilities	47,304	398,496	1,629,455	3,223,991	4,454,423
Noncurrent Liabilities:					
Compensated Absences and Benefits	34,215	84,858	61,879	449,816	439,441
Accrued Taxes	-	-	-	-	1,378
SBITA Payable	-	-	-	770,213	1,371,806
Total Noncurrent Liabilities	34,215	84,858	61,879	1,220,029	1,812,625
Total Liabilities	81,519	483,354	1,691,334	4,444,020	6,267,048
Deferred Inflows of Resources					
Pension Inflows	24,729	148,378	59,351	445,222	957,239
Total Deferred Inflows of Resources	24,729	148,378	59,351	445,222	957,239
Total Liabilities and Deferred Inflows of Resources	106,248	631,732	1,750,685	4,889,242	7,224,287
Net Position					
Net Investment in Capital Assets	20,969	96,692	20,913,966	22,511,074	18,416,063
Restricted for Pension	152,639	917,926	365,916	2,578,333	2,187,275
Unrestricted	429,534	86,244	13,705,213	30,290,906	31,397,422
Total Net Position	603,142	1,100,862	34,985,095	55,380,313	52,000,760
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 709,390	\$ 1,732,594	\$ 36,735,780	\$ 60,269,555	\$ 59,225,047

YAKIMA COUNTY, WASHINGTON

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

Internal Service Funds

For the Year Ended December 31, 2024

With Comparative Totals for December 31, 2023

	GIS Services	Technology Services	Purchasing	Unemployment Comp	Empl Flex Spending
Operating Revenues					
Charges for Good and Services	\$ 558,012	\$ 8,449,698	\$ 420,884	\$ 340,819	\$ 26,657
Other Operating Revenues	2,400	53,835	31,196	-	-
Total Operating Revenues	560,412	8,503,533	452,080	340,819	26,657
Operating Expenses					
Personal Services	417,502	3,231,299	-	158,772	-
Contractual Services	123,722	2,825,807	454,583	211,601	23,128
Other Supplies and Expenses	4,667	1,208,371	4,095	4,427	-
Depreciation	-	853,805	1,483	-	-
Total Operating Expenses	545,891	8,119,282	460,161	374,800	23,128
Operating Income (Loss)	14,521	384,251	(8,081)	(33,981)	3,529
Non-Operating Revenues (Expenses)					
Intergovernmental	-	-	-	-	-
Interest Revenue	19,762	247,342	2,903	94,864	-
Interest Expense	-	(29,395)	-	-	-
Gain (Loss) on Disposition of Capital Assets	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	19,762	217,947	2,903	94,864	-
Income (Loss) Before Contributions and Transfers	34,283	602,198	(5,178)	60,883	3,529
Capital Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	(375)	-	-	-
Transfers In	-	187,233	-	-	-
Transfers Out	-	-	-	-	-
Changes in Net Position	34,283	789,056	(5,178)	60,883	3,529
Net Position as of January 1	393,379	6,926,975	99,680	2,187,207	37,276
Net Position as of December 31	\$ 427,662	\$ 7,716,031	\$ 94,502	\$ 2,248,090	\$ 40,805

YAKIMA COUNTY, WASHINGTON

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

Internal Service Funds

For the Year Ended December 31, 2024

With Comparative Totals for December 31, 2023

	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance	Department of Security
Operating Revenues					
Charges for Good and Services	\$ 248,284	\$ 2,809,197	\$ -	\$ 4,736,451	\$ 744,743
Other Operating Revenues	701	203,380	-	2,499	-
Total Operating Revenues	248,985	3,012,577	-	4,738,950	744,743
Operating Expenses					
Personal Services	35,943	208,829	2,063,731	895,847	754,494
Contractual Services	86,457	2,663,259	432,562	4,179,324	219,473
Other Supplies and Expenses	11,123	14,450	-	1,455	887
Depreciation	-	3,496	-	-	-
Total Operating Expenses	133,523	2,890,034	2,496,293	5,076,626	974,854
Operating Income (Loss)	115,462	122,543	(2,496,293)	(337,676)	(230,111)
Non-Operating Revenues (Expenses)					
Intergovernmental	-	-	-	-	-
Interest Revenue	5,093	19,306	176,289	129,827	-
Interest Expense	-	(98)	-	-	-
Gain (Loss) on Disposition of Capital Assets	-	-	-	-	-
Total Non-Operating Revenues (Expenses)	5,093	19,208	176,289	129,827	-
Income (Loss) Before Contributions and Transfers	120,555	141,751	(2,320,004)	(207,849)	(230,111)
Capital Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	500,000	15,579	-
Transfers Out	-	-	-	(7,895)	-
Changes in Net Position	120,555	141,751	(1,820,004)	(200,165)	(230,111)
Net Position as of January 1	152,999	735,455	6,004,520	3,018,363	240,761
Net Position as of December 31	\$ 273,554	\$ 877,206	\$ 4,184,516	\$ 2,818,198	\$ 10,650

YAKIMA COUNTY, WASHINGTON

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

Internal Service Funds

For the Year Ended December 31, 2024

With Comparative Totals for December 31, 2023

	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2024 Total	2023 Total
Operating Revenues					
Charges for Good and Services	\$ 609,822	\$ 5,092,342	\$ 18,601,722	\$ 42,638,631	\$ 38,427,246
Other Operating Revenues	-	48,568	17,965	360,544	198,827
Total Operating Revenues	609,822	5,140,910	18,619,687	42,999,175	38,626,073
Operating Expenses					
Personal Services	603,554	2,832,880	1,489,901	12,692,752	9,270,648
Contractual Services	71,140	2,465,735	3,583,896	17,340,687	14,755,477
Other Supplies and Expenses	908	422,699	6,588,408	8,261,490	7,148,965
Depreciation	1,189	11,725	4,311,768	5,183,466	5,886,988
Total Operating Expenses	676,791	5,733,039	15,973,973	43,478,395	37,062,078
Operating Income (Loss)	(66,969)	(592,129)	2,645,714	(479,220)	1,563,995
Non-Operating Revenues (Expenses)					
Intergovernmental	-	280,372	-	280,372	-
Interest Revenue	23,548	25,481	234,885	979,300	884,693
Interest Expense	-	-	-	(29,493)	(50,742)
Gain (Loss) on Disposition of Capital Assets	(4,146)	-	(1,063,251)	(1,067,397)	643,202
Total Non-Operating Revenues (Expenses)	19,402	305,853	(828,366)	162,782	1,477,153
Income (Loss) Before Contributions and Transfers	(47,567)	(286,276)	1,817,348	(316,438)	3,041,148
Capital Contributions	-	-	407,426	407,426	2,103,909
Capital Outlay	-	-	-	-	(253,632)
Proceeds from Sale of Capital Assets	-	-	1,752,446	1,752,071	-
Transfers In	-	162,617	806,541	1,671,970	2,065,876
Transfers Out	-	(127,581)	-	(135,476)	(1,117,101)
Changes in Net Position	(47,567)	(251,240)	4,783,761	3,379,553	5,840,200
Net Position as of January 1	650,709	1,352,102	30,201,334	52,000,760	46,160,560
Net Position as of December 31	\$ 603,142	\$ 1,100,862	\$ 34,985,095	\$ 55,380,313	\$ 52,000,760

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2024

With Comparative Total for the Year Ended December 31, 2023

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
<u><i>Cash Flows From Operating Activities:</i></u>				
Receipts from Customers	\$ 28,948	\$ 498,938	\$ 31,196	\$ -
Receipts from Interfund Services Provided	531,965	8,017,084	420,883	340,819
Payments to Employees	(415,306)	(3,306,604)	-	(33,680)
Payments to Suppliers	(66,576)	(4,348,497)	(235,087)	(170,793)
Payments for Interfund Services Used	(61,907)	-	(156,979)	(158,774)
Net cash provided (used) by operating activities	17,124	860,921	60,013	(22,428)
<u><i>Cash Flows From Noncapital Financing Activities:</i></u>				
Transfers from Other Funds	-	187,233	-	-
Transfers to Other Funds	-	-	-	-
Operating Grant Received	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	187,233	-	-
<u><i>Cash Flows From Capital and Related Financing Activities</i></u>				
Proceeds from Sale of Capital Assets	-	(377)	-	-
Acquisition and Construction of Capital Assets	-	(406,181)	(23,294)	-
Purchases of Capital Assets	-	-	-	-
Principal Received (Paid) on Capital Debt	-	-	-	-
Interest Paid	-	(29,396)	-	-
Insurance Proceeds	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	(435,954)	(23,294)	-
<u><i>Cash Flows From Investing Activities</i></u>				
Interest Received	19,580	243,758	2,933	94,065
Net Cash Provided by Investing Activities	19,580	243,758	2,933	94,065
Net Increase (Decrease) in Cash & Cash Equivalents	36,704	855,958	39,652	71,637
Balances as of January 1	399,344	5,781,734	183,857	2,190,553
Balances as of December 31	\$ 436,048	\$ 6,637,692	\$ 223,509	\$ 2,262,190

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2024

With Comparative Total for the Year Ended December 31, 2023

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>				
Operating Income/(Loss)	\$ 14,521	\$ 384,251	\$ (8,081)	\$ (33,981)
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</u>				
Depreciation Expense	-	853,804	1,481	-
Pension Expense	(14,496)	99,253	-	-
<u>Changes in assets and liabilities:</u>				
Receivables, net	501	18,838	-	-
Inventories	-	-	-	-
Accounts and Other Payables	16,598	(495,225)	66,613	11,555
Net Cash Provided by Operating Activities	\$ 17,124	\$ 860,921	\$ 60,013	\$ (22,426)
<u>Noncash Investing, Capital, and Financing Activities</u>				
Gain (Loss) on disposal of capital assets	\$ -	\$ -	\$ -	-
Capital Contributions	-	-	-	-

	GIS Services	Technology Services	Purchasing	Unemploy- ment Comp
Cash/Cash Equivalents & Investments, per Statement of Net Assets	\$ 436,048	\$ 6,637,692	\$ 223,509	\$ 2,262,190
Balances as of December 31	\$ 436,048	\$ 6,637,692	\$ 223,509	\$ 2,262,190

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2024

With Comparative Total for the Year Ended December 31, 2023

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
<u><i>Cash Flows From Operating Activities:</i></u>					
Receipts from Customers	\$ 23,143	\$ 248,815	\$ 271,936	\$ -	\$ 95,285
Receipts from Interfund Services Provided	3,514	140	2,740,641	-	4,643,665
Payments to Employees	(22,315)	(38,401)	(2,596,232)	(65,434)	(12,340)
Payments to Suppliers	(730)	(83,620)	(175,640)	(409,083)	(4,122,466)
Payments for Interfund Services Used	(71)	(11,039)	(126,804)	(10,418)	(818,847)
Net cash provided (used) by operating activities	3,541	115,895	113,901	(484,935)	(214,703)
<u><i>Cash Flows From Noncapital Financing Activities:</i></u>					
Transfers from Other Funds	-	-	-	500,000	15,579
Transfers to Other Funds	-	-	-	-	(7,895)
Operating Grant Received	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	500,000	7,684
<u><i>Cash Flows From Capital and Related Financing Activities</i></u>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Acquisition and Construction of Capital Assets	-	-	-	-	-
Purchases of Capital Assets	-	-	-	-	-
Interest Paid	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-
<u><i>Cash Flows From Investing Activities</i></u>					
Interest Received	-	4,743	18,855	174,645	129,851
Net Cash Provided by Investing Activities	-	4,743	18,855	174,645	129,851
Net Increase (Decrease) in Cash & Cash Equivalents	3,541	120,638	132,756	189,710	(77,168)
Balances as of January 1	37,326	155,706	687,799	4,030,149	3,072,131
Balances as of December 31	\$ 40,867	\$ 276,344	\$ 820,555	\$ 4,219,859	\$ 2,994,963

