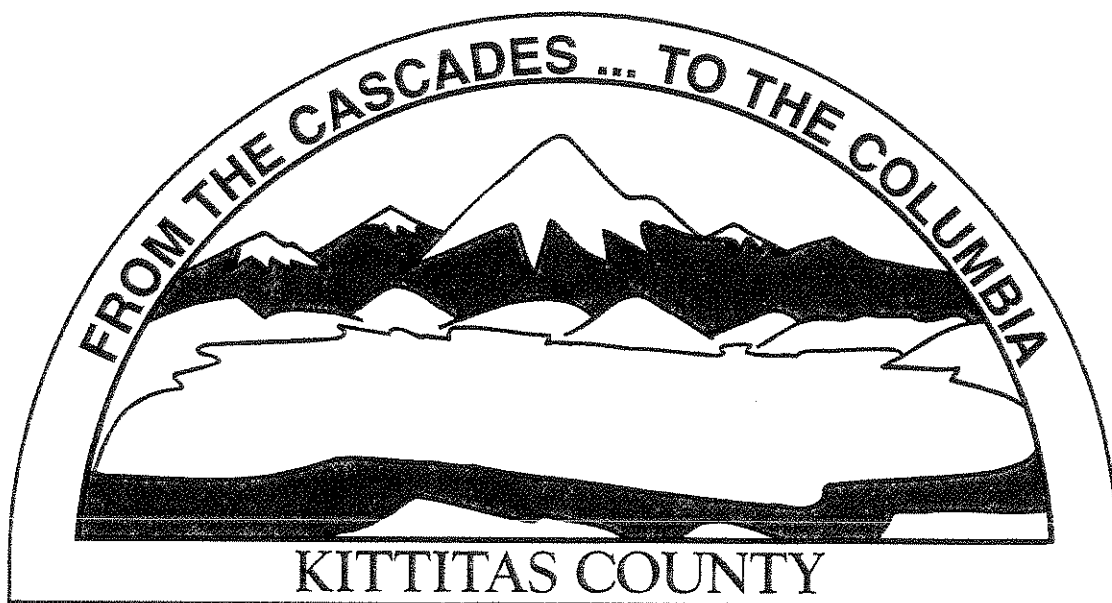


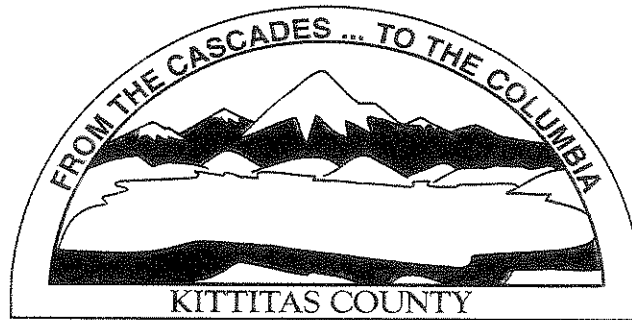
Kittitas County, Washington



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:

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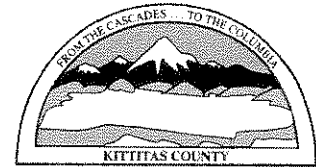
KITTITAS COUNTY
2010
ANNUAL REPORT

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.

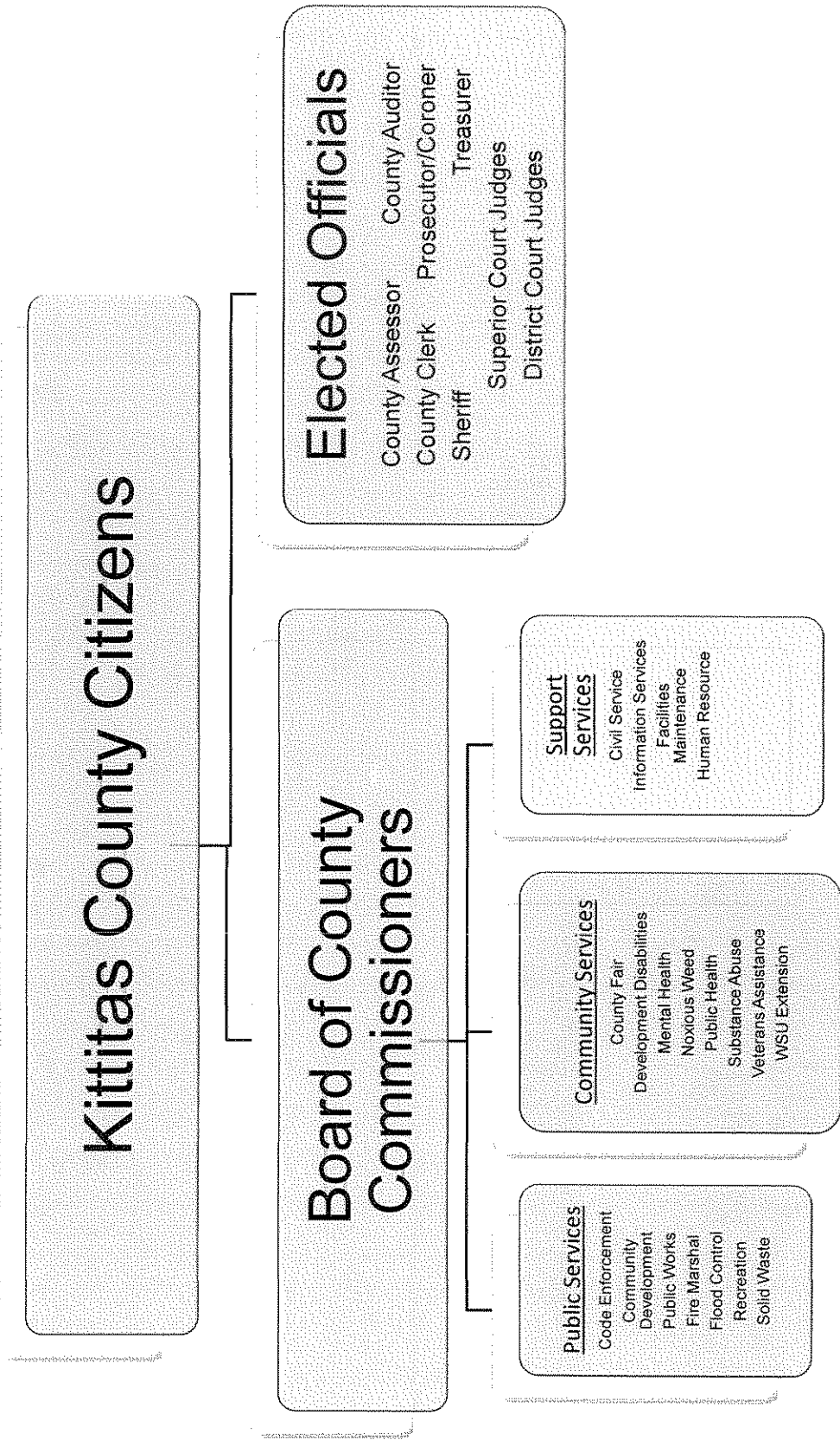
Acknowledgements

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

KITTTAS COUNTY, WASHINGTON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2010

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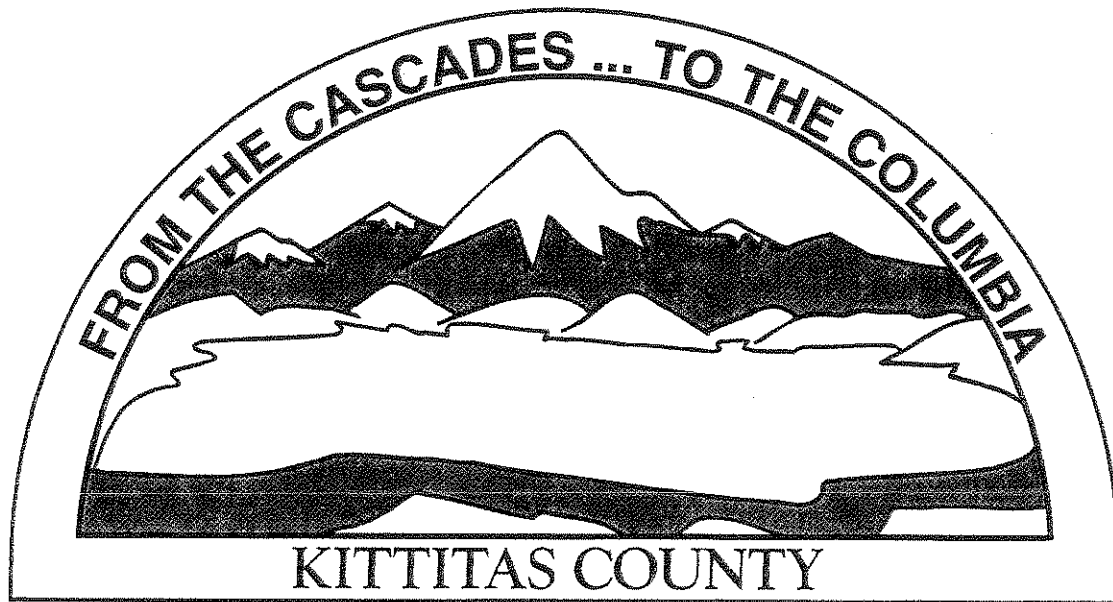
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Financial Section



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.

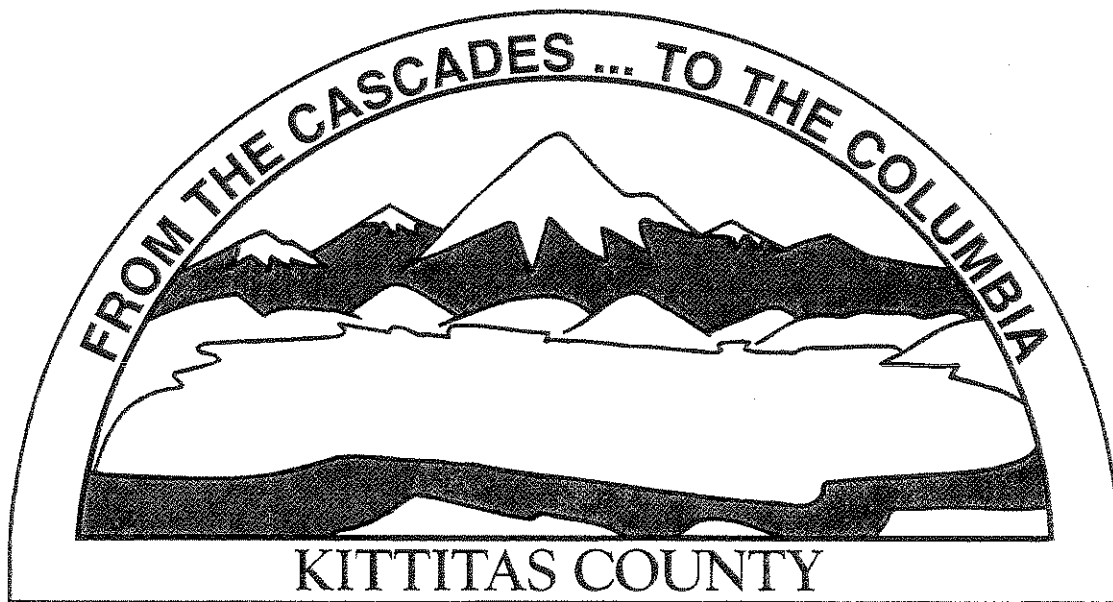
REQUEST FOR INFORMATION

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:

Judy Pless, CGFM, PFO
Budget & Finance Manager
Kittitas County Auditor's Office
205 West 5th – Suite 105
Ellensburg, WA 98926
509-962-7502
www.co.kittitas.wa.us

Basic Financial Statements



KITITAS COUNTY, WASHINGTON

Statement of Net Assets

December 31, 2010

ASSETS	Governmental Activities	Business-type Activities	Total
Cash & cash equivalents	\$ 18,637,894	\$ 99,693	\$ 18,737,587
Investments	26,323,975	2,751,573	29,075,548
Receivables (net)	4,348,363	249,064	4,597,427
Internal Balances	5,766	(5,766)	-
Inventories	431,166	-	431,166
Due from other Governmental	1,484,062	24,469	1,508,531
Prepaid items	14,013	-	14,013
Cash restricted for landfill closure & postclosure	-	568,236	568,236
Capital Assets (net of accumulated depreciation)			
Land	8,523,619	280,437	8,804,056
Graveled Roads	4,079,872	-	4,079,872
Buildings	12,978,272	864,060	13,842,332
Improvements	1,355,594	3,361,403	4,716,997
Equipment	3,662,717	591,602	4,254,319
Infrastructure	39,232,614	-	39,232,614
Construction in progress	3,052,195	-	3,052,195
Total Assets	\$ 124,130,124	\$ 8,784,771	\$ 132,914,895
LIABILITIES			
Accounts payable and accrued exp.	\$ 1,926,042	\$ 132,609	\$ 2,058,651
Unearned revenue	196,213	-	196,213
Other current liabilities	186,061	-	186,061
Other Long Term Debt			
Due within one year	648,923	122,290	771,213
Due in more than one year	14,049,602	1,968,138	16,017,739
Total Liabilities	\$ 17,006,841	\$ 2,223,036	\$ 19,229,878
NET ASSETS			
Invested in capital assets, net of related debt	\$ 60,353,996	\$ 4,197,503	\$ 64,551,499
Restricted for:			
Special Revenue	22,863,901	-	22,863,901
Debt service	1,125,550	-	1,125,550
Capital projects	10,823,655	-	10,823,655
Other	-	648,548	648,548
Unrestricted	\$ 11,956,180	\$ 1,715,686	\$ 13,671,866
Total Net Assets	\$ 107,123,282	\$ 6,561,737	\$ 113,685,019

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

KITTITAS COUNTY, WASHINGTON

Statement of Activities

For the Year ended December 31, 2010

Net (Expense) Revenue & Changes in Net Assets

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense) Revenue & Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Judicial	\$ 2,693,876	\$ 1,870,455	\$ 60,555	\$ -	\$ (762,866)	\$ -	\$ (762,866)
General Government	6,403,516	2,721,455	320,696	122,747	(5,238,617)	-	(5,238,617)
Public Safety	7,784,756	1,472,747	598,122	-	(5,713,887)	-	(5,713,887)
Physical Environment	389,247	6,136	10,191	-	(372,920)	-	(372,920)
Transportation	7,122,689	217,439	903,521	-	(6,001,739)	-	(6,001,739)
Economic Environment	1,204,789	813,189	81,721	-	(309,869)	-	(309,869)
Mental & Physical Health	2,329,857	178,377	1,694,572	-	(456,908)	-	(456,908)
Culture & Recreation	1,599,225	155,754	-	-	(1,443,471)	-	(1,443,471)
Interest on long-term debt	72,009	-	-	-	(72,009)	-	(72,009)
Total Government Activities	\$ 31,599,974	\$ 7,435,562	\$ 3,669,378	\$ 122,747	\$ (20,372,286)	\$ -	\$ (20,372,286)
Business-type Activities:							
Garbage & Solid Waste	\$ 2,800,597	\$ 2,853,756	\$ -	\$ -	\$ -	\$ 53,158	\$ 53,158
Total Business-Type Activities	\$ 2,800,597	\$ 2,853,756	\$ -	\$ -	\$ -	\$ 53,158	\$ 53,158
Total Primary Government	\$ 34,400,571	\$ 10,289,318	\$ 3,669,378	\$ 122,747	\$ (20,372,286)	\$ 53,158	\$ (20,319,127)
General Revenues:							
Property Taxes					\$ 10,347,920	\$ -	\$ 10,347,920
Sales Taxes					5,878,636	-	5,878,636
Other Taxes					4,946,562	-	4,946,562
Unrestricted Grants & Contributions					274,255	-	274,255
Unrestricted Investment Earnings					277,184	6,063	283,247
Proceeds on Disposition of Capital Assets					23,264	-	23,264
Special Item - Gain on Disposition of capital assets Transfers					-	-	-
Total General Revenues, Special Items & Transfers					\$ 21,747,822	\$ 6,063	\$ 21,753,884
Change in Net Assets					\$ 1,375,536	\$ 59,221	\$ 1,434,757
Net Assets as of January 1					\$ 106,042,542	\$ 6,609,932	\$ 112,652,474
Prior year adjustment					(294,796)	(107,416)	(402,212)
Net Assets as of December 31					\$ 107,123,282	\$ 6,561,737	\$ 113,685,019

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

KITTITAS COUNTY, WASHINGTON

Balance Sheet
Governmental Funds
December 31, 2010

	General Fund	County Road	Courthouse Jail Facilities Expansion	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash & cash equivalents	\$ 4,823,840	\$ 4,614,673	\$ 278,631	\$ 6,587,713	\$ 16,304,857
Investments	-	9,823,331	8,604,370	4,929,426	23,357,128
Receivables (net)	3,145,489	900,618	1,984	299,450	4,347,541
Due from other funds	398,599	239,713	-	255,572	893,884
Due from Other Governmental	206,478	778,859	-	498,725	1,484,062
Prepaid items	11,738	962	-	129	12,829
Total assets	\$ 8,586,143	\$ 16,358,155	\$ 8,884,985	\$ 12,571,017	\$ 46,400,300
LIABILITIES					
Accounts payable and accrued exp.	\$ 421,108	288,301	\$ 153,126	\$ 817,582	\$ 1,680,116
Payable to other governments	232	12,030	-	105,178	117,440
Due to other funds	218,610	450,825	1,079	503,977	1,174,492
Deferred revenue	3,024,797	842,658	-	233,116	4,100,570
Unearned revenue	60	-	-	196,153	196,213
Deposits payable	13,559	7,896	-	164,606	186,061
Total liabilities	\$ 3,678,366	\$ 1,601,710	\$ 154,205	\$ 2,020,612	\$ 7,454,893
FUND BALANCE					
Reserved for:					
Encumbrances, petty cash, inventory	\$ 27,213	\$ 2,012	\$ -	\$ 4,089	\$ 33,314
Debt service	-	-	-	343,973	343,973
Capital project funds	-	-	8,730,780	-	8,730,780
Unreserved, reported in					
General Fund	4,880,564	-	-	-	4,880,564
Special revenue funds	-	14,754,433	-	8,109,467	22,863,901
Capital project funds	-	-	-	2,092,875	2,092,875
Total fund balance	\$ 4,907,777	\$ 14,756,445	\$ 8,730,780	\$ 10,550,405	\$ 38,945,407
Total liabilities and fund balance	\$ 8,586,143	\$ 16,358,155	\$ 8,884,985	\$ 12,571,017	\$ 46,400,300

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds	69,841,728
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	4,100,570
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(14,698,525)
Internal service funds are used by management to charge the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the state of net assets.	8,934,102
Net assets of governmental activities	107,123,282

KITTITAS COUNTY, WASHINGTON

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General Fund	County Road	Courthouse Jail Facilities Expansion	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property Sales	\$ 6,054,242	\$ 3,580,609	\$ -	\$ 225,044	\$ 9,859,895
Other	3,733,645	-	-	2,144,931	5,878,636
Licenses & Permits	693,915	11,669	-	651,340	1,356,925
Intergovernmental	972,365	7,686	-	230,653	1,210,704
Charges for Services	3,148,503	2,871,845	-	2,360,224	8,380,572
Fines & Forfeitures	2,180,557	544,577	-	1,471,643	4,196,776
Investment Earnings	1,624,908	-	-	41,137	1,666,045
Miscellaneous Revenues	188,038	49,483	5,554	13,847	256,922
	575,721	21,834	-	577,074	1,174,628
Total revenues	\$ 19,171,893	\$ 7,087,703	\$ 5,554	\$ 7,715,953	\$ 33,981,104
EXPENDITURES					
Current:					
Judicial	\$ 2,541,891	\$ -	\$ 0	\$ 140,820	\$ 2,682,710
General Government	6,338,342	665,658	-	1,116,801	8,120,801
Public Safety	7,086,949	-	-	1,850,585	8,937,534
Physical Environ	78,475	-	-	306,468	384,943
Transportation	3,717	3,129,018	-	338,478	3,471,213
Health & Human Services	-	-	-	2,300,569	2,300,569
Economic Environment	656,058	-	-	538,373	1,194,431
Culture & Recreation	1,175,147	-	-	256,529	1,431,676
Debt Service:					
Principal	88,104	-	-	200,246	288,350
Interest/Other Expense	43,843	-	-	93,209	137,052
Capital Outlay:					
General government	334,637	-	-	-	334,637
Judicial	-	-	-	-	-
Public safety	272,587	-	1,686,584	22	1,959,194
Physical environment	-	-	-	-	-
Transportation	-	1,722,670	-	453,588	2,176,258
Health & Human services	-	-	-	-	-
Economic environment	-	-	-	-	-
Culture & recreation	1,080	-	-	-	1,080
Total expenditures	18,620,831	5,517,346	33,637	105,858	140,575
	\$ 18,620,831	\$ 5,517,346	\$ 1,720,221	\$ 7,701,545	\$ 33,559,943
Excess (deficiency) of revenues over (under) expenditures	\$ 551,063	\$ 1,570,357	\$ (1,714,667)	\$ 14,408	\$ 421,161

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

KITTITAS COUNTY, WASHINGTON
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General Fund	County Road	Courthouse Jaff Facilities Expansion	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 419,064	\$ -	\$ 37,447	\$ 771,764	\$ 1,228,275
Transfers out	(281,211)	-	-	(947,064)	(1,228,275)
Debt Proceeds	-	-	10,408,000	777,000	11,185,000
Premium on Bond	-	-	-	169,628	169,628
Discounts on Bond	-	-	-	(112,778)	(112,778)
Refunding Bond	-	-	-	(781,576)	(781,576)
Gain on Disposition of capital assets	964	-	-	195	1,160
Total other financing sources (uses)	<u>\$ 138,817</u>	<u>\$ -</u>	<u>\$ 10,445,447</u>	<u>\$ (122,831)</u>	<u>\$ 10,461,434</u>
SPECIAL ITEMS					
Gain on Disposition of Capital Assets	-	-	-	-	-
Net change in fund balances	689,880	1,570,357	8,730,780	(108,423)	10,882,595
Fund balances--beginning	4,209,735	13,186,069	-	10,808,488	28,003,312
Prior Period Adjustments	9,163	-	-	-	-
Fund balances--ending	<u>\$ 4,907,777</u>	<u>\$ 14,756,446</u>	<u>\$ 8,730,780</u>	<u>\$ 10,550,406</u>	<u>\$ 38,945,409</u>
Not changes in fund balances for governmental funds					
Amounts reported for governmental activities in the statement of activities are different because:					
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.					
Capital outlays	\$ 4,610,664				
Depreciation	(3,276,388)				
Changes in Construction in Progress	1,260,379				
Cost of Assets Sold	(1,150,513)				
The issuance of long term debt (e.g., bonds, leases) is a resource and the repayment of bond principal is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net assets.					
Debt Proceeds	\$ (11,241,850)				
Debt Retired	288,350				
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.					
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.					
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of most of these activities is reported with governmental activities.					
Reconciling item to balance net assets between statements					
Change in net assets of governmental activities	\$ 1,375,536				

KITTITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Net Assets
December 31, 2010

	Business-type Activities-- Enterprise Funds	Governmental Activities-- Internal Service funds
	Solid Waste	
ASSETS		
Current assets:		
Cash & cash equivalents	\$ 99,693	\$ 2,333,037
Investments	2,751,573	2,966,847
Receivables	249,064	822
Prepayment for Services	-	1,184
Due From Funds	94,618	398,334
Inventories	-	431,166
Due From Other governments	24,469	-
Total Current Assets	<u>\$ 3,219,418</u>	<u>\$ 6,131,391</u>
Noncurrent assets:		
Cash restricted for landfill closure & postclosure	568,236	-
Total Non-Current Assets	<u>\$ 568,236</u>	<u>\$ -</u>
Capital assets:		
Land	\$ 280,439	\$ 46,227
Buildings	1,357,200	494,459
Improvements	4,513,052	170,216
Equipment	1,095,406	6,719,814
Construction in progress	-	103,078
Less Depreciation	(2,148,593)	(4,490,637)
Total Capital Assets (net of accumulated deprecia	<u>\$ 5,097,504</u>	<u>\$ 3,043,157</u>
Total assets	<u>\$ 8,885,157</u>	<u>\$ 9,174,548</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued exp.	\$ 132,609	\$ 128,307
Due to other funds	100,384	111,960
Due to other governments	-	178
Landfill Closure Cost	47,290	-
Bonds, notes, loans payable	75,000	-
Total Current Liabilities	<u>\$ 355,283</u>	<u>\$ 240,445</u>
Noncurrent liabilities:		
Compensated absences	\$ 87,495	\$ -
Bonds, notes, loans payable	825,001	-
Landfill Closure Cost	1,055,642	-
Total Noncurrent Liabilities	<u>\$ 1,968,138</u>	<u>\$ -</u>
Total Liabilities	<u>\$ 2,323,421</u>	<u>\$ 240,445</u>
NET ASSETS		
invested in capital assets, net of related debt	\$ 4,197,503	\$ 3,043,157
Restricted for Other	648,548	-
Unrestricted	1,715,686	5,890,945
Total net assets	<u>\$ 6,561,737</u>	<u>\$ 8,934,102</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds:	-	-
Net assets of business-type activities	<u>\$ 6,561,737</u>	<u>\$ 8,934,102</u>

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

KITITAS COUNTY, WASHINGTON

Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Assets For the Year Ended December 31, 2010

	Business-type Activities-- Enterprise Funds	Governmental Activities- Internal Service funds
	Solid Waste	
OPERATING REVENUES		
Charges for Services:		
Garbage & Solid Waste	\$ 2,860,337	\$ -
Other services	-	1,687,770
Total operating revenues	\$ 2,860,337	\$ 1,687,770
OPERATING EXPENSES		
Maintenance & operations	\$ 2,606,078	\$ 1,262,844
Administrative & general	-	61,435
Depreciation	194,519	492,637
Total operating expenses	\$ 2,800,597	\$ 1,816,916
Operating income (loss)	\$ 59,740	\$ (129,146)
NONOPERATING REVENUES (EXPENSES)		
Investment earnings	\$ 6,063	\$ 20,262
Gain (loss) on Disposition of Capital Assets	-	22,105
Landfill Closure Revenues (Cost)	(4,548)	-
Miscellaneous nonoperating revenues (expenses)	(2,033)	2,026
Total non-operating income (expense)	\$ (519)	\$ 44,392
Income before contributions & transfers	\$ 59,221	\$ (84,754)
Transfers In	-	-
Change in net assets	\$ 59,221	\$ (84,754)
Net assets--beginning	6,609,932	8,998,653
Prior Period Adjustment	(107,416)	-
Increase/Decrease Retained Earnings	-	20,203
Net assets--ending	\$ 6,561,737	\$ 8,934,102

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

KITTITAS COUNTY, WASHINGTON
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2010

	<u>Business - Type Activity</u>	<u>Governmental Activities</u>
	Solid Waste	Internal Service funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 2,813,649	\$ 1,563,320
Cash payments to suppliers	(2,803,771)	(1,214,217)
Net cash provided (used) by operating activities	<u>\$ 209,878</u>	<u>\$ 349,103</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Non-Oper. Rents and Charges	\$ -	\$ 2,026
Net cash provided from noncapital activities	<u>\$ -</u>	<u>\$ 2,026</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Proceeds from Sale of Capital Assets	\$ -	\$ 23,350
Payments for Capital Acquisition	-	(635,313)
Payment on Long Term Debt	(75,000)	-
Net cash provided (used in) capital financing activities	<u>\$ (75,000)</u>	<u>\$ (611,963)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment interest	\$ 5,964	\$ 41,741
Purchase of Investment	(651,798)	101,075
Net cash flows from investing activities	<u>\$ (645,834)</u>	<u>\$ 142,816</u>
Net increase (decr.) in cash and cash equivalent	<u>\$ (510,956)</u>	<u>\$ (118,018)</u>
Cash and cash equivalents at beginning of year	<u>\$ 1,178,884</u>	<u>\$ 2,451,055</u>
Cash and cash equivalents at end of year	<u>\$ 667,928</u>	<u>\$ 2,333,037</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net operating income (loss)	\$ 59,740	\$ (129,146)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation expense	\$ 194,519	\$ 492,637
(Increase) decrease in accounts receivable	(64,403)	-
(Increase) decrease in due from other funds	8,210	(124,450)
(Increase) decrease in due from other governmental	9,505	-
(Increase) decrease in Prepayment for Services	1,676	1,250
Increase (decrease) in Salaries payable	154	(1,713)
Increase (decrease) in vouchers payable	(282)	(64,583)
Increase (decrease) in due to other funds	876	109,664
Increase (decrease) in inventory	-	69,144
Increase (decrease) in Accounts Payable	-	(3,398)
Increase (decrease) in Due to other Governments	-	(303)
Increase (decrease) in Taxes Payable	(116)	-
Total Adjustments	<u>\$ 150,138</u>	<u>\$ 478,248</u>
Net cash provided by operating activities	<u>\$ 209,878</u>	<u>\$ 349,103</u>

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

KITTITAS COUNTY, WASHINGTON

Statement of Fiduciary Net Assets
December 31, 2010

ASSETS	Private Purpose Trust	Agency Funds
Cash/Petty Cash	\$ 90	\$ 12,819,575
Cash with Fiscal Agency	-	158,990
Investments	1,948	12,619,015
Taxes Receivable	-	4,918,705
Other Receivables	<u>0</u>	<u>(0)</u>
TOTAL ASSETS	<u>\$ 2,038</u>	<u>\$ 30,516,285</u>
 LIABILITIES		
Warrants Payable	\$ -	\$ 2,979,030
Salary/Vouchers Payable	-	1,045,272
Custodial Accounts	-	21,415,884
Other Current Notes Payable	-	157,395
Deferred Revenues	<u>-</u>	<u>4,918,705</u>
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 30,516,286</u>
 Net Assets		
Restricted for:		
Trust Fund	<u>\$ 2,038</u>	<u>\$ 0</u>
Total Net Assets	<u>\$ 2,038</u>	<u>\$ 0</u>

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

KITTITAS COUNTY, WASHINGTON

Statement of Change in Fiduciary Net Assets
Private Purpose Trust
For the Year Ended December 31, 2010

	Private Purpose Trust
Additions	
Investment Earnings	\$ 5
Miscellaneous Revenues	-
Total Additions	<u>\$ 5</u>
Deductions	
Culture & Recreation	\$ -
Total Deductions	<u>\$ -</u>
Net change in net assets	5
Fund balances--beginning	<u>2,033</u>
Fund balances--ending	<u><u>\$ 2,038</u></u>

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

KITITAS COUNTY, WASHINGTON

NOTES TO THE BASIC FINANCIAL STATEMENTS

Dated as of and for the Year Ended December 31, 2010

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KITTITAS COUNTY, WASHINGTON
Notes to the Basic Financial Statements
Dated as of and for the year Ended December 31, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Kittitas 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 chart of accounting conforms to the Budgeting, Accounting, and Reporting Systems (BARS) prescribed by the office of the State Auditor, to promote uniformity among cities and counties of Washington resulting in better comparability. The significant accounting policies are described below.

A. REPORTING ENTITY

Kittitas County was dedicated by the State of Washington as a public entity on November 28, 1883 and operates under the laws of the State of Washington applicable to a fourth-class County with a commissioner form of government. The accounting and reporting policies of the County conform to generally accepted accounting principles for local governments.

Kittitas County is a general purpose government and provides public safety, road improvement, 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. Kittitas County's combined financial statements include the financial positions and results of operations which are controlled by or dependent on the County (except that the operations of and equity in joint ventures are not included in the statements as explained in note 16). Control by the County was determined on the basis of budget adoption and resource allocation criteria. Dependence on the County was determined by the County's obligation to redeem the organization's debts, to finance the organization's deficits and the extent to which subsidies from the County constitute a major portion of the organizations' total non-grant resources. The financial statements include the assets and liabilities of all funds for which the county has a custodial responsibility.

The Agency funds, which include Irrigation, Fire, Hospital, PUD, School, Sewer, Cemetery, Water, Weed, Cities, and State Funds, are reported as Fiduciary funds. Kittitas County does not significantly contribute to or control the operations of these districts.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of Kittitas County. For the most part, the effect of interfund activity has been removed from these statements. 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 direct 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. Expenses reported for functional activities include allocated indirect expenses. 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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the 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 revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all 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 to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Kittitas County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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, licenses, and interest associated within the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by Kittitas County.

Kittitas County reports the following major funds: the General Fund is the County's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The other two major funds reported are County Road and Courthouse/Jail Facilities Expansion. Solid Waste is the only major proprietary fund. Additionally, reported are the following fund types: Internal service funds account for Equipment, Rental & Revolving and Unemployment Compensation provided to other departments of the county on a cost reimbursement basis.

The private-purpose trust fund is used to account for the Jerry Williams Library Trust.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The county has elected not to follow subsequent private-sector guidance.

As a general rule the effect of the interfund activity has been eliminated for the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes.

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 Solid Waste fund is generated from refuse. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the county's policy to use non-restricted resources first, and then restricted resources as needed.

D. BUDGETARY INFORMATION

1. SCOPE OF BUDGET

Annual appropriated budgets are adopted for the General and Special Revenue Funds on the modified accrual basis of accounting. All Proprietary funds are budgeted on a full accrual basis. For Governmental Funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated

in fund ledgers for all budgeted funds, but the financial statements include budgetary comparisons for annually budgeted Governmental Funds only. NCGA Statement 1 does not require and the financial statements do not present budgetary comparisons for proprietary fund types.

Annual appropriated budgets are adopted at the level of each fund and the budget constitutes the legal authority for expenditures at that level. 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. Appropriations for all funds lapse at year-end.

2. AMENDING THE BUDGET

The County Auditor is authorized to transfer budget amounts between object classes within departments, however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours or other conditions of employment must be approved by the County Commissioners.

When the County determines that it is in the best interest of the County to increase or decrease the appropriations for a particular fund/department it may do so by resolution approved by a simple majority after holding a public hearing. 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 original budget is the first complete appropriated budget. 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.

E. ASSETS, LIABILITIES AND EQUITIES

1. CASH AND EQUIVALENTS

It is the County's policy to invest all temporary cash surplus. At December 31, 2010, the treasurer was holding \$31,842,159.90 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and equivalents in various funds. Investments are reported on the statements at fair value. The interest on these investments is credited to the General Fund.

The amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered. The County Treasurer reports the average compensating balances maintained during 2010 were approximately \$3,610,000.

The County's deposits at year-end were entirely covered by Federal Depository Insurance and the State Public Deposit Protection Commission.

For purposes of the statement of cash flows the proprietary Funds consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

2. TEMPORARY INVESTMENTS

See Investment Note 4.

3. RECEIVABLES

Taxes receivable consist of property taxes and related interest and penalties, see Property Taxes Note 5. Taxes receivable are offset by deferred revenues.

Accrued interest receivables consist of amounts earned on investments, notes and contracts at the end of the year.

Accounts receivable consist of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared.

4. AMOUNTS DUE TO/FROM OTHER FUNDS INTERFUND LOANS/ AND ADVANCES RECEIVABLE

Activity between funds that are representative of lending/borrowing arrangements outstanding 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 Interfund Balances and Transfers Note No. 14.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. For the year ended December 31, 2010, Kittitas County did not have any advances between funds.

5. INVENTORIES

Inventories in governmental funds consist of expendable supplies held for consumption. The cost is recorded as expenditure at the time individual inventory items are purchased.

Inventories in Proprietary Funds are valued at cost using the average cost method, which approximates the market value. Items that are inventoried are Pits, Central Stores, Mechanical Parts, Fuel Depot and Sign Inventory.

6. CAPITAL ASSETS

See Note Number 6.

Capital assets, which includes property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type columns in the government-wide financial statements. Capital assets are defined by the county as assets with an initial, individual cost of more than \$5,000.00 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. 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.

Computer Software that is purchased with a cost of over \$5,000 is budgeted as a capital expense in the governmental funds, but is not capitalized.

Capital Leases are defined as long term debt to the county. The asset is tracked but there is not value placed in the Capital Assets. Capital Leases are determined by one of the following four criteria; 1) The lease transfers ownership of the property to the lessee by, or at, the end of the lease term; 2) The lease contains an option to purchase the leased property at a bargain price; 3) The lease is equal to or greater than 75% of the estimated economic life of the leased property; 4) The present value of rental and other minimum lease payments, excluding that portion representing executory costs to be paid by the lessor, equals or exceeds 90% of the fair value of the lease property. See Note Number 11

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of the capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings & Improvements	5-60
Improvements other than Buildings	5-50
Machinery & Equipment	3-20
Roads & Railroad Crossings	20
Bridges	50

7. OTHER PROPERTY AND INVESTMENTS

See Deposits and Investments Note No 4.

8. COMPENSATED ABSENCES

The County records all accumulated unused vacation and sick leave. In Proprietary funds, the expenses are accrued when incurred and the liability is recorded in the fund. At this time the liability to the Proprietary Funds for unused vacation and sick leave is \$87,495.

For Governmental Funds, unused vacation, comp time and sick leave as of December 31, 2010 are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. Total vacation and sick leave pay-off recorded during 2010 for all Governmental Funds was \$54,442. Vacation pay, which may be accumulated up to 30 days is payable upon resignation, retirement or death; sick leave may accumulate up to a maximum of 1056 - 1120 hours; twenty-five percent of outstanding sick leave is payable upon retirement, lay-off or death, depending on which bargaining unit the employee belongs. The following is a schedule of those bargaining units:

- Washington State Council of County & City Employees
 - Local 792CH - Courthouse Employees
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 140 working days
 - Local 792 - County Road Employees
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 140 working days
 - Local 2658 - Appraisers
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 140 working days
- Teamsters
 - Local 760 - Sheriff Deputies & Correction Officers & Misdemeanant Probation
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 132 working days
- Non-Union Personnel Policies
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 140 working days

9. LONG-TERM DEBT

See Long-Term Debt and Leases Note No 10.

10. DEFERRED REVENUES

This account includes amounts received in the current fiscal period that are for the next fiscal period and is the offset account for taxes and assessment receivables. Also included are court receivables for the General fund and Misdemeanant Probation. This account includes amounts recognized as a receivable but not revenues in Governmental Funds because the revenue recognition criteria have not been met.

