

AGENCY

- Agency Funds are used to account for monies held by Kitsap County as an agent for other government units.
- Many independent governmental entities are required by statute to deposit and disburse all funds through the County Treasurer's Office.
- Agency Funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.
- Each agency is responsible for the preparation of its own annual financial report.

**Agency
Funds**

KITSAP COUNTY, WASHINGTON

AGENCY FUNDS

Agency funds are used to account for monies held by Kitsap County as an agent for other government units. Many independent governmental entities are required by statute to deposit and disburse all funds through the County Treasurer's office. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations. Each agency is responsible for the preparation of its own annual financial report.

KITSAP COUNTY, WASHINGTON

Combining Balance Sheet

Agency Funds

December 31, 1999

With Comparative Totals For December 31, 1998

| | Deferred Compensation | State Schools | Treasurer's Suspense | School Districts | Public Hospitals |
|--------------------------------------|--------------------------|---------------------|-------------------------|---------------------|---------------------|
| Assets | | | | | |
| Cash | \$ 0 | \$ 283,458 | \$ 1,796,649 | \$ 6,808,911 | \$ 4,652 |
| Deposits with Fiscal Agents/Trustees | 18,893,583 | 0 | 0 | 795,275 | 0 |
| Investments | 0 | 0 | 29,706 | 48,593,383 | 0 |
| Taxes Receivable | 0 | 2,929,033 | 10,103 | 3,144,124 | 93 |
| Other Current Receivables | 0 | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$ 18,893,583</u> | <u>\$ 3,212,492</u> | <u>\$ 1,836,457</u> | <u>\$59,341,693</u> | <u>\$ 4,744</u> |

Liabilities and Fund Balance

Liabilities:

| | | | | | |
|---------------------------------|----------------------|---------------------|---------------------|---------------------|-----------------|
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 7,541 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 22 | 0 | 0 |
| Custodial Account | 0 | 3,212,492 | 1,066,015 | 59,341,693 | 4,744 |
| Due to Other Governmental Units | 0 | 0 | 762,879 | 0 | 0 |
| Deferred Compensation | 18,893,583 | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>\$ 18,893,583</u> | <u>\$ 3,212,492</u> | <u>\$ 1,836,457</u> | <u>\$59,341,693</u> | <u>\$ 4,744</u> |

| P.U.D.'s | Recreation Districts | Public Health | Regional Library | Cities & Towns | Ports | Water Districts |
|---------------------|----------------------|-------------------|---------------------|----------------------|---------------------|----------------------|
| \$ 136,332 | \$ 243,540 | \$ 132,709 | \$ 51,923 | \$ 256,446 | \$ 571,811 | \$ 467,664 |
| 0 | 75,000 | 0 | 0 | 0 | 10,000 | 10,000 |
| 2,713,623 | 6,680,152 | 645,745 | 4,424,138 | 12,680,996 | 3,256,690 | 12,795,629 |
| 93,560 | 137,369 | 0 | 441,489 | 995,522 | 333,720 | 5,489 |
| 0 | 0 | 0 | 0 | 59,261 | 6,678 | 0 |
| 0 | 0 | 135,921 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 43 | 0 | 0 | 0 |
| <u>\$ 2,943,514</u> | <u>\$ 7,136,061</u> | <u>\$ 914,376</u> | <u>\$ 4,917,593</u> | <u>\$ 13,992,226</u> | <u>\$ 4,178,899</u> | <u>\$ 13,278,783</u> |

| | | | | | | |
|---------------------|---------------------|-------------------|---------------------|----------------------|---------------------|----------------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | (2,910) | (53,067) | 0 | 0 | 0 | 116,815 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,943,514 | 7,138,971 | 852,399 | 4,917,593 | 9,517,639 | 4,178,899 | 13,161,967 |
| 0 | 0 | 115,043 | 0 | 4,474,587 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ 2,943,514</u> | <u>\$ 7,136,061</u> | <u>\$ 914,376</u> | <u>\$ 4,917,593</u> | <u>\$ 13,992,226</u> | <u>\$ 4,178,899</u> | <u>\$ 13,278,783</u> |

