

KITSAP COUNTY, WASHINGTON

Non-Major Special Revenue Funds

Central Communications (CENCOM) - A fund established by intergovernmental agreement to provide a consolidated emergency communication system for Kitsap County, the cities, fire districts, police agencies and medical agencies therein.

Department of Emergency Services - A fund used to account for emergency management and planning as well as coordination with volunteer agencies to provide emergency services within Kitsap County.

Law Library - A fund used to account for the purchase of legal publications and to maintain a law library used by judges, attorneys and the general public.

KPREP Fund - A fund used to account for the disaster preparedness programs within the county.

Human Resources Board - A fund used to account for various mental health activities, drug abuse and alcoholism prevention and treatment services, and to finance a variety of developmental training, recreational and transportation programs for developmentally disabled individuals.

Election Reserve - A fund established to accumulate revenue to be used for the purchase of election related capital outlay.

Auditor's Document Preservation - A fund established to accumulate surcharge fees to be used for the installation and maintenance of an improved system for copying, preserving and indexing documents recorded in the County.

Housing Affordability – A fund used to account for affordable housing projects within the county.

Westnet - A fund used to account for the drug enforcement programs.

Boating Safety Program - A fund, managed by the Sheriff's Department, to account for state and local funding of marine patrol and boating safety.

Special Purpose Path - A fund used to account for improvements and constructions of paths, and roads that are not covered by the Road Fund.

Treasurer's Maintenance and Operating Fund - A revolving fund used by the County Treasurer to defray the cost of foreclosure, and sale for delinquent taxes.

Veteran's Relief Fund - A fund used to finance emergency financial assistance to veterans and their surviving spouses.

Expert Witness - A fund used to account for the funds provided to cover the costs of expert witnesses.

Conservation Future Tax - A fund used to account for the collection of taxes to be used for future conservation measures.

Community Service Fund - A fund used to account for the collection of court fines which are used to support the community service program.

Kitsap County Stadium - A fund used to account for the local motel/hotel transient tax.

Prisoner Commissary Fund - A fund used to account for the monies from the Jail Commissary.

SIU Revenue Fund - A fund used to finance special investigations by the Sheriff's Office.

Cumulative Reserve Fund - A fund used to account for General Fund cash reserves.

Drug Forfeiture Enforcement - A fund used to account for the use of drug forfeiture revenues.

Antiprofitteering Revolving Fund - A revolving fund used to account for the crime investigation by the Prosecutor's Office.

Family Court Services - A fund used to account for a program to assist the minor children of parties involved in domestic relation litigation.

Pooling Fees - A fund used to account for the revenues and expenditures of the Treasurer's investment pool operations.

GMA Park Impact Fees - A fund used to account for the development impact fees that are restricted to park development.

GMA Transportation Impact Fees North Kitsap - A fund used to account for the development impact fees that are to be used for transportation purposes in the North Kitsap area.

GMA Transportation Impact Fees Central Kitsap - A fund used to account for the development impact fees that are to be used for transportation purposes in the Central Kitsap area.

GMA Transportation Impact Fees South Kitsap - A fund used to account for the development impact fees that are to be used for transportation purposes in the South Kitsap area.

County Parks Acquisition & Development - A fund used to account for monies used for the acquisition and development of County parks.

Wetland Mitigation Bank – A fund used to account for monies collected as mitigation fees to be used for the purpose of funding mitigating wetland projects and the planning and developing of a wetlands mitigation bank for Silverdale area.

911 Enhancement - A fund used to account for monies designated for use in the 911 Enhancement System.

Bucklin Ridge Park Development - A fund used to account for the acquisition and development of park property.

Clear Creek Education/Awareness - A fund used to account for monies contributed by private sources to be used to provide community preservation of Clear Creek.

Crime Prevention - A fund established to accumulate funding for use by the K-9/Crime Prevention unit.

Kingston Commuter Parking - A fund established to accumulate fees collected from commuter parking to be used for maintenance and operation for the Kingston Commuter Parking Lot.

Recovery Center - A fund used to account for the operation of the substance abuse rehabilitation facility.

Dispute Resolution Center - A fund used to account for the operation of a family dispute resolution center.

Long Lake Management District – A fund used to account for the transactions involving the creation of a Vegetation Management Plan in accordance with the Washington State Aquatic Weeds Management for the Long Lake District.

Indianola Forrest Fund – A fund used to account for monies contributed by private sources to be used to purchase upland forest property located in the Indianola area adjacent to Miller Bay in Kitsap County.

Commute Trip Reduction - A fund used to account for the funding of reducing the number of employee commute trips.

Kitsap/Regional Coordinating Council - A fund used to account for various grant programs.

Combining Statement of Net Assets
Governmental - Non-Major Special Revenue Funds
December 31,2002

	Special Revenue Non- Major Funds					
	Cencom	Emergency Services	Law Library	KPREP Fund	Human Resources Board	Election Reserve
ASSETS						
Cash and Cash equivalents	\$ 257,326	\$ 21,511	\$ 29,923	\$ 3,070	\$ 40,268	\$ 313,992
Deposits with fiscal agents	-	-	-	-	-	-
Investments	111,220	48,350	-	473,843	-	-
Receivables(net)						
Property taxes	-	-	-	-	23,658	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	5,330
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Capital assets, net (Note1)						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Improvements & Other Buildings	-	-	-	-	-	-
Machinery & Equipments	-	-	-	-	-	-
Construction In Progress	-	-	-	-	-	-
Total assets	368,546	69,861	29,923	476,913	63,926	319,322
LIABILITIES						
Accounts payable and accrued expenses	33,686	14,222	3,323	184,657	-	-
Due to other funds	221	203	-	-	2,739	-
Due to other governments	-	-	-	-	-	-
Other liabilities	14,739	9,633	-	-	-	-
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	23,658	-
Non current Liabilities (Note 2):						
Due within one year	-	-	-	-	-	-
Due in more than one year	-	-	-	-	-	-
Total liabilities	48,646	24,058	3,323	184,657	26,397	-
NET ASSETS						
Invested in capital assets, net of related debt	-	-	-	-	-	-
Reserved:						
Advances	-	-	-	-	-	-
Prepaid & Petty cash	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unreserved	319,900	45,803	26,600	292,256	37,529	319,322
Total net assets	\$ 319,900	\$ 45,803	\$ 26,600	\$ 292,256	\$ 37,529	\$ 319,322

See accompanying notes to financial statements

Special Revenue Non- Major Funds

Auditor's Document Preservation	Housing Affordability	Westnet	Boating Safety Improvement	Special Purpose Path	Treasurer's M&O	Veteran's Relief	Expert Witness	Conservation Futures Tax
\$ 167,469	\$ 220,014	\$ 70,597	\$ 134,073	\$ 38,152	\$ 7,023	\$ 486,426	\$ 24,599	\$ 15,245
-	-	-	-	-	-	-	-	-
-	-	275,756	-	34,455	202,849	-	-	288,719
-	-	-	-	-	-	13,137	-	59,275
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	2,071	-	-	-	239,150
-	-	30,918	-	-	-	-	-	498,100
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>167,469</u>	<u>220,014</u>	<u>377,271</u>	<u>134,073</u>	<u>74,678</u>	<u>209,872</u>	<u>499,563</u>	<u>24,599</u>	<u>1,100,489</u>
2,914	-	24,860	76	-	3,076	-	-	-
-	-	3,196	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,166	-	11,925	503	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,137	-	59,275
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,080</u>	<u>-</u>	<u>39,981</u>	<u>579</u>	<u>-</u>	<u>3,076</u>	<u>13,137</u>	<u>-</u>	<u>59,275</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
163,389	220,014	337,290	133,494	74,678	206,796	486,426	24,599	1,041,214
<u>\$ 163,389</u>	<u>\$ 220,014</u>	<u>\$ 337,290</u>	<u>\$ 133,494</u>	<u>\$ 74,678</u>	<u>\$ 206,796</u>	<u>\$ 486,426</u>	<u>\$ 24,599</u>	<u>\$ 1,041,214</u>

Combining Statement of Net Assets
Governmental - Non-Major Special Revenue Funds
December 31,2002