11. FUND RESERVES AND DESIGNATIONS

A. Governmental Fund Types

Reservations of Fund Balance

Fund balance in Governmental Fund types is reserved for two purposes: 1) where certain amounts are legally committed for specific future uses, such as outstanding purchase orders (encumbrances), continuing

appropriations, capital projects, or debt service; and 2) where assets are not available for appropriation, because they are non-current receivables, or because they have been expended as inventories or prepayments.

B. Designated Fund Balances and Restricted Net Assets

This category is used to set aside Fund equity when County management has plans or tentative commitments to expend resources for certain purposes in future periods. Further legal action will be required to authorize the actual expenses or expenditures.

Currently, the General Fund has \$4,880,564 in the designated fund balance; these funds are set aside from the Law & Justice Sales tax and the Adult/Juvenile Sales tax. The General Fund also has in reserved fund balance \$15,475 in petty cash and \$11,737 in prepaid services.

For the Special Revenue Funds, County Road has in reserved fund balance \$1,050 in petty cash, \$962 in prepaid services, and \$100,763 in funds set aside for paths and trails. Airport has \$129 designated for prepaid items. Public Health has in reserved fund balance \$910 in petty cash. Public Health also has in designated fund balance \$157,351 for equipment. Misdemeanant Probation has in reserved fund balance \$50 in petty cash. The Drug fund has in reserved fund balance \$3,000 in petty cash.

Solid Waste currently has in reserved fund balance \$1,800 in petty cash, \$568,236 in cash restricted for landfill closure and post closure (\$326,209 for the Ryegrass landfill and \$242,027 for the Limited purpose landfill), and \$78,512 for equipment reserve.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences between the Governmental Funds Balance Sheet and the Government-Wide Statement of Net Assets

The governmental funds' balance sheet includes reconciliation between fund balance – total governmental funds and net assets—governmental activities as reported in the governmentwide statement of net assets.

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds	\$ 69,841,727
Other long-term assets are not available to pay for current-period expenditures and are therefore deferred in the funds	\$ 4,100,570
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	\$(14,698,525)
Internal service funds are used by management to change the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net assets	<u>\$ 8,934,102</u>
Net adjustment to increase total governmental funds to arrive at net assets-governmental activities	<u>\$ 68,177,874</u>

B. Explanation of Certain Differences between the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental funds' statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities.

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Capital outlays	\$4,610,664	
Depreciation	(3,276,388)	
Changes in Construction in Progress	1,260,379	
Cost of Assets Sold	(1,150,513)	\$ 1,444,142

The issuance of long-term debt (e.g., bonds, leases) is a resource and the repayment of bond principle is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net assets.

Debt Proceeds	\$(11,241,849)	
Debt retired	288,350	\$(10,953,500)

Some revenues reported in the statement of activities are not yet available and therefore are not reported as revenues in the governmental funds \$ 369,849

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds \$ (198,793)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of most of these activities is reported with governmental activities \$ (84,754)

Reconciling item to balance net assets between statement \$ (84,002)

Net adjustment to increase net changes in fund balance-- total governmental funds to arrive at changes in net assets of governmental activities \$(9,507,058)

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance related legal or contractual provisions in any of the Funds of the County.

NOTE 4 - DEPOSITS AND INVESTMENTS

DEPOSITS

The County deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

INVESTMENTS

It is the County's policy to invest all temporary cash surplus. At December 31, 2010, the treasurer was holding \$31,842,159.90 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and equivalents in various funds. Investments are reported on the statements at fair value. The interest on these investments is credited to the General Fund.

As of December 31, 2010, the County had the following investments:

Investment Maturities	Fair value of Investments
State Investment Pool	\$63,469,257.67
U.S. Government Securities	10,069,413.74
Total	\$73,538,671.41
Less Co. Residual	(\$31,842,159.90)
Net Investments	\$41,696,511.51

Credit Risk

Washington State statutes authorize the County to invest in obligations of the U.S. Treasury, U.S. Government agencies and instrumentalities, bankers acceptances, primary certificates of deposit issued by qualified public depositories, the state treasurer's Local Government Investment Pool (LGIP), municipal bonds issued by Washington State or its local governments, and repurchase agreements collateralized by any previously authorized investments. Accordingly, credit risk, if any, is extremely limited.

Kittitas County's Investment Policy states that cash shall be invested in accordance with three objectives, listed in priority:

Safety

Safety of principal is the foremost objective of the investment program. Each investment of the Kittitas County Treasurer's Office shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. Each investment transaction shall seek to first insure that capital losses are avoided, whether they are from security defaults or erosion of market value.

Liquidity

The County's portfolio will remain sufficiently liquid to enable the County to meet all operating requirements which might be reasonably anticipated.

Return on Investment

Kittitas County's investment portfolio shall attain a market-average rate of return throughout budgetary and economic cycles, taking into account the cash flow characteristics of the County and shall be in keeping with accepted financial management practices and procedures.

Investments by Fund

Fund	Total Investments
County Road	9,823,330.86
Special Revenue-Non Major	4,607,507.49
Debt Service	306,932.32
Capital Projects	8,619,357.03
Total Governmental Funds	\$23,357,127.70
Solid Waste- Proprietary Fund	2,751,573.37
Internal Service Funds	2,966,847.4
Total Proprietary Funds	\$5,718,420.77
Agency Funds	12,620,963.04
TOTAL	\$41,696,511.51

Balance Sheet – Governmental Funds				
	General Fund	County Road	Other Governmental Funds	Total Governmental Funds
Assets				
Investments	\$ -	\$9,823,331	\$13,533,797	\$23,357,128

Proprietary Funds Statement of Net Assets		
	Business-type Activities Enterprise Funds	Governmental Activities Internal Service Funds
Assets		
Investments	\$2,751,573	\$2,966,847

Agency Funds Combining Balance Sheet	
Assets	
Investments	\$12,620,963

NOTE 5 - PROPERTY TAXES

The County Treasurer acts as an agent to collect property taxes levied in the County for all taxing authorities. Collections are distributed after the end of each month.

Property Tax Calendar	
January 1	Taxes are levied and become an enforceable lien against properties.
February 14	Tax bills are mailed
April 30	First of two equal installment payments is due
May 31	Assessed value of property established for next year's levy at 100% of market value
October 31	Second installment is due

Property taxes are recorded as a receivable when levied, offset by deferred revenue. During the year, property tax revenues are recognized when cash is collected. At year-end, property tax revenues are recognized for collections expected to occur within 60 days. The balance of taxes receivable includes related interest and penalties. 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 two limitations:

A. Washington State Law RCW's 84.55.010 and 84.55.0101 limits the growth of regular property taxes to 1 percent or less per year, plus adjustments for new construction. If the assessed valuation increases due to revaluation, the levy rate will be decreased.

B. The Washington State Constitution limits the total regular property taxes to 1 percent 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 percent limit.

For 2009 for the 2010 tax County levied the following property taxes on an assessed value of \$6,411,783,255. The Road district property value assessed was \$4,553,573,271.

Fund	Levy	Amount
General fund	.994662	\$6,377,557.16
Mental Health	.024954	159,999.64
Veterans Relief	.011697	74,998.63
Total General fund Levy*	1.031313	\$6,612,555.43
Road Levy	.831793	\$3,787,630.37
County Road Diverted	.018666	84,997.00
Total Road Levy*	.850459	\$3,872,627.37
GRAND TOTAL	1.881772	\$10,485,182.80

*Levy Shift of \$1,000,000 from Road Levy to General Fund

NOTE 6 – CAPITAL ASSETS

A. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010 is shown by asset type in the following table. The biggest increases occurred under Government Activities is for construction in progress. This includes the construction on the Jail repairs, new Jail Pod, Upper District Court and the Armory the amount of \$2,323,931.

There were no increases in Business Activity in Solid Waste.

GOVERNMENT ACTIVITES	Beginning Balance	Increase	Decrease	Adjustments	Ending Balance
Assets not being depreciated					
Land	3,052,209	337,525	0	(26,024)	3,363,710
Gravel Roads*	0	0	0	4,079,872	4,079,872
Easements & Right of Ways	0	13,936	11,421	5,157,394	5,159,909
Construction in Progress	1,791,816	2,323,931	935,060	(128,492)	3,052,195
Total	4,844,025	2,675,392	946,481	9,082,750	15,655,687
Assets Being Depreciated					
Buildings & Improvement	21,459,632	1,056,195	0	(391,329)	22,124,498
Improvements	1,644,510	393,843	0	(128,957)	1,909,396
Equipment	10,956,200	1,165,434	746,547	(325,119)	11,049,968
Infrastructure	147,587,631	1,558,897	392,545	(9,237,266)	139,516,717
Total	181,647,973	4,174,369	1,139,092	(10,082,271)	174,600,579
Grand Total	186,491,999	6,849,762	2,085,573	(999,922)	190,256,266
Less accumulated depreciation for:					
		Increase	Decrease	Adjustments	Ending Balance
Buildings & Improvements	8,548,552	944,969	0	(347,295)	9,146,226
Improvements	422,006	263,346	10,035	(121,515)	553,802
Equipment & Machinery	7,088,728	1,238,404	644,063	(295,818)	7,387,251
Infrastructure	98,035,707	2,583,909	335,513	0	100,284,103
Total	114,094,993	5,030,628	989,611	(764,629)	117,371,382
Total Government Activities net	72,397,006	1,819,134	1,095,962	(235,293)	72,884,884

BUSINESS TYPE ACTIVITIES		Increase	Decrease	Adjustments	Ending Balance
Assets not being depreciated					
Land	280,439	0	0	0	280,439
Construction in Progress	-	0	0	0	0
Total	280,439	0	0	0	280,439
Assets Being Depreciated					
Buildings & Improvement	1,357,200	0	0	0	1,357,200
Improvements	4,513,052	0	0	0	4,513,052
Equipment	1,202,822	0	0	(107,416)	1,095,406
Total	7,073,074	0	0	(107,416)	6,965,658
Grand Total	7,353,513	0	0	(107,416)	7,246,097
Less accumulated depreciation for:					
		Increase	Decrease	Adjustments	Ending Balance
Buildings & Improvements	435,003	58,137	0	0	493,140
Improvements	995,346	156,302	0	0	1,151,649
Equipment & Machinery	523,724	87,496	0	(107,416)	503,804
Total	1,954,074	301,935	0	(107,416)	2,148,593
Business Activities Capital Assets, net	5,399,439	(301,935)	0	0	5,097,504

Adjustments

During the year, staff has performed several internal audits of items that were in the capital assets. As a result of the audits, we had adjustments that occurred.

The Governmental Activities shows in the adjustment column \$999,992 as a decrease. This is an inventory adjustment for items that has been previously disposed and for duplicate entries. The depreciation in the amount of \$764,628 is the related to the above equipment. The net result is \$235,292. There is an adjustment in the amount of \$9,237,266 removed from Infrastructure and added to Gravel Roads and Easements & Right of Ways as these assets are not depreciated.

The Business Type Activities shows in the adjustment column \$107,416 as a decrease. This is an inventory adjustment for items have been previously disposed. The amount of \$107,416 is the related depreciation to the above equipment.

Depreciation expense was charged to the functions of the primary government as follows:

Government Activities	
Function/Program	Amount
Government activities	\$ 237,006
Judicial Services	2,650
Public Safety	267,908
Physical Environment	11,106
Transportation	2,551,012
Health and Human Service	32,508
Economic Environment	0
Culture and Recreation	174,198
Total	\$ 3,276,388

Depreciation expense was charged to the business activities as follows:

Business Activities	
	Amount
Solid Waste & Garbage	\$194,519
Total	\$194,519

*See Required Supplementary Information

NOTE 7 - PENSION PLANS

A. WASHINGTON STATE RETIREMENT 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 Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to: Department of Retirement Systems, Communications Unit, P.O. Box 48380, Olympia, WA 98504-8380; or it may be downloaded from the DRS website at www.drs.wa.gov. The following disclosures are made pursuant to GASB Statements No. 27, *Accounting for Pensions by State and Local Government Employers* and No. 50, *Pension Disclosures, an Amendment of GASB Statements No. 25 and No. 27*.

Public Employees' Retirement System (PERS) Plans 1, 2, and 3

Plan Description

PERS is a cost-sharing multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a defined benefit plan with a defined contribution component.

Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts (other than judges currently in a judicial retirement system); employees of legislative committees; community and technical colleges, college and university employees not participating in national higher education retirement programs; judges of district and municipal courts; and employees of local governments.

PERS members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercise an option to transfer their membership to Plan 3. PERS members joining the system on or after March 1, 2002 for state and higher education employees, or September 1, 2002 for local government employees have the irrevocable option of choosing membership in either PERS Plan 2 or PERS Plan 3. The option must be exercised within 90 days of employment. An employee is reported in Plan 2 until a choice is made. Employees who fail to choose within 90 days default to PERS Plan 3. Notwithstanding, PERS Plan 2 and Plan 3 members may opt out of plan membership if terminally ill, with less than five years to live.

PERS Plan 1 and Plan 2 defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions. PERS retirement benefit provisions are established in Chapters 41.34 and 41.40 RCW and may be amended only by the State Legislature.

PERS Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. The monthly benefit is 2 percent of the average final compensation (AFC) per year of service. (AFC is the monthly average of the 24 consecutive highest-paid service credit months.) The retirement benefit may not exceed 60 percent of AFC. The monthly benefit is subject to a minimum for PERS Plan 1 retirees who have 25 years of service and have been retired 20 years, or who have 20 years of service and have been retired 25 years. Plan 1 members retiring from inactive status prior to the age of 65 may receive actuarially reduced benefits. If a survivor option is chosen, the benefit is further reduced. A cost-of-living allowance (COLA) is granted at age 66 based upon years of service times the COLA amount, which is increased 3 percent annually. Plan 1 members may also elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 provides duty and non-duty disability benefits. Duty disability retirement benefits for disablement prior to the age of 60 consist of a temporary life annuity payable to the age of 60. The allowance amount is \$350 a month, or two-thirds of the monthly AFC, whichever is less. The benefit is reduced by any workers' compensation benefit and is payable as long as the member remains disabled or until the member attains the age of 60. A member with five years of covered employment is eligible for non-duty disability retirement. Prior to the age of 55, the allowance amount is 2 percent of the AFC for each year of service reduced by 2 percent for each year that the member's age is less

than 55. The total benefit is limited to 60 percent of the AFC and is actuarially reduced to reflect the choice of a survivor option. A cost-of-living allowance is granted at age 66 based upon years of service times the COLA amount (based on the consumer Price Index), capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 members can receive credit for military service while actively serving in the military, if such credit makes them eligible to retire. Members can also purchase up to 24 months of service credit lost because of an on-the-job injury.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members are eligible for normal retirement at the age of 65 with five years of service. The monthly benefit is 2 percent of the AFC per year of service. (AFC is the monthly average of the 60 consecutive highest-paid service months.)

PERS Plan 2 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 reduced benefit. The benefit is reduced by an early retirement factor (ERF) that varies according to age, for each year before age 65.

PERS Plan 2 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

- With a benefit that is reduced by 3 percent for each year before age 65.
- With a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

PERS Plan 2 retirement benefits are also actuarially reduced to reflect the choice, if made, of a survivor option. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

The surviving spouse or eligible child or children of a PERS Plan 2 member who dies after leaving eligible employment having earned ten years of service credit may request a refund of the member's accumulated contributions. Effective July 22, 2007, said refund (adjusted as needed for specified legal reductions) is increased from 100 percent to 200 percent of the accumulated contributions if the member's death occurs in the uniformed service to the United States while participating in *Operation Enduring Freedom* or *Persian Gulf*, *Operation Iraqi Freedom*.

PERS Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component and member contributions finance a defined contribution component. The defined benefit portion provides a monthly benefit that is 1 percent of the AFC per year of service. (AFC is the monthly average of the 60 consecutive highest-paid service months.)

Effective June 7, 2006, PERS 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 twelve months of that service are earned after age 44; or after five service credit years earned in PERS Plan 2 prior to June 1, 2003. Plan 3 members are immediately vested in the defined contribution portion of their plan.

Vested Plan 3 members are eligible for normal retirement at age 65, or they may retire early with the following conditions and benefits:

- If they have at least ten service credit years and are 55 years old, the benefit is reduced by an ERF that varies with age, for each year before age 65.
- If they have 30 service credit years and are at least 55 years old, they have the choice of a benefit that is reduced by 3 percent for each year before age 65; or a benefit with a smaller (or no) reduction factor (depending on age) that imposes stricter return-to-work rules.

PERS Plan 3 defined benefit retirement benefits are also actuarially reduced to reflect the choice, if made, of a survivor option. There is no cap on years of service credit and Plan 3 provides the same cost-of-living allowance as Plan 2.

PERS Plan 3 defined contribution retirement benefits are solely dependent upon the results of investment activities.

The defined contribution portion can be distributed in accordance with an option selected by the member, either as a lump sum or pursuant to other options authorized by the Director of the Department of Retirement Systems.

PERS Plan 2 and Plan 3 provide disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 monthly benefit amount is 2 percent of the AFC per year of service. For Plan 3, the monthly benefit amount is 1 percent of the AFC per year of service.

These disability benefit amounts are actuarially reduced for each year that the member's age is less than 65, and to reflect the choice of a survivor option. There is no cap on years of service credit, and a cost-of-living allowance is granted (based on the Consumer Price Index) capped at 3 percent annually.

PERS Plan 2 and Plan 3 members may have up to ten years of interruptive military service credit; five years at no cost and five years that may be purchased by paying the required contributions. Effective July 24, 2005, a member who becomes totally incapacitated for continued employment while serving the uniformed services, or a surviving spouse or eligible children, may apply for interruptive military service credit. Additionally, PERS Plan 2 and Plan 3 members can also purchase up to 24 months of service credit lost because of an on-the-job injury.

PERS members may also purchase up to five years of additional service credit once eligible for retirement. This credit can only be purchased at the time of retirement and can be used only to provide the member with a monthly annuity that is paid in addition to the member's retirement benefit.

Beneficiaries of a PERS Plan 2 or Plan 3 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction, if the member was not at normal retirement age at death. This provision applies to any member killed in the course of employment, on or after June 10, 2004, if found eligible by the Department of Labor and Industries.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a PERS member who dies in the line of service as a result of injuries sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of said member's covered employment, if found eligible by the Department of Labor and Industries.

Judicial Benefit Multiplier

Beginning January 1, 2007 through December 31, 2007, judicial members of PERS were given the choice to participate in the Judicial Benefit Multiplier Program (JBM) enacted in 2006. Justices and judges in PERS Plan 1 and 2 were able to make a one-time irrevocable election to pay increased contributions that would fund a retirement benefit with a 3.5 percent multiplier. The benefit would be capped at 75 percent of AFC. Judges in PERS Plan 3 could elect a 1.6 percent of pay per year of service benefit, capped at 37.5 percent of average compensation.

Members who chose to participate in JBM would: accrue service credit at the higher multiplier beginning with the date of their election; be subject to the benefit cap of 75 percent of AFC, pay higher contributions; stop contributing to the Judicial Retirement Account (JRA); and be given the option to increase the multiplier on past judicial service. Members who did not choose to participate would: continue to accrue service credit at the regular multiplier; continue to participate in JRA, if applicable; never be a participant in the JBM Program; and continue to pay contributions at the regular PERS rate.

Newly elected or appointed justices and judges who chose to become PERS members on or after January 1, 2007, or who had not previously opted into PERS membership, were required to participate in the JBM Program. Members required into the JBM program would: return to prior PERS Plan if membership had previously been established; be mandated into Plan 2 and not have a Plan 3 transfer choice, if a new PERS member; accrue the higher multiplier for all judicial service; not contribute to JRA; and not have the option to increase the multiplier for past judicial service.

There are 1,189 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2009:

Retirees and Beneficiaries Receiving Benefits	74,857
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	28,074
Active Plan Members Vested	105,339
Active Plan Members Non-vested	53,896
Total	262,166

Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates, Plan 2 employer and employee contribution rates, and Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. All employers are required to contribute at the level established by the Legislature. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan and member contributions finance the defined contribution portion. The Director of the Department of Retirement Systems sets Plan 3 employee contribution rates. Six rate options are available ranging from 5 percent to 15 percent; two of the options are graduated rates dependent on the employee's age. As a result of the implementation of the Judicial Benefit Multiplier Program in January 2007, a second tier of employer and employee rates was developed to fund, along with investment earnings, the increased retirement benefits of those justices and judges that participate in the program. The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.40 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2010, are as follows:

Members Not Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer*	5.31%**	5.31%**	5.31%***
Employee	6.00%****	3.90%****	*****

* The employer rates include the employer administrative expense fee currently set at 0.16%.

** The employer rate for state elected officials is 7.89% for Plan 1 and 5.31% for Plan 2 and Plan 3.

*** Plan 3 defined benefit portion only.

**** The employee rate for state elected officials is 7.50% for Plan 1 and 3.90% for Plan 2.

***** Variable from 5.0% minimum to 15.0% maximum based on rate selected by the PERS 3 member.

Members Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer-State Agency*	7.81%	7.81%	7.81%**
Employer-Local Government*	5.31%	5.31%	5.31%**
Employee-State Agency	9.76%	7.25%	7.50%***
Employee-Local Government	12.26%	9.75%	7.50%***

* The employer rates include the employer administrative expense fee currently set at 0.16%.

** Plan 3 defined benefit portion only.

***Minimum rate.

Both the county and the employees made the required contributions. The county's required contributions for the years ended December 31 were as follows:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
2010	\$19,383	\$320,316	\$71,482
2009	\$30,385	\$573,233	\$91,835
2008	\$37,123	\$609,539	\$110,000

Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plans 1 and 2

Plan Description

LEOFF is a cost-sharing multiple-employer retirement system comprised of two separate defined benefit plans. LEOFF members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members. Membership in the system includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters and, as of July 24, 2005, those emergency medical technicians who were given the option and chose LEOFF Plan 2 membership. LEOFF membership is comprised primarily of non-state employees, with Department of Fish and Wildlife enforcement officers, who were first included prospectively effective July 27, 2003, being an exception.

Effective July 1, 2003, the LEOFF Plan 2 Retirement Board was established by Initiative 790 to provide governance of LEOFF Plan 2. The Board's duties include adopting contribution rates and recommending policy changes to the Legislature for the LEOFF Plan 2 retirement plan.

LEOFF defined benefit retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations. LEOFF retirement benefit provisions are established in Chapter 41.26 RCW and may be amended only by the State Legislature.

LEOFF Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50.

The benefit per year of service calculated as a percent of final average salary (FAS) is as follows:

Term of Service	Percent of Final Average Salary
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

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 consecutive 24 months' salary within the last 10 years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

LEOFF Plan 1 provides death and disability benefits. Death benefits for survivors of Plan 1 members on active duty consist of the following: (1) If eligible spouse, 50 percent of the FAS, plus 5 percent of FAS for each eligible surviving child, with a limitation on the combined allowances of 60 percent of the FAS; or (2) If no eligible spouse, eligible children receive 30 percent of FAS for the first child plus 10 percent for each additional child, subject to a 60 percent limitation of FAS, divided equally.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 1 member who dies as a result of injuries or illness sustained in the course of employment, if found eligible by the Department of Labor and Industries.

The LEOFF Plan 1 disability allowance is 50 percent of the FAS plus 5 percent for each child up to a maximum of 60 percent. Upon recovery from disability before the age of 50, a member is restored to service with full credit for service while disabled. Upon recovery after the age of 50, the benefit continues as the greater of the member's disability allowance or service retirement allowance.

LEOFF Plan 1 members may purchase up to five years of additional service credit once eligible for retirement. This credit can only be purchased at the time of retirement and can be used only to provide the member with a monthly annuity that is paid in addition to the member's allowance.

LEOFF Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members may retire at the age of 50 with 20 years of service, or at the age of 53 with five years of service, with an allowance of 2 percent of the FAS per year of service. (FAS are based on the highest consecutive 60 months.) Plan 2 members who retire prior to the age of 53 receive reduced benefits. Benefits are actuarially reduced for each year that the benefit commences prior to age 53 and to reflect the choice of a survivor option. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53. A cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

LEOFF Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 allowance amount is 2 percent of the FAS for each year of service. Benefits are actuarially reduced for each year that the member's age is less than 53, unless the disability is duty-related, and to reflect the choice of a survivor option. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53. A catastrophic disability benefit equal to 70 percent of their FAS, subject to offsets for workers' compensation and Social Security disability benefits received, is also available to those LEOFF Plan 2 members who are severely disabled in the line of duty and incapable of future substantial gainful employment in any capacity.

Effective June 2010, benefits to LEOFF Plan 2 members who are catastrophically disabled include payment of eligible health care insurance premiums.

Members of LEOFF Plan 2 who leave service because of a line of duty disability are allowed to withdraw 150 percent of accumulated member contributions. This withdrawal benefit is not subject to federal income tax. Alternatively, members of LEOFF Plan 2 who leave service because of a line of duty disability may be eligible to receive a retirement allowance of at least 10 percent of FAS and 2 percent per year of service beyond five years. The first 10 percent of the FAS is not subject to federal income tax.

LEOFF Plan 2 retirees may return to work in an eligible position covered by another retirement system, choose membership in that system and suspend their pension benefits, or not choose membership and continue receiving pension benefits without interruption.

LEOFF Plan 2 members who apply for retirement may purchase up to five years of additional service credit. The cost of this credit is the actuarial equivalent of the resulting increase in the member's benefit.

LEOFF Plan 2 members can purchase service credit for military service that interrupts employment. Additionally, LEOFF Plan 2 members who become totally incapacitated for continued employment while servicing in the uniformed services may apply for interruptive military service credit. Should any such member die during this active duty, the member's surviving spouse or eligible child(ren) may purchase service credit on behalf of the deceased member.

LEOFF Plan 2 members may also purchase up to 24 consecutive months of service credit for each period of temporary duty disability.

Beneficiaries of a LEOFF Plan 2 member who is killed in the course of employment receive retirement benefits without actuarial reduction, if found eligible by the Director of the Department of Labor and Industries.

Benefits to eligible surviving spouses and dependent children of LEOFF Plan 2 members killed in the course of employment include the payment of on-going health care insurance premiums paid to the Washington state Health Care Authority.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 2 member who dies as a result of injuries or illness sustained in the course of employment, if found eligible by the Department of Labor and Industries.

There are 372 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2009:

Retirees and Beneficiaries Receiving Benefits	9,454
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	674
Active Plan Members Vested	13,363
Active Plan Members Non-vested	3,944
Total	27,435

Funding Policy

Starting on July 1, 2000, LEOFF Plan 1 employers and employees contribute zero percent as long as the plan remains fully funded. Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plan. LEOFF Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board. All employers are required to contribute at the level required by state law. The Legislature, by means of a special funding arrangement, appropriated money from the state General Fund to supplement the current service liability and fund the prior service costs of LEOFF Plan 2 in accordance with the requirements of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2010, are as follows:

	LEOFF Plan 1	LEOFF Plan 2
Employer*	0.16%	5.24%**
Employee	0.00%	8.46%
State	N/A	3.38%

*The employer rates include the employer administrative expense fee currently set at 0.16%.

** The employer rate for ports and universities is 8.62%.

Both the county and the employees made the required contributions. The county's required contributions for the years ended December 31 were as follows:

	LEOFF Plan 1	LEOFF Plan 2
2010	\$0	\$108,189
2009	\$0	\$110,309
2008	\$0	\$94,143

Public Safety Employees' Retirement System (PSERS) Plan 2

Plan Description

PSERS is a cost-sharing multiple-employer retirement system comprised of a single defined benefit plan, PSERS Plan 2. PSERS was created by the 2004 legislature and became effective July 1, 2006.

PSERS Plan 2 membership includes full-time employees of a covered employer on or before July 1, 2006, who met at least one of the PSERS eligibility criteria, and elected membership during the election period of July 1, 2006 to September 30, 2006; and those full-time employees, hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

A *covered employer* is one that participates in PSERS. Covered employers include the following: state of Washington agencies: Department of Corrections, Department of Natural Resources, Parks and Recreation Commission, Gambling Commission, Washington State Patrol, and Liquor Control Board; Washington State counties; and Washington State cities except for Seattle, Tacoma and Spokane.

To be eligible for PSERS, an employee must work on a full-time basis and have one of the following:

- Completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington and carry a firearm as part of the job.
- Primary responsibility to ensure the custody and security of incarcerated or probationary individuals.
- Limited authority to function as a Washington peace officer, as defined in RCW 10.93.020.
- Primary responsibility to supervise eligible members who meet the above criteria.

PSERS defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions. PSERS retirement benefit provisions are established in Chapter 41.37 RCW and may be amended only by the State Legislature.

PSERS Plan 2 members are vested after the completion of five years of eligible service. PSERS Plan 2 members may retire at the age of 65 with five years of service, or at the age of 60 with at least 10 years of PSERS service credit, with an allowance of 2 percent of the average final compensation (AFC) per year of service. The AFC is the monthly average of the member's 60 consecutive highest-paid service credit months, excluding any severance pay such as lump-sum payments for deferred sick leave, vacation or annual leave. Plan 2 members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a 3 percent per year reduction for each year between the age at retirement and age 60 applies. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

PSERS Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. Eligibility is based on the member being totally incapacitated for continued employment with a PSERS employer and leaving that employment as a result of the disability. The disability allowance is 2 percent of the average final compensation (AFC) for each year of service. AFC is based on the member's 60 consecutive highest creditable months of service. Service credit is the total years and months of service credit at the time the member separates from employment. 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).

PSERS Plan 2 members can purchase service credit for military service that interrupts employment. Additionally, PSERS members who become totally incapacitated for continued employment while serving in the uniformed services, may apply for interruptive military service credit. Should any such member die during this active duty, the member's surviving spouse or eligible child(ren) may purchase service credit on behalf of the deceased member.

PSERS members may also purchase up to 24 consecutive months of service credit for each period of temporary duty disability.

Beneficiaries of a PSERS Plan 2 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction, if the member was not at normal retirement age at death. This provision applies to any member killed in the course of employment, if found eligible by the Director of the Department of Labor and Industries.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a PSERS member who dies as a result of injuries or illness sustained in the course of employment, if found eligible by the Department of Labor and Industries.

There are 73 participating employers in PSERS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2009:

Retirees and Beneficiaries Receiving Benefits	2
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	0
Active Plan Members Vested	0
Active Plan Members Non-vested	4,340
Total	4,342

Funding Policy

Each biennium, the state Pension Funding Council adopts PSERS Plan 2 employer and employee contribution rates. The employer and employee contribution rates for Plan 2 are developed by the Office of the State Actuary to fully fund Plan 2. All employers are required to contribute at the level established by the Legislature. The methods used to

determine the contribution requirements are established under state statute in accordance with Chapters 41.37 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2010, are as follows:

	PSERS Plan 2
Employer*	7.85%
Employee	6.55%

- * The employer rate includes an employer administrative expense fee of 0.16%.

Both the county and the employees made the required contributions. The county's required contributions for the years ended December 31 were as follows:

	PSERS Plan 2
2010	\$57,101
2009	\$61,330
2008	\$52,974

B. DEFERRED COMPENSATION PLAN

The County offers its employees three deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are with Great West Life & Annuity Insurance Company, Nationwide Retirement Solutions and the Washington State Department Retirement Systems Deferred Compensation Program. The plans, which are available to all eligible employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

Pursuant to Governmental Accounting Standards Board (GASB) Statement 32, local governments do not own either the amounts deferred by employee or related income on those amounts.

NOTE 8 - RISK MANAGEMENT

A. GENERAL LIABILITY & PROPERTY INSURANCE

Kittitas County was one of the twenty-eight members of the Washington Counties Risk Pool ("Pool") during 2010. Other members included: Adams, Benton, Chelan, Clallam and Clark, Columbia, Cowlitz, Douglas and Franklin, Garfield, Grays Harbor, Island and Jefferson, Kitsap, Lewis and Mason, Okanogan, Pacific, Pend Oreille and San Juan, Skagit, Skamania, Spokane and Thurston, Walla Walla, Whatcom and Yakima Counties. Klickitat and Whitman Counties were former Pool members, but terminated their memberships effective October 2002 and 2003 respectively.

The Pool was formed August 18, 1988 when several Washington counties signed an Interlocal (Cooperative) Agreement. It was established to provide its member counties with "joint" programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling and risk management. The Pool operates under Washington's "pooling" laws, more specifically Chapters 48.62 RCW and 82.60 WAC and implemented via Chapter 39.34 RCW. It is overseen by the State Risk Manager and is subject to fiscal audits performed annually by the State Auditor.

The enabling Interlocal Agreement was amended once in 2000 to add the Membership Compact, a commitment to strengthen the Pool by helping its member counties implement and/or enhance local risk management efforts to reduce losses and support the best management of the Pool and its resources. The Compact established obligations to support these goals through three major elements; membership involvement, risk control practices, and a targeted risk

management program.

The Pool's mission is: To provide comprehensive and economical risk coverage; to reduce the frequency and severity of losses; and to decrease costs incurred in the managing and litigation of claims. The Pool's core values include: being committed to learn, understand and respond to the member counties' insurance needs; being committed to establish working relationships with all members that identify business issues and jointly develop solutions; member counties commit to allocate necessary resources to risk management in their own operations; the Pool's board of directors and professional staff share a commitment to manage the organization based on sound business principles, benchmarked industry standards and measurable outcomes; and being committed to continuous planning and innovation in product development and service delivery.

New members are required to pay the Pool modest admittance fees to cover the members' share of organizational expenses and the costs to analyze their loss data and risk profile. Members contract initially to remain in the Pool for at least five years. Counties may terminate their memberships at the conclusion of any Pool fiscal year following the initial term if the county timely files its required advance written notice. Otherwise, the Interlocal Agreement is renewed automatically for another year. Even after termination, a former member remains responsible for reassessments from the Pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The Pool is governed by a board of directors consisting of one director (and at least one alternate director) designated by each member county. The Pool's board of directors, made up of both elected and appointed county officials, meets three times each year with the summer meeting being the Annual Meeting. The board of directors is responsible for determining the 3rd-party liability coverage to be offered (approving the insuring agreement or coverage document), the reinsurance program to acquire, the excess insurances to be jointly purchased or offered for optional purchase, and approving the Pool's annual operating budgets and work programs, and the member deposit assessment formulas.

Regular oversight of the Pool's operations is furnished by an 11-person executive committee. The committeepersons are elected by the Pool's board of directors from its membership to staggered 3-year terms during each Annual Meeting. The committee meets several times throughout the year to approve all Pool disbursements and examine the Pool's financial health; to approve case settlements exceeding the members' deductibles by at least \$50,000 and to review all claims with incurred loss estimates exceeding \$100,000; to evaluate the Executive Director and the Pool's operations and program deliverables; and to participate in the board's standing committees (finance, personnel, risk management, and underwriting) for development or review/revision of the organization's policies and coverage documents.

The following constitute the highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2008 through September 2009):

- *Operating Income* was experienced during the year of \$1.15 million, a 40% increase from FY-2008.
- *Interest Income* slipped to just \$0.22 million (-65%) due to the nearly non-existent interest rates associated with the national and worldwide recession.
- *Total Assets* grew by \$4.64 million (15%) to more than \$35.71 million. Specifically, current assets increased \$4.69 million (16%) while non-current assets decreased \$0.05 million (-4%).
- 966 cases were added to the Risk Pool's claims-related database during the year which raised the to-date (Oct. 1988 – Sep. 2009) total of third-party liability claims and lawsuits submitted by WCRP member counties to 16,470. Only 492 cases remained classified as "open" at year's end. Independent actuarial estimates suggest another 553 claims may be filed for covered occurrences from all years-to-date through September 2009.
- *Net Assets* (also referred to as *Members' Equity*) increased nearly \$1.38 million to more than \$8.16 million at September 30, 2009. \$6.35 million is classified as 'Restricted' to satisfy the Section D provisions of the WCRP Underwriting Policy that were enhanced by the Board of Directors in March 2007. Another \$1.06 million is invested in *Capital Assets* (net of debt). The remaining \$0.76 million is listed as 'Non-Restricted' and is available. The WCRP Board of Directors is the authority to decide if, how much, and when distributions of any (Non-Restricted) *Net Assets* are to be made.

Professionals from some of the most respected organizations worldwide are called upon regularly to address specific needs of the Pool. For example, independent actuarial services are furnished by PricewaterhouseCoopers, LLP; insurance brokerage and advanced loss control services are provided by Arthur J. Gallagher Risk Management Services, Inc.; coverage counsel is provided by Stafford Frey Cooper; and special claims audits are frequently performed by the

Pool's insurers and re-insurers. These professionals are in addition to the many contracted and in-county counselors assigned to defend Pool cases, as well as the ongoing oversight provided by the State Risk Manager and the annual financial audits performed by the State Auditor.

Over half of the Pool's 9-person staff handles and/or manages the several hundred liability cases filed upon and submitted by the Pool's member counties each year. These claims professionals have more than eighty years combined claims-handling experience. The Pool's "open" file count remains fairly constant between 400 and 500 cases. Other staffers provide various member services including conducting risk assessments and compliance audits, coordinating numerous trainings, researching other coverage's and marketing, with some simply supporting the organization's administrative needs.

Pool member counties presently acquire \$20 million (with another \$5 million optional) of joint liability coverage on a "per occurrence" basis for 3rd-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, and includes public officials' errors and omissions. Annually, members select a per occurrence deductible amount of \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. The initial \$10 million of coverage, less the retention (the greater of the member's deductible or \$100,000), is fully reinsured by superior-rated commercial carriers. The remaining insurance, up to \$15 million, is acquired from superior-rated commercial carriers as "following form" excess insurance. There are no aggregate limits to the payments made for any one member county or all member counties combined.

Property insurance, with composite limits of \$500 million for normal ("All Other Perils") coverage and \$250 million for catastrophe coverage and participant deductibles between \$5,000 and \$50,000, was added to the Pool coverage lines a few years ago as an individual county option. Coverage is for structures, vehicles, mobile equipment, EDP equipment, and equipment breakdown, etc. Participants are responsible for their claims' deductibles. The commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. Twenty-six counties purchased this program during 2009.

Additionally, many members use the Pool's producer (broker) services for other insurance placements, e.g. public officials bonds, and crime & fidelity, special events/concessionaires, and environmental hazards coverage's.

