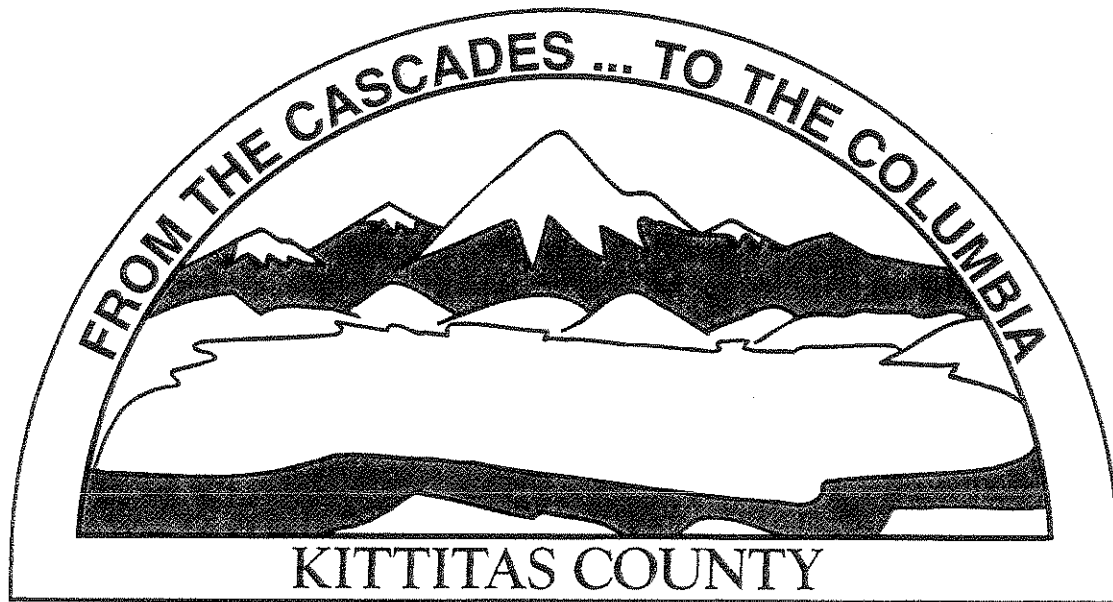


Financial Section



KITTITAS COUNTY, WASHINGTON

Management's Discussion and Analysis

Kittitas County's discussion and analysis offers readers of the County's financial statements, for the year ended December 31, 2010, a narrative overview and analysis for the financial activities of the County. We encourage readers to consider the information presented here in conjunction with additional information included in the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The total assets of Kittitas County exceeded its liabilities at December 31, 2010 by over \$113.68 million. Net Assets invested in capital assets (net of depreciation and related debt) account for 57% of this amount, with a value of \$64.5 million. Of the remaining net assets, \$11.95 million may be used to meet the government's ongoing obligation to citizens and creditors, without legal restriction.
- As of December 31, 2010 Kittitas County's government activities reported combined ending net assets of \$107.1 million. Of that amount, \$60.3 million is invested in capital assets and \$34.8 million are restricted funds.
- Fund Balance for the General Fund at December 31, 2010 was \$4.9 million.
- Fund Balance for the County Road Fund at December 31, 2010 was \$14.7 million.
- The County's total long term debt at December 31, 2010 was \$16.7 million, with a remaining capacity for non-voted debt at \$80.8 million. The Solid Waste Landfill Post-Closure costs are \$1.1 million and other debt is \$15.6 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Kittitas County's basic financial statements. The basic financial statements are comprised of three components:

- 1) Government-Wide Financial Statements
- 2) Fund Financial Statements
- 3) Notes to the Financial Statements

Government-Wide Financial Statements

There are two government-wide financial statements, which are designed to provide readers with a broad overview of Kittitas County's finances in a manner similar to a private-sector business. Both the government-wide financial statements distinguish functions of Kittitas

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 government activities of the County include a full range of local government services provided to the public, such as law enforcement, jail and probation services, community development services, public health, road maintenance and construction, airport, and superior and district courts. Also included are property assessment and collections, elections, licensing and permits and county fair.