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2024

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)	\$ 3,529	\$ 115,462	\$ 122,543	\$ (2,496,293)	\$ (337,676)
<u>Adjustments to Reconcile Operating Income to</u>					
<u>Net Cash Provided by Operating Activities:</u>					
Depreciation Expense	-	-	3,496	-	(55,338)
Pension Expense	-	-	(9,661)	1,998,297	-
<u>Changes in assets and liabilities:</u>					
Receivables, net	-	(30)	-	-	-
Inventories	-	-	-	-	-
Accounts and Other Payables	12	463	(2,477)	13,061	178,311
Net Cash Provided by Operating Activities	\$ 3,541	\$ 115,895	\$ 113,901	\$ (484,935)	\$ (214,703)
<u>Noncash Investing, Capital, and Financing Activities</u>					
Gain (Loss) on disposal of capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Contributions	-	-	-	-	-

	Empl Flex Spending	Employee Benefit	Worker's Comp	LEOFF Benefit	Liability Insurance
Cash/Cash Equivalents & Investments, per Statement of Net Assets	\$ 40,866	\$ 276,344	\$ 820,555	\$ 4,219,859	\$ 2,994,963
Balances as of December 31	\$ 40,866	\$ 276,344	\$ 820,555	\$ 4,219,859	\$ 2,994,963

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2024

With Comparative Total for the Year Ended December 31, 2023

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2024 Total	2023 Total
<u><i>Cash Flows From Operating Activities:</i></u>						
Receipts from Customers	\$ 2,768	\$ -	\$ 547,930	\$ -	\$ 1,748,959	\$ 8,225,306
Receipts from Interfund Services Provided	742,025	609,830	4,592,980	20,949,086	43,592,632	31,011,776
Payments to Employees	(96,687)	(592,448)	(1,052,867)	(1,512,362)	(9,744,676)	(8,122,886)
Payments to Suppliers	(744,851)	(76,257)	(2,780,140)	(15,675,546)	(28,889,286)	(13,446,720)
Payments for Interfund Services Used	(140,388)	(13,623)	(1,922,519)	3,915,602	494,233	(7,497,700)
Net cash provided (used) by operating activities	(237,133)	(72,498)	(614,616)	7,676,780	7,201,862	10,169,776
<u><i>Cash Flows From Noncapital Financing Activities:</i></u>						
Transfers from Other Funds	-	-	162,617	-	865,429	2,065,876
Transfers to Other Funds	-	-	(127,581)	66,538	(68,938)	(1,117,101)
Operating Grant Received	-	-	280,372	-	280,372	-
Net cash provided (used) by noncapital financing activities	-	-	315,408	66,538	1,076,863	948,775
<u><i>Cash Flows From Capital and Related Financing Activities</i></u>						
Proceeds from Sale of Capital Assets	-	-	-	1,752,446	1,752,069	846,312
Acquisition and Construction of Capital Assets	-	-	-	-	(429,475)	(2,932,450)
Purchases of Capital Assets	-	-	-	(7,901,943)	(7,901,943)	(5,150,804)
Interest Paid	-	-	-	-	(29,396)	(41,864)
Insurance Proceeds	-	-	-	-	-	(10,687)
Net cash provided (used) by capital and related financing activities	-	-	-	(6,149,497)	(6,608,745)	(7,289,493)
<u><i>Cash Flows From Investing Activities</i></u>						
Interest Received	-	23,506	26,848	229,889	968,673	860,933
Net Cash Provided by Investing Activities	-	23,506	26,848	229,889	968,673	860,933
Net Increase (Decrease) in Cash & Cash Equivalents	(237,133)	(48,992)	(272,360)	1,823,710	2,638,653	4,689,991
Balances as of January 1	266,830	555,341	824,074	9,146,115	27,330,959	22,640,968
Balances as of December 31	\$ 29,697	\$ 506,349	\$ 551,714	\$ 10,969,825	\$ 29,969,612	\$ 27,330,959

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2024

With Comparative Total for the Year Ended December 31, 2023

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2024 Total	2023 Total
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>						
Operating Income/(Loss)	\$ (230,111)	\$ (66,969)	\$ (592,129)	\$ 2,645,721	\$ (479,215)	\$ 1,563,995
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</u>						
Depreciation Expense	-	1,197	11,725	4,311,765	5,128,130	5,886,988
Pension Expense	(19,528)	(24,154)	(118,574)	(36,618)	1,874,519	(857,938)
<u>Changes in assets and liabilities:</u>						
Receivables, net	(50)	-	-	2,053,119	2,072,408	23,158
Inventories	-	-	-	692,143	692,143	(473,300)
Accounts and Other Payables	12,456	17,428	84,362	(1,994,350)	(2,091,193)	4,026,872
Net Cash Provided by Operating Activities	<u>\$ (237,233)</u>	<u>\$ (72,498)</u>	<u>\$ (614,616)</u>	<u>\$ 7,671,780</u>	<u>\$ 7,196,792</u>	<u>\$ 10,169,775</u>
<u>Noncash Investing, Capital, and Financing Activities</u>						
Gain (Loss) on disposal of capital assets	\$ -	\$ 4,146	\$ -	\$ 689,194	\$ 693,340	\$ 645,114
Capital Contributions	-	-	-	407,426	407,426	1,979,175

Cash balances on the Statement of Cash Flows is comprised of the following:

	Department of Security	Financial Services	Facilities Maintenance	Equipment Rental & Revolving	2024 Total	2023 Total
Cash/Cash Equivalents & Investments, per Statement of Net Assets	\$ 29,697	\$ 506,349	\$ 551,715	\$ 7,676,780	\$ 26,676,567	\$ 27,330,959
Balances as of December 31	<u>\$ 29,697</u>	<u>\$ 506,349</u>	<u>\$ 551,715</u>	<u>\$ 7,676,780</u>	<u>\$ 26,676,567</u>	<u>\$ 27,330,959</u>

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 \$89,155 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 \$47,659 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 \$78,658 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, 2024

	<u>External Pooled Investments</u>	<u>External Individual Pooled Investments</u>	<u>Total</u>
Assets			
Pooled investments	\$ 286,323,603	\$ 16,041,822	\$ 302,365,425
Accrued Interest Receivable	785,984	-	-
Total assets	<u>287,109,587</u>	<u>16,041,822</u>	<u>302,365,425</u>
Less: Income Distribution	<u>785,984</u>	<u>-</u>	<u>-</u>
Net position held in trust for external pool and external Individual non-pool participants	<u>\$ 286,323,603</u>	<u>\$ 16,041,822</u>	<u>\$ 302,365,425</u>

YAKIMA COUNTY, WASHINGTON

Investment Trust Funds

Statement of Changes in Net Position

For the Year Ended December 31, 2024

	<u>External Pooled Investments</u>	<u>External Individual Investments</u>	<u>Total</u>
Additions:			
Contributions			
Additions by participants	\$ 309,277,779	\$ 885,577	\$ 310,163,356
Increase(decrease) in fair value of investments	2,090,972	648,668	2,739,640
Interest	9,925,194	-	9,925,194
Less Investment Expense	(652,207)	-	(652,207)
Total additions	<u>\$ 320,641,738</u>	<u>\$ 1,534,245</u>	<u>\$ 322,175,983</u>
Deductions:			
Distributions to participants	281,146,972	-	\$ 281,146,972
Total deductions	<u>281,146,972</u>	<u>0</u>	<u>\$ 281,146,972</u>
 Change in net position held for individuals, organizations and other government	 39,494,766	 1,534,245	 41,029,011
Net Position			-
Net position-Beginning of the Year	246,828,837	14,507,577	261,336,414
Net position-End of the Year	<u>\$ 286,323,603</u>	<u>\$ 16,041,822</u>	<u>\$ 302,365,425</u>

Combining Balance Sheet

Custodial Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Other Funds	Court & Jail Trust Accts	Emergency Management	Clean Air Authority	Conference of Governments
Assets					
Cash and cash equivalents	\$ 2,456,622	\$ 2,990,539	\$ 267,419	\$ 62,900	\$ 53,395
Taxes receivable for other governments	10,168	-	-	-	-
Accounts receivable	20,655	-	-	-	-
Assessments Receivable for other governments	-	-	-	-	-
Interest Receivable	2,222,116	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Total Assets	4,709,561	2,990,539	267,419	62,900	53,395
Liabilities					
Accounts Payable and other liabilities	3,307,100	-	-	-	-
Due to Other Governments	1,014,611	-	918	-	-
Total Liabilities	4,321,711	-	918	-	-
Net Position					
Restricted Pool Participants individuals, other Governments, and organizations	387,850	2,990,539	266,501	62,900	53,395
Total Net Position	\$ 387,850	\$ 2,990,539	\$ 266,501	\$ 62,900	\$ 53,395

Health District	Diking Districts	Drainage Districts	Educational Services Dist #105	School Districts	Fire Districts	Irrigation Districts
\$ 1,020,624	\$ 88	\$ 312,796	\$ 5,109,487	\$ 10,429,126	\$ 3,045,469	\$ 2,250,445
-	-	-	-	-	557,874	-
149,113	-	-	-	-	-	-
-	-	14,939	-	-	-	300,591
-	-	-	-	-	-	-
60,000	-	-	-	-	-	-
1,157,117	-	-	-	-	-	-
2,386,854	88	327,735	5,109,487	10,429,126	3,603,343	2,551,036
1,007,129	-	-	-	-	8,775	-
21,065	-	30,293	-	-	25	1,102,122
1,028,194	-	30,293	-	-	8,800	1,102,122
1,358,660	88	297,442	5,109,487	10,429,126	3,594,543	1,448,914
\$ 1,358,660	\$ 88	\$ 297,442	\$ 5,109,487	\$ 10,429,126	\$ 3,594,543	\$ 1,448,914

Combining Balance Sheet

Custodial Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Park & Rec Districts	Port Districts	YakCorp	Yakima Water Consvr District	Yakima Valley Libraries
Assets					
Cash and cash equivalents	\$ 343,839	\$ 114,269	\$ 506,275	\$ 2,641	\$ 139,189
Taxes receivable for other governments	12,483	51,897	-	-	299,645
Accounts receivable	-	-	58,630	-	-
Assessments Receivable for other governments	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Total Assets	356,322	166,166	564,905	2,641	438,834
Liabilities					
Accounts Payable and other liabilities	-	-	6,000	-	-
Due to Other Governments	13	-	-	-	-
Total Liabilities	13	-	6,000	-	-
Net Position					
Restricted Pool Participants individuals, other Governments, and organizations	356,309	166,166	558,905	2,641	438,834
Total Net Position	\$ 356,309	\$ 166,166	\$ 558,905	\$ 2,641	\$ 438,834