The Washington Counties Risk Pool is a cooperative program, so there is joint liability amongst its participating members. Contingent liabilities are established when assets are not sufficient to cover liabilities. Pool member counties are required to timely submit their 3rd-party liability claims which are handled by the Pool's staff. This includes establishing reserves for both reported and unreported covered events, as well as estimates of the undiscounted future cash payments for losses and related claims adjustment expenses. Deficits resulting from any Pool fiscal year are financed by proportional reassessments against that year's membership. **The Pool's reassessments receivable balance at December 31, 2010 remains at ZERO.**

B. WORKERS COMPENSATION

The County pays premiums to State of Washington Department of Labor and Industries based on hours worked for each employee. The County belongs to the Retrospective Rating program with Labor & Industries in which we joined in 1988. Each year the County selects a rate plan, showing the maximum refund/maximum premium the County is willing to risk based upon claims management. January 2010, the County had a credit account balance of \$50,982 and subsequently we received a refund for the year 2009 in the amount of \$17,888 leaving an accumulated credit balance of \$68,870.

C. UNEMPLOYMENT COMPENSATION

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$90,754 in unemployment charges in 2010. The County also contracts with TALX Corporation to assist with the claims handling, and in 2010 we paid \$1,622

NOTE 9 – SHORT TERM DEBT

Kittitas County had no outstanding short term debt as of December 31, 2010 and no short-term debt activities during 2010.

NOTE 10 - LONG-TERM DEBT

A. LONG TERM DEBT

Kittitas County has issued revenue bonds to finance the construction and renovation of the fairgrounds grandstands. The revenue bonds are being repaid by revenues generated from the fairgrounds. The federal arbitrage regulations apply to the Grandstand Renovation debt.

The revenue bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
"2001" Grandstand Renovation	4.25% - 5.10%	\$0
TOTAL		\$0

The variable interest rate is set by the bond resolution, 2002-2007 at 4.25%; 2008 at 4.30%; 2009 at 4.50% then increasing .10% each year until 2015.

The "2001" Grandstand Renovation debt is scheduled to be refunded on an advance basis in 2011. The County issued the Limited Tax G.O. & Refunding bonds in 2010 in the amount of \$11,185,000 which included the refunding of the "2001" Grandstand Renovation debt. A portion of the proceeds of the Bonds, together with other funds of the County, will be escrowed to the redemption date for the Refunded Bonds at which time the Refunded Bonds will be redeemed at a price of par plus accrued interest to the date of redemption. The redemption date for the Refunded Bonds is June 1, 2011. US Bank currently holds in escrow \$781,576.96 for the refunding of these bonds.

Limited Tax General Obligation Bonds, 2001

Maturity	Principal Amount	Interest Rate	CUSIP No.
December 1, 2011	\$135,000	4.70%	498226AK5
December 1, 2012	140,000	4.80	498226AL3
December 1, 2013	150,000	4.90	498226AM1
December 1, 2014	155,000	5.00	498226AN9
December 1, 2015	165,000	5.10	498226AP4

\$745,000

Kittitas County, Washington

Limited Tax General Obligation Bonds, 2001

Debt Service To Maturity And To Call

Date	Refunded Bonds	Interest to Call	D/S To Call	Principal	Coupon	Interest	Refunded D/S
12/01/2010	-	18,290.00	18,290.00	-	-	18,290.00	18,290.00
06/01/2011	745,000.00	18,290.00	763,290.00	-	-	18,290.00	18,290.00
12/01/2011	-	-	-	135,000.00	4.700%	18,290.00	153,290.00
06/01/2012	-	-	-	-	-	15,117.50	15,117.50

12/01/2012	-	-	-	140,000.00	4.800%	15,117.50	155,117.50
06/01/2013	-	-	-	-	-	11,757.50	11,757.50
12/01/2013	-	-	-	150,000.00	4.900%	11,757.50	161,757.50
06/01/2014	-	-	-	-	-	8,082.50	8,082.50
12/01/2014	-	-	-	155,000.00	5.000%	8,082.50	163,082.50
06/01/2015	-	-	-	-	-	4,207.50	4,207.50
12/01/2015	-	-	-	165,000.00	5.100%	4,207.50	169,207.50

Total	\$745,000.00	\$36,580.00	\$781,580.00	\$745,000.00	-	\$133,200.00	\$878,200.00
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Yield Statistics

Average Life	3.270 Years
Weighted Average Maturity (Par Basis)	3.270 Years
Average Coupon	5.4674504%

Refunding Bond Information

Refunding Dated Date	9/30/2010
Refunding Delivery Date	9/30/2010

During 2010, the County issued bonds in the amount of \$11,185,000. The Bonds are being issued for the purpose of construction of repairs and expansion of the County Jail, acquisition of a building for court facilities, remodel of a building on the County fairgrounds, refunding of an advanced basis the County's Limited Tax General Obligation Bonds, 2001, paying the costs of issuance of the Bonds, and other legal purposes of the County. The federal arbitrage regulations apply to the 2010 GO & Refund Bonds debt.

The Limited Tax General Obligation and Refunding Bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
Limited Tax General Obligation and Refunding Bonds, 2010	2%-3.75%	\$11,185,000
Reoffering Premium or (Discount)		169,628
Total Underwriter's Discount (1.008%)		(112,778)
TOTAL		\$11,241,850

The bond debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2011	\$495,000	\$384,199
2012	560,000	318,631
2013	575,000	307,431
2014	580,000	295,931
2015	600,000	284,331
2016-2020	2,375,000	1,237,544
2021-2025	2,760,000	835,913
2026-2030	3,240,000	356,825
TOTAL	\$11,185,000	\$4,020,805

2. LONG TERM LIABILITIES

CUMMINGS/BERRY PURCHASE LOAN

The Cummings/Berry loan to purchase property at 411 N. Ruby, Ellensburg, WA has a maturity date of September, 2012. The contract includes a balloon payment of \$688,028.34 in September, 2012. The amount of the loan currently outstanding is:

Purpose	Interest Rate	Amount
Cummings/Berry Purchase	5.5%	\$772,070
TOTAL		\$772,070

The Cummings/Berry purchase debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2011	\$49,608	\$41,229
2012	722,462	\$26,015
TOTAL	\$772,070	\$67,244

3. SOLID WASTE PUBLIC WORKS TRUST FUND LOAN

The Solid Waste Public Works Trust Fund Loan debt currently outstanding for the Upper County Transfer Station:

Purpose	Interest Rate	Amount
Solid Waste Loan	5%	\$900,000
TOTAL		\$900,000

The Solid Waste Public Works Trust Fund Loan debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2011	\$75,000	\$4,500
2012	75,000	4,125
2013	75,000	3,750
2014	75,000	3,375
2015	75,000	3,000
2016-2020	375,000	9,375
2021-2022	150,000	1,125
TOTAL	\$900,000	\$29,250

4. SPECIAL ASSESSMENT

The Kittitas County Hyak Bond Fund was established in 1997 for the redemption of debt incurred by property owners within the Hyak County Road Improvement District. The initial aggregate principal amount of the bonds issued on June 15, 1997 was \$2,087,070. The bonds bear interest at the rate of 6.44% per annum. The bonds are called annually on July 1st and shall mature on July 1, 2014.

In addition to the Hyak Bond Fund, Kittitas County also maintains the Hyak Bond Guaranty Fund. We are required to maintain a balance equal to 7% of the outstanding principal bond amount. The guaranty fund may be used for any defaulted assessments within the road improvement district. The County Treasurer currently invests funds and all interest remains in the guaranty fund.

Funds in excess of the mandatory 7% reserve remain with the county and will be used for Hyak RID issues and maintenance. For example, excess funds may be used for a 7-year cycle ACP overlay or other extraordinary costs associated with the roads within the Hyak Road Improvement District.

The RID assessment debt currently outstanding

Purpose	Interest Rate	Amount
RID 96-1	6.44%	\$0
TOTAL		\$0

At December 31, 2010, Kittitas County has \$339,459.41 available in debt service funds to service the general bonded debt.

4. DEBT LIMITS

State Law provides that debt cannot be incurred in excess of the following percentages of the value of taxable property of the County:

- 1.5% - Without a vote of the people
- 2.5% - With a vote of the people

The total tax property value was \$6,411,783,255 and the debt limits for the County as of December 31, 2010 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$80,830,187
General Purposes – with a vote of the people	\$160,294,581

NOTE 11 – LEASES

A. OPERATING LEASES

The county leased copiers and a postage machine under non-cancelable operating leases. Total cost for such leases was \$4,182 for the year ended December 31, 2010. The future minimum lease payments for these leases are as follows:

Year Ending December 31	Amount
2011	\$318
2012	318
2013	265
2014	0
2015	0
Total	\$901

B. CAPITAL LEASES

The county leases office equipment under non-cancelable capital leases for governmental activities. These lease agreements qualify as capital leases for accounting purposes, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. We do not depreciate capital leases. There were no leases for Business-Type Activities to report.

The following table is a listing of the outstanding debt on the capital leases for 2010.

Asset	Governmental Activities
Mail Machine	\$9,418
Sharp MX-C401 Copier-UDC	8,498
DM 525 Mail Machine-UDC	12,401
OCE-IM 5530 Copier-Treasurer	2,904
Sharp MX-C311 & Xerox W5655-Prosecutor	21,811
Sharp MX-5500N Copier – Prosecutor	6,501
IM 4511 Doc Feeder-Courthouse-Prosecutor	4,950
Ricoh 760D Scanner – Prosecutor	4,568
Sharp ARM-455N Copier – Sheriff	4,291
Kyocera Mita Copier – Sheriff	1,004
Sharp MX-3100N & MX-M453N-Sheriff	31,935
Konica Minolta – CDS	5,633
OCE CM 4521 Copier – Public Health	12,548
Xerox W5655PT – Juvenile/Clerk/Sup Court	11,281
Total	\$137,743

The future minimum lease obligation and the net present value of these minimum lease payments as of December 31, 2010, are as follows:

Year Ending December 31	Governmental Activities
2011	\$53,820
2012	33,834
2013	24,453
2014	20,454
2015	5,182
Total Minimum Lease Payments	\$137,743
Less: Interest	0
Present Value of Minimum Lease Payments	\$137,743

NOTE 12 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2010, the following changes occurred in long-term liabilities: The Kyocera Mita Copier that was transferred from Community Development Services in 2009 to the Sheriff's office incurred a higher monthly payment than the original lease required due to changes in its' usage. This amounted to an increase to the beginning balance due in the amount of \$1,396. The Sheriff's dish machine was bought at the end of the lease term in 2010, with a buyout amount of \$180. Upper District Court traded in their Sharp Copier and their DM Mail Machine for new equipment totaling a reduction of -\$1,001. The total adjustment to Capital Leases in 2010 was \$575. The total amount redeemed for Capital Leases equals lease payments made during the year not including sales tax. The amount reported for Capital Leases on the General Ledger includes sales tax.

Effective January 2008, the County's Other Post Employment Benefit (OPEB) liability was required to be reported per GASB 45 (See Note 17). The landfill closure cost liability has been reported for Business-Type Activities (See Note 18). During 2010, the County issued bonds in the amount of \$11,241,850. The Bonds are being issued for the purpose of construction of repairs and expansion of the County Jail, acquisition of a building for court facilities, remodel of a building on the County fairgrounds, refunding of an advanced basis the County's Limited Tax General Obligation Bonds, 2001, paying the costs of issuance of the Bonds, and other legal purposes of the County.

	Beginning Balance 01/01/10	Additions	Adjustments	Reductions	Ending Balance 12/31/10	Due Within One Year
Governmental Activities						
Bonds Payable: Revenue/Assessment Bonds	\$940,000	\$11,241,850	\$0	\$940,000	\$11,241,850	\$495,000
Capital Leases	98,417	100,740	575	61,989	137,743	53,820
Compensated Absences	2,079,414	88,223	0	0	2,167,637	50,495
Long Term Liabilities	819,139	0	0	47,069	772,070	49,608
Other Post Employment Benefits	268,655	110,570	0	0	379,225	0
Total	\$4,205,625	\$11,541,383	\$575	\$1,049,058	\$14,698,525	\$648,923
Business-Type Activities						
Compensated Absences	\$85,462	\$2,033	\$0	\$0	\$87,495	\$0
Long-Term Liabilities	975,001	0	0	75,000	900,001	75,000
Landfill Closure Cost	1,098,383	\$55,657	\$	\$51,108	\$1,102,932	47,290
Total	\$2,158,846	\$57,690	\$0	\$126,108	\$2,090,428	\$122,290
GRAND TOTAL	\$6,364,471	\$11,599,073	\$575	\$1,175,166	\$16,788,953	\$771,213

NOTE 13 – 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.

Kittitas County is named as the defendant in a few legal actions. Claims which have been classified as "reasonably possible" by the Prosecuting Attorney's office for 2010 are expected to be immaterial at this time.

Civil Actions Pending in which Kittitas County, its Officers and Agents are parties as of December 31, 2010.

County Contingent Liability Litigation Cases

1. Manna Funding, LLC v. Kittitas County (07-2-00340-4; 08-2-00425-5): Plaintiffs allege that the County's denial of a rezone application would cause Plaintiffs to incur substantial financial damages. The matter was referred to the Washington Counties Risk Pool and the Superior Court remanded the matter to the Kittitas County Planning Commission with directions to conduct a "meaningful open record hearing." The rezone application was again denied and a Land Use Petition for Review was filed in Kittitas County Superior Court. The matter was forwarded to the Washington Counties Risk Pool. The Superior Court remanded the case back to the Kittitas County Board of Commissioners on February 5, 2009. The Board issued the rezone promptly. The applicant later moved forward with an action for damages that is being handled by the Risk Pool.
2. Cameron, Gleason Properties, LLC, Fremmerlid & Taylor, et al v. Kittitas County – Consolidated under 08-2-00161-2 (Cameron): Plaintiffs allege that County's denial of their (all four petitioners) Lot Performance Based Cluster Plat would cause Plaintiffs to incur substantial financial damages. Although this is a petition under the Land Use Petition Act, the Plaintiffs alleged violations of their substantive and procedural due process rights and violations of 42 USC § 1983 and chapter 64.40 RCW. The matter was referred to the Washington Counties Risk Pool. The County was successful and the developer appealed to the Court of Appeals. This case is currently with the Court of Appeals under cause number 275922, also handled by the Washington Counties Risk Pool. It is stayed pending a subsequent development application.
3. Darryl Piercy v. Kittitas County; Mark McClain, Alan Crankovich and Paul Jewell (09-2-038484-4; Yakima County): Plaintiff alleges wrongful termination by Kittitas County in ending Mr. Piercy's employment with the County. Defense attorney filed a Notice of Intent to Withdraw on May 28, 2010. This matter was referred to the Washington Counties Risk Pool.

4. James Harum v. Kittitas County (10-2-00289-4): Lawsuit filed in Grant County Superior Court on March 3, 2010 as continuation of claim filed by James Harum against Kittitas County on October 7, 2009, Kittitas County Claim No. 200910070014. Plaintiff alleges that Sheriff Gene Dana and his staff at the Kittitas County Sheriff's Office created a harassing and hostile work environment at the Sheriff's Office. The matter was referred to the Washington Counties Risk Pool.
5. NetJets Aviation, Inc. v. State of Washington, et al (10-2-05135-1): Summons and Complaint filed in San Juan County Superior Court against the State of Washington Department of Revenue, Kittitas County and various other Washington counties for refund of property taxes. This matter was referred to the Attorneys General's Office for Tender of Defense.
6. Haley E. Weeks v. Kittitas County: Plaintiff alleges personal injury and damages resulting from the alleged negligence of Kittitas County and the county's Public Works Department by failing to maintain safe driving conditions, which caused Ms. Weeks to become involved in a motor vehicle collision after she lost control of her vehicle in ice and snow conditions. This matter was referred to the Washington Counties Risk Pool. The case was dismissed on Summary Judgment but the Plaintiff has since appealed.

Civil Claims Pending

7. Deborah McPherson
Claimant states that a county employee, Daniel Davis, backed into her vehicle and caused damage to the left front of her vehicle. Ms. McPherson provided three estimates of \$2,324.35, \$2,341.27 and \$2,853.48 to repair the damages. This claim was filed October 29, 2010 and was still pending as of December 31, 2010. Claim has since been approved by the Board of County Commissioners and paid.
8. Joshua McDonald
Claimant states that a county owned dump truck was losing gravel from and said gravel fell onto claimant's vehicle causing damage to the windshield. Mr. McDonald provided an estimate for \$365.26 and for \$467.10 to replace the windshield in his vehicle. This claim was filed October 5, 2010 and was still pending as of December 31, 2010. This claim was deemed denied by the Board of County Commissioners on January 25, 2011.
9. Candi Eslinger (Greg Eslinger ETUX)
Claimant states that a Kittitas County Sheriff's Deputy backed into their vehicle with a county owned patrol car causing damage to the left front fender and driver's side door of said vehicle. Monetary damages are sought in the amount of \$1,642.65 to repair the vehicle damage. This claim was filed October 26, 2010 and was still pending December 31, 2010. This claim has since been approved by the Board and County Commissioners and paid.

NOTE 14 – INTERFUND BALANCES AND TRANSFERS

Interfund balances and transfers are activities between the funds of Kittitas County. Interfund activities are divided into two broad categories: reciprocal and non-reciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Non-reciprocal interfund activity comprises interfund transfers and interfund reimbursements.

A. Interfund Balances

Interfund balances at December 31, 2010 included billings for items such as postage, scan/phone, building rents, copies, central services, computer hardware/software, advertising, and shared copier leases. The balances are as follows:

		Due From							
Due To		General Fund	County Road	Non Major Government	CTHSE/Jail Facilities Expansion	Solid Waste	Internal service	TOTAL	
	General Fund	\$94,494	\$123,566	\$337	\$0	\$0	\$213	\$218,610	
	County Road	53,059	0	2,890	0	0	394,876	\$450,825	
	Non-Major Governmental	242,558	7,392	251,146	0	0	2,883	\$503,979	
	CTHSE/Jail Facilities Expansion	800	0	279	0	0	0	\$1,079	
	Solid Waste	4,846	0	920	0	94,618	0	\$100,384	
	Internal Service Funds	2,842	108,755	0	0	0	362	\$111,959	
	TOTAL	\$398,599	\$239,713	\$255,572	\$0	\$94,618	\$398,334	\$1,386,836	

B. Interfund Transfers

Interfund transfers during 2010 included contributions between funds. The balances were as follows:

		Transfer From				
Transfer To		General fund	County Road	CTHSE/Jail Facilities Expansion	All Others	Total
	General Fund	\$ -	\$ -	\$37,447	\$243,764	\$281,211
	All Others	419,064	-	0	\$28,000	947,064
	Total	\$419,064	\$ -	\$37,447	\$771,764	\$1,228,275

NOTE 15 – RECEIVABLE BALANCES

A. RECEIVABLES

Receivables at December 31, 2010 were as follows:

	Accounts	Taxes	Total
Total Government	\$822	\$4,299,594	\$4,300,416
Total Business	\$249,064	\$0	\$ 249,064

NOTE 16 - JOINT VENTURES

Kittitas County and the City of Ellensburg entered into a cooperative service enterprise to purchase and operate the facility known as the City/County Community Center effective July 19, 1987. The \$62,500 in initial costs of the facility were split \$15,625 to the County and \$46,875 to the City.

The City is responsible for operations and maintenance of the facility. The operating costs are allocated between the City and County based upon the percent of non-city resident users. Complete financial information can be obtained from the City of Ellensburg, 501 N. Anderson Street, Ellensburg, WA 98926.

The City accounts for the operations of the facility in the Recreation Department of the General Fund. The 2010 operations are as follows:

	BUDGET	ACTUAL
Kittitas Co. Support	\$ 40,000	\$42,881
City of Ellensburg Support	68,520	49,803
Tour Fees	17,000	9,422
Other	14,200	25,844
Total Revenues	<u>\$139,720</u>	<u>\$127,950</u>

NOTE 17 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

A. PLAN DESCRIPTION

In addition to the retirement described in the Pension note 7 above, the County provides certain medical insurance benefits for retired public safety employees. Substantially the entire County's LEOFF 1 employees may be come eligible for these benefits if they reach normal retirement age while working for the County. Kittitas County does not currently have any active LEOFF 1 employees employed. There are 8 retired LEOFF 1 employees who are eligible to receive these benefits.

B. FUNDING POLICY

In 2010, expenditures of \$77,153 for medical premiums and billings were recognized for post employment health benefits. The program is funded "pay as you go".

C. ANNUAL OPEB COST AND NET OPEB OBLIGATION

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The County has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

The net OPEB obligation of \$379,225 is included as a noncurrent liability on the Statement of Net Assets.

Annual Required Contribution (ARC)	\$ 187,723
Interest on net OPEB obligation	0
Annual OPEB cost	<u>\$ 187,723</u>
Less: Contributions made	<u>(77,153)</u>
Increase in net OPEB obligation	<u>\$ 110,570</u>
Net OPEB Obligation beginning of year 2009	268,655
Net OPEB Obligation end of year 2010 (NOO)	<u>\$379,225</u>

The County's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2008	204,692	33.0%	137,106
12/31/2009	193,917	32.0%	131,549
12/31/2010	187,723	41.1%	110,570
		TOTAL	379,225

D. FUNDING STATUS

As of December 31, 2010, the most recent actuarial valuation date, the plan was 0% funded. The accrued liability for benefits was \$2,016,062 and the actuarial value of the assets was \$0 resulting in a UAAL of \$2,016,062. Historically, Kittitas County has used a pay-as-you-go approach to funding.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. As 2008 was the first year Kittitas County implemented GASB 45, only three years are presented.

E. ACTUARIAL METHODS AND ASSUMPTIONS

We have used the alternative measurement method permitted under GASB Statement No. 45. A single retirement age of 56.22 was assumed for all active members for the purpose of determining the actuarial accrued liability. Termination and mortality rates were assumed to follow the LEOFF 1 termination and mortality rates used in the September 30, 2006 actuarial valuation report issued by the Office of the State Actuary (OSA). Healthcare costs and trends were determined by Milliman and used by OSA in the state-wide LEOFF 1 medical study performed in 2007. The results were based on grouped data with 4 active groupings and 4 inactive groupings. The actuarial cost method used to determine the actuarial accrued liability was Projected Unit Credit. These assumptions are individually and collectively reasonable for the purposes of this valuation.

NOTE 18 - CLOSURE AND POST CLOSURE CARE COSTS

Kittitas County's only municipal landfill was established in 1980 to accept mixed solid waste. The landfill, owned by the county, was established on a parcel of 640 acres of arid land reserved for the landfill and related activities. The following table depicts events affecting Ryegrass landfill operations:

Date	Change/Modification
November 1993	Promulgation of new State Landfill Regulation WAC 173-351
December 1995	A new operations contractor was chosen in the bid process to operate each transfer Station and the balefill. A three year contract was signed.
February 1996	Major Flooding at the Ellensburg transfer station
March 1996	Leachate observed flowing from the southern tip of Ryegrass balefill
August 1996	Fire at balefill
December 1996	Record snowfall and snowload resulted in the collapse of the Ellensburg transfer station baler building
December 1996	A major fire broke out at Ryegrass balefill
January 1998	Flooding at Ellensburg transfer station
June 1998	Department of Ecology Air Quality Program issued an Order under RCW 70.94 requiring corrective action in operations of the balefill.
September and December 1998	Chloride levels in ground watering monitoring Well B-4 exceeded groundwater standards.
April 1998	Began discussion/negotiations on an Agreed order under the Model Toxics Control Act for closure of the landfill with the Department of Ecology.

April 1998	The Landfill is closed and not accepting any more garbage. The landfill has been covered and must be monitored for 30 years.
December 21, 2004	Resolution 2004-132 Established Reserve Fund 401-011 CDL Post Closure. This money is to be used for the closure and post closure care of the Limited Purpose Landfill which the County operates.
January 2005	CDL post Closure account was started with \$200,000

The Ryegrass landfill was closed to new garbage waste in 1998 due to a Washington Department of Ecology Agreed Order. The closed bale fill will be monitored through 2028. The County still continues to accept construction demolition at its limited purpose landfill. The limited purpose landfill is expected to be operational until 2021 after which time it will be monitored for 20 years. State and federal laws and regulations including WAC 1273.350 required Kittitas County to place a final cover on its landfill site when it stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. GASB 18 establishes the standards for accounting and financial reporting for municipal solid waste landfill closure and post-closure costs.

As a result of the Department of Ecology Agreed Order, a Remedial Action Grant was allocated to Kittitas County for landfill closure/cleanup. This grant funds 75% of the total landfill closures costs. Landfill Closure operations began in July 2000 with construction scheduled to be completed in accordance with the Agreed Order. In August 2000, the Board of County Commissioners adopted Resolution 99-81 reserving solid waste funds for the purpose of post-closure for Ryegrass Landfill. In January 2005, a CDL post Closure account was established with \$200,000 from the Ryegrass Closure Account.

In addition to the Remedial Action Grant, \$1.55 per ton of the tip fee and \$2.44 per ton for the construction debris goes to the post-closure account each year. Each year the Solid Waste budget includes the annual post-closure costs needed for the Ryegrass landfill. Post closure care is funded as a regular part of the Solid Waste budget process.

RyeGrass Landfill Post Closure

In 2010 the County estimated the liability for post-closure care cost for the Ryegrass landfill to be \$645,477. The 2010 actual costs for post-closure care was \$51,108 leaving a liability of \$594,369. As required by federal, state, and local regulations, cash in the amount of \$326,209 has been restricted for post-closure care. A contracted professional estimate for the Ryegrass post-closure care costs is in the process of being completed.

RyeGrass Closure Account	Recorded Liability	Actual Costs	Year	Cash Reserve
12/31/08	662,080	(16,602)	2009	326,209
12/31/09	645,477	(51,108)	2010	326,209
12/31/10	594,369			

Limited Landfill Post Closure

In 2004 an estimate for post-closure care cost for the Limited purpose landfill was done by RW Beck Inc. Based upon the report from RW Beck, the estimated closure costs are \$908,847. The closure is estimated to be 2021 with post-closure activities to occur through 2041. The total cost of completing post-closure for the 20 year period is \$242,760 (2004 dollars). The total landfill capacity is 470,258 cubic yards. The total amount of capacity used through December 31, 2010 is 207,671.

The recorded liability for December 31, 2010 is calculated as follows:

Total Closure Cost	\$1,151,607.00	(\$908,847 + 242,760 post-closure)
X	<u>207,671.00</u>	Cumulative capacity used in 2010
	239,155,377,297.00	
+	<u>470,258.00</u>	Total landfill capacity
	508,562.06	Estimated liability for post-closure
-	<u>452,905.52</u>	2009 Liability recorded
	55,656.54	2010 Liability recorded

As required by federal, state, and local regulations, cash in the amount of \$242,027 has been restricted for post-closure care.

The future liability costs are estimates and are subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations.

NOTE 19 – OTHER DISCLOSURES

A. ACCOUNTING AND REPORTING CHANGES

1. NEW FUND – 2010 GO& Refund Bond

The Board of County Commissioners adopted Resolution 2010-99, to establish 2010 GO & Refund bond fund. The county was approved for a GO and refunding bond in the amount of \$11,185,000. The description of the bond is included in Note 10. The bond was obtained to complete several projects as listed below. The 2001 Fair Bond was refunded in the amount of \$781,576 as part of the bond package.

Jail Repairs & Maintenance	\$ 1.3 Million
Jail Expansion	\$ 6.1 Million
Armory Project	\$ 1.5 Million
Upper District Court	\$ 1.5 Million
Total	\$10.4 Million

2. PRIOR PERIOD ADJUSTMENT TO CAPITALIZED ASSETS

The Capitalized Assets had prior period adjustments, reflected in the adjustment column. As stated in Note 6, the Governmental Activities shows in the adjustment column \$999,921 as a decrease. This was a prior year adjustment as an equipment disposal was not recorded and some entries were recorded twice. The \$(764,628) is the related depreciation to the above equipment. The total prior period adjustment was \$235,292.

The Business Type Activities shows in the adjustment column \$107,416 as a decrease. This is an inventory adjustment for items have been previously disposed. The amount of \$107,416 is the related depreciation to the above equipment.

3. PRIOR YEAR ADJUSTMENTS TO FUND BALANCE

The following list of funds had prior period adjustments. The adjustments will reflect differences in ending and beginning balances on the Statement of Net Assets; Net Activity and Revenue, Expenditures and Changes in Fund Balance for Government funds.

General Fund had a change in prior year receivables in the amount of \$9,163.
EIS Trust had an increase in Reserves in the amount of \$59,503.
Prosecutor Victim Witness had a change in prior year receivables in the amount of \$9,163
for a total of prior year changes in the amount of \$59,503

4. PRIOR YEAR ADJUSTMENT TO NET ASSETS – GOVERNMENTAL ACTIVITIES

The Net Assets had prior year adjustments to the Governmental Activities based upon the above Note 19 A-2, Capitalized Assets in the amount of \$235,293. In addition there was prior year adjustment of \$59,503, to fund balance as indicated in Note 19 A-3. The total net asset prior year adjustment is \$294,796.

5. PRIOR YEAR ADJUSTMENT TO NET ASSETS – BUSINESS TYPE

The Net Assets were adjusted as prior year based upon the changes in the Capital Assets as discussed in Note 19 A-2, in the amount of \$107,416 is adjusted as a prior year. This amount was for equipment adjustment as a result of an internal audit. The total net prior year adjustment is \$107,416.

6. ADJUSTMENTS TO EXPENSED CAPITAL OUTLAY

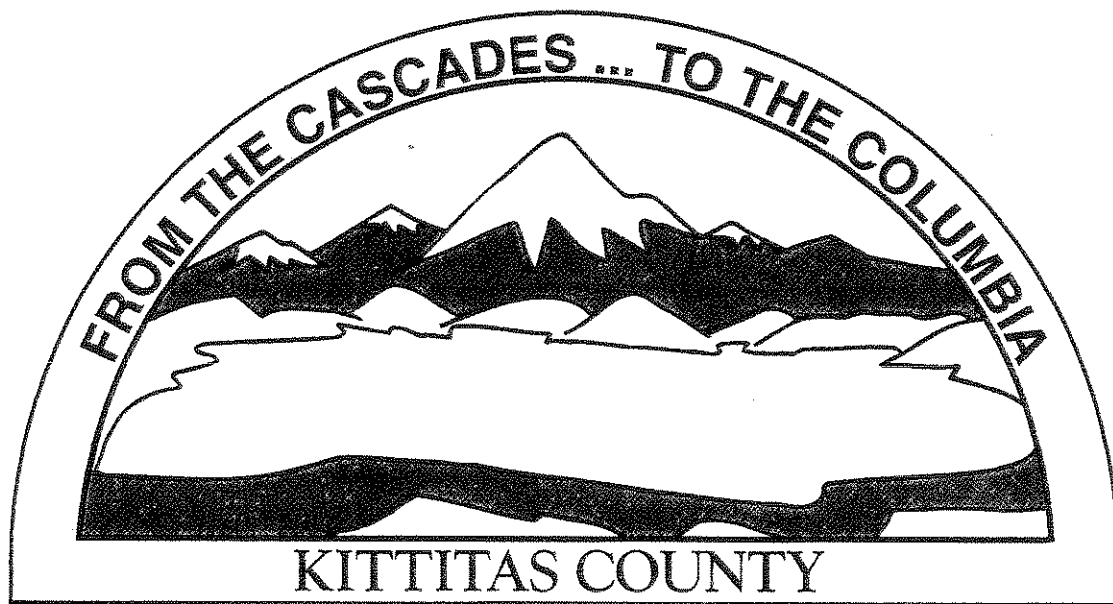
Kittitas County's budget policy is to show in the actual budget any asset that is over \$5,000. The Washington State Auditor requires all government entities to use the Budgeting, Accounting and Reporting System (BARS). Because of this requirement there are several items that are actually treated as a capital items but are not capitalized, i.e.; see Note 1- E (6). The following amounts were adjusted for reporting purposes from capital to operating expenses totaling \$1,798,206.

General Fund	
General Government – Prosecutor	(13,456)
General Government – Facilities Maintenance	20,643
Public Safety – Sheriff	(14,279)
County Road	
Transportation	1,456,463
Public Health	
Mental & Public Health	(8,636)
Courthouse/Jail Facilities Expansion	
Public Safety	323,835
Culture & Recreation	33,637

B. SUBSEQUENT EVENTS

As stated in Note 19-A-1 the county was awarded a GO & Refund Bond in the amount of \$11,185,000. The Board of County Commissioners is in the process of obtaining bids for the new Jail Pod to be awarded in June 2011 with construction to be completed in 1 year. The Jail Repairs and Maintenance are scheduled to be concluded in May 2011. The Upper District has purchased a new building in the amount of \$1,000,000 and remodeling will be scheduled in the near future. The Armory is in the design phase.

Required Supplementary Information



KITTITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2010

General Fund

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 10,449,000	\$ 10,449,000	\$ 10,481,803	\$ 32,803
Licenses & Permits	727,756	857,756	972,365	114,609
Intergovernmental	2,685,060	3,040,200	3,148,503	108,303
Charges for Services	2,000,044	2,111,916	2,180,557	68,641
Fines & Forfeits	1,676,490	1,676,490	1,624,908	(51,582)
Miscellaneous	601,823	603,423	763,759	160,336
Total Revenues	\$ 18,140,173	\$ 18,738,785	\$ 19,171,893	\$ 433,108
Expenditures				
General Governmental	\$ 6,806,811	\$ 7,044,677	\$ 6,345,529	\$ 699,148
Judicial	2,592,167	2,653,358	2,541,891	111,467
Security of Persons and Property	7,065,131	7,385,495	7,072,669	312,826
Physical Environment	122,447	122,447	78,475	43,972
Transportation	3,717	3,717	3,717	-
Economic Environment	587,981	699,981	656,058	43,923
Mental & Physical Health				-
Culture & Recreation	1,191,568	1,193,168	1,175,147	18,021
Debt Service	140,803	140,803	131,947	8,856
Capital Outlay	403,605	638,927	615,398	23,529
Total Expenditures	\$ 18,914,230	\$ 19,882,573	\$ 18,620,831	\$ 1,261,742
Excess (Deficit) Revenues over Expenditures	\$ (774,057)	\$ (1,143,788)	\$ 551,063	\$ 1,694,851
Other Financing Sources (Uses)				
Proceeds Capital Leases	\$	\$	\$	\$ -
Restitution	500	500	367	(133)
Sale of Fixed Assets	100	171,100	597	(170,503)
Transfers in	544,837	544,837	419,064	(125,773)
Transfers Out	(262,031)	(312,031)	(281,211)	30,820
Total Other Financing Sources (Uses)	\$ 283,406	\$ 404,406	\$ 138,817	\$ (265,589)
Net Change in Fund Balance	\$ (490,651)	\$ (739,382)	\$ 689,880	\$ 1,429,262
Fund Balance, January 1	\$ 3,820,019	\$ 4,001,750	\$ 4,217,897	\$ 216,147
Fund Balance, December 31	\$ 3,329,368	\$ 3,262,368	\$ 4,907,777	\$ 1,645,409

KITITAS COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2010

County Road

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 3,645,000	\$ 3,645,000	\$ 3,592,279	\$ (52,721)
Licenses & Permits	100	100	7,686	7,586
Intergovernmental	4,708,485	4,708,485	2,871,845	(1,836,640)
Charges for Services	418,000	418,000	544,577	126,577
Miscellaneous	921,000	139,000	71,317	(67,683)
Total Revenues	<u>\$ 9,692,585</u>	<u>\$ 8,910,585</u>	<u>\$ 7,087,703</u>	<u>\$ (1,822,882)</u>
Expenditures				
General Governmental	\$ 580,000	\$ 580,000	\$ 665,658	\$ (85,658)
Transportation	5,267,200	5,267,200	4,585,481	681,719
Capital Outlay	6,154,000	6,154,000	266,207	5,887,793
Total Expenditures	<u>\$ 12,001,200</u>	<u>\$ 12,001,200</u>	<u>\$ 5,517,346</u>	<u>\$ 6,483,854</u>
Excess (Deficit) Revenues over Expenditures	\$ (2,308,615)	\$ (3,090,615)	\$ 1,570,357	\$ 4,660,973
Other Financing Sources (Uses)				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	330,000	1,112,000	-	(1,112,000)
Transfers Out	(189,400)	(189,400)	-	189,400
Total Other Financing Sources (Uses)	<u>\$ 140,600</u>	<u>\$ 922,600</u>	<u>\$ -</u>	<u>\$ (922,600)</u>
Net Change in Fund Balance	\$ (2,168,015)	\$ (2,168,015)	\$ 1,570,357	\$ 3,738,373
Fund Balance, January 1	\$ 8,578,000	\$ 8,578,000	\$ 13,186,088	\$ 4,608,088
Fund Balance, December 31	<u><u>\$ 6,409,985</u></u>	<u><u>\$ 6,409,985</u></u>	<u><u>\$ 14,756,445</u></u>	<u><u>\$ 8,346,461</u></u>

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

Required Supplemental Information
Notes to Budgetary Comparison Schedule
Year Ended December 31, 2010

A. Budgetary Basis

Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects and all proprietary funds on the modified accrual basis of accounting. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles.

B. Material Violations

There were no material violations of finance-related legal or contractual provisions in the general fund and special revenue funds. In addition, these fund's expenditures did not exceed legal appropriation for 2010.

Required Supplemental Information
 Kittitas County
 LEOFF I Retiree Medical Benefits
 Schedule of Funding Progress
 Year Ended December 31, 2010

Fiscal Year Ended	Actuarial Value of Assets	Actuarial Accrued Liability Entry Age	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/08	\$ -	\$2,198,297	\$2,198,297	0%	-	-
12/31/09	\$ -	\$2,082,585	\$2,082,585	0%	-	-
12/31/10	\$ -	\$2,016,062	\$2,016,062	0%	-	-

*2008 is the first year Kittitas County implemented GASB 45, and only three years are presented.

KITTITAS COUNTY
Required Supplementary Information
December 31, 2010

Information about Infrastructure Assets Reported Using the Modified Approach

In accordance with GASB Statement #34, the County is required to report infrastructure capital assets. The County has elected to use the "Modified Approach", as defined by GASB Statement #34, for reporting its gravel roads, thereby forgoing depreciation of these assets. Under this alternative method, the County expenses certain maintenance and preservation costs and does not report depreciation expense. In order to utilize the modified approach, the County is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the assets at the condition level established and disclosed by the County.
- Document that the assets are being preserved approximately at, or above, the established condition level.

Asset Management System

The County maintains an Asset Management System that includes up-to-date inventory of all gravel roads.

Condition Assessments

Full assessment of these infrastructure assets was completed in July, 2008 by County Staff. Through 2008, graveled roads were assessed on a yearly basis for the purpose of hard surfacing prioritization. Beginning in 2009, a full condition assessment will be done on a yearly basis in July. Detailed documentation of disclosed assessment levels is kept on file.

