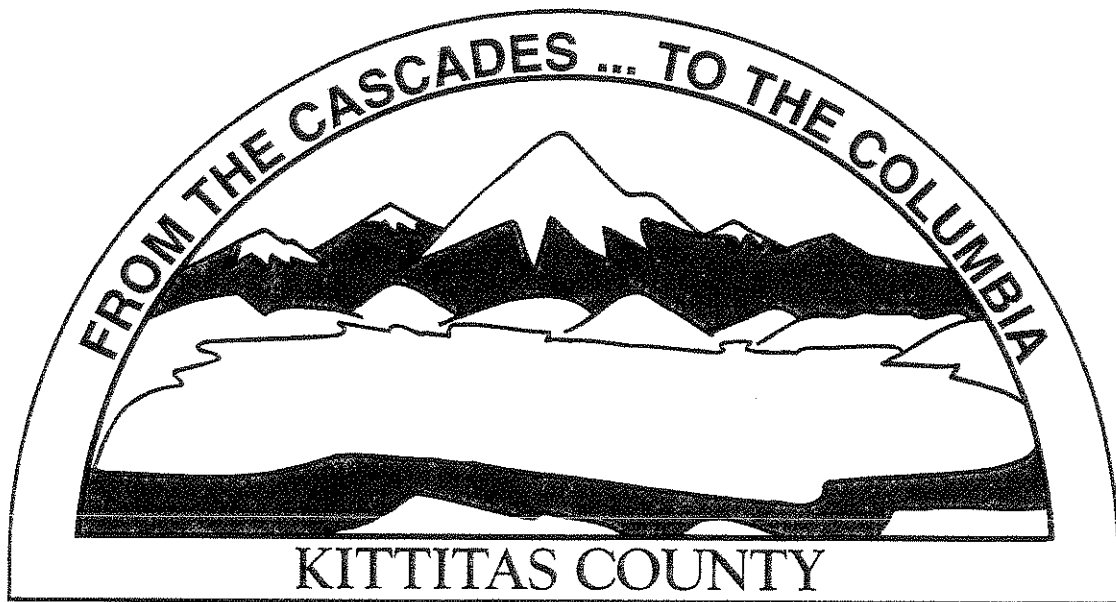


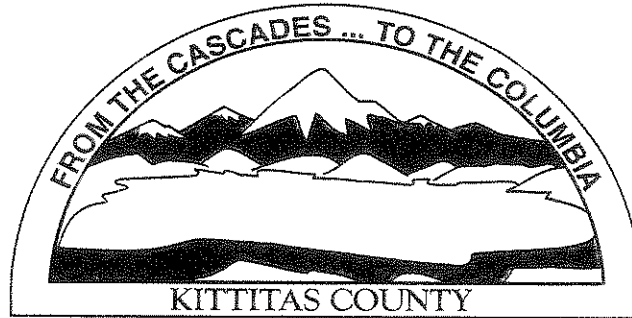
Kittitas County, Washington



Comprehensive Annual Financial Report

For Fiscal Year Ended
December 31, 2010

KITTITAS COUNTY, WASHINGTON



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2010

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

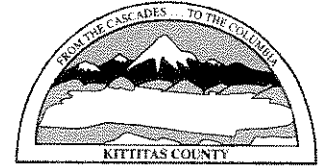
KITTITAS COUNTY 2010 ANNUAL REPORT

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

Certified correct this 31st day of May, 2011 to the best
of my knowledge and belief

Jerald V Pettit
Kittitas County Auditor

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



May 31, 2011

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, 2010.

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 2010 estimated population is 40,500.

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.