	Special Revenue Non- Major Funds					
	Community Service Fund	Kitsap County Stadium	Prisoner Commissary	SIU Revenue	Cumulative Reserve	Drug Forfeiture Enforcement
ASSETS						
Cash and Cash equivalents	\$ 65,059	\$ 44,993	\$ 41,270	\$ 77,784	\$ 1,984,212	\$ 1,288
Deposits with fiscal agents	-	-	-	-	-	-
Investments	-	-	-	467,958	18,394	-
Receivables(net)						
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	-
Due from other funds	-	-	-	3,196	-	-
Due from other governments	11,065	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Capital assets, net (Note1)						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Improvements & Other Buildings	-	-	-	-	-	-
Machinery & Equipments	-	-	-	-	-	-
Construction In Progress	-	-	-	-	-	-
Total assets	76,124	44,993	41,270	548,938	2,002,606	1,288
LIABILITIES						
Accounts payable and accrued expenses	-	-	18,103	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Other liabilities	1,091	-	-	2,437	-	-
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Non current Liabilities (Note 2):						
Due within one year	-	-	-	-	-	-
Due in more than one year	-	-	-	-	-	-
Total liabilities	1,091	-	18,103	2,437	-	-
NET ASSETS						
Invested in capital assets, net of related debt	-	-	-	-	-	-
Reserved:						
Advances	-	-	-	-	-	-
Prepaid & Petty cash	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unreserved	75,033	44,993	23,167	546,501	2,002,606	1,288
Total net assets	\$ 75,033	\$ 44,993	\$ 23,167	\$ 546,501	\$ 2,002,606	\$ 1,288

See accompanying notes to financial statements

Combining Statement of Net Assets
Governmental - Non-Major Special Revenue Funds
December 31,2002

	Special Revenue Non- Major Funds					Recovery Center Field
	911 Enhancement	Bucklin Ridge Park Development	Clear Creek Education/ Awareness	Crime Prevention	Kingston Commuter Parking	
ASSETS						
Cash and Cash equivalents	\$ 36,961	\$ 448	\$ 2	\$ 71,279	\$ 88,029	\$ 278,226
Deposits with fiscal agents	-	-	-	-	-	-
Investments	984,464	769	-	-	-	-
Receivables(net)						
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	-
Due from other funds	127	-	-	-	-	92,295
Due from other governments	-	-	-	-	-	168,933
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Capital assets, net (Note1)						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Improvements & Other Buildings	-	-	-	-	-	-
Machinery & Equipments	-	-	-	-	-	-
Construction In Progress	-	-	-	-	-	-
Total assets	1,021,552	1,217	2	71,279	88,029	539,454
LIABILITIES						
Accounts payable and accrued expenses	-	-	-	6,686	-	18,661
Due to other funds	-	-	-	-	-	878
Due to other governments	-	-	-	-	-	-
Other liabilities	-	-	-	25	-	55,626
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Non current Liabilities (Note 2):						
Due within one year	-	-	-	-	-	-
Due in more than one year	-	-	-	-	-	-
Total liabilities	-	-	-	6,711	-	75,165
NET ASSETS						
Invested in capital assets, net of related debt	-	-	-	-	-	-
Reserved:						
Advances	-	-	-	-	-	-
Prepaid & Petty cash	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unreserved	1,021,552	1,217	2	64,568	88,029	464,289
Total net assets	\$ 1,021,552	\$ 1,217	\$ 2	\$ 64,568	\$ 88,029	\$ 464,289

See accompanying notes to financial statements

Special Revenue Non- Major Funds

Dispute Resolution Center	Long Lake Management District #1	Indianola Forrest Fund	Commute Trip Reduction	Kitsap/Regional Coordinating Council	Total NonMajor Funds
\$ 12,137	\$ 1,600	\$ 280,000	\$ 33,906	\$ 1,154	\$ 6,457,980
-	-	-	-	-	-
-	-	-	-	-	9,344,301
-	-	-	-	-	-
-	-	-	-	-	96,070
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	5,330
-	-	-	-	-	336,839
-	-	-	-	55,528	764,544
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,137	1,600	280,000	33,906	56,682	17,005,064
3,425	-	-	1,883	65,009	407,221
-	-	-	-	-	247,690
-	-	-	-	-	-
-	-	-	(80)	-	103,463
-	-	-	-	-	-
-	-	-	-	-	96,070
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,425	-	-	1,803	65,009	854,444
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,712	1,600	280,000	32,103	(8,327)	16,150,620
\$ 8,712	\$ 1,600	\$ 280,000	\$ 32,103	\$ (8,327)	\$ 16,150,620

Statement of Revenue, Expenditures, and Changes in Fund Balances

Governmental - Non-Major Special Revenue Funds
For the Year Ended December 31, 2002

	Special Revenue Non- Major Funds					
	Cencom	Emergency Services	Law Library	KPREP Fund	Human Resources Board	Election Reserve
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	926	-
Other taxes	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-
Intergovernmental	1,870,709	143,806	-	877,634	592	-
Charges for services	21,549	-	68,937	-	-	135,979
Fines & forfeits	-	-	-	-	-	-
Investment earnings	17,059	3,772	-	30,059	-	-
Miscellaneous	10,020	5,183	31	100	-	-
Total revenues	1,919,337	152,761	68,968	907,793	1,518	135,979
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	3,785
Judicial Services	-	-	68,170	-	-	-
Public safety	3,316,558	359,981	-	895,414	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	32,563	-	2,457
Total expenditures	3,316,558	359,981	68,170	927,977	-	6,242
Excess(deficiency) of revenues over expenditures	(1,397,221)	(207,220)	798	(20,184)	1,518	129,737
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of fixed assets	-	90	-	-	-	-
Transfers in	1,119,964	172,567	-	-	-	-
Transfers out	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	1,119,964	172,657	-	-	-	-
Net change in fund balance	(277,257)	(34,563)	798	(20,184)	1,518	129,737
Fund balances-beginning	597,157	80,366	25,802	312,440	36,011	189,585
Residual equity transfers	-	-	-	-	-	-
Fund balances-ending	\$ 319,900	\$ 45,803	\$26,600	\$ 292,256	\$ 37,529	\$ 319,322

See accompanying notes to financial statements

Special Revenue Non- Major Funds

Auditor's Document Preservation	Housing Affordability	Westnet	Boating Safety Improvement	Special Purpose Path	Treasurer's M&O	Veteran's Relief	Expert Witness	Conservation Futures Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,936	\$ -	\$ 924,436
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	482	-	2,241
-	-	-	-	-	-	-	-	-
72,549	-	178,156	152	24,046	-	308	-	649,532
120,387	220,014	-	-	-	92,639	-	-	-
-	-	111,119	3,134	-	-	-	21,007	-
-	-	11,408	-	1,425	8,867	-	-	47,397
-	-	10,522	-	-	320	-	-	-
<u>192,936</u>	<u>220,014</u>	<u>311,205</u>	<u>3,286</u>	<u>25,471</u>	<u>101,826</u>	<u>199,726</u>	<u>21,007</u>	<u>1,623,606</u>
109,470	-	-	-	-	84,423	-	14,000	-
-	-	-	-	-	-	-	-	-
-	-	360,158	33,899	-	-	-	-	-
-	-	-	-	-	-	-	-	15,000
-	-	-	-	64	-	-	-	-
-	-	-	-	-	-	77,287	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
24,189	-	34,417	-	-	-	-	-	650,397
<u>133,659</u>	<u>-</u>	<u>394,575</u>	<u>33,899</u>	<u>64</u>	<u>84,423</u>	<u>77,287</u>	<u>14,000</u>	<u>665,397</u>
<u>59,277</u>	<u>220,014</u>	<u>(83,370)</u>	<u>(30,613)</u>	<u>25,407</u>	<u>17,403</u>	<u>122,439</u>	<u>7,007</u>	<u>958,209</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(90,928)	-	-	-	-	-	-	-	(937,502)
<u>(90,928)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(937,502)</u>
(31,651)	220,014	(83,370)	(30,613)	25,407	17,403	122,439	7,007	20,707
195,040	-	420,660	164,107	49,271	189,393	363,987	17,592	1,020,507
-	-	-	-	-	-	-	-	-
<u>\$ 163,389</u>	<u>\$ 220,014</u>	<u>\$ 337,290</u>	<u>\$ 133,494</u>	<u>\$ 74,678</u>	<u>\$ 206,796</u>	<u>\$ 486,426</u>	<u>\$ 24,599</u>	<u>\$ 1,041,214</u>

Statement of Revenue, Expenditures, and Changes in Fund Balances

Governmental - Non-Major Special Revenue Funds
 For the Year Ended December 31, 2002