The business-type activity is Solid Waste, operating the two transfer stations and landfill.

The statement of net assets presents information on all Kittitas County’s assets and liabilities, with the difference between the two reported as net assets. This statement serves as a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decrease in net assets may service as a useful indicator of whether the financial position of the County is improving or deteriorating. However, this is just one indicator of financial health of the County. Other indicators include the condition of the County’s infrastructure systems (roads and bridges, etc), changes in property tax base, and general economic conditions within the County.

The statement of activities presents information showing how the County’s net assets changed during 2010. Because it separates program revenue (revenue generated by specific programs through charges for services, grants and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net assets are reported using the accrual basis of accounting, similar to the method used by most private-sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2010, and earned but unused employee leave, will be included in the statement of activities as revenue and expense, even though the cash associated with these items will not be received or distributed in 2010.

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. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds in Kittitas County can be divided into three categories:

- 1) Government Funds
- 2) Proprietary Funds
- 3) Fiduciary Funds

Government Funds are used to account for most, if not all, of a government’s tax-supported activities. Proprietary Funds are used to account for a government’s business type activities, where all or part of the costs of activities are supported by fees and charges that are

paid directly by those who benefit from the activity. Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the County's own programs.

Government Funds

The Governmental Fund Balance sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance present separate columns of financial data for the General Fund, County Road Fund and Courthouse Jail Facilities Expansion to be considered a major fund. A major fund is based on criteria established by GASB Statement 34. The statement defines a major fund as a fund whose assets, liabilities, revenues or expenditures comprise 1) at least 10% of the total dollar amount of the same category within either all government or all enterprise funds, as appropriate, and 2) at least 5% of the total dollar amount of all governmental and enterprise funds combined for the same category. Figures from the remaining governmental funds are combined into a single, aggregated presentation.

Government funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements use of accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term finance requirements in comparison to near-term resources available.

Because the focus of governmental fund financial statements is narrower than that of government-wide financial statements, it is useful to compare 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 decision. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenses and changes in fund balances provide reconciliation to the governmental activities column in the government-wide statements, in order to facilitate this comparison.

The County maintains budgetary control 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. Capital outlays are approved on an item by item basis or project basis. A budgetary comparison statement for the General Fund and County Road are included in the basic financial statements.

Proprietary Funds

There are two types of proprietary funds. The first type an Enterprise Fund is used to report the same functions presented as a business-type activity in the government-wide financial statements. Kittitas County has one Enterprise fund, Solid Waste. The second type is an Internal Service fund, used to accumulate and allocate costs internally among the County's various functions. The revenues and expense of the internal service funds that are duplicated into other

funds through allocations are eliminated in the government-wide statements, with the remaining balances included in the governmental activities column.

Proprietary fund statements follow the government fund statements in this report. They provide the same type of information as the government-wide financial statements, only in more detail, since both apply to the accrual basis of accounting. In comparing the Proprietary Fund Statement of Net Assets to the business-type column on the Government-Wide Statement of Net Assets, you will notice that the total assets agree, and therefore need no reconciliation. In comparing the total assets and total liabilities between the two statements, you will notice slightly different amounts. This is because the "internal balances" line on the government-wide statement combines the "due from other funds" and "due to other funds" from the proprietary fund statement in a single line in the asset section of the government-wide statement.

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 Kittitas County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Kittitas County has two types of fiduciary funds: Private Purpose Trust and Agency funds, which are clearing accounts for assets held by Kittitas County in its role as custodian until the funds are allocated to the private parties, organizations or government agencies to which they belong. The basic fiduciary fund financial statements can be found following the proprietary fund financial statements.

Notes to the Financial Statements

The Notes to the Financial Statements 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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

In accordance with GASB Statement 34, Kittitas County is not required to restate prior periods for the purposes of providing comparative information.

Statement of Net Assets

The following is a summary of the Statement of Net Assets as of December 31, 2010, with 2009 comparative balances.