Budgeted and estimated costs to maintain infrastructure

The following table presents the County's estimate of spending necessary to preserve and maintain the roads and bridges at, or above, the "Established Condition Levels" cited above, and the actual amount spent during the past five fiscal years:

Fiscal Year	Estimated Spending	Actual Spending
2005	292,000	78,169
2006	327,000	208,278
2007	312,000	193,131
2008	335,500	246,629
2009	372,000	218,576
2010	\$347,000	\$311,164

Established Condition Level

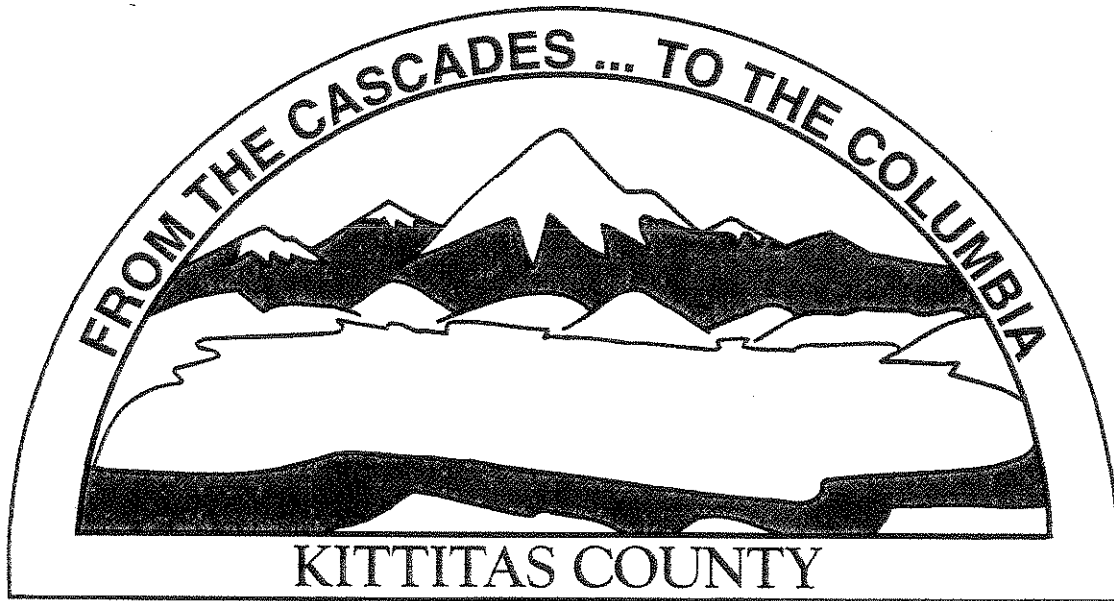
Following are tables showing the measurement scales and basis for condition measurement used to assess and report conditions for gravel roads being reported using the modified approach and the condition level at which the County intends to preserve those assets.

Kittitas County manages its gravel road network using a priority array program. The gravel road condition rating is a numerical condition scale ranging from 1 (severely deficient) to 5 (excellent condition). The County has established an acceptable condition level of 3 (Fair Condition) and preserves 90% of its assets at or above this level.

The ratings are described as follows:

Gravel Road Condition Rating		
<i>Score</i>	<i>Attribute</i>	<i>Description</i>
1	Severely impaired and load restricted	Impassable for heavy loads and requires load restrictions or road closure until repaired.
2	Poor Condition	Rough ride in places, requires spot grading, spot graveling, shoulder damage repair, or roadside flood damage repair.
3	Fair Condition	Road surface is in fair condition, rough ride in places but does not require grading or graveling.
4	Good Condition	Road surface is not new but in good condition and no maintenance needed.
5	Excellent Condition	New road surface, no maintenance needed.

Special Revenue Non-Major Funds



KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
For Year Ended December 31, 2010

With Comparative Totals for Year Ended December 31, 2009

ASSETS	CE				
	Airport	Vehicle Rep. Res.	Sheriff K9 Unit	Community Services	Public Facilities
Cash/Petty Cash	\$ 198,049	\$ 824,724	\$ 501	\$ 427,314	\$ 71,382
Cash in Bank - Retainage	-	-	-	-	-
Investments	171,580	-	-	-	2,034,045
Taxes Receivable	-	-	-	28,307	-
Accounts Receivable	21,053	-	-	16,173	-
Court Receivables	-	-	-	-	-
Interest Receivable	63	0	0	1,415	434
Interfunds Loans Receivable	-	-	-	-	-
Due From Other Funds	248,636	-	-	-	-
Due From Other Governmental	35,184	-	-	216,697	(7,395)
Prepayment for Services	129	-	-	-	-
TOTAL ASSETS	\$ 674,694	\$ 824,724	\$ 501	\$ 689,905	\$ 2,098,465
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Vouchers Payable	\$ 60,781	\$ -	\$ -	\$ 136,099	\$ -
Accounts Payable	220,391	-	-	-	10,600
Salaries Payable	13,538	-	-	-	-
Payroll Benefits Payable	-	-	-	-	-
Due To Other Funds	11,947	-	-	71	1
Interfund Loans Payable	-	-	-	-	-
Due To Other Governmental Units	13,027	-	-	92,144	-
Accrued Interest Payable	-	-	-	-	-
Deferred Revenues	-	-	-	28,307	-
Revenues Collected in Advance	33,185	-	-	-	-
Deposits Payable	195	-	-	-	-
Taxes Payable	2,505	-	-	-	-
Contract Retainage Payable	18,588	-	-	-	-
Construction Escrow Payable	-	-	-	-	-
Notes Payable	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-
TOTAL LIABILITIES	\$ 374,157	\$ -	\$ -	\$ 256,621	\$ 10,601
FUND BALANCE					
Reserve for Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved for Prepaid Items	129	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	300,407	824,724	501	433,284	2,087,864
TOTAL FUND BALANCE	\$ 300,536	\$ 824,724	\$ 501	\$ 433,284	\$ 2,087,864
TOTAL LIABILITIES AND FUND BALANCE	\$ 674,694	\$ 824,724	\$ 501	\$ 689,905	\$ 2,098,465

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

For Year Ended December 31, 2010

With Comparative Totals for Year Ended December 31, 2009

	EIS Trust	Low Income Housing	Recreation	Homelessness Housing Assist	Trial Court Improvements	Public Health	Construction Perf Bond	Veteran's Assistance
ASSETS								
Cash/Petty Cash	291,544	13,999	16,172	151,336	76,590	480,757	8,606	66,754
Cash in Bank - Retainage	-	-	-	-	-	-	-	-
Investments	7	289,879	11,780	394,525	64,851	157,351	66,216	-
Taxes Receivable	-	-	-	-	-	-	-	13,626
Accounts Receivable	-	-	-	-	-	24,433	-	67
Court Receivables	-	-	-	-	-	-	-	-
Interest Receivable	0	62	3	84	14	34	12	0
Interfunds Loans Receivable	-	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	338	-	-
Due From Other Governmental	-	-	3,450	-	-	159,773	-	-
Prepayment for Services	-	-	-	-	-	-	-	-
TOTAL ASSETS	291,551	303,939	31,405	545,945	141,455	822,685	66,834	80,448
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Vouchers Payable	28,384	7,961	436	31,148	-	7,875	-	4,720
Accounts Payable	-	-	-	-	-	-	-	-
Salaries Payable	-	-	-	-	-	1,493	-	-
Payroll Benefits Payable	-	-	-	-	-	-	-	-
Due To Other Funds	5,200	97	1	261	-	21,048	-	-
Interfund Loans Payable	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	7	-	-
Accrued interest Payable	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-	13,626
Revenues Collected in Advance	-	-	-	-	-	115,905	-	-
Deposits Payable	96,241	-	-	-	-	-	66,170	-
Taxes Payable	-	-	-	-	-	103	-	-
Contract Retainage Payable	-	-	-	-	-	-	-	-
Construction Escrow Payable	-	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	131,825	8,058	436	31,409	-	146,431	66,170	18,346
FUND BALANCE								
Reserve for Petty Cash	-	-	-	-	-	910	-	-
Reserved for Prepaid Items	-	-	-	-	-	-	-	-
Unreserved:								
Designated	-	-	-	-	-	157,351	-	-
Undesignated	159,726	295,881	30,968	514,536	141,455	517,993	664	62,102
TOTAL FUND BALANCE	159,726	295,881	30,968	514,536	141,455	676,254	664	62,102
TOTAL LIABILITIES AND FUND BALANCE	291,551	303,939	31,405	545,945	141,455	822,685	66,834	80,448

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

For Year Ended December 31, 2010

With Comparative Totals for Year Ended December 31, 2009

	"911" Phone System	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O	Noxious Weed	Auditor Centennial Doc. Pres.	Misdemeanant Probation
ASSETS							
Cash/Petty Cash	\$ 67,860	\$ 554,011	\$ -	\$ 31,577	\$ 63,924	\$ 83,772	\$ 45,860
Cash in Bank - Retainage	-	-	-	-	-	-	-
Investments	-	490,225	51,477	31,199	75,399	366,312	51,503
Taxes Receivable	-	-	-	-	35,349	-	-
Accounts Receivable	-	596	-	-	-	-	-
Court Receivables	-	-	-	-	-	-	160,348
Interest Receivable	0	105	11	7	16	78	11
Interfunds Loans Receivable	-	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-
Due From Other Governmental	59,252	(1,060)	-	-	451	-	-
Prepayment for Services	-	-	-	-	-	-	-
TOTAL ASSETS	\$ #####	\$ 1,043,876	\$ 51,488	\$ 62,783	\$ 175,138	\$ 450,161	\$ 257,721
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Vouchers Payable	\$ #####	\$ 10,236	\$ -	\$ 372	\$ 156	\$ -	\$ 5,591
Accounts Payable	-	-	-	-	-	-	-
Salaries Payable	-	196	-	-	-	-	-
Payroll Benefits Payable	-	-	-	-	-	-	-
Due To Other Funds	-	13,784	5	679	2,078	126,187	5,443
Interfund Loans Payable	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	35,349	-	160,348
Revenues Collected in Advance	-	-	-	-	-	-	350
Deposits Payable	-	-	-	-	-	-	-
Taxes Payable	-	50	-	-	-	-	1
Contract Retainage Payable	-	-	-	-	-	-	-
Construction Escrow Payable	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ #####	\$ 24,267	\$ 5	\$ 1,051	\$ 37,582	\$ 126,187	\$ 171,733
FUND BALANCE							
Reserve for Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Reserved for Prepaid Items	-	-	-	-	-	-	-
Unreserved:							
Designated	-	-	-	-	-	-	-
Undesignated	-	1,019,609	51,483	61,732	137,556	323,975	85,938
TOTAL FUND BALANCE	\$ -	\$ 1,019,609	\$ 51,483	\$ 61,732	\$ 137,556	\$ 323,975	\$ 85,988
TOTAL LIABILITIES AND FUND BALANCE	\$ #####	\$ 1,043,876	\$ 51,488	\$ 62,783	\$ 175,138	\$ 450,161	\$ 257,721

KITTITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

For Year Ended December 31, 2010

With Comparative Totals for Year Ended December 31, 2009

	Prosecutor VW	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	Stadium Fund	Real Estate Tax Tech	Total 2010	Total 2009
ASSETS									
Cash/Petty Cash	\$ 5,247	\$ 49,124	\$ 4,685	\$ 69,211	\$ 33,381	\$ 362,626	\$ 132,042	\$ 4,131,049	\$ 9,371,872
Cash in Bank - Retainage	-	-	-	-	-	-	-	-	-
Investments	117,135	-	-	90,550	-	151,477	-	4,607,507	6,744,405
Taxes Receivable	-	-	-	-	-	-	-	77,282	279,410
Accounts Receivable	-	-	-	-	-	-	-	62,322	233,858
Court Receivables	-	-	-	-	-	-	-	160,348	324,040
Interest Receivable	25	0	0	19	-	32	0	2,424	70,833
Interfunds Loans Receivable	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	5,400	-	-	-	920	-	255,293	242,433
Due From Other Governmental	1,412	-	-	-	-	30,961	-	498,725	2,199,776
Prepayment for Services	-	-	-	-	-	-	-	129	2,236
TOTAL ASSETS	\$ 123,819	\$ 54,524	\$ 4,685	\$ 159,780	\$ 33,381	\$ 546,019	\$ 132,042	\$ 9,795,080	\$ 19,466,864
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Vouchers Payable	\$ -	\$ -	\$ -	\$ 18,501	\$ 1,397	\$ 75,693	\$ -	\$ 516,461	\$ 351,930
Accounts Payable	-	-	-	-	-	-	-	230,991	-
Salaries Payable	-	-	-	-	-	-	-	15,227	12,162
Payroll Benefits Payable	-	-	-	-	-	-	-	-	-
Due To Other Funds	630	314	-	-	6,285	-	-	194,029	60,568
Interfund Loans Payable	-	-	-	-	-	-	-	-	-
Due To Other Governmental Units	-	-	-	-	-	-	-	105,178	93,054
Accrued Interest Payable	-	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-	237,629	372,287
Revenues Collected in Advance	-	-	-	46,713	-	-	-	196,153	134,562
Deposits Payable	-	-	-	-	-	-	-	164,606	149,814
Taxes Payable	-	-	-	-	-	-	-	2,660	356
Contract Retainage Payable	-	-	-	-	-	-	-	18,588	1,214
Construction Escrow Payable	-	-	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-	-	-
Interfund Loan Payable	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 630	\$ 314	\$ -	\$ 65,214	\$ 7,682	\$ 75,693	\$ -	\$ 1,681,523	\$ 1,175,947
FUND BALANCE									
Reserve for Petty Cash	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,960	\$ 3,960
Reserved for Prepaid Items	-	-	-	-	-	-	-	129	4,160
Unreserved:									
Designated	-	-	-	-	-	-	-	157,351	156,915
Undesignated	123,189	51,210	4,685	94,566	25,700	470,325	132,042	7,952,116	7,360,957
TOTAL FUND BALANCE	\$ 123,189	\$ 54,210	\$ 4,685	\$ 94,566	\$ 25,700	\$ 470,325	\$ 132,042	\$ 8,113,556	\$ 7,545,992
TOTAL LIABILITIES AND FUND BALANCE	\$ 123,819	\$ 54,524	\$ 4,685	\$ 159,780	\$ 33,381	\$ 546,019	\$ 132,042	\$ 9,795,080	\$ 19,466,864

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2010
With Comparative Actual Amounts for Year Ended December 31, 2009

	Airport	CE Vehicle Rep Res	Sheriff K-9 Unit	Community Services	Public Facilities	EIS Trust	Low Income Housing
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ 150,569	\$ 594,287	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	34,892	-	-	940,151	-	-	-
Charges for Services	-	-	-	-	-	232,889	49,077
Fines and Forfeits	-	-	-	-	-	-	-
Miscellaneous Revenue	140,869	-	100	2,830	5,238	-	815
Non-Revenues	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 175,761	\$ -	\$ 100	\$ 1,093,550	\$ 599,525	\$ 232,889	\$ 49,892
EXPENDITURES							
General Government Services	\$ -	\$ -	\$ -	\$ -	\$ 611,155	\$ -	\$ -
Judicial Services	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-
Transportation	338,478	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	132,666	108,693
Mental and Physical Health	-	-	-	968,939	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Non Expenditures	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-
Other Expenditures	453,588	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 792,065	\$ -	\$ -	\$ 968,939	\$ 611,155	\$ 132,666	\$ 108,693
EXCESS (DEFICIT)							
REVENUES OVER EXPENDITURES	\$ (616,305)	\$ -	\$ 100	\$ 124,612	\$ (11,630)	\$ 100,223	\$ (58,801)
OTHER FINANCING SOURCES (USES)							
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Intergovernmental Agreements	-	-	-	-	-	-	-
Fixed Asset Disposal	430,000	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 430,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
EXCESS (DEFICIT)							
RESOURCES OVER USES	\$ (186,305)	\$ -	\$ 100	\$ 129,612	\$ (11,630)	\$ 100,223	\$ (58,801)
Fund Balance - January 1	\$ 486,841	\$ 824,724	\$ 401	\$ 303,673	\$ 2,099,494	\$ -	\$ 354,682
Increase (Decrease) in Reserves	-	-	-	-	-	59,503	-
Prior Period Corrections	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ 300,536	\$ 824,724	\$ 501	\$ 433,284	\$ 2,087,864	\$ 159,726	\$ 295,881

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2010

With Comparative Actual Amounts for Year Ended December 31, 2009

	Recreation	Homelessness Housing Asst	Trial Court Improvements	Public Health	Construction Perf Bond	Veteran's Assistance	"911" Phone Systems
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	70,957	260,301
Licenses & Permits	-	-	-	230,653	-	-	-
Intergovernmental Revenues	7,064	-	39,320	756,800	-	11	304,338
Charges for Services	-	213,678	-	187,387	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-
Miscellaneous Revenue	45	1,070	176	33,501	114	-	-
Non-Revenues	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 7,109	\$ 214,748	\$ 39,496	\$ 1,208,341	\$ 114	\$ 70,967	\$ 564,639
EXPENDITURES							
General Government Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	-	44,996	-	-	-	-
Public Safety	-	-	-	-	-	-	564,639
Physical Environment	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Economic Environment	-	234,617	-	-	-	62,397	-
Mental and Physical Health	-	-	-	1,331,631	-	-	-
Culture and Recreation	111,069	-	-	-	-	-	-
Non Expenditures	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	5,246	-	-	-
Other Expenditures	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 111,069	\$ 234,617	\$ 44,996	\$ 1,336,877	\$ -	\$ 62,397	\$ 564,639
EXCESS (DEFICIT)							
REVENUES OVER EXPENDITURES	\$ (103,960)	\$ (19,869)	\$ (5,500)	\$ (128,536)	114	8,570	-
OTHER FINANCING SOURCES (USES)							
Operating Transfer In (Out)	\$ 105,500	\$ -	\$ 39,320	\$ 191,944	\$ -	\$ -	\$ -
Intergovernmental Agreements	-	-	-	-	-	-	-
Fixed Asset Disposal	-	-	-	189	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 105,500	\$ -	\$ 39,320	\$ 192,133	\$ -	\$ -	\$ -
EXCESS (DEFICIT)							
RESOURCES OVER USES	\$ 1,540	\$ (19,869)	\$ 33,820	\$ 63,596	114	8,570	-
Fund Balance - January 1	\$ 29,429	\$ 534,405	\$ 107,635	\$ 612,657	\$ 550	\$ 53,531	\$ -
Increase (Decrease) in Reserves	-	-	-	-	-	-	-
Prior Period Corrections	-	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ 30,968	\$ 514,536	\$ 141,455	\$ 676,253	\$ 664	\$ 62,102	\$ -

KITITITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2010
With Comparative Actual Amounts for Year Ended December 31, 2009

	3/10th Criminal Justice Tax	Treasurer ULID	Treasurer M & O	Noxious Weed Board	Auditor Centennial Doc Pre	Misdemeanant Probation
REVENUES						
Taxes	\$ 1,129,808	\$ -	\$ -	\$ 4,085	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	148,664	53,650	-
Charges for Services	3,171	-	-	13,619	25,721	695,963
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	1,329	140	64,098	170,354	993	140
Non-Revenues	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,134,308	\$ 140	\$ 64,098	\$ 336,722	\$ 80,364	\$ 696,103
EXPENDITURES						
General Government Services	\$ 188,381	\$ 197	\$ 51,525	\$ -	\$ 174,182	\$ -
Judicial Services	-	-	-	-	-	-
Public Safety	-	-	-	-	-	686,916
Physical Environment	-	-	-	306,468	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Mental and Physical Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Non Expenditures	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-
Other Expenditures	599,030	-	-	-	-	-
TOTAL EXPENDITURES	\$ 787,412	\$ 197	\$ 51,525	\$ 306,468	\$ 174,182	\$ 686,916
EXCESS (DEFICIT)						
REVENUES OVER EXPENDITURES	\$ 346,897	\$ (57)	\$ 12,572	\$ 30,254	\$ (93,818)	\$ 9,187
OTHER FINANCING SOURCES (USES)						
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Agreements	-	-	-	-	-	-
Fixed Asset Disposal	-	-	-	5	-	1
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ 1
EXCESS (DEFICIT)						
RESOURCES OVER USES	\$ 346,897	\$ (57)	\$ 12,572	\$ 30,259	\$ (93,818)	\$ 9,189
Fund Balance - January 1	\$ 672,713	\$ 51,540	\$ 49,160	\$ 107,296	\$ 417,793	\$ 76,800
Increase (Decrease) in Reserves	-	-	-	-	-	-
Prior Period Corrections	-	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ 1,019,610	\$ 51,483	\$ 61,732	\$ 137,556	\$ 323,975	\$ 85,988

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2010

With Comparative Actual Amounts for Year Ended December 31, 2009

	Prosecutor V/W	Drug Enforcement	Domestic Violence	Public Defense	Forfeited Drug Proceeds	Stadium Fund
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,895
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenues	14,163	-	-	45,067	-	-
Charges for Services	52,730	-	578	-	-	-
Fines and Forfeits	-	36,087	184	-	4,867	-
Miscellaneous Revenue	318	-	-	245	-	411
Non-Revenues	-	-	-	-	-	-
TOTAL REVENUES	\$ 67,210	\$ 36,087	\$ 762	\$ 45,312	\$ 4,867	\$ 421,306
EXPENDITURES						
General Government Services	\$ 81,384	\$ 54,209	\$ -	\$ 47,501	\$ 4,113	\$ -
Judicial Services	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Mental and Physical Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	145,460
Non Expenditures	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 81,384	\$ 54,209	\$ -	\$ 47,501	\$ 4,113	\$ 145,460
EXCESS (DEFICIT)						
REVENUES OVER EXPENDITURES	\$ (14,173)	\$ (18,122)	\$ 762	\$ (2,189)	\$ 754	\$ 275,845
OTHER FINANCING SOURCES (USES)						
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (104,600)
Intergovernmental Agreements	-	-	-	-	-	-
Fixed Asset Disposal	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (104,600)
EXCESS (DEFICIT)						
RESOURCES OVER USES	\$ (14,173)	\$ (18,122)	\$ 762	\$ (2,189)	\$ 754	\$ 171,245
Fund Balance - January 1	\$ 146,525	\$ 72,333	\$ 3,923	\$ 96,755	\$ 24,946	\$ 299,080
Increase (Decrease) in Reserves	-	-	-	-	-	-
Prior Period Corrections	(9,163)	-	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ 123,189	\$ 54,210	\$ 4,685	\$ 94,566	\$ 25,700	\$ 470,325

KITITAS COUNTY, WASHINGTON

SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 2010

With Comparative Actual Amounts for Year Ended December 31, 2009

		<u>Real Estate</u>	<u>Total</u>	<u>Total</u>
		<u>Excise Tax Tech</u>	<u>2010</u>	<u>2009</u>
<u>REVENUES</u>				
Taxes	\$	-	\$ 2,630,902	\$ 2,492,528
Licenses & Permits		-	230,653	196,554
Intergovernmental Revenues		12,935	2,357,053	2,445,233
Charges for Services		-	1,474,814	1,244,140
Fines and Forfeits		-	41,137	29,608
Miscellaneous Revenue		-	422,783	457,753
Non-Revenues		-	-	-
TOTAL REVENUES	\$	12,935	\$ 7,157,343	\$ 6,865,816
<u>EXPENDITURES</u>				
General Government Services	\$	-	\$ 1,212,647	\$ 741,049
Judicial Services		-	44,996	63,093
Public Safety		-	1,251,554	2,114,406
Physical Environment		-	306,468	265,660
Transportation		-	338,478	128,596
Economic Environment		-	538,373	409,928
Mental and Physical Health		-	2,300,570	2,324,058
Culture and Recreation		-	256,529	107,698
Non Expenditures		-	-	-
Debt Service Principal		-	5,246	3,553
Other Expenditures		-	1,052,618	63,521
TOTAL EXPENDITURES	\$	-	\$ 7,307,479	\$ 6,221,563
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$	12,935	\$ (150,136)	\$ 644,253
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer in (Out)	\$	-	\$ 237,164	\$ 144,460
Intergovernmental Agreements		-	-	-
Fixed Asset Disposal		-	430,195	20,451
TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$ 667,359	\$ 164,911
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$	12,935	\$ 517,223	\$ 809,164
Fund Balance - January 1	\$	119,107	\$ 7,545,992	\$ 6,693,307
Increase (Decrease) in Reserves		-	59,503	43,521
Prior Period Corrections		-	(9,163)	-
Residual Equity Transfer In (Out)		-	-	-
FUND BALANCE - DECEMBER 31	\$	132,042	\$ 8,113,555	\$ 7,545,992

KITTITAS COUNTY, WASHINGTON

AIRPORT
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 198,049	\$ 355,914
Investments	171,580	140,602
Accounts Receivable	21,053	21,487
Interest Receivable	63	1,188
Due From Other Funds	248,636	6
Due From Other Governmental Units	35,184	4,750
Prepayment For Services	129	2,439
TOTAL ASSETS	\$ 674,694	\$ 526,385
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 60,781	\$ 4,205
Accounts Payable	220,391	-
Salaries Payable	13,538	5,731
Due To Other Funds	11,947	2,254
Due To Other Governmental Units	13,027	903
Contract Retainage Payable	18,588	1,214
Revenue Collected In Advance	33,185	25,041
Taxes Payable	2,505	(0)
Deposits Payable	195	195
TOTAL LIABILITIES	\$ 374,157	\$ 39,544
<u>FUND BALANCE</u>		
Reserved for Prepaid Items	\$ 129	\$ 2,439
Unreserved:		
Undesignated	\$ 300,407	\$ 484,402
TOTAL FUND BALANCE	\$ 300,536	\$ 486,841
TOTAL LIABILITIES AND FUND BALANCE	\$ 674,694	\$ 526,385

KITTITAS COUNTY, WASHINGTON

AIRPORT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010
 With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	<u>Budget</u>	<u>Actual</u>		
<u>REVENUES</u>				
Intergovernmental Revenues	\$		\$	\$
Miscellaneous Revenue		34,892	34,892	7,273
		<u>184,217</u>	<u>(43,348)</u>	<u>157,714</u>
TOTAL REVENUES	\$	184,217	\$	\$
		175,761	466,330	164,987
<u>EXPENDITURES</u>				
Transportation	\$	221,250	\$	\$
Capital Expenditures		338,478	(117,228)	128,596
		<u>440,050</u>	<u>(13,538)</u>	<u>-</u>
TOTAL EXPENDITURES	\$	661,300	\$	\$
		792,065	(130,765)	128,596
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$	(477,083)	\$	\$
		(616,305)	(139,222)	36,390
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of Fixed Assets	\$	-	\$	\$
Operating Transfer In (Out)		430,000	-	-
		<u>430,000</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$	430,000	\$	\$
		430,000	-	-
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$	(47,083)	\$	\$
		(186,305)	(139,222)	36,390
Fund Balance - January 1	\$	475,000	\$	\$
		<u>486,841</u>	<u>11,841</u>	<u>450,451</u>
FUND BALANCE - DECEMBER 31	\$	427,917	\$	\$
		300,536	(127,381)	486,842

KITTITAS COUNTY, WASHINGTON

CURRENT EXPENSE VEHICLE REPLACEMENT RESERVE
COMPARATIVE BALANCE SHEET

As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 824,724	\$ 824,724
Due From Other Funds	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>824,724</u>	\$ <u>824,724</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>824,724</u>	\$ <u>824,724</u>
TOTAL FUND BALANCE	\$ <u>824,724</u>	\$ <u>824,724</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>824,724</u>	\$ <u>824,724</u>

KITTITAS COUNTY, WASHINGTON

CURRENT EXPENSE VEHICLE REPLACEMENT RESERVE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	-	\$ -	\$ -
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds of General Fixed Assets	\$ -		\$ -	\$ 11,911
Operating Transfers In (Out)		-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 11,911
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	-	\$ -	\$ 11,911
Fund Balance - January 1	\$ 500,000	\$ 824,724	\$ 324,724	\$ 812,813
FUND BALANCE - DECEMBER 31	\$ 500,000	\$ 824,724	\$ 324,724	\$ 824,724

KITTITAS COUNTY, WASHINGTON

SHERIFF K-9 UNIT
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ <u>501</u>	\$ <u>401</u>
TOTAL ASSETS	\$ <u><u>501</u></u>	\$ <u><u>401</u></u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	\$ <u>-</u>	\$ <u>-</u>
 <u>FUND BALANCE</u> 		
Unreserved: Undesignated	\$ <u>501</u>	\$ <u>401</u>
TOTAL FUND BALANCE	\$ <u><u>501</u></u>	\$ <u><u>401</u></u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>501</u></u>	\$ <u><u>401</u></u>

KITTITAS COUNTY, WASHINGTON

SHERIFF K-9 UNIT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010
 With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
REVENUES				
Miscellaneous Revenue	\$ -	\$ 100	\$ 100	\$ 100
TOTAL REVENUES	\$ -	\$ 100	\$ 100	\$ 100
EXPENDITURES				
Public Safety	\$ 200	\$ -	\$ (200)	\$ -
TOTAL EXPENDITURES	\$ 200	\$ -	\$ (200)	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (200)	\$ 100	\$ (100)	\$ 100
OTHER FINANCING SOURCES (USES)				
Proceeds of General Fixed Assets	\$ -	\$ -	\$ -	\$ -
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (200)	\$ 100	\$ 300	\$ 100
Fund Balance - January 1	\$ 200	\$ 401	\$ 201	\$ 301
FUND BALANCE - DECEMBER 31	\$ -	\$ 501	\$ 501	\$ 401

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 427,314	\$ 288,494
Taxes Receivable	28,307	20,335
Accounts Receivable	16,173	35,376
Interest Receivable	1,415	1,415
Due From Other Governmental	<u>216,697</u>	<u>199,573</u>
TOTAL ASSETS	\$ <u>689,905</u>	\$ <u>545,192</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 136,099	\$ 128,601
Due To Other Funds	71	439
Due To Other Governmental Units	92,144	92,144
Deferred Revenues	<u>28,307</u>	<u>20,335</u>
TOTAL LIABILITIES	\$ <u>256,621</u>	\$ <u>241,519</u>
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	<u>\$ 433,284</u>	<u>\$ 303,673</u>
TOTAL FUND BALANCE	\$ <u>433,284</u>	\$ <u>303,673</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>689,905</u>	\$ <u>545,192</u>

KITTITAS COUNTY, WASHINGTON

COMMUNITY SERVICES
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

<u>REVENUES</u>	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
Taxes	\$ 155,420	\$ 150,569	\$ (4,851)	\$ 141,259
Intergovernmental Revenue	1,105,421	940,151	(165,270)	866,951
Miscellaneous Revenue	-	2,830	2,830	3,541
TOTAL REVENUES	\$ 1,260,841	\$ 1,093,550	\$ (167,291)	\$ 1,011,752
 <u>EXPENDITURES</u>				
Mental & Physical Health	\$ 1,300,000	\$ 968,939	\$ 331,062	\$ 900,170
TOTAL EXPENDITURES	\$ 1,300,000	\$ 968,939	\$ 331,062	\$ 900,170
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (39,159)	124,612	\$ 163,771	\$ 111,582
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (34,159)	\$ 129,612	\$ 163,771	\$ 116,582
Fund Balance - January 1	\$ 34,159	\$ 303,673	\$ 269,514	\$ 187,091
Prior Year Correction	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ -	\$ 433,284	\$ 433,284	\$ 303,673

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 71,382	\$ 1,237,706
Investments	2,034,045	878,997
Interest Receivable	434	243
Due From Other Funds	-	-
Due From Other Governmental	(7,395)	(16,370)
TOTAL ASSETS	\$ <u>2,098,465</u>	\$ <u>2,100,577</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Voucher Payable	\$ -	\$ 1,081
Accounts Payable	10,600	-
Salaries Payable	-	-
Due To Other Funds	1	2
Due To Other Governmental	-	-
TOTAL LIABILITIES	\$ 10,601	\$ 1,083
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	\$ <u>2,087,864</u>	\$ <u>2,099,494</u>
TOTAL FUND BALANCE	\$ <u>2,087,864</u>	\$ <u>2,099,494</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>2,098,465</u>	\$ <u>2,100,577</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC FACILITIES
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Taxes	\$ 600,000	\$ 594,287	\$ (5,713)	\$ 627,603
Miscellaneous Revenue	15,000	5,238	(9,762)	21,453
TOTAL REVENUES	\$ 615,000	\$ 599,525	\$ (15,475)	\$ 649,055
EXPENDITURES				
General Government	\$ 1,314,175	\$ 611,155	\$ 703,020	\$ 277,307
Economic Environment	-	-	-	-
TOTAL EXPENDITURES	\$ 1,314,175	\$ 611,155	\$ 703,020	\$ 277,307
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (699,175)	(11,630)	\$ 687,545	\$ 371,749
OTHER FINANCING SOURCES (USES)				
Operating Transfer In (Out)	\$ (150,000)	-	\$ 150,000	\$ (124,093)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (150,000)	\$ -	\$ 150,000	\$ (124,093)
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (849,175)	\$ (11,630)	\$ 837,545	\$ 247,656
Fund Balance - January 1	\$ 2,250,725	\$ 2,099,494	\$ (151,231)	\$ 1,851,838
FUND BALANCE - DECEMBER 31	\$ 1,401,550	\$ 2,087,864	\$ 686,314	\$ 2,099,494

KITITAS COUNTY, WASHINGTON

EIS TRUST COMPARATIVE BALANCE SHEET As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 291,544	\$ 104,940
Investment	7	7
Accounts Receivable	-	-
Interest Receivable	-	-
	-	-
TOTAL ASSETS	\$ <u>291,551</u>	\$ <u>104,947</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 28,384	\$ 2,088
Due To Other Funds	5,200	20
Customer Deposits	98,241	102,840
	-	-
TOTAL LIABILITIES	\$ 131,825	\$ 104,947
<u>FUND BALANCE</u>		
Undesignated	\$ 159,726	\$ -
	-	-
TOTAL FUND BALANCE	\$ <u>159,726</u>	\$ <u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>291,551</u>	\$ <u>104,947</u>

KITTITAS COUNTY, WASHINGTON

EIS TRUST
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010
 With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Charges For Goods and Services	\$ 200,000	\$ 232,889	\$ 32,889	\$ 133,311
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	\$ 200,000	\$ 232,889	\$ 32,889	\$ 133,311
EXPENDITURES				
Economic Environment	\$ 200,000	\$ 132,666	\$ 67,334	\$ 192,814
TOTAL EXPENDITURES	\$ 200,000	\$ 132,666	\$ 67,334	\$ 192,814
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ 100,223	\$ 100,223	\$ (59,503)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	\$ 100,222.70	\$ 100,223	\$ (59,503)
Fund Balance - January 1	\$ -	\$ -	\$ -	\$ 8,045
Increase (Decrease) in Reserves	-	59,502.90	59,503	51,458
FUND BALANCE - DECEMBER 31	\$ -	\$ 159,725.60	\$ 159,726	\$ 0

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 13,999	\$ 48,696
Investments	289,879	309,040
Interest Recievable	<u>62</u>	<u>86</u>
TOTAL ASSETS	\$ <u><u>303,939</u></u>	\$ <u><u>357,821</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable	\$ 7,961	\$ 3,090
Due To Other Funds	<u>97</u>	<u>49</u>
TOTAL LIABILITIES	\$ 8,058	\$ 3,139
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>295,881</u>	\$ <u>354,682</u>
TOTAL FUND BALANCE	\$ <u><u>295,881</u></u>	\$ <u><u>354,682</u></u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>303,939</u></u>	\$ <u><u>357,821</u></u>

KITTITAS COUNTY, WASHINGTON

LOW INCOME HOUSING
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010
 With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Charges for Goods and Services	\$ 57,000	\$ 49,077	\$ (7,923)	\$ 56,145
Miscellaneous Revenue	3,000	815	(2,185)	2,801
TOTAL REVENUES	\$ 60,000	\$ 49,892	\$ (10,108)	\$ 58,946
EXPENDITURES				
Economic Environment	\$ 300,000	\$ 108,693	\$ 191,307	\$ 123,480
TOTAL EXPENDITURES	\$ 300,000	\$ 108,693	\$ 191,307	\$ 123,480
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (240,000)	\$ (58,801)	\$ 181,199	\$ (64,534)
Fund Balance - January 1	\$ 440,000	\$ 354,682	\$ (85,318)	\$ 419,216
FUND BALANCE - DECEMBER 31	\$ 200,000	\$ 295,881	\$ 95,881	\$ 354,682

KITTITAS COUNTY, WASHINGTON

RECREATION
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 16,172	\$ 9,525
Investments	11,780	10,736
Interest Receivable	3	3
Due From Other Governmental Units	<u>3,450</u>	<u>9,304</u>
TOTAL ASSETS	\$ <u>31,405</u>	\$ <u>29,567</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 436	\$ 138
Due To Other Funds	<u>1</u>	<u>1</u>
TOTAL LIABILITIES	\$ 436	\$ 139
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	\$ <u>30,968</u>	\$ <u>29,429</u>
TOTAL FUND BALANCE	\$ <u>30,968</u>	\$ <u>29,429</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>31,405</u>	\$ <u>29,567</u>

KITTITAS COUNTY, WASHINGTON

RECREATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010
 With Comparative Actual Amounts For Year Ended December 31, 2009

REVENUES	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
Intergovernmental Revenue	\$ 7,500	\$ 7,064	\$ (436)	\$ 5,854
Miscellaneous Revenue	100	45	(55)	102
TOTAL REVENUES	\$ 7,600	\$ 7,109	\$ (491)	\$ 5,956
EXPENDITURES				
Culture and Recreation	\$ 127,000	\$ 111,069	\$ 15,931	\$ 40,397
TOTAL EXPENDITURES	\$ 127,000	\$ 111,069	\$ 15,931	\$ 40,397
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (119,400)	\$ (103,960)	\$ 15,440	\$ (34,441)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ 105,400	\$ 105,500	\$ 100	\$ 32,840
TOTAL OTHER FINANCING SOURCES (USES)	\$ 105,400	\$ 105,500	\$ 100	\$ 32,840
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (14,000)	\$ 1,540	\$ 15,540	\$ (1,601)
Fund Balance - January 1	\$ 14,000	\$ 29,429	\$ 15,429	\$ 31,030
Prior Year Adjustment	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ -	\$ 30,968	\$ 30,968	\$ 29,429