Special Revenue Non- Major Funds

	Community Service Fund	Kitsap County Stadium	Prisoner Commissary	SIU Revenue	Cumulative Reserve	Drug Forfeiture Enforcement
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	204,925	-	-	-	-
Other taxes	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-
Intergovernmental	32,138	-	-	-	-	-
Charges for services	10,000	-	-	37,621	-	-
Fines & forfeits	13,999	-	-	25,549	-	-
Investment earnings	-	-	-	20,260	761	-
Miscellaneous	-	-	86,916	-	834	-
Total revenues	56,137	204,925	86,916	83,430	1,595	-
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	-	-	82,128	93,742	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	29,751	160,000	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	20,850	-	-
Total expenditures	29,751	160,000	82,128	114,592	-	-
Excess(deficiency) of revenues over expenditures	26,386	44,925	4,788	(31,162)	1,595	-
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(22,895)	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	-	(22,895)	-	-	-	-
Net change in fund balance	26,386	22,030	4,788	(31,162)	1,595	-
Fund balances-beginning	48,647	22,963	18,379	577,663	2,001,011	1,288
Residual equity transfers	-	-	-	-	-	-
Fund balances-ending	\$ 75,033	\$ 44,993	\$ 23,167	\$ 546,501	\$2,002,606	\$ 1,288

See accompanying notes to financial statements

Special Revenue Non- Major Funds								
Anti-Profiteering Revolving	Family Court Services	Pooling Fees	GMA Park Impact Fees	GMA Trans. Impact Fees North Kitsap	GMA Trans. Impact Fees Central Kitsap	GMA Trans. Impact Fees South Kitsap	County Parks Acquisition & Development	Wetland Mitigation Bank
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	14,256	-	-	-	-	-	-	-
106,143	-	-	-	-	-	-	27,182	50,000
-	-	-	469,465	149,122	274,347	181,288	1,500	-
2,690	-	-	-	-	-	-	-	-
7,729	-	278,617	173,513	53,403	71,862	68,742	5,385	-
-	-	-	-	-	-	-	179,851	-
<u>116,562</u>	<u>14,256</u>	<u>278,617</u>	<u>642,978</u>	<u>202,525</u>	<u>346,209</u>	<u>250,030</u>	<u>213,918</u>	<u>50,000</u>
460	-	230,079	-	-	-	-	-	-
-	11,636	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3,910
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	285,980	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	142,659	-
<u>460</u>	<u>11,636</u>	<u>230,079</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>428,639</u>	<u>3,910</u>
<u>116,102</u>	<u>2,620</u>	<u>48,538</u>	<u>642,978</u>	<u>202,525</u>	<u>346,209</u>	<u>250,030</u>	<u>(214,721)</u>	<u>46,090</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	250,000	-
(167,129)	-	-	(1,589,150)	(543,409)	(676,858)	(1,093,852)	-	-
<u>(167,129)</u>	<u>-</u>	<u>-</u>	<u>(1,589,150)</u>	<u>(543,409)</u>	<u>(676,858)</u>	<u>(1,093,852)</u>	<u>250,000</u>	<u>-</u>
(51,027)	2,620	48,538	(946,172)	(340,884)	(330,649)	(843,822)	35,279	46,090
293,591	35,422	481,866	3,955,884	1,392,416	1,786,192	1,834,114	289,761	84,758
-	-	-	-	-	-	-	-	-
<u>\$ 242,564</u>	<u>\$ 38,042</u>	<u>\$ 530,404</u>	<u>\$ 3,009,712</u>	<u>\$ 1,051,532</u>	<u>\$ 1,455,543</u>	<u>\$ 990,292</u>	<u>\$ 325,040</u>	<u>\$ 130,848</u>

Statement of Revenue, Expenditures, and Changes in Fund Balances

Governmental - Non-Major Special Revenue Funds
For the Year Ended December 31, 2002

	Special Revenue Non- Major Funds					
	911 Enhancement	Bucklin Ridge Park Development	Clear Creek Education/ Awareness	Crime Prevention	Kingston Commuter Parking	Recovery Center Field
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-	-
Other taxes	1,039,345	-	-	-	-	-
Licence and permits	-	-	-	13,321	-	-
Intergovernmental	-	-	-	-	-	834,154
Charges for services	-	-	-	-	-	196,394
Fines & forfeits	-	-	-	31,121	-	-
Investment earnings	36,096	32	-	-	-	-
Miscellaneous	-	-	-	2,804	-	-
Total revenues	1,075,441	32	-	47,246	-	1,030,548
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	231,901	-	-	35,992	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	26,608	-
Health & Human Services	-	-	-	-	-	1,752,113
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	8,783	-	-
Total expenditures	231,901	-	-	44,775	26,608	1,752,113
Excess(deficiency) of revenues over expenditures	843,540	32	-	2,471	(26,608)	(721,565)
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	616,760
Transfers out	(742,670)	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	(742,670)	-	-	-	-	616,760
Net change in fund balance	100,870	32	-	2,471	(26,608)	(104,805)
Fund balances-beginning	920,682	1,185	2	62,097	114,637	569,094
Residual equity transfers	-	-	-	-	-	-
Fund balances-ending	\$ 1,021,552	\$ 1,217	\$ 2	\$ 64,568	\$ 88,029	\$ 464,289

See accompanying notes to financial statements

Special Revenue Non- Major Funds					
Dispute Resolution Center	Long Lake Management District #1	Indianola Forrest Fund	Commute Trip Reduction	Kitsap/Regional Coordinating Council	Total NonMajor Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,123,372
-	-	-	-	-	205,851
-	-	-	-	-	1,042,068
-	-	-	-	-	27,577
-	-	-	-	289,745	5,156,846
48,624	-	-	-	-	2,027,866
-	-	-	5,360	-	213,979
-	-	-	-	-	836,387
-	43	-	53,803	-	350,427
<u>48,624</u>	<u>43</u>	<u>-</u>	<u>59,163</u>	<u>289,745</u>	<u>10,984,373</u>
-	-	-	-	-	442,217
53,234	-	-	-	-	133,040
-	-	-	-	-	5,409,773
-	-	-	-	-	18,910
-	-	-	45,422	-	72,094
-	-	-	-	-	1,829,400
-	-	-	-	236,450	236,450
-	-	-	-	-	475,731
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	916,315
<u>53,234</u>	<u>-</u>	<u>-</u>	<u>45,422</u>	<u>236,450</u>	<u>9,533,930</u>
<u>(4,610)</u>	<u>43</u>	<u>-</u>	<u>13,741</u>	<u>53,295</u>	<u>1,450,443</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	90
-	-	-	-	-	2,159,291
-	-	-	-	-	(5,864,393)
-	-	-	-	-	-
-	-	-	-	-	<u>(3,705,012)</u>
<u>(4,610)</u>	<u>43</u>	<u>-</u>	<u>13,741</u>	<u>53,295</u>	<u>(2,254,569)</u>
<u>13,322</u>	<u>1,557</u>	<u>280,000</u>	<u>18,362</u>	<u>(61,622)</u>	<u>18,405,189</u>
-	-	-	-	-	-
<u>\$ 8,712</u>	<u>\$ 1,600</u>	<u>\$ 280,000</u>	<u>\$ 32,103</u>	<u>\$ (8,327)</u>	<u>16,150,620</u>

KITSAP COUNTY, WASHINGTON

Non-Major Debt Service Funds

Debt Service Fund - A fund used to account for the debt service associated with various issues of general obligation bonds of the County.

General Obligation Bonds 1990B - A fund used to account for the debt service associated with the 1990B General Obligation Bonds issue.

General Obligation Bonds 1991A - A fund used to account for the debt service associated with the 1991A General Obligation Bonds issue.

General Obligation Bonds 1992A - A fund used to account for the debt service associated with the 1992A General Obligation Bonds issue.

General Obligation Refunding Bonds 1993 - A fund used to account for the debt service associated with the 1993 General Obligation Refunding Bonds issue.

Juvenile Facility Bonds - A fund used to account for the debt service associated with the construction of the new Juvenile Center.

General Obligation Refunding Bonds 1996 – A fund used to account for the debt service associated with the 1996 General Obligation Refunding Bonds issue.

Special Assessments - A fund used to service all debts of the County that are backed by special assessments.

Road Improvement Guaranty - A fund established by the R.C.W. 36.88.220 to guarantee the payment of Road Improvement District Bonds and Warrants.

General Obligation Bonds 1995 - A fund used to account for the debt service associated with the 1995 General Obligation Bonds issue.

General Obligation Refunding Bonds 1997 - A fund used to account for the debt service associated with the 1997 General Obligation Bonds issue.

