



## All Debt Service Funds

Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
1997 G O Bond	1,544	-	152	25
2002 G O Bond	2,683,875	-	-	-
2008 G O Bond	797,554	3	32,236	41,380
2008B G O Bond	17,400	17,093	16,773	16,440
2009 Bond Redemption	842,030	848,930	860,430	874,430
2010A Bond Redemption	1,374,944	1,463,844	3,215,075	3,213,775
2010B Bond Redemption	121,500	121,500	716,048	867,451
2014 G O Bond	-	-	-	440,513
LID #3	16,288	14,788	19,705	16,747
RID #99	15,782	9,672	10,998	8,806
<b>Total</b>	<b>5,870,917</b>	<b>2,475,830</b>	<b>4,871,417</b>	<b>5,479,567</b>

### Program Description:

**1997 G O Bond Redemption** – A fund to account for redemption of bonds to be used for the defeasment of Juvenile Justice debt.

**2002 G O Bond Redemption** – A fund to account for redemption of bonds issued in 2002 with various capital projects, including the construction of the jail on 18<sup>th</sup> Street known as the Yakima County Correctional Center.

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

**2008B G O Bond Redemption** – A fund to account for redemption of bonds to be used for the purchase of a Noxious Weed facility.

**2009 G O Bond Redemption** – A fund to account for the refunding of the 1999 restitution center, and various capital projects for public improvements of tourist promotion facilities.

**2010A G O Bond Redemption** – A Fund to account for various capital improvement projects and refunding of 2002 GO Bond.

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

**2014 G O Bond Redemption** – A fund to account for redemption of bonds for the remodel of the Resource Center and County Road bridge replacements.

**Road Improvement District (RID)** - 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.

**Local Improvement District (LID)** – Funds established to account for financing of public improvements deemed to benefit the adjacent properties. Financing is provided by the sale of special assessment bonds. Each property owner within the benefiting area is assessed a proportionate share of the costs.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2014 LTGO Bond Redemption						
REVENUES						
201	20133700002					114,542
	2014 LTGO Other Payments					
201	20139700011					145,665
	Oper Trans In-County Road					
201	20139700040					65,764
	Operating Transfers In - REE					
201	20139700050					114,542
	Operating Transfers In - 911					
						-----
Fnd 201	2014 LTGO Bond Redemption					440,513

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2014 LTGO Bond Redemption						
Debt Service-Principal						
201	2017101					210,000
						-----
Obj	007					210,000
Debt Service-Interest						
201	2018301					230,513
						-----
Obj	008					230,513
						-----
Sub	201					440,513

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
1997 G.O. Bond Redemption						
REVENUES						
207	20730800001				127	
	Beginning Fund Balance					
207	20731110001	554	30	46	25	25
	Real Property					
		-----				
Fnd	207	554	30	46	152	25
	1997 G.O. Bond Redemption					

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
1997 G.O. Bond Redemption						
Reclassification & Cost Alloc.						
207	2070100				152	25
	Operating Tran 2008 Go Bond	1,544				
-----						
Obj	000	1,544			152	25
Reclassification & Cost Alloc.						
Other Services - Charges						
207	2074945					
	Misc-Interest on Tax Refund					
-----						
Obj	004					
Other Services - Charges						
-----						
Sub	207	1,544			152	25
1997 G.O. Bond Redemption						

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2008 GO Bond Redemption						
REVENUES						
214 21430840001	Beg Fund Balance Committed				24,211	38,355
214 21431110001	Real Property	682,275	18,384	6,680	8,000	3,000
214 21431130001	Sale of Tax Title Property	117	48			
214 21431743001	Harvest Tax	462	1			
214 21433602311	DNR PILT NAP/NRCA	135				
214 21433602511	In Lieu of Taxes- State	766	2			
214 21436111001	Investment Interest	2,155				
214 21436132001	Unrealized Gain/Losses on In	341-				
214 21439700001	Operating Tran In-1997 GO Bo	1,544			25	25
		-----				
Fnd 214	2008 GO Bond Redemption	687,113	18,436	6,680	32,236	41,380