Statement of Net Assets

	Governmental Activities		Business-type Activities		Total Primary Government	
	2010	2009	2010	2009	2010	2009
Assets:						
Current Assets	\$51,245,239	\$39,653,765	\$3,687,269	\$3,502,192	\$54,932,508	\$43,155,957
Capital Assets	72,884,884	72,397,006	5,097,502	5,399,439	77,982,386	77,796,445
Total Assets	\$124,130,123	\$112,050,771	\$8,784,771	\$8,901,631	\$132,914,894	\$120,952,402
Liabilities						
Other liabilities	\$2,308,317	\$1,802,605	\$132,609	\$ 132,853	\$2,440,926	\$1,935,458
Long-term liabilities	14,698,525	4,205,625	2,090,428	2,158,847	16,788,952	6,364,472
Total Liabilities	\$17,006,841	\$6,008,229	\$2,223,036	\$2,291,700	\$19,229,878	\$8,299,930
Net Assets						
Investment in Capital Assets	\$60,353,996	\$70,270,795	\$4,197,503	\$4,424,438	\$64,551,499	\$ 74,695,233
Reserved	34,813,106	386,989	648,548	650,224	35,461,654	1,037,213
Unreserved	11,956,180	35,384,757	1,715,686	1,535,270	13,671,866	36,920,028
Total Net Asset	107,123,282	\$106,042,542	\$6,561,737	\$6,609,932	\$113,685,019	\$112,652,474

Net Assets of the County's governmental activities were \$107.1 million. The County's unrestricted net assets, the part of the net assets that can be used to finance day-to-day operations \$11.9 million.

Statement of Activities

For fiscal year ended December 31, 2010, the revenues from primary governmental funds totaled \$32.9 million. Property taxes are the largest revenue source at \$10.3 million, while Charges for Services are the second largest at \$7.4 million.

The expenses for governmental activities totaled \$31.59 million. General Government was the county's highest commitment at \$8.40 million; Public Safety is the seconded highest expense for 2010 with \$7.78 million. The expenses for Public Safety were contributed to the jail repairs construction costs.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program Revenues:						
Charges for Services	\$7,435,562	\$7,359,430	\$2,853,756	\$3,742,678	\$10,289,318	\$11,102,107
Operating Grants	3,669,378	7,101,502	0	0	3,669,378	7,101,502
Capital Grants	122,747	194,577	0	0	122,747	194,577
General Revenues:						
Property Taxes	10,347,920	10,226,923	0	0	10,347,920	10,226,923
Sales Taxes	5,878,636	5,668,214	0	0	5,878,636	5,668,214
Other Taxes	4,946,562	2,980,409	0	0	4,946,562	2,980,409
Unrestricted Grants & Contributions	274,255	1,904,157	0	0	274,255	1,904,157
Unrestricted Investment Earnings	277,184	562,900	6,063	-37,769	283,247	525,130
Proceeds on Disposal Capital Assets	23,264	125,088	0	0	23,264	125,088
Total Revenues	\$32,975,509	\$36,123,200	\$2,859,818	\$3,704,909	\$35,835,328	\$39,828,109

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2010	2009	2010	2009	2010	2009
Expenses:						
General Government	\$8,403,516	\$7,078,536		0	8,403,516	\$7,078,536
Judicial	2,693,876	2,709,469		0	2,693,876	2,709,469
Public Safety	7,784,756	8,939,260		0	7,784,756	8,939,260
Physical Environment	389,247	383,168		0	389,247	383,168
Transportation	7,122,699	9,912,608		0	7,122,699	9,912,608
Economic Environment	1,204,789	1,426,630		0	1,204,789	1,426,630
Mental & Public Health	2,329,857	2,368,058		0	2,329,857	2,368,058
Culture & Recreation	1,599,225	1,512,119		0	1,599,225	1,512,119
Interest on Long Term Debt	72,009	111,567		0	72,009	111,567
Garbage & Solid Waste	0	0	2,800,597	2,651,161	2,800,597	2,651,161
Total Expenses	\$31,599,974	\$34,441,414	\$2,800,597	\$2,651,161	\$34,400,571	\$37,092,575
Excess (Deficiency) before Special Items and Transfers						
Special Item-Gain on Disposal Capital Assets	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Increase (decrease) to net assets	1,375,535	\$1,681,786	59,221	\$1,053,748	1,434,757	\$ 2,735,534
Net Assets as of January 1	\$106,042,542	\$103,945,281	\$6,609,932	\$5,924,873	\$112,652,474	\$109,870,154
Prior Year Adjustments	-294,796	415,474	-107,416	-368,689	-402,212	46,785
Net Assets as of December 31	\$107,123,281	\$106,042,542	\$6,561,737	\$6,609,932	113,685,019	\$112,652,473

