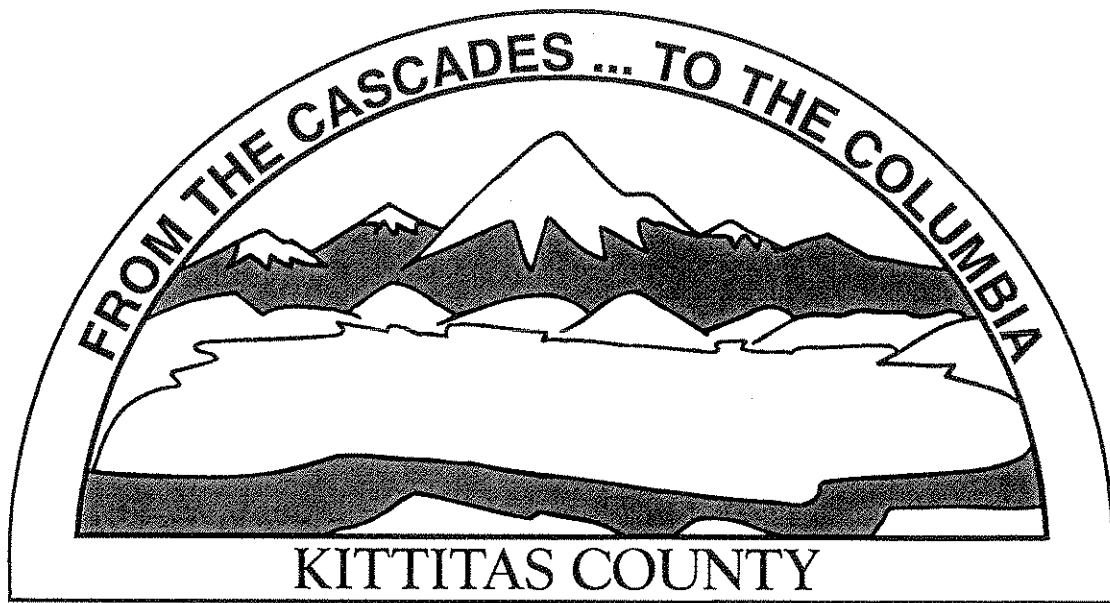


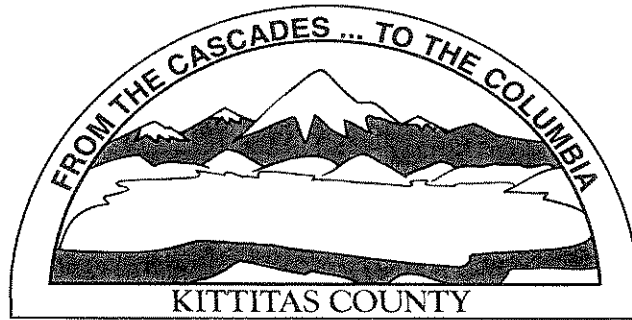
# Kittitas County



## Comprehensive Annual Financial Report

For Fiscal Year Ended  
December 31, 2009

# KITTITAS COUNTY, WASHINGTON



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For Fiscal Year Ended December 31, 2009**

**Jerald V. Pettit, County Auditor**

Prepared by:

**Judy Pless, CGFM, PFO, Budget & Finance Manager**

**Charlene Sandland, Accountant**

**Karen Hamel, Accountant**

**Kay Kresge, Accountant**

**Terri Mohan, Accounting Technician**

**Ruth Baryo, Accounting Assistant**

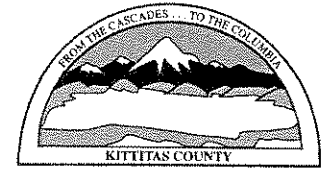
# KITTITAS COUNTY 2009 ANNUAL REPORT

Submitted pursuant to RCW 43.09.200  
to the  
State Auditor's Office

Certified correct this 28<sup>th</sup> day of May, 2010 to the best  
of my knowledge and belief

Jerald V Pettit  
Kittitas County Auditor

**Jerald V. Pettit**  
**Kittitas County Auditor**  
205 West 5<sup>th</sup> Ave – Suite 105  
Ellensburg, WA 98926  
509-962-7504 Fax 509-962-7687



May 30, 2010

To the Citizens of Kittitas County:

State law requires that the Annual Financial report be certified and filed with the State Auditor within 150 days after the close of each fiscal year. The legal reporting requirements prescribed by the State Auditor for local governments in Washington State are consistent with the national standards of financial reporting prescribed by the Governmental Accounting Standards Board (GASB). Pursuant to that requirement, we hereby issue the Annual Financial Report of Kittitas County for the fiscal year ended December 31, 2009.