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSIST
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 151,336	\$ 148,420
Investments	394,525	393,430
Interest Receivables	84	109
TOTAL ASSETS	\$ <u>545,945</u>	\$ <u>541,959</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable Control	\$ 31,148	\$ 7,535
Due To Other Funds	261	19
TOTAL LIABILITIES	\$ 31,409	\$ 7,555
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>514,536</u>	\$ <u>534,405</u>
TOTAL FUND BALANCE	\$ <u>514,536</u>	\$ <u>534,405</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>545,945</u>	\$ <u>541,959</u>

KITTITAS COUNTY, WASHINGTON

HOMELESSNESS HOUSING ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

REVENUES	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
Charges Goods/Services	\$ 170,000	\$ 213,678	\$ 43,678	\$ 174,825
Miscellaneous Revenue	1,000	1,070	70	910
TOTAL REVENUES	\$ 171,000	\$ 214,748	\$ 43,748	\$ 175,735
EXPENDITURES				
Economic Environment	\$ 300,000	\$ 234,617	\$ 65,383	\$ 26,291
TOTAL EXPENDITURES	\$ 300,000	\$ 234,617	\$ 65,383	\$ 26,291
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (129,000)	\$ (19,869)	\$ 109,131	\$ 149,444
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (129,000)	\$ (19,869)	\$ 109,131	\$ 149,444
Fund Balance - January 1	\$ 329,000	\$ 534,405	\$ 205,405	\$ 384,961
FUND BALANCE - DECEMBER 31	\$ 200,000	\$ 514,536	\$ 314,536	\$ 534,405

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash	\$ 76,590	\$ 22,558
Investments	64,851	64,671
Interest Recievable	14	18
Due From Other Funds	-	10,194
Due From Other Governmental Units	-	10,194
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>141,455</u>	\$ <u>107,635</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable	\$ <hr/> -	\$ <hr/> -
TOTAL LIABILITIES	\$ <hr/> -	\$ <hr/> -
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <hr/> 141,455	\$ <hr/> 107,635
TOTAL FUND BALANCE	\$ <hr/> 141,455	\$ <hr/> 107,635
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>141,455</u>	\$ <u>107,635</u>

KITTITAS COUNTY, WASHINGTON

TRIAL COURT IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 50,000	\$ 39,320	\$ (10,680)	\$ 40,880
Miscellaneous Revenue	300	176	(124)	266
TOTAL REVENUES	\$ 50,300	\$ 39,496	\$ (10,804)	\$ 41,146
<u>EXPENDITURES</u>				
General Government, Judicial Capital Expenditures	\$ 150,000	\$ 44,996	\$ 105,004	\$ 63,093
TOTAL EXPENDITURES	\$ 150,000	\$ 44,996	\$ 105,004	\$ 63,093
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (99,700)	\$ (5,500)	\$ 94,200	\$ (21,947)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ 50,000	\$ 39,320	\$ (10,680)	\$ 40,880
TOTAL OTHER FINANCING SOURCES (USES)	\$ 50,000	\$ 39,320	\$ (10,680)	\$ 40,880
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (49,700)	\$ 33,820	\$ 83,520	\$ 18,933
Fund Balance - January 1	\$ 49,700	\$ 107,635	\$ 57,935	\$ 88,702
FUND BALANCE - DECEMBER 31	\$ -	\$ 141,455	\$ 141,455	\$ 107,635

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 480,757	\$ 337,182
Investments	157,351	156,915
Accounts Receivable	24,433	21,676
Interest Receivable	34	43
Due From Other Funds	338	290
Due From Other Governmental	159,773	190,487
Prepayment For Services	-	1,721
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>822,685</u>	\$ <u>708,313</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 7,875	\$ 13,723
Salaries Payable	1,493	6,431
Due To Other Funds	21,048	12,422
Due To Other Governmental Units	7	7
Revenues Collected in Advance	115,905	62,838
Taxes Payable	103	236
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ 146,431	\$ 95,656
 <u>FUND BALANCE</u> 		
Reserve for Petty Cash/Prepaid items	\$ 910	\$ 910
Reserve for Prepaid Items	-	1,721
Unreserved:		
Designated	157,351	156,915
Undesignated	517,993	453,111
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ <u>676,254</u>	\$ <u>612,657</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>822,685</u>	\$ <u>708,313</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Licenses & Permits	\$ 164,900	\$ 230,653	\$ 65,753	\$ 196,554
Intergovernmental Revenues	886,530	756,800	(129,730)	871,050
Charges for Goods and Services	188,225	187,387	(838)	177,541
Miscellaneous Revenue	21,344	33,501	12,157	49,442
TOTAL REVENUES	\$ 1,260,999	\$ 1,208,341	\$ (52,658)	\$ 1,294,586
EXPENDITURES				
Mental and Physical Health	\$ 1,681,030	\$ 1,331,631	\$ 349,399	\$ 1,423,888
Debt Service - Principal	5,500	5,246	254	3,553
Capital Expenditures	-	-	-	12,826
TOTAL EXPENDITURES	\$ 1,686,530	\$ 1,336,877	\$ 349,653	\$ 1,440,267
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (425,531)	(128,536)	\$ 296,995	\$ (145,681)
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	\$ -	\$ 189	\$ 189	\$ 6,206
Operating Transfers In (Out)	199,531	191,944	7,587	211,847
TOTAL OTHER FINANCING SOURCES (USES)	\$ 199,531	\$ 192,133	\$ 7,775	\$ 218,053
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (226,000)	\$ 63,596	\$ 289,596	\$ 72,371
Fund Balance - January 1	\$ 226,000	\$ 612,657	\$ 386,657	\$ 540,235
Increase/Decrease Changes Fund Balance	-	-	-	50
FUND BALANCE - DECEMBER 31	\$ -	\$ 676,253	\$ 676,253	\$ 612,657

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 8,606	\$ 8,606
Investments	58,216	38,714
Interest Receivables	<u>12</u>	<u>11</u>
TOTAL ASSETS	\$ <u><u>66,834</u></u>	\$ <u><u>47,330</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
Customer Deposits	\$ <u>66,170</u>	\$ <u>46,780</u>
TOTAL LIABILITIES	\$ 66,170	\$ 46,780
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>664</u>	\$ <u>550</u>
TOTAL FUND BALANCE	\$ <u>664</u>	\$ <u>550</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>66,834</u></u>	\$ <u><u>47,330</u></u>

KITTITAS COUNTY, WASHINGTON

CONSTRUCTION PERFORMANCE BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 114	\$ 114	\$ 538
TOTAL REVENUES	\$ -	\$ 114	\$ 114	\$ 538
<u>EXPENDITURES</u>				
General Government	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ 114	\$ 114	\$ 538
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$ -	\$ 114	\$ 114	\$ 538
Fund Balance - January 1	\$ -	\$ 550	\$ 550	\$ 7,999
Increase/Decrease Fund Balance	-	-	-	(7,987)
FUND BALANCE - DECEMBER 31	\$ -	\$ 664	\$ 664	\$ 550

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 66,754	\$ 55,686
Taxes Receivable	13,626	10,307
Accounts Receivable	67	19
Due From Other Funds	-	-
TOTAL ASSETS	\$ <u>80,448</u>	\$ <u>66,012</u>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Vouchers Payable	4,720	2,174
Due To Other Funds	-	-
Deferred Revenues	13,626	10,307
TOTAL LIABILITIES	\$ 18,346	\$ 12,481

FUND BALANCE

Unreserved:		
Undesignated	\$ <u>62,102</u>	\$ <u>53,531</u>
TOTAL FUND BALANCE	\$ <u>62,102</u>	\$ <u>53,531</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>80,448</u>	\$ <u>66,012</u>

KITTITAS COUNTY, WASHINGTON

VETERAN'S ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 75,000	\$ 70,957	\$ (4,043)	\$ 69,546
Intergovernmental Revenue		11	11	6
TOTAL REVENUES	\$ 75,000	\$ 70,967	\$ (4,033)	\$ 69,551
<u>EXPENDITURES</u>				
Economic Environment	\$ 75,000	\$ 62,397	\$ 12,603	\$ 67,343
TOTAL EXPENDITURES	\$ 75,000	\$ 62,397	\$ 12,603	\$ 67,343
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ 8,570	\$ 8,570	\$ 2,208
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	\$ 8,570	\$ 8,570	\$ 2,208
Fund Balance - January 1	\$ -	\$ 53,531	\$ 53,531	\$ 51,323
FUND BALANCE - DECEMBER 31	\$ -	\$ 62,102	\$ 62,102	\$ 53,531

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 67,860	\$ 21,929
Due From Other Governmental Units	<u>59,252</u>	<u>143,093</u>
TOTAL ASSETS	\$ <u><u>127,112</u></u>	\$ <u><u>165,023</u></u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ <u>127,112</u>	\$ <u>165,023</u>
TOTAL LIABILITIES	\$ 127,112	\$ 165,023
 <u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ <u>-</u>	\$ <u>-</u>
TOTAL FUND BALANCE	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>127,112</u></u>	\$ <u><u>165,023</u></u>

KITTITAS COUNTY, WASHINGTON

"911" PHONE SYSTEM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ 310,000	\$ 260,301	\$ (49,699)	\$ 261,967
Intergovernmental Revenue	590,000	304,338	(285,662)	356,410
TOTAL REVENUES	\$ 900,000	\$ 564,639	\$ (335,361)	\$ 618,378
<u>EXPENDITURES</u>				
Public Safety	\$ 900,000	\$ 564,639	\$ 335,361	\$ 871,058
TOTAL EXPENDITURES	\$ 900,000	\$ 564,639	\$ 335,361	\$ 871,058
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ (252,681)
Fund Balance - January 1	\$ -	\$ -	\$ -	\$ 252,681
FUND BALANCE - DECEMBER 31	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 554,011	\$ 213,012
Investments	490,225	488,865
Accounts Receivable	596	-
Interest Receivable	105	135
Due From Other Funds	-	-
Due From Other Govt Units	(1,060)	(18,427)
TOTAL ASSETS	\$ <u>1,043,876</u>	\$ <u>683,585</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 10,236	\$ 3,994
Salaries Payable	196	-
Due To Other Funds	13,784	6,804
Use Tax Payable	50	74
TOTAL LIABILITIES	\$ 24,267	\$ 10,872
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	\$ <u>1,019,609</u>	\$ <u>672,713</u>
TOTAL FUND BALANCE	\$ <u>1,019,609</u>	\$ <u>672,713</u>
 TOTAL LIABILITIES AND FUND BALANCE	 \$ <u>1,043,876</u>	 \$ <u>683,585</u>

KITTITAS COUNTY, WASHINGTON

3/10TH CRIMINAL JUSTICE TAX
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010
 With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 1,000,000	\$ 1,129,808	\$ 129,808	\$ 1,157,319
Intergovernmental Revenue	-	-	-	1,025
Charges Goods/Services	-	3,171	3,171	-
Miscellaneous Revenue	7,950	1,329	(6,621)	1,568
TOTAL REVENUES	\$ 1,007,950	\$ 1,134,308	\$ 126,358	\$ 1,159,912
<u>EXPENDITURES</u>				
General Government Services	\$ 216,046	\$ 188,381	\$ 27,665	\$ 155,810
Judicial Services	-	-	-	47,588
Security of Persons & Property	729,873	599,030	130,843	564,959
Capital Expenditures	-	-	-	50,695
TOTAL EXPENDITURES	\$ 945,919	\$ 787,412	\$ 158,507	\$ 819,051
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ 62,031	\$ 346,897	\$ 284,866	\$ 340,861
Fund Balance - January 1	\$ 669,976	\$ 672,713	\$ 2,737	\$ 331,852
FUND BALANCE - DECEMBER 31	\$ 732,007	\$ 1,019,610	\$ 287,603	\$ 672,713

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE
COMPARATIVE BALANCE SHEET

As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ -	\$ -
Investments	51,477	51,525
Interest Receivable	11	14
	<u> </u>	<u> </u>
TOTAL ASSETS	\$ 51,488	\$ 51,540
	<u> </u>	<u> </u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ 5	\$ -
	<u> </u>	<u> </u>
TOTAL LIABILITIES	\$ 5	\$ -
	<u> </u>	<u> </u>
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ 51,483	\$ 51,540
	<u> </u>	<u> </u>
TOTAL FUND BALANCE	\$ 51,483	\$ 51,540
	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 51,488	\$ 51,540
	<u> </u>	<u> </u>

KITTITAS COUNTY, WASHINGTON

TREASURER ULID/RID RESERVE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges for Goods and Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	140	140	357
TOTAL REVENUES	\$ -	\$ 140	\$ 140	\$ 357
<u>EXPENDITURES</u>				
General Government Services	\$ 45,580	\$ 197	\$ 45,383	\$ 188
TOTAL EXPENDITURES	\$ 45,580	\$ 197	\$ 45,383	\$ 188
<u>OTHER FINANCING SOURCES</u>				
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (45,580)	\$ (57)	\$ 45,523	\$ 169
Fund Balance - January 1	\$ 45,580	\$ 51,540	\$ 5,960	\$ 51,371
FUND BALANCE - DECEMBER 31	\$ -	\$ 51,483	\$ 51,483	\$ 51,540

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 31,577	\$ 16,414
Investments	31,199	33,108
Interest Receivable	<u>7</u>	<u>9</u>
TOTAL ASSETS	\$ <u>62,783</u>	\$ <u>49,532</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 372	\$ 281
Due To Other Funds	<u>679</u>	<u>91</u>
TOTAL LIABILITIES	\$ 1,051	\$ 372
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	\$ <u>61,732</u>	\$ <u>49,160</u>
TOTAL FUND BALANCE	\$ <u>61,732</u>	\$ <u>49,160</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>62,783</u>	\$ <u>49,532</u>

KITTITAS COUNTY, WASHINGTON

TREASURER'S M & O
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ 64,098	\$ 64,098	\$ 47,726
TOTAL REVENUES	\$ -	\$ 64,098	\$ 64,098	\$ 47,726
<u>EXPENDITURES</u>				
General Government Services	\$ -	\$ 51,525	\$ (51,525)	\$ 70,425
TOTAL EXPENDITURES	\$ -	\$ 51,525	\$ (51,525)	\$ 70,425
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ 12,572	\$ 12,572	\$ (22,698)
Fund Balance - January 1	\$ -	\$ 49,160	\$ 49,160	\$ 71,858
FUND BALANCE - DECEMBER 31	\$ -	\$ 61,732	\$ 61,732	\$ 49,160

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 63,924	\$ 56,917
Investments	75,399	50,228
Accounts Receivable	-	2,316
Special Assessments Receivable	35,349	27,335
Interests Receivable	16	14
Due from Other Governmental Units	<u>451</u>	<u>-</u>
TOTAL ASSETS	\$ <u>175,138</u>	\$ <u>136,810</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 156	\$ 369
Due To Other Funds	2,078	1,780
Use Tax Payable	-	29
Deferred Rev Spec Assessments	<u>35,349</u>	<u>27,335</u>
TOTAL LIABILITIES	\$ 37,582	\$ 29,514
 <u>FUND BALANCE</u> 		
Reserve for Petty Cash	\$ -	\$ -
Unreserved:		
Undesignated	<u>137,556</u>	<u>107,296</u>
TOTAL FUND BALANCE	\$ <u>137,556</u>	\$ <u>107,296</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>175,138</u>	\$ <u>136,810</u>

KITTITAS COUNTY, WASHINGTON

NOXIOUS WEED BOARD
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Taxes	\$ -	\$ 4,085	\$ 4,085	\$ 2,105
Intergovernmental Services	129,000	148,664	19,664	127,746
Charges For Goods and Services	-	13,619	13,619	7,219
Miscellaneous Revenues	183,000	170,354	(12,646)	166,758
TOTAL REVENUES	\$ 312,000	\$ 336,722	\$ 24,722	\$ 303,828
<u>EXPENDITURES</u>				
Physical Environment	\$ 307,000	\$ 306,468	\$ 532	\$ 265,660
Capital Expenditures	5,000	-	5,000	-
TOTAL EXPENDITURES	\$ 312,000	\$ 306,468	\$ 5,532	\$ 265,660
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ 30,254	\$ 19,190	\$ 38,168
<u>OTHER FINANCING SOURCES (USES)</u>				
Disposition of Fixed Assets	\$ -	\$ 5	\$ (5)	\$ 1,398
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 5	\$ (5)	\$ 1,398
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	\$ 30,259	\$ 30,259	\$ 39,566
Fund Balance - January 1	\$ -	\$ 107,296	\$ 107,296	\$ 67,730
FUND BALANCE - DECEMBER 31	\$ -	\$ 137,556	\$ 137,556	\$ 107,296

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 83,772	\$ 53,615
Investments	366,312	365,295
Interest Receivable	78	101
Due From Other Funds	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>450,161</u>	\$ <u>419,012</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>126,187</u>	<u>1,219</u>
TOTAL LIABILITIES	\$ 126,187	\$ 1,219
 <u>FUND BALANCE</u> 		
Unreserved: Undesignated	<u>\$ 323,975</u>	<u>\$ 417,793</u>
TOTAL FUND BALANCE	\$ <u>323,975</u>	\$ <u>417,793</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>450,161</u>	\$ <u>419,012</u>

KITTITAS COUNTY, WASHINGTON

AUDITOR CENTENNIAL DOCUMENT PRESERVATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenues	\$ 50,000	\$ 53,650	\$ 3,650	\$ 71,409
Charges for Goods and Services	35,000	25,721	(9,279)	29,215
Miscellaneous Revenues	2,000	993	(1,007)	1,920
TOTAL REVENUES	\$ 87,000	\$ 80,364	\$ (6,636)	\$ 102,545
<u>EXPENDITURES</u>				
General Government Services	\$ 270,000	\$ 174,182	\$ 95,818	\$ 31,068
Capital Expense	30,000	-	30,000	-
TOTAL EXPENDITURES	\$ 300,000	\$ 174,182	\$ 125,818	\$ 31,068
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (213,000)	\$ (93,818)	\$ 119,182	\$ 71,477
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Operating Transfers In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (213,000)	\$ (93,818)	\$ 119,182	\$ 71,477
Fund Balance - January 1	\$ 213,000	\$ 417,793	\$ 204,793	\$ 346,316
FUND BALANCE - DECEMBER 31	\$ -	\$ 323,975	\$ 323,975	\$ 417,793

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 45,860	\$ 35,557
Investments	51,503	51,360
Accounts Receivable	-	-
Court Receivable	160,348	314,310
Interest Receivable	11	14
Due From Other Funds	-	19
TOTAL ASSETS	\$ <u>257,721</u>	\$ <u>401,260</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 5,591	\$ 2,921
Salaries Payable	-	-
Revenues Collected in Advance	350	1,615
Due To Other Funds	5,443	5,615
Taxes payable	1	-
Deferred Revenues	160,348	314,310
TOTAL LIABILITIES	\$ 171,733	\$ 324,461
 <u>FUND BALANCE</u> 		
Reserved For Petty Cash	\$ 50	\$ 50
Unreserved:		
Undesignated	85,938	76,750
TOTAL FUND BALANCE	\$ <u>85,988</u>	\$ <u>76,800</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>257,721</u>	\$ <u>401,260</u>

KITTITAS COUNTY, WASHINGTON

MISDEMEANANT PROBATION
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges for Goods and Services	\$ 585,000	\$ 695,963	\$ 110,963	\$ 602,981
Miscellaneous Revenues	600	140	(460)	716
TOTAL REVENUES	\$ 585,600	\$ 696,103	\$ 110,503	\$ 603,698
<u>EXPENDITURES</u>				
Public Safety	\$ 710,279	\$ 686,916	\$ 23,363	\$ 678,389
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ 710,279	\$ 686,916	\$ 23,363	\$ 678,389
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (124,679)	\$ 9,187	\$ 133,866	\$ (74,692)
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	\$ -	\$ 1	\$ 1	\$ (7)
Restitution	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 1	\$ 1	\$ (7)
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$ (124,679)	\$ 9,189	\$ 133,868	\$ (74,699)
Fund Balance - January 1	\$ 124,679	\$ 76,800	\$ (47,879)	\$ 151,498
Increase (Decrease) Reserves	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ -	\$ 85,988	\$ 85,988	\$ 76,800

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS COMPARATIVE BALANCE SHEET As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 5,247	\$ 29,259
Investments	117,135	116,810
Accounts Receivable	-	-
Interest Receivable	25	32
Due From Other Governmental	<u>1,412</u>	<u>6,036</u>
TOTAL ASSETS	\$ <u>123,819</u>	\$ <u>152,137</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 624
Salaries Payable	-	-
Use Tax Payable	-	17
Due To Other Funds	<u>630</u>	<u>4,972</u>
TOTAL LIABILITIES	\$ 630	\$ 5,612
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	<u>\$ 123,189</u>	<u>\$ 146,525</u>
TOTAL FUND BALANCE	\$ <u>123,189</u>	\$ <u>146,525</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>123,819</u>	\$ <u>152,137</u>

KITTITAS COUNTY, WASHINGTON

PROSECUTOR VICTIM/WITNESS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Intergovernmental Services	\$ 9,000	\$ 14,163	\$ 5,163	\$ 32,397
Charges for Goods & Services	58,000	52,730	(5,270)	62,184
Fines & Forfeits	-	-	-	-
Miscellaneous Revenue	-	318	318	807
TOTAL REVENUES	\$ 67,000	\$ 67,210	\$ 210	\$ 95,388
<u>EXPENDITURES</u>				
General Government Services	\$ 98,400	\$ 81,384	\$ 17,016	\$ 91,802
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ 98,400	\$ 81,384	\$ 17,016	\$ 91,802
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (31,400)	\$ (14,173)	\$ 17,227	\$ 3,586
Fund Balance - January 1	\$ 133,000	\$ 146,525	\$ 13,525	\$ 142,939
Prior Year Adjustments	-	(9,163)	9,163	-
FUND BALANCE - DECEMBER 31	\$ 101,600	\$ 123,189	\$ 21,589	\$ 146,525

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 49,124	\$ 97,439
Due From Other Funds	5,400	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 54,524	\$ 97,439
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ 1,900
Due To Other Funds	314	23,207
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ 314	\$ 25,107
<u>FUND BALANCE</u>		
Reserve For Petty Cash	\$ 3,000	\$ 3,000
Unreserved:		
Undesignated	51,210	69,333
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ 54,210	\$ 72,333
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$ 54,524	\$ 97,439
	<hr/>	<hr/>

KITTITAS COUNTY, WASHINGTON

DRUG ENFORCEMENT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES				
Fines & Forfeits	\$ 27,000	\$ 36,087	\$ 9,087	\$ 26,205
Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES	\$ 27,000	\$ 36,087	\$ 9,087	\$ 26,205
EXPENDITURES				
General Governmental Services	\$ 87,900	\$ 54,209	\$ 33,691	\$ 56,887
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ 87,900	\$ 54,209	\$ 33,691	\$ 56,887
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (60,900)	\$ (18,122)	\$ 42,778	\$ (30,682)
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Operating Transfer In (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$ (60,900)	\$ (18,122)	\$ 42,778	\$ (30,682)
Fund Balance - January 1	\$ 123,000	\$ 72,333	\$ (50,667)	\$ 123,802
Prior Year Adjustment	-	-	-	(20,787)
FUND BALANCE - DECEMBER 31	\$ 62,100	\$ 54,210	\$ (7,890)	\$ 72,333

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
COMPARATIVE BALANCE SHEET
As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash	\$ <u>4,685</u>	\$ <u>3,923</u>
TOTAL ASSETS	\$ <u><u>4,685</u></u>	\$ <u><u>3,923</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	\$ <u>-</u>	\$ <u>-</u>
<u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ <u>4,685</u>	\$ <u>3,923</u>
TOTAL FUND BALANCE	\$ <u>4,685</u>	\$ <u>3,923</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>4,685</u></u>	\$ <u><u>3,923</u></u>

KITTITAS COUNTY, WASHINGTON

DOMESTIC VIOLENCE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2010
With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges For Goods and Services	\$ -	\$ 578	\$ 578	\$ 719
Fines & Forfeits	-	184	184	188
TOTAL REVENUES	\$ -	\$ 762	\$ 762	\$ 906
<u>EXPENDITURES</u>				
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ 762	\$ 762	\$ 906
Fund Balance - January 1	\$ -	\$ 3,923	\$ 3,923	\$ 3,017
FUND BALANCE - DECEMBER 31	\$ -	\$ 4,685	\$ 4,685	\$ 3,923

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash	\$ 69,211	\$ 53,223
Investments	90,550	90,299
Interest Receivable	19	25
TOTAL ASSETS	\$ <u>159,780</u>	\$ <u>143,547</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable	\$ 18,501	\$ 1,725
Revenue Collected In Advance	46,713	45,067
TOTAL LIABILITIES	\$ 65,214	\$ 46,792
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ 94,566	\$ 96,755
TOTAL FUND BALANCE	\$ <u>94,566</u>	\$ <u>96,755</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>159,780</u>	\$ <u>143,547</u>

KITTITAS COUNTY, WASHINGTON

PUBLIC DEFENSE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Intergovernmental Revenue	\$ 50,000	\$ 45,067	\$ (4,933)	\$ 43,556
Miscellaneous Revenue	-	245	245	443
TOTAL REVENUES	\$ 50,000	\$ 45,312	\$ (4,688)	\$ 43,999
<u>EXPENDITURES</u>				
General Government	\$ 28,400	\$ 47,501	\$ (19,101)	\$ 9,975
TOTAL EXPENDITURES	\$ 28,400	\$ 47,501	\$ (19,101)	\$ 9,975
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ 21,600	\$ (2,189)	\$ (23,789)	\$ 34,024
Fund Balance - January 1	\$ -	\$ 96,755	\$ 96,755	\$ 62,731
FUND BALANCE - DECEMBER 31	\$ 21,600	\$ 94,566	\$ 72,966	\$ 96,755

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash	\$ 33,381	\$ 2,043
Due From Other Funds	<u>0</u>	<u>22,902</u>
TOTAL ASSETS	\$ <u>33,381</u>	\$ <u>24,946</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers Payable	\$ 1,397	\$ 0
Due to Other Funds	<u>6,285</u>	<u>0</u>
TOTAL LIABILITIES	\$ 7,682	\$ 0
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>25,700</u>	\$ <u>24,946</u>
TOTAL FUND BALANCE	\$ <u>25,700</u>	\$ <u>24,946</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>33,381</u>	\$ <u>24,946</u>

KITTITAS COUNTY, WASHINGTON

FORFEITED DRUG PROCEEDS FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Charges For Goods and Services	\$ -	\$ -	\$ -	\$ -
Fines & Penalties	5,000	4,867	(133)	3,215
TOTAL REVENUES	\$ 5,000	\$ 4,867	\$ (133)	\$ 3,215
<u>EXPENDITURES</u>				
General Government Expenditures	\$ 5,000	\$ 4,113	\$ 887	\$ -
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ 5,000	\$ 4,113	\$ 887	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ 754	\$ 754	\$ 3,215
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ 943
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	943
Fund Balance - January 1	\$ -	\$ 24,946	\$ 24,946	\$ 20,787
FUND BALANCE - DECEMBER 31	\$ -	\$ 25,700	\$ 25,700	\$ 24,946

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 362,628	\$ 124,686
Investments	151,477	151,057
Accounts Receivable	-	-
Interest Receivable	32	42
Due From Other Funds	920	9,516
Due From Other Governmental	<u>30,961</u>	<u>27,913</u>
TOTAL ASSETS	\$ <u>546,019</u>	\$ <u>313,214</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ 75,693	\$ 12,459
Due To Other Funds	<u>-</u>	<u>1,675</u>
TOTAL LIABILITIES	\$ 75,693	\$ 14,134
 <u>FUND BALANCE</u> 		
Unreserved:		
Designated	\$ -	\$ -
Undesignated	<u>470,325</u>	<u>299,080</u>
TOTAL FUND BALANCE	\$ <u>470,325</u>	\$ <u>299,080</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>546,019</u>	\$ <u>313,214</u>

KITTITAS COUNTY, WASHINGTON

STADIUM FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
REVENUES				
Taxes	\$ 200,000	\$ 420,895	\$ 220,895	\$ 232,729
Miscellaneous Revenues	-	411	411	591
TOTAL REVENUES	\$ 200,000	\$ 421,306	\$ 221,306	\$ 233,320
EXPENDITURES				
Culture & Recreation	\$ 200,000	\$ 145,460	\$ 54,540	\$ 67,301
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ 200,000	\$ 145,460	\$ 54,540	\$ 67,301
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ 275,845	\$ 275,845	\$ 166,019
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ (100,000)	\$ (104,600)	\$ (4,600)	\$ (22,015)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (100,000)	\$ (104,600)	\$ (4,600)	\$ (22,015)
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (100,000)	\$ 171,245	\$ 271,245	\$ 144,004
Fund Balance - January 1	\$ 100,000	\$ 299,080	\$ 199,080	\$ 155,076
FUND BALANCE - DECEMBER 31	\$ -	\$ 470,325	\$ 470,325	\$ 299,080

KITTITAS COUNTY, WASHINGTON

REAL ESTATE EXCISE TAX
COMPARATIVE BALANCE SHEET
As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ <u>132,042</u>	\$ <u>119,107</u>
TOTAL ASSETS	\$ <u><u>132,042</u></u>	\$ <u><u>119,107</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES	\$ <u>-</u>	\$ <u>-</u>
<u>FUND BALANCE</u>		
Unreserved:		
Designated	\$ <u>-</u>	\$ <u>-</u>
Undesignated	<u>132,042</u>	<u>119,107</u>
TOTAL FUND BALANCE	\$ <u><u>132,042</u></u>	\$ <u><u>119,107</u></u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>132,042</u></u>	\$ <u><u>119,107</u></u>

KITTITAS COUNTY, WASHINGTON

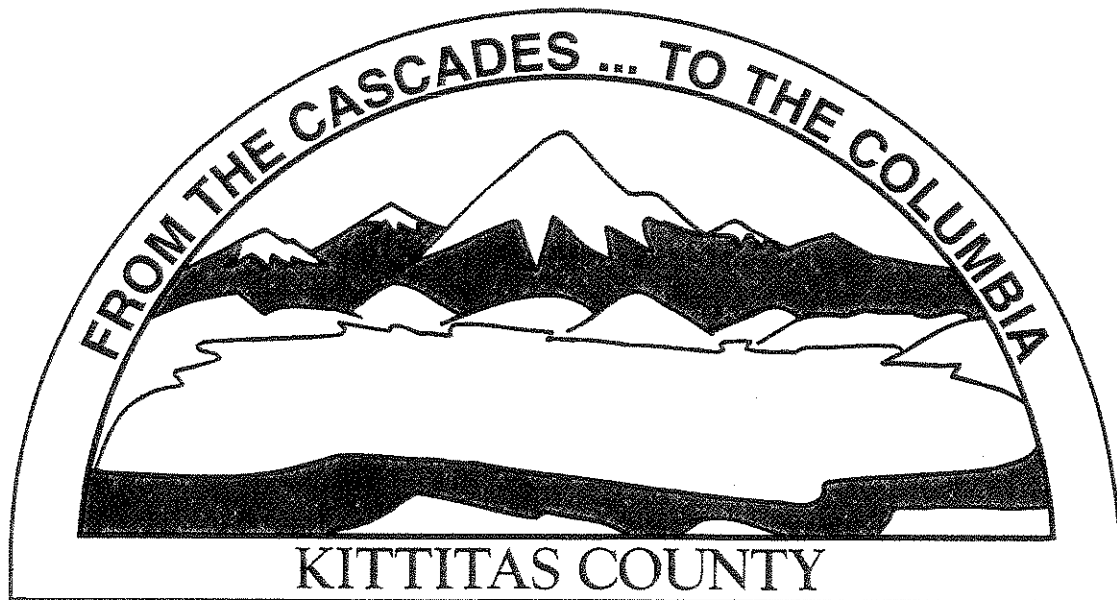
REAL ESTATE EXCISE TAX TECH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
REVENUES				
Taxes	\$ -	-	\$ -	\$ -
Intergovernmental Revenue	20,000	12,935	(7,065)	20,676
TOTAL REVENUES	\$ 20,000	\$ 12,935	\$ (7,065)	\$ 20,676
EXPENDITURES				
Culture & Recreation	\$ -	-	\$ -	\$ -
Capital Expense	20,000	-	20,000	-
TOTAL EXPENDITURES	\$ 20,000	\$ -	\$ 20,000	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ 12,935	\$ 12,935	\$ 20,676
OTHER FINANCING SOURCES (USES)				
Operating Transfers In (Out)	\$ -	-	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES				
RESOURCES OVER USES	\$ -	\$ 12,935	\$ 12,935	\$ 20,676
Fund Balance - January 1	\$ -	119,107	119,107	98,431
FUND BALANCE - DECEMBER 31	\$ -	\$ 132,042	\$ 132,042	\$ 119,107

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Debt Services Non-Major Funds



KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

December 31, 2010

With Comparative Totals for Year Ended December 31, 2009

	2001 FAIR BOND FUND	GO & REFUND FUND	Co. REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	1991 FAIR BOND FUND	2010 TOTALS	2009 TOTALS
Cash/Petty Cash	\$ 6,627	-	366	28,623	-	-	\$ 35,607	\$ 115,290
Investments	123,866	-	-	51,522	131,544	-	306,932	281,138
Taxes/Assessments Receivable	-	-	-	(4,514)	-	-	(4,514)	(4,514)
Accounts Receivable Accrual	-	1,370	-	-	-	-	1,370	-
Interest Receivable	26	-	-	11	28	-	65	78
Due from Other Funds	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 130,520	\$ 1,370	\$ 366	\$ 75,643	\$ 131,572	\$ -	\$ 339,461	\$ 411,247

ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES

Deferred Revenues	\$ -	-	-	(4,514)	-	-	(4,514)	(4,514)
Vouchers Payable	-	-	-	-	-	-	-	-
Due To other Funds	-	-	-	-	-	-	-	9,516
TOTAL LIABILITIES	\$ -	\$ -	\$ -	(4,514)	\$ -	\$ -	(4,514)	5,002

FUND BALANCE

Unreserved:								
Undesignated	\$ 130,520	\$ 1,370	\$ 366	\$ 80,156	\$ 131,572	\$ -	\$ 343,974	\$ 386,989
TOTAL FUND BALANCE	\$ 130,520	\$ 1,370	\$ 366	\$ 80,156	\$ 131,572	\$ -	\$ 343,974	\$ 386,989
TOTAL LIABILITIES AND FUND BALANCE	\$ 130,520	\$ 1,370	\$ 366	\$ 75,643	\$ 131,572	\$ -	\$ 339,461	\$ 391,992

KITTITAS COUNTY, WASHINGTON

DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE

Year Ended December 31, 2010
 With Comparative Totals for Year Ended December 31, 2009

	2001 FAIR BOND FUND	2010 GO & REFUND	CO REFUND FUND	CRID 96-1 FUND	CRID GUARANTY	1991 FAIR BOND FUND	2010 TOTALS	2009 TOTALS
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ 24,824	\$ -	\$ -	\$ 24,824	\$ 28,397
Miscellaneous Revenues	75,336	-	-	92,404	357	-	168,096	194,324
TOTAL REVENUES	\$ 75,336	\$ -	\$ -	\$ 117,227	\$ 357	\$ -	\$ 192,920	\$ 222,721
EXPENDITURES								
Debt Service Principal	\$ 130,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 195,000	\$ 319,630
Debt Service Interest	217,225	(1,370)	-	3,933	-	-	219,787	63,480
TOTAL EXPENDITURES	\$ 347,225	\$ (1,370)	\$ -	\$ 68,933	\$ -	\$ -	\$ 414,787	\$ 383,110
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (271,889)	\$ 1,370	\$ -	\$ 48,295	\$ 357	\$ -	\$ (221,867)	\$ (160,389)
OTHER FINANCING SOURCES (USES)								
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,132
Refunded Debt	(767,776)	-	-	-	-	-	(767,776)	0
Debt Proceeds	946,628	-	-	-	-	-	946,628	0
TOTAL OTHER FINANCING SOURCES (USES)	\$ 178,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,852	\$ 136,132
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (93,037)	\$ 1,370	\$ -	\$ 48,295	\$ 357	\$ -	\$ (43,015)	\$ (24,257)
Fund Balance - January 1	\$ 223,557	\$ -	\$ 356	\$ 31,861	\$ 131,215	\$ -	\$ 386,989	\$ 411,246
Increase & Decrease Reserves	-	-	-	-	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ 130,520	\$ 1,370	\$ 356	\$ 80,156	\$ 131,572	\$ -	\$ 343,974	\$ 386,989

KITTITAS COUNTY, WASHINGTON

2001 FAIR BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 6,627	\$ 100,000
Investments	123,866	123,523
Interest Receivable	26	34
Due From Other Funds	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>130,520</u>	\$ <u>223,557</u>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	\$ -	\$ -

<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>130,520</u>	\$ <u>223,557</u>
TOTAL FUND BALANCE	\$ <u>130,520</u>	\$ <u>223,557</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>130,520</u>	\$ <u>223,557</u>

KITTITAS COUNTY, WASHINGTON

2001 FAIR BOND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 75,200	\$ 75,336	\$ 136	\$ 75,299
TOTAL REVENUES	\$ 75,200	\$ 75,336	\$ 136	\$ 75,299
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ 120,000	\$ 130,000	\$ (10,000)	\$ 125,000
Debt Service - Interest & Other Expense	63,000	217,225	(154,225)	48,489
TOTAL EXPENDITURES	\$ 183,000	\$ 347,225	\$ (164,225)	\$ 173,489
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (107,800)	(271,889)	\$ (164,089)	\$ (98,189)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	\$ 124,900	\$ -	\$ (124,900)	\$ 124,093
Refunded Debt	-	(767,776)	(767,776)	-
Debt Proceeds	-	946,628	946,628	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 124,900	178,852	\$ 53,952	\$ 124,093
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$ 17,100	(93,037)	\$ (110,137)	\$ 25,904
Fund Balance - January 1	\$ -	\$ 223,557	\$ 223,557	\$ 197,653
Increase & Decrease Reserves	-	-	-	-
FUND BALANCE - DECEMBER 31	\$ 17,100	\$ 130,520	\$ 113,420	\$ 223,557

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ -
Investments	-	-
Accounts Receivable Accrual	1,370	-
Interest Receivable	-	-
Due From Other Funds	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>1,370</u>	\$ <u>-</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ <u>1,370</u>	\$ <u>-</u>
TOTAL FUND BALANCE	\$ <u>1,370</u>	\$ <u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>1,370</u>	\$ <u>-</u>