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
2008 GO Bond (ref 1997 GO) Reclassification & Cost Alloc.					
214 2140200           Ending Fund Bal - Committed				32,216	41,370
Obj 000    Reclassification & Cost Alloc.				32,216	41,370
Other Services - Charges					
214 2144945           Misc-Interest on Tax Refund	8	3	1	20	10
Obj 004    Other Services - Charges	8	3	1	20	10
Debt Service-Principal					
214 2147101           Principal-G.O. Bonds	775,000				
Obj 007    Debt Service-Principal	775,000				
Debt Service-Interest					
214 2148201           Interest on Interfund Debt	71				
214 2148301           Interest on L-T External Deb	22,475				
Obj 008    Debt Service-Interest	22,546				
Sub 214    2008 GO Bond (ref 1997 GO)	797,554	3	1	32,236	41,380

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2008 GO Bond Redemption						
REVENUES						
215	21539700001	Operating Tran In-Noxious We	17,400	17,093	13,468	16,773
			-----			
Fnd	215	2008 GO Bond Redemption	17,400	17,093	13,468	16,773
			-----			
			16,440			



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2008 GO Bond (Nox Weed)						
Debt Service-Principal						
215	2157101	Principal-G.O. Bonds	10,000	10,000	10,000	10,000
			-----			
Obj	007	Debt Service-Principal	10,000	10,000	10,000	10,000
Debt Service-Interest						
215	2158301	Interest on L-T External Deb	7,400	7,093	3,468	6,440
			-----			
Obj	008	Debt Service-Interest	7,400	7,093	3,468	6,440
			-----			
Sub	215	2008 GO Bond (Nox Weed)	17,400	17,093	13,468	16,440

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
2009 Bond Redemption							
REVENUES							
216	21639700001	Operating Tran In-Hotel/Mote	518,260	525,360	537,160	537,160	549,260
216	21639700002	Operating Tran In-DOC	323,770	323,570	26,635	323,270	325,170
			-----				
Fnd	216	2009 Bond Redemption	842,030	848,930	563,795	860,430	874,430

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2009 Bond Redemption						
Debt Service-Principal						
216	2167101	Principal-G.O. Bonds	655,000	675,000	700,000	735,000
-----						
Obj	007	Debt Service-Principal	655,000	675,000	700,000	735,000
Debt Service-Interest						
216	2168301	Interest on L-T External Deb	187,030	173,930	80,215	160,430
-----						
Obj	008	Debt Service-Interest	187,030	173,930	80,215	160,430
-----						
Sub	216	2009 Bond Redemption	842,030	848,930	80,215	860,430
-----						

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
2010A Bond Redemption							
REVENUES							
217	21739700002	Oper Trans In-Gen Fund-Other	5,018	14,667	15,093	15,093	14,861
217	21739700015	Oper Trans In-Tech Services	57,500	56,600	55,700	55,700	59,800
217	21739700021	Oper Transf In-SEID	611,888				
217	21739700040	Oper Trans In-REET	129,825	128,625	127,425	127,425	126,225
217	21739700107	Oper Trans In-DOC	511,138	1,119,425	337,863	2,405,725	2,406,125
217	21739700108	Oper Trans In-Co Road	5,018	14,667	1,742	15,093	14,861
217	21739700110	Oper Trans In-Facilities Ser	42,495	117,897	119,845	119,845	123,010
217	21739700111	Oper Trans In-Solid Waste				444,331	442,531
217	21739700140	Oper Trans In-GF Sheriff	12,063	11,963	3,431	31,863	26,362
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Fnd 217	2010A Bond Redemption		1,374,944	1,463,844	661,098	3,215,075	3,213,775

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2010A Bond Redmpt						
Debt Service-Principal						
217	2177101	Principal-G.O. Bonds	555,000	655,000	2,315,000	2,360,000
-----						
Obj	007	Debt Service-Principal	555,000	655,000	2,315,000	2,360,000
Debt Service-Interest						
217	2178301	Interest on L-T External Deb	819,944	808,844	397,872	900,075
-----						
Obj	008	Debt Service-Interest	819,944	808,844	397,872	900,075
-----						
Sub	217	2010A Bond Redmpt	1,374,944	1,463,844	397,872	3,213,775

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2010B Bond Redemption						
REVENUES						
218	21830840001				443,975	594,678
	Beg Fund Balance Committed					
218	21833221201	81,478	75,000	75,571	81,478	75,612
	ARRA Bonds Interest Subsidy					
218	21836111001	583	1,925	2,429	3,300	4,000
	Investment Interest					
218	21836132001	10-	1,499-	1,317		
	Unrealized Gain/Losses on In					
218	21839700040	264,168	193,773	193,202	187,295	193,161
	Oper Trans In-REET					
Fnd 218 2010B Bond Redemption		346,218	269,200	272,519	716,048	867,451