See the Notes to the Financial Statements, Note 19 on discussion for the Prior Year Adjustments

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds Balance Sheet Analysis

The General Fund, County Road funds and Courthouse Jail Facilities Expansion are the three major funds in 2010. Together these funds account for 73% of the total government assets and 73% of the total government fund balance. As of December 31, 2010, the county's government funds reported combined fund balances nearly \$38.9 million. Of this total amount, \$29.8 million is unreserved and available for spending within the designated funds.

In the total Assets, the Cash and Investments are up from the previous year by \$13.7 million, and receivables have increased by \$297,819 and the due from other Governmental decreased by \$2.1 million. The net change in all assets is 27% increase.

In the total Liabilities, the biggest increase is the due to other funds by \$729,755 and deferred revenue which is the offset of property taxes and court receivables, by \$369,849. The net change in all liabilities is 22% increase.

Governmental Fund	2010	2009	Net Change
Total Assets	46,400,300	33,782,891	12,617,409
Total Liabilities	7,454,893	5,779,580	1,675,313
Total Fund Balance	38,945,407	28,003,311	10,942,096

Governmental Funds Revenues/Expenditure Analysis

The net change in fund balance for the General Fund in 2010 was \$689,880. The net change in the County Road fund was a \$1.57 million. Governmental funds had an overall net change in fund balance of \$10.88 million for 2010. The changes in fund balances are due GO & Refunding Bond monies that have not been spent.

The overall changes in Governmental Revenues were 5% decrease. The biggest decreases in the revenues occurred Intergovernmental Revenues a 39% decrease; 2009 \$11,615,603 compared to \$8,380,572 in 2010 showing a reduction of \$3,235,031.

The overall expenditures decreased 5% from 2009. The biggest expense was in Public Safety due to Jail Repairs of \$1.68 Million.

Governmental Funds	2010	2009	Net Change
Revenues	33,981,104	35,706,124	-1,725,020
Expenditures	33,559,943	36,022,860	-2,462,917
Other Financing Sources	10,461,434	74,200	10,387,234
Net Change in Fund Balance	10,882,595	-242,537	11,125,132
Fund Balance Beginning	28,003,312	28,167,948	-164,636
Prior Year Adjustments	59,503	77,901	-18,398
Fund Balance Ending	38,945,409	28,003,312	10,942,097

Enterprise Funds Net Assets Analysis

The net assets of the Solid Waste fund as of December 31, 2010 were \$6.5 million; with \$1.7 million in unrestricted funds. The internal service funds have net assets in the amount of \$8.9 million.

Enterprise Funds Revenue/Expenditure Analysis

The Solid Waste fund collected \$2.86 million in revenues and had an operating expense of \$2.80 million showing a net gain of \$59,740. The changes in net assets for 2010 after non-operating revenues and expenses are \$59,221.

GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund Changes in Budget

The following table shows the changes between the original and final General Fund budget as of December 31, 2010.