Yakima Nation	State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Consv District	Mosquito District	Pblic Trns Bnfit Area
\$ 138	\$ 1,340,818	\$ 632,867	\$ 1,960,557	\$ 973,848	\$ 3,300	\$ 302,560	\$ 46
-	2,426,138	1,677,071	-	-	-	-	-
-	-	-	-	-	-	-	-
46,691	3,645	51,978	-	-	17,996	30,718	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
46,829	3,770,601	2,361,916	1,960,557	973,848	21,296	333,278	46
-	-	-	1,921	-	-	-	-
46,692	-	1,102,126	167,364	405,620	19,390	34,913	-
46,692	-	1,102,126	169,285	405,620	19,390	34,913	-
137	3,770,601	1,259,790	1,791,272	568,228	1,906	298,365	46
137	\$ 3,770,601	\$ 1,259,790	\$ 1,791,272	\$ 568,228	\$ 1,906	\$ 298,365	\$ 46

Combining Balance Sheet

Custodial Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Southeast WA ALTC COG	2024 Total	2023 Total
Assets			
Cash and cash equivalents	\$ 134,099	34,453,356	\$ 31,367,484
Taxes receivable for other governments	-	5,035,276	4,315,467
Accounts receivable	-	228,398	153,629
Assessments Receivable for other governments	-	466,558	307,038
Interest Receivable	-	2,222,116	1,558,452
Due From Other Funds	-	60,000	17,500
Due From Other Governments	-	1,157,117	8,195,687
Total Assets	134,099	43,622,821	45,915,257
Liabilities			
Accounts Payable and other liabilities	-	4,330,925	4,635,396
Due to Other Governments	-	3,945,152	5,361,704
Total Liabilities	-	8,276,077	9,997,100
Net Position			
Restricted Pool Participants individuals, other Governments, and organizations	134,099	35,346,744	35,918,157
Total Net Position	\$ 134,099	\$ 35,346,744	35,918,157

YAKIMA COUNTY, WASHINGTON

Page 1 of 5

Combining Statement of Changes in Fiduciary Net Position**Custodial Funds**

December 31, 2024

With Comparative Totals for December 31, 2023

	Other Funds	Court & Jail Trusts	Emergency Management	Clean Air Authority	Conference of Governments
Additions					
Property tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax collections	-	-	-	-	-
Department of Licensing	3,605,659	-	-	-	-
Law enforcement seizures	-	-	-	-	-
State and federal shared revenues and grants collec	-	-	491,395	-	-
Court collections for other governments	-	-	-	-	-
Special assessments collected for other government	734	-	-	-	-
Collection of debt proceeds	-	-	-	-	-
Custodial Deposits, transfers and interest	10,280	1,673,052	269,862	1,233,019	2,283,057
Total Additions	3,616,673	1,673,052	761,257	1,233,019	2,283,057
Deductions					
Payments of Tax Collections to Other Governments	-	-	-	-	-
Disbursement to Department of Licensing	3,570,656	-	-	-	-
Payments of court collections	-	-	-	-	-
Payments of special assessments	-	-	-	-	-
Disbursements for bond and debt holders	-	-	-	-	-
Disbursement of wages and benefits	-	-	358,149	651,308	1,964,170
Disbursement of Vendors and suppliers	905	-	278,631	789,479	1,135,445
Custodial transfers	-	1,537,257	-	-	-
Total Deductions	3,571,561	1,537,257	636,780	1,440,787	3,099,615
Change in net position other governments, individuals and organizations	45,112	135,795	124,477	(207,768)	(816,558)
Net Position					
Restricted Net Position as of January 1	342,738	2,854,744	142,024	270,668	869,953
Restricted Net Position as of December 31	\$ 387,850	\$ 2,990,539	\$ 266,501	\$ 62,900	\$ 53,395

Health District	Diking Districts	Drainage Districts	Education Services Dist #105	School Districts	Fire Districts	Irrigation Districts
\$ -	\$ -	\$ -	\$ -	\$ 89,508,553	\$ 15,903,977	\$ -
-	-	-	-	587	11,697	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,010,699	-	-	13,194,966	871,354,760	26,187	-
-	-	-	-	-	-	-
-	3	178,838	-	-	-	5,654,756
-	-	-	-	22,657,016	18,055,746	-
3,156,132	1	151,412	52,327,719	53,580,100	5,343,513	4,480,125
12,166,831	4	330,250	65,522,685	1,037,101,016	39,341,120	10,134,881
-	-	-	-	6,090	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,069	-	-	406,947	40,852,551	1,468,622	938,948
5,602,742	-	-	28,343,903	618,535,524	7,587,841	10,775
5,653,922	-	241,690	36,549,777	366,742,278	14,400,629	5,553,540
-	-	-	-	9,372,176	13,915,385	3,968,387
11,260,733	-	241,690	65,300,627	1,035,508,619	37,372,477	10,471,650
906,098	4	88,560	222,058	1,592,397	1,968,643	(336,769)
452,562	84	208,882	4,887,429	8,836,729	1,625,900	1,785,683
\$ 1,358,660	\$ 88	\$ 297,442	\$ 5,109,487	\$ 10,429,126	\$ 3,594,543	\$ 1,448,914

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Park & Rec Districts	Port Districts	YakCorp	Yakima Water Consvr District	Yakima Valley Libraries
Additions					
Property tax collections for other governments	\$ 665,388	\$1,053,376	\$ -	\$ -	\$ 8,715,949
Other tax collections	-	2,988	-	-	3,716
Department of Licensing	-	-	-	-	-
Law enforcement seizures	-	-	-	-	-
State and federal shared revenues and grants collect	1,773	470	-	-	22,109
Court collections for other governments	-	-	-	-	-
Special assessments collected for other government:	-	-	-	-	-
Collection of debt proceeds					
Custodial Deposits, transfers and interest	318,031	1,398,222	1,915,062	2,400	781,518
Total Additions	<u>985,192</u>	<u>2,455,056</u>	<u>1,915,062</u>	<u>2,400</u>	<u>9,523,292</u>
Deductions					
Payments of Tax Collections to Other Governments	-	678,595	-	-	-
Disbursement to Department of Licensing	-	-	-	-	-
Payments of court collections	-	-	-	-	-
Payments of special assessments	-	-	-	-	-
Disbursements for bond and debt holders	450,572	59,880	-	-	-
Disbursement of wages and benefits	-	29,087	-	-	4,455,006
Disbursement of Vendors and suppliers	491,996	388,282	583,981	3,037	3,899,293
Custodial transfers	13,161	1,145,928	1,072,176	-	1,453,262
	<u>955,729</u>	<u>2,301,772</u>	<u>1,656,157</u>	<u>3,037</u>	<u>9,807,561</u>
Change in net position other governments, individuals and organizations	29,463	153,284	258,905	(637)	(284,269)
Net Position					
Restricted Net Position as of January 1	326,846	12,882	300,000	3,278	723,103
Restricted Net Position as of December 31	<u>\$ 356,309</u>	<u>\$ 166,166</u>	<u>\$ 558,905</u>	<u>\$ 2,641</u>	<u>\$ 438,834</u>

Yakima Nation	State Funds	Cities	Sewer Districts	Criminal Task Forces	Soil Conservation District	Mosquito District	Pblic Trns Bnfit Area
\$ -	\$ 69,266,818	\$38,640,216	\$ -	\$ -	\$ -	\$ -	\$ -
-	15,737,412	3,644,765	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	10,487	-	-	-
-	-	6,272	-	152,217	-	-	-
-	1,254,111	-	-	-	-	-	-
11,495	-	4,588,492	-	-	368,504	668,434	-
2,799	-	-	7,783,462	65,037	-	5,541	-
14,294	86,258,341	46,879,745	7,783,462	227,741	368,504	673,975	-
-	82,618,704	42,165,466	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,146,234	-	-	-	-	-	-
14,258	-	4,567,858	-	-	371,222	324,703	-
-	-	-	358,513	-	-	-	-
-	-	-	-	240	-	-	-
-	-	-	5,065,540	456,924	-	340,092	-
-	-	-	2,084,288	-	-	-	-
14,258	83,764,938	46,733,324	7,508,341	457,164	371,222	664,795	-
36	2,493,403	146,421	275,121	(229,423)	(2,718)	9,180	-
101	1,277,198	1,113,369	1,516,151	797,651	4,624	289,185	46
137	\$ 3,770,601	\$ 1,259,790	\$ 1,791,272	\$ 568,228	\$ 1,906	\$298,365	\$ 46

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

December 31, 2024

With Comparative Totals for December 31, 2023

	Southeast WA ALTC COG	2024 Total	2023 Total
Additions			
Property tax collections for other governments	\$ -	\$ 223,754,277	\$ 230,278,364
Other tax collections	-	19,401,165	
Department of Licensing	-	3,605,659	3,968,627
Law enforcement seizures	-	10,487	1,024,532
State and federal shared revenues and grants collected	-	894,260,848	923,168,699
Court collections for other governments	-	1,254,111	1,124,140
Special assessments collected for other governments	-	11,471,256	10,777,032
Collection of debt proceeds		40,712,762	
Custodial Deposits, transfers and interest	20,477,016	157,257,360	186,275,009
Total Additions	20,477,016	1,351,727,925	1,356,616,403
Deductions			
Payments of Tax Collections to Other Governments	-	125,468,855	120,935,008
Disbursement to Department of Licensing	-	3,570,656	3,922,522
Payments of court collections	-	1,146,234	1,032,716
Payments of special assessments	-	5,278,041	4,774,288
Disbursements for bond and debt holders	-	44,540,102	43,703,270
Disbursement of wages and benefits	11,916,536	679,455,281	672,667,641
Disbursement of Vendors and suppliers	15,702,708	458,278,149	487,967,707
Custodial transfers	-	34,562,020	12,466,568
	27,619,244	1,352,299,338	1,347,469,720
Change in net position other governments, individuals and organizations	(7,142,228)	(571,413)	9,146,683
Net Position			
Restricted Net Position as of January 1	7,276,327	35,918,157	26,771,344
Restricted Net Position as of December 31	\$ 134,099	\$ 35,346,744	\$ 35,918,027

CAPITAL ASSETS

YAKIMA COUNTY, WASHINGTON

Capital Assets Used in Operation of Governmental Funds

These are assets used in operations funded by governmental funds. This includes all capital assets of the County except for those used in Enterprise or Internal Service Funds.

Schedule of Capital Assets by Function and Activity – A report allocating components of capital assets (land, building, construction in progress, improvements, and machinery and equipment) to various County functions and programs.

Schedule of Changes in Capital Assets by Function and Activity –A report that shows additions and deletions of total capital assets within separate County functions and programs.

Schedule of Capital Assets by Source – A report that summarizes major funding sources for County capital assets.