KITTITAS COUNTY, WASHINGTON

2010 GO & REFUNDING BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Actual Amount For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
Debt Service	\$ -	\$ 64,703	\$ (64,703)	\$ -
TOTAL EXPENDITURES	\$ -	\$ 64,703	\$ (64,703)	\$ -
OTHER FINANCING SOURCES (USES)				
Debt Proceeds	-	\$ 66,073	\$ (66,073)	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	-	66,073	(66,073)	-
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ 1,370	\$ (1,370)	\$ -
Fund Balance - January 1	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - DECEMBER 31	\$ -	\$ 1,370	\$ (1,370)	\$ -

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 356	\$ 356
Taxes Receivable	-	-
	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>356</u>	\$ <u>356</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Deferred Revenues	\$ -	\$ -
	<u> </u>	<u> </u>
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ 356	\$ 356
	<u> </u>	<u> </u>
TOTAL FUND BALANCE	\$ <u>356</u>	\$ <u>356</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>356</u>	\$ <u>356</u>

KITTITAS COUNTY, WASHINGTON

COUNTY REFUND FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010
 With Comparative Actual Amount For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES</u>				
General Government	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
Fund Balance - January 1	\$ 100	\$ 356	\$ 456	\$ 356
FUND BALANCE - DECEMBER 31	\$ 100	\$ 356	\$ 456	\$ 356

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ 28,623	\$ 5,417
Investments	51,522	26,437
Special Assessments Receivable	(4,514)	(4,514)
Interest Receivable	11	7
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>75,643</u>	\$ <u>27,348</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
 <u>LIABILITIES</u>		
Deferred Revenues Spec Assessments	\$ (4,514)	\$ (4,514)
Bonds Payable	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ (4,514)	\$ (4,514)
 <u>FUND BALANCE</u>		
Unreserved:		
Undesignated	\$ 80,156	\$ 31,861
	<hr/>	<hr/>
TOTAL FUND BALANCE	\$ 80,156	\$ 31,861
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>75,643</u>	\$ <u>27,348</u>

KITTITAS COUNTY, WASHINGTON

CRID 96-1 BOND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010
 With Comparative Actual Amount For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 8,500	\$ 24,824	\$ 16,324	\$ 28,397
Miscellaneous Revenue	36,500	92,404	55,904	92,947
TOTAL REVENUES	\$ 45,000	\$ 117,227	\$ 72,227	\$ 121,343
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ 65,000	\$ 65,000	-	\$ 115,000
Debt Service - Interest	6,000	3,933	2,068	10,890
TOTAL EXPENDITURES	\$ 71,000	\$ 68,933	\$ 2,068	\$ 125,890
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ (26,000)	48,295	\$ 74,295	\$ (4,547)
Fund Balance - January 1	\$ 26,000	31,861	\$ 5,861	\$ 36,408
FUND BALANCE - DECEMBER 31	\$ -	\$ 80,156	\$ 80,156	\$ 31,861

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash	\$ -	\$ -
Investments	131,544	131,179
Interest Receivable	<u>28</u>	<u>36</u>
TOTAL ASSETS	\$ <u>131,572</u>	\$ <u>131,215</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	<u>\$ -</u>	<u>\$ -</u>
TOTAL LIABILITIES	\$ -	\$ -
<u>FUND BALANCE</u>		
Unreserved:		
Undesignated	<u>\$ 131,572</u>	<u>\$ 131,215</u>
TOTAL FUND BALANCE	\$ <u>131,572</u>	\$ <u>131,215</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>131,572</u>	\$ <u>131,215</u>

KITTITAS COUNTY, WASHINGTON

CRID GUARANTY FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 Year Ended December 31, 2010
 With Comparative Actual Amount For Year Ended December 31, 2009

	2010		Variance Favorable (Unfavorable)	2009 Actual
	Budget	Actual		
<u>REVENUES</u>				
Miscellaneous Revenue	\$ 1,000	357	\$ (643)	\$ 849
TOTAL REVENUES	\$ 1,000	\$ 357	\$ (643)	\$ 849
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ -	-	\$ -	\$ -
Debt Service -Interest	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ 1,000	357	\$ 643	\$ 849
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	\$ -	-	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ 1,000	\$ 357	\$ 643	\$ 849
Fund Balance - January 1	\$ -	131,215	\$ (131,215)	\$ 130,366
FUND BALANCE - DECEMBER 31	\$ 1,000	\$ 131,572	\$ (130,572)	\$ 131,215

KITTITAS COUNTY, WASHINGTON

1991 FAIR BOND FUND
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Cash/Petty Cash	\$ -	\$ 9,516
Investments	-	-
Interest Receivable	-	-
Due from other Funds	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>-</u>	\$ <u>9,516</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Due To Other Funds	\$ <u>-</u>	\$ <u>9,516</u>
TOTAL LIABILITIES	\$ <u>-</u>	\$ <u>9,516</u>
<u>FUND BALANCE</u>		
Unreserved: Undesignated	\$ <u>-</u>	\$ <u>-</u>
TOTAL FUND BALANCE	\$ <u>-</u>	\$ <u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>-</u>	\$ <u>9,516</u>

KITTITAS COUNTY, WASHINGTON

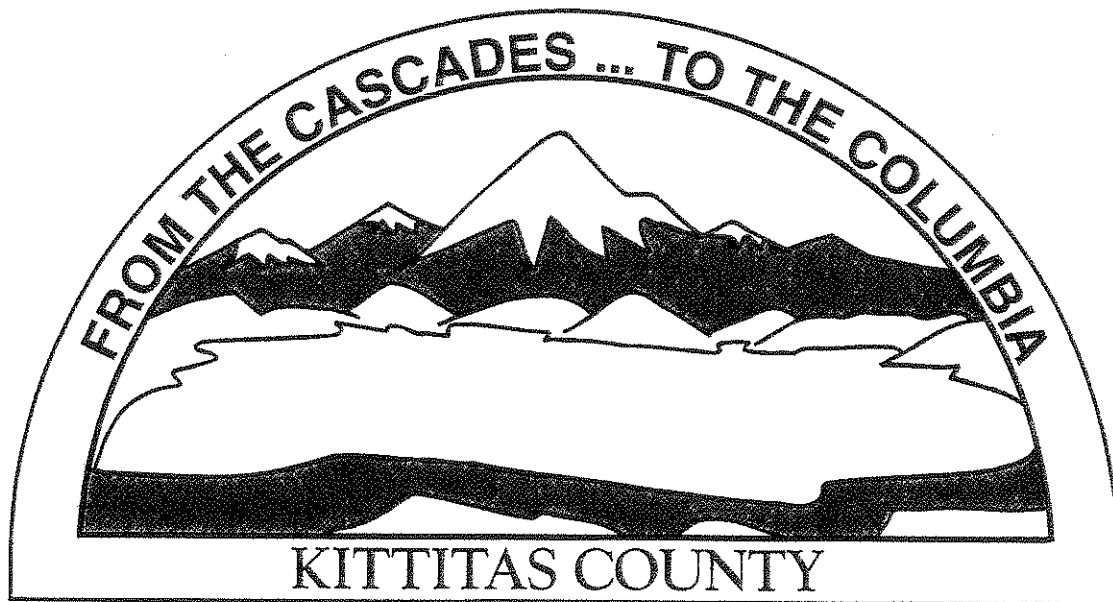
1991 FAIR BOND FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

<u>REVENUES</u>	2010		Variance Favorable (Unfavorable)	2009 Actual
	<u>Budget</u>	<u>Actual</u>		
Miscellaneous Revenues	\$ _____	\$ _____	\$ -	\$ 25,229
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 25,229
<u>EXPENDITURES</u>				
Debt Service - Principal	\$ _____	\$ _____	\$ -	\$ 79,630
Debt Service - Interest	_____	_____	-	4,101
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 83,731
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ (58,503)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (Out)	\$ _____	\$ _____	\$ -	\$ 12,040
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 12,040
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	\$ -	\$ -	\$ (46,463)
Fund Balance - January 1	\$ _____	\$ _____	\$ -	\$ 46,463
FUND BALANCE - DECEMBER 31	\$ _____	\$ _____	\$ -	\$ -

Capital Projects Non-Major Funds



KITTITAS COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS
NON-MAJOR FUNDS
COMBINING BALANCE SHEET
December 31, 2010

With Comparative Totals for Year Ended December 31, 2009

	<u>CAPITAL IMPROVEMENTS</u>	<u>FAIR/RODEO CAPITAL IMP</u>	<u>2010 TOTALS</u>	<u>2009 TOTALS</u>
<u>ASSETS</u>				
Cash/Petty Cash	\$ 2,413,173	\$ 7,886	\$ 2,421,059	\$ 2,660,558
Investments	-	14,987	14,987	14,945
Accounts Receivable Accrual	150	-	150	-
Due From Other Funds	279	-	279	-
Interest Receivables	-	3	3	4
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>2,413,602</u>	\$ <u>22,876</u>	\$ <u>2,436,478</u>	\$ <u>2,675,507</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Voucher Payable	\$ 33,654	-	\$ 33,654	-
Accounts Payable	-	-	-	-
Due To Other Funds	309,949	-	309,949	-
Contracts Retainage Payable	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	\$ <u>343,603</u>	\$ <u>-</u>	\$ <u>343,603</u>	\$ <u>-</u>
 <u>FUND BALANCE</u>				
Unreserved:				
Undesignated	\$ 2,069,999	\$ 22,876	\$ 2,092,875	\$ 2,675,507
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND BALANCE	\$ <u>2,069,999</u>	\$ <u>22,876</u>	\$ <u>2,092,875</u>	\$ <u>2,675,507</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>2,413,602</u>	\$ <u>22,876</u>	\$ <u>2,436,478</u>	\$ <u>2,675,507</u>

KITTITAS COUNTY, WASHINGTON

NON-MAJOR CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 Year Ended December 31, 2010
 With Comparative Totals for Year Ended December 31, 2009

	<u>CAPITAL IMPROVEMENTS</u>	<u>FAIR/RODEO CAP IMP</u>	<u>2010 TOTALS</u>	<u>2009 TOTALS</u>
<u>REVENUES</u>				
Taxes	\$ 365,649	\$ -	\$ 365,649	\$ 347,548
Charges For Services	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Miscellaneous Revenues	-	41	41	103
TOTAL REVENUES	\$ 365,649	\$ 41	\$ 365,690	\$ 347,651
<u>EXPENDITURES</u>				
Public Safety	\$ -	\$ -	\$ -	\$ -
Culture & Recreation	-	-	-	-
Capital Expenditures	105,858	-	105,858	-
Debt Service Principal & Interest	-	-	-	-
TOTAL EXPENDITURES	\$ 105,858	\$ -	\$ 105,858	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ 259,792	\$ 41	\$ 259,832	\$ 347,651
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfer In (out)	\$ (842,464)	\$ -	\$ (842,464)	\$ (116,177)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (842,464)	\$ -	\$ (842,464)	\$ (116,177)
EXCESS (DEFICIT) RESOURCES OVER USES	\$ (582,672)	\$ 41	\$ (582,632)	\$ 231,474
Fund Balance - January 1	\$ 2,652,672	\$ 22,835	\$ 2,675,507	\$ 2,444,033
FUND BALANCE - DECEMBER 31	\$ 2,069,999	\$ 22,876	\$ 2,092,875	\$ 2,675,507

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
 COMPARATIVE BALANCE SHEET
 As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 2,413,173	\$ 2,652,672
Accounts Receivable	150	-
Due From Other Funds	279	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>2,413,602</u>	\$ <u>2,652,672</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Accounts Payable	\$ -	\$ -
Vouchers Payable	33,654	-
Due To Other Funds	309,949	-
	<hr/>	<hr/>
TOTAL LIABILITIES	\$ 343,603	\$ -
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	\$ <u>2,069,999</u>	\$ <u>2,652,672</u>
TOTAL FUND BALANCE	\$ <u>2,069,999</u>	\$ <u>2,652,672</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>2,413,602</u>	\$ <u>2,652,672</u>

KITTITAS COUNTY, WASHINGTON

CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Taxes	\$ 379,200	\$ 365,649	\$ (13,551)	\$ 347,548
Charges For Services	-	-	-	-
Miscellaneous Revenues	-	-	-	-
TOTAL REVENUES	\$ 379,200	\$ 365,649	\$ (13,551)	\$ 347,548
<u>EXPENDITURES</u>				
Capital Expenditures	\$ -	\$ 105,858	\$ 105,858	\$ -
TOTAL EXPENDITURES	\$ -	\$ 105,858	\$ 105,858	\$ -
EXCESS (DEFICIT)				
REVENUES OVER EXPENDITURES	\$ 379,200	259,792	\$ (119,408)	\$ 347,548
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ (1,000,137)	\$ (842,464)	\$ 157,673	\$ (116,177)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,000,137)	\$ (842,464)	\$ 157,673	\$ (116,177)
EXCESS (DEFICIT)				
RESOURCES OVER USES	\$ (620,937)	(582,672)	\$ 38,265	\$ 231,371
Fund Balance - January 1	\$ 2,100,000	2,652,672	\$ 552,672	\$ 2,421,301
FUND BALANCE - DECEMBER 31	\$ 1,479,063	\$ 2,069,999	\$ 590,936	\$ 2,652,672

KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
COMPARATIVE BALANCE SHEET

As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash/Petty Cash	\$ 7,886	\$ 7,886
Investment	14,987	14,945
Interest Receivable	<u>3</u>	<u>4</u>
TOTAL ASSETS	\$ <u>22,876</u>	\$ <u>22,835</u>
 <u>LIABILITIES AND FUND BALANCE</u> 		
<u>LIABILITIES</u>		
Vouchers Payable	\$ -	\$ -
Due To Other Funds	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	\$ -	\$ -
 <u>FUND BALANCE</u> 		
Unreserved:		
Undesignated	\$ <u>22,876</u>	\$ <u>22,835</u>
TOTAL FUND BALANCE	\$ <u>22,876</u>	\$ <u>22,835</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>22,876</u>	\$ <u>22,835</u>

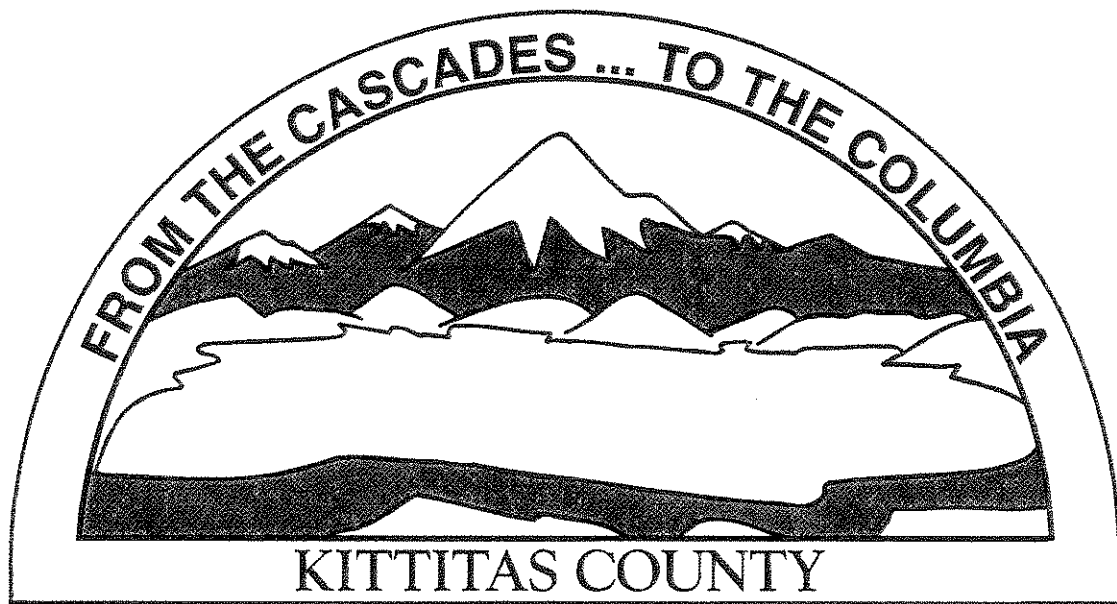
KITTITAS COUNTY, WASHINGTON

FAIR/RODEO GROUNDS CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	2010			2009 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
<u>REVENUES</u>				
Charges For Services	\$ -	-	\$ -	\$ -
Miscellaneous Revenues	-	41	41	103
TOTAL REVENUES	\$ -	41	\$ 41	\$ 103
<u>EXPENDITURES</u>				
Culture and Recreation	\$ -	-	\$ -	\$ -
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	41	\$ 41	\$ 103
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In (Out)	\$ -	-	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	\$ -
EXCESS (DEFICIT) RESOURCES OVER USES	\$ -	41	\$ 41	\$ 103
Fund Balance - January 1	\$ -	22,835	\$ 22,835	\$ 22,732
FUND BALANCE - DECEMBER 31	\$ -	\$ 22,876	\$ 22,876	\$ 22,835

Internal Service Funds



KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>E. R. & R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2010 TOTALS</u>	<u>2009 TOTALS</u>
<u>CURRENT ASSETS</u>				
Cash/Petty Cash	\$ 2,185,864	\$ 147,173	\$ 2,333,037	\$ 2,451,055
Investments	2,966,847	-	2,966,847	3,067,923
Interest Receivable	822	-	822	22,301
Due From Other Funds	398,334	-	398,334	273,884
Prepayment for Services	1,184	-	1,184	2,434
Inventory	431,166	-	431,166	500,310
TOTAL CURRENT ASSETS	\$ 5,984,218	\$ 147,173	\$ 6,131,391	\$ 6,317,907
<u>PROPERTY, PLANT AND EQUIPMENT</u>				
Land	\$ 46,227	\$ -	\$ 46,227	\$ 26,024
Buildings	494,459	-	494,459	421,664
Improvements	170,216	-	170,216	128,957
Equipment	6,719,814	-	6,719,814	6,544,004
Construction In Progress	103,078	-	103,078	231,570
TOTAL PROPERTY, PLANT AND EQUIPMENT	\$ 7,533,794	\$ -	\$ 7,533,794	\$ 7,352,220
Less Accumulated Depreciation	\$ (4,490,637)	\$ -	\$ (4,490,637)	\$ (4,470,696)
NET PROPERTY, PLANT AND EQUIPMENT	\$ 3,043,157	\$ -	\$ 3,043,157	\$ 2,881,524
TOTAL ASSETS	\$ 9,027,375	\$ 147,173	\$ 9,174,548	\$ 9,199,431
<u>LIABILITIES AND FUND EQUITY</u>				
<u>CURRENT LIABILITIES</u>				
Salaries Payable	\$ 68,978	\$ -	\$ 68,978	30,603
Accounts Payable	-	-	-	3,398
Vouchers Payable	28,890	30,440	59,330	164,000
Due To Other Funds	111,612	348	111,960	2,296
Due To Other Gov't	178	-	178	481
TOTAL CURRENT LIABILITIES	\$ 209,658	\$ 30,788	\$ 240,445	\$ 200,778
<u>FUND EQUITY</u>				
<u>CONTRIBUTED CAPITAL</u>				
Contributed Capital	\$ 756,946	\$ -	\$ 756,946	\$ 936,116
Less Accumulated Amortization	(315,406)	-	(315,406)	(358,050)
NET CONTRIBUTED CAPITAL	\$ 441,540	\$ -	\$ 441,540	\$ 578,066
<u>RETAINED EARNINGS</u>				
Unreserved:				
Designated	\$ 1,763,271	\$ -	\$ 1,763,271	\$ 2,312,019
Undesignated	6,612,907	116,385	6,729,292	6,108,568
NET RETAINED EARNINGS	\$ 8,376,177	\$ -	\$ 8,376,177	\$ 8,420,587
TOTAL FUND EQUITY	\$ 8,817,717	\$ -	\$ 8,934,102	\$ 8,998,653
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,027,375	\$ 30,788	\$ 9,174,548	\$ 9,199,431

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND EQUITIES
 As of December 31, 2010
 With Comparative Totals for December 31, 2009

	<u>E.R.& R.</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>2010</u>	<u>2009</u>
<u>OPERATING REVENUES</u>				
Sales of Merchandise	\$ 238,959	\$ -	\$ 238,959	\$ 243,402
Other Charges for Services	207,444	72,234	279,678	264,595
Rents, Parking, Concessions	1,107,854	-	1,107,854	1,165,944
Miscellaneous Revenues	<u>61,279</u>	<u>-</u>	<u>61,279</u>	<u>3,603</u>
TOTAL OPERATING REVENUES	\$ 1,615,536	\$ 72,234	\$ 1,687,770	\$ 1,677,544
<u>OPERATING EXPENSES:</u>				
General Operations	\$ 963,772	\$ 92,376	\$ 1,056,147	\$ 1,024,645
Cost of Sale & Services	190,109	-	190,109	190,287
Maintenance	16,588	-	16,588	6,585
Administration-General	61,435	-	61,435	74,588
Depreciation, Amortization	<u>492,637</u>	<u>-</u>	<u>492,637</u>	<u>490,635</u>
TOTAL OPERATING EXPENSE	\$ 1,724,540	\$ 92,376	\$ 1,816,916	\$ 1,786,740
OPERATING INCOME (LOSS)	\$ (109,005)	\$ (20,141)	\$ (129,146)	\$ (109,196)
<u>NON-OPERATING REVENUES (EXPENSES):</u>				
Interest Revenues	\$ 20,262	\$ -	\$ 20,262	\$ 116,442
Gain (Loss) on Fixed Asset Disposal	22,105	-	22,105	46,028
Other Non-Oper. Revenues	2,026	-	2,026	11,644
Operating Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,860</u>
TOTAL NON-OPERATING REVENUES	\$ 44,392	\$ -	\$ 44,392	\$ 178,974
NET INCOME	\$ (64,613)	\$ (20,141)	\$ (84,754)	\$ 69,778
Fund Equity - January 1	\$ 8,862,127	\$ 136,526	\$ 8,998,653	\$ 8,928,876
Other Changes Fund Equity Inventory	20,203	-	20,203	-
Residual Equity Transfer In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY - DECEMBER 31	\$ 8,817,717	\$ 116,385	\$ 8,934,102	\$ 8,998,654

KITTITAS COUNTY, WASHINGTON

INTERNAL SERVICE FUNDS
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2010
With Comparative Totals for Year Ended December 31, 2009

	E.R.&R.	UNEMPLOYMENT COMPENSATION	2010 TOTALS	2009 TOTALS
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>				
Cash received from customers	\$ 1,491,085	\$ 72,234	\$ 1,563,320	\$ 1,747,595
Cash payments to suppliers	(1,138,766)	(75,451)	(1,214,217)	(1,435,152)
Net cash provided (used) by operating activities	\$ 352,320	\$ (3,217)	\$ 349,103	\$ 312,443
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>				
Non-Oper. Rents and Charges	\$ 2,026	\$ -	\$ 2,026	\$ 11,643
Net cash provided from noncapital activities	\$ 2,026	\$ -	\$ 2,026	\$ 11,643
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>				
Proceeds from sale of fixed assets	\$ 23,350	\$ -	\$ 23,350	\$ 17,700
Payments for Capital Acquisition	(635,313)	-	(635,313)	(421,276)
Residual equity transfer in (Out)	-	-	-	4,860
Net cash provided (used in) capital financing activities	\$ (611,963)	\$ -	\$ (611,963)	\$ (398,716)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>				
Investment Interest	\$ 41,741	\$ -	\$ 41,741	\$ 94,141
Purchase of Investment	101,075	-	101,075	(1,152,884)
Net cash flows from investing activities	\$ 142,816	\$ -	\$ 142,816	\$ (1,058,743)
Net increase (decr.) in cash and cash equivalent	\$ (114,801)	\$ (3,217)	\$ (118,018)	\$ (1,133,373)
Cash and cash equivalents at beginning of year	\$ 2,300,665	\$ 150,390	\$ 2,451,055	\$ 3,584,428
Cash and cash equivalents at end of year	\$ 2,185,864	\$ 147,173	\$ 2,333,037	\$ 2,451,055
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Net operating income (loss)	\$ (109,005)	\$ (20,141)	\$ (129,146)	\$ (109,196)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>				
Depreciation Expense	\$ 492,637	\$ -	\$ 492,637	\$ 490,635
(Increase) Decrease in Due From Other Funds	(124,450)	-	(124,450)	70,051
(Increase) Decrease in Prepayment for Services	1,250	-	1,250	(2,434)
Increase (Decrease) in Inventory	69,144	-	69,144	(25)
Increase (Decrease) in Accounts Payable	(3,398)	-	(3,398)	3,398
Increase (Decrease) in Salaries Payable	(1,713)	-	(1,713)	7,203
Increase (Decrease) in Vouchers Payable	(81,159)	16,576	(64,583)	84,252
Increase (Decrease) in Due To Other Funds	109,316	348	109,664	(231,442)
Increase (Decrease) in Due To Other Governments	(303)	-	(303)	2
Total Adjustments	\$ 461,325	\$ 16,924	\$ 478,248	\$ 421,639
Net cash provided by operating activities	\$ 352,320	\$ (3,217)	\$ 349,103	\$ 312,443

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
COMPARATIVE BALANCE SHEET
As of December 31, 2010 and December 31, 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 2,185,864	\$ 2,300,665
Investments	2,966,847	3,067,923
Account Receivable	0	0
Interest Receivable	822	22,301
Due from Other Funds	398,334	273,884
Prepayment for Services	1,184	2,434
Due from Other Governments	0	0
Inventory	<u>431,166</u>	<u>500,310</u>
Total Current Assets	\$ 5,984,218	\$ 6,167,517
<u>PROPERTY, PLANT & EQUIPMENT</u>		
Land	\$ 46,227	\$ 26,024
Buildings	494,459	421,664
Improvements	170,216	128,957
Equipment	6,719,814	6,544,004
Construction in Progress	<u>103,078</u>	<u>231,570</u>
Total Property, Plant & Equip.	\$ 7,533,794	\$ 7,352,220
Less Accumulated Depreciation	<u>\$ (4,490,637)</u>	<u>\$ (4,470,696)</u>
Net Property, Plant & Equipment	\$ 3,043,157	\$ 2,881,524
TOTAL ASSETS	\$ <u>9,027,375</u>	\$ <u>9,049,041</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 0	\$ 3,398
Salaries Payable	68,978	30,603
Vouchers Payable	28,890	150,136
Taxes Payable	0	0
Due to Other Funds	111,612	2,296
Due to other Governmental Unit	<u>178</u>	<u>481</u>
TOTAL CURRENT LIABILITIES	\$ 209,658	\$ 186,914
<u>FUND EQUITY</u>		
<u>CONTRIBUTED CAPITAL</u>		
Contributed Capital	\$ 756,946	\$ 799,590
Less Accumulated Amortization	<u>(315,406)</u>	<u>(358,050)</u>
NET CONTRIBUTED CAPITAL	\$ 441,540	\$ 441,540
<u>RETAINED EARNINGS</u>		
Unreserved:		
Designated	\$ 1,763,271	\$ 2,312,019
Undesignated	<u>6,612,907</u>	<u>6,108,568</u>
NET RETAINED EARNINGS	8,376,177	8,420,587
TOTAL FUND EQUITY	\$ 8,817,717	\$ 8,862,127
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>9,027,375</u>	\$ <u>9,049,041</u>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL & REVOLVING
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES

Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	<u>2,010</u>	<u>2009</u>
OPERATING REVENUES		
Sales of Merchandise	\$ 238,959	\$ 243,402
Other Charges for Services	207,444	187,126
Rents, Parking, Concessions	1,107,854	1,165,944
Miscellaneous Revenues	<u>61,279</u>	<u>3,603</u>
TOTAL OPERATING REVENUES	\$ 1,615,536	\$ 1,600,075
OPERATING EXPENSES:		
General Operations	\$ 963,772	\$ 893,438
Cost of Sales and Services	190,109	190,287
Maintenance	16,588	6,585
Administration-General	61,435	74,588
Depreciation, Amortization	<u>492,637</u>	<u>490,635</u>
TOTAL OPERATING EXPENSE	\$ <u>1,724,540</u>	\$ <u>1,655,533</u>
OPERATING INCOME (LOSS)	\$ (109,005)	\$ (55,458)
NON-OPERATING REVENUES (EXPENSES):		
Interest Revenues	\$ 20,262	\$ 116,442
Gain (Loss) on Fixed Asset Disposal	22,105	46,028
Other Non-Operating Revenues	2,026	11,644
Operating Transfer In	<u>0</u>	<u>4,860</u>
TOTAL NON-OPERATING REVENUES	\$ 44,392	\$ 178,974
NET INCOME	\$ (64,613)	\$ 123,516
Fund Equity - January 1	\$ 8,862,127	\$ 8,738,611
Other Changes Fund Equity Inventory	20,203	0
Residual Equity Transfer In (Out)	<u>0</u>	<u>0</u>
FUND EQUITY - DECEMBER 31	\$ <u><u>8,817,717</u></u>	\$ <u><u>8,862,127</u></u>

KITTITAS COUNTY, WASHINGTON

EQUIPMENT RENTAL AND REVOLVING
STATEMENT OF CASH FLOWS - DIRECT METHOD
YEAR ENDED DECEMBER 31, 2010
With Comparative Totals for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash Received From Customers	\$ 1,491,085	\$ 1,670,126
Cash Payments To Suppliers	(1,138,766)	(1,297,416)
Cash Payment For Operating Expenses	-	-
NET CASH PROVIDED (USED) BY OPER. ACTIVITIES	\$ 352,320	\$ 372,710
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>		
Non-Operating Expenses	\$ -	\$ -
Non-Operating Rents and Charges	2,026	11,643
NET CASH PROVIDED FROM NONCAPITAL ACTIVITIES	\$ 2,026	\$ 11,643
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Proceeds From Sale Of Fixed Assets	\$ 23,350	\$ 17,700
Payments for Capital Acquisitions	(635,313)	(421,276)
Acquisition (Disposition) of Fixed Assets	-	-
Construction in Progress	-	-
Residual Equity Transfer In (Out)	-	4,860
NET CASH PROVIDED (USED IN) CAPITAL FINANCIAL ACTIVITIES	\$ (611,963)	\$ (398,716)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Investment Interest	\$ 41,741	\$ 94,141
Purchase of Investment	101,075	(1,152,884)
Net Cash Flows From Investing Activities	\$ 142,816	\$ (1,058,743)
Net Increase (Decr.) in Cash and Cash Equivalent	\$ (114,801)	\$ (1,073,106)
Cash and Cash Equivalents at Beginning of Year	\$ 2,300,665	\$ 3,373,771
Cash and Cash Equivalents At End Of Year	\$ 2,185,864	\$ 2,300,665
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (109,005)	\$ (55,458)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Depreciation Expense	\$ 492,637	\$ 490,635
Decrease (Increase) in Due From Other Funds	(124,450)	70,051
(Increase) Decrease in Prepayment Services	1,250	(2,434)
Decrease (Increase) in Inventory	69,144	(25)
Increase (Decrease) in Accounts Payable	(3,398)	3,398
Increase (Decrease) in Salaries Payable	(1,713)	7,203
Increase (Decrease) in Vouchers Payable	(81,159)	90,780
Increase (Decrease) in Due To Other Funds	109,316	(231,442)
Increase (Decrease) in Due to Other Govts	(303)	2
Total Adjustments	\$ 461,325	\$ 428,168
NET CASH PROVIDED BY OPERATIONAL ACTIVITIES	\$ 352,320	\$ 372,710

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
COMPARATIVE BALANCE SHEET
As of December 31, 2010 and December 31, 2009

	<u>2,010</u>	<u>2009</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash/Petty Cash	\$ 147,173	\$ 150,390
Accounts Receivable	<u>0</u>	<u>0</u>
TOTAL CURRENT ASSETS	<u>\$ 147,173</u>	<u>\$ 150,390</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Voucher Payable	\$ 30,440	\$ 13,864
Due To Other Funds	<u>348</u>	<u>0</u>
TOTAL LIABILITIES	<u>\$ 30,788</u>	<u>\$ 13,864</u>
<u>FUND EQUITY</u>		
Contributed Capital	\$ <u>116,385</u>	\$ <u>136,526</u>
TOTAL FUND EQUITY	<u>\$ 116,385</u>	<u>\$ 136,526</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 147,173</u>	<u>\$ 150,390</u>

KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND EQUITIES

Year Ended December 31, 2010

With Comparative Actual Amounts For Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES		
Other Charges for Services	\$ <u>72,234</u>	\$ <u>77,469</u>
TOTAL OPERATING REVENUES	\$ 72,234	\$ 77,469
OPERATING EXPENSES:		
General Operations	\$ <u>92,376</u>	\$ <u>131,207</u>
TOTAL OPERATING EXPENSE	\$ <u>92,376</u>	\$ <u>131,207</u>
OPERATING INCOME (LOSS)	\$ (20,141)	\$ (53,738)
NET INCOME	\$ (20,141)	\$ (53,738)
Fund Equity - January 1	\$ 136,526	\$ 190,265
Increase in Fund Equity	<u>-</u>	<u>-</u>
FUND EQUITY - DECEMBER 31	\$ <u><u>116,385</u></u>	\$ <u><u>136,526</u></u>

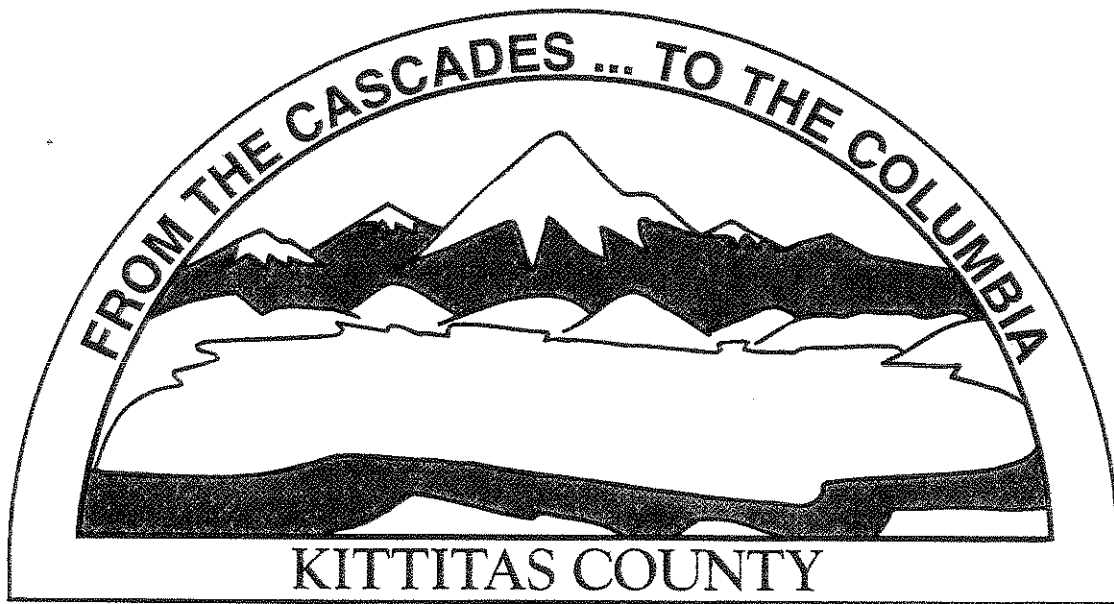
KITTITAS COUNTY, WASHINGTON

UNEMPLOYMENT COMPENSATION
 STATEMENT OF CASH FLOWS - DIRECT METHOD
 YEAR ENDED DECEMBER 31, 2010
 With Comparative Totals for Year Ended December 31, 2009

	<u>2010</u>	<u>2009</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from customers	\$ 72,234	\$ 77,469
Cash payment for Supplier	<u>(75,451)</u>	<u>(137,736)</u>
Net cash provide (used) by operating activities	\$ <u>(3,217)</u>	\$ <u>(60,267)</u>
Net increase (decrease) in cash and cash equivalents	\$ (3,217)	\$ (60,267)
Cash and cash equivalents, January 1	<u>\$ 150,390</u>	<u>\$ 210,657</u>
Cash and cash equivalents, December 31	\$ <u><u>147,173</u></u>	\$ <u><u>150,390</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Net Operating Income (Loss)	\$ (20,141)	\$ (53,738)
<u>ADJUSTMENT TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
(Increase) Decrease in Accounts Receivable	\$ -	\$ -
(Increase) Decrease in Due from other funds	-	-
Increase (Decrease) in vouchers payable	16,576	(6,528)
Increase (Decrease) in Due To Other Funds	<u>348</u>	<u>-</u>
Total Adjustments	\$ <u>16,924</u>	\$ <u>(6,528)</u>
Net cash provided by operating activities	\$ <u><u>(3,217)</u></u>	\$ <u><u>(60,267)</u></u>

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Agency Funds



KITTITAS COUNTY, WASHINGTON
AGENCY FUNDS

COMBINING BALANCE SHEET

As of December 31, 2010

With Comparative Totals for December 31, 2009

ASSETS	IRRIGATION/ CONSERVATION DISTRICTS		PARKS & RECREATION		FIRE DISTRICTS		HOSPITAL DISTRICTS		PUD #1		SCHOOL DISTRICTS		SEWER DISTRICT		TV DISTRICT	
Cash	\$	233,201	\$	0	\$	2,564,255	\$	52,371	\$	5,401,265	\$	2,766,200	\$	82,846	\$	20,113
Cash with Fiscal Agent		0		0		0		0		0		0		0		0
Investments		297,050		0		5,926,730		0		0		5,484,928		610,863		0
Due From Others		0		0		0		0		0		0		0		0
Taxes Receivable		0		0		673,726		264,202		0		1,184,445		0		0
Other Receivables		0		0		0		0		0		0		0		0
TOTAL ASSETS		\$ 530,251		\$ 0		\$ 9,164,712		\$ 3,16,573		\$ 5,401,265		\$ 9,435,573		\$ 693,709		\$ 20,113
LIABILITIES																
Warrants Payable	\$	0	\$	0	\$	556,663	\$	0	\$	101,610	\$	1,967,190	\$	0	\$	689
Salary/Vouchers Payable		0		0		466,347		0		0		0		0		0
Custodial Accounts		530,251		0		7,347,975		52,371		5,299,655		6,283,938		693,709		(17,972)
Due to Other Funds		0		0		0		0		0		0		0		0
Other Current Notes Payable		0		0		120,000		0		0		0		0		37,395
Deferred Revenues		0		0		673,726		264,202		0		1,184,445		0		0
TOTAL LIABILITIES		\$ 530,251		\$ 0		\$ 9,164,712		\$ 3,16,573		\$ 5,401,265		\$ 9,435,573		\$ 693,709		\$ 20,113