General Obligation Bonds 1998 - A fund used to account for the debt service associated with the 1998 General Obligation Bonds issue.

General Obligation Bonds 1999 - A fund used to account for the debt service associated with the first part of 1999 General Obligation Bonds issue.

General Obligation Bonds 1999B - A fund used to account for the debt service associated with the second part of 1999 General Obligation Bonds issue.

General Obligation Bonds 2000 - A fund used to account for the debt service associated with the 2000 General Obligation Bonds issue.

K.C.G.O Bonds 2001 & Refunding - A fund used to account for the debt service associated with the 2001 General Obligation Bonds issue and refunding of prior debts.

K.C.G.O Bonds 2002B - A fund used to account for the debt service associated with the 2002 General Obligation Bonds issue

K.C.G.O Bonds 2002A - A fund used to account for the debt service associated with the 2002 General Obligation Bonds issue.

KITSAP COUNTY, WASHINGTON

Combining Statement of Net Assets
 Governmental - Non-Major Debt Funds
 December 31, 2002

	Debt Service Fund	K.C. G.O. Bonds 1990B	K.C. G.O. Bonds 1991A	K.C. G.O. Bonds 1992A	K.C. G.O. Refunding Bonds 1993
ASSETS					
Cash and Cash equivalents	\$ 12,023	\$ -	\$ -	\$ 63,028	\$ -
Deposits with fiscal agents	-	-	25,000	-	-
Investments	-	-	-	61,815	-
Receivables(net)					
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	30,852
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Inventories	-	-	-	-	-
Capital assets, net (Note1)					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements & Other Buildings	-	-	-	-	-
Machinery & Equipments	-	-	-	-	-
Construction In Progress	-	-	-	-	-
Total assets	<u>12,023</u>	<u>-</u>	<u>25,000</u>	<u>124,843</u>	<u>30,852</u>
LIABILITIES					
Accounts payable and accrued expenses	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Non current Liabilities (Note 2):					
Due within one year	-	-	25,000	-	-
Due in more than one year	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	-	-	-	-
Reserved:					
Advances	-	-	-	-	-
Prepaid & Petty cash	-	-	-	-	-
Debt service	12,023	-	-	124,843	30,852
Unreserved	-	-	-	-	-
Total net assets	<u>\$ 12,023</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,843</u>	<u>\$ 30,852</u>

See accompanying notes to financial statements

Juvenile Facility Bonds	K.C. G.O. Refunding Bonds 1996	Special Assessments	Road Improvement Guaranty	K.C. G.O. Bonds 1995	K.C. G.O. Refunding Bonds 1997	K.C. G.O. Bonds 1998	K.C.G.O. Bonds 1999
\$ 424,562	\$ 83,749	\$ 37,280	\$ 151,235	\$ -	\$ -	\$ -	\$ -
-	37,132	10,000	-	-	-	-	-
-	-	-	-	-	-	-	-
33,516	-	-	-	-	-	-	-
-	-	224,114	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>458,078</u>	<u>120,881</u>	<u>271,394</u>	<u>151,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
33,516	-	224,115	-	-	-	-	-
-	-	10,000	-	-	-	-	-
<u>33,516</u>	<u>-</u>	<u>234,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
424,562	120,881	37,279	151,235	-	-	-	-
<u>\$ 424,562</u>	<u>\$ 120,881</u>	<u>\$ 37,279</u>	<u>\$ 151,235</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KITSAP COUNTY, WASHINGTON

Combining Statement of Net Assets
 Governmental - Non-Major Debt Funds
 December 31, 2002

	K.C.G.O. Bonds 1999B	K.C.G.O. Bonds 2000	K.C.G.O. Bonds 2001 & Refunding	K.C.G.O. Bonds 2002B
ASSETS				
Cash and Cash equivalents	\$ 64,209	\$ 26,839	\$ -	\$ 323,405
Deposits with fiscal agents	-	-	-	-
Investments	-	-	14,251	-
Receivables(net)				
Property taxes	-	-	-	90,209
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	1,345,000	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Inventories	-	-	-	-
Capital assets, net (Note1)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements & Other Buildings	-	-	-	-
Machinery & Equipments	-	-	-	-
Construction In Progress	-	-	-	-
Total assets	1,409,209	26,839	14,251	413,614
LIABILITIES				
Accounts payable and accrued expenses	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	90,209
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
Total liabilities	-	-	-	90,209
NET ASSETS				
Invested in capital assets, net of related debt	-	-	-	-
Reserved:				
Advances	-	-	-	-
Prepaid & Petty cash	-	-	-	-
Debt service	1,409,209	26,839	14,251	323,405
Unreserved	-	-	-	-
Total net assets	\$ 1,409,209	\$ 26,839	\$ 14,251	\$ 323,405

See accompanying notes to financial statements

KITSAP COUNTY, WASHINGTON

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds - Non-Major Debt Funds
 For the Year Ended December 31, 2002

	Debt Service Fund	K.C. G.O. Bonds 1990B	K.C. G.O. Bonds 1991A	K.C. G.O. Bonds 1992A	K.C. G.O. Refunding Bonds 1993
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licence and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	-	-	2,557	5,659
Miscellaneous	-	-	-	229,237	-
Total revenues	-	-	-	231,794	5,659
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	210,000	340,000	580,000	452,136
Interest and other charges	-	14,280	20,740	33,640	242,055
Capital outlay					
Total expenditures	-	224,280	360,740	613,640	694,191
Excess(deficiency) of revenues over expenditures	-	(224,280)	(360,740)	(381,846)	(688,532)
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
Transfers in	-	224,280	360,740	412,485	659,898
Transfers out	-	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	224,280	360,740	412,485	659,898
Net change in fund balance	-	-	-	30,639	(28,634)
Fund balances-beginning	12,023	-	-	94,204	59,486
Residual Equity Transfers In (Out)	-	-	-	-	-
Fund balances-ending	\$ 12,023	\$ -	\$ -	\$ 124,843	\$ 30,852

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

Juvenile Facility Bonds	K.C. G.O. Refunding Bonds 1996	Special Assessments	Road Improvement Guaranty	K.C. G.O. Bonds 1995	K.C. G.O. Refunding Bonds 1997	K.C. G.O. Bonds 1998	K.C.G.O. Bonds 1999
\$ 43,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,536	44,739	-	-	-	-	-
-	71,178	119,237	-	-	-	-	-
<u>43,347</u>	<u>72,714</u>	<u>163,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	145,000	120,000	-	-	740,000	175,000	190,000
-	507,348	18,341	-	-	57,540	243,788	203,077
-	-	-	-	-	-	-	-
-	652,348	138,341	-	-	797,540	418,788	393,077
<u>43,347</u>	<u>(579,634)</u>	<u>25,635</u>	<u>-</u>	<u>-</u>	<u>(797,540)</u>	<u>(418,788)</u>	<u>(393,077)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	571,489	-	-	-	797,540	418,788	393,077
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	571,489	-	-	-	797,540	418,788	393,077
43,347	(8,145)	25,635	-	-	-	-	-
381,215	129,026	517,110	151,235	-	-	-	-
-	-	(505,464)	-	-	-	-	-
<u>\$ 424,562</u>	<u>\$ 120,881</u>	<u>\$ 37,281</u>	<u>\$ 151,235</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds - Non-Major Debt Funds
 For the Year Ended December 31, 2002

	K.C.G.O. Bonds 1999B	K.C.G.O. Bonds 2000	K.C. G.O. Bonds 2001 & Refunding	K.C.G.O. Bonds 2002B
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ 2,361,050
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	5,928
Licence and permits	-	-	-	-
Intergovernmental	-	-	-	3,787
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	34,551	-	768	-
Miscellaneous	84,551	-	69,042	-
Total revenues	<u>119,102</u>	<u>-</u>	<u>69,810</u>	<u>2,370,765</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	690,000	440,000	400,000	1,790,000
Interest and other charges	454,383	1,058,098	489,600	257,360
Capital outlay	-	-	-	-
Total expenditures	<u>1,144,383</u>	<u>1,498,098</u>	<u>889,600</u>	<u>2,047,360</u>
Excess(deficiency) of revenues over expenditures	<u>(1,025,281)</u>	<u>(1,498,098)</u>	<u>(819,790)</u>	<u>323,405</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of fixed assets	-	-	-	-
Transfers in	1,025,280	1,498,098	815,804	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>1,025,280</u>	<u>1,498,098</u>	<u>815,804</u>	<u>-</u>
Net change in fund balance	(1)	-	(3,986)	323,405
Fund balances-beginning	1,409,209	26,839	18,237	-
Residual Equity Transfers In (Out)	-	-	-	-
Fund balances-ending	<u>\$ 1,409,208</u>	<u>\$ 26,839</u>	<u>\$ 14,251</u>	<u>\$ 323,405</u>