YAKIMA COUNTY, WASHINGTON

Capital Assets Used In The Operation of Governmental Funds

Schedule By Function And Activity

As of December 31, 2024

	General Fixed Assets						
	Dec. 31, 2024	Land	Buildings	Improvements	Infrastructure	Equipment	Const-in-Progress
General Government							
Legislature	13,097	0	-	118	0	12,979	0
Courts	88,828	34,500	0	0	0	54,328	0
Finance	705,662	0	0	0	0	705,662	0
Legal Services	80,225	0	0	0	0	80,225	0
Miscellaneous General Government	30,725,128	4,842,207	6,552,376	17,920,714	0	20,856	1,388,975
Total General Government	31,612,940	4,876,707	6,552,376	17,920,832	-	874,050	1,388,975
Public Safety							
Law Enforcement	4,387,724	66,800	558,933	993,639	0	2,768,352	0
Adult Detention/Correction	63,373,410	1,932,225	42,403,025	17,926,130	0	979,958	132,072
Ambulance/Rescue/Emergency Aid	38,321	0	0	0	0	38,321	0
Juvenile Services	10,950,091	360,994	10,379,547	173,303	0	36,247	0
Alarm/Dispatch	85,973	0	-	-	0	85,973	0
Total Public Safety	78,835,519	2,360,019	53,341,505	19,093,072	-	3,908,851	132,072
Transportation							
Roads and Streets	822,058,375	80,352,000	0	0	710,383,689	1,032,316	30,290,370
Railroads	27,687,139	0	0	0	27,672,949	0	14,190
Total Transportation	849,745,514	80,352,000	0	0	738,056,638	1,032,316	30,304,560
Natural and Economic Environment							
Noxious Weed	345,948	71,800	145,382	7,714	0	121,051	0
Flood/Storm Water	19,133,885	3,934,662	-	2,347,224	0	90,493	12,761,506
Veterans Relief	110,206	0	0	0	0	110,206	0
Planning	10,699	0	0	0	0	10,699	0
Total Natural and Economic Environment	19,600,738	4,006,462	145,382	2,354,938	0	332,449	12,761,506
Social Services							
Public Health	0	0	0	0	0	0	0
Coroner	82,832	0	0	0	0	82,832	0
Total Social Services	82,832	0	0	0	0	82,832	-
Culture and Recreation							
Multipurpose & Community Center	1,911,610	0	122,555	1,781,938	0	7,117	0
Fairgrounds, Convention Centers	26,606,613	35,503	13,452,040	8,013,730	0	30,347	5,074,993
Parks	1,353,999	394,500	554,217	355,170	0	50,112	0
Total Culture and Recreation	29,872,222	430,003	14,128,812	10,150,838	-	87,576	5,074,993
Total Governmental Fund Assets	\$ 1,009,749,765	\$ 92,025,191	\$ 74,168,075	\$ 49,519,680	\$ 738,056,638	\$ 6,318,074	\$ 49,662,106

YAKIMA COUNTY, WASHINGTON
Capital Assets Used In The Operation of Governmental Funds
Schedule By Function And Activity
As of December 31, 2024

	General Fixed Assets Jan. 1, 2024	Additions	Deletions	General Fixed Assets Dec. 31, 2024
General Government				
Legislature	1,057,764	0	11,100	1,046,664
Courts	88,828	0	-	88,828
Finance	1,120,939	-	415,279	705,660
Legal Services	112,431	0	32,202	80,229
Miscellaneous General Government	29,413,322	1,162,207	223,667	30,351,862
Total General Government	31,793,284	1,162,207	682,248	32,273,243
Public Safety				
Law Enforcement	4,267,126	874,538	753,941	4,387,723
Adult Detention/Correction	62,716,426	244,232	247,549	62,713,109
Protective Inspection Services	0	0	0	-
Ambulance/Rescue/Emergency Aid	38,321	0	0	38,321
Juvenile Services	10,955,907	0	5,816	10,950,091
Alarm/Dispatch	471,991	-	386,019	85,972
Total Public Safety	78,449,771	1,118,770	1,393,325	78,175,216
Transportation				
Roads and Streets	815,529,711	12,017,656	5,488,992	822,058,375
Railroads	27,672,949	14,190	0	27,687,139
Total Transportation	843,202,660	12,031,846	5,488,992	849,745,514
Natural and Economic Environment				
Noxious Weed	345,947	0	-	345,947
Flood/Storm Water	20,949,013	4,421,679	6,236,807	19,133,885
Veterans Relief	116,357	46,642	52,792	110,207
Planning	10,699	0	0	10,699
Total Natural and Economic Environment	21,422,016	4,468,321	6,289,599	19,600,738
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	10,904,872	2,306,406	-	13,211,278
Parks	1,288,225	65,774	0	1,353,999
Total Culture and Recreation	27,500,042	2,372,180	-	29,872,222
Total Governmental Fund Assets	\$ 1,002,450,605	\$ 21,153,324	\$ 13,854,164	\$ 1,009,749,765

YAKIMA COUNTY, WASHINGTON
Capital Assets Used In The Operation of Governmental Funds Schedule
By Source
As of December 31, 2024

Governmental Fund Capital Assets	2024
Land	92,025,191
Building	74,168,075
Other Improvements	49,519,681
Infrastructure	738,056,638
Equipment	6,318,074
Construction in Process	49,662,106
Total Fixed Assets	<u>1,009,749,765</u>

Investment In General Capital Assets By Source

General Fund	2,644,760
Special Revenue Fund	852,439,060
G. O.Bonds	78,251,949
Donations	10,101,201
Other Sources	66,312,795
Total Governmental Fund Capital Assets	<u>\$ 1,009,749,765</u>

STATISTICAL SECTION

STATISTICAL SECTION

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>Governmental activities</u>										
Net Investment in Capital Assets*	\$ 265,348	\$ 274,852	\$ 280,408	\$ 291,408	\$ 297,489	\$ 287,640	\$ 282,500	\$ 282,517	\$ 288,725	\$ 288,725
Restricted	45,438	50,975	43,158	46,021	42,705	52,373	58,264	71,087	85,100	117,600
Unrestricted	6,710	6,055	7,193	(33,553)	(19,973)	9,543	31,914	40,271	49,370	33,140
Total governmental activities net position	\$ 317,496	\$ 331,882	\$ 330,759	\$ 303,876	\$ 320,221	\$ 349,556	\$ 372,678	\$ 393,875	\$ 423,195	\$ 439,465
<u>Business-type activities</u>										
Net Investment in Capital Assets	29,228	30,759	31,465	31,610	31,808	33,999	35,365	36,740	34,405	46,043
Restricted	0	0	0	0	0	0	0	1,179	2,041	2,628
Unrestricted	12,089	9,526	13,154	12,160	16,824	21,794	24,924	20,295	21,708	12,189
Total business-type activities net position	\$ 41,317	\$ 40,285	\$ 44,619	\$ 43,770	\$ 48,632	\$ 55,793	\$ 60,289	\$ 58,214	\$ 58,154	\$ 60,860
<u>Primary government</u>										
Net Investment in Capital Assets*	294,576	305,611	311,873	323,018	329,297	321,639	317,865	319,257	323,130	334,768
Restricted	45,438	50,975	43,158	46,021	42,705	52,373	58,264	72,266	87,141	120,228
Unrestricted	18,799	15,581	20,347	(21,393)	(3,149)	31,337	56,838	60,566	71,078	45,329
Total primary government net position	\$ 358,813	\$ 372,167	\$ 375,378	\$ 347,646	\$ 368,853	\$ 405,349	\$ 432,967	\$ 452,089	\$ 481,349	\$ 500,325

* 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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General Government	\$ 19,569	\$ 21,607	\$ 22,142	\$ 32,453	\$ 23,021	\$ 38,363	\$ 21,471	\$ 26,488	\$ 28,575	\$ 41,003
Judicial	8,932	10,141	10,090	15,144	10,930	11,454	10,622	10,941	11,960	13,484
Public Safety	45,885	46,476	48,257	60,197	54,324	65,315	46,638	48,226	52,904	60,177
Utilities	2,942	2,132	3,309	3,014	1,734	2,869	(460)	-	-	-
Transportation	27,513	22,617	29,023	24,539	23,387	29,715	24,345	22,264	27,245	30,102
Natural and Economic Environment	5,158	8,283	3,830	5,076	8,089	5,360	7,352	4,712	6,664	11,502
Social Services	3,512	1,470	499	1,039	340	7,375	14,758	24,033	20,922	11,631
Culture and Recreation	1,324	1,123	1,581	1,524	1,352	5,253	2,377	1,829	1,091	1,669
Redemption of Debt	-	-	-	-	-	-	-	-	1,177	1,227
Interest on Long Term Debt	1,472	1,434	1,175	878	767	571	756	694	918	869
Total Governmental Activities Expenses	116,307	115,283	119,906	143,864	123,944	166,275	127,859	139,187	151,456	171,664
Business-type Activities:										
Solid Waste	9,246	11,181	7,888	9,976	9,768	9,804	8,914	13,276	13,944	14,516
Public Services Utilities	1,823	1,739	1,463	3,207	1,115	1,460	1,780	1,965	2,525	3,008
Building and Fire Safety	1,837	2,675	1,614	4,147	1,391	2,323	1,852	2,055	2,135	2,238
Total Business-type Activities Expenses	12,906	15,595	10,965	17,330	12,274	13,587	12,546	17,296	18,604	19,762
Total Primary Government Expenses	129,213	130,878	130,871	161,194	136,218	179,862	140,405	156,483	170,060	191,426
Revenues										
Program Revenues										
Governmental activities:										
General Government	5,272	5,228	8,768	9,109	12,894	11,268	12,464	12,072	5,402	5,977
Judicial	1,764	1,923	725	737	787	1,243	816	775	2,896	3,212
Public Safety	10,524	14,410	13,755	15,403	16,526	9,749	7,281	9,387	14,390	16,829
Utilities	87	39	48	21	15	4	542	563	-	-
Transportation	579	708	321	744	1,180	47	897	626	437	459
Natural and Economic Environment	1,386	1,176	951	1,241	1,500	479	682	613	1,062	1,137
Social Services	1,096	966	-	-	-	1,149	1,704	1,256	1,027	894
Culture and Recreation	5	8	7	7	7	-	187	264	276	283
Operating grants and contributions	19,678	30,477	18,135	25,562	23,551	41,204	38,799	46,497	47,065	50,011
Capital grants and contributions	504	830	168	251	226	1,138	-	-	-	-
Total Governmental Activities Program Revenues	40,895	55,765	42,878	53,075	56,686	66,281	63,372	72,053	72,555	78,802
Program Revenues										
Business-type Activities:										
Solid Waste	8,945	9,458	10,527	10,778	11,401	12,016	12,781	12,016	14,005	13,913
Public Services Utilities	1,665	1,889	1,730	1,830	1,790	1,876	2,163	2,153	2,246	2,307
Building and Fire Safety	2,222	2,602	2,562	2,388	2,260	2,336	2,383	1,701	1,745	1,720
Operating grants and contributions	493	323	105	711	553	1,341	212	1,222	265	1,964
Capital grants and contributions	94	142	46	-	113	-	50	(950)	-	-
Total Business-type Activities Program Revenues	13,419	14,414	14,970	15,707	16,117	17,569	17,589	16,142	18,261	19,904
Total Primary Government Program Revenue	54,314	70,179	57,848	68,782	72,803	83,850	80,961	88,195	90,816	98,706