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2010B Bond Redmpt						
Reclassification & Cost Alloc.						
218 2180200	Ending Fund Bal - Committed				594,548	745,951
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Obj 000	Reclassification & Cost Alloc.				594,548	745,951
Debt Service-Interest						
218 2188301	Interest on L-T External Deb	121,500	121,500	60,750	121,500	121,500
-----						
Obj 008	Debt Service-Interest	121,500	121,500	60,750	121,500	121,500
-----						
Sub 218	2010B Bond Redmpt	121,500	121,500	60,750	716,048	867,451

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Consolidated LID #3 2008 Bond						
REVENUES						
223	22330840001				6,888	4,547
	Beg Fund Balance Committed					
223	22335951001		126	103	13	50
	Penalty Special Assessment					
223	22336111001	41	50	27	40	10
	Investment Interest					
223	22336132001	4	31-	16		
	Unrealized Gain/Losses on In					
223	22336142001	111	97	91	10	50
	Interest-Special Assessment					
223	22336142002		2,532	2,066	2,065	1,613
	Int PredeterminedSpecial Asse					
223	22336155001	110				
	Interest-Special Assessment					
223	22336155002	3,409				
	Interest-Pre-Determ Spec Ass					
223	22336810001	14,685	12,543	10,690	10,689	10,477
	Assessment Principal					
		-----				
Fnd 223	Consolidated LID #3 2008 Bond	18,358	15,318	12,993	19,705	16,747



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
CLID 2008 Bond Redemption					
Reclassification & Cost Alloc.					
223 2230200 Ending Fund Bal - Committed				4,378	3,920
<hr style="border-top: 1px dashed black;"/>					
Obj 000 Reclassification & Cost Alloc.				4,378	3,920
Other Services - Charges					
223 2234901 Miscellaneous	170	170	170	171	171
<hr style="border-top: 1px dashed black;"/>					
Obj 004 Other Services - Charges	170	170	170	171	171
Debt Service-Principal					
223 2237301 Principal-Special Assess Bon	13,000	12,000	13,000	13,000	11,000
<hr style="border-top: 1px dashed black;"/>					
Obj 007 Debt Service-Principal	13,000	12,000	13,000	13,000	11,000
Debt Service-Interest					
223 2238301 Interest on L-T External Deb	3,119	2,618	2,156	2,156	1,656
<hr style="border-top: 1px dashed black;"/>					
Obj 008 Debt Service-Interest	3,119	2,618	2,156	2,156	1,656
<hr style="border-top: 1px dashed black;"/>					
Sub 223 CLID 2008 Bond Redemption	16,288	14,788	15,326	19,705	16,747

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
RID #99						
REVENUES						
250	25030840001				3,008	1,918
250	25035951001		42			
250	25036111001	39	28	12	30	10
250	25036132001	2	16-	7		
250	25036142001		37			
250	25036142002		956	637	637	287
250	25036155001	187				
250	25036155002	1,402				
250	25036810001	10,253	7,323	8,056	7,323	6,591
		-----				
Fnd 250	RID #99	11,882	8,369	8,712	10,998	8,806

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
RID #99					
Reclassification & Cost Alloc.					
250 2500200 Ending Fund Balance				1,194	2,893
<hr style="border-top: 1px dashed black;"/>					
Obj 000 Reclassification & Cost Alloc.				1,194	2,893
Other Services - Charges					
250 2504901 Miscellaneous	172	171	172	173	173
<hr style="border-top: 1px dashed black;"/>					
Obj 004 Other Services - Charges	172	171	172	173	173
Debt Service-Principal					
250 2507301 Principal-Special Assess Bon	14,000	8,500	9,000	9,000	5,500
<hr style="border-top: 1px dashed black;"/>					
Obj 007 Debt Service-Principal	14,000	8,500	9,000	9,000	5,500
Debt Service-Interest					
250 2508301 Interest on L-T External Deb	1,610	1,001	631	631	240
<hr style="border-top: 1px dashed black;"/>					
Obj 008 Debt Service-Interest	1,610	1,001	631	631	240
<hr style="border-top: 1px dashed black;"/>					
Sub 250 RID #99	15,782	9,672	9,803	10,998	8,806

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