KITSAP COUNTY, WASHINGTON

Combining Balance Sheet

Agency Funds

December 31, 1999

With Comparative Totals For December 31, 1998

| | Fire Districts | Sewer Districts | Public Transportation | Pass- Thru |
|--------------------------------------|----------------------|---------------------|--------------------------|-----------------|
| Assets | | | | |
| Cash | \$ 867,952 | \$ 687,368 | \$ 862,948 | \$ 9,509 |
| Deposits with Fiscal Agents/Trustees | 0 | 40,000 | 0 | 0 |
| Investments | 19,079,849 | 5,507,528 | 8,409,059 | 66 |
| Taxes Receivable | 1,331,510 | 0 | 0 | 0 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 486 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$ 21,279,797</u> | <u>\$ 6,234,896</u> | <u>\$ 9,272,007</u> | <u>\$ 9,576</u> |

Liabilities and Fund Balance

Liabilities:

| | | | | |
|---------------------------------|----------------------|---------------------|---------------------|-----------------|
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | (19,709) | 2,283 | 0 | 0 |
| Due to Other Funds | 0 | 172 | 0 | 0 |
| Custodial Account | 21,299,505 | 6,232,441 | 9,272,007 | 9,576 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>\$ 21,279,797</u> | <u>\$ 6,234,896</u> | <u>\$ 9,272,007</u> | <u>\$ 9,576</u> |

| Clearing Funds | Totals | |
|---------------------|-----------------------|-----------------------|
| | 1999 | 1998 |
| \$ 4,784,304 | \$ 17,966,175 | \$ 18,955,721 |
| 0 | 19,823,858 | 15,276,671 |
| 0 | 124,816,564 | 113,861,516 |
| 0 | 9,422,012 | 9,205,960 |
| 0 | 65,939 | 85,111 |
| 0 | 136,407 | 141,222 |
| 0 | 43 | 0 |
| <u>\$ 4,784,304</u> | <u>\$ 172,230,998</u> | <u>\$ 157,526,201</u> |

| | | |
|---------------------|-----------------------|-----------------------|
| \$ 4,784,304 | \$ 4,784,304 | \$ 3,387,344 |
| 0 | 0 | 246,435 |
| 0 | 7,541 | 0 |
| 0 | 43,412 | 18,240 |
| 0 | 194 | 7,404 |
| 0 | 143,149,455 | 128,466,100 |
| 0 | 5,352,509 | 11,105,521 |
| 0 | 18,893,583 | 14,295,157 |
| <u>\$ 4,784,304</u> | <u>\$ 172,230,998</u> | <u>\$ 157,526,201</u> |

KITSAP COUNTY, WASHINGTON

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------------------|----------------------|-----------------------|-----------------------|------------------------|
| School Districts | | | | |
| Assets | | | | |
| Cash | \$ 7,549,291 | \$ 430,838,099 | \$ 431,578,479 | \$ 6,808,911 |
| Deposits with Fiscal Agents/Trustees | 425,275 | 17,771,538 | 17,401,538 | 795,275 |
| Investments | 60,311,993 | 302,428,414 | 314,147,025 | 48,593,383 |
| Taxes Receivable | 3,038,271 | 427,201 | 321,348 | 3,144,124 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 71,324,831 | \$ 751,465,252 | \$ 763,448,389 | \$ 59,341,693 |
| Liabilities: | | | | |
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 71,324,831 | 923,653,764 | 935,636,902 | 59,341,693 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 71,324,831 | \$ 923,653,764 | \$ 935,636,902 | \$ 59,341,693 |
| Cities & Towns | | | | |
| Assets | | | | |
| Cash | \$ 164,346 | \$ 27,640,193 | \$ 27,548,093 | \$ 256,446 |
| Deposits with Fiscal Agents/Trustees | 0 | 0 | 0 | 0 |
| Investments | 10,705,162 | 29,319,647 | 27,343,813 | 12,680,996 |
| Taxes Receivable | 1,002,095 | 174,195 | 180,769 | 995,522 |
| Other Current Receivables | 0 | 59,261 | 0 | 59,261 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 11,871,603 | \$ 57,193,297 | \$ 55,072,674 | \$ 13,992,226 |
| Liabilities: | | | | |
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 7,042,017 | 56,790,951 | 54,315,329 | 9,517,639 |
| Due to Other Governmental Units | 4,829,587 | 398,042 | 753,042 | 4,474,587 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 11,871,603 | \$ 57,188,993 | \$ 55,068,371 | \$ 13,992,226 |