YAKIMA COUNTY, WASHINGTON

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>Net (Expense)/Revenue</u>										
Governmental activities	(75,410)	(59,517)	(77,030)	(90,790)	(67,257)	(99,994)	(64,487)	(67,134)	(78,901)	(92,862)
Business-type activities	512	(1,180)	4,005	(1,623)	(3,841)	3,983	5,043	(1,154)	(343)	142
Total Primary Government Net (Expense)/Revenue	(74,898)	(60,697)	(73,025)	(92,413)	(71,098)	(96,011)	(59,444)	(68,288)	(79,244)	(92,720)
<u>General Revenues and Other Changes in Net Position</u>										
<u>Governmental Activities:</u>										
Taxes										
Property	39,842	40,539	41,881	42,223	43,778	44,983	45,924	46,732	47,742	49,110
Sales	23,394	23,199	23,186	25,119	26,003	31,121	37,207	40,465	42,116	41,533
Excise and other Taxes	3,858	3,152	4,129	4,099	4,313	3,524	3,737	4,455	3,706	4,032
Other Revenue	-	-	-	-	-	-	371	648	2,372	3,013
Grants & Contributions not restricted-specific programs	5,255	4,772	2,256	438	4,359	-	-	-	-	-
Interest and investment earnings	2,259	2,186	2,814	3,491	5,222	4,467	2,045	(4,355)	10,748	10,481
Gain on sales of capital assets	-	100	1,691	-	-	-	-	-	(260)	1,871
Capital Contributions	-	-	-	-	-	-	-	-	314	-
Special or Extraordinary Item OPEB	-	-	-	-	-	45,234	-	-	-	-
Transfers	(143)	(50)	(50)	(271)	(73)	-	(55)	(50)	1,423	(908)
Total Governmental Activities	74,465	73,898	75,907	75,099	83,602	129,329	89,229	87,895	108,161	109,132
<u>Business-type Activities:</u>										
Grants & Contributions not restricted-specific programs	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	189	106	281	504	948	835	(151)	(988)	1,688	1,657
Intergovernmental Loan Proceeds	-	-	-	-	-	-	-	17	11	-
Gain on sales of capital assets	-	(8)	(1)	-	-	2	2	-	7	(1)
Special or Extraordinary Item OPEB	-	-	-	-	-	2,291	-	-	-	-
Transfers	143	50	50	271	73	50	55	50	(1,423)	908
Total Business-type Activities	332	148	330	775	1,021	3,178	(94)	(921)	283	2,564
Total Primary Government	74,797	74,046	76,237	75,874	84,623	132,507	89,135	86,974	108,444	111,696
<u>Changes in Net Position</u>										
Governmental activities	(4,441)	14,383	(1,122)	(15,692)	16,346	29,334	24,742	20,761	29,260	16,270
Business-type activities	843	(1,032)	4,335	(848)	4,862	7,161	4,949	(2,075)	(60)	2,706
Total Primary Government	\$ (3,598)	\$ 13,351	\$ 3,213	\$ (16,540)	\$ 21,208	\$ 36,495	\$ 29,691	\$ 18,686	\$ 29,200	\$ 18,976

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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 56,540	\$ 57,035	\$ 57,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	327,532	358,979	431,596	457,540	537,300	537,300	448,640	435,078	481,852	481,852
Committed	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	1,981,398
Assigned	807,575	830,588	900,831	849,445	1,381,086	1,394,438	1,102,543	2,525,249	1,806,058	3,387,442
Unassigned	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	13,024,587
Total general fund	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	18,875,279
All other Gov. Funds										
Nonspendable	7,883,763	8,291,622	8,717,839	-	-	-	-	-	-	-
Restricted	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	89,927,009
Unreserved, report in:										
Special revenue funds										
Capital project funds										
Committed	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	3,238,168
Assigned	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	2,344,111
Unassigned	-	(536)	(820)	-	(54,838)	-	-	(1,631,642)	-	-
Total all other gov. funds	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	95,509,288
Total gov. fund balances	\$ 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	\$ 114,384,567

* Reflects GASB 54 change in fund balance categories

* This is from Year 2014 which has been deleted for 2024 data

YAKIMA COUNTY, WASHINGTON

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>Revenues</u>										
Taxes	\$ 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	\$ 94,674,326
Licenses	502,222	555,337	549,515	534,465	385,206	557,627	486,471	459,933	442,845	411,923
Intergovernmental	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	49,945,844
Charges for services	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	25,586,452
Fines	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	1,656,692
Interest earnings	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	10,480,626
Other revenues	3,023,801	2,409,235	2,405,057	2,591,702	3,189,053	1,924,687	1,654,848	1,997,425	3,703,331	4,214,064
Total revenues	118,212,953	129,446,953	130,057,100	133,819,719	139,109,203	151,327,332	150,854,941	160,000,031	179,237,777	186,969,927
<u>Expenditures</u>										
General government	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	40,733,041
Judicial	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	13,483,869
Public safety	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	64,158,201
Physical environment	2,771,894	2,302,728	2,947,302	2,653,419	2,022,120	1,958,817	407,793	-	-	-
Transporation	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	21,082,941
Natural & Economic environment	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	11,457,746
Social Services	3,591,585	921,208	463,836	402,471	404,362	6,872,336	14,855,847	24,085,360	20,918,258	11,627,183
Culture and Recreation	515,935	554,523	768,706	678,142	596,519	2,375,973	1,194,905	1,533,406	709,014	677,782
Debt service:										
Principal	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	1,227,017
Interest	1,311,309	1,211,733	1,089,302	963,370	853,133	1,198,998	841,969	779,842	729,453	680,048
Capital Outlay	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	13,106,253
Total expenditures	117,495,217	128,803,360	127,350,386	134,523,241	137,599,199	162,926,786	148,427,794	153,230,658	159,940,624	178,234,081
Excess of revenues over (under) expenditures	717,736	643,593	2,706,714	(703,522)	1,510,004	(11,599,454)	2,427,147	6,769,373	19,297,153	8,735,846

YAKIMA COUNTY, WASHINGTON

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>Other Financing Sources (Uses)</u>										
Issuance of long-term debt	-	-	-	-	-	8,244,235	-	-	-	-
Issuance of GO Note	-	-	-	-	125,000	195,000	-	-	-	-
Transfers In	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	30,739,397
Transfers Out	(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)	(32,829,822)
Bond Premium	-	-	-	-	-	2,478,376	-	-	-	-
Intergovernmental Payments	-	-	-	-	-	5,399	-	-	-	-
Proceeds Capital Assets Other Deposit	5,474	5,474	-	-	-	193	340	11,248	(6,352)	118,493
Payments refunded bond escrow agent	-	-	-	-	-	10,675,765	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-	-	-	270,904
Total Other Financing Source (Uses)	(1,727,133)	(668,420)	147,333	1,774,248	798,087	23,176,667	49,666	(684,064)	(1,322,373)	(1,701,028)
<u>Special Item</u>										
Extraordinary Discontinued Operat. Agent	(3,495,462)	-	-	-	-	-	-	-	-	-
Total Special Item	(3,495,462)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	\$ (4,504,859)	\$ (24,827)	\$ 2,854,047	\$ 1,070,726	\$ 2,308,091	\$ 11,577,213	\$ 2,476,813	\$ 6,085,309	\$ 17,974,780	\$ 7,034,818
Debt services as a percentage of noncapital expenditures	5.06%	4.72%	4.73%	4.51%	4.25%	10.46%	3.12%	2.82%	1.29%	1.15%
Debt services as a percentage with capital expenditures	4.47%	4.04%	4.08%	3.87%	3.77%	9.62%	2.77%	2.64%	1.19%	1.07%

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

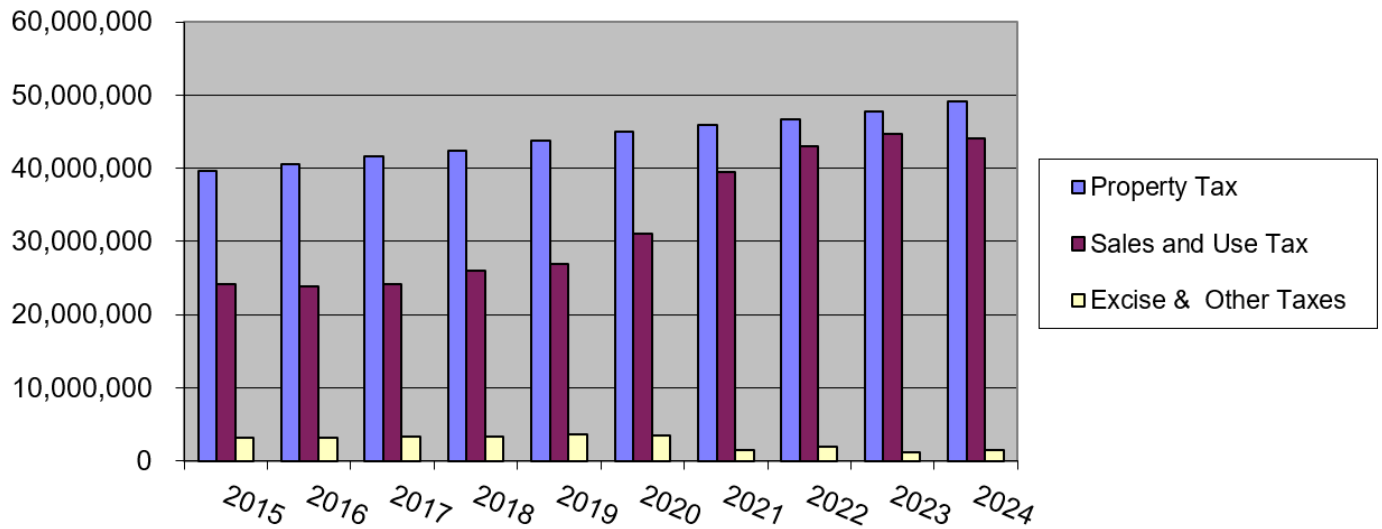
Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
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
2024	49,109,975	44,055,224	1,509,127	94,674,326