ASSETS	CEMETERY DISTRICT		WATER DISTRICT		WEED DISTRICT		CLEARING FUNDS		CITIES		STATE FUNDS		EXPENDIBLE TRUST		2010 TOTALS		2009 TOTALS	
Cash	\$	25,698	\$	311,361	\$	25,460	\$	939,655	\$	48,264	\$	348,866	\$	90	\$	12,819,665	\$	11,849,157
Cash with Fiscal Agent		0		0		0		158,990		0		0		0		158,990		547,286
Investments		65,273		174,488		49,478		10,205		0		0		1,948		12,620,963		11,047,038
Due from Others		0		0		0		0		0		0		0		0		0
Taxes Receivable		1,059		0		0		0		426,799		2,368,474		0		4,918,705		3,701,464
Other Receivables		0		0		0		0		0		0		0		0		0
TOTAL ASSETS		\$ 92,030		\$ 485,849		\$ 74,939		\$ 1,108,850		\$ 475,063		\$ 2,717,360		\$ 2,038		\$ 30,518,324		\$ 27,144,946
LIABILITIES																		
Warrants Payable	\$	972	\$	24,062	\$	0	\$	327,845	\$	0	\$	0	\$	0	\$	2,979,030	\$	3,237,052
Salary/Vouchers Payable		0		0		0		578,925		0		0		0		1,045,272		113,346
Custodial Accounts		89,999		461,787		74,939		202,081		48,264		348,886		2,038		21,417,922		20,060,838
Due to Other Funds		0		0		0		0		0		0		0		0		0
Other Current Notes Payable		0		0		0		0		0		0		0		157,395		32,245
Deferred Revenues		1,059		0		0		0		426,799		2,368,474		0		4,918,705		3,701,464
TOTAL LIABILITIES		\$ 92,030		\$ 485,849		\$ 74,939		\$ 1,108,850		\$ 475,063		\$ 2,717,360		\$ 2,038		\$ 30,518,323		\$ 27,144,946

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>Irrigation/Conservation Districts</u>				
<u>ASSETS</u>				
Cash	\$ 257,422	1,649,137	1,673,358	\$ 233,201
Investments	296,226	824		297,050
Taxes Receivable	-	-	-	-
TOTAL ASSETS	\$ 553,648	\$ 1,649,961	\$ 1,673,358	\$ 530,251
<u>LIABILITIES</u>				
Warrants Payable	\$ -	762,686	762,686	\$ -
Vouchers Payable	-	854,356	854,356	-
Custodial Accounts	553,648	918,312	941,709	530,251
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ 553,648	\$ 2,535,355	\$ 2,558,751	\$ 530,251
<u>Parks & Recreation Districts</u>				
<u>ASSETS</u>				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	-	-	-	-
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>Fire District Combining</u>				
<u>ASSETS</u>				
Cash	\$ 1,021,888	29,590,506	28,048,138	\$ 2,564,255
Investments	4,050,687	6,500,942	4,624,899	5,926,730
Taxes Receivable	<u>501,388</u>	<u>5,429,704</u>	<u>5,257,366</u>	<u>673,726</u>
TOTAL ASSETS	<u>\$ 5,573,963</u>	<u>\$ 41,521,152</u>	<u>\$ 37,930,403</u>	<u>\$ 9,164,712</u>
<u>LIABILITIES</u>				
Warrants Payable	\$ 73,222	8,938,129	8,454,688	\$ 556,663
Vouchers Payable	-	9,422,208	8,955,861	466,347
Custodial Accounts	4,999,353	16,032,358	13,683,736	7,347,975
Other Current Notes Payable	-	120,000	-	120,000
Deferred Revenues	<u>501,388</u>	<u>5,429,704</u>	<u>5,257,366</u>	<u>673,726</u>
TOTAL LIABILITIES	<u>\$ 5,573,963</u>	<u>\$ 39,942,400</u>	<u>\$ 36,351,651</u>	<u>\$ 9,164,712</u>
<u>Hospital Districts</u>				
<u>ASSETS</u>				
Cash	\$ 46,794	1,452,845	1,447,267	\$ 52,371
Investments	-	-	-	-
Taxes Receivable	<u>249,565</u>	<u>1,468,718</u>	<u>1,454,081</u>	<u>264,202</u>
TOTAL ASSETS	<u>\$ 296,358</u>	<u>\$ 2,921,563</u>	<u>\$ 2,901,349</u>	<u>\$ 316,573</u>
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	46,794	1,484,411	1,478,833	52,371
Other Current Notes Payable	-	-	-	-
Deferred Revenues	<u>249,565</u>	<u>1,468,718</u>	<u>1,454,081</u>	<u>264,202</u>
TOTAL LIABILITIES	<u>\$ 296,358</u>	<u>\$ 2,953,129</u>	<u>\$ 2,932,915</u>	<u>\$ 316,573</u>

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>PUD #1</u>				
<u>ASSETS</u>				
Cash	\$ 5,955,491	21,367,576	21,921,801	\$ 5,401,265
Investments	522,767	9,595,990	10,118,756	-
Taxes Receivable	-	-	-	-
TOTAL ASSETS	\$ <u>6,478,257</u>	\$ <u>30,963,566</u>	\$ <u>32,040,558</u>	\$ <u>5,401,265</u>
<u>LIABILITIES</u>				
Warrants Payable	\$ 63,564	7,932,339	7,894,292	\$ 101,610
Vouchers Payable	-	-	-	-
Custodial Accounts	6,414,693	11,308,992	12,424,030	5,299,655
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ <u>6,478,257</u>	\$ <u>19,241,330</u>	\$ <u>20,318,323</u>	\$ <u>5,401,265</u>
 <u>School Districts</u>				
<u>ASSETS</u>				
Cash	\$ 2,518,227	59,465,636	59,217,664	\$ 2,766,200
Investments	5,247,222	7,290,754	7,053,047	5,484,928
Taxes Receivable	906,041	11,783,711	11,505,307	1,184,445
TOTAL ASSETS	\$ <u>8,671,490</u>	\$ <u>78,540,102</u>	\$ <u>77,776,019</u>	\$ <u>9,435,573</u>
<u>LIABILITIES</u>				
Warrants Payable	\$ 2,022,708	25,584,052	25,639,570	\$ 1,967,190
Vouchers Payable	-	-	-	-
Custodial Accounts	5,742,741	52,542,676	52,001,479	6,283,938
Other Current Notes Payable	-	-	-	-
Deferred Revenues	906,041	11,783,711	11,505,307	1,184,445
TOTAL LIABILITIES	\$ <u>8,671,490</u>	\$ <u>89,910,439</u>	\$ <u>89,146,356</u>	\$ <u>9,435,573</u>

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>Sewer District</u>				
<u>ASSETS</u>				
Cash	\$ 68,861	2,656,915	2,642,930	\$ 82,846
Investments	647,269	481,552	517,957	610,863
Taxes Receivable	-	-	-	-
TOTAL ASSETS	\$ 716,130	\$ 3,138,467	\$ 3,160,888	\$ 693,709
<u>LIABILITIES</u>				
Warrants Payable	\$ 4,556	841,884	846,441	\$ -
Vouchers Payable	-	842,070	842,070	-
Custodial Accounts	711,574	1,297,073	1,314,938	693,709
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ 716,130	\$ 2,981,028	\$ 3,003,449	\$ 693,709
<u>TV District</u>				
<u>ASSETS</u>				
Cash	\$ 7,578	114,729	102,195	\$ 20,113
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
TOTAL ASSETS	\$ 7,578	\$ 114,729	\$ 102,195	\$ 20,113
<u>LIABILITIES</u>				
Warrants Payable	\$ 7,578	28,940	35,829	\$ 689
Vouchers Payable	-	28,989	28,989	-
Custodial Accounts	(32,245)	80,689	66,415	(17,972)
Other Current Notes Payable	32,245	5,150	-	37,395
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ 7,578	\$ 143,768	\$ 131,233	\$ 20,113

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>Cemetery District</u>				
<u>ASSETS</u>				
Cash	\$ 19,814	25,320	19,435	\$ 25,698
Investments	65,092	181	-	65,273
Taxes Receivable	730	11,494	11,165	1,059
TOTAL ASSETS	\$ 85,636	\$ 36,994	\$ 30,600	\$ 92,030
<u>LIABILITIES</u>				
Warrants Payable	\$ 925	9,378	9,331	\$ 972
Vouchers Payable	-	9,378	9,378	-
Custodial Accounts	83,980	19,267	13,248	89,999
Other Current Notes Payable	-	-	-	-
Deferred Revenues	730	11,494	11,165	1,059
TOTAL LIABILITIES	\$ 85,636	\$ 49,516	\$ 43,121	\$ 92,030
<u>Water Districts</u>				
<u>ASSETS</u>				
Cash	\$ 327,252	2,284,057	2,299,949	\$ 311,361
Investments	135,941	93,850	55,303	174,488
Taxes Receivable	-	-	-	-
TOTAL ASSETS	\$ 463,193	\$ 2,377,908	\$ 2,355,252	\$ 485,849
<u>LIABILITIES</u>				
Warrants Payable	\$ 30,065	819,257	825,260	\$ 24,062
Vouchers Payable	-	824,330	824,330	-
Custodial Accounts	433,128	1,409,410	1,380,751	461,787
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ 463,193	\$ 3,052,997	\$ 3,030,341	\$ 485,849

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>Weed District</u>				
<u>ASSETS</u>				
Cash	\$ 21,031	259,478	255,049	\$ 25,460
Investments	55,327	151	6,000	49,478
Taxes Receivable	-	-	-	-
TOTAL ASSETS	\$ <u>76,358</u>	\$ <u>259,629</u>	\$ <u>261,049</u>	\$ <u>74,939</u>
<u>LIABILITIES</u>				
Warrants Payable	\$ 9	127,431	127,440	\$ -
Vouchers Payable	-	127,431	127,431	-
Custodial Accounts	76,349	126,038	127,449	74,939
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ <u>76,358</u>	\$ <u>380,901</u>	\$ <u>382,320</u>	\$ <u>74,939</u>
<u>Clearing Funds</u>				
<u>ASSETS</u>				
Cash	\$ 1,240,702	40,395,645	40,696,691	\$ 939,655
Cash with Fiscal Agent	547,286	158,990	547,286	158,990
Investments	24,566	14,409	28,769	10,205
Due From Funds	-	-	-	-
Taxes Receivable	-	-	-	-
Other Receivables	-	-	-	-
TOTAL ASSETS	\$ <u>1,812,554</u>	\$ <u>40,569,043</u>	\$ <u>41,272,747</u>	\$ <u>1,108,850</u>
<u>LIABILITIES</u>				
Warrants Payable	\$ 1,034,424	28,756,161	29,462,741	\$ 327,845
Salary/Vouchers Payable	113,346	35,772,170	35,306,591	578,925
Custodial Accounts	664,784	876,256	1,338,959	202,081
Due To Other Funds	-	-	-	-
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ <u>1,812,554</u>	\$ <u>65,404,587</u>	\$ <u>66,108,291</u>	\$ <u>1,108,850</u>

KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>Cities</u>				
<u>ASSETS</u>				
Cash	\$ 45,163	4,020,721	4,017,620	\$ 48,264
Investments	-	360,677	360,677	-
Taxes Receivable	312,988	3,479,158	3,365,347	426,799
TOTAL ASSETS	\$ 358,151	\$ 7,860,556	\$ 7,743,644	\$ 475,063
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	45,163	3,660,052	3,656,951	48,264
Other Current Notes Payable	-	-	-	-
Deferred Revenues	312,988	3,479,158	3,365,347	426,799
TOTAL LIABILITIES	\$ 358,151	\$ 7,139,210	\$ 7,022,298	\$ 475,063
<u>State Funds</u>				
<u>ASSETS</u>				
Cash	\$ 318,844	17,471,792	17,441,750	\$ 348,886
Investments	-	-	-	-
Taxes Receivable	1,730,753	13,228,811	12,591,091	2,368,474
TOTAL ASSETS	\$ 2,049,597	\$ 30,700,604	\$ 30,032,841	\$ 2,717,360
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	318,844	17,466,720	17,436,678	348,886
Other Current Notes Payable	-	-	-	-
Deferred Revenues	1,730,753	13,228,811	12,591,091	2,368,474
TOTAL LIABILITIES	\$ 2,049,597	\$ 30,695,531	\$ 30,027,769	\$ 2,717,360

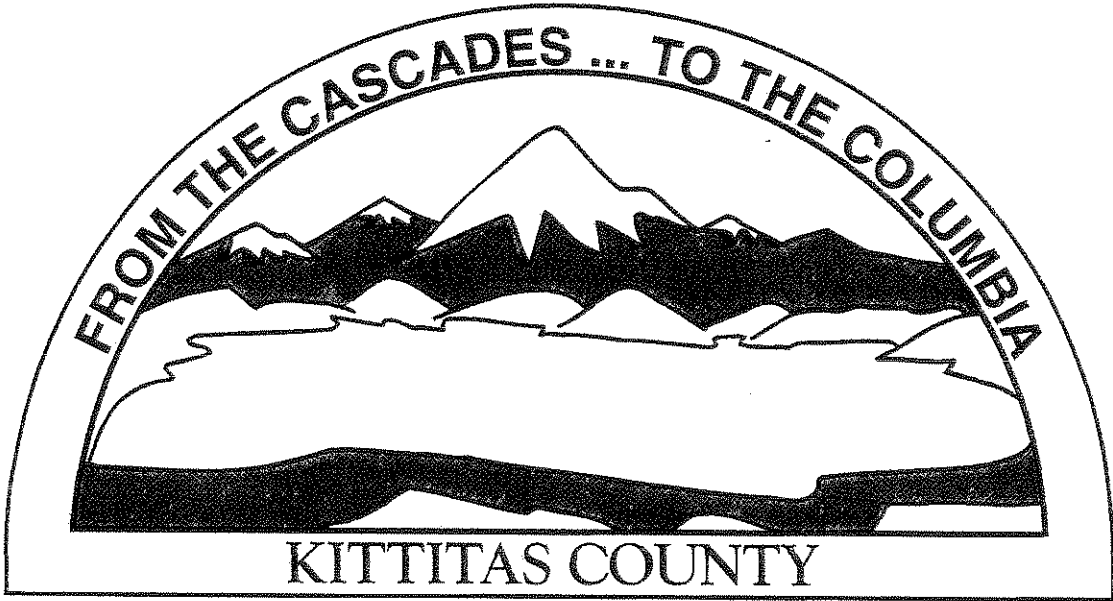
KITTITAS COUNTY, WASHINGTON

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Year Ended December 31, 2010**

<u>DESCRIPTION</u>	<u>Balance Jan. 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2010</u>
<u>Expendible Trust</u>				
<u>ASSETS</u>				
Cash	\$ 90	5	5	\$ 90
Investments	1,942	5		1,948
Due From Others	-	-	-	-
Other Receivable	1	0	1	0
TOTAL ASSETS	\$ 2,033	\$ 11	\$ 6	\$ 2,038
<u>LIABILITIES</u>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Vouchers Payable	-	-	-	-
Custodial Accounts	2,033	6	1	2,038
Other Current Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
TOTAL LIABILITIES	\$ 2,033	\$ 6	\$ 1	\$ 2,038
<u>TOTAL ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$ 11,849,157	\$ 180,754,362	\$ 179,783,854	\$ 12,819,665
Cash with Fiscal Agency	547,286	158,990	547,286	158,990
Investments	11,047,038	24,339,335	22,765,410	12,620,963
Due From Others	-	-	-	-
Taxes Receivable	3,701,464	35,401,597	34,184,357	4,918,705
Other Receivables	1	0	1	0
TOTAL ASSETS	\$ 27,144,946	\$ 240,654,285	\$ 237,280,907	\$ 30,518,324
<u>LIABILITIES</u>				
Warrants Payable	\$ 3,237,052	\$ 73,800,256	\$ 74,058,279	\$ 2,979,030
Salary/Vouchers Payable	113,346	47,880,933	46,949,007	1,045,272
Custodial Accounts	20,060,838	107,222,260	105,865,176	21,417,922
Due To Other Funds	-	-	-	-
Other Current Notes Payable	32,245	125,150	-	157,395
Deferred Revenues	3,701,464	35,401,597	34,184,357	4,918,705
TOTAL LIABILITIES	\$ 27,144,946	\$ 264,430,196	\$ 261,056,819	\$ 30,518,324

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Supplementary Financial Information



Kittitas County
2010 Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other ID Number	2010 Expenditures			Notes
				Pass Through Awards	Direct Awards	Total	
U.S. Department of Agriculture - Forest Service Pass through WA Office of the State Treasurer	Schools and Roads - Grants to States	10.665	N/A	318,726		318,726	10
U.S. Department of Housing and Urban Development Pass through WA State Community, Trade & Economic Development	Community Development Block Grants	14.228	10-641000-005	81,721		81,721	
U.S. Department of Interior - Pass through Bureau of Land Management pass through Department of Ecology	National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	G1000270	12,354		12,354	
U.S. Department of Justice - Pass through Washington State Patrol	Domestic Cannabis Eradication/Suppression	16.000	WSP #C100885FEED	15,000		15,000	15
U.S. Department of Justice - Pass through WA	Juvenile Accountability Incentive Block Grants - JRA	16.523	0663-98328-2	9,850		9,850	
	Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	1-100-00708	5,096		5,096	
	Juvenile Justice and Delinquency Prevention - Allocation to States		1-100-00909	5,340		5,340	
			Subtotal	10,437		10,437	
U.S. Department of Justice - Pass through WA Department of Community, Trade and Economic Development	Violence Against Women Formula Grant Program	16.688	F09-31103-019(09-10)	10,295		10,295	
	Violence Against Women Formula Grant Program		F09-31103-019(10-10)	3,868		3,868	
Pass through ASPEN	Violence Against Women Formula Grant Program Equipment Grant		N/A	2,220		2,220	4,15
			Subtotal	16,383		16,383	
U.S. Department of Justice - Bureau of Justice Assistance	State Criminal Alien Assistance Program	16.606	2010-AP-BX-0329		12,179	12,179	15
U.S. Department of Justice - Office of Community Oriented Policing Services Pass through WA Association of Sheriff and Police Chiefs	Public safety Partnership and Community Policing Grant - Equipment Public safety Partnership and Community Policing Grant - WA State Methamphetamine Initiative	16.710	2009CKWX0392 WSM109104	13,553 16,314 29,866		29,866	15 15
Department of Justice - Bureau of Justice Assistance	Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-34721-043	69,078		69,078	
Pass through the City of Ellensburg and Kittitas County Recovery Act	ARRA - Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Government	16.804	Interfocal	10,643		10,643	4,13

Kittitas County
2010 Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Agency	Program	Account	FY	Amount	Amount	Amount	Amount
U.S. Department of Transportation, Federal Aviation Administration (FAA)	Airport Improvement Program - FHWA Teanaway Rd & North Fork Teanaway Road	20.106	FTFH70-11-00001 DOT-FA10NM-0075	34,044	34,066	34,066	
U.S. Department of Transportation, Federal Highway Administration- Pass through WA Department of Transportation	Highway Planning and Construction: Bridge BHS- Charlton Road Bridge - Bridge BHS - West Fork Teanaway Road Bridge - STPD Kittitas Hwy Safety Improvement	20.205	BRS-19CK(001)LA5462 BROS-19BG(001)LA5768 STPD-C19C(003) Subtotal	2,130 114,774 33,801 150,705	150,705	150,705	8 8
Highway Traffic Safety Administration: Pass through Washington Association of Sheriffs and Police Chiefs Pass through WA Traffic Safety Commission	State and Community Highway Safety: - Equipment Grant - WASPC Traffic Safety Mini Grant (Badges) - WTSC Speeding Campaign	20.600	N/A N/A N/A	2,997 455 1,611 5,063		5,063	4,15 4,15 4,15
U.S. Department of Transportation-National Highway Traffic Safety Administration: Pass through Washington Traffic Safety Commission and Kittitas County Community Public Health and Pass through WA Traffic Safety Commission Pass through WA Traffic Safety Commission	Alcohol Impaired Driving Countermeasures Incentive Grants - Drive Hammered Get Nailed, Multi-jurisdictional DUI Patrols - High Visibility Enforcement	20.601	N/A N/A Subtotal	6,008 1,428 7,436		7,436	4,15 4,15
U.S. Department of Transportation- Pipeline and Hazardous Materials Safety Administration: Pass through Washington State Military Department	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E10-149	3,160		3,160	15
U.S. Environmental Protection Agency - Pass through WA Department of Health	Capitalization Grants for Drinking Water State Revolving Funds	66.468	C14952	1,250		1,250	
Department of Energy - Pass through WA Department of Commerce	ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	F10-52110-033	53,543		53,543	12
U.S. Election Assistance Commission- Pass through Office of the Secretary of State	Help America Vote Act Requirements Payments	90.401	G2844	65,591		65,591	
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Public Health Emergency Preparedness	93.069	C14952	80,437		80,437	15
U.S. Department of Health and Human Services - Center for Disease Control and Prevention Pass through Washington Department of Health	Immunization Grants Immunization Grant - Non Cash	93.268	C14952 N/A Subtotal	13,488 84,564 98,052		98,052	6,7,15 3,4,6

Kittitas County
2010 Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

U.S. Department of Health and Human Services - Center for Disease Control and Prevention - Pass through Washington Department of Health	Center for Disease Control and Prevention, Investigations and Technical Assistance PHEPR LHJ Shape Up/ Obesity Program Tobacco Prevention and Control Program Community Mobilization Program	93,283	C14952 C14952 C14952 7000200063 Subtotal	71,759 50,377 5,766 2,361 130,264	130,264	15 15 15 15
U.S. Department of Health and Human Services - Administration for Children and Families- Pass through WA Department of Social and Health Services	Child Support Enforcement Child Support Enforcement	93,563	N/A N/A Subtotal	13,195 88,163 101,358	101,358	4 4
U.S. Department of Health and Human Services - Pass through Washington Department of Health U.S. Department of Health and Human Services - Center for Disease Control and Prevention	Child Care and Development Block Grant	93,575	C14952	16,087	16,087	15
	ARRA- Immunization	93,712	C14952	8,486	8,486	13,15
	ARRA- Prevention and Wellness-State, Territories and Pacific Islands - Nutrition and Physical Activity	93,723	C14952	10,614	10,614	13,15
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Medical Assistance Program - MAM Match Medical Assistance Program - MAM Match Interpreters Medical Assistance Program - MAM Match Vaccine	93,778	0963-53332 0963-53332 0963-53332 Subtotal	26,976 118 17,181 44,275	44,275	
U.S. Department of Health and Human Services - Pass through Washington Department of Health	National Bioterrorism Hospital Preparedness Program	93,889	C14952	485	485	15
U.S. Department of Health and Human Services - Centers for Disease Control and Prevention-Pass through Yakima Health District	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Program	93,919	KCHD 09-10 N15850-11-12 Subtotal	6,000 11,012 17,012	17,012	15 15

Kittitas County
2010 Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

U.S. Department of Health and Humans Services - Pass through the WA Department of Social and Health Services -Division of Alcohol and Substance Abuse	Block Grants for Prevention and Treatment of Substance Abuse - DASA	93,959	0963-680044-02	47,636	47,636	5
U.S. Department of Health and Human Services - Pass through Washington Department of Health	Maternal and Child Health Federal Consolidated Program	93,994	C:14952	45,289	45,289	5,15
U.S. Department of Homeland Security- Pass through from WA State Parks and Recreation Commission	Boating Safety Financial Assistance Boating Safety Financial Assistance	97,012	LE911-220 Agreement 2009-48	7,123 6,821 13,944	13,944	15 15
U.S. Department of Homeland Security - Pass through from Washington State Military Department- 2009 Flood	Department of Homeland Security-Public Assistance pass through State of Washington Military Department - Emergency Management - Emergency Management - Hazard Mitigation	97,036 97,039	Flood DSR#1817 (Road) Flood DSR#1817 (Gen Fund) Flood DSR#1817 WA-7-P	37,862 3,939 41,801 48,268	41,801 48,268	8,16 9,16
U.S. Department of Homeland Security - Pass through from Washington State Military Department, Pass through Grant County Emergency Management	Homeland Security Grant Program-Domestic Preparedness Homeland Security Grant Program-Domestic Preparedness Homeland Security Grant Program- Domestic Preparedness-Camtek Citizens Corps Program	97,067	E10-187 E09-131 FY08 E09-131 FY08 K-461 Subtotal	13,882 45,033 11,261 3,652 73,827	73,827	15 15 15 15
TOTAL FEDERAL FINANCIAL ASSISTANCE				1,638,640	46,245	1,684,885

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

For The Year Ended December 31, 2010

Grant	Identification Number	Current Year Expenditures	Notes
State Legislature and Its Committees			
Prosecutor Salary	N/A	74,416	4
<u>Total State Legislature and Its Committees</u>		<u>74,416</u>	
State of Washington - Department of Revenue			
Real Estate Excise Tax - Technology Grant	N/A	53,669	4
<u>Total State of Washington - Department of Revenue</u>		<u>53,669</u>	
Administrative Office of the Courts			
Children's Administration BECCA	IAA-08021	18,060	
<u>Total Administrative Office of the Courts</u>		<u>18,060</u>	
Military Department			
911 Grant Wireline/Wireless	E10-062	44,494	
911 Grant Wireline/Wireless	E11-003	259,844	
Emergency Management - Road	Flood DSR #1817	6,311	8;16
Emergency Management - General Fund	Flood DSR #1817	656	16;14
Emergency Management - Hazard Mitigation	1817-DR-WA-7-P	8,045	
<u>Total Military Department</u>		<u>319,350</u>	
State of Washington - Department of Agriculture			
Apple Maggot Eradication and Control Program	K256	9,534	
<u>Total State of Washington - Department of Agriculture</u>		<u>9,534</u>	
Department of Ecology			
Department of Ecology - Coordinated Prevention Grant	G1000419	72,257	
Department of Ecology - Coordinated Prevention Grant	G1000426	40,764	
Department of Ecology - Exempt Well	C1080153	45,664	
Department of Ecology - Litter Grant	C1000030	10,513	
Well Delegation Grant	N/A	10,800	4
<u>Total Department of Ecology</u>		<u>179,998</u>	

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For The Year Ended December 31, 2010

Grant	Identification Number	Current Year Expenditures	Notes
Department of Transportation			
Transportation Planning - QUADCO	QUADCO YR 10/11	2,032	
Aviation Division - Bowers Field - Needs Assessment	ELL01-10	848	
<u>Total Department of Transportation</u>		<u>2,880</u>	
County Road Administration Board (CRAB)			
Washington State Rural Arterial Program - Nelson Road	1905-01	48,080	
Washington State Rural Arterial Program - Westside Road	1907-01	340	
Washington State County Arterial Preservation Program CAPP	CAPP	360,128	8
<u>Total County Road Administration Board (CRAB)</u>		<u>408,548</u>	
Department of Community, Trade and Economic Development			
Restitution Specialist	S11-31102-517	13,890	
Restitution Specialist	S10-31102-718	18,325	
<u>Total Department of Community Trade and Economic Development</u>		<u>32,215</u>	
Department of Social and Health Services			
4D Non-support - Child Support	2110-80579	2,293	
4D Non-support - Child Support	N/A	41,737	4
Chemical Dependency Disposition Alternative	0963-67949	1,876	
CJAA	1063-94523	8,693	
CJAA	0963-67949	3,057	
Immunization - Non Cash	N/A	36,242	3;4;7
Division of Developmental Disabilities	0963-68108	627,503	5
Special Sex Offender Disposition Alternative	0963-67949	4,116	
Evidence Based Expansion	0963-66970	20,683	
Consolidated Juvenile Services	1063-94523	11,176	
Consolidated Juvenile Services	0963-67949	15,715	
Juvenile Rehabilitation Administration 3900	1063-94523	5,778	
Juvenile Rehabilitation Administration 3900	0963-67949	6,241	
Div. Alcohol/Substance Abuse pass through to Cascade Recovery	0963-680044-01	12,532	5
Div. Alcohol/Substance Abuse pass through to Alcohol Drug Dependency Services	0963-680044-01	250,102	5
<u>Total Department of Social and Health Services</u>		<u>1,047,743</u>	

KITTITAS COUNTY, WASHINGTON

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For The Year Ended December 31, 2010

Grant	Identification Number	Current Year Expenditures	Notes
Department of Health			
Blue ribbon Local Health Funds - 5930 Public Health Funding	C14952	56,140	15
Adult Viral Hepatitis Strategic Plan	C14952	3,788	15
HIV Omnibus Grant - Pass through Yakima Health District	N11531	30,323	15
Local Capacity Development Funds-Assessments	C14952	45,970	15
Oral Health Program	C14952	14,081	15
Tobacco Prevention and Control Program -Youth Tobacco Prevention	C14952	5,008	15
Tobacco Prevention and Control Program - TPC Account	C14952	30,611	15
Office of Drinking Water Group A Safe Drinking Water	C14952	1,000	
<u>Total Department of Health</u>		<u>186,921</u>	
Total State Assistance		2,333,333	

KITTITAS COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2010

NOTE 1 - BASIS OF ACCOUNTING

This Schedule is prepared on the same basis of accounting as the Kittitas County financial statements. The County uses the modified accrual system of accounting.

NOTE 2 – PROGRAM COSTS

The amount shown as current year expenditures represent only federal and state grant portion of the program costs. Entire program costs, including the county's portion, may be more than shown.

NOTE 3 - NON CASH AWARDS

The amount of vaccines reported on the schedule is the value of vaccine distributed by the county Health Department during the current year.

NOTE 4 - NOT AVAILABLE (N/A)

The County was unable to obtain other identification number.

NOTE 5 – PASSED-THROUGH TO SUBRECIPIENTS

Passed-through dollars to Subrecipients.

NOTE 6 – VACCINE FOR CHILDRENS PROGRAMS

Vaccine supplied by Federal Government for Vaccine for Children Program.

NOTE 7 – VACCINE FOR 317 PROGRAMS

Vaccine supplied by Federal Government for Vaccine for 317 Program.

NOTE 8 – PROJECT HAS BEEN COMPLETED OR EXPIRED

Project has been completed or expired.

NOTE 9 – PROJECTS PENDING COMPLETION/CERTIFICATION

2009 Flood projects pending completion/certification.

NOTE 10 – PROJECT COMPLETED/IN-LIEU OF TAXES/UNRESTRICTED FUNDS

Project completed/In-Lieu of taxes, unrestricted funds used for general operations of County Road Fund.

NOTE 11 – PRIOR YEAR

Prior year correction – Grant was not expended in 2009.

KITTITAS COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2010

NOTE 12 – GRANT PROJECT SHARED

This grant is shared between County Funds.

NOTE 13 – AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009

Expenditures for this program were funded by ARRA.

NOTE 14 – PROJECT CARRYOVER

Large project carryover: Project pending environmental review and permits.

NOTE 15 – INDIRECT COST RATE

Public Health: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 35 percent.

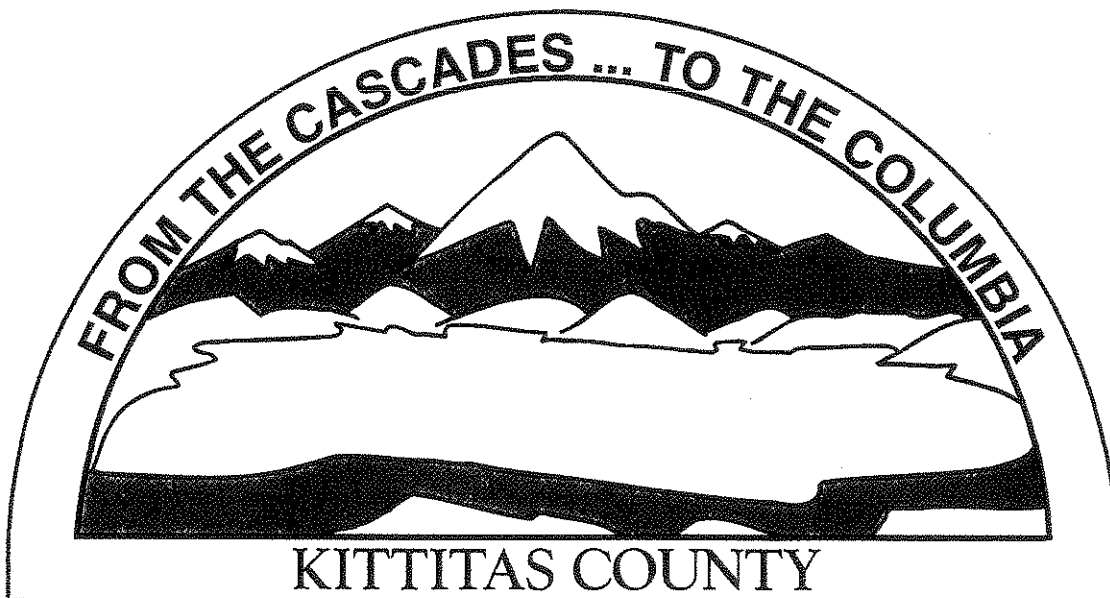
Sheriff's Department: The amount expended includes an indirect cost recovery using an approved indirect cost rate of 13 percent.

NOTE 16 – EMERGENCY DISASTER #1817

2010 New project awards related to 2009 Emergency Disaster #1817 flood – not previously reported.

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Capital Assets used in the Operating of Governmental Funds



KITTITAS COUNTY, WASHINGTON

SCHEDULE OF GOVERNMENTAL CAPITAL ASSETS - BY SOURCE
 For Year Ended December 31, 2010

GENERAL FIXED ASSETS:	General Government
Land	\$ 3,317,483
Gravel Roads	4,079,872
Easements & Right of Ways	5,159,909
Buildings	12,774,893
Building Improvements	8,855,146
Other Improvements	1,739,180
Equipment	4,330,150
Construction in Progress	2,949,118
Infrastructure	139,516,717
TOTAL GENERAL FIXED ASSETS	\$ 182,722,470

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund Revenue	\$ 24,858,970
Special Revenue Fund Revenue	155,964,380
Other Sources	1,878,043
Private Contributions	21,076
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 182,722,470

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statements of net assets.

KITTITAS COUNTY, WASHINGTON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 For Year Ended December 31, 2010

FUNDS	LAND	BUILDINGS	BUILDING IMPROVE- MENTS	OTHER IMPROVE- MENTS	CONST. IN PROGRESS	EQUIPMENT	INFRASTRUCTURE
General Fund	3,005,356	11,764,349	4,499,103	594,436	1,858,177	4,006,406	-
Airport	279,580	980,180	4,356,043	1,144,744	453,588	-	-
Parks	32,547	30,364	-	-	-	-	-
Road	-	-	-	-	637,353	52,779	148,756,499
Misdemeanant Probation	-	-	-	-	-	41,999	-
Public Health	-	-	-	-	-	174,914	-
Noxious Weed	-	-	-	-	-	54,052	-
TOTAL GOVERNMENTAL CAPITAL ASSETS	3,317,483	12,774,893	8,855,146	1,739,180	2,949,118	4,330,150	148,756,499

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statements of net assets.

**KITTITAS COUNTY, WASHINGTON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY DEPARTMENT**

For Year Ended December 31, 2010

<u>GOVERNMENTAL ACTIVITIES</u>	<u>BALANCE JAN. 1, 2010</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>ADJUSTMENTS</u>	<u>BALANCE DEC. 31, 2010</u>
<u>GENERAL FUND</u>					
Assessor Equipment	\$ 139,587	\$ -	-	-	\$ 139,587
Auditor	261,111	35,240	-	(32,000)	264,351
Community Development Services	161,365	-	10,018	-	151,347
Clerk	-	-	-	-	-
Commissioners	48,316	-	-	(13,271)	35,045
Computer Services	423,404	46,570	23,836	(55,462)	390,676
Coop Extension	10,628	-	-	-	10,628
Facilities Maintenance	84,340	-	-	-	84,340
Facilities Maintenance Land	1,564,409	-	-	-	1,564,409
Facilities Maintenance Buildings/Improvements	9,836,643	54,673	-	-	9,891,316
Facilities Maintenance Improvements	131,104	223,627	-	-	354,731
Facilities Maintenance Construction in Progress	137,670	1,430,523	-	-	1,568,193
Judge	-	-	-	-	-
Juvenile	47,796	-	-	(14,802)	32,994
Law Library	-	-	-	-	-
Lower District Court	48,904	-	-	(6,213)	42,691
Prosecutor	38,436	-	-	(18,842)	19,594
Sheriff	2,630,825	266,961	135,469	(112,536)	2,649,781
Sheriff Construction in Progress	-	256,347	-	-	256,347
Treasurer	-	-	-	-	-
Upper District Court	5,961	12,986	-	-	18,947
Human Resources	-	-	-	-	-
County Fair	169,893	26,605	24,682	(5,390)	166,426
County Fair Land	1,149,649	291,298	-	-	1,440,947
County Fair Buildings/Improvements	5,834,737	537,400	-	-	6,372,137
County Fair Improvements	239,705	-	-	-	239,705
County Fair Construction in Progress	-	33,637	-	-	33,637
Computer Replacement	-	-	-	-	-
TOTAL GENERAL FUND	\$ 22,964,483	\$ 3,215,866	\$ 194,004	(258,516)	\$ 25,727,828

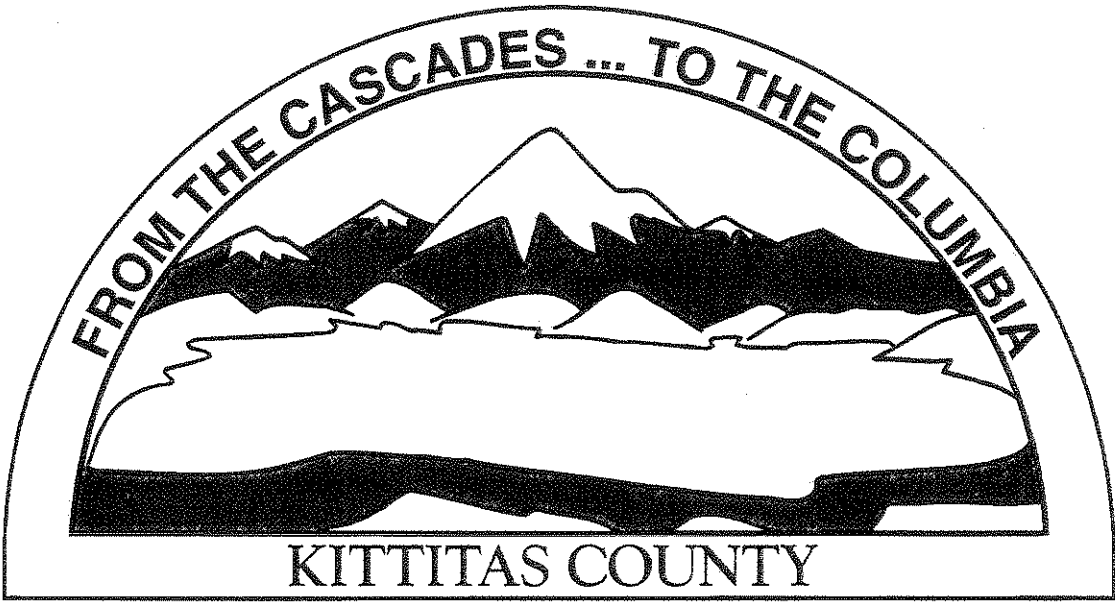
**KITTITAS COUNTY, WASHINGTON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY DEPARTMENT**

For Year Ended December 31, 2010

	BALANCE JAN. 1, 2010	ADDITIONS	DELETIONS	ADJUSTMENTS	BALANCE DEC. 31, 2010
<u>SPECIAL REVENUE FUNDS</u>					
Airport	\$ 5,000	\$ -	\$ -	\$ (5,000)	\$ -
Airport Land	279,580	-	-	-	279,580
Airport Buildings/Improvements	5,336,223	-	-	-	5,336,223
Airport Improvements	1,144,744	-	-	-	1,144,744
Airport Construction in Progress	-	453,588	-	-	453,588
Road	65,663	-	12,884	-	52,779
Road Infrastructure	147,587,632	1,572,833	403,966	-	148,756,499
Road Construction in Progress	1,422,576	149,837	935,060	-	637,353
Misdemeanant Probation	41,999	-	-	-	41,999
Public Health	174,914	-	-	-	174,914
Noxious Weed	54,052	-	-	-	54,052
Parks	-	-	-	-	-
Parks Land	32,547	-	-	-	32,547
Parks Buildings/Improvements	30,364	-	-	-	30,364
TOTAL SPECIAL REVENUE FUNDS	\$ 156,175,295	\$ 2,176,258	\$ 1,351,910	\$ (5,000)	\$ 156,994,642
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	\$ 179,139,778	\$ 5,392,124	\$ 1,545,915	\$ (263,516)	\$ 182,722,470

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statements of net assets.