KITSAP COUNTY, WASHINGTON

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended December 31, 1999

| Ports | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------------------|----------------------|----------------------|----------------------|------------------------|
| Assets | | | | |
| Cash | \$ 472,780 | \$ 9,583,864 | \$ 9,484,834 | \$ 571,811 |
| Deposits with Fiscal Agents/Trustees | 15,000 | 320,251 | 325,251 | 10,000 |
| Investments | 4,064,771 | 3,743,902 | 4,551,983 | 3,256,690 |
| Taxes Receivable | 308,607 | 277,689 | 252,576 | 333,720 |
| Other Current Receivables | 8,403 | 0 | 1,724 | 6,678 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 4,869,561 | \$ 13,925,706 | \$ 14,616,368 | \$ 4,178,899 |
| Liabilities: | | | | |
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 4,869,561 | 17,406,480 | 18,097,142 | 4,178,899 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 4,869,561 | \$ 17,406,480 | \$ 18,097,142 | \$ 4,178,899 |
| Water Districts | | | | |
| Assets | | | | |
| Cash | \$ 1,467,389 | \$ 22,063,368 | \$ 23,063,092 | \$ 467,664 |
| Deposits with Fiscal Agents/Trustees | 0 | 364,170 | 354,170 | 10,000 |
| Investments | 8,688,676 | 27,764,958 | 23,658,004 | 12,795,629 |
| Taxes Receivable | 6,202 | 0 | 712 | 5,489 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 10,162,266 | \$ 50,192,496 | \$ 47,075,979 | \$ 13,278,783 |
| Liabilities: | | | | |
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 119,108 | 2,818,226 | 2,820,518 | 116,815 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 10,041,766 | 47,374,270 | 44,254,069 | 13,161,967 |
| Due to Other Governmental Units | 1,392 | 0 | 1,392 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 10,162,266 | \$ 50,192,496 | \$ 47,075,979 | \$ 13,278,783 |

KITSAP COUNTY, WASHINGTON

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------------------|----------------------|-----------------------|-----------------------|------------------------|
| Fire Districts | | | | |
| Assets | | | | |
| Cash | \$ 310,504 | \$ 57,800,059 | \$ 57,242,611 | \$ 867,952 |
| Deposits with Fiscal Agents/Trustees | 0 | 178,290 | 178,290 | 0 |
| Investments | 16,824,809 | 71,104,467 | 68,849,427 | 19,079,849 |
| Taxes Receivable | 1,331,297 | 74,833 | 74,621 | 1,331,510 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 486 | 0 | 486 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$ 18,466,610</u> | <u>\$ 129,158,135</u> | <u>\$ 126,344,948</u> | <u>\$ 21,279,797</u> |
| Liabilities: | | | | |
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 140 | 630 | 770 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 11,501 | 16,785,308 | 16,816,518 | (19,709) |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 18,437,100 | 108,421,848 | 105,559,443 | 21,299,505 |
| Due to Other Governmental Units | 17,869 | 153 | 18,022 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>\$ 18,466,610</u> | <u>\$ 125,207,938</u> | <u>\$ 122,394,752</u> | <u>\$ 21,279,797</u> |
| Sewer Districts | | | | |
| Assets | | | | |
| Cash | \$ 402,849 | \$ 11,243,670 | \$ 10,959,151 | \$ 687,368 |
| Deposits with Fiscal Agents/Trustees | 0 | 93,308 | 53,308 | 40,000 |
| Investments | 3,683,784 | 9,413,663 | 7,589,919 | 5,507,528 |
| Taxes Receivable | 0 | 0 | 0 | 0 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$ 4,086,633</u> | <u>\$ 20,750,641</u> | <u>\$ 18,602,378</u> | <u>\$ 6,234,896</u> |
| Liabilities: | | | | |
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 3,789 | 1,280,260 | 1,281,766 | 2,283 |
| Due to Other Funds | 0 | 172 | 0 | 172 |
| Custodial Account | 4,082,845 | 16,772,454 | 14,622,857 | 6,232,441 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>\$ 4,086,633</u> | <u>\$ 18,052,886</u> | <u>\$ 15,904,623</u> | <u>\$ 6,234,896</u> |