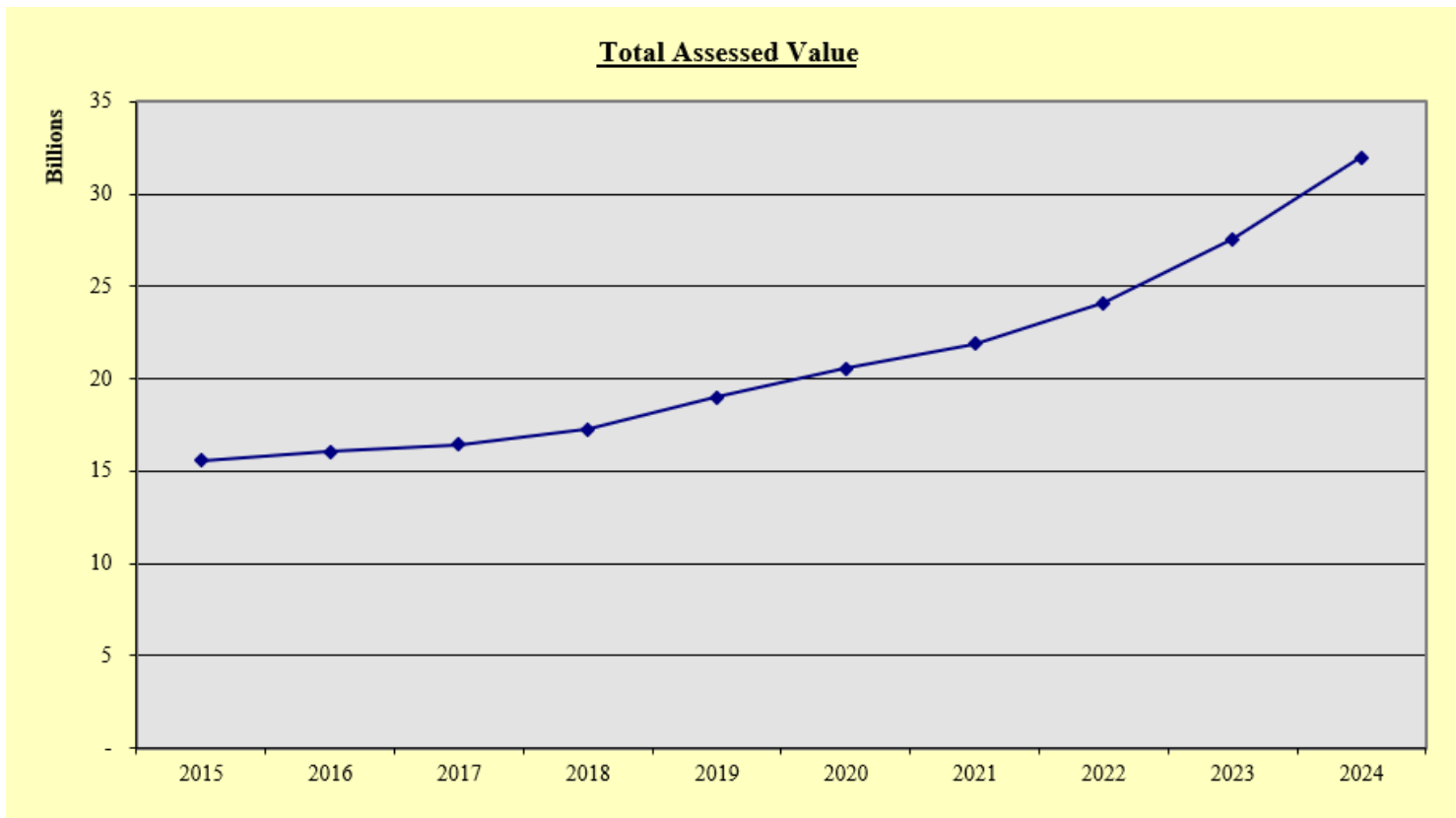
Includes General, Special Revenue, Debt Service, and Capital Project Funds



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		
2015	14,606,675,379	15,842,381,105	961,051,747	1,102,123,563	15,567,727,126	16,944,504,668	91.9%	3.821
2016	14,985,294,948	16,540,060,649	1,050,010,721	1,167,976,330	16,035,305,669	17,708,036,979	90.6%	3.826
2017	15,279,612,569	17,072,192,815	1,174,254,197	1,230,874,420	16,453,866,766	18,303,067,235	89.9%	3.838
2018	16,028,671,844	18,444,961,846	1,236,979,098	1,307,588,899	17,265,650,942	19,752,550,745	87.4%	3.747
2019	17,773,065,486	19,880,386,450	1,234,750,572	1,295,645,931	19,007,816,058	21,176,032,381	89.8%	3.543
2020	19,260,241,549	22,659,107,705	1,284,140,691	1,369,019,926	20,544,382,240	24,028,127,631	85.5%	3.348
2021	20,522,585,321	23,241,885,981	1,360,951,308	1,446,281,943	21,883,536,629	24,688,167,924	88.6%	3.005
2022	22,753,586,558	26,213,809,399	1,332,305,569	1,402,426,915	24,085,892,127	27,616,236,314	87.2%	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
2024	30,474,732,581	35,109,138,918	1,478,975,242	1,556,816,044	31,953,707,823	36,665,954,962	87.1%	2.877



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)

		2024			2015		
		Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Taxpayer	Type of Business						
Pacificorp	Utilities	\$ 207,540,342	1	0.650%	\$ 152,178,817	1	0.978%
Borton & Sons Inc.	Wholesale Trade	181,393,955	2	0.568%	71,986,070	7	0.462%
Washington Fruit & Produce Co.	Agriculture	179,789,604	3	0.563%	84,034,897	4	0.540%
Zirkle Fruit Company	Agriculture	158,907,760	4	0.497%	75,227,880	5	0.483%
Wal-Mart Property Tax Dept.	General Merchandise	114,166,840	5	0.357%	94,340,159	2	0.606%
Evans Fruit Company Inc.	Crop Production	110,312,737	6	0.345%	84,528,799	3	0.543%
BNSF Railroad Co.	Transportation	106,538,898	7	0.333%			
University Parkway Apartments LLC	Real Estate	102,780,045	8	0.322%			
John I HAAS Inc.	Hop Processing	92,009,592	9	0.288%			
Tree Top Inc.	Agriculture	76,558,765	10	0.240%	50,660,874	9	0.325%
Yakima HMA, Inc (Yakima Regional)	Health Care Services				72,663,191	6	0.467%
Centercal Properties LLC	Retail Department				52,269,712	8	0.336%
Roy Farms	Agriculture				50,024,030	10	0.321%
Totals		\$ 1,329,998,538		4.163%	\$ 787,914,429		5.061%
Yakima County Total Taxable Value		31,953,707,823			15,567,727,126		

Information provided by the Yakima County Treasurer's Office

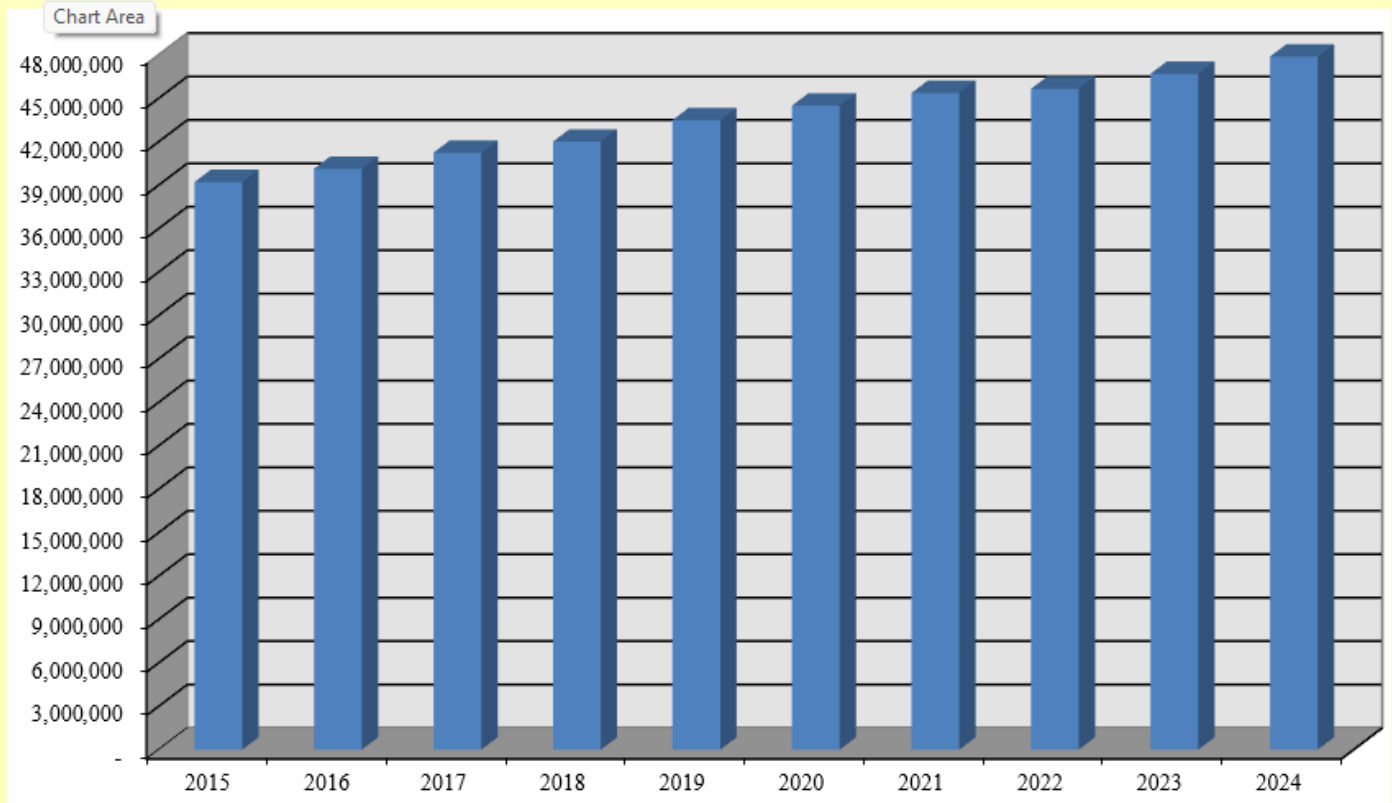
YAKIMA COUNTY, WASHINGTON

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year	Original Levy	Adjustments *	Adjusted Levy	Collected in First Period		Collected In Subsequent Periods	Total Amount	Percent of Adjusted Levy
				Amount	Percent of Original Levy			
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%
2024	49,465,168	(375,993)	49,089,175	47,870,090	96.78%	594,028	47,870,090	97.5166%

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

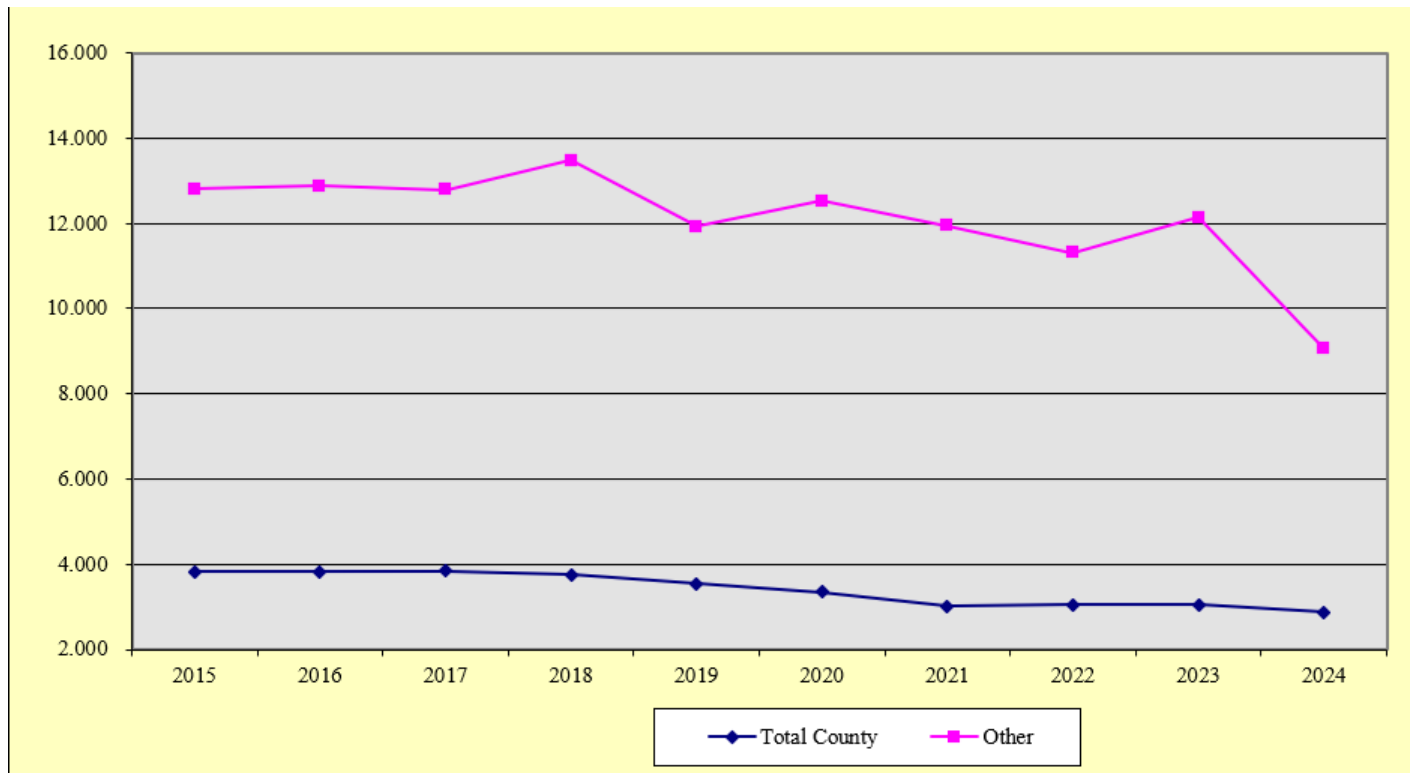
Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