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

K.C.G.O. Bonds 2002A	Totals	
	2002	2001
\$ -	\$ 2,404,397	\$ 113,678
559,024	559,024	-
-	5,928	177,539
-	-	-
-	3,787	-
-	-	-
-	-	-
-	89,810	-
-	573,245	502,108
<u>559,024</u>	<u>3,636,191</u>	<u>793,325</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	6,272,136	7,040,313
272,656	3,872,906	3,371,398
-	-	-
<u>272,656</u>	<u>10,145,042</u>	<u>10,411,711</u>
<u>286,368</u>	<u>(6,508,851)</u>	<u>(9,618,386)</u>
-	-	-
-	-	-
-	-	(4,460,619)
-	-	-
-	7,177,479	10,968,278
-	-	-
-	-	-
-	<u>7,177,479</u>	<u>6,507,659</u>
286,368	668,628	(3,110,727)
-	2,798,584	5,931,321
-	(505,464)	(22,010)
<u>\$ 286,368</u>	<u>2,961,748</u>	<u>\$ 2,798,584</u>

KITSAP COUNTY, WASHINGTON

Non-Major Capital Projects Funds

1991A G.O. Bond Project - A fund used to account for the purchase and improvements of County parks and facilities.

Silverdale Precinct Construction - A fund used to account for the construction of the Sheriff's office in Silverdale.

Juvenile Services Facility - A fund used to account for the expansion of the Juvenile Services Center.

Parks Capital Improvement - A fund used to account for various park improvement projects.

1998 L.T.G.O. Bond Project - A fund used to account for the acquisition of computer equipment and software and to repay certain L.T.G.O. Bonds.

1999 L.T.G.O. Bond Project - A fund used to account for the acquisition of properties for the open space projects.

1999B L.T.G.O. Bond Project - A fund used to account for the acquisition of 911 System, improving the energy efficiency in the County buildings, and refunding of certain LTGO Bonds.

KITSAP COUNTY, WASHINGTON

Combining Statement of Net Assets
 Governmental - Non-Major Capital Projects
 December 31, 2002

	Non Major Funds					
	1991A	Silverdale	Juvenile	Parks	1998	1999
	LTGO Bond	Precinct	Services	Capital	LTGO Bond	LTGO Bond
	Project	Construction	Facility	Improvement	Project	Project
ASSETS						
Cash and Cash equivalents	\$ 1	\$ 4,272	\$ 12,582	\$ 572,577	\$ 12,344	\$ 50,658
Deposits with fiscal agents	-	-	-	-	-	-
Investments	-	10,136	161,608	61,664	5,947	219,295
Receivables(net)						
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Capital assets, net (Note1)						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Improvements & Other Buildings	-	-	-	-	-	-
Machinery & Equipments	-	-	-	-	-	-
Construction In Progress	-	-	-	-	-	-
Total assets	1	14,408	174,190	634,241	18,291	269,953
LIABILITIES						
Accounts payable and accrued expenses	-	-	-	31,982	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Other liabilities	-	1,255	-	-	-	-
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Non current Liabilities (Note 2):						
Due within one year	-	-	-	-	-	-
Due in more than one year	-	-	-	-	-	-
Total liabilities	-	1,255	-	31,982	-	-
NET ASSETS						
Invested in capital assets, net of related debt	-	-	-	-	-	-
Reserved:						
Advances	-	-	-	-	-	-
Prepaid & Petty cash	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unreserved	1	13,153	174,190	602,259	18,291	269,953
Total net assets	\$ 1	\$ 13,153	\$ 174,190	\$ 602,259	\$ 18,291	\$269,953

See accompanying notes to financial statements

1999B LTGO Bond Project	<u>Total</u>
\$ 72,086	\$ 724,520
-	-
6,491,438	6,950,088
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<u>6,563,524</u>	<u>7,674,608</u>
9,575	41,557
-	-
-	-
-	1,255
-	-
-	-
-	-
-	-
-	-
<u>9,575</u>	<u>42,812</u>
-	-
-	-
-	-
6,553,949	7,631,796
<u>\$6,553,949</u>	<u>\$ 7,631,796</u>

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds - Non-Major Capital Projects
 For the Year Ended December 31, 2002

	Non Major Funds					
	1991A LTGO Bond Project	Silverdale Precinct Construction	Juvenile Services Facility	Parks Capital Improvement	1998 LTGO Bond Project	1999 LTGO Bond Project
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines & forfeits	-	-	-	-	-	-
Investment earnings	-	549	9,843	8,156	246	9,073
Miscellaneous	-	-	2,752	-	-	-
Total revenues	<u>-</u>	<u>549</u>	<u>12,595</u>	<u>8,156</u>	<u>246</u>	<u>9,073</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	2,243	-
Judicial Services	-	-	-	-	-	-
Public safety	-	1,172	52,203	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	68,660	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	38,080	1,023,699	-	-
Total expenditures	<u>-</u>	<u>1,172</u>	<u>90,283</u>	<u>1,092,359</u>	<u>2,243</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>(623)</u>	<u>(77,688)</u>	<u>(1,084,203)</u>	<u>(1,997)</u>	<u>9,073</u>
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-
Transfers in	-	-	-	1,350,000	-	-
Transfers out	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(623)</u>	<u>(77,688)</u>	<u>265,797</u>	<u>(1,997)</u>	<u>9,073</u>
Fund balances-beginning	<u>1</u>	<u>13,776</u>	<u>251,878</u>	<u>336,462</u>	<u>20,288</u>	<u>260,881</u>
Fund balances-ending	<u>\$ 1</u>	<u>\$ 13,153</u>	<u>\$ 174,190</u>	<u>\$ 602,259</u>	<u>\$ 18,291</u>	<u>\$ 269,954</u>

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

1999B LTGO Bond Project	<u>Total</u>
\$ -	\$ -
-	-
-	-
-	-
-	-
-	-
273,094	300,961
2,125	4,877
<u>275,219</u>	<u>305,838</u>
189,983	192,226
-	-
-	53,375
-	-
-	-
-	-
-	68,660
-	-
-	-
262,559	1,324,338
452,542	1,638,599
<u>(177,323)</u>	<u>(1,332,761)</u>
-	-
-	-
-	-
-	-
-	1,350,000
-	-
-	-
-	1,350,000
(177,323)	17,239
6,731,272	7,614,558
<u>\$ 6,553,949</u>	<u>\$ 7,631,797</u>

KITSAP COUNTY, WASHINGTON

Internal Service Funds

Internal Service Funds are used by Kitsap County to account for the financing of goods or services provided by a department or agency to other departments or agencies of Kitsap County, or to other governmental units, on a cost-reimbursement basis.

A description of each fund follows:

Equipment Rental & Revolving Fund - A fund used to account for the operation of County vehicles, and rent of equipment to other funds within the County.

Information Services - A fund used to account for the operations of data processing services to County departments.

Purchasing - A fund used to account for the administration of purchasing services to other County departments.

Self-Insurance - A fund used to account for the insurance and self-insured claims of the County.

Telecommunications - A fund used to account for operation of telecommunications services to County departments.

Workers Compensation - A fund used to account for workers compensation claims of the County.