KITSAP COUNTY, WASHINGTON

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------------------|----------------------|-------------|-------------|------------------------|
| Public Hospital | | | | |
| Assets | | | | |
| Cash | \$ 4,651 | \$ 1 | \$ 0 | \$ 4,652 |
| Deposits with Fiscal Agents/Trustees | 0 | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 | 0 |
| Taxes Receivable | 94 | 0 | 1 | 93 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 4,745 | \$ 1 | \$ 1 | \$ 4,744 |

Liabilities:

| | | | | |
|---------------------------------|-----------------|-------------|-------------|-----------------|
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 4,745 | 0 | 1 | 4,744 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 4,745 | \$ 0 | \$ 1 | \$ 4,744 |

State Schools

| | | | | |
|--------------------------------------|---------------------|----------------------|----------------------|---------------------|
| Assets | | | | |
| Cash | \$ 492,742 | \$ 41,667,336 | \$ 41,876,620 | \$ 283,458 |
| Deposits with Fiscal Agents/Trustees | 0 | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 | 0 |
| Taxes Receivable | 3,086,168 | 0 | 157,135 | 2,929,033 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 3,578,911 | \$ 41,667,336 | \$ 42,033,755 | \$ 3,212,492 |

Liabilities:

| | | | | |
|---------------------------------|---------------------|----------------------|----------------------|---------------------|
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 3,578,911 | 41,611,132 | 41,977,551 | 3,212,492 |
| Due to Other Governmental Units | 0 | 56,204 | 56,204 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 3,578,911 | \$ 41,667,336 | \$ 42,033,755 | \$ 3,212,492 |

KITSAP COUNTY, WASHINGTON

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended December 31, 1999

| P.U.D.'s | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------------------|----------------------|----------------------|----------------------|------------------------|
| Assets | | | | |
| Cash | \$ 108,173 | \$ 11,855,702 | \$ 11,827,543 | \$ 136,332 |
| Deposits with Fiscal Agents/Trustees | 0 | 0 | 0 | 0 |
| Investments | 2,273,746 | 7,476,823 | 7,036,947 | 2,713,623 |
| Taxes Receivable | 93,271 | 288 | 0 | 93,560 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 2,475,190 | \$ 19,332,813 | \$ 18,864,489 | \$ 2,943,514 |

Liabilities:

| | | | | |
|---------------------------------|---------------------|----------------------|----------------------|---------------------|
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 2,475,190 | 11,501,201 | 11,032,878 | 2,943,514 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 2,475,190 | \$ 11,501,201 | \$ 11,032,878 | \$ 2,943,514 |

Recreation Districts

Assets

| | | | | |
|--------------------------------------|---------------------|----------------------|----------------------|---------------------|
| Cash | \$ 61,786 | \$ 13,160,302 | \$ 12,978,549 | \$ 243,540 |
| Deposits with Fiscal Agents/Trustees | 278,340 | 571,793 | 775,133 | 75,000 |
| Investments | 1,069,963 | 14,560,245 | 8,950,056 | 6,680,152 |
| Taxes Receivable | 43,546 | 93,877 | 54 | 137,369 |
| Interest Receivable | 0 | 0 | 0 | 0 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 1,453,636 | \$ 28,386,216 | \$ 22,703,791 | \$ 7,136,061 |