(Per \$1,000 of Assessed Value)

Year	Yakima County Direct Rates				Overlapping Rates							Total Direct & Overlapping Rates	Other
	General Fund	Special Revenue Funds	Debt Service	Total County	School District	Fire District	Port District	Cities and Towns	State of Wash	Regional Library	Park & Rec District		
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	12.755
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
2024	0.978	1.899	0.00	2.877	2.860	1.010	0.252	1.794	2.208	0.293	0.646	11.940	9.063



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

Source: Yakima County Department of Assessments Annual Report (Assessed Valuation/2024 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		
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
2024	16,725,000	-	533,021	-	1,831,536	102,104	-	1,536,045	20,727,706	0.161%	80.18

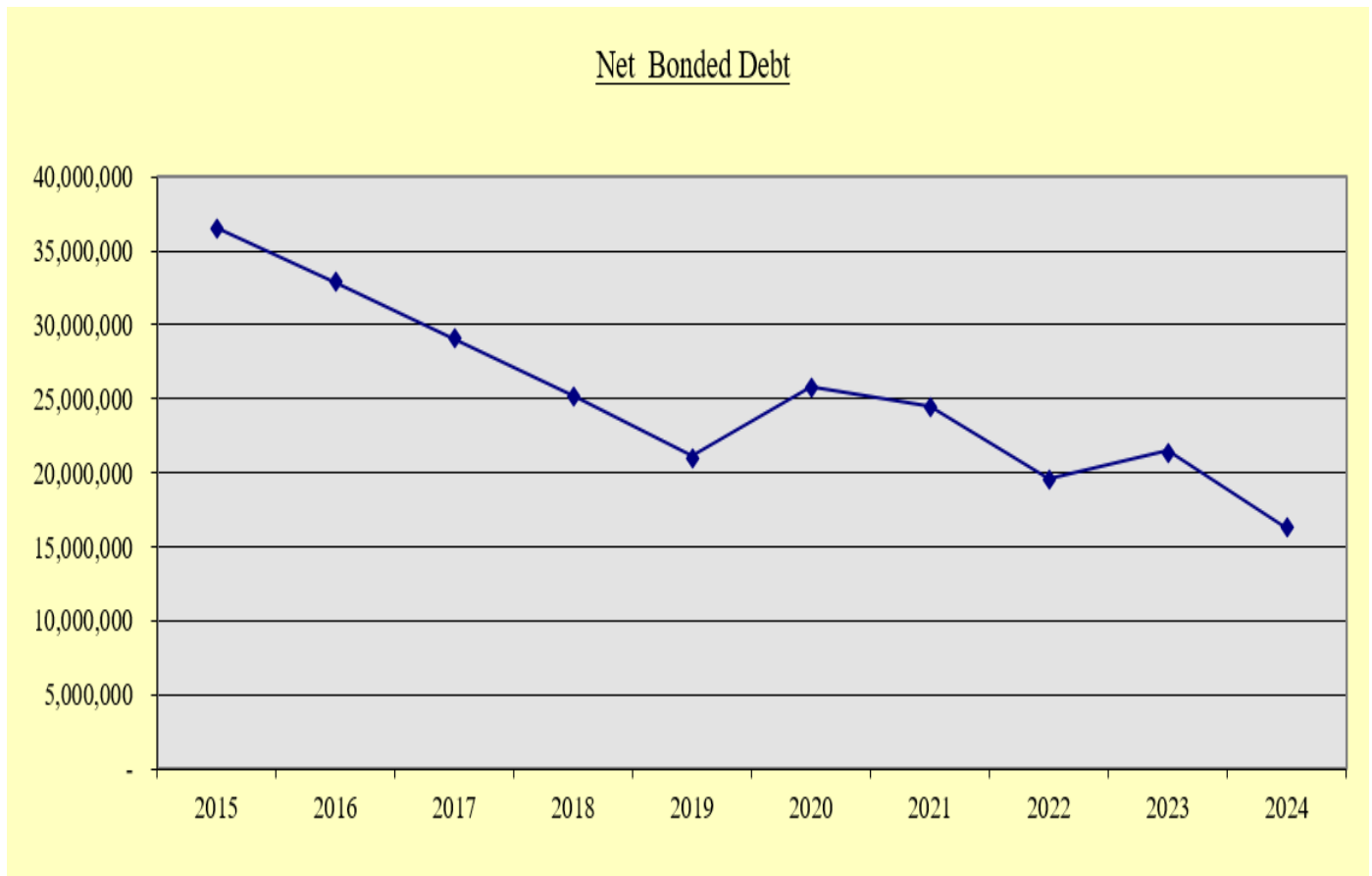
* Population & personal income data can be found on the Schedule of Demographic & Economic Statistics in this section

YAKIMA COUNTY, WASHINGTON

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Year	Population	Assessed Value	Gross Bonded Debt	Less Debt Service Money Available	Net Bonded Debt	Percentage of Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
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
2024	258,523	31,953,707,823	18,556,536	2,269,017	16,287,519	0.051%	63.00



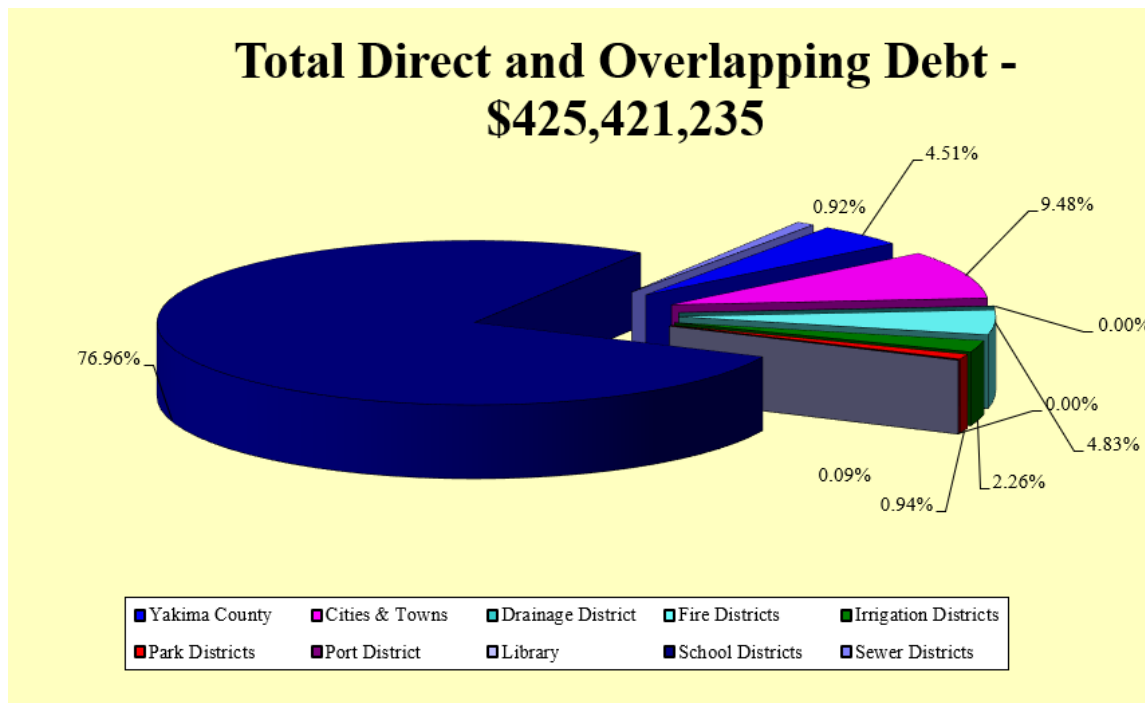
YAKIMA COUNTY, WASHINGTON

Direct and Overlapping Governmental Activities Bonded Debt

General Obligation Bonds

December 31, 2024

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Yakima County	Amount Applicable to Yakima County
Direct Debt			
Commissioner approved debt	\$ 19,191,661		
Voter approved debt	-		
Total Direct Debt	<u>19,191,661</u>	100.00%	\$ 19,191,661
Overlapping Debt			
Cities & Towns	40,330,723	100.00%	40,330,723
Drainage District	-	100.00%	-
Fire Districts	20,547,017	100.00%	20,547,017
Irrigation Districts	9,634,859	100.00%	9,634,859
Park Districts	4,014,883	100.00%	4,014,883
Port District	365,000	100.00%	365,000
Library	-	100.00%	-
School Districts	327,422,092	100.00%	327,422,092
Sewer Districts	3,915,000	100.00%	3,915,000
Total Overlapping Debt	<u>406,229,574</u>		<u>406,229,574</u>
Total Direct and Overlapping Debt	<u>\$ 425,421,235</u>		<u>\$ 425,421,235</u>



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

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

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

YAKIMA COUNTY, WASHINGTON

Limitation of Indebtedness

For Year Ending December 31, 2024

Total Assessed Property Valuation	\$ 31,953,707,823
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Limited Tax General Obligation Debt Capacity (non-voted):

Legal limit of 1.5% of the assessed valuation	479,305,617
Less: Outstanding Limited Tax General Obligation Bond Debt	(18,363,147)
Add: Available Assets	10,017,382

Remaining Debt Capacity (non-voted)	<hr/> \$ 470,959,852
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Limited Tax General Obligation Debt Capacity (voted and non-voted):

Legal limit of 2.5% of the assessed valuation	798,842,696
Less: Outstanding Limited Tax General Obligation Bond Debt	(18,363,147)
Add: Available Assets	10,017,382

Remaining Debt Capacity (voted and non-voted)	<hr/> \$ 790,496,931
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YAKIMA COUNTY, WASHINGTON

Legal Debt Margin Information

Last Five Fiscal Years

(amounts expressed in thousands)