KITSAP COUNTY, WASHINGTON

Combining Balance Sheet Internal Service Funds December 31, 2002

With Comparative Totals for December 31, 2001

ASSETS	Equipment Rental and Revolving	Workers Compensation	Purchasing	Self Insurance
Current Assets:				
Cash	\$ 5,216,281	\$ 632,729	\$ 73,934	\$ 3,612,183
Deposits With External Fiscal Agents	-	80,000	-	-
Due From Other Funds	383,008	-	-	-
Due From Other Governmental Units	-	-	-	-
Inventory	563,626	-	-	-
Other Current Receivables	-	-	-	-
Prepayments	-	-	-	610,064
Total Current Assets	<u>6,162,915</u>	<u>712,729</u>	<u>73,934</u>	<u>4,222,247</u>
Property, Plant & Equipment:				
Machinery and Equipment	21,906,400	3,051	117,145	18,952
Less Accumulated Depreciation	(9,398,518)	(2,585)	(95,508)	(14,554)
Construction in Progress	-	-	-	-
Net Property Plant & Equipment	<u>12,507,882</u>	<u>466</u>	<u>21,638</u>	<u>4,398</u>
Total Assets	<u><u>18,670,797</u></u>	<u><u>713,195</u></u>	<u><u>95,572</u></u>	<u><u>4,226,645</u></u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Current Liabilities:				
Accounts Payable	542,319	58,160	12,583	76,707
Due to Other Funds	133,468	59	433	187
Interfund Loans Payable	-	-	-	-
Other Accrued Liabilities	38,288	1,422,752	9,281	2,841,005
Total Current Liabilities	<u>714,075</u>	<u>1,480,970</u>	<u>22,297</u>	<u>2,917,898</u>
Long-Term Liabilities:				
Employee Leave Benefits	21,541	1,219	11,019	7,272
Leases Payable	-	-	-	-
Total Long-Term Liabilities	<u>21,541</u>	<u>1,219</u>	<u>11,019</u>	<u>7,272</u>
Total Liabilities	<u>735,616</u>	<u>1,482,189</u>	<u>33,316</u>	<u>2,925,171</u>
NET ASSETS				
Invested in capital assets, net of related de	12,507,882	466	21,638	4,398
Reserved:				
Advances	-	-	-	-
Prepaid & Petty cash	-	-	-	-
Debt service	-	-	-	-
Unreserved	5,427,299	(769,460)	40,619	1,297,076
Total net assets	<u><u>\$ 17,935,181</u></u>	<u><u>\$ (768,994)</u></u>	<u><u>\$ 62,256</u></u>	<u><u>\$ 1,301,475</u></u>

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

Telecom- munications	Data Processing	Totals	
		2002	2001
\$ 533,497	\$ 576,589	\$ 10,645,213	\$ 10,351,172
-	-	80,000	80,000
55,951	-	438,959	631,254
-	-	-	-
-	-	563,626	860,672
-	-	-	-
-	-	610,064	669,736
<u>589,448</u>	<u>576,589</u>	<u>12,337,862</u>	<u>12,592,834</u>
1,124,979	2,035,637	25,206,164	23,838,761
(780,166)	(1,235,192)	(11,526,523)	(12,928,928)
-	-	-	-
<u>344,813</u>	<u>800,445</u>	<u>13,679,641</u>	<u>10,909,833</u>
<u>934,261</u>	<u>1,377,033</u>	<u>26,017,503</u>	<u>23,502,667</u>
45,735	101,348	836,852	531,488
-	2,455	136,602	11,446
-	-	-	-
9,346	65,865	4,386,535	3,460,506
<u>55,080</u>	<u>169,668</u>	<u>5,359,989</u>	<u>4,003,440</u>
2,483	65,552	109,085	114,803
76,918	64,013	140,932	226,852
<u>79,401</u>	<u>129,565</u>	<u>250,017</u>	<u>341,655</u>
<u>134,481</u>	<u>299,234</u>	<u>5,610,006</u>	<u>4,345,095</u>
267,894	736,431	13,538,710	10,682,981
-	-	-	0
-	-	-	0
-	-	-	0
<u>531,885</u>	<u>341,368</u>	<u>6,868,787</u>	<u>8,474,591</u>
<u>\$ 799,779</u>	<u>\$ 1,077,800</u>	<u>\$ 20,407,497</u>	<u>\$ 19,157,572</u>

KITSAP COUNTY, WASHINGTON

Page 1 of 2

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Services Funds

For the Year Ended December 31,2002

	Equipment Rental and Revolving	Workers Compensation	Purchasing	Self Insurance
Operating revenues:				
Charges for services	\$ 7,732,289	1,126,278	\$ 511,900	\$ 1,658,660
Miscellaneous	-	-	-	12,470
Total operating revenues	<u>7,732,289</u>	<u>1,126,278</u>	<u>511,900</u>	<u>1,671,130</u>
Operating expenses:				
Personal services	-	734,962	275,217	192,560
Contractual services	-	349,662	-	518,071
Utilities	-	-	-	-
Repair and maintenance	-	-	46,005	-
Other supplies and expenses	5,279,438	529,631	168,892	91,076
Insurance claims and expenses	-	-	2,698	1,636,034
Depreciation	1,927,768	508	6,717	1,816
Total operating expenses	<u>7,207,206</u>	<u>1,614,763</u>	<u>499,529</u>	<u>2,439,557</u>
Operating income	<u>525,083</u>	<u>(488,485)</u>	<u>12,371</u>	<u>(768,427)</u>
Nonoperating revenue (expenses)				
Interest and investment revenue	-	-	-	-
Miscellaneous revenue	41,234	-	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	(123)
Total nonoperating expenses	<u>41,234</u>	<u>-</u>	<u>-</u>	<u>(123)</u>
Income (loss) before contributions & transfers	566,317	(488,485)	12,371	(768,550)
Capital contributions	3,442,478	-	-	-
Transfers in	-	-	-	-
Transfers out	(17,120)	-	-	-
Change in net assets	<u>3,991,675</u>	<u>(488,485)</u>	<u>12,371</u>	<u>(768,550)</u>
Total net assets - beginning	<u>13,943,506</u>	<u>(280,508)</u>	<u>49,885</u>	<u>2,070,024</u>
Total net assets - ending	<u>\$ 17,935,181</u>	<u>\$ (768,993)</u>	<u>\$ 62,256</u>	<u>\$ 1,301,474</u>

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

Telecom- munications	Data Processing	Totals
\$ 743,685	\$ 3,807,342	\$ 15,580,154
198,311	-	210,781
<u>941,996</u>	<u>3,807,342</u>	<u>15,790,935</u>
179,476	1,750,318	3,132,533
-	-	867,733
-	439	439
68,720	666,045	780,770
545,380	1,209,382	7,823,798
2,105	11,303	1,652,140
59,379	326,986	2,323,174
<u>855,060</u>	<u>3,964,473</u>	<u>16,580,588</u>
<u>86,936</u>	<u>(157,131)</u>	<u>(789,653)</u>
-	-	-
-	636	41,870
-	-	-
-	(41,982)	(42,105)
<u>-</u>	<u>(41,346)</u>	<u>(235)</u>
86,936	(198,477)	(789,888)
-	-	3,442,478
-	-	-
-	(335,944)	(353,064)
<u>86,936</u>	<u>(534,421)</u>	<u>2,299,526</u>
<u>712,844</u>	<u>1,612,221</u>	<u>18,107,971</u>
<u>\$ 799,780</u>	<u>\$ 1,077,800</u>	<u>\$ 20,407,498</u>

Statement of Cash Flows
 Proprietary Funds
 For the Year Ended December 31,2002

Business-type Activities - Enterprise Funds

	Equipment Rental and Revolving	Workers Compensation	Purchasing	Self Insurance
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	7,761,916	-	511,900	1,671,130
Payments to suppliers	(3,512,147)	630,310	(205,010)	(1,807,119)
Payments to employees	(896,674)	(733,395)	(275,343)	(193,198)
Net cash provided by operating activities	<u>3,353,095</u>	<u>(103,085)</u>	<u>31,547</u>	<u>(329,187)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating grants received	-	-	-	-
Operating transfer out	(17,120)	-	-	-
Net cash provided by noncapital activities	<u>(17,120)</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	-	-	-	-
Purchases of capital assets	(2,629,417)	-	-	-
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	<u>(2,629,417)</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sales and maturities of investments	-	-	-	-
Purchase of Investment	-	-	-	-
Interest and dividends	-	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (decrease) in cash and cash equivalents	706,558	(103,085)	31,547	(329,187)
Balances - beginning of the year	4,509,723	735,814	50,059	3,941,270
Balances - end of the year	<u>5,216,281</u>	<u>632,729</u>	<u>81,605</u>	<u>3,612,083</u>

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

Operating income (loss)	525,083	(488,485)	12,371	(768,427)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,927,768	508	6,717	1,816
Change in assets and liabilities:				
Receivables, net	-	-	-	-
DFOF	29,627	27	14,366	-
DFOG	-	-	-	-
Inventories	297,046	-	-	-
Prepaid	-	-	-	-
Accounts and other payables	443,969	34,947	(6,323)	(87,334)
DTOF	126,791	(1,312)	(336)	(462)
Wages payable	-	-	-	-
Employee benefits	(5,740)	1,568	(126)	(638)
Accrued expenses	8,551	349,662	4,877	525,857
Deposit with Fiscal Agents	-	-	-	-
Net cash provided by operating activities	<u>\$ 3,353,095</u>	<u>-\$ 103,085</u>	<u>\$ 31,546</u>	<u>-\$ 329,187</u>