The financial report includes the Management Discussion and Analysis (MD&A), Basic Financial Statements, Required Supplementary Information, Fund Financial Statements, Supplementary Financial Information and the Statistical Section.

#### **Profile of the Government**

Kittitas County was dedicated by the State of Washington as a public entity in November 1883 and operates under the laws of the State of Washington applicable to a fourth-class County with a commissioner form of government. Kittitas County has a land area of 2,315 square miles. The 2009 estimated population is 39,900.

Kittitas County is located approximately 100 miles east of Seattle in the center of the state. The incorporated cities in our county include Ellensburg, (the County Seat), Cle Elum, Kittitas, Roslyn, South Cle Elum, the unincorporated communities include Thorp, Vantage, Ronald, and Liberty.

Kittitas County is a general purpose government and provides public safety, road improvements, parks and recreation, judicial administration, health and social services and general administration services. In addition, the County owns a solid waste disposal system and an airport.

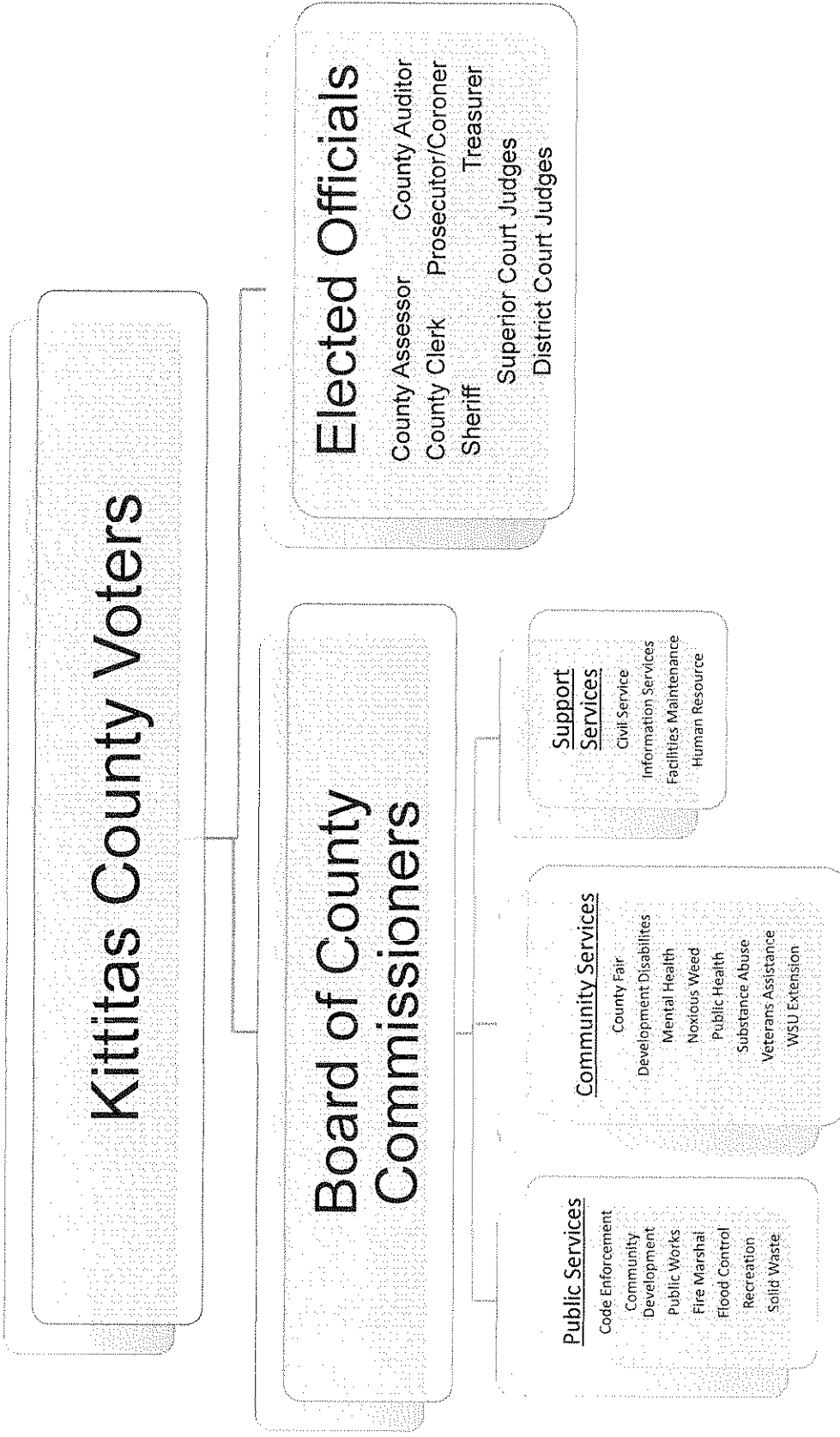
#### **Acknowledgements**

The preparation of this report would not have been possible without the efficient and dedicated services of the entire Auditor's finance staff; Public Works finance staff and the Treasurer's office. We would like to thank all departments who assisted and contributed to the preparation of this report.

Respectfully Submitted

Jerald V. Pettit  
Kittitas County Auditor

# Kittitas County Overview



# Kittitas County Overview

---