GENERAL FUND	2010 Original Budget	2010 Final Budget	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	10,449,000	10,449,000	-
Licenses & Permits	727,756	857,756	130,000
Intergovernmental	2,685,060	3,040,200	355,140
Charges for Services	2,000,044	2,111,916	111,872
Fines & Forfeits	1,676,490	1,676,490	-
Miscellaneous	601,823	603,423	1,600
Total Revenues	18,140,173	18,738,785	598,612
Expenditures			
General Governmental	6,806,811	7,044,677	(237,866)
Judicial	2,592,167	2,653,358	(61,191)
Security of Persons and Property	7,065,131	7,385,495	(320,364)
Physical Environment	122,447	122,447	-
Transportation	3,717	3,717	-
Economic Environment	587,981	699,981	(112,000)
Mental & Physical Health	-	-	-
Culture & Recreation	1,191,568	1,193,168	(1,600)
Debt Service	140,803	140,803	-
Capital Outlay	403,605	638,927	(235,322)
Total Expenditures	18,914,230	19,882,573	(968,343)
Excess (Deficit) Revenues over Expenditures	(774,057)	(1,143,788)	(369,731)
Other Financing Sources (Uses)	-	-	-
Proceeds Capital Leases	-	-	-
Restitution	500	500	-
Sale of Fixed Assets	100	171,100	(171,000)
Transfers In	544,837	544,837	-
Transfers Out	(262,031)	(312,031)	50,000
Total Other Financing Sources (Uses)	283,406	404,406	(121,000)
Net Change in Fund Balance	(490,651)	(739,382)	248,731
Fund Balance, January 1	3,820,019	4,001,750	(181,731)
Fund Balance, December 31	3,329,368	3,262,368	67,000

Budget amendments and supplemental appropriations were made during the year to prevent budget overruns and to increase appropriations for unanticipated expenditures after adoption of the original budget.

The biggest expenditure supplemental budget increases were as follows:

General Governmental - \$237,866 for grants awarded to the County.

Security of Persons & Property - \$320,364 for grants awarded to the County.

Capital Outlay- \$235,322 includes a new parking lot and other improvements awarded by a grant.

General Fund Budget to Actual

The amended General Fund revenue budget was approximately \$18.7 and total revenues received \$19.1 million, or 2% above budget. The specific changes to report are taxes and licensing & permits. The taxes consist of the real and personal property taxes, timber harvest taxes, sales and use taxes, and excise taxes. Both the real and personal property taxes and sales and use tax collected are slightly above the budgeted amount. Our property taxes did not come in as expected. The licenses and permits were approximately 13% above the final budget. Our changes in projections were a little under estimated when the budget was prepared.

The General Fund budgeted expenses vs. actual came in at 6% under budget. The biggest unspent budget was General Government, due to reduction in employees and contracted services.

GENERAL FUND	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Taxes	10,449,000	10,481,803	32,803
Licenses & Permits	857,756	972,365	114,609
Intergovernmental	3,040,200	3,148,503	108,303
Charges for Services	2,111,916	2,180,557	68,641
Fines & Forfeits	1,676,490	1,624,908	(51,582)
Miscellaneous	603,423	763,759	160,336
Total Revenues	18,738,785	19,171,893	433,108
Expenditures			
General Governmental	7,044,677	6,345,529	699,148
Judicial	2,653,358	2,541,891	111,467
Security of Persons and Property	7,385,495	7,072,669	312,826
Physical Environment	122,447	78,475	43,972
Transportation	3,717	3,717	-
Economic Environment	699,981	656,058	43,923
Mental & Physical Health	-	-	-
Culture & Recreation	1,193,168	1,175,147	18,021
Debt Service	140,803	131,947	8,856
Capital Outlay	638,927	615,398	23,529
Total Expenditures	19,882,573	18,620,831	1,261,742
Excess (Deficit) Revenues over Expenditures	(1,143,788)	551,063	1,694,851
Other Financing Sources (Uses)	-	-	-
Restitution	500	367	(133)
Sale of Fixed Assets	171,100	597	(170,503)
Transfers In	544,837	419,064	(125,773)
Transfers Out	(312,031)	(281,211)	30,820
Total Other Financing Sources (Uses)	404,406	138,817	(265,589)
Net Change in Fund Balance	(739,382)	689,880	1,429,262
Fund Balance, January 1	4,001,750	4,217,897	216,147
Fund Balance, December 31	3,262,368	4,907,777	1,645,409

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Kittitas County's total investment in capital assets, including construction in progress, for its government and business type activities as of December 31, 2010, amounts to over \$77.9 million, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, infrastructure, and construction in progress on buildings and systems. Kittitas County has elected to use the modified approach to account for the infrastructure account; Gravel Roads, which eliminates the need to report depreciation expense. The major capital asset events during 2010 were increases Construction in Progress. The 2010 ending balance for Construction in Progress is \$3,052,194 million.