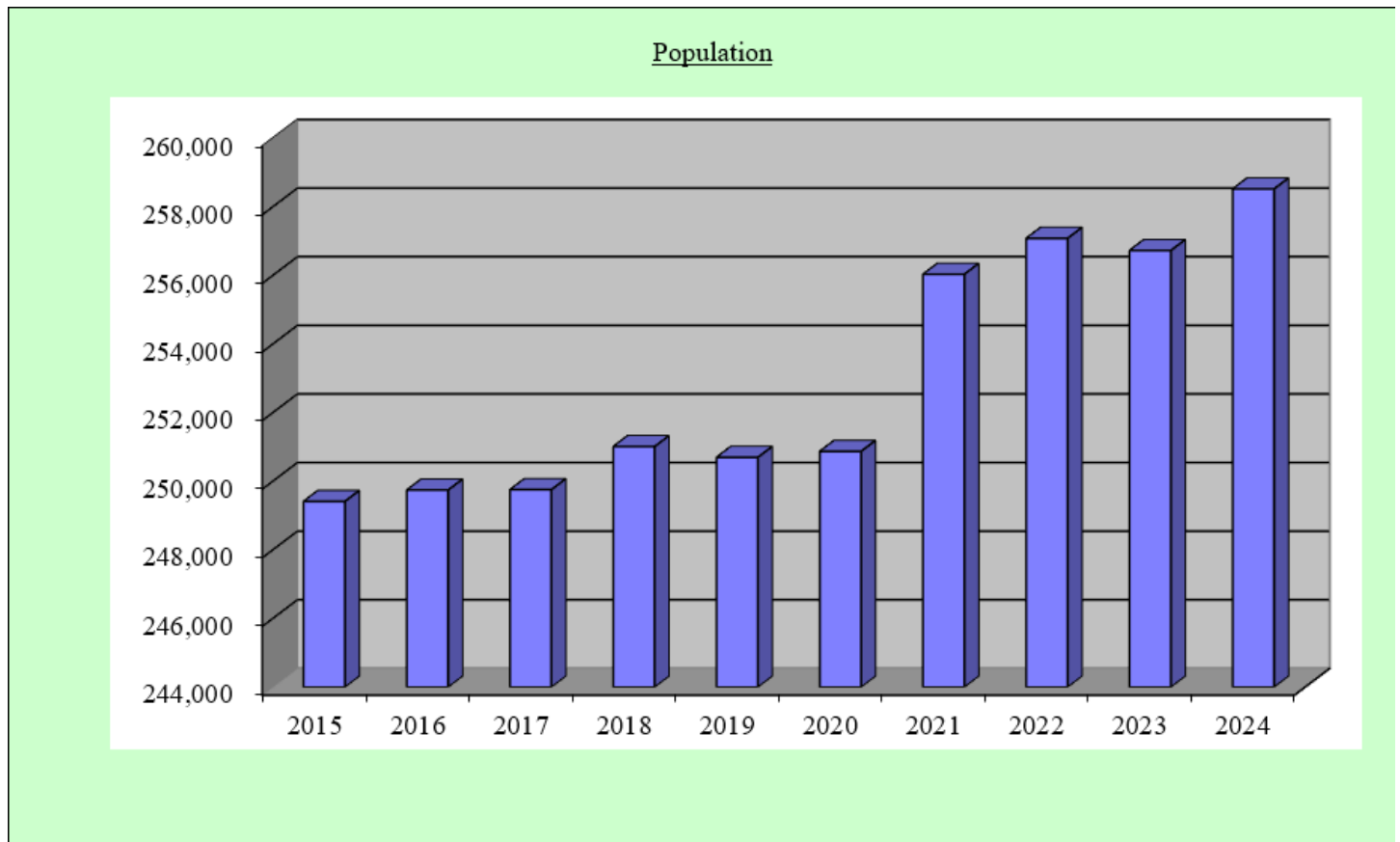
	Fiscal Year				
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt Limit (non-voted)	\$ 308,166	\$ 328,253	\$ 361,288	\$ 413,474	\$ 479,306
Total Net Debt Application to Limit (non-voted)	28,621	24,814	21,004	19,709	18,363
Legal Debt Margin (voted and non-voted)	513,610	547,088	602,147	689,123	798,843
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit (non-voted)	9.29%	7.56%	5.81%	4.77%	3.83%

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)
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%
2024	258,523	12,882,459,613	\$ 49,831	50,861	6.1%



(1) Source BEA - All figures reflect the most current data available.

(2) School Enrollment supplied by Admin Secretary Fiscal Services (ESD 105).

(3) Source: Employment Security Department - All figures reflect the most current data available.

YAKIMA COUNTY, WASHINGTON

Full-time Equivalent Yakima County Employees by Function/Program Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government	73	73	77	78	79	82	77	77	77	81
Assessor	24	24	25	25	26	26	26	26	26	25
Auditor/Elections	19	19	21	21	22	22	23	23	23	23
Commissioners	4	4	5	5	5	7	6	6	6	7
Human Resources	7	7	7	7	7	7	9	9	9	6
Treasurer	19	19	19	20	19	20	13	13	13	20
Public Safety	569	578	588	594	601	596	503	493	496	573
Coroner	3	3	3	3	3	3	3	3	3	3
Corrections	173	184	199	199	198	192	131	133	135	167
Sheriff/DOS	97	99	100	101	100	84	83	80	81	91
Law & Justice	20	19	19	21	20	65	59	55	56	66
Attorney/Assigned	104	102	106	109	112	96	89	88	87	94
County Clerk	36	36	34	35	34	30	24	23	23	29
District Court	57	57	51	52	52	44	30	29	28	38
Superior Court	23	24	23	21	23	17	17	15	16	26
Juvenile	49	48	47	47	52	58	60	60	60	56
Emergency Services	7	6	6	6	7	7	7	7	7	3
Public Services	191	195	222	223	232	227	201	194	197	236
Roads	119	121	123	121	121	118	92	85	88	107
Equipment	8	10	12	13	13	13	13	13	13	14
Parks/Recreation	1	1	1	1	1	1	1	1	1	1
Environmental Services	63	63	86	88	97	95	95	95	95	114
Community Development	52	42	21	21	24	24	24	24	24	19
*Community Services	5	2	4	3	6	4	4	4	4	5
Internal Services	80	83	84	87	87	81	76	77	78	78
Employee Benefits	9	10	10	10	10	5	4	5	5	5
Facilities	27	28	30	32	32	32	30	31	31	36
*Financial Services	7	7	5	5	5	5	5	5	5	5
GIS	4	4	4	4	4	4	4	4	4	3
*Grants Management	0	0	0	0	0	0	0	0	0	0
Printing	2	2	2	2	2	2	0	0	0	0
Purchasing	1	1	1	1	1	0	2	1	1	0
Technology Services	30	31	32	33	33	33	31	31	32	29
Grand Total	970	973	996	1006	1029	1014	885	869	876	992

Source: Yakima County HR Staffing Trends 2024

* 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

2024				2015			
Employers (3)	Employees	Rank	Percentage of Total County Employment	Employers (2)	Employees	Rank	Percentage of Total County Employment
Washington Fruit & Produce	3,800	1	3.04%	Yakima Valley Memorial Hospital	2,500	1	1.89%
Yakima Valley Farm Workers Clinic	2,518	2	2.01%	Wal-Mart	1,700	2	1.29%
MultiCare Yakima Memorial Hospital	2,500	3	2.00%	Yakima School District No. 7	1,594	3	1.21%
Borton Fruit	2,500	4	2.00%	Zirkle Fruit	1,505	4	1.14%
Wal-Mart	1,950	5	1.56%	Washington Fruit & Produce	1,503	5	1.13%
Yakima School District No. 7	1,594	6	1.28%	Borton Fruit	1,212	6	0.92%
Zirkle Fruit	1,500	7	1.20%	Monson Fruit	1,023	7	0.82%
Monson Fruit	1,437	8	1.15%	Yakima Valley Farm Workers Clinic	1,006	8	0.77%
Yakima Nation Government Operations	1,289	9	1.03%	Yakima Regional Medical Center	985	9	0.76%
Astria Health	1,200	10	0.96%	Yakima County	971	10	0.74%
Totals	<u>20,288</u>		<u>16.23%</u>		<u>13,999</u>		<u>10.67%</u>
Average County Employment (1)	124,973				133,979		

(1) US Bureau of Labor Statistics

(2) Yakima County CAFR 2015

(3) Yakima County Development Association

YAKIMA COUNTY, WASHINGTON

Capital Asset Statistics by Function

Last Ten Fiscal Years

<u>Function</u>	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<u>Public Safety</u>										
Sheriff Units - Patrol	53	32	67	66	66	61	63	62	61	57
Sheriff Units - Civil	3	2	17	16	17	1	15	15	15	7
Sheriff Units - Search & Rescue	24	54	86	85	85	66	65	66	66	12
Sheriff Units - Executive Administration	4	14	12	13	13	4	4	4	4	4
Sheriff Units - Special Purpose	33	71	12	12	12	12	12	12	12	18
Sheriff Units - Bikes	0	3	3	3	3	3	3	3	3	3
Sheriff Units - Boats	8	8	10	10	10	6	6	6	6	3
<u>Transportation</u>										
Paved Roads (miles)	120	125	120	120	120	121	102	100	263	127
Gravel Roads (miles)	539	549	539	539	539	539	542	555	577	537
Oiled Roads (miles)	984	985	984	984	984	983	990	991	1,106	976
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
<u>Culture and Recreation</u>										
Parks - Numbers	2	2	2	2	2	2	2	2	2	2
Parks - Acres	8	8	8	8	8	8	8	158	158	158
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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Transportation (A)										
Paved Roads (miles)	120	125	120	120	120	121	102	100	263	127
Gravel Roads (miles)	539	549	539	539	539	539	542	555	577	537
Oiled Roads (miles)	984	985	984	984	984	983	990	991	1,106	976
Unimproved Roads (miles)	0	0	0	0	0	0	0	0	0	0
Public Safety (B)										
Number of Paid Firefighters	46	53	52	45	45	47	51	49	53	42
Number of Volunteer Firefighters	499	490	511	508	512	512	505	507	508	317
Number of Law Enforcement Employees										
Commissioned	193	204	154	150	153	179	183	175	178	185
Non commissioned	51	54	25	24	24	47	47	47	46	47
Average Daily Jail Population	742	813	944	983	985	582	756	749	750	597
Average Daily Home Detention Pop.	53	40	0	0	0	0	0	0	0	0
Building Department (C)										
Permits Issued	844	881	941	508	1,041	997	1,019	1,001	1,010	789
Value of Permits (00's)	\$ 150,232	\$ 112,129	\$ 100,012	\$ 93,803	\$ 130,930	\$ 139,300	\$ 186,200	\$ 159,600	\$ 163,000	\$ 194,012
Judicial (D)										
District Court Filings	55,379	49,530	52,305	52,496	49,140	36,777	42,959	38,252	41,151	50,023
Superior Court Filings	10,766	10,584	11,608	11,608	11,750	8,717	9,734	9,522	9,656	9,790
General Government (E)										
General Elections										
Number of Registered Voters	108,263	114,075	114,669	115,873	119,198	127,692	127,349	127,445	128,382	133,171
Number of Votes	35,406	80,912	32,207	71,585	40,678	96,985	40,843	50,126	33,149	89,573
% of Registered Voters Voting	32.70%	70.93%	28.09%	61.78%	34.13%	75.95%	32.07%	39.33%	25.82%	67.26%
Public Schools (F)										
Number of Students	52,932	53,048	51,955	53,763	53,935	52,961	58,640	58,975	50,376	50,861

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.