Statistical Section



Kittitas County

Introduction to Statistical Section

This part of Kittitas County's comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. This information is unaudited.

Contents	Page
Financial Trends	184
These tables contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective.	
Revenue Capacity	187
These tables contain information that may assist the reader in assessing the viability of the County's two most significant "own-source" revenue sources, property taxes and sales taxes.	
Debt Capacity	191
These tables present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. The County has not had any general obligation bonds outstanding for the last ten fiscal years.	
Demographic and Economic Information	192
These tables present demographic and economic information intended (1) to assist users in understanding the social economic environment within which the County operates and (2) to provide information that facilitates comparisons of financial statement information over time and among counties.	
Operating Information	194
These tables contain service and infrastructure indicators that can inform one's understanding how the information in the County's financial statements relates to the services the County provides and the	

Data Source:

Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial report for the applicable year. The County implemented GASB Statement No. 34 in fiscal year 2003, therefore tables presenting government-wide financial data include only seven years of information.

KITITAS COUNTY, WASHINGTON

Net Assets by Component

Last Eight Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities								
Invested in capital assets, net of related deb	18,095,736	20,901,607	22,772,279	22,493,815	23,785,894	71,974,377	70,270,795	61,271,848
Restricted for:								
Debt service	397,669	315,637	376,790	349,422	354,849	411,247	389,989	343,973
Capital projects	-	1,002,778	-	-	-	-	-	8,730,780
Other	-	74,819	-	-	-	567,198	-	-
Unrestricted	19,887,649	22,132,837	24,875,602	27,249,781	32,929,165	36,917,332	35,384,757	37,646,595
Total Governmental Activities Net Assets	38,381,054	44,427,678	48,024,671	50,093,018	57,069,908	109,870,154	106,045,541	107,993,186
Business Type activities								
Invested in capital assets, net of related deb	2,754,034	2,771,713	2,352,472	2,414,426	2,403,358	2,950,647	4,424,438	4,197,503
Restricted	122,607	188,187	371,682	-	462,625	567,198	-	648,548
Unrestricted	1,351,577	1,828,725	2,264,002	2,891,128	2,983,631	2,407,028	2,715,641	1,715,886
Total Business-Type Activities Net Assets	4,228,218	4,788,625	4,988,156	5,305,554	5,849,614	5,924,873	7,140,079	6,561,737
Primary Government								
Invested in capital assets, net of related deb	20,849,770	23,673,320	25,124,751	24,908,241	26,189,252	74,925,024	74,695,233	65,469,351
Restricted	520,276	1,581,421	748,472	349,422	817,474	1,545,643	389,989	9,723,301
Unrestricted	21,239,228	23,961,562	27,139,604	30,140,909	35,912,796	39,324,360	38,100,398	39,362,271
Total Primary Government Net Assets	42,609,272	49,216,303	53,012,827	55,398,572	62,919,522	115,795,027	113,185,620	114,554,923

Note: Kittitas County started reporting under GASB 34 requirements in 2003

Kittitas County, Washington

Changes in Net Assets Last Eight Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010
Expenses								
Governmental activities:								
Judicial								
General Government	1,795,827	2,629,203	1,992,121	2,169,034	2,294,480	2,018,756	2,709,469	2,693,876
Public Safety	4,436,979	3,591,814	5,213,227	5,892,835	5,674,627	7,166,878	7,078,536	7,472,895
Physical Environment	6,121,867	6,127,234	8,092,689	6,946,030	8,002,395	8,556,265	8,939,260	7,784,756
Transportation	277,262	535,961	272,238	281,247	298,935	337,835	383,168	389,247
Economic Environment	4,487,738	7,245,093	7,709,325	10,496,268	7,478,554	6,040,349	9,912,608	7,122,699
Mental & Physical Health	1,332,308	1,247,716	770,955	1,037,891	1,285,506	1,334,167	1,426,630	1,204,789
Culture & Recreation	2,344,315	2,246,240	2,483,379	2,444,566	2,758,181	3,036,772	2,368,058	2,329,857
Interest on long-term debt	1,161,705	1,040,701	1,277,126	1,901,704	1,632,021	1,590,420	1,512,119	1,599,225
Total governmental activities expenses	157,549	197,859	124,571	120,892	166,747	143,195	111,567	84,779
Business-type activities:								
Garbage & Solid Waste	2,620,126	2,255,219	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597
Total business-type activities expenses	2,620,126	2,255,219	2,627,812	2,755,837	2,952,445	3,256,544	2,676,579	2,800,597
Total primary governmental expenses	24,735,676	27,117,040	30,503,443	34,046,304	32,543,891	33,480,981	37,117,994	33,482,720
Program Revenues								
Governmental activities:								
Charges for services:								
Judicial								
General Government	3,078,351	1,795,474	1,605,987	1,820,429	1,956,592	2,203,744	2,183,925	1,822,507
Public Safety	1,708,870	1,852,009	2,205,520	1,987,361	2,375,979	1,808,247	1,797,420	2,721,455
Physical Environment	1,109,620	1,485,668	856,004	1,024,213	1,049,701	1,121,042	1,364,870	1,472,747
Transportation	23,395	132,012	82,861	84,599	98,197	13,315	7,219	6,136
Economic Environment	357,484	281,685	208,609	187,286	199,576	146,990	195,684	217,439
Mental & Physical Health	1,535,109	1,795,847	2,053,074	2,699,689	3,017,496	2,148,437	1,487,841	813,199
Culture & Recreation	212,697	473,301	315,380	897,591	265,286	346,301	177,541	178,377
Interest on long-term debt	175,334	185,060	197,060	204,991	145,424	155,994	144,929	155,754
Operating grants and contributions	6,475,584	9,905,816	8,746,605	7,260,973	7,902,687	6,205,663	7,101,502	3,689,378
Capital grants and contributions	505,375	10,674	-	-	1,075,746	221,471	194,577	122,747
Total governmental activities program revenues	15,181,819	17,917,548	16,271,100	16,167,132	18,086,684	14,371,204	14,655,508	11,179,739
Business-type activities:								
Charges for services:								
Garbage & Solid Waste	2,478,274	2,793,274	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756
Operating grants and contributions	-	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-
Total business-type activities program revenues	2,478,274	2,793,274	2,966,207	2,957,846	3,372,077	3,092,840	3,726,075	2,853,756
Total primary government program revenues	17,660,093	20,710,822	19,237,307	19,124,978	21,458,761	17,464,044	18,381,583	14,033,495
Net (expense) / Revenue								
Governmental activities	(6,933,744)	(6,944,273)	(11,604,530)	(15,123,337)	(11,504,762)	(15,853,234)	(19,785,905)	(19,502,384)
Business-type activities	-	-	-	-	-	-	-	53,159
Total primary government net expense	\$ (6,933,744)	\$ (6,944,273)	\$ (11,604,530)	\$ (15,123,337)	\$ (11,504,762)	\$ (15,853,234)	\$ (19,785,905)	\$ (19,449,225)

Kittitas County, Washington

Changes in Net Assets Last Eight Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010
General Revenue and other changes in Net Assets								
Governmental activities:								
Taxes								
Property taxes	6,653,530	6,399,688	6,997,538	7,429,517	7,952,493	9,236,181	10,226,323	10,347,920
Sales taxes	2,302,224	3,515,697	3,757,763	5,167,720	5,748,087	5,925,867	5,668,214	5,878,636
Other taxes	2,410,234	2,603,081	2,952,743	2,931,434	2,644,877	2,669,531	2,980,409	4,946,562
Unrestricted grants and contributions	-	-	-	-	93,431	1,948,248	1,904,157	274,255
Investment earnings	411,063	428,912	894,523	1,609,405	1,956,040	1,293,203	562,900	277,184
Gain on Disposition of capital assets	119,691	43,520	608,095	33,608	56,721	63,546	125,088	23,264
Transfers	(19,611)	-	-	-	-	-	-	-
Total governmental activities	11,877,131	12,990,898	15,210,662	17,191,684	18,481,649	21,136,576	21,467,691	21,747,821
Business-type activities:								
Investment earnings	17,058	22,351	60,331	115,390	124,427	139,237	(37,769)	6,063
Transfers	-	-	-	-	-	-	-	-
Total business-type activities	17,058	22,351	60,331	115,390	124,427	139,237	(37,769)	6,063
Total primary government	11,894,189	13,013,249	15,270,993	17,307,074	18,606,076	21,275,813	21,429,922	21,753,884
Changes in Net Assets								
Governmental activities	4,943,388	6,046,625	3,606,133	2,068,347	6,976,888	5,283,342	1,681,786	2,245,439
Business-type activities	(124,794)	560,407	398,726	317,399	544,060	(24,468)	1,011,726	59,221
Total primary government	4,818,594	6,607,032	4,004,859	2,385,746	7,520,948	5,258,874	2,693,512	2,304,660

Note: Kittitas County started reporting under GSAB 34 requirements in 2003

KITTITAS COUNTY, WASHINGTON

GENERAL GOVERNMENT TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS

<u>YEAR</u>	<u>GENERAL PROPERTY TAX</u>	<u>RETAIL SALES</u>	<u>OTHER TAX</u>	<u>TOTAL</u>
2001	5,568,086	2,393,192	1,288,295	9,249,573
2002	6,177,265	2,556,658	1,054,288	9,788,211
2003	6,279,492	2,735,197	1,278,587	10,293,276
2004	6,350,858	3,515,697	1,761,085	11,627,640
2005	7,045,789	3,757,763	2,200,044	13,003,596
2006	7,493,412	5,187,720	2,036,610	14,717,742
2007	7,982,493	5,748,087	2,644,877	16,375,457
2008	8,987,926	5,925,867	1,495,794	16,409,587
2009	9,344,773	5,668,214	1,352,996	16,365,983
2010	9,859,895	5,878,636	1,356,925	17,095,456
Percent of Change				
2001 to 2010	45.93%	61.49%	5.07%	47.94%

KITTITAS COUNTY, WASHINGTON

PROPERTY TAX RATES
(PER \$1000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS
(UNAUDITED)

ASSESSMENT YEAR	STATE OF WASHINGTON	KITTITAS COUNTY	ROAD DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
2000	3.2135	1.4368	1.7944	2.4301	2.8893	1.1689	0.0484	0.0837	0.0000	0.0000	14.1087
2001	2.9974	1.3823	1.7032	2.4420	3.3585	1.1385	0.4668	0.0782	0.0000	0.0000	13.5005
2002	2.8847	1.3406	1.6310	2.4556	3.2211	1.0831	0.4623	0.0765	0.0000	0.0000	13.5669
2003	2.9587	1.3140	1.6161	2.5531	3.3378	1.1077	0.4680	0.0771	0.0000	0.0000	13.4325
2004	2.9980	1.2640	1.5447	2.4413	3.2600	1.0801	0.4496	0.0705	0.0000	0.0000	13.1082
2005	2.951747	1.192675	1.416916	2.477125	3.069108	1.002948	0.436525	0.062747	0.000000	0.000000	12.609791
2006	2.725828	1.097245	1.253564	2.556000	2.842000	0.910000	0.368000	0.061357	0.000000	0.000000	11.813994
2007	2.382814	1.002890	1.225605	2.172944	2.079221	1.152369	0.336896	0.062426	0.000000	0.000000	10.415165
2008	2.018444	0.892025	1.102931	1.741646	1.849461	1.011480	0.315973	0.061202	0.000000	0.000000	8.993162
2009***	2.049845	1.031313	0.850459	1.867457	1.829062	0.996065	0.226651	0.059820	0.000000	0.000000	8.910672

Source: Kittitas County Assessor

*Average rate calculation: total amount of all taxes collected locally for Districts that levied divided by total assessed value of Districts that levied.

** An actual total levy would include State, County, Road or City, School and may, or may not, include Fire, Hospital, Cemetery, Water or Sewer.

*** \$1,000,000 levy shift from Road County General 2009 for 2010 Tax

KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS

Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2009 Assessment for 2010 Tax			1999 Assessment for 2000 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	RANK
			6,411,783,255		2,175,470,313		
Suncadia LLC	Destination Resort	234,315,440	3.654%	1	-	-	-
Puget Sound Energy/Electric	Electrical Utility	158,687,945	2.475%	2	30,087,749	1.383%	1
Roslyn Lodge LLC	Destination Resort	76,746,520	1.197%	3	-	-	-
BNSF Railroad Co	Railroad	26,156,816	0.408%	4	13,061,367	0.600%	3
Washington Federal Savings	Bank	23,124,650	0.361%	5	-	-	-
Tumble Creek Golf	Destination Resort	21,728,650	0.339%	6	-	-	-
Ellensburg Telephone Co Inc	Telephone Company	19,477,461	0.304%	7	23,440,959	1.078%	2
Campus Crest at Ellensburg LLC	Multi-residential Housing	18,232,340	0.284%	8	-	-	-
CNL Income Snoqualmie	Ski Resort	16,546,270	0.258%	9	-	-	-
East AHM Development LLC	Destination Resort	16,255,040	0.254%	10	-	-	-
Auvil Fruit Co Inc	Orchard	-	-	-	11,511,120	0.529%	4
Twin City Foods	Food Processing	-	-	-	8,847,770	0.407%	5
Safeway Stores, Inc 432	Retail Food	-	-	-	6,932,520	0.319%	6
Fairway Investments	Multi-Residential Housing	-	-	-	5,616,280	0.258%	7
Plum Creek Timber	Wood Processing	-	-	-	5,435,300	0.250%	8
AT&T Communications	Communications	-	-	-	4,999,183	0.230%	9
Ski Acres	Recreational	-	-	-	4,904,800	0.225%	10
TOTAL		\$611,271,132	9.53%		\$86,948,965	5.28%	

Source: Kittitas County Assessor TerraScan Report dated 1-20-2010
Assessed Value Includes Utilities

KITTITAS COUNTY, WASHINGTON

PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTION	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTION	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECTED TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
2001	\$ 5,552,667.60	\$ 5,398,539.71	97.22%	\$ 167,795.60	\$ 5,566,335.31	\$ 587,240.24	100.25%	10.58%
2002	\$ 5,993,218.39	\$ 5,755,833.63	96.04%	\$ 420,680.67	\$ 6,176,514.30	\$ 402,660.79	103.06%	6.72%
2003	\$ 6,251,499.93	\$ 6,023,977.96	96.36%	\$ 254,419.50	\$ 6,278,397.46	\$ 374,037.74	100.43%	5.98%
2004	\$ 6,248,257.99	\$ 6,113,977.34	97.85%	\$ 236,187.11	\$ 6,350,164.45	\$ 422,867.88	101.63%	6.77%
2005	\$ 6,806,803.34	\$ 6,756,137.35	99.26%	\$ 275,459.58	\$ 7,031,596.93	\$ 231,991.66	103.30%	3.41%
2006	\$ 7,357,093.19	\$ 7,154,639.11	97.25%	\$ 274,811.01	\$ 7,429,450.12	\$ 318,675.89	100.98%	4.33%
2007	\$ 7,982,948.79	\$ 7,770,202.90	97.33%	\$ 180,532.77	\$ 7,950,735.67	\$ 342,474.52	99.60%	4.29%
2008	\$ 9,245,273.05	\$ 8,834,411.65	95.56%	\$ 153,246.57	\$ 8,987,658.22	\$ 589,398.21	97.21%	6.38%
2009	\$ 9,930,010.92	\$ 9,059,005.50	91.23%	\$ 283,369.19	\$ 9,342,374.69	\$ 1,471,547.98	94.08%	14.82%
2010	\$ 10,471,611.92	\$ 9,412,149.59	89.88%	\$ 443,660.70	\$ 9,342,374.69	\$ 1,959,567.43	89.22%	18.71%

Source: Kittitas County Treasurer
December 31, 2010

KITITAS COUNTY, WASHINGTON

LIMITATION OF INDEBTEDNESS
LAST TEN FISCAL YEARS

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Total Property Value	2,175,470,313	2,355,405,068	2,529,668,941	2,660,065,451	3,000,309,381	3,333,464,639	3,936,776,085	4,964,949,052	6,128,464,393	6,411,783,255
2.5% General Purpose limit allocation between:										
54,386,758	58,885,127	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581	
Up to 1.5 debt without a vote	32,632,055	35,331,076	37,945,034	39,901,282	45,004,641	50,001,970	59,051,641	74,474,236	91,926,966	96,176,749
Less: Outstanding Debt	(4,991,789)	(4,934,664)	(6,099,302)	(4,929,495)	(6,609,482)	(6,360,576)	(5,934,547)	(5,308,117)	(5,266,087)	(15,686,021)
Less: Excess of Debt with a vote	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	396,045	370,963	355,378	315,940	355,378	349,422	355,152	411,246	386,989	339,459
Equals: Remaining Debt capacity without a vote	28,036,311	30,767,375	32,201,110	35,287,727	38,750,537	43,990,816	53,472,246	69,577,365	87,047,868	80,830,187
Up to 2.5% Debt with a vote	54,386,758	58,885,127	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581
Less: Outstanding Debt	-	-	-	-	-	-	-	-	-	-
Add: Available Assets	-	-	-	-	-	-	-	-	-	-
Equals: remaining Debt Capacity with a vote	54,386,758	58,885,127	63,241,724	66,502,136	75,007,735	83,336,616	98,419,402	124,123,726	153,211,610	160,294,581

Kittitas County, Washington
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Total Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2001	34,000	792,876	23,475	31.6	4,751	6.6
2002	34,800	817,207	23,642	31.8	4,710	7.2
2003	35,200	837,385	23,850	32.1	4,807	7.7
2004	35,800	887,892	24,583	32.2	4,792	6.9
2005	36,600	931,918	25,370	32.4	4,873	5.9
2006	37,400	1,011,643	26,732	32.5	4,856	5.2
2007	38,300	1,100,675	28,841	32.6	5,038	4.8
2008	39,400	n/a	n/a	32.8	5,378	5.8
2009	39,900	n/a	n/a	33.0	n/a	9.4
2010	40,500	n/a	n/a	33.4	n/a	8.5

Sources: Washington State Employment Security Department
Washington State Department of Public Schools
Bureau of Economic Analysis
Office of Financial Management

**Kititas County, Washington
Principal Employers
Current Year and Nine Years Ago**

Employer	2010			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,323	1	6.81%	1,100	1	7.13%
Kititas Valley Community Hospital	470	2	2.42%	260	3	1.69%
Ellensburg School District	380	3	1.96%	325	2	2.11%
Kititas County	265	4	1.36%	233	4	1.51%
Anderson Hay Grain/Agri	240	5	1.24%	85	8	0.55%
Elmview	200	6	1.03%	49	10	0.32%
Fred Meyer	198	7	1.02%	125	6	0.81%
Auvil Fruit Company	150	9	0.77%	32	7	0.81%
City of Ellensburg	143	8	0.74%	149	5	0.97%
Cle Elum Roslyn School District	94	10	0.48%	102	9	0.66%
	3,463		17.83%	2,460		16.55%
Total County Working Population (2010)	19,420					
Total County Working Population (2001)	15,430					

Source: Washington State Employment Security Department and Individual Employers
Economic Development Group of Kititas County

Kititas County, Washington

Employees by Function Last Ten Fiscal Years

Function	Full-Time equivalent Employees as of December 31, 2010											
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities:												
Judicial												
Lower District Court	9	9	9	10	10	13	14.5	15	15.5	14.5	11.52	11.52
Upper District Court	7	7	7	7	7	8	8	8	8	8	8	7
Clerk	4.6	5	4.4	4.4	5	5	5.5	6	6	6	7	7
Superior Court	4	4	4	4	4	4	4	4	4	4	4	4
General Government												
Assessor	15	15	15	15	15	14	15	16	15	15	15	14
Auditor	13.6	13.2	13.6	14	13	13	13.5	13.5	14.75	14.75	14.35	13.75
Commissioners	6	6	5.6	5.6	6	5	5	5.5	5.5	6.5	6	6
Information Services	3.5	3.5	3.5	4.5	5	4.5	5	5	7	7	8	7
Facilities Maintenance	6	6	6	6	9	7	10	9.5	9.5	9.5	6	5
Prosecutor	17.6	16.6	18.6	17.6	17	17.6	20	20	23.5	23.5	26	27
Treasurer	8	8	8	8	7	7	7	7.75	8	8	8	7
Human Resources	2	2	2.5	3	3	3	3	4	4	4	4	3
Public Safety												
Juvenile Probation	7	7	7	7	7	7	7	7	7	7	7.5	7
Sheriff	47	48	50	53	53	54	60	61	62	62	75	76
Misdemeanant Probation	5	5	6	6	7	7	7	9	9	9	9	9
Fire Marshal	0	0	0	0	0	0	0	0	0	1	2	2
Community Development Services-(Building/ Code Enforcement)	10.5	11.5	11.5	14	14	14	16	16	17	16	8	9
Economic Environment	4	5	5	5	5	5	5	5	7	4	4	2
Physical Environment	1	1	1	1.5	2	2	2	2	2	2	2	2
Transportation	44	44	43	41	41	42	42	42	46	50	51.5	49.75
Mental & Physical Health	19.3	19.7	20.3	23.8	23	23	24	24.04	25.64	17.64	17.1	16.9
Culture & Recreation	2.5	2.5	3	3	3	3	3	3	3	3	3	3
Co-Operative Extension County Fair	6	6	6	6	3	3	3	3	3	3	6.2	4.2
Business-Type Activities:												
Physical Environment	5	6	9.6	6.6	7	7	8.5	8.5	8.5	8.5	7	8
TOTAL	247.6	251	259.6	266	266	268.1	288	294.79	310.89	303.89	310.17	301.12

Note: A full-time employee is scheduled to work 260 days per year. At eight hours per day, 2080 hours are scheduled per year (including vacation, sick or comp leave). The above summary does not include part time personnel who do not work a regular schedule.

KITITAS COUNTY, WASHINGTON

Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010
Assessor (Assessment Year)								
Number of Taxable Real Property Parcels	26,922	28,118	29,341	31,518	32,271	32,867	33,290	33,413
Number of New Construction Parcels	2,046	2,512	2,264	2,302	2,575	2,146	1,747	1,179
New Construction Assessed Value	83,899,873	226,771,899	144,272,126	241,340,763	441,010,523	486,056,572	163,470,140	82,672,445
State Assessed Utility Value	114,689,458	113,916,038	120,299,737	157,528,498	318,208,940	304,125,436	262,899,279	295,095,844
County Total Assessed Value	2,660,085,451	3,000,309,391	3,333,464,639	3,936,776,085	4,964,949,052	6,128,464,393	6,411,783,255	6,437,116,147
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	1.31400	1.26400	1.19268	1.09725	1.00289	0.89203	0.875351 (prior to levy shift)	0.09508 (prior to levy shift)
Auditor								
Recording								
Total Documents Recording	18,382	16,305	18,397	17,787	16,863	13,969	12,947	11,482
Total Fees Collected	367,494	332,201	478,676	560,308	650,864	611,505	661,518	674,952
Licensing								
Vehicle Title Transactions	8,894	8,765	8,883	9,071	9,684	8,695	7,850	8,187
Vehicle Non Title Transactions	38,696	39,585	39,360	40,428	41,597	43,815	43,872	44,878
Vessel Title	230	220	202	208	248	188	221	194
Vessel Non Title Transactions	1,076	1,143	1,141	1,194	1,218	1,283	1,276	1,038
Total Fees Collected	3,653,633	3,821,030	3,917,973	4,454,213	4,448,999	4,113,385	4,111,905	4,287,613
Auditor Fees Collected	206,976	210,172	211,219	216,482	231,093	206,701	199,796	194,278
Voter Registration								
New Registrants	n/a	n/a	880	1,511	1,258	3,642	3,639	2,200
Cancelled Registrants	n/a	n/a	368	646	380	485	1,033	2,025
Elections								
Elections Conducted	2	3	3	4	5	4	2	3
Ballots Counted	10,654	30,993	15,387	26,650	22,692	38,962	12,680	35,432
# Registered Voters @ General	17,474	19,817	19,903	18,246	18,341	20,631	19,903	20,195
Accounting								
Accounts Payable Checks	19,421,980	19,862,130	21,002,360	21,202,212	20,278,198	22,195,523	24,826,753	19,257,173
Payroll Checks	9,523,157	9,700,340	10,407,064	11,096,978	12,321,984	13,400,343	13,358,343	13,373,111
Number of Employees	436	440	468	486	508	514	467	446

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010
Community Development Services								
Plats	14	11	41	48	63	33	8	4
Short Plats	53	59	97	136	168	58	20	15
Building Permits								
Accessory	n/a	n/a	n/a	n/a	n/a	29	143	130
Alteration/Addition	n/a	n/a	70	76	71	98	76	105
Renewal	n/a	n/a	n/a	n/a	77	110	35	55
Revision	n/a	n/a	13	73	111	81	32	46
Fire Sprinkler	n/a	n/a	27	65	97	105	44	n/a
Fire Sprinkler Revision	n/a	n/a	n/a	n/a	n/a	n/a	5	n/a
Foundation	n/a	n/a	n/a	n/a	n/a	49	65	42
Fuel Tank Placement	n/a	n/a	108	84	82	25	54	n/a
Manufactured Home Placement	n/a	n/a	63	43	21	22	20	8
Mechanical	n/a	n/a	n/a	n/a	n/a	118	99	105
New Residence	n/a	n/a	333	396	313	217	117	132
Other Type	n/a	n/a	115	178	140	52	26	44
Reroof	n/a	n/a	3	2	5	10	12	9
WUIC Inspection	n/a	n/a	n/a	n/a	n/a	4	2	n/a
Change of Occupancy	n/a	n/a	n/a	n/a	n/a	8	6	1
Commercial	n/a	n/a	55	165	57	32	17	52
Plumbing	n/a	n/a	n/a	n/a	n/a	10	10	6
Repair	n/a	n/a	5	2	5	8	5	2
Garage	n/a	n/a	141	110	118	60	n/a	n/a
Fire Alarm System	n/a	n/a	2	12	9	4	1	n/a
Outbuilding	n/a	n/a	128	157	123	87	n/a	n/a
Demolition	n/a	n/a	11	17	21	10	15	12
Swimming Pool	n/a	n/a	2	5	4	2	1	4
Multifamily	n/a	n/a	n/a	42	20	n/a	n/a	n/a
Natural Gas	n/a	n/a	8	6	86	1	n/a	n/a
Sign	n/a	n/a	6	4	3	n/a	n/a	n/a
Duplex	n/a	n/a	2	n/a	1	n/a	n/a	n/a
Public	n/a	n/a	3	n/a	5	n/a	n/a	n/a
Relocation	n/a	n/a	1	n/a	n/a	n/a	n/a	n/a
Fence	n/a	n/a	n/a	n/a	2	n/a	n/a	n/a
Commercial Alteration	n/a	n/a	n/a	n/a	n/a	6	n/a	11
Commercial Tenant Improvement	n/a	n/a	n/a	n/a	n/a	2	n/a	n/a
Outbuilding Alteration	n/a	n/a	n/a	n/a	n/a	11	2	n/a
Master Building Plan	n/a	n/a	n/a	n/a	n/a	n/a	2	n/a

KITTITAS COUNTY, WASHINGTON

Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010
Clerk								
Cases Filed								
Criminal	414	359	386	367	347	339	345	293
Civil	819	781	811	753	785	871	955	920
Domestic	175	229	199	182	212	189	201	198
Probate	72	97	86	88	88	109	94	82
Pat/Adop	51	39	41	42	33	33	29	38
Mental	11	10	5	8	10	14	8	17
Dep/At Risk	64	81	72	130	108	105	54	58
Juvenile Offenders	139	132	124	138	126	142	115	120
Pleadings Filed								
Criminal	13,715	17,038	19,227	23,982	24,998	27,525	29,248	27,222
Civil	2,651	1,883	5,375	10,260	11,323	14,078	15,696	12,393
Domestic	1,096	2,431	3,644	7,331	8,687	8,425	8,712	8,435
Probate	468	946	992	1,563	1,726	2,094	1,883	2,212
Pat/Adop	480	764	806	1,237	1,161	1,318	1,087	1,396
Mental	56	53	26	33	72	80	35	83
Dep/At Risk	340	901	1,994	2,963	3,869	4,222	3,628	3,882
Juvenile Offenders	2,138	1,926	2,845	4,375	6,258	6,533	7,576	6,714
County Commissioners								
Resolutions	163	136	174	194	167	183	165	139
Ordinances	21	45	40	63	38	24	25	14
Information Services								
Service Request Processed	1,303	1,556	2,412	2,774	3,034	3,113	2,865	2,796
WSU Extension								
4-H Members	318	328	326	339	348	409	411	n/a
Extension Volunteers	111	119	122	142	142	134	142	n/a
Volunteer Hours	18,219	20,036	20,400	23,563	23,719	21,680	23,475	n/a
Master Gardener Plant Clinic Clients	540	473	640	361	770	460	612	n/a
Agricultural Public Contacts	128	7,710	8,892	12,018	5,570	8,436	5,996	n/a

KITTITAS COUNTY, WASHINGTON

Operating Indicators by Department

2003 2004 2005 2006 2007 2008 2009 2010

Office

Juvenile Court Services

CJAA Programs

Risk Assessments 53 77 66 73 80 99 47 n/a

Aggression Replacement Training 20 20 16 15 16 18 16 n/a

JAIBG/JABG Programs

UA'S/Positives 194-53 113-70 152-111 38-30 53-42 59-56 n/a

Work Crews-Youth 36 16 24 24 32 32 37 n/a

Work Crews-Hours 202 265 303 414 384 355 519 n/a

Work Crews-Sites 11 11 9 9 18 10 14 n/a

UA Pre Screens/Positives not established 113-70 256-134 93-41 105-50 173-59 n/a

Healthy Choices participants not established 14 22 8 22 8 n/a

CJS Programs

Community Service Youth-DIVS In 29 Out 31 In 30 Out 36 In 46 Out 37 In 36 Out 37 In 23 Out 25 n/a

Community Service Hours-DIVS 648 644 429 761 745 704 605 n/a

Community Service Youth- Ct. In 45 Out 52 In 83 Out 71 In 61 Out 44 In 61 Out 50 In 70 Out 58 n/a

Community Service Hours-Ct. 2,131 2,836 2,135 2,655 2,084 2,433 2,432 n/a

Community Service Sites Served 51 57 71 88 69 72 78 n/a

Diversion Program

Youth Accountable 118 90 73 114 80 127 94 n/a

Community Accountability Boards 44 45 35 65 53 54 53 n/a

Volunteer Hours 1,672 1,215 945 594 477 486 477 n/a

Cases Referred for Supervision 144 133 122 137 127 146 115 n/a

Lower District Court

Cases filed

Traffic Infractions 10,404 11,019 9,221 9,221 9,650 10,946 9,485 8,595

Non-Traffic Infractions 493 474 512 512 485 408 428 427

DUI/Physical Control 487 413 395 395 382 393 333 360

Other Criminal Traffic 653 383 282 282 582 692 750 720

Criminal Non-Traffic 1,354 1,338 1,199 1,199 1,207 1,395 1,436 1,150

Domestic Violence 90 77 70 70 79 80 109 87

Civil 843 805 773 773 904 933 1,040 1,050

Small Claims 77 85 93 93 78 73 73 46

Parking 273 258 224 224 254 204 149 179

KITTITAS COUNTY, WASHINGTON
Operating Indicators by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010
Prosecutor								
Felony	383	414	359	387	371	448	345	325
Sex	10	14	13	43	21	25	18	30
Juvenile	324	300	278	216	202	482	241	199
Upper District	757	887	781	703	664	593	1,266	1,272
Lower District	2,623	2,496	2,136	1,876	1,950	1,743	1,286	1,205
Sheriff								
Total Calls	14,813	11,683	10,637	12,983	14,251	17,653	16,369	15,753
Traffic Stops	3,940	2,370	2,088	4,090	4,776	6,401	4,739	5,130
Civil Papers	2,636	1,794	1,067	676	1,083	2,369	2,428	1,922
Jail Bed Days	36,868	32,631	31,263	35,535	36,986	41,712	43,081	39,706
Warrants	470	344	274	391	423	597	613	441
Treasurer								
Excise Tax Affidavits	2,809	3,296	3,701	3,299	2,753	2,023	1,805	1,964
Upper County District Court								
Tickets Filed (parking, traffic, non-traffic, criminal, non-criminal)	8,556	7,727	7,334	8,688	8,189	7,352	8,843	9,180
Human Resources								
Employees Hired	124	142	167	153	171	149	152	139
Full Time Employees	20	46	59	52	51	40	16	15
Fair								
Adult/Youth Exhibits	8,778	8,328	8,317	7,703	7,976	8,182	8,298	8,186
Attendance	65,743	63,574	64,250	71,514	72,293	67,503	66,609	69,349
Event Center								
Rentals (# of rooms)	117	239	202	214	209	334	230	282
Monthly Haul In Passes (no passes April - Sept.)	97	125	151	221	129	90	137	134
Rodeo Arena and Bloom Pavilion Rentals	514	419	398	399	399	497	426	414

KITITAS COUNTY, WASHINGTON

Operating Indicators by Department

	2003	2004	2005	2006	2007	2008	2009	2010
Office								
Noxious Weed								
Contract Rate	19	21	21	21	23	25	26.6	25.6
Contracted Hours	3,256	3,256	3,344	3,665	4,200	4,376	4,600	4,810
Total Employees	7	7	6	7	7	7	8	9
Road Statistical Data								
Pavement Type								
Grade/Drain	18	18	18	18	18	18	18	18
Gravel	53	52	53	50	50	50	50	50
TOTAL MILES GRAVEL ROADS	72	71	71	69	69	68	68	68
BST	442	437	429	440	439	470	470	470
ACP	43	48	62	53	57	26	26	26
PCC	3	3	-	-	-	-	-	-
TOTAL MILES SURFACED ROADS	489	489	491	493	496	496	496	496
TOTAL MILES ALL ROADS	560	560	562	562	565	564	564	564
MILES - CHIP SEALED	68	68	73	67	78	66	45	18
ACCESS PERMITS	734	755	851	962	781	557	176	195
ADDRESS PERMITS	446	384	483	653	392	227	322	53
ACCESS/ADDRESS COMBINED PERMITS								113
Misdemeanor Probation								
Pre Trial Cases	510	732	750	504	466	183	315+	n/a
Conviction Cases	3,977	3,320	3,325	2,664	2,782	2,340	2,737+	n/a
Warrants Cases	727	830	890	916	916	931	1,031	n/a
Total Cases In&Out	1-3,019 O-2,535	1-2,555 O-2,724	1-2,208 O-2,608	1-2,469 O-2,399	1-2,493 O-2,373	1-2,510 O-2,516	1-2,532 O-2,691	n/a
Public Health								
Birth Certificates Issued	900	910	992	n/a	1,021	1,076	1,137	1,078
Communicable Disease Cases Confirmed	31	14	37	n/a	25	83	89	84
TB Tests	316	319	312	n/a	290	279	254	138
Food Handler Permits Issued	1,426	1,509	1,781	n/a	1,857	1,844	2,308	2,067
Site Evaluations Performed	312	380	378	n/a	461	224	111	135

KITTITAS COUNTY, WASHINGTON

Operating Indicators by Department

	2003	2004	2005	2006	2007	2008	2009	2010
Office								
Solid Waste								
Ellensburg Garbage Tons	21,290	24,136	23,857	24,589	25,101	23,818	22,492	21,650
Cle Elum Garbage Tons	6,055	6,386	7,480	8,176	10,540	8,457	7,368	6,962
Ellensburg CDL Tons	716	511	668	582	768	558	587	836
Cle Elum CDL Tons	242	313	393	174	254	181	221	359
Ryegrass CDL Cubic Yards	9,437	3,552	16,693	12,563	19,592	24,114	8,303	6,202
Ellensburg Yard Waste Tons	1,270	1,394	1,536	1,555	1,694	1,577	1,616	1,505
Cle Elum Yard Waste Tons	144	149	125	140	227	427	314	238
Septage Gallons	861,084	958,129	840,204	974,556	1,118,099	893,801	986,459	784,764

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