Additional information on Kittitas County's capital assets can be found in Note 6 in the Notes to the Financial Statements. The information regarding the Modified Approach for Graveled Roads is in the following Required Supplementary Information Schedule.

Long-Term Debt

Kittitas County has a total outstanding bond debt as of December 31, 2010 of approximately \$16,788,953. In September of 2010, the County was awarded a GO-Refund Bond in the amount of \$11,185,000, with a net of discounts and premiums of \$56,850.11. The bonding period is through December 1, 2030.

Additional information on Kittitas County's Long Term Debt can be found in Note 10 in the Notes to the Financial Statements.

Kittitas County has an assigned rating of "AA-/Stable" from the Standard & Poor's after a review and report issued on September 10, 2010. The prior rating from Standards & Poor's was affirmed an "AA-(SPUR/Stable)" underlining rating.

ECONOMIC FACTORS

There have been a series of voter initiatives over the last several years, as well as State of Washington and Federal legal changes that will have an impact on the future finances of the County.

The Board of County Commissioners has elected over the past several years to increase property taxes by zero percent plus new construction. The additional revenue from new construction has not covered the additional expenditures required in union contracts and supply costs. This policy decision has resulted in a reduction in Kittitas County cash reserves and may need to be revisited in the 2012 tax rate decision. The Board of County Commissioners during the 2010 Budget process elected to do a levy shift of \$1 million from the County Road fund to

the General Fund. In 2011, the Board of County Commissioners elected to do another \$735,000 levy shift from County Road to the General Fund. During this process, the levy rate for the County Road fund declined so in 2012 the Board of County Commissioners are looking at reversing the previous levy shifts by some dollar amount. This will have an impact on the County's General Fund, but at this time the amount has not been determined.

Kittitas County has experienced a downfall in the construction business because of the state of the economy. The downturn in building permits has affected the revenue collections; not only in the issuing of permits, but the recording of documents, and Real Estate Excise Tax. The sales tax revenues have also decreased. We started noticing the revenue trends going down in late summer of 2008; the Board of County Commissioners during the 2009 budget process reduced the estimated amounts back to about 2005-2006 levels for permits and sales tax. In February 2009, the permits fell off again, so the Board of County Commissioners met and reduced the permit revenues and did drastic budget cuts. We are watching very carefully the revenues and all departments are watching and limiting travel and other expenses. The first quarter of 2011, the revenues projections seem to be 28% below budget predictions.

In the Volume 2011, Number 4, Kittitas County Labor Area Summary prepared by Washington State Employment Security Department indicates home sales also had less than a stellar year in 2010. According to the Real Review Data Report: December 2010 edition (prepared by KMW Enterprises LLC, Selah, WA), the number of homes sold across Kittitas County during 2010 was 547, whereas between January and December 2009 the number of homes sold countywide was 582; a significant 6.0-percent decrease during 2010. The dollar value of these home sales contracted 1.9 percent between the 2009 and 2010; from \$133.5 million to \$131.0 million, respectively. However, home sales did not fall uniformly across the County. According to the December 2010 edition of this Real Review Data Report, homes sold briskly in Ellensburg last year. During the twelve months of 2010; 259 homes were sold in Ellensburg (i.e., the Lower County) versus only 223 sales in the corresponding timeframe during 2009, a 16.1-percent over-the-year increase. Hence, last year home sales contracted in the Upper County area.

What about the first four months of 2011; how do home sales stack up to sales for the first four months of last year? According to the Real Review Data Report: April 2011 edition (prepared by KMW Enterprises LLC, Selah, WA), the number of homes sold across Kittitas County from January-April 2011 was 142, whereas during the corresponding timeframe in 2010 the number of homes sold countywide was 179; a substantial 20.7-percent decrease in the first four months of the New Year. The dollar value of these home sales contracted 20.0 percent between the first four months of 2010 and 2011; from \$41.1 million to \$32.8 million. Although these figures only compare sales in the first four months of 2011 versus the corresponding period in 2010; it is apparent that home sales have not yet rebounded in Kittitas County.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of Kittitas County's finances for all those interested in the County's finances. Questions concerning any of the

information provided in this report or requests for additional financial information should be addressed to:

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Kittitas County Auditor's Office
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