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

Governmental Activities			
Telecom- munications	Data Processing	Totals	
		2002	2001
943,131	3,954,483	14,842,560	
(602,971)	(1,926,469)	(7,423,407)	(32,987,423)
(179,723)	(1,750,467)	(4,028,800)	(12,508,135)
160,437	277,547	3,390,353	(45,495,558)
-	-	-	2,269,636
-	-	(17,120)	(654,051)
-	-	(17,120)	1,615,585
-	1,711	1,711	1,764,346
-	-	(2,629,417)	(7,490,836)
(36,974)	(48,946)	(85,920)	(3,110,983)
-	-	-	(3,616,108)
-	(47,235)	(2,713,626)	(12,453,581)
-	-	-	29,610,204
-	-	-	(23,197,106)
-	-	-	5,415,820
-	-	-	11,828,918
160,437	230,311	696,581	15,777,500
410,034	702,461	10,349,361	(28,727,136)
570,471	932,773	11,045,942	(12,949,636)
86,936	(157,131)	(789,653)	(3,274,782)
59,379	326,986	2,323,174	7,559,489
-	-	-	(426,096)
1,135	147,141	192,296	697,423
-	-	-	209,724
-	-	297,046	69,230
-	-	-	(258,703)
8,167	(88,059)	305,367	(325,641)
-	474	125,156	(814,869)
-	-	-	13,678
(247)	(149)	(5,331)	37,082
5,067	48,284	942,298	(142,249)
-	-	-	(30,000)
<u>\$ 160,437</u>	<u>\$ 277,546</u>	<u>\$ 3,390,353</u>	<u>\$ 3,314,286</u>

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KITSAP COUNTY, WASHINGTON

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2002

With Comparative Totals For December 31, 2001

	Deferred Compensation	State Schools	Treasurer's Suspense	School Districts	Public Hospitals
ASSETS					
Cash	\$ -	\$ 346,221	\$ 2,455,436	\$ 6,819,754	\$ -
Deposits with Fiscal Agents/Trustees	14,678,712	-	-	435,000	-
Investments	-	-	28,029	88,433,693	-
Taxes Receivable	-	2,845,325	-	2,944,133	45
Other Current Receivables	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governmental Units	-	-	-	-	-
Total Assets	<u>14,678,712</u>	<u>3,191,546</u>	<u>2,483,465</u>	<u>98,632,580</u>	<u>45</u>
LIABILITIES					
Warrants Payable	-	-	-	-	-
Accounts Payable	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governmental Units	-	-	1,888,166	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,888,166</u>	<u>-</u>	<u>-</u>
NET ASSETS					
Held in trust for pension benefits and other purposes	<u>\$ 14,678,712</u>	<u>\$ 3,191,546</u>	<u>\$ 595,299</u>	<u>\$ 98,632,580</u>	<u>\$ 45</u>

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

P.U.D.'s	Recreation Districts	Public Health	Regional Library	Cities & Towns	Ports	Water Districts
\$ 175,115	\$ 116,777	\$ 87,991	\$ 39,585	\$ 140,332	\$ 374,877	\$ 1,303,032
-	20,000	-	-	-	20,000	65,000
5,987,777	560,461	3,019,968	4,946,982	13,445,405	4,873,946	12,068,614
99,363	43,492	-	457,641	870,154	274,101	4,241
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	104,747	-	-	-	-
<u>6,262,255</u>	<u>740,730</u>	<u>3,212,705</u>	<u>5,444,208</u>	<u>14,455,891</u>	<u>5,542,923</u>	<u>13,440,888</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 6,262,255</u>	<u>\$ 740,730</u>	<u>\$ 3,212,705</u>	<u>\$ 5,444,208</u>	<u>\$ 14,455,891</u>	<u>\$ 5,542,923</u>	<u>\$ 13,440,888</u>

KITSAP COUNTY, WASHINGTON

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2002

With Comparative Totals For December 31, 2001

	Fire Districts	Sewer Districts	Public Transportation	Public Facility
Assets				
Cash	\$ 83,258	\$ 127,724	\$ 2,059,154	\$ 272,892
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	20,785,288	8,376,879	2,784,870	310,038
Taxes Receivable	1,445,064	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	6,795,916
Total Assets	<u>22,313,610</u>	<u>8,504,603</u>	<u>4,844,024</u>	<u>7,378,847</u>
Liabilities:				
Warrants Payable	-	-	-	-
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS				
Held in trust for pension benefits and other purposes	<u>\$ 22,313,610</u>	<u>\$ 8,504,603</u>	<u>\$ 4,844,024</u>	<u>\$ 7,378,847</u>

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

Pass- Thru	Clearing Funds	Totals	
		2002	2001
\$ 9,510	\$ 5,932,689	\$ 20,344,348	\$ 20,380,858
-	-	15,218,712	17,690,358
77	-	165,622,026	157,939,731
-	-	8,983,559	8,698,808
-	-	-	259,795
-	-	-	133,526
-	-	6,900,663	-
<u>9,587</u>	<u>5,932,689</u>	<u>217,069,309</u>	<u>205,103,076</u>
-	5,932,689	5,932,689	5,025,415
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	881
-	-	1,888,166	581,981
<u>-</u>	<u>5,932,689</u>	<u>7,820,855</u>	<u>5,608,277</u>
<u>\$ 9,587</u>	<u>\$ -</u>	<u>\$ 209,248,453</u>	<u>\$ 199,494,799</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2002

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 5,518,925	\$ 467,517,760	\$ 466,216,932	\$ 6,819,754
Deposits with Fiscal Agents/Trustees	480,000	28,929,477	28,974,477	435,000
Investments	88,052,593	127,654,460	127,273,359	88,433,693
Taxes Receivable	2,683,173	2,947,580	2,686,620	2,944,133
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 96,734,691	\$ 627,049,277	\$ 625,151,388	\$ 98,632,580
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	96,734,691	627,049,277	625,151,388	98,632,580
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 96,734,691	\$ 627,049,277	\$ 625,151,388	\$ 98,632,580
Cities & Towns				
Assets				
Cash	\$ 243,807	\$ 35,439,056	\$ 35,542,531	\$ 140,332
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	10,200,253	16,930,629	13,685,477	13,445,405
Taxes Receivable	840,675	870,154	840,675	870,154
Other Current Receivables	259,795	-	259,795	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 11,544,529	\$ 53,239,839	\$ 50,328,477	\$ 14,455,891
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	11,544,529	53,239,839	50,328,477	14,455,891
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 11,544,529	\$ 53,239,839	\$ 50,328,477	\$ 14,455,891

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended December 31, 2002

Ports	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 432,546	\$ 7,946,253	\$ 8,003,923	\$ 374,877
Deposits with Fiscal Agents/Trustees	25,000	587,808	592,808	20,000
Investments	4,038,921	2,963,117	2,128,093	4,873,946
Taxes Receivable	261,657	274,101	261,657	274,101
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 4,758,124	\$ 11,771,279	\$ 10,986,480	\$ 5,542,923
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	0	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,758,124	11,771,279	10,986,480	5,542,923
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 4,758,124	\$ 11,771,279	\$ 10,986,480	\$ 5,542,923
Water Districts				
Assets				
Cash	\$ 4,433,998	\$ 25,893,724	\$ 29,024,690	\$ 1,303,032
Deposits with Fiscal Agents/Trustees	10,000	2,845,311	2,790,311	65,000
Investments	10,785,954	17,426,412	16,143,751	12,068,614
Taxes Receivable	3,631	4,241	3,631	4,241
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 15,233,583	\$ 46,169,688	\$ 47,962,383	\$ 13,440,888
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	15,233,583	46,169,688	47,962,383	13,440,888
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 15,233,583	\$ 46,169,688	\$ 47,962,383	\$ 13,440,888