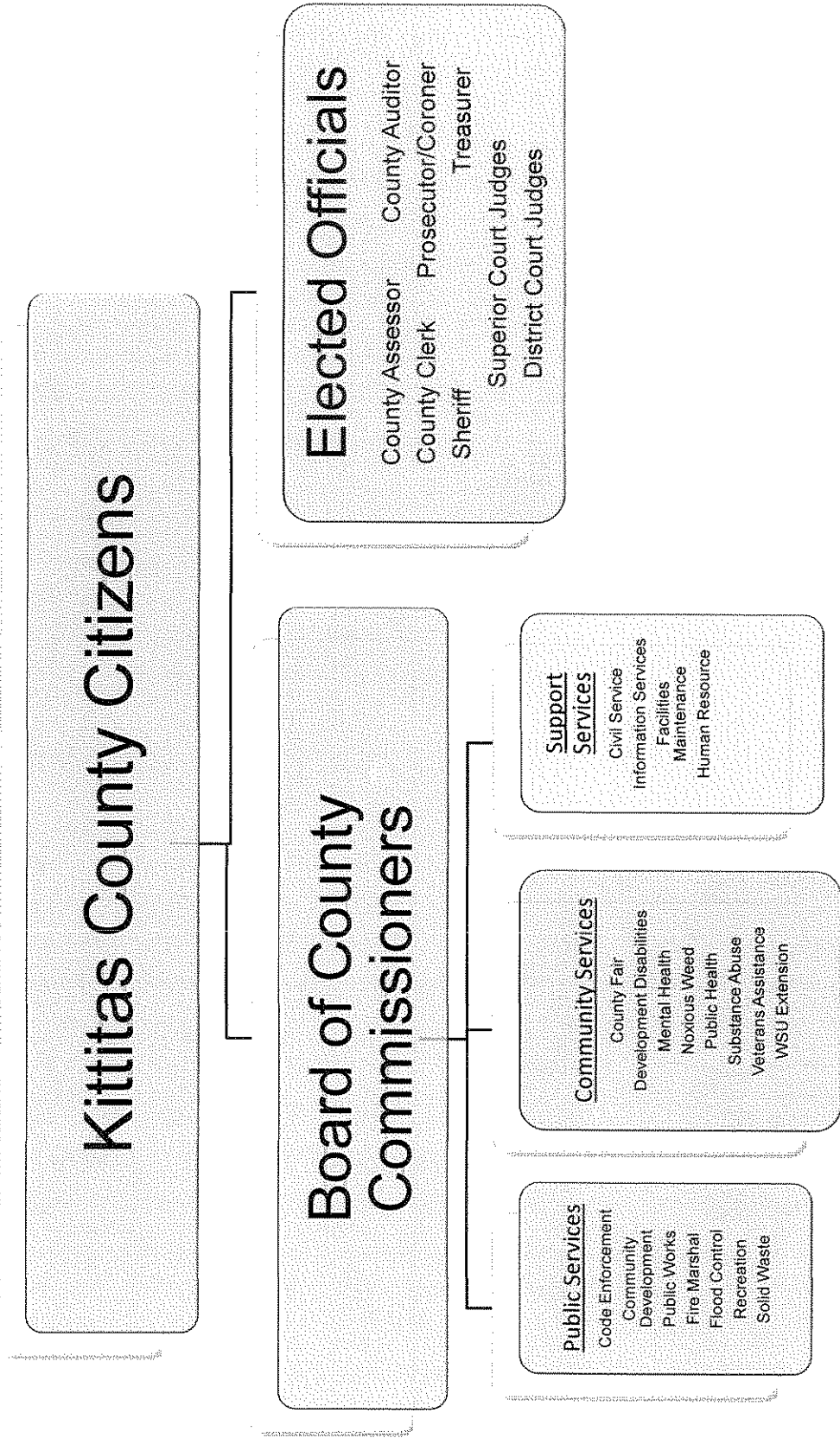
Acknowledgements

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

County Commissioners		Terms
District #1	Paul Jewell	Nov. 26, 2008 - Dec. 31, 2012
District #2	Alan Crankovich	Jan. 1, 2009 - Dec. 31, 2012
District #3	Obie O'Brien	Jan. 1, 2011 - Dec. 31, 2014
Assessor	Marsha Weyand	Jan. 1, 2011 - Dec. 31, 2014
Auditor	Jerald V. Pettit	Jan. 1, 2011 - Dec. 31, 2014
Clerk	Joyce Julsrud	Jan. 1, 2011 - Dec. 31, 2014
Prosecuting Attorney	Greg L. Zemple	Jan. 1, 2011 - Dec. 31, 2014
Sheriff	Eugene Dana	Jan. 1, 2011 - Dec. 31, 2014
Treasurer	Deanna Panattoni	Jan. 1, 2011 - Dec. 31, 2014
Superior Court Judge		
Presiding Judge	Michael E. Cooper	Jan. 1, 2009 - Jan. 14, 2013
	Scott Sparks	Jan. 1, 2009 - Jan. 14, 2013
District Court Judge		
Lower County	Thomas A. Haven	Jan. 1, 2007 - Jan. 9, 2011
Lower County	James Hurson	Jan. 9, 2011 - Jan. 12, 2015
Upper County	Darrell Ellis	Jan. 1, 2011 - Dec. 31, 2014

APPOINTED OFFICIALS

Director of County Fair	Matthew Anderson
Interim Director of Community Development Services	Kirk Holmes
Director of Computer Services	Duke Senter
Director of Facilities Maintenance	Matthew Anderson
Interim Facilities Maintenance Project Manager	Patti Johnson
Director of Human Resources	Lisa Young
Director of Probation Services	William Holmes
Director of Public Works	Kirk Holmes
Director of Solid Waste	Patti Johnson
Fire Marshal	Brenda Larsen
Interim Public Health Administrator	Linda Navarre/James Rivard
Public Health Officer	Dr. Mark Larson
Weed Administrator	Todd Davis
WSU Extension	Tip Hudson