Liabilities:

| | | | | |
|---------------------------------|---------------------|----------------------|----------------------|---------------------|
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 142 | 2,195,503 | 2,198,555 | (2,910) |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 |
| Custodial Account | 1,453,493 | 26,190,713 | 20,505,236 | 7,138,971 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 1,453,636 | \$ 28,386,216 | \$ 22,703,791 | \$ 7,136,061 |

KITSAP COUNTY, WASHINGTON

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------------------|----------------------|-----------------------|-----------------------|------------------------|
| Regional Library | | | | |
| Assets | | | | |
| Cash | \$ 1,626,677 | \$ 12,286,241 | \$ 13,860,995 | \$ 51,923 |
| Deposits with Fiscal Agents/Trustees | 0 | 129,863 | 129,863 | 0 |
| Investments | 2,980,240 | 18,674,529 | 17,230,631 | 4,424,138 |
| Taxes Receivable | 433,737 | 8,050 | 298 | 441,489 |
| Interest Receivable | 0 | 0 | 0 | 0 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 150,173 | 150,130 | 43 |
| Total Assets | \$ 5,040,653 | \$ 31,248,856 | \$ 31,371,916 | \$ 4,917,593 |
| Liabilities: | | | | |
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 5,040,653 | 31,248,856 | 31,371,916 | 4,917,593 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 5,040,653 | \$ 31,248,856 | \$ 31,371,916 | \$ 4,917,593 |
| Treasurer's Suspense | | | | |
| Assets | | | | |
| Cash | \$ 1,865,842 | \$ 188,676,148 | \$ 188,745,341 | \$ 1,796,649 |
| Deposits with Fiscal Agents/Trustees | 0 | 0 | 0 | 0 |
| Investments | 28,079 | 3,254 | 1,627 | 29,706 |
| Taxes Receivable | 9,606 | 10,103 | 9,606 | 10,103 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 7,181 | 0 | 7,181 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 1,910,707 | \$ 188,689,504 | \$ 188,763,755 | \$ 1,836,457 |
| Liabilities: | | | | |
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 4,696 | 2,845 | 0 | 7,541 |
| Other Accrued Liabilities | 6,812 | 0 | 6,812 | 0 |
| Due to Other Funds | 0 | 22 | 0 | 22 |
| Custodial Account | 1,137,196 | 152,120,947 | 152,192,128 | 1,066,015 |
| Due to Other Governmental Units | 762,004 | 51,190,848 | 51,189,973 | 762,879 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 1,910,707 | \$ 203,314,662 | \$ 203,388,913 | \$ 1,836,457 |

KITSAP COUNTY, WASHINGTON

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------------------|----------------------|-----------------------|-----------------------|------------------------|
| Public Health | | | | |
| Assets | | | | |
| Cash | \$ 55,502 | \$ 12,420,767 | \$ 12,343,561 | \$ 132,709 |
| Deposits with Fiscal Agents/Trustees | 0 | 0 | 0 | 0 |
| Investments | 0 | 9,557,490 | 8,911,745 | 645,745 |
| Taxes Receivable | 0 | 0 | 0 | 0 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 134,041 | 803,914 | 802,034 | 135,921 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 189,544 | \$ 22,782,172 | \$ 22,057,340 | \$ 914,376 |
| Liabilities: | | | | |
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 13,543 | 8,266,369 | 8,332,979 | (53,067) |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 61,000 | 14,515,760 | 13,724,361 | 852,399 |
| Due to Other Governmental Units | 115,000 | 43 | 0 | 115,043 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 189,544 | \$ 22,782,172 | \$ 22,057,340 | \$ 914,376 |
| Public Transpostation | | | | |
| Assets | | | | |
| Cash | \$ 976,335 | \$ 54,135,389 | \$ 54,248,777 | \$ 862,948 |
| Deposits with Fiscal Agents/Trustees | 262,899 | 378,730 | 641,629 | 0 |
| Investments | 3,160,210 | 31,279,207 | 26,030,357 | 8,409,059 |
| Taxes Receivable | 0 | 0 | 0 | 0 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 4,399,444 | \$ 85,793,326 | \$ 80,920,763 | \$ 9,272,007 |
| Liabilities: | | | | |
| Warrants Payable | \$ - | \$ - | \$ - | \$ - |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 |
| Custodial Account | 4,399,444 | 142,151,067 | 137,278,505 | 9,272,007 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 4,399,444 | \$ 142,151,067 | \$ 137,278,505 | \$ 9,272,007 |