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended December 31, 2002

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 11,935	\$ 57,249,475	\$ 57,178,151	\$ 83,258
Deposits with Fiscal Agents/Trustees	-	1,318,141	1,318,141	-
Investments	18,626,946	21,691,772	19,533,431	20,785,288
Taxes Receivable	1,429,251	1,445,878	1,430,065	1,445,064
Other Current Receivables	-	-	-	-
Due From Other Funds	881	-	881	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 20,069,014	\$ 81,705,266	\$ 79,460,670	\$ 22,313,610
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	20,069,014	81,705,266	79,460,670	22,313,610
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 20,069,014	\$ 81,705,266	\$ 79,460,670	\$ 22,313,610
Sewer Districts				
Assets				
Cash	\$ 132,314	\$ 8,968,098	\$ 8,972,688	\$ 127,724
Deposits with Fiscal Agents/Trustees	-	614,910	614,910	-
Investments	9,018,163	2,546,624	3,187,909	8,376,879
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 9,150,477	\$ 12,129,633	\$ 12,775,507	\$ 8,504,603
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,150,477	12,129,633	12,775,507	8,504,603
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 9,150,477	\$ 12,129,633	\$ 12,775,507	\$ 8,504,603

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended December 31, 2002

	Balance January 1	Additions	Deletions	Balance December 31
Public Hospital				
Assets				
Cash	\$ -	-	\$ -	\$ -
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	45	45	45	45
Other Current Receivables	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 45	\$ 45	\$ 45	\$ 45
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	45	45	45	45
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 45	\$ 45	\$ 45	\$ 45
State Schools				
Assets				
Cash	\$ 319,786	\$ 48,315,807	\$ 48,289,371	\$ 346,221
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	2,771,191	2,845,325	2,771,191	2,845,325
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 3,090,977	\$ 51,161,131	\$ 51,060,562	\$ 3,191,546
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,090,977	51,161,131	51,060,562	3,191,546
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 3,090,977	\$ 51,161,131	\$ 51,060,562	\$ 3,191,546

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended December 31, 2002

P.U.D.'s	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 100,263	\$ 24,660,467	\$ 24,585,615	\$ 175,115
Deposits with Fiscal Agents/Trustees	-	1,407,603	1,407,603	-
Investments	7,075,927	5,835,778	6,923,928	5,987,777
Taxes Receivable	92,049	99,363	92,049	99,363
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 7,268,239	\$ 32,003,211	\$ 33,009,195	\$ 6,262,255
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	7,268,239	32,003,211	33,009,195	6,262,255
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 7,268,239	\$ 32,003,211	\$ 33,009,195	\$ 6,262,255
Recreation Districts				
Assets				
Cash	\$ 9,741	\$ 4,939,195	\$ 4,832,159	\$ 116,777
Deposits with Fiscal Agents/Trustees	20,000	628,254	628,254	20,000
Investments	2,665,941	71,020	2,176,500	560,461
Taxes Receivable	149,760	43,650	149,917	43,492
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 2,845,442	\$ 5,682,119	\$ 7,786,831	\$ 740,730
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	2,845,442	5,682,119	7,786,831	740,730
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 2,845,442	\$ 5,682,119	\$ 7,786,831	\$ 740,730

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2002

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
Assets				
Cash	\$ 30,473	\$ 15,868,326	\$ 15,859,214	\$ 39,585
Deposits with Fiscal Agents/Trustees	-	148,863	148,863	-
Investments	4,593,325	7,216,115	6,862,458	4,946,982
Taxes Receivable	455,115	459,719	457,192	457,641
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 5,078,913	\$ 23,693,023	\$ 23,327,727	\$ 5,444,208
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	5,078,913	23,693,023	23,327,727	5,444,208
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 5,078,913	\$ 23,693,023	\$ 23,327,727	\$ 5,444,208
Treasurer's Suspense				
Assets				
Cash	\$ 1,579,275	\$ 193,778,974	\$ 192,902,813	\$ 2,455,436
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	26,870	1,160	-	28,029
Taxes Receivable	12,263	-	12,263	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 1,618,407	\$ 193,780,134	\$ 192,915,076	\$ 2,483,465
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,144,472	177,104,651	177,653,823	595,299
Due to Other Governmental Units	473,936	16,696,320	15,282,089	1,888,166
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 1,618,407	\$ 193,800,970	\$ 192,935,913	\$ 2,483,465

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended December 31, 2002

	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
Assets				
Cash	\$ 251,262	\$ 13,833,777	\$ 13,997,049	\$ 87,991
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	1,974,327	4,935,641	3,890,000	3,019,968
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	132,644	-	132,644	-
Due From Other Governmental Units	-	104,747	-	104,747
Total Assets	\$ 2,358,234	\$ 18,874,164	\$ 18,019,693	\$ 3,212,705
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,358,234	18,874,164	18,019,693	3,212,705
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 2,358,234	\$ 18,874,164	\$ 18,019,693	\$ 3,212,705
Public Transportation				
Assets				
Cash	\$ 2,140,001	\$ 44,936,257	\$ 45,017,104	\$ 2,059,154
Deposits with Fiscal Agents/Trustees	271,809	380,574	652,383	-
Investments	880,438	14,185,007	12,280,574	2,784,870
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 3,292,247	\$ 59,501,838	\$ 57,950,061	\$ 4,844,024
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	3,292,247	59,501,838	57,950,061	4,844,024
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 3,292,247	\$ 59,501,838	\$ 57,950,061	\$ 4,844,024

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended December 31, 2002

	Balance January 1	Additions	Deletions	Balance December 31
Pass-Thru				
Assets				
Cash	\$ 9,510	\$ 3	\$ 3	\$ 9,510
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	74	3	-	77
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,584</u>	<u>\$ 6</u>	<u>\$ 3</u>	<u>\$ 9,587</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,584	6	3	9,587
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,584</u>	<u>\$ 6</u>	<u>\$ 3</u>	<u>\$ 9,587</u>
Clearing Funds				
Assets				
Cash	\$ 5,026,296	\$ 176,697,115	\$ 175,790,722	\$ 5,932,689
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 5,026,296</u>	<u>\$ 176,697,115</u>	<u>\$ 175,790,722</u>	<u>\$ 5,932,689</u>
Liabilities:				
Warrants Payable	\$ 5,025,415	\$ 176,697,115	\$ 175,789,840	\$ 5,932,689
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	881	-	881	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 5,026,296</u>	<u>\$ 176,697,115</u>	<u>\$ 175,790,722</u>	<u>\$ 5,932,689</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended December 31, 2002

	Balance January 1	Additions	Deletions	Balance December 31
Deferred Compensation				
Assets				
Cash	\$ -	\$ -	\$ -	\$ -
Deposits with Fiscal Agents/Trustees	16,883,550	-	2,204,837	14,678,712
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>16,883,550</u>	<u>0</u>	<u>2,204,837</u>	<u>14,678,712</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	16,883,550	-	2,204,837	14,678,712
Total Liabilities	<u>\$ 16,883,550</u>	<u>\$ 0</u>	<u>\$ 2,204,837</u>	<u>\$ 14,678,712</u>
Public Facility District				
Assets				
Cash	\$ 140,724	\$ 978,513	\$ 846,345	\$ 272,892
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	310,038	-	310,038
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	6,795,916	-	6,795,916
Total Assets	<u>140,724</u>	<u>8,084,467</u>	<u>846,345</u>	<u>7,378,847</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	128,070	8,084,467	833,690	7,378,847
Due to Other Governmental Units	12,655	-	12,655	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 140,724</u>	<u>\$ 8,084,467</u>	<u>\$ 846,345</u>	<u>\$ 7,378,847</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended December 31, 2002

	Balance January 1	Additions	Deletions	Balance December 31
Total Agency Funds				
Assets				
Cash	\$ 20,380,858	\$ 1,127,022,800	\$ 1,127,059,311	\$ 20,344,348
Deposits with Fiscal Agents/Trustees	17,690,358	36,860,940	39,332,586	15,218,712
Investments	157,939,731	221,767,776	214,085,480	165,622,026
Taxes Receivable	8,698,808	8,990,055	8,705,304	8,983,559
Other Current Receivables	259,795	-	259,795	-
Due From Other Funds	133,526	-	133,526	-
Due From Other Governmental Units	-	6,900,663	-	6,900,663
Total Assets	205,103,075	1,401,542,234	1,389,576,001	217,069,309
Liabilities:				
Warrants Payable	\$ 5,025,415	\$ 176,697,115	\$ 175,789,840	\$ 5,932,689
Accounts Payable	-	-	0	(0)
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	881	-	881	-
Custodial Account	182,706,639	1,208,169,636	1,196,306,535	194,569,741
Due to Other Governmental Units	486,590	16,696,320	15,294,744	1,888,166
Deferred Compensation	16,883,550	-	2,204,837	14,678,712
Total Liabilities	\$ 205,103,076	\$ 1,401,563,071	\$ 1,389,596,838	\$ 217,069,309