## Elected Officials of Kittitas County

<b>County Commissioners</b>		<b>Terms</b>
District #1	Paul Jewell	Nov. 26, 2008 - Dec. 31, 2012
District #2	Alan Crankovich	Jan. 1, 2009 - Dec. 31, 2012
District #3	Mark McClain	Jan. 1, 2007 - Dec. 31, 2010
<b>Assessor</b>	Marsha Weyand	Jan. 1, 2007 - Dec. 31, 2010
<b>Auditor</b>	Jerald V. Pettit	Jan. 1, 2007 - Dec. 31, 2010
<b>Clerk</b>	Joyce Julsrud	Jan. 1, 2007 - Dec. 31, 2010
<b>Prosecuting Attorney</b>	Greg L. Zemple	Jan. 1, 2007 - Dec. 31, 2010
<b>Sheriff</b>	Eugene Dana	Jan. 1, 2007 - Dec. 31, 2010
<b>Treasurer</b>	Deanna Panattoni	Jan. 1, 2007 - Dec. 31, 2010
<b>Superior Court Judge</b>		
Presiding Judge	Michael E. Cooper	Jan. 1, 2009 - Dec. 31, 2012
	Scott Sparks	Jan. 1, 2009 - Dec. 31, 2012
<b>District Court Judge</b>		
Lower County	Thomas A. Haven	Jan. 1, 2007 - Dec. 31, 2010
Upper County	Darrell Ellis	Jan. 1, 2007 - Dec. 31, 2010

## APPOINTED OFFICIALS

<b>Director of County Fair</b>	Matthew Anderson
<b>Interim Director of Community Development Services</b>	Kirk Holmes
<b>Director of Computer Services</b>	Duke Senter
<b>Interim Director of Facilities Maintenance</b>	Matthew Anderson
<b>Interim Facilities Maintenance Project Manager</b>	Patti Johnson
<b>Director of Human Resources</b>	Joseph E Whalen, III
<b>Director of Probation Services</b>	William Holmes
<b>Director of Public Works</b>	Kirk Holmes
<b>Director of Solid Waste</b>	Patti Johnson
<b>Fire Marshal</b>	Brenda Larsen
<b>Public Health Administrator</b>	Cathy Bambrick
<b>Public Health Officer</b>	Dr. Mark Larson
<b>Weed Administrator</b>	Todd Davis
<b>WSU Extension</b>	Tip Hudson