KITSAP COUNTY, WASHINGTON

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended December 31, 1999

| Pass-Thru | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------------------|----------------------|--------------|-------------|------------------------|
| Assets | | | | |
| Cash | \$ 9,509 | \$ 4 | \$ 4 | \$ 9,509 |
| Deposits with Fiscal Agents/Trustees | 0 | 0 | 0 | 0 |
| Investments | 63 | 7 | 4 | 66 |
| Taxes Receivable | 0 | 0 | 0 | 0 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 9,572 | \$ 11 | \$ 7 | \$ 9,576 |

Liabilities:

| | | | | |
|---------------------------------|-----------------|--------------|-------------|-----------------|
| Warrants Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 9,572 | 11 | 7 | 9,576 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 9,572 | \$ 11 | \$ 7 | \$ 9,576 |

Clearing Funds

Assets

| | | | | |
|--------------------------------------|---------------------|-----------------------|-----------------------|---------------------|
| Cash | \$ 3,387,344 | \$ 133,887,528 | \$ 132,490,568 | \$ 4,784,304 |
| Deposits with Fiscal Agents/Trustees | 0 | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 | 0 |
| Taxes Receivable | 0 | 0 | 0 | 0 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | \$ 3,387,344 | \$ 133,887,528 | \$ 132,490,568 | \$ 4,784,304 |

Liabilities:

| | | | | |
|---------------------------------|---------------------|-----------------------|-----------------------|---------------------|
| Warrants Payable | \$ 3,387,344 | \$ 397,601,307 | \$ 396,204,348 | \$ 4,784,304 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 |
| Custodial Account | 0 | 0 | 0 | 0 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 0 | 0 | 0 | 0 |
| Total Liabilities | \$ 3,387,344 | \$ 397,601,307 | \$ 396,204,348 | \$ 4,784,304 |

KITSAP COUNTY, WASHINGTON

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Fiscal Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------------------|----------------------|--------------------|------------|------------------------|
| Deferred Compensation | | | | |
| Assets | | | | |
| Cash | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Deposits with Fiscal Agents/Trustees | 14,295,157 | 4,598,426 | 0 | 18,893,583 |
| Investments | 0 | 0 | 0 | 0 |
| Taxes Receivable | 0 | 0 | 0 | 0 |
| Other Current Receivables | 0 | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 |
| Due From Other Governmental Units | 0 | 0 | 0 | 0 |
| Total Assets | <u>14,295,157</u> | <u>4,598,426</u> | <u>0</u> | <u>18,893,583</u> |
| Liabilities: | | | | |
| Warrants Payable | \$0 | \$0 | \$0 | \$0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Sales Tax Payable | 0 | 0 | 0 | 0 |
| Other Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 |
| Custodial Account | 0 | 0 | 0 | 0 |
| Due to Other Governmental Units | 0 | 0 | 0 | 0 |
| Deferred Compensation | 14,295,157 | 4,598,426 | 0 | 18,893,583 |
| Total Liabilities | <u>\$14,295,157</u> | <u>\$4,598,426</u> | <u>\$0</u> | <u>\$18,893,583</u> |